

WASHOE COUNTY SCHOOL DISTRICT
Reno, Nevada

REGULAR MEETING OF THE BOARD OF TRUSTEES
May 23, 2017

TITLE: PUBLIC HEARING ON THE FISCAL YEAR 2017-18 TENTATIVE BUDGET AND POSSIBLE APPROVAL OF THE FISCAL YEAR 2017-18 FINAL BUDGET (FOR POSSIBLE ACTION)

FROM:

Tom Ciesynski, Chief Financial Officer
Mike Schroeder, Budget Director

PRESENTER(S) & PRESENTATION TIME:

Tom Ciesynski, Chief Financial Officer
Mike Schroeder, Budget Director

DATE REPORT WRITTEN: May 12, 2017

SUMMARY: A public hearing on the tentative budget is required to be held no sooner than the third Monday in May and no later than the last day of May. May 23, 2017 is the recommended date as this is the date of a regular Board meeting.

At the public hearing interested persons must be given an opportunity to be heard. In addition, at the public hearing, the governing body can indicate changes, if any, to be made to the tentative budget and can adopt a final budget by the favorable votes of a majority of all members of the governing body.

If the final budget is not approved at this time the District has until June 8, 2017 to adopt a final budget by a majority vote. The last available Board meeting to act before the June 8 deadline would be on June 6, 2017.

Statute allows the District 30 days after the close of the Legislative Session (scheduled for June 5) to submit an Amended Final Budget. Should any enactments be approved that significantly change the budget an Amended Final Budget may come before the Board for approval on June 27, 2017. No governing body may adopt any budget which appropriates for any fund any amount in excess of the budget resources of that fund.

The recommended action for this meeting will be to approve a Final Budget based on the May 9, 2017 Board direction to address the budget deficit.

A copy of the final budget, as recommended, on the prescribed Department of Taxation forms, individual fund schedules and a narrative of the changes to the FY 17-18 tentative budget for each fund is submitted as part of this item.

ADDITIONAL BACKGROUND INFORMATION:

The Tentative Budget was approved on April 11, 2017 and included an unresolved \$40 million budget deficit. On May 9, 2017 the Board approved a list of options to address the budget deficit and balance the Fiscal Year 2017-18 budget. Those changes are summarized in the narrative attached to this Board item and are recommended for inclusion in the Final Budget for Fiscal Year 2017-18.

PREVIOUS BOARD ACTION:

Date: May 9, 2017

Related Action: The Board of Trustees approved Option A and applied the potential budget deficit offsets totaling \$40.6 million as indicated in Attachment B to the balance the Fiscal Year 2017-18 Final Budget.

Date: April 11, 2017

Related Action: [The Board of Trustees approved the Tentative Budget for Fiscal year 2017-18 and provided notice of a public hearing on the Tentative Budget on May 23, 2017. The Board of Trustees directed staff to present a 2% across the board cut for all departments and school to reach an expected \\$10 Million in savings at the May 9 Regular Meeting.](#)

Date: March 16, 2017

Related Action: [The Board of Trustees conducted a work session on the 2017-2018 Budget.](#)

Date: February 28, 2017

Related Action: [The Board of Trustees received an update on the 2017-2018 Budget.](#)

Date: February 14, 2017

Related Action: [The Board of Trustees received an update on the 2017-2018 Budget.](#)

Date: January 24, 2017

Related Action: [The Board of Trustees received an update on the 2017-2018 Budget.](#)

ATTACHMENTS:

Attachment A – Narrative and Individual Fund Schedules

Attachment B – Consequences and Impacts of Budget Deficit Offsets

Attachment C – Department of Taxation Budget Forms

WCSD STRATEGIC PLAN: The budget supports all five goals of *Envision WCSD 2020*.

BOARD POLICY:

Board Policy 3410 – System of Accounts

Board Policy 3110 – Budget Planning

LEGAL: NRS 354.596 and NRS 354.598.

FINANCIAL: The budget provides funding to continue District operations.

COMMUNITY INVOLVEMENT: A budget town hall meeting has also been held. Community input has also be provided at various Board meetings. Additional input can be made at today's mandatory public hearing on the District's tentative budget.

ALTERNATIVES: N/A

RECOMMENDED ACTION: That the Board of Trustees indicates the changes to the Tentative Budget as indicated in the attached narrative and fund schedules and approves the Final Budget for Fiscal Year 2017-18.

WASHOE COUNTY SCHOOL DISTRICT

SUMMARY OF FISCAL YEAR 2017-18 FINAL BUDGET

Pages 9-18 summarize the District's budgets for each fund and the changes from the Tentative Budget. The District is required to report revenue and expenditure categories in accordance with the Nevada Financial Accounting Handbook prepared by the State Department of Education.

The Tentative Budget was approved on April 11, 2017 and included an unresolved \$40 million budget deficit for the General Fund. On May 9, 2017 the Board approved a list of options to address the budget deficit and balance the Fiscal Year 2017-18 budget. Those changes are summarized in the narrative and schedules that follow. In addition, several other changes beyond those described above are necessary for the General Fund and other funds and are also summarized in the narrative and schedules.

A description of the changes to the funds and the individual fund comparisons follow.

GENERAL FUND (PAGES 9.1-10)

The General Fund is a major operating fund and accounts for all financial transactions associated with the daily operations of the District except for capital projects, debt service, food service, grant funded programs and insurance programs.

The changes made from the Tentative Budget include: the necessary adjustments related to the list of potential budget deficit offsets approved by the Board on May 9, 2017; an adjustment to LSST revenue and offset for the same amount to the DSA apportionment; an adjustment to move full day kindergarten from the special revenue fund to the general fund; and an adjustment to allow the District to recognize the property tax reimbursements related to unresolved lawsuits.

All of these changes are summarized with a total by category type on page 19. The totals by category will agree to the change column for the General Fund on pages 9 and 10. The reference number for each of the budget deficit offsets coincides with the consequences and impacts reference provided in Attachment B.

The adjustments related to the budget deficit offsets total \$40.53 million. As you will see, there are some slight differences for a few of the items from the original list based on the actual costs for the reductions. The list also includes a reduction for the savings related to one school which will not be moving to the multi-track year round calendar. The net difference for these changes have been added back to the contingency account.

The Department of Taxation issued their "Final Revenue Projections" and the amount for Local School Support Tax (LSST) increased by \$7,178,317 from their preliminary projection. Therefore, in accordance with how our state funding is calculated, the resources for LSST have been increased and a corresponding decrease has been made for the DSA Apportionment account.

Senate Bill 508 of the 2015 Legislative Session removes, effective July 1, 2017, the requirement that pupils enrolled in kindergarten be counted as six-tenths and instead includes those pupils in the regular reporting of average daily enrollment with the pupils enrolled in grade 1- 12. The final budget reflects this change by including kindergartners at a full weight, thus adding additional \$10.5 million for DSA revenue in the general fund budget. However, that amount must

now go towards increased costs of \$10.5 million for the general fund to provide for full day kindergarten teachers that previously were State funded and recognized in the special revenue fund. The Special Revenue fund reflects a decrease to State revenue and other instructional programs of \$11.6 million to account for this change. The difference between the general fund and the special revenue fund of \$1.1 million was previously anticipated and therefore already added to the preliminary budget.

The District had reserved in the ending fund balance \$6.13 million for potential costs related to the Incline Village property tax lawsuit. Recently the Supreme Court ruled to remand the lawsuit back to the District court and therefore back to the Board of Equalization (BOE).

Although the outcome the BOE's decision is yet to be known, along with any potential cost to the District, we must be proactive in providing budget for a potential settlement in an expenditure account, rather than a fund balance account or face being in violation of NRS statutes for expending funds in excess of the budget. Therefore, we have provided in the budget the approximate amount (as provided by the County Treasurer) for the cost of a settlement. Although the estimated cost is \$7.87 million and is \$1.74 million more than the reserve account, this difference will be offset by an increase to our DSA apportionment revenue account as the State must recognize and account for 1/3 of the property taxes to be reimbursed.

As description of general fund resource categories follows. Any changes from the tentative budget are included in the descriptions.

GENERAL FUND RESOURCES (page 9.1):

Local Sources:

- ***Ad Valorem Tax*** - Property tax assessed at \$.75 per \$100 of assessed valuation, adjusted for tax cap abatements. The increase of \$1,026,134 is 1% and was one of the recommendations approved by the Board on May 9. Any change to ad valorem tax is offset by a 1/3rd adjustment to the Distributive School Account as well as by a charter school portion. The 1/3rd adjustment is -\$342,045 and the charter portion is -\$40,089 making the net increase in resource from this change \$644,000. Source data: Washoe County Assessor and certified by State Department of Taxation.
- ***Local School Support Tax (LSST)*** – Sales tax assessed at \$0.026 for every \$1.00 of gross retail sales in Washoe County (the rate was \$0.225 but the last legislature made permanent a temporary additional \$0.0035 from the last two biennium's making the ongoing rate \$0.026). Final sales tax estimates provided by the Department of Taxation indicate the tax will increase by another \$7,178,317. However, any increase is offset by a decrease to the Distributive School Account as part of the K-12 education funding methodology for Nevada. Source data: State Department of Taxation.
- ***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. Source data: State Department of Taxation.

- **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, salary reimbursements and miscellaneous income. The indirect cost projection reflects a change by the State disallowing our ability to charge indirect cost to their categorical grants.

State Sources:

- **Distributive School Account (DSA)** - This represents the per-pupil funding provided by the State. The amount may be subject to change based on the final legislative approved per pupil amount and any impacts due to the Equity Allocation Model which determines our unique per pupil funding.

The District receives funding based on weighted enrollment whereby kindergarten students are counted (weighted) as .6. This may change for the upcoming year as the intent of the legislature is to include full day kindergarten funding in the DSA and therefore utilize a full weight but the details related to this change are not known yet. The state-wide per-pupil funding amount proposed in the Governor's recommended budget will increase by \$126 from \$5,774 to \$5,900. Because we only receive under 98% of the state-wide amount we are projecting our per pupil amount to be \$5,780 or \$122 more than the FY17 final budget amount.

The Final Budget reflects the changes from the Tentative Budget for the LSST increase (-\$7,178,317), the possible property tax lawsuit (+\$1,734,689) and the 1% ad valorem increase (-\$382,134) discussed above, as well as the Board approved recommendation to utilize ½ of the projected student enrollment growth. Although enrollment growth adds \$2.3 million, expenditures related to the growth of \$1.3 million would be necessary, thereby resulting in a net increase of \$1 million. The calculation for these changes is as follows:

DSA Weighted Enrollment	+401.8
Basic Support per Pupil	<u>\$5,780</u>
Total Basic Support	\$ 2,322,404
Less LSST	(7,178,317)
Less 1/3 Ad Valorem Tax	(342,045)
Less Charter Adj	(10,081)
Property Tax Lawsuit Adj	<u>1,734,689</u>
Total DSA	<u><u>\$(3,473,350)</u></u>

As discussed above, we must now include kindergartners with a full, rather than a six-tenths weight. This adds additional revenue to the DSA, and additional expenditures to provide for the full day kindergarten teachers as follows:

Full Kindergarten Enrollment	4,483.0
Weighted Kindergarten Enrollment	<u>2,689.8</u>
Additional Enrollment with Full Weight	1,793.2
Multiply by Per Pupil Amount	<u>\$5,780</u>
Total Additional Basic Support	\$10,364,696
Add Charter School Adjustment	<u>130,655</u>
Total DSA Increase For Kindergarten	<u>\$10,495,351</u>
Net DSA Increase (all adjustments)	<u>\$ 7,022,001</u>

Source Data: State Department of Education per Pupil Calculation.

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 cost for the inventory.
- ***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, outstanding and unresolved lawsuits, balancing the subsequent year's budget (FY17).

The amount assigned for subsequent year's expenditures of \$9.7 million represents the District's minimum policy for an ending balance of 2% of expenditures.

\$6.1 million is assigned for unresolved Incline Village lawsuits. This earmarking of funds provides protection for possible unfavorable resolutions of those lawsuits.

GENERAL FUND APPLICATIONS (Page 10):

All existing programs for fiscal year 2017-18 are provided for in the final budget. The changes made from the Tentative Budget include: the necessary adjustments related to the list of potential budget deficit offsets approved by the Board on May 9, 2017; the change to fully weight kindergarten students and include previously State funded full day kindergarten teacher in the general fund; and an adjustment to allow the District to offset property tax reimbursements related to unresolved lawsuits. All of these changes are summarized with a total by category type on page 19. The totals by category will agree to the change column for the General Fund on page 10.

A brief description of the expenditure categories utilized in the budget follows.

- **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), summer school and remedial instruction programs.
- **Co/Extra-Curricular Programs** - Expenditures for activities that typically take place outside the traditional classroom. Included are costs for athletics; including coaches, officials, dues, administration and transportation; band, choir and other extra-curricular activities.
- **Student Support Services** – Expenditures to assess and improve the well-being of students and to supplement the teaching process, including counselors, psychologists, nurses & clinical aides, attendance, and related supplies and equipment.
- **Instruction Support Services** - Expenditures associated with assisting the instructional staff with the content and process of providing learning experiences for students including costs for curriculum support, instructional coaches, librarians, library assistants, student assessment, staff training and related supplies and equipment.
- **General Administration** – Expenditures concerned with establishing and administering policy for operating the district including costs for the superintendent, assistant superintendents, Board of Trustees, legal counsel, community/state/federal relations and related supplies and equipment.

