



**Washoe County School District**

Every Child, By Name And Face, To Graduation<sup>SM</sup>

# Fiscal Year 2019-20

# Annual

# Budget Report

**Washoe County School District**  
**Reno, Nevada 89512**  
**[www.washoeschools.net](http://www.washoeschools.net)**



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## EXECUTIVE SUMMARY



### **Washoe County School District**

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Phone (775) 348-0300 \* (775) 348-0304 \* [www.washoeschools.net](http://www.washoeschools.net)

Board of Trustees: Katy Simon Holland, President \* Malena Raymond, Vice President \* Angela Taylor, Clerk  
\* Jacqueline Calvert \* Andrew Caudill \* Scott Kelley \* Ellen Minetto \* Kristen McHoll, Ed.D., Interim Superintendent

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

We are pleased to present the Washoe County School District 2019-20 Annual Budget Report, as approved by the Board of Trustees on June 25, 2019. This Budget 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. In addition to the General Fund, the Fiscal Year 2019-20 Budget includes funding for categorical programs in our special revenue funds, funding of employee benefits through our internal service funds, payment of debt service on the District's long-term debt, and funding of capital projects.

This year's budget document is an especially significant milestone for the District, as the District has achieved a structurally balanced General Fund budget – in which ongoing revenues equal ongoing expenses – for the first time in more than 15 years. For many years, due to a number of factors, the District's General Fund budget showed a significant deficit, whereby revenues fell short of meeting planned expenses. The existence of the budget deficit required the District to have to dip into its reserves to fund necessary programs.

In 2018, after considering a budget with an initial deficit of more than \$40 million, the Board of Trustees adopted a number of new policies oriented towards fiscal sustainability, the most significant of which included a requirement to balance the General Fund budget in three years, by Fiscal Year 2020-21. This year's budget accomplished this milestone one year in advance of that three-year goal. This was an incredibly challenging process over the last several budget cycles. The balancing of the District's General Fund budget was due in large part to significant cost reduction efforts by the Board of Trustees and staff over these last several years, which reduced General Fund costs in total by more than \$60 million.

This year, Washoe County School District also used Priority Based Budgeting (PBB) to develop the Fiscal Year 2019-20 budget process. The District is the first school district in the nation to embrace this approach, which has been used by more than 200 city and county governments over the last decade to prioritize programs and reallocate resources to higher-priority programs. The District began the process of implementing PBB in January 2019 for central services and completed the process in December 2019. Through PBB, District staff identified over 600 distinct programs and scored each of these programs against the District's strategic plan "Envision 2020", with the goal being to allocate any new dollars and reallocate existing resources towards programs that mostly closely align with the District's strategic plan.

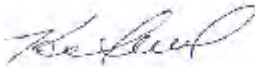
This year's budget also continues to provide funding for the construction of new schools and revitalization of existing schools, as a result of the successful passage of the November 2016 ballot measure to increase the sales tax rate in Washoe County. In August 2019, the first new schools funded by this sales tax, two new middle schools and one new elementary school, were opened. In Fiscal Year 2019-20, the budget funds two additional new schools, an elementary school in Spanish Springs and the first middle school in the Galena/Arrowcreek area.



The successful elimination of the General Fund budget deficit was not achieved without great efforts by the teachers and other staff of Washoe County School District. We wish to thank all staff for bearing the burden of "doing more with less" and working with District management and the Board of Trustees to identify and implement cost-saving solutions over the last three years. We also wish to thank the Governor and legislature in the 2019 legislative session for increasing State support to school districts. This has allowed us to budget for a 3% cost-of-living adjustment (COLA) for all employees this fiscal year, in addition to funding merit increases and health insurance cost increases for the more than 7,500 Washoe County School District employees.

Despite the accomplishment of balancing the General Fund budget and the new budgeting approaches incorporated into the Fiscal Year 2019-20 Budget process, we realize there is still significant work to be done to maintain a structurally balanced budget in future years. In order to continue to fulfill our goal of fiscal sustainability, we 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. In closing, we thank our Budget Department for their dedication in the preparation of this Budget Report. Please feel free to contact them at (775) 348-0312 to address any questions you may have.

Sincerely,



Dr. Kristen McNeil  
Interim Superintendent



Mark Mathers  
Chief Financial Officer

## INTERIM SUPERINTENDENT

Kristen McNeill is the Interim Superintendent and is the chief executive officer responsible for the administration of the District in accordance with policy set by the Board. As the chief executive officer and educational leader of the District, the Superintendent oversees the administration of all curricula, instruction, support services, personnel, fiscal operations, and facilities. In fulfilling this responsibility, the Superintendent operates through members of the administrative team who are each assigned specific functions in designated areas. The Board has authorized a national search to be commenced for a Superintendent. Dr. Kristin McNeill is currently serving as the Interim Superintendent.

Prior to being appointed Interim Superintendent of the District on July 1, 2019, Dr. McNeill worked for more than two decades in public education. She taught grades 2 through 6 before becoming a principal at Lois Allen Elementary School and Marvin Moss Elementary School. She became the District's Director of State and Federal Programs/K-16 Initiatives in 2008 and then was named Chief Strategies Officer in 2010. She assumed the duties of Chief of Staff for the District in 2012. In September of 2015, Dr. McNeill was appointed as the Deputy Superintendent, in which role she oversaw the Chief Officers in the areas of School Performance, Academics, Student Support Services and Options, Accountability, and Grants. Throughout her career she has participated in various district, state, and national committees on educational issues. She has also served as a District representative and supported efforts in the Nevada Legislature on education-related matters. Dr. McNeill serves on many non-profit Boards with a child-centered focus within the Truckee Meadows region. Dr. McNeill holds a Bachelor's of Science Degree in Hotel Administration from UNLV, a Master's degree in Instructional and Curricular Studies from the University of Nevada, Las Vegas, and received her educational leadership credential at the University of Nevada, Reno. Dr. McNeill recently received her doctorate of educational leadership from UNR as well.

## DISTRICT STRUCTURE

Washoe County School District was organized as a result of legislation enacted in 1956. There is one school district in each Nevada county with responsibility for all public education from preschool through the twelfth grade. The District is the second largest in the state and operates 99 schools to serve approximately 64,000 students.

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 appoints the superintendent who is responsible for the day-to-day operations and general efficiency of the school system including instruction, student services, personnel, finance, administration and all other phases of District operations.

## DISTRICT GOALS

The District's goals and objectives are outlined in *Envision WCSD 2020 - Investing In Our Future* to help further our efforts toward achieving our goal of *Every Child, By Name And Face, To Graduation*. The District is dedicated to engaging our parents and guardians along with community partners to foster strong and meaningful relationships to increase student success. Using culturally competent practices and effective strategies, we work to close opportunity gaps and meet the needs of each of our students. We continue on the path for improved transparency using meaningful data and processes that are effective, efficient, and provide accountability. We focus on providing our highly qualified and diverse staff members with consistent opportunities to refine and develop their skills. We also ensure that our schools are safe learning environments for our students and staff to excel.

- 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, staff, Trustees, and community members in strong relationships, provide meaningful opportunities to increase their educational expertise and trust, and to share responsibility for student success.
- Goal 4: Provide and continuously improve operational systems that are 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



## **BUDGET TIMELINE**

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.

## **BUDGET PROCESS AND SIGNIFICANT FACTORS**

The Fiscal Year 2020 budget process began on September 2018 with a preliminary forecast of anticipated expenses, including an estimate of the additional operating costs of three new schools scheduled to open in August 2019. The District's structural deficit, which had been reduced to \$7.5 million the Fiscal Year 2019 budget, was noted. Because the Fiscal Year 2020 budget process coincided with the legislative session, there were many uncertainties regarding the level of funding in the State budget for K-12 education and the impact of potential legislation to the District's general fund budget.

In contrast to the budget processes used by the District in prior years, the Fiscal Year 2020 process utilized Priority Based Budgeting (PBB). PBB analyzes each service and program the District performs and allocate resources towards programs that mostly closely align with the District's Strategic Plan. The District began the process of implementing PBB in January 2019 and completed the process in December 2019. PBB provides greater transparency of community priorities and how budget decisions are made relative to those priorities. PBB identifies the services and programs that offer the highest value and continues to provide funding for them while reducing service levels or costs for lower value programs. Thus, PBB takes a fresh look at all programs and starts with the revenues available to the agency, rather than last year's expenditures.

In order to engage the community and gather feedback from parents, staff, students, and community members regarding the Fiscal Year 2020 budget, the District conducted a community survey and organized a series of community forums. The community budget survey was open from December 3, 2018 through January 7, 2019, and asked a series of questions pertaining to program priorities, strategic plan priorities, and partial solutions to the budget deficit. The survey received 4,939 responses. Following the survey, staff from the Offices of the Chief of Staff, Business and Finance, and Communications organized five community forums in locations across the District. At each forum, Trustees, along with District staff, presented an overview of the budget deficit, explained the PBB process, and briefly summarized the community survey results. Feedback from the forms was collected in the form of worksheets that participants filled out. Approximately 380 people participated in the forums.

The budget survey results, feedback from the community forums and a presentation of the District's estimated deficit were presented to the Board on February 26, 2019. Based on the estimated additional operating costs for three new schools of \$3.4 million and the budget deficit in the Fiscal Year 2019 budget of \$7.5 million, the total opening deficit for the District was \$10.9 million without considering the level of state funding for the next biennium. By shifting debt service costs for medium term obligations from the General Fund to the Government Services Tax capital project fund and as a result of greater salary savings, staff was able to reduce the ongoing deficit to \$6.3 million. In the first year of PBB, the District focused on central services, operations, support services, and school administration and staff scored a total of \$205.8 million of programs. Based on a quantitative scoring process which rated each program based on its alignment to strategic plan goals, programs were then separated into four quartiles. For the Fiscal 2020 budget process, staff focused on non-mandated programs that scored in the lower two quartiles. The total cost of these programs was \$46.8 million. The Board received departments' assessments of the service level impacts of varying levels of reductions to these lower-quartile programs. In March, based on a review of these programs, the Board approved reductions to staffing and other operating costs totaling \$1.27 million.

On April 9, 2019, District staff presented its analysis of the State's proposed budget and its impact on K-12 funding, along with updated revenue projections for local revenues. Two scenarios were presented: one based on a 3% cost-of-living-adjustment ("COLA") for employees, which was presented based on the Governor's stated desire to provide funding for a 3% COLA to school employees, and one based on a lower COLA. The Board approved a tentative budget based on the former scenario. Unfortunately, in this scenario, total revenues and other sources were \$17.8 million less than projected expenditures and other applications. The major factor causing the deficit was a shortfall in the per-pupil basic support guarantee provided by the State, which was assumed to be 1.42%, and when combined with local revenues, was projected to increase revenues by \$11.4 million versus projected salary and benefit costs assuming a 3% COLA of \$20.4 million. The Board directed staff to file the Tentative Budget for Fiscal Year 2020 based on these full costs but noted that there had been no final decision on the level of salary increase for employees or the level of reductions necessary to reduce or eliminate the structural deficit. A Tentative Budget was filed with the State, showing a tentative General Fund deficit of \$17.8 million.

For the Final Budget that was presented to the Board on May 28, 2019, executive staff presented the Board with \$9.6 million in cost offsets and additional revenues to reduce the estimated budget deficit for the General Fund. These offsets included: a one-time deferral of textbook purchases or a shift of these costs to capital project funds; elimination of the District's early separation incentive program, which requires negotiation with employee associations; a shift of General Fund expenses to new categorical programs, which required state legislation; reduced teacher allocations due to lower enrollment for certain categories of students; and increased Government Services Tax and Medicaid revenues. These cost offsets were approved by the Board in the Final Budget, which helped reduce the General Fund budget deficit to \$7.89 million. However, fiscal staff indicated to the Board that it intended to submit an amended budget for the Board's consideration in June, based on the final outcome of the 2019 legislative session.

Between the presentation of the Final Budget on May 28, 2019, and the end of the 2019 legislative session on June 3, 2019, as anticipated, there were many changes made during the legislative session. These changes included new requirements for reserving monies for negotiated salary increases, the shifting of certain categorical grants to a block grant, and allowance for a waiver of the minimum expenditure requirement (MER) for textbooks and other instructional supplies and hardware next biennium. Significantly, the legislature and Governor identified and appropriated additional funding for K-12 education, which staff had not previously budgeted. Additional funding was identified and appropriated by the State by redirecting the retail excise tax on marijuana sales, which had previously been deposited to the State's Rainy Day Fund, to the Distributive School Account, and by pledging a portion of the State's modified business taxes imposed by Senate Bill 551 to K-12, among a number of changes. Due to these increased revenues, the per-pupil basic support guarantee for the District for Fiscal Year 2020 was set at \$6,034 per student, a 4.7% increase over the adjusted per-pupil rate for Fiscal Year 2019.

The passage of these bills and increased State funding for K-12 education, in combination with District savings for health insurance costs, allowed the District to completely offset the \$7.9 million budget deficit and executive staff presented and the Board approved a structurally balanced General Fund budget for Fiscal Year 2020 on June 25, 2019. This Annual Budget Report reflects the adopted budget.

## **BUDGET ADMINISTRATION AND MANAGEMENT**

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, generally accepted accounting principles and the Government Finance Officer Association. 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.

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.

### **ALL FUNDS ACTUALS AND BUDGET**

<b>All Funds Actuals and Budget</b>					
	<b>FY16</b>				
	<b>Actuals</b>	<b>FY17 Actuals</b>	<b>FY18 Actuals</b>	<b>FY19 Budget</b>	<b>FY20 Budget</b>
<b>Revenues</b>					
Local Revenues	\$ 359,528,383	\$ 376,534,669	\$ 437,487,990	\$ 459,493,978	\$ 491,491,241
State Revenues	208,808,048	215,978,115	207,586,666	200,179,258	205,826,373
Federal Revenues	72,370,659	65,385,838	63,321,056	63,063,223	68,186,832
Other Revenues	72,571,163	106,894,363	286,747,936	75,080,000	366,472,824
<b>Total Revenues</b>	<b>\$ 713,278,253</b>	<b>\$ 764,792,984</b>	<b>\$ 995,143,648</b>	<b>\$ 797,816,459</b>	<b>\$ 1,131,977,270</b>
<b>Expenditures</b>					
Salaries	\$ 361,041,395	\$ 377,153,279	\$ 376,254,340	\$ 383,083,645	\$ 396,786,511
Benefits	146,462,164	151,889,866	151,994,367	157,855,723	174,478,787
Purchased Services	50,686,272	59,996,702	101,626,571	133,135,146	319,531,781
Supplies	46,486,781	46,836,286	39,962,577	56,490,705	54,400,735
Property	6,082,447	3,662,066	25,454,548	8,695,477	67,973,654
Other	106,201,400	72,942,030	107,317,801	73,606,761	90,684,215
<b>Total Expenditures</b>	<b>\$ 716,960,459</b>	<b>\$ 712,480,230</b>	<b>\$ 802,610,203</b>	<b>\$ 812,867,458</b>	<b>\$ 1,103,855,682</b>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<b>\$ (3,682,206)</b>	<b>\$ 52,312,755</b>	<b>\$ 192,533,445</b>	<b>\$ (15,050,999)</b>	<b>\$ 28,121,587</b>
<b>Other Financing Sources (Uses)</b>					
Other Sources/(Uses)					
Transfers In	\$ 36,911,499	\$ 41,373,110	\$ 69,325,384	\$ 46,574,479	\$ 93,595,616
Transfers Out	(38,551,518)	(43,028,885)	(70,965,403)	(46,574,479)	(93,595,616)
	<b>\$ (1,640,019)</b>	<b>\$ (1,655,775)</b>	<b>\$ (1,640,019)</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Excess (Deficiency) of Revenues over Expenditures and Other Financing Sources (Uses)</b>	<b>\$ (5,322,225)</b>	<b>\$ 50,656,980</b>	<b>\$ 190,893,426</b>	<b>\$ (15,050,999)</b>	<b>\$ 28,121,587</b>
<b>Fund Balance, July 1</b>	<b>\$ 163,608,081</b>	<b>\$ 158,285,856</b>	<b>\$ 210,060,427</b>	<b>\$ 108,916,191</b>	<b>\$ 107,955,967</b>
<b>Fund Balance, June 30</b>	<b>\$ 158,285,856</b>	<b>\$ 208,942,836</b>	<b>\$ 400,953,852</b>	<b>\$ 93,865,192</b>	<b>\$ 136,077,554</b>

The presentation of the all funds summary provides a complete fiscal view of the District's overall budget by illustrating the combined 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 the major object categories within each fund. Total revenues and other sources for all funds of the District are \$1.225 billion while expenditures and other outlays total \$1.197 billion. This results in the opening fund balance of \$108.0 million increasing by \$28.1 million to \$136.1 million. The increase is mainly related to the Debt Service Fund and is discussed below.

The General Fund is the largest fund of the District (43.14% of revenues and 40.11% 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 major source of revenues are derived from sales taxes, property taxes and State per pupil funding while the

major expenditures are for instruction, instructional/student support and central services. The General Fund has a structurally balanced budget (whereby revenues equal expenditures) for the first time in 15 years. This is a reflection of the Board's commitment to attain a balanced budget.

The Special Revenue Funds account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. The major revenue sources are derived from various State categorical funding, Federal programs and a transfer from the General Fund to provide for special education services. The majority of the expenditures are related to instruction and instructional/student support. The deficiency of revenue over expenditures (\$45.9 million) is related to the District's special education fund as the State provides for a portion of these cost with the balance made up by the General Fund transfer.

The Debt Service fund accounts for the District's revenues and expenditures related to retiring bond and other debt. The major source of revenue is from property tax. The fund will see an increased net change in fund balance from a transfer of sales tax proceeds from the Capital Projects Fund.

The Capital Projects Fund accounts for the resources and expenditures for capital projects. Significant bond sales are projected with the proceeds providing mainly for the building of new schools. The ending balance will decrease by \$4.0 million.

The Enterprise Fund is for the District's nutrition service program and is budgeted for a \$552k profit. The major revenues are derived from student sales and Federal lunch reimbursement while expenditures are split between salaries/benefits and food costs.

## GENERAL FUND

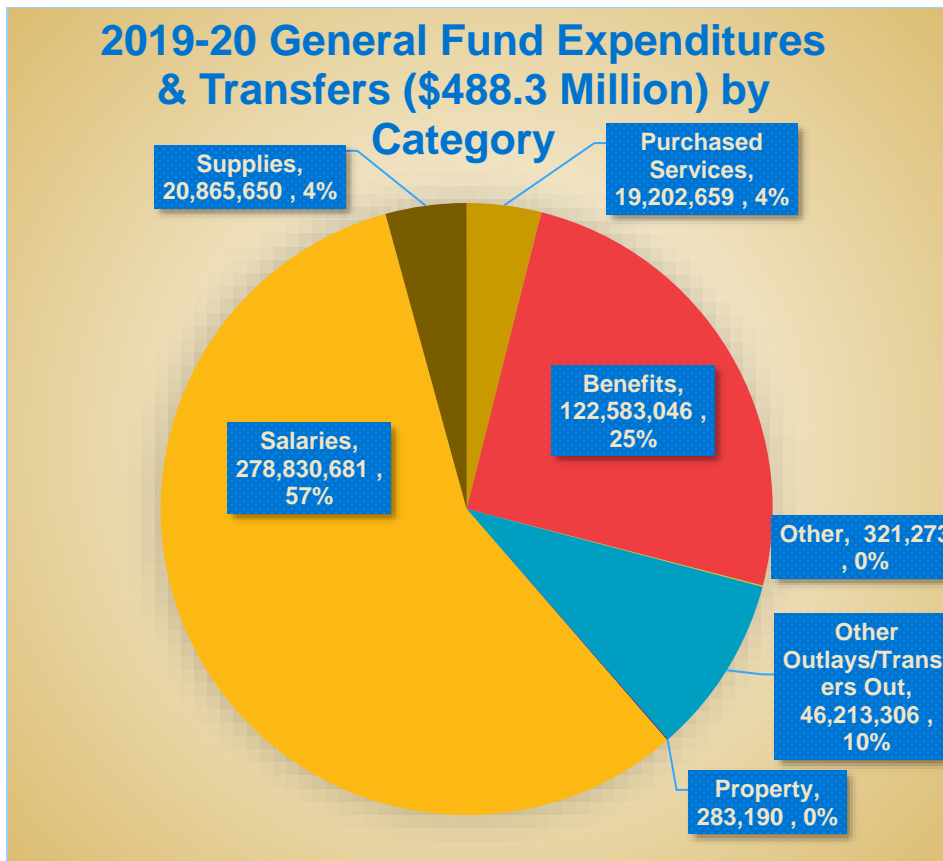
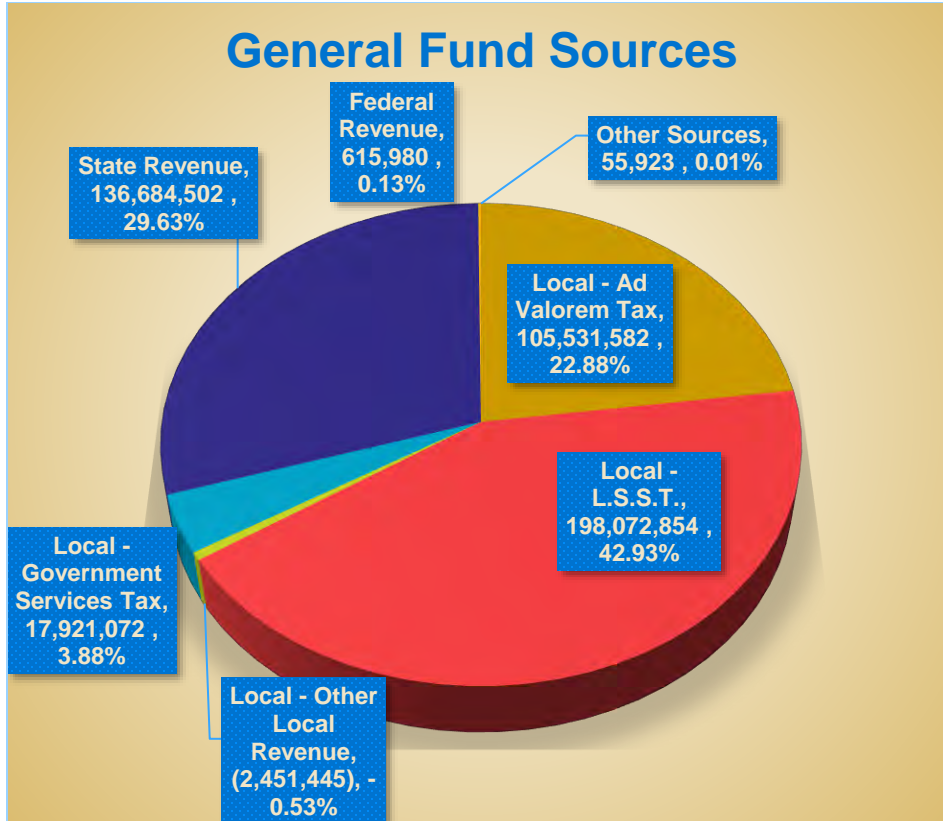
As the Final Budget comparison indicates, revenues will increase \$24.9 million (5.4%) over the prior year while expenditures and other financing uses will increase by \$17.4 million (3.7%). This \$7.5 million difference offsets the prior year budget deficit and results in a structurally balanced budget (whereby revenues and other sources equal expenditures and other uses) for Fiscal Year 2019-20. This is the first structurally balanced budget the District has had in 15 years and is a reflection of the Board's commitment to attain a balanced budget.

The major increases to revenues are for sales tax of \$14.3 million, ad valorem (property) tax of \$6.6 million and government services tax (vehicle registration) of \$2.6 million. While all functional category expenditures will increase over the prior year, the increase for each category is related to salary and benefits. The major contributor to the increased salary and benefits are due to employee increment on salary schedules, a 3% cost of living increase, a 10% increase for health insurance and an increase to the retirement contribution rate.

### GENERAL FUND & ACTUALS

	FY16 Actuals	FY17 Actuals	FY18 Actuals	FY19 Budget	FY20 Budget
<b>Revenues</b>					
Local Revenues	\$ 292,481,483	\$ 304,952,955	\$ 319,074,062	\$ 339,029,278	\$ 363,625,265
State Revenues	134,836,971	128,437,828	136,684,502	123,819,721	124,104,540
Federal Revenues	995,019	502,675	615,980	490,000	490,000
Other Revenues	<u>3,191,235</u>	<u>54,304</u>	<u>3,155,923</u>	<u>80,000</u>	<u>80,000</u>
Total Revenues	\$ 431,504,708	\$ 433,947,762	\$ 459,530,467	\$ 463,418,999	\$ 488,299,805
<b>Expenditures</b>					
Salaries	\$ 253,225,596	\$ 259,237,389	\$ 266,850,726	\$ 271,953,927	\$ 278,830,681
Benefits	103,512,837	105,467,008	109,215,630	112,698,588	122,583,046
Purchased Services	17,200,282	15,046,543	17,624,845	18,770,301	19,202,659
Supplies	22,922,371	19,245,323	17,314,795	21,105,935	20,865,650
Property	3,858,041	732,222	4,001,852	663,190	283,190
Other	<u>998,881</u>	<u>1,077,862</u>	<u>978,665</u>	<u>1,155,238</u>	<u>1,249,830</u>
Total Expenditures	\$ 401,718,008	\$ 400,806,347	\$ 415,986,514	\$ 426,347,179	\$ 443,015,056
<b>Excess (Deficiency) of Revenues over Expenditures</b>	\$ 29,786,700	\$ 33,141,415	\$ 43,543,953	\$ 37,071,820	\$ 45,284,749
<b>Other Financing Sources (Uses)</b>					
Other Sources/(Uses)					
Transfers In	\$ -	\$ 39,096	\$ -	\$ -	\$ -
Transfers Out	<u>(37,701,518)</u>	<u>(42,989,789)</u>	<u>(45,965,403)</u>	<u>(44,574,479)</u>	<u>(45,284,749)</u>
	\$ (37,701,518)	\$ (42,950,693)	\$ (45,965,403)	\$ (44,574,479)	\$ (45,284,749)
<b>Excess (Deficiency) of Revenues over Expenditures and Other Financing Sources (Uses)</b>	\$ (7,914,818)	\$ (9,809,278)	\$ (2,421,450)	\$ (7,502,659)	\$ 0
<b>Fund Balance, July 1</b>	\$ 61,206,550	\$ 53,291,732	\$ 43,304,156	\$ 31,100,000	\$ 36,280,047
<b>Fund Balance, June 30</b>	<u>\$ 53,291,732</u>	<u>\$ 43,482,454</u>	<u>\$ 40,882,706</u>	<u>\$ 23,597,341</u>	<u>\$ 36,280,047</u>





## Special Revenue Fund

FY20 budgeted revenues increased compared to FY19 in the state and federal categories. State special revenue funds including Special Education, Adult Education, Class Size Reduction, Other State Agencies, Vocational Education, and several grants in the State Grants, Misc. fund had significant revenue increases compared to FY19, totaling \$5.3 million. Federal special revenue funds increased by \$3.9 million compared to FY19 in several federal funds, including the Special Ed IDEA and 21<sup>st</sup> Century Grants funds. Local revenues decreased compared to FY19 mainly due to the significant decrease in private foundation contributions.

### SPECIAL REVENUE FUNDS ACTUALS AND BUDGET

	FY16 Actuals	FY17 Actuals	FY18 Actuals	FY19 Budget	FY20 Budget
<b>Revenues</b>					
Local Revenues	\$ 3,451,319	\$ 3,474,739	\$ 3,002,123	\$ 4,146,953	\$ 3,572,273
State Revenues	73,814,859	87,464,777	70,833,169	76,359,537	81,653,333
Federal Revenues	52,011,367	46,072,449	43,635,483	42,700,000	46,637,971
Other Revenues	-	-	-	-	-
<b>Total Revenues</b>	<b>\$ 129,277,544</b>	<b>\$ 137,011,965</b>	<b>\$ 117,470,775</b>	<b>\$ 123,206,490</b>	<b>\$ 131,863,577</b>
<b>Expenditures</b>					
Salaries	\$ 97,741,795	\$ 107,082,174	\$ 97,946,260	\$ 99,903,686	\$ 104,937,794
Benefits	39,338,683	42,373,970	38,256,272	40,346,519	46,482,993
Purchased Services	7,530,553	11,814,403	10,237,734	12,741,399	11,170,530
Supplies	10,754,419	13,294,169	9,677,727	10,816,117	12,309,944
Property	408,508	1,253,812	358,863	164,932	1,088,464
Other	3,010,413	2,925,896	3,153,014	2,264,079	2,421,904
<b>Total Expenditures</b>	<b>\$ 158,784,370</b>	<b>\$ 178,744,425</b>	<b>\$ 159,629,871</b>	<b>\$ 166,236,732</b>	<b>\$ 178,411,629</b>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<b>\$ (29,506,826)</b>	<b>\$ (41,732,460)</b>	<b>\$ (42,159,096)</b>	<b>\$ (43,030,242)</b>	<b>\$ (46,548,053)</b>
<b>Other Financing Sources (Uses)</b>					
Other Sources/(Uses)					
Transfers In	\$ 32,758,360	\$ 38,359,014	\$ 41,604,997	\$ 41,973,575	\$ 45,284,749
Transfers Out	-	(39,096)	-	-	-
	<b>\$ 32,758,360</b>	<b>\$ 38,319,918</b>	<b>\$ 41,604,997</b>	<b>\$ 41,973,575</b>	<b>\$ 45,284,749</b>
<b>Excess (Deficiency) of Revenues over Expenditures and Other Financing Sources (Uses)</b>	<b>\$ 3,251,535</b>	<b>\$ (3,412,542)</b>	<b>\$ (554,099)</b>	<b>\$ (1,056,667)</b>	<b>\$ (1,263,304)</b>
<b>Fund Balance, July 1</b>	<b>\$ 5,372,609</b>	<b>\$ 8,624,144</b>	<b>\$ 5,211,602</b>	<b>\$ 2,770,103</b>	<b>\$ 3,120,402</b>
<b>Fund Balance, June 30</b>	<b>\$ 8,624,144</b>	<b>\$ 5,211,602</b>	<b>\$ 4,657,503</b>	<b>\$ 1,713,436</b>	<b>\$ 1,857,098</b>

## Debt Service Fund

The Debt Service funds account for the District's revenues and expenditures related to retiring bond and other debt.

### DEBT SERVICE FUNDS ACTUALS AND BUDGET

	FY16 Actuals	FY17 Actuals	FY18 Actuals	FY19 Budget	FY20 Budget
<b>Revenues</b>					
Local Revenues	\$ 54,269,065	\$ 57,644,551	\$ 101,244,887	\$ 59,848,527	\$ 63,344,577
State Revenues	-	-	-	-	-
Federal Revenues	-	-	-	-	-
Other Revenues	47,784,006	14,322,019	68,028,204	-	-
Total Revenues	\$ 102,053,071	\$ 71,966,570	\$ 169,273,091	\$ 59,848,527	\$ 63,344,577
<b>Expenditures</b>					
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -
Benefits	-	-	-	-	-
Purchased Services	-	2,016	-	-	-
Supplies	-	-	-	-	-
Property	-	-	-	-	-
Other	101,263,589	67,204,212	98,272,847	67,058,563	78,795,481
Total Expenditures	\$ 101,263,589	\$ 67,206,228	\$ 98,272,847	\$ 67,058,563	\$ 78,795,481
<b>Excess (Deficiency) of Revenues over Expenditures</b>	\$ 789,482	\$ 4,760,342	\$ 71,000,244	\$ (7,210,036)	\$ (15,450,904)
<b>Other Financing Sources (Uses)</b>					
Other Sources/(Uses)					
Transfers In	\$ 3,244,139	\$ 2,975,000	\$ 2,720,387	\$ 4,600,904	\$ 48,310,867
Transfers Out	-	-	(25,000,000)	-	-
	\$ 3,244,139	\$ 2,975,000	\$ (22,279,613)	\$ 4,600,904	\$ 48,310,867
<b>Excess (Deficiency) of Revenues over Expenditures and Other Financing Sources (Uses)</b>	\$ 4,033,621	\$ 7,735,342	\$ 48,720,631	\$ (2,609,132)	\$ 32,859,963
<b>Fund Balance, July 1</b>	\$ 20,456,741	\$ 24,490,362	\$ 39,314,466	\$ 39,363,399	\$ 51,214,505
<b>Fund Balance, June 30</b>	\$ 24,490,362	\$ 32,225,704	\$ 88,035,097	\$ 36,754,267	\$ 84,074,468

As of June 30, 2019, the District has \$735,197,601 of total general obligation debt. While significant, the District conservatively issues debt with a coverage requirement and certain reserves, which will allow the District to pay its debt during fluctuations in the business cycle. The District's total outstanding general obligation debt consists of three type of debt:

### General Obligation Bonds Paid by Property Tax

This type of general obligation debt is paid by the levy of a specific property tax. The County currently levies \$0.3885 at the District's request for the repayment of debt as allowed by the voters and legislature. 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 \$0.3885 tax rate to repay bonds and provide funding for capital projects. The authorization will expire in March 2025.

Issuance of bonds is conditional upon certain findings being made by the District's Board of Trustees ("Board") and approval from the Washoe County Debt Management Commission and the Washoe County School District Bond Oversight Panel. The Debt Management Commission approves findings related to the District's debt limit, the overlapping tax rate, affordability of debt and the maintaining of required reserves. The Bond Oversight Panel approves a finding that there is a need for school district capital projects equal to or greater than the amount of the proposed bonds.

The District has a total of \$445,945,000 of general obligation bonds paid by property taxes. The District has authorization to issue \$200,000,000 of general obligation bonds payable by property taxes. The District expects to issue the bonds over the next three years.

### **General Obligation Revenue Supported Bonds**

In November 2016, Washoe County voters approved the WC-1 ballot measure to increase the County's sales and use tax by 0.54% for capital facilities for Washoe County School District. Together with expected property tax revenues generated by the \$0.3885 tax rate, WC-1 revenues are expected to generate sufficient monies to finance a number of new schools needed to address current overcrowded conditions; repair, upgrade and reconstruction of existing schools; and new schools needed to address future growth. WC-1 revenues may be used to pay for projects on a pay-as-you-go ("PAYGO") cash basis or to pay debt service on bonds that pledge this source. The District may issue either general obligation revenue supported bonds or revenue bonds using this funding source. To date, the District has chosen to issue the former form of financing due to lower interest costs associated with general obligation debt.

A total of \$285,000,000 of general obligation revenue supported bonds pledging this revenue have been issued. Presently, debt service on these bonds equals roughly one-fourth of current WC-1 sales tax revenues.

### **General Obligation Medium Term Notes**

State law allows the issuance of medium term notes ("MTN's"), which have a term of 10 years or less, as approved by the State Department of Taxation. The District has \$4,252,601 of general obligation medium-term notes outstanding. This type of financing is typically used by the District for the purchase of vehicles for student transportation.

### **Funding Sources**

Each of the three types of debt rely on dedicated capital funding sources:

- General Obligation Bonds are paid from the debt component of the property tax rate of \$0.3885 per \$100 of assessed valuation. These revenues are legally restricted to capital projects and debt service and therefore cannot be used for operating purposes.
- Medium Term Obligations are paid by the Government Services Tax Capital Fund.

General Obligation Revenue Supported Bonds are paid from the sales and use tax of 0.54% for school district capital facilities, approved by Washoe County voters in November 2016. These revenues are legally restricted to capital projects and debt service and therefore cannot be used for operating purposes.

In considering whether to issue debt, the District's policy is to finance essential capital facilities, projects and certain equipment when it is cost-effective and fiscally prudent. This Policy recognizes that the level of indebtedness incurred by the District represents a significant obligation of taxpayers; therefore, prior to the issuance of any debt or lease financing, the Chief Financial Officer shall consider various factors including compliance with all applicable laws, debt affordability and debt capacity requirements, the availability of other funding sources such as cash and the integration of debt within the overall capital planning efforts of the District.

Generally, the use of PAYGO financing of capital improvements is preferable over the issuance of debt, which carries interest costs, when sufficient cash reserves are available. However, there are times when preservation of cash is a justifiable reason for issuing debt. The use of long-term debt for new long-term facilities also provides for intergenerational equity, as future generations that use those facilities help to pay for the facility.

Prior to recommending the issuance of long-term debt to the Board of Trustees, the Chief Financial Officer with the District's financial advisor will analyze the use of PAYGO versus debt. In doing so, the Chief Financial Officer will consider the following factors:

- Level of cash reserves available to the District, both in the short-term and long-term based on projected revenues and capital improvement requirements of the District
- Rate of investment return on cash compared to long-term debt financing costs
- Debt affordability and debt capacity metrics
- Current capital market rates for long-term debt

## Capital Projects Fund

The Capital Project funds account for the District's resources and expenditures for capital projects.

Washoe County School District's Capital Improvement Program and annual capital budget consists of two primary funding sources: the property tax debt rate for school capital projects and WC-1 sales tax revenues. These two sources of revenues have primarily been used to support debt service on general obligation bonds issued by the District, but in both cases, the revenues can also be used to cash-fund pay-as-you-go capital projects.

The District has a number of other secondary sources of capital funding. These major and minor sources are property tax debt rate, WC-1 Sales Tax, Government Services Tax, Indian Colony Funding, and Building and Sites fund summarized below.

The District maintains funds that correlate to the above funding sources. In addition to these funds, the District establishes a fund for each bond issuance, so that proceeds from bond sales for capital projects can be tracked individually.

The following tables show the history and projected years of the Capital Projects funds, along with the District's Capital Renewal Projects and Capital Improvement Plan.

### CAPITAL PROJECT FUNDS ACTUALS AND BUDGET

	FY16 Actuals	FY17 Actuals	FY18 Actuals	FY19 Budget	FY20 Budget
<b>Revenues</b>					
Local Revenues	\$ 4,313,102	\$ 5,154,578	\$ 8,531,185	\$ 50,577,619	\$ 54,359,560
State Revenues	-	-	-	-	-
Federal Revenues	-	-	-	-	-
Other Revenues	21,515,232	92,518,040	215,563,809	75,000,000	366,392,824
<b>Total Revenues</b>	<b>\$ 25,828,335</b>	<b>\$ 97,672,618</b>	<b>\$ 224,094,994</b>	<b>\$ 125,577,619</b>	<b>\$ 420,752,384</b>
<b>Expenditures</b>					
Salaries	\$ 2,888,284	\$ 3,108,276	\$ 3,624,326	\$ 3,314,364	\$ 4,568,153
Benefits	1,052,670	1,064,319	1,315,753	1,824,344	1,924,552
Purchased Services	24,628,801	31,804,980	72,520,930	100,118,584	287,648,563
Supplies	1,473,250	3,288,850	1,826,341	12,249,695	8,333,425
Property	1,668,892	1,443,960	20,852,506	7,577,000	66,287,000
Other	468,423	1,276,543	4,404,226	2,646,500	7,707,000
<b>Total Expenditures</b>	<b>\$ 32,180,321</b>	<b>\$ 41,986,927</b>	<b>\$ 104,544,082</b>	<b>\$ 127,730,487</b>	<b>\$ 376,468,693</b>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<b>\$ (6,351,986)</b>	<b>\$ 55,685,691</b>	<b>\$ 119,550,911</b>	<b>\$ (2,152,868)</b>	<b>\$ 44,283,691</b>
<b>Other Financing Sources (Uses)</b>					
Other Sources/(Uses)					
Transfers In	\$ 59,000	\$ -	\$ 25,000,000	\$ -	\$ -
Transfers Out	(850,000)	-	-	(2,000,000)	(48,310,867)
	<b>\$ (791,000)</b>	<b>\$ -</b>	<b>\$ 25,000,000</b>	<b>\$ (2,000,000)</b>	<b>\$ (48,310,867)</b>
<b>Excess (Deficiency) of Revenues over Expenditures and Other Financing Sources (Uses)</b>	<b>\$ (7,142,986)</b>	<b>\$ 55,685,691</b>	<b>\$ 144,550,911</b>	<b>\$ (4,152,868)</b>	<b>\$ (4,027,176)</b>
<b>Fund Balance, July 1</b>	<b>\$ 79,396,826</b>	<b>\$ 72,253,839</b>	<b>\$ 127,939,530</b>	<b>\$ 35,328,817</b>	<b>\$ 22,193,135</b>
<b>Fund Balance, June 30</b>	<b>\$ 72,253,839</b>	<b>\$ 127,939,530</b>	<b>\$ 272,490,442</b>	<b>\$ 31,175,949</b>	<b>\$ 18,165,959</b>

## Enterprise (Nutrition Services) 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 to ARAMARK Education. The Nutrition Services department administers child nutrition programs throughout schools in the 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 services to provide access to nutritious, appealing, and high quality meals to every student in a healthy 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 the community to provide the best experience for students.

In addition to the services ARAMARK provides, they have also provided guaranteed profits, anticipated to be \$0.5 million in FY20.

FY20 local, state, and federal revenues are anticipated to increase by \$0.7 million, \$0.1 million, and \$1.2 million, respectively. Those revenue increases, along with projected expense increases of \$1.7 million, led to an anticipated profit guarantee increase of about \$0.3 million compared to FY19.

