

Fiscal Year 2018-19 Annual Budget Report



Washoe County School District

Every Child, By Name And Face, To GraduationSM



Government Finance Officers Association

**PARTICIPANT IN GFOA'S
BEST PRACTICES IN
SCHOOL BUDGETING PROGRAM**

**Washoe County School District
Nevada**

For Fiscal Year Beginning
July 1, 2017

Christopher P. Morrell

EXECUTIVE DIRECTOR/CEO

The above school district has applied for the Award for Best Practices in School Budgeting; however, GFOA has not yet completed the review of its application and has provided this certificate to acknowledge that this school district has made efforts to implement the new budget process guidelines.

Budget processes are evaluated based on a number of criteria that focus on alignment of resources towards student achievement focusing on collaboration, communication, and rigorous development, evaluation, and prioritization of strategies to achieve a district's goals and objectives. In addition, the criteria includes recommendations for conveying the results of this budget process through the budget presentation and also utilizing continuous improvement approaches to monitor outcomes.



Washoe County School District
Every Child, By Name And Face, To GraduationSM

2019

ANNUAL BUDGET REPORT FISCAL YEAR ENDING JUNE 30, 2019

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INTRODUCTION

This section includes an overview of the budget process and summaries of the Fiscal Year 2017-18 budget by fund type.



LETTER TO THE COMMUNITY AND BOARD OF DIRECTORS

**Washoe County School District**

425 East Ninth Street * P.O. Box 30425 * Reno, NV 89520-3425
 Phone (775) 348-0200 * (775) 348-0304 * www.washoeschools.net

Board of Trustees: Katy Simon Holland, President * Malena Raymond, Vice President * John Mayer, Clerk
 * Debra Feemster * Verónica Frenkel * Scott Kelley * Angela Taylor * Traci Davis, Superintendent

To the Community of Washoe County and the Board of Trustees:

We are pleased to present the Washoe County School District (WCSD) 2018-19 Annual Budget Report. This Report details the 2018-19 budget approved by the Board of Trustees on May 22, 2018. This Report provides helpful information to parents, students, employees, community members, businesses, and lawmakers about the District's budget and its commitment to financial accountability and integrity. It includes historical information, organizational structure, capital improvement budgets, grant initiatives, and day-to-day operational budgets.

For many years, school districts in Nevada including Washoe County School District have faced a number of funding challenges. These challenges certainly existed before the Great Recession beginning in late 2007, but during this recession, school districts' finances were critically pressed as the State's per-pupil basic support guarantee fell during this time. For Washoe County School District, the per-pupil basic support guarantee, which represents close to 80% of our General Fund revenues, has fallen short of inflation for the most recent 10-year period. During that time, inflation increased a total of 11%, while our per-pupil guarantee amount increased just 4%. Certainly, the funding of new categorical grant programs over the last several years to address areas like at-risk students, early grade results in reading, and technology have assisted in expanding resources for students in our district, but our General Fund has continued to be fiscally stressed.

As was noted in last year's budget message, the District's General Fund budget for Fiscal Year 2017-18 utilized a combination of one-time and ongoing reductions of more than \$20 million to partially close a \$40.5 million budget deficit. During this last budget cycle, however, the Board of Trustees and management acknowledged that new budget approaches were needed in order for the District to attain a structurally balanced budget. In recognition of this, the following actions were taken by the Board and staff to begin the process of reaching budget sustainability:

- The Board of Trustees approved a policy requiring a structurally balanced budget within three fiscal years, by Fiscal Year 2020-21.
- As directed by the Board, the Office of Business and Finance prepared new budget policies, which set forth budget principles and which established new practices and policies that match recommended best practices of the Government Finance Officers Association (GFOA). These major budget policy revisions were approved by the Board in February 2018.
- The District embarked on a new budgeting process, Priority Based Budgeting, which will be used to allocate resources towards programs that most closely align with the District's Strategic Plan. Although nearly 200 local governments have used priority based budgeting to make more strategic budgeting decisions, Washoe County School District is the first public school district in the nation to work with the Center for Priority Based Budgeting to implement this process. Results of this process will be reviewed with the Board this fall.
- The budgeting process for the Fiscal Year 2018-19 budget used a number of new approaches to help close our funding gap. These approaches include cost-benchmarking, calculation of academic return on investment, resetting departments' base budgets to more closely align with historical expenditures, and accounting for vacancy savings.
- The District sought expanded community input for the development of the Fiscal Year 2018-19 budget. A community survey was used to gather public input on the district's financial operations and potential options for reducing the budget deficit and received responses from 2,200 residents. The District then conveyed the results of the survey and sought additional input regarding funding priorities at five very well attended interactive community budget forums.

Overall, the Fiscal Year 2018-19 General Fund budget incorporates reductions of \$13.4 million, \$9.2 million of which consisted of budget rebasing and \$4.2 million of position reductions and other cuts. However, the District also faced some critical additional needs, and the Board approved \$1.2 million for additional funding of critical positions. Total net reductions to the preliminary General Fund budget therefore was \$12.2 million. Overall, this year's budget has closed the gap between ongoing expenses and ongoing revenues to \$7.2 million. This is



Certificate No. 41633

LETTER TO THE COMMUNITY AND BOARD OF DIRECTORS

significantly ahead of the Board's policy to reduce the District's structural deficit by 1/3 each year from last year's deficit of \$40.5 million.

Making these reductions certainly forced the Board to confront difficult decisions. Still, this year's budget is built to address our most important customer – the students in all of our schools. Of the \$13.4 million in reductions to the General Fund budget, we were mindful not to reduce positions that directly serve students at our schools. Despite cutting 46 positions, there were no layoffs of District personnel. For positions that were occupied, efforts were made to place employees in positions that became vacant through attrition and for others, a phased reduction of positions over the next two years will be implemented.

In addition to the General Fund, the Fiscal Year 2018-19 Budget includes funding for categorical programs in our special revenue funds, funding of health insurance, property insurance and other employee benefits through our internal service funds, payment of debt service on the District's long-term debt, and funding of capital projects. Our capital improvement program has been massively expanded to fund the construction of new schools and revitalize existing schools as a result of the successful passage of the November 2016 ballot measure to increase the sales tax rate in Washoe County. New facilities currently under construction include two new middle schools and one new elementary school that are scheduled to open in August 2019, as well as expansion of our Nutrition Services facility, school safety improvements, and revitalization projects at many existing schools. The expansion of Damonte Ranch High School, our first project funded by the new sales tax which added 22 classrooms, has already been completed.

Despite these accomplishments and the new budgeting approaches incorporated into the Fiscal Year 2018-19 Budget, we realize there is still significant work to be done to achieve our goal of a structurally balanced budget. To reach the Board's goal of a balanced budget by the Fiscal Year 2020-21 budget, the District and its budgeting process will need to continue to rely on all District employees and the Board of Trustees working together, data-driven approaches, policy discussions related to our strategic plan goals, and a willingness to confront critical funding decisions. We are confident that through these efforts, we will realize Washoe County School District's vision and mission and the goal of fiscal sustainability. In closing, we thank our Budget Department for their dedication in the preparation of this Report. Please feel free to contact them at (775) 348-0312 to address any questions you may have.

Sincerely,



Traci Davis
Superintendent



Mark Mathers
Chief Financial Officer



KATY SIMON HOLLAND
President
District G (at large)
(western Washoe
County from Cold
Springs to Washoe
Valley)

DEBRA FEEMSTER
District C
(North Valleys, northern
half of
Sun Valley, and Spanish
Springs)



ANGELA D TAYLOR, PhD
Vice President
District E
(northeast Reno,
northwest
Reno, Verdi, Mogul)

MALENA RAYMOND
District D
(southeast Reno,
old southwest Reno)



SCOTT KELLEY
Clerk
District A
(south Reno and
southwest Reno,
including Incline Village)

VERÓNICA FRENKEL,
District F (at large)
(eastern Washoe
County from
Spanish Springs to
Geiger Grade)



JOHN MAYER
District B
(Sparks, including
south half of Sun
Valley)

SUPERINTENDENT

**TRACI DAVIS**

TRACI DAVIS IS THE SUPERINTENDENT OF THE WASHOE COUNTY SCHOOL DISTRICT, THE SECOND largest school district in Nevada serving over 64,000 students. The Superintendent, as Chief Executive Officer, oversees the day-to-day activities of the District. Ms. Davis provides support to the School Board and the Washoe County School District by managing the Strategic Plan in accordance with established goals.

She has continued to foster stronger relationships with the community and within the District, while maintaining an intense focus on improving academic performance and graduation rates, and narrowing achievement gaps among student populations. She provided a strong and supportive presence in Carson City as lawmakers debated and ultimately passed historic legislation in support of schools during the 2015 Legislative Session.

She supports a culture that ensures the dedication, talent, and energy that each employee brings to work every day is valued and recognized.

Prior to joining Washoe County School District, Superintendent Davis worked for 16 years in the Clark County School District (CCSD). She served in a variety of roles ranging from teacher, Title I Interventionist, Assistant Principal, Principal, and Area Superintendent. During her tenure there, she developed programs to increase student achievement. She assisted with the superintendent's initiative to increase graduation rates, A Look Ahead, by implementing programming to target high school students predicted to have a high risk of dropping out. Ms. Davis was recognized with the Nevada National Distinguished Principal Award in 2011 for her efforts in transforming an at-risk school.

Ms. Davis holds the following degrees: Educational Specialist from Nova Southwestern University with a focus on school administration, a Master's degree of Education in Educational Technology from Lesley University, and a Bachelor of Science in Education from the University of Nevada, Las Vegas.

As a native Nevadan, Ms. Davis is committed to closing achievement gaps for all WCSD students. She champions a 90 percent graduation rate for all high schools by the year 2020, enforced by her strong conviction that we should have high academic expectations for all students so they will be college or career ready by graduation.



EXECUTIVE LEADERSHIP TEAM



KRISTEN MCNEILL
Deputy
Superintendent



DAVID LASIC
Chief of Staff



NEIL ROMBARDO
Chief
General Counsel



DEBRA BIERSDORFF
Chief Academic
Officer



EMILY ELLISON
Chief Human Resources
Officer



PETE ETCHART
Chief Operations
Officer



BYRON GREEN
Chief Support Services
Officer



BEN HAYES
Chief Accountability
Officer



PAUL LAMARCA
Chief Ombudsman &
Strategy Officer



MARK MATHERS
Chief Financial
Officer



IRENE PAYNE
Chief Communications &
Community Engagement
Officer



MIKE SCHROEDER
Budget Director



ROBERT SIDFORD
Chief Information
Officer



JASON TREVINO
Chief, School Police

The District operates 96 schools and will serve an estimated 64,000 students during Fiscal Year 2018-19.

BUDGET PRESENTATION

The Annual Budget Report is intended to provide disclosure of all budgetary matters impacting the District's financial plan for Fiscal Year 2018-19 (July 1, 2018 to June 30, 2019). The budget is prepared and maintained using the modified accrual basis of accounting for all governmental funds and the accrual basis of accounting for all proprietary funds. These bases conform to generally accepted accounting principles (GAAP). The Governmental Accounting Standards Board (GASB) is the standard-setting body for governmental accounting and financial reporting.

This report contains an introductory, organizational, financial, and informational section. Please reference the table of contents for indexed location of financial information.

FINANCIAL REPORTING ENTITY

The Annual Budget Report includes all of the activities that comprise the financial reporting entity of the Washoe County School District ("District"). An elected, seven member Board of Trustees ("Board") governs the District. Therefore, the District is a legally separate government and is fiscally independent of any other governmental entity. The District's boundaries are contiguous with Washoe County, Nevada. Comprehensive educational services are provided to all resident students in grades kindergarten through twelfth. The District operates 96 schools and will serve an estimated 64,300 students during Fiscal Year 2018-19.

MAJOR GOALS AND OBJECTIVES

The District's strategic plan, Envision WCSD 2020 — Investing in Our Future is a five-year plan developed with extensive research and stakeholder input. The plan sets rigorous

and challenging goals for our students, teachers and staff. The strategic plan details high expectations and includes action plans based on the best teaching and learning methods and is our promise to the community to focus on 'every child, by name and face, to graduation.' The five main goals are as follows:

Goal 1: To ensure annual student academic growth through a system of curriculum, instruction, and assessment that is aligned, rigorous, and relevant. Instruction will be designed to meet the needs of every child in our diverse student population.

Goal 2: To develop and retain highly effective personnel who are driven to support students, their academic success, their cultural well-being, as well as the success of the District. Washoe County School District will accomplish this goal through recruitment, selection, professional development, and training.

Goal 3: To engage family and community members in strong relationships and provide meaningful opportunities to increase their educational expertise, trust, and to share responsibility for student success.

Goal 4: To establish a system that is effective, efficient, transparent, and accountable by using meaningful structures and processes.

Goal 5: To ensure our schools are safe, secure, supportive, and welcoming environments where students and staff are able to succeed academically and professionally at the highest possible levels.

BUDGET PROCESS

Budgeting in the District is on a July 1 through June 30 fiscal year basis and is a year-round process. The process is guided by the strategic plan, Board Policy and various State laws. The budget process begins early in the fall of the prior school year and continues until a final budget is adopted by the Board and filed with the Nevada Department of Taxation in the spring.

State law (Nevada Revised Statutes) requires the District to prepare by April 15, on appropriate forms prescribed by the Department of Taxation, a tentative budget for the ensuing fiscal year. The tentative budget must be submitted to the Department of Taxation and to the Department of Education and filed for public record and inspection in the office of the District's Clerk and the County Clerk. At the time of the filing of the tentative budget, notice of a time and place of a public hearing on the tentative budget must be published and the budget hearing must take place by the third Wednesday in May.

At the public hearing on the tentative budget, interested persons must be given an opportunity to be heard. The Board must also indicate changes, if any, to be made in the tentative budget and shall adopt a final budget by a majority vote of all members of the Board. The final budget must be adopted by June 8 of each year.

The legislature in Nevada meets on a biennial basis with the final day typically being in the first week of June. As such, the impact of legislative action may not be known until this time. Therefore, State law allows the District to file an amended final budget within 30 days of adjournment of the legislative session. No governing body may adopt any budget which appropriates for any fund any amount in excess of the budget resources of that fund.

The District is required to amend the budget to reflect the official enrollment count. This amendment must take place and be approved by the Board prior to January 1 of the fiscal year.

The District may also augment the budget if anticipated resources actually available during a budget period exceed those estimated and the governing body approves the augmentation by a majority vote. This can occur any time before June 30 of the fiscal year.

State law also allows for transfers of budget appropriations. The person designated to administer the budget is allowed to make transfers within a fund prior to notifying the governing body if the transfer does not increase the total appropriations for the fiscal year. The statutes also allow the governing body to authorize the transfer of appropriations between funds or from the contingency account upon the recommendation of the person designated to administer the budget.

The Final Budget was adopted by the Board of Trustees on May 22, 2018. This Annual Budget Report reflects the adopted budget.

BUDGET POLICIES AND ORGANIZATION

Board budget and finance policy, through Board Policy 3110, guides the budget process. The policy sets forth the authority and expectations to manage District resources based on established guidelines.

The Board believes the annual budget of the District is an expression of the educational goals and policy priorities of the Board within the scope of funds available from all sources. State law requires that the District adopt a balanced budget, where sources equal uses. However, a budget that is balanced by the State's definition may not necessarily be sustainable because on-going expenditures could be supported by temporary or highly volatile revenues. Board Policy 3110 supports the on-going financial sustainability of the District by requiring a structurally balanced budget.

The accounting and budgeting policies of the District conform to the accounting principles and budgeting best practices for local dis-

tricts as prescribed by the Nevada Department of Education and generally accepted accounting principles. In accordance with these guidelines, the District maintains various "Funds" to account for financial activity.

Funds are classified into governmental and proprietary categories. Each category in turn is divided into separate fund types. Governmental funds are used to account for all or most of a government's general service activities. Proprietary funds are used to account for activities similar to those found in the private sector, where the determination of a net income is necessary or useful for sound financial administration.

Modified accrual basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported on the financial statements. The basis of accounting relates to the timing of the measurement made, regardless of the measurement focus applied.

All Governmental Funds use the modified accrual basis of accounting. Revenues are recognized when they become measurable and available as net current assets. Expenditures are recognized when the related fund liability is incurred. An exception to this rule is that principal and interest on general long-term debt are recognized when due. All Business Type Funds (Enterprise and Internal Service) use the accrual basis of accounting. Revenues are recognized when earned and expenses are recognized in the period incurred.

GOVERNMENTAL ACCOUNTING FUNDS SUMMARY

A fund is a fiscal and accounting entity having a self-balancing set of accounts, recording cash and other financial resources together with all related liabilities and residual equities or balances, or changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with specific regulations, restrictions or limitations.

EXECUTIVE SUMMARY

Table 1. Fund Groups

| | | |
|---|--|---|
| Fund Group: General Fund General Fund | 2017 Sales Tax Revenue Bond 2018 Sales Tax Revenue Bond WC-1 Sale Tax Revenue Bond | Federal, NV Dept of Ed. Flow thru Family Resource Center Grants Adult Education Special Education Fund Class Size Reduction Fund Early Childhood 1/5 PERS & Cash Programs State Grants, Misc. Reading Improvement Grants 21st Century Grants Title II Part A Teacher Train Title III English Lang Acquisition Regional Professional Development Center Ed Alliance 501c3 Foundations-Non Government Medicaid Reimbursement ARRA, Title I Other State Agencies ARRA Other Categorical Grants Gifts & Donations Wellness Program |
| Fund Group: Building & Sites Fund Building & Sites Fund | Fund Group: Debt Service Fund Debt Service Fund WC-1 Debt Service Fund | |
| Fund Group: Capital Projects Fund 2005 AB299 Indian Colony Fund 2007 Rollover Bonds 2008 Rollover Bonds 2009 Rollover Bonds 2009b-Rzedb-Reno 2009b-Rzedb-Washoe Co (Recovery Zone Economic Development Bond) 2010-Rzedb-Washoe Co 2011 Rollover Bonds 2011b Rollover Bonds 2012 Rollover Bonds 2013 Rollover Bonds 2016 Rollover Bonds 2017 Rollover Bonds Capital Projects & Improvement (Government Services Tax) | Fund Group: Proprietary– Internal Service Fund Property & Casualty Insurance Fund Health Insurance Trust Fund Worker's Compensation Fund | |
| | Fund Group: Proprietary Nutrition Services Enterprise Fund Nutrition Services Fund | |
| | Fund Group: Special Revenue Fund Title I Federal, Other Agencies Direct Federal Grants Special Education IDEA Vocational Education | |

DESCRIPTION OF FUNDS FOR GOVERNMENTAL ACCOUNTING

General Fund: This major governmental fund is the District's operating fund and is used to account for all financial transactions and expenditures for associated with the administration and daily operations of the schools except for federal and State grant-funded programs, school construction, debt service, food service operations, and interdepartmental services.

Building & Sites Fund: This fund accounts for the proceeds from sales of District property and the expenditures allowable with these proceeds, typically capital renewal expenditures related to building systems, roofs, plumbing, heating and air conditioning.

Capital Projects Funds: This fund accounts for the District's resources and expenditures for capital projects. Capital projects consist of broad categories for student housing (building new schools, expanding schools or adding portable classrooms), revitalization (upgrading to current standards for safety, health, comfort, and accessibility; including classroom sinks, cabinets and flooring, modifying restrooms to

make them accessible for special needs students, replacing windows and adding interior blinds for safety, adding technological improvements like interactive whiteboards, and replacing door hardware and locks to improve security), capital renewal (maintaining and replacing building systems including heating, ventilation and air conditioning systems, plumbing systems, and roofing) and technology (cabling and wireless internet access to classrooms, improving school intercom systems, and upgrading systems and programs that store information).

Debt Service Funds: The Debt Service funds are used to account for the accumulation of resources for, and the payment of, general long term and medium term debt principal and interest

Proprietary Funds: These funds account for the District's business type activities and include the following: Insurance Funds—this proprietary internal fund accounts for the District's business type activities related to charges and fees for property and casualty insurance,

health insurance, and workers' compensation. (The Internal Service Fund is not included in the combined fund summary information because inclusion essentially overstates District expenditures as the source to pay for expenditures in the ISF is from expenditures in other funds).

Nutrition Service Fund: This proprietary enterprise fund accounts for the District's business type activities related to operating a food services program.

Special Revenue Funds: These funds account for the revenue sources that are legally restricted to expenditures for specified purposes.

ALL DISTRICT FUNDS - SUMMARY

The presentation of the all District funds provides a summary of the financial position of the District by illustrating the budgeted revenues, expenditures, other sources (uses) and changes in fund balance. The District's financial plan is developed within projected available resources and is presented by budget categories within each fund. Total revenues

EXECUTIVE SUMMARY

and other sources for all funds of the District are \$844.4 million while expenditures and other outlays total \$859.4 million. This results in the opening fund balance of \$108.9 million, decreasing by \$15.0 million to \$93.9 million. The decrease is mainly related to the General, Capital Projects, and Debt Service funds and is discussed below. The General Fund is the largest fund of the District (54.88% of revenues and 54.79% of expenditures) and includes the budgets necessary to provide for the basic instruction of students and the day-to-day operational activities of the school system. The General Fund ending balance decrease of \$7.5 million represents the planned spend down to address the District's budget shortfall for fiscal year 2018-19.

The Capital Projects Funds ending balance decrease of \$4.2 million reflects use of the District's 2016 Bond Rollover Program. The Debt Service Funds ending balance decrease of \$2.6 million reflects principal and interest payments on the District's outstanding debt.

The information below details the revenues, expenditures, other sources (uses) and net change in fund balance for all funds over the last 3 fiscal years. Total revenues for all District funds will increase by \$84.3 million over the prior year, and expenditures and other uses will increase by \$60.7 million. The net change in fund balance for fiscal year 2018-19 is anticipated to be decrease of \$15 million. As discussed above, the General Fund (\$7.5 million decrease) and is mostly responsible for the decrease while

Capital Projects Fund (\$4.2 million decrease), Debt Service Fund (\$2.6 million decrease), Special Revenue (\$1.1 million decrease) will see reductions, while the Enterprise Fund (\$0.6 million increase) will see an increase.

Of the total revenue increase, \$5.0 million of this is from the General Fund and \$121.7 million is for WC-1 sales tax revenues and bond sales in Capital Projects. Decreases of \$10.2 million in Special Revenue Funds and \$32.2 million in Debt Service Funds bring the total revenue increase to \$84.3 million.

Of the total expenditure increase, \$102.0 million is in Capital Projects Funds, related to the WC-1 projects. Decreases of \$6.8 million in the General Fund, \$11.7 million in Special Revenue Funds, and \$22.8 million in Debt Service funds bring the total expenditure increase to \$60.7 million.

Table 2. Final Budget Sources and Uses Summary

| ALL DISTRICT FUNDS - FINAL BUDGET SOURCES AND USES SUMMARY | | | | | | |
|--|---------------------|----------------------|--------------------|-----------------------|-------------------|---------------------|
| | General Fund | Special Revenue Fund | Debt Service Fund | Capital Projects Fund | Enterprise Fund | TOTAL ALL FUNDS |
| Revenues: | | | | | | |
| Local Sources | 339,029,278 | 4,146,953 | 59,848,527 | 50,577,619 | 5,891,601 | 459,493,978 |
| State Sources | 123,819,721 | 76,359,537 | - | - | - | 200,179,258 |
| Federal Sources | 490,000 | 42,700,000 | - | - | 19,873,223 | 63,063,223 |
| Other Sources | 80,000 | - | - | 75,000,000 | - | 75,080,000 |
| Total Revenues | 463,418,999 | 123,206,490 | 59,848,527 | 125,577,619 | 25,764,824 | 797,816,459 |
| Expenditures: | | | | | | |
| Salaries | 269,759,949 | 99,889,749 | - | 3,314,364 | 7,911,669 | 380,875,730 |
| Benefits | 112,662,829 | 40,345,456 | - | 1,824,344 | 2,986,272 | 157,818,902 |
| Purchased Services | 21,000,038 | 12,756,399 | - | 100,118,584 | 1,504,862 | 135,379,883 |
| Supplies | 21,105,935 | 10,816,117 | - | 12,249,695 | 12,318,958 | 56,490,705 |
| Property | 663,190 | 164,932 | - | 7,577,000 | 290,355 | 8,695,477 |
| Other | 321,273 | 2,264,079 | 67,058,563 | 2,646,500 | 482,381 | 72,772,796 |
| Total Expenditures | 425,513,214 | 166,236,732 | 67,058,563 | 127,730,487 | 25,494,497 | 812,033,493 |
| Excess of Revenues over Expenditures | 37,905,785 | (43,030,242) | (7,210,036) | (2,152,868) | 270,327 | (14,217,034) |
| Other Sources (Uses): | | | | | | |
| Other Sources/Transfer: | - | 41,973,575 | 4,600,904 | - | - | 46,574,479 |
| Other Outlays/Transfer: | (45,408,444) | - | - | (2,000,000) | - | (47,408,444) |
| Total Other Sources (Uses) | (45,408,444) | 41,973,575 | 4,600,904 | (2,000,000) | - | (833,965) |
| Net Change in Fund Balance | (7,502,659) | (1,056,667) | (2,609,132) | (4,152,868) | 270,327 | (15,050,999) |
| Fund Balance, July 1 | 31,100,000 | 2,770,103 | 39,363,399 | 35,328,817 | (1,885,670) | 106,676,649 |
| Fund Balance, June 30 | 23,597,341 | 1,713,436 | 36,754,267 | 31,175,949 | (1,615,343) | 91,625,650 |

EXECUTIVE SUMMARY

Table 3. FTE by Fund Type

| FULL TIME EQUIVALENT EMPLOYEES BY FUND TYPE | | | | |
|---|-------------------|-------------------|-------------------|--------------------------|
| | Actual 2016-17 | Actual 2017-18 | Budget 2018-19 | Variance 2018 vs 2019 |
| General Fund | 5,654.91 | 5,603.49 | 5,611.33 | 7.84 |
| Special Revenue | 2,430.26 | 2,076.41 | 2,043.93 | (32.48) |
| Capital Projects | 47.15 | 41.75 | 47.83 | 6.08 |
| Enterprise | 283.82 | 277.71 | 271.94 | (5.76) |
| | <u>8,416.15</u> | <u>7,999.35</u> | <u>7,975.03</u> | <u>(24.33)</u> |

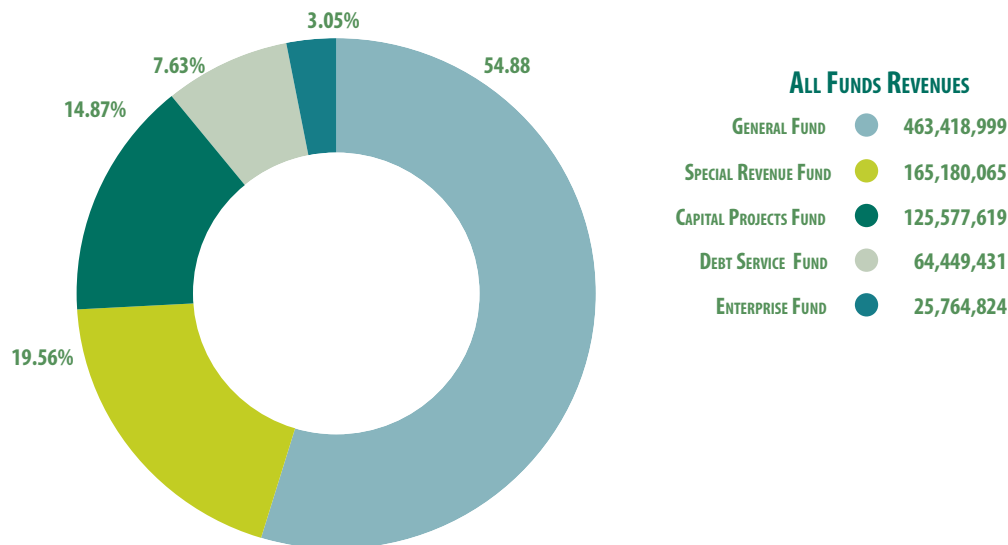


Figure 1. All Funds Revenues

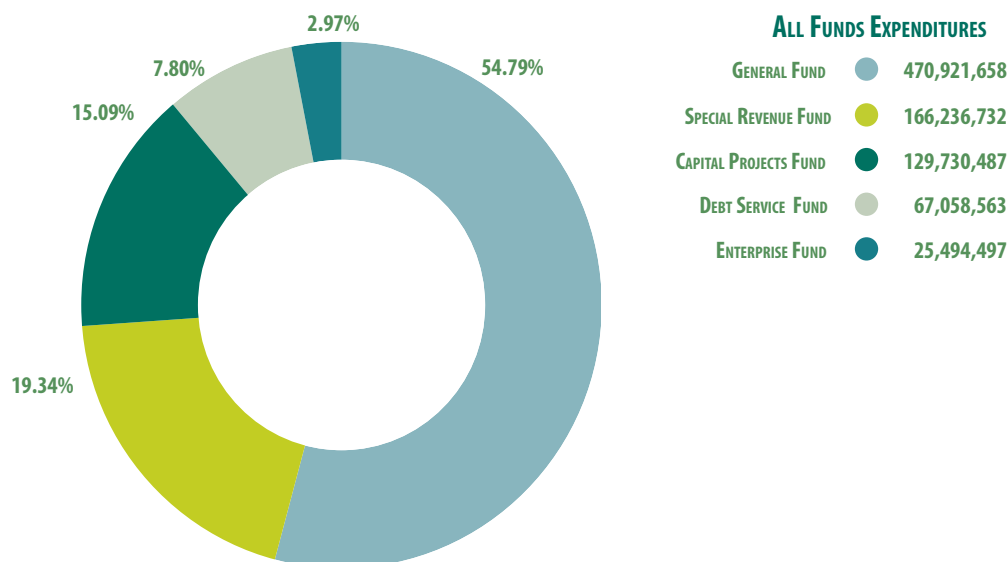


Figure 2. All Funds Expenditures

GENERAL FUND

Budget Development Considerations

The budget process for Fiscal Year 2018-19 was similar to the prior year's approach, whereby the District utilized a combination of incremental, site-based, zero-based, and outcome-focused budgeting methods. The District's executive leadership conducted meetings with their departments and schools to review and prioritize their respective budgets, and to ensure alignment with the District's strategic plan and the department and school's goals and objectives. An extensive review of staffing allocations was conducted as well as realignment and repurposing of the existing sources. Strategies to resolve the budget shortfall were also developed. In addition, Board budget work sessions and community forum budget meetings were held to communicate the budget situation and obtain public and employee feedback.

The basic process for the General Fund began in November of the prior fiscal year with a forecast of anticipated resources (revenues and opening fund balances) and applications (expenditures and ending fund balances). Major budget considerations included revenues changes, decrease of opening fund balance, use of prior year ending fund balance, contractual obligations related to negotiated step increases and other negotiated salary increases, health insurance increase, OPEB (other post-employment benefit) considerations, use of turnover and vacancy savings, costs related strategic plan implementation, and other budget alterations.

Overall, revenues decreased by \$5.0 million. Ad Valorem Tax (property tax) increased by \$3.7 million, Local School Support Tax, (sales tax) increased by \$12.1 million, Government Services Tax (vehicle registration tax) increased by \$2.6 million, and other local revenues decreased by \$0.2 million.

Although local revenues showed growth, state revenues declined. The per pupil amount allocated from the state's Distributive School Account (DSA) increased by \$60 per

student, for a total increase of \$3.8 million. However, compared to the prior year, a lower enrollment was used to account for Average Daily Enrollment resulting in a decrease of \$1.8 million. Additionally, state funding is offset by one third of the increase in Ad Valorem tax (\$1.2 million) and the entire increase to the Local School Support Tax of \$12.1 million. Outside Charter School revenues are also backed out of the state funding, resulting in a decrease of \$1.4 million. Other adjustments to the DSA for the Reno Development Agency and Incline Village Lawsuit resulted in a decrease of \$2.0 million. Finally, due to an oversight made by the State during 2017 legislative session in allocating charter school students in the enrollment tables within the DSA equity model, an increase in the assumed special appropriation from the state in the amount of \$1.6 million was added to state funding. Due to all factors above, the total state funding decreased by \$13.0 million.

After considering and prioritizing all factors related to the budget the total revenue and other sources were \$18.4 million less than the expenditures and other applications, causing the District to face an \$18.4 million structural budget deficit.

This is not new to Washoe County School District as the District has been addressing structural deficits back to 2008 as a part of the Great Recession and the recovery since then. Since 2008, the District has worked hard to minimize impacts to schools and was assisted by the Legislature with temporary tools such as increasing the small class sizes in Grades 1-3 by 2 students and deferring textbooks that helped save nearly \$8 million a year to put towards the deficits. In addition, the school district utilized premium holidays (another temporary tool) that helped generate initially \$6 million a year and decreased as the insurance fund balance started to decrease. As well, the District has had to deplete savings or reserves to help offset the expenses over revenues.

While there are signs of an economic recovery, the State's overall budget has been impaired in the slow recovery of the economy which has impacted the per-pupil funding school districts have needed to sustain operations. This resulted in employees and associations sacrificing by taking furloughs, salary step freezes, and contract concessions that saved hundreds of jobs for the organization. All these tools have either been reduced or eliminated, leaving few options to balance the operating funds of the school district.

To exacerbate the problem, property tax revenue has not kept pace with economic growth as this resource hovers around 2007 levels. The State has increased categorical funding, which the District is very appreciative of, however, the base funding is not matching costs for inflation, enrollment growth and health insurance increases. The base is further eroded due to unfunded mandates related to Read by 3 costs, AB483 teacher and school administrator bonuses and elimination of charging indirect costs.

Several offsets were compiled by the District's executive leadership and presented to the Board to solve the \$18.4 million deficit. A budget rebase of \$5.2 million and contra accounts totaling \$4.0 million were used to help offset the deficit. The budget rebase is \$5.2 million and is simply the recognition of budget accounts that typically are not spent from year to year, yet continue to be placed in the budget. The contra accounts reduction is \$4.0 million and is the recognition of salary and benefit savings that typically occur by the end of the year due to employee turnover and position vacancies. Rather than wait until the end of the year to recognize these types of savings and then utilizing those savings to offset the subsequent year structural deficit, the savings are now being recognized up front.

Furthermore, the District identified \$3.0 million in budget

EXECUTIVE SUMMARY

reductions, outside of the rebased budgets and contra accounts. \$1.3 million in new expenditures were added to the budget. A list

of all budget reductions and additions were can be found in the following table. All in all, the District reduced its structural budget

deficit from \$18.4 million to \$7.5 million, using fund balance to offset the \$7.5 million shortfall.

BUDGET OFFSETS

Table 4. Budget Reductions

Budget Offset**Board of Trustees**

| | |
|--------------------------------|------------------|
| 2% Reduction to Board's budget | <u>\$(4,643)</u> |
|--------------------------------|------------------|

Board of Trustees Total

| | |
|--|----------------|
| | (4,643) |
|--|----------------|

Superintendent

| | |
|---|----------------|
| 2% Reduction to Superintendent's budget | <u>(1,857)</u> |
|---|----------------|

Superintendent Total

| | |
|--|----------------|
| | (1,857) |
|--|----------------|

Chief Academic Officer

| | |
|--|-------------|
| Move 3.0 Gifted & Talented teachers to SB544 grant | \$(226,972) |
|--|-------------|

| | |
|--------------------------------|----------|
| Reclass Gifted & Talented POSA | (21,004) |
|--------------------------------|----------|

| | |
|---|----------|
| 1.0 FTE Gifted & Talented Program Coordinator | (74,640) |
|---|----------|

| | |
|-----------------------------------|----------|
| 1.0 FTE Gifted & Talented teacher | (71,769) |
|-----------------------------------|----------|

| | |
|--|-----------|
| 1.0 FTE Professional Learning Consulting Teacher and move 2.0 FTE to grant | (291,324) |
|--|-----------|

| | |
|---|-----------|
| 1.0 FTE Professional Learning Administrator | (123,181) |
|---|-----------|

| | |
|------------------------------------|-----------|
| 0.7 FTE Professional Learning POSA | (116,353) |
|------------------------------------|-----------|

| | |
|---|----------|
| 1.0 FTE Professional Learning Implementation Specialist | (87,933) |
|---|----------|

| | |
|--------------------------------------|----------|
| 1.0 FTE C&I Intervention Coordinator | (89,841) |
|--------------------------------------|----------|

| | |
|------------------------|------------------|
| 2.0 FTE C&I Math TOSAs | <u>(163,328)</u> |
|------------------------|------------------|

Chief Academic Officer Total

| | |
|--|--------------------|
| | (1,266,345) |
|--|--------------------|

Chief Accountability Officer

| | |
|------------------------------------|------------------|
| 3.0 FTE Assessment Algebra Coaches | <u>(207,000)</u> |
|------------------------------------|------------------|

Chief Accountability Officer Total

| | |
|--|------------------|
| | (207,000) |
|--|------------------|

Chief Financial Officer

| | |
|--|----------|
| Charge 25% of Accountant to Bond funds | (19,377) |
|--|----------|

| | |
|--|----------|
| Reallocate 10% of Bond Accountant from General Fund to Bond funds. | (12,167) |
|--|----------|

| | |
|---|----------------|
| Reduce Purchasing operating budget by \$3,500 | <u>(3,500)</u> |
|---|----------------|

Chief Financial Officer Total

| | |
|--|-----------------|
| | (35,044) |
|--|-----------------|

Chief Human Resources Officer

| | |
|---------------------------------|-----------------|
| 1.0 FTE Human Resources Analyst | <u>(78,511)</u> |
|---------------------------------|-----------------|

Chief Human Resources Officer Total

| | |
|--|-----------------|
| | (78,511) |
|--|-----------------|

Chief Ombudsman & Strategy Officer

| | |
|---|-----------------|
| 1.0 FTE Ombudsman & Strategy Office Secretary | <u>(52,529)</u> |
|---|-----------------|

Chief Ombudsman & Strategy Officer Total

| | |
|--|-----------------|
| | (52,529) |
|--|-----------------|

EXECUTIVE SUMMARY

Budget Offsets (CONTINUED)**Chief Operations Officer**

| | |
|--|-----------------|
| Increase Elementary and Middle school walk zones by .25 miles | (439,550) |
| Move \$50,000 of Energy & Sustainability Program Manager Salary to a Grant | (50,000) |
| 1.0 FTE Copier Technician | <u>(68,558)</u> |

Chief Operations Officer Total**(558,108)****Chief Student Support Services Officer**

| | |
|--|-----------------|
| Reclass Charter School POSA | (14,722) |
| Reduce Family-School Partnerships operating budget | (10,000) |
| Reduce Parent University budget by \$30,000 | (30,000) |
| Reduce Special Education Autism budget by \$45,000, CASE | (45,000) |
| Reduce Special Education SIP budget by \$58,800 | (58,800) |
| Reduce Student Athletics & Activities Travel budget | (10,000) |
| 0.42 FTE Social Worker | (21,649) |
| 1.0 FTE North Star Secretary | <u>(69,534)</u> |

Chief Student Support Services Officer Total**(259,704)****Deputy Superintendent**

| | |
|---|------------------|
| 1.0 FTE Deputy Superintendent Executive Assistant | <u>(100,743)</u> |
|---|------------------|

Deputy Superintendent Total**(100,743)****District Wide**

| | |
|---------------------------------------|------------------|
| Reduce District Travel budgets by 50% | (234,175) |
| 1.0 FTE Area Superintendent | <u>(186,352)</u> |

District Wide Total**(420,527)****Budget Reductions Total****\$(2,985,012)**

The District continues to make efforts to slow down expenditures and recognize savings in the prior year to allow funds to flow to the subsequent year in order to balance the budget as expenditures continue to outpace revenues. Future budget processes will continue to address this trend as we develop plans for an ongoing, sustainable government that continues to meet the initiatives outlined in the District's strategic plan.

EXECUTIVE SUMMARY

Table 5. 2018-19 Rebased Budget

Rebased Budgets**Board of Trustees**

| | |
|---|--------------------|
| Safe & Health Schools Commission budget | <u>\$(200,000)</u> |
|---|--------------------|

Board of Trustees Total**(200,000)****Superintendent**

| | |
|--------------------------------------|----------------|
| Administrative Investigations budget | <u>(4,000)</u> |
|--------------------------------------|----------------|

Superintendent Total**(4,000)****Deputy Superintendent**

| | |
|---------------------|-----------|
| Intervention Budget | (169,909) |
|---------------------|-----------|

| | |
|--|----------------|
| Implementation Specialist Mileage budget | <u>(8,000)</u> |
|--|----------------|

Deputy Superintendent Total**(177,909)****Chief Academic Officer**

| | |
|-------------------------|----------|
| Library Services budget | (14,412) |
|-------------------------|----------|

| | |
|------------------------------------|----------|
| Textbook Adoption operating budget | (10,000) |
|------------------------------------|----------|

| | |
|----------------------|----------|
| EL operating budgets | (33,000) |
|----------------------|----------|

| | |
|------------------------------------|----------|
| Gifted & Talented operating budget | (25,000) |
|------------------------------------|----------|

| | |
|-----------------------------------|---------|
| Library Services operating budget | (5,343) |
|-----------------------------------|---------|

| | |
|------------------------------|----------|
| Professional Learning budget | (20,000) |
|------------------------------|----------|

| | |
|----------------------------------|----------|
| Middle School Initiatives budget | (40,000) |
|----------------------------------|----------|

| | |
|---------------------------------|--------------|
| World Language operating budget | <u>(948)</u> |
|---------------------------------|--------------|

Chief Academic Officer Total**(148,703)****Chief Accountability Officer**

| | |
|-----------------------------|------------------|
| Assessment operating budget | <u>(160,000)</u> |
|-----------------------------|------------------|

Chief Accountability Officer Total**(160,000)****Chief Student Support Services Officer**

| | |
|-----------------------------------|-----------|
| Extended Studies operating budget | (372,093) |
|-----------------------------------|-----------|

| | |
|--|----------|
| Student Athletics & Activities Travel budget | (10,000) |
|--|----------|

| | |
|------------------------------|----------|
| 504 Program operating budget | (25,000) |
|------------------------------|----------|

| | |
|--|-----------|
| Mathewson Prevention & Intervention budget | (395,000) |
|--|-----------|

| | |
|------------------------|----------|
| TMCC Jump Start budget | (30,000) |
|------------------------|----------|

| | |
|-----------------------------|-----------------|
| North Star operating budget | <u>(20,000)</u> |
|-----------------------------|-----------------|

Chief Student Support Services Officer Total**(852,093)****Chief of Staff**

| | |
|-------------------|-----------|
| PC Refresh budget | (483,112) |
|-------------------|-----------|

| | |
|--------------------|-----------------|
| TIF 4 Match budget | <u>(14,000)</u> |
|--------------------|-----------------|

Chief of Staff Total**(497,112)****Chief Ombudsman & Strategy Officer**

| | |
|--|---------|
| Ombudsman & Strategy Office operating budget | (1,000) |
|--|---------|

| | |
|-------------------------------------|-----------------|
| Equity & Diversity operating budget | <u>(16,000)</u> |
|-------------------------------------|-----------------|

Rebased Budgets (CONTINUED)

| | |
|--|--------------------|
| Chief Ombudsman & Strategy Officer Total | (17,000) |
| Chief Communications & Community Engagement Officer | |
| Public Affairs budget | (20,000) |
| North Star and Rise Academy Marketing budget | <u>(20,000)</u> |
| Chief Communications & Community Engagement Officer Total | (40,000) |
| Chief Financial Officer | |
| Reno Redevelopment Agency (RDA) Budget | (595,000) |
| Business & Finance Annual Dues and Fees budget | (90,000) |
| District-Wide New Teacher Set Up budget | <u>(50,000)</u> |
| Chief Financial Officer Total | (735,000) |
| Chief Human Resources Officer | |
| Human Resources Annual Fees & Services budget | (10,000) |
| Talent Acquisition operating budget | (25,000) |
| Human Resources operating budget | <u>(8,000)</u> |
| Chief Human Resources Officer Total | (43,000) |
| Chief Operations Officer | |
| Mail Services Operating budget | (80,000) |
| Mail Room budget | (8,000) |
| Regulated Systems & Compliance operating budget | (15,000) |
| Utilities budget | (800,000) |
| Reduce Utilities budget | (700,000) |
| Print Shop operating budget | (100,000) |
| Transportation Fuel Budget | (50,000) |
| Facilities Management maintenance budget | (22,255) |
| Custodial Supply site and warehouse budgets | (25,000) |
| Annex Supply warehouse budget | <u>(16,800)</u> |
| Chief Operations Officer Total | (1,817,055) |
| District Wide | |
| Acceleration Zone Operating Budget | (14,125) |
| Unemployment Budget | (250,000) |
| Create contra account to offset low use of negotiated Principal Mileage funds | (100,000) |
| Create contra account to offset low use of negotiated Professional Development funds | <u>(100,000)</u> |
| District Wide Total | (464,125) |
| District Wide | |
| General Fund Salary & Benefits - Instruction | \$(3,000,000) |
| Special Education Fund Salary & Benefits - Instruction | (1,000,000) |
| District Wide Total | (4,000,000) |

EXECUTIVE SUMMARY

Table 6. Budget Additions

Budget Additions**Superintendent**

| | |
|--|---------------|
| 1.0 FTE School Police Fingerprint Technician | \$53,057 |
| School Police Forensics Budget | 7,282 |
| Special Education Lawsuit Research Database | <u>15,865</u> |

Superintendent Total**76,204****Chief of Staff**

| | |
|--|----------------|
| 2.0 FTE Network Analysts | 185,489 |
| 4.0 FTE 21st Century Learning/Technology Coaches | <u>400,704</u> |

Chief Academic Officer Total**586,193****Chief Human Resources Officer**

| | |
|---------------------------------|---------------|
| 1.0 FTE Director of PGS | 123,590 |
| 1.0 FTE PGS Coordinator | 106,518 |
| 1.0 FTE MyPGS HCMS Manager | 85,383 |
| 1.0 FTE Data Analyst | 66,561 |
| Human Capital Management System | 200,000 |
| PGS Office Budget | <u>11,000</u> |

Chief Human Resources Officer Total**593,052****Chief Operations Officer**

| | |
|---|---------------|
| Reallocate Bond Administration Personnel to Appropriate Funds | <u>19,632</u> |
|---|---------------|

Chief Operations Officer Total**19,632****Budget Additions Total****\$1,275,081**

EXECUTIVE SUMMARY

Table 7. General Fund 3-Year Budget History

| | | <u>FY17</u> <u>Actuals</u> | <u>FY18</u> <u>Amended</u> <u>Final</u> | <u>FY19</u> <u>Final</u> | <u>Variance</u> |
|------------------|----------------------------|-------------------------------|---|-----------------------------|-----------------------|
| RESOURCES | | | | | |
| Local Sources: | | | | | |
| | Ad Valorem Tax | \$101,226,035 | \$106,699,130 | \$110,388,289 | \$3,689,159 |
| | L.S.S.T. | 181,682,201 | 192,019,989 | 204,138,121 | 12,118,132 |
| | Franchise Taxes | 193,040 | 250,000 | 250,000 | - |
| | Government Services Tax | 16,024,869 | 16,123,905 | 18,701,868 | 2,577,963 |
| | Rev In Lieu of Taxes | 190,818 | 185,000 | 185,000 | - |
| | Regular Tuition | 256,435 | 256,000 | 256,000 | - |
| | Summer School | 24,118 | 61,000 | 20,000 | (41,000) |
| | Other Tuition | 41,879 | 40,000 | 40,000 | - |
| | Transportation | 622,776 | 565,000 | 620,000 | 55,000 |
| | Earnings on Investments | 327,752 | 420,000 | 350,000 | (70,000) |
| | Student Activities Revenue | 172,727 | 170,000 | 170,000 | - |
| | Other Local Revenue | 1,121,604 | 838,000 | 1,000,000 | 162,000 |
| | Indirect Cost Revenue | 1,556,371 | 1,700,000 | 1,410,000 | (290,000) |
| | Salary Reimbursements | 1,512,331 | 1,500,000 | 1,500,000 | - |
| | | <u>\$304,952,955</u> | <u>\$320,828,024</u> | <u>\$339,029,278</u> | <u>\$18,201,254</u> |
| State Sources: | | | | | |
| | DSA Apportionments | \$128,259,530 | \$131,826,554 | \$117,209,959 | \$(14,616,595) |
| | Special Appropriation | - | 5,000,000 | 6,609,762 | 1,609,762 |
| | | <u>\$128,259,530</u> | <u>\$136,826,554</u> | <u>\$123,819,721</u> | <u>\$(13,006,833)</u> |
| Federal Sources: | | | | | |
| | Forest Reserve | \$9,695 | \$31,000 | \$25,000 | \$(6,000) |

EXECUTIVE SUMMARY

| | | | | | |
|-----------------------|---------------------------------|----------------------|----------------------|----------------------|----------------------|
| Other Sources: | E-Rate Refund | 358,607 | 500,000 | 300,000 | (200,000) |
| | Impact Aid | 134,373 | 185,000 | 165,000 | (20,000) |
| | | <u>\$502,675</u> | <u>\$716,000</u> | <u>\$490,000</u> | <u>\$(226,000)</u> |
| | | | | | |
| Other Sources: | Sale of Fixed Assets | \$53,846 | \$85,000 | \$80,000 | \$(5,000) |
| | Other | 458 | - | - | - |
| | Transfers In | 39,096 | - | - | - |
| | | <u>\$93,400</u> | <u>\$85,000</u> | <u>\$80,000</u> | <u>\$(5,000)</u> |
| Opening Fund Balance: | | \$53,291,732 | \$33,990,247 | \$31,100,000 | \$(2,890,247) |
| | | \$487,100,292 | \$492,445,825 | \$494,518,999 | \$2,073,174 |
| APPLICATIONS | | | | | |
| Expenditures: | | | | | |
| | Regular Instruction | \$199,427,308 | \$215,565,200 | \$218,490,446 | \$2,925,246 |
| | Special Instruction | 5,156,975 | 5,384,159 | 4,903,713 | (480,445) |
| | Vocational Instruction | 6,398,113 | 6,254,606 | 5,764,165 | (490,440) |
| | Other Instruction | 13,438,927 | 13,296,693 | 13,537,469 | 240,775 |
| | Co-curricular Instruction | 3,654,032 | 4,061,004 | 4,360,049 | 299,044 |
| | Student Support | 31,318,268 | 33,275,045 | 32,642,931 | (632,115) |
| | Instructional Staff Support | 16,580,736 | 15,754,583 | 15,429,776 | (324,806) |
| | General Administration | 6,167,302 | 12,832,074 | 5,981,577 | (6,850,497) |
| | School Administration | 36,029,345 | 36,650,957 | 35,387,537 | (1,263,420) |
| | Central Support | 20,738,079 | 23,919,765 | 24,806,120 | 886,354 |
| | Operation and Maintenance | 46,036,134 | 48,928,163 | 47,940,462 | (987,701) |
| | Student Transportation | 15,861,129 | 16,434,027 | 16,268,968 | (165,059) |
| | | <u>\$400,806,347</u> | <u>\$432,356,278</u> | <u>\$425,513,214</u> | <u>\$(6,843,064)</u> |
| Other Financing Uses: | | | | | |
| | Debt Service Fund Transfer | \$2,990,759 | \$2,708,358 | \$2,600,904 | \$(107,454) |
| | Insurance Trust Fund Transfer | 1,640,016 | 1,640,019 | - | (1,640,019) |
| | Special Education Fund Transfer | 38,359,014 | 43,643,620 | 41,973,575 | (1,670,045) |
| | Capital Projects Fund Transfer | - | - | - | - |
| | Contingency | - | 833,965 | 833,965 | - |
| | | <u>\$42,989,789</u> | <u>\$48,825,962</u> | <u>\$45,408,444</u> | <u>\$(3,417,518)</u> |
| Ending Fund Balance: | | \$43,304,156 | \$11,263,585 | \$23,597,341 | \$12,333,756 |
| | | \$487,100,292 | \$492,445,825 | \$494,518,999 | \$2,073,174 |

EXECUTIVE SUMMARY

GENERAL FUND FINAL BUDGET

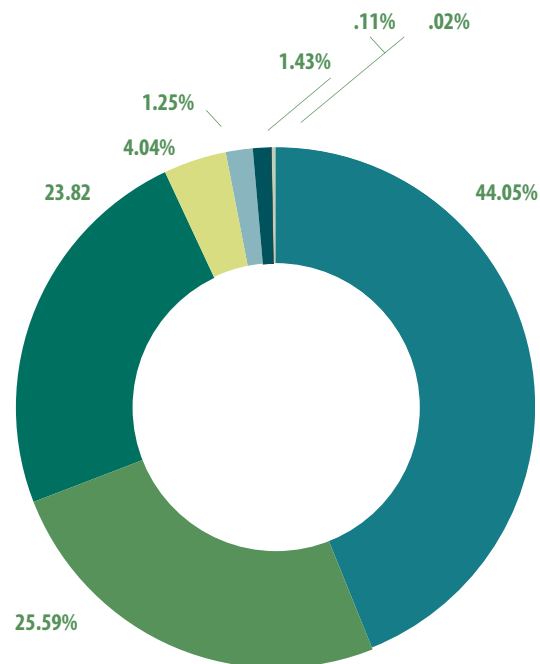


Figure 3. General Fund Sources

GENERAL FUND SOURCES

| | |
|-------------------------------|-------------|
| LOCAL—L.S.S.T. | 204,138,121 |
| STATE—DSA APPORTIONMENTS | 117,209,959 |
| LOCAL—AD VALOREM TAX | 110,388,289 |
| LOCAL—GOVERNMENT SERVICES TAX | 18,701,868 |
| LOCAL—OTHER LOCAL REVENUE | 5,801,000 |
| STATE—SPECIAL APPROPRIATION | 6,609,762 |
| FEDERAL REVENUE | 490,000 |
| OTHER SOURCES | 80,000 |

EXECUTIVE SUMMARY

Table 8. General Fund Source

| Resources | | | | | |
|----------------------------|--------------------|---------------|---|--------------------|----------------|
| Local Sources: | | | Federal Sources: | | |
| Ad Valorem Tax | 110,388,289 | 22.32% | Forest Reserve | 25,000 | 0.01% |
| L.S.S.T. | 204,138,121 | 41.28% | E-Rate Refund | 300,000 | 0.06% |
| Franchise Taxes | 250,000 | 0.05% | Impact Aid | 165,000 | 0.03% |
| Government Services Tax | 18,701,868 | 3.78% | | 490,000 | 0.10% |
| Rev In Lieu of Taxes | 185,000 | 0.04% | | | |
| Regular Tuition | 256,000 | 0.05% | Other Sources: | | |
| Summer School | 20,000 | 0.00% | Sale of Fixed Assets | 80,000 | 0.02% |
| Other Tuition | 40,000 | 0.01% | | 80,000 | 0.02% |
| Transportation | 620,000 | 0.13% | | | |
| Earnings on Investments | 350,000 | 0.07% | Opening Fund Balance: | | |
| Student Activities Revenue | 170,000 | 0.03% | Nonspendable Inventory | 1,141,214 | 0.23% |
| Other Local Revenue | 1,000,000 | 0.20% | Assigned for: | | |
| Indirect Cost Revenue | 1,410,000 | 0.29% | Subsequent Year's Expenditures | 29,958,786 | 6.06% |
| | | | Balancing the Subsequent Year's Budget (FY18) | - | 0.00% |
| Salary Reimbursements | 1,500,000 | 0.30% | Outstanding & Unresolved Lawsuits | - | 0.00% |
| | 339,029,278 | 68.56% | | 31,100,000 | 6.29% |
| State Sources: | | | | | |
| DSA Apportionments | 117,209,959 | 23.70% | | | |
| Special Appropriation | 6,609,762 | 1.34% | | | |
| | 123,819,721 | 25.04% | Total Resources | 494,518,999 | 100.00% |

GENERAL FUND EXPENDITURES & TRANSFERS

| | | | |
|--------------------------------|---------------|---|--------------|
| REGULAR INSTRUCTION | \$218,490,446 | INSTRUCTIONAL STAFF SUPPORT | \$15,429,776 |
| OPERATIONS AND MAINTENANCE | \$47,940,462 | OTHER INSTRUCTION | \$13,537,469 |
| TRANSFERS TO SPECIAL EDUCATION | \$110,388,289 | GENERAL ADMINISTRATION | \$5,981,577 |
| SCHOOL ADMINISTRATION | \$35,387,537 | VOCATIONAL INSTRUCTION | \$5,764,165 |
| STUDENT SUPPORT | \$32,642,931 | SPECIAL INSTRUCTION | \$4,903,713 |
| CENTRAL SUPPORT | \$24,806,120 | CO-CURRICULAR INSTRUCTION | \$4,360,049 |
| STUDENT TRANSPORTATION | \$16,268,968 | TRANSFERS TO DEBT, INSURANCE, CAPITAL AND CONTINGENCY | \$16,268,968 |

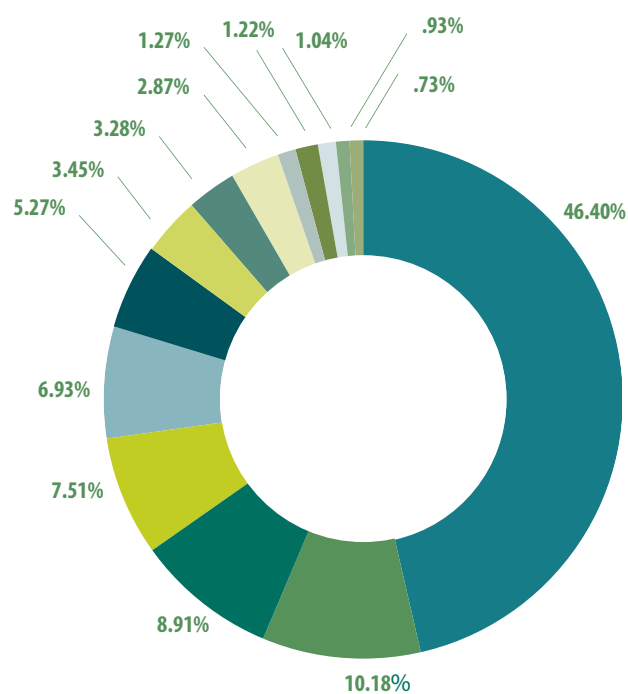


Figure 4. General Fund Expenditures & Transfers

EXECUTIVE SUMMARY

Table 9. General Fund Applications

| Applications | | | | | |
|-----------------------------|--------------------|---------------|---------------------------------|--------------------|----------------|
| Expenditures: | | | Other Financing Uses: | | |
| Regular Instruction | 218,490,446 | 46.28% | Debt Service Fund Transfer | 2,600,904 | 0.55% |
| Special Instruction | 4,903,713 | 1.04% | Insurance Trust Fund Transfer | - | 0.00% |
| Vocational Instruction | 5,764,165 | 1.22% | Special Education Fund Transfer | 41,973,575 | 8.89% |
| Other Instruction | 13,537,469 | 2.87% | Contingency | 833,965 | 0.18% |
| Co-curricular Instruction | 4,360,049 | 0.92% | | 45,408,444 | 9.62% |
| Student Support | 32,642,931 | 6.91% | | | |
| Instructional Staff Support | 15,429,776 | 3.27% | Ending Fund Balance: | | |
| General Administration | 5,981,577 | 1.27% | Nonspendable Inventory | 1,141,214 | 0.24% |
| School Administration | 35,387,537 | 7.50% | Assigned for: | | |
| Central Support | 24,806,120 | 5.25% | Subsequent Year's Expenditures | - | 0.00% |
| Operation and Maintenance | 47,940,462 | 10.16% | | 1,141,214 | 0.24% |
| Student Transportation | 16,268,968 | 3.45% | | | |
| | 425,513,214 | 90.14% | Total Applications | 472,062,872 | 100.00% |

CAPITAL PROJECTS FUNDS

These funds account for the District's resources and expenditures for capital projects. Capital Projects is a component of the Facilities Management Department and reports directly to the Chief Operating Officer. Its major functions are as follows:

- Provide capital planning (short and long range), design, construction management and accountability of new construction, revitalization and replacement projects for all planned, new and existing school facilities which is essential to provide adequate up-to-date student housing.
- Capital Renewal - considering the age of many of our schools, we spend much of our time and resources fixing what is already in schools and classrooms, bringing

them up to standards.

- Revitalization - complete refurbishment of learning environments. This includes making our older buildings as safe and secure as possible.
- Technology and Infrastructure Upgrades - transitioning our classrooms into up-to-date locales of learning, offering students and teachers the best technology possible given current funding.
- New School Construction - when necessary, capital Projects plans for and creates new learning environments for our students in order to accommodate growth in Washoe County.

- Provide short and long term student enrollment forecasting for new facility identification and

rezoning needs.

- Development and management of the District's long range capital needs assessment.

- The Capital Projects budget receives its funding from three primary sources:
- 2002 and 2016 Rollover Bond Funds
- Government Services Tax Fund
- Building and Sites Fund

2002 AND 2016 ROLLOVER BOND FUNDS

In 2002, the voters of Washoe County approved the Rollover Bond Initiative providing the District with a reliable capital improvement funding source through 2012. Over their authorized duration, these Rollover Bonds provided a total of \$552 million in funding.

The 2015 Nevada Legislature

passed legislation for the District to continue the 2002 rollover bond provision which expired in 2012. With this provision, the District was able to issue \$114 million in bonds in prior fiscal years.

GOVERNMENT SERVICES TAX FUND

This fund was created pursuant to NRS 387.328 and reflects that portion of the Governmental

Services Tax whose allocation to the school district is based on the amount of property tax levy attributable to its debt service.

BUILDING & SITES FUND

This fund was created pursuant to NRS 387.177 and shall be composed (primarily) of receipts from the rentals and sales of school property.

While these components each receive funds from different sources as described above, the use of these funds is generally governed by NRS 387.335, which stipulates in part, that appropriate uses include construction, design or purchase of new buildings for school facilities, enlarging existing facilities, acquiring sites for facilities or for purchasing motor vehicles.

ROLLOVER BONDS

These rollover bonds have been the main source of funding for capital projects. Since 2002, they have raised \$666 million to pay for new schools and many other projects that improved and maintained existing schools.

The Rollover Bonds were initially focused on expanding building

capacity to accommodate enrollment growth and bring new schools online. Once those early needs were addressed, the focus of the program shifted to the replacement of worn out, outdated and inefficient building systems in order to maintain a safe, healthy and comfortable learning environment for students while

minimizing deferred maintenance backlogs.

As of the beginning of FY18, 100% of the remaining available funds from the 2002 and 2016 Rollover Bonds have been allocated/ committed/ expended by the Washoe County School District Board of Trustees as summarized below.

2016 ROLLOVER BONDS

The 2015 Nevada Legislature passed legislation for the District to continue the 2002 rollover bond provision which expired in 2012. With this provision, the District was able

to issue \$115 million in bonds in prior fiscal years.

As of the beginning of FY18, 100% of the remaining available funds

from the 2002 and 2016 Rollover Bonds have been allocated/ committed/ expended by the Washoe County School District Board of Trustees as summarized below.

GOVERNMENT SERVICES TAX FUND

An internal District policy for this organizational unit passes the current year's revenues through to the ending fund balance. This ending fund balance from the preceding year is then used to fund the next year's expenditures. This process ensures that all budgeted expenditures are fully funded and will not be subjected to cash flow fluctuations resulting from changes in the level of economic activity that drive the Government Services Tax collections.

Expenditures for this fund fall into five major groups:

Regulated Systems and Assessment Division (RSA):

Provides oversight and management of all operationally based regulatory programs. These duties include environmental compliance procedures and guidelines,

hazardous waste disposal, underground fuel storage compliance, indoor air quality investigations, regular building and site inspections, assessment and recording of the condition of building and grounds systems within all District owned facilities for the purpose of maintaining a ten-year database of all current and future refurbishment and replacement needs.

The deferred maintenance data collected by the Division of Regulated Systems and Assessment is essential in the formation and implementation of future capital projects planning, design, bidding and construction programs. RSA is also instrumental in coordinating management and oversight of regulated building construction materials and systems including asbestos and lead to prevent student and employee

exposures during construction activities.

Health and Safety-related items:

As identified by the WCSD, which are necessary to comply with safety criteria and the Americans with Disabilities Act (ADA).

Remodel Requests:

From various departments and schools within the District.

Personnel costs:

Constitute more than 35% of the expenditures in this fund and reflect the staffing needs to successfully carry out the above mentioned tasks.

Extraordinary Maintenance:

Issues exceeding \$5,000 that cannot be reasonably anticipated.

EXECUTIVE SUMMARY

SPECIAL REVENUE FUNDS

These funds account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. The sources can be Local, State or Federal. The District's Special Education Fund is included in the Special Revenue Funds group and is considered a major governmental fund. Other funds included in the category are E-Rate, Title I, Federal - Other Agencies, Direct Federal Grants, Special Education IDEA, Vocational Education, Federal - NV Department of Education, Flow thru Family Resource Center Grants, Adult Education, Class Size Reduction, Early Childhood, 1/5 PERS, State Grants, Misc., Reading Improvement Grants, 21st Century Grants, Title II Part A Teacher Training, Title III English

Language Acquisition, Regional Professional Development Center, Education Alliance, Foundations - Non Government, Medicaid, ARRA, Categorical Grants, Gifts & Donations and Wellness Program

The local revenues are increasing overall due to private contributions and donations.

The 2017 legislature approved increases for K-12 funding beginning in FY18. However, the final amounts were not known by the budget filing deadline so they were not included in the FY18 budget. This is the reason for the \$1.5 million increase in the State revenue for FY18 over the prior year, after \$11.6 million was moved from the Full Day Kindergarten

fund to the State's Distributive School Account. The increase is related to expanded and/or new funding for: Zoom Schools; Victory Schools; Gifted & Talented; Read by3; New Hire Incentives; Teacher Supply Reimbursement; Regional Professional Development Center; Education Technology; Career & Technical Education; Alternative Route to Licensure; College Ready and Social Workers; Jobs for America; Great Teaching and Learning; and a reductions for portable classrooms and class size reduction.

Federal revenues decreased by \$8.7 million due to the loss of TIF 4 grant and about \$1.0 million in Title I.