- **School Administration** - Expenditures for the overall administrative responsibility for a school including salaries and benefits for school principals, assistant principals, school secretaries, clerks, registrars, bookkeepers and related supplies and equipment for the school offices.
- **Central Services** – Expenditures that support other administrative and instructional functions including fiscal services, human resources, planning and administrative information technology. Other costs include purchasing, warehouse, printing, risk management, grant services, public information services, internal audit, mail services, research and evaluation, liability insurance, software licenses, and the related supplies and equipment.
- **Operations and Maintenance** - Expenditures related to keeping the physical plant open, comfortable and safe including the costs for custodians, groundskeepers, maintenance workers, school police, building maintenance, grounds maintenance, equipment repair, all utilities and the related supplies and equipment.
- **Student Transportation** - Expenditures for the costs related to pupil transportation including bus drivers, mechanics, support personnel, vehicle repair and maintenance, gasoline, bus replacement and related supplies and equipment.
- **Interfund Transfers** – Funds that are transferred from the General Fund to other funds such as the Insurance Trust Fund, Debt Service Fund, Special Education Fund and Capital Projects Fund.
- **Contingency** – Funds reserved for future use for unforeseen circumstances.

Ending Fund Balance:

- **Nonspendable Inventory** – The District maintains an inventory for the warehouse. This represents the year end amount.
- **Assigned For:** – These represent balances set aside for obligations or commitments. The subsequent year's expenditures (\$10.1 million) represent the District's policy for a minimum reserve of 2% of expenditures.

A detailed summary by object code for each of the expenditure categories is presented on pages 20 and 21. For example, the first column represents the Instruction category. The rows going down the column show the type of expenditure, i.e., teachers, retirement, general supplies, textbooks, etc. Sub-totals are provided for salaries, benefits, purchased services, supplies, equipment and other. The total for the category at the bottom of page 21 of the schedule will agree to the total for the category on page 10.

Pages 22 and 23 provide the General Fund Detailed Program and Function Expenditures. This report summarizes the expenditures totals for each program and function presented on page 10 for salaries, benefits, purchased services, supplies, property and other. In addition, sub-categories for various programs and functions within the broad categories are detailed.

OTHER DISTRICT FUNDS

The District maintains funds other than the General Fund. The Budget reflects the anticipated revenues and expenditures for all of the District's funds to continue programs related to those funds. Separate funds are utilized to identify various operations of the District and account for specified revenue sources, which can only be used for specific purposes. A description of the various funds included in the Preliminary Budget follows.

Building and Sites Fund (page 11)

This fund accounts for the proceeds from sales of District property and the expenditures allowable with these proceeds. The \$100,000 revenue is from cell tower leases at high schools and is earmarked for their use. Opening fund balance is intended to be utilized for small capital expenditures and maintenance costs.

Capital Projects Fund (page 12)

This fund accounts for the District's resources and expenditures for capital projects. The local sources of \$3.74 million are from Government Services Tax (GST). These proceeds are maintained in a separate fund from the bond funds and \$4.0 million of the opening fund balance is also attributed to this fund. The government services tax has been primarily utilized for environmental, government mandated, portable classroom and remodel issues (asbestos, mold, lead, underground storage tanks, backflow prevention, ADA accessibility, salary related to government compliance, etc.) unless otherwise approved. The various expenditure categories reflect \$3.9 million of anticipated expenditures related to those projects and the ending fund balance related to GST is \$3.9 million.

The reduction of \$59,000 for transfers in and the ending fund balance is based on the Board's approval of budget offsets for the General Fund. The transfer was intended to provide for capital/equipment needs for Nutrition Services but the Nutrition Services Fund will not be harmed as the fund is profitable.

The remaining opening fund balance of \$32.7 million represents the funds remaining from the 2002 Rollover Bond proceeds and recent bond sales and \$491,000 from the recent receipt from the Reno Sparks Indian Colony. Approximately \$3.5 million of rollover funds are committed to the bond administration. The remaining funds have been approved for various projects by the Bond Oversight Panel and the Board. The ending fund balance related to 2002 Rollover Bond recent bond sales is \$9.1 million and remain in order to complete approved projects in future years.

Special Revenue Funds (page 13)

This fund accounts for the District's resources and expenditures for all grants, adult education, special state appropriations, and other special revenues. Grants received can vary in amount and nature from year to year. All anticipated changes are reflected in the budget. If additional or new grant funding is received during the year, State statutes do not require a formal budget augmentation and the additional funds are authorized to be spent.

The Governor's proposed budget includes increases to various categorical funding over the prior year. Based on this we are anticipating increased State funding related to Career and Technical Education, Adult Education, Nevada Early Childhood, 1/5 PERS Credit, Regional Professional Development, Great Teachers and Learners and Career and College Ready STEM. Meanwhile, the ending of our TIF 4 grant will result in a decrease to Federal revenues along with a \$1 million decrease related to Title I funding.

The proposed Legislative budget provides for the movement of State funded full day kindergarten revenue and expenditures to the Distributive School Account (DSA) for the general fund. The decrease of \$11.6 million to the State revenue and other instructional programs categories reflect the change.

Special Education Fund (page 14)

This fund accounts for the District's resources and expenditures for providing special educational programs of the District. The fund accounts for the direct costs to teach, transport, and provide related services for Special Education students. The changes to the various categories are all related to the list of potential budget deficit offsets approved by the Board on May 9, 2017.

The Governor's recommended budget adds over \$15 million to the special education weighted funding. The precise formula to determine our allocation is not available yet, but we estimate an increase in funding of \$1.2 million. Once the final figure is known, the budget will be updated.

Class Size Reduction Fund (page 14)

This fund accounts for the District's resources and expenditures of State money provided to reduce class sizes in first, second and third grades. These ratios are currently 17:1 for grades 1 and 2 and 20:1 for grade 3.

Debt Service Fund (page 15)

This fund accounts for the District's revenues and expenditures related to retiring bond and other debt. The District receives revenues, after tax cap abatements, from property tax assessed at \$.3885 per \$100 of assessed valuation on all of the property in Washoe County to utilize for bond debt retirement. In addition, a transfer will be made from the District's General Fund to pay for medium term debt for buses and vehicles and energy retrofits.

The fund now also includes the anticipated sales tax revenue and expense related to the voter approved passing of WC-1. We anticipate receiving approximately \$35 million from the sales tax increase. Complete plans have not yet been made for the expenditure of these funds but the budget provides expending \$30 to address capital needs.

The changes from the Tentative Budget reflect an adjustment to Ad Valorem taxes for the most recent amounts provided by the Department of Taxation and an additional expenditure of \$4.386 million to provide budget authority for possible resolution of unresolved property tax lawsuits.

Internal Service Fund (page 16)

This fund accounts for transactions relating to the District's risk management services for property and casualty insurance, health insurance and workers' compensation. A transfer is made from the General Fund to cover the cost for the retiree subsidy in the Health Insurance Trust Fund.

The property and casualty and workers' compensation operating revenue and reserves continue to provide enough resources for anticipated operations. The health insurance fund is showing some improvement but not enough to continue without last year's plan to increase premiums or stop \$5 million reimbursement from the OPEB Trust Fund. As such, another 10% increase to premiums is anticipated. We will continue to monitor the fund to ensure fund balances are restored.

Nutrition Service Fund (page 17)

This enterprise fund accounts for the District's resources and expenditures for the food service program. The program's management is outsourced and the Final Budget reflects the guaranteed profit of \$270,327 anticipated under the contract.

Other Post-Employment Benefits (OPEB) Trust Fund (page 18)

This trust fund accounts for funds used to pay for healthcare and life insurance costs for qualified District retirees. The change to Contributions by Employer is related to the funding suspension approved by the Board on May 9, 2017. The District has aggressively funded the cost over the years and there are sufficient reserves to suspend the funding. However, it is important to note that this funding will have to be restored in the future.

All District Funds Summary (page 24)

This report summarizes the revenues, expenditures, other sources (uses), net change in fund balance and opening/ending fund balances for all the District funds (other than Internal Service Funds). As can be seen, the report show a net decrease in fund balance for the General Fund of \$22.7 million. This is important to note as \$17 million of opening fund balance from fiscal year 2016-17 savings was utilized and will not be available in the subsequent fiscal year (2018-19). **This use of savings, along with other anticipated increases to expenditures beyond increases to revenues, means the District will be faced with another budget deficit for fiscal year 2018-19 of over \$20 million.** The report also shows the \$23.7 million spend down of Capital Project Funds.

**WASHOE COUNTY SCHOOL DISTRICT
GENERAL FUND BUDGET COMPARISON
FY 18 TENTATIVE vs FY 18 FINAL BUDGET**

	Tentative FY18	Final FY18	Change
RESOURCES			
Local Sources:			
Ad Valorem Tax	\$ 105,672,996	\$ 106,699,130	\$ 1,026,134
L.S.S.T.	184,841,672	192,019,989	7,178,317
Franchise Taxes	250,000	250,000	0
Government Services Tax	16,123,905	16,123,905	0
Rev In Lieu of Taxes	185,000	185,000	0
Regular Tuition	256,000	256,000	0
Summer School	61,000	61,000	0
Other Tuition	40,000	40,000	0
Transportation	565,000	565,000	0
Earnings on Investments	420,000	420,000	0
Student Activities Revenue	170,000	170,000	0
Other Local Revenue	838,000	838,000	0
Indirect Cost Revenue	1,700,000	1,700,000	0
Salary Reimbursements	1,500,000	1,500,000	0
	<u>\$ 312,623,573</u>	<u>\$ 320,828,024</u>	<u>\$ 8,204,451</u>
State Sources:			
DSA Apportionments	\$ 131,400,673	\$ 138,422,674	\$ 7,022,001
Special Appropriations	0	0	0
	<u>\$ 131,400,673</u>	<u>\$ 138,422,674</u>	<u>\$ 7,022,001</u>
Federal Sources:			
Forest Reserve	\$ 31,000	\$ 31,000	\$ -
E-Rate Refund	500,000	500,000	0
P.L. 81-874	185,000	185,000	0
	<u>\$ 716,000</u>	<u>\$ 716,000</u>	<u>\$ -</u>
Other Sources:			
Sale of Fixed Assets	\$ 85,000	\$ 85,000	\$ -
Lease Proceeds	0	0	0
	<u>\$ 85,000</u>	<u>\$ 85,000</u>	<u>\$ -</u>
Opening Fund Balance:			
Nonspendable Inventory	\$ 1,141,214	\$ 1,141,214	\$ -
Assigned for:			
Subsequent Year's Expenditures	\$ 9,714,914	\$ 9,714,914	\$ -
Outstanding & Unresolved Lawsuits	6,134,119	6,134,119	0
Balancing the Subsequent Year's Budget (17)	0	17,000,000	17,000,000
	<u>\$ 16,990,247</u>	<u>\$ 33,990,247</u>	<u>\$ 17,000,000</u>
TOTAL RESOURCES	<u>\$ 461,815,493</u>	<u>\$ 494,041,945</u>	<u>\$ 32,226,452</u>

**WASHOE COUNTY SCHOOL DISTRICT
GENERAL FUND BUDGET COMPARISON
FY 18 TENTATIVE vs FY 18 FINAL BUDGET**

	Tentative FY18	Final FY18	Change
APPLICATIONS			
Expenditures:			
Instruction	\$ 216,516,509	\$ 215,565,199	\$ (951,310)
Special Programs	5,439,383	5,384,158	(55,225)
Vocational Programs	6,496,714	6,254,605	(242,109)
Other Instructional Programs	14,391,216	13,296,693	(1,094,523)
Co/Extra - Curricular Programs	4,065,355	4,061,005	(4,350)
Student Support Services	33,794,943	33,275,047	(519,896)
Instruction Support Services	17,504,764	15,754,582	(1,750,182)
General Administration	6,935,194	14,428,194	7,493,000
School Administration	36,900,577	36,650,957	(249,620)
Central Services	24,503,614	23,919,765	(583,849)
Operation and Maintenance	50,538,064	48,928,163	(1,609,901)
Student Transportation	17,247,485	16,434,029	(813,456)
	<u>\$ 434,333,819</u>	<u>\$ 433,952,398</u>	<u>\$ (381,421)</u>
Other Financing Uses:			
Debt Service Fund Transfer	\$ 2,708,358	\$ 2,708,358	0
Insurance Trust Fund Transfer	1,640,019	1,640,019	0
Special Education Transfer	45,112,773	43,643,620	(1,469,153)
Capital Projects Fund Transfer	59,000	0	(59,000)
Contingency	1,093,277	833,965	(259,312)
Budget Deficit	(40,529,457)	(0)	40,529,457
	<u>\$ 10,083,970</u>	<u>\$ 48,825,962</u>	<u>\$ 38,741,992</u>
Ending Fund Balance:			
Nonspendable Inventory	\$ 1,141,214	\$ 1,141,214	0
Assigned for:			
Outstanding & Unresolved Lawsuits	6,134,119	0	(6,134,119)
Subsequent Year's Expenditures	10,122,371	10,122,371	0
Balancing the Subsequent Year's Budget	0	0	0
	<u>\$ 17,397,704</u>	<u>\$ 11,263,585</u>	<u>\$ (6,134,119)</u>
TOTAL APPLICATIONS	<u><u>\$ 461,815,493</u></u>	<u><u>\$ 494,041,945</u></u>	<u><u>\$ 32,226,452</u></u>
	0	0	