### ENTERPRISE FUND ACTUALS AND BUDGET

	FY16 Actuals	FY17 Actuals	FY18 Actuals	FY19 Budget	FY20 Budget
<b>Revenues</b>					
Local Revenues	\$ 5,013,414	\$ 5,307,846	\$ 5,635,733	\$ 5,891,601	\$ 6,589,566
State Revenues	156,218	75,509	68,995	-	68,500
Federal Revenues	19,364,273	18,810,714	19,069,594	19,873,223	21,058,860
Other Revenues	80,689	-	-	-	-
Total Revenues	\$ 24,614,594	\$ 24,194,069	\$ 24,774,322	\$ 25,764,824	\$ 27,716,927
<b>Expenditures</b>					
Salaries	\$ 7,185,720	\$ 7,725,440	\$ 7,833,028	\$ 7,911,669	\$ 8,449,883
Benefits	2,557,973	2,984,568	3,206,711	2,986,272	3,488,195
Purchased Services	1,326,636	1,328,761	1,243,062	1,504,862	1,510,028
Supplies	11,336,742	11,007,944	11,143,714	12,318,958	12,891,716
Property	147,006	232,073	241,327	290,355	315,000
Other	460,093	457,516	509,048	482,381	510,000
Total Expenditures	\$ 23,014,170	\$ 23,736,302	\$ 24,176,889	\$ 25,494,497	\$ 27,164,823
<b>Excess (Deficiency) of Revenues over Expenditures</b>	\$ 1,600,424	\$ 457,767	\$ 597,433	\$ 270,327	\$ 552,104
<b>Other Financing Sources (Uses)</b>					
Other Sources/(Uses)					
Transfers In	\$ 850,000	\$ -	\$ -	\$ -	\$ -
Transfers Out	-	-	-	-	-
	\$ 850,000	\$ -	\$ -	\$ -	\$ -
<b>Excess (Deficiency) of Revenues over Expenditures and Other Financing Sources (Uses)</b>	\$ 2,450,424	\$ 457,767	\$ 597,433	\$ 270,327	\$ 552,104
<b>Fund Balance, July 1</b>	\$ (2,824,646)	\$ (374,222)	\$ (5,709,328)	\$ 353,872	\$ (4,852,122)
<b>Fund Balance, June 30</b>	\$ (374,222)	\$ 83,545	\$ (5,111,895)	\$ 624,199	\$ (4,300,018)

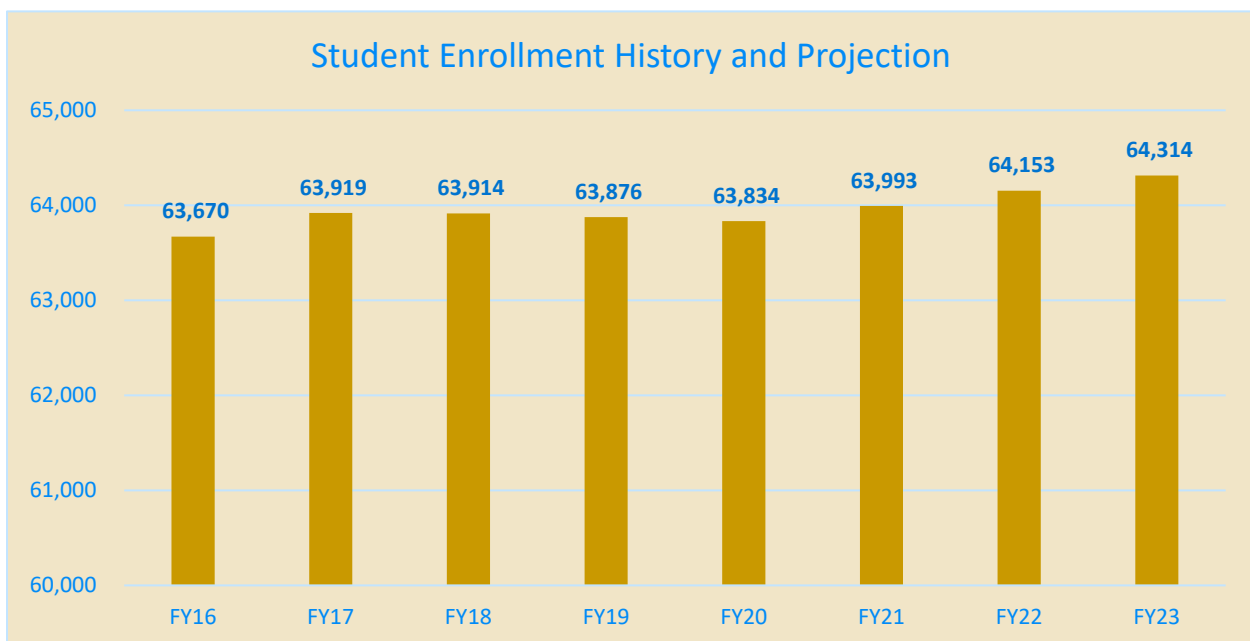
## Student Enrollment

### Student Enrollment History

The enrollment forecast is developed after an annual study of trends at the county and individual school levels. A history of each school's enrollments by grade are compiled and updated annually. Analysis of this history shows patterns in the aging of students from one grade to the next. Extrapolating these patterns enables a school's forecast to be developed. This approach, termed the cohort-survivor method, is the most widely accepted and applied school enrollment forecasting method.

Enrollment has remained relatively flat over the last five years, so that trend is factored into enrollment projections. Additionally, estimates of student yield from new housing developments are applied to the forecast for the school serving the development. Movement of students to and from charter and private schools is also monitored and factored into the enrollment projections.

The most difficult component of the enrollment forecast is predicting kindergarten enrollment. To develop forecasts for kindergarten, annual numbers of births to mothers who reside in Washoe County are obtained from the Nevada Department of Health and Human Services. Kindergarten enrollment forecasts are then developed for each school, using recent trends in kindergarten enrollment at the school to guide the forecast.



## Tax Base and Rates

### Assessed Value

The State Department of Taxation reports that the total assessed valuation of property within Washoe County for the fiscal year ending June 30, 2020, is \$18,885,156,842 (including the assessed valuation attributable to the Reno Redevelopment Agency and the Sparks Redevelopment Agency (the "Redevelopment Agencies"). That assessed valuation represents a 9.1% increase over the assessed valuation for Fiscal Year 2019.

The following table provides a history of the assessed valuation in Washoe County and a three-year forecast. Because of new housing development in the region, assessed valuation in FY 2021 is projected to remain strong and increase by 6%. Forecasted assessed valuations are expected to decrease in Fiscal Years 2022 and 2023 to 4.5% annually due to a slight slowdown in new residential and commercial construction. Due to property tax abatement laws enacted in 2005, described in the following section, the taxes collected by taxing entities within the County are capped and there is no longer a direct correlation between changes in assessed value and property tax revenue.

#### Historical and Projected Assessed Value

Fiscal Year Ending June 30	Assessed Value of the District	Percent Change
2016	\$14,565,467,238	--
2017	15,708,997,534	7.9%
2018	16,473,900,197	4.9
2019	17,303,080,339	5.0
2020	18,885,156,842	9.1
2021	20,018,266,253	6.0
2022	20,919,088,234	4.5
2023	21,860,447,205	4.5

### Property Taxes

Article X, Section 2, of the State Constitution limits the total ad valorem property taxes levied by all overlapping governmental units within the boundaries of any county (i.e., the State, and any county, city, town, school district or special district) to an amount not to exceed five cents per dollar of assessed valuation (\$5 per \$100 of assessed valuation) of the property being taxed. Further, the combined overlapping tax rate is limited by statute to \$3.64 per \$100 of assessed valuation in all counties of the State with exceptions for entities that are in financial distress and for \$0.02 of the statewide property tax rate of \$0.17 per \$100 of assessed valuation that is statutorily except from this \$3.64 cap.

State statutes limit the revenues school districts may receive from ad valorem property taxes for operating purposes. Pursuant to NRS 387.195, each board of county commissioners levies a tax of \$0.75 per \$100 of assessed valuation for school district operating purposes. School districts are also allowed additional levies for voter-approved debt service (including debt service on the Bonds) and voter-approved tax overrides for capital projects.

Washoe County School District's debt component of the property tax rate is set at \$0.3885 per \$100 of assessed valuation. This rate is fixed until April 2025, when the statutory authorization for new property tax-pledged debt is set to expire. Unless this tax rate is extended either by statute or by Washoe County voters prior to April 2025, the school district debt rate would then adjust each year after April 2025 to an amount necessary to pay for debt service due that year, and no new property tax-pledged debt would be authorized. Therefore, until April 2025, Washoe County School District's total share of the property tax rate in Washoe County is fixed at \$1.1385 per \$100 of assessed valuation (\$0.75 for operating costs and \$0.3885 for debt).

In 2005, the Legislature approved the Abatement Act (NRS 361.471 to 361.4735), which established formulas to determine whether tax abatements are required for property owners in each year. The general impact of the Abatement Act is to limit increases in ad valorem property tax revenues owed by taxpayers to a maximum of 3% per year for primary owner-occupied residential properties (and low-income housing properties) and, for all other properties, an annual percentage equal to the lesser of (a) 8% or (b) the greater of the average annual change in taxable values over the last ten years, as determined by a formula or twice the percentage of increase in the consumer price index for the immediately preceding calendar year. In accordance with such calculations, the increase in ad valorem property tax revenues owed by taxpayers for other properties in fiscal year 2020 is limited to 4.8%. The Abatement Act limits do not apply to new construction. The Abatement Act formulas are applied on a parcel-by-parcel basis each year.



State law requires that county assessors reappraise at least once every five years all real and secured personal property (other than certain utility owned property which is centrally appraised and assessed by the Nevada Tax Commission). While the law provides that in years in which the property is not reappraised, the county assessor is to apply a factor representing typical changes in value in the area since the preceding year, it is the policy of the Washoe County Assessor to reappraise all real and secured personal property in the County each year. State law currently requires that property be assessed at 35% of taxable value; that percentage may be adjusted upward or downward by the Legislature.

Taxes on real property are due on the third Monday in August unless the taxpayer elects to pay in installments on or before the third Monday in August and the first Mondays in October, January, and March of each fiscal year. Penalties are assessed if any taxes are not paid within 10 days of these due dates.

### Overlapping Tax Rates and General Obligation Indebtedness

The following table presents a history of statewide average tax rates and a representative overlapping tax rate for taxing districts located in Reno, the most populous city in the County. The overlapping rates for incorporated and unincorporated areas within the County vary depending on the rates imposed by applicable taxing jurisdictions. The highest overlapping tax rate in the County currently is \$3.6600 in Reno, Sparks and in portions of the Palomino Valley General Improvement District and Truckee Meadows Fire Protection District.

History of Statewide Average and Sample Overlapping Property Tax Rates<sup>(1)</sup>

<u>Fiscal Year Ended June 30</u>	<u>FY2016</u>	<u>FY2017</u>	<u>FY2018</u>	<u>FY2019</u>	<u>FY2020</u>
Average Statewide rate	<u>\$3.1360</u>	<u>\$3.1500</u>	<u>\$3.1615</u>	<u>\$3.1572</u>	<u>\$3.2218</u>
Washoe County	1.3917	1.3917	1.3917	1.3917	1.3917
Washoe County School District	1.1385	1.1385	1.1385	1.1385	1.1385
City of Reno	0.9598	0.9598	0.9598	0.9598	0.9598
Combined Special Districts	0.0000	0.0000	0.0000	0.0000	0.0000
State of Nevada <sup>(2)</sup>	<u>0.1700</u>	<u>0.1700</u>	<u>0.1700</u>	<u>0.1700</u>	<u>0.1700</u>
Total	\$3.6600	\$3.6600	\$3.6600	\$3.6600	\$3.6600

(1) Per \$100 of assessed valuation.

(2) \$0.0200 of the State rate is exempt from the \$3.64 cap.

### Property Tax Collections

The main component of property tax revenues is the property tax on secured property. In addition, however, taxing entities receive property taxes on properties that are centrally assessed by the State Department of Taxation and property taxes on unsecured, or personal, property. The table below summarizes actual and budgeted property tax revenues by type.

<u>Component of Property Taxes</u>	<u>FY16 Actuals</u>	<u>FY17 Actuals</u>	<u>FY18 Actuals</u>	<u>FY19 Budget</u>	<u>FY20 Budget</u>
Ad Valorem Tax CY	\$ 89,436,570	\$ 91,980,416	\$ 96,238,387	\$ 110,388,289	\$ 116,970,855
Property Tax Fee	(453,239)	(491,392)	(501,369)		
Ad Valorem Delinquent Taxes PY	659,606	559,174	614,622		
Centrally Assessed Taxes	2,947,595	3,024,506	2,901,502		
Personal Property Tax	5,582,067	6,071,398	6,059,709		
Personal Property Delinquent	82,972	81,935	218,732		
Total	98,255,572	101,226,035	105,531,582	110,388,289	116,970,855

### Local School Support Tax (LSST)

This represents sales tax assessed at 2.6% for every \$1.00 of subjected gross retail sales in Washoe County. Sales taxes are imposed on the gross receipts of any retailer from the sale of all tangible personal property sold at retail in the County and also upon the storage, use or other consumption in the County of tangible personal property. Sales tax revenues are collected monthly by the State Department of Taxation and remitted through the Washoe County Treasurer to Washoe

County School District. The Distributive School Account formula applies all of this tax towards the District's per pupil amount.

	<u>FY16 Actuals</u>	<u>FY17 Actuals</u>	<u>FY18 Actuals</u>	<u>FY19 Budget</u>	<u>FY20 Budget</u>
Local School Support Tax	\$172,555,705	\$181,682,201	\$198,072,854	\$204,138,121	\$218,447,651

#### **Government Services Tax (GST)**

The Basic Governmental Services Tax ("GST") is levied at a rate of 4 cents per dollar of valuation of motor vehicles, and is assessed at the time of annual registration. The initial valuation of the vehicle is determined at 35% of the manufacturer's suggested retail price. Vehicle value is depreciated to 95% after the first year and graduated down to 15% after 9 years. Washoe County School District receives a portion of these taxes for the General Fund and a capital project fund. This tax is collected by the State Department of Motor Vehicles and remitted on a monthly basis directly to the District. The following table pertains to the General Fund's share of GST only.

	<u>FY16 Actuals</u>	<u>FY17 Actuals</u>	<u>FY18 Actuals</u>	<u>FY19 Budget</u>	<u>FY20 Budget</u>
Government Services Tax	\$ 15,021,923	\$ 16,024,869	\$ 17,921,072	\$ 18,701,868	\$ 21,315,759

#### **Franchise Tax**

This is a tax of 2% of net proceeds of public utilities revenues outside of the incorporated cities in Washoe County. This tax is remitted by Washoe County annually.

	<u>FY16 Actuals</u>	<u>FY17 Actuals</u>	<u>FY18 Actuals</u>	<u>FY19 Budget</u>	<u>FY20 Budget</u>
Franchise Tax	\$ 262,662	\$ 193,040	\$ 288,011	\$ 250,000	\$ 250,000

## Personnel Resource 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.

Overall, position trends have remained relatively flat as the majority of position are related to growth in enrollment and enrollment has also been relatively flat.

Position Title	FY16	FY17	FY18	FY19	FY20
Board of Trustees	7.00	7.00	7.00	7.00	7.00
Superintendents/Chiefs/Directors	39.40	40.40	37.90	40.87	40.87
Certified Administrators	175.07	178.94	182.71	173.09	174.70
Professional - Technical	89.37	92.15	95.10	94.35	92.85
Psychologists	39.23	41.30	42.30	42.45	42.46
Teachers	2,698.49	2,664.05	2,677.01	2,678.96	2,672.01
Counselors	169.42	176.50	177.42	174.50	171.00
Nurses	37.70	39.70	40.69	40.70	41.50
Librarians	20.50	19.50	20.50	21.50	24.00
JROTC	33.00	35.00	35.00	34.00	34.00
Aides	15.31	13.98	12.10	11.99	13.19
Assistants	142.17	139.12	132.62	150.47	138.42
Educational Support Professionals	583.47	582.79	597.67	596.06	610.78
School Police	37.33	36.00	36.00	36.00	36.06
Warehouse/Maintenance	468.45	458.51	462.66	470.09	480.86
Bus Drivers	172.61	175.44	187.30	184.31	181.29
Coaches	<u>854.00</u>	<u>855.00</u>	<u>862.50</u>	<u>853.00</u>	<u>895.50</u>
 Grand Total	 <u>5,582.53</u>	 <u>5,555.37</u>	 <u>5,606.49</u>	 <u>5,609.33</u>	 <u>5,656.48</u>

## Outstanding Debt

### Medium- and Long-Term Debt

The District has a total of \$735,197,601 in outstanding debt as of June 30, 2019. The three types of debt and the total outstanding face amount by each type is shown below. Prior to FY18, Washoe County School District did not have sufficient capital funding sources to construct any new school facilities for more than 15 years. Bond series issued prior to the 2017C series were used to renovate and make improvements to existing schools, including roof repairs, upgrades to heating and air conditioning systems, safety improvements, roadways, and carpet and equipment replacement.

With the passage of a 0.54% sales tax by Washoe County voters in November 2016, the District was able to begin issuing long-term debt for new schools in 2017. The School Improvement Bonds Series 2017C bonds provided funding for construction of a 22-classroom addition to Damonte Ranch High School, construction of Desert Skies Middle School in Sun Valley, Sky Ranch Middle School in Sparks and construction of Poulakidas Elementary School in Damonte Ranch. The School Improvement Bonds, Series 2018 bonds are being used to construct a third new middle school, Herz Middle School, in south Reno.

	<b><u>Date Issued</u></b>	<b><u>Original Amount</u></b>	<b><u>Amount Outstanding</u></b>
<b><u>GENERAL OBLIGATION BONDS</u></b>			
School Improvement Bonds, Series 2009A	2/18/2009	\$45,000,000	\$1,650,000
School Improvement Bonds, Series 2010A (RZEDB)	4/1/2010	10,515,000	7,515,000
School Improvement Bonds, Series 2010D (QSCB)	4/1/2010	3,550,000	2,800,000
School Improvement Bonds, Series 2010E (QSCB)	10/6/2010	5,415,000	4,415,000
Refunding Bonds, Series 2010F	10/6/2010	41,515,000	19,330,000
School Improvement and Refunding Bonds, Series 2011A	7/6/2011	43,450,000	3,725,000
School Improvement Bonds, Series 2011B	11/17/2011	45,000,000	3,590,000
Refunding Bonds, Series 2012A	3/20/2012	71,855,000	52,075,000
School Improvement Bonds, Series 2012C	10/23/2012	45,000,000	42,210,000
Refunding Bonds, Series 2013	10/10/2013	18,085,000	9,975,000
School Refunding Bonds, Series 2014A (PSF)	6/15/2014	40,000,000	40,000,000
School Refunding Bonds, Series 2014B	6/15/2014	9,145,000	1,680,000
School Refunding Bonds, Series 2015	3/31/2015	45,375,000	43,870,000
School Improvement and Refunding Bonds, Series 2016A	2/2/2016	59,215,000	58,405,000
School Improvement Bonds 2016B	11/10/2016	15,000,000	14,500,000
School Improvement Bonds 2017A	2/9/2017	55,000,000	55,000,000
School Improvement and Refunding Bonds, Series 2017B	4/5/2017	26,885,000	26,885,000
Refunding Bonds, Series 2017D	11/21/2017	58,320,000	58,320,000
Total General Obligation Bonds			\$445,945,000
<b><u>MEDIUM-TERM GENERAL OBLIGATIONS</u></b>			
Buses/Vehicles	4/26/2016	\$3,100,000	\$790,000
Buses/Vehicles	8/4/2017	3,100,000	1,962,601
Buses/Vehicles	2/21/2019	1,500,000	<u>1,500,000</u>
Total Medium-Term General Obligations			\$4,252,601
<b><u>GENERAL OBLIGATION REVENUE BONDS</u></b>			
School Improvement Bonds, Series 2017C	11/21/2017	\$200,000,000	\$200,000,000
School Improvement Bonds, Series 2018	12/5/2018	85,000,000	<u>85,000,000</u>
Total General Obligation Revenue Bonds			\$285,000,000
<b>Total General Obligation Debt</b>			<b>\$735,197,601</b>

## ORGANIZATIONAL SECTION

### Board of Trustees



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

**ANDREW CAUDILL**  
District C  
*(North Valleys, northern half of Sun Valley, and Spanish Springs)*



**ANGELA D TAYLOR, PhD**  
Clerk  
District E  
*(northeast Reno, northwest Reno, Verdi, Mogul)*

**MALENA RAYMOND**  
Vice President  
District D  
*(southeast Reno, old southwest Reno)*



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

**JACQUELINE CALVERT,**  
District F (at large)  
*(eastern Washoe County from Spanish Springs to Geiger Grade)*



**ELLEN MINETTO**  
District B  
*(Sparks, including south half of Sun Valley)*

## Executive Leadership Team



**KRISTEN MCNEILL**  
Interim  
Superintendent



**VACANT**  
Chief of Staff



**NEIL ROMBARDO**  
Chief  
General Counsel



**VACANT**  
Deputy Superintendent



**EMILY ELLISON**  
Chief Human Resources  
Officer



**PETE ETCHART**  
Chief Operations  
Officer



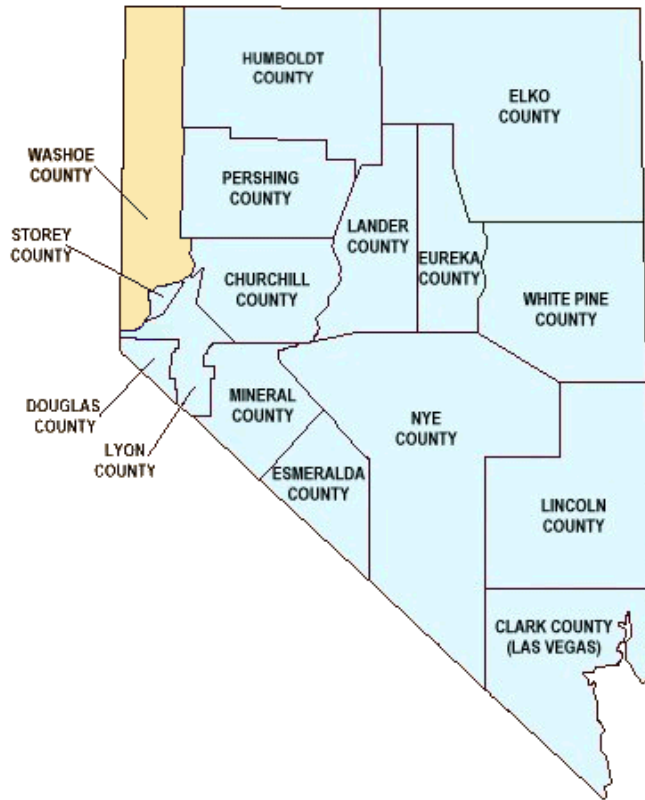
**MARK MATHERS**  
Chief Financial  
Officer



**IRENE PAYNE**  
Chief Communications &  
Community Engagement  
Officer

## History, Population, Geography

The District was organized as a result of legislation enacted in 1956. There is one school district in each Nevada county with responsibility for all public education from preschool through the twelfth grade. The District's boundaries are coterminous with those of the 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. Incorporated municipalities served by the District are Reno and Sparks. The District also serves the unincorporated areas of the County, including the unincorporated communities of Incline Village, Wadsworth and Gerlach. According to the State Demographer's office, the estimated population of the County (which has boundaries identical to the District) was 465,735 as of July 1, 2018.



## 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. Five members are elected from geographic districts and two members are elected at-large. The Board elects a President, Vice President and Clerk from its members. Board members are limited to 12 years in office pursuant to State constitutional term limitations. 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 current members of the Board and their terms of office are as follows. The current members of the Board and their terms of office are as follows:

Board Member and Title	District	End of Term
Katy Simon Holland	District G (At-Large)	2020
Malena Raymond, Vice President	District D	2020
Ellen Minetto, Member	District B	2022
Andrew Caudill, Member	District C	2022
Jacqueline Calvert, Member	District F (At-Large)	2022
Scott Kelley	District A	2020
Angela Taylor	District E	2020

The superintendent of schools is appointed by the Board and is responsible for the day-to-day operations and 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 curriculum, teacher training, school leadership, student performance, student discipline and student activities. The majority of the District's schools are organized into 4 geographically aligned areas. Each area contains 21-23 feeder-aligned schools overseen by an area superintendent. In addition, the District has 5 options schools and a special education school which are overseen by the chief student support services officer.

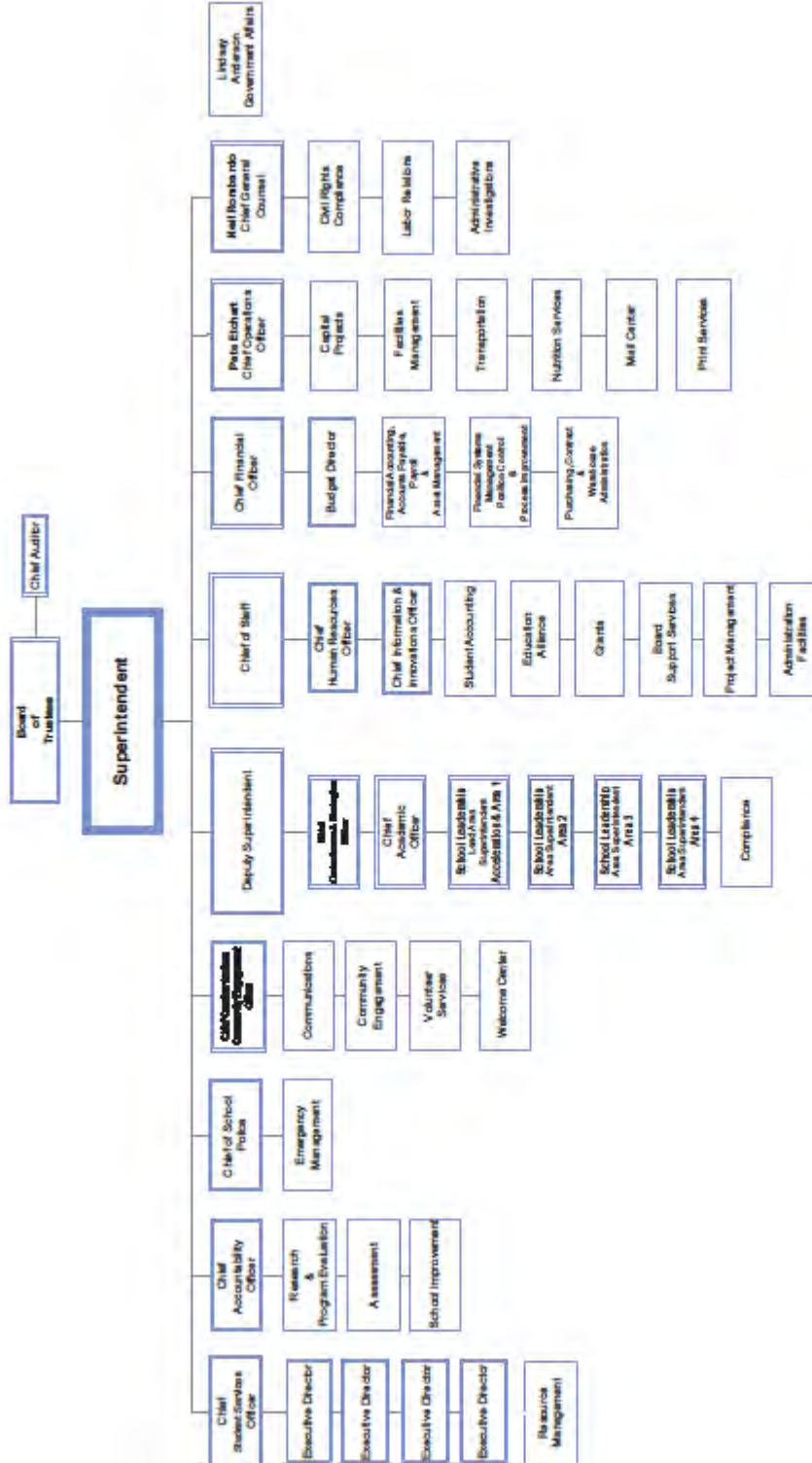
The chief of staff also reports directly to the superintendent and oversees the chief human resource officer, chief information and innovations officer, student accounting and board services. The chief information officer, is responsible for installing network devices and programs, and technology support and the chief human resources officer is responsible for overseeing the hiring and employment of approximately 8,800 District staff, including approximately 5,200 teachers and substitutes.

Also reporting directly to the superintendent are the chief financial officer, chief operations officer, chief student services officer, chief communications & community engagement officer, chief accountability officer, chief of police and chief general counsel. 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, nutrition services, transportation and mail and print services.

The District provides a full range of pre-kindergarten, elementary and secondary educational services. The District operates 99 schools to serve approximately 64,000 students which include 63 elementary schools, 16 middle schools, and 14 comprehensive high schools, plus one adult achievement school, four alternative schools (K-12) and one school for mentally fragile students. The District also sponsors seven charter schools.



## Organizational Chart



## **Envision WCSD 2020: Investing in our Future**

The Washoe County School District continues to grow and so do our goals for working to ensure that all of our 64,000 students are receiving a high-quality education. We're at an exciting point in history, with several new schools on the horizon and our record high graduation rates. And while we've made significant improvements to academics and operations over the years, we know how much work remains to be done to make WCSD the best education system it can be.

This new update of our strategic plan challenges us to build upon our past successes and review areas that need improvement in order to make sure all of our students are prepared for college, military service, or highly-skilled careers. In updating the plan, we have defined measurable goals and annual targets to ensure that we never stop improving, never stop stretching, and never stop challenging ourselves and our students to achieve all that we possibly can.

Successfully implementing the goals and objectives in Envision WCSD 2020 - Investing In Our Future will help further our efforts toward achieving our goal of Every Child, By Name And Face, To Graduation. Our District will remain dedicated to engaging our parents and guardians along with community partners to foster strong and meaningful relationships to increase student success. Using culturally competent practices and effective strategies, we will work to close opportunity gaps and meet the needs of each of our students. We will continue on the path for improved transparency using meaningful data and processes that are effective, efficient, and provide accountability. We will focus on providing our highly qualified and diverse staff members with consistent opportunities to refine and develop their skills. We will also ensure that our schools are safe learning environments for our students and staff to excel.

### **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.

*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 and continuously improve rigorous and relevant curriculum, instruction and assessment practice for all students

Increase in graduation rates on annual basis. SY 2017- 2018: 85%; 2019: 88%; 2020:90% 2021: 92%

Increase in percentage of students meeting standard as measured by SBAC rates in ELA and Mathematics: 3% gain annually through 2021

Increase in percentage of students “Meeting Standard” as measured by State Science Assessment (establish baseline in November 2017)

Develop indicators to measure student performance and credit attainment in high school

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

Reduction in achievement gaps: Specific three-year targets with annual milestones will be set for each student population to ensure gap-closing pace on the following measures:

Smarter Balanced “Meeting Standard” rates, overall Math and ELA, and grade three reading

Four-Year Cohort Graduation rates

AP/IB and/or Dual Credit attainment rates

Increase in English Learner exit rates by grade 6, as measured by WIDA (academic language development and achievement) Assessment: Baseline data contingent on State Board adoption of exit criteria Fall of 2017

Increase the graduation rate for students with disabilities by 5% on an annual basis until commensurate with the District graduation average

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

Increase number of teachers completing 21st Century Badge Classes (Baseline data and percentages to be established during SY 2017-2018)

Increasing implementation of 21st Century instructional practices for teachers (Baseline data and percentages to be established during SY 2017-2018)

Objective 1.4 – Provide and continuously improve relevant education data that helps the District make decisions about academics and assists schools in planning and executing School Performance Plans (SPP's)

Increase by 5%, annually, the number of regular users of the BIG data warehouse/Data Gallery

Increase by 5%, annually, the average number of monthly reports run on BIG

Annual Strategic Plan Survey-Educators report accessing and utilizing timely and relevant data to help them in decision-making, planning, and monitoring

**OBJECTIVE 1.5** – Provide and continuously improve the pathway to college- and career-readiness through an aligned pre K-16 system

Reduce remediation rates for WCSD graduates-1st year NSHE students by 3% annually

Establish baseline data and three-year targets for Career Readiness Diplomas and Career and College Diplomas (upon codification of diploma requirements in AB7)

Annually increase the percentage of students enrolling in and completing a course of study in Signature Academy and CTE programs (Baseline data and percentages to be established during SY 2017-2018)

Expand the number of integrated Early Childhood Education classrooms throughout the District commensurate with funding

Develop an 8th grade "Ready for HS" metric (Defined by academic course passing, assessment results, and for EL students exit rates from EL services)

*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

Decrease percentage of unfilled certified positions as of the first day of each school year by at least 2% (beginning with SY 2017-2018 as the baseline year)

Increase diversity among all employee groups. Includes diversity in race, ethnicity, gender, language and veteran status, as identified by applicant (Baseline data and percentages to be established during SY 2017-2018)

Increase the number of Education Support Professional employees and Substitute Teachers that transition into certified hires each year (beginning in SY 2017-2018 as the baseline year)

Increase percentage of teachers successfully completing the WCSD Alternative Route to Licensure program by at least 2% annually

Objective 2.2 - Provide and continuously improve meaningful, high-quality professional learning targeted to concrete learning objectives and desired performance outcomes

Increase the percentage of administrators engaged through Professional Growth System platform on an annual basis by 3% (beginning with SY 2017-2018 as the baseline year)

Increase the percentage of teachers engaged through Professional Growth System platform on an annual basis by 3% (beginning with SY 2017-2018 as the baseline year)

Increase the percentage of staff implementing practices gained from learning opportunities provided through Professional Growth System platform on an annual basis (Baseline data and percentages to be established during SY 2017-2018)

Objective 2.3 - Continuously increase retention and engagement of highly-effective personnel through programs, professional growth systems, and other management practices for all employees

Increase teacher retention over first three years of employment by 2% (beginning with SY 2017-2018 as the baseline year)

Maintain high employee satisfaction percentages as measured by satisfaction surveys (Baseline data and percentages to be established during SY 2017-2018)

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

Objective 3.1 - Expand the scope and effectiveness of Trustee, staff, and community communications

Increase the employee view rate of superintendent communications by 2% (beginning with SY 2017-2018 as the baseline year)

Maintain and optimize social media strategy, to include Facebook Live, to see a 3% increase in shared views (beginning with SY 2017-2018 as the baseline year)

Increase internet views by 3% (beginning with SY 2017- 2018 as the baseline year)

Develop a baseline of positive print media coverage (Baseline data and percentages to be established during SY 2017-2018)

Objective 3.2 - Increase meaningful partnerships between the District and families with a focus on student success

Survey composite measure: Families report high levels of access to information and resources to understand and support their child's progress (Baseline data and percentages to be established during SY 2017-2018)

Participation and customer satisfaction rates for Parent University classes and school site family engagement events/classes (Baseline data and percentages to be established during SY 2017-2018)

Objective 3.3 - Strengthen strategic community partnerships including other government agencies and constituent services

Attendance at regular meetings of the Board of Trustees (90% attendance by each Trustee)

Ensure all schools are visited at least once per year by Trustees

Ensure constituent concerns, questions, and/or complaints are tracked and responded to within 48 hours

Develop a measurement system for tracking traditional and social media coverage of the Board of Trustees

Ensure the District is represented at government and community meetings as appropriate (Baseline data and percentages to be established during SY 2017-2018)

Objective 3.4 - Strengthen the assistance of Volunteer Services to schools and departments with a focus on supporting student success and school performance

Increase the number of volunteers in our school district by 3% (beginning with SY 2017-2018 as the baseline year)

Increase the value of volunteer hours in dollars by 3% (beginning with SY 2017-2018 as the baseline year)

*Goal 4: Provide and continuously improve operational systems that are 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 sustainably aligned to best support the needs of students, teachers, staff, schools, and departments

Implement the Government Finance Officers Association newly developed best practices for school district budgeting

Eliminate structural deficit within 3 years by 33% each year

Transportation: Identify and develop metrics regarding on-time delivery, safety, and cost per mile (Baseline data and percentages to be established during SY 2017-2018)

Facilities: Identify and develop metrics regarding decreasing our facility critical repair needs in the Facility Condition Information System, decreasing overcrowded schools, and providing clean schools (Baseline data and percentages to be established during SY 2017-2018)

Objective 4.2 - Provide and continuously improve online access to information about educational, operational, and financial data to support Districtwide decision-making and accountability

Increase annually the number of regular users of the Data Gallery web page (Baseline data and percentages to be established during SY 2017-2018)

*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 and continuously improve a climate of belonging and self-worth amongst students, families, staff, and the community that is centered around an inclusive, collaborative, and engaging learning environment by providing equitable practices, strategies, and materials

Decrease chronic absenteeism rates by 2% annually (beginning with SY 2017-2018 as the baseline year)

Disproportionality: Establish 2017 disproportionality measures for suspensions, Gifted and Talented

Education, English Learner identification, Special Education identification/programming, and extracurricular participation

Specific three-year targets will be set for each student population to ensure significant reduction in disproportionality

Survey composite measures: Increase in proportion of students, families, and staff reporting

Engagement with school

Positive relationships with school community

Feeling safe (or feeling their children are safe) at school

Social and emotional health

Objective 5.2 - Provide and continuously implement a District-wide comprehensive plan for school safety and crisis response including training, facilities improvements, and the engagement of the community, schools, families, and students

Establish indicators for employee school safety training (with SY 2018-2019 as the baseline year)

90% of sites will access school safety training annually (with SY 2018-2019 as the baseline year), subsequent years to increase/revise content by 5% each year

Implement 100% of the comprehensive emergency operations plan annually

## Budget Related Policies

*Board policies guide the budget process. These policies, as they relate to budget and finance, are established through Board regulation 3110, 3125 and 3051. This regulation sets forth the authority and expectations to manage District resources based on established guidelines.*

### BOARD POLICY 3110

#### PREPARATION OF ANNUAL OPERATING BUDGET

##### 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 on-going 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

###### 1. Definitions

Budget is defined as 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)

Recurring expenditures appear in the budget each year. Salaries, benefits, materials and services, and asset maintenance/replacement costs are common examples of recurring expenditures.

Recurring revenues are the portion of the District's revenues that can reasonably be expected to continue year to year, with some degree of predictability.

Structurally balanced budget is a budget in which recurring revenues equal or exceed recurring expenditures.

###### 2. Governing Principles

The District seeks to adopt an annual General Fund budget that is structurally balanced. The District will reduce the amount of the General Fund deficit by one-third (1/3) each year beginning in Fiscal Year 2018-19 with the goal of a structurally balanced budget not later than the Fiscal Year 2020-21 budget.

The District's Strategic Plan shall drive the budget process, expressing clear goals for how resources are allocated. Tracking progress or making tough budget decisions to prioritize programs and strategies is impossible without specific goals.

Decisions shall be data driven.

The District shall prioritize programs and service providers based on outcomes. Programs and providers that have a demonstrated track record of success in achieving the District's desired outcomes shall be prioritized for funding.

Resourcing decisions should be based on the total value created. The budget process seeks to allocate available dollars optimally, in a way that will create the most benefit for the District and, in other words, the best value.

Strategies and programs shall be prioritized with proven cost-effectiveness. Such strategies and programs that have proven to produce better results relative to their cost should be given priority for funding.

The District shall make student-centered decisions. Budget decisions should be based on what is best for students, not the interests of adult stakeholders.

Re-examine patterns of spending

School district and other governments' budget processes are typically incremental, where last year's spending becomes the basis for the next year's budget, with incremental changes made around the margin. However, past patterns of spending may no longer be affordable or even relevant given changing needs of the community and student body.



The District shall utilize periodic or sunset reviews, priority based budgeting, zero based budgeting, or other types of bottom-up reviews of programs and services.

The District shall develop and adhere to a process to identify and discontinue programs that are not achieving stated objectives or that are not as cost effective as available alternatives.

The District shall ensure equality of opportunity for students. Every student shall be provided an equal chance to succeed. As it relates to the budget process, this means promoting equality in funding among the general student population, while providing extra support for students in need.

A long-term perspective shall be followed. The District may not be able to make large changes to the established educational strategy and resource allocation patterns within a single year. Further, a consistent application of proven strategies over a multi-year period will deliver better results. Therefore, to the degree possible, the District shall develop a multi-year funding plan for those strategies, with the goal of fully funding and realigning resources where necessary to fund high priority elements of the strategies.

The District will strive to adequately fund long-term liabilities such as other post-employment benefits (OPEB), cyclical replacement of information technology (IT) equipment and fleet replacement, and central services functions such as human resources, IT operations, accounting, and payroll functions.

The District shall be transparent in the budgeting process.

- i. Effective budgeting requires valid information about the true costs of serving students and the outcomes produced for students. The budget process should be informed by valid and reliable data on fiscal and academic performance.
- ii. Seek community input and awareness in the budgeting process.
- iii. Be clear on what activities are being funded and how they help the district reach its goals-not just line items and broad expenditure categories.
- iv. Ensure that the budget is transparent and accessible to the community it serves.

### *3. Governing Practices*

A budget for the District shall be prepared annually for review by the Board of Trustees. The preparation of the formal budget shall be the responsibility of the Superintendent, in consultation with the Chief Financial Officer. The Superintendent shall cause to have presented to the Board a proposed budget showing the financial needs of the District for the ensuing fiscal year.

#### *Determination of Budgetary Priorities*

Through the creation and implementation of the District's Strategic Plan, the Board shall establish criteria for determining budgetary priorities, which shall serve to improve the achievement of students and improve classroom instruction. Programs that most closely align to the Strategic Plan and the Board's stated priorities should receive an emphasis in the budgeting process.

Prioritization of programs and strategies should be consistent with and support the Board's and District's goals for student achievement.

Programs and providers that have a demonstrated track record of success in achieving the district's desired outcomes for should be prioritized for funding. Strategies and programs that have proven to produce better results relative to their cost in particular should be given priority for funding.

#### *Structurally balanced budget*

The District shall maintain a structurally balanced budget for the General Fund, in which recurring revenues are equal to or greater than recurring expenses, beginning no later than the Fiscal Year 2020-21 budget and ongoing thereafter.