Table 10. Special Revenue Funds

| Description | 2017-18 Budget | 2018-19 Budget | 2019-20 Budget | 2020-21 Budget | Projected Growth Rate |
|--|---------------------|---------------------|---------------------|---------------------|-----------------------------|
| Revenues | | | | | |
| Local Sources | \$ 5,231,474 | \$ 4,146,953 | \$ 4,188,423 | \$ 4,230,307 | 1.0% |
| State Sources | 81,016,723 | 76,359,537 | 78,268,525 | 80,225,239 | 2.5% |
| Federal Sources | 47,199,141 | 42,700,000 | 43,127,000 | 43,558,270 | 1.0% |
| Total Revenues | <u>133,447,338</u> | <u>123,206,490</u> | <u>125,583,948</u> | <u>128,013,815</u> | 1.9% |
| Expenditures | | | | | |
| Salaries | 98,299,266 | 99,903,686 | 102,401,278 | 104,961,310 | 2.5% |
| Benefits | 41,770,510 | 40,346,519 | 40,951,717 | 41,565,993 | 1.5% |
| Purchased Services | 16,713,129 | 12,741,399 | 12,741,399 | 12,741,399 | 0.0% |
| Supplies | 17,131,033 | 10,816,117 | 10,816,117 | 10,816,117 | 0.0% |
| Property and Equipment | 335,408 | 164,932 | 164,932 | 164,932 | 0.0% |
| Other Expenditures | 3,711,179 | 2,264,079 | 2,264,079 | 2,264,079 | 0.0% |
| Total Expenditures | <u>177,960,524</u> | <u>166,236,732</u> | <u>169,339,522</u> | <u>172,513,830</u> | 1.9% |
| Excess (Deficiency) of Revenues over Expenditures | <u>(44,513,186)</u> | <u>(43,030,242)</u> | <u>(43,755,574)</u> | <u>(44,500,014)</u> | |
| Other Sources and (Uses) | | | | | |
| Transfers from Other Funds | 43,643,620 | 41,973,575 | 43,667,475 | 44,412,764 | 1.7% |
| Total Other Sources and (Uses) | 43,643,620 | 41,973,575 | 43,667,475 | 44,412,764 | 1.7% |
| Net Change in Fund Balance | (869,566) | (1,056,667) | (88,099) | (87,251) | |
| Opening Fund Balance - July 1 | 2,428,286 | 2,770,103 | 1,713,436 | 1,625,337 | |
| Ending Fund Balance - June 30 | <u>\$ 1,558,720</u> | <u>\$ 1,713,436</u> | <u>\$ 1,625,337</u> | <u>\$ 1,538,086</u> | |

Revenues have decreased by \$10.2 million compared to the prior year. The decrease to Local sources is mainly for private foundation grants as they are difficult to project year over year. State sources appear to decrease significantly. However,

much of this was due to the District anticipating more categorical grant funds (mainly Read by 3, ZOOM, Victory Schools, NV Ready Tech and Social Workers) in FY18 than was actually received as the State made formula changes and converted

some grants to a competitive application process. The decrease to federal sources is mainly due to the end of the TIF 4 grant but we anticipate receiving \$1.1 million for a new Title IV-A Safe Schools grant.

DEBT SERVICES FUNDS

As of July 1, 2017 the District has \$511,805,000 of general obligations bonds and \$4,427,881 of general obligation medium-term notes. The District has \$1,540,116,000 of available statutory debt limit. The 2015 State Legislature approved legislation allowing the District to issue general obligation bonds over a ten-year period via "roll-over" authorization which allow the District to utilize revenues from the existing tax rate to repay bonds and provide funding for capital projects. The authorization will expire in 2025.

The expected uses are:

- *Repair, upgrade and reconstruct existing schools in the District based on a prioritization by a citizen oversight panel;*
- *Build an addition to Damonte Ranch High School; a Sun Valley Area Middle School; an Arrow Creek Area Middle School; a Spanish Springs Area Middle School; a Cold Springs High School; a South McCarran/Butler Ranch Area High School; a Wild Creek Area High School to replace*

Hug High School; repurpose Hug High School; a South Meadows Area Elementary School; and a North Valleys/Spanish Springs Area Elementary School;

■ *Strategically purchase properties for Sparks High School; and*

■ *Build seven elementary schools to ultimately eliminate multi-track year round calendar for students and their families as well as expand nutrition services and a new transportation yard.*

For the regular debt service fund, the District receives revenues (\$56.9 million), after tax cap abatements, from property tax assessed at \$0.3885 per \$100 of assessed valuation on all of the property in Washoe County to utilize for voter approved bond debt retirement. In addition, a transfer (\$2.6 million) is made from the District's General Fund to pay for medium term debt for buses and vehicles and energy retrofits. Investment earnings are anticipated to be \$1.7 million and opening fund balance \$28.6 million.

These sources are used to pay off existing bond debt and medium-term finance debt. The miscellaneous expense has decreased as a one-time payoff for the property tax lawsuit was anticipated to be made in FY18.

In 2016, Washoe County voters approved ballot question WC-1 which provided an increase to the sales tax rate of \$0.0054 for every \$1 of sales subject to sales tax, the proceeds for which must be strictly used for capital purposes. For FY18 those sales tax proceeds (\$35 million) and expenditures (\$30 million) were anticipated to be accounted for in a debt service fund but it is more appropriate to account for them in a capital projects fund. However, any debt issued and secured with WC-1 sales tax proceeds must still be accounted for in a separate debt service fund. The combined debt service fund presentation therefore accounts for a transfer from the WC-1 Capital Projects fund of \$2.0 million, opening fund balance of \$10.7 million, interest payment of \$10.0 million and ending fund balance of \$2.7 million.

INTERNAL SERVICE FUNDS

Internal Service Funds are used to account for transactions relating to the District's Risk Management services for property and casualty insurance, health insurance, and workers' compensation. The District's Internal Service Funds include three funds: Property & Casualty, Health Insurance, and Workers' Compensation. These three funds are managed by the Risk Management Department. A transfer is made from the General Fund to cover the cost for the retiree subsidy in the Health Insurance Trust Fund. As indicated below, the opening retained earnings show an increase of \$4.1 million. This indicates the net loss these funds experienced in FY16 and continue to lose in FY17 if not for a \$5 million transfer made from the OPEB Trust Fund to offset the costs of retiree health insurance claims. The property and casualty insurance and workers' compensation funds have sufficient reserves to absorb losses but the health insurance fund does not due to medical inflation and

large claims. The following measures were taken to meet ongoing costs in the health insurance fund: another \$5 million transfer will be made from the OPEB Trust Fund to offset the cost of retiree claims; and an insurance rate adjustment of 10%, effective January 1st, 2018. The health insurance fund will continue to be monitored until fund balances are properly restored.

For the regular debt service fund, the District receives revenues (\$56.9 million), after tax cap abatements, from property tax assessed at \$0.3885 per \$100 of assessed valuation on all of the property in Washoe County to utilize for voter approved bond debt retirement. In addition, a transfer (\$2.6 million) is made from the District's General Fund to pay for medium term debt for buses and vehicles and energy retrofits. Investment earnings are anticipated to be \$1.7 million and opening fund balance \$28.6 million. These sources are used to pay off existing bond debt and medium-term

finance debt. The miscellaneous expense has decreased as a one-time payoff for the property tax lawsuit was anticipated to be made in FY18.

In 2016, Washoe County voters approved ballot question WC-1 which provided an increase to the sales tax rate of \$0.0054 for every \$1 of sales subject to sales tax, the proceeds for which must be strictly used for capital purposes. For FY18 those sales tax proceeds (\$35 million) and expenditures (\$30 million) were anticipated to be accounted for in a debt service fund but it is more appropriate to account for them in a capital projects fund. However, any debt issued and secured with WC-1 sales tax proceeds must still be accounted for in a separate debt service fund. The combined debt service fund presentation therefore accounts for a transfer from the WC-1 Capital Projects fund of \$2.0 million, opening fund balance of \$10.7 million, interest payment of \$10.0 million and ending fund balance of \$2.7 million.

EXECUTIVE SUMMARY

Table 11. Internal Service Fund Projections

| | FY17 | FY18 | FY19 | FY20 | FY21 |
|---------------------------------------|---------------------|---------------------|---------------------|--------------------|--------------------|
| | Actuals | Budget | Budget | Projections | Projections |
| Operating Revenues | | | | | |
| Charges for Services | \$83,132,510 | \$88,530,032 | \$90,046,344 | \$91,563,275 | \$96,950,000 |
| Operating Expenses | | | | | |
| Salaries and Benefits | 781,087 | 813,055 | 813,054 | 856,567 | 880,038 |
| Employee Benefits | 75,417,449 | 83,776,992 | 86,525,975 | 93,448,054 | 90,000,000 |
| Claims and Services | 6,607,230 | 6,058,878 | 6,674,177 | 6,504,496 | 6,575,000 |
| Depreciation | - | 1,654 | - | - | - |
| Total Operating Expenses | 82,805,766 | 90,650,579 | 94,013,206 | 100,809,117 | 97,455,038 |
| Operating Income (Loss) | 326,744 | (2,120,547) | (3,966,862) | (9,245,842) | (505,038) |
| Nonoperating Revenues | | | | | |
| Earnings on Investments | 189,591 | 107,314 | 227,893 | 225,893 | 75,000 |
| Gain (Loss) on Disposal of Asset | - | - | - | - | - |
| Total Transfers In | 189,591 | 107,314 | 227,893 | 225,893 | 75,000 |
| Income (Loss) Before Transfers | 516,335 | (2,013,233) | (3,738,969) | (9,019,949) | (430,038) |
| Transfers In | | | | | |
| General Fund | 1,640,016 | 1,640,019 | (5,000,000) | 1,640,019 | 1,640,019 |
| Net Income (Loss) | 2,156,351 | (373,214) | (8,738,969) | (7,379,930) | 1,209,981 |
| Opening Retained Earnings | <u>21,267,028</u> | <u>14,318,520</u> | <u>21,204,098</u> | <u>12,465,129</u> | <u>5,085,199</u> |
| Ending Retained Earnings | \$23,423,379 | \$13,945,306 | \$12,465,129 | \$5,085,199 | \$6,295,180 |

ENTERPRISE FUND (NUTRITION SERVICES)

An Enterprise Fund is a fund used to report an activity for which a fee is charged to external users for goods or services. This Enterprise Fund accounts for the District's resources and expenditures for the food service program. The program's management is outsourced and the District recently awarded a request for proposal for outsourcing to ARAMARK Education. The Nutrition Services department administers child nutrition programs in 95 sites throughout Washoe County

School District. The department runs a central production facility, and a food warehouse and distribution facility. The department provides breakfast and/or lunch in all school cafeterias as well as charter schools. Nutrition Services has a mission of utilizing exceptional customer service to provide access to nutritious, appealing, high quality meals to every student in a health and safe environment, while maintaining fiscal responsibility. The department understands that good

nutrition is essential for sound academic performance and that it impacts the health and success of our children. Nutrition Services works together with schools, parents, and our community to provide the best experience for students.

In July 2010, the Washoe County School District partnered with ARAMARK Education, a leading provider of food and nutrition programs, to manage the District's

EXECUTIVE SUMMARY

food services. This partnership provides a quality, healthy, nutrition-based food service program to the district's more than 63,000 students. More than 56 of the District's cafeterias have been transformed into new dining environments with freshly-painted walls, new service

areas and equipment, and student-friendly nutrition information. The students of Washoe County will benefit from ARAMARK's proprietary, award winning dining concepts and nutrition awareness programs including Cool*Ca[™], 12 Spot[™] and U.B.U. Lounge. These

are research-based, proprietary brands that are designed to reflect the habits, choices and nutritional requirements of today's students.

In addition to the services ARAMARK provides, they have also guaranteed a profit of \$270,327.

Table 12. Nutrition Services Funds

| | FY17 | FY18 | FY19 | FY20 | FY21 |
|---|---------------------|----------------------|---------------------|---------------------|---------------------|
| | <u>Actuals</u> | <u>Budget</u> | <u>Budget</u> | <u>Projections</u> | <u>Projections</u> |
| Operating Revenue | | | | | |
| Food Services Revenue | \$5,307,846 | \$5,891,601 | \$5,891,601 | \$5,891,601 | \$5,891,601 |
| Total Operating Revenue | 5,307,846 | 5,891,601 | 5,891,601 | 5,891,601 | 5,891,601 |
| Operating Expense | | | | | |
| Salaries | 7,725,440 | 7,911,669 | 7,911,669 | 7,911,669 | 7,911,669 |
| Benefits | 2,984,568 | 2,986,272 | 2,986,272 | 2,986,272 | 2,986,272 |
| Purchased Services | 1,328,761 | 1,504,862 | 1,504,862 | 1,504,862 | 1,504,862 |
| Supplies | 11,007,944 | 12,318,958 | 12,318,958 | 12,318,958 | 12,318,958 |
| Property | 232,073 | 290,355 | 290,355 | 290,355 | 290,355 |
| Other | 457,516 | 482,381 | 482,381 | 482,381 | 482,381 |
| Total Operating Expense | 23,736,302 | 25,494,497 | 25,494,497 | 25,494,497 | 25,494,497 |
| Operating Income or (Loss) | (18,428,456) | (19,602,896) | (19,602,896) | (19,602,896) | (19,602,896) |
| Non-operating Revenue | | | | | |
| State Matching Funds | 75,509 | - | - | - | - |
| State Grants | - | - | - | - | - |
| Revenue from Federal Sources | 18,810,714 | 19,873,223 | 19,873,223 | 19,873,223 | 19,873,223 |
| Capital Contributions | - | - | - | - | - |
| Gain (Loss) on Disposal of Asset | - | - | - | - | - |
| Total Non-operating Revenue | 18,886,223 | 19,873,223 | 19,873,223 | 19,873,223 | 19,873,223 |
| Net Income (Loss) Before Operating Transfers | 457,767 | 270,327 | 270,327 | 270,327 | 270,327 |
| Operating Transfers | | | | | |
| Transfers In | - | - | - | - | - |
| Transfers Out | - | - | - | - | - |
| Net Operating Transfers | - | - | - | - | - |
| Net Income (Loss) | 457,767 | 270,327 | 270,327 | 270,327 | 270,327 |
| Opening Retained Earnings | (374,222) | (1,885,670) | 353,872 | 624,199 | 894,526 |
| Ending Retained Earnings | \$83,545 | \$(1,615,343) | \$624,199 | \$894,526 | \$1,164,853 |



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ORGANIZATION

This section includes the structure of the organization, strategic plan, and significant budgetary and accounting policies.



HISTORY, POPULATION, AND GEOGRAPHY

The District was organized as a result of legislation enacted in 1956 that created school districts with boundaries conterminous with the state's sixteen counties and Carson City. As such, all public educational services provided by the district are restricted to the boundaries of Washoe County. Located in the northwestern part of the State of Nevada, Washoe County is the second largest (population wise) in the state covering an area of 6,600 square miles with the county seat in the City of Reno. Other cities included in the County are Gerlach, Sparks, Wadsworth and Incline Village at Lake Tahoe.

DISTRICT STRUCTURE

The governing board of the District consists of seven members elected by the public for overlapping four-year terms to serve as the stewards and guardians of the District's values, vision, mission and resources. The Board of Trustees believes that our mission is to create an education system where all students achieve academic success, develop personal and civic responsibility, and achieve career and college readiness for the 21st century.

The superintendent of schools is responsible to the Board of Trustees for the general efficiency of the school system including instruction, student services, personnel, finance, administration and all other phases of District operations. In addition, the superintendent develops policy for constructive relations between schools and the community, and assures programs are responsive to current and future student needs, and compatible with community expectations.

The deputy superintendent reports directly to the superintendent and is responsible for academic programs and performance, and student services such as English language learners, gifted and talented education, and special education. The majority of the District's 93 schools are organized into 5 performance areas, aligned geographically, and one special area related to turnaround schools. Each area contains 14-16 feeder-aligned schools and is overseen by an area superintendent under the chief school performance officer. In addition, the District has 4 options schools

that are overseen by the chief student support services officer.

Also reporting directly to the superintendent are the chief financial officer, chief operations officer, chief human resources officer, chief communications & community engagement officer, and chief of staff. The chief financial officer is responsible for the business functions of the District including budgeting; vendor and employee payments; purchasing, contracting and warehousing; and financial systems and process improvement. The chief operations officer oversees facilities management and capital projects, including information systems; nutrition services and transportation; and mail and print services. The chief information officer, who reports directly to the chief operations officer, is responsible for installing network devices and programs, and technology support; and the chief human resources officer is responsible for overseeing the hiring and employment of approximately 8,800 District staff, including 5204 teachers and substitutes.

The District provides a full range of pre-kindergarten, elementary and secondary educational services including local, state, and federal programs. During fiscal year 2017-18, the District served 64,000 students in sixty-two elementary schools, one K-12 school, fourteen middle schools, and twelve comprehensive high schools; plus an alternative high school, a magnet high school, a technical high school and one K-12 special education school (Piccolo). The District also offers one middle/high online school (North Star) and sponsors eight charter schools.

Located in the northwestern part of the State of Nevada, Washoe County is the second largest (population wise) in the state covering an area of 6,600 square miles with the county seat in the City of Reno.

DISTRICT ORGANIZATION CHART

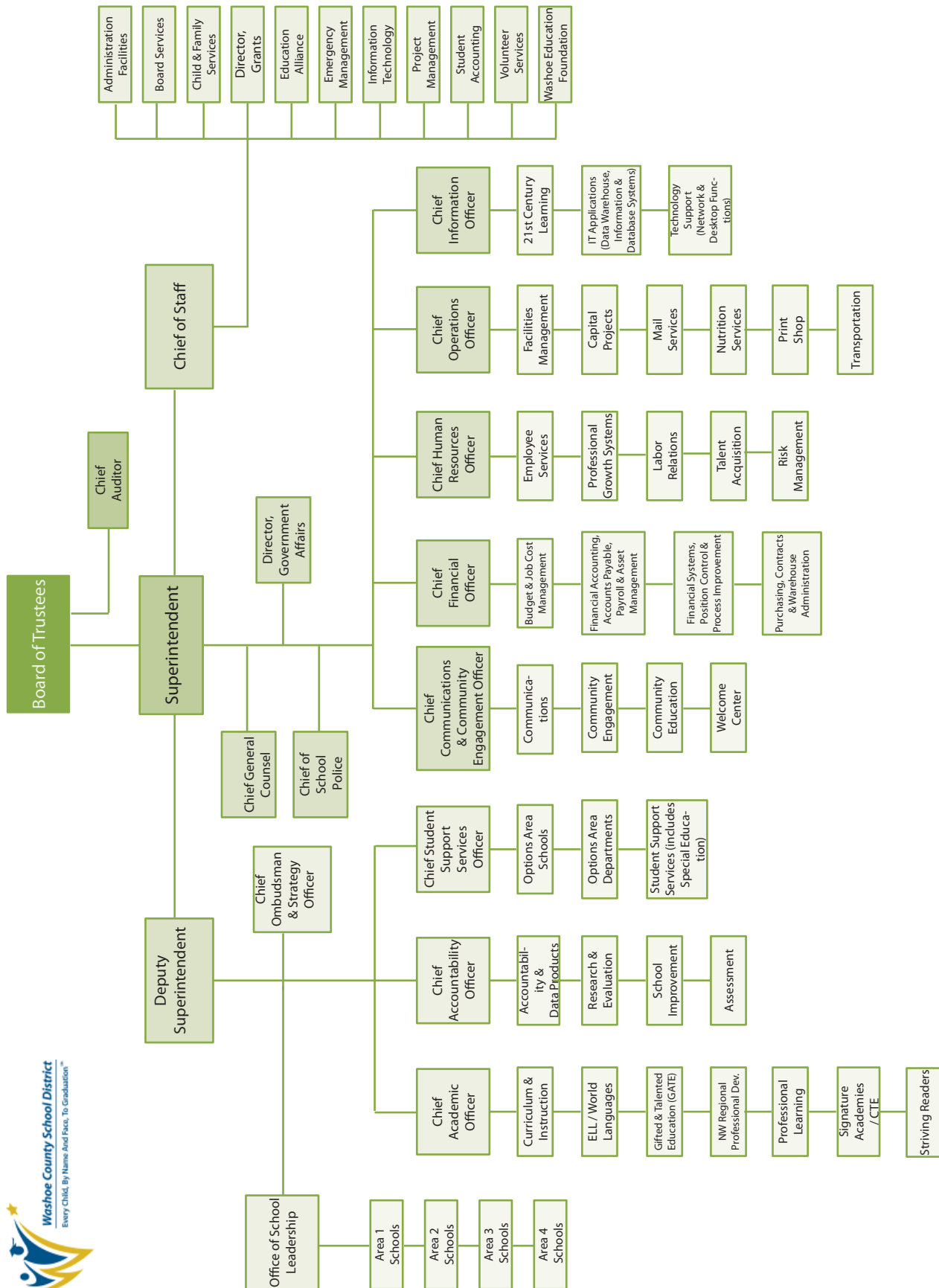


Table 13. Organization Chart

ENVISION WCSD 2020: INVESTING IN OUR FUTURE

A high-performing organization should be guided by its vision, mission and core beliefs. The Board of Trustees adopted a new set of guiding principles and a five-year strategic plan in May 2010.

VISION

As a courageous, innovative leader in education, Washoe County School District (WCSD) will be one of the nation's top performing school districts, graduating all students college- and highly-skilled career ready.

MISSION

To create an education system where all students achieve academic success, develop personal and civic responsibility, and achieve college- and career-readiness for the 21st century.

THEORY OF ACTION

The Trustees adopted a theory of action that guides the District in carrying out the important daily work of improving student achievement. This Managed Performance Empowerment system provides flexibility and decision-making authority to schools based on successful performance. Under the Managed Performance Empowerment system, low-performing schools receive strong support in the form of tightly-managed guidance over instructional practice. At the other end of the

spectrum, high-performing schools are empowered with high degrees of autonomy.

Under the Managed Performance Empowerment system, WCSD expects to move all schools toward the autonomous end of the scale. This will encourage schools to assume full ownership for student performance, exhibit better decision making at all levels, establish more innovative and flexible approaches for resolving

problems and challenges, and ultimately continually improve within a strong, performance-oriented culture.

CORE BELIEFS

We believe:

- All students can learn and be successful.
- The achievement gap can be eliminated by ensuring every student is challenged to learn at or above grade level.
- Effective teachers and principals, dedicated support staff, rigorous curriculum, culturally responsive practices, measurable outcomes, timely interventions, ongoing monitoring and assessment, collaboration, professional development, and a culture of continuous improvement ensures classroom success for all students.
- Superior performance will be achieved through clear goals that set high expectations and standards for all students and employees.
- Student academic success and character building requires family, student, school, and community engagement.
- Leadership and passion, together with accountability and transparency, are keys to reform and success.
- A strong education system ensures the well-being of a community.

An updated five-year strategic plan was adopted by the Board of Trustees in July 2015. The District's annual budget is aligned with the strategic priorities and initiatives outlined in Envision WCSD 2020: Investing in our Future.



DISTRICT ORGANIZATION CHART

Goal 1: To ensure annual student academic growth through a system of curriculum, instruction, and assessment that is aligned, rigorous, and relevant. Instruction will be designed to meet the needs of every child in our diverse student population.

Objective 1.1 - Provide rigorous and relevant curriculum, differentiated instruction, and assessment practice for all students

- Implement Nevada Academic Content Standards which will align curriculum, instruction, and assessments
- Restructure Gifted and Talented (GT) program in accordance with National Association of Gifted Children (NAGC) standards
- Develop and implement restructuring plan for Special Education

Objective 1.2 - Close opportunity gaps through culturally competent practices, effective strategies, and multi-tiered systems of support to meet the needs of English Language Learner students, Special Education students, students

impacted by poverty, and all racial/ethnic student groups

- Develop a five-year English Language Learners Plan

Objective 1.3 - Strengthen teaching and learning through technology and 21st century instructional strategies

- Empower teachers with 21st century instructional strategies
- Elevate students' readiness for college and careers through learning environments that develop 21st Century Competencies

Objective 1.4 - Provide access to relevant education data that helps the District make decisions about academics

- Expand the scope and use of the Data Gallery and Business

Intelligence Gateway to support schools and educators

Objective 1.5 - Reinforce the pathway to college- and career-readiness through an aligned pre K-16 system

- Alternative education redesign
- Expansion of Signature Academies and Career and Technical Education (CTE) program offerings for all students
- Increase college preparedness
- Continue to advocate for additional funding opportunities to increase the number of pre-kindergarten classrooms as well as individual student spaces with prioritization of high poverty, low performing schools

Goal 2: To develop and retain highly effective personnel who are driven to support students, their academic success, their cultural well-being, as well as the success of the District. Washoe County School District will accomplish this goal through recruitment, selection, professional development, and training.

Objective 2.1 - Attract, recruit, and hire highly effective personnel

- Talent acquisition

Objective 2.2 - Provide meaningful, high-quality professional development and training

- Develop comprehensive professional development plan to support all WCSD staff
- All WCSD staff will participate in cultural competency education

Objective 2.3 - Motivate and retain highly-effective personnel through

professional growth systems and positive culture of respect for all employees

- Motivate and retain highly-effective personnel through professional growth systems and positive culture of respect for all employee

Goal 3: To engage family and community members in strong relationships and provide meaningful opportunities to increase their educational expertise, trust, and to share responsibility for student success.

Objective 3.1 - Expand the scope of external stakeholder communication

- Expand the scope of external stakeholder communication

Objective 3.2 - Increase meaningful family engagement partnerships

- Strengthen and enhance family/school partnerships and communications

- Provide support to the most underserved populations, including Children in Transition and families in poverty, through access to District and community agencies

DISTRICT ORGANIZATION CHART

Objective 3.3 - Strengthen strategic community partnerships and constituent services

- *Develop a flagship Partner in Education program through Education Alliance that directly supports academic initiatives and programs for WCSD students and schools*

- *Align community volunteer services to school and department plans*

- *To help ensure that Trustees remain actively engaged with all District stakeholders and key District initiatives, the Board of Trustees will develop and*

maintain a comprehensive public affairs program. Trustees will reach out to key partners, leaders, local and state government entities, as well as regional and national organizations, media outlets, community and parent organizations, families, students, and staff to enhance a positive public perception of the WCSD.

- *Collaborate with non-profits in order to assist in the development of funding proposals for District priorities*

Objective 3.4 - Strengthen our roles with local government agencies

- *To help ensure the District remains actively engaged with all other governments, the Board will develop and maintain a comprehensive government liaison program.*

- *The District will participate with federal, state and local governments to place the District in a position to influence policy decisions made by those organizations when they have an impact on WCSD. We will also value their perspective and encourage these entities to participate in our decision making process.*

Goal 4: To establish a system that is effective, efficient, transparent, and accountable by using meaningful structures and processes.

Objective 4.1 - Ensure that operational systems, central services, and finances are integrated and aligned to best support the needs of students, teachers, staff, schools, and departments.

- *Develop significant ideas to create revenues or save expenditures (looking for million-dollar ideas)*

- *Provide nutritious and*

customer-acceptable meals to support student health, wellness, and achievement

- *Seek alternative sources of funding and grants to support the strategic plan and District priorities and initiatives with an emphasis on partnerships from traditional and non-traditional sectors (e.g., U.S. Department of Labor, business, and foundations)*

- *Risk Management*

Objective 4.2 - Provide online access to information about educational, operational, and financial data to support District-wide decision making and accountability

- *Develop external and internal systemwide transparency and data access to support District-wide decision making and accountability*

Goal 5: To ensure our schools are safe, secure, supportive, and welcoming environments where students and staff are able to succeed academically and professionally at the highest possible levels.

Objective 5.1 - Provide schools, students, staff, families, and the community with the resources necessary to encourage and enhance a positive climate and a culture of collaboration in our District

- *School climate and culture*

- *Improving parent/school resolution process*

Objective 5.2 - Provide a District-wide comprehensive plan for school safety and crisis response through the engagement of the community, schools, families, and students

- *In order to encourage open and transparent communication between Trustees, the superintendent, staff, and the community in matters concerning safety*

and security of schools, a Safe and Healthy Schools Commission has been developed The District, with community support, will work to provide and maintain safe, supportive, and secure schools



Board policies guide the budget process. These policies, as they relate to budget and finance, are established through Board regulation 3110. This regulation sets forth the authority and expectations to manage District resources based on established guidelines.

BOARD POLICY 3110: BUDGETING

PURPOSE

The Board of Trustees ("Board") believes the annual budget of the Washoe County School District ("District") is an expression of the educational goals and policy priorities of the Board within the scope of funds available from all sources. State law requires that the District adopt a balanced budget, where sources equal uses. However, a budget that is balanced by the State's definition may not necessarily be sustainable because ongoing expenditures could be supported by temporary or highly volatile revenues. This policy supports the on-going financial sustainability of the District by requiring a structurally balanced budget. Through this policy and any associated governing documents, the guidelines through which the annual budget is created and approved shall be established/

Policy

DETERMINATION OF BUDGETARY PRIORITIES

- A budget for the District shall be prepared annually for review by the Board of Trustees. The preparation of the formal budget document shall be the responsibility of the Superintendent or superintendent's designee. The Superintendent shall present to the Board of Trustees a proposed budget showing the financial needs of the District for the ensuing fiscal year.

- Through the creation and implementation of the District's Strategic Plan, the Board of Trustees shall establish criteria for determining budgetary priorities, which shall serve to improve the achievement of students and improve classroom instruction.

1. Budget Planning

- The budget shall be developed in conformance with the following policies:

- Budget development shall be a cooperative process with representatives from all levels of the District, including parents and community representatives, taking part in the planning.

- Budget development shall

be completed on the basis of policy

- The Board of Trustees shall participate in decision-making at all major stages of budget development.

- When appropriations are considered, the Board of Trustees shall make decisions regarding changes or additions to the instructional and operational programs for the period of the budget.

- Budgeting shall incorporate long-range financial planning.

- Budget development shall provide for informing and involving the community and staff at all stages, to promote understanding of the budget.

PREPARATION OF THE TENTATIVE BUDGET

- The budget of the Washoe County School District shall be prepared in such form and detail that:

- Estimates of resources and expenditures are categorized in a manner that complies with appropriate classifications and forms prescribed by the Department of Taxation.

- All items will be clearly identified and described in a program budget.

- All requests for appropriations will be accompanied by supporting documentation.

- A contingency account, as provided in the Nevada Revised Statutes, will be established for unanticipated needs.

- A minimum unreserved/undesignated budgeted ending fund balance will be established and maintained because an adequate fund balance is necessary for the District's overall financial management strategy and a key factor in external agencies' measurement of the District's financial strength.

- An unreserved fund balance, as provided in Nevada Revised Statutes (NRS), will be established in the

BUDGET RELATED POLICIES

General Fund of not more than 8.3% of total budgeted expenditures (including transfers out), less capital outlay, to comply with NRS regarding balances not being subject to negotiations.

■ *The total budget and all its parts shall be prepared on a realistic basis with all revenues and appropriations carefully estimated, described, and recorded.*

■ *The tentative budget shall be presented to the Board of Trustees for approval and filed with the Clerk of the Board, the County Clerk, the County Auditor, and the State Department of Education by the date set by applicable Nevada Revised Statute.*

NOTICE OF PUBLIC HEARING

■ *Prior to approval of the final budget, a notice of public hearing shall be published in a local newspaper, stating the time and place of such hearing, and listing places, where copies of the proposed final budget are on file and available for inspection.*

■ *The public hearing regarding the proposed final budget as referred to above shall be held on the date set by applicable Nevada Revised Statute.*

■ *During the public hearing, any citizen may appear to ask questions, make comments, or register objections to the proposed final budget or any of the items listed therein.*

ADOPTION OF THE FINAL BUDGET

■ *The Board of Trustees shall adopt, by majority vote, a final budget on or before the date set by applicable Nevada Revised Statute. This budget shall be authenticated by the necessary signatures of Board members. The final budget shall be transmitted to the Department of Taxation and shall be distributed as determined by the department.*

■ *An affidavit of proof of publication of notice of public hearing shall accompany the budget.*

DEFINITIONS

Definitions related to the "Budgets of Local Governments" may be found within Nevada Revised Statutes (NRS) Chapter 354.

Budget means a plan of financial operation embodying an estimate of proposed expenditures and expenses for a given period and the proposed means of financing them. (NRS 354.492)

DESIRED OUTCOMES

1. This policy, and the associated documents, shall establish guidelines for the Board of Trustees, Superintendent and staff to use in making financial decisions that ensure educational and operational services are maintained and the District's vision and mission is achieved.
2. This policy shall provide a level of security for the community by ensuring tax dollars are being used openly, legally, efficiently, and effectively, and in a manner that provides insulation from fiscal crisis and economic disruption.

SIGNIFICANT BUDGETARY AND ACCOUNTING PRACTICES

The accounting and budgeting policies of the District conform to the accounting principles and budgeting best practices for local districts as prescribed by the Nevada Department of Education and generally accepted accounting principles. In accordance with these guidelines, the District maintains various "Funds" to account for financial activity.

Funds are classified into governmental and proprietary categories. Each category in turn is divided into separate fund types. Governmental funds are used to account for all or most of a government's general service activities. Proprietary funds are used to account for activities similar to those found in the private sector, where the determination of a net income is necessary or useful for sound financial administration.

Modified accrual basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported on the financial statements. The

basis of accounting relates to the timing of the measurement made, regardless of the measurement focus applied.

All Governmental Funds use the modified accrual basis of accounting. Revenues are recognized when they become measurable and available as net current assets. Expenditures are recognized when the related fund liability is incurred. An exception to this rule is that principal and interest on general long-term debt are recognized when due.

All Business Type Funds (Enterprise and Internal Service) use the accrual basis of accounting. Revenues are recognized when earned and expenses are recognized in the period incurred.

A fund is a fiscal and accounting entity having a self-balancing set of accounts, recording cash and other financial resources together with all related liabilities and residual equities or balances, or changes therein, which are segregated for

the purpose of carrying on specific activities or attaining certain objectives in accordance with specific regulations, restrictions or limitations. The District maintains common groups of funds using prescribed State budget forms as follows:

GENERAL FUND

This major governmental fund is the District's operating fund and is used to account for all financial transactions and expenditures associated with the administration and daily operations of the schools except for federal and State grant-funded programs, school construction, debt service, food service operations, and interdepartmental services.

BUILDING & SITES FUND

This fund accounts for the proceeds from sales of District property and the expenditures allowable with these proceeds, typically capital

BUDGET RELATED POLICIES

Funds are classified into governmental and proprietary categories. Each category in turn is divided into separate fund types.

renewal expenditures related to building systems, roofs, plumbing, heating and air conditioning.

CAPITAL PROJECTS FUNDS

This fund accounts for the District's resources and expenditures for capital projects. Capital projects consist of broad categories for student housing (building new schools, expanding schools or adding portable classrooms), revitalization (upgrading to current standards for safety, health, comfort, and accessibility; including classroom sinks, cabinets and flooring, modifying restrooms to make them accessible for special needs students, replacing windows and adding interior blinds for safety, adding technological improvements like interactive whiteboards, and replacing door hardware and locks to improve security), capital renewal (maintaining and replacing building systems including heating, ventilation and air conditioning systems, plumbing systems, and roofing) and technology (cabling and wireless internet access to classrooms, improving school intercom systems, and upgrading systems and programs that store information).

DEBT SERVICE FUNDS

These funds are used to account for the accumulation of resources for, and the payment of, general long term and medium term debt principal and interest.

PROPRIETARY FUNDS

These funds account for the District's business type activities and include the following: Insurance Funds – This proprietary internal service fund accounts for the District's business type activities related to charges and fees for property and casualty insurance, health insurance, and workers' compensation.

NUTRITION SERVICE FUND

This proprietary enterprise fund accounts for the District's business type activities related to operating a food services program.

SPECIAL REVENUE FUNDS

These funds account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.



ALL DISTRICT FUNDS



This section includes high-level financial information for all District funds.

DISTRICT FUNDS

DISTRICT FUNDS - SUMMARY

The Annual Budget Report is intended to provide disclosure of all budgetary matters impacting the District's financial plan. It is prepared and maintained using the modified accrual basis of accounting for all governmental funds and the accrual basis of accounting for all proprietary funds. These bases conform with generally accepted accounting principles (GAAP). The Governmental Accounting Standards Board (GASB) is the standard-setting body for governmental accounting and financial reporting.

The District's financial plan begins with a forecast of anticipated resources (revenues and opening fund balances). Applications (expenditures and ending fund balances) are then estimated. The initial plan can be altered through identification of additional resources, reprioritization of expenditures, identification of strategic initiative

costs, realignment of resources, and other occurrences. All these inputs must be weighed, evaluated and prioritized with stakeholder input to ultimately produce a balanced budget whereby resources are equal to applications and the overall financial plan is established.

The presentation of the all District funds provides a summary of the financial position of the District by illustrating the budgeted revenues, expenditures, other sources (uses) and changes in fund balance. The District's financial plan is developed within projected available resources and is presented by budget categories within each fund. Total revenues and other sources for all funds of the District are \$844.4 million while expenditures and other outlays total \$859.4 million. This results in the opening fund balance of \$108.9 million, decreasing by \$15.0 million to \$93.9 million. The decrease

is mainly related to the General, Capital Projects, and Debt Service funds and is discussed below.

The General Fund is the largest fund of the District (54.88% of revenues and 54.79% of expenditures) and includes the budgets necessary to provide for the basic instruction of students and the day-to-day operational activities of the school system. The General Fund ending balance decrease of \$7.5 million represents the planned spend down to address the District's budget shortfall for fiscal year 2018-19.

The Capital Projects Funds ending balance decrease of \$23.9 million reflects use for the final stages of completion of the District's 2002 and Bond Rollover Program and the use 2016 Rollover Bonds issued in prior years.

Table 14. All District Funds — Budget Analysis

| ALL DISTRICT FUNDS - BUDGET ANALYSIS | | | | | |
|--|--------------------|--------------------|--------------------|---------------------------|---------------|
| For Fiscal Years 2016-17 Through 2018-19 | | | | | |
| | Actual | Budget | Budget | FY 2017-18 vs. FY 2018-19 | |
| | 2016-17 | 2017-18 | 2018-19 | \$ Change | % Change |
| Revenues: | | | | | |
| Local Sources | 383,623,431 | 427,792,333 | 459,493,978 | 31,701,645 | 7.41% |
| State Sources | 215,797,417 | 217,843,277 | 200,179,258 | (17,664,019) | -8.11% |
| Federal Sources | 65,385,838 | 67,788,364 | 63,063,223 | (4,725,141) | -6.97% |
| Other Sources | 106,894,363 | 85,000 | 75,080,000 | 74,995,000 | 88229.41% |
| Total Revenues | 771,701,048 | 713,508,974 | 797,816,459 | 84,307,485 | 11.82% |
| Expenditures: | | | | | |
| Salaries | 374,812,238 | 378,373,417 | 380,875,730 | 2,502,313 | 0.66% |
| Benefits | 151,704,493 | 158,264,299 | 157,818,902 | (445,397) | -.28% |
| Purchased Services | 62,523,116 | 58,978,978 | 135,379,883 | 76,400,905 | 129.54% |
| Supplies | 46,836,286 | 52,929,277 | 56,490,705 | 3,561,428 | 6.73% |
| Property | 3,662,066 | 33,313,415 | 8,695,477 | (24,617,938) | -73.90% |
| Other | 72,957,789 | 71,255,826 | 72,772,796 | 1,516,970 | 2.13% |
| Total Expenditures | 712,495,989 | 753,115,211 | 812,033,493 | 58,918,282 | 7.82% |

DISTRICT FUNDS

Excess (Deficiency) of Revenues over Expenditures

| | | | | | |
|------------------------------------|--------------|--------------|--------------|------------|---------|
| | 59,205,060 | (39,606,237) | (14,217,034) | 25,389,203 | -64.10% |
| Other Sources (Uses): | | | | | |
| Other Sources/Transfers In | 41,388,869 | 46,351,978 | 46,574,479 | 222,501 | 0.48% |
| Other Outlays/Transfers Out | (43,028,885) | (49,185,780) | (47,408,444) | 1,777,336 | -3.61% |
| Total Other Sources (Uses): | (1,640,016) | (2,833,802) | (833,965) | 1,999,837 | -70.57% |
| Net Change in Fund Balance | 57,565,044 | (42,440,039) | (15,050,999) | 27,389,040 | -64.54% |
| Fund Balance, July 1 | 158,285,856 | 103,249,413 | 108,916,191 | 5,666,778 | 5.49% |
| Fund Balance, June 30 | 215,850,900 | 60,809,374 | 93,865,192 | 33,055,818 | 54.39% |

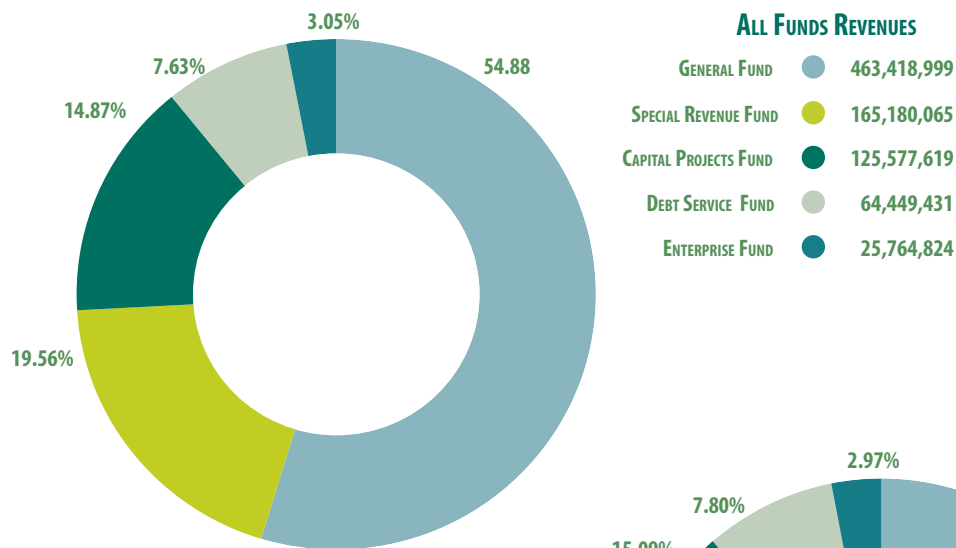


Figure 5. All Funds Revenues

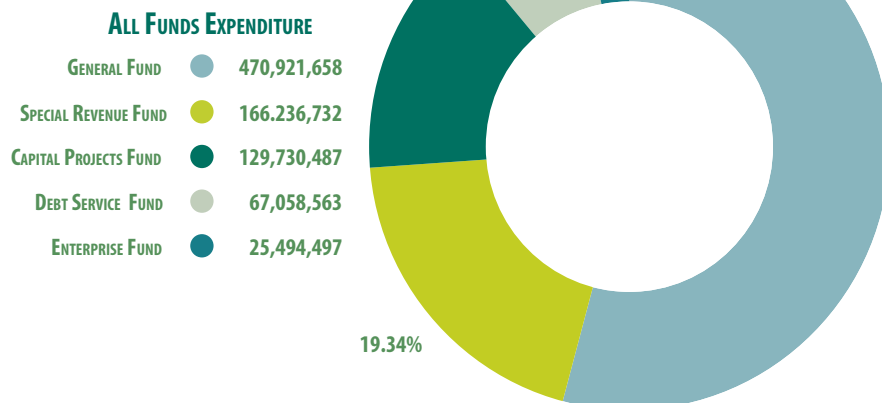


Figure 6. All Funds Expenditures

DISTRICT FUNDS

The information below details the revenues, expenditures, other sources (uses) and net change in fund balance for all funds over the last 3 fiscal years. Total revenues for all District funds will increase by \$41.8 million over the prior year, and expenditures will increase by \$41.2 million resulting in a net increase in fund balance of \$0.6 million. As discussed above, the General Fund (\$4.7 increase) and is mostly responsible for the increase while Capital Projects Fund (\$2.9 million reduction), Debt Service Fund (\$1.0 million reduction) and Enterprise Fund (\$0.3) will see reductions.

Of the total revenue increase: \$13.5 million of this is from the General Fund for LSST (sales tax), property tax, government services tax and State per pupil funding; \$37.3 million is for the Debt Service Fund for property tax and LSST related to WC-1 sales tax increase; and \$0.8 million is from the Enterprise Fund for service charges.

Special Revenue Funds decreased by \$9.8 million, mainly due to Full Day Kindergarten being moved to the General Fund.

Of the total expenditure increase: \$10.5 million is from the General

Fund for negotiated contractual obligations, health insurance increases, Full Day Kindergarten being moved by the legislature to the General Fund, along with budget reductions and various other strategic plan needs; \$3.0 million is from the Capital Projects Fund for capital needs; \$0.9 million is for the Enterprise Fund; and the Debt Service Fund will see an increase of costs of \$38.0 million mainly due to new school construction related to WC-1. Special Revenue Funds decrease \$10.9 million due to the Full Day Kindergarten being moved by the legislature to the General Fund.

Table 15. All District Funds

| ALL DISTRICT FUNDS - FINAL BUDGET SOURCES AND USES SUMMARY | | | | | | |
|--|--------------------|--------------------|-------------------|--------------------|-------------------|--------------------|
| | General | Special Revenue | Debt Service | Capital Projects | Enterprise | TOTAL ALL FUNDS |
| Revenues: | | | | | | |
| Local Sources | 339,029,278 | 4,146,953 | 59,848,527 | 50,577,619 | 5,891,601 | 459,493,978 |
| State Sources | 123,819,721 | 76,359,537 | - | - | - | 200,179,258 |
| Federal Sources | 490,000 | 42,700,000 | - | - | 19,873,223 | 63,063,223 |
| Other Sources | 80,000 | - | - | 75,000,000 | - | 75,080,000 |
| Total Revenues | 463,418,999 | 123,206,490 | 59,848,527 | 125,577,619 | 25,764,824 | 797,816,459 |
| Expenditures: | | | | | | |
| Salaries | 269,759,949 | 99,889,749 | - | 3,314,364 | 7,911,669 | 380,875,730 |
| Benefits | 112,662,829 | 40,345,456 | - | 1,824,344 | 2,986,272 | 157,818,902 |
| Purchased Services | 21,000,038 | 12,756,399 | - | 100,118,584 | 1,504,862 | 135,379,883 |
| Supplies | 21,105,935 | 10,816,117 | - | 12,249,695 | 12,318,958 | 56,490,705 |
| Property | 663,190 | 164,932 | - | 7,577,000 | 290,355 | 8,695,477 |
| Other | 321,273 | 2,264,079 | 67,058,563 | 2,646,500 | 482,381 | 72,772,796 |
| Total Expenditures | 425,513,214 | 166,236,732 | 67,058,563 | 127,730,487 | 25,494,497 | 812,033,493 |

DISTRICT FUNDS

Special Revenue Funds (CONTINUED)

| | | | | | | |
|---|--------------|--------------|-------------|-------------|---------|--------------|
| Excess of Revenues over Expenditures | 37,905,785 | (43,030,242) | (7,210,036) | (2,152,868) | 270,327 | (14,217,034) |
| Other Sources (Uses): | | | | | | |
| Other Sources/ Transfers In | - | 41,973,575 | 4,600,904 | - | - | 46,574,479 |
| Other Outlays/ Transfers Out | (45,408,444) | - | - | (2,000,000) | - | (47,408,444) |
| Total Other Sources (Uses): | (45,408,444) | 41,973,575 | 4,600,904 | (2,000,000) | - | (833,965) |
| Net Change in Fund Balance | (7,502,659) | (1,056,667) | (2,609,132) | (4,152,868) | 270,327 | (15,050,999) |
| Fund Balance, July 1 | 31,100,000 | 2,770,103 | 39,363,399 | 35,328,817 | 353,872 | 108,916,191 |
| Fund Balance, June 30 | 23,597,341 | 1,713,436 | 36,754,267 | 31,175,949 | 624,199 | 93,865,192 |

GENERAL FUND

4

This section includes detailed financial and FTE (Full-Time Equivalency) for the General Fund.

GENERAL FUNDS

GENERAL FUND SUMMARY

The General Fund is the District's major operating fund and is used to account for all financial transactions and expenditures associated with the administration and daily operations of the District except for federal and State grant-funded programs, school construction, debt service, food service operations, and interdepartmental services. As the Final Budget Analysis indicates, revenues will increase \$5.0 million

over the prior year while expenditures and other financing uses will decrease by \$10.2 million thereby causing a net increase to the fund balance of \$15.2 million over the prior year.

However, for fiscal year 2018-19, the net change to fund balance will be a decrease of \$7.5 million as expenditures continue to outpace revenues. The District has recognized

this trend and has made a concentrated effort to slow down expenditures and recognize savings in the prior year to allow funds to flow to the subsequent year. Future budget processes will further address the situation and develop plans for an ongoing, sustainable government that continues to meet the initiatives outlined in the strategic plan.

Table 16. General Fund — Final Budget Analysis

| GENERAL FUND - FINAL BUDGET ANALYSIS FISCAL YEARS 2017-18 AND 2018-19 | | | | | |
|--|----------------------|----------------------------|------------------------------------|--------------------------------|----------------|
| Description | FY16-17 Actuals | FY17-18 Final Budget | FY18-19 Amended Final Budget | Variance 2017-18 vs 2018-19 | |
| | | | | Amount | Percent |
| Revenues | | | | | |
| Local Sources | 304,952,955 | 320,828,024 | 339,029,278 | 18,201,254 | 5.67% |
| State Sources | 128,259,530 | 136,826,554 | 123,819,721 | (13,006,833) | -9.51% |
| Federal Sources | 502,675 | 716,000 | 490,000 | (226,000) | -31.56% |
| Other Sources | 54,304 | 85,000 | 80,000 | (5,000) | -5.88% |
| Total Revenues | <u>433,769,464</u> | <u>458,455,578</u> | <u>463,418,999</u> | <u>4,963,421</u> | <u>1.08%</u> |
| Expenditures | | | | | |
| Salaries | 256,905,215 | 268,543,951 | 269,759,949 | 1,215,997 | 0.45% |
| Benefits | 105,282,343 | 112,016,213 | 112,662,829 | 646,616 | 0.58% |
| Purchased Services | 17,563,382 | 21,417,641 | 21,000,038 | (417,603) | -1.95% |
| Supplies | 19,245,323 | 22,430,313 | 21,105,935 | (1,324,378) | -5.90% |
| Property and Equipment | 732,222 | 792,652 | 663,190 | (129,462) | -16.33% |
| Other Expenditures | 1,077,862 | 7,155,507 | 321,273 | (6,834,234) | -95.51% |
| Total Expenditures | <u>400,806,347</u> | <u>432,356,278</u> | <u>425,513,214</u> | <u>(6,843,064)</u> | <u>-1.58%</u> |
| Excess (Deficiency) of Revenues over Expenditures | <u>32,963,117</u> | <u>26,099,300</u> | <u>37,905,785</u> | <u>11,806,485</u> | <u>45.24%</u> |
| Other Sources and (Uses) | | | | | |
| Transfers In | 39,096 | - | - | - | 0.00% |
| Contingency | - | (833,965) | (833,965) | - | 0.00% |
| Health Insurance Fund Transfer | (1,640,016) | (1,640,019) | - | 1,640,019 | -100.00% |
| Special Education Fund Transfer | (38,359,014) | (43,643,620) | (41,973,575) | 1,670,045 | -3.83% |
| Debt Service Fund Transfer | (2,990,759) | (2,708,358) | (2,600,904) | 107,454 | -3.97% |
| Capital Projects Fund Transfer | - | - | - | - | - |
| Total Other Sources and (Uses) | <u>(42,950,693)</u> | <u>(48,825,962)</u> | <u>(45,408,444)</u> | <u>3,417,518</u> | <u>-7.00%</u> |
| Net Change in Fund Balance | (9,987,576) | (22,726,662) | (7,502,659) | 15,224,003 | -66.99% |
| Opening Fund Balance - July 1 | 53,291,732 | 33,990,247 | \$ 31,100,000 | (2,890,247) | -8.50% |
| Ending Fund Balance - June 30 | <u>\$ 43,304,156</u> | <u>\$ 11,263,585</u> | <u>\$ 23,597,341</u> | <u>\$ 12,333,756</u> | <u>109.50%</u> |

GENERAL FUNDS

GENERAL FUND RESOURCES

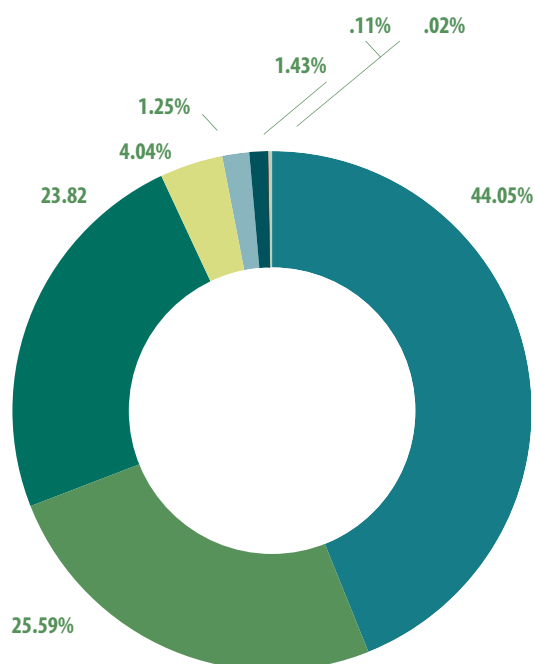
The total revenues for the District for fiscal year 2018-19 are \$463.4 million with the majority of those being local and state sources. Opening fund balance is \$31.1 million.

Table 17. General Fund — Budget Comparison

| General Fund Budget Comparison | | | | |
|----------------------------------|-----------------------------|-----------------------------|-----------------------------|----------------------------|
| RESOURCES | FY17 Actuals | FY18 Amended Final | FY19 Final | Variance |
| Local Sources: | | | | |
| Ad Valorem Tax | \$ 101,226,035 | \$ 106,699,130 | \$ 110,388,289 | \$ 3,689,159 |
| L.S.S.T. | 181,682,201 | 192,019,989 | 204,138,121 | 12,118,132 |
| Franchise Taxes | 193,040 | 250,000 | 250,000 | - |
| Government Services Tax | 16,024,869 | 16,123,905 | 18,701,868 | 2,577,963 |
| Rev In Lieu of Taxes | 190,818 | 185,000 | 185,000 | - |
| Regular Tuition | 256,435 | 256,000 | 256,000 | - |
| Summer School | 24,118 | 61,000 | 20,000 | (41,000) |
| Other Tuition | 41,879 | 40,000 | 40,000 | - |
| Transportation | 622,776 | 565,000 | 620,000 | 55,000 |
| Earnings on Investments | 327,752 | 420,000 | 350,000 | (70,000) |
| Student Activities Revenue | 172,727 | 170,000 | 170,000 | - |
| Other Local Revenue | 1,121,604 | 838,000 | 1,000,000 | 162,000 |
| Indirect Cost Revenue | 1,556,371 | 1,700,000 | 1,410,000 | (290,000) |
| Salary Reimbursements | 1,512,331 | 1,500,000 | 1,500,000 | - |
| | <u>\$ 304,952,955</u> | <u>\$ 320,828,024</u> | <u>\$ 339,029,278</u> | <u>\$ 18,201,254</u> |
| State Sources: | | | | |
| DSA Apportionments | \$ 128,259,530 | \$ 131,826,554 | \$ 117,209,959 | \$ (14,616,595) |
| Special Appropriation | - | 5,000,000 | 6,609,762 | 1,609,762 |
| | <u>\$ 128,259,530</u> | <u>\$ 136,826,554</u> | <u>\$ 123,819,721</u> | <u>\$ (13,006,833)</u> |
| Federal Sources: | | | | |
| Forest Reserve | \$ 9,695 | \$ 31,000 | \$ 25,000 | \$ (6,000) |
| E-Rate Refund | 358,607 | 500,000 | 300,000 | (200,000) |
| Impact Aid | 134,373 | 185,000 | 165,000 | (20,000) |
| | <u>\$ 502,675</u> | <u>\$ 716,000</u> | <u>\$ 490,000</u> | <u>\$ (226,000)</u> |
| Other Sources: | | | | |
| Sale of Fixed Assets | \$ 53,846 | \$ 85,000 | \$ 80,000 | \$ (5,000) |
| Other | 458 | - | - | - |
| Transfers In | 39,096 | - | - | - |
| | <u>\$ 93,400</u> | <u>\$ 85,000</u> | <u>\$ 80,000</u> | <u>\$ (5,000)</u> |
| Opening Fund Balance: | \$ 53,291,732 | \$ 33,990,247 | \$ 31,100,000 | \$ (2,890,247) |
| TOTAL RESOURCES | <u>\$487,100,292</u> | <u>\$492,445,825</u> | <u>\$494,518,999</u> | <u>\$ 2,073,174</u> |
| GENERAL FUND FINAL BUDGET | | | | |
| APPLICATIONS | | | | |
| Expenditures: | | | | |
| Regular Instruction | \$ 199,427,308 | \$ 215,565,200 | \$ 218,490,446 | \$ 2,925,246 |
| Special Instruction | 5,156,975 | 5,384,159 | 4,903,713 | (480,445) |
| Vocational Instruction | 6,398,113 | 6,254,606 | 5,764,165 | (490,440) |
| Other Instruction | 13,438,927 | 13,296,693 | 13,537,469 | 240,775 |
| Co-curricular Instruction | 3,654,032 | 4,061,004 | 4,360,049 | 299,044 |
| Student Support | 31,318,268 | 33,275,045 | 32,642,931 | (632,115) |
| Instructional Staff Support | 16,580,736 | 15,754,583 | 15,429,776 | (324,806) |
| General Administration | 6,167,302 | 12,832,074 | 5,981,577 | (6,850,497) |
| School Administration | 36,029,345 | 36,650,957 | 35,387,537 | (1,263,420) |
| Central Support | 20,738,079 | 23,919,765 | 24,806,120 | 886,354 |
| Operation and Maintenance | 46,036,134 | 48,928,163 | 47,940,462 | (987,701) |
| Student Transportation | 15,861,129 | 16,434,027 | 16,268,968 | (165,059) |
| | <u>\$ 400,806,347</u> | <u>\$ 432,356,278</u> | <u>\$ 425,513,214</u> | <u>\$ (6,843,064)</u> |
| Other Financing Uses: | | | | |
| Debt Service Fund Transfer | \$ 2,990,759 | \$ 2,708,358 | \$ 2,600,904 | \$ (107,454) |
| Insurance Trust Fund Transfer | 1,640,016 | 1,640,019 | - | (1,640,019) |
| Special Education Fund Transfer | 38,359,014 | 43,643,620 | 41,973,575 | (1,670,045) |
| Capital Projects Fund Transfer | - | - | - | - |
| Contingency | - | 833,965 | 833,965 | - |
| | <u>\$ 42,989,789</u> | <u>\$ 48,825,962</u> | <u>\$ 45,408,444</u> | <u>\$ (3,417,518)</u> |
| Ending Fund Balance: | \$ 43,304,156 | \$ 11,263,585 | \$ 23,597,341 | \$ 12,333,756 |
| TOTAL APPLICATIONS | <u>\$487,100,292</u> | <u>\$492,445,825</u> | <u>\$494,518,999</u> | <u>\$ 2,073,174</u> |

GENERAL FUNDS

GENERAL FUND FINAL BUDGET



GENERAL FUND SOURCES

| | |
|-------------------------------|-------------|
| LOCAL—L.S.S.T. | 204,138,121 |
| STATE—DSA APPORTIONMENTS | 117,209,959 |
| LOCAL—AD VALOREM TAX | 110,388,289 |
| LOCAL—GOVERNMENT SERVICES TAX | 18,701,868 |
| LOCAL—OTHER LOCAL REVENUE | 5,801,000 |
| STATE—SPECIAL APPROPRIATION | 6,609,762 |
| FEDERAL REVENUE | 490,000 |
| OTHER SOURCES | 80,000 |

Figure 7. General Fund Resources

Table 18. General Fund Resources

| Resources | | | | | |
|----------------------------|--------------------|------------|---|-------------------|-----------|
| Local Sources: | | | Federal Sources: | | |
| Ad Valorem Tax | 110,388,289 | 22% | Forest Reserve | 25,000 | 0% |
| L.S.S.T. | 204,138,121 | 41% | E-Rate Refund | 300,000 | 0% |
| Franchise Taxes | 250,000 | 0% | Impact Aid | 165,000 | 0% |
| Government Services Tax | 18,701,868 | 4% | | 490,000 | 0% |
| Rev In Lieu of Taxes | 185,000 | 0% | | | |
| Regular Tuition | 256,000 | 0% | | | |
| Summer School | 20,000 | 0% | | | |
| Other Tuition | 40,000 | 0% | | | |
| Transportation | 620,000 | 0% | | | |
| Earnings on Investments | 350,000 | 0% | | | |
| Student Activities Revenue | 170,000 | 0% | | | |
| Other Local Revenue | 1,000,000 | 0% | | | |
| Indirect Cost Revenue | 1,410,000 | 0% | | | |
| Salary Reimbursements | 1,500,000 | 0% | | | |
| | 339,029,278 | 69% | | | |
| Other Sources: | | | Opening Fund Balance: | | |
| Sale of Fixed Assets | 80,000 | 0% | Nonspendable Inventory | 1,141,214 | 0% |
| | 80,000 | 0% | Assigned for: | | |
| | | | Subsequent Year's Expenditures | 29,958,786 | 6% |
| | | | Balancing the Subsequent Year's Budget (FY18) | - | 0% |
| | | | Outstanding & Unresolved Lawsuits | - | 0% |
| | | | | 31,100,000 | 6% |

GENERAL FUNDS

Resources (continued)

State Sources:

| | | | | | |
|----------------|--------------------|------------|------------------------|--------------------|-------------|
| DSA | | | | | |
| Apportionments | 117,209,959 | 24% | | | |
| Special | | | | | |
| Appropriation | 6,609,762 | 1% | | | |
| | <u>123,819,721</u> | <u>25%</u> | Total Resources | 494,518,999 | 100% |

SOURCES

Local Sources

Ad Valorem Tax - Property tax assessed at \$.75 per \$100 of assessed valuation, adjusted for tax cap abatements. The distributive school account formula applies 1/3rd of this tax towards the District's per pupil amount.

Local School Support Tax (LSST) - This represents a sales tax assessed at \$.026 for every \$1.00 of subjected gross retail sales in Washoe County. The distributive school account formula applies all of this tax towards the District's per pupil amount.

Franchise Taxes - Tax of 2% of net proceeds of public utilities business outside of the incorporated cities in Washoe County.

Government Services Tax - District's portion of the tax of \$.04 for every \$1.00 of value of all of the vehicles licensed in Washoe County.

Revenue in Lieu of Taxes - 50% of Washoe County motorboat registration fees collected by the State Division of Wildlife.

Tuition - Amounts paid for students enrolled in our schools who reside outside Washoe County; amounts paid for students enrolled in summer school; and amount paid for adult continuing education.

Earnings on Investments - Interest earned from investing the District's cash.

Other Local Revenue - Other local revenues such as transportation reimbursements for field trips, rental income from use of school facilities, indirect costs from grants, grant administration fees, salary reimbursements and miscellaneous income.

STATE SOURCES

Distributive School Account (DSA) - This represents the per pupil funding provided by the State less the amount attributable to 1/3 of the District's ad valorem tax and all of the District's local school support tax. The amount is calculated by multiplying the estimated average daily enrollment (ADE) for the District by the State determined per pupil amount, then subtracting from that total 1/3 of the anticipated ad valorem tax, all of the local school support tax, subtracting an adjustment for certain District revenues entitled to charter schools and adding an adjustment for Reno Redevelopment tax refund.