**WASHOE COUNTY SCHOOL DISTRICT
BUILDING AND SITES FUND
FY 18 TENTATIVE vs FY 18 FINAL BUDGET**

	<u>Tentative FY18</u>	<u>Final FY18</u>	<u>Change</u>
RESOURCES			
Revenue:			
Local Sources:			
Earnings on Investments	\$ -	\$ -	\$ -
Other Local Revenue-Rent	100,000	100,000	-
	<u>\$ 100,000</u>	<u>\$ 100,000</u>	<u>\$ -</u>
State Sources:	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Federal Sources:	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Other Sources:			
Transfers In	\$ -	\$ -	\$ -
Sale of Assets	-	-	-
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Total Revenue	<u>\$ 100,000</u>	<u>\$ 100,000</u>	<u>\$ -</u>
Opening Fund Balance:			
Reserved	\$ 240,000	\$ 240,000	\$ -
TOTAL ALL RESOURCES	<u><u>\$ 340,000</u></u>	<u><u>\$ 340,000</u></u>	<u><u>\$ -</u></u>
APPLICATIONS			
Expenditures:			
Business Support	\$ -	\$ -	\$ -
Central Support	-	-	-
Land Acquisitions	-	-	-
Architecture/Engineering Svcs	33,000	33,000	-
Educational Specs Devel	-	-	-
Building Acquisition & Const	-	-	-
Site Improvments	41,000	41,000	-
Building Improvements	166,000	166,000	-
	<u>\$ 240,000</u>	<u>\$ 240,000</u>	<u>\$ -</u>
Other Financing Uses:	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Ending Fund Balance:			
Reserved	\$ 100,000	\$ 100,000	\$ -
TOTAL APPLICATIONS	<u><u>\$ 340,000</u></u>	<u><u>\$ 340,000</u></u>	<u><u>\$ -</u></u>

**WASHOE COUNTY SCHOOL DISTRICT
CAPITAL PROJECTS FUND BUDGET COMPARISON
FY 18 TENTATIVE vs FY 18 FINAL BUDGET**

	<u>Tentative FY18</u>	<u>Final FY18</u>	<u>Change</u>
RESOURCES			
Revenue:			
Local Sources:			
Gov't Svcs Tax	\$ 3,740,000	\$ 3,740,000	\$ -
Earnings on Investments	-	-	-
Other Local Revenue	-	-	-
	<u>\$ 3,740,000</u>	<u>\$ 3,740,000</u>	<u>\$ -</u>
State Sources:	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Federal Sources:	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Other Sources:			
Transfers In	\$ 59,000	\$ -	\$ (59,000)
Sale of Bonds	-	-	-
	<u>\$ 59,000</u>	<u>\$ -</u>	<u>\$ (59,000)</u>
Total Revenue	<u>\$ 3,799,000</u>	<u>\$ 3,740,000</u>	<u>\$ (59,000)</u>
Opening Fund Balance:			
Reserved	\$ -	\$ -	\$ -
Unreserved	36,718,952	36,718,952	-
	<u>\$ 36,718,952</u>	<u>\$ 36,718,952</u>	<u>\$ -</u>
TOTAL ALL RESOURCES	<u><u>\$ 40,517,952</u></u>	<u><u>\$ 40,458,952</u></u>	<u><u>\$ (59,000)</u></u>
APPLICATIONS			
Expenditures:			
Central Services	\$ 3,504,891	\$ 3,504,891	\$ -
Land Acquisitions	1,810,000	1,810,000	-
Architecture/Engineering Svcs	4,950,166	4,950,166	-
Building Acquisition & Const	-	-	-
Site Improvements	1,599,688	1,599,688	-
Building Improvements	15,655,408	15,655,408	-
	<u>\$ 27,520,153</u>	<u>\$ 27,520,153</u>	<u>\$ -</u>
Transfer to Debt Service Fund	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Ending Fund Balance:			
Reserved	\$ -	\$ -	\$ -
Unreserved	12,997,799	12,938,799	(59,000)
	<u>\$ 12,997,799</u>	<u>\$ 12,938,799</u>	<u>\$ (59,000)</u>
TOTAL APPLICATIONS	<u><u>\$ 40,517,952</u></u>	<u><u>\$ 40,458,952</u></u>	<u><u>\$ (59,000)</u></u>

**WASHOE COUNTY SCHOOL DISTRICT
SPECIAL REVENUE FUND BUDGET COMPARISON
FY 18 TENTATIVE vs FY 18 FINAL BUDGET**

	Tentative FY18	Final FY18	Change
RESOURCES			
Revenue:			
Local	\$ 5,231,474	\$ 5,231,474	\$ -
State	46,909,528	35,290,050	(11,619,478)
Federal	47,199,141	47,199,141	0
Transfers In	0	0	0
Total Revenue	\$ 99,340,143	\$ 87,720,665	\$ (11,619,478)
Opening Fund Balance:			
Reserved	\$ -	\$ -	\$ -
Unreserved	2,428,286	2,428,286	0
Total Opening Fund Balance:	\$ 2,428,286	\$ 2,428,286	\$ -
TOTAL ALL RESOURCES	\$ 101,768,429	\$ 90,148,951	\$ (11,619,478)
APPLICATIONS			
Expenditures by Function:			
Other Instructional Programs	\$ 76,153,467	\$ 64,533,989	\$ (11,619,478)
Special Programs	16,666,877	16,666,877	0
Vocational Programs	3,079,484	3,079,484	0
Adult Education Programs	1,375,000	1,375,000	0
Community Service Programs	668,859	668,859	0
Instructional Programs	530,906	530,906	0
Student Support Services	611,693	611,693	0
Instruction Support Services	38,170	38,170	0
General Administration	746,040	746,040	0
Central Services	314,402	314,402	0
Operation and Maintenance	24,811	24,811	0
Other Support	0	0	0
	\$ 100,209,709	\$ 88,590,231	\$ (11,619,478)
Other Uses:			
Transfers Out	\$ 0	\$ 0	\$ -
Contingency	0	0	0
	\$ 0	\$ 0	\$ 0
Ending Fund Balance:			
Reserved	\$ 0	\$ 0	\$ -
Unreserved	1,558,720	1,558,720	0
	\$ 1,558,720	\$ 1,558,720	\$ 0
TOTAL APPLICATIONS	\$ 101,768,429	\$ 90,148,951	\$ (11,619,478)

**WASHOE COUNTY SCHOOL DISTRICT
SPECIAL EDUCATION FUND BUDGET COMPARISON
FY 18 TENTATIVE vs FY 18 FINAL BUDGET**

	<u>Tentative FY18</u>	<u>Final FY18</u>	<u>Change</u>
RESOURCES			
State Sources:	\$ 27,177,533	\$ 27,177,533	\$ -
Transfers In	<u>\$ 45,112,773</u>	<u>\$ 43,643,620</u>	<u>\$ (1,469,153)</u>
TOTAL RESOURCES	<u>\$ 72,290,306</u>	<u>\$ 70,821,153</u>	<u>\$ (1,469,153)</u>
APPLICATIONS			
Expenditures:			
Instruction	\$ 46,581,317	\$ 45,717,370	\$ (863,947)
Student Support Services	13,498,444	13,410,036	(88,408)
Instruction Support Services	2,326,544	2,113,515	(213,029)
General Administration	557,327	555,148	(2,179)
School Administration	488,857	486,722	(2,135)
Central Services	104,824	104,290	(534)
Operation and Maintenance	72,378	71,844	(534)
Student Transportation	<u>8,660,615</u>	<u>8,362,228</u>	<u>(298,387)</u>
TOTAL APPLICATIONS	<u>\$ 72,290,306</u>	<u>\$ 70,821,153</u>	<u>\$ (1,469,153)</u>

**WASHOE COUNTY SCHOOL DISTRICT
CLASS SIZE REDUCTION FUND BUDGET COMPARISON
FY 18 TENTATIVE vs FY 18 FINAL BUDGET**

	<u>Tentative FY18</u>	<u>Final FY18</u>	<u>Change</u>
RESOURCES			
Revenue:			
State	\$ 18,549,140	\$ 18,549,140	\$ 0
Other	<u>0</u>	<u>0</u>	<u>0</u>
Total Revenue	<u>\$ 18,549,140</u>	<u>\$ 18,549,140</u>	<u>\$ 0</u>
Transfers In	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
TOTAL ALL RESOURCES	<u>\$ 18,549,140</u>	<u>\$ 18,549,140</u>	<u>\$ 0</u>
APPLICATIONS			
Expenditures by Function:			
Instruction	\$ 18,549,140	\$ 18,549,140	\$ 0
Transfer To Other Funds	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL APPLICATIONS	<u>\$ 18,549,140</u>	<u>\$ 18,549,140</u>	<u>\$ 0</u>

**WASHOE COUNTY SCHOOL DISTRICT
DEBT SERVICE FUND BUDGET COMPARISON
FY 18 TENTATIVE vs FY 18 FINAL BUDGET**

	Tentative FY18	Final FY18	Change
RESOURCES			
Combined Bonds:			
Ad Valorem Taxes	\$ 54,419,739	\$ 55,211,257	\$ 791,518
Local School Support Tax (WC-1)	35,000,000	35,000,000	0
Earnings on Investments	400,000	400,000	0
Interest Subsidy	1,389,977	1,389,977	0
Proceeds From Refunding Bond Issuance	0	0	0
Premiums on Bonds Sold	0	0	0
	<u>\$ 91,209,716</u>	<u>\$ 92,001,234</u>	<u>\$ 791,518</u>
Opening Fund Balance	<u>\$ 31,757,598</u>	<u>\$ 31,757,598</u>	<u>\$ -</u>
Subtotal - Combined Bonds	<u>\$ 122,967,314</u>	<u>\$ 123,758,832</u>	<u>\$ 791,518</u>
Medium-Term Financing:			
Earnings on Investments	\$ 0	\$ 0	\$ -
Transfer In From General Fund	2,708,358	2,708,358	0
	<u>\$ 2,708,358</u>	<u>\$ 2,708,358</u>	<u>\$ -</u>
Opening Fund Balance	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ -</u>
Subtotal - Combined Bonds	<u>\$ 2,708,358</u>	<u>\$ 2,708,358</u>	<u>\$ 0</u>
TOTAL RESOURCES	<u><u>\$ 125,675,672</u></u>	<u><u>\$ 126,467,190</u></u>	<u><u>\$ 791,518</u></u>
APPLICATIONS			
Combined Bonds			
Principal	\$ 29,565,000	\$ 29,565,000	\$ -
Interest	22,144,219	22,144,219	0
Building Improvements (WC-1)	30,000,000	30,000,000	0
Other Costs	1,100,000	5,486,000	4,386,000
Payments - Refunded Debt	0	0	0
Bond Issuance Costs - Refunded Debt	0	0	0
Incline Property Tax Refunds & Interest	0	0	0
Reserves (Inc Unapprop Bal)	40,158,095	36,563,613	(3,594,482)
Subtotal Combined Bonds	<u>\$ 122,967,314</u>	<u>\$ 123,758,832</u>	<u>\$ 791,518</u>
Medium-Term Financing:			
Principal	\$ 2,636,287	\$ 2,636,287	\$ -
Interest	72,071	72,071	0
Reserves (Inc Unapprop Bal)	0	0	0
Subtotal Combined Bonds	<u>\$ 2,708,358</u>	<u>\$ 2,708,358</u>	<u>\$ -</u>
TOTAL APPLICATIONS	<u><u>\$ 125,675,672</u></u>	<u><u>\$ 126,467,190</u></u>	<u><u>\$ 791,518</u></u>

**WASHOE COUNTY SCHOOL DISTRICT
INTERNAL SERVICE FUND BUDGET COMPARISON
FY 18 TENTATIVE vs FY 18 FINAL BUDGET**

	Tentative FY18	Final FY18	Change
Operating Revenue			
Premiums Collected	\$ 76,433,018	\$ 76,433,018	\$ 0
Total Operating Revenue	\$ 76,433,018	\$ 76,433,018	\$ 0
Operating Expenses			
Salaries and Benefits	\$ 813,054	\$ 813,054	\$ 0
Employee Benefits	89,194,612	89,194,612	0
Services and Supplies	642,913	642,913	0
Total Operating Expense	\$ 90,650,579	\$ 90,650,579	\$ 0
Operating Income (Loss)	\$ (14,217,561)	\$ (14,217,561)	\$ 0
Nonoperating Revenues			
Interest Earned	\$ 107,314	\$ 107,314	\$ 0
Stop Loss Insurance Reimbursement	840,096	840,096	0
OPEB Trust Fund Reimbursement	5,000,000	5,000,000	0
Prescription Rebates, Miscellaneous	6,256,917	6,256,917	0
	\$ 12,204,327	\$ 12,204,327	\$ 0
Nonoperating Expenses			
Interest Expense	\$ 0	\$ 0	\$ 0
Total Nonoperating Expense	\$ 0	\$ 0	\$ 0
Net Income Before Operating Transfers	\$ (2,013,234)	\$ (2,013,234)	\$ 0
Operating Transfers			
IN	\$ 1,640,019	\$ 1,640,019	\$ 0
OUT	0	0	0
Net Operating Transfers	\$ 1,640,019	\$ 1,640,019	\$ 0
Net Income (Loss)	(\$373,215)	(\$373,215)	\$ 0
Opening Retained Earnings	14,318,520	14,318,520	0
Ending Retained Earnings	\$13,945,305	\$13,945,305	\$0