One-time or non-recurring funds shall not be used to fund ongoing operational costs, except within the context of a larger plan to balance ongoing revenues and costs over a multi-year period. Such a plan could involve short-term use of one-time funds to preserve essential public services where longer-term financial forecasts demonstrate the near-term future potential for ongoing revenues to fund those services.

The appropriation of carry-over fund balances and other one-time funding sources shall be managed with care. These sources are most appropriately used to fund one-time expenses such as capital expenditures, start-up costs for new programs, or to build reserves.



Beginning no later than the Fiscal Year 2020-21 budget and ongoing thereafter, in the event that actual recurring expenses are expected or forecasted to exceed recurring revenues for the current fiscal year, the Superintendent, in consultation with the Chief Financial Officer, shall make a recommendation to the Board that includes the following:

The reasons for the imbalance; and

A plan explaining the steps that will be taken to re-establish a structurally balanced budget, either at mid-year or during the normal budget process depending on when this determination is made.

Revenue forecasting will be undertaken annually through a review of historical revenue trends and analysis of available state and local economic projections. Revenue forecasts shall not be based on straight-line assumptions.

Data Analysis. Quantitative analysis shall serve as the underpinning of budgetary analysis and decisions. In other words, data (to the extent it is available) shall drive budgetary decisions. This analysis largely falls on District staff but shall be presented to the Board and public in a way that is transparent and understandable. The following approaches are examples of the types of quantitative analysis of programs and budget requests that may be used:

Benchmarking – comparisons to peer agencies with regards to costs, efficiency and effectiveness measures, service levels, key performance indicators (KPI's), and outcomes can be valuable in assessing the performance of functions other than academic programs and identifying other, more cost-effective service models.

When feasible, for core academic programs that have a direct benefit to academic performance, and as a comparison to other agencies, the use of an academic return on investment (A-ROI) measure to evaluate programs should be encouraged. In accordance with guidelines of the Government Finance Officers Association (GFOA), A-ROI should not be used in an ad hoc, backward-looking way but prospectively after systems are designed to measure performance. A-ROI should not be used to evaluate operational areas or areas where there is an indirect benefit to academic performance.

Program and policy analysis, including cost-benefit analysis.

Root cause analysis for academic programs that have a direct benefit to academic performance.

Historical trend analysis, which may include analysis of statistical workload or performance data over time and staffing changes relative to workload measures.

Organizational assessments or periodic fundamental/strategic reviews may be conducted either by District staff or consultants.

Avoidance of Incremental Budgeting Practices - school districts and other governments' budget processes are typically incremental, where last year's spending becomes the basis for the next year's budget, with incremental changes made around the margin. The District's budget process should re-examine patterns of spending, either through priority based budgeting or a rolling zero-based budgeting process.

Involve and promote effective communications with stakeholders – governmental budgeting best practices have emphasized the importance of community and stakeholder input in the budget process. However, incorporating public input in a meaningful and constructive way can be challenging. Because the general public does not have access to the same level of information as staff, it is important to recognize that while the community's input is important, it is one component of the public policymaking process inherent in the budget process and should not solely drive the process. Budget development shall also provide for informing and involving the community and staff at appropriate stages, to promote understanding of the budget. Community input and awareness during the budget process can be achieved by any of the following methods:

Conducting a community survey on budget priorities and other financial issues, either via a random, statistically valid process or through an online or nonrandom mailed survey. The survey should be conducted before the first Board hearing on the following year's budget.

Conducting community forums or other meetings with community groups such as parent-teacher associations, business groups, and so on. These meeting should be scheduled either before and/or concurrent with the budget process.

Use of the District's website and social media to build awareness of budget and financial issues and to provide updates on the budget process.

A town hall meeting may be conducted after budget recommendations are made to the Board in order to begin preparation of the Tentative Budget. The public's input on budget recommendations should be solicited at this meeting.

Conducting public hearings during the Tentative and Final Budget adoption process, as provided for in law.

Preparation of the Tentative and Final Budget

Prior to considering cost reductions or recommending expansions of existing programs and positions or creation of new programs during the budget process, the Budget Office should prepare and present a base budget for the General Fund. A

summary of the base budget and major changes to expenditure and revenue trends shall be presented to the Board, which includes a projection of the expected budget surplus or shortfall for the General Fund, no later than February of each year. The base budget should be based on:

Salaries and benefit costs based on current staffing, but including negotiated salary increases and known increases to benefit costs, such as retirement rate changes, health insurance cost increases and OPEB costs.

Projected revenues for the upcoming fiscal year, based on sound forecasting methods.

Known cost increases to multi-year contracts or other operating supplies and costs.

- ii. The Board shall participate in decision-making at all major stages in budget development.
- iii. The preparation of the annual budget of the District in compliance with State law such that:
  - 1. Estimates of resources and expenditures are categorized in a manner that complies with appropriate classifications and forms prescribed by the Department of Taxation.
  - 2. 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 State Department of Taxation, and the State Department of Education by the date set by applicable Nevada Revised Statute, currently April 15.
  - 3. 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.
  - 4. The public hearing regarding the proposed final budget as referred to above shall be held on the date set by applicable Nevada Revised Statute.
  - 5. The Board of Trustees shall adopt, by majority vote, a final budget on or before the date set by applicable Nevada Revised Statute, currently June 8. 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.
  - 6. An affidavit of proof of publication of notice of public hearing shall accompany the final budget.

### Funding of New Programs

Either as part of the annual operating budget process or as a mid-year request, the Board and District should consider proposed new programs carefully while at the same time encouraging innovative new concepts and best practices.

- i. When considering the funding of new programs with an annual operating cost of over \$50,000 or a significant expansion of an existing program, the District shall adhere to the following requirements:
  1. New programs will be considered, when possible, as “pilot programs” that are to be evaluated after a fixed period of time, generally no longer than three years. It should be made clear to persons employed or contracted for the program that the program may be discontinued.
  2. When a new program is proposed, the upfront and ongoing costs of the program will each be explicitly provided to the Board.
  3. The basis for evaluating the success of the new program, including outcome measures, will be explicitly stated prior to implementation of the program and measured at the end of the pilot program. The cost effectiveness of the program will also be evaluated at the end of the pilot period.
  4. Alternative service delivery models that may achieve the same outcomes will be considered and evaluated prior to implementation.
  5. A formal report or memorandum to the Board will be prepared summarizing the conclusions regarding the pilot program at the end of the pilot period.

### k) Long Range Financial Planning

Upon achieving a structurally balanced budget, the Superintendent shall cause to be created long-range revenue and expenditure forecasts (at least three years) as part of the budget process and will consider these forecasts during budget development in order to address the District’s future financial position.

The long-range financial plan should include long-term enrollment forecasts in order to support financial decision making, including, where practical, trend analysis for students in categories that cost more to educate such as at-risk students, students with special needs, Gifted and Talented (GT) students, and English Learners.

### *DESIRED OUTCOMES*

This policy, and the associated documents, shall establish guidelines for the Board, 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.

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.

The District shall have a structurally balanced budget by Fiscal Year 2020-21 and will maintain that going forward.

Budget decisions will align with the Board’s and Superintendent’s priorities and the budget will emphasize funding for programs with proven results.

The District will use best practices such as priority based budgeting, as outlined in this policy, in developing its budget.

### *IMPLEMENTATION GUIDELINES & ASSOCIATED DOCUMENTS*

1. This policy reflects the goals of the District’s Strategic Plan and aligns/complies with the governing documents of the District, to include:
  - a. Administrative Regulation 3110, Budget Planning
  - b. Administrative Regulation 3120, Preparation of the Tentative Budget
  - c. Administrative Regulation 3130, Notice of Public Hearing
2. This policy complies with Nevada Revised Statutes (NRS) and Nevada Administrative Code (NAC), to include:
  - a. Chapter 354, Local Financial Administration

- i. NRS 354.470 – 354.626, Budget of Local Governments, and specifically:
- b. Chapter 387, Financial Support of School System, and specifically:
  - i. NRS 387.300 – 387.303, Budgets...

## **REVIEW AND REPORTING**

1. This document shall be reviewed as part of the bi-annual review and reporting process, following each regular session of the Nevada Legislature. The Board of Trustees shall receive notification of any required changes to the policy as well as an audit of the accompanying governing documents.
2. Administrative regulations, and/or other associated documents, will be developed as necessary to implement this policy.

## **BOARD POLICY 3125**

### **BUDGETARY COMPLIANCE AND PERIODIC FINANCIAL REPORTING**

#### **PURPOSE**

The Board of Trustees ("Board") is committed to responsible fiscal oversight which includes annual adoption of a balanced budget. To this end, the Washoe County School District ("District") shall engage in a system of budgetary compliance and periodic financial reporting during the fiscal year to ensure the budget remains balanced, and that actual expenditures stay within expected revenues. This policy establishes guidelines through which compliance with budgetary statutes is maintained and appropriate financial reporting is conducted.

#### **POLICY**

1. Governing Principles
  - a. The District shall comply with all federal and state laws and regulations regarding adjustments and augmentations to its budget.
  - b. Financial controls and compliance by schools and departments with their approved budgets is a critical component of maintaining a balanced budget.
  - c. The Superintendent, in consultation with the Office of Business and Finance, will keep the Board of Trustees ("Board") apprised of the financial status of District funds by providing periodic reports to the Board.
  - d. Mid-year course corrections, to the extent possible, shall be considered in light of declining revenues, unanticipated expenses or external events that could affect the District's financial position.
  - e. Expansion of existing programs or implementation of new programs should be considered during the annual budget preparation process, when possible. Proposals for new or expanded programs should include anticipated costs and the source of funding for those costs, as well as expected outcomes and measures of results. A rigorous sunset review should be conducted, including a review of actual program results including outcomes and workload measures, costs, and unanticipated consequences.
  - f. The District shall encourage strategic use of underutilized funds and the proper incentives regarding the expenditure of budgets.

2. Governing Practices

- a. Operating and capital expenditures by schools and departments shall not exceed their total authorized budget. Schools and departments may exceed the authorized budget for line items (i.e., by object code), but may not exceed the authorized categorical budget for either personnel expenses or operating costs.<sup>1</sup> Savings in the personnel category may not be used to cover an overage in the operating (non-personnel) category, or vice versa, unless there is a nexus between savings in one category and overages in another category, such as the use of contractors to perform work of authorized positions that have remained vacant for an extended period.
- b. For grant-eligible expenses or for operating expenses that can be allocated to special revenue or proprietary funds, costs should first be allocated to those funds and then the General Fund.
- c. Budget Adjustments and Augmentations
  - i. Budgeted amounts within a function in the same fund may be transferred by the Budget Department, if amounts do not exceed the original budget.
  - ii. Transfers of budget authority between funds or functions require Board approval.
  - iii. Pursuant to State law, any increase in total fund appropriations requires a budgetary augmentation, which must be recommended by the Superintendent, in consultation with the Office of Business and Financial Services, and approved by the Board. Augmentations are limited to unanticipated revenues, as defined by Nevada Administrative Code (NAC).
  - iv. Accordingly, aside from additional instruction-related positions required by additional enrollment, mid-year requests for new positions or expansion of new programs will only be considered when there are offsetting recurring cost savings or increased revenues, the latter which requires a budget augmentation.<sup>2</sup> In extraordinary or unforeseen situations, a mid-year request for a new position or expansion of a program may be covered by transferring monies from the General Fund Contingency Account or by an augmentation from unanticipated fund balance, both of which require Board approval pursuant to State law.
  - v. Although State law allows for expenditures in capital funds to exceed appropriations without an augmentation being required, a budget augmentation will be submitted to the Board when expenditures are expected to exceed the budget, based on sufficient fund balance.
  - vi. By January 1 of each fiscal year, the Board is required to approve a budget augmentation based on actual enrollment in the District.
- d. Periodic Financial Reporting and Reviews
  - i. The Office of Business and Finance will prepare and distribute quarterly unaudited financial statements to the Board, for the General Fund and summary information by fund type for all other funds; any significant positive or negative revenue or expenditure trends will be noted.
  - ii. The Office of Business and Finance will prepare and distribute monthly unaudited financial reports to the Board for the General Fund.
  - iii. The Office of Business and Finance will review each fund's fund balance and cash balance as of the end of each month. A fund is not allowed to have a negative cash balance. When a fund's cash position falls below zero, the Chief Financial Officer shall work with affected operations of the District to address the reasons for the negative cash position. Through either corrective

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<sup>1</sup> An exception to this are grants, which generally prohibit expenditures from exceeding the authorized budget for each line item.

<sup>2</sup> Pursuant to state law, an exception to this are grants, which are received throughout the year.

actions or an interfund loan, which requires Board approval, the fund's cash position shall be replenished within 45 days after the cash position falls below zero.

- e. The Superintendent, in consultation with the Chief Financial Officer, shall advise the Board when mid-year corrections, such as temporary hiring or purchasing freezes, are needed to maintain a balanced budget due to declining revenues, unanticipated expenses or external events that could affect the District's financial position.
- f. A contingency account, as provided in the Nevada Revised Statutes (NRS), will be established for unanticipated needs. This amount will be a minimum of .25% of total appropriations (including transfers out) and shall not exceed 3% of the total appropriations (excluding transfers out) in the General Fund in accordance with NRS 354.608. Use of the contingency account will be carefully considered for truly unanticipated costs, when there is not unexpended budget authority available in the budget. Use of the contingency account requires Board approval.
- g. Funding of New and Expanded Programs<sup>3</sup>
  - i. The Board and District should consider proposed mid-year requests to expand a program or to establish a new program carefully while at the same encouraging innovative new concepts and best practices.
  - ii. When considering the funding of new programs with an annual operating cost of over \$50,000 or a significant expansion of an existing program, the District shall adhere to the following requirements:
    - 1. New programs will be considered, when possible, as "pilot programs" and be evaluated after a fixed period of time, generally no longer than three years. It should be made clear to persons employed or contracted for the program that the program may be discontinued.
    - 2. When a new program is proposed, the upfront and ongoing costs of the program will each be explicitly provided to the Board.
    - 3. The basis for evaluating the success of the new program, including outcome measures, will be explicitly stated prior to implementation of the program and measured at the end of the pilot program. The cost effectiveness of the program will also be evaluated at the end of the pilot period.
    - 4. Alternative service delivery models that may achieve the same outcomes will be considered and evaluated prior to implementation.
    - 5. A formal report or memorandum to the Board shall be prepared summarizing the conclusions regarding the pilot program at the end of the pilot period.
- h. Strategic Use of Underutilized Funds
  - i. Schools shall be allowed to carry over unused funds, up to 8% of their enrollment-adjusted operating budget, to the next fiscal year for certain nonrecurring capital outlay expenses, subject to review and approval by the Office of Business and Finance. Carryover funding authority shall be made for a limited time period, on a case-by-case basis. An assignment for these carry-over expenses will be made and will be included in the budget augmentation due by January 1 of each year.

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<sup>3</sup> Grant programs are not subject to these requirements.



- ii. Upon achieving a structurally balanced budget for the General Fund, the Superintendent shall adopt administrative regulations and procedures that encourage savings by schools and departments and prevent a “use it or lose it” mentality. Carryover of savings to the next fiscal year shall be subject to the following conditions:
  1. Carry-over funds will be allowed only for one-time purposes.
  2. When such an approach generates long-term savings or efficiencies to the District.
  3. When the carry-over of funding is consistent with the District’s long-range financial plan.
  4. Only savings above and beyond any budgeted “contra” savings are achieved will be considered.
  5. Savings in special revenue funds and proprietary funds, by their nature, are retained by those funds. Requests to draw down fund balances or net position should be considered during the annual budget process.

### **DESIRED OUTCOMES**

1. 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.
2. The District will maintain a balanced budget and financial stability by frequently reviewing actual revenue and expenditure trends and making mid-year course corrections when necessary. These efforts should minimize financial crises, barring major unanticipated external events.
3. The District will maintain compliance with State laws and regulations regarding local government finance.

### **IMPLEMENTATION GUIDELINES & ASSOCIATED DOCUMENTS**

1. This policy reflects the goals of the District’s Strategic Plan and aligns/complies with the governing documents of the District, to include:
  - a. Administrative Regulation 3110, Budget Planning
  - b. Administrative Regulation 3120, Preparation of the Tentative Budget
2. This policy complies with Nevada Revised Statutes (NRS) and Nevada Administrative Code (NAC), to include:
  - a. Chapter 354, Local Financial Administration
    - i. NRS 354.470 – 354.626, Budget of Local Governments
  - b. Chapter 387, Financial Support of School System, and specifically:
    - i. NRS 387.300 – 387.303, Budgets...

## BOARD POLICY 3051

### FUND BALANCE

#### PURPOSE

The Board of Trustees ("Board"), through this policy, states its belief that a key element of the financial stability of the Washoe County School District ("District") is ensuring that adequate levels of unrestricted fund balance are maintained in the General Fund, the District's main operating fund, as well as other funds. This is essential in order to mitigate current and future risks that may occur from unforeseen revenue fluctuations and/or unanticipated expenditures, and to fund all existing encumbrances. The General Fund balance also provides cash flow liquidity to fund general operations. Additionally, credit rating agencies historically have considered an agency's fund balance policy, history of use of fund balance, and policy and practice of replenishment of fund balance when assigning ratings. Thus, a well-developed and transparent strategy to replenish fund balance may reduce the cost of borrowing.

#### POLICY

##### 1. Definitions

- a. *Fund balance* refers to the difference between a fund's assets and liabilities and is classified in five categories that focus on the extent to which the District is bound to honor constraints on the purpose for which amounts can be spent.
  - i. *Non-spendable fund balance* refers to amounts that are not in a spendable form (such as inventory) or are required to be maintained intact (such as the corpus of an endowment Fund).
  - ii. *Restricted fund balance* refers to amounts constrained to specific purposes by their providers (such as grantors, bondholders, and higher levels of government), through constitutional provisions, or by enabling legislation.
  - iii. *Committed fund balance* refers to amounts constrained to specific purposes by the District, using its highest level of decision-making authority (the Board of Trustees). Committed amounts cannot be used for any other purpose unless the Board takes the same highest-level action to remove or change the constraint.
  - iv. *Assigned fund balance* refers to amounts the District intends to use for a specific purpose; intent can be expressed by the Board or by an official or body to which the Board delegates the authority.
  - v. *Unassigned fund balance* refers to amounts that are available for any purpose; these amounts are reported only in the General Fund.
- b. Unrestricted fund balance comprises the committed, assigned, and unassigned fund balance categories.

##### 2. Governing Principles

- a. The District shall endeavor to maintain adequate levels of fund balance to mitigate current and future risks that can occur from unforeseen revenue fluctuations and/or unanticipated expenditures, and to fund all existing encumbrances.
- b. Adequate levels of fund balance for all funds are needed to provide sufficient liquidity, or cash, to ensure consistent, uninterrupted services. A fund's cash position should always be positive.
- c. The District shall be transparent about the circumstances it will consider for using the District's fund balance and the process for replenishing fund balance.
- d. Use of General Fund fund balance shall be limited to addressing unanticipated, non-recurring needs or known and planned future obligations with certain exceptions such as when the District needs to restructure its operations.
- e. The District seeks to adequately fund a contingency account in the General Fund to cover unexpected expenses that occur during the fiscal year.

3. Governing Practices

- a. Minimum Balance of General Fund. The District shall maintain an unrestricted General Fund balance of 8% to 10% of expenditures and other uses, less capital outlay, in order to meet the District's cash flow and operating needs.
- b. Conditions for Use of Fund Balance.
  - i. Use of the General Fund's fund balance shall be limited to addressing unanticipated or non-recurring needs, except as noted below.
  - ii. Fund balance shall not normally be used to cover recurring annual operating expenditures. The fund balance may, however, be used to allow time for the District to restructure its operations in a deliberate manner. This includes, but is not limited to, instances of a change in economic or political conditions that negatively impact the District's revenues. In this case, the Superintendent, in consultation with the Chief Financial Officer, shall make a recommendation to the Board for the prudent use of fund balance in the context of an adopted long-term plan to reach a sustainable structure.
- c. Replenishment of Fund Balance
  - i. In the event the General Fund's balance drops below the target balance for the current fiscal year or is likely to not be met within the subsequent three-years, the Superintendent, in consultation with the Chief Financial Officer, shall make a recommendation to the Board that includes the following:
    - 1. The reasons for the fund balance being outside the range of this policy;
    - 2. The long-term financial plan that addresses working capital needs; and
    - 3. A plan explaining the steps that will be taken to replenish or reduce fund balance to the target levels which ideally would involve a timeframe for replenishment not to exceed three years but that should take into consideration the severity and length of an economic slowdown, recession or depression.
- d. Spending Order of Fund Balances
  - i. Fund balance classifications are representative of the nature of the net resources reported in the fund. An individual fund may be comprised of one or more classifications.
  - ii. In general, when both restricted and unrestricted resources are available for expenditure to the District shall expend restricted resources, then unrestricted resources.
  - iii. Government Accounting Standards Board (GASB) No. 54 expands the application of this spending order policy to the fund level for both restricted and unrestricted (committed, assigned and unassigned) resources. In instances where unrestricted funds are available for a specific intended purpose, committed resources will be expended first, then assigned resources, then unassigned resources.
- e. General Fund Contingency Account
  - i. A contingency account, as provided in Nevada state law, will be established for unanticipated needs. This amount will be a minimum of .25% of total appropriations (including transfers out) and shall not exceed 3% of the total appropriations (excluding transfers out) in the General Fund.
- f. Special Revenue Funds
  - i. Non-grant special revenue funds shall maintain a minimum fund balance of 8% of expenditures and other uses in order to meet cash flow and operating needs. Exceptions include when a

contradiction exists with federal or state laws or regulations specific to a fund's purpose and for zero-balance funds in which fund transfers are processed to cover fund expenses.

- ii. The ending balance of a fund may exceed 8% of expenditures and other uses depending on the following factors:
  - 1. The predictability of its revenues, especially if a fund's revenues are highly concentrated, and the volatility of its expenditures;
  - 2. If there are known resource requirements, such as for significant capital improvement projects in the future that require an increase in fund balance;
  - 3. The fund's perceived exposure to significant one-time events (e.g., disasters, immediate capital needs, state budget cuts);
  - 4. Professional standards indicate that a higher ending fund balance is warranted; and
  - 5. One of the fund's primary purposes is to finance future capital outlay or improvements, which requires a build-up of fund balance.
- g. Debt Service Funds. In accordance with State law, the fund balance for debt service funds will be equal to the lesser of at least 25% of principal and interest payments due in the current fiscal year or 10% of the outstanding principal amount of outstanding bonds.
- h. Capital Projects Funds. Capital project funds are used to track expenses associated with capital projects, rather than operating expenses. As such, there is no minimum fund balance required.
- i. Proprietary Funds
  - i. Proprietary funds include enterprise funds, which are used to track operations that are financed and managed in a manner similar to private business, and internal service funds, which are used to track activities supporting other District operations and which are charged back to other funds.
  - ii. As such, the basis for accounting for proprietary funds differs from governmental funds, and fund balances are not reported for proprietary funds.
  - iii. It is the District's policy for proprietary funds to maintain a minimum cash position of 16% of expenditures and other uses. A fund's ending cash position may exceed 16% based on the circumstances outlined above for special revenue funds.
- j. When a fund's cash position falls below zero, the Chief Financial Officer shall work with affected operations of the District to address the reasons for the negative cash position. Through either corrective actions or an interfund loan, which requires Board approval, the fund's cash position shall be replenished within 45 days after the cash position falls below zero.
- k. Because of limitations in State law concerning budgeting practices and mid-year augmentations, this policy recognizes that there may significant variations between a fund's budgeted ending fund balance and actual fund balance at fiscal year-end. Therefore, compliance with the above policy for governmental funds will be measured based on the audited ending fund balance of a fund.

## DESIRED OUTCOMES

- 1. Through this policy, the Board states the commitment of the District to maintain adequate resources to cope with contingencies. Thus, the District will maintain adequate fund balance to be able to weather revenue fluctuations caused by economic downturns, unanticipated expenditures or other external events.
- 2. If the District has to access its fund balance, it will restore the fund balance to the minimum fund balance target within three years.

3. Through the budgeting of adequate fund balance, the District will maintain strong credit ratings, which is defined as a minimum "A" rating from Standard & Poor's and "A2" rating from Moody's Investors Services, if at all possible.

#### **IMPLEMENTATION GUIDELINES & ASSOCIATED DOCUMENTS**

1. This policy reflects the goals of the District's Strategic Plan and aligns/complies with the governing documents of the District.
2. This policy complies with the Governmental Accounting Standards Board (GASB), Statement No. 54 Fund Balance Reporting and Governmental Fund Type Definitions.
3. This policy complies with Nevada Revised Statutes (NRS) and Nevada Administrative Code (NAC) to include:
  - a. Chapter 354, Local Financial Administration

#### **REVIEW AND REPORTING**

1. This document shall be reviewed as part of the bi-annual review and reporting process, following each regular session of the Nevada Legislature. The Board of Trustees shall receive notification of any required changes to the policy as well as an audit of the accompanying governing documents.
2. Administrative regulations, and/or other associated documents, will be developed as necessary to implement this policy.

#### **BUDGET ADMINISTRATION AND MANAGEMENT**

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.

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## 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).

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## 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.

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## 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.

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## SPECIAL REVENUE FUNDS

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

## 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 Amended Final Budget was adopted by the Board of Trustees on June 25, 2019. This Annual Budget Report reflects the adopted budget.

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## Significant Factors Affecting the Budget Process

For many years, school districts in Nevada including the District faced a number of funding challenges. These challenges 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 the District, the per-pupil basic support guarantee, which represents close to 80% of General Fund revenues, fell short of inflation for the most recent 10-year period. During that time, inflation increased a total of 11%, while the District's per-pupil guarantee amount increased just 4%. 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 the District, but the District's General Fund continued to be fiscally stressed.

The District's General Fund budget for Fiscal Year 2018 utilized a combination of one-time and ongoing reductions of more than \$20 million to partially close a \$40.5 million budget deficit. During the Fiscal Year 2019 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 approved a policy requiring a structurally balanced budget within three fiscal years, by Fiscal Year 2021.
- As directed by the Board, the Office of Business and Financial Services prepared new budget policies, which set forth budget principles and which established new practices and policies that match recommended best practices of the GFOA. These major budget policy revisions were approved by the Board in February 2019.
- The District embarked on a new budgeting process, Priority Based Budgeting ("PBB"), which analyzes each service and program the District performs and allocate resources towards programs that mostly closely align with the District's Strategic Plan. Although nearly 200 local governments have used PBB to make more strategic budgeting decisions, the District is the first public school district in the nation to work with the Center for Priority Based Budgeting to implement this process.
- The budgeting process for the Fiscal Year 2019 budget used a number of new approaches to help close the District's funding gap. These approaches included cost benchmarking, calculation of academic return on investment, resetting departments' base budgets to more closely align with historical expenditures (*i.e.*, "re-basing expenditure budgets), and accounting for vacancy savings.

Overall, the Fiscal Year 2019 General Fund budget incorporated reductions of \$13.4 million, \$9.2 million of which consisted of budget re-basing 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. A total of 46 positions were eliminated; however, there were no layoffs of District personnel. Overall, the Fiscal Year 2019 budget closed the gap between ongoing expenses (which do not include one-time expenses) and ongoing revenues, to \$7.2 million. This was significantly ahead of the Board's policy to reduce the District's structural deficit by one-third each year from the initial estimate of a deficit of \$40.5 million in Fiscal Year 2018.

The Fiscal Year 2020 budget process began on September 2018 with a preliminary forecast of anticipated expenses, including an estimate of the additional operating costs of three new schools scheduled to open in August 2019. The District's structural deficit, which had been reduced to \$7.5 million (including a reduced position contingency) in the Fiscal Year 2019 budget, was noted. Because the Fiscal Year 2020 budget process coincided with the legislative session, there were many uncertainties regarding the level of funding in the State budget for K-12 education and the impact of potential legislation to the District's general fund budget.

In contrast to the budget processes used by the District in prior years, the Fiscal Year 2020 process utilized PBB, as described above. The District began the process of implementing PBB in January 2019 and completed the process in December 2019. PBB provides greater transparency of community priorities and how budget decisions are made relative to those priorities. PBB identifies the services and programs that offer the highest value and continues to provide funding for them while reducing service levels or costs for lower value programs. Thus, PBB takes a fresh look at all programs and starts with the revenues available to the agency, rather than last year's expenditures.

In order to engage the community and gather feedback from parents, staff, students, and community members regarding the Fiscal Year 2020 budget, the District conducted a community survey and organized a series of community forums. The community budget survey was open from December 3, 2018 through January 7, 2019, and asked a series of questions pertaining to program priorities, strategic plan priorities, and partial solutions to the budget deficit. The survey received 4,939 responses. Following the survey, staff from the Offices of the Chief of Staff, Business and Finance, and Communications organized five community forums in locations across the District. At each forum, Trustees, along with District staff, presented an overview of the budget deficit, explained the PBB process, and briefly summarized the community survey results. Feedback from the forms was collected in the form of worksheets that participants filled out. Approximately 380 people participated in the forums.

The budget survey results, feedback from the community forums and a presentation of the District's estimated deficit were presented to the Board on February 26, 2019. Based on the estimated additional operating costs for three new schools of \$3.4 million and the budget deficit in the Fiscal Year 2019 budget of \$7.5 million, the total opening deficit for the District was \$10.9 million without considering the level of state funding for the next biennium. By shifting debt service costs for medium term obligations from the General Fund to the Government Services Tax capital project fund and as a result of greater salary savings, staff was able to reduce the ongoing deficit to \$6.3 million. In the first year of PBB, the District focused on central services, operations, support services, and school administration and staff scored a total of \$205.8 million of programs. Based on a quantitative scoring process which rated each program based on its alignment to strategic plan goals, programs were then separated into four quartiles. For the Fiscal 2020 budget process, staff focused on non-mandated programs that scored in the lower two quartiles. The total cost of these programs was \$46.8 million. The Board received departments' assessments of the service level impacts of varying levels of reductions to these lower-quartile programs. In March, based on a review of these programs, the Board approved reductions to staffing and other operating costs totaling \$1.27 million.

On April 9, 2019, District staff presented its analysis of the State's proposed budget and its impact on K-12 funding, along with updated revenue projections for local revenues. Two scenarios were presented: one based on a 3% cost-of-living-adjustment ("COLA") for employees, which was presented based on the Governor's stated desire to provide funding for a 3% COLA to school employees, and one based on a lower COLA. The Board approved a tentative budget based on the former scenario. Unfortunately, in this scenario, total revenues and other sources were \$17.8 million less than projected expenditures and other applications. The major factor causing the deficit was a shortfall in the per-pupil basic support guarantee provided by the State, which was assumed to be 1.42%, and when combined with local revenues, was projected to increase revenues by \$11.4 million versus projected salary and benefit costs assuming a 3% COLA of \$20.4 million. The Board directed staff to file the Tentative Budget for Fiscal Year 2020 based on these full costs but noted that there had been no final decision on the level of salary increase for employees or the level of reductions necessary to reduce or eliminate the structural deficit. A Tentative Budget was filed with the State, showing a tentative General Fund deficit of \$17.8 million.

For the Final Budget that was presented to the Board on May 28, 2019, executive staff presented the Board with \$9.6 million in cost offsets and additional revenues to reduce the estimated budget deficit for the General Fund. These offsets included: a one-time deferral of textbook purchases or a shift of these costs to capital project funds; elimination of the District's early separation incentive program, which requires negotiation with employee associations; a shift of General Fund expenses to new

categorical programs, which required state legislation; reduced teacher allocations due to lower enrollment for certain categories of students; and increased Government Services Tax and Medicaid revenues. These cost offsets were approved by the Board in the Final Budget, which helped reduce the General Fund budget deficit to \$7.89 million. However, fiscal staff indicated to the Board that it intended to submit an amended budget for the Board's consideration in June, based on the final outcome of the 2019 legislative session.

Between the presentation of the Final Budget on May 28, 2019, and the end of the 2019 legislative session on June 3, 2019, as anticipated, there were many changes made during the legislative session. These changes included new requirements for reserving monies for negotiated salary increases, the shifting of certain categorical grants to a block grant, and allowance for a waiver of the minimum expenditure requirement (MER) for textbooks and other instructional supplies and hardware next biennium. Significantly, the legislature and Governor identified and appropriated additional funding for K-12 education, which staff had not previously budgeted. Additional funding was identified and appropriated by the State by redirecting the retail excise tax on marijuana sales, which had previously been deposited to the State's Rainy Day Fund, to the Distributive School Account, and by pledging a portion of the State's modified business taxes imposed by Senate Bill 551 to K-12, among a number of changes. Due to these increased revenues, the per-pupil basic support guarantee for the District for Fiscal Year 2020 was set at \$6,034 per student, a 4.7% increase over the adjusted per-pupil rate for Fiscal Year 2019.

The passage of these bills and increased State funding for K-12 education, in combination with District savings for health insurance costs, allowed the District to completely offset the budget deficit as follows:

**Additional Revenues or Cost Savings**

Per Pupil Basic Support Guarantee Increase	\$6,991,094
AB 309 - Additional Shift of Costs	200,000
SB 551 Additional Revenue	5,294,592
Health Insurance Savings	<u>1,302,058</u>
Subtotal	13,787,744

**Additional Expenses**

Technical Adjustments	(434,563)
Position Contingency	(173,136)
Add back in Textbook costs to General Fund	(5,200,000)
Increase Contingency	<u>(94,592)</u>
Subtotal	(5,902,291)

**Total Changes** \$7,885,453

With the additional net funding of \$7.9 million identified above, executive staff presented and the Board approved a structurally balanced General Fund budget for Fiscal Year 2020 on June 25, 2019. The balanced amended budget was filed with the State by the required deadline of thirty days after the adjournment of the legislative session.

## FINANCIAL SECTION

### ALL DISTRICT FUNDS SUMMARY

The presentation of the all funds summary provides a complete fiscal view of the District's overall budget by illustrating the combined 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 the major object categories within each fund. Total revenues and other sources for all funds of the District are \$1.225 billion while expenditures and other outlays total \$1.197 billion. This results in the opening fund balance of \$108.0 million increasing by \$28.1 million to \$136.1 million. The increase is mainly related to the Debt Service Fund and is discussed below.

The General Fund is the largest fund of the District (43.14% of revenues and 40.11% 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 major source of revenues are derived from sales taxes, property taxes and State per pupil funding while the major expenditures are for instruction, instructional/student support and central services. The General Fund has a structurally balanced budget (whereby revenues equal expenditures) for the first time in 15 years. This is a reflection of the Board's commitment to attain a balanced budget.

The Special Revenue Funds account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. The major revenue sources are derived from various State categorical funding, Federal programs and a transfer from the General Fund to provide for special education services. The majority of the expenditures are related to instruction and instructional/student support. The deficiency of revenue over expenditures (\$45.9 million) is related to the District's special education fund as the State provides for a portion of these cost with the balance made up by the General Fund transfer.

The Debt Service fund accounts for the District's revenues and expenditures related to retiring bond and other debt. The major source of revenue is from property tax. The fund will see an increased net change in fund balance from a transfer of sales tax proceeds from the Capital Projects Fund.

The Capital Projects Fund accounts for the resources and expenditures for capital projects. Significant bond sales are projected with the proceeds providing mainly for the building of new schools. The ending balance will decrease by \$4.0 million.

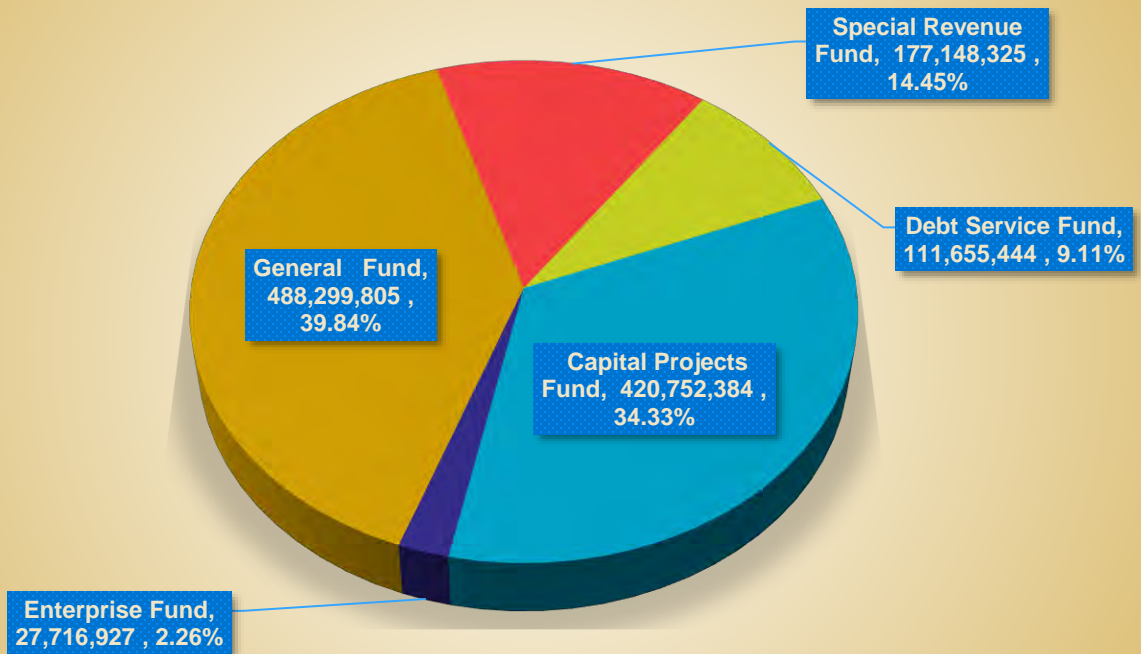
The Enterprise Fund is for the District's nutrition service program and is budgeted for a \$552k profit. The major revenues are derived from student sales and Federal lunch reimbursement while expenditures are split between salaries/benefits and food costs.

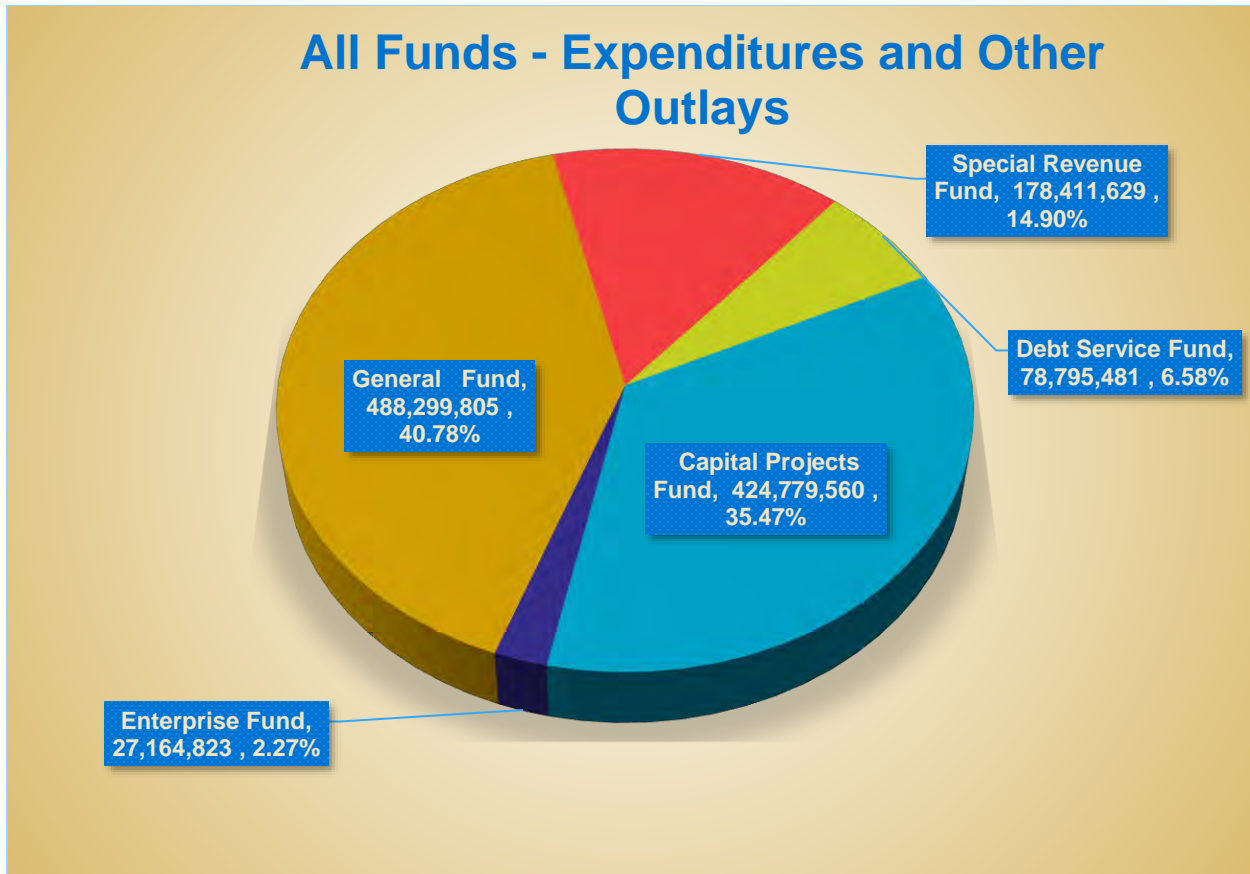
**ALL DISTRICT FUNDS – FINAL BUDGET SOURCES AND USES SUMMARY**

	General Fund	Special Revenue Fund	Debt Service Fund	Capital Projects Fund	Enterprise Fund	TOTAL ALL FUNDS
<b>Revenues:</b>						
Local Sources	363,625,265	3,572,273	63,344,577	54,359,560	6,589,566	491,491,241
State Sources	124,104,540	81,653,333	-	-	68,500	205,826,373
Federal Sources	490,000	46,637,971	-	-	21,058,860	68,186,832
Other Sources	80,000	-	-	366,392,824	-	366,472,824
<b>Total Revenues</b>	<b>488,299,805</b>	<b>131,863,577</b>	<b>63,344,577</b>	<b>420,752,384</b>	<b>27,716,927</b>	<b>1,131,977,270</b>
<b>Expenditures:</b>						
Salaries	278,830,681	104,937,794	-	4,568,153	8,449,883	396,786,511
Benefits	122,583,046	46,482,993	-	1,924,552	3,488,195	174,478,787
Purchased Services	19,202,659	11,170,530	-	287,648,563	1,510,028	319,531,781
Supplies	20,865,650	12,309,944	-	8,333,425	12,891,716	54,400,735
Property	283,190	1,088,464	-	66,287,000	315,000	67,973,654
Other	321,273	1,752,228	78,795,481	7,707,000	510,000	89,085,982
<b>Total Expenditures</b>	<b>442,086,499</b>	<b>177,741,954</b>	<b>78,795,481</b>	<b>376,468,693</b>	<b>27,164,823</b>	<b>1,102,257,450</b>
<b>Excess of Revenues over Expenditures</b>	<b>46,213,306</b>	<b>(45,878,377)</b>	<b>(15,450,904)</b>	<b>44,283,691</b>	<b>552,104</b>	<b>29,719,820</b>
<b>Other Sources (Uses):</b>						
Other Sources/Transfers In	-	45,284,749	48,310,867	-	-	93,595,616
Other Outlays/Transfers Out	(46,213,306)	(669,675)	-	(48,310,867)	-	(95,193,848)
<b>Total Other Sources (Uses):</b>	<b>(46,213,306)</b>	<b>44,615,073</b>	<b>48,310,867</b>	<b>(48,310,867)</b>	<b>-</b>	<b>(1,598,233)</b>
<b>Net Change in Fund Balance</b>	<b>(0)</b>	<b>(1,263,304)</b>	<b>32,859,963</b>	<b>(4,027,176)</b>	<b>552,104</b>	<b>28,121,587</b>
Fund Balance, July 1	36,280,047	3,120,402	51,214,505	22,193,135	(4,852,122)	107,955,967
Fund Balance, June 30	36,280,047	1,857,098	84,074,468	18,165,959	(4,300,018)	136,077,554



## All Funds - Revenue and Other Sources





The information below details the revenues, expenditures, other sources (uses) and net change in fund balance for all fund actuals for the last 3 fiscal years and the budget for current and proposed years. Total budgeted revenues for all District funds will increase by \$334.2 million over the prior year, and expenditures will increase by \$291 million and the fund balance will increase \$28.1 million.