Table 19. General Fund State Sources

| | |
|----------------------------|----------------------|
| DSA Weighted ADE | 63,555 |
| Basic Support per Pupil | <u>\$5,737</u> |
| Total Basic Support | \$364,617,215 |
| Less LSST | (204,138,121) |
| Less 1/3 Ad Valorem Tax | (36,796,096) |
| Less Charter School Adj | (6,197,201) |
| SB344 Adjustment | (75,838) |
| ADE Adjustment | <u>(200,000)</u> |
| Total DSA | \$117,209,959 |
| Special Appropriation | <u>\$6,609,762</u> |
| Total State Sources | <u>\$123,819,721</u> |

GENERAL FUNDS

GENERAL FUND EXPENDITURES & TRANSFERS

| | | | |
|--------------------------------|-------------|--|------------|
| REGULAR INSTRUCTION | 218,490,446 | INSTRUCTIONAL STAFF SUPPORT | 15,429,776 |
| OPERATIONS AND MAINTENANCE | 47,940,462 | OTHER INSTRUCTION | 13,537,469 |
| TRANSFERS TO SPECIAL EDUCATION | 110,388,289 | GENERAL ADMINISTRATION | 5,981,577 |
| SCHOOL ADMINISTRATION | 35,387,537 | VOCATIONAL INSTRUCTION | 5,764,165 |
| STUDENT SUPPORT | 32,642,931 | SPECIAL INSTRUCTION | 4,903,713 |
| CENTRAL SUPPORT | 24,806,120 | CO-CURRICULAR INSTRUCTION | 4,360,049 |
| STUDENT TRANSPORTATION | 16,268,968 | TRANSFERS TO DEBT, INSURANCE, CAPITAL AND CONTINGENCY | 16,268,968 |

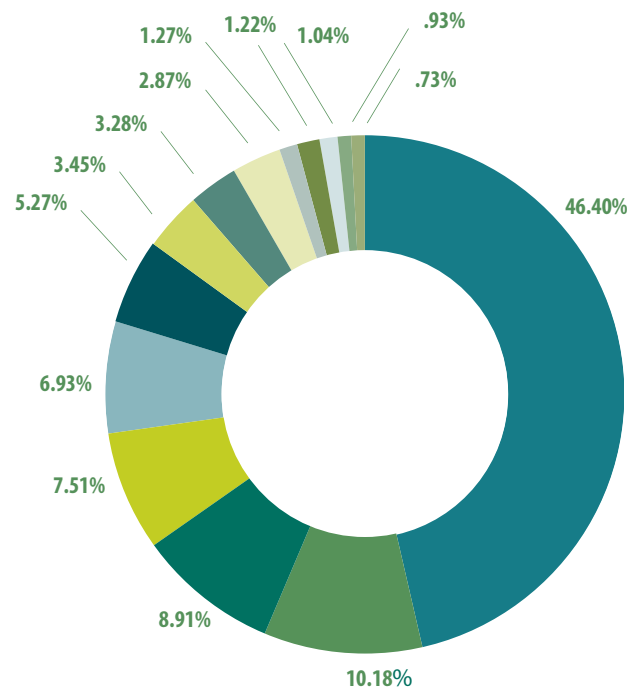


Figure 8. General Fund Expenditures & Transfers

GENERAL FUNDS

Table 21. General Fund Program and Function Expenditures

| General Fund Detailed Program and Function Expenditures | | | | | | | |
|---|----------------|----------------|--------------------|---------------|------------|------------|----------------|
| | Salary | Benefits | Purchased Services | Supplies | Property | Other | Grand Total |
| Regular Programs | | | | | | | |
| Instruction | \$ 144,094,113 | \$ 62,230,987 | \$ 3,406,150 | \$ 8,432,481 | \$ 261,285 | \$ 65,429 | \$ 218,490,446 |
| Special Programs | | | | | | | |
| Gifted and Talented | 463,521 | 186,747 | 91,066 | 12,057 | - | - | 753,391 |
| Improvement Of Instruction | 2,844,439 | 1,196,640 | 20,455 | 88,788 | - | - | 4,150,322 |
| Total Special Programs | \$ 3,307,960 | \$ 1,383,387 | \$ 111,521 | \$ 100,845 | \$ - | \$ - | \$ 4,903,713 |
| Vocational Programs | | | | | | | |
| Improvement Of Instruction | 168,788 | 64,636 | 3,350 | 2,784 | - | - | 239,558 |
| Instruction | 3,720,456 | 1,623,490 | 34,900 | 144,061 | 1,000 | 700 | 5,524,607 |
| Total Vocational Programs | \$ 3,889,244 | \$ 1,688,126 | \$ 38,250 | \$ 146,845 | \$ 1,000 | \$ 700 | \$ 5,764,165 |
| Other Instructional Programs | | | | | | | |
| Bilingual-ESL | | | | | | | |
| Academic Student Assessment | 230,828 | 87,111 | 262,757 | 52,252 | - | - | 632,948 |
| Improvement Of Instruction | 464,996 | 187,630 | 40,616 | 31,719 | - | - | 724,960 |
| Instruction | 8,023,065 | 3,373,674 | - | 15,000 | - | - | 11,411,738 |
| Total Bilingual-ESL | \$ 8,718,888 | \$ 3,648,415 | \$ 303,373 | \$ 98,971 | \$ - | \$ - | \$ 12,769,647 |
| Summer School | | | | | | | |
| Instruction | \$ 248,120 | \$ 19,702 | \$ - | \$ - | \$ - | \$ - | \$ 267,822 |
| Remedial Programs | | | | | | | |
| Instruction | \$ - | \$ - | \$ - | \$ 500,000 | \$ - | \$ - | \$ 500,000 |
| Total Other Instructional Programs | \$ 8,967,008 | \$ 3,668,117 | \$ 303,373 | \$ 598,971 | \$ - | \$ - | \$ 13,537,469 |
| Co/Extra - Curricular Programs | | | | | | | |
| Co-Curricular Programs | | | | | | | |
| Instruction | 574,686 | 39,126 | - | - | - | - | 613,812 |
| Other Support Services | 156,104 | 54,941 | - | - | - | - | 211,045 |
| Vehicle Operation Trans | - | - | 84,000 | - | - | - | 84,000 |
| Total Co-Curricular Programs | \$ 730,790 | \$ 94,067 | \$ 84,000 | \$ - | \$ - | \$ - | \$ 908,857 |
| Athletics | | | | | | | |
| Improvement Of Instruction | - | - | 526,425 | 3,633 | - | 66,544 | 596,602 |
| Instruction | 1,791,606 | 188,340 | - | - | - | - | 1,979,946 |
| Vehicle Operation Trans | 330,514 | 272,655 | 271,474 | - | - | - | 874,643 |
| Total Athletics | \$ 2,122,120 | \$ 460,995 | \$ 797,899 | \$ 3,633 | \$ - | \$ 66,544 | \$ 3,451,191 |
| Total Co/Extra - Curricular Programs | \$ 2,852,910 | \$ 555,063 | \$ 881,899 | \$ 3,633 | \$ - | \$ 66,544 | \$ 4,360,049 |
| Student Support Services | | | | | | | |
| Attendance And Social Work Svc | 701,654 | 276,995 | 5,125 | 30,338 | - | - | 1,014,113 |
| Guidance Services | 11,563,902 | 4,903,857 | 10,925 | 1,858 | - | 400 | 16,480,942 |
| Health Services | 4,738,736 | 2,086,132 | 69,901 | 18,866 | - | 200 | 6,913,835 |
| Other Support Services | 1,421,616 | 516,994 | 132,525 | 195,948 | - | 30,650 | 2,297,733 |
| Psychological Services | 4,167,908 | 1,610,465 | 135,877 | 21,858 | - | 200 | 5,936,308 |
| Total Student Support Services | \$ 22,593,816 | \$ 9,394,443 | \$ 354,353 | \$ 268,868 | \$ - | \$ 31,450 | \$ 32,642,931 |
| Instruction Support Services | | | | | | | |
| Academic Student Assessment | 544,127 | 217,786 | 742,787 | 148,887 | - | 2,000 | 1,655,586 |
| Curriculum Instructional Dev | 1,230,625 | 500,641 | 29,181 | 87,259 | - | - | 1,847,706 |
| Improvement Of Instruction | 1,429,757 | 547,505 | 240,199 | 110,587 | 2,648 | 500 | 2,331,196 |
| Inst-Related Technology | 282,268 | 118,436 | - | - | - | - | 400,704 |
| Instructional Staff Training | 1,706,817 | 658,396 | 553,871 | 74,391 | - | 1,500 | 2,994,975 |
| Library And Media Services | 3,856,066 | 1,592,117 | 120,095 | 248,539 | 1,000 | 3,000 | 5,820,817 |
| Other Support Svc-Instr | 98,745 | 42,300 | 223,136 | 14,610 | - | - | 378,791 |
| Total Instructional Support Services | \$ 9,148,405 | \$ 3,677,181 | \$ 1,909,269 | \$ 684,273 | \$ 3,648 | \$ 7,000 | \$ 15,429,776 |
| General Administration | | | | | | | |
| Board Of Education | 229,448 | 91,893 | 235,155 | 47,988 | - | 10,000 | 614,483 |
| Community Relations | 755,338 | 302,295 | 185,016 | 29,568 | - | 800 | 1,273,017 |
| Legal Services | 706,949 | 256,008 | 14,750 | 40,242 | - | 3,684 | 1,021,633 |
| Office Of The Superintendent | 1,499,944 | 495,319 | 88,054 | 114,240 | 6,000 | 4,800 | 2,208,356 |
| Other Executive Administration | 366,570 | 283,117 | 11,250 | 31,650 | - | 350 | 692,937 |
| State & Federal Relations | 11,028 | 42,497 | 1,625 | 13,000 | - | - | 171,150 |
| Total General Administration | \$ 3,672,276 | \$ 1,471,129 | \$ 535,850 | \$ 276,688 | \$ 6,000 | \$ 19,634 | \$ 5,981,571 |
| School Administration | | | | | | | |
| Office Of The Principal | \$ 25,569,561 | \$ 9,610,616 | \$ 85,344 | \$ 105,516 | \$ 8,000 | \$ 8,500 | \$ 35,387,537 |
| Central Services | | | | | | | |
| Administrative Technology | 4,151,572 | 1,555,090 | 2,840,173 | 564,131 | 10,000 | 7,972 | 9,128,939 |
| Fiscal Services | 2,287,818 | 937,796 | 2,720,470 | 52,519 | - | 5,900 | 6,004,502 |
| Grant Services | 624,771 | 252,000 | 12,875 | 65,000 | - | - | 954,645 |
| Other Central Support Services | 531,306 | 208,405 | 336,085 | 22,286 | 2,008 | 1,200 | 1,101,290 |
| Personnel Services | 2,088,647 | 798,632 | 187,556 | 227,421 | 1,500 | 694 | 3,304,450 |
| Planning Research Dev & Eval | 1,026,065 | 416,918 | 53,116 | 22,651 | 1,000 | 1,200 | 1,520,951 |
| Print Publish Duplication Svc | 568,200 | 215,810 | 195,109 | (263,478) | 2,000 | - | 717,640 |
| Public Information Services | 943,689 | 388,710 | 81,125 | 4,286 | - | 750 | 1,418,560 |
| Purchasing Warehouse Distrib | 465,594 | 174,573 | 6,775 | 6,500 | - | 1,700 | 655,142 |
| Total Central Services | \$ 12,687,661 | \$ 4,947,935 | \$ 6,433,284 | \$ 701,316 | \$ 16,508 | \$ 19,416 | \$ 24,806,120 |
| Operation and Maintenance | | | | | | | |
| Care And Upkeep Of Equipment | 805,733 | 260,711 | 28,600 | 230,785 | 4,500 | 17,000 | 1,347,329 |
| Care And Upkeep Of Grounds | 428,766 | 176,738 | 86,907 | 140,000 | - | 50 | 832,461 |
| Maintenance Of Buildings | 1,702,241 | 676,292 | 546,345 | 32,824 | - | 6,500 | 2,964,202 |
| Operation Of Buildings | 16,976,698 | 7,029,047 | 5,137,900 | 7,776,757 | 10,000 | 45,000 | 36,975,403 |
| Safety | 86,591 | 34,303 | 53,379 | 6,500 | - | 2,300 | 183,073 |
| Security | 3,436,931 | 1,824,373 | 309,482 | 52,209 | - | 15,000 | 5,637,994 |
| Total Operation And Maintenance | \$ 23,436,961 | \$ 10,001,464 | \$ 6,162,613 | \$ 8,239,075 | \$ 14,500 | \$ 85,850 | \$ 47,940,462 |
| Student Transportation | | | | | | | |
| Other Student Transpservices | - | - | 239,431 | - | - | - | 239,431 |
| Vehicle Operation Trans | 9,540,032 | 4,034,381 | 538,701 | 1,547,424 | 352,249 | 16,750 | 16,029,537 |
| Total Student Transportation | \$ 9,540,032 | \$ 4,034,381 | \$ 778,132 | \$ 1,547,424 | \$ 352,249 | \$ 16,750 | \$ 16,268,968 |
| Total Expenditures: | \$ 269,759,949 | \$ 112,662,829 | \$ 21,000,038 | \$ 21,105,935 | \$ 663,190 | \$ 321,273 | \$ 425,513,214 |

GENERAL FUNDS

EXPENDITURE CATEGORY DESCRIPTIONS

Instruction - Expenditures associated with providing direct regular instruction to students consisting mostly of salaries and benefits for teachers, teacher aides and assistants, as well as other direct instruction costs for supplies, textbooks and equipment. The category also includes costs for teacher substitutes, JROTC teachers, Early Separation Incentive Program (ESIP) costs and sick leave payout.

Special Programs - Expenditures associated with activities for elementary and secondary students receiving special services for gifted and talented instruction and related support services.

Vocational Programs - Expenditures associated with providing learning experiences to individuals to develop the necessary knowledge, skills, and attitudes needed for employment in an occupational area.

Other Instructional Programs - Expenditures for the cost of operating the District's English as a Second Language (ESL) program and the summer school program.

Co/Extra-Curricular Programs - Expenditures for activities typically taking place outside the traditional classroom. Included are costs for athletics; including coaches, officials, dues, administration and transportation; band, choir and other extra-curricular activities.

Student Support Services - Expenditures to assess and improve the well-being of students and to supplement the teaching process, including counselors, psychologists,

nurses & clinical aides, attendance, and related supplies and equipment.

Instruction Support Services - Expenditures associated with assisting the instructional staff with the content and process of providing learning experiences for students including costs for curriculum support, instructional coaches, librarians, library assistants, student assessment, staff training and related supplies and equipment.

General Administration - Expenditures concerned with establishing and administering policy for operating the district including costs for the superintendent, assistant superintendents, Board of Trustees, legal counsel, community/state/federal relations and related supplies and equipment.

School Administration - Expenditures for the overall administrative responsibility for a school including salaries and benefits for school principals, assistant principals, school secretaries, clerks, registrars, bookkeepers and related supplies and equipment for the school offices.

Central Services - Expenditures that support other administrative and instructional functions including fiscal services, human resources, planning and administrative information technology. Other costs include purchasing, warehouse, printing, risk management, grant services, public information services, internal audit, mail services, research and evaluation, liability insurance, software licenses, and the related supplies and equipment.

Operations and Maintenance - Expenditures related to keeping the physical plant open, comfortable and safe including the costs for custodians, groundskeepers, maintenance workers, school police, building maintenance, grounds maintenance, equipment repair, all utilities and the related supplies and equipment.

Student Transportation - Expenditures for the costs related to pupil transportation including bus drivers, mechanics, support personnel, vehicle repair and maintenance, gasoline, bus replacement and related supplies and equipment.

Interfund Transfers - Funds that are transferred from the General Fund to other funds such as the Insurance Trust Fund, Debt Service Fund, Special Education Fund and Capital Projects Fund.

Contingency - Funds reserved for future use for unforeseen circumstances.

Ending Fund Balance:

Nonspendable Inventory - The District maintains an inventory for the warehouse. This represents the year end amount.

Assigned For: - These represent balances set aside for various obligations or commitments. The outstanding and unresolved lawsuits amount is related to several Incline Village property tax disputes. The subsequent year's expenditures represent the District's policy for a minimum reserve of 8-10% of expenditures.

GENERAL FUND PROJECTED BUDGETS

The State of Nevada Legislature meets at the beginning of each odd numbered year and approves a statewide per pupil amount for Nevada school districts and charter schools for each fiscal year of the next biennium. The statewide per pupil amount consists of 1/3rd of the district's ad valorem tax, all of the district's local school support tax and the State's contribution. School districts receive sources of revenue outside these three sources, however, all these other sources are considered when the Legislature determines what the State contribution will be. Therefore, in essence,

the Legislature determines districts overall level of funding. Trying to determine what the funding the Governor will propose and what the Legislature will approve for the next biennium is extremely difficult. Future year estimates are therefore formulated based on past experience and assumptions that past practices will be utilized.

The District has experienced a structural deficit for the past several years whereby expenditure growth has outpaced increases in revenue. The problem has been addressed by conservative budgeting practices,

vacancy and turnover savings and a conscious effort to slow down or freeze expenditures.

Property taxes, local school support taxes and State sources are significant and are anticipated to increase based on economic and population growth in the county. Expenditures are anticipated to decrease in the first projected year based on vacancy and turnover savings along with an intensive review to manage costs. This will result in stabilizing operations whereby expenditure growth in the next projected year is balance with revenue growth.

GENERAL FUNDS

Table 22. General Fund Multi-Year Projection

| Description | 2017-18 Budget | 2018-19 Budget | 2019-20 Projected | 2020-21 Projected | Projected Growth Rate |
|--|---------------------|---------------------|----------------------|----------------------|--------------------------|
| Revenues | | | | | |
| Property Taxes | \$106,699,130 | \$110,388,289 | \$114,803,821 | \$119,395,973 | 4.0% |
| Local School Support Taxes | 192,019,989 | 204,138,121 | 214,345,027 | 225,062,278 | 5.0% |
| Other Local Revenues | 22,108,905 | 24,502,868 | 25,102,868 | 25,353,897 | 1.0% |
| State Sources | 136,826,554 | 123,819,721 | 115,084,659 | 105,928,739 | -8.0% |
| Federal Sources | 716,000 | 490,000 | 490,000 | 494,900 | 1.0% |
| Other Sources | <u>85,000</u> | <u>80,000</u> | <u>80,000</u> | <u>80,000</u> | 0.0% |
| Total Revenues | <u>458,455,578</u> | <u>463,418,999</u> | <u>469,906,374</u> | <u>476,315,788</u> | 1.4% |
| Expenditures | | | | | |
| Salaries | 268,543,951 | 269,759,949 | 270,852,747 | 274,478,330 | 1.3% |
| Benefits | 112,016,213 | 112,662,829 | 111,352,772 | 111,991,315 | 0.6% |
| Purchased Services | 21,417,641 | 21,000,038 | 21,000,038 | 21,000,038 | 0.0% |
| Supplies | 22,430,313 | 21,105,935 | 21,105,935 | 21,105,935 | 0.0% |
| Property and Equip- ment | 792,652 | 663,190 | 663,190 | 663,190 | 0.0% |
| Other Expenditures | <u>7,155,507</u> | <u>321,273</u> | <u>321,273</u> | <u>321,273</u> | 0.0% |
| Total Expenditures | <u>432,356,278</u> | <u>425,513,214</u> | <u>425,295,955</u> | <u>429,560,081</u> | 1.0% |
| Excess (Deficiency) of Revenues over Expen- ditures | <u>26,099,300</u> | <u>37,905,785</u> | <u>44,610,420</u> | <u>46,755,707</u> | |
| Other Sources and (Uses) | | | | | |
| Contingency | (833,965) | (833,965) | (833,965) | (833,965) | 0.0% |
| Transfers to Other Funds | <u>(47,991,997)</u> | <u>(44,574,479)</u> | <u>(45,243,096)</u> | <u>(45,921,743)</u> | 1.5% |
| Total Other Sources and (Uses) | <u>(48,825,962)</u> | <u>(45,408,444)</u> | <u>(46,077,061)</u> | <u>(46,755,708)</u> | 1.5% |

GENERAL FUNDS

General Fund Multi-Year Projection (CONTINUED)

| | | | | |
|--------------------------------------|---------------------|---------------------|---------------------|---------------------|
| Net Change in Fund Balance | (22,726,662) | (7,502,659) | (1,466,642) | (0) |
| Opening Fund Balance - July 1 | 33,990,247 | 31,100,000 | \$23,597,341 | \$22,130,699 |
| Ending Fund Balance - June 30 | <u>\$11,263,585</u> | <u>\$23,597,341</u> | <u>\$22,130,699</u> | <u>\$22,130,699</u> |
| Fund Balance | | | | |
| Nonspendable | 1,141,214 | 1,141,214 | 1,141,214 | 1,141,214 |
| Assigned | 10,122,371 | - | - | - |
| Unassigned | - | 22,456,127 | 20,989,485 | 20,989,485 |
| Total Fund Balance | \$11,263,585 | \$23,597,341 | \$22,130,699 | \$22,130,699 |

DEPARTMENTS

This section includes a description, a multi-year financial summary by major expense category, and detailed position and salary information for each department in the General Fund.



BOARD OF TRUSTEES

BOARD OF TRUSTEES

Superintendent

Chief Auditor

GENERAL FUND BUDGET FOR RESPONSIBILITY CENTER - BOARD OF TRUSTEES

| | 2016-17 Actuals | | 2017-18 Actuals | | 2018-19 Actuals | | Change from 2017-18 to 2018-19 | |
|---------------------------|--------------------|----------------|--------------------|------------------|--------------------|------------------|-----------------------------------|----------------|
| MAJOR CATEGORY | FTEs | AMOUNT | FTEs | AMOUNT | FTEs | AMOUNT | AMOUNT | PERCENTAGE |
| Salaries | 11.75 | 405,898 | 11.75 | 409,600 | 11.75 | 422,705 | 13,106 | 3.20% |
| Benefits | | 175,690 | | 172,429 | | 183,902 | 11,473 | 6.65% |
| Purchased Services | | 334,378 | | 607,093 | | 392,830 | -214,263 | -35.29% |
| Supplies | | 19,853 | | 73,303 | | 71,923 | -1,380 | -1.88% |
| Property | | 14,211 | | - | | - | - | 0.00% |
| Other | | 44,686 | | 11,000 | | 11,000 | - | 0.00% |
| TOTAL GENERAL FUND | 11.75 | 994,715 | 11.75 | 1,273,424 | 11.75 | 1,082,360 | -191,064 | -15.00% |

BOARD OF TRUSTEES

BOARD OF TRUSTEES

Description of Responsibilities

As the elected governing body of the Washoe County School District, the Board serves as the steward and guardian of the District's values, vision, mission, and resources. The legal power, duties and responsibilities of the Board of Trustees are defined by Nevada Revised Statutes and by Board Policy.

| 2018-19 POSITION SUMMARY | FTEs | AMOUNT |
|-----------------------------------|-------------|----------------|
| Board Member | 7.00 | 63,000 |
| TOTAL SALARIES | 7.00 | 63,000 |
| TOTAL BENEFITS | | 38,343 |
| TOTAL GENERAL FUND S&B | | 101,343 |

GENERAL FUND BUDGET FOR RESPONSIBILITY CENTER — BOARD OF TRUSTEES

| MAJOR CATEGORY | 2016-17 Actuals | | 2017-18 Budget | | 2018-19 Budget | | Change from 2017-18 to 2018-19 | |
|---------------------------|--------------------|----------------|-------------------|----------------|-------------------|----------------|-----------------------------------|----------------|
| | FTEs | AMOUNT | FTEs | AMOUNT | FTEs | AMOUNT | AMOUNT | PERCENTAGE |
| Salaries | 7.00 | 62,074 | 7.00 | 63,000 | 7.00 | 63,000 | - | 0.00% |
| Benefits | | 47,976 | | 28,906 | | 38,343 | 9,438 | 32.65% |
| Purchased Services | | 319,461 | | 591,293 | | 381,030 | (210,263) | -35.56% |
| Supplies | | 19,390 | | 44,868 | | 43,488 | (1,380) | -3.08% |
| Property | | 14,211 | | - | | - | - | 0.00% |
| Other | | 43,676 | | 10,000 | | 10,000 | - | 0.00% |
| TOTAL GENERAL FUND | 7.00 | 506,788 | 7.00 | 738,067 | 7.00 | 535,861 | (202,205) | -27.40% |

INTERNAL AUDIT

Description of Responsibilities

The Internal Audit Department provides independent analysis and specific recommendations based on performance audits of the District's schools, offices, departments, and programs.

| 2018-19 POSITION SUMMARY | FTEs | AMOUNT |
|-----------------------------------|-------------|----------------|
| Chief Internal Auditor | 1.00 | 100,123 |
| Internal Auditor | 3.00 | 220,233 |
| Other Salaries | | 4,000 |
| Program Services Technician II | 0.75 | 35,350 |
| TOTAL SALARIES | 4.75 | 359,705 |
| TOTAL BENEFITS | | 145,558 |
| TOTAL GENERAL FUND S&B | | 505,264 |

GENERAL FUND BUDGET FOR RESPONSIBILITY CENTER — INTERNAL AUDIT

| MAJOR CATEGORY | 2016-17 Actuals | | 2017-18 Budget | | 2018-19 Budget | | Change from 2017-18 to 2018-19 | |
|---------------------------|--------------------|----------------|-------------------|----------------|-------------------|----------------|-----------------------------------|--------------|
| | FTEs | AMOUNT | FTEs | AMOUNT | FTEs | AMOUNT | AMOUNT | PERCENTAGE |
| Salaries | 4.75 | 343,824 | 4.75 | 346,600 | 4.75 | 359,705 | 13,106 | 3.78% |
| Benefits | | 127,714 | | 143,523 | | 145,558 | 2,036 | 1.42% |
| Purchased Services | | 14,916 | | 15,800 | | 11,800 | (4,000) | -25.32% |
| Supplies | | 463 | | 28,435 | | 28,435 | - | 0.00% |
| Property | | - | | - | | - | - | 0.00% |
| Other | | 1,010 | | 1,000 | | 1,000 | - | 0.00% |
| TOTAL GENERAL FUND | 4.75 | 487,927 | 4.75 | 535,357 | 4.75 | 546,499 | 11,141 | 2.08% |

SUPERINTENDENT



GENERAL FUND BUDGET FOR RESPONSIBILITY CENTER - SUPERINTENDENT

| | 2016-17 Actuals | | 2017-18 Actuals | | 2018-19 Actuals | | Change from 2017-18 to 2018-19 | |
|---------------------------|--------------------|------------------|--------------------|------------------|--------------------|------------------|-----------------------------------|--------------|
| MAJOR CATEGORY | FTEs | AMOUNT | FTEs | AMOUNT | FTEs | AMOUNT | AMOUNT | PERCENTAGE |
| Salaries | 54.00 | 4,002,136 | 56.00 | 4,348,243 | 57.00 | 4,542,904 | 194,661 | 4.48% |
| Benefits | | 1,938,287 | | 2,219,764 | | 2,282,310 | 62,546 | 2.82% |
| Purchased Services | | 151,677 | | 146,926 | | 119,171 | -27,755 | -18.89% |
| Supplies | | 114,169 | | 136,664 | | 145,599 | 8,935 | 6.54% |
| Property | | 10,559 | | 6,000 | | 6,000 | - | 0.00% |
| Other | | 45,668 | | 18,884 | | 21,384 | 2,500 | 13.24% |
| TOTAL GENERAL FUND | 54.00 | 6,262,497 | 56.00 | 6,876,481 | 57.00 | 7,117,368 | 240,887 | 3.50% |

SUPERINTENDENT

Description of Responsibilities

The Superintendent is responsible for the day-to-day operations of the District and for overseeing the implementation of the District's strategic plan, *Envision WCSD 2020 - Investing in Our Future*.

2018-19 POSITION SUMMARY

| | FTEs | AMOUNT |
|-----------------------------------|-------------|----------------|
| District Superintendent | 1.00 | 294,780 |
| Executive Assistant | 1.00 | 69,304 |
| Total Salaries | 2.00 | 364,084 |
| Total Benefits | | 139,715 |
| TOTAL GENERAL FUND S&B | | 503,799 |

GENERAL FUND BUDGET FOR RESPONSIBILITY CENTER — SUPERINTENDENT

| | 2016-17 Actuals | | 2017-18 Budget | | 2018-19 Budget | | Change from 2017-18 to 2018-19 | |
|---------------------------|--------------------|----------------|-------------------|----------------|-------------------|----------------|-----------------------------------|---------------|
| MAJOR CATEGORY | FTEs | AMOUNT | FTEs | AMOUNT | FTEs | AMOUNT | AMOUNT | PERCENTAGE |
| Salaries | 2.00 | 372,596 | 2.00 | 369,142 | 2.00 | 364,084 | (5,058) | -1.37% |
| Benefits | | 120,147 | | 135,259 | | 139,715 | 4,456 | 3.29% |
| Purchased Services | | 58,295 | | 78,243 | | 60,506 | (17,737) | -22.67% |
| Supplies | | 55,190 | | 42,005 | | 40,148 | (1,857) | -4.42% |
| Property | | 10,559 | | 6,000 | | 6,000 | - | 0.00% |
| Other | | 22,455 | | 2,700 | | 2,700 | - | 0.00% |
| TOTAL GENERAL FUND | 2.00 | 639,243 | 2.00 | 633,350 | 2.00 | 613,153 | (20,196) | -3.19% |

SUPERINTENDENT

OFFICE OF GENERAL COUNSEL

Description of Responsibilities

The Office of General Counsel represents the District in any and all appropriate legal matters, cases, opinions, issues and questions. It provides counsel and training to District staff, and coordinates policy development for the Board of Trustees.

| 2018-19 POSITION SUMMARY | FTEs | AMOUNT |
|-----------------------------------|-------------|----------------|
| Deputy Chief General Counsel | 1.00 | 147,039 |
| General Counsel | 1.00 | 127,727 |
| Lead General Counsel | 1.00 | 153,922 |
| Paralegal | 1.00 | 67,119 |
| Title IX Coordinator | 1.00 | 118,867 |
| TOTAL SALARIES | 5.00 | 614,674 |
| TOTAL BENEFITS | | 223,742 |
| TOTAL GENERAL FUND S&B | | 838,416 |

GENERAL FUND BUDGET FOR RESPONSIBILITY CENTER — GENERAL COUNSEL

| MAJOR CATEGORY | 2016-17 Actuals | | 2017-18 Budget | | 2018-19 Budget | | Change from 2017-18 to 2018-19 | |
|---------------------------|--------------------|----------------|-------------------|----------------|-------------------|----------------|-----------------------------------|--------------|
| | FTEs | AMOUNT | FTEs | AMOUNT | FTEs | AMOUNT | AMOUNT | PERCENTAGE |
| Salaries | 5.00 | 576,942 | 5.00 | 614,847 | 5.00 | 614,674 | (173) | -0.03% |
| Benefits | | 223,151 | | 226,753 | | 223,742 | (3,011) | -1.33% |
| Purchased Services | | 17,064 | | 20,750 | | 14,750 | (6,000) | -28.92% |
| Supplies | | 17,345 | | 28,250 | | 40,242 | 11,992 | 42.45% |
| Property | | - | | - | | - | - | 0.00% |
| Other | | 3,903 | | 3,684 | | 3,684 | - | 0.00% |
| TOTAL GENERAL FUND | 5.00 | 838,405 | 5.00 | 894,284 | 5.00 | 897,092 | 2,809 | 0.31% |

OFFICE OF GENERAL COUNSEL

ADMINISTRATIVE INVESTIGATORS

Description of Responsibilities

This division of the General Counsel's Office investigates allegations of misconduct involving District personnel.

| 2018-19 POSITION SUMMARY | FTEs | AMOUNT |
|-----------------------------------|-------------|----------------|
| Investigator | 1.00 | 81,997 |
| TOTAL SALARIES | 1.00 | 81,997 |
| TOTAL BENEFITS | | 32,087 |
| TOTAL GENERAL FUND S&B | | 114,084 |

GENERAL FUND BUDGET FOR RESPONSIBILITY CENTER — ADMINISTRATIVE INVESTIGATORS

| MAJOR CATEGORY | 2016-17 Actuals | | 2017-18 Budget | | 2018-19 Budget | | Change from 2017-18 to 2018-19 | |
|---------------------------|--------------------|--------------|-------------------|----------------|-------------------|----------------|-----------------------------------|--------------|
| | FTEs | AMOUNT | FTEs | AMOUNT | FTEs | AMOUNT | AMOUNT | PERCENTAGE |
| Salaries | 1.00 | 1,059 | 1.00 | 77,228 | 1.00 | 81,997 | 4,769 | 6.18% |
| Benefits | | 440 | | 31,765 | | 32,087 | 322 | 1.01% |
| Purchased Services | | 4 | | 1,000 | | - | (1,000) | -100.00% |
| Supplies | | 1,611 | | 3,000 | | - | (3,000) | -100.00% |
| Property | | - | | - | | - | - | 0.00% |
| Other | | 25 | | - | | - | - | 0.00% |
| TOTAL GENERAL FUND | 1.00 | 3,138 | 1.00 | 112,993 | 1.00 | 114,084 | 1,091 | 0.97% |

SUPERINTENDENT

OFFICE OF GENERAL COUNSEL

LABOR RELATIONS

Description of Responsibilities - Labor Relations

The Labor Relations Department has responsibility for:

- *Grievance/Complaint Procedures/Arbitration cases*
- *Fingerprinting Reports*
- *Employee Discipline*
- *Employee Evaluations*
- *Adjudication of Negotiated Agreements*
- *Overage/Reduction in Force*
- *Training of Administrators and front line supervisors*

| 2018-19 POSITION SUMMARY | FTEs | AMOUNT |
|-----------------------------------|-------------|----------------|
| Executive Assistant | 1.00 | 50,437 |
| Labor Relations Manager | 1.00 | 104,226 |
| Manager I - Labor Relations | 1.00 | 76,012 |
| TOTAL SALARIES | 3.00 | 230,676 |
| TOTAL BENEFITS | | 94,392 |
| TOTAL GENERAL FUND S&B | | 325,068 |

| GENERAL FUND BUDGET FOR RESPONSIBILITY CENTER — LABOR RELATIONS | | | | | | | | |
|---|--------------------|------------|-------------------|----------------|-------------------|----------------|-----------------------------------|---------------|
| | 2016-17 Actuals | | 2017-18 Budget | | 2018-19 Budget | | Change from 2017-18 to 2018-19 | |
| MAJOR CATEGORY | FTEs | AMOUNT | FTEs | AMOUNT | FTEs | AMOUNT | AMOUNT | PERCENTAGE |
| Salaries | 3.00 | 622 | 3.00 | 211,746 | 3.00 | 230,676 | 18,929 | 8.94% |
| Benefits | | 227 | | 82,995 | | 94,392 | 11,396 | 13.73% |
| Purchased Services | | - | | - | | - | - | 0.00% |
| Supplies | | - | | - | | - | - | 0.00% |
| Property | | - | | - | | - | - | 0.00% |
| Other | | - | | - | | - | - | 0.00% |
| TOTAL GENERAL FUND | 3.00 | 849 | 3.00 | 294,742 | 3.00 | 325,068 | 30,326 | 10.29% |

GOVERNMENT AFFAIRS

Description of Responsibilities

The Department of Government Affairs is the District's voice on policy-level issues. The primary responsibilities of the department include:

Communicating the point of view and needs of the District to the community, elected officials and key decision-makers.

Developing strategies that support the District within the community and at all levels of government.

Acting as liaison with elected officials including federal, state and local governments.

| 2018-19 POSITION SUMMARY | FTEs | AMOUNT |
|-----------------------------------|-------------|----------------|
| Director of Government Affairs | 1.00 | 114,028 |
| TOTAL SALARIES | 1.00 | 114,028 |
| TOTAL BENEFITS | | 42,497 |
| TOTAL GENERAL FUND S&B | | 156,525 |

SUPERINTENDENT

GENERAL FUND BUDGET FOR RESPONSIBILITY CENTER — GOVERNMENT AFFAIRS

| MAJOR CATEGORY | 2016-17 Actuals | | 2017-18 Budget | | 2018-19 Budget | | Change from 2017-18 to 2018-19 | |
|---------------------------|--------------------|----------------|-------------------|----------------|-------------------|----------------|-----------------------------------|----------------|
| | FTEs | AMOUNT | FTEs | AMOUNT | FTEs | AMOUNT | AMOUNT | PERCENTAGE |
| Salaries | 1.00 | 115,807 | 2.00 | 143,149 | 1.00 | 114,028 | (29,121) | -20.34% |
| Benefits | | 44,417 | | 40,617 | | 42,497 | 1,880 | 4.63% |
| Purchased Services | | 9,401 | | 2,625 | | 1,625 | (1,000) | -38.10% |
| Supplies | | 4,554 | | 13,000 | | 13,000 | - | 0.00% |
| Property | | - | | - | | - | - | 0.00% |
| Other | | 10 | | - | | - | - | 0.00% |
| TOTAL GENERAL FUND | 1.00 | 174,190 | 2.00 | 199,391 | 1.00 | 171,150 | (28,241) | -14.16% |

SCHOOL POLICE

Description of Responsibilities

The Chief of Police is responsible for the leadership and oversight of the WCSD Police Department which includes the Deputy Chief, Sergeants, Detectives, Patrol Officers, Campus Officers, Safe Routes to Schools, K-9's, the Victims' Advocate, the Motor Unit, the Gang Unit and Dispatch.

- Providing safety and security for all students, staff and visitors at School District sites.
- Coordinating with the District Emergency Manager on planning and coordinating training, drills and actual emergency events.
- Coordinating with local law enforcement, fire and emergency personnel during active incidents.

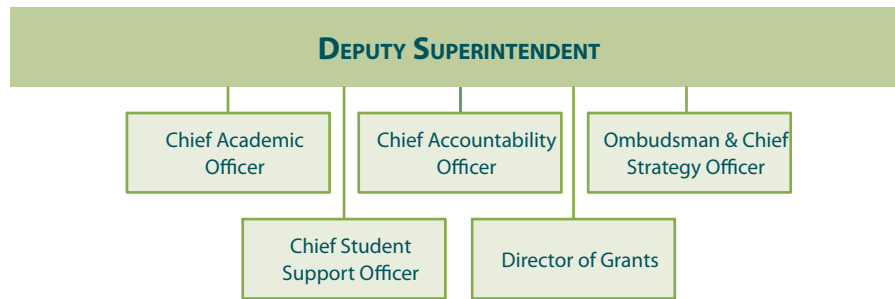
2018-19 POSITION SUMMARY

| | FTEs | AMOUNT |
|-----------------------------------|--------------|------------------|
| Chief of School Police | 1.00 | 131,042 |
| Deputy Chief of School Police | 1.00 | 103,347 |
| Dispatch Technician I | 3.00 | 137,134 |
| Executive Assistant | 1.00 | 63,738 |
| Police Investigator II | 2.00 | 156,046 |
| Police Officer | 29.00 | 1,973,858 |
| Police Sergeant | 4.00 | 346,832 |
| Technician - Fingerprint | 2.00 | 85,053 |
| Victims' Advocate | 1.00 | 53,804 |
| TOTAL SALARIES | 44.00 | 3,050,854 |
| TOTAL BENEFITS | | 1,715,574 |
| TOTAL GENERAL FUND S&B | | 4,766,428 |

GENERAL FUND BUDGET FOR RESPONSIBILITY CENTER 68 — SCHOOL POLICE

| MAJOR CATEGORY | 2016-17 Actuals | | 2017-18 Budget | | 2018-19 Budget | | Change from 2017-18 to 2018-19 | |
|---------------------------|--------------------|------------------|-------------------|------------------|-------------------|------------------|-----------------------------------|--------------|
| | FTEs | AMOUNT | FTEs | AMOUNT | FTEs | AMOUNT | AMOUNT | PERCENTAGE |
| Salaries | 41.00 | 2,858,192 | 42.00 | 2,850,650 | 44.00 | 3,050,854 | 200,204 | 7.02% |
| Benefits | | 1,518,749 | | 1,669,565 | | 1,715,574 | 46,009 | 2.76% |
| Purchased Services | | 62,322 | | 43,683 | | 41,665 | (2,018) | -4.62% |
| Supplies | | 35,129 | | 45,409 | | 47,209 | 1,800 | 3.96% |
| Property | | - | | - | | - | - | 0.00% |
| Other | | 18,739 | | 12,500 | | 15,000 | 2,500 | 20.00% |
| TOTAL GENERAL FUND | 41.00 | 4,493,131 | 42.00 | 4,621,807 | 44.00 | 4,870,302 | 248,495 | 5.38% |

DEPUTY SUPERINTENDENT



GENERAL FUND BUDGET FOR RESPONSIBILITY CENTER - DEPUTY SUPERINTENDENT

| MAJOR CATEGORY | 2016-17 Actuals | | 2017-18 Actuals | | 2018-19 Actuals | | Change from 2017-18 to 2018-19 | |
|---------------------------|--------------------|----------------|--------------------|------------------|--------------------|----------------|-----------------------------------|----------------|
| | FTEs | AMOUNT | FTEs | AMOUNT | FTEs | AMOUNT | AMOUNT | PERCENTAGE |
| Salaries | 4.00 | 360,024 | 3.00 | 292,133 | 1.00 | 190,467 | -101,665 | -34.80% |
| Benefits | | 143,018 | | 102,878 | | 58,016 | -44,862 | -43.61% |
| Purchased Services | | 14,172 | | 35,925 | | 27,175 | -8,750 | -24.36% |
| Supplies | | 6,291 | | 710,509 | | 540,600 | -169,909 | -23.91% |
| Property | | - | | - | | - | - | 0.00% |
| Other | | 340 | | - | | - | - | 0.00% |
| TOTAL GENERAL FUND | 4.00 | 523,844 | 3.00 | 1,141,444 | 1.00 | 816,258 | -325,186 | -28.49% |

DEPUTY SUPERINTENDENT

Description of Responsibilities

The mission of the Office of the Deputy Superintendent is to provide a collaborative environment with the Leaders who manage the District's academic departments. These combined efforts will provide a unified approach to ensure growth, and support the District's strategic plan and initiatives. Additionally, the Deputy Superintendent provides assistance to align with adopted State Standards. The goal is to ensure that every student in Washoe County graduates college or highly-skilled career ready.

| 2018-19 POSITION SUMMARY | FTEs | AMOUNT |
|-----------------------------------|-------------|----------------|
| Deputy Superintendent | 1.00 | 183,467 |
| Other Salaries | - | 7,000 |
| TOTAL SALARIES | 1.00 | 190,467 |
| TOTAL BENEFITS | | 58,016 |
| TOTAL GENERAL FUND S&B | | 248,483 |

GENERAL FUND BUDGET FOR RESPONSIBILITY CENTER — DEPUTY SUPERINTENDENT

| MAJOR CATEGORY | 2016-17 Actuals | | 2017-18 Budget | | 2018-19 Budget | | Change from 2017-18 to 2018-19 | |
|---------------------------|--------------------|----------------|-------------------|------------------|-------------------|----------------|-----------------------------------|----------------|
| | FTEs | AMOUNT | FTEs | AMOUNT | FTEs | AMOUNT | AMOUNT | PERCENTAGE |
| Salaries | 2.00 | 213,009 | 2.00 | 255,920 | 1.00 | 190,467 | (65,452) | -25.58% |
| Benefits | | 87,930 | | 88,536 | | 58,016 | (30,520) | -34.47% |
| Purchased Services | | 12,599 | | 35,925 | | 27,175 | (8,750) | -24.36% |
| Supplies | | 5,859 | | 710,509 | | 540,600 | (169,909) | -23.91% |
| Property | | - | | - | | - | - | 0.00% |
| Other | | 340 | | - | | - | - | 0.00% |
| TOTAL GENERAL FUND | 2.00 | 319,737 | 2.00 | 1,090,890 | 1.00 | 816,258 | (274,632) | -25.18% |

CHIEF OMBUDSMAN & STRATEGY OFFICER

CHIEF OMBUDSMAN & STRATEGY OFFICER

Multi-Tiered System
of Support

Equity and Diversity

GENERAL FUND BUDGET FOR RESPONSIBILITY CENTER - CHIEF OMBUDSMAN & STRATEGY OFFICER

| | 2016-17 Actuals | | 2017-18 Actuals | | 2018-19 Actuals | | Change from 2017-18 to 2018-19 | |
|---------------------------|--------------------|------------------|--------------------|------------------|--------------------|------------------|-----------------------------------|---------------|
| MAJOR CATEGORY | FTEs | AMOUNT | FTEs | AMOUNT | FTEs | AMOUNT | AMOUNT | PERCENTAGE |
| Salaries | 12.00 | 740,982 | 11.50 | 822,781 | 10.00 | 775,321 | -47,459 | -5.77% |
| Benefits | | 296,403 | | 322,101 | | 293,742 | -28,359 | -8.80% |
| Purchased Services | | 50,902 | | 100,957 | | 64,203 | -36,754 | -36.41% |
| Supplies | | 111,968 | | 92,601 | | 119,720 | 27,119 | 29.29% |
| Property | | - | | - | | - | - | 0.00% |
| Other | | 3,275 | | 300 | | 300 | - | 0.00% |
| TOTAL GENERAL FUND | 12.00 | 1,203,529 | 11.50 | 1,338,740 | 10.00 | 1,253,286 | -85,453 | -6.38% |

| 2018-19 POSITION SUMMARY | FTEs | AMOUNT |
|------------------------------------|-------------|----------------|
| Chief Ombudsman & Strategy Officer | 1.00 | 151,597 |
| TOTAL SALARIES | 1.00 | 151,597 |
| TOTAL BENEFITS | | 51,375 |
| TOTAL GENERAL FUND S&B | | 202,971 |

GENERAL FUND BUDGET FOR RESPONSIBILITY CENTER — OMBUDSMAN & STRATEGY OFFICE

| | 2016-17 Actuals | | 2017-18 Budget | | 2018-19 Budget | | Change from 2017-18 to 2018-19 | |
|---------------------------|--------------------|----------|-------------------|----------------|-------------------|----------------|-----------------------------------|----------------|
| MAJOR CATEGORY | FTEs | AMOUNT | FTEs | AMOUNT | FTEs | AMOUNT | AMOUNT | PERCENTAGE |
| Salaries | - | - | 1.50 | 172,548 | 1.00 | 151,597 | (20,952) | -12.14% |
| Benefits | | - | | 64,523 | | 51,375 | (13,149) | -20.38% |
| Purchased Services | | - | | 625 | | 625 | - | 0.00% |
| Supplies | | - | | 5,000 | | 4,000 | (1,000) | -20.00% |
| Property | | - | | - | | - | - | 0.00% |
| Other | | - | | - | | - | - | 0.00% |
| TOTAL GENERAL FUND | - | - | 1.50 | 242,697 | 1.00 | 207,596 | (35,100) | -14.46% |

CHIEF OMBUDSMAN & STRATEGY OFFICER

| 2018-19 POSITION SUMMARY | FTEs | AMOUNT |
|--|-------------|----------------|
| Admin Secretary | 1.00 | 48,254 |
| MTSS Coordinator | 1.00 | 108,701 |
| Specialist - Social & Emotional Learning | 2.00 | 150,041 |
| Teacher | 1.00 | 57,713 |
| TOTAL SALARIES | 5.00 | 364,709 |
| TOTAL BENEFITS | | 144,709 |
| TOTAL GENERAL FUND S&B | | 509,417 |

| GENERAL FUND BUDGET FOR RESPONSIBILITY CENTER — MULTI-TIERED SYSTEM OF SUPPORT | | | | | | | | |
|--|--------------------|----------------|-------------------|----------------|-------------------|----------------|-----------------------------------|----------------|
| | 2016-17 Actuals | | 2017-18 Budget | | 2018-19 Budget | | Change from 2017-18 to 2018-19 | |
| MAJOR CATEGORY | FTEs | AMOUNT | FTEs | AMOUNT | FTEs | AMOUNT | AMOUNT | PERCENTAGE |
| Salaries | 6.00 | 366,872 | 6.00 | 410,534 | 5.00 | 364,709 | (45,825) | -11.16% |
| Benefits | | 148,527 | | 166,284 | | 144,709 | (21,575) | -12.97% |
| Purchased Services | | 22,461 | | 18,907 | | 14,753 | (4,154) | -21.97% |
| Supplies | | 82,853 | | 86,718 | | 89,487 | 2,769 | 3.19% |
| Property | | - | | - | | - | - | 0.00% |
| Other | | - | | - | | - | - | 0.00% |
| TOTAL GENERAL FUND | 6.00 | 620,713 | 6.00 | 682,443 | 5.00 | 613,657 | (68,786) | -10.08% |

EQUITY AND DIVERSITY

Description of Responsibilities

The mission of the Equity and Diversity Department is to promote, develop, and support equitable practices and policies for a safe and inclusive school community system; and to assure access, representation, and meaningful participation for all. It is the District's goal to close achievement gaps among diverse populations of students.

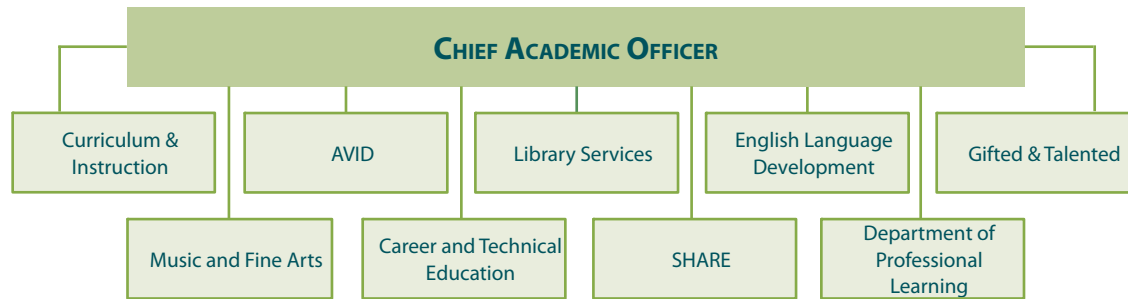
| 2018-19 POSITION SUMMARY | FTEs | AMOUNT |
|----------------------------------|------|--------|
| Coordinator - Equity & Diversity | 1.00 | 79,707 |

(CONTINUED)

| | | |
|--|-------------|----------------|
| Other Salaries | | 28,000 |
| Program Coordinator - Indian Education | 0.20 | 11,193 |
| Secretary | 1.00 | 39,936 |
| Specialist I - Equity & Diversity | 1.80 | 100,180 |
| TOTAL SALARIES | 4.00 | 259,016 |
| TOTAL BENEFITS | | 97,658 |
| TOTAL GENERAL FUND S&B | | 356,675 |

| GENERAL FUND BUDGET FOR RESPONSIBILITY CENTER — EQUITY & DIVERSITY | | | | | | | | |
|--|--------------------|----------------|-------------------|----------------|-------------------|----------------|-----------------------------------|--------------|
| | 2016-17 Actuals | | 2017-18 Budget | | 2018-19 Budget | | Change from 2017-18 to 2018-19 | |
| MAJOR CATEGORY | FTEs | AMOUNT | FTEs | AMOUNT | FTEs | AMOUNT | AMOUNT | PERCENTAGE |
| Salaries | 4.00 | 227,656 | 4.00 | 239,698 | 4.00 | 259,016 | 19,318 | 8.06% |
| Benefits | | 98,115 | | 91,294 | | 97,658 | 6,365 | 6.97% |
| Purchased Services | | 25,151 | | 81,425 | | 48,825 | (32,600) | -40.04% |
| Supplies | | 20,427 | | 883 | | 26,233 | 25,350 | 2870.89% |
| Property | | - | | - | | - | - | 0.00% |
| Other | | 3,271 | | 300 | | 300 | - | 0.00% |
| TOTAL GENERAL FUND | 4.00 | 374,621 | 4.00 | 413,600 | 4.00 | 432,033 | 18,433 | 4.46% |

CHIEF ACADEMIC OFFICER



GENERAL FUND BUDGET FOR RESPONSIBILITY CENTER - CHIEF ACADEMIC OFFICER

| MAJOR CATEGORY | 2016-17 Actuals | | 2017-18 Actuals | | 2018-19 Actuals | | Change from 2017-18 to 2018-19 | |
|---------------------------|--------------------|-------------------|--------------------|-------------------|--------------------|-------------------|-----------------------------------|--------------|
| | FTEs | AMOUNT | FTEs | AMOUNT | FTEs | AMOUNT | AMOUNT | PERCENTAGE |
| Salaries | 163.30 | 8,627,562 | 139.64 | 8,605,340 | 139.21 | 8,282,778 | -322,562 | -3.75% |
| Benefits | | 3,363,639 | | 3,251,685 | | 3,016,284 | -235,400 | -7.24% |
| Purchased Services | | 927,000 | | 1,049,897 | | 807,153 | -242,744 | -23.12% |
| Supplies | | 1,938,140 | | 3,621,619 | | 4,525,520 | 903,901 | 24.96% |
| Property | | 17,771 | | 154,761 | | 140,410 | -14,351 | -9.27% |
| Other | | 40,495 | | 2,800 | | 42,850 | 40,050 | 1430.36% |
| TOTAL GENERAL FUND | 163.30 | 14,914,607 | 139.64 | 16,686,101 | 139.21 | 16,814,995 | 128,893 | 0.77% |

CHIEF ACADEMIC OFFICER

Description of Responsibilities

The Chief Academic Officer provides leadership and support to the District's instructional support departments.

2018-19 POSITION SUMMARY

| | FTEs | AMOUNT |
|-----------------------------------|-------------|----------------|
| Chief Academic Officer | 1.00 | 141,720 |
| Executive Assistant | 1.00 | 46,960 |
| TOTAL SALARIES | 2.00 | 188,680 |
| TOTAL BENEFITS | | 72,643 |
| TOTAL GENERAL FUND S&B | | 261,323 |

GENERAL FUND BUDGET FOR RESPONSIBILITY CENTER — CHIEF ACADEMIC OFFICER

| MAJOR CATEGORY | 2016-17 Actuals | | 2017-18 Budget | | 2018-19 Budget | | Change from 2017-18 to 2018-19 | |
|---------------------------|--------------------|----------------|-------------------|------------------|-------------------|------------------|-----------------------------------|---------------|
| | FTEs | AMOUNT | FTEs | AMOUNT | FTEs | AMOUNT | AMOUNT | PERCENTAGE |
| Salaries | 1.00 | 190,299 | 2.00 | 188,146 | 2.00 | 188,680 | 534 | 0.28% |
| Benefits | | 65,552 | | 73,361 | | 72,643 | (719) | -0.98% |
| Purchased Services | | 86,564 | | 2,625 | | 1,125 | (1,500) | -57.14% |
| Supplies | | 10,338 | | 1,633,110 | | 1,633,610 | 500 | 0.03% |
| Property | | - | | - | | - | - | 0.00% |
| Other | | 1,533 | | 200 | | 200 | - | 0.00% |
| TOTAL GENERAL FUND | 1.00 | 354,287 | 2.00 | 1,897,443 | 2.00 | 1,896,258 | (1,185) | -0.06% |

CHIEF ACADEMIC OFFICER

CURRICULUM & INSTRUCTION

Description of Responsibilities

The Department includes Program Coordinators for the core curriculum areas as well as fine arts, world language, SHARE, library services and instructional materials support. In addition, the Department collaboratively coordinates curriculum with the departments of Special Education, Gifted and Talented Education Programs, English Language Learners and Career Technical Education. The Department supports subject specific grant writing in conjunction with the grants department to support curriculum and instruction in the schools.

The Department of Curriculum and Instruction coordinates WCSD arts events including: music festivals, honor groups, arts festivals, and community arts partnerships and acts as a liaison with community fine arts groups and businesses to develop partnerships. In addition, the Department supervises and evaluates music teachers.

The Department of Curriculum and Instruction coordinates K-12 library services meetings, writes grants for library books and technology, provides professional learning opportunities for certified and classified librarians, provides support for the Destiny program, and collaborates with UNR through the Learning Resource Center and the Washoe County Library System.

| 2018-19 POSITION SUMMARY | FTEs | AMOUNT |
|--|--------------|------------------|
| Admin Assistant | 1.00 | 50,816 |
| Director of Curriculum & Instruction | 1.00 | 119,752 |
| Other Salaries | | 422,606 |
| Program Coordinator | 3.00 | 232,072 |
| Program Coordinator - English Language Arts 7-12 | 1.00 | 79,197 |
| Program Coordinator - English Language Arts K-6 | 1.00 | 67,691 |
| Program Coordinator - Kindergarten | 1.00 | 70,949 |
| Program Coordinator - Math 7-12 | 1.00 | 83,660 |
| Program Coordinator - Math K-6 | 1.00 | 67,691 |
| Program Coordinator - Science | 1.00 | 83,660 |
| Program Coordinator - Social Studies | 1.00 | 66,062 |
| Secretary | 1.88 | 87,944 |
| Teacher | 3.00 | 190,916 |
| Teacher on Special Assignment | 1.50 | 112,936 |
| TOTAL SALARIES | 16.38 | 1,735,954 |
| TOTAL BENEFITS | | 550,830 |
| TOTAL GENERAL FUND S&B | | 2,286,784 |

| GENERAL FUND BUDGET FOR RESPONSIBILITY CENTER — CURRICULUM & INSTRUCTION | | | | | | | | |
|--|-----------------|------------------|----------------|------------------|----------------|------------------|--------------------------------|---------------|
| MAJOR CATEGORY | 2016-17 Actuals | | 2017-18 Budget | | 2018-19 Budget | | Change from 2017-18 to 2018-19 | |
| | FTEs | AMOUNT | FTEs | AMOUNT | FTEs | AMOUNT | AMOUNT | PERCENTAGE |
| Salaries | 20.89 | 1,490,824 | 19.81 | 1,539,204 | 18.38 | 1,735,954 | 196,750 | 12.78% |
| Benefits | | 503,844 | | 568,130 | | 550,830 | (17,300) | -3.05% |
| Purchased Services | | 131,472 | | 273,897 | | 101,997 | (171,900) | -62.76% |
| Supplies | | 1,236,834 | | 1,346,845 | | 2,462,445 | 1,115,600 | 82.83% |
| Property | | - | | - | | - | - | 0.00% |
| Other | | 3,394 | | 100 | | 2,500 | 2,400 | 2400.00% |
| TOTAL GENERAL FUND | 20.89 | 3,366,368 | 19.81 | 3,728,176 | 18.38 | 4,853,726 | 1,125,550 | 30.19% |

CHIEF ACADEMIC OFFICER

AVID (ADVANCEMENT VIA INDIVIDUAL DETERMINATION)

Description of Responsibilities

AVID is a college-readiness system designed to increase the number of students who enroll in four-year colleges. Although AVID serves all students, it focuses on the least served students in the academic middle.

Annual training for AVID teachers is offered on building academic confidence in students, Cornell note-taking strategies, study skills, and organizational strategies, as well as tutor support for at-risk students.

| GENERAL FUND BUDGET FOR RESPONSIBILITY CENTER — AVID PROGRAM | | | | | | | | |
|--|--------------------|--------|-------------------|--------|-------------------|--------|-----------------------------------|------------|
| | 2016-17 Actuals | | 2017-18 Budget | | 2018-19 Budget | | Change from 2017-18 to 2018-19 | |
| MAJOR CATEGORY | FTEs | AMOUNT | FTEs | AMOUNT | FTEs | AMOUNT | AMOUNT | PERCENTAGE |
| Salaries | - | 1,080 | - | - | - | 3,000 | 3,000 | 0.00% |
| Benefits | | 86 | | - | | 250 | 250 | 0.00% |
| Purchased Services | | 10,928 | | - | | 5,500 | 5,500 | 0.00% |
| Supplies | | 6,406 | | 40,000 | | 2,600 | (37,400) | -93.50% |
| Property | | - | | - | | - | - | 0.00% |
| Other | | 18,075 | | - | | 28,650 | 28,650 | 0.00% |
| TOTAL GENERAL FUND | - | 36,575 | - | 40,000 | - | 40,000 | - | 0.00% |

LIBRARY SERVICES

Description of Responsibilities

The Department of Library Services provides leadership for the District's school libraries at all levels. It develops policies and procedures to standardize and improve library media programs as well as connect school libraries with community libraries and regional literacy efforts.

The mission of school libraries is to provide students, teachers, and librarians full access to both print and electronic resources, with the following objectives: school achievement, promoting an appreciation for literature, and encouraging lifelong learning by helping students to become effective users of ideas and information. Library Services maintains a higher education partnership with the Learning Resource Center in the College of Education, University of Nevada, and supports the collection with appropriate books and materials for the use of UNR students and WCSO staff.

| 2018-19 POSITION SUMMARY | FTEs | AMOUNT |
|-----------------------------------|--------------|----------------|
| Library Assistant | 0.88 | 30,104 |
| Library Assistant II | 30.38 | 151,344 |
| Library Associate | 1.00 | 56,782 |
| TOTAL SALARIES | 32.25 | 238,229 |
| TOTAL BENEFITS | | 63,425 |
| TOTAL GENERAL FUND S&B | | 301,654 |

CHIEF ACADEMIC OFFICER

GENERAL FUND BUDGET FOR RESPONSIBILITY CENTER — LIBRARY SERVICES

| | 2016-17 Actuals | | 2017-18 Budget | | 2018-19 Budget | | Change from 2017-18 to 2018-19 | |
|---------------------------|--------------------|----------------|-------------------|----------------|-------------------|----------------|-----------------------------------|----------------|
| MAJOR CATEGORY | FTEs | AMOUNT | FTEs | AMOUNT | FTEs | AMOUNT | AMOUNT | PERCENTAGE |
| Salaries | 29.00 | 153,108 | 21.00 | 356,523 | 32.25 | 238,229 | (118,294) | -33.18% |
| Benefits | | 50,601 | | 68,765 | | 63,425 | (5,340) | -7.77% |
| Purchased Services | | 32,251 | | 114,138 | | 108,195 | (5,943) | -5.21% |
| Supplies | | 130,993 | | 20,655 | | 28,537 | 7,882 | 38.16% |
| Property | | 6,122 | | 12,951 | | 1,000 | (11,951) | -92.28% |
| Other | | 1,600 | | 2,500 | | 2,500 | - | 0.00% |
| TOTAL GENERAL FUND | 29.00 | 374,676 | 21.00 | 575,533 | 32.25 | 441,886 | (133,646) | -23.22% |

ENGLISH LANGUAGE DEVELOPMENT

Description of Responsibilities

The mission of the WUSD Department of English Language Development is to ensure rigorous, explicit, high-quality language instruction to pupils who are learners of English, while maintaining and encouraging strong connections to home language and culture. It is our vision that English language learners understand, speak, read, and write English fluently and competently in order to succeed academically and socially in their classrooms, schools, and communities, as well as acquire the linguistic and cultural knowledge to function as effective global citizens.

| 2018-19 POSITION SUMMARY | FTEs | AMOUNT |
|-----------------------------------|--------------|------------------|
| Admin Secretary | 1.00 | 56,765 |
| Assessment Technician | 1.75 | 89,016 |
| Clerical Aide | 0.88 | 21,407 |
| Data Specialist | 1.00 | 68,321 |
| Director of ELL & World Languages | 1.00 | 116,115 |
| Other Salaries | | 404,362 |
| Teacher-ELL | 17.50 | 1,074,320 |
| Translation Specialist | 1.00 | 55,242 |
| TOTAL SALARIES | 24.13 | 1,885,548 |
| TOTAL BENEFITS | | 628,777 |
| TOTAL GENERAL FUND S&B | | 2,514,324 |

GENERAL FUND BUDGET FOR RESPONSIBILITY CENTER — ENGLISH LANGUAGE DEVELOPMENT

| | 2016-17 Actuals | | 2017-18 Budget | | 2018-19 Budget | | Change from 2017-18 to 2018-19 | |
|---------------------------|--------------------|------------------|-------------------|------------------|-------------------|------------------|-----------------------------------|---------------|
| MAJOR CATEGORY | FTEs | AMOUNT | FTEs | AMOUNT | FTEs | AMOUNT | AMOUNT | PERCENTAGE |
| Salaries | 24.63 | 867,072 | 24.63 | 1,476,770 | 24.13 | 1,885,548 | 408,777 | 27.68% |
| Benefits | | 312,628 | | 609,846 | | 628,777 | 18,931 | 3.10% |
| Purchased Services | | 345,549 | | 337,571 | | 300,871 | (36,700) | -10.87% |
| Supplies | | 45,695 | | 113,562 | | 98,971 | (14,591) | -12.85% |
| Property | | 5,750 | | - | | - | - | 0.00% |
| Other | | - | | - | | - | - | 0.00% |
| TOTAL GENERAL FUND | 24.63 | 1,576,694 | 24.63 | 2,537,749 | 24.13 | 2,914,166 | 376,418 | 14.83% |

CHIEF ACADEMIC OFFICER

MUSIC AND FINE ARTS

Description of Responsibilities

The C&I Department supervises and evaluates music teachers.

| 2018-19 POSITION SUMMARY | FTEs | AMOUNT |
|-----------------------------------|--------------|------------------|
| Admin Secretary | 1.00 | 47,916 |
| Fine Arts Coordinator | 1.00 | 102,321 |
| Other Salaries | | 500 |
| Teacher | 1.60 | 79,052 |
| Teacher-Music | 11.91 | 662,615 |
| TOTAL SALARIES | 15.51 | 892,405 |
| TOTAL BENEFITS | | 372,673 |
| TOTAL GENERAL FUND S&B | | 1,265,078 |

GENERAL FUND BUDGET FOR RESPONSIBILITY CENTER — MUSIC AND FINE ARTS

| MAJOR CATEGORY | 2016-17 Actuals | | 2017-18 Budget | | 2018-19 Budget | | Change from 2017-18 to 2018-19 | |
|---------------------------|--------------------|------------------|-------------------|------------------|-------------------|------------------|-----------------------------------|--------------|
| | FTEs | AMOUNT | FTEs | AMOUNT | FTEs | AMOUNT | AMOUNT | PERCENTAGE |
| Salaries | 15.90 | 869,387 | 14.90 | 839,172 | 15.51 | 892,405 | 53,233 | 6.34% |
| Benefits | | 369,033 | | 377,212 | | 372,673 | (4,538) | -1.20% |
| Purchased Services | | 65,036 | | 65,160 | | 63,660 | (1,500) | -2.30% |
| Supplies | | 144,527 | | 2,300 | | 2,300 | - | 0.00% |
| Property | | - | | 139,410 | | 139,410 | - | 0.00% |
| Other | | - | | - | | - | - | 0.00% |
| TOTAL GENERAL FUND | 15.90 | 1,447,983 | 14.90 | 1,423,253 | 15.51 | 1,470,448 | 47,195 | 3.32% |

LIBRARY SERVICES

VIDEO CENTER

Description of Responsibilities

The CSD Video Library collection is housed with the Learning Resource Center and available for District-wide circulation for teachers and librarians

GENERAL FUND BUDGET FOR RESPONSIBILITY CENTER — VIDEO CENTER

| MAJOR CATEGORY | 2016-17 Actuals | | 2017-18 Budget | | 2018-19 Budget | | Change from 2017-18 to 2018-19 | |
|---------------------------|--------------------|----------|-------------------|---------------|-------------------|----------|-----------------------------------|-----------------|
| | FTEs | AMOUNT | FTEs | AMOUNT | FTEs | AMOUNT | AMOUNT | PERCENTAGE |
| Salaries | - | - | - | - | - | - | - | 0.00% |
| Benefits | | - | | - | | - | - | 0.00% |
| Purchased Services | | - | | 5,100 | | - | (5,100) | -100.00% |
| Supplies | | - | | 2,843 | | - | (2,843) | -100.00% |
| Property | | - | | 2,400 | | - | (2,400) | -100.00% |
| Other | | - | | - | | - | - | 0.00% |
| TOTAL GENERAL FUND | - | - | - | 10,343 | - | - | (10,343) | -100.00% |

SEXUAL HEALTH AND RESPONSIBILITY EDUCATION (SHARE)

Description of Responsibilities

The SHARE program provides students with a factual, comprehensive, abstinence-based instructional program delivered by specially trained teachers and counselors that addresses HIV/AIDS awareness, the reproductive system, sexually transmitted

infections (STIs), and sexual responsibility. This program is designed to assist students in making informed choices and avoiding behaviors that put them at risk.

| GENERAL FUND BUDGET FOR RESPONSIBILITY CENTER — SHARE | | | | | | | | |
|---|--------------------|--------|-------------------|--------|-------------------|--------|-----------------------------------|------------|
| | 2016-17 Actuals | | 2017-18 Budget | | 2018-19 Budget | | Change from 2017-18 to 2018-19 | |
| MAJOR CATEGORY | FTEs | AMOUNT | FTEs | AMOUNT | FTEs | AMOUNT | AMOUNT | PERCENTAGE |
| Salaries | - | 2,237 | - | - | - | 1,000 | 1,000 | 0.00% |
| Benefits | | 165 | | - | | 150 | 150 | 0.00% |
| Purchased Services | | 4,750 | | 8,200 | | 7,114 | (1,086) | -13.24% |
| Supplies | | 12,376 | | 2,164 | | 2,000 | (164) | -7.58% |
| Property | | - | | - | | - | - | 0.00% |
| Other | | - | | - | | - | - | 0.00% |
| TOTAL GENERAL FUND | - | 19,529 | - | 10,364 | - | 10,264 | (100) | -0.96% |

GIFTED AND TALENTED EDUCATION (GATE)

Description of Responsibilities

This program provides gifted and talented students with differentiated instruction through a wide spectrum of curricular and instructional services and opportunities. Gifted and talented students receive opportunities to work together under the guidance of trained teachers in an atmosphere that is intellectually and academically rigorous, fosters creativity, and provides emotional support. Support for schools encompasses a wide variety of GATE programming, including:

- School Within a School and Magnet programming at select elementary and middle schools, and a single high school;
- Advanced Academic Programming at select elementary schools;
- Push-In and Pull-Out support at elementary and middle schools; and an Internship Program at the High School Level.