**WASHOE COUNTY SCHOOL DISTRICT
NUTRITION SERVICES FUND BUDGET COMPARISON**

	Tentative FY18	Final FY18	Change
Operating Revenue			
Food Service Revenues	\$ 5,055,336	\$ 5,891,601	\$ 836,265
Total Operating Revenue	\$ 5,055,336	\$ 5,891,601	\$ 836,265
Operating Expenses			
Salaries	\$ 7,730,061	\$ 7,911,669	\$ 181,608
Benefits	3,149,766	2,986,272	(163,494)
Purchased Service	1,489,723	1,504,862	15,139
Supplies	11,508,305	12,318,958	810,653
Depreciation	133,055	290,355	157,300
Other	559,241	482,381	(76,860)
Total Operating Expense	\$ 24,570,151	\$ 25,494,497	\$ 924,346
Operating Income (Loss)	\$ (19,514,815)	\$ (19,602,896)	\$ (88,081)
Nonoperating Revenues			
Commodity Revenue	\$ 1,366,586	\$ 1,527,862	\$ 161,276
State Matching Funds	212,258	76,735	(135,523)
Federal School Feeding Program	18,477,317	18,268,626	(208,691)
	\$ 20,056,161	\$ 19,873,223	\$ (182,938)
Nonoperating Expenses			
Interest Expense	\$ 0	\$ 0	\$ 0
	0	0	0
Total Nonoperating Expense	\$ 0	\$ 0	\$ 0
Net Income Before Operating Transfers	\$ 541,346	\$ 270,327	\$ (271,019)
Operating Transfers			
IN	\$ 0	\$ 0	\$ 0
OUT	0	0	0
Net Operating Transfers	\$ 0	\$ 0	\$ 0
Net Income	\$541,346	\$270,327	\$ (271,019)
Opening Retained Earnings	(1,885,670)	(1,885,670)	0
Ending Retained Earnings	(\$1,344,324)	(\$1,615,343)	(\$271,019)

**WASHOE COUNTY SCHOOL DISTRICT
OPEB TRUST FUND
FY 18 TENTATIVE vs FY 18 FINAL BUDGET**

	Tentative FY18	Final FY18	Change
Additions			
Contributions by Employer	\$ 3,780,000	\$ 0	\$ (3,780,000)
Earnings (loss) on investments	<u>2,600,000</u>	<u>1,000,000</u>	<u>(1,600,000)</u>
Total Additions	<u>\$ 6,380,000</u>	<u>\$ 1,000,000</u>	<u>\$ (5,380,000)</u>
Deductions			
Benefits	\$ 9,800,000	\$ 9,400,000	\$ (400,000)
Total Deductions	<u>\$ 9,800,000</u>	<u>\$ 9,400,000</u>	<u>\$ (400,000)</u>
Net Increase	\$ (3,420,000)	\$ (8,400,000)	\$ (4,980,000)
Net Assets Held in Trust for OPEB			
Beginning July 1	<u>67,565,572</u>	<u>56,379,785</u>	<u>(11,185,787)</u>
Ending June 30	<u>\$ 64,145,572</u>	<u>\$ 47,979,785</u>	<u>\$ (16,165,787)</u>

GENERAL FUND - FISCAL YEAR 2017-18																				
FINAL BUDGET CHANGES BY CATEGORY																				
	Deficit Offset Reference	Opening Fund Bal	Revenue	Regular Instr	Special Prgrms	Vocational Prgrms	Other Prgrms	Co/Extra Curric	Student Support	Instr Support	General Admin	School Admin	Central Services	Oper & Maint	Student Trans	Cont	SpEd Transfer	Capital Transfer	Ending Fund Bal	Total
1.01	FY17 Savings	-10,000,000																		-10,000,000
1.02	FY17 Savings	-5,000,000																		-5,000,000
1.06	Ad Valorem Tax		-644,000																	-644,000
1.07	Projected Enrollment		-2,352,412	1,188,000											114,412					-1,050,000
1.09	Capital Projects Transfer																	-59,000		-59,000
1.10	RDA Savings												-35,000							-35,000
1.11	Utility Savings													-1,200,000						-1,200,000
1.13	Fuel Savings														-300,000		-200,000			-500,000
1.14	Textbook Adoption			-1,696,000																-1,696,000
1.15	Contingency Account															-593,000				-593,000
1.16	OSP Operating Budget								-15,000											-15,000
1.17	Comm Operating Budget												-1,250							-1,250
1.18	Comm Operating budget												-1,764							-1,764
1.19	Internal Audit Operating Bduget												-10,000							-10,000
1.20	Accountability Operating Budget												-10,000							-10,000
1.21	DPL Operating Budget								-65,000											-65,000
1.22	GATE Operating Budget				-9,052															-9,052
1.23	GATE Academic Olympics								-4,000											-4,000
1.24	RSVP			-20,000																-20,000
1.25	Textbook Contingency			-120,134																-120,134
1.26	CTE Positions move to Grant			0																0
1.27	Student Voice Coordinator												-47,725							-47,725
1.28	MAPS Testings to Grant								-152,108											-152,108
1.29	Move .5 Purchasing Director												-63,741							-63,741
1.30	IS/TOSA/Consulting Teachers (17)					-74,664			-1,198,582								-201,830			-1,475,076
1.31	Imp Specialist Mileage								-20,000											-20,000
1.32	Admin Investigator (Vacant)									-80,379										-80,379
1.33	IA Prg Svc Tech (Vacant)												-14,933							-14,933
1.34	Internal Auditor (Vacant)												-86,419							-86,419
1.35	C&I Secretary (Vacant)								-55,545											-55,545
1.36	Math TOSA (Vacant)								-65,558											-65,558
1.37	Diversity Specialist (Vacant)								-70,419											-70,419
1.38	GATE Psychologist (Vacant)								-66,033											-66,033
1.39	Field Supervisor Retirement												-36,300							-36,300
1.40	7 Part Time Custodians												-99,677							-99,677
1.41	Bus Purchase Reduction														-300,000					-300,000
1.42	White Fleet Purchase Reduction												-100,000							-100,000
2.01	OPEB			-1,430,295	-32,012	-40,549	-73,359	-4,350	-216,428	-90,414	-23,582	-215,803	-99,958	-273,924	-140,823		-506,055			-3,147,552
2.02	ELL Operating																			-55,089
2.03	Signature Academies				-50,000															-50,000
2.04	Move Costs to E-Rate	-2,000,000																		-2,000,000
2.05	Senior Accountant (Vacant)												-126,640							-126,640
2.06	COO Executive Asst										-81,958									-81,958
2.07	Transportation Instructor (Vacant)														-68,726					-68,726
2.08	Talent Acquisition Staff (Vacant)												-86,419							-86,419
2.09	Zone 5 Superintendent (Vacant)									-189,889										-189,889
2.10	MTSS TOSA (Vacant)																			0
2.11	Fam Sch Prtnrshp TOSA (Vacant)								-87,397											-87,397
2.12	Eq & Eng Counselor (Vacant)								-93,428											-93,428
2.21	SESP																-517,000			-517,000
2.13	SWAS Positions (4)				-263,832															-263,832
2.14	Incline, Innovations, AACT(3.5)				-230,853															-230,853
2.15	Deans for Title Schools (11.5)				-758,515															-758,515
2.16	ALT Ed Positions (3)				-131,916	-65,558														-197,474
3.04	ELL Allocations (14)						-948,096													-948,096
2.17	Kinder Class Size Increase (15)				-975,179															-975,179
2.20	Gr 4-12 +1 Class Size Increase (50.5)				-3,340,171															-3,340,171
3.05	Gr 4-12 +2 Class Size Increase (55)				-3,571,838	-61,338				-4,636										-3,637,812
	One MTYR School			-45,928	-14,161		-17,979		-56,610	-8,920		-33,817			-18,319		-44,268			-240,002
	Contingency	0	0	0	0	0	0	0	0	0	0	0	0	0	0	333,688	0	0	0	333,688
	Total Deficit Offsets	-17,000,000	-2,996,412	-11,446,661	-55,225	-242,109	-1,094,523	-4,350	-519,896	-1,750,182	-375,808	-249,620	-583,849	-1,609,901	-813,456	-259,312	-1,469,153	-59,000	0	-40,529,457
	Other Adjustments																			
	LSST Adj		-7,178,317																	-7,178,317
	LSST Adj (DSA)		7,178,317																	7,178,317
	Move Full Day Kinder to General Fund		-10,495,351	10,495,351																0
	Property Tax Lawsuits	0	-1,734,689	0	0	0	0	0	0	0	7,868,808	0	0	0	0	0	0	0	0	-6,134,119
	Total Other Adjustments	0	-12,230,040	10,495,351	0	0	0	0	0	0	7,868,808	0	0	0	0	0	0	0	0	-6,134,119
	Total For All	-17,000,000	-15,226,452	-951,310	-55,225	-242,109	-1,094,523	-4,350	-519,896	-1,750,182	7,493,000	-249,620	-583,849	-1,609,901	-813,456	-259,312	-1,469,153	-59,000	-6,134,119	-40,529,457