Bond sales of \$291 million and capital expenditures of \$249 million accounted for in the Capital Projects fund represents the major increase for the revenue and expenditures. General Fund revenues will increase \$24.9 million (mainly from property tax and sales taxes) and expenditures will increase \$17.4 million (for salary and benefits). Special Revenues Fund revenues will increase \$12.0 million from State and Federal source while expenditures will increase \$12.2 million mainly for salary and benefits. The Debt Service Fund net position will increase \$35.5 million mainly from a transfer of sales tax proceeds from the Capital Projects fund while the Enterprise Fund's opening net position increase is due to assets being transferred from the OPEB Trust Fund as required by GASB 74.

**ALL FUNDS ACTUALS AND BUDGET**

	<b>FY16</b>				
	<b>Actuals</b>	<b>FY17 Actuals</b>	<b>FY18 Actuals</b>	<b>FY19 Budget</b>	<b>FY20 Budget</b>
<b>Revenues</b>					
Local Revenues	\$ 359,528,383	\$ 376,534,669	\$ 437,487,990	\$ 459,493,978	\$ 491,491,241
State Revenues	208,808,048	215,978,115	207,586,666	200,179,258	205,826,373
Federal Revenues	72,370,659	65,385,838	63,321,056	63,063,223	68,186,832
Other Revenues	<u>72,571,163</u>	<u>106,894,363</u>	<u>286,747,936</u>	<u>75,080,000</u>	<u>366,472,824</u>
Total Revenues	\$ 713,278,253	\$ 764,792,984	\$ 995,143,648	\$ 797,816,459	\$ 1,131,977,270
<b>Expenditures</b>					
Salaries	\$ 361,041,395	\$ 377,153,279	\$ 376,254,340	\$ 383,083,645	\$ 396,786,511
Benefits	146,462,164	151,889,866	151,994,367	157,855,723	174,478,787
Purchased Services	50,686,272	59,996,702	101,626,571	133,135,146	319,531,781
Supplies	46,486,781	46,836,286	39,962,577	56,490,705	54,400,735
Property	6,082,447	3,662,066	25,454,548	8,695,477	67,973,654
Other	<u>106,201,400</u>	<u>72,942,030</u>	<u>107,317,801</u>	<u>73,606,761</u>	<u>90,684,215</u>
Total Expenditures	\$ 716,960,459	\$ 712,480,230	\$ 802,610,203	\$ 812,867,458	\$ 1,103,855,682
<b>Excess (Deficiency) of</b>					
<b>Revenues over Expenditures</b>	\$ (3,682,206)	\$ 52,312,755	\$ 192,533,445	\$ (15,050,999)	\$ 28,121,587
<b>Other Financing Sources</b>					
<b>(Uses)</b>					
Other Sources/(Uses)					
Transfers In	\$ 36,911,499	\$ 41,373,110	\$ 69,325,384	\$ 46,574,479	\$ 93,595,616
Transfers Out	<u>(38,551,518)</u>	<u>(43,028,885)</u>	<u>(70,965,403)</u>	<u>(46,574,479)</u>	<u>(93,595,616)</u>
	\$ (1,640,019)	\$ (1,655,775)	\$ (1,640,019)	\$ -	\$ -
<b>Excess (Deficiency) of</b>					
<b>Revenues over Expenditures</b>					
<b>and Other Financing Sources</b>					
<b>(Uses)</b>	\$ (5,322,225)	\$ 50,656,980	\$ 190,893,426	\$ (15,050,999)	\$ 28,121,587
<b>Fund Balance,</b>					
<b>July 1</b>	\$ 163,608,081	\$ 158,285,856	\$ 210,060,427	\$ 108,916,191	\$ 107,955,967
<b>Fund Balance, June 30</b>	<u>\$ 158,285,856</u>	<u>\$ 208,942,836</u>	<u>\$ 400,953,852</u>	<u>\$ 93,865,192</u>	<u>\$ 136,077,554</u>

**ALL FUNDS ACTUALS AND BUDGET BY FUND**

	FY16 Actuals	FY17 Actuals	FY18 Actuals	FY19 Budget	FY20 Budget
<b>Revenues</b>					
Local Revenues					
General Fund	\$ 292,481,483	\$ 304,952,955	\$ 319,074,062	\$ 339,029,278	\$ 363,625,265
Special Revenue Funds	3,451,319	3,474,739	3,002,123	4,146,953	3,572,273
Capital Projects Funds	4,313,102	5,154,578	8,531,185	50,577,619	54,359,560
Debt Service Funds	54,269,065	57,644,551	101,244,887	59,848,527	63,344,577
Enterprise Fund	5,013,414	5,307,846	5,635,733	5,891,601	6,589,566
Total Local Revenues	\$ 359,528,383	\$ 376,534,669	\$ 437,487,990	\$ 459,493,978	\$ 491,491,241
State Revenues					
General Fund	\$ 134,836,971	\$ 128,437,828	\$ 136,684,502	\$ 123,819,721	\$ 124,104,540
Special Revenue Funds	73,814,859	87,464,777	70,833,169	76,359,537	81,653,333
Capital Projects Funds	-	-	-	-	-
Debt Service Funds	-	-	-	-	-
Enterprise Fund	156,218	75,509	68,995	-	68,500
Total State Revenues	\$ 208,808,048	\$ 215,978,115	\$ 207,586,666	\$ 200,179,258	\$ 205,826,373
Federal Revenues					
General Fund	\$ 995,019	\$ 502,675	\$ 615,980	\$ 490,000	\$ 490,000
Special Revenue Funds	52,011,367	46,072,449	43,635,483	42,700,000	46,637,971
Capital Projects Funds	-	-	-	-	-
Debt Service Funds	-	-	-	-	-
Enterprise Fund	19,364,273	18,810,714	19,069,594	19,873,223	21,058,860
Total Federal Revenues	\$ 72,370,659	\$ 65,385,838	\$ 63,321,056	\$ 63,063,223	\$ 68,186,832
Other Revenues					
General Fund	\$ 3,191,235	\$ 54,304	\$ 3,155,923	\$ 80,000	\$ 80,000
Special Revenue Funds	-	-	-	-	-
Capital Projects Funds	21,515,232	92,518,040	215,563,809	75,000,000	366,392,824
Debt Service Funds	47,784,006	14,322,019	68,028,204	-	-
Enterprise Fund	80,689	-	-	-	-
Total Other Revenues	\$ 72,571,163	\$ 106,894,363	\$ 286,747,936	\$ 75,080,000	\$ 366,472,824
Total Revenues	\$ 713,278,253	\$ 764,792,984	\$ 995,143,648	\$ 797,816,459	\$ 1,131,977,270

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	FY16 Actuals	FY17 Actuals	FY18 Actuals	FY19 Budget	FY20 Budget
<b>Expenditures</b>					
Salaries					
General Fund	\$ 253,225,596	\$ 259,237,389	\$ 266,850,726	\$ 271,953,927	\$ 278,830,681
Special Revenue Funds	97,741,795	107,082,174	97,946,260	99,903,686	104,937,794
Capital Projects Funds	2,888,284	3,108,276	3,624,326	3,314,364	4,568,153
Debt Service Funds	-	-	-	-	-
Enterprise Fund	<u>7,185,720</u>	<u>7,725,440</u>	<u>7,833,028</u>	<u>7,911,669</u>	<u>8,449,883</u>
Total Salaries	\$ 361,041,395	\$ 377,153,279	\$ 376,254,340	\$ 383,083,645	\$ 396,786,511
Benefits					
General Fund	\$ 103,512,837	\$ 105,467,008	\$ 109,215,630	\$ 112,698,588	\$ 122,583,046
Special Revenue Funds	39,338,683	42,373,970	38,256,272	40,346,519	46,482,993
Capital Projects Funds	1,052,670	1,064,319	1,315,753	1,824,344	1,924,552
Debt Service Funds	-	-	-	-	-
Enterprise Fund	<u>2,557,973</u>	<u>2,984,568</u>	<u>3,206,711</u>	<u>2,986,272</u>	<u>3,488,195</u>
Total Benefits	\$ 146,462,164	\$ 151,889,866	\$ 151,994,367	\$ 157,855,723	\$ 174,478,787
Purchased Services					
General Fund	\$ 17,200,282	\$ 15,046,543	\$ 17,624,845	\$ 18,770,301	\$ 19,202,659
Special Revenue Funds	7,530,553	11,814,403	10,237,734	12,741,399	11,170,530
Capital Projects Funds	24,628,801	31,804,980	72,520,930	100,118,584	287,648,563
Debt Service Funds	-	2,016	-	-	-
Enterprise Fund	<u>1,326,636</u>	<u>1,328,761</u>	<u>1,243,062</u>	<u>1,504,862</u>	<u>1,510,028</u>
Total Purchased Services	\$ 50,686,272	\$ 59,996,702	\$ 101,626,571	\$ 133,135,146	\$ 319,531,781
Supplies					
General Fund	\$ 22,922,371	\$ 19,245,323	\$ 17,314,795	\$ 21,105,935	\$ 20,865,650
Special Revenue Funds	10,754,419	13,294,169	9,677,727	10,816,117	12,309,944
Capital Projects Funds	1,473,250	3,288,850	1,826,341	12,249,695	8,333,425
Debt Service Funds	-	-	-	-	-
Enterprise Fund	<u>11,336,742</u>	<u>11,007,944</u>	<u>11,143,714</u>	<u>12,318,958</u>	<u>12,891,716</u>
Total Supplies	\$ 46,486,781	\$ 46,836,286	\$ 39,962,577	\$ 56,490,705	\$ 54,400,735
Property					
General Fund	\$ 3,858,041	\$ 732,222	\$ 4,001,852	\$ 663,190	\$ 283,190
Special Revenue Funds	408,508	1,253,812	358,863	164,932	1,088,464
Capital Projects Funds	1,668,892	1,443,960	20,852,506	7,577,000	66,287,000
Debt Service Funds	-	-	-	-	-
Enterprise Fund	<u>147,006</u>	<u>232,073</u>	<u>241,327</u>	<u>290,355</u>	<u>315,000</u>
Total Property	\$ 6,082,447	\$ 3,662,066	\$ 25,454,548	\$ 8,695,477	\$ 67,973,654
Other					
General Fund	\$ 998,881	\$ 1,077,862	\$ 978,665	\$ 1,155,238	\$ 1,249,830
Special Revenue Funds	3,010,413	2,925,896	3,153,014	2,264,079	2,421,904
Capital Projects Funds	468,423	1,276,543	4,404,226	2,646,500	7,707,000
Debt Service Funds	101,263,589	67,204,212	98,272,847	67,058,563	78,795,481
Enterprise Fund	<u>460,093</u>	<u>457,516</u>	<u>509,048</u>	<u>482,381</u>	<u>510,000</u>
Total Other	\$ 106,201,400	\$ 72,942,030	\$ 107,317,801	\$ 73,606,761	\$ 90,684,215
Total Expenditures	\$ 716,960,459	\$ 712,480,230	\$ 802,610,203	\$ 812,867,458	\$ 1,103,855,682

	FY16 Actuals	FY17 Actuals	FY18 Actuals	FY19 Budget	FY20 Budget
<b>Excess (Deficiency) of Revenues over Expenditures and Other Financing Sources (Uses)</b>	\$ (3,682,206)	\$ 52,312,755	\$ 192,533,445	\$ (15,050,999)	\$ 28,121,587
Other Sources/(Uses)					
Transfers In					
General Fund	\$ -	\$ 39,096	\$ -	\$ -	\$ -
Special Revenue Funds	32,758,360	38,359,014	41,604,997	41,973,575	45,284,749
Capital Projects Funds	59,000	-	25,000,000	-	-
Debt Service Funds	3,244,139	2,975,000	2,720,387	4,600,904	48,310,867
Enterprise Fund	850,000	-	-	-	-
Total Transfers In	\$ 36,911,499	\$ 41,373,110	\$ 69,325,384	\$ 46,574,479	\$ 93,595,616
Transfers Out					
General Fund	\$ (37,701,518)	\$ (42,989,789)	\$ (45,965,403)	\$ (44,574,479)	\$ (45,284,749)
Special Revenue Funds	-	(39,096)	-	-	-
Capital Projects Funds	(850,000)	-	-	(2,000,000)	(48,310,867)
Debt Service Funds	-	-	(25,000,000)	-	-
Enterprise Fund	-	-	-	-	-
Total Transfers Out	\$ (38,551,518)	\$ (43,028,885)	\$ (70,965,403)	\$ (46,574,479)	\$ (93,595,616)
<b>Excess (Deficiency) of Revenues over Expenditures and Other Financing Sources (Uses)</b>	\$ (5,322,225)	\$ 50,656,980	\$ 190,893,426	\$ (15,050,999)	\$ 28,121,587
<b>Fund Balance, July 1</b>					
General Fund	\$ 61,206,550	\$ 53,291,732	\$ 43,304,156	\$ 31,100,000	\$ 36,280,047
Special Revenue Funds	5,372,609	8,624,144	5,211,602	2,770,103	3,120,402
Capital Projects Funds	79,396,826	72,253,839	127,939,530	35,328,817	22,193,135
Debt Service Funds	20,456,741	24,490,362	39,314,466	39,363,399	51,214,505
Enterprise Fund	(2,824,646)	(374,222)	(5,709,328)	353,872	(4,852,122)
Total Fund Balance, July 1	\$ 163,608,081	\$ 158,285,856	\$ 210,060,427	\$ 108,916,191	\$ 107,955,967
<b>Fund Balance, June 30</b>					
General Fund	\$ 53,291,732	\$ 43,482,454	\$ 40,882,706	\$ 23,597,341	\$ 36,280,047
Special Revenue Funds	8,624,144	5,211,602	4,657,503	1,713,436	1,857,098
Capital Projects Funds	72,253,839	127,939,530	272,490,442	31,175,949	18,165,959
Debt Service Funds	24,490,362	32,225,704	88,035,097	36,754,267	84,074,468
Enterprise Fund	(374,222)	83,545	(5,111,895)	624,199	(4,300,018)
Total Fund Balance, June 30	<u>\$ 158,285,856</u>	<u>\$ 208,942,836</u>	<u>\$ 400,953,852</u>	<u>\$ 93,865,192</u>	<u>\$ 136,077,554</u>

## 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.

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.

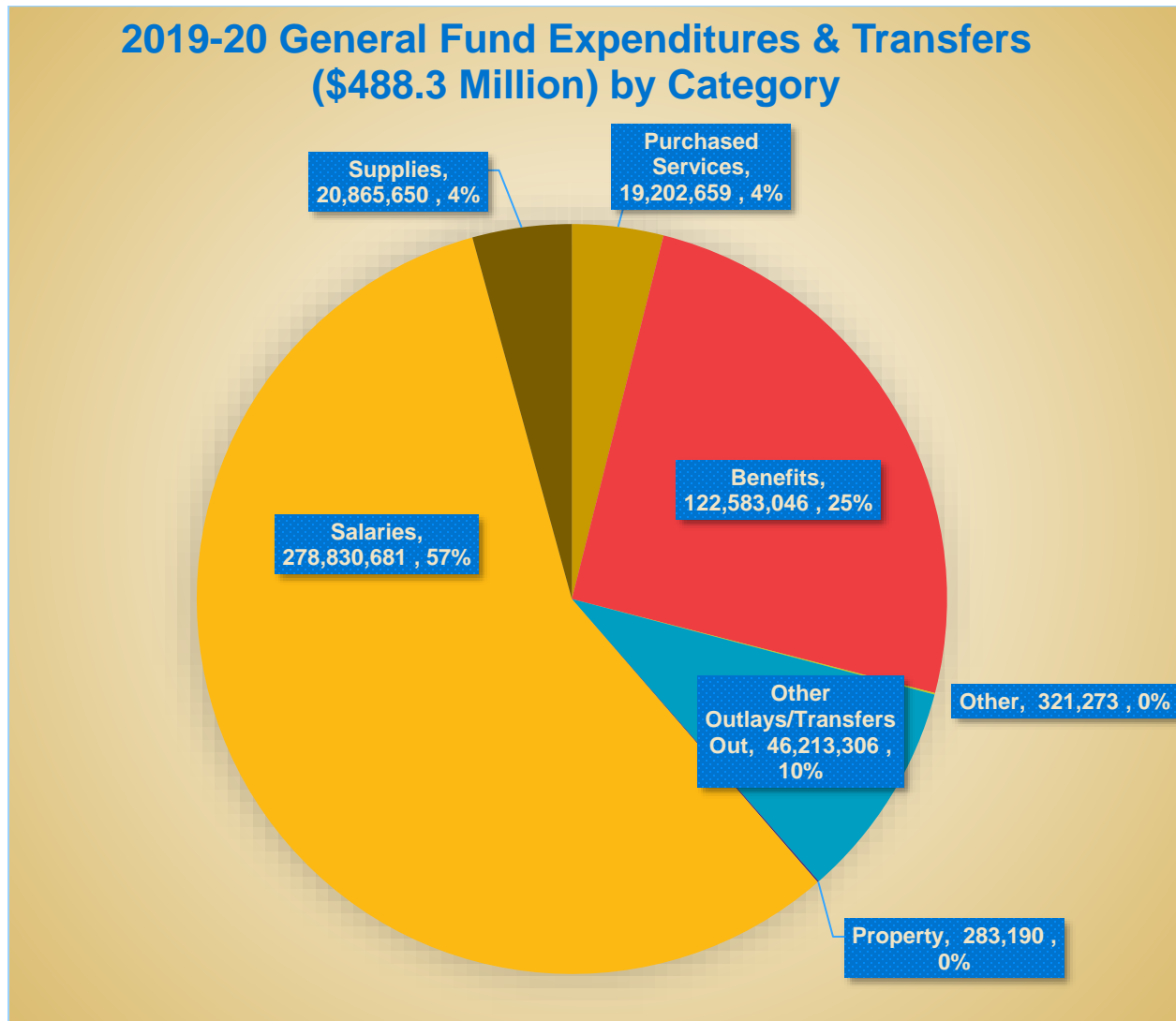
The District's financial plan begins with a forecast of anticipated resources (revenues and opening fund balances). Applications (expenditures and ending fund balances) are then estimated. The initial plan can be altered through identification of additional resources, reprioritization of expenditures, 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. A full description of the budget process used for the current fiscal year is provided in the Organizational Section.

As the Final Budget comparison indicates, revenues will increase \$24.9 million (5.4%) over the prior year while expenditures and other financing uses will increase by \$17.4 million (3.7%). This \$7.5 million difference offsets the prior year budget deficit and results in a structurally balanced budget (whereby revenues and other sources equal expenditures and other uses) for Fiscal Year 2019-20. This is the first structurally balanced budget the District has had in 15 years and is a reflection of the Board's commitment to attain a balanced budget.

The major increases to revenues are for sales tax of \$14.3 million, ad valorem (property) tax of \$6.6 million and government services tax (vehicle registration) of \$2.6 million. While all functional category expenditures will increase over the prior year, the increase for each category is related to salary and benefits. The major contributor to the increased salary and benefits are due to employee increment on salary schedules, a 3% cost of living increase, a 10% increase for health insurance and an increase to the retirement contribution rate.

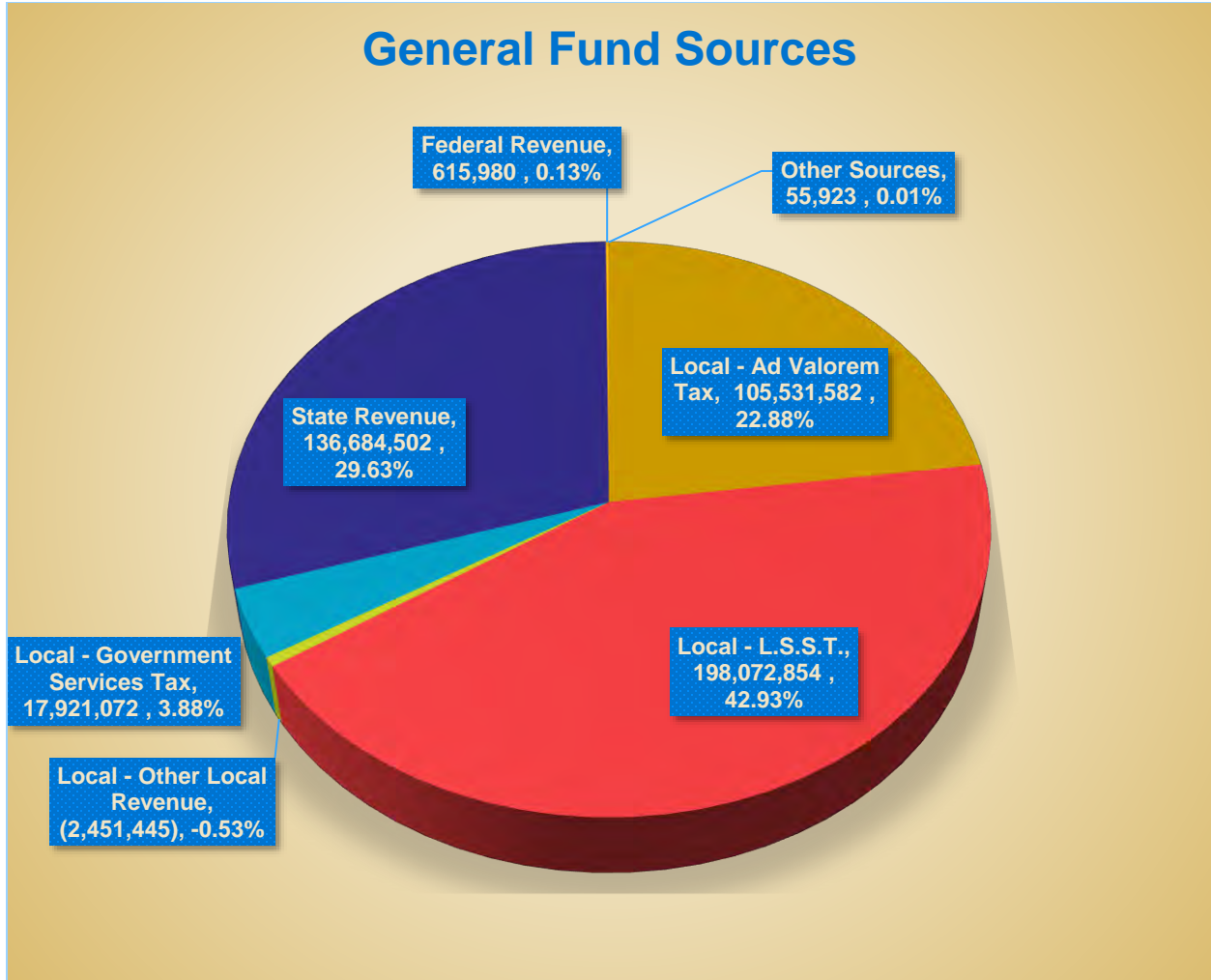
### General Fund Actuals and Budget

	FY16 Actuals	FY17 Actuals	FY18 Actuals	FY19 Budget	FY20 Budget
<b>Revenues</b>					
Local Revenues	\$ 292,481,483	\$ 304,952,955	\$ 319,074,062	\$ 339,029,278	\$ 363,625,265
State Revenues	134,836,971	128,437,828	136,684,502	123,819,721	124,104,540
Federal Revenues	995,019	502,675	615,980	490,000	490,000
Other Revenues	<u>3,191,235</u>	<u>54,304</u>	<u>3,155,923</u>	<u>80,000</u>	<u>80,000</u>
Total Revenues	\$ 431,504,708	\$ 433,947,762	\$ 459,530,467	\$ 463,418,999	\$ 488,299,805
<b>Expenditures</b>					
Salaries	\$ 253,225,596	\$ 259,237,389	\$ 266,850,726	\$ 271,953,927	\$ 278,830,681
Benefits	103,512,837	105,467,008	109,215,630	112,698,588	122,583,046
Purchased Services	17,200,282	15,046,543	17,624,845	18,770,301	19,202,659
Supplies	22,922,371	19,245,323	17,314,795	21,105,935	20,865,650
Property	3,858,041	732,222	4,001,852	663,190	283,190
Other	<u>998,881</u>	<u>1,077,862</u>	<u>978,665</u>	<u>1,155,238</u>	<u>1,249,830</u>
Total Expenditures	\$ 401,718,008	\$ 400,806,347	\$ 415,986,514	\$ 426,347,179	\$ 443,015,056
<b>Excess (Deficiency) of Revenues over Expenditures</b>	\$ 29,786,700	\$ 33,141,415	\$ 43,543,953	\$ 37,071,820	\$ 45,284,749
<b>Other Financing Sources (Uses)</b>					
Other Sources/(Uses)					
Transfers In	\$ -	\$ 39,096	\$ -	\$ -	\$ -
Transfers Out	<u>(37,701,518)</u>	<u>(42,989,789)</u>	<u>(45,965,403)</u>	<u>(44,574,479)</u>	<u>(45,284,749)</u>
	\$ (37,701,518)	\$ (42,950,693)	\$ (45,965,403)	\$ (44,574,479)	\$ (45,284,749)
<b>Excess (Deficiency) of Revenues over Expenditures and Other Financing Sources (Uses)</b>	\$ (7,914,818)	\$ (9,809,278)	\$ (2,421,450)	\$ (7,502,659)	\$ 0
<b>Fund Balance, July 1</b>	\$ 61,206,550	\$ 53,291,732	\$ 43,304,156	\$ 31,100,000	\$ 36,280,047
<b>Fund Balance, June 30</b>	<u>\$ 53,291,732</u>	<u>\$ 43,482,454</u>	<u>\$ 40,882,706</u>	<u>\$ 23,597,341</u>	<u>\$ 36,280,047</u>



**GENERAL FUND BUDGET BY SOURCE**  
General Fund Budget by Source

RESOURCES	FY16 <u>Actuals</u>	FY17 <u>Actuals</u>	FY18 <u>Actuals</u>	FY19 <u>Final</u>	FY20 <u>Amended Final</u>	<u>Variance</u>
<b>Local Sources:</b>						
Ad Valorem Tax	\$ 98,255,572	\$101,226,035	\$105,531,582	\$110,388,289	\$116,970,855	\$ 6,582,566
L.S.S.T.	172,555,706	181,682,201	198,072,854	204,138,121	218,447,651	14,309,530
Franchise Taxes	262,662	193,040	288,011	250,000	250,000	-
Government Services Tax	15,021,923	16,024,869	17,921,072	18,701,868	21,315,759	2,613,891
Rev In Lieu of Taxes	187,305	190,818	180,800	185,000	185,000	-
Regular Tuition	268,117	256,435	252,073	256,000	256,000	-
Summer School	65,784	24,118	60,428	20,000	20,000	-
Other Tuition	40,875	41,879	49,546	40,000	40,000	-
Transportation	614,141	622,776	594,973	620,000	620,000	-
Earnings on Investments	516,909	327,752	510,671	350,000	1,000,000	650,000
Student Activities Revenue	189,004	172,727	300,438	170,000	270,000	100,000
Other Local Revenue	974,160	1,121,604	(7,870,347)	1,000,000	1,000,000	-
Indirect Cost Revenue	2,007,752	1,556,371	1,688,281	1,410,000	1,750,000	340,000
Salary Reimbursements	1,521,574	1,512,331	1,493,680	1,500,000	1,500,000	-
	<u>\$292,481,483</u>	<u>\$304,952,955</u>	<u>\$319,074,062</u>	<u>\$339,029,278</u>	<u>\$363,625,265</u>	<u>\$ 24,595,987</u>
<b>State Sources:</b>						
DSA Apportionments	\$134,836,971	\$128,259,530	\$130,502,725	\$117,209,959	\$118,809,948	\$ 1,599,989
Special Appropriation	-	-	6,181,777	6,609,762	5,294,592	(1,315,170)
	<u>\$134,836,971</u>	<u>\$128,259,530</u>	<u>\$136,684,502</u>	<u>\$123,819,721</u>	<u>\$124,104,540</u>	<u>\$ 284,819</u>
<b>Federal Sources:</b>						
Forest Reserve	\$ 53,208	\$ 9,695	\$ 30,495	\$ 25,000	\$ 25,000	\$ -
Rebates, Federal Programs	110,000	-	-	-	-	-
E-Rate Refund	647,630	358,607	399,521	300,000	300,000	-
Impact Aid	184,182	134,373	185,964	165,000	165,000	-
	<u>\$ 995,019</u>	<u>\$ 502,675</u>	<u>\$ 615,980</u>	<u>\$ 490,000</u>	<u>\$ 490,000</u>	<u>\$ -</u>
<b>Other Sources:</b>						
Sale of Fixed Assets	\$ 91,235	\$ 53,846	\$ 55,923	\$ 80,000	\$ 80,000	\$ -
Other	3,100,000	458	3,100,000	-	-	-
Transfers In	-	39,096	-	-	-	-
	<u>\$ 3,191,235</u>	<u>\$ 93,400</u>	<u>\$ 3,155,923</u>	<u>\$ 80,000</u>	<u>\$ 80,000</u>	<u>\$ -</u>
<b>Opening Fund Balance:</b>	\$ 61,206,550	\$ 53,291,732	\$ 43,304,156	\$ 31,100,000	\$ 36,280,047	\$ 5,180,047
<b>TOTAL RESOURCES</b>	<u><b>\$492,711,259</b></u>	<u><b>\$487,100,292</b></u>	<u><b>\$502,834,623</b></u>	<u><b>\$494,518,999</b></u>	<u><b>\$524,579,852</b></u>	<u><b>\$ 30,060,853</b></u>
<b>APPLICATIONS</b>						
<b>Expenditures:</b>						
Regular Instruction	\$199,255,819	\$199,427,308	\$210,469,063	\$218,490,446	\$223,501,977	\$ 5,011,531
Special Instruction	5,657,811	5,156,975	4,985,317	4,903,713	4,934,152	30,438
Vocational Instruction	6,116,358	6,398,113	5,608,082	5,764,165	5,819,402	55,236
Other Instruction	14,117,852	13,438,927	12,946,054	13,537,469	13,591,112	53,643
Co-curricular Instruction	3,631,308	3,654,032	3,920,051	4,360,049	4,513,211	153,162
Student Support	29,398,573	31,318,268	31,766,681	32,642,931	34,493,723	1,850,793
Instructional Staff Support	15,889,422	16,580,736	15,195,751	15,429,776	15,711,983	282,207
General Administration	6,201,991	6,167,302	6,154,378	5,981,577	6,263,338	281,761
School Administration	34,779,573	36,029,345	35,296,743	35,387,537	39,645,510	4,257,973
Central Support	22,259,046	20,738,079	23,053,603	24,806,120	25,324,380	518,261
Operation and Maintenance	46,180,970	46,036,134	46,969,177	47,940,462	51,794,847	3,854,384
Student Transportation	18,229,285	15,861,129	19,621,614	16,268,968	16,492,864	223,896
	<u>\$401,718,008</u>	<u>\$400,806,347</u>	<u>\$415,986,514</u>	<u>\$425,513,214</u>	<u>\$442,086,499</u>	<u>\$ 16,573,285</u>
<b>Other Financing Uses:</b>						
Debt Service Fund Transfer	\$ 3,244,139	\$ 2,990,759	\$ 2,720,387	\$ 2,600,904	\$ -	\$ (2,600,904)
Insurance Trust Fund Transfer	1,640,019	1,640,016	1,640,019	-	-	-
Special Education Fund Transfer	32,758,360	38,359,014	41,604,997	41,973,575	45,284,749	3,311,174
Capital Projects Fund Transfer	59,000	-	-	-	-	-
Contingency	-	-	-	833,965	928,557	94,592
	<u>\$ 37,701,518</u>	<u>\$ 42,989,789</u>	<u>\$ 45,965,403</u>	<u>\$ 45,408,444</u>	<u>\$ 46,213,306</u>	<u>\$ 804,862</u>
<b>Ending Fund Balance:</b>	\$ 53,291,732	\$ 43,304,156	\$ 40,882,706	\$ 23,597,341	\$ 36,280,047	\$ 12,682,706
<b>TOTAL APPLICATIONS</b>	<u><b>\$492,711,259</b></u>	<u><b>\$487,100,292</b></u>	<u><b>\$502,834,623</b></u>	<u><b>\$494,518,999</b></u>	<u><b>\$524,579,852</b></u>	<u><b>\$ 30,060,853</b></u>



## 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 and subtracting an adjustment for certain District revenues entitled to charter schools.

For the Final Budget the calculation is as follows:

Weighted Enrollment	63,555.38
Basic Per Pupil Amount	<u>\$6,034</u>
Total Basic Support	\$383,493,284
Less LSST	(218,447,651)
Less 1/3 Ad Valorem Tax	(38,990,285)
Less Charter School Revenue	(6,969,562)
Less SB344 Adjustment	(75,838)
Quarterly ADE Adjustment	<u>(200,000)</u>
DSA Apportionment	<u><u>\$118,809,948</u></u>

The Legislature also approved Senate Bill 551 as a Block Grant program to provide supplemental support to the operation of the school districts providing \$5.3 million in additional State funding.

### *Federal Sources*

**Forest Reserve** - Washoe County's portion of the revenue received from the Federal government for the sale of forest products, minerals, and land use for national forests that are located in our state.

**National Energy PL 95-619 (E-Rate Refund)** – Federal program that provides discounts in telecommunications services to schools and libraries.

**Impact Aid** – Public Law (P.L.) 81-874 provides revenue to the District from the Federal government for Federal properties located within Washoe County that are exempt from county property taxes. The distribution of funds is based upon the number of children enrolled in our District whose parents are employed by and work on those exempt properties.

### *Other Sources*

Sale of Fixed Assets – Proceeds from sale of District surplus vehicles and equipment.

### *Opening Fund Balance*

Nonspendable – Non-monetary balances. The District maintains an inventory for the warehouse. This represents the year end amount.

Assigned – These accounts represent funds earmarked in the prior year for use in the current year and include the assignments for subsequent year's expenditures.

The amount assigned for subsequent year's expenditures represents the District's minimum policy for an ending balance of 8-10% of expenditures and will simply be applied to the ending fund balance.

## APPLICATIONS

The expenditures and other financing uses to operate the District's General Fund are \$488.3 million while ending fund balance of \$36.3 million provide total applications of \$524.6 million. The expenditures include new costs for staffing and operational cost for three new schools, experience increments for employees, a 3% cost of living adjustment for all employees, costs for increases in health insurance premiums, reductions for vacancy and turnover savings and reductions

and realignments to assist in balancing the budget. All costs are reviewed to ensure alignment with the District's strategic plan.

The majority of the District's expenditures (71%) are spent directly on students for classroom instruction and support. The District's spends 91% of the General Fund budget for employee salary and benefits. A brief description of the expenditure categories utilized in the budget follows on the subsequent pages.

### 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, ROTC 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 and Special Education 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 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. Fiscal Year 2020-21 is the second year of the last Legislative session so many factors affecting this year are already known. However, as part of the last Legislative session a new funding formula was passed to be effective for FY22 and beyond. The impacts of that funding model are in the process of being determined so projecting forward is somewhat difficult. Estimates for FY 22 and FY23 are therefore formulated based on the language included in the bill stating funding should go up or down consistent with overall growth in State revenue.

As such, revenues are estimated to increase 1.4%, 2.2% and 4.9% for FY21, FY22 and FY23. Expenditures are anticipated to track revenue increase in FY21 and FY22 (1.4% and 2.2%) and hold steady in FY23 at 2.2%.

### GENERAL FUND BALANCE AND PROJECTED YEARS

	FY19 Budget	FY20 Budget	FY21 Projected	FY22 Projected	FY23 Projected
<b>Revenues</b>					
Local Revenues	\$ 339,029,278	\$ 363,625,265	382,704,347	6,585,766	6,651,623
State Revenues	123,819,721	124,104,540	112,083,785.75	499,245,947	524,208,245
Federal Revenues	490,000	490,000	494,900	499,849	504,847
Other Revenues	80,000	80,000	80,800	81,608	82,424
Total Revenues	\$ 463,418,999	\$ 488,299,805	495,363,833	506,413,170	531,447,139
<b>Expenditures</b>					
Salaries	\$ 271,953,927	\$ 278,830,681	281,618,988	287,251,368	292,996,395
Benefits	112,698,588	122,583,046	125,470,876	129,289,119	133,249,168
Purchased Services	18,770,301	19,202,659	19,394,686	19,588,632	19,784,519
Supplies	21,105,935	20,865,650	21,074,307	21,285,050	21,497,900
Property	663,190	283,190	286,022	288,882	291,771
Other	1,155,238	1,249,830	1,262,328	1,274,952	1,287,701
Total Expenditures	\$ 426,347,179	\$ 443,015,056	449,107,207	458,978,003	469,107,454
<b>Excess (Deficiency) of Revenues over Expenditures</b>	\$ 37,071,820	\$ 45,284,749	46,256,626	47,435,167	62,339,686
<b>Other Financing Sources (Uses)</b>					
Other Sources/(Uses)					
Transfers In	\$ -	\$ -	-	-	-
Transfers Out	(44,574,479)	(45,284,749)	(45,737,596)	(46,856,186)	(47,999,185)
	\$ (44,574,479)	\$ (45,284,749)	(45,737,596)	(46,856,186)	(47,999,185)
<b>Excess (Deficiency) of Revenues over Expenditures and Other Financing Sources (Uses)</b>	\$ (7,502,659)	\$ 0	519,029	578,982	14,340,501
<b>Fund Balance, July 1</b>	\$ 31,100,000	\$ 36,280,047	36,280,047	36,799,076	37,378,058
<b>Fund Balance, June 30</b>	\$ 23,597,341	\$ 36,280,047	36,799,076	37,378,058	51,718,559

### 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

FY20 budgeted revenues increased compared to FY19 in the state and federal categories. State special revenue funds including Special Education, Adult Education, Class Size Reduction, Other State Agencies, Vocational Education, and several



grants in the State Grants, Misc. fund had significant revenue increases compared to FY19, totaling \$5.3 million. Federal special revenue funds increased by \$3.9 million compared to FY19 in several federal funds, including the Special Ed IDEA and 21<sup>st</sup> Century Grants funds. Local revenues decreased compared to FY19 mainly due to the significant decrease in private foundation contributions.