| 2018-19 POSITION SUMMARY | FTEs | AMOUNT |
|--|--------------|------------------|
| Admin Secretary | 1.00 | 48,485 |
| Clerical Aide | 0.50 | 11,403 |
| Director of GiFTEsd & Talented Education | 1.00 | 110,655 |
| GiFTEsd & Talented Coordinator | 3.00 | 204,655 |
| Principal on Special Assignment | 1.00 | 108,558 |
| Psychologist | 0.60 | 53,578 |
| Teacher-GiFTEsd & Talented | 14.50 | 962,474 |
| TOTAL SALARIES | 21.60 | 1,499,808 |
| TOTAL BENEFITS | | 621,186 |
| TOTAL GENERAL FUND S&B | | 2,120,994 |

CHIEF ACADEMIC OFFICER

GENERAL FUND BUDGET FOR RESPONSIBILITY CENTER — GIFTED & TALENTED (GATE)

| | 2016-17 Actuals | | 2017-18 Budget | | 2018-19 Budget | | Change from 2017-18 to 2018-19 | |
|---------------------------|--------------------|------------------|-------------------|------------------|-------------------|------------------|-----------------------------------|----------------|
| MAJOR CATEGORY | FTEs | AMOUNT | FTEs | AMOUNT | FTEs | AMOUNT | AMOUNT | PERCENTAGE |
| Salaries | 27.50 | 1,774,133 | 26.50 | 1,707,733 | 21.60 | 1,499,808 | (207,925) | -12.18% |
| Benefits | | 730,265 | | 722,473 | | 621,186 | (101,287) | -14.02% |
| Purchased Services | | 69,564 | | 120,396 | | 111,521 | (8,875) | -7.37% |
| Supplies | | 160,362 | | 128,442 | | 100,845 | (27,597) | -21.49% |
| Property | | - | | - | | - | - | 0.00% |
| Other | | 10,432 | | - | | - | - | 0.00% |
| TOTAL GENERAL FUND | 27.50 | 2,744,755 | 26.50 | 2,679,044 | 21.60 | 2,333,360 | (345,684) | -12.90% |

DEPARTMENT OF PROFESSIONAL LEARNING

Description of Responsibilities

In collaboration with departments District wide, the Department of Professional Learning provides professional learning opportunities and experiences that are aligned with the District's strategic plan and with established national standards of excellence for all employee groups

| 2018-19 POSITION SUMMARY | FTEs | AMOUNT |
|---|------|---------|
| Admin Secretary | 2.00 | 107,016 |
| Assistant Principal on Special Assignment | 0.25 | 27,432 |
| Clerical Aide | 0.50 | 11,095 |
| Consultant | 5.00 | 331,724 |
| Counselor | 1.00 | 57,522 |
| Director of Professional Learning | 1.00 | 118,707 |

(CONTINUED)

| | | |
|-----------------------------------|--------------|------------------|
| Implimentation Specialist | 4.00 | 272,138 |
| Media Productions Facilitator | 1.00 | 62,150 |
| Other Salaries | | 107,675 |
| Program Services Tech II | 1.00 | 47,133 |
| Secretary | 0.60 | 18,279 |
| Specialist | 1.00 | 97,088 |
| Staff Development Coordinator | 1.00 | 92,048 |
| UNR Field Instructor | 3.00 | 186,478 |
| TOTAL SALARIES | 21.35 | 1,536,486 |
| TOTAL BENEFITS | | 586,853 |
| TOTAL GENERAL FUND S&B | | 2,123,339 |

GENERAL FUND BUDGET FOR RESPONSIBILITY CENTER — DEPT OF PROFESSIONAL LEARNING

| | 2016-17 Actuals | | 2017-18 Budget | | 2018-19 Budget | | Change from 2017-18 to 2018-19 | |
|---------------------------|--------------------|------------------|-------------------|------------------|-------------------|------------------|-----------------------------------|----------------|
| MAJOR CATEGORY | FTEs | AMOUNT | FTEs | AMOUNT | FTEs | AMOUNT | AMOUNT | PERCENTAGE |
| Salaries | 35.30 | 3,041,834 | 24.80 | 2,095,522 | 21.35 | 1,536,486 | (559,036) | -26.68% |
| Benefits | | 1,244,755 | | 663,085 | | 586,853 | (76,232) | -11.50% |
| Purchased Services | | 70,123 | | 68,479 | | 52,689 | (15,790) | -23.06% |
| Supplies | | 90,852 | | 203,627 | | 74,391 | (129,236) | -63.47% |
| Property | | - | | - | | - | - | 0.00% |
| Other | | 2,750 | | - | | 1,500 | 1,500 | 0.00% |
| TOTAL GENERAL FUND | 35.30 | 4,450,314 | 24.80 | 3,030,713 | 21.35 | 2,251,919 | (778,794) | -25.70% |

CHIEF ACADEMIC OFFICER

CAREER & TECHNICAL EDUCATION (CTE) & HIGH SCHOOL SIGNATURE ACADEMIES

Description of Responsibilities

Signature Academies and CTE programs add value to the high school experience and prepare students for success. These programs provide rigorous, stimulating curriculum that engages and motivates students; provide opportunities for students to acquire and practice 21st century skills; and prepare students for success in college, high-skill careers, and life.

| 2018-19 POSITION SUMMARY | FTEs | AMOUNT |
|--|-------------|----------------|
| Admin Assistant | 1.00 | 54,998 |
| Director of Career & Technical Education | 1.00 | 113,790 |
| TOTAL SALARIES | 2.00 | 168,788 |
| TOTAL BENEFITS | | 64,636 |
| TOTAL GENERAL FUND S&B | | 233,424 |

| GENERAL FUND BUDGET FOR RESPONSIBILITY CENTER — CAREER & TECHNICAL ED | | | | | | | | |
|---|--------------------|----------------|-------------------|----------------|-------------------|----------------|-----------------------------------|--------------|
| | 2016-17 Actuals | | 2017-18 Budget | | 2018-19 Budget | | Change from 2017-18 to 2018-19 | |
| MAJOR CATEGORY | FTEs | AMOUNT | FTEs | AMOUNT | FTEs | AMOUNT | AMOUNT | PERCENTAGE |
| Salaries | 3.08 | 207,253 | 2.00 | 163,909 | 2.00 | 168,788 | 4,879 | 2.98% |
| Benefits | | 85,882 | | 64,083 | | 64,636 | 554 | 0.86% |
| Purchased Services | | 320 | | 3,950 | | 3,350 | (600) | -15.19% |
| Supplies | | 4,211 | | 2,784 | | 2,784 | - | 0.00% |
| Property | | - | | - | | - | - | 0.00% |
| Other | | 120 | | - | | - | - | 0.00% |
| TOTAL GENERAL FUND | 3.08 | 297,785 | 2.00 | 234,726 | 2.00 | 239,558 | 4,833 | 2.06% |

CHIEF ACCOUNTABILITY OFFICER

CHIEF ACCOUNTABILITY OFFICER

Assessment

GENERAL FUND BUDGET FOR RESPONSIBILITY CENTER - CHIEF ACCOUNTABILITY OFFICER

| | 2016-17 Actuals | | 2017-18 Actuals | | 2018-19 Actuals | | Change from 2017-18 to 2018-19 | |
|---------------------------|--------------------|------------------|--------------------|------------------|--------------------|------------------|-----------------------------------|----------------|
| MAJOR CATEGORY | FTEs | AMOUNT | FTEs | AMOUNT | FTEs | AMOUNT | AMOUNT | PERCENTAGE |
| Salaries | 18.50 | 1,262,151 | 19.50 | 1,559,900 | 16.50 | 1,346,934 | -212,966 | -13.65% |
| Benefits | | 482,392 | | 591,642 | | 528,364 | -63,277 | -10.70% |
| Purchased Services | | 242,857 | | 851,680 | | 786,150 | -65,530 | -7.69% |
| Supplies | | 601,435 | | 82,251 | | 82,051 | -200 | -0.24% |
| Property | | - | | 1,000 | | 1,000 | - | 0.00% |
| Other | | 4,109 | | 3,000 | | 3,200 | 200 | 6.67% |
| TOTAL GENERAL FUND | 18.50 | 2,592,944 | 19.50 | 3,089,473 | 16.50 | 2,747,700 | -341,773 | -11.06% |

CHIEF ACCOUNTABILITY OFFICE

Description of Responsibilities

The aim of the Office of Accountability is to ensure broad access to user friendly, accurate and timely student and school level data that will be used for school performance planning and educational decision-making. The office supports the use of this information by providing high quality technical assistance and professional development to school and department personnel.

| 2018-19 POSITION SUMMARY | FTEs | AMOUNT |
|---|------|---------|
| Chief Accountability & Assessment Officer | 1.00 | 132,517 |
| Coordinator - Data Analyst | 1.00 | 107,625 |

| (CONTINUED) | FTEs | AMOUNT |
|-----------------------------------|-------------|------------------|
| Data & Research Analyst | 3.00 | 201,187 |
| Program Evaluator | 2.50 | 196,134 |
| Project Services Coordinator | 1.00 | 58,321 |
| Research and Eval Director | 1.00 | 87,023 |
| TOTAL SALARIES | 9.50 | 782,807 |
| TOTAL BENEFITS | | 310,579 |
| TOTAL GENERAL FUND S&B | | 1,093,386 |

GENERAL FUND BUDGET FOR RESPONSIBILITY CENTER — DEPARTMENT OF ACCOUNTABILITY

| | 2016-17 Actuals | | 2017-18 Budget | | 2018-19 Budget | | Change from 2017-18 to 2018-19 | |
|---------------------------|--------------------|----------------|-------------------|------------------|-------------------|------------------|-----------------------------------|--------------|
| MAJOR CATEGORY | FTEs | AMOUNT | FTEs | AMOUNT | FTEs | AMOUNT | AMOUNT | PERCENTAGE |
| Salaries | 9.50 | 636,693 | 9.50 | 736,022 | 9.50 | 782,807 | 46,785 | 6.36% |
| Benefits | | 255,203 | | 296,622 | | 310,579 | 13,956 | 4.71% |
| Purchased Services | | 36,687 | | 54,396 | | 53,116 | (1,280) | -2.35% |
| Supplies | | 24,655 | | 22,851 | | 22,651 | (200) | -0.88% |
| Property | | - | | 1,000 | | 1,000 | - | 0.00% |
| Other | | 3,436 | | 1,000 | | 1,200 | 200 | 20.00% |
| TOTAL GENERAL FUND | 9.50 | 956,674 | 9.50 | 1,111,891 | 9.50 | 1,171,353 | 59,462 | 5.35% |

CHIEF ACCOUNTABILITY OFFICER

ASSESSMENT

Description of Responsibilities

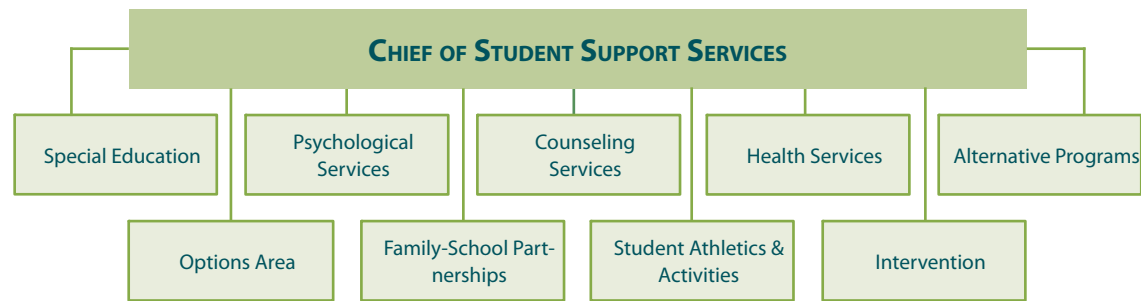
The Assessment Department's mission is to maximize student success on the Pathway to College and Career Readiness by promoting, monitoring and supporting a balanced assessment system. As part of the Office Academics, the department provides valid and reliable data from multiple measures to inform curricular and instructional decisions, and facilitates the judicious use of assessment information by a variety of users to answer questions about student progress.

| 2018-19 POSITION SUMMARY | FTEs | AMOUNT |
|--|-------------|----------------|
| Director of Assessment | 1.00 | 120,852 |
| Other Salaries | | 20,000 |
| Program Services Technician III | 1.00 | 49,733 |
| Project Specialist | 1.00 | 92,449 |
| Specialist | 1.00 | 83,478 |
| Teacher on Special Assignment - Consultant | 2.00 | 134,908 |
| Teacher on Special Assignment - Data Trainer | 1.00 | 62,707 |
| TOTAL SALARIES | 7.00 | 564,127 |
| TOTAL BENEFITS | | 217,786 |
| TOTAL GENERAL FUND S&B | | 781,912 |

GENERAL FUND BUDGET FOR RESPONSIBILITY CENTER — ASSESSMENT

| MAJOR CATEGORY | 2016-17 Actuals | | 2017-18 Budget | | 2018-19 Budget | | Change from 2017-18 to 2018-19 | |
|---------------------------|--------------------|------------------|-------------------|------------------|-------------------|------------------|-----------------------------------|----------------|
| | FTEs | AMOUNT | FTEs | AMOUNT | FTEs | AMOUNT | AMOUNT | PERCENTAGE |
| Salaries | 9.00 | 573,821 | 10.00 | 823,878 | 7.00 | 564,127 | (259,751) | -31.53% |
| Benefits | | 210,092 | | 295,019 | | 217,786 | (77,234) | -26.18% |
| Purchased Services | | 206,170 | | 797,284 | | 733,034 | (64,250) | -8.06% |
| Supplies | | 576,780 | | 59,400 | | 59,400 | - | 0.00% |
| Property | | - | | - | | - | - | 0.00% |
| Other | | 672 | | 2,000 | | 2,000 | - | 0.00% |
| TOTAL GENERAL FUND | 9.00 | 1,567,536 | 10.00 | 1,977,581 | 7.00 | 1,576,346 | (401,235) | -20.29% |

CHIEF STUDENT SUPPORT SERVICES OFFICER



GENERAL FUND BUDGET FOR RESPONSIBILITY CENTER- CHIEF STUDENT SUPPORT SERVICES OFFICER

| | 2016-17 Actuals | | 2017-18 Actuals | | 2018-19 Actuals | | Change from 2017-18 to 2018-19 | |
|---------------------------|--------------------|-------------------|--------------------|-------------------|--------------------|-------------------|-----------------------------------|---------------|
| MAJOR CATEGORY | FTEs | AMOUNT | FTEs | AMOUNT | FTEs | AMOUNT | AMOUNT | PERCENTAGE |
| Salaries | 227.78 | 12,090,562 | 233.24 | 13,898,358 | 227.41 | 14,390,507 | 492,149 | 3.54% |
| Benefits | | 4,881,941 | | 5,574,536 | | 5,609,710 | 35,174 | 0.63% |
| Purchased Services | | 1,079,120 | | 1,935,738 | | 1,335,897 | -599,841 | -30.99% |
| Supplies | | 1,060,248 | | 950,412 | | 776,141 | -174,271 | -18.34% |
| Property | | - | | 2,648 | | 2,648 | - | 0.00% |
| Other | | 97,789 | | 71,594 | | 74,994 | 3,400 | 4.75% |
| TOTAL GENERAL FUND | 227.78 | 19,209,660 | 233.24 | 22,433,285 | 227.41 | 22,189,896 | -243,389 | -1.08% |

| 2018-19 POSITION SUMMARY | FTEs | AMOUNT |
|--|-------------|----------------|
| Chief Student Support Services Officer | 1.00 | 149,727 |
| Executive Assistant | 1.00 | 51,230 |
| TOTAL SALARIES | 2.00 | 200,957 |
| TOTAL BENEFITS | | 70,249 |
| TOTAL GENERAL FUND S&B | | 271,205 |

GENERAL FUND BUDGET FOR RESPONSIBILITY CENTER — STUDENT SUPPORT SERVICES

| | 2016-17 Actuals | | 2017-18 Budget | | 2018-19 Budget | | Change from 2017-18 to 2018-19 | |
|---------------------------|--------------------|----------------|-------------------|----------------|-------------------|----------------|-----------------------------------|--------------|
| MAJOR CATEGORY | FTEs | AMOUNT | FTEs | AMOUNT | FTEs | AMOUNT | AMOUNT | PERCENTAGE |
| Salaries | 2.00 | 144,924 | 2.00 | 200,389 | 2.00 | 200,957 | 568 | 0.28% |
| Benefits | | 50,732 | | 70,370 | | 70,249 | (122) | -0.17% |
| Purchased Services | | - | | 102,025 | | 102,025 | - | 0.00% |
| Supplies | | - | | 23,626 | | 40,382 | 16,756 | 70.92% |
| Property | | - | | - | | - | - | 0.00% |
| Other | | - | | - | | - | - | 0.00% |
| TOTAL GENERAL FUND | 2.00 | 195,656 | 2.00 | 396,410 | 2.00 | 413,612 | 17,202 | 4.34% |

CHIEF STUDENT SUPPORT SERVICES OFFICER

SPECIAL EDUCATION

Description of Responsibilities

The primary role of special education is to ensure the 8,700 students with special needs receive the appropriate accommodations and supports to achieve at the same level as their typical peers. The department focuses on training and technical support for school based staff as well as the monitoring of Individualized Education Plans throughout the district.

| 2018-19 POSITION SUMMARY | FTEs | AMOUNT |
|--|-------------|---------------|
| Executive Director of Student Support Services | 0.20 | 25,579 |
| TOTAL SALARIES | 0.20 | 25,579 |
| TOTAL BENEFITS | | 9,335 |
| TOTAL GENERAL FUND S&B | | 34,914 |

| GENERAL FUND BUDGET FOR RESPONSIBILITY CENTER 70 — SPECIAL EDUCATION | | | | | | | | |
|--|--------------------|---------------|-------------------|---------------|-------------------|---------------|-----------------------------------|---------------|
| | 2016-17 Actuals | | 2017-18 Budget | | 2018-19 Budget | | Change from 2017-18 to 2018-19 | |
| MAJOR CATEGORY | FTEs | AMOUNT | FTEs | AMOUNT | FTEs | AMOUNT | AMOUNT | PERCENTAGE |
| Salaries | 0.20 | 12,525 | 0.20 | 25,743 | 0.20 | 25,579 | (164) | -0.64% |
| Benefits | | 4,459 | | 9,428 | | 9,335 | (93) | -0.99% |
| Purchased Services | | - | | - | | - | - | 0.00% |
| Supplies | | - | | - | | - | - | 0.00% |
| Property | | - | | - | | - | - | 0.00% |
| Other | | - | | - | | - | - | 0.00% |
| TOTAL GENERAL FUND | 0.20 | 16,984 | 0.20 | 35,171 | 0.20 | 34,914 | (257) | -0.73% |

SPECIAL EDUCATION

DAY TREATMENT—ELEMENTARY

| 2018-19 POSITION SUMMARY | FTEs | AMOUNT |
|-----------------------------------|-------------|----------------|
| Teacher | 2.00 | 117,525 |
| TOTAL SALARIES | 2.00 | 117,525 |
| TOTAL BENEFITS | | 52,197 |
| TOTAL GENERAL FUND S&B | | 169,721 |

| GENERAL FUND BUDGET FOR RESPONSIBILITY CENTER — DAY TREATMENT - ELEMENTARY | | | | | | | | |
|--|--------------------|----------------|-------------------|----------------|-------------------|----------------|-----------------------------------|---------------|
| | 2016-17 Actuals | | 2017-18 Budget | | 2018-19 Budget | | Change from 2017-18 to 2018-19 | |
| MAJOR CATEGORY | FTEs | AMOUNT | FTEs | AMOUNT | FTEs | AMOUNT | AMOUNT | PERCENTAGE |
| Salaries | 1.00 | 69,703 | 1.00 | 71,233 | 2.00 | 117,525 | 46,292 | 64.99% |
| Benefits | | 28,744 | | 29,645 | | 52,197 | 22,551 | 76.07% |
| Purchased Services | | 560 | | 625 | | 625 | - | 0.00% |
| Supplies | | 7,081 | | 7,393 | | 7,393 | - | 0.00% |
| Property | | - | | - | | - | - | 0.00% |
| Other | | - | | - | | - | - | 0.00% |
| TOTAL GENERAL FUND | 1.00 | 106,087 | 1.00 | 108,896 | 2.00 | 177,739 | 68,843 | 63.22% |

CHIEF STUDENT SUPPORT SERVICES OFFICER

SPECIAL EDUCATION

STUDENT PERSONNEL SERVICES (RECORDS)

| GENERAL FUND BUDGET FOR RESPONSIBILITY CENTER — STUDENT PERSONNEL SERVICES | | | | | | | | |
|--|--------------------|--------|-------------------|--------|-------------------|--------|-----------------------------------|------------|
| MAJOR CATEGORY | 2016-17 Actuals | | 2017-18 Budget | | 2018-19 Budget | | Change from 2017-18 to 2018-19 | |
| | FTEs | AMOUNT | FTEs | AMOUNT | FTEs | AMOUNT | AMOUNT | PERCENTAGE |
| Salaries | - | - | - | - | - | - | - | 0.00% |
| Benefits | | - | | - | | - | - | 0.00% |
| Purchased Services | | 1,126 | | - | | - | - | 0.00% |
| Supplies | | 55 | | - | | - | - | 0.00% |
| Property | | - | | - | | - | - | 0.00% |
| Other | | - | | - | | - | - | 0.00% |
| TOTAL GENERAL FUND | - | 1,181 | - | - | - | - | - | 0.00% |

PSYCHOLOGICAL SERVICES

Description of Responsibilities

The school psychologist's primary focus is to ensure that students with disabilities and their typical peers are able to fulfill goal one of the strategic plan. They accomplish this by encouraging adherence to and support of MTSS (Multi-Tiered Systems of Support) processes throughout the district. They work with the leaders at the building level to explain the value and provide support for

MTSS in the over-arching goal of supporting every student in our schools. By helping teams to understand the need for data and how it drives decisions around the need for movement between tiered levels of support the goal is to support student learning in a preventive rather than reactive manner. School psychologists also support this goal by careful use of data in evaluating students for special education to avoid over representation of certain groups in special education. Additionally, school psychologists utilize their knowledge of human development and

motivation to assist in planning positive behavior and emotional supports to help students reach their potential. Additionally, school psychologists have been working diligently with their kindergarten teachers and school principals to carefully evaluate children at their 6-year evaluation and explaining the difficulties in certifying a student with a learning disability when kindergarten age children have not had the opportunity to be instructed in all components of reading.

| 2018-19 POSITION SUMMARY | FTEs | AMOUNT |
|-----------------------------------|--------------|------------------|
| Lead Psychologist | 0.50 | 51,161 |
| Psychologist | 41.85 | 4,016,790 |
| Secretary | 1.00 | 39,813 |
| TOTAL SALARIES | 43.35 | 4,107,763 |
| TOTAL BENEFITS | | 1,589,684 |
| TOTAL GENERAL FUND S&B | | 5,697,448 |

| GENERAL FUND BUDGET FOR RESPONSIBILITY CENTER — PSYCHOLOGICAL SERVICES | | | | | | | | |
|--|--------------------|------------------|-------------------|------------------|-------------------|------------------|-----------------------------------|--------------|
| MAJOR CATEGORY | 2016-17 Actuals | | 2017-18 Budget | | 2018-19 Budget | | Change from 2017-18 to 2018-19 | |
| | FTEs | AMOUNT | FTEs | AMOUNT | FTEs | AMOUNT | AMOUNT | PERCENTAGE |
| Salaries | 42.50 | 3,396,362 | 42.80 | 3,842,503 | 43.35 | 4,107,763 | 265,261 | 6.90% |
| Benefits | | 1,357,421 | | 1,530,701 | | 1,589,684 | 58,984 | 3.85% |
| Purchased Services | | 121,328 | | 136,869 | | 135,877 | (992) | -0.72% |
| Supplies | | 32,562 | | 19,000 | | 21,858 | 2,858 | 15.04% |
| Property | | - | | - | | - | - | 0.00% |
| Other | | 1,731 | | 200 | | 200 | - | 0.00% |
| TOTAL GENERAL FUND | 42.50 | 4,909,404 | 42.80 | 5,529,272 | 43.35 | 5,855,383 | 326,111 | 5.90% |

CHIEF STUDENT SUPPORT SERVICES OFFICER

COUNSELING SERVICES

SAFE AND DRUG FREE SCHOOLS AND VIOLENCE INTERVENTION PROGRAM

Description of Responsibilities

The Safe and Drug Free Schools program works with schools, law enforcement, social services, and numerous community agencies to eliminate substance abuse, violence, bullying, and harassment in our schools. The program provides data on school climate and risk behaviors, including facilitation of the Youth Risk Behavior Survey in our schools. It also offers classes for students and families on violence intervention, gang intervention, and substance abuse.

| 2018-19 POSITION SUMMARY | FTEs | AMOUNT |
|-----------------------------------|-------------|---------------|
| Program Services Technician I | 1.00 | 53,953 |
| TOTAL SALARIES | 1.00 | 53,953 |
| TOTAL BENEFITS | | 17,225 |
| TOTAL GENERAL FUND S&B | | 71,178 |

| GENERAL FUND BUDGET FOR RESPONSIBILITY CENTER — SAFE & DRUG FREE SCHOOLS | | | | | | | | |
|--|--------------------|---------------|-------------------|---------------|-------------------|---------------|-----------------------------------|--------------|
| | 2016-17 Actuals | | 2017-18 Budget | | 2018-19 Budget | | Change from 2017-18 to 2018-19 | |
| MAJOR CATEGORY | FTEs | AMOUNT | FTEs | AMOUNT | FTEs | AMOUNT | AMOUNT | PERCENTAGE |
| Salaries | 1.00 | 68,126 | 1.00 | 51,810 | 1.00 | 53,953 | 2,142 | 4.14% |
| Benefits | | 16,875 | | 16,874 | | 17,225 | 350 | 2.08% |
| Purchased Services | | 4,254 | | 17,848 | | 17,848 | - | 0.00% |
| Supplies | | 79 | | - | | - | - | 0.00% |
| Property | | - | | - | | - | - | 0.00% |
| Other | | - | | - | | - | - | 0.00% |
| TOTAL GENERAL FUND | 1.00 | 89,334 | 1.00 | 86,533 | 1.00 | 89,026 | 2,493 | 2.88% |

HEALTH SERVICES*Description of Responsibilities*

Student Health Services provides leadership and oversight for each school's health office operations, WCSD student health policies and procedures, and supervision of WCSD employees who provide nursing services for students attending WCSD schools and school-sponsored activities.

| 2018-19 POSITION SUMMARY | FTEs | AMOUNT |
|----------------------------|------|---------|
| Admin Secretary | 1.00 | 53,911 |
| Classified Procedure Nurse | 2.63 | 97,755 |
| Clerical Aide | 0.88 | 31,340 |
| Clinical Aide | 7.00 | 111,920 |

(CONTINUED)

| | | |
|------------------------------------|--------------|------------------|
| Director of Clinical Services | 1.00 | 93,925 |
| Director of Health Services | 1.00 | 119,752 |
| Health Services Assistant Director | 1.00 | 102,321 |
| Other Salaries | | 30,000 |
| School Nurse | 40.70 | 2,178,014 |
| Trainer - CPR | 1.00 | 44,450 |
| TOTAL SALARIES | 56.20 | 2,863,389 |
| TOTAL BENEFITS | | 1,156,076 |
| TOTAL GENERAL FUND S&B | | 4,019,465 |

CHIEF STUDENT SUPPORT SERVICES OFFICER

GENERAL FUND BUDGET FOR RESPONSIBILITY CENTER — HEALTH SERVICES

| MAJOR CATEGORY | 2016-17 Actuals | | 2017-18 Budget | | 2018-19 Budget | | Change from 2017-18 to 2018-19 | |
|---------------------------|--------------------|------------------|-------------------|------------------|-------------------|------------------|-----------------------------------|---------------|
| | FTEs | AMOUNT | FTEs | AMOUNT | FTEs | AMOUNT | AMOUNT | PERCENTAGE |
| Salaries | 52.65 | 2,308,061 | 56.19 | 2,853,007 | 56.20 | 2,863,389 | 10,382 | 0.36% |
| Benefits | | 930,075 | | 1,167,549 | | 1,156,076 | (11,473) | -0.98% |
| Purchased Services | | 22,746 | | 40,306 | | 39,901 | (405) | -1.00% |
| Supplies | | 60,308 | | 18,866 | | 18,866 | - | 0.00% |
| Property | | - | | - | | - | - | 0.00% |
| Other | | 150 | | 200 | | 200 | - | 0.00% |
| TOTAL GENERAL FUND | 52.65 | 3,321,339 | 56.19 | 4,079,928 | 56.20 | 4,078,432 | (1,496) | -0.04% |

OPTIONS AREA OFFICE

Description of Responsibilities

The Options Area is comprised of schools and programs that provide structure and supports so that all students can graduate college and career ready.

| 2018-19 POSITION SUMMARY | FTEs | AMOUNT |
|------------------------------------|------|--------|
| Director - Child & Family Services | 0.25 | 23,815 |
| Executive Assistant | 1.00 | 58,904 |

(CONTINUED)

| | | |
|-----------------------------------|-------------|----------------|
| Executive Director of Options | 2.00 | 257,768 |
| Principal on Special Assignment | 1.00 | 114,865 |
| TOTAL SALARIES | 4.25 | 455,352 |
| TOTAL BENEFITS | | 169,557 |
| TOTAL GENERAL FUND S&B | | 624,909 |

GENERAL FUND BUDGET FOR RESPONSIBILITY CENTER — OPTIONS ZONE

| MAJOR CATEGORY | 2016-17 Actuals | | 2017-18 Budget | | 2018-19 Budget | | Change from 2017-18 to 2018-19 | |
|---------------------------|--------------------|----------------|-------------------|------------------|-------------------|----------------|-----------------------------------|----------------|
| | FTEs | AMOUNT | FTEs | AMOUNT | FTEs | AMOUNT | AMOUNT | PERCENTAGE |
| Salaries | 3.75 | 273,516 | 4.25 | 449,372 | 4.25 | 455,352 | 5,980 | 1.33% |
| Benefits | | 102,357 | | 171,022 | | 169,557 | (1,466) | -0.86% |
| Purchased Services | | 139,832 | | 467,446 | | 37,446 | (430,000) | -91.99% |
| Supplies | | 339,400 | | 10,000 | | 10,000 | - | 0.00% |
| Property | | - | | - | | - | - | 0.00% |
| Other | | 11,577 | | - | | - | - | 0.00% |
| TOTAL GENERAL FUND | 3.75 | 866,683 | 4.25 | 1,097,840 | 4.25 | 672,355 | (425,485) | -38.76% |

CHIEF STUDENT SUPPORT SERVICES OFFICER

ALTERNATIVE PROGRAMS

Description of Responsibilities

The Alternative Programs Department provides instruction and related services to students who may have experienced challenges in comprehensive academic environments. The unique needs of these students require ongoing evaluation and development of support services, curriculum, and innovative instructional programs.

| 2018-19 POSITION SUMMARY | FTEs | AMOUNT |
|-----------------------------------|-------------|---------------|
| Social Worker | 1.00 | 43,938 |
| TOTAL SALARIES | 1.00 | 43,938 |
| TOTAL BENEFITS | | 21,690 |
| TOTAL GENERAL FUND S&B | | 65,628 |

| GENERAL FUND BUDGET FOR RESPONSIBILITY CENTER — ALTERNATIVE PROGRAMS | | | | | | | | |
|--|--------------------|----------------|-------------------|---------------|-------------------|---------------|-----------------------------------|---------------|
| MAJOR CATEGORY | 2016-17 Actuals | | 2017-18 Budget | | 2018-19 Budget | | Change from 2017-18 to 2018-19 | |
| | FTEs | AMOUNT | FTEs | AMOUNT | FTEs | AMOUNT | AMOUNT | PERCENTAGE |
| Salaries | 1.00 | 78,548 | 1.00 | 41,973 | 1.00 | 43,938 | 1,965 | 4.68% |
| Benefits | | 34,169 | | 15,085 | | 21,690 | 6,604 | 43.78% |
| Purchased Services | | 6,834 | | - | | - | - | 0.00% |
| Supplies | | 4,947 | | - | | - | - | 0.00% |
| Property | | - | | - | | - | - | 0.00% |
| Other | | 631 | | - | | - | - | 0.00% |
| TOTAL GENERAL FUND | 1.00 | 125,128 | 1.00 | 57,058 | 1.00 | 65,628 | 8,569 | 15.02% |

COUNSELING SERVICES

Description of Responsibilities

The Counseling Services Department trains, supports, and provides leadership to the District's K-12 school counselors. Counseling works with educational partners and stakeholders to increase resources and options for District counselors in order to provide academic and other opportunities for students. The counseling office also provides direct service to families and schools.

This department houses various programs including, but not limited to: School Counseling grades K-12, Office of Civil Rights: 504 and Home Hospital, School Social Work, Bullying/Harassment, Substance Abuse, Career Center Facilitators, Student Advisory Board, Foster Care, and Child Abuse Support Services and multiple grants. School Counseling serves as a cross collaborative partner in multiple district initiatives.

Due to an aggressive focus on college & career readiness support services/career-center services, the

Department of Counseling has witnessed an increase in percentage of students accessing Career and College Centers at WCSD high schools (for FAFSA, Scholarships, Career Inventory, and application support).

| 2018-19 POSITION SUMMARY | FTEs | AMOUNT |
|-----------------------------------|-------------|----------------|
| Counseling Coordinator II | 1.00 | 114,475 |
| Equity & Engagement Specialist | 2.00 | 132,348 |
| Program Services Technician I | 1.00 | 52,434 |
| TOTAL SALARIES | 4.00 | 299,258 |
| TOTAL BENEFITS | | 122,258 |
| TOTAL GENERAL FUND S&B | | 421,516 |

CHIEF STUDENT SUPPORT SERVICES OFFICER

GENERAL FUND BUDGET FOR RESPONSIBILITY CENTER — COUNSELING SERVICES

| | 2016-17 Actuals | | 2017-18 Budget | | 2018-19 Budget | | Change from 2017-18 to 2018-19 | |
|---------------------------|--------------------|----------------|-------------------|----------------|-------------------|----------------|-----------------------------------|---------------|
| MAJOR CATEGORY | FTEs | AMOUNT | FTEs | AMOUNT | FTEs | AMOUNT | AMOUNT | PERCENTAGE |
| Salaries | 5.00 | 257,516 | 4.00 | 310,685 | 4.00 | 299,258 | (11,427) | -3.68% |
| Benefits | | 168,597 | | 126,616 | | 122,258 | (4,358) | -3.44% |
| Purchased Services | | 13,655 | | 12,825 | | 10,925 | (1,900) | -14.81% |
| Supplies | | 3,717 | | 1,858 | | 1,858 | - | 0.00% |
| Property | | - | | - | | - | - | 0.00% |
| Other | | 325 | | 400 | | 400 | - | 0.00% |
| TOTAL GENERAL FUND | 5.00 | 443,809 | 4.00 | 452,384 | 4.00 | 434,699 | (17,685) | -3.91% |

COUNSELING SERVICES

504 PROGRAM

Description of Responsibilities

Section 504 of the Rehabilitation Act of 1973 was designed to eliminate discrimination against any student with a disability in any program offered by a school district. Its purpose is to assure that disabled students are provided equal benefits and education opportunities as non-disabled students.

2018-19 POSITION SUMMARY

| | FTEs | AMOUNT |
|-----------------------------------|-------------|---------------|
| Counselor | 1.00 | 63,800 |
| TOTAL SALARIES | 1.00 | 63,800 |
| TOTAL BENEFITS | | 25,354 |
| TOTAL GENERAL FUND S&B | | 89,154 |

GENERAL FUND BUDGET FOR RESPONSIBILITY CENTER 98 — 504 PROGRAM

| | 2016-17 Actuals | | 2017-18 Budget | | 2018-19 Budget | | Change from 2017-18 to 2018-19 | |
|---------------------------|--------------------|----------------|-------------------|----------------|-------------------|----------------|-----------------------------------|----------------|
| MAJOR CATEGORY | FTEs | AMOUNT | FTEs | AMOUNT | FTEs | AMOUNT | AMOUNT | PERCENTAGE |
| Salaries | 1.00 | 94,505 | 1.00 | 57,174 | 1.00 | 63,800 | 6,626 | 11.59% |
| Benefits | | 27,373 | | 25,464 | | 25,354 | (110) | -0.43% |
| Purchased Services | | 30,954 | | 79,500 | | 54,500 | (25,000) | -31.45% |
| Supplies | | 2,050 | | 4,225 | | 4,225 | - | 0.00% |
| Property | | - | | - | | - | - | 0.00% |
| Other | | - | | - | | - | - | 0.00% |
| TOTAL GENERAL FUND | 1.00 | 154,881 | 1.00 | 166,363 | 1.00 | 147,879 | (18,484) | -11.11% |

CHIEF STUDENT SUPPORT SERVICES OFFICER

FAMILY-SCHOOL PARTNERSHIPS

Description of Responsibilities

The Department of Family-School Partnerships supports the following programs and initiatives: Academic Parent Teacher Teams, Americorps' Family Graduation Advocates, Climate Survey distribution for families, Family Friendly School Walk-Throughs, Infinite Campus Parent Portal Outreach, Parent Teacher Home Visit Project, Parent University, Family Access Days, and the Family Engagement portion of the School Performance Framework. The Department works in collaboration with the WCSD Council on Family Engagement to implement programs and initiatives, and to provide the District with continuous feedback on family engagement.

| 2018-19 POSITION SUMMARY | FTEs | AMOUNT |
|--|--------------|----------------|
| Admin Secretary | 1.00 | 43,368 |
| Administrator - Family-School Partnerships | 1.00 | 106,353 |
| Coordinator - Family-School Partnerships | 2.00 | 113,687 |
| Liaison | 8.75 | 232,441 |
| Other Salaries | | 29,700 |
| Teacher | 1.00 | 62,581 |
| TOTAL SALARIES | 13.75 | 588,130 |
| TOTAL BENEFITS | | 237,827 |
| TOTAL GENERAL FUND S&B | | 825,957 |

GENERAL FUND BUDGET FOR RESPONSIBILITY CENTER — FAMILY-SCHOOL PARTNERSHIPS

| | 2016-17 Actuals | | 2017-18 Budget | | 2018-19 Budget | | Change from 2017-18 to 2018-19 | |
|---------------------------|--------------------|----------------|-------------------|----------------|-------------------|----------------|-----------------------------------|---------------|
| MAJOR CATEGORY | FTEs | AMOUNT | FTEs | AMOUNT | FTEs | AMOUNT | AMOUNT | PERCENTAGE |
| Salaries | 16.13 | 524,941 | 15.25 | 534,783 | 13.75 | 588,130 | 53,347 | 9.98% |
| Benefits | | 220,502 | | 262,212 | | 237,827 | (24,386) | -9.30% |
| Purchased Services | | 47,646 | | 66,325 | | 8,975 | (57,350) | -86.47% |
| Supplies | | 8,756 | | 200 | | 17,650 | 17,450 | 8725.00% |
| Property | | - | | - | | - | - | 0.00% |
| Other | | 576 | | 100 | | - | (100) | -100.00% |
| TOTAL GENERAL FUND | 16.13 | 802,422 | 15.25 | 863,620 | 13.75 | 852,582 | (11,038) | -1.28% |

FAMILY-SCHOOL PARTNERSHIPS

PARENT UNIVERSITY

Description of Responsibilities

Parent University offers free learning sessions each year that are designed to help families build skills, knowledge and support systems to advocate for the success of their students

| 2018-19 POSITION SUMMARY | FTEs | AMOUNT |
|-----------------------------------|-------------|----------------|
| Other Salaries | | 94,684 |
| Parent University Coordinator | 1.00 | 62,387 |
| Secretary | 1.00 | 33,696 |
| TOTAL SALARIES | 2.00 | 190,767 |
| TOTAL BENEFITS | | 37,096 |
| TOTAL GENERAL FUND S&B | | 227,862 |

GENERAL FUND BUDGET FOR RESPONSIBILITY CENTER — PARENT UNIVERSITY

| | 2016-17 Actuals | | 2017-18 Budget | | 2018-19 Budget | | Change from 2017-18 to 2018-19 | |
|---------------------------|--------------------|----------------|-------------------|----------------|-------------------|----------------|-----------------------------------|---------------|
| MAJOR CATEGORY | FTEs | AMOUNT | FTEs | AMOUNT | FTEs | AMOUNT | AMOUNT | PERCENTAGE |
| Salaries | 2.00 | 100,893 | 2.00 | 91,094 | 2.00 | 190,767 | 99,673 | 109.42% |
| Benefits | | 36,295 | | 35,641 | | 37,096 | 1,454 | 4.08% |
| Purchased Services | | 19,258 | | 100,500 | | 23,556 | (76,944) | -76.56% |
| Supplies | | 20,290 | | 53,478 | | 5,738 | (47,740) | -89.27% |
| Property | | - | | - | | - | - | 0.00% |
| Other | | 1,431 | | - | | - | - | 0.00% |
| TOTAL GENERAL FUND | 2.00 | 178,168 | 2.00 | 280,713 | 2.00 | 257,156 | (23,557) | -8.39% |

CHIEF STUDENT SUPPORT SERVICES OFFICER

EXTENDED STUDIES

Description of Responsibilities

The Extended Studies Department supports the academic success of all students by offering optional means of acquiring a superior education. Guidance is offered for: Community Service, Credit by Exam, Job Experience and Training, Physical Education Options, Supervised Curriculum Physical Education, Travel Study, A+ coursework, support to principals for intersession and summer school opportunities, home school registration and information for parents, Dual Credit resources, and inquiries regarding Part-Time Distance Education.

| 2018-19 POSITION SUMMARY | FTEs | AMOUNT |
|-----------------------------------|-------------|----------------|
| Administrative Secretary | 0.40 | 8,757 |
| Coordinator I - Extended Studies | 1.00 | 108,951 |
| Counselor | 1.00 | 60,660 |
| Other Salaries | | 47,200 |
| Secretary | 1.00 | 41,015 |
| TOTAL SALARIES | 3.40 | 313,716 |
| TOTAL BENEFITS | | 104,887 |
| TOTAL GENERAL FUND S&B | | 418,602 |

GENERAL FUND BUDGET FOR RESPONSIBILITY CENTER — EXTENDED STUDIES

| MAJOR CATEGORY | 2016-17 Actuals | | 2017-18 Budget | | 2018-19 Budget | | Change from 2017-18 to 2018-19 | |
|---------------------------|--------------------|----------------|-------------------|----------------|-------------------|----------------|-----------------------------------|----------------|
| | FTEs | AMOUNT | FTEs | AMOUNT | FTEs | AMOUNT | AMOUNT | PERCENTAGE |
| Salaries | 4.88 | 323,043 | 4.40 | 458,291 | 4.40 | 313,716 | (144,576) | -31.55% |
| Benefits | | 109,614 | | 103,917 | | 104,887 | 969 | 0.93% |
| Purchased Services | | 3,358 | | 4,725 | | 18,725 | 14,000 | 296.30% |
| Supplies | | 157,727 | | 383,860 | | 161,767 | (222,093) | -57.86% |
| Property | | - | | 2,648 | | 2,648 | - | 0.00% |
| Other | | 705 | | 650 | | 650 | - | 0.00% |
| TOTAL GENERAL FUND | 4.88 | 594,447 | 4.40 | 954,091 | 4.40 | 602,392 | (351,699) | -36.86% |

SUMMER SCHOOL

GENERAL FUND BUDGET FOR RESPONSIBILITY CENTER — SUMMER SCHOOL

| MAJOR CATEGORY | 2016-17 Actuals | | 2017-18 Budget | | 2018-19 Budget | | Change from 2017-18 to 2018-19 | |
|---------------------------|--------------------|---------------|-------------------|---------------|-------------------|----------|-----------------------------------|-----------------|
| | FTEs | AMOUNT | FTEs | AMOUNT | FTEs | AMOUNT | AMOUNT | PERCENTAGE |
| Salaries | - | 27,098 | - | - | - | - | - | 0.00% |
| Benefits | | 1,068 | | - | | - | - | 0.00% |
| Purchased Services | | 282 | | 13,500 | | - | (13,500) | -100.00% |
| Supplies | | 875 | | 17,256 | | - | (17,256) | -100.00% |
| Property | | - | | - | | - | - | 0.00% |
| Other | | - | | - | | - | - | 0.00% |
| TOTAL GENERAL FUND | - | 29,323 | - | 30,756 | - | - | (30,756) | -100.00% |

CHIEF STUDENT SUPPORT SERVICES OFFICER

JUNIOR RESERVE OFFICER TRAINING CORPS (JROTC)

Description of Responsibilities

JROTC provides support through motivating young people to be better citizens. JROTC accomplishes this by promoting self and team discipline, responsibility, and selfless service. JROTC students will be able to appreciate the ethical values and principles that underlie good citizenship, develop leadership potential, think logically and to communicate effectively with others, appreciate the importance of high school graduation for a successful future, and learn about college and other advanced educational and employment opportunities.

JROTC goals are to increase community awareness of the JROTC program, cultivate unity and teamwork amongst our fellow units, and maintain the high standard of excellence exemplified by the Silver State Brigade.

| 2018-19 POSITION SUMMARY | FTEs | AMOUNT |
|-----------------------------------|-------------|----------------|
| JROTC Director | 2.00 | 214,653 |
| JROTC NCO - Military Logistics | 1.00 | 65,862 |
| JROTC NCO - Operations | 1.00 | 88,927 |
| TOTAL SALARIES | 4.00 | 369,443 |
| TOTAL BENEFITS | | 135,834 |
| TOTAL GENERAL FUND S&B | | 505,277 |

| GENERAL FUND BUDGET FOR RESPONSIBILITY CENTER — JROTC | | | | | | | | |
|---|-----------------|----------------|----------------|----------------|----------------|----------------|--------------------------------|---------------|
| MAJOR CATEGORY | 2016-17 Actuals | | 2017-18 Budget | | 2018-19 Budget | | Change from 2017-18 to 2018-19 | |
| | FTEs | AMOUNT | FTEs | AMOUNT | FTEs | AMOUNT | AMOUNT | PERCENTAGE |
| Salaries | 3.00 | 233,545 | 3.00 | 241,039 | 4.00 | 369,443 | 128,404 | 53.27% |
| Benefits | | 93,333 | | 96,765 | | 135,834 | 39,069 | 40.37% |
| Purchased Services | | 13,716 | | 2,625 | | 5,625 | 3,000 | 114.29% |
| Supplies | | 37,989 | | 57,147 | | 54,147 | (3,000) | -5.25% |
| Property | | - | | - | | - | - | 0.00% |
| Other | | - | | - | | - | - | 0.00% |
| TOTAL GENERAL FUND | 3.00 | 378,583 | 3.00 | 397,576 | 4.00 | 565,049 | 167,473 | 42.12% |

STUDENT ATHLETICS AND ACTIVITIES

Description of Responsibilities

Athletics and Activities Department oversees all aspects of the interscholastic participation of our District high schools in league, regional, and state competition under the guidelines and provisions of Nevada Revised Statutes and the Nevada Interscholastic Activities Association (NIAA). This department is also responsible for District oversight of physical education, health, student wellness, and the SHARE program.

The WCSD Wellness Advisory Committee was established in response to the State Department of Agriculture's launch of the State Wellness Policy. This committee will assist the Board of Trustees in the development of a comprehensive wellness policy for our District.

| 2018-19 POSITION SUMMARY | FTEs | AMOUNT |
|---------------------------------------|-------------|----------------|
| Admin Assistant | 1.00 | 51,251 |
| Student Activity/Athletic Coordinator | 1.00 | 104,853 |
| TOTAL SALARIES | 2.00 | 156,104 |
| TOTAL BENEFITS | | 54,941 |
| TOTAL GENERAL FUND S&B | | 211,045 |

CHIEF STUDENT SUPPORT SERVICES OFFICER

GENERAL FUND BUDGET FOR RESPONSIBILITY CENTER — STUDENT ATHLETICS & ACTIVITIES

| MAJOR CATEGORY | 2016-17 Actuals | | 2017-18 Budget | | 2018-19 Budget | | Change from 2017-18 to 2018-19 | |
|---------------------------|--------------------|----------------|-------------------|------------------|-------------------|------------------|-----------------------------------|--------------|
| | FTEs | AMOUNT | FTEs | AMOUNT | FTEs | AMOUNT | AMOUNT | PERCENTAGE |
| Salaries | 9.00 | 177,485 | 9.00 | 182,105 | 2.00 | 156,104 | (26,000) | -14.28% |
| Benefits | | 56,519 | | 71,864 | | 54,941 | (16,923) | -23.55% |
| Purchased Services | | 541,295 | | 740,625 | | 728,425 | (12,200) | -1.65% |
| Supplies | | 24,554 | | 34,433 | | 133,633 | 99,200 | 288.10% |
| Property | | - | | - | | - | - | 0.00% |
| Other | | 74,569 | | 63,544 | | 66,544 | 3,000 | 4.72% |
| TOTAL GENERAL FUND | 9.00 | 874,421 | 9.00 | 1,092,571 | 2.00 | 1,139,647 | 47,077 | 4.31% |

INTERVENTION

Description of Responsibilities

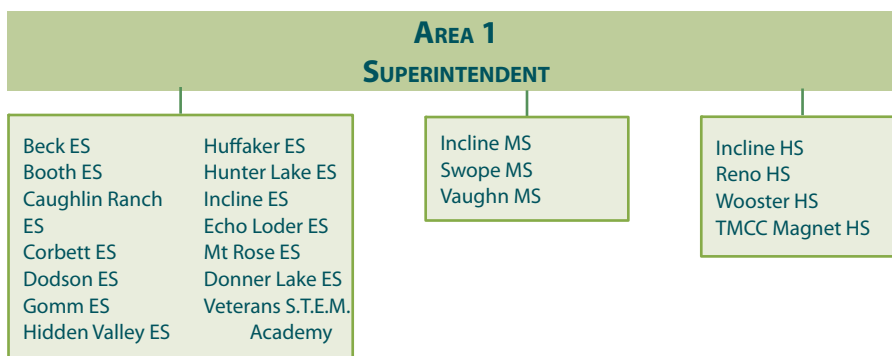
The Intervention Department is responsible for student attendance, truancy intervention, and the District's truancy/attendance officers. Attendance officers assume a primary responsibility for identifying the cause of student absences and work with schools, parents, and other District and community agencies to resolve attendance issues to ensure that all parties are in compliance with state and federal compulsory attendance statutes, as well as District attendance policies and regulations. The department also serves as the District's liaison to the Juvenile Truancy Court.

| 2018-19 POSITION SUMMARY | FTEs | AMOUNT |
|-----------------------------------|--------------|----------------|
| Admin Secretary | 1.00 | 47,854 |
| Attendance Officer | 5.00 | 279,501 |
| Re-engagement Specialist | 6.00 | 311,122 |
| Unity Support Coordinator | 1.00 | 81,157 |
| TOTAL SALARIES | 13.00 | 719,634 |
| TOTAL BENEFITS | | 260,457 |
| TOTAL GENERAL FUND S&B | | 980,091 |

GENERAL FUND BUDGET FOR RESPONSIBILITY CENTER 282 — INTERVENTION

| MAJOR CATEGORY | 2016-17 Actuals | | 2017-18 Budget | | 2018-19 Budget | | Change from 2017-18 to 2018-19 | |
|---------------------------|--------------------|----------------|-------------------|----------------|-------------------|----------------|-----------------------------------|--------------|
| | FTEs | AMOUNT | FTEs | AMOUNT | FTEs | AMOUNT | AMOUNT | PERCENTAGE |
| Salaries | 13.00 | 384,364 | 13.42 | 705,698 | 13.00 | 719,634 | 13,936 | 1.97% |
| Benefits | | 145,667 | | 266,329 | | 260,457 | (5,872) | -2.20% |
| Purchased Services | | 4,671 | | 7,425 | | 7,175 | (250) | -3.37% |
| Supplies | | 4,496 | | 3,150 | | 8,150 | 5,000 | 158.73% |
| Property | | - | | - | | - | - | 0.00% |
| Other | | - | | - | | - | - | 0.00% |
| TOTAL GENERAL FUND | 13.00 | 539,198 | 13.42 | 982,602 | 13.00 | 995,416 | 12,814 | 1.30% |

AREA 1 SUPERINTENDENT



GENERAL FUND BUDGET FOR RESPONSIBILITY CENTER- AREA SUPERINTENDENT, AREA 1

| MAJOR CATEGORY | 2016-17 Actuals | | 2017-18 Actuals | | 2018-19 Actuals | | Change from 2017-18 to 2018-19 | |
|---------------------------|--------------------|-------------------|--------------------|-------------------|--------------------|-------------------|-----------------------------------|--------------|
| | FTEs | AMOUNT | FTEs | AMOUNT | FTEs | AMOUNT | AMOUNT | PERCENTAGE |
| Salaries | 1,066.45 | 42,172,764 | 982.66 | 42,303,192 | 1,000.49 | 43,929,304 | 1,626,112 | 3.84% |
| Benefits | | 17,911,717 | | 18,422,160 | | 18,467,666 | 45,505 | 0.25% |
| Purchased Services | | 537,263 | | 758,379 | | 766,153 | 7,774 | 1.03% |
| Supplies | | 1,606,590 | | 801,883 | | 757,047 | -44,836 | -5.59% |
| Property | | 661 | | 12,500 | | 9,500 | -3,000 | -24.00% |
| Other | | 35,221 | | 49,030 | | 32,664 | -16,366 | -33.38% |
| TOTAL GENERAL FUND | 1,066.45 | 62,264,216 | 982.66 | 62,347,144 | 1,000.49 | 63,962,334 | 1,615,190 | 2.59% |

AREA 1 SUPERINTENDENT'S OFFICE

Description of Responsibilities

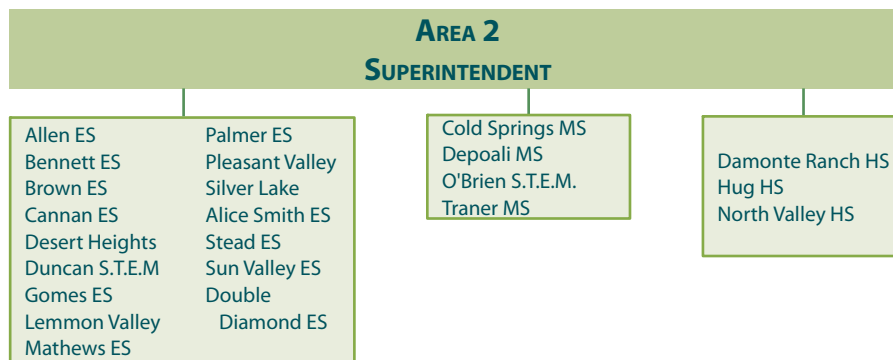
The area superintendents support and supervise the 93 schools in the WCSD. The schools are divided into six different areas and each area superintendent oversees between 16-19 schools. The major responsibility for each the area superintendents is to improve student learning outcomes within each of their different areas.

| 2018-19 POSITION SUMMARY | FTEs | AMOUNT |
|-----------------------------------|-------------|----------------|
| Area Superintendent | 1.00 | 139,076 |
| Executive Assistant | 1.00 | 67,578 |
| Other Salaries | | 10,285 |
| TOTAL SALARIES | 2.00 | 216,938 |
| TOTAL BENEFITS | | 67,008 |
| TOTAL GENERAL FUND S&B | | 283,946 |

GENERAL FUND BUDGET FOR RESPONSIBILITY CENTER — AREA 1

| MAJOR CATEGORY | 2016-17 Actuals | | 2017-18 Budget | | 2018-19 Budget | | Change from 2017-18 to 2018-19 | |
|---------------------------|--------------------|----------------|-------------------|----------------|-------------------|----------------|-----------------------------------|--------------|
| | FTEs | AMOUNT | FTEs | AMOUNT | FTEs | AMOUNT | AMOUNT | PERCENTAGE |
| Salaries | 1.50 | 165,077 | 2.00 | 205,287 | 2.00 | 216,938 | 11,651 | 5.68% |
| Benefits | | 56,947 | | 69,845 | | 67,008 | (2,837) | -4.06% |
| Purchased Services | | 125 | | 725 | | 2,250 | 1,525 | 210.34% |
| Supplies | | 9,858 | | 12,900 | | 3,875 | (9,025) | -69.96% |
| Property | | - | | - | | - | - | 0.00% |
| Other | | 188 | | 500 | | 500 | - | 0.00% |
| TOTAL GENERAL FUND | 1.50 | 232,194 | 2.00 | 289,257 | 2.00 | 290,571 | 1,314 | 0.45% |

AREA 2 SUPERINTENDENT



GENERAL FUND BUDGET FOR RESPONSIBILITY CENTER - AREA SUPERINTENDENT, AREA 2

| MAJOR CATEGORY | 2016-17 Actuals | | 2017-18 Actuals | | 2018-19 Actuals | | Change from 2017-18 to 2018-19 | |
|---------------------------|--------------------|-------------------|--------------------|-------------------|--------------------|-------------------|-----------------------------------|--------------|
| | FTEs | AMOUNT | FTEs | AMOUNT | FTEs | AMOUNT | AMOUNT | PERCENTAGE |
| Salaries | 1,425.22 | 54,728,005 | 1,331.27 | 57,095,784 | 1,330.06 | 58,529,167 | 1,433,383 | 2.51% |
| Benefits | | 23,496,789 | | 25,288,615 | | 24,786,369 | -502,247 | -1.99% |
| Purchased Services | | 146,531 | | 222,510 | | 199,929 | -22,581 | -10.15% |
| Supplies | | 2,247,156 | | 1,162,078 | | 1,183,850 | 21,772 | 1.87% |
| Property | | 21,690 | | 22,581 | | 21,000 | -1,581 | -7.00% |
| Other | | 12,553 | | 18,495 | | 16,015 | -2,480 | -13.41% |
| TOTAL GENERAL FUND | 1,425.22 | 80,652,723 | 1,331.27 | 83,810,063 | 1,330.06 | 84,736,329 | 926,266 | 1.11% |

AREA 2 SUPERINTENDENT'S OFFICE

Description of Responsibilities

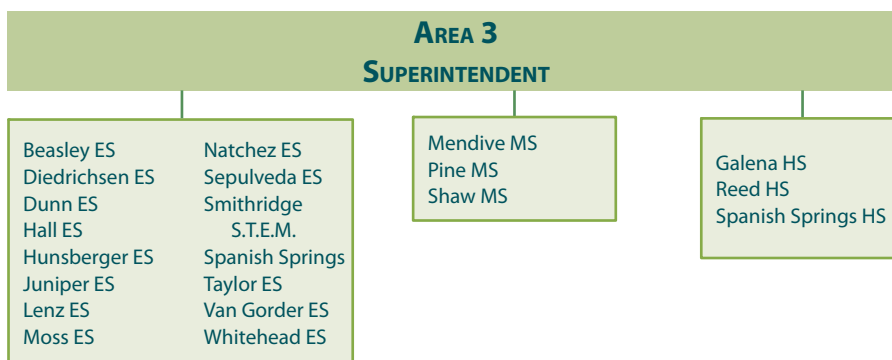
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| 2018-19 POSITION SUMMARY | FTEs | AMOUNT |
|-----------------------------------|-------------|----------------|
| Area Superintendent | 1.00 | 138,791 |
| Executive Assistant | 0.50 | 28,673 |
| Other Salaries | | 5,215 |
| TOTAL SALARIES | 1.50 | 172,679 |
| TOTAL BENEFITS | | 58,423 |
| TOTAL GENERAL FUND S&B | | 231,102 |

GENERAL FUND BUDGET FOR RESPONSIBILITY CENTER — AREA 2

| MAJOR CATEGORY | 2016-17 Actuals | | 2017-18 Budget | | 2018-19 Budget | | Change from 2017-18 to 2018-19 | |
|---------------------------|--------------------|----------------|-------------------|----------------|-------------------|----------------|-----------------------------------|--------------|
| | FTEs | AMOUNT | FTEs | AMOUNT | FTEs | AMOUNT | AMOUNT | PERCENTAGE |
| Salaries | 1.50 | 163,960 | 1.50 | 165,783 | 1.50 | 172,679 | 6,896 | 4.16% |
| Benefits | | 56,266 | | 58,727 | | 58,423 | (303) | -0.52% |
| Purchased Services | | 2,332 | | 2,225 | | 3,795 | 1,570 | 70.56% |
| Supplies | | 6,636 | | 11,900 | | 7,900 | (4,000) | -33.61% |
| Property | | - | | - | | - | - | 0.00% |
| Other | | 59 | | - | | - | - | 0.00% |
| TOTAL GENERAL FUND | 1.50 | 229,253 | 1.50 | 238,634 | 1.50 | 242,797 | 4,163 | 1.74% |

AREA 3 SUPERINTENDENT



GENERAL FUND BUDGET FOR RESPONSIBILITY CENTER - AREA SUPERINTENDENT, AREA 3

| MAJOR CATEGORY | 2016-17 Actuals | | 2017-18 Actuals | | 2018-19 Actuals | | Change from 2017-18 to 2018-19 | |
|---------------------------|--------------------|-------------------|--------------------|-------------------|--------------------|-------------------|-----------------------------------|--------------|
| | FTEs | AMOUNT | FTEs | AMOUNT | FTEs | AMOUNT | AMOUNT | PERCENTAGE |
| Salaries | 1,353.64 | 53,052,819 | 1,237.92 | 55,905,208 | 1,226.15 | 57,054,386 | 1,149,179 | 2.06% |
| Benefits | | 22,509,380 | | 24,338,918 | | 24,065,733 | -273,185 | -1.12% |
| Purchased Services | | 154,628 | | 208,024 | | 189,483 | -18,541 | -8.91% |
| Supplies | | 2,073,669 | | 1,171,356 | | 1,185,604 | 14,248 | 1.22% |
| Property | | 20,058 | | 1,000 | | 5,000 | 4,000 | 400.00% |
| Other | | -7,333 | | 7,700 | | 5,900 | -1,800 | -23.38% |
| TOTAL GENERAL FUND | 1,353.64 | 77,803,221 | 1,237.92 | 81,632,206 | 1,226.15 | 82,506,107 | 873,901 | 1.07% |

AREA 3 SUPERINTENDENT'S OFFICE

Description of Responsibilities

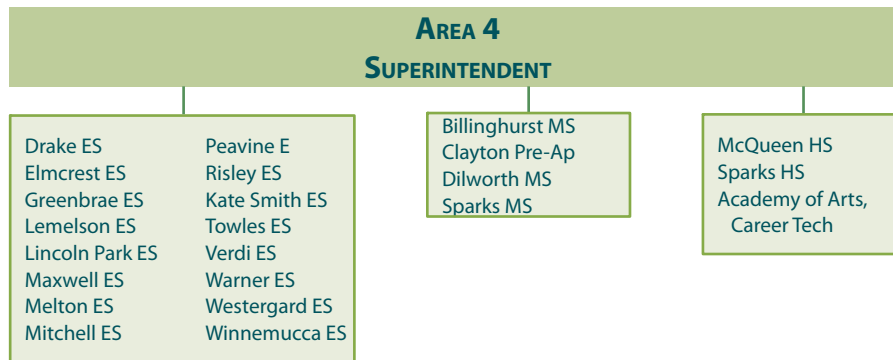
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| 2018-19 POSITION SUMMARY | FTEs | AMOUNT |
|-----------------------------------|-------------|----------------|
| Area Superintendent | 1.00 | 138,576 |
| Executive Assistant | 1.00 | 65,706 |
| TOTAL SALARIES | 2.00 | 204,281 |
| TOTAL BENEFITS | | 77,249 |
| TOTAL GENERAL FUND S&B | | 281,530 |

GENERAL FUND BUDGET FOR RESPONSIBILITY CENTER — AREA 3

| MAJOR CATEGORY | 2016-17 Actuals | | 2017-18 Budget | | 2018-19 Budget | | Change from 2017-18 to 2018-19 | |
|---------------------------|--------------------|----------------|-------------------|----------------|-------------------|----------------|-----------------------------------|---------------|
| | FTEs | AMOUNT | FTEs | AMOUNT | FTEs | AMOUNT | AMOUNT | PERCENTAGE |
| Salaries | 1.50 | 166,650 | 1.50 | 169,859 | 2.00 | 204,281 | 34,423 | 20.27% |
| Benefits | | 60,896 | | 63,955 | | 77,249 | 13,294 | 20.79% |
| Purchased Services | | 5,519 | | 3,325 | | 2,778 | (547) | -16.45% |
| Supplies | | 4,737 | | 10,300 | | 13,432 | 3,132 | 30.41% |
| Property | | - | | - | | - | - | 0.00% |
| Other | | 265 | | 500 | | 700 | 200 | 40.00% |
| TOTAL GENERAL FUND | 1.50 | 238,067 | 1.50 | 247,939 | 2.00 | 298,440 | 50,501 | 20.37% |

AREA 4 SUPERINTENDENT



GENERAL FUND BUDGET FOR RESPONSIBILITY CENTER - AREA SUPERINTENDENT, AREA 4

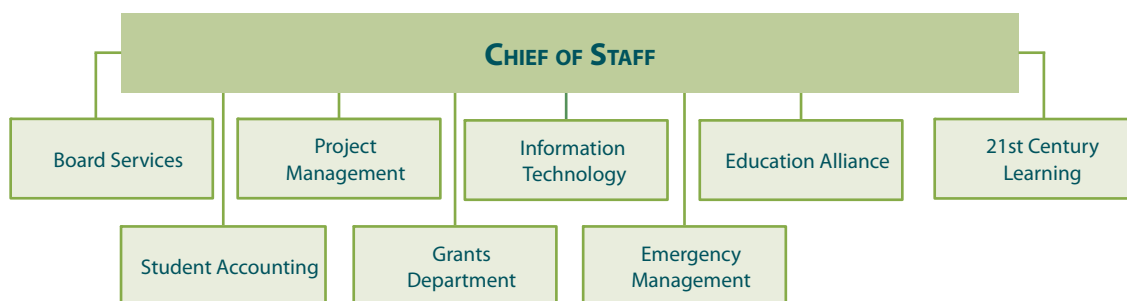
| MAJOR CATEGORY | 2016-17 Actuals | | 2017-18 Actuals | | 2018-19 Actuals | | Change from 2017-18 to 2018-19 | |
|---------------------------|--------------------|-------------------|--------------------|-------------------|--------------------|-------------------|-----------------------------------|--------------|
| | FTEs | AMOUNT | FTEs | AMOUNT | FTEs | AMOUNT | AMOUNT | PERCENTAGE |
| Salaries | 1,058.97 | 42,429,672 | 995.29 | 43,520,384 | 997.28 | 44,766,292 | 1,245,908 | 2.86% |
| Benefits | | 17,967,650 | | 18,998,144 | | 18,791,357 | -206,787 | -1.09% |
| Purchased Services | | 153,173 | | 199,361 | | 191,101 | -8,260 | -4.14% |
| Supplies | | 1,688,237 | | 909,136 | | 919,868 | 10,732 | 1.18% |
| Property | | 6,987 | | 11,000 | | 14,375 | 3,375 | 30.68% |
| Other | | 5,651 | | 10,350 | | 7,000 | -3,350 | -32.37% |
| TOTAL GENERAL FUND | w1,058.97 | 62,251,370 | 995.29 | 63,648,375 | 997.28 | 64,689,993 | 1,041,618 | 1.64% |

| 2018-19 POSITION SUMMARY | FTEs | AMOUNT |
|-----------------------------------|-------------|----------------|
| Area Superintendent | 1.00 | 138,301 |
| Executive Assistant | .50 | 28,673 |
| TOTAL SALARIES | 1.50 | 166,974 |
| TOTAL BENEFITS | | 58,414 |
| TOTAL GENERAL FUND S&B | | 225,388 |

GENERAL FUND BUDGET FOR RESPONSIBILITY CENTER — AREA 4

| MAJOR CATEGORY | 2016-17 Actuals | | 2017-18 Budget | | 2018-19 Budget | | Change from 2017-18 to 2018-19 | |
|---------------------------|--------------------|----------------|-------------------|----------------|-------------------|----------------|-----------------------------------|---------------|
| | FTEs | AMOUNT | FTEs | AMOUNT | FTEs | AMOUNT | AMOUNT | PERCENTAGE |
| Salaries | 1.50 | 171,843 | 1.50 | 170,804 | 1.50 | 166,974 | (3,830) | -2.24% |
| Benefits | | 57,801 | | 63,789 | | 58,414 | (5,375) | -8.43% |
| Purchased Services | | - | | 675 | | 725 | 50 | 7.41% |
| Supplies | | 9,599 | | 12,725 | | 15,285 | 2,560 | 20.12% |
| Property | | - | | - | | - | - | 0.00% |
| Other | | - | | 725 | | 900 | 175 | 24.14% |
| TOTAL GENERAL FUND | 1.50 | 239,243 | 1.50 | 248,718 | 1.50 | 242,298 | (6,420) | -2.58% |

CHIEF OF STAFF



GENERAL FUND BUDGET FOR RESPONSIBILITY CENTER - CHIEF OF STAFF

| | 2016-17 Actuals | | 2017-18 Actuals | | 2018-19 Actuals | | Change from 2017-18 to 2018-19 | |
|---------------------------|--------------------|-------------------|--------------------|-------------------|--------------------|-------------------|-----------------------------------|--------------|
| MAJOR CATEGORY | FTEs | AMOUNT | FTEs | AMOUNT | FTEs | AMOUNT | AMOUNT | PERCENTAGE |
| Salaries | 105.44 | 5,465,830 | 99.44 | 6,163,657 | 107.46 | 6,556,565 | 392,907 | 6.37% |
| Benefits | | 2,025,772 | | 2,351,851 | | 2,484,864 | 133,013 | 5.66% |
| Purchased Services | | 3,273,484 | | 3,109,474 | | 3,049,699 | -59,775 | -1.92% |
| Supplies | | 489,060 | | 1,128,685 | | 715,619 | -413,066 | -36.60% |
| Property | | - | | 10,000 | | 10,000 | - | 0.00% |
| Other | | 4,741 | | 8,272 | | 9,022 | 750 | 9.07% |
| TOTAL GENERAL FUND | 105.44 | 11,258,887 | 99.44 | 12,771,940 | 107.46 | 12,825,769 | 53,829 | 0.42% |

CHIEF OF STAFF

Description of Responsibilities

The Office of the Chief of Staff is responsible for the coordination of resources to schools and departments in order to make sure the goals of the District's strategic plan are met. Working in collaboration with Academics and Operations, the Chief of Staff assists other departments with communication between the Leadership Team, Superintendent, and Board of Trustees. The Chief of Staff has oversight over the following departments: Board Support Services, Education Alliance, Emergency Management, Information Technology, Project Management and Student Accounting.