WASHOE COUNTY SCHOOL DISTRICT - GENERAL FUND														
NRS 354.596 EXPENDITURE REPORT														
FOR THE FINAL BUDGET, FISCAL YEAR JUNE 30, 2018														
FUNCTION/PROGRAM		REGULAR	SPECIAL	VOCATIONAL	OTHER INST	CO/EXTRA	STUDENT	INSTRUCTIONAL	GENERAL	SCHOOL	CENTRAL	OPERATIONS	STUDENT	TOTALS
OBJECT	ACCOUNT DESCRIPTION	INSTRUCTION	PROGRAMS	PROGRAMS	PROGRAMS	CURRICULAR	SUPPORT	SUPPORT	ADMIN	ADMIN	SERVICES	& MAINT	TRANSPORT	
61110	TEACHERS	111,676,614	3,124,012	4,058,304	5,219,210	0	148,447	2,226,888	0	0	0	0	0	126,453,474
61111	TEACHERS (YEAR ROUND SCHOOLS)	19,226,591	185,871	0	2,608,752	0	70,247	449,754	0	0	43,598	0	0	22,584,813
61112	ROTC TEACHERS	2,227,658	0	0	0	0	0	141,980	0	0	0	0	0	2,369,638
61120	ASSISTANTS	1,300,045	0	0	62,958	0	198,120	2,585,937	0	0	0	474	271	4,147,806
61121	AIDES	244,051	0	0	0	0	1,738,452	2,333	0	0	0	0	198	1,985,033
61140	CERTIFIED ADMINISTRATORS	0	212,686	109,183	110,242	102,493	860,820	1,259,467	1,367,071	16,535,831	517,751	0	0	21,075,545
61150	BOARD MEMBERS	0	0	0	0	0	0	0	63,000	0	0	0	0	63,000
61151	PSYCHOLOGISTS	0	0	0	0	0	3,816,904	0	0	0	0	0	0	3,816,904
61152	PRO-TECH	0	0	0	0	0	285,128	329,650	1,517,915	0	4,981,629	1,047,930	699,098	8,861,349
61160	LIBRARIANS	0	0	0	0	0	0	1,225,074	0	0	0	0	0	1,225,074
61161	COUNSELORS	0	0	0	0	0	10,291,743	10,000	0	0	0	0	0	10,301,743
61162	NURSES	0	0	0	0	0	2,040,337	0	0	0	0	0	0	2,040,337
61164	COUNSELORS (YEAR ROUND)	0	0	0	0	0	1,075,705	0	0	0	0	0	0	1,075,705
61165	NURSES (YEAR ROUND)	0	0	0	0	0	71,233	0	0	0	0	0	0	71,233
61170	CLASSIFIED	125,820	51,256	52,021	293,044	145,234	1,741,477	734,616	718,313	8,917,970	6,109,638	1,056,071	3,443,107	23,388,566
61171	BUS DRIVERS	0	0	0	0	330,514	0	0	0	0	0	0	4,942,097	5,272,611
61173	WAREHOUSE/MAINTENANCE	0	0	0	0	0	0	0	0	0	113,797	17,629,992	0	17,743,789
61174	SCHOOL POLICE OFFICERS/INVEST.	0	0	0	0	0	0	0	0	0	0	2,392,975	0	2,392,975
61210	HOURLY/CERTIFIED	167,698	0	0	231,889	0	0	0	0	0	0	0	0	399,587
61230	SUBSTITUTE - TEACHERS	4,630,009	0	0	0	0	0	0	0	0	0	0	0	4,630,009
61270	SUBSTITUTES - CLASSIFIED	62,480	0	0	0	0	195,748	8,413	0	105,758	0	54,785	0	427,185
61280	ESIP	2,371,394	0	0	0	0	0	0	0	0	0	0	0	2,371,394
61290	STUDENT ACTIVITY WORKERS	0	0	0	0	100,370	0	0	0	0	0	0	0	100,370
61370	OVERTIME - CLASSIFIED	452	0	0	821	0	2,047	11,912	1,067	8,376	10,686	155,344	236,944	427,649
61371	CALL BACK OVERTIME - CLASS.	0	0	0	0	0	0	1,119	0	37,134	0	37,134	3,521	41,774
61372	ADDITIONAL TIME - CLASSIFIED	36,170	0	0	1,395	0	29,219	9,960	174	10,292	730	8,453	4,386	100,779
61373	COMP PAYOUTS	20	0	0	0	0	0	0	0	2,085	17,203	59,317	52,882	131,507
61510	BONUS PAY	0	0	0	0	0	0	0	35,727	19,500	0	7,138	0	62,365
61511	SICK LEAVE PAYOFF - CERTIFIED	1,379,817	0	0	0	0	0	0	0	0	0	0	0	1,379,817
61546	LONGEVITY - LC ADMIN	0	0	1,870	2,035	2,360	46,890	19,007	31,077	294,471	48,970	12,248	12,080	471,009
61547	VACATION PAYOUTS - CERTIFIED	19,918	1,357	0	0	0	0	0	57,205	0	71,858	8,757	1,071	160,166
61576	LONGEVITY - CLASSIFIED	12,436	0	835	4,600	0	46,143	44,045	14,000	97,298	43,900	125,810	46,971	436,037
61577	VACATION PAYOUTS - CLASSIFIED	6,462	0	0	2,322	0	10,915	5,738	2,446	23,283	72,858	93,702	30,237	247,963
61690	EXTRA DUTY PAY	192,325	0	0	50,000	2,037,420	0	0	7,000	0	0	0	0	2,286,745
TOTAL SALARIES		143,679,959	3,575,182	4,222,213	8,587,268	2,718,391	22,669,576	9,064,773	3,814,995	26,015,983	12,032,618	22,690,130	9,472,862	268,543,951
62100	GROUP INSURANCE	20,083,648	504,886	622,716	1,119,163	184,992	3,346,624	1,414,254	346,322	3,369,283	1,563,209	4,344,038	2,075,638	38,974,773
62101	LIFE INSURANCE	108,527	3,223	3,624	6,298	613	31,096	11,945	10,684	60,596	26,298	29,826	15,400	308,129
62102	LONG TERM DISABILITY INSURANCE	81	266	139	140	131	5,970	2,131	4,071	20,547	8,890	1,479	884	44,730
62200	OASDI	591,196	9,494	8,545	17,968	36,793	29,484	16,009	1,674	10,642	4,120	15,968	22,172	764,065
62300	RETIREMENT	37,413,027	981,856	1,182,678	2,272,819	147,222	5,863,296	2,106,766	959,388	6,274,161	2,850,050	4,548,473	1,558,440	66,158,176
62301	1/5 PERS CREDIT	50,000	0	0	0	0	0	0	0	0	0	0	0	50,000
62400	MEDICARE	1,984,022	50,168	59,156	122,244	3,417	320,228	128,853	54,289	365,413	172,535	323,164	133,095	3,716,584
62600	UNEMPLOYMENT	0	0	0	0	0	0	0	400,126	0	0	0	0	400,126
62700	WORKERS' COMP	399,249	10,245	12,244	24,595	22,370	64,922	25,881	10,966	74,350	34,750	698,830	221,230	1,599,632
62880	OPEB	0	0	0	0	0	(0)	(0)	0	0	0	0	0	0
62881	PEBP	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL BENEFITS		60,629,751	1,560,138	1,889,102	3,563,227	395,538	9,661,620	3,705,839	1,787,519	10,174,991	4,659,852	9,961,777	4,026,860	112,016,214
TOTAL SALARIES AND BENEFITS		204,309,710	5,135,320	6,111,315	12,150,495	3,113,928	32,331,196	12,770,613	5,602,514	36,190,973	16,692,470	32,651,907	13,499,722	380,560,164
62xxx	SAL & BENEFITS	631,902	0	0	0	0	30,000	683,600	0	0	58,535	0	0	1,404,037
63100	ADMINISTRATIVE SERVICES	0	0	0	0	0	0	0	8,000	0	75,435	0	0	83,435
63101	ADMIN SERVICES > \$25K MAJOR	0	0	0	0	0	0	0	0	0	30,000	0	0	30,000
63200	EDUCATIONAL SERVICES	315,200	0	2,000	46,189	0	5,309	245,543	1,700	1,000	19,600	0	12,000	648,541
63201	ED SERVICES > \$25K MAJOR	30,000	83,691	0	0	0	88,053	457,163	0	0	20,000	0	0	678,907
63300	TRAINING AND DEVEL SERVICES	70,109	1,875	3,050	12,625	1,625	36,810	48,700	83,750	137,350	127,950	27,800	13,500	565,144
63400	OTHER PROFESSIONAL SERVICES	0	0	0	0	0	409,500	12,484	325,602	0	91,500	401,700	10,000	1,250,786
63401	OTHER PROF SVCS > \$25K MAJOR	0	0	0	0	100,000	0	0	53,000	0	0	0	0	153,000
63500	TECHNICAL SERVICES	2,000	0	0	0	0	0	62,500	5,000	0	12,500	68,104	10,000	160,104
63501	TECH SERVICES > \$25K MAJOR	0	0	0	262,757	0	0	0	0	0	0	0	0	262,757
63520	OTHER TECHNICAL SERVICES	10,000	0	0	0	0	750	53,108	300	1,500	2,706,699	15,308	6,000	2,793,665
63521	OTHER TECH SERV > \$25K MAJOR	0	0	0	0	0	0	0	0	0	48,480	0	171,000	219,480
64110	SEWER	0	0	0	0	0	0	0	0	0	0	510,000	0	510,000
64111	WATER	50	0	0	0	0	0	0	0	0	0	1,460,000	0	1,460,050
64210	GARBAGE PICKUP	1,660	0	0	0	0	0	0	260	0	1,515	1,350,250	0	1,353,685
64220	LINEN SERVICE	0	0	0	0	0	0	0	0	0	1,600	500	20,000	22,100
64230	SNOWPLOWING	0	0	0	0	0	0	0	0	0	0	15,000	0	15,000
64240	LAWN & GROUNDS UPKEEP	0	0	0	0	0	0	0	0	0	183,957	0	0	183,957
64250	OTHER CLEANING SERVICES	0	0	0	0	0	0	0	0	0	0	58,000	0	58,000
64310	BUILDING REPAIRS AND MAINT	8,150	0	500	0	0	0	1,600	0	6,500	45,000	465,500	37,000	564,250
64311	EQUIPMENT REPAIRS & MAINT	9,500	0	0	0	0	5,000	0	0	500	12,000	100,404	35,651	163,055
64312	VEHICLE REPAIRS & MAINT	0	0	0	0	0	0	0	0	0	0	0	150,000	150,000
64313	OTHER REPAIR/MAINT SERVICES	2,710	0	0	0	95,000	253	206,130	40,943	0	32,418	186,192	0	563,646
64320	TECH-RELATED REPAIRS & MAINT	1,100	0	0	0	0	0	0	0	0	27,490	0	204,431	233,021
64410	RENTAL/LEASE - LAND & BLDGS	76,714	0	0	0	0	111,400	209,222	0	0	62,043	0	0	459,379
64420	RENTAL/LEASE - EQUIPMENT	147,925	0	0	0	0	0	0	0	500	426,459	30,400	4,000	609,284

WASHOE COUNTY SCHOOL DISTRICT - GENERAL FUND														
NRS 354.596 EXPENDITURE REPORT														
FOR THE FINAL BUDGET, FISCAL YEAR JUNE 30, 2018														
FUNCTION/PROGRAM		REGULAR	SPECIAL	VOCATIONAL	OTHER INST	CO/EXTRA	STUDENT	INSTRUCTIONAL	GENERAL	SCHOOL	CENTRAL	OPERATIONS	STUDENT	TOTALS
OBJECT	ACCOUNT DESCRIPTION	INSTRUCTION	PROGRAMS	PROGRAMS	PROGRAMS	CURRICULAR	SUPPORT	SUPPORT	ADMIN	ADMIN	SERVICES	& MAINT	TRANSPORT	
64422	EXCESS COPIES-LEASED COPIERS	37,000	0	0	0	0	0	0	0	0	50,000	0	0	87,000
64502	SITE IMPROVEMENTS	5,000	0	0	0	0	0	0	0	300	0	0	0	5,300
64503	BUILDING IMPROVEMENTS	6,520	0	0	0	0	0	0	0	0	0	0	0	6,520
64900	OTHER PURCHASED PROPERTY SRVCS	0	0	0	0	0	0	0	0	0	0	310,000	0	310,000
64901	JOINT USE AGREEMENTS	0	0	0	0	0	0	0	0	0	0	235,000	0	235,000
64909	CHARGEBACKS/PROPERTY SERVICES	0	0	0	0	0	0	0	0	0	(240,000)	(92,000)	0	(332,000)
65000	OTHER PURCHASED SERVICES	196	0	0	0	306,500	0	200	0	0	0	23,750	0	330,646
65100	INLIEU OF TRANSPORTATION PYMTS	0	0	0	0	0	0	0	0	0	0	0	75,000	75,000
65101	FIELD TRIPS	3,000	0	0	0	0	0	4,500	0	0	0	0	0	7,500
65102	ACTIVITY TRIPS	0	0	0	0	179,000	0	0	0	0	0	0	0	179,000
65103	ATHLETIC TRAVEL	0	0	0	0	181,474	0	0	0	0	0	0	0	181,474
65190	STUDENT TRAVEL & RELATED	1,000	0	0	0	0	0	0	0	0	0	0	0	1,000
65200	PROPERTY/LIABILITY INSURANCE	0	0	0	0	0	0	0	0	0	1,899,362	0	0	1,899,362
65310	POSTAGE	5,850	3,080	200	0	0	0	19	500	1,150	364,725	50	100	375,674
65330	TELEPHONE	1,330	0	0	0	200	184	188	0	10,643	0	375,000	0	387,545
65340	CELLULAR TELEPHONE COSTS	755	0	0	1,000	0	900	800	15,852	900	10,212	62,000	12,000	104,419
65350	TELEPHONE - DATA TRANSMISSION	500	0	0	0	0	600	0	1,000	0	0	650,000	0	652,100
65400	ADVERTISING	3,500	0	0	0	0	300	400	250	0	99,000	0	700	104,150
65500	PRINTING	299,600	6,500	4,500	10,500	7,300	6,300	76,900	3,050	23,306	37,857	2,250	4,500	482,563
65600	STUDENT TUITION & REGISTRATION	1,126,260	0	0	0	0	0	0	0	0	0	0	0	1,126,260
65800	TRAVEL/PER DIEM/LODGING	75,800	7,750	2,200	1,400	5,000	2,800	20,969	62,173	11,500	90,261	4,537	11,500	295,890
65801	MILEAGE	7,950	17,500	1,000	11,000	3,000	49,041	63,434	4,400	96,238	25,815	5,150	6,000	290,528
65802	CONFERENCE/SEMINAR/TRAINING	2,000	0	0	0	0	0	0	0	0	0	0	0	2,000
65870	TRAVEL-NON STAFF INDIVIDUALS	0	0	0	0	0	0	850	0	0	500	0	0	1,350
65910	INTERAGENCY PURCHASED SERVICES	0	0	0	0	0	0	0	12,077	0	2,000	0	0	14,077
TOTAL PURCHASED SERVICES		2,883,281	120,396	13,450	345,471	879,099	747,200	2,148,310	617,857	291,387	6,138,956	6,448,852	783,382	21,417,641
66100	GENERAL SUPPLIES	2,446,900	107,788	111,740	776,671	3,133	181,258	419,066	268,761	89,809	500,988	2,275,034	144,538	7,325,686
66101	TELECOMM EQUIPMENT-UNDER \$1,000	0	0	0	0	0	0	0	0	0	0	0	50	50
66109	CHARGEBACKS/SUPPLIES	0	0	0	0	0	0	0	0	0	(360,000)	0	0	(360,000)
66111	WAREHOUSE SUPPLIES	484,295	1,000	3,000	6,406	500	825	3,393	1,450	37,338	102,350	1,300	5,950	647,807
66120	NON-TECH INVENTORY ITEMS	19,976	0	0	0	0	150	4,500	0	1,000	8,326	2,500	0	36,452
66122	FURNITURE OF VALUE	161,226	0	0	0	0	0	2,000	2,700	800	1,000	0	0	167,726
66123	STUDENT MEALS	22,000	0	0	0	0	0	0	0	0	0	0	0	22,000
66210	NATURAL GAS	0	0	0	0	0	0	0	0	0	0	1,450,000	0	1,450,000
66220	ELECTRICITY	0	0	0	0	0	0	0	0	0	0	5,926,287	0	5,926,287
66230	BOTTLED GAS	0	0	0	0	0	0	0	0	0	0	70,000	0	70,000
66240	HEATING OIL	0	0	0	0	0	0	0	0	0	0	5,000	0	5,000
66260	GAS/DIESEL/BIODIESEL	0	0	0	0	0	0	0	0	0	0	0	1,410,886	1,410,886
66290	LUBRICANTS	0	0	0	0	0	0	0	0	0	0	0	75,000	75,000
66400	PROFESSIONAL BOOKS	41,544	16,654	0	1,000	800	1,558	3,250	12,500	450	4,130	700	2,000	84,586
66401	MAGAZINES & PERIODICALS	28,912	0	200	8,000	0	1,250	23,696	1,050	0	4,550	990	0	68,648
66402	LIBRARY BOOKS	1,000	0	0	0	0	0	194,242	0	0	0	0	0	195,242
66410	TEXTBOOKS	3,040,945	3,000	5,000	0	0	3,050	97,575	0	0	0	0	0	3,149,570
66500	AUDIO VISUAL MATERIALS	800	0	0	0	0	0	3,293	0	0	0	350	2,000	6,443
66501	INSTRUCTIONAL KITS	3,250	0	0	0	0	0	500	0	0	0	0	0	3,750
66503	INFORMATION TECH SUPPLIES	248,167	0	6,700	2,850	0	5,460	17,796	6,826	22,600	91,550	4,100	11,000	417,049
66510	INSTRUCTIONAL SOFTWARE	375,344	0	1,000	0	0	0	1,000	0	0	0	0	0	377,344
66511	ADMINISTRATIVE SOFTWARE	2,386	0	200	300	0	0	0	100	0	24,018	1,000	5,000	33,004
66520	COMPUTER HARDWARE OF VALUE	767,627	0	0	5,500	0	800	17,150	9,165	3,000	70,591	1,000	10,500	885,333
66521	OTHER TECH EQUIP OF VALUE	111,829	0	0	0	0	0	0	3,600	0	3,300	500	0	119,229
66530	WEB-BASED & SIMILAR PROGRAMS	274,817	0	300	0	0	0	24,600	8,004	0	5,500	0	0	313,221
TOTAL SUPPLIES		8,031,018	128,442	128,140	800,727	4,433	194,351	812,061	314,156	154,997	456,303	9,738,761	1,666,924	22,430,313
67310	NEW EQUIPMENT & MACHINERY	182,991	0	1,000	0	0	0	160	6,000	3,000	2,000	7,543	45,000	247,694
67320	NEW VEHICLES	0	0	0	0	0	0	0	0	0	0	0	420,000	420,000
67330	FURNITURE	80,000	0	0	0	0	0	1,000	0	0	2,364	0	0	83,364
67340	COMPUTER HARDWARE	0	0	0	0	0	0	15,939	0	0	12,506	3,000	6,999	38,444
67390	MINOR EQUIPMENT	500	0	0	0	0	0	900	0	0	1,500	250	0	3,150
TOTAL PROPERTY		263,491	0	1,000	0	0	0	17,999	6,000	3,000	16,870	12,043	472,249	792,652
68100	DUES & FEES	77,700	0	700	0	63,544	2,300	5,600	18,859	10,600	20,166	76,600	11,750	287,819
68311	REFUNDS, IV PROPERTY TAX	0	0	0	0	0	0	5,204,068	0	0	0	0	0	5,204,068
68312	RENO REDEV II SETTLEMENT	0	0	0	0	0	0	0	0	0	595,000	0	0	595,000
68321	INTEREST, IV PROPERTY TAX	0	0	0	0	0	0	2,664,740	0	0	0	0	0	2,664,740
TOTAL OTHER		77,700	0	700	0	63,544	2,300	5,600	7,887,667	10,600	615,166	76,600	11,750	8,751,627
TOTAL OPERATING		11,255,490	248,838	143,290	1,146,198	947,076	943,851	2,983,970	8,825,680	459,984	7,227,295	16,276,256	2,934,305	53,392,233
TOTAL EXPENDITURES		215,565,200	5,384,158	6,254,605	13,296,693	4,061,004	33,275,047	15,754,583	14,428,194	36,650,957	23,919,765	48,928,163	16,434,027	433,952,398
													TRANSFERS TO DEBT SERVICE FUND	2,708,358
													TRANSFERS TO INSURANCE TRUST FUNDS (Retiree Subsidy)	1,640,019
													TRANSFERS TO SPECIAL ED. FUND	43,643,620
													CONTINGENCY	833,965
													NONSPENDABLE INVENTORY	1,141,214
													Subsequent Year's Expenditures	10,122,371
													TOTAL GENERAL FUND	494,041,945