### **SPECIAL REVENUE FUNDS ACTUALS AND BUDGET**

	<b>FY16 Actuals</b>	<b>FY17 Actuals</b>	<b>FY18 Actuals</b>	<b>FY19 Budget</b>	<b>FY20 Budget</b>
<b>Revenues</b>					
Local Revenues	\$ 3,451,319	\$ 3,474,739	\$ 3,002,123	\$ 4,146,953	\$ 3,572,273
State Revenues	73,814,859	87,464,777	70,833,169	76,359,537	81,653,333
Federal Revenues	52,011,367	46,072,449	43,635,483	42,700,000	46,637,971
Other Revenues	-	-	-	-	-
Total Revenues	<u>\$ 129,277,544</u>	<u>\$ 137,011,965</u>	<u>\$ 117,470,775</u>	<u>\$ 123,206,490</u>	<u>\$ 131,863,577</u>
<b>Expenditures</b>					
Salaries	\$ 97,741,795	\$ 107,082,174	\$ 97,946,260	\$ 99,903,686	\$ 104,937,794
Benefits	39,338,683	42,373,970	38,256,272	40,346,519	46,482,993
Purchased Services	7,530,553	11,814,403	10,237,734	12,741,399	11,170,530
Supplies	10,754,419	13,294,169	9,677,727	10,816,117	12,309,944
Property	408,508	1,253,812	358,863	164,932	1,088,464
Other	<u>3,010,413</u>	<u>2,925,896</u>	<u>3,153,014</u>	<u>2,264,079</u>	<u>2,421,904</u>
Total Expenditures	<u>\$ 158,784,370</u>	<u>\$ 178,744,425</u>	<u>\$ 159,629,871</u>	<u>\$ 166,236,732</u>	<u>\$ 178,411,629</u>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<u>\$ (29,506,826)</u>	<u>\$ (41,732,460)</u>	<u>\$ (42,159,096)</u>	<u>\$ (43,030,242)</u>	<u>\$ (46,548,053)</u>
<b>Other Financing Sources (Uses)</b>					
Other Sources/(Uses)					
Transfers In	\$ 32,758,360	\$ 38,359,014	\$ 41,604,997	\$ 41,973,575	\$ 45,284,749
Transfers Out	<u>-</u>	<u>(39,096)</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>\$ 32,758,360</u>	<u>\$ 38,319,918</u>	<u>\$ 41,604,997</u>	<u>\$ 41,973,575</u>	<u>\$ 45,284,749</u>
<b>Excess (Deficiency) of Revenues over Expenditures and Other Financing Sources (Uses)</b>	<u>\$ 3,251,535</u>	<u>\$ (3,412,542)</u>	<u>\$ (554,099)</u>	<u>\$ (1,056,667)</u>	<u>\$ (1,263,304)</u>
<b>Fund Balance, July 1</b>	<u>\$ 5,372,609</u>	<u>\$ 8,624,144</u>	<u>\$ 5,211,602</u>	<u>\$ 2,770,103</u>	<u>\$ 3,120,402</u>
<b>Fund Balance, June 30</b>	<u><u>\$ 8,624,144</u></u>	<u><u>\$ 5,211,602</u></u>	<u><u>\$ 4,657,503</u></u>	<u><u>\$ 1,713,436</u></u>	<u><u>\$ 1,857,098</u></u>

Looking to future years, Special Revenue Fund revenues are projected to increase by 1 percent from FY21 through FY23. Expenditures are projected to increase at a higher rate, 1.85 percent, in FY22 and FY23 due to projected negotiated employee step increases.

**SPECIAL REVENUE FUNDS BUDGET AND PROJECTED YEARS**

	<b>FY19 Budget</b>	<b>FY20 Budget</b>	<b>FY21 Projected</b>	<b>FY22 Projected</b>	<b>FY23 Projected</b>
<b>Revenues</b>					
Local Revenues	\$ 4,146,953	\$ 3,572,273	3,607,996	3,644,076	3,680,516
State Revenues	76,359,537	81,653,333	82,469,866	83,294,565	84,127,510
Federal Revenues	42,700,000	46,637,971	47,104,351	47,575,394	48,051,148
Other Revenues	-	-	-	-	-
<b>Total Revenues</b>	<b>\$ 123,206,490</b>	<b>\$ 131,863,577</b>	<b>133,182,213</b>	<b>134,514,035</b>	<b>135,859,175</b>
<b>Expenditures</b>					
Salaries	\$ 99,903,686	\$ 104,937,794	105,987,172	108,106,916	110,269,054
Benefits	40,346,519	46,482,993	46,947,823	47,886,780	48,844,515
Purchased Services	12,741,399	11,170,530	11,282,236	11,395,058	11,509,008
Supplies	10,816,117	12,309,944	12,433,043	12,557,374	12,682,947
Property	164,932	1,088,464	1,099,348	1,110,342	1,121,445
Other	2,264,079	2,421,904	2,446,123	2,470,584	2,495,290
<b>Total Expenditures</b>	<b>\$ 166,236,732</b>	<b>\$ 178,411,629</b>	<b>180,195,746</b>	<b>183,527,053</b>	<b>186,922,261</b>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<b>\$ (43,030,242)</b>	<b>\$ (46,548,053)</b>	<b>(47,013,533)</b>	<b>(49,013,018)</b>	<b>(51,063,086)</b>
<b>Other Financing Sources (Uses)</b>					
Other Sources/(Uses)					
Transfers In	\$ 41,973,575	\$ 45,284,749	45,284,749	45,284,749	45,284,749
Transfers Out	-	-	-	-	-
	<b>\$ 41,973,575</b>	<b>\$ 45,284,749</b>	<b>45,284,749</b>	<b>45,284,749</b>	<b>45,284,749</b>
<b>Excess (Deficiency) of Revenues over Expenditures and Other Financing Sources (Uses)</b>	<b>\$ (1,056,667)</b>	<b>\$ (1,263,304)</b>	<b>(1,728,785)</b>	<b>(3,728,270)</b>	<b>(5,778,337)</b>
<b>Fund Balance, July 1</b>	<b>\$ 2,770,103</b>	<b>\$ 3,120,402</b>	<b>1,857,098</b>	<b>128,314</b>	<b>(3,599,956)</b>
<b>Fund Balance, June 30</b>	<b>\$ 1,713,436</b>	<b>\$ 1,857,098</b>	<b>128,314</b>	<b>(3,599,956)</b>	<b>(9,378,293)</b>

**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 funds are managed by the Risk Management department. 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.

The opening net position shows an increase of \$32.8 million. This is due to decreases in the Property & Casualty and Workers' Compensation funds, and a \$34 million increase to the Health Insurance fund. The \$34 million increase to the opening net position of the Health Insurance fund is due to \$34.3 million in PEBP assets being transferred from the District's OPEB Trust fund as required by GASB 74.

After several years of significant losses in the Health Insurance fund, the projected loss in FY20 is \$0.7 million. Health insurance rate increases of 10 percent on January 1<sup>st</sup>, 2019, and a 5 percent rate increase on January 1<sup>st</sup>, 2020 have helped to increase revenues. Plan design changes and projected cost savings from switching to a new health insurance provider effective January 1<sup>st</sup>, 2020 helped to keep projected expense increases to about 1.9 percent, significantly less than expense increases in FY18 and FY19.

**INTERNAL SERVICE FUNDS ACTUALS AND BUDGET**

	<b>FY16 Actuals</b>	<b>FY17 Actuals</b>	<b>FY18 Actuals</b>	<b>FY19 Budget</b>	<b>FY20 Budget</b>
<b>Revenues</b>					
Local Revenues	\$ 79,219,414	\$ 83,972,510	\$ 85,577,140	\$ 85,274,237	\$ 93,068,442
State Revenues	-	-	-	-	-
Federal Revenues	-	-	-	-	-
Other Revenues	<u>(21,786)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Revenues	\$ 79,197,628	\$ 83,972,510	\$ 85,577,140	\$ 85,274,237	\$ 93,068,442
<b>Expenditures</b>					
Salaries	\$ 545,949	\$ 556,376	\$ 538,299	\$ 572,268	\$ 579,212
Benefits	(386,528)	604,313	450,363	240,786	242,958
Purchased Services	82,939,829	80,990,383	86,729,417	92,810,623	94,167,340
Supplies	103,172	43,192	47,550	64,366	59,733
Property	60,987	-	-	-	-
Other	<u>2,054,783</u>	<u>611,503</u>	<u>316,291</u>	<u>325,163</u>	<u>250,000</u>
Total Expenditures	\$ 85,318,193	\$ 82,805,766	\$ 88,081,921	\$ 94,013,206	\$ 95,299,243
<b>Excess (Deficiency) of Revenues over Expenditures</b>	\$ (6,120,565)	\$ 1,166,744	\$ (2,504,781)	\$ (8,738,969)	\$ (2,230,801)
<b>Other Financing Sources (Uses)</b>					
Other Sources/(Uses)					
Transfers In	\$ 1,640,019	\$ 1,640,016	\$ 35,919,203	\$ -	\$ -
Transfers Out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	\$ 1,640,019	\$ 1,640,016	\$ 35,919,203	\$ -	\$ -
<b>Excess (Deficiency) of Revenues over Expenditures and Other Financing Sources (Uses)</b>	\$ (4,480,546)	\$ 2,806,760	\$ 33,414,422	\$ (8,738,969)	\$ (2,230,801)
<b>Fund Balance, July 1</b>	<u>\$ 25,747,574</u>	<u>\$ 21,267,028</u>	<u>\$ 23,204,105</u>	<u>\$ 21,204,098</u>	<u>\$ 53,991,627</u>
<b>Fund Balance, June 30</b>	<u>\$ 21,267,028</u>	<u>\$ 24,073,788</u>	<u>\$ 56,618,527</u>	<u>\$ 12,465,129</u>	<u>\$ 51,760,826</u>

In future years, health insurance premiums are projected to increase 5 percent in each fiscal year from FY21 through FY23, to cover projected health insurance increases in those respective years. Rate increases are also anticipated in the Property & Casualty and Workers' Compensation funds to combat projected declining net positions.

**Internal Service Funds Budget and Projected Years**

	FY19 Budget	FY20 Budget	FY21 Projected	FY22 Projected	FY23 Projected
<b>Revenues</b>					
Local Revenues	\$ 85,274,237	\$ 93,068,442	97,721,864	102,607,957	107,738,355
State Revenues	-	-	-	-	-
Federal Revenues	-	-	-	-	-
Other Revenues	-	-	-	-	-
Total Revenues	\$ 85,274,237	\$ 93,068,442	97,721,864	102,607,957	107,738,355
<b>Expenditures</b>					
Salaries	\$ 572,268	\$ 579,212	585,004	596,704	608,638
Benefits	240,786	242,958	245,388	250,295	255,301
Purchased Services	92,810,623	94,167,340	98,875,707	103,819,492	109,010,467
Supplies	64,366	59,733	60,330	60,934	61,543
Property	-	-	-	-	-
Other	325,163	250,000	252,500	255,025	257,575
Total Expenditures	\$ 94,013,206	\$ 95,299,243	100,018,929	104,982,451	110,193,525
<b>Excess (Deficiency) of Revenues over Expenditures</b>	\$ (8,738,969)	\$ (2,230,801)	(2,297,065)	(2,374,493)	(2,455,170)
<b>Other Financing Sources (Uses)</b>					
Other Sources/(Uses)					
Transfers In	\$ -	\$ -	-	-	-
Transfers Out	-	-	-	-	-
	\$ -	\$ -	-	-	-
<b>Excess (Deficiency) of Revenues over Expenditures and Other Financing Sources (Uses)</b>	\$ (8,738,969)	\$ (2,230,801)	(2,297,065)	(2,374,493)	(2,455,170)
<b>Fund Balance, July 1</b>	\$ 21,204,098	\$ 53,991,627	51,760,826	49,463,761	47,089,268
<b>Fund Balance, June 30</b>	\$ 12,465,129	\$ 51,760,826	49,463,761	47,089,268	44,634,098

**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 to ARAMARK Education. The Nutrition Services department administers child nutrition programs throughout schools in the 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 services to provide access to nutritious, appealing, and high quality meals to every student in a healthy 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 the community to provide the best experience for students.

In addition to the services ARAMARK provides, they have also provided guaranteed profits, anticipated to be \$0.5 million in FY20.

FY20 local, state, and federal revenues are anticipated to increase by \$0.7 million, \$0.1 million, and \$1.2 million, respectively. Those revenue increases, along with projected expense increases of \$1.7 million, led to an anticipated profit guarantee increase of about \$0.3 million compared to FY19.

**ENTERPRISE FUND ACTUALS AND BUDGET**

	<b>FY16 Actuals</b>	<b>FY17 Actuals</b>	<b>FY18 Actuals</b>	<b>FY19 Budget</b>	<b>FY20 Budget</b>
<b>Revenues</b>					
Local Revenues	\$ 5,013,414	\$ 5,307,846	\$ 5,635,733	\$ 5,891,601	\$ 6,589,566
State Revenues	156,218	75,509	68,995	-	68,500
Federal Revenues	19,364,273	18,810,714	19,069,594	19,873,223	21,058,860
Other Revenues	<u>80,689</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Revenues	\$ 24,614,594	\$ 24,194,069	\$ 24,774,322	\$ 25,764,824	\$ 27,716,927
<b>Expenditures</b>					
Salaries	\$ 7,185,720	\$ 7,725,440	\$ 7,833,028	\$ 7,911,669	\$ 8,449,883
Benefits	2,557,973	2,984,568	3,206,711	2,986,272	3,488,195
Purchased Services	1,326,636	1,328,761	1,243,062	1,504,862	1,510,028
Supplies	11,336,742	11,007,944	11,143,714	12,318,958	12,891,716
Property	147,006	232,073	241,327	290,355	315,000
Other	<u>460,093</u>	<u>457,516</u>	<u>509,048</u>	<u>482,381</u>	<u>510,000</u>
Total Expenditures	\$ 23,014,170	\$ 23,736,302	\$ 24,176,889	\$ 25,494,497	\$ 27,164,823
<b>Excess (Deficiency) of Revenues over Expenditures</b>	\$ 1,600,424	\$ 457,767	\$ 597,433	\$ 270,327	\$ 552,104
<b>Other Financing Sources (Uses)</b>					
Other Sources/(Uses)					
Transfers In	\$ 850,000	\$ -	\$ -	\$ -	\$ -
Transfers Out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	\$ 850,000	\$ -	\$ -	\$ -	\$ -
<b>Excess (Deficiency) of Revenues over Expenditures and Other Financing Sources (Uses)</b>	\$ 2,450,424	\$ 457,767	\$ 597,433	\$ 270,327	\$ 552,104
<b>Fund Balance, July 1</b>	<u>\$ (2,824,646)</u>	<u>\$ (374,222)</u>	<u>\$ (5,709,328)</u>	<u>\$ 353,872</u>	<u>\$ (4,852,122)</u>
<b>Fund Balance, June 30</b>	<u>\$ (374,222)</u>	<u>\$ 83,545</u>	<u>\$ (5,111,895)</u>	<u>\$ 624,199</u>	<u>\$ (4,300,018)</u>

The negative fund balance reflects the fund's net pension and OPEB liabilities, as required to be reported by GASB 68 and GASB 75.

Future year projections anticipate 1 percent revenue increases with 2 percent negotiated employee step increases in FY22 and FY23, with ARMARK still providing a guaranteed profit for all years through FY23.

**ENTERPRISE FUND BUDGET AND PROJECTED YEARS**

	FY19 Budget	FY20 Budget	FY21 Projected	FY22 Projected	FY23 Projected
<b>Revenues</b>					
Local Revenues	\$ 5,891,601	\$ 6,589,566	6,655,462	6,722,017	6,789,237
State Revenues	-	68,500	69,185	69,877	70,576
Federal Revenues	19,873,223	21,058,860	21,269,449	21,482,144	21,696,965
Other Revenues	-	-	-	-	-
<b>Total Revenues</b>	<b>\$ 25,764,824</b>	<b>\$ 27,716,927</b>	<b>27,994,096</b>	<b>28,274,037</b>	<b>28,556,778</b>
<b>Expenditures</b>					
Salaries	\$ 7,911,669	\$ 8,449,883	8,534,382	8,705,069	8,879,171
Benefits	2,986,272	3,488,195	3,523,077	3,593,539	3,665,410
Purchased Services	1,504,862	1,510,028	1,525,129	1,540,380	1,555,784
Supplies	12,318,958	12,891,716	13,020,633	13,150,840	13,282,348
Property	290,355	315,000	318,150	321,332	324,545
Other	482,381	510,000	515,100	520,251	525,454
<b>Total Expenditures</b>	<b>\$ 25,494,497</b>	<b>\$ 27,164,823</b>	<b>27,436,471</b>	<b>27,831,410</b>	<b>28,232,710</b>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<b>\$ 270,327</b>	<b>\$ 552,104</b>	<b>557,625</b>	<b>442,627</b>	<b>324,067</b>
<b>Other Financing Sources (Uses)</b>					
Other Sources/(Uses)					
Transfers In	\$ -	\$ -	-	-	-
Transfers Out	-	-	-	-	-
	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Excess (Deficiency) of Revenues over Expenditures and Other Financing Sources (Uses)</b>	<b>\$ 270,327</b>	<b>\$ 552,104</b>	<b>557,625</b>	<b>442,627</b>	<b>324,067</b>
<b>Fund Balance, July 1</b>	<b>\$ 353,872</b>	<b>\$ (4,852,122)</b>	<b>(4,300,018)</b>	<b>(3,742,393)</b>	<b>(3,299,766)</b>
<b>Fund Balance, June 30</b>	<b>\$ 624,199</b>	<b>\$ (4,300,018)</b>	<b>(3,742,393)</b>	<b>(3,299,766)</b>	<b>(2,975,699)</b>

**Capital Projects Funds**

The Capital Project funds account for the District's resources and expenditures for capital projects.

Washoe County School District's Capital Improvement Program and annual capital budget consists of two primary funding sources: the property tax debt rate for school capital projects and WC-1 sales tax revenues. These two sources of revenues have primarily been used to support debt service on general obligation bonds issued by the District, but in both cases, the revenues can also be used to cash-fund pay-as-you-go capital projects.

The District has a number of other secondary sources of capital funding. These major and minor sources are summarized below.

**Property Tax Debt Rate**

The County currently levies \$0.3885 at the District's request for the repayment of debt as allowed by the voters and legislature. 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 \$0.3885 tax rate to repay bonds and provide funding for capital projects. The authorization will expire in March 2025.

### **WC-1 Sales Tax**

In November 2016, Washoe County voters approved the WC-1 ballot measure to increase the County's sales and use tax by 0.54% for capital facilities for Washoe County School District. Together with expected property tax revenues generated by the \$0.3885 tax rate, WC-1 revenues are expected to generate sufficient monies to finance a number of new schools needed to address current overcrowded conditions; repair, upgrade and reconstruction of existing schools; and new schools needed to address future growth. WC-1 revenues may be used to pay for projects on a pay-as-you-go ("PAYGO") cash basis or to pay debt service on bonds that pledge this source. The District may issue either general obligation revenue supported bonds or revenue bonds using this funding source.

### **Government Services Tax**

The Basic Governmental Services Tax ("GST") is levied at a rate of 4 cents per dollar of valuation of motor vehicles, and is assessed at the time of annual registration. The initial valuation of the vehicle is determined at 35% of the manufacturer's suggested retail price. Vehicle value is depreciated to 95% after the first year and graduated down to 15% after 9 years. Washoe County School District receives a portion of these taxes for the General Fund and a capital project fund.

### **2005 AB299 Indian Colony Funding**

Assembly Bill 299 (2005) authorized an agreement to share sales tax revenue from a proposed retail project on property owned by the Reno-Sparks Indian Colony with the District for school renewal projects.

### **Building and Sites Fund**

Any proceeds from the sale or lease of District property is required by law to be deposited to this fund, and only to be used for future capital projects.

## **CAPITAL PROJECTS FUNDS**

The District maintains funds that correlate to the above funding sources. In addition to these funds, the District establishes a fund for each bond issuance, so that proceeds from bond sales for capital projects can be tracked individually.

The following tables show the history and projected years of the Capital Projects funds, along with the District's Capital Renewal Projects and Capital Improvement Plan.



**CAPITAL PROJECTS FUNDS ACTUALS AND BUDGET**

	<b>FY16 Actuals</b>	<b>FY17 Actuals</b>	<b>FY18 Actuals</b>	<b>FY19 Budget</b>	<b>FY20 Budget</b>
<b>Revenues</b>					
Local Revenues	\$ 4,313,102	\$ 5,154,578	\$ 8,531,185	\$ 50,577,619	\$ 54,359,560
State Revenues	-	-	-	-	-
Federal Revenues	-	-	-	-	-
Other Revenues	<u>21,515,232</u>	<u>92,518,040</u>	<u>215,563,809</u>	<u>75,000,000</u>	<u>366,392,824</u>
Total Revenues	\$ 25,828,335	\$ 97,672,618	\$ 224,094,994	\$ 125,577,619	\$ 420,752,384
<b>Expenditures</b>					
Salaries	\$ 2,888,284	\$ 3,108,276	\$ 3,624,326	\$ 3,314,364	\$ 4,568,153
Benefits	1,052,670	1,064,319	1,315,753	1,824,344	1,924,552
Purchased Services	24,628,801	31,804,980	72,520,930	100,118,584	287,648,563
Supplies	1,473,250	3,288,850	1,826,341	12,249,695	8,333,425
Property	1,668,892	1,443,960	20,852,506	7,577,000	66,287,000
Other	<u>468,423</u>	<u>1,276,543</u>	<u>4,404,226</u>	<u>2,646,500</u>	<u>7,707,000</u>
Total Expenditures	\$ 32,180,321	\$ 41,986,927	\$ 104,544,082	\$ 127,730,487	\$ 376,468,693
<b>Excess (Deficiency) of Revenues over Expenditures</b>	\$ (6,351,986)	\$ 55,685,691	\$ 119,550,911	\$ (2,152,868)	\$ 44,283,691
<b>Other Financing Sources (Uses)</b>					
Other Sources/(Uses)					
Transfers In	\$ 59,000	\$ -	\$ 25,000,000	\$ -	\$ -
Transfers Out	<u>(850,000)</u>	<u>-</u>	<u>-</u>	<u>(2,000,000)</u>	<u>(48,310,867)</u>
	\$ (791,000)	\$ -	\$ 25,000,000	\$ (2,000,000)	\$ (48,310,867)
<b>Excess (Deficiency) of Revenues over Expenditures and Other Financing Sources (Uses)</b>	\$ (7,142,986)	\$ 55,685,691	\$ 144,550,911	\$ (4,152,868)	\$ (4,027,176)
<b>Fund Balance, July 1</b>	<u>\$ 79,396,826</u>	<u>\$ 72,253,839</u>	<u>\$ 127,939,530</u>	<u>\$ 35,328,817</u>	<u>\$ 22,193,135</u>
<b>Fund Balance, June 30</b>	<u>\$ 72,253,839</u>	<u>\$ 127,939,530</u>	<u>\$ 272,490,442</u>	<u>\$ 31,175,949</u>	<u>\$ 18,165,959</u>

**CAPITAL PROJECT FUNDS BUDGET AND PROJECTED YEARS**

	FY19 Budget	FY20 Budget	FY21 Projected	FY22 Projected	FY23 Projected
<b>Revenues</b>					
Local Revenues	\$ 50,577,619	\$ 54,359,560	57,077,538	59,931,415	62,927,986
State Revenues	-	-	-	-	-
Federal Revenues	-	-	-	-	-
Other Revenues	<u>75,000,000</u>	<u>366,392,824</u>	<u>370,056,752</u>	<u>373,757,320</u>	<u>377,494,893</u>
Total Revenues	\$ 125,577,619	\$ 420,752,384	427,134,290	433,688,735	440,422,879
<b>Expenditures</b>					
Salaries	\$ 3,314,364	\$ 4,568,153	4,613,835	4,706,111	4,800,233
Benefits	1,824,344	1,924,552	1,943,798	1,982,673	2,022,327
Purchased Services	100,118,584	287,648,563	40,770,235	50,898,958	120,344,173
Supplies	12,249,695	8,333,425	8,416,759	8,500,927	8,585,936
Property	7,577,000	66,287,000	-	-	-
Other	<u>2,646,500</u>	<u>7,707,000</u>	<u>7,784,070</u>	<u>7,861,911</u>	<u>7,940,530</u>
Total Expenditures	\$ 127,730,487	\$ 376,468,693	63,528,696	73,950,580	143,693,199
<b>Excess (Deficiency) of Revenues over Expenditures</b>	\$ (2,152,868)	\$ 44,283,691	363,605,594	359,738,155	296,729,680
<b>Other Financing Sources (Uses)</b>					
Other Sources/(Uses)					
Transfers In	\$ -	\$ -	-	-	-
Transfers Out	<u>(2,000,000)</u>	<u>(48,310,867)</u>	<u>(28,162,275)</u>	<u>(34,905,275)</u>	<u>(35,510,300)</u>
	\$ (2,000,000)	\$ (48,310,867)	(28,162,275)	(34,905,275)	(35,510,300)
<b>Excess (Deficiency) of Revenues over Expenditures and Other Financing Sources (Uses)</b>	\$ (4,152,868)	\$ (4,027,176)	335,443,319	324,832,880	261,219,380
<b>Fund Balance, July 1</b>	<u>\$ 35,328,817</u>	<u>\$ 22,193,135</u>	<u>18,165,959</u>	<u>353,609,278</u>	<u>678,442,158</u>
<b>Fund Balance, June 30</b>	<u>\$ 31,175,949</u>	<u>\$ 18,165,959</u>	<u>353,609,278</u>	<u>678,442,158</u>	<u>939,661,538</u>

**HIGHLIGHTS**

With the passage of the WC-1 sales tax measure by voters in November 2016 and the beginning of collections of this tax in April 2017, the District has begun an ambitious multi-year long-term capital program totaling more than \$1 billion. The District's intention is to deliver the new school facilities and renovation projects identified in the ballot measure. These projects consist of new schools to relieve current overcrowding of schools due to inadequate capital funding sources prior to 2016, new schools to address future population growth, and core school improvements to bring existing schools to the same standards as new schools, to the extent possible.

In August 2019, the District anticipates completion and opening of two new middle schools, one in Spanish Springs and one in Sun Valley, and one new elementary school in Damonte Ranch. Construction is also now underway on a third new middle school in South Reno and second new elementary school in Spanish Springs. For FY20, construction is scheduled to begin on a new high school in the Wild Creek area, which is expected to cost more than \$200 million, and a new elementary school in Cold Springs. Thus, within the last three years, a total of seven new schools will either have been completed or under construction in the District after a nearly 15-year period in which no new schools were constructed.

In addition, as part of its core school improvements program, the District will initiate a major expansion to Swope Middle School in FY21 and begin planning for either expansion of O'Brien Middle School or the demolition and construction of a new school on the existing site. The District also has budgeted \$50 million for its annual capital renewal program to renovate, refurbish and upgrade existing schools. Anticipated projects include:

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	<u>Completion Date</u>	<u>Amount</u>
Safety & Security Upgrades Districtwide	August 2019	300,000
Transportation Fall restraints	June 2020	170,000
ADA Billingshurst Restroom Upgrades	June 2020	410,000
Asbestos/Lead Abatement Wooster HS	June 2020	60,000
Backflow Incline HS	June 2020	75,000
Backflow Billingshurst MS	June 2020	85,000
IT Infrastructure Districtwide	June 2020	1,000,000
Underground Storage Tank Removal Dunn ES	June 2020	80,000
Underground Storage Tank Removal Palmer ES	June 2020	90,000
Beam Tail Repair Wooster HS	June 2020	500,000
Attic Access Modifications ES's	June 2020	160,000
Educational Options Districtwide	June 2020	250,000
Electrical Panels Dilworth MS	June 2020	60,000
Electrical Panels Vaughn MS	June 2020	90,000
Electrical Disconnects Sparks MS	June 2020	40,000
PA Replacement Spanish Springs ES	December 2019	110,000
Fire Alarm Replacement Winnemucca ES	June 2020	370,000
Flooring Beasley ES	June 2020	450,000
Concrete Railings & Columns Districtwide	January 2020	100,000
Turf Replacement Damonte Ranch HS	May 2020	550,000
HVAC Rooftop Coolers Dodson ES	June 2020	3,000,000
Replace Door Hardware Reed HS	December 2019	110,000
Mobiles Residing & Repainting Districtwide	May 2020	120,000
Painting Stucco Mt Rose ES	June 2020	400,000
Painting Exterior Traner MS	June 2020	265,000
Paving Useful Life Extension Districtwide	June 2020	100,000
Tennis Court Replacement HS's	June 2020	300,000
Paving Bus Parking Sun Valley ES	September 2019	100,000
Water Heater Replacement McQueen HS	December 2019	275,000
TMWA Water Line Verdi ES	February 2020	1,150,000
Roofing Repairs Districtwide	June 2020	475,000
Window Repairs Spanish Springs HS	June 2020	800,000
Projects Under \$25,000 Districtwide	June 2020	250,000
Vehicle Replacement	June 2020	60,000
Construction Management Support	June 2020	500,000
Program Contingency	June 2020	400,000
Braille Signage Districtwide	June 2020	500,000
Asbestos Abatement Veterans ES	June 2020	30,000
Asbestos Abatement Sparks HS	June 2020	30,000
Asbestos Abatement Mobile 610	June 2020	60,000
Asbestos Abatement Clayton MS	June 2020	60,000
Soffit Replacements Sparks MS	June 2020	700,000
Exterior Hardware Replacement Silver Lake ES	June 2020	100,000
Reside & Repaint Mobiles Districtwide	June 2020	40,000
Replace Stairs & Ramps Mobiles Districtwide	June 2020	120,000
Remove Mobiles from Service Districtwide	June 2020	150,000
Paint Exterior Clayton MS	June 2020	400,000
Roofing Reno HS	June 2020	650,000
Roofing North Valleys HS	June 2020	1,500,000
Roofing Sparks HS	June 2020	830,000
Window Repairs Incline HS	June 2020	200,000
Flooring Desert Heights ES	June 2020	500,000
Educational Options Districtwide	June 2020	250,000
Fire Alarm Replacement Bennett ES	June 2020	180,000
PA & Master Clock Replacement Diedrichsen ES	June 2020	200,000
Master Clock Replacement Brown ES	June 2020	120,000
PA Replacement Desert Heights ES	June 2020	180,000
Energy Performance Phase III Districtwide	December 2019	12,100,000
Irrigation Replacement Brown ES	June 2020	60,000
Garden Backflows Districtwide	June 2020	60,000
Turf Replacement McQueen HS	June 2020	1,750,000
IT Infrastructure Districtwide	June 2020	4,000,000
HVAC Rooftop Coolers Diedrichsen ES	June 2020	3,000,000
HVAC Boiler Replacement Billingshurst MS	June 2020	1,000,000
Wash Fountain Replacement Incline HS	June 2020	40,000
Drinking Fountain Replacement Incline HS	June 2020	60,000
Sink & Faucet Replacement Sparks HS	June 2020	310,000
Switch Gear Replacement Natchez ES	June 2020	80,000
Electrical Panel Replacement Natchez ES	June 2020	100,000
Overcrowding Relief Districtwide	June 2020	1,000,000
Paving Useful Life Extension Districtwide	June 2020	1,200,000
Pavement Replacement Districtwide	June 2020	1,780,000
Tennis Court Replacement Districtwide	June 2020	750,000
Emergency Signage Districtwide	June 2020	1,500,000
Emergency Eye Wash Districtwide	June 2020	100,000
Projects Under \$25,000 Districtwide	June 2020	250,000
Construction Management Support	June 2020	500,000
Program Contingency	June 2020	500,000
Vehicle Replacement	June 2020	60,000
<b>Construction Projects Total</b>		<b>50,255,000</b>

### **IMPACT ON OPERATING BUDGET**

Systemic improvements such as HVAC upgrades including the replacement of old boilers with new higher efficiency boilers, plumbing and electrical improvements and roof renovations, help minimize operating funds required for maintenance and energy usage. Replacement of old windows with new thermal, energy efficient window systems help with the reduction in energy usage at the schools.

The District has also funded an ambitious series of energy retrofit projects, which have been implemented in three phases and total more than \$30 million in investments. Phase 3, which is the last phase contemplated, is funded in the FY20 Capital Improvement Program. The guaranteed net annual operating savings for each phase is approximately \$700,000 per year. These savings are realized through reduced electricity, water and sewer usage.

The new schools currently being constructed by the District are intended to relieve overcrowding at existing schools. Therefore, school boundaries are being rezoned to transfer students and classes from existing overcrowded schools to new schools. The costs of the teachers for these classes at new schools are thus negligible. However, each new school requires additional leadership, administrative, transportation and maintenance staff and of course have utilities costs. The estimated net additional operating costs of new schools are estimated as follows:

Elementary Schools	\$700,000 per year
Middle Schools	\$1,300,000 per year
High Schools	\$2,000,000 per year

The operating budget each year builds in the additional operating costs of the new schools being opened. In the FY20 budget, new operating costs are funded for Poulakidas Elementary School in the Damonte Ranch area and Desert Skies and Sky Ranch middle schools, all of which are scheduled to open in August 2019.

### **CAPITAL IMPROVEMENT PROGRAM**

Nevada statutory law requires local governments, including school districts, to file a five-year capital improvement plan ("CIP") along with a debt management policy and statement of indebtedness to the State and county debt management commission by August 1 of each year. The District's most recently filed Five-Year CIP for Fiscal Years 2020 through 2024 provides for a total of \$933.6 million of capital projects and associated costs over the next five years. These projects are proposed to be financed through a combination of debt financing and pay-as-you-go funding supported by property tax collections dedicated to debt and sales and use taxes.

A consolidated summary of the CIP is shown on next page.

**CAPITAL PROJECTS FUNDS**

Capital Projects Funds

**Fiscal Year 2020-2024 Project List****Combined Summary**

<b>Resources &amp; Projects</b>	<b>Year 1 2019/2020</b>	<b>Year 2 2020/2021</b>	<b>Year 3 2021/2022</b>	<b>Year 4 2022/2023</b>	<b>Year 5 2023/2024</b>	<b>Total 5 Years</b>
<b>Resources</b>						
<b>Beginning Fund Balance</b>	22,093,135	18,065,959	82,222,652	122,615,454	52,532,575	22,093,135
<b>Revenues</b>						
WC-1 Sales Tax Revenues	48,138,238	50,545,100	53,072,400	55,726,000	58,512,300	265,994,038
WC-1 Bond Issuance	288,420,000	30,600,000	25,500,000			344,520,000
Rollover Bond Issuance	75,672,824	64,327,176	60,000,000	42,400,000	50,000,000	292,400,000
Government Services Tax	5,521,322	5,797,388	6,087,258	6,391,620	6,711,201	30,508,789
Investment Earnings	110,000	108,000	119,000	133,000	150,000	620,000
Medium Term Note Proceeds	2,300,000	4,000,000	4,000,000	4,000,000	4,000,000	18,300,000
2005 AB99 Indian Colony	490,000	470,000	470,000	470,000	470,000	2,370,000
<b>Total Resources</b>	<b>442,745,519</b>	<b>173,913,623</b>	<b>231,471,310</b>	<b>231,736,074</b>	<b>172,376,076</b>	<b>976,805,962</b>
<b>Expenditures</b>						
<b>Construction Projects</b>						
Bohach Elementary School	2,800,000					2,800,000
Cold Springs Elementary School	40,000,000		760,000			40,760,000
Rio Wrangler ES				1,130,000	6,930,000	8,060,000
Arrowcreek Middle School	4,800,000					4,800,000
Wildcreek High School	217,000,000			20,460,000		237,460,000
Hug HS Repurpose	5,000,000		350,000	61,090,000	28,140,000	94,580,000
Swope MS Expansion	31,000,000	1,360,000				32,360,000
O'Brien MS Expansion	8,000,000	21,180,000	23,660,000	5,460,000		58,300,000
Transportation Expansion		640,000	420,000	680,000	450,000	2,190,000
Land Acquisitions		5,150,000		5,630,000		10,780,000
Annual Capital Renewal Plan	53,004,754	21,115,000	34,560,000	35,530,000	42,170,000	186,379,754
Regulatory programs	1,521,005	1,521,005	1,521,005	1,521,005	1,521,005	7,605,025
Extraordinary Maintenance	850,000	850,000	850,000	850,000	850,000	4,250,000
Schools Renewal Program	490,000	470,000	470,000	470,000	470,000	2,370,000
<b>Construction Projects Total</b>	<b>364,465,759</b>	<b>52,286,005</b>	<b>62,591,005</b>	<b>132,821,005</b>	<b>80,531,005</b>	<b>692,694,779</b>
<b>Other Expenditures</b>						
Transfer to Debt Service Funds	48,310,867	29,651,117	36,484,791	37,179,233	39,146,261	190,772,269
Bond Issuance Costs	4,420,000	1,564,908	1,400,000	636,000	750,000	8,770,908
Program Administration	5,182,934	4,188,941	4,380,060	4,567,261	4,765,579	23,084,775
Fleet Purchase	2,300,000	4,000,000	4,000,000	4,000,000	4,000,000	18,300,000
<b>Other Expenditures Total</b>	<b>60,213,801</b>	<b>39,404,966</b>	<b>46,264,851</b>	<b>46,382,494</b>	<b>48,661,840</b>	<b>240,927,952</b>
<b>Total Expenditures</b>	<b>424,679,560</b>	<b>91,690,971</b>	<b>108,855,856</b>	<b>179,203,499</b>	<b>129,192,845</b>	<b>933,622,731</b>
<b>Ending Fund Balance</b>	<b>18,065,959</b>	<b>82,222,652</b>	<b>122,615,454</b>	<b>52,532,575</b>	<b>43,183,231</b>	<b>43,183,231</b>

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## Debt Service Funds

The Debt Service funds account for the District's revenues and expenditures related to retiring bond and other debt.

As of June 30, 2019, the District has \$735,197,601 of total general obligation debt. While significant, the District conservatively issues debt with a coverage requirement and certain reserves, which will allow the District to pay its debt during fluctuations in the business cycle. The District's total outstanding general obligation debt consists of three types of debt:

### General Obligation Bonds Paid by Property Tax

This type of general obligation debt is paid by the levy of a specific property tax. The County currently levies \$0.3885 at the District's request for the repayment of debt as allowed by the voters and legislature. 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 \$0.3885 tax rate to repay bonds and provide funding for capital projects. The authorization will expire in March 2025.

Issuance of bonds is conditional upon certain findings being made by the District's Board of Trustees ("Board") and approval from the Washoe County Debt Management Commission and the Washoe County School District Bond Oversight Panel. The Debt Management Commission approves findings related to the District's debt limit, the overlapping tax rate, affordability of debt and the maintaining of required reserves. The Bond Oversight Panel approves a finding that there is a need for school district capital projects equal to or greater than the amount of the proposed bonds.

The District has a total of \$445,945,000 of general obligation bonds paid by property taxes. The District has authorization to issue \$200,000,000 of general obligation bonds payable by property taxes. The District expects to issue the bonds over the next three years.

### General Obligation Revenue Supported Bonds

In November 2016, Washoe County voters approved the WC-1 ballot measure to increase the County's sales and use tax by 0.54% for capital facilities for Washoe County School District. Together with expected property tax revenues generated by the \$0.3885 tax rate, WC-1 revenues are expected to generate sufficient monies to finance a number of new schools needed to address current overcrowded conditions; repair, upgrade and reconstruction of existing schools; and new schools needed to address future growth. WC-1 revenues may be used to pay for projects on a pay-as-you-go ("PAYGO") cash basis or to pay debt service on bonds that pledge this source. The District may issue either general obligation revenue supported bonds or revenue bonds using this funding source. To date, the District has chosen to issue the former form of financing due to lower interest costs associated with general obligation debt.

A total of \$285,000,000 of general obligation revenue supported bonds pledging this revenue have been issued. Presently, debt service on these bonds equals roughly one-fourth of current WC-1 sales tax revenues.

### General Obligation Medium Term Notes

State law allows the issuance of medium term notes ("MTN's"), which have a term of 10 years or less, as approved by the State Department of Taxation. The District has \$4,252,601 of general obligation medium-term notes outstanding. This type of financing is typically used by the District for the purchase of vehicles for student transportation.

The following table lists the District's outstanding debt.

Outstanding Debt as of June 30, 2019

Issue	Issue Date	Maturity Date	Amount Issued	Amount Outstanding
GENERAL OBLIGATION BONDS				
School Building Bonds, Series A	02/18/09	06/01/20	\$45,000,000	\$1,650,000
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	19,330,000
School Imp. & Ref. Bonds, Series 2011A	07/06/11	06/01/21	43,450,000	3,725,000
School Improvement, Series 2011B	11/14/11	06/01/21	45,000,000	3,590,000
Refunding Bonds, Series 2012A	03/20/12	06/01/26	71,855,000	52,075,000
School Improvement, Series 2012C	10/23/12	04/01/33	45,000,000	42,210,000
Refunding Bonds, Series 2013	10/10/13	05/01/21	18,085,000	9,975,000
Refunding Bonds, Series 2014A (PSF)	07/15/14	05/01/26	40,000,000	40,000,000
Refunding Bonds, Series 2014B	07/15/14	05/01/20	9,145,000	1,680,000
Refunding Bonds, Series 2015	03/19/15	05/01/29	45,375,000	43,870,000
School Imp. & Ref. Bonds, Series 2016A	12/31/15	06/01/36	59,215,000	58,405,000
School Improvement Bonds, Series B	11/10/16	05/01/37	15,000,000	14,500,000
School Improvement Bonds, Series A	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
Refunding Bonds, Series 2017D	11/21/17	06/01/31	58,320,000	58,320,000
<b>TOTAL G.O. BONDS</b>				<b>445,945,000</b>
MEDIUM-TERM GENERAL OBLIGATIONS				
Bus/Vehicle Lease	04/26/16	05/01/20	3,100,000	790,000
Bus/Vehicle Lease	08/04/17	02/01/22	3,100,000	1,962,601
Bus/Vehicle Lease	02/21/19	02/01/23	1,500,000	1,500,000
<b>TOTAL MEDIUM TERM OBLIGATIONS</b>				<b>4,252,601</b>
GENERAL OBLIGATION REVENUE SUPPORTED BONDS				
Sales Tax Bonds, Series 2017C	11/21/17	10/01/47	200,000,000	200,000,000
Sales Tax Bonds, Series 2018A	12/05/18	04/01/49	85,000,000	85,000,000
<b>TOTAL GO REVENUE BONDS</b>			<b>285,000,000</b>	<b>285,000,000</b>
<b>TOTAL GENERAL OBLIGATION DEBT</b>				<b>\$735,197,601</b>



## Funding Sources

Each of the three types of debt rely on dedicated capital funding sources:

General Obligation Bonds are paid from the debt component of the property tax rate of \$0.3885 per \$100 of assessed valuation. These revenues are legally restricted to capital projects and debt service and therefore cannot be used for operating purposes.