2018-19 POSITION SUMMARY

| | FTEs | AMOUNT |
|-----------------------------------|-------------|----------------|
| Chief of Staff | 1.00 | 139,575 |
| Coordinator | 1.00 | 74,474 |
| Executive Assistant | 1.00 | 66,868 |
| Manager I | 1.00 | 82,923 |
| TOTAL SALARIES | 4.00 | 363,840 |
| TOTAL BENEFITS | | 132,943 |
| TOTAL GENERAL FUND S&B | | 496,783 |

GENERAL FUND BUDGET FOR RESPONSIBILITY CENTER — CHIEF OF STAFF

| | 2016-17 Actuals | | 2017-18 Budget | | 2018-19 Budget | | Change from 2017-18 to 2018-19 | |
|---------------------------|--------------------|----------------|-------------------|----------------|-------------------|----------------|-----------------------------------|--------------|
| MAJOR CATEGORY | FTEs | AMOUNT | FTEs | AMOUNT | FTEs | AMOUNT | AMOUNT | PERCENTAGE |
| Salaries | 5.00 | 258,626 | 4.00 | 353,444 | 4.00 | 363,840 | 10,396 | 2.94% |
| Benefits | | 94,609 | | 131,591 | | 132,943 | 1,352 | 1.03% |
| Purchased Services | | 18,834 | | 9,150 | | 9,750 | 600 | 6.56% |
| Supplies | | 6,737 | | 17,600 | | 13,150 | (4,450) | -25.28% |
| Property | | - | | - | | - | - | 0.00% |
| Other | | 1,128 | | - | | 350 | 350 | 0.00% |
| TOTAL GENERAL FUND | 5.00 | 379,935 | 4.00 | 511,785 | 4.00 | 520,033 | 8,248 | 1.61% |

AREA 4 SUPERINTENDENT

BOARD SUPPORT SERVICES

Description of Responsibilities

This department is responsible for effectively managing the Board of Trustees' public affairs and presence out in the community. Board Support Services assists the Trustees with their group and individual needs as members of the governing body for the WCSD through community outreach, meeting management, and constituent services.

| 2018-19 POSITION SUMMARY | FTEs | AMOUNT |
|-----------------------------------|-------------|----------------|
| Board Services Coordinator | 1.00 | 60,699 |
| Coordinator - Board of Trustees | 1.00 | 65,209 |
| Executive Assistant | 0.69 | 38,295 |
| TOTAL SALARIES | 2.69 | 164,203 |
| TOTAL BENEFITS | | 53,507 |
| TOTAL GENERAL FUND S&B | | 217,710 |

GENERAL FUND BUDGET FOR RESPONSIBILITY CENTER — BOARD SERVICES DEPARTMENT

| MAJOR CATEGORY | 2016-17 Actuals | | 2017-18 Budget | | 2018-19 Budget | | Change from 2017-18 to 2018-19 | |
|---------------------------|--------------------|----------------|-------------------|----------------|-------------------|----------------|-----------------------------------|--------------|
| | FTEs | AMOUNT | FTEs | AMOUNT | FTEs | AMOUNT | AMOUNT | PERCENTAGE |
| Salaries | 2.69 | 127,451 | 2.69 | 144,496 | 2.69 | 164,203 | 19,707 | 13.64% |
| Benefits | | 60,111 | | 63,048 | | 53,507 | (9,541) | -15.13% |
| Purchased Services | | - | | - | | 625 | 625 | 0.00% |
| Supplies | | - | | - | | - | - | 0.00% |
| Property | | - | | - | | - | - | 0.00% |
| Other | | - | | - | | - | - | 0.00% |
| TOTAL GENERAL FUND | 2.69 | 187,563 | 2.69 | 207,543 | 2.69 | 218,335 | 10,792 | 5.20% |

EDUCATION ALLIANCE

Description of Responsibilities

The Education Alliance is a non-profit, P-16 community and education partnership that provides leadership, advocacy, programming, and targeted financial support to advance the strategic goals of the strategic plan, *Envision WCSD 2020*.

| 2018-19 POSITION SUMMARY | FTEs | AMOUNT |
|--|-------------|----------------|
| Admin Assistant | 1.00 | 61,794 |
| Collaboration Coordinator | 1.00 | 59,999 |
| Executive Director of Education Alliance | 1.00 | 99,986 |
| TOTAL SALARIES | 3.00 | 221,779 |
| TOTAL BENEFITS | | 91,412 |
| TOTAL GENERAL FUND S&B | | 313,191 |

GENERAL FUND BUDGET FOR RESPONSIBILITY CENTER — EDUCATION ALLIANCE

| MAJOR CATEGORY | 2016-17 Actuals | | 2017-18 Budget | | 2018-19 Budget | | Change from 2017-18 to 2018-19 | |
|---------------------------|--------------------|----------------|-------------------|----------------|-------------------|----------------|-----------------------------------|--------------|
| | FTEs | AMOUNT | FTEs | AMOUNT | FTEs | AMOUNT | AMOUNT | PERCENTAGE |
| Salaries | 2.50 | 188,792 | 3.00 | 208,283 | 3.00 | 221,779 | 13,496 | 6.48% |
| Benefits | | 71,565 | | 87,700 | | 91,412 | 3,713 | 4.23% |
| Purchased Services | | 15,983 | | 17,106 | | 14,206 | (2,900) | -16.95% |
| Supplies | | - | | - | | 2,500 | 2,500 | 0.00% |
| Property | | - | | - | | - | - | 0.00% |
| Other | | 414 | | 300 | | 700 | 400 | 133.33% |
| TOTAL GENERAL FUND | 2.50 | 276,754 | 3.00 | 313,388 | 3.00 | 330,597 | 17,209 | 5.49% |

AREA 4 SUPERINTENDENT

PROJECT MANAGEMENT

ADMINISTRATORS & SUPERVISORS

Description of Responsibilities

Project Management works closely with stakeholders, community members and other educational institutions to provide high quality meeting and training options for District-wide staff.

| 2018-19 POSITION SUMMARY | FTEs | AMOUNT |
|------------------------------------|--------------|----------------|
| Administrative Secretary - On-call | 13.25 | 70,056 |
| Bookkeeper | 0.40 | 2,057 |
| Clerical Aide | 1.00 | 31,513 |
| Executive Assistant | 1.00 | 6,077 |
| TOTAL SALARIES | 15.65 | 109,704 |
| TOTAL BENEFITS | | 42,857 |
| TOTAL GENERAL FUND S&B | | 152,560 |

| GENERAL FUND BUDGET FOR RESPONSIBILITY CENTER — ADMINISTRATORS & SUPERVISORS | | | | | | | | |
|--|--------------------|----------------|-------------------|----------------|-------------------|----------------|-----------------------------------|--------------|
| | 2016-17 Actuals | | 2017-18 Budget | | 2018-19 Budget | | Change from 2017-18 to 2018-19 | |
| MAJOR CATEGORY | FTEs | AMOUNT | FTEs | AMOUNT | FTEs | AMOUNT | AMOUNT | PERCENTAGE |
| Salaries | 15.63 | 104,381 | 10.13 | 106,259 | 15.65 | 109,704 | 3,445 | 3.24% |
| Benefits | | 14,604 | | 11,938 | | 42,857 | 30,919 | 259.00% |
| Purchased Services | | 9,464 | | 50,000 | | 2,000 | (48,000) | -96.00% |
| Supplies | | 24,379 | | - | | 23,000 | 23,000 | 0.00% |
| Property | | - | | - | | - | - | 0.00% |
| Other | | - | | - | | - | - | 0.00% |
| TOTAL GENERAL FUND | 15.63 | 152,828 | 10.13 | 168,197 | 15.65 | 177,560 | 9,364 | 5.57% |

PROJECT MANAGEMENT

GRADUATION

Description of Responsibilities

The Project Management Department is responsible for managing the creative, electronic, technical, and logistical dimensions of Graduation and Commencement events, and applies them to audience accommodation, audio-visual output, editorial script, logistics, fund allocation and customer service.

| GENERAL FUND BUDGET FOR RESPONSIBILITY CENTER — GRADUATION | | | | | | | | |
|--|--------------------|----------------|-------------------|----------------|-------------------|----------------|-----------------------------------|---------------|
| | 2016-17 Actuals | | 2017-18 Budget | | 2018-19 Budget | | Change from 2017-18 to 2018-19 | |
| MAJOR CATEGORY | FTEs | AMOUNT | FTEs | AMOUNT | FTEs | AMOUNT | AMOUNT | PERCENTAGE |
| Salaries | - | - | - | - | - | - | - | 0.00% |
| Benefits | | - | | - | | - | - | 0.00% |
| Purchased Services | | 186,068 | | 120,820 | | 158,820 | 38,000 | 31.45% |
| Supplies | | 1,790 | | - | | - | - | 0.00% |
| Property | | - | | - | | - | - | 0.00% |
| Other | | - | | - | | - | - | 0.00% |
| TOTAL GENERAL FUND | - | 187,858 | - | 120,820 | - | 158,820 | 38,000 | 31.45% |

AREA 4 SUPERINTENDENT

PROJECT MANAGEMENT

OFFICE SUPPORT

Description of Responsibilities

The Project Management Department is responsible for Office Support (RC698) and works directly with administrators, secretaries, and central office staff to implement, maintain, and improve school and department services and programs.

GENERAL FUND BUDGET FOR RESPONSIBILITY CENTER — OFFICE SUPPORT

| MAJOR CATEGORY | 2016-17 Actuals | | 2017-18 Budget | | 2018-19 Budget | | Change from 2017-18 to 2018-19 | |
|---------------------------|--------------------|--------|-------------------|--------|-------------------|--------|-----------------------------------|------------|
| | FTEs | AMOUNT | FTEs | AMOUNT | FTEs | AMOUNT | AMOUNT | PERCENTAGE |
| Salaries | - | (11) | - | - | - | - | - | 0.00% |
| Benefits | | (2) | | - | | - | - | 0.00% |
| Purchased Services | | 2,868 | | - | | 500 | 500 | 0.00% |
| Supplies | | 2,037 | | 5,000 | | 4,500 | (500) | -10.00% |
| Property | | - | | - | | - | - | 0.00% |
| Other | | - | | - | | - | - | 0.00% |
| TOTAL GENERAL FUND | - | 4,892 | - | 5,000 | - | 5,000 | - | 0.00% |

STUDENT ACCOUNTING

Description of Responsibilities

- Student Accounting is responsible for ensuring that the District complies with State mandates, including the following major responsibilities:
- Fulfill requirements such as school days in session, statistical month calendars, and alternative schedules.
- Administrative oversight for student accounting and reporting procedures, including: enrollment, withdrawal, attendance, transcript generation, foreign exchange students, variances, and diplomas awarded to Veterans.
- Custodian for permanent archive of all student transcripts.
- Administrative oversight of the Millennium Scholarship.
- Produce the Impact Aid Report that provides annual federal reimbursement to the District.
- Facilitate the count of pupils for apportionment.

| 2018-19 POSITION SUMMARY | FTEs | AMOUNT |
|--------------------------------------|-------------|----------------|
| Admin Assistant | 1.00 | 40,914 |
| Lead Document Technician | 1.00 | 53,478 |
| Program Service Technician III | 4.00 | 228,705 |
| Secretary | 0.63 | 22,919 |
| Senior Director - Student Accounting | 1.00 | 133,617 |
| Student Accounting Manager | 1.00 | 60,507 |
| TOTAL SALARIES | 8.63 | 540,140 |
| TOTAL BENEFITS | | 193,865 |
| TOTAL GENERAL FUND S&B | | 734,005 |

AREA 4 SUPERINTENDENT

GENERAL FUND BUDGET FOR RESPONSIBILITY CENTER — STUDENT ACCOUNTING

| | 2016-17 Actuals | | 2017-18 Budget | | 2018-19 Budget | | Change from 2017-18 to 2018-19 | |
|---------------------------|--------------------|----------------|-------------------|----------------|-------------------|----------------|-----------------------------------|--------------|
| MAJOR CATEGORY | FTEs | AMOUNT | FTEs | AMOUNT | FTEs | AMOUNT | AMOUNT | PERCENTAGE |
| Salaries | 8.63 | 464,970 | 8.63 | 513,892 | 8.63 | 540,140 | 26,248 | 5.11% |
| Benefits | | 180,595 | | 194,720 | | 193,865 | (854) | -0.44% |
| Purchased Services | | 4,769 | | 5,125 | | 5,125 | - | 0.00% |
| Supplies | | 17,078 | | 35,842 | | 30,338 | (5,504) | -15.36% |
| Property | | - | | - | | - | - | 0.00% |
| Other | | - | | - | | - | - | 0.00% |
| TOTAL GENERAL FUND | 8.63 | 667,411 | 8.63 | 749,578 | 8.63 | 769,468 | 19,890 | 2.65% |

GRANTS DEPARTMENT (STATE AND FEDERAL PROGRAMS)

Description of Responsibilities

Through constant monitoring of local, state, and federal available resources, the mission of the Grants Department is to provide District-level, department-level, and school-level oversight, management, and assistance in acquiring supplemental resources to increase student achievement and to support the five goals of the strategic plan, *Envision WCSD 2020*. The Grants Department is responsible for the management and oversight of all grant funding in the District. This includes competitive, formula-based, and categorical grants from federal, state, and private sources. Responsibilities encompass the oversight of fiscal requirements, programming compliance, and evaluation reporting on all grants.

| 2018-19 POSITION SUMMARY | FTEs | AMOUNT |
|--|-------------|----------------|
| Assistant Director - Grants Program Compliance | 1.00 | 101,186 |
| Executive Assistant | 1.00 | 44,450 |
| Grant Accountant | 2.00 | 135,979 |
| Grant Director | 1.00 | 112,454 |
| Grant Fiscal Administrator | 1.00 | 111,754 |
| Grant Writer | 1.00 | 61,687 |
| Program Services Technician III | 1.00 | 57,262 |
| TOTAL SALARIES | 8.00 | 624,771 |
| TOTAL BENEFITS | | 245,777 |
| TOTAL GENERAL FUND S&B | | 870,548 |

GENERAL FUND BUDGET FOR RESPONSIBILITY CENTER 78 — GRANTS DEPARTMENT

| | 2016-17 Actuals | | 2017-18 Budget | | 2018-19 Budget | | Change from 2017-18 to 2018-19 | |
|---------------------------|--------------------|----------------|-------------------|----------------|-------------------|----------------|-----------------------------------|---------------|
| MAJOR CATEGORY | FTEs | AMOUNT | FTEs | AMOUNT | FTEs | AMOUNT | AMOUNT | PERCENTAGE |
| Salaries | 7.50 | 578,287 | 7.50 | 565,340 | 8.00 | 624,771 | 59,431 | 10.51% |
| Benefits | | 211,301 | | 225,635 | | 252,000 | 26,365 | 11.68% |
| Purchased Services | | 5,642 | | 26,875 | | 12,875 | (14,000) | -52.09% |
| Supplies | | 8,167 | | 10,000 | | 65,000 | 55,000 | 550.00% |
| Property | | - | | - | | - | - | 0.00% |
| Other | | 468 | | - | | - | - | 0.00% |
| TOTAL GENERAL FUND | 7.50 | 803,866 | 7.50 | 827,849 | 8.00 | 954,645 | 126,796 | 15.32% |

AREA 4 SUPERINTENDENT

INFORMATION TECHNOLOGY | 21ST CENTURY LEARNING

Description of Responsibilities

The 21st Century Learning Division supports schools and teachers in their implementation of Common Core-aligned 21st Century Learning Environments, which includes the classroom integration of educational technologies. The division frames its supports to schools around six dimensions of 21st Century Learning: 1) collaborating with others; 2) constructing knowledge; 3) innovating to solve real-world problems; 4) using technology for learning; 5) practicing self-regulation; and, 6) communicating skillfully.

| 2018-19 POSITION SUMMARY | FTEs | AMOUNT |
|--|-------------|----------------|
| 21st Century Learning Administrative Coordinator | 1.00 | 102,321 |
| Program Specialist | 2.00 | 148,412 |
| TOTAL SALARIES | 3.00 | 250,733 |
| TOTAL BENEFITS | | 100,803 |
| TOTAL GENERAL FUND S&B | | 351,537 |

GENERAL FUND BUDGET FOR RESPONSIBILITY CENTER — 21ST CENTURY LEARNING

| | 2016-17 Actuals | | 2017-18 Budget | | 2018-19 Budget | | Change from 2017-18 to 2018-19 | |
|---------------------------|--------------------|----------------|-------------------|----------------|-------------------|----------------|-----------------------------------|--------------|
| MAJOR CATEGORY | FTEs | AMOUNT | FTEs | AMOUNT | FTEs | AMOUNT | AMOUNT | PERCENTAGE |
| Salaries | 3.00 | 242,809 | 3.00 | 242,776 | 3.00 | 250,733 | 7,957 | 3.28% |
| Benefits | | 94,121 | | 97,947 | | 100,803 | 2,856 | 2.92% |
| Purchased Services | | 4,352 | | 5,625 | | 5,625 | - | 0.00% |
| Supplies | | - | | - | | - | - | 0.00% |
| Property | | - | | - | | - | - | 0.00% |
| Other | | - | | - | | - | - | 0.00% |
| TOTAL GENERAL FUND | 3.00 | 341,282 | 3.00 | 346,348 | 3.00 | 357,162 | 10,814 | 3.12% |

EMERGENCY MANAGEMENT

Description of Responsibilities

Emergency Management is responsible for the oversight of the District's Emergency Plan that sets forth general policies and procedures to be implemented in the event of a disaster. The plan addresses a variety of emergency situations that have been identified as incidents most likely to occur based upon hazards analysis and historical events.

| 2018-19 POSITION SUMMARY | FTEs | AMOUNT |
|-----------------------------------|-------------|----------------|
| Emergency Manager II | 1.00 | 86,591 |
| TOTAL SALARIES | 1.00 | 86,591 |
| TOTAL BENEFITS | | 34,303 |
| TOTAL GENERAL FUND S&B | | 120,894 |

GENERAL FUND BUDGET FOR RESPONSIBILITY CENTER 39 — EMERGENCY MANAGEMENT

| | 2016-17 Actuals | | 2017-18 Budget | | 2018-19 Budget | | Change from 2017-18 to 2018-19 | |
|---------------------------|--------------------|----------------|-------------------|----------------|-------------------|----------------|-----------------------------------|--------------|
| MAJOR CATEGORY | FTEs | AMOUNT | FTEs | AMOUNT | FTEs | AMOUNT | AMOUNT | PERCENTAGE |
| Salaries | 1.00 | 76,918 | 1.00 | 81,480 | 1.00 | 86,591 | 5,111 | 6.27% |
| Benefits | | 31,157 | | 32,811 | | 34,303 | 1,492 | 4.55% |
| Purchased Services | | 4,590 | | 625 | | 625 | - | 0.00% |
| Supplies | | 340 | | 5,000 | | 5,000 | - | 0.00% |
| Property | | - | | - | | - | - | 0.00% |
| Other | | 536 | | - | | - | - | 0.00% |
| TOTAL GENERAL FUND | 1.00 | 113,540 | 1.00 | 119,916 | 1.00 | 126,519 | 6,603 | 5.51% |

CHIEF OF COMMUNICATIONS & COMMUNITY ENGAGEMENT OFFICER



GENERAL FUND BUDGET FOR RESPONSIBILITY CENTER - CHIEF COMMUNICATIONS & COMMUNITY ENGAGEMENT OFFICER

| MAJOR CATEGORY | 2016-17 Actuals | | 2017-18 Actuals | | 2018-19 Actuals | | Change from 2017-18 to 2018-19 | |
|---------------------------|--------------------|------------------|--------------------|------------------|--------------------|------------------|-----------------------------------|--------------|
| | FTEs | AMOUNT | FTEs | AMOUNT | FTEs | AMOUNT | AMOUNT | PERCENTAGE |
| Salaries | 18.10 | 861,453 | 19.00 | 936,675 | 20.10 | 954,307 | 17,362 | 1.85% |
| Benefits | | 338,923 | | 361,940 | | 370,185 | 8,245 | 2.28% |
| Purchased Services | | 92,538 | | 92,190 | | 57,020 | -35,170 | -38.15% |
| Supplies | | 23,637 | | 19,474 | | 7,966 | -11,508 | -59.09% |
| Property | | - | | - | | - | - | |
| Other | | 4,154 | | 1,800 | | 850 | -950 | -52.78% |
| TOTAL GENERAL FUND | 18.10 | 1,320,706 | 19.00 | 1,412,079 | 20.10 | 1,390,328 | -22,021 | 1.56% |

CHIEF COMMUNICATIONS AND COMMUNITY ENGAGEMENT OFFICER

Description of Responsibilities

The Communications Department supports the District's vision, mission, and core beliefs by delivering effective, authentic, two-way communication with all of its stakeholders. It is responsible for the District's internal and external communication efforts, media relations program, social media presence, brand management, marketing material production and visual design, and community engagement initiatives.

| 2018-19 POSITION SUMMARY | FTEs | AMOUNT |
|--|--------------|------------------|
| Chief Communications and Engagement Officer | 1.00 | 132,425 |
| Communications & Broadcast Media Production Specialist | 1.00 | 55,640 |
| Executive Assistant | 1.00 | 72,136 |
| Graphics & Communications Specialist II | 1.00 | 56,820 |
| Manager | 1.00 | 75,512 |
| Multicultural Outreach Specialist II | 1.00 | 79,235 |
| Public Information Officer | 1.00 | 69,635 |
| Public Relations Specialist IV | 0.10 | 6,887 |
| School Communication Specialist III | 1.00 | 79,235 |
| Secretary | 1.00 | 41,059 |
| Social Media Specialist | 1.00 | 62,275 |
| Virtual & Blended Specialist II | 1.00 | 52,332 |
| TOTAL SALARIES | 17.10 | 783,194 |
| TOTAL BENEFITS | | 303,215 |
| TOTAL GENERAL FUND S&B | | 1,086,409 |

CHIEF OF COMMUNICATIONS & COMMUNITY ENGAGEMENT OFFICER

GENERAL FUND BUDGET FOR RESPONSIBILITY CENTER — COMMUNICATIONS

| MAJOR CATEGORY | 2016-17 Actuals | | 2017-18 Budget | | 2018-19 Budget | | Change from 2017-18 to 2018-19 | |
|---------------------------|--------------------|------------------|-------------------|------------------|-------------------|------------------|-----------------------------------|---------------|
| | FTEs | AMOUNT | FTEs | AMOUNT | FTEs | AMOUNT | AMOUNT | PERCENTAGE |
| Salaries | 15.10 | 710,974 | 16.00 | 777,233 | 17.10 | 783,194 | 162,923 | 20.96% |
| Benefits | | 276,164 | | 295,290 | | 303,215 | 93,356 | 31.61% |
| Purchased Services | | 71,690 | | 64,625 | | 43,125 | (21,500) | -33.27% |
| Supplies | | 5,797 | | 4,283 | | 3,825 | (458) | -10.69% |
| Property | | - | | - | | - | - | 0.00% |
| Other | | 1,362 | | 750 | | 750 | - | 0.00% |
| TOTAL GENERAL FUND | 15.10 | 1,065,987 | 16.00 | 1,142,181 | 17.10 | 1,134,109 | 234,320 | 20.52% |

PUBLIC AFFAIRS

Description of Responsibilities

Public Affairs spearheads the District's community outreach activities, working with stakeholders to become advocates for WCSD and its goals.

GENERAL FUND BUDGET FOR RESPONSIBILITY CENTER 29 — PUBLIC AFFAIRS

| MAJOR CATEGORY | 2016-17 Actuals | | 2017-18 Budget | | 2018-19 Budget | | Change from 2017-18 to 2018-19 | |
|---------------------------|--------------------|---------------|-------------------|---------------|-------------------|------------|-----------------------------------|----------------|
| | FTEs | AMOUNT | FTEs | AMOUNT | FTEs | AMOUNT | AMOUNT | PERCENTAGE |
| Salaries | - | - | - | - | - | - | - | 0.00% |
| Benefits | | - | | - | | - | - | 0.00% |
| Purchased Services | | 5,110 | | 10,500 | | - | (10,500) | -100.00% |
| Supplies | | 13,008 | | 11,511 | | 461 | (11,050) | -96.00% |
| Property | | - | | - | | - | - | 0.00% |
| Other | | 2,668 | | 950 | | - | (950) | -100.00% |
| TOTAL GENERAL FUND | - | 20,786 | - | 22,961 | - | 461 | (22,500) | -97.99% |

VOLUNTEER SERVICES

Description of Responsibilities

The mission of the Volunteer Services Department is to provide safe, productive community volunteers, free program volunteers, and other resources for the academic support of all WCSD schools in a cooperative, efficient, and friendly manner. The efforts of 16,000 volunteers are coordinated through this department, including: recruitment, screening, placement, retention, recognition, training, assessment, program development, data collection, and record storage for all volunteers and volunteer groups. While coordinated at the District level, most volunteers are based in the schools.

| 2018-19 POSITION SUMMARY | FTEs | AMOUNT |
|-----------------------------------|-------------|----------------|
| Program Coordinator | 1.00 | 52,770 |
| Secretary | 1.00 | 44,389 |
| Volunteer Services Coordinator | 1.00 | 73,955 |
| TOTAL SALARIES | 3.00 | 171,113 |
| TOTAL BENEFITS | | 66,970 |
| TOTAL GENERAL FUND S&B | | 238,084 |

CHIEF OF COMMUNICATIONS & COMMUNITY ENGAGEMENT OFFICER

GENERAL FUND BUDGET FOR RESPONSIBILITY CENTER 67 — VOLUNTEER SERVICES

| MAJOR CATEGORY | 2016-17 Actuals | | 2017-18 Budget | | 2018-19 Budget | | Change from 2017-18 to 2018-19 | |
|---------------------------|--------------------|----------------|-------------------|----------------|-------------------|----------------|-----------------------------------|--------------|
| | FTEs | AMOUNT | FTEs | AMOUNT | FTEs | AMOUNT | AMOUNT | PERCENTAGE |
| Salaries | 3.00 | 150,479 | 3.00 | 159,442 | 3.00 | 171,113 | 11,672 | 7.32% |
| Benefits | | 62,759 | | 66,650 | | 66,970 | 320 | 0.48% |
| Purchased Services | | 15,738 | | 17,065 | | 13,895 | (3,170) | -18.58% |
| Supplies | | 4,831 | | 3,680 | | 3,680 | - | 0.00% |
| Property | | - | | - | | - | - | 0.00% |
| Other | | 125 | | 100 | | 100 | - | 0.00% |
| TOTAL GENERAL FUND | 3.00 | 233,932 | 3.00 | 246,937 | 3.00 | 255,759 | 8,822 | 3.57% |



CHIEF FINANCIAL OFFICER



GENERAL FUND BUDGET FOR - CHIEF FINANCIAL OFFICER

| MAJOR CATEGORY | 2016-17 Actuals | | 2017-18 Actuals | | 2018-19 Actuals | | Change from 2017-18 to 2018-19 | |
|---------------------------|--------------------|------------------|--------------------|-------------------|--------------------|------------------|-----------------------------------|----------------|
| | FTEs | AMOUNT | FTEs | AMOUNT | FTEs | AMOUNT | AMOUNT | PERCENTAGE |
| Salaries | 43.04 | 2,509,878 | 46.04 | 2,583,167 | 45.69 | 2,603,523 | 20,357 | 0.79% |
| Benefits | | 993,610 | | 1,072,885 | | 1,064,754 | -8,131 | -0.76% |
| Purchased Services | | 667,036 | | 978,583 | | 902,446 | -76,137 | -7.78% |
| Supplies | | 167,705 | | 206,590 | | 153,090 | -53,500 | -25.90% |
| Property | | 7,896 | | 1,000 | | 1,000 | - | 0.00% |
| Other | | 598,557 | | 6,874,288 | | 6,600 | -6,867,688 | -99.90% |
| TOTAL GENERAL FUND | 43.04 | 4,944,681 | 46.04 | 11,716,513 | 45.69 | 4,731,413 | -6,985,099 | -59.62% |

CHIEF FINANCIAL OFFICER

Description of Responsibilities

The mission of the Office of Business and Financial Services is to support all WCSD students, schools, divisions, departments, and employees, primarily by:

- Aligning and managing District resources to support District goals and objectives;
- Providing timely and accurate financial information to stakeholders and others who make informed decisions; and
- Acquiring and paying for the goods, services, and employee compensation necessary to the District's educational mission.

| 2018-19 POSITION SUMMARY | FTEs | AMOUNT |
|-----------------------------|------|---------|
| Account Clerk II | 5.00 | 182,853 |
| Account Technician | 1.00 | 43,162 |
| Accountant | 1.75 | 92,807 |
| Accounts Payable Supervisor | 1.00 | 50,904 |
| Budget Analyst | 1.00 | 91,488 |
| Budget Director | 1.00 | 129,587 |
| Budget Project Manager | 1.00 | 71,465 |
| Chief Financial Officer | 1.00 | 144,965 |

(CONTINUED)

| | | |
|--|--------------|------------------|
| Controller | 1.00 | 115,061 |
| Executive Assistant | 1.00 | 50,450 |
| Fiscal Analyst | 0.50 | 29,999 |
| Manager I - Business | 1.00 | 72,763 |
| Payroll Manager | 1.00 | 94,732 |
| Payroll Technician | 3.00 | 146,765 |
| PERS Technician | 1.00 | 45,760 |
| Position Control & Financial Systems Manager | 1.00 | 109,996 |
| Position Control Program Services Tech II | 3.00 | 146,122 |
| Position Control Supervisor | 1.00 | 65,209 |
| Property Control Clerk | 1.00 | 37,794 |
| Property Control Technician | 1.00 | 53,749 |
| Student Activity Fund Technician | 1.69 | 75,623 |
| Technology Trainer | 1.00 | 48,402 |
| TOTAL SALARIES | 30.94 | 1,899,653 |
| TOTAL BENEFITS | | 792,802 |
| TOTAL GENERAL FUND S&B | | 2,692,456 |

CHIEF FINANCIAL OFFICER

GENERAL FUND BUDGET FOR RESPONSIBILITY CENTER — BUSINESS OFFICE

| MAJOR CATEGORY | 2016-17 Actuals | | 2017-18 Budget | | 2018-19 Budget | | Change from 2017-18 to 2018-19 | |
|---------------------------|--------------------|------------------|-------------------|------------------|-------------------|------------------|-----------------------------------|----------------|
| | FTEs | AMOUNT | FTEs | AMOUNT | FTEs | AMOUNT | AMOUNT | PERCENTAGE |
| Salaries | 29.29 | 1,852,892 | 31.29 | 1,878,671 | 30.94 | 1,899,653 | 20,983 | 1.12% |
| Benefits | | 732,400 | | 793,358 | | 792,802 | (555) | -0.07% |
| Purchased Services | | 314,104 | | 406,335 | | 332,098 | (74,237) | -18.27% |
| Supplies | | 25,799 | | 24,084 | | 24,084 | - | 0.00% |
| Property | | - | | - | | - | - | 0.00% |
| Other | | 596,937 | | 6,872,588 | | 4,900 | (6,867,688) | -99.93% |
| TOTAL GENERAL FUND | 29.29 | 3,522,132 | 31.29 | 9,975,035 | 30.94 | 3,053,538 | (6,921,498) | -69.39% |

PURCHASING

Description of Responsibilities

The Purchasing Department provides management, oversight, and assistance in acquiring all goods and services at the best value for the District while adhering to all laws, policies, and procedures. Key services include the administration and oversight of procurement processes before bids are awarded and contract administration after bids are awarded.

2018-19 POSITION SUMMARY

| | FTEs | AMOUNT |
|-------------------------------------|-------------|----------------|
| Admin Assistant | 1.00 | 55,263 |
| Assistant Purchasing Supervisor | 0.25 | 16,343 |
| Buyer II | 2.00 | 120,450 |
| Director of Procurement & Contracts | 0.50 | 48,279 |
| Program Services Technician I | 1.00 | 42,882 |
| Technician - Procurement | 1.00 | 46,543 |
| TOTAL SALARIES | 5.75 | 329,761 |
| TOTAL BENEFITS | | 113,579 |
| TOTAL GENERAL FUND S&B | | 443,340 |

GENERAL FUND BUDGET FOR RESPONSIBILITY CENTER — PURCHASING

| MAJOR CATEGORY | 2016-17 Actuals | | 2017-18 Budget | | 2018-19 Budget | | Change from 2017-18 to 2018-19 | |
|---------------------------|--------------------|----------------|-------------------|----------------|-------------------|----------------|-----------------------------------|---------------|
| | FTEs | AMOUNT | FTEs | AMOUNT | FTEs | AMOUNT | AMOUNT | PERCENTAGE |
| Salaries | 5.75 | 319,947 | 5.75 | 325,437 | 5.75 | 329,761 | 4,324 | 1.33% |
| Benefits | | 125,840 | | 122,533 | | 113,579 | (8,954) | -7.31% |
| Purchased Services | | 3,877 | | 8,525 | | 6,775 | (1,750) | -20.53% |
| Supplies | | 13,549 | | 10,000 | | 6,500 | (3,500) | -35.00% |
| Property | | 7,896 | | - | | - | - | 0.00% |
| Other | | 1,620 | | 1,700 | | 1,700 | - | 0.00% |
| TOTAL GENERAL FUND | 5.75 | 472,728 | 5.75 | 468,195 | 5.75 | 458,315 | (9,880) | -2.11% |

CHIEF FINANCIAL OFFICER

WAREHOUSE

MATERIALS DISTRIBUTION

Description of Responsibilities

The Warehouse Department manages and distributes the necessary textbooks, office supplies, furniture, equipment, maintenance supplies, surplus, and other materials to all schools and departments. This includes management of the Teacher's Warehouse, which supplies free items to WCSD educational personnel. These items are donated by retired teachers, businesses, and private individuals in the surrounding community.

| 2018-19 POSITION SUMMARY | FTEs | AMOUNTS |
|-----------------------------------|-------------|----------------|
| Administrator I | 1.00 | 60,117 |
| Inventory Control Technician | 1.00 | 39,915 |
| Worker | 2.00 | 74,961 |
| Worker Driver I | 4.00 | 154,690 |
| Worker/Driver II | 1.00 | 44,426 |
| TOTAL SALARIES | 9.00 | 374,109 |
| TOTAL BENEFITS | | 158,373 |
| TOTAL GENERAL FUND S&B | | 532,482 |

GENERAL FUND BUDGET FOR RESPONSIBILITY CENTER — PURCHASING-WAREHOUSE

| MAJOR CATEGORY | 2016-17 Actuals | | 2017-18 Budget | | 2018-19 Budget | | Change from 2017-18 to 2018-19 | |
|---------------------------|--------------------|----------------|-------------------|----------------|-------------------|----------------|-----------------------------------|---------------|
| | FTEs | AMOUNT | FTEs | AMOUNT | FTEs | AMOUNT | AMOUNT | PERCENTAGE |
| Salaries | 8.00 | 337,039 | 9.00 | 379,059 | 9.00 | 374,109 | (4,950) | -1.31% |
| Benefits | | 135,370 | | 156,994 | | 158,373 | 1,378 | 0.88% |
| Purchased Services | | 2,887 | | 2,800 | | 2,650 | (150) | -5.36% |
| Supplies | | 5,248 | | 2,200 | | 2,200 | - | 0.00% |
| Property | | - | | - | | - | - | 0.00% |
| Other | | - | | - | | - | - | 0.00% |
| TOTAL GENERAL FUND | 8.00 | 480,544 | 9.00 | 541,054 | 9.00 | 537,332 | (3,722) | -0.69% |

DISTRICT-WIDE TUITION

Description of Responsibilities

This budget center is used to make payments for Washoe County students attending out-of-District schools. This is primarily based on agreements with California school districts where Washoe County students living close to the border attend California schools, and vice versa. Although this budget unit is a cost center, reimbursement between districts results in a cost neutral program.

GENERAL FUND BUDGET FOR RESPONSIBILITY CENTER — DISTRICT WIDE TUITION

| MAJOR CATEGORY | 2016-17 Actuals | | 2017-18 Budget | | 2018-19 Budget | | Change from 2017-18 to 2018-19 | |
|---------------------------|--------------------|----------------|-------------------|----------------|-------------------|----------------|-----------------------------------|--------------|
| | FTEs | AMOUNT | FTEs | AMOUNT | FTEs | AMOUNT | AMOUNT | PERCENTAGE |
| Salaries | - | - | - | - | - | - | - | 0.00% |
| Benefits | | - | | - | | - | - | 0.00% |
| Purchased Services | | 346,169 | | 544,798 | | 544,798 | - | 0.00% |
| Supplies | | - | | - | | - | - | 0.00% |
| Property | | - | | - | | - | - | 0.00% |
| Other | | - | | - | | - | - | 0.00% |
| TOTAL GENERAL FUND | - | 346,169 | - | 544,798 | - | 544,798 | - | 0.00% |

DISTRICT-WIDE NEW TEACHER SET-UP

Description of Responsibilities

This District-wide budget center is used to purchase furniture, computers, and supplies for classroom teachers who are new to the District.

| GENERAL FUND BUDGET FOR RESPONSIBILITY CENTER — DISTRICT WIDE NEW TCHR SET UP | | | | | | | | |
|---|--------------------|---------|-------------------|---------|-------------------|---------|-----------------------------------|------------|
| | 2016-17 Actuals | | 2017-18 Budget | | 2018-19 Budget | | Change from 2017-18 to 2018-19 | |
| MAJOR CATEGORY | FTEs | AMOUNT | FTEs | AMOUNT | FTEs | AMOUNT | AMOUNT | PERCENTAGE |
| Salaries | - | - | - | - | - | - | - | 0.00% |
| Benefits | | - | | - | | - | - | 0.00% |
| Purchased Services | | - | | - | | - | - | 0.00% |
| Supplies | | 123,109 | | 170,306 | | 120,306 | (50,000) | -29.36% |
| Property | | - | | 1,000 | | 1,000 | - | 0.00% |
| Other | | - | | - | | - | - | 0.00% |
| TOTAL GENERAL FUND | - | 123,109 | - | 171,306 | - | 121,306 | (50,000) | -29.19% |



CHIEF OF HUMAN RESOURCES



GENERAL FUND BUDGET FOR RESPONSIBILITY CENTER - CHIEF HUMAN RESOURCES OFFICER

| | 2016-17 Actuals | | 2017-18 Actuals | | 2018-19 Actuals | | Change from 2017-18 to 2018-19 | |
|---------------------------|--------------------|------------------|--------------------|------------------|--------------------|------------------|-----------------------------------|---------------|
| MAJOR CATEGORY | FTEs | AMOUNT | FTEs | AMOUNT | FTEs | AMOUNT | AMOUNT | PERCENTAGE |
| Salaries | 28.00 | 2,082,168 | 30.00 | 1,765,355 | 35.00 | 2,991,757 | 1,226,402 | 69.47% |
| Benefits | | 747,235 | | 675,340 | | 880,624 | 205,285 | 30.40% |
| Purchased Services | | 2,096,256 | | 2,239,525 | | 2,885,214 | 645,689 | 28.83% |
| Supplies | | 138,093 | | 167,600 | | 372,821 | 205,221 | 122.45% |
| Property | | - | | 3,870 | | 2,364 | -1,506 | -38.91% |
| Other | | 7,687 | | 1,894 | | 1,894 | - | 0.00% |
| TOTAL GENERAL FUND | 28.00 | 5,071,438 | 30.00 | 4,853,584 | 35.00 | 7,134,674 | 2,281,090 | 47.00% |

CHIEF OF HUMAN RESOURCES OFFICER

Description of Responsibilities - Employee Services

Employee Services is responsible for transactions related to employment for all employees, onboarding/new employee orientation, record management and retention, managing unemployment costs, recognition programs, administrator and teacher licensure, teacher and paraprofessional highly qualified status, job posting/hiring process, and job analysis/classification/compensation.

| 2018-19 POSITION SUMMARY | FTEs | AMOUNT |
|--|------|---------|
| Assistant Coordinator-Staff/Employment | 2.00 | 181,187 |
| Chief Human Resources Officer | 1.00 | 138,301 |
| Clerical Aide | 1.00 | 46,905 |
| Director of Talent Acquisition & Development | 1.00 | 95,943 |
| Executive Assistant | 1.00 | 48,402 |

(CONTINUED)

| | | |
|-----------------------------------|--------------|------------------|
| Human Resources Coordinator | 1.00 | 98,570 |
| Human Resources Specialist | 1.00 | 84,872 |
| Program Services Technician I | 2.00 | 92,584 |
| Secretary | 2.00 | 81,297 |
| Substitute Services Coordinator | 1.00 | 61,886 |
| Supervisor - Human Resources | 1.00 | 61,687 |
| Technician | 9.00 | 489,818 |
| Technician - Lead | 2.00 | 126,868 |
| Technician - Licensing/HQ | 1.00 | 51,230 |
| TOTAL SALARIES | 26.00 | 1,659,549 |
| TOTAL BENEFITS | | 607,354 |
| TOTAL GENERAL FUND S&B | | 2,266,904 |

CHIEF OF HUMAN RESOURCES

GENERAL FUND BUDGET FOR RESPONSIBILITY CENTER — HUMAN RESOURCES

| | 2016-17 Actuals | | 2017-18 Budget | | 2018-19 Budget | | Change from 2017-18 to 2018-19 | |
|---------------------------|--------------------|------------------|-------------------|------------------|-------------------|------------------|-----------------------------------|---------------|
| MAJOR CATEGORY | FTEs | AMOUNT | FTEs | AMOUNT | FTEs | AMOUNT | AMOUNT | PERCENTAGE |
| Salaries | 27.00 | 1,952,757 | 29.00 | 1,706,042 | 26.00 | 1,659,549 | (46,493) | -2.73% |
| Benefits | | 718,154 | | 660,589 | | 607,354 | (53,234) | -8.06% |
| Purchased Services | | 90,193 | | 176,619 | | 153,356 | (23,263) | -13.17% |
| Supplies | | 129,486 | | 143,858 | | 143,058 | (800) | -0.56% |
| Property | | - | | 500 | | 500 | - | 0.00% |
| Other | | 2,005 | | 694 | | 694 | - | 0.00% |
| TOTAL GENERAL FUND | 27.00 | 2,892,595 | 29.00 | 2,688,301 | 26.00 | 2,564,512 | (123,790) | -4.60% |

TALENT ACQUISITION

Description of Responsibilities

Talent Acquisition is responsible for the recruitment and interviewing of certified and administrative personnel, including:

- Review of candidates' backgrounds;
- Administration and continual improvement of the applicant tracking system;
- Building university partnerships, internship programs, and talent pipelines;
- Development of a transparent and defensible process for position classification and compensation;
- Job analyses; and
- Oversight of substitute services.

| 2018-19 POSITION SUMMARY | FTEs | AMOUNT |
|-----------------------------------|-------------|---------------|
| Program Services Technician I | 1.00 | 39,915 |
| Other Salaries | | 21,000 |
| TOTAL SALARIES | 1.00 | 60,915 |
| TOTAL BENEFITS | | 15,105 |
| TOTAL GENERAL FUND S&B | | 76,020 |

GENERAL FUND BUDGET FOR RESPONSIBILITY CENTER — TALENT ACQUISITION

| | 2016-17 Actuals | | 2017-18 Budget | | 2018-19 Budget | | Change from 2017-18 to 2018-19 | |
|---------------------------|--------------------|----------------|-------------------|----------------|-------------------|----------------|-----------------------------------|----------------|
| MAJOR CATEGORY | FTEs | AMOUNT | FTEs | AMOUNT | FTEs | AMOUNT | AMOUNT | PERCENTAGE |
| Salaries | 1.00 | 129,444 | 1.00 | 59,314 | 1.00 | 60,915 | 1,602 | 2.70% |
| Benefits | | 13,317 | | 14,751 | | 15,105 | 353 | 2.40% |
| Purchased Services | | 77,360 | | 120,190 | | 80,392 | (39,798) | -33.11% |
| Supplies | | 4,681 | | 6,500 | | 1,521 | (4,979) | -76.60% |
| Property | | - | | 2,506 | | 1,000 | (1,506) | -60.10% |
| Other | | 5,682 | | - | | - | - | 0.00% |
| TOTAL GENERAL FUND | 1.00 | 230,484 | 1.00 | 203,261 | 1.00 | 158,933 | (44,328) | -21.81% |

CHIEF OF HUMAN RESOURCES

PROFESSIONAL GROWTH SYSTEMS (PGS) / TEACHER INCENTIVE FUND

Description of Responsibilities

The Department of Professional Growth Systems/TIF is responsible for:

- Evaluation tools for the performance frameworks for administrative, certified, and educational support personnel
- Human Capital Management Systems (HCMS)
- Professional Development
- Peer Assistance and Review (PAR)
- Alignment to Nevada Revised Statutes

- Teacher Incentive Fund
- Career Lattice
- Pay for Performance

| 2018-19 POSITION SUMMARY | FTEs | AMOUNT |
|-----------------------------------|-------------|----------------|
| Coordinator II - TIF 4 | 1.00 | 104,466 |
| Data & Research Analyst | 1.00 | 61,687 |
| Director - TIF 4 | 1.00 | 120,742 |
| Manager I - TIF | 1.00 | 82,778 |
| Trainer/Coach | 4.00 | 282,268 |
| TOTAL SALARIES | 8.00 | 651,941 |
| TOTAL BENEFITS | | 258,165 |
| TOTAL GENERAL FUND S&B | | 910,106 |

GENERAL FUND BUDGET FOR RESPONSIBILITY CENTER — PROFESSIONAL GROWTH SYSTEMS

| | 2016-17 Actuals | | 2017-18 Budget | | 2018-19 Budget | | Change from 2017-18 to 2018-19 | |
|---------------------------|--------------------|----------|-------------------|----------|-------------------|------------------|-----------------------------------|--------------|
| MAJOR CATEGORY | FTEs | AMOUNT | FTEs | AMOUNT | FTEs | AMOUNT | AMOUNT | PERCENTAGE |
| Salaries | - | - | - | - | 8.00 | 651,941 | 651,941 | 0.00% |
| Benefits | | - | | - | | 258,165 | 258,165 | 0.00% |
| Purchased Services | | - | | - | | - | - | 0.00% |
| Supplies | | - | | - | | 211,000 | 211,000 | 0.00% |
| Property | | - | | - | | - | - | 0.00% |
| Other | | - | | - | | - | - | 0.00% |
| TOTAL GENERAL FUND | - | - | - | - | 8.00 | 1,070,458 | 1,070,458 | 0.00% |

RISK MANAGEMENT

Description of Responsibilities

The Risk Management Department administers the District's programs for health insurance, wellness, workers' compensation, safe and healthy working environment, and property and liability insurance coverage for all schools and work sites.

GENERAL FUND BUDGET FOR RESPONSIBILITY CENTER — RISK MANAGEMENT

| | 2016-17 Actuals | | 2017-18 Budget | | 2018-19 Budget | | Change from 2017-18 to 2018-19 | |
|---------------------------|--------------------|------------------|-------------------|------------------|-------------------|------------------|-----------------------------------|---------------|
| MAJOR CATEGORY | FTEs | AMOUNT | FTEs | AMOUNT | FTEs | AMOUNT | AMOUNT | PERCENTAGE |
| Salaries | - | (33) | - | - | - | - | - | 0.00% |
| Benefits | | 15,764 | | - | | - | - | 0.00% |
| Purchased Services | | 1,928,702 | | 1,942,716 | | 2,651,466 | 708,750 | 36.48% |
| Supplies | | 3,926 | | 17,242 | | 17,242 | - | 0.00% |
| Property | | - | | 864 | | 864 | - | 0.00% |
| Other | | - | | 1,200 | | 1,200 | - | 0.00% |
| TOTAL GENERAL FUND | - | 1,948,359 | - | 1,962,022 | - | 2,670,772 | 708,750 | 36.12% |

CHIEF OPERATIONS OFFICER



GENERAL FUND BUDGET FOR RESPONSIBILITY CENTER - CHIEF OPERATIONS OFFICER

| | 2016-17 Actuals | | 2017-18 Actuals | | 2018-19 Actuals | | Change from 2017-18 to 2018-19 | |
|---------------------------|--------------------|-------------------|--------------------|-------------------|--------------------|-------------------|-----------------------------------|---------------|
| MAJOR CATEGORY | FTEs | AMOUNT | FTEs | AMOUNT | FTEs | AMOUNT | AMOUNT | PERCENTAGE |
| Salaries | 379.84 | 14,855,840 | 385.75 | 15,362,304 | 386.23 | 15,707,640 | 345,336 | 2.25% |
| Benefits | | 6,249,637 | | 6,737,038 | | 6,730,859 | -6,178 | -0.09% |
| Purchased Services | | 7,277,289 | | 7,465,992 | | 7,186,677 | -279,315 | -3.74% |
| Supplies | | 10,626,269 | | 10,698,610 | | 9,077,624 | -1,620,986 | -15.15% |
| Property | | 3,758,209 | | 486,292 | | 369,893 | -116,399 | -23.94% |
| Other | | 101,190 | | 75,850 | | 87,600 | 11,750 | 15.49% |
| TOTAL GENERAL FUND | 379.84 | 42,868,433 | 385.75 | 40,826,086 | 386.23 | 39,160,293 | -1,665,793 | -4.08% |

CHIEF OPERATIONS OFFICER

Description of Responsibilities

The Chief Operations Officer is responsible for the organization's operational management and leadership, Capital Projects, Facilities Management, Transportation, Nutrition Services, Mail Services, and the Print Shop.

| 2018-19 POSITION SUMMARY | FTEs | AMOUNT |
|-----------------------------------|------------|----------------|
| Chief Operations Officer | .67 | 104,958 |
| TOTAL SALARIES | .67 | 104,958 |
| TOTAL BENEFITS | | 37,152 |
| TOTAL GENERAL FUND S&B | | 142,110 |

GENERAL FUND BUDGET FOR RESPONSIBILITY CENTER — CHIEF OPERATIONS OFFICER

| | 2016-17 Actuals | | 2017-18 Budget | | 2018-19 Budget | | Change from 2017-18 to 2018-19 | |
|---------------------------|--------------------|----------------|-------------------|----------------|-------------------|----------------|-----------------------------------|----------------|
| MAJOR CATEGORY | FTEs | AMOUNT | FTEs | AMOUNT | FTEs | AMOUNT | AMOUNT | PERCENTAGE |
| Salaries | 2.00 | 222,063 | 1.00 | 158,197 | 0.67 | 104,958 | (53,240) | -33.65% |
| Benefits | | 68,670 | | 55,946 | | 37,152 | (18,794) | -33.59% |
| Purchased Services | | 1,344 | | 5,125 | | 4,375 | (750) | -14.63% |
| Supplies | | 2,370 | | 5,500 | | 5,000 | (500) | -9.09% |
| Property | | - | | - | | - | - | 0.00% |
| Other | | - | | - | | - | - | 0.00% |
| TOTAL GENERAL FUND | 2.00 | 294,447 | 1.00 | 224,768 | 0.67 | 151,485 | (73,284) | -32.60% |

CHIEF OPERATIONS OFFICER

CAPITAL PROJECTS AND FACILITIES MANAGEMENT

Description of Responsibilities

Facilities Management provides oversight and management for Capital Projects, Regulated Systems and Assessments (including environmental compliance), Maintenance, Equipment Repair, and Housekeeping.

| 2018-19 POSITION SUMMARY | FTEs | AMOUNT |
|--|------|---------|
| Admin Secretary | 1.00 | 38,730 |
| Chief Capital Projects & Facilities Management Officer | 0.40 | 55,516 |
| Director of Environmental Safety | 0.10 | 12,504 |
| Energy & Sustainable Program Manager II | 1.00 | 112,817 |
| Environment Compliance Officer | 1.00 | 76,978 |

| (CONTINUED) | FTEs | AMOUNT |
|-----------------------------------|-------------|----------------|
| Executive Assistant | 0.40 | 22,993 |
| Facilities Management Officer | 0.50 | 60,153 |
| New Construction Manager | 0.10 | 13,744 |
| New Facility Planning Manager | 0.10 | 11,333 |
| School Planner | 1.30 | 150,836 |
| Systems Analyst | 1.00 | 106,972 |
| TOTAL SALARIES | 6.90 | 662,575 |
| TOTAL BENEFITS | | 243,517 |
| TOTAL GENERAL FUND S&B | | 906,092 |

GENERAL FUND BUDGET FOR RESPONSIBILITY CENTER — FACILITIES MANAGEMENT

| MAJOR CATEGORY | 2016-17 Actuals | | 2017-18 Budget | | 2018-19 Budget | | Change from 2017-18 to 2018-19 | |
|---------------------------|--------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-----------------------------------|----------------|
| | FTEs | AMOUNT | FTEs | AMOUNT | FTEs | AMOUNT | AMOUNT | PERCENTAGE |
| Salaries | 7.90 | 592,528 | 7.90 | 626,879 | 6.90 | 662,575 | (14,304) | -2.28% |
| Benefits | | 294,448 | | 245,524 | | 243,517 | (2,007) | -0.82% |
| Purchased Services | | 5,828,512 | | 5,773,207 | | 5,760,002 | (13,205) | -0.23% |
| Supplies | | 8,366,854 | | 8,381,737 | | 6,877,861 | (1,503,876) | -17.94% |
| Property | | 34,567 | | 10,000 | | 10,000 | - | 0.00% |
| Other | | 75,127 | | 51,550 | | 51,550 | - | 0.00% |
| TOTAL GENERAL FUND | 7.90 | 15,192,036 | 7.90 | 15,088,897 | 6.90 | 13,555,505 | (1,533,392) | -10.16% |

CHIEF OPERATIONS OFFICER

FACILITIES MANAGEMENT

HOUSEKEEPING

Description of Responsibilities

Housekeeping provides the daily, weekly, and annual cleaning and sanitizing of all District schools and support locations. District properties include 93 schools and 12 support facilities, equating to over 7.3 million square feet of building space, 1,300 acres of grounds, and 300 acres of asphalt and concrete surfaces.

| 2018-19 POSITION SUMMARY | FTEs | AMOUNT |
|--|------|--------|
| Admin Secretary | 1.00 | 53,849 |
| Assistant Director - Housekeeping | 1.00 | 85,276 |
| Assistant Housekeeping Operations Supervisor | 1.00 | 66,804 |

(CONTINUED)

| | | |
|-----------------------------------|--------------|------------------|
| Custodian | 29.10 | 765,665 |
| Custodian - Utility Crew II | 4.00 | 142,859 |
| Custodian - Utility Crew Lead | 1.00 | 36,175 |
| Field Supervisor | 5.00 | 335,660 |
| Site Facilities Coordinator | 1.50 | 73,627 |
| Storekeeper II | 1.00 | 51,020 |
| Utility Crew Supervisor | 1.00 | 45,864 |
| TOTAL SALARIES | 45.60 | 1,656,799 |
| TOTAL BENEFITS | | 667,823 |
| TOTAL GENERAL FUND S&B | | 2,324,622 |

GENERAL FUND BUDGET FOR RESPONSIBILITY CENTER — FM HOUSEKEEPING

| | 2016-17 Actuals | | 2017-18 Budget | | 2018-19 Budget | | Change from 2017-18 to 2018-19 | |
|---------------------------|--------------------|------------------|-------------------|------------------|-------------------|------------------|-----------------------------------|--------------|
| MAJOR CATEGORY | FTEs | AMOUNT | FTEs | AMOUNT | FTEs | AMOUNT | AMOUNT | PERCENTAGE |
| Salaries | 39.80 | 1,257,204 | 38.80 | 1,480,736 | 45.60 | 1,656,799 | 176,063 | 11.89% |
| Benefits | | 440,725 | | 634,741 | | 667,823 | 33,082 | 5.21% |
| Purchased Services | | - | | - | | - | - | 0.00% |
| Supplies | | - | | - | | - | - | 0.00% |
| Property | | - | | - | | - | - | 0.00% |
| Other | | - | | - | | - | - | 0.00% |
| TOTAL GENERAL FUND | 39.80 | 1,697,929 | 38.80 | 2,115,477 | 45.60 | 2,324,622 | 209,145 | 9.89% |

FACILITIES MANAGEMENT

MAINTENANCE

Description of Responsibilities

The Maintenance Department provides routine maintenance, service, and repair for District buildings, grounds, and systems. This includes services such as: carpentry, grounds maintenance, electrical, HVAC, locksmith, painting, and plumbing.

| 2018-19 POSITION SUMMARY | FTEs | AMOUNT |
|----------------------------------|------|---------|
| Admin Secretary | 1.00 | 44,574 |
| Assistant Director - Maintenance | 1.00 | 115,023 |
| Carpenter | 6.00 | 315,326 |
| Carpenter Shop Supervisor | 1.00 | 73,486 |
| District Grounds Maintainer I | 5.00 | 216,518 |
| Electrician II | 0.50 | 29,803 |
| Equipment Operator | 1.00 | 55,492 |
| Equipment Operator II | 1.00 | 58,404 |
| Groundskeeper | 1.00 | 40,615 |

(CONTINUED)

| | | |
|-------------------------------------|--------------|------------------|
| Groundskeeper Supervisor | 1.00 | 70,655 |
| HVAC Shop Supervisor | 1.00 | 74,670 |
| Irrigation Specialist | 1.00 | 47,133 |
| Locksmith | 1.00 | 51,314 |
| Maintenance Technician III | 4.00 | 177,445 |
| Mechanical Technician | 3.00 | 170,851 |
| Painter II | 4.00 | 234,252 |
| Playground Safety Inspector | 1.00 | 46,434 |
| Plumber | 2.00 | 104,250 |
| Plumber II | 1.00 | 65,268 |
| Preventative Maintenance Technician | 2.00 | 81,554 |
| Small Engine Mechanic | 1.00 | 39,915 |
| TOTAL SALARIES | 39.50 | 2,112,982 |
| TOTAL BENEFITS | | 852,707 |
| TOTAL GENERAL FUND S&B | | 2,965,689 |

CHIEF OPERATIONS OFFICER

GENERAL FUND BUDGET FOR RESPONSIBILITY CENTER — FM MAINTENANCE

| MAJOR CATEGORY | 2016-17 Actuals | | 2017-18 Budget | | 2018-19 Budget | | Change from 2017-18 to 2018-19 | |
|---------------------------|--------------------|------------------|-------------------|------------------|-------------------|------------------|-----------------------------------|---------------|
| | FTEs | AMOUNT | FTEs | AMOUNT | FTEs | AMOUNT | AMOUNT | PERCENTAGE |
| Salaries | 39.50 | 2,009,155 | 40.50 | 2,150,861 | 39.50 | 2,112,982 | (37,880) | -1.76% |
| Benefits | | 801,677 | | 866,302 | | 852,707 | (13,595) | -1.57% |
| Purchased Services | | - | | - | | - | - | 0.00% |
| Supplies | | - | | - | | - | - | 0.00% |
| Property | | - | | - | | - | - | 0.00% |
| Other | | - | | - | | - | - | 0.00% |
| TOTAL GENERAL FUND | 39.50 | 2,810,832 | 40.50 | 3,017,163 | 39.50 | 2,965,689 | (51,474) | -1.71% |

FACILITIES MANAGEMENT

MATERIALS DISTRIBUTION (ANNEX SUPPLY)

Description of Responsibilities

Annex supply provides items such as custodial supplies and supplies for some of the Maintenance Department trades. These are items that the main District Warehouse does not keep in stock. Examples include plumbing parts, electrical parts, and batteries.