General Fund Detailed Program and Function Expenditures

	Salary	Benefits	Purchased Services	Supplies	Property	Other	Grand Total
Regular Programs							
Instruction	\$ 143,679,960	\$ 60,629,750	\$ 2,883,281	\$ 8,031,018	\$ 263,491	\$ 77,700	\$ 215,565,200
Special Programs							
Gifted and Talented							
Improvement Of Instruction	506,880	203,864	96,566	19,654	-	-	826,964
Instruction	3,068,303	1,356,274	23,830	108,788	-	-	4,557,194
Total Special Programs	\$ 3,575,183	\$ 1,560,138	\$ 120,396	\$ 128,442	\$ -	\$ -	\$ 5,384,159
Vocational Programs							
Improvement Of Instruction	163,909	64,083	3,950	2,784	-	-	234,726
Instruction	4,058,305	1,825,019	9,500	125,356	1,000	700	6,019,880
Total Vocational Programs	\$ 4,222,214	\$ 1,889,102	\$ 13,450	\$ 128,140	\$ 1,000	\$ 700	\$ 6,254,606
Other Instructional Programs							
Bilingual-ELL							
Academic Student Assesment	221,451	84,914	262,757	52,252	-	-	621,374
Improvement Of Instruction	452,288	183,412	69,214	46,310	-	-	751,223
Instruction	7,665,410	3,275,200	-	15,000	-	-	10,955,610
Total Bilingual-ESL	8,339,148	3,543,525	331,971	113,562	-	-	12,328,206
Summer School							
Instruction	248,120	19,702	13,500	17,256	-	-	298,578
Remedial Programs							
Instruction	-	-	-	669,909	-	-	669,909
Total Other Instructional Programs	\$ 8,587,268	\$ 3,563,227	\$ 345,471	\$ 800,727	\$ -	\$ -	\$ 13,296,693
Co/Extra - Curricular Programs							
Co-Curricular Programs							
Instruction	589,686	39,126	-	-	-	-	628,812
Other Support Services	154,087	54,951	-	-	-	-	209,037
Vehicle Operation Trans	-	-	69,000	-	-	-	69,000
Total Co-Curricular Programs	743,773	94,077	-	-	-	-	837,849
Athletics							
Improvement Of Instruction	-	-	518,625	4,433	-	63,544	586,602
Instruction	1,644,104	88,633	-	-	-	-	1,732,737
Vehicle Operation Trans	330,514	212,828	291,474	-	-	-	834,816
Total Athletics	1,974,618	301,461	810,099	4,433	-	63,544	3,154,155
Total Co/Extra - Curricular Programs	\$ 2,718,391	\$ 395,538	\$ 879,099	\$ 4,433	\$ -	\$ 63,544	\$ 4,061,004
Student Support Services							
Attendance And Social Work Svc	689,124	309,876	5,125	35,842	-	-	1,039,967
Guidance Services	11,890,297	5,101,394	12,825	1,858	-	400	17,006,774
Health Services	4,692,555	2,147,982	70,306	18,866	-	200	6,929,909
Other Support Services	1,454,399	537,604	522,075	118,785	-	1,500	2,634,364
Psychological Services	3,943,200	1,564,764	136,869	19,000	-	200	5,664,032
Total Student Support Services	\$ 22,669,574	\$ 9,661,620	\$ 747,200	\$ 194,351	\$ -	\$ 2,300	\$ 33,275,045
Instruction Support Services							
Academic Student Assesment	703,878	295,019	911,191	146,118	-	2,000	2,058,206
Curriculum Instructional Dev	1,247,641	521,942	13,931	103,659	-	100	1,887,274
Improvement Of Instruction	1,287,994	511,236	284,433	87,901	2,648	500	2,174,712
Inst-Related Technology	-	-	5,100	2,843	2,400	-	10,343
Instructional Staff Training	1,781,444	726,846	599,131	203,627	-	-	3,311,047
Library And Media Services	3,870,045	1,578,630	138,138	253,303	12,951	3,000	5,856,067
Other Support Svc-Instr	173,772	72,166	196,386	14,610	-	-	456,934
Total Instructional Support Services	\$ 9,064,773	\$ 3,705,839	\$ 2,148,310	\$ 812,061	\$ 17,999	\$ 5,600	\$ 15,754,583
General Administration							
Board Of Education	208,702	91,976	244,293	49,868	-	10,000	604,838
Community Relations	694,569	288,618	200,996	57,358	-	500	1,242,041
Legal Services	700,125	258,659	21,750	31,250	-	3,684	1,015,467
Office Of The Superintendent	1,708,514	575,819	89,043	150,080	6,000	4,675	2,534,131
Other Executive Administration	356,861	531,777	59,150	12,600	-	7,868,808	8,829,196
State & Federal Relations	146,225	40,671	2,625	13,000	-	-	202,521
Total General Administration	\$ 3,814,995	\$ 1,787,519	\$ 617,857	\$ 314,156	\$ 6,000	\$ 7,887,667	\$ 14,428,194

General Fund Detailed Program and Function Expenditures

	Salary	Benefits	Purchased Services	Supplies	Property	Other	Grand Total
School Administration							
Office Of The Principal	\$ 26,015,983	\$ 10,174,991	\$ 291,387	\$ 154,997	\$ 3,000	\$ 10,600	\$ 36,650,957
Central Services							
Administrative Technology	3,924,617	1,478,678	2,874,773	564,131	10,000	7,972	8,860,171
Fiscal Services	2,262,009	923,894	2,088,707	52,519	-	5,900	5,333,029
Grant Services	565,340	225,635	26,875	10,000	-	-	827,849
Other Central Support Services	518,764	214,266	426,479	22,286	864	596,200	1,778,859
Personnel Services	2,014,568	759,358	250,617	22,200	3,006	694	3,050,443
Planning Research Dev & Eval	908,921	345,565	42,514	22,851	1,000	1,000	1,321,851
Print Publish Duplication Svc	553,716	219,993	307,341	(263,478)	2,000	-	819,572
Public Information Services	787,386	295,472	113,125	15,794	-	1,700	1,213,477
Purchasing Warehse Distrib	497,297	196,991	8,525	10,000	-	1,700	714,514
Total Central Services	\$ 12,032,618	\$ 4,659,852	\$ 6,138,956	\$ 456,303	\$ 16,870	\$ 615,166	\$ 23,919,765
Operation and Maintenance							
Care And Upkeep Of Equipment	837,825	283,186	83,591	187,095	2,043	10,250	1,403,990
Care And Upkeep Of Grounds	403,182	182,298	87,357	140,000	-	50	812,887
Maintenance Of Buildings	1,764,853	684,311	533,500	36,700	-	6,500	3,025,864
Operation Of Buildings	16,312,572	6,971,750	5,163,650	9,318,557	10,000	45,000	37,821,529
Safety	141,093	60,545	69,254	6,000	-	2,300	279,192
Security	3,230,605	1,779,687	511,500	50,409	-	12,500	5,584,701
Total Operation And Maintenance	\$ 22,690,130	\$ 9,961,777	\$ 6,448,852	\$ 9,738,761	\$ 12,043	\$ 76,600	\$ 48,928,163
Student Transportation							
Other Student Transpservices	-	-	239,431	-	-	-	239,431
Vehicle Operation Trans	9,472,862	4,026,860	543,951	1,666,924	472,249	11,750	16,194,596
Total Student Transportation	\$ 9,472,862	\$ 4,026,860	\$ 783,382	\$ 1,666,924	\$ 472,249	\$ 11,750	\$ 16,434,027
Total Expenditures:	\$ 268,543,952	\$ 112,016,213	\$ 21,417,641	\$ 22,430,313	\$ 792,652	\$ 8,751,627	\$ 433,952,398

ALL DISTRICT FUNDS - FINAL BUDGET SOURCES AND USES SUMMARY

	General Fund	Special Revenue Fund	Debt Service Fund	Capital Projects Fund	Enterprise Fund	TOTAL ALL FUNDS
Revenues:						
Local Sources	320,828,024	5,231,474	92,001,234	3,740,000	5,055,336	426,856,068
State Sources	138,422,674	81,016,723	-	-	-	219,439,397
Federal Sources	716,000	47,199,141	-	-	20,056,161	67,971,302
Other Sources	85,000	-	-	-	-	85,000
Total Revenues	460,051,698	133,447,338	92,001,234	3,740,000	25,111,497	714,351,767
Expenditures:						
Salaries	275,279,318	98,295,327	-	3,632,468	7,730,061	384,937,174
Benefits	115,776,198	41,771,044	-	1,492,366	3,149,766	162,189,374
Purchased Services	21,417,641	16,909,375	-	19,013,346	1,489,723	58,830,085
Supplies	22,430,313	16,938,191	-	1,128,973	11,507,176	52,004,653
Property	792,652	335,408	30,000,000	1,895,000	134,184	33,157,244
Other	8,751,627	3,711,179	5,486,000	358,000	559,241	18,866,047
Budget Deficit						-
Total Expenditures	444,447,749	177,960,524	35,486,000	27,520,153	24,570,151	709,984,577
						(709,984,577)
Excess of Revenues over (under) Expenditures	15,603,949	(44,513,186)	56,515,234	(23,780,153)	541,346	4,367,190
Other Sources (Uses):						
Other Sources	-	43,643,620	2,708,358	-	-	46,351,978
Other Outlays	(48,825,962)	-	(54,417,577)	-	-	(103,243,539)
Total Other Sources (Uses):	(48,825,962)	43,643,620	(51,709,219)	-	-	(56,891,561)
Net Change in Fund Balance	(33,222,013)	(869,566)	4,806,015	(23,780,153)	541,346	(52,524,371)
Fund Balance, July 1	33,990,247	2,428,286	31,757,598	36,718,952	(1,885,670)	103,009,413
Fund Balance, June 30	768,234	1,558,720	36,563,613	12,938,799	(1,344,324)	50,485,042

CONSEQUENCES AND IMPACTS OF BUDGET DEFICIT OFFSETS

Reference

1.01 1.01 - FY17 Expenditures Savings Identified

Under the guidance of the Financial Review Committee (FRC) the District has identified budget savings of \$10 million in the current fiscal year (\$2.0 million for textbooks, \$1.5 million for utilities, \$0.95 million for Fuel, \$1.1 million contingency account, \$3.6 million other post-employment benefits program (OPEB), \$0.4 million bus/vehicle replacement and \$0.46 million for computer replacement). These savings carry forward to FY18 and help mitigate the budget shortfall. However, the use of one-time savings to balance on-going expenditures is not sustainable and will result in an initial deficit the following year (Fiscal Year 2018-19) for a corresponding amount.