Medium Term Obligations are paid by the Government Services Tax Capital Fund.

General Obligation Revenue Supported Bonds are paid from the sales and use tax of 0.54% for school district capital facilities, approved by Washoe County voters in November 2016. These revenues are legally restricted to capital projects and debt service and therefore cannot be used for operating purposes.

In considering whether to issue debt, the District's policy is to finance essential capital facilities, projects and certain equipment when it is cost-effective and fiscally prudent. This Policy recognizes that the level of indebtedness incurred by the District represents a significant obligation of taxpayers; therefore, prior to the issuance of any debt or lease financing, the Chief Financial Officer shall consider various factors including compliance with all applicable laws, debt affordability and debt capacity requirements, the availability of other funding sources such as cash and the integration of debt within the overall capital planning efforts of the District.

Generally, the use of PAYGO financing of capital improvements is preferable over the issuance of debt, which carries interest costs, when sufficient cash reserves are available. However, there are times when preservation of cash is a justifiable reason for issuing debt. The use of long-term debt for new long-term facilities also provides for intergenerational equity, as future generations that use those facilities help to pay for the facility.

Prior to recommending the issuance of long-term debt to the Board of Trustees, the Chief Financial Officer with the District's financial advisor will analyze the use of PAYGO versus debt. In doing so, the Chief Financial Officer will consider the following factors:

Level of cash reserves available to the District, both in the short-term and long-term based on projected revenues and capital improvement requirements of the District

Rate of investment return on cash compared to long-term debt financing costs

Debt affordability and debt capacity metrics

Current capital market rates for long-term debt

### General Obligation Debt Limit

The District is limited by state statutes as to the amount of general obligation debt it can have outstanding. The limit is equal to 15 percent of the District's total assessed valuation. For FY19, the debt limit is therefore \$2,595,462,051.

As of June 30, 2019, the District has \$735,197,601 of general obligation debt outstanding. Based on the fiscal year 2019 assessed value, including the redevelopment agencies, the District's available general obligation debt limit as of June 30, 2019 is therefore \$1,860,264,450.

**General Obligation Debt Limit**  
**Based on Fiscal Year 2019 Assessed Value**

Total Assessed Value	\$16,886,587,798
Reno Redevelopment Agency #1	106,543,855
Reno Redevelopment Agency #2	82,270,775
Sparks Redevelopment Agency #1	113,456,316
Sparks Redevelopment Agency #2	114,221,595
Total Assessed Value	17,303,080,339
General Obligation Debt Limit (15%)	2,595,462,051
Outstanding General Obligation Debt	735,197,601
Available General Obligation Debt Limit After Currently Outstanding GO Debt	1,860,264,450

The following tables show projected revenues and expenditures for the District's debt service funds, tying in to current and projected medium and long-term debt issuances and payments.

**DEBT SERVICE FUNDS ACTUALS AND BUDGET**

	FY16 Actuals	FY17 Actuals	FY18 Actuals	FY19 Budget	FY20 Budget
<b>Revenues</b>					
Local Revenues	\$ 54,269,065	\$ 57,644,551	\$ 101,244,887	\$ 59,848,527	\$ 63,344,577
State Revenues	-	-	-	-	-
Federal Revenues	-	-	-	-	-
Other Revenues	47,784,006	14,322,019	68,028,204	-	-
Total Revenues	\$ 102,053,071	\$ 71,966,570	\$ 169,273,091	\$ 59,848,527	\$ 63,344,577
<b>Expenditures</b>					
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -
Benefits	-	-	-	-	-
Purchased Services	-	2,016	-	-	-
Supplies	-	-	-	-	-
Property	-	-	-	-	-
Other	101,263,589	67,204,212	98,272,847	67,058,563	78,795,481
Total Expenditures	\$ 101,263,589	\$ 67,206,228	\$ 98,272,847	\$ 67,058,563	\$ 78,795,481
<b>Excess (Deficiency) of Revenues over Expenditures</b>	\$ 789,482	\$ 4,760,342	\$ 71,000,244	\$ (7,210,036)	\$ (15,450,904)
<b>Other Financing Sources (Uses)</b>					
Other Sources/(Uses)					
Transfers In	\$ 3,244,139	\$ 2,975,000	\$ 2,720,387	\$ 4,600,904	\$ 48,310,867
Transfers Out	-	-	(25,000,000)	-	-
	\$ 3,244,139	\$ 2,975,000	\$ (22,279,613)	\$ 4,600,904	\$ 48,310,867
<b>Excess (Deficiency) of Revenues over Expenditures and Other Financing Sources (Uses)</b>	\$ 4,033,621	\$ 7,735,342	\$ 48,720,631	\$ (2,609,132)	\$ 32,859,963
<b>Fund Balance, July 1</b>	\$ 20,456,741	\$ 24,490,362	\$ 39,314,466	\$ 39,363,399	\$ 51,214,505
<b>Fund Balance, June 30</b>	\$ 24,490,362	\$ 32,225,704	\$ 88,035,097	\$ 36,754,267	\$ 84,074,468

**DEBT SERVICE FUNDS ACTUALS AND BUDGET**

	FY19 Budget	FY20 Budget	FY21 Projected	FY22 Projected	FY23 Projected
<b>Revenues</b>					
Local Revenues	\$ 59,848,527	\$ 63,344,577	67,145,252	70,166,788	73,324,293
State Revenues	-	-	-	-	-
Federal Revenues	-	-	-	-	-
Other Revenues	-	-	-	-	-
Total Revenues	\$ 59,848,527	\$ 63,344,577	67,145,252	70,166,788	73,324,293
<b>Expenditures</b>					
Salaries	\$ -	\$ -	-	-	-
Benefits	-	-	-	-	-
Purchased Services	-	-	-	-	-
Supplies	-	-	-	-	-
Property	-	-	-	-	-
Other	67,058,563	78,795,481	90,794,515	102,310,110	105,338,487
Total Expenditures	\$ 67,058,563	\$ 78,795,481	90,794,515	102,310,110	105,338,487
<b>Excess (Deficiency) of Revenues over Expenditures</b>	\$ (7,210,036)	\$ (15,450,904)	(23,649,263)	(32,143,322)	(32,014,194)
<b>Other Financing Sources (Uses)</b>					
Other Sources/(Uses)					
Transfers In	\$ 4,600,904	\$ 48,310,867	29,651,117	36,484,791	37,179,233
Transfers Out	-	-	-	-	-
	\$ 4,600,904	\$ 48,310,867	29,651,117	36,484,791	37,179,233
<b>Excess (Deficiency) of Revenues over Expenditures and Other Financing Sources (Uses)</b>	\$ (2,609,132)	\$ 32,859,963	6,001,854	4,341,469	5,165,039
<b>Fund Balance, July 1</b>	\$ 39,363,399	\$ 51,214,505	84,074,468	90,076,322	94,417,791
<b>Fund Balance, June 30</b>	\$ 36,754,267	\$ 84,074,468	90,076,322	94,417,791	99,582,830

**OPEB Trust Fund**

OPEB (Other Post-Employment Benefits) are benefits other than pensions that U.S. state and local governments provide to their retired employees. These benefits principally involve health care benefits, but may include other services.

Past, current, and future years are presented in the following tables. Local revenues increased from FY16 due to significant earnings investments. Purchased services expenditures decreased in FY19 due to the end of a series of three, \$5 million expenditures to the Health Insurance fund to offset the costs of retiree health insurance claims from FY16 through FY18. FY18 shows a transfer out of \$34.3 million, as GASB 74 required that PEBP assets in the OPEB Trust Fund be transferred to the District's Health Insurance fund.

**OPEB TRUST FUND ACTUALS AND BUDGET**

	<b>FY16 Actuals</b>	<b>FY17 Actuals</b>	<b>FY18 Actuals</b>	<b>FY19 Budget</b>	<b>FY20 Budget</b>
<b>Revenues</b>					
Local Revenues	\$ 1,027,340	\$ 7,049,947	\$ 4,977,195	\$ 4,000,000	\$ 1,000,000
State Revenues	-	-	-	-	-
Federal Revenues	-	-	-	-	-
Other Revenues	-	-	-	-	-
<b>Total Revenues</b>	<b>\$ 1,027,340</b>	<b>\$ 7,049,947</b>	<b>\$ 4,977,195</b>	<b>\$ 4,000,000</b>	<b>\$ 1,000,000</b>
<b>Expenditures</b>					
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -
Benefits	3,437,184	3,415,326	3,370,903	3,600,000	3,600,000
Purchased Services	5,431,337	6,020,755	5,714,758	2,410,019	2,390,019
Supplies	-	-	-	-	-
Property	-	-	-	-	-
Other	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 8,868,521</b>	<b>\$ 9,436,080</b>	<b>\$ 9,085,661</b>	<b>\$ 6,010,019</b>	<b>\$ 5,990,019</b>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<b>\$ (7,841,181)</b>	<b>\$ (2,386,133)</b>	<b>\$ (4,108,466)</b>	<b>\$ (2,010,019)</b>	<b>\$ (4,990,019)</b>
<b>Other Financing Sources (Uses)</b>					
Other Sources/(Uses)					
Transfers In	\$ 4,235,394	\$ -	\$ -	\$ 2,140,019	\$ 2,140,019
Transfers Out	-	-	(34,279,184)	-	-
	<b>\$ 4,235,394</b>	<b>\$ -</b>	<b>\$ (34,279,184)</b>	<b>\$ 2,140,019</b>	<b>\$ 2,140,019</b>
<b>Excess (Deficiency) of Revenues over Expenditures and Other Financing Sources (Uses)</b>	<b>\$ (3,605,787)</b>	<b>\$ (2,386,133)</b>	<b>\$ (38,387,650)</b>	<b>\$ 130,000</b>	<b>\$ (2,850,000)</b>
<b>Fund Balance, July 1</b>	<b>\$ 68,385,572</b>	<b>\$ 64,779,785</b>	<b>\$ 62,393,651</b>	<b>\$ 60,513,651</b>	<b>\$ 21,136,002</b>
<b>Fund Balance, June 30</b>	<b>\$ 64,779,785</b>	<b>\$ 62,393,651</b>	<b>\$ 24,006,002</b>	<b>\$ 60,643,651</b>	<b>\$ 18,286,002</b>

Projected years assume lower rates of return on fund assets with benefit and purchased services expenditures increasing at approximately 1 percent.

**OPEB TRUST FUND BUDGET AND PROJECTED YEARS**

	FY19 Budget	FY20 Budget	FY21 Projected	FY22 Projected	FY23 Projected
<b>Revenues</b>					
Local Revenues	\$ 4,000,000	\$ 1,000,000	1,371,450	1,182,750	956,250
State Revenues	-	-	-	-	-
Federal Revenues	-	-	-	-	-
Other Revenues	-	-	-	-	-
Total Revenues	\$ 4,000,000	\$ 1,000,000	1,371,450	1,182,750	956,250
<b>Expenditures</b>					
Salaries	\$ -	\$ -	-	-	-
Benefits	3,600,000	3,600,000	3,636,000	3,708,720	3,782,894
Purchased Services	2,410,019	2,390,019	2,413,919	2,438,058	2,462,439
Supplies	-	-	-	-	-
Property	-	-	-	-	-
Other	-	-	-	-	-
Total Expenditures	\$ 6,010,019	\$ 5,990,019	6,049,919	6,146,778	6,245,333
<b>Excess (Deficiency) of Revenues over Expenditures</b>	\$ (2,010,019)	\$ (4,990,019)	(4,678,469)	(4,964,028)	(5,289,083)
<b>Other Financing Sources (Uses)</b>					
Other Sources/(Uses)					
Transfers In	\$ 2,140,019	\$ 2,140,019	2,161,419	2,183,033	2,204,864
Transfers Out	-	-	-	-	-
	\$ 2,140,019	\$ 2,140,019	2,161,419	2,183,033	2,204,864
<b>Excess (Deficiency) of Revenues over Expenditures and Other Financing Sources (Uses)</b>	\$ 130,000	\$ (2,850,000)	(2,517,050)	(2,780,995)	(3,084,220)
<b>Fund Balance, July 1</b>	\$ 60,513,651	\$ 21,136,002	18,286,002	15,768,952	12,987,957
<b>Fund Balance, June 30</b>	\$ 60,643,651	\$ 18,286,002	15,768,952	12,987,957	9,903,738

**Other Post-Employment Benefits/Retiree Health Insurance Subsidy**

The District contributes to a single-employer defined benefit healthcare plan, Washoe County School District Retiree Health Benefits Plan (WCSDRHP). The WCSDRHP is administered through the Washoe County School District OPEB Trust Fund (Trust). The District also provides OPEB for certain former employees through the Nevada Public Employees' Benefits Plan (NPEBP), which is administered by the State of Nevada. The District also sponsors one single-employer defined benefit life insurance plan, WCSD Retiree Life Insurance Plan, which makes available various levels of life insurance to eligible retired employees at a reduced blended rate cost. The WCSD Retiree Life Insurance Plan is administered through the Washoe County School District OPEB Trust Fund (Trust). The measurement focus of this plan is its net OPEB liability.

Benefit provisions for the WCSDRHP is established pursuant to NRS 287.023 and amended through negotiations between the District and the respective employee associations. NRS 288.150 assigns the authority to establish benefit provisions to the Board of Trustees. The WCSDRHP explicitly subsidizes medical insurance premiums, pursuant to the contracts negotiated with various employee associations, for employees who retire from the District with at least 15 years of service. However, classified employees hired after June 30, 1999, certified employees who retire after August 31, 2006, and administrative employees who retire after June 30, 2006 are not eligible for explicit premium subsidies. The District's cost for providing explicit subsidies is capped for the different groups at various percentages of General Fund property tax revenues. However, under NRS 287.023, eligible retirees may participate in the plan with blended rates, thereby benefitting from an implicit subsidy.

State law requires the District to conduct an actuarial valuation showing the Net OPEB Liability. The District conducts the actuarial valuation bi-annually with the most recent valuation done June 30, 2019. The following table reflects some of the key valuation results from the last two actuary studies:

Washoe County School District OPEB Actuarial Report

<u>Key Valuation Results</u>	<u>June 30, 2019</u>	<u>June 30, 2018</u>
Net OPEB Liability	\$148.998 million	\$122.18 million
ActuarialFunding Ratio	28.7%	32.3%
Assets Actuarial Value	\$59.85 million	\$58.28 million

## INFORMATIONAL SECTION

### ASSESSED VALUE, TAXES and REVENUES

#### Assessed Value

The State Department of Taxation reports that the total assessed valuation of property within Washoe County for the fiscal year ending June 30, 2020, is \$18,885,156,842 (including the assessed valuation attributable to the Reno Redevelopment Agency and the Sparks Redevelopment Agency (the "Redevelopment Agencies"). That assessed valuation represents a 9.1% increase over the assessed valuation for Fiscal Year 2019.

State law requires that the County assessor reappraise at least once every five years all real and secured personal property (other than certain utility owned property which is centrally appraised and assessed by the Nevada Tax Commission). While the law provides that in years in which the property is not reappraised, the County assessor is to apply a factor representing typical changes in value in the area since the preceding year, it is the policy of the Washoe County Assessor to reappraise all real and secured personal property in the District each year. State law requires that property be assessed at 35% of taxable value; that percentage may be adjusted upward or downward by the Legislature. Based upon the assessed valuation for fiscal year 2020 the taxable value of all taxable property within the District is \$53,957,590,977 (including the taxable value attributable to the Redevelopment Agencies).

"Taxable value" is defined in the statutes as the full cash value in the case of land, as the replacement cost less applicable straight-line depreciation and obsolescence in the case of improvements to land, and as the replacement cost less applicable depreciation and obsolescence (determined in accordance with the regulations of the Nevada Tax Commission) with respect to taxable personal property; but the computed taxable value of any property must not exceed its full cash value. Depreciation of improvements to real property must be calculated at 1.5% of the cost of replacement for each year of adjusted actual age up to a maximum of 50 years.

In Nevada, county assessors are responsible for assessments in the counties except for certain properties centrally assessed by the State, which include property owned by railroads, airlines and utility companies. Generally, most agencies in Nevada do not adjust their property tax rate based on growth in assessed valuation although in most cases, they could do this. For school districts, both their operating and debt component of the property tax rate is fixed.

The following table provides a history of the assessed valuation in Washoe County and a three-year forecast. Because of new housing development in the region, assessed valuation in FY 2021 is projected to remain strong and increase by 6%. Forecasted assessed valuations are expected to decrease in Fiscal Years 2022 and 2023 to 4.5% annually due to a slight slowdown in new residential and commercial construction. Due to property tax abatement laws enacted in 2005, described in the following section, the taxes collected by taxing entities within the County are capped and there is no longer a direct correlation between changes in assessed value and property tax revenue.



Historical and Projected Assessed Value

Fiscal Year Ending June 30	Assessed Value of the District	Percent Change
2016	\$14,565,467,238	--
2017	15,708,997,534	7.9%
2018	16,473,900,197	4.9
2019	17,303,080,339	5.0
2020	18,885,156,842	9.1
2021	20,018,266,253	6.0
2022	20,919,088,234	4.5
2023	21,860,447,205	4.5

**Property Taxes**

Article X, Section 2, of the State Constitution limits the total ad valorem property taxes levied by all overlapping governmental units within the boundaries of any county (i.e., the State, and any county, city, town, school district or special district) to an amount not to exceed five cents per dollar of assessed valuation (\$5 per \$100 of assessed valuation) of the property being taxed. Further, the combined overlapping tax rate is limited by statute to \$3.64 per \$100 of assessed valuation in all counties of the State with exceptions for entities that are in financial distress and for \$0.02 of the statewide property tax rate of \$0.17 per \$100 of assessed valuation that is statutorily except from this \$3.64 cap.

State statutes limit the revenues school districts may receive from ad valorem property taxes for operating purposes. Pursuant to NRS 387.195, each board of county commissioners levies a tax of \$0.75 per \$100 of assessed valuation for school district operating purposes. School districts are also allowed additional levies for voter-approved debt service (including debt service on the Bonds) and voter-approved tax overrides for capital projects.

Washoe County School District's debt component of the property tax rate is set at \$0.3885 per \$100 of assessed valuation. This rate is fixed until April 2025, when the statutory authorization for new property tax-pledged debt is set to expire. Unless this tax rate is extended either by statute or by Washoe County voters prior to April 2025, the school district debt rate would then adjust each year after April 2025 to an amount necessary to pay for debt service due that year, and no new property tax-pledged debt would be authorized. Therefore, until April 2025, Washoe County School District's total share of the property tax rate in Washoe County is fixed at \$1.1385 per \$100 of assessed valuation (\$0.75 for operating costs and \$0.3885 for debt).

In 2005, the Legislature approved the Abatement Act (NRS 361.471 to 361.4735), which established formulas to determine whether tax abatements are required for property owners in each year. The general impact of the Abatement Act is to limit increases in ad valorem property tax revenues owed by taxpayers to a maximum of 3% per year for primary owner-occupied residential properties (and low-income housing properties) and, for all other properties, an annual percentage equal to the lesser of (a) 8% or (b) the greater of the average annual change in taxable values over the last ten years, as determined by a formula or twice the percentage of increase in the consumer price index for the immediately preceding calendar year. In accordance with such calculations, the increase in ad valorem property tax revenues owed by taxpayers for other properties in fiscal year 2020 is limited to 4.8%. The Abatement Act limits do not apply to new construction. The Abatement Act formulas are applied on a parcel-by-parcel basis each year.

State law requires that county assessors reappraise at least once every five years all real and secured personal property (other than certain utility owned property which is centrally appraised and assessed by the Nevada Tax Commission). While the law provides that in years in which the property is not reappraised, the county assessor is to apply a factor representing typical changes in value in the area since the preceding year, it is the policy of the Washoe County Assessor to reappraise all real and

secured personal property in the County each year. State law currently requires that property be assessed at 35% of taxable value; that percentage may be adjusted upward or downward by the Legislature.

Taxes on real property are due on the third Monday in August unless the taxpayer elects to pay in installments on or before the third Monday in August and the first Mondays in October, January, and March of each fiscal year. Penalties are assessed if any taxes are not paid within 10 days of these due dates.

#### Overlapping Tax Rates and General Obligation Indebtedness

The following table presents a history of statewide average tax rates and a representative overlapping tax rate for taxing districts located in Reno, the most populous city in the County. The overlapping rates for incorporated and unincorporated areas within the County vary depending on the rates imposed by applicable taxing jurisdictions. The highest overlapping tax rate in the County currently is \$3.6600 in Reno, Sparks and in portions of the Palomino Valley General Improvement District and Truckee Meadows Fire Protection District.

History of Statewide Average and Sample Overlapping Property Tax Rates<sup>(1)</sup>

<u>Fiscal Year Ended June 30</u>	<u>FY2016</u>	<u>FY2017</u>	<u>FY2018</u>	<u>FY2019</u>	<u>FY2020</u>
Average Statewide rate	<u>\$3.1360</u>	<u>\$3.1500</u>	<u>\$3.1615</u>	<u>\$3.1572</u>	<u>\$3.2218</u>
Washoe County	1.3917	1.3917	1.3917	1.3917	1.3917
Washoe County School District	1.1385	1.1385	1.1385	1.1385	1.1385
City of Reno	0.9598	0.9598	0.9598	0.9598	0.9598
Combined Special Districts	0.0000	0.0000	0.0000	0.0000	0.0000
State of Nevada <sup>(2)</sup>	<u>0.1700</u>	<u>0.1700</u>	<u>0.1700</u>	<u>0.1700</u>	<u>0.1700</u>
Total	\$3.6600	\$3.6600	\$3.6600	\$3.6600	\$3.6600

(1) Per \$100 of assessed valuation.

(2) \$0.0200 of the State rate is exempt from the \$3.64 cap.

### Property Tax Collections

The main component of property tax revenues is the property tax on secured property. In addition, however, taxing entities receive property taxes on properties that are centrally assessed by the State Department of Taxation and property taxes on unsecured, or personal, property. The table below summarizes actual and budgeted property tax revenues by type.

<u>Component of Property Taxes</u>	<u>FY16 Actuals</u>	<u>FY17 Actuals</u>	<u>FY18 Actuals</u>	<u>FY19 Budget</u>	<u>FY20 Budget</u>
Ad Valorem Tax CY	\$ 89,436,570	\$ 91,980,416	\$ 96,238,387	\$ 110,388,289	\$ 116,970,855
Property Tax Fee	(453,239)	(491,392)	(501,369)		
Ad Valorem Delinquent Taxes PY	659,606	559,174	614,622		
Centrally Assessed Taxes	2,947,595	3,024,506	2,901,502		
Personal Property Tax	5,582,067	6,071,398	6,059,709		
Personal Property Delinquent	82,972	81,935	218,732		
Total	98,255,572	101,226,035	105,531,582	110,388,289	116,970,855

### Property Taxes Paid by Taxpayers

State law currently requires that property be assessed at 35% of taxable value; that percentage may be adjusted upward or downward by the Legislature. "Taxable value" is defined in the statutes as the full cash value in the case of land and as the replacement cost less straight-line depreciation in the case of improvements to land and in the case of taxable personal property, less depreciation in accordance with the regulations of the Nevada Tax Commission but in no case an amount in excess of the full cash value. Depreciation of improvements to real property must be calculated at 1.5% of the cost of replacement for each year of adjusted actual age up to a maximum of 50 years.

The table below provides an example of the property taxes due in Washoe County's incorporated areas for a new single family dwelling based on the median home price in Washoe County in 2016 of \$318,000 and assuming an increase in the taxable value of 2.5% per year: Property Taxes Due on a Single Family Home

<u>Fiscal Year Ended June 30</u>	<u>FY2016</u>	<u>FY2017</u>	<u>FY2018</u>	<u>FY2019</u>	<u>FY2020</u>
Total Taxable Value	\$318,000	\$325,950	\$334,099	\$342,451	\$351,012
Total Assessed Value (35%)	111,300	114,083	116,935	119,858	122,854
Total Property Taxes Paid (Based on \$3.66 per \$100 of Assessed Value)	\$4,074	\$4,175	\$4,280	\$4,387	\$4,496
Property Taxes due to Washoe County School District (\$1.1385 per \$100 of Assessed Value)	1,267	1,299	1,331	1,365	1,399

## Other Tax Revenues

### Local School Support Tax (LSST)

This represents sales tax assessed at 2.6% for every \$1.00 of subjected gross retail sales in Washoe County. Sales taxes are imposed on the gross receipts of any retailer from the sale of all tangible personal property sold at retail in the County and also upon the storage, use or other consumption in the County of tangible personal property. Sales tax revenues are collected monthly by the State Department of Taxation and remitted through the Washoe County Treasurer to Washoe County School District. The Distributive School Account formula applies all of this tax towards the District's per pupil amount.

	<u>FY16 Actuals</u>	<u>FY17 Actuals</u>	<u>FY18 Actuals</u>	<u>FY19 Budget</u>	<u>FY20 Budget</u>
Local School Support Tax	\$172,555,705	\$181,682,201	\$198,072,854	\$204,138,121	\$218,447,651

### Government Services Tax (GST)

The Basic Governmental Services Tax ("GST") is levied at a rate of 4 cents per dollar of valuation of motor vehicles, and is assessed at the time of annual registration. The initial valuation of the vehicle is determined at 35% of the manufacturer's suggested retail price. Vehicle value is depreciated to 95% after the first year and graduated down to 15% after 9 years. Washoe County School District receives a portion of these taxes for the General Fund and a capital project fund. This tax is collected by the State Department of Motor Vehicles and remitted on a monthly basis directly to the District. The following table pertains to the General Fund's share of GST only.

	<u>FY16 Actuals</u>	<u>FY17 Actuals</u>	<u>FY18 Actuals</u>	<u>FY19 Budget</u>	<u>FY20 Budget</u>
Government Services Tax	\$ 15,021,923	\$ 16,024,869	\$ 17,921,072	\$ 18,701,868	\$ 21,315,759

### Franchise Tax

This is a tax of 2% of net proceeds of public utilities revenues outside of the incorporated cities in Washoe County. This tax is remitted by Washoe County annually.

	<u>FY16 Actuals</u>	<u>FY17 Actuals</u>	<u>FY18 Actuals</u>	<u>FY19 Budget</u>	<u>FY20 Budget</u>
Franchise Tax	\$ 262,662	\$ 193,040	\$ 288,011	\$ 250,000	\$ 250,000

### Distributive School Account

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 revenue for the Distributive School Account is received from the following seven sources: (a) appropriation from the State General Fund; (b) a portion of the annual excise tax of \$250 for each slot machine operated in the State; (c) revenue from mineral leases on federal land; (d) interest earned on the Permanent School Fund established by the State Constitution; (e) sales tax currently at a rate of 2.60% on out-of-state sales that cannot be attributed to a particular county; (f) room tax revenue; and (g) revenue from recreational and medical marijuana taxes.

Existing state law declares that "the proper objective of state financial aid to public education is to ensure each Nevada child a reasonably equal educational opportunity." Each school district's share of State aid is set by the State legislature for the biennium in accordance with a formula set forth in the Nevada School Finance Plan. The Nevada School Finance Plan was adopted by the Legislature in 1967 to compensate for wide local variations in resources and in cost per pupil. It is designed to provide reasonable equal educational opportunity and can be expressed in a formula partially on a per-pupil basis and

partially on a per-program basis. The formula in the Nevada School Finance Plan contains four basic calculations: equalized basic support ratios, wealth adjustment factors, transportation allotments, and guaranteed basic support. As part of the Nevada School Finance Plan, the Legislature establishes, during each legislative session and for each school year of the biennium, an estimated statewide average basic support guarantee per pupil. This is the per pupil amount that is “guaranteed” on a statewide basis through a combination of state money and certain local revenues, supplemented by other local revenues which are not “guaranteed” by the state.

The basic support guarantee for each school district is computed by multiplying the basic support guarantee per pupil that is established by law for the school district for each school year by the estimated average daily enrollment (ADE) for the District, then subtracting from that total 1/3 of the anticipated ad valorem tax, all of the local school support tax, and subtracting an adjustment for certain District revenues entitled to charter schools.

	<u>FY16 Actuals</u>	<u>FY17 Actuals</u>	<u>FY18 Actuals</u>	<u>FY19 Budget</u>	<u>FY20 Budget</u>
Distributive School Account	\$134,836,971	\$128,259,530	\$130,502,725	\$117,209,959	\$118,809,948

### Investment Earnings

The District pools and invests its cash assets, using two external asset managers. State law limits the type of eligible investments to investment-grade fixed income securities with a maximum maturity of five years or less. Each fund receives a pro-rata share of investment earnings and pursuant to GASB 31, any unrealized gains or losses on investments, based on the average daily balance in each fund.

	<u>FY16 Actuals</u>	<u>FY17 Actuals</u>	<u>FY18 Actuals</u>	<u>FY19 Budget</u>	<u>FY20 Budget</u>
Earnings on Investments	\$ 404,748	\$ 548,346	\$ 750,957	\$ 350,000	\$ 1,000,000
<u>Unrealized Gains/Losses</u>	<u>\$ 112,161</u>	<u>\$ (220,594)</u>	<u>\$ (240,286)</u>	<u>\$ -</u>	<u>\$ -</u>
Total	\$ 516,909	\$ 327,752	\$ 510,671	\$ 350,000	\$ 1,000,000

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## STUDENT ENROLLMENT

### Student Enrollment History

#### Forecasting Method:

The forecast of school enrollment involves the consideration of a wide range of factors. The demographic makeup of communities is the foremost consideration. In addition, characteristics of schools, such as the programs they offer and changes within school service areas (such as new housing), can influence enrollment. Economic activity at the local, regional, and national levels also influences the enrollment forecasts. Developing a forecast that extends from 1 to 10 years requires assessment of current local events in light of broader, long-term trends. Short and long-term forecasts are revised each fall.

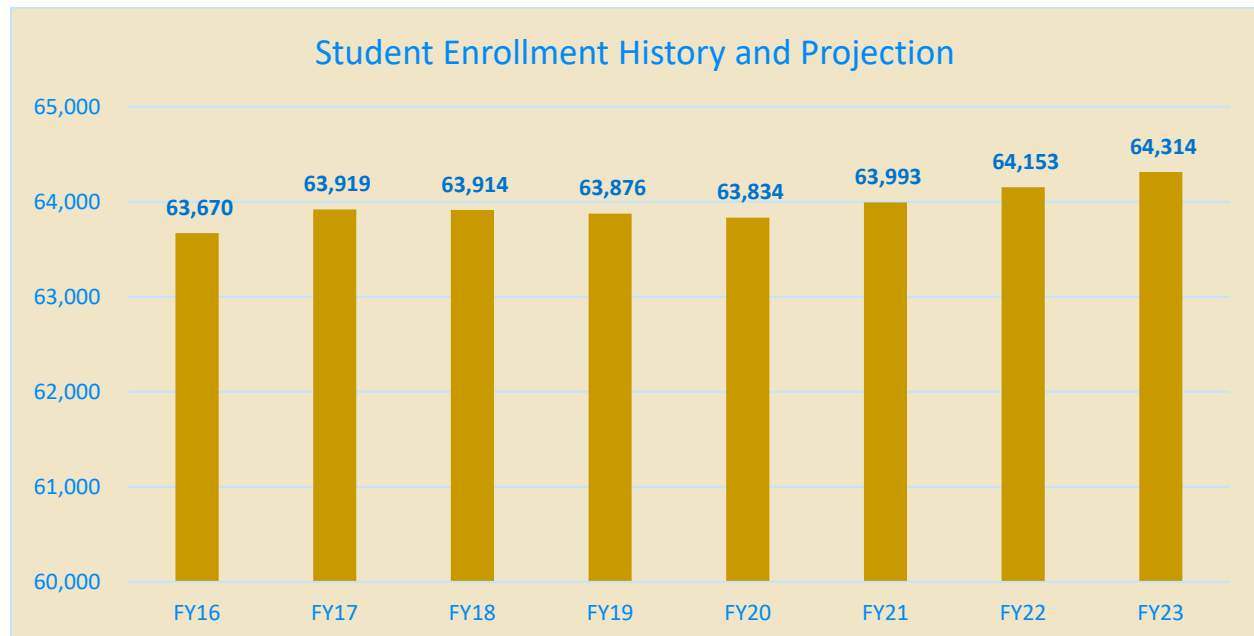
The enrollment forecast is developed after an annual study of trends at the county and individual school levels. A history of each school's enrollments by grade are compiled and updated annually. Analysis of this history shows patterns in the aging of students from one grade to the next. Extrapolating these patterns enables a school's forecast to be developed. This approach, termed the cohort-survivor method, is the most widely accepted and applied school enrollment forecasting method.

Projections prepared in the fall of each year extend through the upcoming ten years in the future. The actual October 1st (Validation Day) enrollment at each school is used as the basis from which projections are developed. The model ages the student population ahead through the grade levels at each school to the desired forecast years.

Calculations are developed for the net change in grade level enrollment from one grade to the next for each school and the school system as a whole. These enrollment changes are applied to current grade enrollments in order to project future enrollment in the grades system-wide, as well as at individual schools. For example, system-wide, and at many schools, the number of 1<sup>st</sup> grade students typically exceeds the number of kindergarteners the previous year. This is usually the result of parents choosing private kindergarten for their children, and then enrolling them in public schools beginning in 1<sup>st</sup> grade. Similar trends in the amount of grade change are discernable for each grade system-wide, and at individual schools. Each school is unique, and projections must be sensitive to population dynamics in the communities served by the school, and the specific trends in the movements of students through the grades.

Enrollment has remained relatively flat over the last five years, so that trend is factored into enrollment projections. Additionally, estimates of student yield from new housing developments are applied to the forecast for the school serving the development. Movement of students to and from charter and private schools is also monitored and factored into the enrollment projections.

The most difficult component of the enrollment forecast is predicting kindergarten enrollment. To develop forecasts for kindergarten, annual numbers of births to mothers who reside in Washoe County are obtained from the Nevada Department of Health and Human Services. These records provide a general measure of potential kindergarten enrollment five years in the future. Analyzing the relationship between actual and projected county births—kindergarten enrollment five years after the birth year—enables ratios of kindergarten enrollment to births five years previously, to be developed. These ratios are then applied to more recent birth numbers, and projected births, to develop the total kindergarten enrollment forecast for the District. Kindergarten enrollment forecasts are then developed for each school, using recent trends in kindergarten enrollment at the school to guide the forecast. Individual school kindergarten projections are then reconciled to the countywide kindergarten forecast at the end of the process. Kindergarten trends are reevaluated each year.



## PERSONNEL RESOURCE ALLOCATIONS

### Personnel Resource 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 Guidelines		
Position	Guideline	
High Schools	Title I/Risk	Standard
Principal	Fixed Staff = 1.0 FTE	Fixed Staff = 1.0 FTE
Assistant Principal	<1400 = 2.0 FTE, 1401-2000 = 3.0 FTE, 2001+ = 4.0 FTE	< 1500 = 2.0 FTE, 1501-2100 = 3.0 FTE, 2101+ = 4.0 FTE
Counselor	400:1, +1.0 FTE	400:1
Dean - Secondary	<1400 = 2.0 FTE, 1401-2000 = 1.0 FTE, 2001-2499 = 0.0 FTE 2500+ = 1.0 FTE	<1500 = 2.0 FTE, 1501-2101 = 1.0 FTE, 2101-2499 = 0.0 FTE, 2500+ = 1.0 FTE
Librarian	Fixed Staff = 1.0 FTE	Fixed Staff = 1.0 FTE
Teacher	28:1, 0.85 rounding	Standard 29.5:1, 0.85 rounding
Teacher - IB	2.5 FTE fixed Wooster only	2.5 FTE fixed Wooster only
Teacher - AVID	.5 FTE fixed Sparks HS only	.5 FTE fixed Sparks HS only
Administrative Assistant	Fixed Staff = 1.0 FTE	Fixed Staff = 1.0 FTE
Bookkeeper	Fixed Staff = 1.0 FTE	Fixed Staff = 1.0 FTE
Campus Supervisor	Closed campus only, <2000 = 1.0 FTE, >2000 = 2.0 FTE	Closed campus only, <2000 = 1.0 FTE, >2000 = 2.0 FTE
Career Center Facilitator	Fixed Staff = .875 FTE	Fixed Staff = .875 FTE
Clerical Aide - Attendance	<1200 = 0.75 FTE, +400 students +0.25 FTE; +0.25 FTE	<1200 = 0.75 FTE, +400 students +0.25
Clerical Aide - Bilingual	<300 ELL families = 0.25 FTE, 300-499 = 0.50 FTE, 500+ = 1.0 FTE	<300 ELL families = 0.25 FTE, 300-499 = 0.50 FTE, 500+ = 1.0 FTE
Clinical Aide	Fixed Staff = .875 FTE + .0625 FTE for Health Services school accuity ranking of Tier I or Tier II	Fixed Staff = .875 FTE + .0625 FTE for Health Services school accuity ranking of Tier I or Tier II
Custodian	Fixed- varies by school	Fixed- varies by school
Groundskeeper I	Fixed Staff = 1.0 FTE	Fixed Staff = 1.0 FTE
Groundskeeper II	Fixed Staff = 1.0 FTE	Fixed Staff = 1.0 FTE
Lead Custodian II	Fixed Staff = 1.0 FTE	Fixed Staff = 1.0 FTE
Library Assistant/Associate I	Fixed Staff = .875 FTE	Fixed Staff = .875 FTE
Library Assistant/Associate I - HQ	Title I only (no Risk): Fixed Staff .875 FTE	N/A

Maintenance Tech I	Fixed Staff = 1.0 FTE	Fixed Staff = 1.0 FTE
Maintenance Tech II	Fixed Staff = 1.0 FTE	Fixed Staff = 1.0 FTE
Registrar	Fixed Staff = 1.0 FTE	Fixed Staff = 1.0 FTE
Secretary	.4375 FTE per 400 students, round up	.4375 FTE per 400 students, round up
Site Facilities Coordinator III	Fixed Staff = 1.0 FTE	Fixed Staff = 1.0 FTE
Teacher Aide I - English	Fixed Staff = .525 FTE	Fixed Staff = .525 FTE
<b>Middle Schools</b>	<b>Title I/Risk</b>	<b>Standard</b>
Principal	Fixed Staff = 1.0 FTE	Fixed Staff = 1.0 FTE
Assistant Principal	<1000 = 1.0 FTE, 1000+ = 2 FTE	<1000 = 1.0 FTE, 1000+ = 2 FTE
Dean - Secondary	500-649 = 0.5 FTE, 650-999 = 1.0 FTE	700-999 = 0.5 FTE, 1000+ = 0.0 FTE
Counselor	1.0 FTE per max 425 students, + 1.0 FTE	1.0 FTE per max 425 students
Librarian	Fixed Staff = 1.0 FTE	Fixed Staff = 1.0 FTE
Teacher	27.5:1, 0.85 rounding	Standard 29:1, 0.85 rounding
Administrative Secretary	Fixed Staff = 1.0 FTE	Fixed Staff = 1.0 FTE
Clerical Aide - Bilingual	<150 ELL families = 0.0 FTE, 150-299 = 0.25 FTE, 300 + = 0.50 FTE Fixed Staff = .6875 FTE + .0625 FTE for Health Services school accuity ranking of Tier I or Tier II	<150 ELL families = 0.0 FTE, 150-299 = 0.25 FTE, 300 + = 0.50 FTE Fixed Staff = .6875 FTE + .0625 FTE for Health Services school accuity ranking of Tier I or Tier II
Clinical Aide		
Custodian	Fixed varies by school	Fixed varies by school
Lead Custodian II	Fixed Staff = 1.0 FTE	Fixed Staff = 1.0 FTE
1:1 Technician	If 1:1 school = 1.0 FTE; if not 1:1 school = 0 FTE	If 1:1 school = 1.0 FTE; if not 1:1 school = 0 FTE
Registrar	Fixed Staff = 1.0 FTE	Fixed Staff = 1.0 FTE
Secretary - Overcrowding	850-949 = .525 FTE; 950+ = .875 FTE	850-949 = .525 FTE; 950+ = .875 FTE
Site Facilities Coordinator II	Fixed Staff = 1.0 FTE	Fixed Staff = 1.0 FTE
General Aide	<1000 = 0.75 FTE, 1000+ = 1.0 FTE	<1000 = 0.75 FTE, 1000+ = 1.0 FTE
<b>Elementary Schools</b>	<b>Title I/Risk</b>	<b>Standard</b>
Principal	Fixed Staff = 1.0 FTE	Fixed Staff = 1.0 FTE
Assistant Principal	Enrollment > 700 = 1.0 FTE	Enrollment > 700 = 1.0 FTE
Dean - Elementary	Title I 400-499 = 0.0 FTE, 500-699 = 0.5 FTE; Risk: 500-699 = 0.5 FTE	650-699 = 0.5 FTE
Counselor	0-599 = 1.0 FTE, 600-749 = 1.5 FTE, 750 = 2.0 FTE	0 - 774 = 1.0 FTE, >774 = 1.5 FTE
<b>Teachers</b>		
Kindergarten	21:1, Max 25	21:1, Max 25
	<b>1 Star</b>	<b>2 Star</b>
1st Grade Teacher	17:1, Max 23; Rounding = 0.45	17:1, Max 23; Rounding = 0.60
2nd Grade Teacher	17:1, Max 23; Rounding = 0.45	17:1, Max 23; Rounding = 0.60
3rd Grade Teacher	20:1, Max 26; Rounding = 0.45	20:1, Max 26; Rounding = 0.60
4th Grade Teacher	27.5:1, 0.60 rounding	28:1, 0.60 rounding

