

CLARK COUNTY SCHOOL DISTRICT REGULATION

3110

BUDGET DEVELOPMENT

- I. In accordance with Nevada statutes, the annual budget shall be a plan to meet the Global Ends of the Board of School Trustees by indicating the services to be provided during the fiscal year.

The budget development process shall include the following:

- A. Involvement of the Board in all major decision-making stages,
 - B. Incorporation of long-range planning,
 - C. Provision of a fiscally sound financial plan, and
 - D. Provision for informing and involving the community and the administration at appropriate stages to promote an understanding of the budget.
- II. The Business and Finance Services Division is responsible for coordinating the development of the annual Clark County School District budget. The development of the budget shall include a process for input by the various divisions of the district through the division head and shall incorporate those decisions of the Board of School Trustees which have financial impact.
- III. The Board of School Trustees shall provide decisions at each major stage in budget development, including approval of:
 - A. Proposed changes or additions to the instructional program for the period covered by the budget,
 - B. Proposed salary schedules for the period covered by the budget,
 - C. Schedules for maintenance and renovation of buildings and schedules for maintenance and replacement of equipment, and
 - D. The tentative, final, and amended final budgets, and any augmented budgets as required by Nevada statutes.

The Board shall schedule at least annually, as part of a regular or special meeting, an opportunity for input by the public and district staff on the

development of the budget, including allocations and formulas utilized for budget development.

- IV. The Board and the community shall be provided adequate information at all stages of budget development to enable informed estimates of the budget's adequacy.
- V. Budget development, including preparation and filing, shall be in accordance with, and as detailed in Nevada statutes, using the forms prescribed by the Nevada Department of Taxation.
- VI. Budget development and administration shall be based on Generally Accepted Accounting Principles for Governmental Accounting as set forth by the Governmental Accounting Standards Board, or a successor organization recognized as the principal authority for governmental accounting practices.
- VII. The Board will adopt a plan for scheduled maintenance and renovation of buildings and maintenance and replacement of equipment.
 - A. Business and Finance Services Division together with the Facilities Division shall periodically perform or cause to be performed studies of standards recognized and applied both in private industry and in the public sector for maintenance and renovation of buildings, and equipment and its useful life, including, without limitation, depreciation criteria used in private industry, and shall present recommended standards to the Board of School Trustees for adoption.
 - B. The Business and Finance Services Division shall include in the budget of the Clark County School District those allocations of funds which are required to fulfill the schedules of maintenance and renovation of buildings and maintenance and replacement of equipment which have been approved by the Board of School Trustees.
- VIII. Allocation of funds as major appropriations for personnel and supplies shall be made in accordance with formulas developed on the basis of educational needs of schools. These budget formulas shall include factors for allocation of:
 - A. Staffing
 - 1. School administrators
 - 2. Classroom teachers

3. Other licensed personnel
4. School clerical personnel
5. Custodial personnel
6. Maintenance, grounds, and operations personnel
7. Attendance officers, police officers, and campus monitors
8. Other support staff

B. Instructional Materials/Services

1. Textbooks
2. Library books and magazines
3. Other library expenses
4. Library computer supplies
5. Library technical services
6. Printing services
7. Computer supplies
8. Audiovisual supplies
9. Field trips
10. Instructional supplies
11. Special education instructional supplies
12. Medical supplies
13. Custodial supplies
14. Athletic supplies, boys
15. Athletic supplies, girls

16. Other activity expenses

17. Equipment

18. Postage

IX. Deferred Appropriations

- A. A process of deferred appropriations shall be used by the district to provide a safeguard against unexpected increases in student enrollment.
- B. Minimum and maximum projected enrollments shall be established for a budget period. The maximum projected enrollment shall be determined as a fixed percentage above the minimum enrollment. The difference between income determined by maximum enrollment projections and the income determined by minimum enrollment projections is the basis for "deferred appropriation."
- C. The deferred appropriations account shall provide appropriations in the following areas:
 - 1. Teachers
 - 2. School Support Staff
 - 3. School Administrators
 - 4. Regular and Special Education Instructional Materials

X. Contingency Reserve

In order to provide a means of funding unanticipated expenditures within the various appropriation areas, a contingency reserve account shall be established in the General Fund budget to provide for such unanticipated needs. The contingency account may not be less than 1/4 of 1 percent for any year.

XI. Ending Fund Balance

- A. An unreserved ending fund balance of not less than 2 percent of total General Fund revenue for each fiscal year shall be included in the General Fund budget. An inability to meet this requirement must be

approved by the Board of School Trustees. Unreserved ending fund balance is that fund balance exclusive of inventories and amounts reserved or designated for preexisting obligations.

- B. The Board shall include in the district's budget a reserve for economic uncertainty as a special revenue fund. In any fiscal year in which the unreserved ending fund balance of the General Fund would otherwise exceed the percentage amount set forth in Section XI(A) above, that amount which constitutes the amount in excess of the required percentage amount shall be transferred to the special revenue fund for economic uncertainty. The Board of School Trustees may, through its approval of the budget, provide for management of balances in the special revenue fund either through transfer of equity to or from other funds or by direct deposit of revenues.

Any balances in the special revenue fund for economic uncertainty may be made available to the General Fund to compensate for shortfalls in actual revenues as compared to projected revenues. Balances in the special revenue fund for economic uncertainty which are in excess of 2 percent of General Fund revenue for that fiscal year may be made available with Board approval for those purposes for which expenditures are made either from the General Fund or from other funds maintained by the district.

- XII. The Division of Business and Finance Services is responsible for developing and implementing procedures for budget development.

Legal Reference:	NRS Chapter 354 Local Financial Administration NRS Chapter 387 Financial Support of School System
Review Responsibility:	Business and Finance Services
Adopted:	3110/3120/3130: 10/3/63
Revised:	6/77; 9/1/78; 3/26/81; 10/9/86; 3/23/93; 7/12/94; 11/14/95; 7/24/97
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