1.02 1.02 - FY17 Expenditures Savings to be Identified

Under the guidance of the Financial Review Committee (FRC) the District has identified budget savings of \$10 million in the current fiscal year. The goal is to identify \$5 million more through continued expenditure reviews and reductions in positions in central services. These savings carry forward to FY18 and help mitigate the budget shortfall. However, the use of one-time savings to balance on-going expenditures is not sustainable and will result in an initial deficit the following year (Fiscal Year 2018-19) for a corresponding amount.

1.06 1.06 - Ad Valorem Tax - Additional 1% Increase

Currently the budget provides for a 3% increase over the prior year amount. This is a very aggressive assumption as the prior year amount was more than the pro-forma estimate from the Department of Taxation. The tax cap related to CPI will provide about a 2.4 % increase and property growth should cover what we have in the budget. We will continue to monitor our current year receipts and wait for the FY18 pro-forma estimate to determine if we can budget a further increase. Each 1% increase in AV revenue generates a net amount of \$644,000 after factoring the State's 1/3rd share.

1.07 1.07 - Projected Enrollment (1.27%) less Teacher/Bus Driver Cost

Our demographer has projected a 1.27% increase for enrollment. However, given the new difficult nature of projecting economic growth impact on our enrollment we are using flat enrollment to avoid the current year situation. If the enrollment projection actually occurred the district would realize additional revenue of \$4.68 million but we would also have to provide teachers, bus drivers and other support costing about \$2.58 million for a net increase of \$2.1 million. If one-half of the enrollment increase were to be recognized the additional revenue would be \$2.34 million, expenses \$1.29 million and net increase of \$1.05 million.

1.09 1.09 - Transfer to Capital Projects Fund for Nutrition Services

When the District converted the Nutrition Services fund from a special revenue fund to an enterprise fund a savings to the general fund of \$59,000 was identified and this amount has been budgeted as a transfer to the capital projects fund to provide for capital/equipment needs since. Because the Nutrition Services Fund has shown a profit over the last several years and because there is new capital funds available the elimination of this transfer will not harm the fund.

1.10 1.10 - Reno Redevelopment Savings

The District's budget related to the Reno Redevelopment (RDA) should also not be fully utilized.

CONSEQUENCES AND IMPACTS OF BUDGET DEFICIT OFFSETS

Reference

1.11 1.11 - Utility Savings

Electricity, natural gas and gasoline prices have decreased over the last few years so there will be a savings versus the budget.

1.13 1.13 - Fuel savings from propane program, idle reduction and lower fuel prices

Projecting savings of approximately \$345,000 by our calculations with fuel prices being lower than anticipated and a positive return of about \$55,000 on Propane. We expect the pricing to stay lower than expected for FY18 but could anticipate a higher savings if the anticipated change in the deregulation process has been implemented for the oil industry by the Trump Administration. We also anticipate a modest increase in savings with propane to \$60,000 as our bulk use on Propane will be fully in place.

1.14 1.14 - Textbook Adoption Savings

The District operates off a prescribed textbook adoption cycle for various core subjects as well as provides for advanced placement and international bachelorette needs. The ongoing budget for these needs is \$4.31 million and the requirement for high school math and world language textbooks will only cost \$2.3 million. In addition, AP and IB needs will be \$0.31 million so the balance can help mitigate the budget shortfall. However, the need for these dollars will continue as the District must update textbooks in order to make sure students are receiving current and relevant materials aligned with the Nevada Academic Content Standards.

1.15 1.15 - Contingency Account

The district budgets a \$1.1 million contingency account each year. Rarely is the account used. However, if some type of unforeseen event occurs we may have to make further reductions to other areas to provide for the costs.

1.16 1.16 - Office of School Performance Operating Budget

Reduction in operating costs for the office

1.17 1.17 - Communications Operating Budget

Cuttings operating costs will mean a reduction in the level of service we currently provide to our internal customers

1.18 1.18 - Communications Annual fees and services operating budget

There will be a reduction in WCSD community outreach and engagement

1.19 1.19 - Internal Audit Operating Budget

.20 reduction in operating budget. Inability to contract for services/training as required by the standards.

1.20 1.20 - Accountability Operating Budget

Decrease operating budget by \$10K for FY18

1.21 1.21 - Dept of Professional Learning Operating Budget

Support for 21st century learning

CONSEQUENCES AND IMPACTS OF BUDGET DEFICIT OFFSETS

Reference

- 1.22 1.22 - Gifted And Talented Education (GATE) Operating Budget**
Miscellaneous educational materials that were previously provided to pull-out and collaborative teachers will no longer be available.
- 1.23 1.23 - GATE Academic Olympics Operating Budget**
We can no longer use Grand Sierra Resort's ballroom for the venue and provide food for participants and judges for the late evening event.
- 1.24 1.24 - Recycling Substitute Value Program (RSVP) Operating Budget**
The RSVP provides elementary schools funding, for use in the classroom, in situations whereby a teacher is assigned to substitute for another teacher when a substitute is not available. The actual costs for this program have historically been less than the budgeted amount.
- 1.25 1.25 - Textbook Contingency Operating Budget**
The textbook contingency fund (037) has \$120,134 in it every year to disperse to schools. We give a portion to the EL & GATE departments for textbook purchases and the rest goes to schools for Advanced Placement (AP) text purchases. This has been the practice for at least 6 years. We divide this money by percentage of AP students at each school – usually around \$6 per student. Typically, we transfer between \$1000-\$5000 to each HS depending on the number of AP students they have. Now, that we are adopting textbooks for AP courses there may be less need for this extra funding. AP books cost around \$100 per book. Additionally, schools are not adding additional AP courses at the rate they were previously so the need for new class sets of books has decreased.
- 1.26 1.26 - Career and Technical Education Positions Move to Grant**
Move .5 Career Center Facilitator Coordinator and 3 Career Center Facilitator positions to State Grant. Grant was not approved.
- 1.27 1.27 - Student Voice Coordinator .5 FTE Move to Grant**
Currently 16/17fy position is funded .5 GF and .5 Title II. This position was vacated on Jan 11, 2017 and will not be filled until this summer. Our decision to not fill this position for the 16/17fy has saved the district \$19,759. We are proposing, if this cut is necessary, that this position be funded 1.0FTE out of the Title II grant for the 17/18fy. This would relieve the GF salary budget for 064 .5FTE
- 1.28 1.28 - Measures of Academic Progress (MAP) Testing Move to Grant**
If District receives Nevada Kids Funds
- 1.29 1.29 - Move 1/2 of Purchasing Director cost to Capital Funding**
The District's Purchasing Director dedicates more than 1/2 of the job responsibilities towards compiling and reviewing construction contracts related to bond fund proceeds for capital needs. Direct management and oversight of capital projects is an appropriate use of capital funds.
- 1.30 1.30 - Central Support (IS's/TOSA's/Consulting Teachers) (-17 fte)**

CONSEQUENCES AND IMPACTS OF BUDGET DEFICIT OFFSETS

Reference

Staff has reviewed central support positions for implementation specialists (IS's), teachers on special assignment (TOSA's) and consulting teachers and identified a reduction of 17 fte. Those positions are related to several different central offices and the impacts for the reduction follow.

Curriculum and Instruction Department would incur a reduction in math TOSA's from 6 to 4 and a .5 Library TOSA. The Math TOSAs work with teachers in implementing the NVACS with the textbook & instructional materials. They work with whole staffs, grade levels, PLCs, or individual teachers. They do this through a variety of formats including presentations, planning, co-planning, co-teaching, model lessons etc. Currently, there is one assigned to each grade level K-5. In light of the new 6-8 adoption, we were planning to shift the 4th & 5th grade leads to support not only 4th & 5th but also 6th as they both have taught 6th in previous years. By losing two of these positions, support for 1st & 2nd grade would have to be taken on by the kindergarten lead and the third grade lead. Other projects that they support such as DreamBox support, Parent University, Blue Friday/LTL would have to be taken on by the remaining TOSAs.

The library position provides supports to our 93 librarians & HS Career Center Facilitators. The position coordinates & provides training in our library Destiny program which manages the library books of each school in the District. The position also provides training to all librarians in various topics such as 21st Century Learning, Digital Citizenship, Teaching in the library, Standards, MTSS, collaborating with staff, etc. This year the position has provided support to the Career Center Facilitators as an advocate, assisted in coordinating their professional development & coordinated events for them.

The Department of Professional Learning would incur a reduction of 11 fte, 5 related to the acceleration zone, 1 each for Stead, Dodson and Cannan, and 1 each for Booth, Desert Heights and Natchez that will be offset by using other funds.

Currently 1.0 FTE Implementation Specialist is embedded at each acceleration zone school, providing teachers with support in the form of coaching, co-planning, modeling lessons, observing lessons, providing feedback, serving on the principals' leadership teams, assisting with PLC's, data collection and interpretation, and facilitating professional learning. The proposed reduction will impact IS support by cutting it in half for each of these ten A-Zone schools: Anderson, Corbett, Duncan, Elmcrest, Lincoln Park, Loder, Mathews, Sun Valley, Veterans, and Warner.

Stead, Dodson and Cannan will no longer have IS's, so impact is loss of all support listed above. Booth: cover 1.0 FTE embedded IS out of Victory funding (no impact on support). Desert Heights: cover 1.0 embedded IS out of Title (a) funding/Priority school (no impact on support). Natchez ES, which will no longer have an IS, but will be New to A-Zone for 2017-18 is Natchez ES, which will no longer have an IS, but will be allocated 1.0 FTE Instructional Coach from Victory grant funds (no impact on support).

The Office of Student Support (OSS) would incur a reduction of 2.5 fte. Innovations loss of .5 fte Implementation Specialist (IS) will impact professional learning support and coaching for all six schools in the OSS. Loss of 1.0 fte Athletic IS will impact the PLC support for physical education teachers, support for SHARE, and support for WCSD Athletics and Activities programming. Loss of 1.0 fte Special Education IS will impact the support schools receive for special education services.

CONSEQUENCES AND IMPACTS OF BUDGET DEFICIT OFFSETS

Reference

Reduction in reimbursement for mileage partly as function of proposed reduction in Implementation Specialist positions

1.32 1.32 - Administrative Investigator (Vacant)

Salaries and Benefits. Leaving 1 of 2 admin investigator positions vacant for contingency reduction request. This reduction should be considered for 075, 023, and 241 budgets

1.33 1.33 - Internal Audit Program Services Tech (Vacant)

Department support. No consequences to keeping the position at .75.

1.34 1.34 - Internal Auditor (Vacant)

Reduces internal audit staff by .25. Possible increase in external audit fees if unable to complete SAF audits. Prevents department from fulfilling its mission of providing solution based recommendations that increases the efficiencies and effectiveness of the district.

1.35 1.35 - Curriculum & Instruction (C&I) Secretary (Vacant)

FTE not being used by C&I for a secretary position

1.36 1.36 - Math TOSA position (Vacant)

Unfilled allocation in 16-17, by reducing the allocation we will limit the number of High Schools we can service with Math coaching.

1.37 1.37 - Diversity Specialist I (Vacant)

To delete a Diversity Specialist I. With the loss of this position, support to our schools would be significantly reduced, as it would reduce our specialists by 1/3 with only two 2.0 specialists supporting all schools. It is also our hope to move one of our existing specialists into the vacant Indian Education Coordinator position, which may or may not be received well by the PAC or Native American communities. It will be vital to have a good transition with this, as we have already had quite a bit of turnover in the Indian Ed position, and we want to ensure high quality support for this population.

1.38 1.38 - GATE Psychologist (Vacant)

This 0.6 FTE Psychologist position was converted to another position. It is accounted for twice in the budget so it will be backed out here.

1.39 1.39 - Housekeeping Field Supervisor retirement

In February of 2018 one Field Supervisor from Housekeeping will be retiring. The saving reflects the portion of the wages and benefits that will not be used for the whole fiscal year. Wages and benefits \$87,121/year at \$7260.00/ month. The savings is 5 months of wages and salary not paid by WCSD.

1.40 1.40 - Reduction of 7 part time custodian allocations

The impact of this reduction will result in Housekeeping not being able to provide the same level of coverage to sites for custodial support. With the up-swing in the economy, these positions have been harder to fill and there are currently 7 vacant part time allocations

1.41 1.41 - Eliminate 1/2 of Bus Purchase order for 2017-18

CONSEQUENCES AND IMPACTS OF BUDGET DEFICIT OFFSETS

Reference

Budgeted \$620,000 for Bus purchase. Eliminate 1/2 of bus purchase for 2017/18. This savings would be realized for the next 5 leasing years. This would decrease ability to serve growth in the District and we would have to increase occupancy percentages due to less buses.

1.42 1.42 - Eliminate 1/2 of White Fleet Purchase for 2017-18

Eliminate White Fleet purchase for 2017/18. This will eliminate the ability to buy emergency vehicles as needed and will limit ability of School Police to respond to emergencies as well as not having vehicles able to access and clear snow and sand roads at schools. May increase the need for 2 hour delays on snow days to allow operational support to clear parking and loading zones at school sites, thus cutting into educational time for the students.