5th Grade Teacher	27.5:1, 0.60 rounding	28:1, 0.60 rounding
6th Grade Teacher	27.5:1, 0.60 rounding	28:1, 0.60 rounding
Clerical Aide	400-649 = .525 FTE, 650+ 1.0 FTE	400-649 = .525 FTE, 650+ 1.0 FTE
Clerical Aide - Bilingual	If % of ELL students to overall enrollment is < 25% = 0.00 FTE; 25% - 35% = 0.50 FTE; if more than 35% = 0.75 FTE	If % of ELL students to overall enrollment is < 25% = 0.00 FTE; 25% - 35% = 0.50 FTE; if more than 35% = 0.75 FTE
Clinical Aide	Fixed Staff = .6875 FTE + .0625 FTE for Health Services school accuity ranking of Tier I or Tier II	Fixed Staff = .6875 FTE + .0625 FTE for Health Services school accuity ranking of Tier I or Tier II
1:1 Technician	If 1:1 school = .875 FTE; if not 1:1 school = 0 FTE	If 1:1 school = .875 FTE; if not 1:1 school = 0 FTE
Ed Tech Specialist	If 1:1 school, 0 FTE; if not 1:1 school, Fixed Staff = .525 FTE	If 1:1 school, 0 FTE; if not 1:1 school, Fixed Staff = .525 FTE
Ed Tech Specialist - HQ	If 1:1 school, Title I: 0 FTE; if not 1:1 school, Title I: Fixed Staff = .525 FTE	N/A
Custodian	Fixed varies by school	Fixed varies by school
Site Facilities Coordinator	Fixed Staff = 1.0 FTE	Fixed Staff = 1.0 FTE
Library Assistant/Associate II	If 1:1 School, Fixed Staff = .675; If not 1:1 School, Fixed Staff = .875	If 1:1 School, Fixed Staff = .675; If not 1:1 School, Fixed Staff = .875
Library Assistant/Associate II - HQ	If 1:1 School, Title I Fixed Staff = .675; If not 1:1 School, Title I Fixed Staff = .875	N/A
Admin Secretary	Fixed Staff = 1.0 FTE	Fixed Staff = 1.0 FTE
Teacher Aide I - Duty Reduction	Fixed Staff = .125 FTE	Fixed Staff = .125 FTE

**Five-Year History of Allocations by Employee Group:**

Position Title	FY16	FY17	FY18	FY19	FY20
<b>Board of Trustees</b>					
Board Member	7.00	7.00	7.00	7.00	7.00
<b>Board of Trustees Total</b>	<b>7.00</b>	<b>7.00</b>	<b>7.00</b>	<b>7.00</b>	<b>7.00</b>
<b>Superintendents/Chiefs/Directors</b>					
District Superintendent	1.00	1.00	1.00	1.00	1.00
Deputy Superintendent	1.00	1.00	1.00	1.00	1.00
Area Superintendent	6.00	6.00	5.00	4.00	4.00
Chief Academic Officer	-	1.00	1.00	1.00	1.00
Chief Accountability & Assessment Officer	-	-	-	1.00	1.00
Chief Accountability Officer	1.00	1.00	1.00	-	-
Chief Capital Projects & Facilities Management Officer	2.20	0.20	0.20	0.40	0.40
Chief Communications and Engagement Officer	1.00	1.00	1.00	1.00	1.00
Chief Financial Officer	1.00	1.00	1.00	1.00	1.00
Chief General Counsel	1.00	1.00	1.00	1.00	1.00
Chief Human Resources Officer	1.00	1.00	1.00	1.00	1.00
Chief Information & Innovation Officer	-	-	-	-	1.00
Chief Information Officer	1.00	1.00	1.00	1.00	-
Chief Internal Auditor	1.00	1.00	1.00	1.00	1.00
Chief of School Police	1.00	1.00	1.00	1.00	1.00
Chief of Staff	-	1.00	1.00	1.00	1.00
Chief Ombudsman & Strategy Officer	-	-	1.00	1.00	1.00
Chief Operations Officer	1.00	1.00	1.00	0.67	0.67
Chief School Performance Officer	1.00	1.00	-	-	-
Chief Student Support Services Officer	1.00	1.00	1.00	1.00	1.00
Assistant Director - Housekeeping	-	-	-	1.00	1.00
Assistant Director - Maintenance	-	-	-	1.00	1.00
Budget Director	1.00	1.00	1.00	1.00	1.00
Director - TIF 4	-	-	-	1.00	-
Director of Assessment	1.00	1.00	1.00	1.00	1.00
Director of Behavior & Student Hearings	1.00	1.00	-	-	-
Director of Career & Technical Education	1.00	1.00	1.00	1.00	1.00
Director of Curriculum & Instruction	1.00	1.00	1.00	1.00	1.00
Director of ELL & World Languages	1.00	1.00	1.00	1.00	1.00
Director of Environmental Safety	-	-	-	0.10	0.10
Director of Facilities Management	-	-	-	-	1.00

Director of Gifted & Talented Education	1.00	1.00	1.00	1.00	1.00
Director of Government Affairs	1.00	1.00	1.00	1.00	1.00
Director of Health Services	1.00	1.00	1.00	1.00	1.00
Director of Procurement & Contracts	1.00	1.00	0.50	0.50	0.50
Director of Professional Learning	1.00	1.00	1.00	1.00	1.00
Director of Talent Acquisition & Development	1.00	1.00	1.00	1.00	-
Director of Transportation	1.00	1.00	1.00	1.00	1.00
Executive Director of Education Alliance	1.00	1.00	1.00	1.00	1.00
Executive Director of Human Resources	-	-	-	-	1.00
Executive Director of Options	-	2.00	2.00	2.00	2.00
Executive Director of Student Support Services	0.20	0.20	0.20	0.20	0.20
IT Director	-	-	-	-	1.00
JROTC Director	1.00	1.00	1.00	2.00	1.00
Re-engagement & Graduation Director	1.00	1.00	1.00	1.00	1.00
Senior Director - Student Accounting	<u>2.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>
<b>Superintendents/Chiefs/Directors Total</b>	<b>39.40</b>	<b>40.40</b>	<b>37.90</b>	<b>40.87</b>	<b>40.87</b>

<b>Certified Administrators</b>					
Principal	87.00	88.00	88.00	92.00	94.00
Principal on Special Assignment	2.70	2.70	2.70	2.00	-
Site Administrator - Incline HS	1.00	1.00	1.00	-	-
Site Administrator - Incline MS	1.00	1.00	1.00	-	-
Site Administrator - Inspire	-	1.00	1.00	-	-
Site Administrator - TMCC	-	1.00	1.00	1.00	1.00
Site Administrator	1.00	-	-	-	-
Assistant Principal	72.78	73.65	78.51	67.34	67.75
Assistant Principal on Special Assignment	-	-	-	0.25	-
Administrative Specialist	-	1.00	1.00	1.00	1.00
Lead Psychologist	0.50	0.50	0.50	0.50	0.50
21st Century Learning Administrative Coordinator	1.00	1.00	1.00	1.00	-
Coordinator - 21st Century	-	-	-	-	0.05
Coordinator - Charter Oversight and 504	-	-	-	-	1.00
Coordinator I - Extended Studies	1.00	1.00	1.00	1.00	1.00
Coordinator II - TIF 4	-	-	-	1.00	-
Counseling Coordinator II	1.00	1.00	1.00	1.00	1.00
Fine Arts Coordinator	-	-	1.00	1.00	1.00
GATE Program Coordinator	-	-	-	-	1.00
HR Coordinator	-	-	-	-	1.00

MTSS Coordinator	1.10	1.10	1.00	1.00	1.00
NVCR/Victory/ZOOM Coordinator	-	-	-	-	0.40
Student Activity/Athletic Coordinator	1.00	1.00	1.00	1.00	1.00
Music Specialist II	1.00	1.00	-	-	-
Project Specialist	1.00	1.00	1.00	1.00	1.00
Specialist - Intervention	1.00	1.00	-	-	-
Specialist II - Professional Learning	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>
<b>Certified Administrators Total</b>	<b>175.07</b>	<b>178.94</b>	<b>182.71</b>	<b>173.09</b>	<b>174.70</b>

<b>Pro-Techs</b>					
Specialist	1.00	1.00	1.00	1.00	1.00
Regulated Systems & Assessment Supervisor	0.10	0.10	0.10	-	-
Board Services Coordinator	-	-	1.00	1.00	1.00
Community Engagement Specialist II	1.00	1.00	1.00	-	-
Coordinator - Board of Trustees	-	-	-	1.00	1.00
Assistant Purchasing Supervisor	0.25	0.25	0.25	0.25	-
Bond Accountant	0.10	0.10	0.10	-	-
Internal Auditor	4.00	4.00	3.00	3.00	3.00
New Facility Planning Manager	0.20	0.20	0.20	0.10	0.10
School Planner	-	-	0.20	1.30	1.30
Administrator - Family-School Partnerships	1.00	1.00	1.00	1.00	1.00
Collaboration Coordinator	1.00	1.00	1.00	1.00	1.00
Coordinator - Family-School Partnerships	2.00	2.00	2.00	2.00	2.00
Parent University Coordinator	1.00	1.00	1.00	1.00	1.00
Volunteer Services Coordinator	1.00	1.00	1.00	1.00	1.00
New Construction Manager	-	-	-	0.10	0.10
Accountant	3.00	2.50	2.00	1.75	1.75
Accounts Payable Supervisor	1.00	1.00	1.00	1.00	1.00
Assistant Director - Grants Program Compliance	1.00	1.00	1.00	1.00	1.00
Assistant Director of Purchasing and Contracts	-	-	-	-	0.25
Budget Analyst	2.00	2.00	1.00	1.00	1.00
Budget Project Manager	-	-	1.00	1.00	1.00
Controller	1.00	1.00	1.00	1.00	1.00
Grant Accountant	2.00	2.00	2.00	2.00	2.00
Grant Director	1.00	1.00	1.00	1.00	1.00
Grant Fiscal Administrator	1.00	1.00	1.00	1.00	1.00
Grant Writer	2.00	1.00	1.00	1.00	1.00
Human Resources Analyst	1.00	1.00	1.00	-	-
Manager I - Business	1.00	1.00	1.00	1.00	1.00

Payroll Manager	-	-	1.00	1.00	1.00
Position Control & Financial Systems Manager	1.00	1.00	1.00	1.00	-
Position Control Analyst	1.00	1.00	-	-	-
Position Control Supervisor	-	-	1.00	1.00	1.00
Senior Accountant	1.00	2.00	-	-	-
Grant Analyst	0.72	-	-	-	-
Fiscal Analyst	-	-	0.50	0.50	-
Director of Clinical Services	-	-	1.00	1.00	1.00
Health Services Assistant Director	1.00	2.00	1.00	1.00	1.00
Coordinator - Equity & Diversity	1.00	1.00	1.00	1.00	1.00
Director - Child & Family Services	-	-	0.25	0.25	0.25
Specialist I - Equity & Diversity	3.00	2.80	1.80	1.80	1.80
Staff Development Coordinator	1.00	1.00	1.00	1.00	1.00
Associate General Counsel	1.00	1.00	-	-	-
Coordinator I	1.00	1.00	-	-	-
Deputy Chief General Counsel	-	-	1.00	1.00	1.00
General Counsel	1.00	1.00	1.00	1.00	1.00
Investigator	-	-	1.00	1.00	1.00
Paralegal	-	-	1.00	1.00	1.00
Title IX Coordinator	-	1.00	1.00	1.00	1.00
Supervisor - Maintenance	1.00	1.00	1.00	-	-
Administrator I	1.00	1.00	1.00	1.00	1.00
Assistant Housekeeping Operations Supervisor	1.00	1.00	1.00	1.00	1.00
Energy & Sustainable Program Manager II	1.00	1.00	1.00	1.00	1.00
Environment Compliance Officer	1.00	1.00	1.00	1.00	2.00
Facilities Management Officer	1.00	1.00	1.00	0.50	0.50
Housekeeping Operations Supervisor	1.00	1.00	1.00	-	-
Coordinator	-	-	1.00	1.00	1.00
Manager I	2.00	1.00	1.00	1.00	1.00
Manager I - Human Resources	1.00	1.00	-	-	1.00
Manager I - Labor Relations	-	-	1.00	1.00	1.00
Manager I - TIF	-	-	-	1.00	-
Project Services Coordinator	1.00	1.00	1.00	1.00	1.00
Program Coordinator - Indian Education	-	0.20	0.20	0.20	0.20
Assistant Coordinator-Staff/Employment	3.00	3.00	2.00	2.00	2.00
Human Resources Coordinator	1.00	1.00	1.00	1.00	-
Human Resources Manager	-	-	-	-	3.00
Human Resources Specialist	1.00	1.00	1.00	1.00	-
Labor Relations Manager	1.00	1.00	1.00	1.00	1.00
Supervisor - Human Resources	2.00	1.00	1.00	1.00	-



Coordinator - Data Analyst	1.00	1.00	1.00	1.00	1.00
Data & Research Analyst	1.00	3.00	3.00	4.00	4.00
Program Evaluator	3.00	2.50	2.50	2.50	2.50
Research and Eval Director	-	1.00	1.00	1.00	1.00
Student Voice Coordinator	-	0.50	-	-	-
Graphics & Communications Specialist II	1.00	1.00	1.00	1.00	1.00
Manager	1.00	1.00	1.00	1.00	1.00
Multicultural Outreach Specialist II	1.00	1.00	1.00	1.00	1.00
Public Information Officer	1.00	1.00	1.00	1.00	1.00
Public Relations Specialist IV	-	-	-	0.10	0.10
School Communication Specialist III	1.00	1.00	1.00	1.00	1.00
Virtual & Blended Specialist II	1.00	1.00	1.00	1.00	-
Emergency Manager II	1.00	1.00	1.00	1.00	1.00
Victims' Advocate	1.00	1.00	1.00	1.00	1.00
Specialist II	1.00	1.00	-	-	-
Unity Support Coordinator	-	-	1.00	1.00	1.00
Assistant Director - Fleet Maintenance	1.00	1.00	1.00	1.00	1.00
Assistant Director - Training & Field Operations	1.00	1.00	1.00	1.00	1.00
Fleet Operations Manager	1.00	1.00	1.00	1.00	1.00
Logistic Systems Manager	1.00	1.00	1.00	1.00	1.00
Site Manager	3.00	3.00	3.00	3.00	3.00
Training Manager	-	1.00	1.00	1.00	1.00
Business Intelligence Analyst	4.00	4.00	4.00	4.00	4.00
Coordinator/Database Administrator	1.00	1.00	1.00	1.00	1.00
Coordinator/Network Analyst	2.00	2.00	2.00	2.00	2.00
Security Analyst	-	-	2.00	2.00	1.00
Security Officer	-	-	1.00	1.00	1.00
Senior Network Analyst	-	-	-	-	1.00
SQL Servicer Administrator	-	-	1.00	1.00	1.00
Webmaster	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>
<b>Pro-Techs Total</b>	<b>89.37</b>	<b>92.15</b>	<b>95.10</b>	<b>94.35</b>	<b>92.85</b>

#### Psychologists

Psychologist	<u>39.23</u>	<u>41.30</u>	<u>42.30</u>	<u>42.45</u>	<u>42.46</u>
<b>Psychologists Total</b>	<b>39.23</b>	<b>41.30</b>	<b>42.30</b>	<b>42.45</b>	<b>42.46</b>

#### Teachers

1st Grade	205.75	186.50	181.50	174.75	178.00
1st/2nd Grade Combo	1.00	1.00	1.00	2.00	2.00
1st/3rd Grade Combo	1.00	1.00	1.00	1.00	1.00
2nd Grade	208.00	183.50	180.50	175.50	170.50
2nd/3rd Grade Combo	2.00	2.00	-	-	-

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3rd Grade	179.50	175.50	174.50	155.00	175.27
3rd/4th Grade Combo	1.00	2.00	2.00	1.00	-
4th Grade	216.00	188.00	169.00	181.00	164.00
4th/5th Grade Combo	1.00	1.00	-	-	-
5th Grade	167.00	170.00	151.00	175.00	170.00
5th/6th Grade Combo	3.00	5.00	7.00	-	-
6th Grade	119.00	121.00	101.00	113.00	122.00
7th Grade	1.00	-	-	1.00	-
Dean of Students	10.50	11.50	6.50	4.50	4.50
EL	85.50	85.50	64.00	69.50	61.50
ELD Coach - 6-12	-	2.00	-	-	-
ELD Coach - K-6	13.00	12.00	12.00	9.00	-
Gifted & Talented	13.05	14.00	12.00	9.00	7.00
Intervention	-	0.50	-	-	-
K-12	1.00	1.00	1.00	2.00	2.50
Kindergarten	17.00	23.55	221.50	218.00	230.50
Math	1.00	1.00	1.00	1.00	1.00
Music	65.00	66.50	68.60	67.40	65.46
Reading	-	1.00	-	-	-
Science - General	1.00	2.00	2.00	1.00	2.00
Special Ed - Early Childhood	-	0.50	0.50	-	-
Teacher	-	1.00	0.11	-	-
5th Grade	12.00	4.00	4.00	7.00	7.00
6th Grade	27.00	26.50	25.50	27.00	26.00
Alternative Education	9.00	8.50	9.00	12.50	9.50
Art	10.00	11.00	11.00	10.00	12.50
Business	-	1.00	1.00	1.00	-
Computer Applications	2.00	2.00	2.00	-	1.00
Computer Literacy	2.00	2.00	2.00	2.00	2.00
Dean of Students	3.50	4.00	5.00	5.00	4.00
Drama	0.50	1.00	1.50	1.00	1.50
EL	14.50	20.50	12.00	10.50	7.00
ELL	0.50	0.50	-	-	-
English	74.00	65.00	59.50	60.00	62.50
English Language Arts	6.00	6.00	7.00	6.00	5.00
French	2.50	3.00	3.00	2.50	2.50
Gifted & Talented	25.00	26.00	22.00	20.00	21.00
Health	1.00	1.00	2.00	1.00	1.00
History - US/World	10.00	12.50	10.00	10.00	9.00
Home Economics	4.00	4.00	4.00	4.00	4.00
Implementation Specialist	-	-	1.50	-	-
Industrial Arts	1.00	1.00	1.00	1.00	-
Intervention	2.00	3.50	3.00	2.00	1.00

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Leadership	1.00	1.00	1.00	1.00	1.00
Math	70.50	78.00	74.00	74.50	74.00
Math - Alternative Education	1.00	1.00	-	-	-
Music	24.00	25.90	25.20	26.10	26.10
Physical Education	28.50	27.50	29.00	29.50	29.00
Physical Science	5.00	6.00	6.00	6.00	5.00
Reading	4.00	4.00	3.00	4.00	2.50
Science	-	-	-	1.00	1.50
Science - General	56.00	59.00	51.00	56.00	58.50
Science - Life	2.00	3.00	3.00	3.00	2.00
Social Studies	47.50	47.00	48.00	51.00	55.00
Sociology	1.00	1.00	1.00	1.00	1.00
Spanish	11.50	13.00	13.00	9.50	7.00
Teacher	-	6.10	3.50	7.50	8.50
Teacher - AVID	-	-	-	-	0.50
Technology Education	6.00	7.00	7.00	6.00	6.00
Agricultural Business Occupations	15.55	1.00	1.00	1.00	1.00
Alternative Education	19.90	19.90	18.50	18.50	21.50
Animation	-	-	1.00	-	-
Art	27.50	31.00	30.00	29.00	29.50
Automotive Service Occupations	1.00	1.00	1.00	1.00	1.00
Automotive Technology	1.00	1.00	1.00	1.00	1.00
Biology	-	-	-	1.00	1.00
Business	10.30	9.30	9.80	9.80	10.80
Career & Technical Education	-	-	-	-	1.00
Child Care & Guidance Occupations	1.00	1.00	-	1.00	1.00
Child Development	0.50	0.50	0.50	1.00	1.00
Chinese	1.00	1.50	1.50	1.00	1.00
Communication & Media Occupations	1.00	1.00	1.00	1.00	1.00
Computer	1.00	1.00	-	-	-
Computer Applications	4.00	3.50	3.00	1.50	1.50
Computer Literacy	14.50	13.00	13.50	12.50	10.50
Computer Programming	1.00	1.00	1.00	1.00	1.00
Consultant/Facilitator	2.50	3.50	3.00	3.00	2.50
Culinary Arts	-	-	1.00	0.50	0.50
Dean of Students	14.00	13.00	12.00	12.50	13.00
Drafting Occupations	1.00	1.50	1.50	1.50	1.50
Drama	5.00	5.00	4.50	5.50	5.00
Education Computing Specialist	0.50	1.50	1.50	1.50	1.50
EL	15.50	22.50	20.00	24.50	27.00
Engineering	-	1.00	1.00	2.00	2.00
English	162.00	137.00	132.00	129.50	127.00

Food Production/Management					
Occupations	4.00	5.00	4.00	5.00	5.00
French	13.00	13.00	10.50	10.70	10.70
Geography	2.00	3.00	3.00	3.00	3.00
German	2.00	2.00	2.00	2.00	2.00
Gifted & Talented	1.00	2.00	2.00	2.00	1.00
Health	8.10	7.50	6.00	5.00	5.50
Health Occupations	1.00	3.00	3.00	3.00	2.00
History - US/World	28.00	26.50	22.50	21.00	22.00
Home Economics	8.50	8.00	7.00	4.00	2.00
Industrial Arts	5.00	6.00	6.00	3.00	2.00
Information Technology Essentials	1.00	1.00	1.00	1.00	1.00
Intervention	-	1.50	3.50	0.50	0.50
Journalism	1.00	1.00	1.00	1.30	1.30
K-12	-	-	0.50	-	-
Math	72.80	73.80	76.20	71.20	65.20
Math - Algebra & Geometry	2.00	2.00	2.00	1.00	1.00
Math - Calculus	45.50	54.00	48.50	55.50	58.00
Music	17.50	19.20	18.70	18.70	19.50
Photography	-	-	1.00	0.50	-
Physical Education	51.40	49.50	46.50	50.00	46.50
Physiology	2.00	1.50	1.50	1.50	1.50
Political Science	3.00	3.00	2.00	2.00	3.00
Psychology	0.50	0.50	0.50	-	-
Radio/Television Occupations	1.00	1.00	1.00	1.00	1.00
Reading	2.00	2.00	1.00	0.50	0.50
Science - Biology	48.00	50.00	42.50	44.50	44.00
Science - Chemistry	20.00	21.50	21.00	20.50	18.50
Science - Earth	3.00	2.50	1.00	-	-
Science - Environmental	3.50	3.00	3.00	2.00	2.50
Science - General	2.00	4.50	6.00	5.00	5.00
Science - Life	2.50	2.50	2.50	1.50	1.50
Science - Physical	20.00	26.00	23.50	23.50	21.50
Science - Physics	3.00	3.00	3.00	3.00	3.00
Social Studies	64.00	74.00	73.50	76.00	71.00
Spanish	34.00	37.50	36.50	38.50	37.00
Student Leader	-	1.00	1.00	1.00	1.00
Teacher	-	7.00	5.00	8.00	11.50
Trade & Industrial Occupations	1.00	1.00	1.00	1.00	1.00
Welding Occupations	1.00	1.00	1.00	2.00	2.00
4th/5th Grade Combo	1.00	-	-	-	1.00
5th/6th Grade Combo	1.00	-	-	-	1.00
Alternative Education	21.00	4.50	4.50	1.50	4.50

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Art	1.00	-	1.00	1.00	1.00
Career & Technical Education	-	-	-	-	1.50
Consultant	10.00	10.00	8.00	5.00	5.00
Consultant/Coach	5.50	5.00	5.00	5.00	7.00
Coordinator - Library Services	-	0.50	-	-	-
CTE Program Facilitator	-	-	-	-	0.50
Dean of Students	2.50	2.00	2.00	2.00	4.00
EL	-	3.00	13.00	12.50	10.00
EL & GT Facilitator	-	-	-	-	1.00
ELD Site Coach	-	-	-	-	10.00
Elementary	2.00	2.00	2.00	3.00	3.00
English	2.50	2.00	2.00	4.00	3.00
Gifted & Talented Coordinator	3.14	5.22	4.00	3.00	2.78
Gifted & Talented Teacher	17.50	18.50	17.00	14.50	14.00
Health	-	-	-	-	0.50
Homebound Teacher - 504 Program	1.00	2.00	1.00	-	-
Homebound Teacher - General Ed	1.00	1.00	-	-	-
Implementation Specialist	36.00	13.00	4.00	4.00	1.00
Instructional Coach	-	-	-	-	2.00
Music	-	-	-	0.11	2.10
Music Instructional Coach	-	-	-	-	0.60
Music Teacher	13.50	17.00	10.90	11.80	11.20
Photography	-	-	-	-	0.50
Program Coordinator	1.00	3.00	3.00	3.00	1.00
Program Coordinator - English Language Arts 7-12	1.00	1.00	1.00	1.00	1.00
Program Coordinator - English Language Arts K-6	1.00	1.00	1.00	1.00	1.00
Program Coordinator - Kindergarten	1.00	1.00	1.00	1.00	1.00
Program Coordinator - Math 7-12	1.00	1.00	1.00	1.00	1.00
Program Coordinator - Math K-6	1.00	1.00	1.00	1.00	1.00
Program Coordinator - Science	1.00	1.00	1.00	1.00	1.00
Program Coordinator - Social Studies	1.00	1.00	1.00	1.00	1.00
Program Facilitator	-	-	-	-	3.00
Program Specialist	2.00	2.00	2.00	2.00	3.00
Science - General	1.00	1.00	1.00	1.00	1.00
Social Studies	-	-	-	1.00	1.00
Social Worker	1.00	1.00	1.00	1.00	1.00
Specialist	1.00	-	-	-	-
Specialist - Social & Emotional Learning	3.00	3.00	3.00	2.00	3.00
Teacher	1.50	3.00	3.00	3.00	4.00
Teacher on Special Assignment	1.50	13.08	16.50	10.60	5.00

Teacher on Special Assignment - Consultant	2.00	6.00	2.00	2.00	2.00
Teacher on Special Assignment - Data Trainer	-	1.00	1.00	1.00	1.00
Teacher on Special Assignment - FSP	-	1.00	-	1.00	1.00
Trainer/Coach	-	-	-	4.00	-
UNR Field Instructor	5.00	4.00	3.00	3.00	3.00
WEA President	1.00	1.00	1.00	-	-
School Improvement Specialist	1.00	-	-	-	-
Professional Development Trainer	1.00	-	-	-	-
<b>Teachers Total</b>	<b>2,698.49</b>	<b>2,664.05</b>	<b>2,677.01</b>	<b>2,678.96</b>	<b>2,672.01</b>

**Counselors**

Counselor	165.42	172.50	174.00	171.50	168.00
Equity & Engagement Specialist	4.00	3.00	2.00	2.00	2.00
Counselor	-	-	1.00	1.00	1.00
Social Worker	-	1.00	0.42	-	-
<b>Counselors Total</b>	<b>169.42</b>	<b>176.50</b>	<b>177.42</b>	<b>174.50</b>	<b>171.00</b>

**Nurses**

School Nurse	37.70	39.70	40.69	40.70	41.50
<b>Nurses Total</b>	<b>37.70</b>	<b>39.70</b>	<b>40.69</b>	<b>40.70</b>	<b>41.50</b>

**Librarian**

Librarian	20.50	19.50	20.50	21.50	24.00
<b>Librarian Total</b>	<b>20.50</b>	<b>19.50</b>	<b>20.50</b>	<b>21.50</b>	<b>24.00</b>

**JROTC**

JROTC NCO - Military Logistics	1.00	1.00	1.00	1.00	1.00
JROTC NCO - Operations	1.00	1.00	1.00	1.00	1.00
JROTC Instructor	31.00	33.00	33.00	32.00	32.00
<b>JROTC Total</b>	<b>33.00</b>	<b>35.00</b>	<b>35.00</b>	<b>34.00</b>	<b>34.00</b>

**Aides**

Teacher Aide I - Duty Reduction	7.54	7.70	7.23	7.75	7.55
Teacher Aide II - English	0.53	0.53	0.53	0.53	0.53
Teacher Aide I	-	0.35	0.18	0.53	-
Teacher Aide II	-	0.20	-	-	-
Teacher Aide I	1.80	0.50	0.50	0.50	0.50
Teacher Aide I - ELC/UNR	0.53	0.53	-	-	0.53
Teacher Aide I - English	3.68	3.68	3.68	2.69	3.21
Teacher Aide II	0.50	0.50	-	-	0.88
Teacher Aide II - Personal Care Provider	0.75	-	-	-	-

<b>Aides Total</b>	<b>15.31</b>	<b>13.98</b>	<b>12.10</b>	<b>11.99</b>	<b>13.19</b>
<b>Assistants</b>					
Library Assistant I	6.13	7.13	7.00	7.00	7.88
Library Assistant II	36.99	42.81	41.65	52.90	46.98
Library Assistant II HQ	16.18	17.05	17.05	16.38	18.13
Library Associate I	3.50	3.50	3.50	2.63	1.75
Library Associate II	14.00	14.13	15.00	16.75	17.63
Education Technology Specialist	32.01	31.69	32.55	33.03	32.12
Teacher Assistant I - EL	-	3.50	2.63	6.13	-
Facilitator - Career Center	6.13	7.00	7.00	7.72	9.41
Teacher Assistant - On-call	-	-	2.00	2.45	-
Teacher Assistant I	<u>27.25</u>	<u>12.31</u>	<u>4.25</u>	<u>5.50</u>	<u>4.54</u>
<b>Assistants Total</b>	<b>142.17</b>	<b>139.12</b>	<b>132.62</b>	<b>150.47</b>	<b>138.42</b>
<b>Educational Support Professional</b>					
Government Affairs Intern	-	-	1.00	-	-
Assessment Technician	1.75	1.75	1.75	1.75	1.75
Data Specialist	1.00	1.00	1.00	1.00	1.00
Program Services Technician III	-	1.00	1.00	1.00	1.00
Data Query Specialist	1.00	1.00	1.00	-	-
Lead Document Technician	-	1.00	1.00	1.00	1.00
Program Service Technician III	4.00	4.00	4.00	4.00	4.00
Records Technician	-	1.00	-	-	-
Student Accounting Manager	-	-	-	1.00	1.00
Buyer II	2.00	2.00	2.00	2.00	2.50
Technician - Procurement	-	-	1.00	1.00	1.00
Bookkeeper	12.00	12.00	14.50	13.00	12.68
Clerical Aide	45.00	42.20	48.08	47.05	53.06
Clerical Aide - Attendance	11.44	10.38	11.56	11.30	13.31
Clerical Aide - Bilingual	11.46	11.09	16.28	14.28	16.80
Clerical Aide - Overcrowding	-	1.00	-	-	-
Clerical/Bilingual Aide	0.84	1.55	0.75	-	-
Registrar	28.81	28.00	27.81	27.81	29.81
Liaison - Intervention Foster	-	-	-	-	0.50
Liaison I	12.25	11.25	11.25	8.75	8.43
Parent Involvement Facilitator	-	0.63	-	-	-
Program Coordinator	-	-	-	1.00	1.00
Program Services Technician I	5.00	5.00	6.00	5.00	6.00
Account Clerk II	5.00	5.00	5.00	5.00	4.00
Account Technician	2.00	2.00	2.00	2.00	2.00
Payroll Technician	6.69	3.00	3.00	3.00	3.00
PERS Technician	-	1.00	1.00	1.00	1.00



Position Control Program Services					
Tech II	1.00	2.00	3.00	3.00	3.00
Position Control Program Services					
Tech III	-	1.00	-	-	-
Program Services Technician II	1.00	1.00	0.75	0.75	0.75
Program Services Technician III	-	1.00	1.00	1.00	1.00
Property Control Clerk	1.00	1.00	1.00	1.00	1.00
Property Control Technician	1.00	1.00	1.00	1.00	1.00
Student Activity Fund Technician	1.00	1.00	1.69	1.69	1.69
Technology Trainer	1.00	1.00	1.00	1.00	1.00
Assistant III	-	1.75	-	-	-
Classified Procedure Nurse	0.88	3.50	2.63	2.63	2.63
Clinical Aide	65.00	67.06	68.13	69.00	71.98
Trainer - CPR	-	-	1.00	1.00	1.00
Program Services Tech II	-	1.00	1.00	1.00	1.00
Media Productions Facilitator	1.00	1.00	1.00	1.00	1.00
Program Services Technician I	-	-	-	-	1.00
Translation Specialist	1.00	1.00	1.00	1.00	1.00
Legal Division Investigator	2.00	2.00	-	-	-
Applications Analyst	2.00	2.00	2.00	2.00	2.00
Clerk I	4.50	4.50	4.50	4.50	4.50
Supervisor - Mail Center	1.00	1.00	1.00	1.00	1.00
Attendance Officer	5.00	5.00	5.00	5.00	5.00
Program Services Technician I	-	-	1.00	1.00	-
Substitute Services Coordinator	1.00	1.00	1.00	1.00	1.00
Technician	9.00	9.00	9.00	9.00	10.00
Technician - Fingerprint	1.00	1.00	1.00	2.00	2.00
Technician - Lead	1.00	2.00	2.00	2.00	1.00
Technician - Licensing/HQ	1.00	1.00	1.00	1.00	1.00
Binder Machine Operator	3.50	3.50	3.50	3.50	3.50
Copier Operator	1.00	1.00	1.00	1.00	1.00
Offset Machine Operator I	4.00	4.00	4.00	4.00	4.00
Print Shop Supervisor	1.00	1.00	1.00	1.00	1.00
Typesetter/Graphic Artist	1.00	1.00	1.00	1.00	1.00
Communications & Broadcast Media					
Production Specialist	1.00	1.00	1.00	1.00	1.00
Social Media Specialist	1.00	1.00	1.00	1.00	1.00
Campus Supervisor	6.88	8.88	8.88	8.88	8.88
Dispatch Technician I	3.00	3.00	3.00	3.00	3.00
Administrative Assistant	18.00	21.00	22.00	22.00	25.25
Administrative Secretary	91.38	89.40	89.65	90.90	92.38
Administrative Secretary - On-call	4.50	6.13	10.13	13.25	8.25
Board of Trustees Assistant	1.00	1.00	-	-	-
Bookkeeper	-	0.40	-	0.40	-

Clerical Aide	-	-	-	-	-
Executive Assistant	17.20	18.20	15.89	17.09	16.40
Secretary	46.28	42.51	38.60	39.67	34.85
Secretary - On-call	3.00	5.00	5.00	-	2.00
Secretary - Overcrowding	4.13	4.13	4.38	4.38	4.03
Secretary - Welcome Center	1.00	1.00	1.00	1.00	1.00
Site Coordinator - Gerlach	-	1.00	-	-	-
Student Support Assistant	-	1.00	1.00	1.00	1.00
Athletic Trainer	7.00	1.00	1.00	3.50	5.00
Head Athletic Trainer	1.00	1.00	1.00	-	1.00
Re-engagement Specialist	8.00	-	6.00	6.00	6.00
Coordinator - Fleet Maintenance	4.00	4.00	4.00	5.00	5.00
Fleet Maintenance Parts Manager	1.00	1.00	1.00	1.00	1.00
Fleet Systems Technician	1.00	1.00	-	-	-
Fuel Island Attendant	2.00	2.00	1.00	-	-
Instructor/Evaluator - Behind the Wheel	5.00	5.00	6.00	6.00	5.00
Instructor/Evaluator - Bus Driver	3.00	3.00	2.00	2.00	2.00
Instructor/Evaluator - Classroom	2.00	2.00	1.00	1.00	1.00
Manager - Excursion	1.00	1.00	1.00	1.00	1.00
Opening Coordinator	-	-	3.00	3.00	3.00
Program Services Technician III	1.00	1.00	1.00	1.00	-
Project Coordinator	-	-	-	-	1.00
Router	3.00	3.00	3.00	3.00	3.00
Supervisor - Communications Dispatch	1.00	1.00	1.00	1.00	1.00
Supervisor - Field Safety	7.00	8.00	8.00	8.00	8.00
Technician - Fleet Electronics	-	-	1.00	1.00	1.00
Technician - Opening	1.00	1.00	-	-	-
Technician - Student Safety	-	-	1.00	1.00	1.00
Technician I - Dispatch	7.00	7.00	5.00	5.00	6.00
Technician I - Excursion	1.00	1.00	1.00	1.00	1.00
Technician I - Fleet Maintenance	4.00	4.00	4.00	4.00	4.00
Technician II - Fleet Maintenance	3.00	3.00	3.00	3.00	3.00
Technician III - Fleet Maintenance	16.00	16.00	16.00	16.00	16.00
Upholsterer	1.00	1.00	1.00	1.00	-
Facilitator II	1.00	-	-	-	-
Bus Driver - Lead	1.00	-	-	-	-
1-1 School Technician	-	-	-	-	2.88
Applications Specialist	5.00	5.00	5.00	5.00	5.00
Asset Management Specialist	1.00	1.00	1.00	1.00	1.00
Audio-Visual Specialist	1.00	1.00	1.00	1.00	1.00
Customer Service Representative-Help Desk	3.00	3.00	3.00	3.00	2.00

Network Analyst	9.00	9.00	9.00	11.00	11.00
Network Architect	1.00	1.00	1.00	1.00	1.00
SQL Server Administrator	2.00	2.00	2.00	2.00	2.00
Structured Cable Installer	2.00	2.00	2.00	2.00	2.00
Systems Specialist	9.00	7.00	7.00	7.00	7.00
Systems Specialist II	-	2.00	2.00	2.00	2.00
Technology & Software Technician	7.00	7.00	7.00	7.00	7.00
Technology Technician	-	1.00	1.00	1.00	1.00
Data Assistant	1.00	-	-	-	-
<b>Educational Support Professional Total</b>	<b>583.47</b>	<b>582.79</b>	<b>597.67</b>	<b>596.06</b>	<b>610.78</b>

#### School Police

Police Sergeant	4.00	4.00	4.00	4.00	3.00
Police Investigator II	2.00	2.00	2.00	2.00	2.00
Police Officer	30.33	29.00	29.00	29.00	30.06
Deputy Chief of School Police	1.00	1.00	1.00	1.00	1.00
<b>School Police Total</b>	<b>37.33</b>	<b>36.00</b>	<b>36.00</b>	<b>36.00</b>	<b>36.06</b>

#### Warehouse/Maintenance

Carpenter	6.00	6.00	6.00	6.00	6.00
Drafting Technician Assistant	-	-	-	-	1.00
Custodian	207.55	205.44	207.94	211.19	220.16
Custodian - District Wide	5.00	0.50	12.50	10.50	8.50
Custodian - Light Duty	1.00	2.00	2.00	6.00	1.00
Custodian - On-call	26.40	15.33	2.60	8.40	5.70
Custodian - Utility Crew	5.00	5.00	7.00	6.00	7.00
Custodian - Utility Crew II	4.00	4.00	4.00	4.00	7.00
Custodian - Utility Crew Lead	1.00	1.00	1.00	1.00	1.00
Custodian/Grounds Worker	2.75	2.75	2.75	2.75	5.25
Field Supervisor	5.00	5.00	5.00	5.00	5.00
Lead Custodian I	13.00	13.00	-	-	-
Lead Custodian II	12.00	12.00	26.00	26.00	27.00
Site Facilities Coordinator I	62.00	64.00	64.00	65.00	66.00
Site Facilities Coordinator II	15.25	16.00	16.38	16.75	18.75
Site Facilities Coordinator III	11.00	12.00	12.00	11.00	11.00
Utility Crew Driver	1.00	1.00	-	-	-
Utility Crew Supervisor	1.00	1.00	1.00	1.00	1.00
District Grounds Maintainer I	6.00	6.00	6.00	5.00	5.00
Groundskeeper I	13.00	14.00	14.00	14.00	14.00
Groundskeeper II	12.00	12.00	12.00	12.00	10.00
Groundskeeper Supervisor	1.00	1.00	1.00	1.00	1.00
Electronic Cable Technician IV	1.00	1.00	1.00	1.00	1.00

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Electronic Technician	-	1.00	1.00	1.00	1.00
Electronic Technician - Video System	1.00	1.00	1.00	1.00	1.00
Music Instrument Technician	1.00	1.00	1.00	1.00	1.00
Shop Supervisor	1.00	1.00	1.00	1.00	1.00
Electrician II	1.50	1.50	1.50	0.50	1.50
Electronic Systems Technician	3.00	3.00	3.00	3.00	3.00
Electronic Technician - Photo Copier	4.00	4.00	4.00	3.00	3.00
Environmental Technician III	1.00	1.00	1.00	-	-
Maintenance Technician I	6.00	6.00	6.00	6.00	7.00
Maintenance Technician II	4.00	4.00	4.00	4.00	4.00
Maintenance Technician III	4.00	4.00	4.00	4.00	4.00
Mechanical Technician	3.00	3.00	3.00	3.00	3.00
Preventative Maintenance Technician	1.00	2.00	2.00	2.00	2.00
Small Engine Mechanic	2.00	2.00	2.00	2.00	2.00
Worker/Driver I	1.00	1.00	-	-	-
Systems Analyst	1.00	1.00	1.00	1.00	1.00
Inventory Control Technician	1.00	1.00	1.00	1.00	1.00
Worker Driver I	3.00	3.00	4.00	4.00	4.00
Carpenter Shop Supervisor	1.00	1.00	1.00	1.00	1.00
Equipment Operator	1.00	1.00	1.00	1.00	1.00
Equipment Operator II	1.00	1.00	1.00	1.00	1.00
HVAC Shop Supervisor	1.00	1.00	1.00	1.00	1.00
Irrigation Specialist	1.00	1.00	1.00	1.00	1.00
Locksmith	1.00	1.00	1.00	1.00	1.00
Paint Shop Supervisor	1.00	1.00	1.00	-	-
Painter II	3.00	3.00	3.00	4.00	4.00
Playground Safety Inspector	-	-	-	1.00	1.00
Plumber	2.00	2.00	2.00	2.00	2.00
Plumber II	1.00	1.00	1.00	1.00	1.00
Storekeeper II	1.00	1.00	1.00	1.00	1.00
Costing Technician	1.00	1.00	1.00	1.00	1.00
Worker	2.00	2.00	2.00	2.00	2.00
Worker/Driver II	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>
<b>Warehouse/Maintenance Total</b>	<b>468.45</b>	<b>458.51</b>	<b>462.66</b>	<b>470.09</b>	<b>480.86</b>