GENERAL FUND BUDGET FOR RESPONSIBILITY CENTER — MATERIALS DISTRIBUTION

| MAJOR CATEGORY | 2016-17 Actuals | | 2017-18 Budget | | 2018-19 Budget | | Change from 2017-18 to 2018-19 | |
|---------------------------|--------------------|------------------|-------------------|----------------|-------------------|----------------|-----------------------------------|---------------|
| | FTEs | AMOUNT | FTEs | AMOUNT | FTEs | AMOUNT | AMOUNT | PERCENTAGE |
| Salaries | - | - | - | - | - | - | - | 0.00% |
| Benefits | | - | | - | | - | - | 0.00% |
| Purchased Services | | - | | 500 | | 500 | - | 0.00% |
| Supplies | | 1,051,017 | | 791,320 | | 749,520 | (41,800) | -5.28% |
| Property | | - | | - | | - | - | 0.00% |
| Other | | 150 | | - | | - | - | 0.00% |
| TOTAL GENERAL FUND | - | 1,051,167 | - | 791,820 | - | 750,020 | (41,800) | -5.28% |

FACILITIES MANAGEMENT

ADMINISTRATION BUILDING

| 2018-19 POSITION SUMMARY | FTEs | AMOUNT |
|-----------------------------------|-------------|----------------|
| Custodian | 2.50 | 85,980 |
| Site Facilities Coordinator | 1.00 | 53,766 |
| TOTAL SALARIES | 3.50 | 139,746 |
| TOTAL BENEFITS | | 62,564 |
| TOTAL GENERAL FUND S&B | | 202,310 |

CHIEF OPERATIONS OFFICER

GENERAL FUND BUDGET FOR RESPONSIBILITY CENTER — ADMINISTRATIVE BUILDING

| | 2016-17 Actuals | | 2017-18 Budget | | 2018-19 Budget | | Change from 2017-18 to 2018-19 | |
|---------------------------|--------------------|----------------|-------------------|----------------|-------------------|----------------|-----------------------------------|--------------|
| MAJOR CATEGORY | FTEs | AMOUNT | FTEs | AMOUNT | FTEs | AMOUNT | AMOUNT | PERCENTAGE |
| Salaries | 3.50 | 128,671 | 3.50 | 134,234 | 3.50 | 139,746 | 5,512 | 4.11% |
| Benefits | | 58,873 | | 61,119 | | 62,564 | 1,446 | 2.37% |
| Purchased Services | | - | | - | | - | - | 0.00% |
| Supplies | | 4,074 | | 13,000 | | 13,000 | - | 0.00% |
| Property | | - | | - | | - | - | 0.00% |
| Other | | - | | - | | - | - | 0.00% |
| TOTAL GENERAL FUND | 3.50 | 191,618 | 3.50 | 208,352 | 3.50 | 215,310 | 6,958 | 3.34% |

FACILITIES MANAGEMENT
 BROWN CENTER BUILDING

| 2018-19 POSITION SUMMARY | FTEs | AMOUNT |
|-----------------------------------|-------------|---------------|
| Custodian | 0.50 | 14,747 |
| Site Facilities Coordinator | 0.50 | 30,939 |
| TOTAL SALARIES | 1.00 | 45,686 |
| TOTAL BENEFITS | | 17,146 |
| TOTAL GENERAL FUND S&B | | 62,832 |

GENERAL FUND BUDGET FOR RESPONSIBILITY CENTER — BROWN CENTER

| | 2016-17 Actuals | | 2017-18 Budget | | 2018-19 Budget | | Change from 2017-18 to 2018-19 | |
|---------------------------|--------------------|---------------|-------------------|---------------|-------------------|---------------|-----------------------------------|----------------|
| MAJOR CATEGORY | FTEs | AMOUNT | FTEs | AMOUNT | FTEs | AMOUNT | AMOUNT | PERCENTAGE |
| Salaries | 1.00 | 39,349 | 1.00 | 58,553 | 1.00 | 45,686 | (12,867) | -21.98% |
| Benefits | | 13,582 | | 23,638 | | 17,146 | (6,492) | -27.46% |
| Purchased Services | | - | | - | | - | - | 0.00% |
| Supplies | | - | | - | | - | - | 0.00% |
| Property | | - | | - | | - | - | 0.00% |
| Other | | - | | - | | - | - | 0.00% |
| TOTAL GENERAL FUND | 1.00 | 52,931 | 1.00 | 82,191 | 1.00 | 62,832 | (19,359) | -23.55% |

FACILITIES MANAGEMENT
 GLENN HARE OCCUPATIONAL CENTER

| 2018-19 POSITION SUMMARY | FTEs | AMOUNT |
|-----------------------------------|-------------|----------------|
| Custodian | 0.75 | 22,745 |
| Site Facilities Coordinator | 1.00 | 56,869 |
| TOTAL SALARIES | 1.75 | 79,614 |
| TOTAL BENEFITS | | 29,937 |
| TOTAL GENERAL FUND S&B | | 109,551 |

CHIEF OPERATIONS OFFICER

GENERAL FUND BUDGET FOR RESPONSIBILITY CENTER — GLENN HARE OCCUPATIONAL CENTER

| MAJOR CATEGORY | 2016-17 Actuals | | 2017-18 Budget | | 2018-19 Budget | | Change from 2017-18 to 2018-19 | |
|---------------------------|--------------------|----------------|-------------------|----------------|-------------------|----------------|-----------------------------------|--------------|
| | FTEs | AMOUNT | FTEs | AMOUNT | FTEs | AMOUNT | AMOUNT | PERCENTAGE |
| Salaries | 1.75 | 74,987 | 1.75 | 76,483 | 1.75 | 79,614 | 3,130 | 4.09% |
| Benefits | | 28,115 | | 29,209 | | 29,937 | 728 | 2.49% |
| Purchased Services | | - | | - | | - | - | 0.00% |
| Supplies | | - | | - | | - | - | 0.00% |
| Property | | - | | - | | - | - | 0.00% |
| Other | | - | | - | | - | - | 0.00% |
| TOTAL GENERAL FUND | 1.75 | 103,103 | 1.75 | 105,692 | 1.75 | 109,551 | 3,858 | 3.65% |

MAIL SERVICES

Description of Responsibilities

Mail Services provides timely and professional mailing and shipping services to all schools and departments, as well as several non-District locations on a daily basis. Services include interoffice pick-up, processing, and delivery of all classes and types of mail.

| 2018-19 POSITION SUMMARY | FTEs | AMOUNT |
|-----------------------------------|-------------|----------------|
| Clerk I | 4.50 | 180,761 |
| Supervisor - Mail Center | 1.00 | 48,337 |
| TOTAL SALARIES | 5.50 | 229,098 |
| TOTAL BENEFITS | | 97,301 |
| TOTAL GENERAL FUND S&B | | 326,398 |

GENERAL FUND BUDGET FOR RESPONSIBILITY CENTER — MAIL SERVICES

| MAJOR CATEGORY | 2016-17 Actuals | | 2017-18 Budget | | 2018-19 Budget | | Change from 2017-18 to 2018-19 | |
|---------------------------|--------------------|----------------|-------------------|----------------|-------------------|----------------|-----------------------------------|----------------|
| | FTEs | AMOUNT | FTEs | AMOUNT | FTEs | AMOUNT | AMOUNT | PERCENTAGE |
| Salaries | 5.50 | 204,645 | 5.50 | 229,950 | 5.50 | 229,098 | (852) | -0.37% |
| Benefits | | 87,206 | | 103,192 | | 97,301 | (5,892) | -5.71% |
| Purchased Services | | 273,613 | | 380,500 | | 291,356 | (89,144) | -23.43% |
| Supplies | | 3,125 | | 5,044 | | 5,044 | - | 0.00% |
| Property | | - | | - | | 1,144 | 1,144 | 0.00% |
| Other | | 50 | | - | | - | - | 0.00% |
| TOTAL GENERAL FUND | 5.50 | 568,639 | 5.50 | 718,686 | 5.50 | 623,942 | (94,744) | -13.18% |

TRANSPORTATION

Description of Responsibilities

Transportation is responsible for the operation and administration of regular and special program bus service for students at all WUSD school sites. Approximately 20,000 students are transported on a daily basis.

The Fleet Maintenance division manages vehicle

maintenance and repair for the entire District. The WUSD fleet is composed of over 320 buses and over 370 other types of District owned vehicles and motorized equipment.

The administrative branch of this department oversees route planning, manages employee assignments, provides employee training and a full range of personnel services, and is responsible for other related services.

CHIEF OPERATIONS OFFICER

| 2018-19 POSITION SUMMARY | | | (CONTINUED) | | |
|--|--------|-----------|--------------------------------------|---------------|-------------------|
| | FTEs | AMOUNT | | | |
| Other Salaries | - | 330,514 | Router | 3.00 | 170,592 |
| Account Technician | 1.00 | 51,314 | Site Facilities Coordinator | 1.00 | 43,368 |
| Assistant Director - Fleet Maintenance | 1.00 | 83,531 | Site Manager | 3.00 | 196,969 |
| Assistant Director - Training & Field Operations | 1.00 | 106,213 | Supervisor - Communications Dispatch | 1.00 | 55,640 |
| Bus Driver | 184.31 | 4,769,806 | Supervisor - Field Safety | 8.00 | 458,693 |
| Coordinator - Fleet Maintenance | 5.00 | 369,990 | Technician - Fleet Electronics | 1.00 | 55,640 |
| Custodian | 0.50 | 14,747 | Technician - Student Safety | 1.00 | 63,438 |
| Director of Transportation | 1.00 | 114,778 | Technician I - Dispatch | 5.00 | 218,670 |
| Fleet Maintenance Parts Manager | 1.00 | 52,393 | Technician I - Excursion | 1.00 | 38,730 |
| Fleet Operations Manager | 1.00 | 85,135 | Technician I - Fleet Maintenance | 4.00 | 155,528 |
| Instructor/Evaluator - Behind the Wheel | 6.00 | 292,970 | Technician II - Fleet Maintenance | 3.00 | 156,184 |
| Instructor/Evaluator - Bus Driver | 2.00 | 79,830 | Technician III - Fleet Maintenance | 16.00 | 1,049,065 |
| Instructor/Evaluator - Classroom | 1.00 | 58,466 | Training Manager | 1.00 | 50,904 |
| Logistic Systems Manager | 1.00 | 57,520 | Upholsterer | 1.00 | 65,206 |
| Manager - Excursion | 1.00 | 55,640 | TOTAL SALARIES | 261.15 | 9,516,844 |
| Opening Coordinator | 3.00 | 143,014 | TOTAL BENEFITS | | 4,309,204 |
| Program Services Technician III | 1.00 | 72,356 | TOTAL GENERAL FUND S&B | | 13,826,048 |

| GENERAL FUND BUDGET FOR RESPONSIBILITY CENTER — TRANSPORTATION | | | | | | | | |
|--|-----------------|-------------------|----------------|-------------------|----------------|-------------------|--------------------------------|--------------|
| MAJOR CATEGORY | 2016-17 Actuals | | 2017-18 Budget | | 2018-19 Budget | | Change from 2017-18 to 2018-19 | |
| | FTEs | AMOUNT | FTEs | AMOUNT | FTEs | AMOUNT | AMOUNT | PERCENTAGE |
| Salaries | 257.89 | 9,144,751 | 262.80 | 9,112,190 | 261.15 | 9,516,844 | 404,654 | 4.44% |
| Benefits | | 4,054,181 | | 4,240,603 | | 4,309,204 | 68,602 | 1.62% |
| Purchased Services | | 909,493 | | 847,731 | | 843,231 | (4,500) | -0.53% |
| Supplies | | 1,051,665 | | 1,585,392 | | 1,466,392 | (119,000) | -7.51% |
| Property | | 3,710,543 | | 472,249 | | 352,249 | (120,000) | -25.41% |
| Other | | 20,597 | | 11,750 | | 16,750 | 5,000 | 42.55% |
| TOTAL GENERAL FUND | 257.89 | 18,891,229 | 262.80 | 16,269,914 | 259.81 | 16,504,670 | 234,755 | 1.44% |








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6

SCHOOLS

This section includes a multi-year financial summary by major expense category and detailed position and salary information for each school within the District.

OFFICE OF SCHOOL LEADERSHIP

| Leadership | | Schools Served | | |
|--|--|--------------------|------------------|--------------------|
|  <p>Area 1 Troy Parks Lead Superintendent</p> | | Anderson ES | Incline MS | Incline HS |
| | | Beck ES | Swope MS | Reno HS |
|  <p>Area 2 Richard Swanberg Area Superintendent</p> | | Booth ES | Vaughan MS | Wooster HS |
| | | Caughlin Ranch ES | | TMCC |
|  <p>Area 3 Joe Ernst Area Superintendent</p> | | Corbett ES | | |
| | | Dodson ES | | |
|  <p>Area 4 Lauren Ford Area Superintendent</p> | | Donner Spring ES | | |
| | | Gomm ES | | |
|  <p>Area 4 Lauren Ford Area Superintendent</p> | | Hidden Valley | | |
| | | Huffaker ES | | |
|  <p>Area 4 Lauren Ford Area Superintendent</p> | | Hunter Lake ES | | |
| | | Incline ES | | |
|  <p>Area 4 Lauren Ford Area Superintendent</p> | | Mt Rose ES | | |
| | | Loder ES | | |
|  <p>Area 4 Lauren Ford Area Superintendent</p> | | Veterans STEM ES | | |
| | | | | |
|  <p>Area 4 Lauren Ford Area Superintendent</p> | | Allen ES | Depoali MS | Damonte Ranch HS |
| | | Bennett ES | Traner MS | Hug HS |
|  <p>Area 4 Lauren Ford Area Superintendent</p> | | Brown ES | Cold Springs MS | North Valleys HS |
| | | Cannan ES | O'Brien STEM MS | |
|  <p>Area 4 Lauren Ford Area Superintendent</p> | | Desert Heights ES | | |
| | | Double Diamond ES | | |
|  <p>Area 4 Lauren Ford Area Superintendent</p> | | Duncan ES | | |
| | | Gomes ES | | |
|  <p>Area 4 Lauren Ford Area Superintendent</p> | | Lemmon Valley ES | | |
| | | Mathews ES | | |
|  <p>Area 4 Lauren Ford Area Superintendent</p> | | Palmer ES | | |
| | | Pleasant Valley ES | | |
|  <p>Area 4 Lauren Ford Area Superintendent</p> | | Silver Lake ES | | |
| | | Smith, Alice ES | | |
|  <p>Area 4 Lauren Ford Area Superintendent</p> | | Stead ES | | |
| | | Sun Valley ES | | |
|  <p>Area 4 Lauren Ford Area Superintendent</p> | | Beasley ES | Mendive MS | Galena HS |
| | | Diedrichsen ES | Pine MS | Reed HS |
|  <p>Area 4 Lauren Ford Area Superintendent</p> | | Dunn ES | Shaw MS | Spanish Springs HS |
| | | Hall ES | | |
|  <p>Area 4 Lauren Ford Area Superintendent</p> | | Husnberger ES | | |
| | | Juniper ES | | |
|  <p>Area 4 Lauren Ford Area Superintendent</p> | | Lenz ES | | |
| | | Moss ES | | |
|  <p>Area 4 Lauren Ford Area Superintendent</p> | | Natchez ES | | |
| | | Selpulveda ES | | |
|  <p>Area 4 Lauren Ford Area Superintendent</p> | | Smithridge ES | | |
| | | Spanish Springs ES | | |
|  <p>Area 4 Lauren Ford Area Superintendent</p> | | Taylor ES | | |
| | | Van Gorder ES | | |
|  <p>Area 4 Lauren Ford Area Superintendent</p> | | Whitehead ES | | |
| | | | | |
|  <p>Area 4 Lauren Ford Area Superintendent</p> | | Drake ES | Billingshurst MS | AACT HS |
| | | Elmcrest ES | Clayton MS | McQueen HS |
|  <p>Area 4 Lauren Ford Area Superintendent</p> | | Greenbrae ES | Dillworth MS | Sparks HS |
| | | Lemelson ES | Sparks MS | |
|  <p>Area 4 Lauren Ford Area Superintendent</p> | | Lincoln Park ES | | |
| | | Maxwell ES | | |
|  <p>Area 4 Lauren Ford Area Superintendent</p> | | Melton ES | | |
| | | MitchELL ES | | |
|  <p>Area 4 Lauren Ford Area Superintendent</p> | | Peavine ES | | |
| | | Risley ES | | |
|  <p>Area 4 Lauren Ford Area Superintendent</p> | | Smith ES | | |
| | | Towles ES | | |
|  <p>Area 4 Lauren Ford Area Superintendent</p> | | Verdi ES | | |
| | | Warner ES | | |
|  <p>Area 4 Lauren Ford Area Superintendent</p> | | Westergard ES | | |
| | | Winnemucca ES | | |

SCHOOL BUDGET SUMMARIES

Table 23. Elementary School Budget Summary

| GENERAL FUND BUDGET FOR ELEMENTARY SCHOOLS | | | | | | | | |
|--|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|-----------------------------------|--------------|
| | 2016-17 Actuals | | 2017-18 Actuals | | 2018-19 Actuals | | Change from 2017-18 to 2018-19 | |
| MAJOR CATEGORY | FTEs | AMOUNT | FTEs | AMOUNT | FTEs | AMOUNT | AMOUNT | PERCENTAGE |
| Salaries | 1,880.47 | 93,141,698 | 1,922.58 | 100,382,379 | 1920.08 | 103,238,325 | 2,855,946 | 2.85% |
| Benefits | | 40,264,591 | | 44,340,078 | | 43,886,092 | -453,986 | -1.02% |
| Purchased Services | | 273,902 | | 323,593 | | 305,782 | -17,811 | -5.50% |
| Supplies | | 5,111,272 | | 1,770,843 | | 1,698,137 | -72,706 | -4.11% |
| Property | | 15,054 | | 14,600 | | 14,000 | -600 | -4.11% |
| Other | | 5,245 | | 5,640 | | 4,134 | -1,506 | -26.70% |
| TOTAL GENERAL FUND | 1,880.47 | 138,811,762 | 1,922.58 | 146,837,133 | 1920.08 | 149,146,470 | 2,309,337 | 1.57% |

Table 24. Middle School Budget Summary

| GENERAL FUND BUDGET FOR MIDDLE SCHOOLS | | | | | | | | |
|--|--------------------|-------------------|--------------------|-------------------|--------------------|-------------------|-----------------------------------|--------------|
| | 2016-17 Actuals | | 2017-18 Actuals | | 2018-19 Actuals | | Change from 2017-18 to 2018-19 | |
| MAJOR CATEGORY | FTEs | AMOUNT | FTEs | AMOUNT | FTEs | AMOUNT | AMOUNT | PERCENTAGE |
| Salaries | 970.42 | 35,910,914 | 933.46 | 36,030,139 | 943.15 | 37,429,004 | 1,398,865 | 3.88% |
| Benefits | | 15,380,861 | | 15,811,799 | | 15,924,093 | 112,294 | 0.71% |
| Purchased Services | | 102,367 | | 147,903 | | 131,603 | -16,300 | -11.02% |
| Supplies | | 822,068 | | 769,468 | | 811,280 | 41,812 | 5.43% |
| Property | | 3,997 | | 13,000 | | 20,375 | 7,375 | 56.73% |
| Other | | 8,200 | | 3,200 | | 1,700 | -1,500 | -46.88% |
| TOTAL GENERAL FUND | 970.42 | 52,228,407 | 933.46 | 52,775,509 | 943.15 | 54,318,055 | 1,542,546 | 2.92% |

Table 25. High School Budget Summary

| GENERAL FUND BUDGET FOR HIGH SCHOOLS | | | | | | | | |
|--------------------------------------|--------------------|-------------------|--------------------|-------------------|--------------------|-------------------|-----------------------------------|--------------|
| | 2016-17 Actuals | | 2017-18 Actuals | | 2018-19 Actuals | | Change from 2017-18 to 2018-19 | |
| MAJOR CATEGORY | FTEs | AMOUNT | FTEs | AMOUNT | FTEs | AMOUNT | AMOUNT | PERCENTAGE |
| Salaries | 2,053.69 | 62,909,288 | 1,694.39 | 62,102,853 | 1695.37 | 63,253,771 | 1,150,918 | 1.85% |
| Benefits | | 26,115,631 | | 26,766,233 | | 26,184,387 | -581,846 | -2.17% |
| Purchased Services | | 609,398 | | 912,078 | | 901,983 | -10,095 | -1.11% |
| Supplies | | 1,654,387 | | 1,459,434 | | 1,500,246 | 40,812 | 2.80% |
| Property | | 30,344 | | 19,481 | | 15,500 | -3,981 | -20.44% |
| Other | | 32,135 | | 75,010 | | 53,645 | -21,365 | -28.48% |
| TOTAL GENERAL FUND | 2,053.69 | 91,351,183 | 1,694.39 | 91,335,089 | 1695.37 | 91,909,532 | 574,443 | 0.63% |

POSITION SUMMARY – ELEMENTARY SCHOOLS

Table 26. Elementary School Position Summary

| ELEMENTARY SCHOOL POSITIONS | FTE's | AMOUNT |
|-----------------------------|-----------------|--------------------|
| Principal | 63.00 | 6,625,974 |
| Assistant Principal | 14.53 | 1,120,632 |
| Dean | 4.50 | 273,773 |
| Teacher | 1,201.25 | 66,809,790 |
| Teacher-ELL | 78.50 | 4,857,528 |
| Teacher-Gifted & Talented | 9.00 | 505,426 |
| Teacher-Music | 67.40 | 3,693,313 |
| Counselor | 71.50 | 4,309,574 |
| Teacher Aide | 7.75 | 133,696 |
| Library Assistant | 37.15 | 1,313,459 |
| Library Associate | 15.75 | 658,461 |
| Teacher Assistant | 5.95 | 139,650 |
| Ed Tech Specialist | 31.02 | 1,017,351 |
| Teacher Assistant | 1.75 | 38,599 |
| Admin Secretary | 63.50 | 2,852,756 |
| Clerical Aide | 40.77 | 1,034,196 |
| Clinical Aide | 42.81 | 1,277,285 |
| Secretary | 3.00 | 132,150 |
| Custodian | 98.19 | 3,253,677 |
| Groundskeeper | 1.00 | 50,169 |
| Site Facilities Coordinator | 61.75 | 2,977,861 |
| Other Salaries | - | 163,006 |
| Totals | 1,920.08 | 103,238,325 |

POSITION SUMMARY — MIDDLE SCHOOLS

Table 27. Middle School Position Summary

| MIDDLE SCHOOL POSITIONS | FTE's | AMOUNT |
|-----------------------------|---------------|-------------------|
| Principal | 14.00 | 1,568,793 |
| Assistant Principal | 18.02 | 1,614,273 |
| Dean | 5.00 | 316,943 |
| Teacher | 393.50 | 22,159,403 |
| Teacher-Alt Ed | 12.50 | 697,360 |
| Teacher-ELL | 10.50 | 624,806 |
| Teacher-Gifted & Talented | 20.00 | 1,210,583 |
| Teacher-IB | 1.00 | 47,030 |
| Teacher-Music | 16.10 | 895,343 |
| Counselor | 39.50 | 2,490,028 |
| Librarian | 10.00 | 628,958 |
| Library Assistant | 0.88 | 25,820 |
| Teacher Assistant | 1.00 | 23,034 |
| Admin Secretary | 14.00 | 727,787 |
| Clerical Aide | 12.05 | 352,470 |
| Clinical Aide | 9.75 | 268,539 |
| Registrar | 14.00 | 528,135 |
| Secretary | 5.38 | 177,758 |
| Custodian | 37.23 | 1,250,587 |
| Groundskeeper | 4.75 | 193,694 |
| Lead Custodian | 14.00 | 586,630 |
| Site Facilities Coordinator | 14.00 | 736,236 |
| Coach | 276.00 | 253,094 |
| Other Salaries | - | 51,700 |
| Totals | 943.15 | 37,429,004 |

POSITION SUMMARY – HIGH SCHOOLS

Table 28. High School Position Summary

| HIGH SCHOOL POSITIONS | FTE's | AMOUNT |
|-----------------------------|-----------------|-------------------|
| Principal | 12.00 | 1,295,249 |
| Site Administrator | 1.00 | 109,289 |
| Assistant Principal | 33.78 | 3,255,014 |
| Specialist | 1.00 | 84,461 |
| Dean | 11.50 | 700,569 |
| Teacher | 657.00 | 36,863,855 |
| Teacher-Alt Ed | 16.00 | 1,029,612 |
| Teacher-ELL | 24.50 | 1,474,269 |
| Teacher-Gifted & Talented | 2.00 | 109,311 |
| Teacher-IB | 5.00 | 293,217 |
| Teacher-Music | 7.00 | 391,693 |
| Teacher | 2.50 | 145,633 |
| Counselor | 55.50 | 3,717,824 |
| Librarian | 11.50 | 659,618 |
| Teacher-ROTC | 32.00 | 2,319,862 |
| Teacher Aide | 0.53 | 9,080 |
| Teacher Aide | 2.69 | 65,009 |
| Teacher Aide | 0.53 | 12,144 |
| Library Assistant | 7.00 | 219,895 |
| Library Associate | 2.63 | 106,756 |
| Facilitator-Career Center | 7.72 | 226,993 |
| Teacher Assistant | 4.38 | 115,170 |
| Admin Assistant | 13.00 | 700,298 |
| Assistant-Student Support | 1.00 | 31,720 |
| Athletic Trainer | 3.50 | 172,069 |
| Bookkeeper | 12.00 | 530,543 |
| Campus Supervisor | 8.88 | 269,137 |
| Clerical Aide | 14.11 | 408,249 |
| Clinical Aide | 9.44 | 299,183 |
| Registrar | 10.81 | 509,940 |
| Secretary | 22.57 | 815,154 |
| Custodian | 70.33 | 2,373,488 |
| Groundskeeper | 22.00 | 904,177 |
| Lead Custodian | 12.00 | 570,123 |
| Maintenance Technician | 10.00 | 438,741 |
| Site Facilities Coordinator | 11.00 | 617,455 |
| Athletic Trainer | 2.00 | 98,325 |
| Coach | 575.00 | 1,261,542 |
| Other Salaries | - | 49,105 |
| Totals | 1,695.37 | 63,253,771 |

ENROLLMENT — ELEMENTARY SCHOOLS

Table 29. Elementary School Enrollment

| ENROLLMENT BY SCHOOL | | | |
|---------------------------|-------------------------------------|-------------------------------------|----------------------------------|
| School Name | Count Day School Year 2016-17 | Count Day School Year 2017-18 | Projected School Year 2018-19 |
| ELEMENTARY SCHOOLS | | | |
| Allen Elementary | 527 | 555 | 555 |
| Anderson Elementary | 460 | 427 | 427 |
| Beasley Elementary | 820 | 820 | 820 |
| Beck Elementary | 584 | 582 | 582 |
| Bennett Elementary | 550 | 532 | 532 |
| Booth Elementary | 437 | 443 | 443 |
| Brown Elementary | 877 | 851 | 851 |
| Cannan Elementary | 523 | 518 | 518 |
| Caughlin Ranch Elementary | 563 | 592 | 592 |
| Corbett Elementary | 516 | 525 | 525 |
| Desert Heights Elementary | 479 | 478 | 478 |
| Diedrichsen Elementary | 408 | 427 | 427 |
| Dodson Elementary | 425 | 421 | 421 |
| Donner Springs Elementary | 665 | 645 | 645 |
| Double Diamond Elementary | 946 | 902 | 902 |
| Drake Elementary | 277 | 284 | 284 |
| Duncan S.T.E.M. Academy | 423 | 423 | 423 |
| Dunn Elementary | 546 | 556 | 556 |
| Elmcrest Elementary | 419 | 417 | 417 |
| Gerlach K-12 School | 11 | 25 | 25 |
| Gomes Elementary | 576 | 585 | 585 |
| Gomm Elementary | 458 | 467 | 467 |
| Greenbrae Elementary | 379 | 386 | 386 |
| Hall Elementary | 641 | 639 | 639 |
| Hidden Valley Elementary | 438 | 382 | 382 |
| Huffaker Elementary | 498 | 492 | 492 |
| Hunsberger Elementary | 758 | 749 | 749 |
| Hunter Lake Elementary | 395 | 413 | 413 |
| Incline Elementary | 392 | 318 | 318 |
| Juniper Elementary | 520 | 552 | 552 |
| Lemelson S.T.E.M. Academy | 721 | 414 | 414 |
| Lemmon Valley Elementary | 469 | 625 | 625 |
| Lenz Elementary | 402 | 475 | 475 |
| Lincoln Park Elementary | 412 | 342 | 342 |
| Loder Elementary | 596 | 564 | 564 |
| Mathews Elementary | 641 | 582 | 582 |

ENROLLMENT — ELEMENTARY SCHOOLS

ENROLLMENT BY SCHOOL

| School Name | Count Day School Year 2016-17 | Count Day School Year 2017-18 | Projected School Year 2018-19 |
|----------------------------------|-------------------------------------|-------------------------------------|----------------------------------|
| Maxwell Elementary | 588 | 542 | 542 |
| Melton Elementary | 571 | 515 | 515 |
| Mitchell Elementary | 446 | 385 | 385 |
| Moss Elementary | 542 | 575 | 575 |
| Mt Rose K-8 Academy of Languages | 461 | 485 | 485 |
| Natchez Elementary | 161 | 154 | 154 |
| Palmer Elementary | 515 | 539 | 539 |
| Peavine Elementary | 363 | 373 | 373 |
| Pleasant Valley Elementary | 460 | 458 | 458 |
| Risley Elementary | 482 | 446 | 446 |
| Sepulveda Elementary | 815 | 828 | 828 |
| Silver Lake Elementary | 675 | 558 | 558 |
| Smith, Alice Elementary | 769 | 756 | 756 |
| Smith, Kate Elementary | 359 | 324 | 324 |
| Smithridge S.T.E.M. Academy | 720 | 702 | 702 |
| Spanish Springs Elementary | 846 | 861 | 861 |
| Stead Elementary | 739 | 722 | 722 |
| Sun Valley Elementary | 692 | 674 | 674 |
| Taylor Elementary | 700 | 731 | 731 |
| Towles Elementary | 330 | 325 | 325 |
| Van Gorder Elementary | 797 | 838 | 838 |
| Verdi Elementary | 258 | 278 | 278 |
| Veterans S.T.E.M. Academy | 403 | 423 | 423 |
| Warner Elementary | 376 | 402 | 402 |
| Westergard Elementary | 682 | 680 | 680 |
| Whitehead Elementary | 529 | 544 | 544 |
| Winnemucca Elementary | 692 | 685 | 685 |
| Total, Elementary Schools | 33,723 | 33,211 | 33,211 |

ENROLLMENT — MIDDLE SCHOOLS

Table 30. Middle School Enrollment

| ENROLLMENT BY SCHOOL | | | |
|------------------------------|-------------------------------------|-------------------------------------|----------------------------------|
| School Name | Count Day School Year 2016-17 | Count Day School Year 2017-18 | Projected School Year 2018-19 |
| MIDDLE SCHOOLS | | | |
| Billinghurst Middle School | 976 | 922 | 922 |
| Clayton Pre-A.P. Academy | 708 | 783 | 783 |
| Cold Springs Middle School | 800 | 979 | 979 |
| Depoali Middle School | 1,247 | 1,255 | 1,255 |
| Dilworth Middle School | 537 | 691 | 691 |
| Incline Middle School | 231 | 213 | 213 |
| Mendive Middle School | 1,053 | 1,049 | 1,049 |
| O'Brien S.T.E.M. Academy | 616 | 811 | 811 |
| Pine Middle School | 1,020 | 1,015 | 1,015 |
| Shaw Middle School | 978 | 957 | 957 |
| Sparks Middle School | 755 | 744 | 744 |
| Swope Middle School | 738 | 781 | 781 |
| Traner Middle School | 780 | 809 | 809 |
| Vaughn Middle School | 639 | 593 | 593 |
| Total, Middle Schools | 11,078 | 11,602 | 11,602 |

ENROLLMENT – HIGH SCHOOL & ALTERNATIVE SCHOOLS

Table 31. High School Enrollment

| ENROLLMENT BY SCHOOL | | | |
|---------------------------------------|-------------------------------------|-------------------------------------|----------------------------------|
| School Name | Count Day School Year 2016-17 | Count Day School Year 2017-18 | Projected School Year 2018-19 |
| HIGH SCHOOLS | | | |
| Academy of Arts, Careers & Technology | 541 | 580 | 580 |
| Damonte Ranch High School | 1,723 | 1,751 | 1,751 |
| Galena High School | 1,450 | 1,525 | 1,525 |
| Hug High School | 1,461 | 1,505 | 1,505 |
| Incline High School | 286 | 273 | 273 |
| Innovations High School | 111 | 122 | 122 |
| McQueen High School | 1,729 | 1,752 | 1,752 |
| North Valleys High School | 2,035 | 2,042 | 2,042 |
| Reed High School | 2,059 | 2,070 | 2,070 |
| Reno High School | 1,676 | 1,695 | 1,695 |
| Spanish Springs High School | 2,381 | 2,379 | 2,379 |
| Sparks High School | 1,224 | 1,191 | 1,191 |
| TMCC Magnet High School Program | 242 | 249 | 249 |
| Wooster High School | 1,716 | 1,683 | 1,683 |
| Total, High Schools | 18,634 | 18,817 | 18,817 |

Table 32. Alternative Schools and Total Schools Enrollment

| ENROLLMENT BY SCHOOL | | | |
|-----------------------------------|-------------------------------------|-------------------------------------|----------------------------------|
| School Name | Count Day School Year 2016-17 | Count Day School Year 2017-18 | Projected School Year 2018-19 |
| ALTERNATIVE SCHOOLS | | | |
| Inspire Academy | 145 | 146 | 146 |
| North Star Online School | 193 | 173 | 173 |
| Piccolo School | 116 | 112 | 112 |
| Turning Point Academy | 30 | 28 | 28 |
| Total, Alternative Schools | 484 | 459 | 459 |
| GRAND TOTAL, ALL SCHOOLS | 63,919 | 64,089 | 64,089 |



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OTHER FUNDS

This section includes financial information for the District's capital projects, special revenue, debt service, and internal services funds.



CAPITAL PROJECT FUNDS

These funds account for the District's resources and expenditures for capital projects. Capital Projects is a component of the Facilities Management Department and reports directly to the Chief Operating Officer. Its major functions are as follows:

- *Provide capital planning (short and long range), design, construction management and accountability of new construction, revitalization and replacement projects for all planned, new and existing school facilities which is essential to provide adequate up-to-date student housing.*
 - *Capital Renewal - considering the age of many of our schools, we spend much of our time and resources fixing what*

is already in schools and classrooms, bringing them up to standards.

- *Revitalization - complete refurbishment of learning environments. This includes making our older buildings as safe and secure as possible.*
- *Technology and Infrastructure Upgrades - transitioning our classrooms into up-to-date locales of learning, offering students and teachers the best technology possible given current funding.*
- *New School Construction - when necessary, capital Projects plans for and creates new learning environments for our students in order to accommodate growth in Washoe County.*

- *Provide short and long term student enrollment forecasting for new facility identification and rezoning needs*

■ *Development and management of the District's long range capital needs assessment*

The Capital Projects budget receives its funding from three primary sources:

- *2002 and 2016 Rollover Bond Funds*
- *WC-1 Sales Tax Revenues*
- *WC-1 Tax Revenues Bond Fund*
- *Government Services Tax Fund*
- *Building and Sites Fund*
- *AB299 Indian Colony Funding*

2002 AND 2016 ROLLOVER BOND FUNDS

In 2002, the voters of Washoe County approved the Rollover Bond Initiative providing the District with a reliable capital improvement funding source through 2012. Over their authorized duration, these Rollover Bonds provided a total of \$552 million in funding.

The 2015 Nevada Legislature passed legislation for the District to continue the 2002 rollover bond provision which expired in 2012. With this provision, the District was able to issue \$114 million in bonds in prior fiscal years.

WC-1 SALES TAX REVENUES AND WC-1 SALES TAX REVENUE BOND FUNDS

In 2016, the voters of Washoe County approved the WC-1 ballot measure imposing a sales and use tax of .54% in the County to fund capital projects for the acquisition, construction, repair and renovation of school facilities, providing the

District with a permanent capital improvement funding source.

The District has the ability to issue bonds against the WC-1 Sales Tax Revenues. To date the District has issued one bond in the amount of \$200 million for the construction of three new schools. A bond issue of \$75 million is tentatively scheduled for Fall 2019 for the construction of one new school.

The District also has the ability to utilize WC-1 Sales Tax Revenues as a direct source of funding capital improvement projects (referred to as pay-as-you-go-funding) when it is not prudent to issue bonds. To date WC-1 Sales Tax Revenues as a direct source have been used to fund \$15 million in capital improvements, specifically for the expansion of school and support facilities.

GOVERNMENT SERVICES TAX FUND

This fund was created pursuant to NRS 387.328 and reflects that portion of the Governmental

Services Tax whose allocation to the school district is based on the amount of property tax levy attributable to its debt service.

BUILDING & SITES FUND

This fund was created pursuant to NRS 387.177 and shall be composed (primarily) of receipts from the rentals and sales of school property.

AB299 INDIAN COLONY FUNDING

This fund was created pursuant to NRS 387.177 and shall be composed of a portion of sales tax revenue from a retail project on property of the Reno-Sparks Indian Colony.

While these components each receive funds from different sources as described above, the use of these funds is generally governed by NRS 387.335, which stipulates in part, that appropriate uses include construction, design or purchase of new buildings for school facilities, enlarging existing facilities, acquiring sites for facilities or for purchasing motor vehicles.

CAPITAL PROJECT FUNDS

Table 33. Capital Project Funds

| | | | | |
|---------------------------------------|---------------------------|--------------------------------|---------------------------------|-----------------------|
| Capital Projects FY19 Final Budget | | | | |
| | 2002 and 2016 RO Bonds | WC1 Sales Tax and WC1 Bonds | Other Capital Project Funds* | TOTAL ALL FUNDS |
| SOURCES | | | | |
| Beginning Fund Balance | \$ 5,100,000 | \$ 25,563,809 | \$ 4,665,008 | \$ 35,328,817 |
| Local Revenues | - | 45,845,941 | 4,731,678 | 50,577,619 |
| Sale of Bonds | - | 75,000,000 | - | 75,000,000 |
| TOTAL SOURCES | 5,100,000 | 146,409,750 | 9,396,686 | 160,906,436 |
| USES | | | | |
| Salaries | 1,520,000 | 696,000 | 1,098,364 | 3,314,364 |
| Benefits | 1,007,500 | 401,000 | 415,844 | 1,824,344 |
| Purchased Svcs | 2,492,000 | 94,926,809 | 2,699,775 | 100,118,584 |
| Supplies | 48,000 | 11,750,000 | 451,695 | 12,249,695 |
| Property | 15,000 | 7,535,000 | 27,000 | 7,577,000 |
| Other | 17,500 | 2,590,000 | 39,000 | 2,646,500 |
| Transfers OUT | - | 2,000,000 | - | 2,000,000 |
| Ending Fund Balance | - | 26,510,941 | 4,665,008 | 31,175,949 |
| TOTAL USES | \$ 5,100,000 | \$ 146,409,750 | \$ 9,396,686 | \$ 160,906,436 |

*Other Capital Project Funds consist of Government Services Tax, Building & Sites, and AB299 Indian Colony Funding

2002 AND 2016 ROLLOVER BOND FUND

Overview

These rollover bonds have been the main source of funding for capital projects. Since 2002, they have raised \$667 million to pay for new schools and many other projects that improved and maintained existing schools. The Rollover bonds were initially focused on expanding

building capacity to accommodate enrollment growth and bring new schools online. Once those early needs were addressed, the focus of the program shifted to the replacement of worn out, outdated and inefficient building systems in order to maintain a safe, healthy and comfortable learning environment for

students while minimizing deferred maintenance backlogs. As of the beginning of FY19, 100% of the remaining available funds from the 2006 and 2016 Rollover Bonds have been allocated/committed/expended by the Washoe County School District Board of Trustees as summarized below.

Table 34. Capital Project Funds by Project Type

| Project Type | Amount Allocated | Currently Committed | Amount Remaining |
|-----------------------------|-----------------------|------------------------|----------------------|
| Student Housing | \$ 216,865,878 | \$ 208,274,594 | \$ 8,591,284 |
| Revitalization | 139,116,510 | 138,643,843 | 472,667 |
| Capital Renewal | 146,598,874 | 139,746,557 | 6,852,317 |
| Technology | 73,611,739 | 73,505,896 | 105,843 |
| Site Acquisition | 22,212,198 | 20,241,984 | 1,970,214 |
| Advanced Planning | 8,002,665 | 6,781,655 | 1,221,010 |
| Central Support | 36,420,463 | 33,345,257 | 3,075,206 |
| Program Contingency | 17,318,745 | - | 17,318,745 |
| Safety & Security | 2,570,000 | 1,442,315 | 1,127,685 |
| Support Services Facilities | 3,433,000 | 3,013,356 | 419,644 |
| Unallocated Interest | 935,239 | - | 935,239 |
| | \$ 667,085,311 | \$ 624,995,457 | \$ 42,089,854 |

CAPITAL PROJECT FUNDS

WC-1 SALES TAX REVENUE AND WC-1 BONDS**Overview**

The income generated by the passage of WC-1 will allow the District to raise the funds necessary to acquire, construct, repair, and renovate school facilities to alleviate overcrowding, address repair needs, and ultimately eliminate the multi-track year round calendar and double sessions at individual school sites.

To date, bonds issued against WC-1 revenues have been committed/expanded for the construction of two new middle schools and one new elementary school. An additional bond issuance is tentatively planned to finance the construction of a new middle school.

Sales tax revenues generated from WC-1 sales tax have been the main source of funding for the expansion

of one existing high school and two District support services facilities. These funds have also been utilized to address capital renewal needs throughout the District.

As the beginning of FY 19, available WC-1 funds have been allocated/committed/expended by the Washoe County School District Board of Trustees as summarized below.

Table 35.WC-1 Project Project Type

| Project Type | Amount Allocated | Currently Committed | Amount Remaining |
|-----------------------------|-----------------------|-----------------------|----------------------|
| Student Housing | \$ 212,666,023 | \$ 171,106,350 | \$ 41,559,673 |
| Capital Renewal | 1,537,600 | 937,600 | 600,000 |
| Site Acquisition | 4,250,000 | - | 4,250,000 |
| Central Support | 2,160,776 | 2,160,776 | - |
| Program Contingency | 4,133,033 | - | 4,133,033 |
| Safety & Security | 920,000 | - | 920,000 |
| Support Services Facilities | 4,955,479 | 695,472 | 4,260,007 |
| Unallocated Interest | 154,412 | - | 154,412 |
| | \$ 230,777,323 | \$ 174,900,198 | \$ 55,877,125 |

GOVERNMENT SERVICES TAX FUND**Overview**

An internal District policy for this organizational unit passes the current year's revenues through to the ending fund balance. This ending fund balance from the preceding year is then used to fund the next year's expenditures. This process ensures that all budgeted expenditures are fully funded and will not be subjected to cash flow fluctuations resulting from changes in the level of economic activity that drive the Government Services Tax collections.

Expenditures for this fund fall into four major groups

Regulated Systems and Assessment Division (RSA): Provides oversight and management of all

operationally based regulatory programs. These duties include environmental compliance procedures and guidelines, hazardous waste disposal, underground fuel storage compliance, indoor air quality investigations, regular building and site inspections, assessment and recording of the condition of building and grounds systems within all District owned facilities for the purpose of maintaining a ten-year database of all current and future refurbishment and replacement needs.

The deferred maintenance data collected by the Division of Regulated Systems and Assessment is essential in the formation and implementation of future capital projects planning, design, bidding and construction programs. RSA is also instrumental in coordinating management and oversight of regulated

building construction materials and systems including asbestos and lead to prevent student and employee exposures during construction activities.

Health and Safety-related items: As identified by the WCSD, which are necessary to comply with safety criteria and the Americans with Disabilities Act (ADA).

Remodel Requests: From various departments and schools within the District.

Personnel costs: Constitute more than 35% of the expenditures in this fund and reflect the staffing needs to successfully carry out the above mentioned tasks.

Extraordinary Maintenance: Issues exceeding \$5,000 that cannot be reasonably anticipated.

CAPITAL PROJECT FUNDS

CAPITAL PROJECT FUNDS

Looking forward the projected budget shows anticipated growth for local government services tax based historical increases and bond issuances of a minimum \$20 million per year based on the approval of the 2015 rollover bonds. Growth in property tax base from appreciation and new buildings will support the new bonds.

Table 36. Capital Project Funds Projection

| Description | 2017-18 Budget | 2018-19 Budget | 2019-20 Projected | 2020-21 Projected | Projected Growth Rate |
|--|---------------------|---------------------|----------------------|----------------------|--------------------------|
| Local Revenues | \$3,840,000 | \$50,577,619 | \$53,000,000 | \$55,000,000 | 4% |
| Expenses | <u>27,760,153</u> | <u>129,730,487</u> | <u>140,000,000</u> | <u>165,000,000</u> | 18% |
| Excess (Deficiency) of Revenues over Expenditures | <u>(23,920,153)</u> | <u>(79,152,868)</u> | <u>(87,000,000)</u> | <u>(110,000,000)</u> | |
| Other Sources and (Uses) | | | | | |
| Sales of Bonds | - | 75,000,000 | 100,000,000 | 125,000,000 | |
| Transfers from Other Funds | = | = | = | = | |
| Total Other Sources and (Uses) | = | <u>75,000,000</u> | <u>100,000,000</u> | <u>125,000,000</u> | |
| Net Change in Fund Balance | (23,920,153) | (4,152,868) | 13,000,000 | 15,000,000 | |
| Opening Fund Balance - July 1 | \$36,958,952 | \$35,328,817 | \$31,175,949 | \$44,175,949 | |
| Ending Fund Balance - June 30 | <u>\$13,038,799</u> | <u>\$31,175,949</u> | <u>\$44,175,949</u> | <u>\$59,175,949</u> | |

SPECIAL REVENUE FUNDS

SPECIAL REVENUE FUNDS

These funds account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. The sources can be Local, State or Federal. The District's Special Education Fund is included in the Special Revenue Funds group and is considered a major governmental fund. Other funds included in the category are E-Rate, Title I, Federal - Other Agencies, Direct Federal Grants, Special Education IDEA, Vocational Education, Federal - NV Department of Education, Flow thru Family Resource Center Grants, Adult Education, Class Size Reduction, Early Childhood, 1/5 PERS, State Grants, Misc., Reading Improvement Grants,

21st Century Grants, Title II Part A Teacher Training, Title III English Language Acquisition, Regional Professional Development Center, Education Alliance, Foundations - Non Government, Medicaid, ARRA, Categorical Grants, Gifts & Donations and Wellness Program.

The local revenues are increasing overall due to private contributions and donations.

The 2017 legislature approved increases for K-12 funding beginning in FY18. However, the final amounts were not known by the budget filing deadline so they were not included in the FY18 budget. This is the reason for the \$1.5 million increase in the State revenue for

FY18 over the prior year, after \$11.6 million was moved from the Full Day Kindergarten fund to the State's Distributive School Account. The increase is related to expanded and/or new funding for: Zoom Schools; Victory Schools; Gifted & Talented; Read by3; New Hire Incentives; Teacher Supply Reimbursement; Regional Professional Development Center; Education Technology; Career & Technical Education; Alternative Route to Licensure; College Ready and Social Workers; Jobs for America; Great Teaching and Learning; and a reductions for portable classrooms and class size reduction.

Federal revenues decreased by \$8.7 million due to the loss of TIF 4 grant and about \$1.0 million in Title I.

Table 37. Special Funds Projection

| Description | 2016-17 Budget | 2017-18 Budget | 2018-19 Projected | 2019-20 Projected | Projected Growth Rate |
|--|---------------------|---------------------|----------------------|----------------------|--------------------------|
| Revenues | | | | | |
| Local Sources | \$ 5,231,474 | \$ 4,146,953 | \$ 4,188,423 | \$ 4,230,307 | 1.0% |
| State Sources | 81,016,723 | 76,359,537 | 78,268,525 | 80,225,239 | 2.5% |
| Federal Sources | 47,199,141 | 42,700,000 | 43,127,000 | 43,558,270 | 1.0% |
| Total Revenues | <u>133,447,338</u> | <u>123,206,490</u> | <u>125,583,948</u> | <u>128,013,815</u> | 1.9% |
| Expenditures | | | | | |
| Salaries | 98,299,266 | 99,903,686 | 102,401,278 | 104,961,310 | 2.5% |
| Benefits | 41,770,510 | 40,346,519 | 40,951,717 | 41,565,993 | 1.5% |
| Purchased Services | 16,713,129 | 12,741,399 | 12,741,399 | 12,741,399 | 0.0% |
| Supplies | 17,131,033 | 10,816,117 | 10,816,117 | 10,816,117 | 0.0% |
| Property and Equipment | 335,408 | 164,932 | 164,932 | 164,932 | 0.0% |
| Other Expenditures | 3,711,179 | 2,264,079 | 2,264,079 | 2,264,079 | 0.0% |
| Total Expenditures | <u>177,960,524</u> | <u>166,236,732</u> | <u>169,339,522</u> | <u>172,513,830</u> | 1.9% |
| Excess (Deficiency) of Revenues over Expenditures | <u>(44,513,186)</u> | <u>(43,030,242)</u> | <u>(43,755,574)</u> | <u>(44,500,014)</u> | |
| Other Sources and (Uses) | | | | | |
| Transfers from Other Funds | 43,643,620 | 41,973,575 | 43,667,475 | 44,412,764 | 1.7% |
| Total Other Sources and (Uses) | 43,643,620 | 41,973,575 | 43,667,475 | 44,412,764 | 1.7% |
| Net Change in Fund Balance | (869,566) | (1,056,667) | (88,099) | (87,251) | |
| Opening Fund Balance - July 1 | 2,428,286 | 2,770,103 | 1,713,436 | 1,625,337 | |
| Ending Fund Balance - June 30 | <u>\$ 1,558,720</u> | <u>\$ 1,713,436</u> | <u>\$ 1,625,337</u> | <u>\$ 1,538,086</u> | |

SPECIAL REVENUE FUNDS

Table 38. Special Revenue Funds Summary

| | FY18 Amended Final | FY19 Final | Variance |
|---|-----------------------|--------------------|---------------------|
| Revenues: | | | |
| Local Sources | | | |
| Tuition-Adult Ed | - | - | - |
| Earnings on Investments | 7,337 | 9,833 | 2,496 |
| Private Contrib & Donat | 4,350,000 | 3,350,000 | (1,000,000) |
| Good Health Fee | 280,019 | 175,953 | (104,066) |
| Health Insurance Revenue | 189,118 | 186,167 | (2,951) |
| Salaries & Benefits Reimburse | 405,000 | 425,000 | 20,000 |
| | <u>5,231,474</u> | <u>4,146,953</u> | <u>(1,084,521)</u> |
| State Sources | | | |
| State Distributive Fund | 27,177,533 | 30,450,397 | 3,272,864 |
| State Grants, Restricted | 33,915,050 | 26,085,000 | (7,830,050) |
| High School Diploma | 1,375,000 | 1,375,000 | - |
| Class Size Reduction Funding | 18,549,140 | 18,449,140 | (100,000) |
| Full Day Kindergarten, Nv Doe | - | - | - |
| | <u>81,016,723</u> | <u>76,359,537</u> | <u>(4,657,186)</u> |
| Federal Sources | | | |
| Federal, Direct From Us Gov'T | 8,538,785 | 2,000,000 | (6,538,785) |
| Federal, State Flow Thru | 35,535,356 | 37,250,000 | 1,714,644 |
| Federal,Thru Other Agency | 3,125,000 | 3,450,000 | 325,000 |
| | <u>47,199,141</u> | <u>42,700,000</u> | <u>(4,499,141)</u> |
| | 133,447,338 | 123,206,490 | (10,240,848) |
| Expenditures: | | | |
| Instruction | 106,298,883 | 101,272,337 | (5,026,546) |
| Student Support | 24,109,268 | 22,698,993 | (1,410,275) |
| Instructional Staff Support | 20,805,692 | 20,494,926 | (310,766) |
| General Administration | 5,091,199 | 4,690,047 | (401,152) |
| School Administration | 2,209,726 | 2,666,163 | 456,437 |
| Central Services | 8,861,925 | 4,181,593 | (4,680,332) |
| Operations/Maintenance | 238,640 | 590,790 | 352,150 |
| Student Transportation | 8,880,354 | 8,663,213 | (217,141) |
| Food Services Operations | 60,000 | 60,096 | 96 |
| Community Service Operations | 650,104 | 745,004 | 94,900 |
| Site Improvement | - | 173,570 | 173,570 |
| Building Improvement | 754,734 | - | (754,734) |
| | <u>177,960,524</u> | <u>166,236,732</u> | <u>(11,723,792)</u> |
| Excess of Revenues over (Under) Expenditures | 44,513,186 | 43,030,242 | (1,482,944) |

SPECIAL REVENUE FUNDS

Special Revenue Funds Summary (continued)

| | | | |
|---------------------------------------|-------------------|-------------------|--------------------|
| Other Sources (Uses) | | | |
| Transfer from General Fund | 43,643,620 | 41,973,575 | (1,670,045) |
| | - | - | - |
| | 43,643,620 | 41,973,575 | (1,670,045) |
| Net Change in fund Balance | | | |
| | (869,566) | (1,056,667) | (187,101) |
| Fund Balance, July 1 | 2,428,286 | 2,770,103 | 341,817 |
| Fund Balance, June 30 | 1,558,720 | 1,713,436 | 154,716 |

DEBT SERVICE FUND

These funds account for the District's revenues and expenditures related to retiring bond and other debt. The District receives revenues, after tax cap abatements, from property tax assessed at \$0.3885 per \$100 of assessed valuation on all of the property in Washoe County to utilize for bond debt retirement. In addition, a transfer will be made from the District's General Fund to pay for medium-term debt for buses and energy retrofits.

As of June 30, 2017, the District has \$511,805,000 of general obligation bonds and \$4,427,881 of general obligation medium-term notes. The District has approximately \$1,540,116,000 of available statutory debt limit. The 2015 State Legislature approved legislation allowing the District to issue general obligation bonds over a ten-year period via a "rollover" authorization which allows the District to utilize revenues from the existing tax rate to repay bonds and provide funding for capital projects. The authorization will expire in 2025.

Issuance of bonds are conditional upon certain findings made by the District's Board of Trustees and approval from the Washoe County

Debt Management Commission and the Washoe County School District Bond Oversight Panel that such bonds can be paid within the existing property tax rate for school bond debt service. The District reserves the right to issue additional bonds at any time legal requirements are met.

The District anticipates authorizing an additional \$20,000,000 of general obligation bonds. The timing for issuing the bonds has not yet been determined. The District enters into capital leases from time to time, which are payable from general fund revenues. The District has identified the need for various capital improvement projects in its Capital Improvement Plan.

On November 8th, 2016, Washoe County voters passed ballot question WC-1 that authorized the Board of County Commissioners of Washoe County to impose a sales and use tax of 0.54% in the county to fund only capital projects of Washoe County School District for the acquisition, construction, repair, and renovation of school facilities. The expected uses are: *Repair, upgrade and reconstruct existing schools in the District based on*

a prioritization by a citizen oversight panel;

■ *Build an addition to Damonte Ranch High School; a Sun Valley Area Middle School; an Arrow Creek Area Middle School; a Spanish Springs Area Middle School; a Cold Springs High School; a South McCarran/Butler Ranch Area High School; a Wild Creek Area High School to replace Hug High School; repurpose Hug High School; a South Meadows Area Elementary School; and a North Valleys/Spanish Springs Area Elementary School;*

■ *Strategically purchase properties for Sparks High School; and*

■ *Build seven elementary schools to ultimately eliminate multi-track year round calendar for students and their families as well as expand nutrition services and a new transportation yard.*

A debt service fund was created to account for the accumulation of resources for, and the payment of, general long term debt principal and interest related to bonds issued for WC-1 projects.

Table 39. Debt Service Fund Summary

| | FY17 Actuals | FY18 Budget | FY19 Budget |
|--------------------------------|--------------------|--------------------|--------------------|
| RESOURCES | | | |
| Combined Bonds: | | | |
| Ad Valorem Taxes | \$53,049,837 | \$55,211,257 | \$58,160,509 |
| Local School Support Tax | 10,145,752 | 35,000,000 | - |
| Proceeds from Refunding Bonds | 11,885,000 | - | - |
| Premium on Bonds sold | 2,437,019 | - | - |
| Gain or Loss on Investments | 125,003 | 400,000 | 400,000 |
| Interest Subsidy | 1,412,721 | 1,389,977 | 1,288,018 |
| Transfers IN from Other Funds | - | - | 2,000,000 |
| | <u>79,055,332</u> | <u>92,001,234</u> | <u>61,848,527</u> |
| Opening Fund Balance | <u>24,490,362</u> | <u>31,757,598</u> | <u>39,363,398</u> |
| Subtotal-Combined Bonds | <u>103,545,694</u> | <u>123,758,832</u> | <u>101,211,925</u> |

DEBT SERVICE FUND

Debt Service Fund (continued)

Medium-Term Financing

| | | | |
|---|----------------------|----------------------|----------------------|
| Earnings on Investments | - | - | - |
| Transfers IN from Other Funds | 2,990,759 | 2,708,358 | 2,600,904 |
| Opening Fund Balance | - | - | - |
| | <u>2,990,759</u> | <u>2,708,358</u> | <u>2,600,904</u> |
| TOTAL RESOURCES | <u>106,536,453</u> | <u>126,467,190</u> | <u>103,812,829</u> |
| APPLICATIONS | | | |
| Combined Bonds | | | |
| Building Improvements | - | 30,000,000 | 31,935,000 |
| Principal | 28,440,000 | 29,565,000 | 31,422,659 |
| Interest | 21,053,265 | 22,144,219 | - |
| Bond Issuance Costs | 126,697 | - | - |
| Payments for Refunding Bonds | 14,469,684 | - | - |
| Misc Costs | 42,608 | 5,486,000 | 1,100,000 |
| Reserves (Include unappropriated balance) | <u>39,314,465</u> | <u>36,563,613</u> | <u>36,754,266</u> |
| Subtotal - Combined Bonds | <u>103,446,719</u> | <u>123,758,832</u> | <u>101,211,925</u> |
| Medium-Term Financing | | | |
| Principal | 2,993,537 | 2,636,287 | 2,506,874 |
| Interest | 96,197 | 72,071 | 94,030 |
| Reserves (Include unappropriated balance) | - | - | - |
| | <u>3,089,734</u> | <u>2,708,358</u> | <u>2,600,904</u> |
| Total Applications | <u>\$106,536,453</u> | <u>\$126,467,190</u> | <u>\$103,812,829</u> |

OTHER FUNDS

DEBT SERVICE FUND

DEBT SERVICE FUNDS:

Future budgets indicate continued growth in property taxes and payoff of existing debt with increases in fund balance. \$20 million is debt is anticipated to be issued in each subsequent year through rollover bonds. Over \$35 million is anticipated to be collected through the increase in sales and uses tax from the approved WC-1 ballot item, for the acquisition, construction, repair, and renovation of school facilities.

Table 40. Debt Service Funds Projections

| Description | 2017-18 Budget | 2018-19 Budget | 2019-20 Projected | 2020-21 Projected | Projected Growth Rate |
|--|---------------------|---------------------|----------------------|----------------------|--------------------------|
| Revenues | | | | | |
| Property Taxes | \$55,211,257 | \$58,160,509 | \$60,486,929 | \$62,906,407 | 4% |
| School Support Tax | 35,000,000 | - | - | - | 5% |
| Other Revenues | <u>1,789,977</u> | <u>1,688,018</u> | <u>1,671,138</u> | <u>1,654,426</u> | 0% |
| Total Revenues | <u>92,001,234</u> | <u>59,848,527</u> | <u>62,158,067</u> | <u>64,560,833</u> | 4% |
| Expenditures | | | | | |
| Redemption of Principal | 32,201,287 | 34,441,874 | 31,224,739 | 36,233,434 | 16% |
| Interest | 22,216,290 | 31,516,689 | 26,632,298 | 25,325,302 | -5% |
| Buildings & Improvements | 30,000,000 | - | - | - | 0% |
| Other Expenditures | <u>5,486,000</u> | <u>1,100,000</u> | <u>1,100,000</u> | <u>1,100,000</u> | 0% |
| Total Expenditures | <u>89,903,577</u> | <u>67,058,563</u> | <u>58,957,036</u> | <u>62,658,736</u> | 6% |
| Excess (Deficiency) of Revenues over Expenditures | <u>2,097,657</u> | <u>(7,210,036)</u> | <u>3,201,031</u> | <u>1,902,097</u> | |
| Other Sources and (Uses) | | | | | |
| Transfers from Other Funds | <u>2,708,358</u> | <u>4,600,904</u> | <u>1,604,739</u> | <u>796,434</u> | |
| Total Other Sources and (Uses) | <u>2,708,358</u> | <u>4,600,904</u> | <u>1,604,739</u> | <u>796,434</u> | |
| Net Change in Fund Balance | 4,806,015 | (2,609,132) | 4,805,770 | 2,698,531 | |
| Opening Fund Balance - July 1 | <u>31,757,598</u> | <u>39,363,399</u> | <u>36,754,267</u> | <u>41,560,037</u> | |
| Ending Fund Balance - June 30 | <u>\$36,563,613</u> | <u>\$36,754,267</u> | <u>\$41,560,037</u> | <u>\$44,258,568</u> | |

DEBT SERVICE FUND

The district currently has \$511,805,000 of outstanding debt paid by the levy of a specific property tax. The following table details the payments on the outstanding bonds.

Table 41. Property Tax Secured Bonds

| Property Tax Secured Bonds Outstanding Debt Service June 30, 2018 | | | | |
|---|--------------------|-------------------|--------------------|-------------------|
| Fiscal Year Ended June 30 | General Obligation | | | Grand Total |
| | Principal | Interest | Expected Subsidies | |
| 2019 | 58,890,000.00 | 27,469,702.66 | (1,381,993.20) | 84,977,709.46 |
| 2020 | 34,225,000.00 | 19,819,500.66 | (1,266,187.50) | 52,778,313.16 |
| 2021 | 36,420,000.00 | 18,398,330.66 | (1,143,670.96) | 53,674,659.70 |
| 2022 | 38,650,000.00 | 16,805,986.46 | (978,175.28) | 54,477,811.18 |
| 2023 | 39,835,000.00 | 15,040,254.36 | (802,622.14) | 54,072,632.22 |
| 2024 | 40,950,000.00 | 13,057,124.36 | (616,450.38) | 53,390,673.98 |
| 2025 | 40,745,000.00 | 11,103,313.36 | (417,516.00) | 51,430,797.36 |
| 2026 | 37,515,000.00 | 9,077,471.36 | (372,790.00) | 46,219,681.36 |
| 2027 | 33,765,000.00 | 7,233,471.36 | (372,790.00) | 40,625,681.36 |
| 2028 | 23,485,000.00 | 5,552,256.26 | - | 29,037,256.26 |
| 2029 | 19,665,000.00 | 4,629,906.26 | - | 24,294,906.26 |
| 2030 | 16,215,000.00 | 3,822,456.26 | - | 20,037,456.26 |
| 2031 | 16,895,000.00 | 3,196,506.26 | - | 20,091,506.26 |
| 2032 | 9,210,000.00 | 2,559,743.76 | - | 11,769,743.76 |
| 2033 | 9,545,000.00 | 2,225,206.28 | - | 11,770,206.28 |
| 2034 | 5,590,000.00 | 1,878,231.26 | - | 7,468,231.26 |
| 2035 | 5,795,000.00 | 1,661,831.26 | - | 7,456,831.26 |
| 2036 | 6,005,000.00 | 1,456,912.52 | - | 7,461,912.52 |
| 2037 | 4,715,000.00 | 1,244,587.50 | - | 5,959,587.50 |
| 2038 | 2,530,000.00 | 1,068,800.00 | - | 3,598,800.00 |
| 2039 | 2,625,000.00 | 967,600.00 | - | 3,592,600.00 |
| 2040 | 2,730,000.00 | 862,600.00 | - | 3,592,600.00 |
| 2041 | 2,840,000.00 | 753,400.00 | - | 3,593,400.00 |
| 2042 | 2,955,000.00 | 639,800.00 | - | 3,594,800.00 |
| 2043 | 3,070,000.00 | 521,600.00 | - | 3,591,600.00 |
| 2044 | 3,195,000.00 | 398,800.00 | - | 3,593,800.00 |
| 2045 | 3,320,000.00 | 271,000.00 | - | 3,591,000.00 |
| 2046 | 3,455,000.00 | 138,200.00 | - | 3,593,200.00 |
| Total | \$ 504,835,000.00 | \$ 171,854,592.86 | \$ (7,352,195.46) | \$ 669,337,397.40 |

Table 42. General Obligation Medium Term Bonds

| General Obligation Medium-Term Bonds Outstanding Debt Service June 30, 2018 | | | |
|---|--------------------------------------|---------------|------------------------|
| Fiscal Year | Outstanding G.O. Medium-Term Debt | | Annual Debt Service |
| | Principal | Interest | |
| 2019 | 2,134,874.46 | 69,477.71 | 2,204,352.17 |
| 2020 | 1,564,738.64 | 39,153.36 | 1,603,892.00 |
| 2021 | 788,434.03 | 17,452.47 | 805,886.50 |
| 2022 | 399,428.28 | 3,514.97 | 402,943.25 |
| Total | \$ 4,887,475.41 | \$ 129,598.51 | \$ 5,017,073.92 |

DEBT SERVICE FUND

Table 43. Outstanding and Proposed Debt

| Outstanding and Proposed Debt | | | | |
|---|------------|---------------|-------------------------------|----------------------|
| June 30, 2018 | | | | |
| Issue | Issue Date | Maturity Date | Amount Issued | Amount Outstanding |
| <u>General Obligation Bonds</u> | | | | |
| School Building Bonds, Series A | 02/18/09 | 06/01/22 | \$45,000,000 | \$5,210,000 |
| School Improvement Bonds, Series B | 11/12/09 | 06/01/24 | 36,930,000 | 31,885,000 |
| School Improvement Bonds, Series A | 04/01/10 | 04/01/25 | 10,515,000 | 7,515,000 |
| School Improvement Bonds, Series D | 04/01/10 | 05/01/27 | 3,550,000 | 2,800,000 |
| School Improvement Bonds, Series E | 10/06/10 | 06/01/27 | 5,415,000 | 4,415,000 |
| Refunding Bonds, Series F | 10/06/10 | 06/01/23 | 41,515,000 | 23,265,000 |
| School Improvement & Ref. Bonds | 07/06/11 | 06/01/31 | 43,450,000 | 4,180,000 |
| School Improvement, Series 2011B | 11/17/11 | 06/01/31 | 45,000,000 | 4,090,000 |
| School Improvement, Series 2012C | 10/23/12 | 04/01/33 | 45,000,000 | 42,710,000 |
| Refunding Bonds, Series 2012A | 03/20/12 | 06/01/26 | 71,855,000 | 65,005,000 |
| Refunding Bonds, Series 2013 | 10/10/13 | 05/01/27 | 18,085,000 | 12,285,000 |
| Refunding Bonds, Series 2014 | 07/15/14 | 06/01/26 | 9,145,000 | 1,680,000 |
| Refunding Bonds, Series 2014 | 07/15/14 | 06/01/26 | 40,000,000 | 40,000,000 |
| Refunding Bonds, Series 2015 | 03/31/15 | 06/01/29 | 45,375,000 | 45,375,000 |
| School Imp. & Ref. Bonds, Series 2016A | 02/02/16 | 06/01/36 | 59,215,000 | 59,215,000 |
| School Improvement Bonds, Series 2016B | 11/10/16 | 05/01/37 | 15,000,000 | 15,000,000 |
| School Improvement Bonds, Series 2017A | 02/09/17 | 06/01/46 | 55,000,000 | 55,000,000 |
| School Imp. & Ref. Bonds, Series 2017B | 04/05/17 | 04/01/37 | 26,885,000 | 26,885,000 |
| Crossover Refunding, Series 2017D | 11/21/17 | 06/01/31 | 58,320,000 | <u>58,320,000</u> |
| | | | Total G.O. Bonds | \$504,835,000 |
| <u>Revenue Bonds</u> | | | | |
| Sales Tax Revenue Bonds, Series 2017C | 11/21/17 | 04/01/48 | 200,000,000 | <u>200,000,000</u> |
| | | | Total Revenue Bonds | \$200,000,000 |
| <u>Medium-Term General Obligation Notes</u> | | | | |
| Bus Lease | 06/01/15 | 06/01/19 | 2,325,000 | 593,593 |
| Bus Lease | 04/26/16 | 05/01/20 | 3,100,000 | 1,570,000 |
| Bus/Vehicle Lease | 8/4/2017 | 2/1/2022 | 3,100,000 | <u>2,723,882</u> |
| | | | Total | \$4,887,475 |
| | | | Total Outstanding Debt | \$709,722,475 |

INTERNAL SERVICE FUNDS

Internal Service Funds are used to account for transactions relating to the District's Risk Management services for property and casualty insurance, health insurance, and workers' compensation. The District's Internal Service Funds include three funds: Property & Casualty, Health Insurance, and Workers' Compensation. These

three funds are managed by the Risk Management Department. A transfer is made from the General Fund to cover the cost for the retiree subsidy in the Health Insurance Trust Fund.

As indicated below, the opening retained earnings show an increase of \$4.1 million. This indicates the

net loss these funds experienced in FY16 and continue to lose in FY17 if not for a \$5 million transfer made from the OPEB Trust Fund to offset the costs of retiree health insurance claims. The property and casualty insurance and workers' compensation funds have sufficient reserves to absorb losses but the health

INTERNAL SERVICE FUNDS

insurance fund does not due to medical inflation and large claims.

The the following measures were taken to meet ongoing costs in the health insurance fund: another \$5 million transfer will be made from the OPEB Trust Fund to offset the cost of retiree claims; and an insurance rate

adjustment of 10%, effective January 1st, 2018. The health insurance fund will continue to be monitored until fund balances are properly restored.

Future budgets assume that property and casualty insurance, health insurance, and workers' compensation rates will increase in order

to offset increasing expenses and decreasing fund balances in each of the funds.

A summary of the combined funds is detailed below, followed by summaries for the individual funds.