1.43 1.43 - Office of Student Services Reorganization

Reduce one Day Treatment teacher, eliminate vacant Job Training Facilitator and create an Instructional Coordinator position and a 1/2 time Child Find Psychologist. Remove one counselor from Innovations and create a Dean position at North Star. The net impact of the reorganization is cost neutral.

2.01 2.01 - Other Post Employment Benefit (OPEB) Funding Suspension

The District is one of few responsible government entities to provide funding for Other Post Employment Benefits (OPEB). This is similar to a retirement fund but is intended to provide for future costs related to health and life insurance. The District has aggressively funded the cost over for a number of years and there are sufficient reserves to suspend the funding for several years.

2.02 2.02 - English and World Language Operating Budget

Reduce Testing and Operating Budgets. Impacts the Department's operations and stipends available for Professional growth.

2.03 2.03 - Signature Academy Operating Budget

Reduced ability to support career exploration such as, extra activities, field trips, curriculum development, professional development, and industry standard technical equipment.

2.04 2.04 - Move Costs to E-Rate

The district receives funds from E-rate for category two costs and accounts for them in the E-Rate Fund. The money can be utilized to provide for various technology costs. The District can shift technology costs from the General Fund to this fund to reduce the budget deficit. We are currently trying to determine if this will be a sustainable funding source as the receipts are unpredictable and vary depending on a number of circumstances.

2.05 2.05 - Senior Accountant Position (Vacant)

Loss of this position will impact the Business Office's ability to support schools Student Activity Accounting with training and system support for the school computerized accounting systems. Student Activity Funds generate approximately \$16M a year collectively for all schools and they deal with a lot of cash, so not having this high level technical support leaves this funds exposed to greater risks with reduced support.

CONSEQUENCES AND IMPACTS OF BUDGET DEFICIT OFFSETS

Reference

- 2.06 2.06 - Hold on Replacement of Chief Operations Officer Executive Assistant**
COO will move to Brown Center and will utilize pooled existing Executive Assistant for Capital Projects (COO, Chief Capital Projects & Facilities Management Director, Deputy Capital Projects & Facilities Management Director). Will analyze impacts during the 2017/18 fiscal year.
- 2.07 2.07 - Eliminate Transportation Classroom Instructor/Evaluator Position (Vacant)**
Eliminate one Transportation Classroom Instructor position at a grade 21. This will eliminate one support staff position. By eliminating the position it will increase the workload on the existing Transportation Training staff.
- 2.08 2.08 - Talent Acquisition Staff (Vacant)**
District will have less recruitment, less support for hiring out of state recruitment (especially administrative hiring for principals and assistant principals) and no veteran's recruitment.
- 2.09 2.09 - Zone 5 Area Superintendent (Vacant)**
The schools that were in Area 5 have been divided up among the other Area Superintendents to take on additional responsibilities of supervision of those schools. That includes the evaluation of the principals, conducting bullying investigations and appeals on behalf of students or staff, conducting Investigative Due Process (IDPs) meetings, parent complaints, attendance at meetings at the request of the principal, attendance at school events such as sporting events, night events, weekend events, conducting coordinated Instructional Rounds to look at instructional practices, assisting principals with budgeting questions, Title I budget questions, School Performance Planning, Review of all school data on student outcomes, graduation cohort tracking, responsible for assisting with any concerns/issues on special education in coordination with the respective Executive Director, working in collaboration with other departments to support needs of schools. The current Area Superintendents will be tasked with taking on these additional responsibilities of the Area 5 schools; this may result in a delay of services to all of their schools in a timely manner. The Area Supts will prioritize the need of all their schools to handle the most urgent issues and concerns first.
- 2.10 2.10 - Multi-Tiered System of Support (MTSS) TOSA (Vacant)**
A MTSS coach is assigned to each area in the District. As the District works towards a 90% graduation rate, there is and will continue to be greater need for support to our schools, both academically and behaviorally. Our MTSS coaches are incredibly busy in both of these arenas. They provide numerous professional learning opportunities throughout the year, direct support and coaching to schools, and direct support on behavior. In addition, they have support schools with Aimsweb Plus and with Read by Grade 3, which have both been huge commitments this school year. We have also restructured our behavior support process, with all non-major 3 violations being supported through MTSS. All of this has been a big challenge with our current staffing. The loss of a certified staff member will spread our coaches even thinner and will impact the support that MTSS can provide to our schools.
- 2.11 2.11 - Family School Partnerships TOSA (Vacant)**

CONSEQUENCES AND IMPACTS OF BUDGET DEFICIT OFFSETS

Reference

To delete a TOSA. The certified teaching position has provided Family-School Partnerships with greater access and increased credibility with teachers/admin. across the District. Aside from this position, none of the other staff in FSP have a teaching background, so there have been challenges in designing and providing support/professional learning to teachers without this perspective. The certified teaching position has been a huge asset in training, planning training, and providing this perspective to the department. Family School Partnerships is engaged in numerous initiatives and projects. The loss of this individual will also limit their ability to provide the high quality support and resource to families and schools across the District.

2.12 2.12 - Counselor Equity and Engagement Position (Vacant)

The School Counseling Department is responsible to provide support, training and mentoring to 200 school counselors in WCSD. Currently, there are four staff that provides these supports, including the Coordinator of School Counseling. By losing this allocation it will result in diminished ability to meet the needs of the school counselors and the sites they server in.

2.21 2.21 - Special ESIP (teachers)

Implement a one-time Special Early Separation Incentive Program for teachers. This will create additional openings for any potential reduction of staff due to other budget reductions.

2.13 2.13 - School Within A School (SWAS) positions at Spanish Springs and Reno HS (-4 fte)

The loss of the SWAS allocations will negatively impact the breadth of support provided to students off track for graduation. More specifically, the result is less support class and intervention opportunities and higher class sizes in those opportunities that remain. This has some affect at every grade level.

2.14 2.14 - Incline (-1 fte), Academy of Arts, Careers & Technology (-1.5 fte), Innovations (-1 fte)

This will affect the breadth of course offerings in our smaller HS settings. It also impacts TWI programming.

2.15 2.15 - Deans for Title Schools (-11.5 fte)

The staffing ratio to provide Deans at the Elementary Level related to Title and At-Risk schools was changed to (500-649 = 0.5 fte, below 500 = 0) from (400-499 = .5 fte, 500-699 = 1.0 fte) resulting in a reduction of 11.5 fte. This will create and administrative burden primarily affecting discipline and school management. In the Title I world it will also affect conversions to Assistant Principals. That will further impact administrative burden relative to staff evaluations and LEA responsibilities.

2.16 2.16 - Alternative Education positions (-3 fte)

All high schools receive more than one alternative education positions. All .5 fte allocations above the one for all high school were reduced resulting in 3 less fte. The reduction will affect credit recovery and intervention efforts at the impacted schools.

CONSEQUENCES AND IMPACTS OF BUDGET DEFICIT OFFSETS

Reference

The teacher to student ratio at the Elementary Level will change from 60:1 to 65:1 while the Secondary Level would change from 60:1 to 70:1

Elementary Reduction in Staff - The decrease in services will impact all schools, but specifically an elementary school that has only one teacher and may have approximately 80 to over 100 EL students. The reason this is difficult is that one teacher is attempting to serve grades k – 5/6 with several EL students at each grade level that may also range from a Level 1 proficiency level to a Level 5 proficiency level. It is also difficult to provide effective inclusive practices that include not only instruction, but also opportunities to co-plan for that instruction.

As former pilot schools, Smithridge and Cannan, made outstanding progress in overall progress and exit rates by having enough EL personnel to embed one in each grade level. Both schools had the highest percentage of exited students in 2015-16, as well as language progress increasing. The success was not only the implementation of the co-teaching/co-planning model, but a change in entire staff focusing on explicit language through the academic content. All teachers had ownership of the students and had time during their PLCs to plan appropriately for language. Dropping by at least 2 -3 teachers at each of these sites will drastically effect the implementation of a co-teaching model designed to serve students effectively and provide the differentiation and scaffolding needed to provide them with consist instruction that increases their language acquisition. Losing the allocations at these pilot schools will make it more difficult to implement the Strategic Plan Initiative 1.2.1.

It is important that we have qualified and quality EL teachers in our positions. At the principal's request, I have converted several teaching positions to assistant positions. The schools received additional allocations in the fall and were unable to find qualified staff, so the conversions were requested and filled. With the increase in ratio at schools, we will have 17.5 EL teachers overage. At this time we do not know of many EL open positions due to retirement or leaving district. It is important that teachers be given the opportunity to move into the converted teaching assistant positions. There are seven converted positions that could be available for overage teachers

CONSEQUENCES AND IMPACTS OF BUDGET DEFICIT OFFSETS

Reference

Secondary Reduction in Staff - The decrease at the secondary level will also impact the ability for EL teachers to provide the EL courses that were designed for long term, short term or newcomers, as well as provide content class support. The EL teacher monitors many EL students that are close to exiting. They usually support these students by monitoring their grades and checking in with content teachers to see what support is needed. The secondary students have either been in EL for less than five years (short term) or over six years (long term). The language proficiency level of these students is usually within the range of a level 3 or 4. EL students make excellent progress as beginning language learners. However, once an EL student reaches the level 3 or 4 they exhibit behaviors and language similar to a native English speaker. They may seem to understand everything that is going on in class because their social language is developed and a teacher may not have a clue they did not understand content until the test. The reason for this is that academic language develops much slower at levels 3 and 4. The reason for this is that the demands of the content, as well as the academic language have increased and the multiple opportunities to practice using the language (speaking, writing) decrease.

The ability to increase the EL graduation rates will be more difficult to reach. The decrease in staff and the increase in students served will be making it more difficult to provide the appropriate instruction and support at the secondary level.

Sparks MS has collaborated with the Department of EL to implement a co-teaching/co-planning model at the secondary level. Teams of EL teachers were assigned to specific content level teams. The ability to collaborate and implement an inclusive model at a secondary level will be more difficult with an increased ratio.

ESSA requires a district to monitor exited students for four years instead of two years. We already had difficulty implementing this part of the law because the former ELs are not included in the ratio. For example, a school may have 303 EL students and 138 to monitor for four years. At the end of the four years decisions will be made to reclassify exited EL students. If they are successful in state assessments and their courses, they will be reclassified as a former EL, if they are struggling they could be reclassified to receive explicit language instruction to help increase their language progress.

The shared positions have been very successful. The shared positions require the EL teacher to travel daily between schools, build relationships with staff members and administrators, as well as become involved with families at each of the schools. They also make it possible that WCSD can state they provide language instruction for every EL student in our district.

CONSEQUENCES AND IMPACTS OF BUDGET DEFICIT OFFSETS

Reference

Newcomer schools are Wooster, Hug, Sparks HS, Pine, and Sparks MS (moved from Traner for 2017-18). Newcomers need not only to be taught English, but also provided with opportunities for cultural instruction. Courses have been designed at the secondary level to meet the unique needs of our Newcomers. All secondary schools receive 1.5 extra allocations. This needs to be ensured for the success of students new to our country. The 1.0 is a teacher position and the .5 teacher position is converted to an assistant. This provides the school with someone who is able to complete the assessments for identification, meets with families, and provides instructional support

2.17 2.17 - Class Size Increase +2 Kindergarten (-15 fte)

The State mandates kindergarten class sizes to be a 21 student to 1 teacher ratio (21:1) and no school can have a ratio of more than 25 students to 1 teacher. Historically we have staffed kindergarten at a low ratio (district wide about 19:1) only requiring a request for variance above the 21:1 ratio for about 5 schools. In comparison, we typically have 25 or more schools requesting variances for each of grades 1 -3, although our district wide ratio remains below the state mandate for each grade. We can still keep the district wide ratio below 21:1 even if we increase our guidelines to by a two student margin. This will increase the variances from 6 to 18 but would still be well under what we request for grades 1 – 3. In addition, this change will match our revenue with our expenditures and provide for a sustainable cost. This is because we will actually receive a decrease in Full Day Kindergarten funding as the funding becomes built into the DSA per pupil funding for the upcoming biennium. The net effect is larger class sizes and it may limit team teaching as class sizes might exceed classroom space capacity. The change also hinders inclusive practice/differentiation and affect classroom management.

2.20 2.20 - Class Size Increase Gr 4-12 (+1) (-50.5 fte)

An increase to class size staffing guidelines for grades 4-12 of 1 student would reduce allocations by 50.5 teachers. An increase of 2 students would reduce allocations by 105.5 teachers. For grades 4-6 the net effect is larger class sizes and it would hinder inclusive practice/differentiation and affect classroom management. For grades 7-8 the net effect is larger class sizes. Hinders inclusive practice/differentiation and affect classroom management. May affect elective course offerings. For grades 9-12 the net effect is larger class sizes. Hinders inclusive practice/differentiation and affect classroom management. Will affect elective course offerings and AP-Honors.

3.05 3.05 - Class Size Increase Gr 4-12 (+2) (-55 fte)

An increase to class size staffing guidelines for grades 4-12 of 1 student would reduce allocations by 50.5 teachers. An increase of 2 students would reduce allocations by 105.5 teachers. For grades 4-6 the net effect is larger class sizes and it would hinder inclusive practice/differentiation and affect classroom management. For grades 7-8 the net effect is larger class sizes. Hinders inclusive practice/differentiation and affect classroom management. May affect elective course offerings. For grades 9-12 the net effect is larger class sizes. Hinders inclusive practice/differentiation and affect classroom management. Will affect elective course offerings and AP-Honors