**Bus Drivers**

Bus Driver	171.59	172.50	180.76	177.77	178.77
Bus Driver - On-call	<u>1.03</u>	<u>2.94</u>	<u>6.54</u>	<u>6.54</u>	<u>2.51</u>
<b>Bus Drivers Total</b>	<b>172.61</b>	<b>175.44</b>	<b>187.30</b>	<b>184.31</b>	<b>181.29</b>

**Coaches**

Athletic Coordinator	-	-	1.00	-	1.00
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Athletic Trainer	3.00	-	3.50	2.00	3.50
Baseball - Assistant	21.00	21.00	21.00	21.00	21.00
Baseball - Head	11.00	11.00	11.00	11.00	11.00
Boys Basketball	56.00	56.00	57.00	56.00	64.00
Boys Basketball - Assistant	21.00	21.00	21.00	21.00	21.00
Boys Basketball - Head	11.00	11.00	11.00	11.00	11.00
Girls Basketball	54.00	54.00	54.00	54.00	62.00
Girls Basketball - Assistant	21.00	21.00	21.00	21.00	21.00
Girls Basketball - Head	11.00	11.00	11.00	11.00	11.00
Cheerleader - Assistant Fall	11.00	11.00	11.00	11.00	11.00
Cheerleader - Assistant Winter	11.00	11.00	11.00	11.00	11.00
Cheerleader - Head Fall	11.00	11.00	11.00	11.00	11.00
Cheerleader - Head Winter	11.00	11.00	11.00	11.00	11.00
Boys Cross Country	14.00	14.00	14.00	14.00	16.00
Boys Cross Country - Head	11.00	11.00	11.00	11.00	11.00
Girls Cross Country	14.00	14.00	14.00	14.00	16.00
Girls Cross Country - Head	11.00	11.00	11.00	11.00	11.00
Dance Team - Head	11.00	11.00	11.00	11.00	11.00
Diving	-	-	1.00	-	-
JROTC Drill Leader - Fall	11.00	11.00	11.00	11.00	11.00
JROTC Drill Leader - Winter	11.00	11.00	11.00	11.00	11.00
Football - Assistant	74.00	74.00	74.00	74.00	74.00
Football - Head	11.00	11.00	11.00	11.00	11.00
Boys Golf - Head	11.00	11.00	11.00	11.00	11.00
Girls Golf - Head	11.00	11.00	11.00	11.00	11.00
JROTC Riflery - Head	11.00	11.00	11.00	11.00	11.00
Cross Country Skiing - Head	1.00	1.00	1.00	1.00	1.00
Skiing - Assistant	11.00	11.00	11.00	11.00	11.00
Skiing - Head	11.00	11.00	11.00	11.00	11.00
Boys Soccer - Assistant	11.00	11.00	11.00	11.00	11.00
Boys Soccer - Head	11.00	11.00	11.00	11.00	11.00
Girls Soccer - Assistant	11.00	11.00	11.00	11.00	11.00
Girls Soccer - Head	11.00	11.00	11.00	11.00	11.00
Softball - Assistant	21.00	21.00	21.00	21.00	21.00
Softball - Head	11.00	11.00	11.00	11.00	11.00
Assistant Diving/Swimming	-	1.00	1.00	-	-
Coordinator - Ski	-	1.00	1.00	-	-
Rifle Coordinator	-	1.00	1.00	-	-
ROTC Drill Supervisor	-	1.00	1.00	-	-
Boys Swimming - Head	11.00	11.00	11.00	11.00	11.00
Girls Swimming - Head	11.00	11.00	11.00	11.00	11.00
Boys Tennis - Head	11.00	11.00	11.00	11.00	11.00
Girls Tennis - Head	11.00	11.00	11.00	11.00	11.00

Boys Track	28.00	28.00	28.00	28.00	32.00
Boys Track - Assistant	21.00	21.00	21.00	21.00	21.00
Boys Track - Head	11.00	11.00	11.00	11.00	11.00
Girls Track	28.00	28.00	28.00	28.00	32.00
Girls Track - Assistant	21.00	21.00	21.00	21.00	21.00
Girls Track - Head	11.00	11.00	11.00	11.00	11.00
Girls Volleyball	54.00	54.00	54.00	54.00	62.00
Volleyball - Assistant	22.00	22.00	22.00	22.00	22.00
Volleyball - Head	11.00	11.00	11.00	11.00	11.00
Wrestling	28.00	28.00	29.00	28.00	32.00
Wrestling - Assistant	11.00	11.00	11.00	11.00	11.00
Wrestling - Head	<u>11.00</u>	<u>11.00</u>	<u>11.00</u>	<u>11.00</u>	<u>11.00</u>
<b>Coaches Total</b>	<b>854.00</b>	<b>855.00</b>	<b>862.50</b>	<b>853.00</b>	<b>895.50</b>
<b>Grand Total</b>	<b><u>5,582.53</u></b>	<b><u>5,555.37</u></b>	<b><u>5,606.49</u></b>	<b><u>5,609.33</u></b>	<b><u>5,656.48</u></b>

## Five-Year History of FTE and Actual Costs by Department:

	FY16 FTE	FY16 Actuals	FY17 FTE	FY17 Actuals	FY18 FTE	FY18 Actuals	FY19 FTE	FY19 Budget	FY20 FTE	FY20 Budget
<b>Board of Trustees</b>										
Board of Trustees	7.00	506,788	7.00	585,211	7.00	551,650	7.00	535,861	7.00	539,465
Internal Audit	6.00	487,927	6.00	575,334	4.75	474,832	4.75	546,499	4.75	624,858
<b>Board of Trustees Total</b>	<b>13.00</b>	<b>994,715</b>	<b>13.00</b>	<b>1,160,545</b>	<b>11.75</b>	<b>1,026,483</b>	<b>11.75</b>	<b>1,082,360</b>	<b>11.75</b>	<b>1,164,323</b>
<b>Superintendent</b>										
Administrative Investigators	-	3,138	2.00	133,163	1.00	113,527	1.00	114,084	1.00	85,425
Emergency Management	1.00	113,540	1.00	115,795	1.00	119,271	1.00	126,519	1.00	123,670
General Counsel	7.00	838,405	5.00	857,643	5.00	895,210	5.00	897,092	5.00	932,371
Affairs	2.00	174,190	2.00	158,665	2.00	160,178	1.00	171,150	1.00	180,988
Labor Relations	-	849	3.00	274,306	3.00	263,792	3.00	325,068	3.00	328,149
School Police	43.33	4,493,131	42.00	4,781,321	42.00	4,935,021	44.00	4,870,302	44.06	5,251,076
Superintendent	2.00	639,243	2.00	590,939	2.00	650,838	2.00	613,153	2.00	601,960
<b>Superintendent Total</b>	<b>55.33</b>	<b>6,262,497</b>	<b>57.00</b>	<b>6,911,831</b>	<b>56.00</b>	<b>7,137,837</b>	<b>57.00</b>	<b>7,117,368</b>	<b>57.06</b>	<b>7,503,640</b>
<b>Deputy Superintendent</b>										
Deputy Superintendent	2.00	319,737	2.00	348,552	2.00	399,889	1.00	816,258	1.00	969,318
<b>Deputy Superintendent Total</b>	<b>2.00</b>	<b>319,737</b>	<b>2.00</b>	<b>348,552</b>	<b>2.00</b>	<b>399,889</b>	<b>1.00</b>	<b>816,258</b>	<b>1.00</b>	<b>969,318</b>
<b>Office of School Leadership</b>										
Elementary Schools	1,806.39	136,706,106	1,779.37	142,760,605	1,886.73	147,840,582	1,880.72	146,565,800	1,889.94	153,128,143
Middle Schools	957.35	52,228,407	963.92	54,180,995	933.46	54,040,607	943.15	54,318,055	1,020.49	59,235,120
High Schools	1,725.92	91,351,183	1,724.08	93,841,583	1,694.39	92,196,875	1,695.37	91,909,532	1,680.11	96,488,284
Zone 1	1.50	232,194	1.50	229,328	2.00	288,641	2.00	290,571	2.00	302,012
Zone 2	1.50	229,253	1.50	229,769	1.50	252,222	1.50	242,797	1.50	248,630
Zone 3	1.50	238,067	1.50	244,987	1.50	254,182	2.00	298,440	2.00	308,554
Zone 4	1.50	239,243	1.50	240,414	1.50	244,923	1.50	242,298	1.50	247,988
Zone 5	1.50	239,535	1.50	224,825	1.50	214,272	-	-	-	(0)
Acceleration Zone	1.50	228,271	1.50	231,615	-	17,660	-	-	-	-
<b>Office of School Leadership Total</b>	<b>4,498.66</b>	<b>281,692,259</b>	<b>4,476.37</b>	<b>292,184,121</b>	<b>4,522.59</b>	<b>295,349,966</b>	<b>4,526.24</b>	<b>293,867,493</b>	<b>4,597.54</b>	<b>309,958,731</b>
<b>Chief Academic Officer</b>										
21st Cent Community Learn Cntr	-	-	-	-	-	-	-	-	0.05	6,647
AVID Program	-	36,575	-	38,469	-	39,995	-	40,000	-	40,000



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Career & Technical Ed	3.00	297,785	3.08	307,868	2.00	234,856	2.00	239,558	2.50	299,291
Chief Academic Officer	2.00	354,287	2.00	268,348	2.00	300,693	2.00	1,896,258	2.00	1,928,276
Curriculum & Instruction	15.47	3,366,368	18.43	3,064,344	19.81	2,878,015	18.38	4,853,726	17.88	4,542,485
Dept of Professional Learning	58.30	4,450,314	35.80	3,717,540	24.80	2,732,966	21.35	2,251,919	18.10	2,104,254
English Language Development	11.63	1,576,694	14.63	2,450,203	24.63	2,440,191	24.13	2,914,166	28.15	3,438,239
GATE Academic Olympics	-	4,200	-	4,429	-	3,204	-	5,381	-	-
Gifted & Talented (GATE)	26.51	2,744,755	28.12	2,513,791	26.50	2,471,735	21.60	2,333,360	22.28	2,420,914
HS Signature Academy	-	241,443	-	170,939	-	132,364	-	170,287	-	170,287
Library Services	14.24	374,676	21.44	376,933	21.00	391,110	32.25	441,886	26.40	528,025
Math	-	-	6.00	483,939	4.00	341,177	2.00	187,742	2.00	197,525
Music and Fine Arts	17.00	1,447,983	19.00	1,409,614	14.90	1,378,190	15.51	1,470,448	14.90	1,529,296
SHARE	-	19,529	1.00	7,654	-	7,957	-	10,264	-	10,264
Video Center	-	-	-	4,998	-	-	-	-	-	-
<b>Chief Academic Officer Total</b>	<b>148.14</b>	<b>14,914,607</b>	<b>149.48</b>	<b>14,819,070</b>	<b>139.64</b>	<b>13,352,452</b>	<b>139.21</b>	<b>16,814,995</b>	<b>134.26</b>	<b>17,215,503</b>
<b>Chief Student Services Officer</b>										
504 Program	1.00	154,881	2.00	140,443	1.00	173,467	1.00	147,879	1.00	154,936
Alternative Programs	1.00	125,128	1.00	44,987	1.00	62,626	1.00	65,628	1.00	69,914
Counseling Services	6.00	443,809	5.00	285,015	4.00	454,445	4.00	434,699	4.00	461,684
Elementary Schools	30.33	1,955,439	27.68	2,270,440	32.35	2,323,150	35.86	2,375,186	33.73	2,633,726
Extended Studies	5.75	594,447	4.40	595,076	4.40	552,920	4.40	602,392	4.88	923,620
Family-School Partnerships	12.25	802,422	16.25	841,308	15.25	836,174	13.75	852,582	13.43	932,644
Health Services	43.01	3,321,339	52.89	3,547,999	56.19	3,576,424	56.20	4,078,432	57.00	4,323,981
Innovations High School	43.06	2,267,386	34.56	2,190,548	28.11	2,112,445	27.69	2,155,579	29.56	2,383,677
Inspire Academy	18.50	1,200,994	15.95	1,205,529	16.95	1,257,962	16.45	1,273,200	16.75	1,390,229
Intervention	8.00	539,198	8.00	927,602	13.42	965,061	13.00	995,416	13.50	1,054,067
JROTC	3.00	378,583	3.00	380,531	3.00	346,824	4.00	565,049	3.00	422,072
North Star Online School	15.00	1,551,524	14.88	1,506,768	15.88	1,665,090	15.50	1,604,520	15.50	1,731,552
Options Zone	4.50	866,683	3.00	557,890	4.25	667,274	4.25	672,355	4.25	691,027
Parent University	2.00	178,168	2.00	259,164	2.00	284,741	2.00	257,156	2.00	266,159
Picollo School	3.50	150,217	3.50	161,710	3.50	168,960	3.50	205,485	3.50	237,079
Pos Approach - Student Success	1.00	106,087	1.00	108,260	1.00	108,382	2.00	177,739	2.00	124,891
Psychological Services	39.73	4,909,404	42.40	5,320,063	42.80	5,599,547	43.35	5,855,383	42.96	6,128,936

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RISE Academy for Adult Achieve Safe & Drug Free Schools	-	434	-	1,492	-	-	-	625	-	1,250
Special Education	1.00	89,334	1.00	86,769	1.00	86,386	1.00	89,026	1.00	94,463
Student Athletics & Activities	1.20	16,984	1.20	28,781	0.20	33,424	0.20	34,914	0.20	36,025
Student Personnel Services	4.00	874,421	7.00	1,115,700	9.00	993,481	2.00	1,139,647	4.00	1,182,326
Student Support Services	-	1,181	-	-	-	-	-	-	-	-
Summer School	2.00	195,656	2.00	428,160	2.00	404,725	2.00	413,612	2.00	426,146
Turning Point Violence Intervention Program	-	29,323	-	25,139	-	14,944	-	-	-	-
	2.00	190,191	2.00	199,425	2.00	206,221	2.00	206,414	2.00	191,229
	-	13,504	-	10,461	-	10,438	-	14,250	-	14,250
<b>Chief Student Services Officer Total</b>	<b>247.83</b>	<b>20,956,737</b>	<b>250.71</b>	<b>22,239,261</b>	<b>259.29</b>	<b>22,905,111</b>	<b>255.15</b>	<b>24,217,166</b>	<b>257.25</b>	<b>25,875,883</b>
<b>Chief of Staff</b>										
Administrative Building	3.50	191,618	3.50	201,562	3.50	222,843	3.50	215,310	3.00	204,730
Administrators & Supervisors	4.50	152,828	6.53	176,034	10.13	244,403	15.65	177,560	8.25	160,055
Board Services Department	3.00	187,563	3.00	191,213	2.69	206,341	2.69	218,335	3.00	292,824
Chief of Staff Education Alliance	3.00	379,935	4.00	505,350	4.00	514,141	4.00	520,033	4.00	558,133
	2.50	276,754	2.50	258,907	3.00	313,294	3.00	330,597	2.25	280,519
Graduation Grants Department	-	187,858	-	188,696	-	146,449	-	158,820	-	158,820
	8.22	803,866	7.50	837,663	7.50	960,049	8.00	954,645	8.00	1,011,080
Office Support Student Accounting	-	4,892	-	2,263	-	2,346	-	5,000	-	5,000
	8.00	667,411	8.63	777,927	8.63	713,961	8.63	769,468	8.63	844,154
<b>Chief of Staff Total</b>	<b>32.72</b>	<b>2,852,724</b>	<b>35.65</b>	<b>3,139,615</b>	<b>39.44</b>	<b>3,323,828</b>	<b>45.46</b>	<b>3,349,769</b>	<b>37.13</b>	<b>3,515,314</b>
<b>Chief Accountability Officer</b>										
Assessment Department of Accountability School Accountability Office	7.00	1,567,536	11.00	1,791,702	10.00	1,740,814	7.00	1,576,346	7.00	1,623,353
	8.00	956,674	10.00	1,139,378	9.50	1,178,592	9.50	1,171,353	9.50	1,251,683
	-	68,733	-	-	-	298	-	-	-	-
<b>Chief Accountability Officer Total</b>	<b>15.00</b>	<b>2,592,944</b>	<b>21.00</b>	<b>2,931,080</b>	<b>19.50</b>	<b>2,919,704</b>	<b>16.50</b>	<b>2,747,700</b>	<b>16.50</b>	<b>2,875,035</b>
<b>Chief Ombudsman &amp; Strategy Officer</b>										
Behavior & Student Hearings Equity & Diversity Multi-Tiered System of Support	1.00	204,107	2.00	212,612	1.00	23,583	-	-	-	-
	5.00	374,621	5.00	452,636	4.00	418,806	4.00	432,033	4.00	454,899
	5.10	620,713	7.10	685,674	6.00	585,011	5.00	613,657	6.00	740,884

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Office of School Performance	2.00	208,195	2.00	301,725	-	26,371	-	-	-	-
Ombudsman & Strategy Office	-	-	-	-	1.50	251,519	1.00	207,596	1.00	207,908
<b>Chief Ombudsman &amp; Strategy Officer Total</b>	<b>13.10</b>	<b>1,407,636</b>	<b>16.10</b>	<b>1,652,646</b>	<b>12.50</b>	<b>1,305,291</b>	<b>10.00</b>	<b>1,253,286</b>	<b>11.00</b>	<b>1,403,691</b>
<b>Chief Financial Officer</b>										
Admin/ProTech Professional Dev	-	-	-	-	-	-	-	16,125	-	16,125
Business Office District Wide	31.54	3,522,132	31.60	3,496,921	31.29	3,505,728	30.94	3,053,538	28.44	2,949,445
New Tchr Set Up District Wide	-	123,109	-	202,507	-	58,227	-	121,306	-	121,306
Tuition	-	346,169	-	425,880	-	589,335	-	544,798	-	744,479
Purchasing	6.25	472,728	6.25	561,233	5.75	410,160	5.75	458,315	6.25	564,617
Purchasing-Warehouse	10.00	480,544	9.00	495,480	9.00	508,442	9.00	537,332	9.00	525,798
<b>Chief Financial Officer Total</b>	<b>47.79</b>	<b>4,944,681</b>	<b>46.85</b>	<b>5,182,021</b>	<b>46.04</b>	<b>5,071,892</b>	<b>45.69</b>	<b>4,731,413</b>	<b>43.69</b>	<b>4,921,769</b>
<b>Chief Operations Officer</b>										
Brown Center CAPITAL PROJECTS	1.00	52,931	1.00	53,880	1.00	61,485	1.00	62,832	1.00	76,417
Chief Operations Officer	-	-	-	-	-	442	-	8,000	-	11,500
Emergency Clean Up	2.00	294,447	2.00	299,550	1.00	221,731	0.67	151,485	0.67	156,609
Equipment Repair	-	164,588	-	44,372	-	74,443	-	-	-	-
Facilities Management	13.00	1,197,713	14.00	1,227,323	14.00	1,242,465	13.00	1,331,162	13.00	1,417,862
FM Housekeeping	7.70	15,192,036	7.70	13,862,006	7.90	14,160,431	6.90	13,555,505	9.90	14,842,452
Housekeeping	53.90	1,697,929	39.33	1,873,672	38.80	1,808,107	45.60	2,324,622	39.60	2,229,586
FM Maintenance	39.50	2,810,832	40.50	2,883,867	40.50	2,810,743	39.50	2,965,689	40.50	3,236,529
Glenn Hare Occupational Center	1.75	103,103	1.75	103,630	1.75	106,555	1.75	109,551	1.75	118,020
Jt Use Tech/Alt Ed Facility	2.00	117,244	2.00	72,388	-	-	-	-	-	-
Materials Distribution	-	1,051,167	-	1,101,732	-	1,067,565	-	1,057,020	-	1,082,344
Nutrition Services Center	-	-	-	-	-	-	-	2,625	-	3,125
Regulated Systems Compliance	-	55,063	-	55,783	-	38,011	-	62,179	-	62,179
Transportation	248.11	18,891,229	251.94	16,498,135	262.80	20,483,161	259.81	16,504,670	255.79	16,692,870
<b>Chief Operations Officer Total</b>	<b>368.96</b>	<b>41,628,282</b>	<b>360.21</b>	<b>38,076,338</b>	<b>367.75</b>	<b>42,075,139</b>	<b>368.23</b>	<b>38,135,338</b>	<b>362.21</b>	<b>39,929,491</b>
<b>Chief Human Resources Officer</b>										
AB483 Post-Prob Incentive	-	-	-	-	-	576,338	-	670,000	-	670,000
Human Resources	34.00	2,892,595	30.00	2,479,516	29.00	2,560,361	26.00	2,564,512	29.00	2,983,408
Professional Growth Systems	-	-	-	-	-	-	8.00	1,070,458	-	197,000

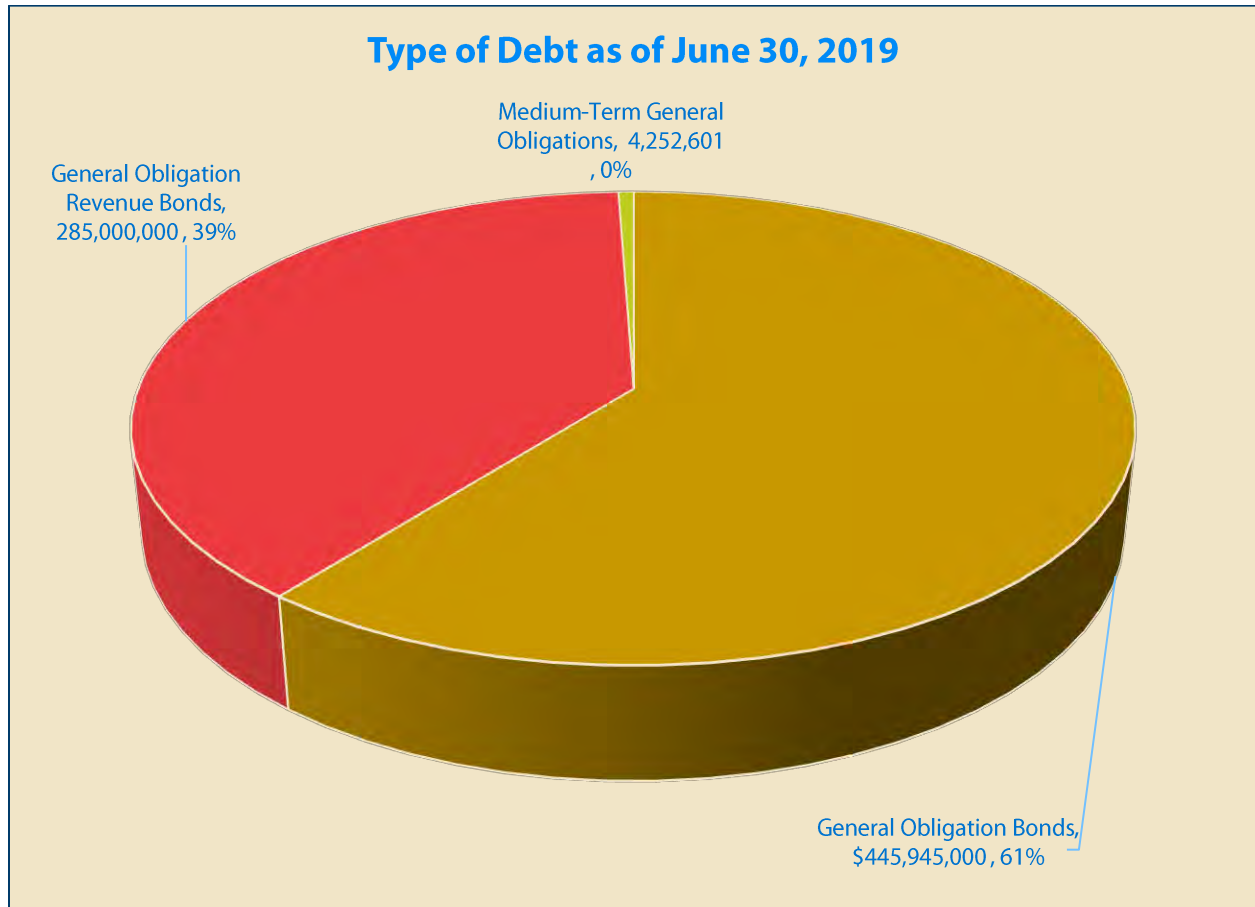
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Risk Management Talent Acquisition	-	1,948,359	-	1,956,421	-	1,957,354	-	2,670,772	-	2,672,772
	1.00	230,484	1.00	363,225	1.00	257,046	1.00	158,933	-	110,288
<b>Chief Human Resources Officer Total</b>	<b>35.00</b>	<b>5,071,438</b>	<b>31.00</b>	<b>4,799,162</b>	<b>30.00</b>	<b>5,351,099</b>	<b>35.00</b>	<b>7,134,674</b>	<b>29.00</b>	<b>6,633,468</b>
<b>Chief Information &amp; Innovations Officer</b>										
21st Century Learning Information Technology	3.00	341,282	3.00	346,398	3.00	289,349	3.00	357,162	3.00	339,948
	52.00	8,064,880	53.00	6,461,205	57.00	8,873,150	59.00	9,118,838	59.00	9,405,734
<b>Chief Information &amp; Innovations Officer Total</b>	<b>55.00</b>	<b>8,406,162</b>	<b>56.00</b>	<b>6,807,603</b>	<b>60.00</b>	<b>9,162,499</b>	<b>62.00</b>	<b>9,476,000</b>	<b>62.00</b>	<b>9,745,682</b>
<b>Chief Communications Officer</b>										
Communications	14.00	1,065,987	16.00	1,078,620	16.00	1,126,002	11.10	1,134,109	12.10	1,138,758
Mail Services	5.50	568,639	5.50	580,618	5.50	529,905	5.50	623,942	5.50	646,555
Print Shop	11.50	671,512	12.50	594,049	12.50	699,228	12.50	708,012	12.50	749,969
Public Affairs Volunteer Services	-	20,786	-	8,410	-	16,506	-	461	-	461
	3.00	233,932	3.00	241,509	3.00	248,640	3.00	255,759	3.00	279,573
<b>Chief Communications Officer Total</b>	<b>34.00</b>	<b>2,560,857</b>	<b>37.00</b>	<b>2,503,205</b>	<b>37.00</b>	<b>2,620,280</b>	<b>32.10</b>	<b>2,722,283</b>	<b>33.10</b>	<b>2,815,316</b>
<b>Undistributed</b>										
Undistributed (District-Wide)	16.00	44,814,250	3.00	41,041,085	3.00	49,950,448	4.00	57,455,554	3.00	53,772,642
<b>Undistributed Total</b>	<b>16.00</b>	<b>44,814,250</b>	<b>3.00</b>	<b>41,041,085</b>	<b>3.00</b>	<b>49,950,448</b>	<b>4.00</b>	<b>57,455,554</b>	<b>3.00</b>	<b>53,772,642</b>
<b>Grand Total</b>	<b>5,582.53</b>	<b>439,419,527</b>	<b>5,555.37</b>	<b>443,796,136</b>	<b>5,606.49</b>	<b>461,951,917</b>	<b>5,609.33</b>	<b>470,921,658</b>	<b>5,656.48</b>	<b>488,299,805</b>

## OUTSTANDING DEBT

### Medium- and Long-Term Debt

The District has a total of \$735,197,601 in outstanding debt as of June 30, 2019. The three types of debt and the total outstanding face amount by each type is shown below.



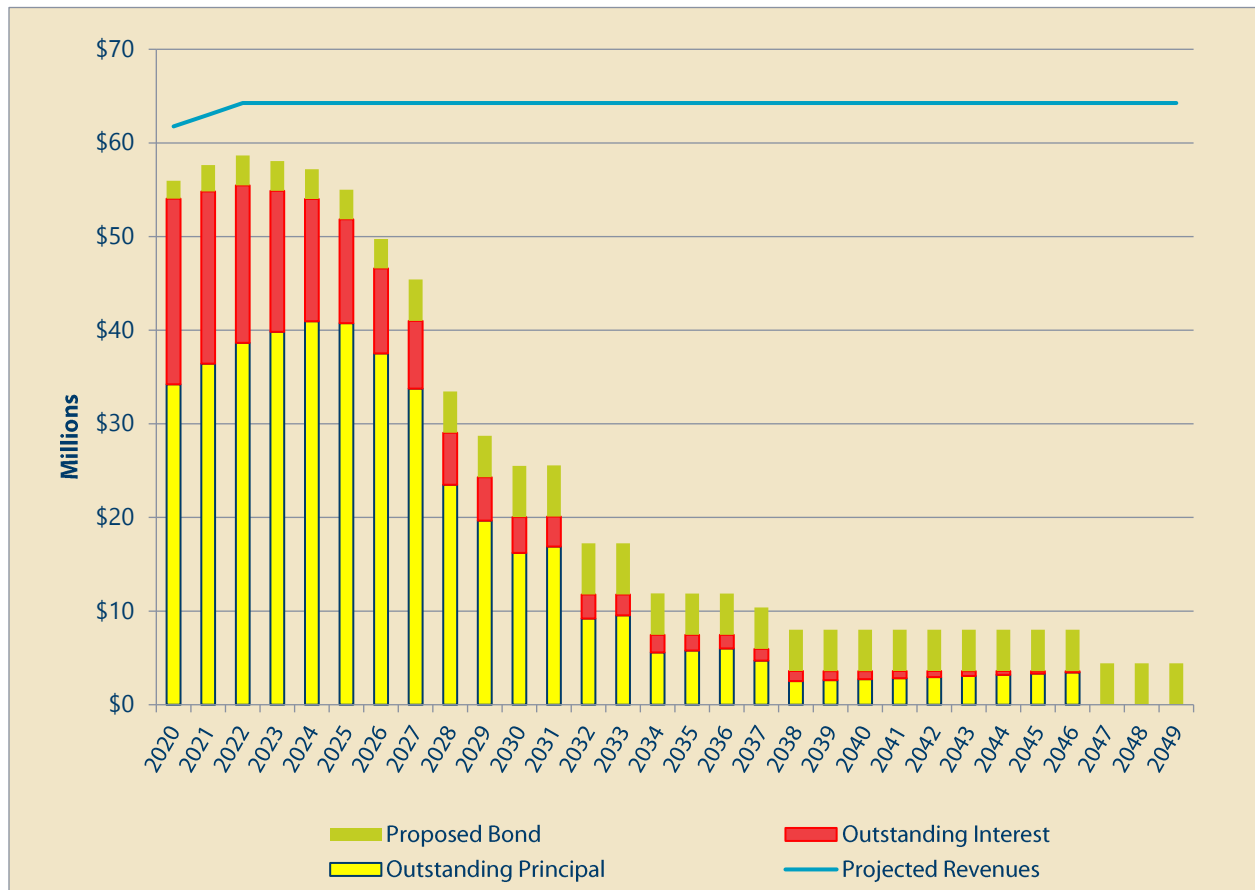
A list of outstanding debt is provided below. Prior to FY18, Washoe County School District did not have sufficient capital funding sources to construct any new school facilities for more than 15 years. Bond series issued prior to the 2017C series were used to renovate and make improvements to existing schools, including roof repairs, upgrades to heating and air conditioning systems, safety improvements, roadways, and carpet and equipment replacement.

With the passage of a 0.54% sales tax by Washoe County voters in November 2016, the District was able to begin issuing long-term debt for new schools in 2017. The School Improvement Bonds Series 2017C bonds provided funding for construction of a 22-classroom addition to Damonte Ranch High School, construction of Desert Skies Middle School in Sun Valley, Sky Ranch Middle School in Sparks and construction of Poulakidas Elementary School in Damonte Ranch. The School Improvement Bonds, Series 2018 bonds are being used to construct a third new middle school, Herz Middle School, in south Reno.

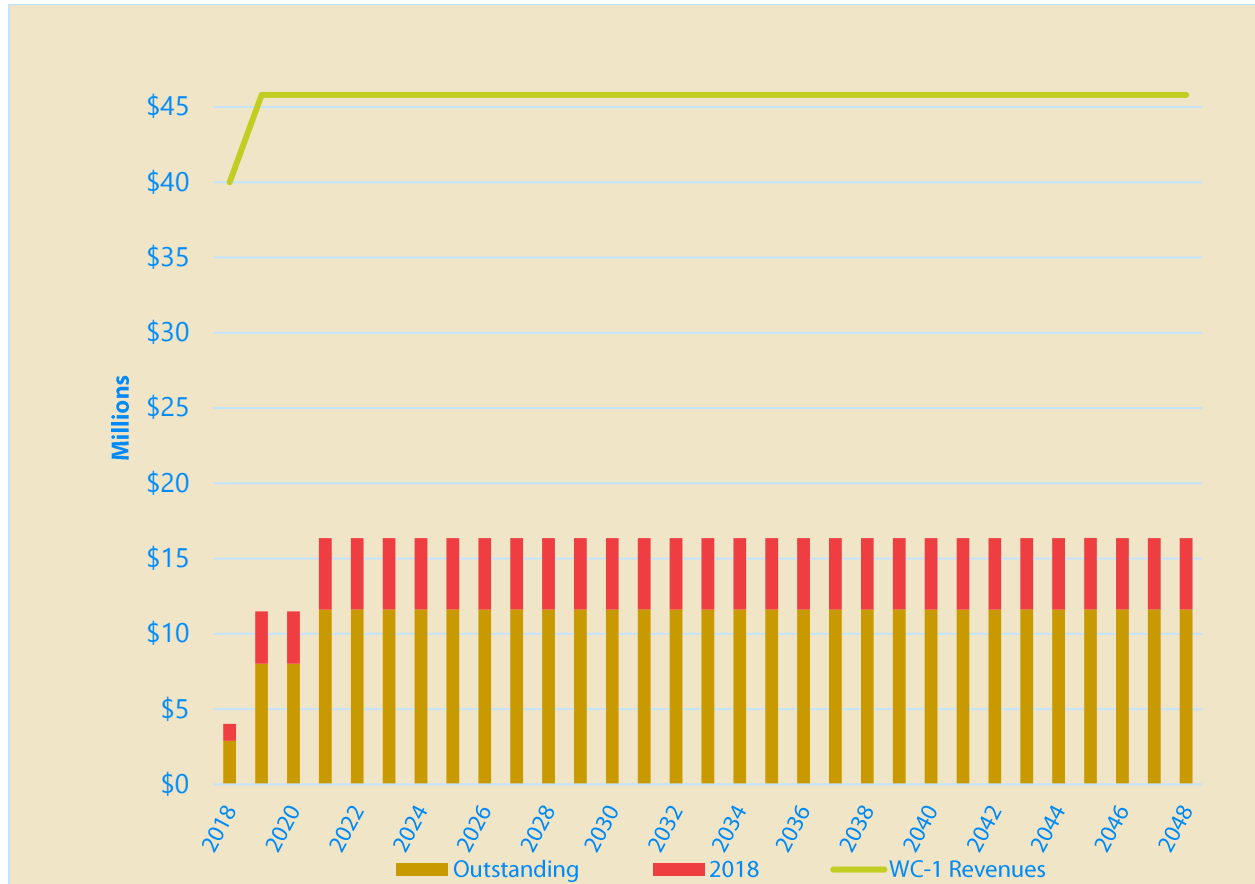
	<b><u>Date Issued</u></b>	<b><u>Original Amount</u></b>	<b><u>Amount Outstanding</u></b>
<b><u>GENERAL OBLIGATION BONDS</u></b>			
School Improvement Bonds, Series 2009A	2/18/2009	\$45,000,000	\$1,650,000
School Improvement Bonds, Series 2010A (RZEDB)	4/1/2010	10,515,000	7,515,000
School Improvement Bonds, Series 2010D (QSCB)	4/1/2010	3,550,000	2,800,000
School Improvement Bonds, Series 2010E (QSCB)	10/6/2010	5,415,000	4,415,000
Refunding Bonds, Series 2010F	10/6/2010	41,515,000	19,330,000
School Improvement and Refunding Bonds, Series 2011A	7/6/2011	43,450,000	3,725,000
School Improvement Bonds, Series 2011B	11/17/2011	45,000,000	3,590,000
Refunding Bonds, Series 2012A	3/20/2012	71,855,000	52,075,000
School Improvement Bonds, Series 2012C	10/23/2012	45,000,000	42,210,000
Refunding Bonds, Series 2013	10/10/2013	18,085,000	9,975,000
School Refunding Bonds, Series 2014A (PSF)	6/15/2014	40,000,000	40,000,000
School Refunding Bonds, Series 2014B	6/15/2014	9,145,000	1,680,000
School Refunding Bonds, Series 2015	3/31/2015	45,375,000	43,870,000
School Improvement and Refunding Bonds, Series 2016A	2/2/2016	59,215,000	58,405,000
School Improvement Bonds 2016B	11/10/2016	15,000,000	14,500,000
School Improvement Bonds 2017A	2/9/2017	55,000,000	55,000,000
School Improvement and Refunding Bonds, Series 2017B	4/5/2017	26,885,000	26,885,000
Refunding Bonds, Series 2017D	11/21/2017	58,320,000	58,320,000
Total General Obligation Bonds			\$445,945,000
<b><u>MEDIUM-TERM GENERAL OBLIGATIONS</u></b>			
Buses/Vehicles	4/26/2016	\$3,100,000	\$790,000
Buses/Vehicles	8/4/2017	3,100,000	1,962,601
Buses/Vehicles	2/21/2019	1,500,000	<u>1,500,000</u>
Total Medium-Term General Obligations			\$4,252,601
<b><u>GENERAL OBLIGATION REVENUE BONDS</u></b>			
School Improvement Bonds, Series 2017C	11/21/2017	\$200,000,000	\$200,000,000
School Improvement Bonds, Series 2018	12/5/2018	85,000,000	<u>85,000,000</u>
Total General Obligation Revenue Bonds			\$285,000,000
<b>Total General Obligation Debt</b>			<b>\$735,197,601</b>

Total projected debt service for the District's long-term debt is shown in the following two charts.

**OUTSTANDING AND PROPOSED DEBT SERVICE PAID BY PROPERTY TAX**



**OUTSTANDING AND PROPOSED DEBT SERVICE PAID BY SALES TAX**





## PERFORMANCE MEASURES

### Performance Measures

<u>Performance Measure</u>	<u>FY17</u>	<u>FY18</u>	<u>FY19</u>
<b>District-Wide Statistics</b>			
Enrollment as of October 1	63,919	63,914	63,794
Pct. of Students Qualifying for Free & Reduced Lunch (FRL)	46.7%	44.9%	47.0%
Pct. of Students with IEP	13.9%	14.0%	13.9%
Pct. of English Learners (EL) Students	15.4%	16.7%	15.2%
<b>Elementary Schools</b>			
English/Language Arts			
Overall Percent At or Above Standard (AL 3 or 4)	47%	48%	48%
Overall ELA Median Student Growth Percentile	51%	53%	55%
Math			
Overall Percent At or Above Standard (AL 3 or 4)	43%	43%	43%
Overall Math Median Student Growth Percentile	54%	55%	55%
Science			
Overall Percent At or Above Standard (AL 3 or 4)	31%	27%	28%
Chronic Absenteeism			
Pct. of Students with Attendance < 90% (Temporary Educ. Placements counted as absences)	11%	15%	13%
Major Discipline Events per 100 Students	11	12	13
Suspensions per 100 Students	4	5	5
<b>Middle Schools</b>			
English/Language Arts			
Overall Percent At or Above Standard (AL 3 or 4)	51%	50%	50%
Overall ELA Median Student Growth Percentile	48%	49%	48%
Math			
Overall Percent At or Above Standard (AL 3 or 4)	31%	37%	36%
Overall Math Median Student Growth Percentile	47%	48%	44%
Science			
Overall Percent At or Above Standard (AL 3 or 4)	41%	46%	43%
Chronic Absenteeism			
Pct. of Students with Attendance < 90% (Temporary Educ. Placements counted as absences)	15%	20%	17%
Major Discipline Events per 100 Students	60	65	69
Suspensions per 100 Students	23	30	34
<b>High Schools</b>			
Pct. of Students Earning Full Algebra I Credit	75%	75%	73%
Pct. of Students Earning Full English I-II Credit	84%	85%	83%
Graduate AP/IB Completion	59%	58%	57%

Graduate AP/IB Performance	31%	32%	32%
Graduate CTE Completion	15%	19%	20%
11th Grade ACT Scores			
ACT Composite Score	18.0	17.9	17.9
Pct. Testing College Ready in All Four Subjects	14%	14%	14%
Overall English Avg. Scale Score	16.5	16.4	16.0
Overall Math Avg. Scale Score	18.5	18.7	18.4
Overall Reading Avg. Scale Score	18.2	18.3	18.4
Overall Science Avg. Scale Score	18.4	18.3	18.3
Graduation Rate	84.0	84.4	86.0
Chronic Absenteeism			
Pct. of Students with Attendance < 90%	18%	24%	23%
(Temporary Educ. Placements counted as absences)			
Major Discipline Events per 100 Students	78	88	102
Suspensions per 100 Students	19	23	26

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## GLOSSARY OF TERMS

**Assigned 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.

**Assigned Fund Balance** - An account used to indicate that a portion of fund balance is restricted for a specific purpose.

**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.

**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

**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.

**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 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** - 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.

**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.

**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, 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** - 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.

**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.

**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.