Table 44. Internal Service Funds Projections

| | FY17 Actuals | FY18 Budget | FY19 Budget | FY20 Budget | FY21 Budget |
|---------------------------------------|-------------------------|------------------------|------------------------|------------------------|------------------------|
| Operating Revenues | | | | | |
| Charges for Services | \$83,132,510 | \$88,530,032 | \$90,046,344 | \$91,563,275 | \$96,950,000 |
| Operating Expenses | | | | | |
| Salaries and Benefits | 781,087 | 813,055 | 813,054 | 856,567 | 880,038 |
| Employee Benefits | 75,417,449 | 83,776,992 | 86,525,975 | 93,448,054 | 90,000,000 |
| Claims and Services | 6,607,230 | 6,058,878 | 6,674,177 | 6,504,496 | 6,575,000 |
| Depreciation | - | 1,654 | - | - | - |
| Total Operating Expenses | 82,805,766 | 90,650,579 | 94,013,206 | 100,809,117 | 97,455,038 |
| Operating Income (Loss) | 326,744 | (2,120,547) | (3,966,862) | (9,245,842) | (505,038) |
| Nonoperating Revenues | | | | | |
| Earnings on Investments | 189,591 | 107,314 | 227,893 | 225,893 | 75,000 |
| Gain (Loss) on Disposal of Asset | - | - | - | - | - |
| Total Transfers In | 189,591 | 107,314 | 227,893 | 225,893 | 75,000 |
| Income (Loss) Before Transfers | 516,335 | (2,013,233) | (3,738,969) | (9,019,949) | (430,038) |
| Transfers In | | | | | |
| General Fund | 1,640,016 | 1,640,019 | (5,000,000) | 1,640,019 | 1,640,019 |
| Net Income (Loss) | 2,156,351 | (373,214) | (8,738,969) | (7,379,930) | 1,209,981 |
| Opening Retained Earnings | <u>21,267,028</u> | <u>14,318,520</u> | <u>21,204,098</u> | <u>12,465,129</u> | <u>5,085,199</u> |
| Ending Retained Earnings | \$23,423,379 | \$13,945,306 | \$12,465,129 | \$5,085,199 | \$6,295,180 |

INTERNAL SERVICE FUNDS

PROPERTY AND CASUALTY INSURANCE

Table 45. Property and Casualty Insurance Fund Projection

| | FY17 <u>Actuals</u> | FY18 <u>Budget</u> | FY19 <u>Budget</u> | FY20 <u>Budget</u> | FY21 <u>Budget</u> |
|---------------------------------------|------------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| Operating Revenues | | | | | |
| Charges for Services | \$2,190,071 | \$2,014,615 | \$2,709,362 | \$3,000,000 | \$3,700,000 |
| Operating Expenses | | | | | |
| Salaries and Benefits | - | - | - | - | - |
| Employee Benefits | - | - | - | - | - |
| Claims and Services | 3,851,325 | 3,349,014 | 3,961,556 | 3,659,632 | 3,700,000 |
| Depreciation | - | <u>1,654</u> | - | - | - |
| Total Operating Expenses | 3,851,325 | 3,350,668 | 3,961,556 | 3,659,632 | 3,700,000 |
| Operating Income (Loss) | (1,661,253) | (1,336,053) | (1,252,194) | (659,632) | - |
| Nonoperating Revenues | | | | | |
| Earnings on Investments | 39,777 | 31,400 | 53,802 | 53,802 | 20,000 |
| Gain (Loss) on Disposal of Asset | - | - | - | - | - |
| Total Transfers In | 39,777 | 31,400 | 53,802 | 53,802 | 20,000 |
| Income (Loss) Before Transfers | (1,621,476) | (1,304,653) | (1,198,392) | (605,830) | 20,000 |
| Transfers In | | | | | |
| General Fund | - | - | - | - | - |
| Net Income (Loss) | (1,621,476) | (1,304,653) | (1,198,392) | (605,830) | 20,000 |
| Opening Retained Earnings | <u>5,122,600</u> | <u>3,170,652</u> | <u>2,247,562</u> | <u>1,049,170</u> | <u>443,340</u> |
| Ending Retained Earnings | \$3,501,123 | \$1,865,999 | \$1,049,170 | \$443,340 | \$463,340 |

INTERNAL SERVICE FUNDS

HEALTH INSURANCE TRUST

Table 46. Health Insurance Trust Fund Projection

| | FY17 | FY18 | FY19 | FY20 | FY21 |
|---------------------------------------|-----------------------|----------------------|----------------------|----------------------|----------------------|
| | <u>Actuals</u> | <u>Budget</u> | <u>Budget</u> | <u>Budget</u> | <u>Budget</u> |
| Operating Revenues | | | | | |
| Charges for Services | \$78,835,447 | \$84,530,668 | \$85,152,087 | \$86,363,275 | \$90,000,000 |
| Operating Expenses | | | | | |
| Salaries and Benefits | 471,283 | 495,757 | 495,757 | 535,417 | 550,000 |
| Employee Benefits | 75,417,449 | 83,776,992 | 86,525,975 | 93,448,054 | 90,000,000 |
| Claims and Services | - | - | - | - | - |
| Depreciation | - | - | - | - | - |
| Total Operating Expenses | 75,888,732 | 84,272,749 | 87,021,732 | 93,983,471 | 90,550,000 |
| Operating Income (Loss) | 2,946,714 | 257,919 | (1,869,645) | (7,620,196) | (550,000) |
| Non-operating Revenues | | | | | |
| Earnings on Investments | 95,386 | 66,914 | 165,091 | 165,091 | 50,000 |
| Gain (Loss) on Disposal of Asset | - | - | - | - | - |
| Total Transfers In | 95,386 | 66,914 | 165,091 | 165,091 | 50,000 |
| Income (Loss) Before Transfers | 3,042,100 | 324,833 | (1,704,554) | (7,455,105) | (500,000) |
| Transfers In | | | | | |
| General Fund | 1,640,016 | 1,640,019 | (5,000,000) | 1,640,019 | 1,640,019 |
| Net Income (Loss) | 4,682,116 | 1,964,852 | (6,704,554) | (5,815,086) | 1,140,019 |
| Opening Retained Earnings | <u>12,291,516</u> | <u>8,098,979</u> | <u>16,645,511</u> | <u>9,940,957</u> | <u>4,125,871</u> |
| Ending Retained Earnings | \$16,973,632 | \$10,063,831 | \$9,940,957 | \$4,125,871 | \$5,265,890 |

INTERNAL SERVICE FUNDS

WORKER'S COMPENSATION

Table 47. Worker's Compensation Fund Projection

| | FY17 | FY18 | FY19 | FY20 | FY21 |
|---------------------------------------|-----------------------|----------------------|----------------------|----------------------|----------------------|
| | <u>Actuals</u> | <u>Budget</u> | <u>Budget</u> | <u>Budget</u> | <u>Budget</u> |
| Operating Revenues | | | | | |
| Charges for Services | \$2,106,992 | \$1,984,749 | \$2,184,895 | \$2,200,000 | \$3,250,000 |
| Operating Expenses | | | | | |
| Salaries and Benefits | 309,804 | 317,298 | 317,297 | 321,150 | 330,038 |
| Employee Benefits | - | - | - | - | - |
| Claims and Services | 2,755,905 | 2,709,864 | 2,712,621 | 2,844,864 | 2,875,000 |
| Depreciation | - | - | - | - | - |
| Total Operating Expenses | 3,065,709 | 3,027,162 | 3,029,918 | 3,166,014 | 3,205,038 |
| Operating Income (Loss) | (958,717) | (1,042,413) | (845,023) | (966,014) | 44,962 |
| Non-operating Revenues | | | | | |
| Earnings on Investments | 54,428 | 9,000 | 9,000 | 7,000 | 5,000 |
| Gain (Loss) on Disposal of Asset | - | - | - | - | - |
| Total Transfers In | 54,428 | 9,000 | 9,000 | 7,000 | 5,000 |
| Income (Loss) Before Transfers | (904,289) | (1,033,413) | (836,023) | (959,014) | 49,962 |
| Transfers In | | | | | |
| General Fund | - | - | - | - | - |
| Net Income (Loss) | (904,289) | (1,033,413) | (836,023) | (959,014) | 49,962 |
| Opening Retained Earnings | <u>3,852,913</u> | <u>3,048,889</u> | <u>2,311,025</u> | <u>1,475,002</u> | <u>515,988</u> |
| Ending Retained Earnings | \$2,948,623 | \$2,015,476 | \$1,475,002 | \$515,988 | \$565,950 |

ENTERPRISE FUND

ENTERPRISE FUND

An Enterprise Fund is a fund used to report an activity for which a fee is charged to external users for goods or services. This Enterprise Fund accounts for the District's resources and expenditures for the food service program. The program's management is outsourced and the District recently awarded a request for proposal for outsourcing to ARAMARK Education. The Nutrition Services department administers child nutrition programs in 95 sites throughout Washoe County School District. The department runs a central production facility, and a food warehouse and distribution facility. The department provides breakfast and/or lunch in all school cafeterias as well as charter schools.

Nutrition Services has a mission of utilizing exceptional customer service to provide access to

nutritious, appealing, high quality meals to every student in a health and safe environment, while maintaining fiscal responsibility. The department understands that good nutrition is essential for sound academic performance and that it impacts the health and success of our children. Nutrition Services works together with schools, parents, and our community to provide the best experience for students.

In July 2010, the Washoe County School District partnered with ARAMARK Education, a leading provider of food and nutrition programs, to manage the District's food services. This partnership provides a quality, healthy, nutrition-based food service program to the district's more than 63,000 students. More than 56 of the District's

cafeterias have been transformed into new dining environments with freshly-painted walls, new service areas and equipment, and student-friendly nutrition information. The students of Washoe County will benefit from ARAMARK's proprietary, award winning dining concepts and nutrition awareness programs including Cool*Caf™, 12 Spot™ and U.B.U. Lounge. These are research-based, proprietary brands that are designed to reflect the habits, choices and nutritional requirements of today's students.

In addition to the services ARAMARK provides, they have also guaranteed a \$270,327 profit for WCSD.

Future budgets will be determined by Aramark and will continue to guarantee a profit for the district.

Table 48. Enterprise Fund Projection

| | FY17 | FY18 | FY19 | FY20 | FY21 |
|------------------------------------|-----------------------|----------------------|----------------------|----------------------|----------------------|
| | <u>Actuals</u> | <u>Budget</u> | <u>Budget</u> | <u>Budget</u> | <u>Budget</u> |
| Operating Revenue | | | | | |
| Food Services Revenue | <u>\$5,307,846</u> | <u>\$5,891,601</u> | <u>\$5,891,601</u> | <u>\$5,891,601</u> | <u>\$5,891,601</u> |
| Total Operating Revenue | 5,307,846 | 5,891,601 | 5,891,601 | 5,891,601 | 5,891,601 |
| Operating Expense | | | | | |
| Salaries | 7,725,440 | 7,911,669 | 7,911,669 | 7,911,669 | 7,911,669 |
| Benefits | 2,984,568 | 2,986,272 | 2,986,272 | 2,986,272 | 2,986,272 |
| Purchased Services | 1,328,761 | 1,504,862 | 1,504,862 | 1,504,862 | 1,504,862 |
| Supplies | 11,007,944 | 12,318,958 | 12,318,958 | 12,318,958 | 12,318,958 |
| Property | 232,073 | 290,355 | 290,355 | 290,355 | 290,355 |
| Other | <u>457,516</u> | <u>482,381</u> | <u>482,381</u> | <u>482,381</u> | <u>482,381</u> |
| Total Operating Expense | 23,736,302 | 25,494,497 | 25,494,497 | 25,494,497 | 25,494,497 |
| Operating Income or (Loss) | (18,428,456) | (19,602,896) | (19,602,896) | (19,602,896) | (19,602,896) |
| Non-operating Revenue | | | | | |
| State Matching Funds | 75,509 | - | - | - | - |
| State Grants | - | - | - | - | - |
| Revenue from Federal Sources | 18,810,714 | 19,873,223 | 19,873,223 | 19,873,223 | 19,873,223 |
| Capital Contributions | - | - | - | - | - |
| Gain (Loss) on Disposal of Asset | - | - | - | - | - |
| Total Non-operating Revenue | 18,886,223 | 19,873,223 | 19,873,223 | 19,873,223 | 19,873,223 |

ENTERPRISE FUND

| | FY17 | FY18 | FY19 | FY20 | FY21 |
|---|------------------|----------------------|------------------|------------------|--------------------|
| | <u>Actuals</u> | <u>Budget</u> | <u>Budget</u> | <u>Budget</u> | <u>Budget</u> |
| <i>Enterprise Fund Projection (continued)</i> | | | | | |
| Net Income (Loss) Before Operating Transfers | 457,767 | 270,327 | 270,327 | 270,327 | 270,327 |
| Operating Transfers | | | | | |
| Transfers In | - | - | - | - | - |
| Transfers Out | - | - | - | - | - |
| Net Operating Transfers | - | - | - | - | - |
| Net Income (Loss) | 457,767 | 270,327 | 270,327 | 270,327 | 270,327 |
| Opening Retained Earnings | <u>(374,222)</u> | <u>(1,885,670)</u> | <u>353,872</u> | <u>624,199</u> | <u>894,526</u> |
| Ending Retained Earnings | \$83,545 | \$(1,615,343) | \$624,199 | \$894,526 | \$1,164,853 |

INFORMATION

This section includes allocation guidelines, salary tables, position lists, benefit information and a glossary.



FORMULA DRIVEN STAFFING ALLOCATIONS

The majority of the school district's staffing in the General Fund is formula driven. The District has established staffing guidelines at our schools to best align resources with the strategic goals of the organization. As we continue to review and update our strategic goals, we will do the same with these staffing guidelines; working with the Office of School Performance, the Business Office, the Deputy Superintendent, the Superintendent, and the Board of Trustees. Non-school staffing is outlined in the Department Section of this document.

Significant efforts have been made to standardize the allocations process, with improved review of enrollment projections and standardization of staffing guidelines. The staffing allocations database uses standardized staffing guidelines to calculate general fund school allocations. This provides the following benefits that were not available with a manual process:

Transparency – easily shows how FTE's for a given position were calculated.

- *Accuracy – using actual source data from Infinite Campus, count day, and/or demographer projections, we can accurately count all student groups and eliminate the need for off-line spreadsheets. More accurate calculation of allocations provides reliable data for decision making.*

- *Equity – all schools are treated fairly and any changes to guidelines are applied to all schools.*

- *Flexibility – changes and recalculations are easy and take just seconds, allowing the use of "what if" modeling.*

- *Expandability – can be expanded to calculate allocations for other areas.*

ALLOCATIONS TIMELINE

- *December – demographer enrollment projections are distributed to staff for review and comment. January – demographer enrollment projections are*

finalized and approved by the Superintendent.

- *February – demographer enrollment projections are loaded into the Staff Allocations database, and preliminary allocations are calculated and finalized.*

- *March – finalized preliminary allocations are distributed to principals. There are a limited number of reserve positions set aside to support schools that experience significant enrollment increases in the days leading up to our official student enrollment on Count Day.*

- *April – May – transfer/overage period begins and concludes in late May.*

- *June – any positions unfilled at the conclusion of the overage/transfer period are opened to pool applicants.*

- *August- staff begins counting students each Friday after school opens. Counts are loaded into the Staff Allocations database and calculations are rerun to determine possible over/under allocations.*

- *September – Count Day enrollment counts are loaded into the Staff Allocations database and final allocations are calculated. Additional allocations are distributed or overage/transfers occur as needed. Decreased enrollment below preliminary projections leading up to Count Day may lead to reductions in staff.*

As part of site-based decision making, a principal may determine that it is in the best interest of their school to convert a Teaching allocation into an Education Support Professional (ESP) allocation. Conversions that do not result in additional costs to the district can be submitted and are subject to approval by the Area Superintendent and Position Control.

SPECIAL EDUCATION POSITIONS

Special education staffing guidelines are set by State-mandated class size and case load limits. Staffing allocations are set at a level

to provide appropriate supports for students with disabilities, and ensure that students are afforded supports in the least restrictive environment.

TITLE I SCHOOLS

Title I schools receive a budget allocation based on the Title I Per-Pupil Allocation (PPA) that is calculated annually. The number of students enrolled in the school who qualify for the Free and Reduced Lunch (FRL) as of December 1 of the School Year is multiplied by the PPA to determine each school's Title I funding. These funds are available for teacher, paraprofessional, or parent involvement facilitator positions. Once positions are determined, remaining school-based funds may be allocated for instructional material, school wide initiatives, extended-day programs, or professional development.

All Title budgets are reviewed by the Area Superintendents and by the Title I Department. Principals work closely with their Area Superintendent and the Title I Department to develop a comprehensive budget, structured around scientifically based research and Title I criteria that detail the use of funds to meet student needs identified in the School Improvement Plan.

The following options may be considered for school-based Title I funded focus teacher positions: content coach, ESL, reading, writing, mathematics support, or other priorities as identified in the school improvement plan. Principals confer with their Area Superintendents and the Title I Department on the use of Title I funding for positions before assigning individuals through the Human Resources Department.

Professional staff assigned to Title I schools must be highly qualified. Paraprofessionals with instructional duties must meet the Title I paraprofessional requirements as set forth by the No Child Left Behind Act of 2001.



STAFFING ALLOCATION GUIDELINES – HIGH SCHOOLS

Table 49. High School Staffing Allocation Guidelines

Certified Positions

| | |
|---------------------|---|
| Principal | Fixed Staff = 1.0 FTE |
| Assistant Principal | Title/Risk: <1400 (2.0), 1401-2000 (3.0), 2001 + (4.0); |
| Counselor | Standard: <1500 (2.0), 1501-21 00 (3.0), 2101 + (4.0) |
| Dean | Ratio, +1.0 FTE for Title/Risk Schools |
| JROTC @ 210 days | Title/Risk: <1400 (2.0), 1401-2000 (1.0), 2001-2499 2500+ (1.0); |
| Librarian | Standard: <1500 (2.0), 1501-201 1 (1.0), 2101-2499 (0.0), 2500+ (1.0) |
| | Determined by JROTC Dept. |
| | Fixed Staff = 1.0 FTE |

Teachers

| | |
|-------------------------------------|--|
| Adjustments for One-year Allowances | Title/Risk, 28.1 , Standard, 29.5:1 , Rounding at 0.85 |
| Teachers Alt Ed | Programming allocations, like 1B, AVID, etc. |
| Teachers ESL | Ratio 120 students : 1 teacher, Round to nearest 0.5 |
| Teachers Music | 70:1 Ratio, includes 1.5 FTE for Newcomer's Center, where applicable |
| | Determined by Music Dept. |

Classified Positions

| | |
|---------------------------------|---|
| Administrative Assistant | Fixed Staff = 1.0 FTE |
| Bookkeeper | Fixed Staff = 1.0 FTE |
| Campus Supervisor | For Closed Campus, if > 2000, 2.0 FTE, <2000, 1.0 FTE |
| Career Center Facilitator | Fixed Staff = 0.875 FTE |
| Clerical Aide Attendance | 200, 0.75 FTE, Every +400 students, +0.25 FTE. Title/Risk +0.25 FTE |
| Clerical Aide Bilingual | <300 ELL families, 0.25 FTE, 300-499, 0.5 FTE, 500+, 1.0 FTE |
| Clinical Aide | Fixed Staff = 0.875 FTE |
| Custodian | 1.0 FTE per 31K Square Feet |
| Groundskeeper I | Fixed Staff = 1.0 FTE |
| Groundskeeper II | Fixed Staff = 1.0 FTE |
| Lead Custodian | 1.0 FTE |
| Library Assistant I | Fixed Staff = 0.875 FTE (new hires will be Assistants only) |
| Library Associate I | Fixed Staff = 1.0 FTE |
| Maintenance Tech I or II | Determined by Nutrition Services (not General Funded) |
| Nutrition Svcs Mgr. I or II | Determined by Nutrition Services (not General Funded) |
| Nutrition Svcs Asst Mgr I or II | Determined by Nutrition Services (not General Funded) |
| Nutrition Worker I | Fixed Staff = 1.0 FTE |
| Registrar | 0.4375 FTE (3.5 hours) per 400 students, Round up |
| Secretary | Fixed Staff = 1.0 FTE |
| Site Facilities Coordinator III | Fixed Staff = 0.525 FTE |
| Teacher Aide English I | Fixed Staff = 0.525 FTE |
| Teacher Assistant ESL | Conversion or Title III Only |

STAFFING ALLOCATIONS GUIDELINES – MIDDLE SCHOOLS

Table 50. Middle School Staffing Allocation Guidelines

| | |
|---|---|
| Certified Positions | |
| Principal | Fixed Staff = 1.0 FTE |
| Assistant Principal | < 1000 = 1.0 FTE, 1000+ = 2.0 FTE |
| Dean | 500-749: 0.5 FTE (Title/Risk), O (Standard); 750-999: 1.0 FTE (Title/Risk), 0.5 (Standard); 1000+: O Counselor 1.0 FTE per Max 425 students, +1.0 FTE Title/Risk |
| Librarian | Fixed Staff = 1.0 FTE |
| Teachers: | |
| Grades 5-6 | Title/Risk: 27.5:1, Standard, 28:1, Round at 0.6 (does not include SWAS) |
| Grades 7-8 | Title/Risk: 27.5:1, Standard 29:1, Round at 0.85 (does not include SWAS) |
| Adjustments for special programs such as AVID programming | |
| Adjustments for One-year-only (2017/18 allowances) | |
| Total Teachers | |
| Teachers Alt Ed | Fixed Staff = 1.0 FTE |
| Teachers ESL | 70:1 Ratio, includes Newcomer's Center of 1.5 FTE where applicable |
| Teachers Music | Generally 0.5 FTE |
| Teacher GT | 26:1 SWAS program |
| Classified Positions | |
| Clerical Aide | 400-649 (0.525 FTE), 650+ (1.0 FTE) |
| Clerical Aide - Bilingual | <150 ELL families (0.0 FTE), 150-299 (0.5 FTE), 300+ (1.0 FTE) |
| Clinical Aide | Fixed Staff = 0.6875 FTE Acuity Tier I; Fixed Staff = .75 FTE Acuity Tier II or Tier III |
| Ed Tech Specialist | Fixed Staff = 0.525 FTE Custodian 1.0 FTE per 31K sq. ft. |
| Site Facilities Coordinator | Fixed Staff = 1.0 FTE |
| Library Assistant I / Library Associate II | Fixed = 0.875 FTE |
| Nutrition Svcs Manager | Determined by Nutrition Services (not General Funded) |
| Nutrition Svcs Worker | Determined by Nutrition Services (not General Funded) |
| Admin. Secretary | Fixed Staff = 1.0 FTE |
| Special Programming Aides | As Needed, (such as UNR Aide) |
| T. Aide I- Duty Red. | Fixed Staff = 0.125 FTE |
| Teacher Aide ESL | Conversions or Title III Only |
| Teacher Assistant | As Needed |
| Teacher Assistant ESL | Conversions or Title III Only |

STAFFING ALLOCATION GUIDELINES — ELEMENTARY SCHOOLS

Table 51. Allocation Guidelines for Elementary Guidelines

Certified**Positions**

| | |
|---------------------|--|
| Principal | Fixed Staff= 1.0 FTE |
| Assistant Principal | Staffed only if enrollment 700+ (1.0 FTE) |
| Dean | Title 1 500-699: .5 FTE; Risk 500-699: 0.5 FTE, Standard 650-699: 0.5 FTE Balanced Standard 0-774: 1.0 FTE 775+ 1.0 FTE T/R 0-599: 1.0 FTE T/R 600-749: 1.5 FTE |

Counselor

T/R 750+ 2.0 FTE
MYTR additional .5 capped at 2
0-774: 1.0 FTE
775 or more: 1.5 FTE

Teacher Music

Generally, 1.0 FTE

Teacher ESL

1.0 FTE per 70 ELL Students

Teacher GT-SWAS

SWAS program only 26.1

Teachers:

| | |
|-----------------------|---|
| Full-Day Kindergarten | 23:1 |
| Grades 1-2 | 1:17, Round at 0.85 (3-5 Star), 0.50 (2 Star), No Rounding (1 Star) |
| Grade 3 | 1:20, Round at 0.85 (3-5 Star), 0.50 (2 Star), No Rounding (1 Star) |
| Grades 4-6 | • T/R 1 :27.5, Standard, 1 :28, Round at 0.6 (exclusive of SWAS) |

Classified Positions

| | |
|---|--|
| Clerical Aide | Balanced Calendar 400-649 (0.525 FTE), 650+ (1.0 FTE) MYTR 1.0 Secretary instead of clerical aide |
| Clerical Aide - Bilingual | <150 ELL families (0.0 FTE), 150-299 (0.5 FTE), 300+ (1.0 FTE) |
| Clinical Aide | Fixed Staff = 0.6875 FTE Acuity Tier I; Fixed Staff = 0.75 FTE Acuity Tier II or Tier III |
| Ed Tech Specialist | Balanced Calendar Fixed Staff = 0.525 FTE MYTR: .625 FTE |
| Custodian | 1.0 FTE per 31K sq. ft. Site Facilities Coordinator Fixed Staff = 1.0 FTE |
| Library Assistant II / Library Associate II | Fixed = 0.875 FTE |
| Nutrition Services Manager | Determined by Nutrition Services (not General Funded) |
| Nutrition Services Worker | Determined by Nutrition Services (not General Funded) |
| Admin. Secretary | Fixed Staff = 1.0 FTE |
| Special Programming Aides | As Needed, such as UNR Aide |
| T. Aide I- Duty Red. | Fixed Staff = 0.125 FTE |
| Teacher Aide ESL | Conversions or Title III Only |
| Teacher Assistant | As Needed |
| Teacher Assistant ESL | Conversions or Title III Only |

STAFFING ALLOCATION GUIDELINES — ELEMENTARY SCHOOLS



2018-19 SALARY SCHEDULES (CERTIFIED ADMINISTRATORS)

CERTIFIED ADMINISTRATORS

Table 52. Ten-Month Certified Administrators Salary Schedule

Effective July 1, 2018

| | 39 | 40 | 41 | 42 | 43 |
|-----|--------|--------|--------|--------|---------|
| 1a | 62,740 | 68,684 | 71,430 | 71,987 | 74,288 |
| 1b | 67,507 | 73,901 | 76,859 | 77,455 | 79,934 |
| 1c | 72,639 | 79,521 | 82,701 | 83,344 | 86,009 |
| 2a | 63,995 | 70,057 | 72,857 | 73,425 | 75,773 |
| 2b | 68,858 | 75,383 | 78,397 | 79,007 | 81,531 |
| 2c | 74,092 | 81,110 | 84,355 | 85,010 | 87,731 |
| 3a | 65,274 | 71,460 | 74,317 | 74,894 | 77,288 |
| 3b | 70,235 | 76,888 | 79,965 | 80,585 | 83,164 |
| 3c | 75,575 | 82,732 | 86,042 | 86,710 | 89,484 |
| 4a | 66,580 | 72,885 | 75,803 | 76,389 | 78,835 |
| 4b | 71,639 | 78,428 | 81,565 | 82,198 | 84,826 |
| 4c | 77,085 | 84,387 | 87,762 | 88,444 | 91,274 |
| 5a | 67,913 | 76,367 | 77,319 | 77,920 | 80,412 |
| 5b | 73,071 | 79,994 | 83,195 | 83,840 | 86,523 |
| 5c | 78,627 | 86,077 | 89,518 | 90,216 | 93,100 |
| 6a | 69,952 | 76,576 | 79,641 | 80,259 | 82,825 |
| 6b | 75,266 | 82,396 | 85,692 | 86,357 | 89,119 |
| 6c | 80,986 | 88,660 | 92,205 | 92,922 | 95,892 |
| 7a | 72,044 | 78,873 | 82,028 | 82,663 | 85,308 |
| 7b | 77,524 | 84,869 | 88,263 | 88,949 | 91,793 |
| 7c | 83,417 | 91,318 | 94,970 | 95,709 | 98,768 |
| 11a | 74,930 | 82,028 | 85,308 | 85,972 | 88,719 |
| 11b | 80,626 | 88,263 | 91,793 | 92,506 | 95,466 |
| 11c | 86,752 | 94,970 | 98,768 | 99,537 | 102,720 |
| 15a | 77,925 | 85,308 | 88,719 | 89,409 | 92,272 |
| 15b | 83,849 | 91,793 | 95,466 | 96,207 | 99,285 |

Table 53. Ten-Month Contract Positions

| | | |
|------------------|----------|--|
| a = Masters | Range 39 | Elementary School Assistant Principal TMCC Administrative Specialist Turning Point Assistant Principal |
| b = Masters + 16 | Range 40 | Assessment Project Specialist Mental Health Program Administrator |
| c = Masters + 32 | Range 43 | Professional Learning Specialist II School Improvement Coordinator II |

2018-19 SALARY SCHEDULES (CERTIFIED ADMINISTRATORS)

Table 54. Eleven–Month Certified Administrators Salary Schedule

Effective July 1, 2018

| | 34 | 35 | 36 | 37 | 38 | 39 | 40 | 41 | 42 | 43 | 44 | 45 |
|-----|--------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|
| 1a | 69,014 | 72,460 | 75,288 | 77,859 | 79,545 | 81,230 | 82,916 | 84,600 | 86,367 | 88,135 | 89,902 | 91,670 |
| 1b | 74,258 | 77,968 | 81,008 | 83,776 | 85,589 | 87,402 | 89,215 | 91,030 | 92,798 | 94,565 | 96,333 | 98,100 |
| 1c | 79,903 | 83,894 | 87,167 | 90,145 | 92,095 | 94,045 | 95,995 | 97,947 | 99,714 | 101,482 | 103,249 | 105,017 |
| 2a | 70,368 | 73,908 | 76,793 | 79,418 | 81,136 | 82,854 | 84,572 | 86,291 | 88,059 | 89,826 | 91,594 | 93,361 |
| 2b | 75,744 | 79,528 | 82,631 | 85,452 | 87,301 | 89,151 | 91,000 | 92,848 | 94,616 | 96,383 | 98,151 | 99,918 |
| 2c | 81,501 | 85,572 | 88,909 | 91,947 | 93,937 | 95,927 | 97,916 | 99,906 | 101,674 | 103,441 | 105,209 | 106,976 |
| 3a | 71,802 | 85,388 | 78,329 | 81,005 | 82,757 | 84,510 | 86,262 | 88,016 | 89,784 | 91,551 | 93,319 | 95,086 |
| 3b | 77,259 | 81,118 | 84,281 | 87,161 | 89,047 | 90,932 | 92,818 | 94,705 | 96,472 | 98,240 | 100,007 | 101,775 |
| 3c | 83,133 | 87,283 | 90,687 | 93,785 | 95,815 | 97,845 | 99,875 | 101,906 | 103,673 | 105,441 | 107,208 | 108,976 |
| 4a | 73,238 | 76,895 | 79,893 | 82,626 | 84,415 | 86,204 | 87,992 | 89,780 | 91,547 | 93,315 | 95,082 | 96,850 |
| 4b | 78,803 | 82,741 | 85,968 | 88,905 | 90,829 | 92,753 | 94,677 | 96,602 | 98,370 | 100,137 | 101,905 | 103,672 |
| 4c | 84,794 | 89,027 | 92,501 | 95,664 | 97,734 | 99,803 | 101,873 | 103,943 | 105,711 | 107,478 | 109,246 | 111,013 |
| 5a | 74,705 | 78,434 | 81,495 | 84,278 | 86,103 | 87,927 | 89,751 | 91,574 | 93,341 | 95,109 | 96,876 | 98,644 |
| 5b | 80,379 | 84,395 | 87,686 | 90,982 | 92,644 | 94,607 | 96,569 | 98,532 | 100,299 | 102,067 | 103,834 | 105,602 |
| 5c | 86,490 | 90,809 | 94,354 | 97,574 | 99,686 | 101,798 | 103,910 | 106,020 | 107,787 | 109,555 | 111,322 | 113,090 |
| 6a | 76,947 | 80,789 | 83,940 | 86,806 | 88,685 | 90,564 | 92,442 | 94,320 | 96,087 | 97,855 | 99,622 | 101,390 |
| 6b | 82,793 | 86,929 | 90,318 | 93,405 | 95,426 | 97,447 | 99,468 | 101,490 | 103,257 | 105,025 | 106,792 | 108,560 |
| 6c | 89,084 | 93,535 | 97,184 | 100,500 | 102,676 | 104,851 | 107,027 | 109,202 | 110,970 | 112,737 | 114,505 | 116,272 |
| 7a | 79,249 | 83,211 | 86,455 | 89,410 | 91,345 | 93,281 | 95,216 | 97,150 | 98,917 | 100,685 | 102,452 | 104,220 |
| 7b | 85,276 | 89,535 | 93,029 | 96,206 | 98,288 | 100,371 | 102,453 | 104,535 | 106,303 | 108,070 | 109,838 | 111,605 |
| 7c | 91,759 | 96,340 | 100,099 | 103,518 | 105,758 | 107,998 | 110,238 | 112,479 | 114,246 | 116,014 | 117,781 | 119,549 |
| 11a | 82,423 | 86,720 | 89,916 | 92,987 | 94,999 | 97,011 | 99,022 | 101,035 | 102,803 | 104,570 | 106,338 | 108,105 |
| 11b | 88,689 | 93,117 | 96,749 | 100,054 | 102,222 | 104,388 | 106,553 | 108,714 | 110,482 | 112,249 | 114,017 | 115,784 |
| 11c | 95,427 | 100,192 | 104,103 | 107,657 | 109,986 | 112,315 | 114,644 | 116,976 | 118,744 | 120,511 | 122,279 | 124,046 |
| 15a | 85,717 | 89,999 | 93,511 | 96,709 | 98,800 | 100,892 | 102,984 | 105,077 | 106,845 | 108,612 | 110,380 | 112,147 |
| 15b | 92,233 | 96,843 | 100,619 | 104,057 | 106,309 | 108,560 | 110,811 | 113,062 | 114,830 | 116,597 | 118,365 | 120,312 |
| 15c | 99,244 | 104,202 | 108,265 | 111,964 | 114,387 | 116,976 | 119,233 | 121,658 | 123,425 | 125,193 | 126,960 | 128,728 |

Table 55. Eleven–Month Contract Positions

| | | |
|------------------|----------|--|
| | Range 34 | Elementary School MTYR Assistant Principals Middle School Assistant Principal |
| | Range 35 | AACT Assistant Principal Picollo Assistant Principal Rise Academy Assistant Principal |
| | Range 36 | SSS Instructional Coordinator Transition Coordinator (VOICE) Accountability and Parental Inv Spec Charter Oversight & Sec 504 Coordinator CTE Coordinator |
| a = Masters | | Extended Studies & Distance Ed Coordinator |
| b = Masters + 16 | | Range 37 |
| c = Masters + 32 | | GT Programs Coordinator High School Assistant Principal NV KIDS Read/Victory/ZOOM Coordinator Professional Growth Systems Coordinator Student Activity/Athletic Coordinator Professional Learning Coordinator |
| | Range 39 | Turning Point Administrator TMCC Principal |
| | Range 40 | North Star Online Principal Washoe Inspire Principal |
| | Range 41 | AACT Principal Rise Academy Principal |

2018-19 SALARY SCHEDULES (CERTIFIED ADMINISTRATORS)

Table 56. Twelve- Month Certified Administrators Salary Schedule

Effective July 1, 2018

| | 38 | 39 | 40 | 41 | 42 | 43 | 44 | 45 |
|-----|---------|---------|---------|---------|---------|---------|---------|---------|
| 1a | 86,697 | 88,465 | 90,232 | 92,000 | 93,767 | 95,535 | 97,302 | 99,070 |
| 1b | 93,690 | 95,457 | 97,225 | 98,992 | 100,760 | 102,527 | 104,295 | 106,062 |
| 1c | 101,213 | 102,981 | 104,748 | 106,516 | 108,283 | 110,051 | 111,818 | 113,586 |
| 2a | 88,540 | 90,307 | 92,075 | 93,842 | 95,610 | 97,377 | 99,145 | 100,912 |
| 2b | 95,670 | 97,438 | 99,205 | 100,973 | 102,740 | 104,508 | 106,275 | 108,043 |
| 2c | 103,344 | 105,112 | 106,879 | 108,647 | 110,414 | 112,182 | 113,949 | 115,717 |
| 3a | 90,415 | 92,183 | 93,950 | 95,718 | 97,485 | 99,253 | 101,020 | 102,788 |
| 3b | 97,692 | 99,460 | 101,227 | 102,995 | 104,762 | 106,530 | 108,297 | 110,065 |
| 3c | 105,518 | 107,285 | 109,053 | 110,820 | 112,588 | 114,355 | 116,123 | 117,890 |
| 4a | 92,330 | 94,098 | 95,865 | 97,633 | 99,400 | 101,168 | 102,935 | 104,703 |
| 4b | 99,752 | 101,519 | 103,287 | 105,054 | 106,822 | 108,589 | 110,357 | 112,124 |
| 4c | 107,733 | 109,500 | 111,268 | 113,035 | 114,803 | 116,570 | 118,338 | 120,105 |
| 5a | 94,282 | 96,050 | 97,817 | 99,585 | 101,352 | 103,120 | 104,887 | 106,655 |
| 5b | 101,849 | 103,617 | 105,384 | 107,152 | 108,919 | 110,687 | 112,454 | 114,222 |
| 5c | 109,994 | 111,762 | 113,529 | 115,297 | 117,064 | 118,832 | 120,599 | 122,367 |
| 6a | 97,271 | 99,039 | 100,806 | 102,574 | 104,341 | 106,109 | 107,876 | 109,644 |
| 6b | 105,064 | 106,832 | 108,599 | 110,367 | 112,134 | 113,902 | 115,669 | 117,437 |
| 6c | 113,453 | 115,221 | 116,988 | 118,756 | 120,523 | 122,291 | 124,058 | 125,826 |
| 7a | 100,347 | 102,114 | 103,882 | 105,649 | 107,417 | 109,184 | 110,952 | 112,719 |
| 7b | 108,375 | 110,143 | 111,910 | 113,678 | 115,445 | 117,213 | 118,980 | 120,748 |
| 7c | 117,016 | 118,783 | 120,551 | 122,318 | 124,086 | 125,853 | 127,621 | 129,388 |
| 11a | 104,573 | 106,341 | 108,108 | 109,876 | 111,643 | 113,411 | 115,178 | 116,946 |
| 11b | 112,923 | 114,691 | 116,458 | 118,226 | 119,993 | 121,761 | 123,528 | 125,296 |
| 11c | 121,909 | 123,677 | 125,444 | 127,212 | 128,979 | 130,747 | 132,514 | 134,282 |
| 15a | 108,968 | 110,735 | 112,503 | 114,270 | 116,038 | 117,805 | 119,573 | 121,340 |
| 15b | 117,652 | 119,419 | 121,187 | 122,954 | 124,722 | 126,489 | 128,257 | 130,024 |
| 15c | 126,998 | 128,766 | 130,533 | 132,301 | 134,068 | 135,836 | 137,603 | 139,371 |

Table 57. Twelve-Month Contract Positions

| | |
|------------------|--|
| | 21st Learning Administrative Coordinator |
| | Counseling Coordinator |
| | Health Service Assistant Director |
| | JROTC Director |
| | K-12 Fine Arts Coordinator |
| Range 38 | MTSS Coordinator |
| | NWRPDP Director |
| | SPED Professional Development Specialist |
| a = Masters | Lead Psychologist Coordinator |
| b = Masters + 16 | SSS Compliance Coordinator II |
| c = Masters + 32 | Assessment Director |
| | Curriculum & Instruction Director |
| | Director Career & Technical Education |
| | Director ELL & World Languages |
| Range 39 | Director of Gifted & Talented |
| | Health Services Director |
| | Professional Learning Director |
| | Title I Director |
| Range 41 | Piccolo Principal |
| Range 42 | Re-Engagement & Graduation Director |

2018-19 SALARY SCHEDULE (WEA)

TEACHERS, NURSES, LIBRARIANS, AND COUNSELORS (WEA)

(185-Day Contract for Balanced Calendar Schools)

Effective July 1, 2018

Table 58. WEA Salary Schedule

| STEP | TA CLASS I Less than a Degree | TB CLASS II BA Degree | TC CLASS III BA Plus 24 Undergraduate or 16 Graduate Credits | TD CLASS IV BA Plus 48 Undergraduate or 32 Graduate Credits | TE CLASS V MA Degree MA Equivalent | TF CLASS VI MA Plus 16 Graduate or Approved Credits | TG CLASS VII MA Plus 32 Graduate or Approved Credits | TH CLASS VIII PhD/EdD |
|------|--|-----------------------------|---|--|---|--|---|-----------------------------|
| 6 | 36,996 | 38,622 | 40,251 | 41,876 | 43,503 | 45,130 | 46,758 | 48,384 |
| 7 | 38,525 | 40,150 | 41,777 | 43,408 | 45,031 | 46,658 | 48,286 | 49,913 |
| 8 | 40,053 | 41,681 | 43,309 | 44,936 | 46,564 | 48,190 | 49,814 | 51,442 |
| 9 | 41,584 | 43,208 | 44,840 | 46,467 | 48,092 | 49,717 | 51,344 | 52,971 |
| 10 | 43,111 | 44,738 | 46,365 | 47,997 | 49,624 | 51,248 | 52,874 | 54,503 |
| 11 | 44,641 | 46,268 | 47,898 | 49,525 | 51,151 | 52,779 | 54,405 | 56,032 |
| 12 | 46,171 | 47,798 | 49,428 | 51,054 | 52,681 | 54,309 | 55,937 | 57,563 |
| 13 | 47,701 | 49,328 | 50,958 | 52,584 | 54,210 | 55,841 | 57,464 | 59,092 |
| 14 | 49,231 | 50,858 | 52,488 | 54,114 | 55,742 | 57,369 | 58,996 | 60,624 |
| 15 | | | 54,018 | 55,644 | 57,272 | 58,901 | 60,525 | 62,152 |
| 16 | | | | 57,174 | 58,802 | 60,431 | 62,053 | 63,681 |
| 17 | | | | | 60,332 | 61,961 | 63,584 | 65,213 |
| 18 | | | | | 61,862 | 63,491 | 65,114 | 66,743 |
| 19 | | | | | 63,392 | 65,021 | 66,644 | 68,273 |
| 20 | 50,762 | 52,390 | 55,549 | 58,705 | 64,923 | 66,551 | 68,173 | 69,800 |
| 21 | 52,293 | 53,918 | 57,078 | 60,234 | 66,454 | 68,081 | 69,703 | 71,332 |
| 22 | | | | | | 69,611 | 71,233 | 72,862 |
| 23 | | | | | | | 72,763 | 74,392 |
| 24 | | | | | | | 74,293 | 75,922 |

SALARY SCHEDULE NOTES

1. The schedule above applies to Teachers, Nurses, Librarians and Counselors. Counselors are paid for nine (9) additional days. Certain positions are scheduled to work fewer contract days than the schedule noted previously. Salaries for these positions are prorated based on the number of days worked.

The Washoe County School District pays an additional legislatively-designed amount to the Public Employees Retirement System on behalf of the employee for retirement benefits. No retirement contribution is made by the employee.

Beginning 2008-09: Teachers entering the Washoe County School District may be allowed credit for out-of-state K-12 teaching experience in public schools to a maximum of ten (10) years. (Teachers with previous experience in the Washoe County School District or in another Nevada county may be eligible for more than ten (10) years experience on the salary schedule.) This may include two (2) years of military experience. Teachers with non-public school experience may be granted up to two (2) years credit in accordance with Article 24 of the Negotiated Agreement.

Nurses entering the Washoe County School District may be allowed credit for previous nursing experience to a maximum to five (5) years in accordance with the Negotiated Agreement. This may include two (2) year military experience. Non-educational degrees are not recognized.

2. Inservice hours may be credited toward undergraduate or graduate credits according to Articles 24 and 30 of the Negotiated Agreement.

3. The Master's Equivalency Program allows movement beyond Column TD in accordance with Article 24, and in particular Section 24.2.11, of the Negotiated Agreement.

4. Approved credits are defined in Article 24 of the negotiated Agreement.

■ In order to advance beyond Step 4, a Class I teacher must have 90 units or more.

■ Beginning with the school year 2006-07, Step 1 removed, Step 21 and column TH added to salary schedule.

■ Beginning with the school

year 2007-08, Step 14 added to TE, Step 15 added to TF, Step 17 added to TG and TH.

■ Beginning with the school year 2008-09, Step 15 added to TE, Step 16 added to TF, Step 18 added to TG and TH. Removed Step 2.

■ School year 2010-11 All employees frozen at step and did not receive experience increment.

■ Beginning with the school year 2015-16, Step 11 added to TA, and TB, Step 12 added to TC, Step 13 added to TD, Step 16 added to TE, Step 17 added to TF, Step 19 added to TG and TH. Beginning with the school year 2016-17, remove entry step (3) and add one new step to all columns. Step 12 add to TA, and TB, Step 13 added to TC, Step 14 added to TD, Step 17 added to TE, Step 18 added to TF, Step 22 added to TG and TH.

POSITION TITLES (TEACHERS, NURSES, LIBRARIANS, AND COUNSELORS)

Table 59. WEA Positions

| Job Title | (CONTINUED) |
|--------------------------------|--------------------------------|
| ALTERNATIVE EDUCATION TEACHER | MENTOR/CONSULTANT |
| CERT ALLOCATION EXCEPTION | MENTOR/CONSULTANT YEAR ROUND |
| CERTIFIED NURSE INNOVATIONS | MIDDLE SCHOOL TEACHER |
| CERTIFIED NURSE SUBSTITUTE | MTSS/SOCIAL&EMOTIONAL LRN SPEC |
| CERTIFIED SCHOOL NURSE | MTSS/SOCIAL&EMOTIONAL LRN SPEC |
| CERTIFIED SCHOOL NURSE-200 DY | MUSIC DEPT TEACHER-TRADITIONAL |
| CERTIFIED SCHOOL NURSE-MTYR | ON LEAVE-CERTIFIED TEACHER |
| CNSLR EQ&ENGAGE SPECIALIST-208 | PROF DEV/TRAINER - COACH |
| CONSULTANT-SECONDARY | PROG COORD-ENGLISH LANG ARTS |
| COUNSELOR ELEMENTARY | PROGRAM COORD - KINDERGARTEN |
| COUNSELOR SECONDARY | PROGRAM COORD - MATH |
| DEAN OF STUDENTS ELEMENTARY | PROGRAM COORD - SCIENCE |
| DEAN OF STUDENTS SECONDARY | PROGRAM COORD - SOCIAL STUDIES |
| ELEMENTARY TEACHER | PROGRAM COORD GIFTED & TALENT |
| ENGLISH LANG DEVELOP K-6 COACH | PROGRAM COORD, K-6 LITERACY |
| ESL TEACHER | PROGRAM/PROJECT COORDINATOR |
| FIELD BASED FACULTY SECONDARY | JROTC |
| GIFTED & TALENTED TCHR-TRAD | JROTC MILITARY LOGISTICS NCO |
| HIGH SCHOOL TEACHER | SCHOOL SOCIAL WORKER |
| IB TEACHER | TEACHER ON SPECIAL ASSIGNMENT |
| IMPLEMENTATION SPECIALIST-TRAD | TEACHER SPECIAL ASSGN 195 DYS |
| LEARNING PROG SPECIALIST | UNR FIELD BASED COUNSELOR |
| LIBRARIAN | |

2018-19 SALARY SCHEDULE — PSYCHOLOGISTS

PSYCHOLOGISTS—SALARY SCHEDULE

Effective July 1, 2018

Table 60. Psychologists Salary Schedule

| | Masters | Master's+16 | Master's+32 | PHd +\$1,200) |
|----|----------------|--------------------|--------------------|--------------------------|
| 1 | \$70,074 | \$75,397 | \$81,130 | \$82,330 |
| 2 | \$71,476 | \$76,909 | \$82,749 | \$83,949 |
| 3 | \$72,905 | \$78,444 | \$84,409 | \$85,609 |
| 4 | \$74,362 | \$80,012 | \$86,096 | \$87,296 |
| 5 | \$75,851 | \$81,614 | \$87,817 | \$89,017 |
| 6 | \$78,126 | \$84,063 | \$90,453 | \$91,653 |
| 7 | \$80,470 | \$86,585 | \$93,165 | \$94,365 |
| 8 | \$82,080 | \$88,317 | \$95,030 | \$96,230 |
| 9 | \$83,721 | \$90,084 | \$96,930 | \$98,130 |
| 10 | \$85,396 | \$91,886 | \$98,868 | \$100,068 |
| 11 | \$88,811 | \$95,561 | \$102,823 | \$104,023 |
| 12 | \$90,588 | \$97,472 | \$104,879 | \$106,079 |
| 13 | \$92,400 | \$99,421 | \$106,977 | \$108,177 |
| 14 | \$94,248 | \$101,410 | \$109,116 | \$110,316 |
| 15 | \$98,018 | \$105,466 | \$113,481 | \$114,681 |
| 16 | \$99,979 | \$107,575 | \$115,750 | \$116,950 |
| 17 | \$101,979 | \$109,726 | \$118,065 | \$119,265 |

INFORMATION

SCHOOL POLICE — SALARY SCHEDULE

Effective July 1, 2018

Table 61. Police Salary Schedule

| | WP 23 Police Officer | WP 24 Detective II | WP 25 Sergeant |
|---------|---------------------------------|-------------------------------|---------------------------|
| STEP 1 | \$21.36 | \$23.22 | \$25.97 |
| STEP 2 | \$22.58 | \$24.56 | \$27.46 |
| STEP 3 | \$23.91 | \$25.99 | \$29.08 |
| STEP 4 | \$25.29 | \$27.48 | \$30.75 |
| STEP 5 | \$26.78 | \$29.11 | \$32.52 |
| STEP 6 | \$28.32 | \$30.76 | \$34.40 |
| STEP 7 | \$29.97 | \$32.54 | \$36.39 |
| STEP 8 | \$31.76 | \$34.42 | \$38.49 |
| STEP 9 | \$32.40 | \$35.10 | \$39.25 |
| STEP 10 | \$33.05 | \$35.80 | \$40.04 |
| STEP 11 | \$33.71 | \$36.52 | \$40.84 |

2018-19 SALARY SCHEDULES FOR EDUCATION SUPPORT PROFESSIONALS

EDUCATION SUPPORT PROFESSIONALS (ESP)

Schedule A, Hourly

Steps 3–10

Effective July 1, 2018

Table 62. Education Support Professionals Salary Schedule A (Steps 3–10)

| SCHEDULE A HOURLY | | | | | | | | |
|-------------------|---------|---------|---------|---------|---------|---------|---------|---------|
| Grade | Step 3 | Step 4 | Step 5 | Step 6 | Step 7 | Step 8 | Step 9 | Step 10 |
| 12 | \$9.30 | \$9.58 | \$9.85 | \$10.14 | \$10.44 | \$10.72 | \$11.04 | \$11.33 |
| 13 | \$10.14 | \$10.43 | \$10.71 | \$11.03 | \$11.33 | \$11.65 | \$12.00 | \$12.34 |
| 14 | \$11.00 | \$11.32 | \$11.63 | \$11.98 | \$12.32 | \$12.67 | \$13.04 | \$13.39 |
| 15 | \$11.98 | \$12.32 | \$12.66 | \$13.03 | \$13.38 | \$13.77 | \$14.16 | \$14.56 |
| 16 | \$13.02 | \$13.37 | \$13.75 | \$14.13 | \$14.54 | \$14.95 | \$15.37 | \$15.84 |
| 17 | \$13.72 | \$14.10 | \$14.51 | \$14.92 | \$15.32 | \$15.77 | \$16.23 | \$16.70 |
| 18 | \$14.90 | \$15.31 | \$15.75 | \$16.20 | \$16.68 | \$17.14 | \$17.63 | \$18.13 |
| 19 | \$16.18 | \$16.67 | \$17.13 | \$17.61 | \$18.11 | \$18.64 | \$19.10 | \$19.69 |
| 20 | \$17.59 | \$18.09 | \$18.62 | \$19.15 | \$19.67 | \$20.27 | \$20.82 | \$21.43 |
| 21 | \$19.14 | \$19.67 | \$20.25 | \$20.81 | \$21.39 | \$22.03 | \$22.63 | \$23.29 |
| 22 | \$20.79 | \$21.37 | \$22.00 | \$22.61 | \$23.27 | \$23.93 | \$24.60 | \$25.30 |
| 23 | \$22.58 | \$23.25 | \$23.91 | \$24.57 | \$25.26 | \$26.01 | \$26.75 | \$27.53 |
| 24 | \$24.54 | \$25.23 | \$25.98 | \$26.72 | \$27.50 | \$28.28 | \$29.06 | \$29.90 |
| 25 | \$26.70 | \$27.45 | \$28.24 | \$29.05 | \$29.88 | \$30.72 | \$31.60 | \$32.51 |
| 26 | \$29.02 | \$29.85 | \$30.71 | \$31.57 | \$32.47 | \$33.39 | \$34.35 | \$35.33 |
| 27 | \$31.54 | \$32.43 | \$33.35 | \$34.33 | \$35.31 | \$36.32 | \$37.35 | \$38.41 |
| 28 | \$34.31 | \$35.29 | \$36.29 | \$37.31 | \$38.38 | \$39.48 | \$40.59 | \$41.75 |

EDUCATION SUPPORT PROFESSIONALS (ESP)

Schedule A, Hourly

Steps 11–18

Effective July 1, 2018

Table 63. Education Support Professionals Salary Schedule A (Steps 11–18)

| Grade | Step 11 | Step 12 | Step 13 | Step 14 | Step 15 | Step 16 | Step 17 | Step 18 |
|-------|---------|---------|---------|---------|---------|---------|---------|---------|
| 12 | \$11.66 | \$12.02 | \$12.35 | \$12.70 | \$13.07 | \$13.42 | \$13.80 | \$14.19 |
| 13 | \$12.68 | \$13.05 | \$13.40 | \$13.78 | \$14.18 | \$14.57 | \$14.99 | \$15.42 |
| 14 | \$13.77 | \$14.16 | \$14.56 | \$14.97 | \$15.42 | \$15.87 | \$16.32 | \$16.79 |
| 15 | \$14.97 | \$15.42 | \$15.87 | \$16.31 | \$16.76 | \$17.25 | \$17.75 | \$18.26 |
| 16 | \$16.28 | \$16.74 | \$17.21 | \$17.69 | \$18.21 | \$18.73 | \$19.27 | \$19.82 |
| 17 | \$17.16 | \$17.65 | \$18.15 | \$18.68 | \$19.22 | \$19.73 | \$20.30 | \$20.88 |
| 18 | \$18.66 | \$19.19 | \$19.71 | \$20.31 | \$20.86 | \$21.48 | \$22.08 | \$22.71 |
| 19 | \$20.28 | \$20.83 | \$21.44 | \$22.05 | \$22.71 | \$23.33 | \$24.00 | \$24.68 |
| 20 | \$22.05 | \$22.70 | \$23.32 | \$23.99 | \$24.66 | \$25.36 | \$26.08 | \$26.82 |
| 21 | \$23.95 | \$24.62 | \$25.32 | \$26.04 | \$26.79 | \$27.58 | \$28.37 | \$29.10 |
| 22 | \$26.03 | \$26.77 | \$27.55 | \$28.34 | \$29.15 | \$29.97 | \$30.82 | \$31.70 |
| 23 | \$28.32 | \$29.12 | \$29.94 | \$30.79 | \$31.66 | \$32.57 | \$33.50 | \$34.45 |
| 24 | \$30.75 | \$31.62 | \$32.53 | \$33.46 | \$34.40 | \$35.39 | \$36.40 | \$37.44 |
| 25 | \$33.44 | \$34.38 | \$35.37 | \$36.38 | \$37.43 | \$38.51 | \$39.60 | \$40.73 |
| 26 | \$36.35 | \$37.38 | \$38.44 | \$39.54 | \$40.65 | \$41.81 | \$43.00 | \$44.23 |
| 27 | \$39.51 | \$40.62 | \$41.77 | \$42.95 | \$44.19 | \$45.44 | \$46.74 | \$48.07 |
| 28 | \$42.92 | \$44.16 | \$45.41 | \$46.71 | \$48.04 | \$49.41 | \$50.82 | \$52.27 |

2018-19 SALARY SCHEDULES FOR EDUCATIONAL SUPPORT PROFESSIONALS

EDUCATION SUPPORT PROFESSIONALS (ESP)

Schedule B, Hourly
Steps 3–10
Effective July 1, 2018

Table 64. Education Support Professionals Salary Schedule B (Steps 3-10)

| SCHEDULE B HOURLY | | | | | | | | |
|-------------------|---------|---------|---------|---------|---------|---------|---------|---------|
| Grade | Step 3 | Step 4 | Step 5 | Step 6 | Step 7 | Step 8 | Step 9 | Step 10 |
| 12 | \$10.72 | \$11.03 | \$11.33 | \$11.66 | \$12.01 | \$12.36 | \$12.70 | \$13.05 |
| 13 | \$11.66 | \$12.01 | \$12.34 | \$12.69 | \$13.04 | \$13.42 | \$13.83 | \$14.20 |
| 14 | \$12.66 | \$13.02 | \$13.40 | \$13.78 | \$14.18 | \$14.58 | \$15.00 | \$15.43 |
| 15 | \$13.78 | \$14.18 | \$14.58 | \$15.00 | \$15.42 | \$15.83 | \$16.31 | \$16.77 |
| 16 | \$14.99 | \$15.41 | \$15.82 | \$16.28 | \$16.74 | \$17.22 | \$17.72 | \$18.24 |
| 17 | \$15.77 | \$16.24 | \$16.70 | \$17.17 | \$17.65 | \$18.17 | \$18.69 | \$19.22 |
| 18 | \$17.14 | \$17.63 | \$18.16 | \$18.66 | \$19.20 | \$19.74 | \$20.32 | \$20.88 |
| 19 | \$18.65 | \$19.19 | \$19.72 | \$20.30 | \$20.86 | \$21.47 | \$22.08 | \$22.70 |
| 20 | \$20.28 | \$20.85 | \$21.43 | \$22.04 | \$22.67 | \$23.33 | \$23.99 | \$24.67 |
| 21 | \$22.03 | \$22.66 | \$23.31 | \$23.97 | \$24.64 | \$25.37 | \$26.09 | \$26.81 |
| 22 | \$23.95 | \$24.63 | \$25.32 | \$26.04 | \$26.78 | \$27.57 | \$28.33 | \$29.15 |
| 23 | \$26.02 | \$26.75 | \$27.53 | \$28.31 | \$29.12 | \$29.94 | \$30.82 | \$31.70 |
| 24 | \$28.26 | \$29.09 | \$29.91 | \$30.77 | \$31.67 | \$32.55 | \$33.47 | \$34.44 |
| 25 | \$30.74 | \$31.62 | \$32.51 | \$33.45 | \$34.40 | \$35.41 | \$36.41 | \$37.44 |
| 26 | \$33.42 | \$34.36 | \$35.35 | \$36.37 | \$37.40 | \$38.45 | \$39.55 | \$40.68 |
| 27 | \$36.33 | \$37.35 | \$38.42 | \$39.52 | \$40.65 | \$41.81 | \$43.00 | \$44.23 |
| 28 | \$39.50 | \$40.63 | \$41.79 | \$42.97 | \$44.20 | \$45.44 | \$46.75 | \$48.06 |

EDUCATION SUPPORT PROFESSIONALS (ESP)

Schedule B, Hourly
Steps 3–10
Effective July 1, 2018

Table 65. Education Professionals Support Salary Schedule B (Steps 11-18)

| Grade | Step 11 | Step 12 | Step 13 | Step 14 | Step 15 | Step 16 | Step 17 | Step 18 |
|-------|---------|---------|---------|---------|---------|---------|---------|---------|
| 12 | \$13.44 | \$13.84 | \$14.21 | \$14.62 | \$15.05 | \$15.46 | \$15.91 | \$16.36 |
| 13 | \$14.60 | \$15.01 | \$15.44 | \$15.87 | \$16.32 | \$16.78 | \$17.25 | \$17.74 |
| 14 | \$15.86 | \$16.31 | \$16.77 | \$17.25 | \$17.75 | \$18.28 | \$18.79 | \$19.33 |
| 15 | \$17.25 | \$17.75 | \$18.28 | \$18.77 | \$19.32 | \$19.87 | \$20.43 | \$21.01 |
| 16 | \$18.75 | \$19.27 | \$19.81 | \$20.39 | \$20.97 | \$21.57 | \$22.18 | \$22.81 |
| 17 | \$19.76 | \$20.34 | \$20.91 | \$21.51 | \$22.11 | \$22.75 | \$23.40 | \$24.07 |
| 18 | \$21.48 | \$22.10 | \$22.72 | \$23.37 | \$24.05 | \$24.73 | \$25.43 | \$26.15 |
| 19 | \$23.35 | \$24.00 | \$24.68 | \$25.41 | \$26.12 | \$26.88 | \$27.65 | \$28.44 |
| 20 | \$25.39 | \$26.11 | \$26.86 | \$27.62 | \$28.43 | \$29.22 | \$30.05 | \$30.91 |
| 21 | \$27.58 | \$28.36 | \$29.17 | \$30.02 | \$30.87 | \$31.76 | \$32.66 | \$33.59 |
| 22 | \$29.97 | \$30.85 | \$31.72 | \$32.62 | \$33.55 | \$34.53 | \$35.51 | \$36.52 |
| 23 | \$32.60 | \$33.51 | \$34.50 | \$35.48 | \$36.49 | \$37.54 | \$38.62 | \$39.72 |
| 24 | \$35.44 | \$36.43 | \$37.46 | \$38.54 | \$39.63 | \$40.75 | \$41.92 | \$43.11 |
| 25 | \$38.52 | \$39.61 | \$40.73 | \$41.90 | \$43.09 | \$44.33 | \$45.59 | \$46.89 |
| 26 | \$41.85 | \$43.05 | \$44.26 | \$45.51 | \$46.81 | \$48.14 | \$49.52 | \$50.93 |
| 27 | \$45.47 | \$46.78 | \$48.10 | \$49.48 | \$50.90 | \$52.33 | \$53.81 | \$55.34 |
| 28 | \$49.45 | \$50.86 | \$52.30 | \$53.78 | \$55.31 | \$56.89 | \$58.51 | \$60.18 |

POSITION TITLES (EDUCATION SUPPORT PROFESSIONALS)

Table 66. Education Support Professional Positions

| Job Title | Grade | (CONTINUED) | |
|---------------------------------|-------|--------------------------------|----|
| ACCOUNT CLERK II | 18 | ELECTRONIC TECH - PHOTO COPIER | 22 |
| ACCOUNT TECHNICIAN | 20 | ELECTRONIC TECH - VIDEO SYSTEM | 23 |
| ADMINISTRATIVE ASSISTANT | 21 | EQUIPMENT OPERATOR I | 18 |
| ADMINISTRATIVE SECRETARY | 20 | EQUIPMENT OPERATOR II | 22 |
| APPLICATION SPECIALIST | 23 | EQUIPMENT SHOP SUPERVISOR | 26 |
| APPLICATIONS ANALYST | 27 | EXECUTIVE ASSISTANT | 22 |
| ASSESSMENT TECHNICIAN | 21 | EXECUTIVE ASSISTANT-SUPERINTEN | 24 |
| ATTENDANCE OFFICER | 21 | FINGERPRINT TECHNICIAN | 20 |
| AUDIO-VISUAL SPECIALIST | 25 | FLEET ELECTRONICS TECHNICIAN | 23 |
| BINDERY MACHINE OPERATOR | 15 | FLEET MAINT TECHNICIAN II | 20 |
| BTW INSTRUCTOR/EVALUATOR | 20 | FLEET MAINT TECHNICIAN III | 23 |
| BUS DRIVER | 17 | FLEET MAINTENANCE COORDINATOR | 26 |
| BUS DRIVER-INSTRUCTOR/EVALUATOR | 19 | FLEET MAINTENANCE PARTS MANAGE | 20 |
| BUSINESS PROCESS TRAINER | 22 | FLEET MAINTENANCE TECHNICIAN I | 17 |
| BUYER II | 25 | GENERAL CLERICAL AIDE | 14 |
| CAMPUS SUPERVISOR | 16 | GROUNDSKEEPER I | 17 |
| CAREER CENTER FACILITATOR | 17 | Groundskeeper II | 18 |
| CARPENTER | 21 | GROUNDSKEEPER SUPERVISOR | 25 |
| CARPENTER SHOP SUPERVISOR | 26 | GROUNDSKEEPER-MS | 16 |
| CLASSIFIED PROCEDURE NURSE | 22 | HIGH SCHOOL REGISTRAR | 20 |
| CLASSROOM INSTRUCTOR/EVALUATOR | 21 | HOUSEKEEPING FIELD SUPERVISOR | 24 |
| CLERICAL AIDE | 16 | HOUSEKEEPING OPER CREW SUPER | 20 |
| CLINICAL AIDE | 17 | HR LEAD TECHNICIAN | 23 |
| COMM & BROAD MEDIA PROD SPEC | 23 | HUMAN RESOURCES TECHNICIAN | 22 |
| COPIER OPERATOR | 19 | HVAC SHOP SUPERVISOR | 25 |
| CPR-AED TRAINER | 22 | INVENTORY CONTROL TECHNICIAN | 19 |
| CUSTODIAN | 15 | IRRIGATION SPECIALIST | 21 |
| DATA SPECIALIST | 25 | IT ASSET MANAGEMENT SPECIALIST | 22 |
| DISPATCH TECHNICIAN I | 20 | IT CUST SER REP - HELP DESK | 16 |
| DISTRICT GROUNDS MAINTAINER | 17 | IT SYSTEMS SPECIALIST | 23 |
| EDUCATIONAL TECH SPECIALIST | 19 | IT SYSTEMS SPECIALIST II | 25 |
| ELECTRICIAN II | 23 | IT TECHNOLOGY & SOFTWARE TECH | 20 |
| ELECTRONIC CABLE TECHNICIAN IV | 22 | IT TECHNOLOGY TECH | 18 |
| ELECTRONIC SYSTEMS TECHNICIAN | 24 | LEAD CUSTODIAN | 19 |
| ELECTRONIC TECH - AUDIO VISUAL | 23 | LEAD DIST RECORDS & DOC TECH | 24 |

POSITION TITLES (EDUCATION SUPPORT PROFESSIONALS)

(CONTINUED)

| | |
|--------------------------------|----|
| LEAD UTILITY CREW CUSTODIAN | 18 |
| LIAISON I | 17 |
| LIBRARY ASSISTANT I | 17 |
| LIBRARY ASSISTANT II | 19 |
| LIBRARY ASSOCIATE I | 20 |
| LIBRARY ASSOCIATE II | 22 |
| LOCKSMITH | 20 |
| MAIL CENTER SUPERVISOR | 19 |
| MAIL CLERK I | 15 |
| MAINTENANCE TECHNICIAN I | 19 |
| MAINTENANCE TECHNICIAN II | 20 |
| MAINTENANCE TECHNICIAN III | 21 |
| MATERIAL HANDLER/DRIVER I | 18 |
| MATERIALS DIST COSTING TECH | 20 |
| MECHANICAL TECHNICIAN | 22 |
| MEDIA PRODUCTIONS FACILITATOR | 25 |
| MIDDLE SCHOOL REGISTRAR | 19 |
| MUSIC INSTRUMENT TECHNICIAN | 21 |
| NETWORK ANALYST | 27 |
| NETWORK ARCHITECT | 27 |
| OFFSET MACHINE OPERATOR I | 18 |
| ON-CALL BUS DRIVER | 17 |
| ON-CALL CLERICAL AIDE | 16 |
| ON-CALL LIBRARY ASSISTANT II | 19 |
| PAINTER II | 20 |
| PAYROLL TECHNICIAN | 22 |
| PERS TECHNICIAN | 22 |
| PLAYGROUND SAFETY INSPECTOR | 21 |
| PLUMBER | 21 |
| PLUMBER II | 22 |
| PREVENTATIVE MAINTENANCE TECH | 18 |
| PRINT SHOP SUPERVISOR | 21 |
| PROCUREMENT TECHNICIAN II | 20 |
| PROGRAM SERVICE TECHNICIAN III | 23 |
| PROGRAM SERVICES TECHNICIAN I | 19 |
| PROGRAM SERVICES TECHNICIAN II | 21 |

(CONTINUED)

| | |
|--------------------------------|----|
| PROPERTY CONTROL CLERK | 17 |
| PROPERTY CONTROL TECHNICIAN | 20 |
| RE-ENGAGEMENT SPECIALIST | 21 |
| SCHOOL BOOKKEEPER | 20 |
| SCHOOL POLICE DISPATCHER | 20 |
| SECRETARY | 18 |
| SITE FACILITIES COORD I | 20 |
| SITE FACILITIES COORD II | 21 |
| SITE FACILITIES COORD III | 22 |
| SMALL ENGINE MECHANIC | 19 |
| SOCIAL MEDIA SPECIALIST | 23 |
| SPECIAL PROGRAM COORDINATOR | 21 |
| SQL SERVER ADMINISTRATOR | 27 |
| STOREKEEPER II | 19 |
| STRUCTURED CABLING INSTALLER | 21 |
| STUDENT ACCOUNTING MANAGER | 24 |
| STUDENT ACTIVITY FUND TECH | 20 |
| STUDENT SAFETY TECHNICIAN | 22 |
| SUBSTITUTE SERVS COORDINATOR | 20 |
| SYSTEMS ANALYST | 27 |
| TEACHER AIDE I | 12 |
| TEACHER AIDE II | 13 |
| TEACHER ASSISTANT I | 16 |
| TMCC STUDENT SUPPORT ASSISTANT | 18 |
| TRANS COMM DISPATCH SUPERVISOR | 23 |
| TRANSLATION SPECIALIST | 22 |
| TRANSP FIELD SAFETY SUPERVISOR | 23 |
| TRANSP OPENING COORDINATOR | 21 |
| TRANSPORT EXCURSION MGR | 23 |
| TRANSPORTATION ROUTER | 22 |
| TRNS EXC TECH I | 20 |
| TYPESETTER-GRAPHIC ARTIST | 19 |
| UPHOLSTERER | 22 |
| UTILITY CREW CUSTODIAN II | 17 |
| WAREHOUSE WORKER | 15 |
| WAREHOUSE WORKER/DRIVER II | 19 |

2018-19 SALARY SCHEDULES — PROFESSIONAL—TECHNICAL STAFF AND NON—LICENSED ADMINISTRATORS

PROFESSIONAL—TECHNICAL STAFF AND NON—LICENSED ADMINISTRATORS (ANNUAL)

Effective July 1, 2018

Table 67. Pro-Tech and Non-Licensed Administrators Salary Schedule (Steps 4-11)

| Grade | Step 4 | Step 5 | Step 6 | Step 7 | Step 8 | Step 9 | Step 10 | Step 11 |
|-------|---------|---------|---------|---------|---------|---------|---------|---------|
| 24 | 50,080 | 51,506 | 52,976 | 54,484 | 56,038 | 57,637 | 59,279 | 60,968 |
| 25 | 54,436 | 55,987 | 57,585 | 59,225 | 60,911 | 62,647 | 64,436 | 66,270 |
| 26 | 59,161 | 60,846 | 62,579 | 64,363 | 66,198 | 68,084 | 70,022 | 72,022 |
| 27 | 64,307 | 66,140 | 68,024 | 69,963 | 71,955 | 74,009 | 76,115 | 78,284 |
| 28 | 69,911 | 71,906 | 73,952 | 76,060 | 78,229 | 80,459 | 82,749 | 85,109 |
| 29 | 75,977 | 78,141 | 80,370 | 82,658 | 85,015 | 87,438 | 89,929 | 92,494 |
| 30 | 82,594 | 84,947 | 87,366 | 89,859 | 92,421 | 95,052 | 97,761 | 100,547 |
| 31 | 89,781 | 92,338 | 94,967 | 97,675 | 100,461 | 103,323 | 106,268 | 109,295 |
| 32 | 97,570 | 100,349 | 103,213 | 106,153 | 109,177 | 112,290 | 115,489 | 118,782 |
| 33 | 106,061 | 109,082 | 112,195 | 115,391 | 118,679 | 122,063 | 125,540 | 129,119 |

PROFESSIONAL—TECHNICAL STAFF AND NON—LICENSED ADMINISTRATORS (ANNUAL)

Effective July 1, 2018

Table 68. Pro-Tech and Non-Licensed Administrators Salary Schedule (Steps 11-19)

| Grade | Step 12 | Step 13 | Step 14 | Step 15 | Step 16 | Step 17 | Step 18 | Step 19 |
|-------|---------|---------|---------|---------|---------|---------|---------|---------|
| 24 | 62,707 | 64,492 | 66,332 | 68,222 | 70,949 | 72,970 | 75,050 | 77,189 |
| 25 | 68,160 | 70,102 | 72,103 | 74,153 | 77,121 | 79,319 | 81,580 | 83,905 |
| 26 | 74,074 | 76,184 | 78,354 | 80,589 | 83,812 | 86,200 | 88,657 | 91,184 |
| 27 | 80,517 | 82,812 | 85,171 | 87,598 | 91,104 | 93,701 | 96,371 | 99,118 |
| 28 | 87,535 | 90,031 | 92,595 | 95,236 | 99,044 | 101,867 | 104,769 | 107,755 |
| 29 | 95,130 | 97,841 | 100,628 | 103,500 | 107,636 | 110,703 | 113,858 | 117,103 |
| 30 | 103,413 | 106,360 | 109,391 | 112,511 | 117,011 | 120,346 | 123,776 | 127,304 |
| 31 | 112,411 | 115,613 | 118,911 | 122,299 | 127,191 | 130,816 | 134,544 | 138,379 |
| 32 | 122,168 | 125,650 | 129,230 | 132,915 | 138,229 | 142,169 | 146,221 | 150,388 |
| 33 | 132,796 | 136,584 | 140,475 | 144,479 | 150,260 | 154,542 | 158,947 | 163,477 |

POSITION TITLES (PRO-TECH STAFF AND NON-LICENSED ADMINISTRATORS)

Table 69. Pro-Tech and Non-Licensed Administrators Positions

| Job Title | Grade | (CONTINUED) | |
|--------------------------------|-------|--------------------------------|----|
| ACCOUNTANT | 24 | FLEET OPERATIONS MANAGER | 27 |
| ACCOUNTS PAYABLE SUPERVISOR | 24 | GRANT ACCOUNTANT | 24 |
| ADMINISTRATOR I, WAREHOUSE SUP | 24 | GRANT FISCAL ADMINISTRATOR | 30 |
| ASSIST PURCHASING SUPERVISOR | 26 | GRANT WRITER-250 | 26 |
| ASST COORD-STAFFING/EMPLOYMENT | 27 | GRAPHICS & COMM SPECIALIST II | 25 |
| ASST DIR GRANTS PROGRAM COMP | 29 | HUMAN RESOURCES SPECIALIST | 28 |
| ASST DIRECTOR FLEET MAINT | 29 | HUMAN RESOURCES COORDINATOR | 31 |
| ASST DIRECTOR OF HOUSEKEEPING | 30 | HUMAN RESOURCES SUPERVISOR | 26 |
| ASST DIRECTOR OF MAINTENANCE | 30 | INTERNAL AUDITOR | 27 |
| ASST DRCTR SPCL NEEDS&PROF DEV | 29 | IT COOR/DATABASE ADMINISTRATOR | 30 |
| ASST H/KEEPING OPERATIONS MGR | 26 | IT COORDINATOR/NETWORK ANALYST | 30 |
| BOARD SERVICES COORDINATOR | 26 | IT SECURITY ANALYST | 29 |
| BOT COMMUNITY ENG COORDINATOR | 26 | IT SECURITY OFFICER | 32 |
| BUDGET ANALYST | 26 | LABOR RELATIONS MANAGER | 31 |
| BUDGET PROJECT MANAGER | 28 | MANAGER I | 28 |
| BUSINESS INTELLIGENCE ANALYST | 29 | MULTICULTURAL OUTREACH SPEC II | 25 |
| CHIEF OF POLICE | 31 | OFFICE GEN COUNS INVESTIGATOR | 25 |
| CHILD & FAMILY SERV DIRECTOR | 30 | PARALEGAL/LEGAL SECRETARY | 25 |
| COMMUNICATIONS MANAGER | 28 | PARENT UNIVERSITY COORDINATOR | 26 |
| CONTROLLER | 33 | PAYROLL MANAGER | 28 |
| COORDINATOR-29 | 29 | PC AND FINACIAL SYSMS MGMT | 29 |
| COUNSELOR SECONDARY | 00 | POSITION CONTROL SUPERVISOR | 26 |
| DATA & RESEARCH ANALYST | 26 | PPA&A SPECIALIST V | 28 |
| DATA ANALYST/TECH ASST COORD | 28 | PROGRAM EVALUATOR | 28 |
| DEPUTY CHIEF OF POLICE | 33 | PROJECT SERVICES COORDINATOR | 24 |
| DEPUTY FACMGT & CAPPROJ OFFICR | 33 | PROTECH COORDINATOR I | 26 |
| DIR ENVIR SAFETY & ASSESSMENT | 31 | PUBLIC INFORMATION OFFICER | 26 |
| DIR,TALENT ACQ & DEVELOPMENT | 30 | PUBLIC RELATION SPECIALST IV | 27 |
| DIRECTOR CONSTR PROJECT MGT | 31 | REGULATED SYS COMP & SAFE OFF | 27 |
| DIRECTOR GOVERNMENT AFFAIRS | 31 | SCHL COMMUNICATIONS SPEC III | 25 |
| DIRECTOR II | 31 | SCHL POLICE VICTIMS' ADVOCATE | 24 |
| DIRECTOR OF PLANNING & DESIGN | 31 | SCHOOL PLANNER | 29 |
| DIRECTOR RESEARCH&EVALUATION | 30 | SPECIALIST I | 25 |
| DIRECTOR TRANSPORTATION | 31 | SPECIALIST-INDIAN EDUCATION | 25 |
| DIRECTOR-GR 30 | 30 | SR DEVELOPER-SQL SERVER ADMIN | 29 |
| DISTRICT EMERGENCY MANAGER II | 29 | STAFF DEVELOP SERVICES COORD | 26 |
| ED ALLIANCE COLLAB COODINATOR | 26 | TRAINING MANAGER | 24 |
| ENERGY & SUSTAIN PRGM MGR II | 29 | TRANS LOGISTIC SYSTEMS MANAGER | 25 |
| EQUITY & DIVERSITY COORDINATOR | 29 | TRANSPORATION SITE MANAGER | 25 |
| EXECUTIVE DIRECTOR | 29 | VIRTUAL&BLENDED SPECIALIST II | 24 |
| FAM SCHL PARTNER ADMINISTRATOR | 29 | VOLUNTEER SERVICES COORDINATOR | 24 |
| FAM SCHL PARTNER COORDINATOR | 25 | WEBMASTER | 26 |
| FISCAL ANALYST-INS/BUSIN FUNDS | 26 | | |

FTE BY JOB CLASSIFICATION

Table 70. FTE by Job Classification

| Positions | FTE | Salaries | Benefits | Total |
|--|-----|-----------|-----------|-----------|
| 21st Century Learning Administrative Coordinator | 1 | \$102,321 | \$39,421 | \$141,742 |
| Account Clerk II | 5 | 182,853 | 82,641 | 265,494 |
| Account Technician | 2 | 94,475 | 38,134 | 132,610 |
| Accountant | 2 | 92,807 | 42,834 | 135,641 |
| Accounts Payable Supervisor | 1 | 50,904 | 21,939 | 72,843 |
| Admin Assistant | 22 | 1,170,792 | 450,164 | 1,620,956 |
| Admin Secretary | 91 | 4,221,163 | 1,528,683 | 5,749,846 |
| Administrative Secretary | 0 | 8,757 | 695 | 9,452 |
| Administrative Secretary - On-call | 13 | 70,056 | 24,006 | 94,062 |
| Administrator - Family-School Partnerships | 1 | 106,353 | 39,869 | 146,222 |
| Administrator I | 1 | 60,117 | 26,592 | 86,709 |
| Applications Analyst | 2 | 184,366 | 71,459 | 255,826 |
| Applications Specialist | 5 | 295,123 | 110,721 | 405,844 |
| Area Superintendent | 4 | 554,743 | 195,912 | 750,656 |
| Assessment Technician | 2 | 89,016 | 37,017 | 126,033 |
| Asset Management Specialist | 1 | 61,732 | 18,488 | 80,220 |
| Assistant Coordinator-Staff/Employment | 2 | 181,187 | 70,520 | 251,708 |
| Assistant Director - Fleet Maintenance | 1 | 83,531 | 33,585 | 117,116 |
| Assistant Director - Grants Program Compliance | 1 | 101,186 | 38,186 | 139,372 |
| Assistant Director - Housekeeping | 1 | 85,276 | 33,613 | 118,890 |
| Assistant Director - Maintenance | 1 | 115,023 | 42,558 | 157,581 |
| Assistant Director - Training & Field Operations | 1 | 106,213 | 38,326 | 144,540 |
| Assistant Housekeeping Operations Supervisor | 1 | 66,804 | 28,157 | 94,961 |
| Assistant Principal | 67 | 6,088,673 | 2,369,370 | 8,458,043 |
| Assistant Principal on Special Assignment | 0 | 27,432 | 10,189 | 37,620 |
| Assistant Purchasing Supervisor | 0 | 16,343 | 6,907 | 23,250 |
| Assistant-Student Support | 1 | 31,720 | 17,514 | 49,234 |
| Athletic Trainer | 6 | 270,394 | 28,478 | 298,872 |
| Attendance Officer | 5 | 279,501 | 100,881 | 380,382 |
| Audio-Visual Specialist | 1 | 65,770 | 19,303 | 85,073 |
| Binder Machine Operator | 4 | 140,110 | 55,328 | 195,438 |
| Board Member | 7 | 63,000 | 38,343 | 101,343 |
| Board Services Coordinator | 1 | 60,699 | 26,570 | 87,269 |
| Bookkeeper | 13 | 569,528 | 207,245 | 776,773 |
| Budget Analyst | 1 | 91,488 | 35,430 | 126,918 |
| Budget Director | 1 | 129,587 | 44,804 | 174,391 |
| Budget Project Manager | 1 | 71,465 | 29,786 | 101,251 |

FTE BY JOB CLASSIFICATION

| | | | | |
|--|-----|-----------|-----------|-----------|
| Bus Driver | 184 | 4,769,806 | 2,450,534 | 7,220,340 |
| Business Intelligence Analyst | 4 | 338,348 | 131,461 | 469,809 |
| Buyer II | 2 | 120,450 | 26,023 | 146,473 |
| Campus Supervisor | 9 | 269,137 | 106,762 | 375,899 |
| Carpenter | 6 | 315,326 | 140,284 | 455,609 |
| Carpenter Shop Supervisor | 1 | 73,486 | 32,382 | 105,868 |
| Chief Academic Officer | 1 | 141,720 | 50,391 | 192,111 |
| Chief Accountability & Assessment Officer | 1 | 132,517 | 47,673 | 180,190 |
| Chief Capital Projects & Facilities Management Officer | 0 | 55,516 | 18,977 | 74,494 |
| Chief Communications and Engagement Officer | 1 | 132,425 | 48,215 | 180,640 |
| Chief Financial Officer | 1 | 144,965 | 51,299 | 196,264 |
| Chief Human Resources Officer | 1 | 138,301 | 47,544 | 185,845 |
| Chief Information Officer | 1 | 137,601 | 49,433 | 187,034 |
| Chief Internal Auditor | 1 | 100,123 | 38,764 | 138,887 |
| Chief of School Police | 1 | 131,042 | 61,153 | 192,195 |
| Chief of Staff | 1 | 139,575 | 50,351 | 189,926 |
| Chief Ombudsman & Strategy Officer | 1 | 151,597 | 51,375 | 202,971 |
| Chief Operations Officer | 1 | 104,958 | 37,152 | 142,110 |
| Chief Student Support Services Officer | 1 | 149,727 | 53,242 | 202,969 |
| Classified Procedure Nurse | 3 | 97,755 | 50,024 | 147,779 |
| Clerical Aide | 74 | 2,012,521 | 791,536 | 2,804,057 |
| Clerk I | 5 | 180,761 | 74,611 | 255,372 |
| Clinical Aide | 69 | 1,956,927 | 941,475 | 2,898,402 |
| Coach | 851 | 1,514,636 | 159,521 | 1,674,157 |
| Collaboration Coordinator | 1 | 59,999 | 26,557 | 86,556 |
| Communications & Broadcast Media Production Specialist | 1 | 55,640 | 17,658 | 73,298 |
| Consultant | 5 | 331,724 | 137,962 | 469,686 |
| Controller | 1 | 115,061 | 42,470 | 157,531 |
| Coordinator | 1 | 74,474 | 30,448 | 104,922 |
| Coordinator - Board of Trustees | 1 | 65,209 | 8,622 | 73,831 |
| Coordinator - Data Analyst | 1 | 107,625 | 38,346 | 145,971 |
| Coordinator - Equity & Diversity | 1 | 79,707 | 32,247 | 111,954 |
| Coordinator - Family-School Partnerships | 2 | 113,687 | 51,230 | 164,917 |
| Coordinator - Fleet Maintenance | 5 | 369,990 | 103,198 | 473,189 |
| Coordinator I - Extended Studies | 1 | 108,951 | 40,740 | 149,691 |
| Coordinator II - TIF 4 | 1 | 104,466 | 37,558 | 142,024 |
| Coordinator/Database Administrator | 1 | 119,529 | 43,903 | 163,433 |
| Coordinator/Network Analyst | 2 | 194,012 | 74,827 | 268,839 |
| Copier Operator | 1 | 53,953 | 17,225 | 71,178 |
| Costing Technician | 1 | 49,526 | 16,520 | 66,047 |

FTE BY JOB CLASSIFICATION

| | | | | |
|--|-----|------------|-----------|------------|
| Counseling Coordinator II | 1 | 114,475 | 42,450 | 156,925 |
| Counselor | 173 | 10,887,574 | 4,608,522 | 15,496,096 |
| Custodian | 242 | 7,866,209 | 3,478,334 | 11,344,543 |
| Custodian - Utility Crew II | 4 | 142,859 | 66,630 | 209,489 |
| Custodian - Utility Crew Lead | 1 | 36,175 | 15,435 | 51,610 |
| Customer Service Representative-Help Desk | 3 | 123,882 | 51,392 | 175,274 |
| Data & Research Analyst | 4 | 262,874 | 112,193 | 375,068 |
| Data Specialist | 1 | 68,321 | 19,616 | 87,937 |
| Dean | 24 | 1,500,514 | 628,520 | 2,129,033 |
| Deputy Chief General Counsel | 1 | 147,039 | 51,916 | 198,956 |
| Deputy Chief of School Police | 1 | 103,347 | 49,881 | 153,228 |
| Deputy Superintendent | 1 | 183,467 | 58,016 | 241,483 |
| Director - Child & Family Services | 0 | 23,815 | 9,139 | 32,953 |
| Director - TIF 4 | 1 | 120,742 | 44,044 | 164,786 |
| Director of Assessment | 1 | 120,852 | 44,046 | 164,898 |
| Director of Career & Technical Education | 1 | 113,790 | 41,968 | 155,758 |
| Director of Clinical Services | 1 | 93,925 | 36,689 | 130,615 |
| Director of Curriculum & Instruction | 1 | 119,752 | 44,026 | 163,778 |
| Director of ELL & World Languages | 1 | 116,115 | 42,970 | 159,085 |
| Director of Environmental Safety | 0 | 12,504 | 4,577 | 17,082 |
| Director of Gifted & Talented Education | 1 | 110,655 | 41,910 | 152,565 |
| Director of Government Affairs | 1 | 114,028 | 42,497 | 156,525 |
| Director of Health Services | 1 | 119,752 | 44,026 | 163,778 |
| Director of Procurement & Contracts | 1 | 48,279 | 18,640 | 66,919 |
| Director of Professional Learning | 1 | 118,707 | 44,006 | 162,713 |
| Director of Talent Acquisition & Development | 1 | 95,943 | 35,390 | 131,333 |
| Director of Transportation | 1 | 114,778 | 42,525 | 157,303 |
| Dispatch Technician I | 3 | 137,134 | 66,651 | 203,785 |
| District Grounds Maintainer I | 5 | 216,518 | 89,023 | 305,541 |
| District Superintendent | 1 | 294,780 | 120,070 | 414,850 |
| Ed Tech Specialist | 33 | 1,117,521 | 201,109 | 1,318,630 |
| Electrician II | 1 | 29,803 | 13,849 | 43,652 |
| Electronic Cable Technician IV | 1 | 51,230 | 18,270 | 69,500 |
| Electronic Systems Technician | 3 | 214,239 | 65,908 | 280,147 |
| Electronic Technician | 1 | 57,262 | 19,406 | 76,668 |
| Electronic Technician - Photo Copier | 3 | 177,068 | 59,536 | 236,604 |
| Electronic Technician - Video System | 1 | 60,570 | 20,029 | 80,598 |
| Emergency Manager II | 1 | 86,591 | 34,303 | 120,894 |
| Energy & Sustainable Program Manager II | 1 | 112,817 | 41,995 | 154,813 |
| Environment Compliance Officer | 1 | 76,978 | 31,628 | 108,606 |
| Equipment Operator | 1 | 55,492 | 18,108 | 73,600 |

FTE BY JOB CLASSIFICATION

| | | | | |
|--|----|-----------|---------|-----------|
| Equipment Operator II | 1 | 58,404 | 27,198 | 85,602 |
| Equity & Engagement Specialist | 2 | 132,348 | 55,900 | 188,248 |
| Executive Assistant | 17 | 948,408 | 349,762 | 1,298,170 |
| Executive Director of Education Alliance | 1 | 99,986 | 38,163 | 138,149 |
| Executive Director of Options | 2 | 257,768 | 93,387 | 351,156 |
| Executive Director of Student Support Services | 0 | 25,579 | 9,335 | 34,914 |
| Facilitator-Career Center | 8 | 226,993 | 111,208 | 338,201 |
| Facilities Management Officer | 1 | 60,153 | 21,235 | 81,387 |
| Field Supervisor | 5 | 335,660 | 113,449 | 449,109 |
| Fine Arts Coordinator | 1 | 102,321 | 39,421 | 141,742 |
| Fiscal Analyst | 1 | 29,999 | 13,279 | 43,278 |
| Fleet Maintenance Parts Manager | 1 | 52,393 | 23,896 | 76,289 |
| Fleet Operations Manager | 1 | 85,135 | 33,672 | 118,807 |
| General Counsel | 1 | 127,727 | 46,672 | 174,399 |
| Gifted & Talented Coordinator | 3 | 204,655 | 85,191 | 289,846 |
| Graduation Director | 1 | 98,555 | 37,726 | 136,281 |
| Grant Accountant | 2 | 135,979 | 57,454 | 193,433 |
| Grant Director | 1 | 112,454 | 41,635 | 154,088 |
| Grant Fiscal Administrator | 1 | 111,754 | 41,622 | 153,375 |
| Grant Writer | 1 | 61,687 | 27,061 | 88,748 |
| Graphics & Communications Specialist II | 1 | 56,820 | 25,608 | 82,428 |
| Groundskeeper | 29 | 1,188,654 | 495,837 | 1,684,491 |
| Groundskeeper Supervisor | 1 | 70,655 | 31,159 | 101,814 |
| Health Services Assistant Director | 1 | 102,321 | 39,421 | 141,742 |
| Human Resources Coordinator | 1 | 98,570 | 38,076 | 136,647 |
| Human Resources Specialist | 1 | 84,872 | 33,650 | 118,522 |
| HVAC Shop Supervisor | 1 | 74,670 | 32,457 | 107,126 |
| Implimentation Specialist | 4 | 272,138 | 115,423 | 387,562 |
| Instructor/Evaluator - Behind the Wheel | 6 | 292,970 | 103,436 | 396,406 |
| Instructor/Evaluator - Bus Driver | 2 | 79,830 | 33,708 | 113,539 |
| Instructor/Evaluator - Classroom | 1 | 58,466 | 17,958 | 76,424 |
| Internal Auditor | 3 | 220,233 | 91,296 | 311,529 |
| Inventory Control Technician | 1 | 39,915 | 15,105 | 55,020 |
| Investigator | 1 | 81,997 | 32,087 | 114,084 |
| Irrigation Specialist | 1 | 47,133 | 17,498 | 64,631 |
| JJROTC Director | 2 | 214,653 | 77,344 | 291,998 |
| JJROTC NCO - Military Logistics | 1 | 65,862 | 28,210 | 94,072 |
| JJROTC NCO - Operations | 1 | 88,927 | 30,280 | 119,207 |
| Labor Relations Manager | 1 | 104,226 | 39,766 | 143,992 |
| Lead Custodian | 26 | 1,156,754 | 458,850 | 1,615,604 |
| Lead Document Technician | 1 | 53,478 | 24,247 | 77,725 |

FTE BY JOB CLASSIFICATION

| | | | | |
|--|----|-----------|-----------|-----------|
| Lead General Counsel | 1 | 153,922 | 54,495 | 208,417 |
| Lead Psychologist | 1 | 51,161 | 18,759 | 69,920 |
| Liaison | 9 | 232,441 | 103,829 | 336,270 |
| Librarian | 22 | 1,288,576 | 561,595 | 1,850,171 |
| Library Assistant | 46 | 1,589,278 | 676,279 | 2,265,557 |
| Library Assistant II | 30 | 151,344 | 21,281 | 172,625 |
| Library Associate | 19 | 821,998 | 332,876 | 1,154,874 |
| Locksmith | 1 | 51,314 | 18,286 | 69,599 |
| Logistic Systems Manager | 1 | 57,520 | 25,621 | 83,141 |
| Maintenance Technician | 10 | 438,741 | 195,619 | 634,360 |
| Maintenance Technician III | 4 | 177,445 | 78,953 | 256,397 |
| Manager | 1 | 75,512 | 30,994 | 106,506 |
| Manager - Excursion | 1 | 55,640 | 8,622 | 64,262 |
| Manager I | 1 | 82,923 | 32,971 | 115,894 |
| Manager I - Business | 1 | 72,763 | 30,369 | 103,132 |
| Manager I - Labor Relations | 1 | 76,012 | 31,003 | 107,016 |
| Manager I - TIF | 1 | 82,778 | 31,066 | 113,844 |
| Mechanical Technician | 3 | 170,851 | 64,949 | 235,801 |
| Media Productions Facilitator | 1 | 62,150 | 32,953 | 95,103 |
| MTSS Coordinator | 1 | 108,701 | 40,756 | 149,457 |
| Multicultural Outreach Specialist II | 1 | 79,235 | 30,064 | 109,299 |
| Music Instrument Technician | 1 | 48,485 | 17,753 | 66,238 |
| Network Analyst | 11 | 864,261 | 302,911 | 1,167,172 |
| Network Architect | 1 | 95,278 | 23,994 | 119,272 |
| New Construction Manager | 0 | 13,744 | 4,915 | 18,660 |
| New Facility Planning Manager | 0 | 11,333 | 4,248 | 15,581 |
| Offset Machine Operator I | 4 | 168,600 | 70,493 | 239,093 |
| Opening Coordinator | 3 | 143,014 | 54,514 | 197,528 |
| Painter II | 4 | 234,252 | 78,285 | 312,536 |
| Paralegal | 1 | 67,119 | 26,781 | 93,900 |
| Parent University Coordinator | 1 | 62,387 | 27,074 | 89,461 |
| Payroll Manager | 1 | 94,732 | 36,594 | 131,327 |
| Payroll Technician | 3 | 146,765 | 62,782 | 209,547 |
| PERS Technician | 1 | 45,760 | 22,289 | 68,049 |
| Playground Safety Inspector | 1 | 46,434 | 17,367 | 63,800 |
| Plumber | 2 | 104,250 | 36,877 | 141,127 |
| Plumber II | 1 | 65,268 | 19,808 | 85,076 |
| Police Investigator II | 2 | 156,046 | 89,852 | 245,898 |
| Police Officer | 29 | 1,973,858 | 1,189,923 | 3,163,781 |
| Police Sergeant | 4 | 346,832 | 192,252 | 539,084 |
| Position Control & Financial Systems Manager | 1 | 109,996 | 41,097 | 151,092 |

FTE BY JOB CLASSIFICATION

| | | | | |
|--|----|-----------|-----------|------------|
| Position Control Program Services Tech II | 3 | 146,122 | 62,498 | 208,620 |
| Position Control Supervisor | 1 | 65,209 | 28,113 | 93,322 |
| Preventative Maintenance Technician | 2 | 81,554 | 34,840 | 116,395 |
| Principal | 91 | 9,721,378 | 3,568,346 | 13,289,724 |
| Principal on Special Assignment | 2 | 223,423 | 82,548 | 305,971 |
| Print Shop Supervisor | 1 | 50,916 | 23,457 | 74,373 |
| Program Coordinator | 4 | 284,842 | 110,342 | 395,184 |
| Program Coordinator - English Language Arts 7-12 | 1 | 79,197 | 32,176 | 111,373 |
| Program Coordinator - English Language Arts K-6 | 1 | 67,691 | 28,754 | 96,445 |
| Program Coordinator - Indian Education | 0 | 11,193 | 5,031 | 16,225 |
| Program Coordinator - Kindergarten | 1 | 70,949 | 29,723 | 100,672 |
| Program Coordinator - Math 7-12 | 1 | 83,660 | 31,768 | 115,428 |
| Program Coordinator - Math K-6 | 1 | 67,691 | 28,754 | 96,445 |
| Program Coordinator - Science | 1 | 83,660 | 31,768 | 115,428 |
| Program Coordinator - Social Studies | 1 | 66,062 | 28,269 | 94,331 |
| Program Evaluator | 3 | 196,134 | 79,472 | 275,605 |
| Program Service Technician III | 4 | 228,705 | 78,722 | 307,427 |
| Program Services Tech II | 1 | 47,133 | 16,277 | 63,410 |
| Program Services Technician I | 6 | 281,769 | 115,370 | 397,139 |
| Program Services Technician II | 1 | 35,350 | 14,363 | 49,713 |
| Program Services Technician III | 3 | 179,351 | 71,280 | 250,631 |
| Program Specialist | 2 | 148,412 | 61,383 | 209,795 |
| Project Services Coordinator | 1 | 58,321 | 25,664 | 83,985 |
| Project Specialist | 1 | 92,449 | 34,000 | 126,449 |
| Property Control Clerk | 1 | 37,794 | 14,760 | 52,554 |
| Property Control Technician | 1 | 53,749 | 24,327 | 78,076 |
| Psychologist | 42 | 4,070,368 | 1,571,523 | 5,641,891 |
| Public Information Officer | 1 | 69,635 | 29,239 | 98,874 |
| Public Relations Specialist IV | 0 | 6,887 | 2,921 | 9,808 |
| Re-engagement Specialist | 6 | 311,122 | 110,996 | 422,118 |
| Registrar | 28 | 1,171,486 | 468,298 | 1,639,784 |
| Research and Eval Director | 1 | 87,023 | 34,292 | 121,315 |
| Router | 3 | 170,592 | 53,310 | 223,902 |
| School Communication Specialist III | 1 | 79,235 | 31,966 | 111,201 |
| School Nurse | 41 | 2,178,014 | 921,635 | 3,099,648 |
| School Planner | 1 | 150,836 | 55,840 | 206,676 |
| Secretary | 50 | 1,841,470 | 801,270 | 2,642,739 |
| Security Analyst | 2 | 160,371 | 65,172 | 225,543 |
| Security Officer | 1 | 98,465 | 38,045 | 136,510 |
| Senior Director - Student Accounting | 1 | 133,617 | 47,936 | 181,553 |
| Shop Supervisor | 1 | 78,892 | 23,320 | 102,212 |

FTE BY JOB CLASSIFICATION

| | | | | |
|--|-------|-------------|------------|-------------|
| Site Administrator | 1 | 109,289 | 38,938 | 148,227 |
| Site Facilities Coordinator | 93 | 4,637,253 | 1,807,847 | 6,445,101 |
| Site Manager | 3 | 196,969 | 84,052 | 281,021 |
| Small Engine Mechanic | 2 | 95,345 | 35,041 | 130,385 |
| Social Media Specialist | 1 | 62,275 | 18,736 | 81,011 |
| Social Worker | 1 | 43,938 | 21,690 | 65,628 |
| Specialist | 3 | 265,027 | 103,802 | 368,829 |
| Specialist - Social & Emotional Learning | 2 | 150,041 | 61,867 | 211,907 |
| Specialist I - Equity & Diversity | 2 | 100,180 | 45,272 | 145,452 |
| SQL Server Administrator | 2 | 145,142 | 48,020 | 193,162 |
| SQL Servicer Administrator | 1 | 93,381 | 36,527 | 129,908 |
| Staff Development Coordinator | 1 | 92,048 | 35,440 | 127,488 |
| Storekeeper II | 1 | 51,020 | 24,810 | 75,830 |
| Structured Cable Installer | 2 | 95,742 | 38,800 | 134,542 |
| Student Accounting Manager | 1 | 60,507 | 18,449 | 78,956 |
| Student Activity Fund Technician | 2 | 75,623 | 39,455 | 115,077 |
| Student Activity/Athletic Coordinator | 1 | 104,853 | 37,996 | 142,849 |
| Substitute Services Coordinator | 1 | 61,886 | 25,307 | 87,193 |
| Supervisor - Communications Dispatch | 1 | 55,640 | 17,658 | 73,298 |
| Supervisor - Field Safety | 8 | 458,693 | 165,118 | 623,810 |
| Supervisor - Human Resources | 1 | 61,687 | 27,061 | 88,748 |
| Supervisor - Mail Center | 1 | 48,337 | 22,690 | 71,027 |
| Systems Analyst | 1 | 106,972 | 28,608 | 135,580 |
| Systems Specialist | 7 | 391,262 | 150,963 | 542,225 |
| Systems Specialist II | 2 | 116,535 | 49,804 | 166,339 |
| Teacher | 2,297 | 128,344,952 | 56,024,539 | 184,369,491 |
| Teacher Aide | 12 | 236,243 | 70,971 | 307,214 |
| Teacher Assistant | 14 | 339,508 | 87,549 | 427,058 |
| Teacher on Special Assignment | 2 | 112,936 | 46,521 | 159,457 |
| Teacher on Special Assignment - Consultant | 2 | 134,908 | 56,074 | 190,982 |
| Teacher on Special Assignment - Data Trainer | 1 | 62,707 | 27,271 | 89,978 |
| Teacher-Alt Ed | 31 | 1,889,550 | 811,788 | 2,701,337 |
| Teacher-ELL | 131 | 8,030,922 | 3,458,330 | 11,489,252 |
| Teacher-Gifted & Talented | 46 | 2,787,795 | 1,196,640 | 3,984,435 |
| Teacher-IB | 6 | 340,246 | 150,252 | 490,498 |
| Teacher-Music | 103 | 5,652,080 | 2,417,406 | 8,069,486 |
| Teacher-JROTC | 32 | 2,319,862 | 872,623 | 3,192,485 |
| Technician | 9 | 489,818 | 165,454 | 655,271 |
| Technician - Fingerprint | 2 | 85,053 | 22,304 | 107,357 |
| Technician - Fleet Electronics | 1 | 55,640 | 8,622 | 64,262 |
| Technician - Lead | 2 | 126,868 | 44,228 | 171,096 |

FTE BY JOB CLASSIFICATION

| | | | | |
|------------------------------------|--------------|----------------------|----------------------|----------------------|
| Technician - Licensing/HQ | 1 | 51,230 | 17,006 | 68,237 |
| Technician - Procurement | 1 | 46,543 | 16,079 | 62,623 |
| Technician - Student Safety | 1 | 63,438 | 27,181 | 90,618 |
| Technician I - Dispatch | 5 | 218,670 | 94,307 | 312,977 |
| Technician I - Excursion | 1 | 38,730 | 20,141 | 58,870 |
| Technician I - Fleet Maintenance | 4 | 155,528 | 80,155 | 235,683 |
| Technician II - Fleet Maintenance | 3 | 156,184 | 56,959 | 213,143 |
| Technician III - Fleet Maintenance | 16 | 1,049,065 | 337,124 | 1,386,189 |
| Technology & Software Technician | 7 | 348,131 | 148,474 | 496,605 |
| Technology Technician | 1 | 54,392 | 17,456 | 71,848 |
| Technology Trainer | 1 | 48,402 | 23,017 | 71,419 |
| Title IX Coordinator | 1 | 118,867 | 43,878 | 162,745 |
| Trainer - CPR | 1 | 44,450 | 21,842 | 66,291 |
| Trainer/Coach | 4 | 282,268 | 118,436 | 400,704 |
| Training Manager | 1 | 50,904 | 23,841 | 74,745 |
| Translation Specialist | 1 | 55,242 | 24,743 | 79,986 |
| Typesetter/Graphic Artist | 1 | 47,026 | 16,100 | 63,126 |
| Unity Support Coordinator | 1 | 81,157 | 32,288 | 113,445 |
| UNR Field Instructor | 3 | 186,478 | 81,326 | 267,804 |
| Upholsterer | 1 | 65,206 | 27,707 | 92,912 |
| Utility Crew Supervisor | 1 | 45,864 | 23,451 | 69,315 |
| Victims' Advocate | 1 | 53,804 | 24,707 | 78,511 |
| Virtual & Blended Specialist II | 1 | 52,332 | 24,268 | 76,600 |
| Volunteer Services Coordinator | 1 | 73,955 | 28,235 | 102,190 |
| Webmaster | 1 | 90,788 | 35,416 | 126,205 |
| Worker | 2 | 74,961 | 34,386 | 109,347 |
| Worker Driver I | 4 | 154,690 | 59,611 | 214,301 |
| Worker/Driver II | 1 | 44,426 | 22,678 | 67,105 |
| Grand Total | 5,611 | \$260,783,676 | \$109,385,534 | \$370,169,210 |

ABBREVIATIONS AND ACRONYMS

| | | | |
|----------|--|---------|--|
| AB | Assembly Bill | PDE | Professional Development Education |
| ADA | Americans with Disabilities Act | IDEA | Individuals with Disabilities Education Act |
| ADA | Average Daily Attendance | IDMS | Integrated Data Management System |
| ADM | Average Daily Membership | IEP | Individualized Education Program |
| ADOPP | Alternative Drop Out Prevention Program | INOI | In Need of Improvement |
| AP | Advanced Placement | IT | Information Technology |
| APEDP | Alternative Program of Education for Disruptive Pupils | LAN | Local Area Network |
| ARL | Alternative Route to Licensure | LEA | Local Education Agency |
| ARRA | American Recovery and Reinvestment Act | LEP | Limited English Proficient |
| AYP | Adequate Yearly Progress | LSST | Local School Support Taxes (Sales) |
| ASBO | Association of School Business Officials International | MS | Middle School |
| Board | Board of School Trustees | MSP | Mathematics and Science Partnership |
| BOC | Bond Oversight Committee | NAC | Nevada Administrative Code |
| CRT | Criterion Referenced Test | NCCAT-S | Nevada Comprehensive Curriculum Audit Tool for Schools |
| CSR | Class Size Reduction | NCET | Nevada Commission on Educational echnology |
| CAFR | Comprehensive Annual Financial Report | NCLB | No Child Left Behind Act |
| CCSS | Common Core State Standards | NDE | Nevada Department of Education |
| CEE | Commission on Educational Excellence | NeCoTIP | Nevada Collaborative Teacher Improvement Program |
| CIP | Capital Improvement Plan | NERC | Nevada Equal Rights Commission |
| C & I | Curriculum and Instruction | NIAA | Nevada Interscholastic Activities Association |
| DSP | Department of School Performance | NGA | National Governors Association |
| District | Washoe County School District | NPI | National Purchasing Institute |
| DMC | Washoe County Debt Management Commission | NRS | Nevada Revised Statutes |
| DSA | Distributive School Allocation | NSF | National Science Foundation |
| EBS | Educational Broadband Service | NSHE | Nevada System of Higher Education |
| ELL | English Language Learners | NHSPE | Nevada High School Proficiency Exam |
| EMR | Employee - Management Relations | PERS | Public Employees' Retirement System |
| EOC | Emergency Operations Center | PL | Public Law |
| ES | Elementary School | P-L | Property-Liability |
| ESEA | Elementary and Secondary Education Act | PLC | Professional Learning Community |
| ESEA | Education Support Employees Association | PTFP | Public Telecommunications Facilities Program |
| ESL | English as a Second Language | RFP | Request for Proposal |
| FBLA | Future Business Leaders of America | RMIS | Risk Management Information System |
| FERPA | Family Educational Rights and Privacy Act | RTI | Response to Instruction |
| FFA | Future Farmers of America | SAGE | Student Achievement Gap Elimination |
| FICA | Federal Insurance Contributions Act | SAIN | System for Accountability Information in Nevada |
| FTE | Full Time Equivalent | SBHC | School Based Health Center |
| FY | Fiscal Year | SBP | School Breakfast Program |
| HH | Deaf/Hard of Hearing | SEMS | Special Education Management System |
| HR | Human Resources | SIP | School Improvement Plans |
| HS | High School | SMART | Statewide Management of Automated Records Transfer |
| HQT | Highly Qualified Teacher | SPF | School Performance Framework |
| OIM | Occupational Injury Management | SR | Striving Readers |
| OM | Organizational Management | SRLE | Safe and Respectful Learning Environment |
| PACE | Preschool Achievement Centers of Excellence | SRTS | Safe Routes to School |
| PBS | Public Broadcasting Service | | |
| PC | Personal Computer | | |

ABBREVIATIONS AND ACRONYMS

| | |
|------|-----------------------------------|
| SSSS | Student Support Services |
| STEP | Success through English Program |
| SUI | State Unemployment Insurance |
| TAG | Targeted Assistance Grant |
| TBD | To Be Determined |
| TNTP | The New Teacher Project |
| VoIP | Voice over IP (Internet Protocol) |
| WAN | Wide Area Network |
| WIA | Workforce Investment Act |
| WiFi | Wireless Fidelity |

GLOSSARY OF TERMS

This glossary contains definitions of selected terms used in this document and additional terms and interpretative data as necessary for common understanding concerning financial accounting procedures of the District. Several terms which are not primarily financial accounting terms have been included because of their significance for the budgeting process. The glossary is arranged alphabetically with appropriate cross-referencing where necessary.

Accounting System - The recording and reporting of activities and events affecting the funding of an administrative unit and its programs. Specifically, it describes: (1) what accounting records are to be maintained, how they will be maintained, and the procedures, methods, and forms to be used; (2) data recording, classifying, and summarizing activities or events; (3) analyzing and interpreting recorded data; and (4) preparing and initiating reports and statements which reflect conditions as of a given date, the results of operations for a specific period, and the evaluation of status and results of operation in terms of established objectives.

Accrual Basis - The basis of accounting under which revenues are recorded, when levies are made, and expenditures are recorded as soon as they result in liabilities, regardless of when the revenue is actually received or the payment is actually made. See also REVENUE and EXPENDITURES.

Accrue - To record revenues when earned or when levies are made and to record expenditures as soon as they result in liabilities, regardless of when the revenue is actually received or payment is made. Sometimes the term is used in a restricted sense to denote the recording of revenues earned but not yet due, such as accrued interest on investments, and the recording of expenditures which result in liabilities that are payable in another accounting period, such as accrued interest on bonds. See also ACCRUAL BASIS.

Administration - Those activities which have as their purpose the general regulation, direction, and control of the affairs of the local education agency.

Ad Valorem Taxes - Taxes levied on the assessed valuation of secured (real property – land and improvements thereon, and other personal property – house furnishings) and unsecured properties (personal – mobile homes, airplanes, boats, and slide-in-campers). See ASSESSED VALUATION.

Applications -

Appropriation - An authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes. Note: An appropriation is usually limited in amount and as to the time when it may be expended.

Appropriation Account - A budgetary account set up to record specific authorizations to spend. The account is credited with an original and any supplemental appropriations and is charged with expenditures and encumbrances.

Assessed Valuation - A valuation set upon real estate or other property by a government as a basis for levying taxes – 35% of market value.

Autism - Autism means a developmental disability significantly affecting verbal and nonverbal communication and social interaction, generally evident before age 3, that adversely affects a child's educational performance.

The term does not apply if a child's educational performance is adversely affected primarily because the child has an emotional disturbance. Other characteristics often associated with autism are engagement in repetitive activities and stereotyped movements, resistance to environmental change or change in daily routines, and unusual responses to sensory experiences.

Average Daily Attendance (ADA) - Average daily attendance for each school is the aggregate days attendance of that school divided by the number of days school was actually in session. Only days in which the pupils were under the guidance and direction of teachers in the teaching process are to be considered as days in session.

Average Daily Membership (ADM) - Each month of the school year, an attendance figure is established based upon the number of students enrolled in the District. ADM is the average of all nine months that school is held.

Balance Sheet - A summarized statement, as of a given date, of the financial position of a local education agency per fund and/or all funds combined showing assets, liabilities, reserves, and fund balance.

Board of School Trustees - The elected or appointed body which has been created according to Nevada State law and vested with the responsibilities for educational activities in a given geographical area.

Bond - A written promise, generally under seal, to pay a specified sum of money, called the face value, at a fixed time in the future, called the date of maturity, and carrying interest at a fixed rate, usually payable periodically. The difference between a note and a bond is that the latter usually runs for a longer period of time and requires a greater legal formality.

Bonded Debt - The part of the District's debt which is covered by outstanding bonds and sometimes referred to as "Funded Debt."

Bonds Payable - The face value of bonds issued and unpaid.

Budget - A plan of financial operation embodying an estimate of proposed expenditures for a given period or purpose and the proposed means of financing them. The budget usually consists of three parts. The first part contains a message from the budget-making authority together with a summary of the proposed expenditures and the means of financing them. The second part is composed of drafts of the appropriations, revenues, and borrowing measures necessary to put the budget into effect. The third part consists of schedules supporting the summary. These schedules show in detail the proposed expenditures and means of financing them, together with information as to past years' actual revenues and expenditures and other data used in making the estimates.

Budget, Amended Final - The finalized budget that has been adopted by the Board reflecting changes to the Final Budget previously approved and filed prior to January 1 with the Nevada Department of Taxation.

GLOSSARY OF TERMS

Budget Calendar - The schedule of key dates used in the preparation and adoption of the Final Budget.

Budget Document - The instrument used as a comprehensive financial plan of operations by the Board and administration.

Budget, Final - The budget that has been adopted by the Board and approved by the Nevada Department of Taxation prior to commencement of the new fiscal year.

Budget Overview - The opening section of the budget which provides the Board and public with a general summary of the most important aspects of the proposed budget and recommendations from the Superintendent.

Budget, Tentative - The budget that is initially prepared, published, and recorded by the District for the new fiscal year prior to its approval by the Nevada Department of Taxation.

Budgetary Control - The control or management of the business affairs of the District in accordance with an approved budget with a responsibility to contain expenditures within the authorized amounts.

Buildings - A fixed asset account which reflects the acquisition value of permanent structures used to house persons and property owned by the local education agency. If buildings are purchased or constructed, this account includes the purchase or contract price of all permanent buildings and fixtures attached to and forming a permanent part of such buildings. If buildings are acquired by gift, the account reflects their appraised value at time of acquisition.

Capital Budget - A plan of proposed capital outlays and the means of financing them, and is usually a part of the current budget. If a Capital Program is in operation, it will be the first year thereof. A Capital Program is sometimes referred to as a Capital Budget. See also CAPITAL PROGRAM.

Capital Outlays - Expenditures which result in the acquisition of or addition to fixed assets.

Capital Expenditure - Represents an outlay from resources used exclusively for acquiring and improving district sites or the constructing and equipping of new district facilities that will have an anticipated useful life of more than one year.

Capital Projects Fund - Used to account for all resources used for acquiring capital sites, buildings, and equipment as specified by the related bond issue. Capital project funds are designated to account for acquisition or construction of capital outlay assets which are not acquired directly by the general fund, special revenue funds, or enterprise funds. Capital project funds have been developed to account for the proceeds of a specific bond issue and revenue from other possible sources which are designated for capital outlay (i.e.) for land, buildings, and equipment.

Capital Program - A plan for capital expenditures to be incurred each year over a fixed period of years to meet capital needs arising from the long-term work program or otherwise. It sets forth each project or other contemplated expenditure in which the local education agency is to

have a part and specifies the full resources estimated to be available to finance the projected expenditures.

Cash Accounting - A basis of accounting in which transactions are recorded when cash is either received or expended.

Certified Positions -

Chart of Accounts - A list of accounts systematically arranged, applicable to a specific concern, giving account names and numbers, if any. A chart of accounts, accompanied by descriptions of their use and the general operation of the books of account, becomes a classification or manual of account.

Classified Positions -

Coding - A system of numbering or otherwise designating, accounts, entries, invoices, vouchers, etc., in such a manner that the symbol used quickly reveals certain required information.

Contract Services - Labor, material, and other costs for services rendered by personnel who are not on the payroll of the District.

Cost Per Pupil - Financial data (either budget or expenditures) for a given period of time divided by a pupil unit of measure (average daily membership, average daily attendance, etc.).

Debt - An obligation resulting from the borrowing of money or from the purchase of goods and services. Debts of local education agencies include bonds, warrants, notes, etc.

Debt Limit - The maximum amount of gross or net debt which is legally permitted.

Debt Service Fund - Used to finance and account for payment of principal and interest on all long-term general obligation debts. Debt service funds are used to accumulate resources over the outstanding life of the bond issue in an amount equal to the maturity value. Cash of the debt service may be invested in income-producing securities which are converted back into cash at the maturity date for use in retiring bonds.

Deaf-blindness - Deaf-blindness means concomitant hearing and visual impairments, the combination of which causes such severe communication and other developmental and educational needs that they cannot be accommodated in special education programs.

Delinquent Taxes - Taxes that remain unpaid on or after the date on which a penalty for non-payment is attached.

Disabled Student - A student that meets federal guidelines as mentally challenged, hearing impaired, speech or language impaired, seriously emotionally handicapped, physically challenged, autistic, traumatic brain injured, multiply handicapped, learning disabled, developmentally delayed, or visually handicapped.

Disbursement - Payments made for goods and service.

District Projects Fund - A fund used to account for the proceeds of specific revenue sources (other than special assessments, expendable trusts, or for major capital projects) that are legally restricted to expenditures for specific purposes.

GLOSSARY OF TERMS

Donations (Private Source) - Money received from a philanthropic foundation, private individuals, or private organizations for which no repayment or special service to the contractor is expected. Separate accounts may be maintained.

Elementary Schools - A school classified as elementary by state and local statutes or practice and typically composed of kindergarten through grades five or six.

Emotional Disturbance - This term means a condition that can exhibit one or more of the following characteristics over a long period of time and to a marked degree that adversely affects a child's educational performance:

- An inability to learn that cannot be explained by intellectual, sensory, or health factors
- An inability to build or maintain satisfactory interpersonal relationships with peers and teachers
- Inappropriate types of behavior or feelings under normal circumstances
- A general pervasive mood of unhappiness or depression
- A tendency to develop physical symptoms or fears associated with personal or school problems

Employee Fringe Benefits - Amounts paid by the District on behalf of employees. These amounts are not included in the gross salary, but are over and above. Such payments are, in a sense, overhead payments. They are fringe benefit payments, and while not paid directly to employees, are part of the cost of salaries and benefits. Examples are: (a) group health or life insurance, (b) contribution to employee retirement, (c) medicare, (d) Workers' Compensation, and (e) unemployment insurance.

Encumbrances - Purchase orders, contracts, and/or other commitments which are chargeable to an appropriation and for which a part of the appropriation is reserved. Encumbrances cease to exist when paid (as in accounts payable) or when the actual liability is established, or when canceled.

Encumbrance Accounting - A system or procedure which involves giving recognition in the accounting budgetary expenditure control records for the issuance of purchase orders, statements, or other commitments chargeable to an appropriation in advance of any liability or payment.

Enterprise Fund - Used to finance and account for the acquisition, operations, and maintenance of District facilities and services which are entirely or predominantly self-supportive by user charges. Budgetary accounts and formal budgetary accounting are recommended for Enterprise Funds. The accounting consists primarily of proper recording of receipts and disbursements. The District uses its Food Services Fund in this manner.

Enterprise Resource Planning (ERP) - Enterprise Resource Planning is an integrated system of software applications that rely on a database supporting financial and non-financial areas of an organization through "best business practices" and process reengineering.

Equipment - Those moveable items used for school operations that are of a non-expendable and mechanical nature and perform a specific operation. Typewriters, projectors, computers, lathes, machinery, vehicles, etc. are classified as equipment. (Heating and air conditioning systems, lighting fixtures and similar items permanently fixed to or within a building are considered part of the building.)

Estimated Revenues - When the accounts are kept on an accrual basis, this term designates the amount of revenues estimated to accrue during a given period, regardless of whether or not it is all to be collected during the period.

Expendable Trust - Used to account for assets held in trust by the District for individuals, government entities, or nonpublic organizations. A Trust Fund is usually in existence over a longer period of time than an Agency Fund. Primarily, Agency Funds function as a clearing mechanism for cash resources collected by the District held for a short period, and then disbursed to authorized recipients.

Expenditures - This includes total charges incurred, whether paid or unpaid, for current expense, capital outlay, and debt service.

Federal Projects Fund - Used to account for federally assisted grant programs that supplement the District in areas of special needs, basic skills, students at risk, staff development, and other innovative activities.

Federal Revenues - Revenues provided by the federal government. Expenditures made using these revenues are identifiable as federally-supported expenditures.

Fiscal Period - Any period at the end of which a local education agency determines its financial position and the results of its operations. The period may be a month, a quarter, or a year, depending upon the scope of operations and requirements for managerial control and reporting.

Fiscal Year - A twelve-month period of time to which the annual budget applies and at the end of which a local education agency determines its financial position and the results of its operations. The District's fiscal year runs from July 1 through June 30.

Fixed Assets - Land, buildings, machinery, furniture, and other equipment which the District intends to hold or continue in use over a long period of time. "Fixed" denotes probability or intent to continue use or possession and does not indicate immobility of an asset.

Full Time Equivalent-Employee (FTE) - The amount of employed time required in a part-time position expressed in proportion to that required in a full-time position, with 1.000 representing one full-time position. It is derived by dividing the amount of employed time in the part-time position by the amount of employed time required in a corresponding full-time position.

Function - As applied to expenditures, this term references the accumulation of costs associated with a type of service or activity such as *Instruction, School Administration, Facilities Maintenance, and Operation*. The District adheres to Nevada Revised Statutes for the coding of all expenditures. This coding is consistent

GLOSSARY OF TERMS

nationally and enables comparisons of expenditure categories of districts throughout the nation. The following functions are grouped by category as reflected in the Nevada School Accountability Reports.

Fund - A fiscal and accounting entity which is comprised of a self-balancing set of accounts which reflect all assets, liabilities, equity, revenues and expenditures (or expenses) necessary to disclose financial position and the results of operations. Funds are established as individual entities in order to segregate financial records for purposes of legal compliance, different natures of the activities performed, measurement of different objectives, and to facilitate management control.

Fund Balance - The excess of assets of a fund over its liabilities and reserves. During the fiscal year prior to closing, it represents the excess of the fund's assets and estimated revenues for the period over its liabilities, reserves, and appropriations for the period.

General Fund - The fund used to finance the ordinary operations of the District. It is available for a legally authorized purpose and consists of funds not specifically designated for some other particular purpose.

Governmental Accounting Standards Board (GASB) - The ultimate authoritative accounting and financial reporting standard-setting body for state and local governments.

Gifted and Talented (GATE) - Students with superior academic achievement may be identified as gifted and talented and may participate in designated programs for gifted students. The identification of gifted and talented students begins at grade 2 through grade 6.

Grant - Contributions of either funds or material goods given by a contributing unit (public or private) to another receiving unit and for which the contributing unit expects no repayment. Grants may be for specific or general purposes.

Hearing Impairment - Hearing impairment means impairment in hearing, whether permanent or fluctuating, that adversely affects a child's educational performance but that is not included under the definition of deafness.

High School - Schools classified as high school by state and local statutes and typically composed of grades nine through twelve.

Instruction - Direct interaction between students and classroom teachers, paraprofessionals, and/or related staff involving teaching students in a teaching/learning environment in a systematic program designed to assist students in acquiring competency in knowledge, skills, and understanding.

Instructional Materials-Supplies - An object of expenditure related to amounts paid for the acquisition of devices, content materials, methods or experiences used for teaching and learning purposes. These include printed and non-printed sensory materials.

Inter-Fund Transfers - Amounts transferred from one fund to another fund.

Internal Service Fund - A fund established to finance and account for services and commodities furnished by a

designated department or agency to other departments or agencies within a single government unit. Amounts expended by the fund are restored thereto either from operations or by a transfer from other funds to keep intact the original fund's capital. Graphic Production and Risk Management are included in this fund.

Invoice - An itemized statement of merchandise shipped or sent to a purchaser, consignee, etc., with the quantity, value or prices, and charges annexed.

Line-Item Budget - A detailed expense or expenditure budget generally classified by object designation with each organizational unit.

Kindergarten - A group or class that is organized to provide educational experience for children for the year immediately preceding the first grade and conducted during the regular school year.

Land - A fixed asset account which reflects the acquisition value of sites owned by the District. If land is purchased, this account includes the purchase price and other associated improvement costs which are incurred to put the land in condition for its intended use. If land is acquired by gift, the account reflects its appraised value at time of acquisition.

Long-Term Debt - Debt with a maturity of more than one year after the date of issuance.

Maintenance of Plant (Plant Repairs; Repair and Replacement of Equipment) - Those activities which are concerned with keeping the grounds, buildings, and equipment at their original condition of completeness or efficiency, either through repairs or by replacements of property (anything less than replacement of a total building).

Medicaid Administrative Claiming - Medicaid Administrative Claiming is a federal program that reimburses districts for employees' time to promote the availability of Medicaid-covered health services and to improve students' access to those services.

Mental Retardation - Mental retardation means significantly sub-average general intellectual functioning and existing behavior manifested during the developmental period, which adversely affects a child's educational performance.

Middle School - Schools classified as middle school by state and local statutes or practices and composed of grades six through eight.

Modified Accrual Basis of Accounting - Basis of accounting whereby revenues are recorded when they are measurable and available and expenditures are recorded when the corresponding liability is incurred. This is the basis of accounting used in the fund financial statements of the Comprehensive Annual Financial Report (CAFR).

Multiple Disabilities - Multiple disabilities means concomitant impairments (such as mental retardation-blindness, mental retardation-orthopedic impairment, etc.), the combination of which causes such severe educational needs that they cannot be accommodated in special education programs solely for one of the impairments. The term does not include deaf-blindness.

GLOSSARY OF TERMS

Object - An accounting term used to describe the service or commodity obtained as a result of a specific expenditure or to describe a specific revenue source.

Orthopedic Impairment - Orthopedic impairment means a severe orthopedic impairment that adversely affects a child's educational performance. The term includes impairments caused by congenital anomaly, impairments caused by disease, and impairments from other causes.

Other Health Impairment - Other health impairment means having limited strength, vitality or alertness, including a heightened alertness to environmental stimuli, that results in limited alertness with respect to the educational environment, that is due to chronic or acute health problems such as asthma, attention deficit disorder or attention deficit hyperactivity disorder, diabetes, epilepsy, a heart condition, hemophilia, lead poisoning, leukemia, nephritis, rheumatic fever, and sickle cell anemia; and adversely affects a child's educational performance.

Payroll Costs - All costs covered under the following objects of expenditure: Licensed Salaries, Unified Salaries, Support Staff Salaries, Police Salaries, and Employee Benefits.

Per Pupil Allocation - An allocation to each school for supplies and equipment initially based on the pupil enrollment on the last day of the first school month.

Per Pupil Expenditure - An accepted and commonly used norm to initially compare expenditures between school districts, as well as at state and national levels of spending.

Personnel, Administrative (Unified) - Personnel on the payroll who are primarily engaged in activities which have as their purpose the general regulation, direction, and control of the affairs of the District that are system-wide and not confined to one school, subject, or narrow phase of school activity; for example, the Superintendent of Schools.

Personnel, Licensed - Those who are certified by the Nevada Department of Education and render services dealing directly with the instruction and delivery of certain services to pupils. (Some examples are teachers, librarians, nurses, and psychologists.)

Personnel, Support Staff - Non-administrative positions hired to support school and central office functions. (Some examples are teacher aides, clerical positions, custodians, food service worker and assistant accountants.)

Program - The definition of an effort to accomplish a specific objective or objectives consistent with funds or resources available. Budgets and actual revenue and expenditure records may be maintained per program.

Property Insurance - Expenditures for all forms of insurance covering the loss of, or damage to, the property of the District from fire, theft, storm, or any other cause. Costs for appraisals of property for insurance purposes are also recorded here.

Proprietary Fund - Operations that focus on the determination of operating income, changes in net assets, financial position, and cash flows. There are two

different types of proprietary funds: enterprise funds and internal service funds.

Pupil Transportation Services - Consists of those activities involved with the conveyance of pupils to and from student activities, as provided by state law. Includes trips between home and school or trips to school activities. This service area is applicable to both schools and the District.

Purchase Order - Document which authorized the delivery of specified merchandise or the rendering of certain services and the making of a charge for them.

Purchased Services - Personal services rendered by personnel who are not on the payroll of the District and other services which may be purchased.

Reimbursement - Cash or other assets received as a repayment of the cost of work or services performed, or of other expenditures made for or on behalf of another governmental unit or department, or for an individual, firm, or corporation.

Rentals - Expenditures for the lease or rental of land, buildings, and equipment for the temporary or long-range use of the District.

Reserve - An account used to indicate that a portion of fund balance is restricted for a specific purpose.

Reserve For Encumbrances - A reserve representing the designations of a portion of a fund balance to provide for unliquidated encumbrances. Separate accounts may be maintained for current and prior-year encumbrances.

Revenues - Additions to the assets of a fund during a fiscal period that are available to finance the fund's expenditures during the fiscal year.

Salaries - Total expenditures for hourly, daily, and monthly salaries including overtime pay and sick pay.

Sale of Assets - The receipts from the sale of scrap materials as well as worn-out or obsolete equipment that has been declared surplus to the needs of the District.

School - A division of the school system consisting of a group of pupils, one or more teachers giving instruction of a defined type, housed in a school plant of one or more buildings.

School Plant - The site, buildings, and equipment constituting the physical facilities used by a single school or by two or more schools sharing the use of common facilities.

School Site - The land and all improvements to the site, other than structures, such as grading, drainage, drives, parking areas, walks, planting, play courts, and playfields.

Source of Funds - This dimension identifies the expenditure with the source of revenue, (i.e.) local, state, federal, and others.

Special Education - Consists of direct instructional activities designed to deal with some of the following pupil exceptionalities: learning disabled, physically challenged, hearing impaired, and gifted and talented.

Special Revenue Fund - For accountability purposes, this fund is split between Federal Projects and District

Projects. For further definition, see these funds also included in the glossary.

Specific Learning Disability - The term means a disorder in one or more of the basic psychological processes involved in understanding or in using language, spoken or written, that may manifest itself in an imperfect ability to listen, think, speak, read, write, spell, or to do mathematical calculations, including conditions such as perceptual disabilities, brain injury, minimal brain dysfunction, dyslexia, and developmental aphasia.

Speech or Language Impairment - This term means a communication disorder, such as stuttering, impaired articulation, language impairment, or voice impairment, that adversely affects a child's educational performance.

Supplies - Expenditures for material items of an expendable nature that are consumed, worn-out, or deteriorated by use or items that lose their identity through fabrication or incorporation into different or more complex units or substances.

Taxes - Compulsory charges levied by a governmental unit for the purpose of financing services performed for the common benefit.

Teacher Allocation - The teachers are allocated to the schools on the basis of the last day of the first school month's enrollment.

Traumatic Brain Injury - This is an acquired injury to the brain caused by an external physical force, resulting in total or partial functional disability or psychosocial impairment, or both, that adversely affects a child's educational performance. The term applies to open or closed head injuries resulting in impairments in one or more areas, such as cognition; language; memory; attention; reasoning; abstract thinking; judgment; problem-solving; sensory, perceptual, and motor abilities; psychosocial behavior; physical functions; information processing; and speech. The term does not apply to brain injuries that are congenital or degenerative, or to brain injuries induced by birth trauma.

Travel - An object of expenditure associated with carrying staff personnel from place to place and the furnishing of accommodations

incidental to travel. Also included are per diem allowances, mileage allowances for use of privately owned vehicles, and other expenditures necessitated by travel.

Tuition Expended - Expenditures to reimburse other educational agencies for services rendered to students residing in the legal boundaries described for the paying local education agencies, both within and outside of the state of the paying local education agency.

Tuition Received - Money received from pupils, their parents, governmental agencies, or others for education provided in the schools of the District.

Visual Impairment Including Blindness - This means impairment in vision that, even with correction, adversely affects a child's educational performance. The term includes both partial sight and blindness.

Vocational Program - A school which is separately organized for the primary purpose of offering education and training in one or more semi-skilled, skilled, or technical occupations.

Weighted Enrollment - Used to determine the total basic support provided to the District from the state. To obtain a weighted enrollment, pre-kindergarten and kindergarten students are included as six-tenths of a student rather than a whole student. Also, students from other states enrolled in Nevada are deducted from the enrollment number.

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