



## General Operating Fund

In this sub-section, the General Operating Fund is comprised of the General Fund, Indirect Cost Fund, Class Size Reduction Fund and Special Education Fund. This sub-section details the General Operating Fund revenue and expenditures expectations for the fiscal year 2014-15 through narratives and illustrations respectively.

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## General Operating Fund - Summary

The General Operating Fund consists of six funds: the General, Indirect Cost, Education Foundation, Other Revenues, Class Size Reduction, and Special Education Funds. The General Fund, in this context, is defined as a fund for measuring and recording regular District financial activity that is not designated for any other specific purpose. The funds maintained in the General Fund are typically available for legally authorized purposes. Although the Special Education Fund and Class Size Reduction Funds technically reside as Special Revenue Funds on the financial statements, they are included with the General Fund since 80% of Special Education operating resources are contributed by the General Fund and Class Size Reduction contributes over \$28 million to assist in reducing class sizes in grades 4-6. On the District's government-wide financial statements, the Special Education Fund is deemed to be a Major Special Revenue Fund separate from the General Fund.



## General Operating Fund - Final Budget Analysis

Fiscal Years 2012-13 through 2014-15

Description	Actual 2012-13	Estimated 2013-14	Final Budget 2014-15	2013-14 vs. 2014-15 Variance Amount	Percent
<b>Revenues:</b>					
Local sources	\$1,268,176,369	\$1,305,113,513	\$1,339,975,000	\$34,861,487	2.7%
State sources	802,484,056	882,305,000	909,900,000	27,595,000	3.1
Federal sources	374,155	300,000	4,300,000	4,000,000	100.0
<b>Total revenues</b>	<u>2,071,034,580</u>	<u>2,187,718,513</u>	<u>2,254,175,000</u>	<u>66,456,487</u>	<u>3.0</u>
<b>Expenditures:</b>					
Salaries	1,316,456,707	1,383,645,000	1,441,006,284	57,361,284	4.1
Fringe benefits	515,822,901	572,070,000	586,768,559	14,698,559	2.6
Purchased services	85,344,022	81,640,000	82,343,402	703,402	0.9
Supplies	138,822,960	143,430,000	152,980,844	9,550,844	6.7
Property and equipment	12,397,685	37,345,000	35,747,250	(1,597,750)	(4.3)
Other expenditures	1,766,875	3,170,000	2,363,661	(806,339)	(25.4)
<b>Total expenditures</b>	<u>2,070,611,150</u>	<u>2,221,300,000</u>	<u>2,301,210,000</u>	<u>79,910,000</u>	<u>3.6</u>
<b>Excess (deficiency) of revenues over expenditures</b>	<u>423,430</u>	<u>(33,581,487)</u>	<u>(47,035,000)</u>	<u>(13,453,513)</u>	<u>(40.1)</u>
<b>Other financing sources (uses):</b>					
Proceeds from insurance	7,452	100,000	100,000	-	-
Sale of medium-term bonds	-	34,430,000	34,500,000	70,000	0.2
Transfers from other funds	20,000,000	-	-	-	-
Transfers to other funds	(4,817,116)	(13,545,000)	(14,880,000)	(1,335,000)	(9.9)
<b>Total other financing sources (uses)</b>	<u>15,190,336</u>	<u>20,985,000</u>	<u>19,720,000</u>	<u>(1,265,000)</u>	<u>(6.0)</u>
<b>Opening fund balance - July 1<sup>1</sup></b>	<u>76,982,721</u>	<u>92,596,487</u>	<u>80,000,000</u>	<u>(12,596,487)</u>	<u>(13.6)</u>
<b>Ending fund balance - June 30</b>	<u>\$92,596,487</u>	<u>\$80,000,000</u>	<u>\$52,685,000</u>	<u>\$(27,315,000)</u>	<u>(34.1)</u>
(1) The opening fund balance shown in budget fiscal year 2014-15 reflects the 2013-14 estimated ending fund balance.					
Source: CCSD Budget and Accounting Departments					

## General Operating Fund - Twenty Year History

Fiscal Years 1995-96 Through 2014-15

Year	Expenditure Appropriations	Dollar Increase (Decrease)	Percent Increase (Decrease)	4th Week Enrollment	Budget Per Student	Percent Increase (Decrease)
1995-96	\$705,347,714	\$77,352,383	12.3 %	166,788	\$4,229	5.3 %
1996-97	773,935,613	68,587,899	9.7 %	179,106	4,321	2.2 %
1997-98	849,169,164	75,233,551	9.7 %	190,822	4,450	3.0 %
1998-99	931,208,043	82,038,879	9.7 %	203,777	4,570	2.7 %
1999-00	1,029,652,551	98,444,508	10.6 %	217,139	4,742	3.8 %
2000-01	1,072,657,733	43,005,182	4.2 %	231,125	4,641	(2.1)%
2001-02	1,163,403,949	90,746,216	8.5 %	244,684	4,755	2.5 %
2002-03	1,249,699,204	86,295,255	7.4 %	255,328	4,894	2.9 %
2003-04	1,350,739,123	101,039,919	8.1 %	268,357	5,033	2.8 %
2004-05	1,478,079,958	127,340,835	9.4 %	280,796	5,264	4.6 %
2005-06	1,663,853,336	185,773,378	12.6 %	291,329	5,711	8.5 %
2006-07	1,811,462,847	147,609,511	8.9 %	302,547	5,987	4.8 %
2007-08	1,984,894,552	173,431,705	9.6 %	308,745	6,429	7.4 %
2008-09	2,033,407,975	48,513,423	2.4 %	311,221	6,534	1.6 %
2009-10	2,051,324,159	17,916,184	0.9 %	309,442	6,629	1.5 %
2010-11	2,134,662,278	83,338,119	4.1 %	309,899	6,888	3.9 %
2011-12	2,086,954,110	(47,708,168)	(2.2)%	308,377	6,768	(1.7)%
2012-13	2,070,611,150	(16,342,960)	(0.8)%	311,218	6,653	(1.7)%
2013-14 <sup>1</sup>	2,221,300,000	150,688,850	7.3 %	314,598	7,061	6.1 %
2014-15 <sup>2</sup>	2,301,210,000	79,910,000	3.6 %	317,970	7,237	2.5 %

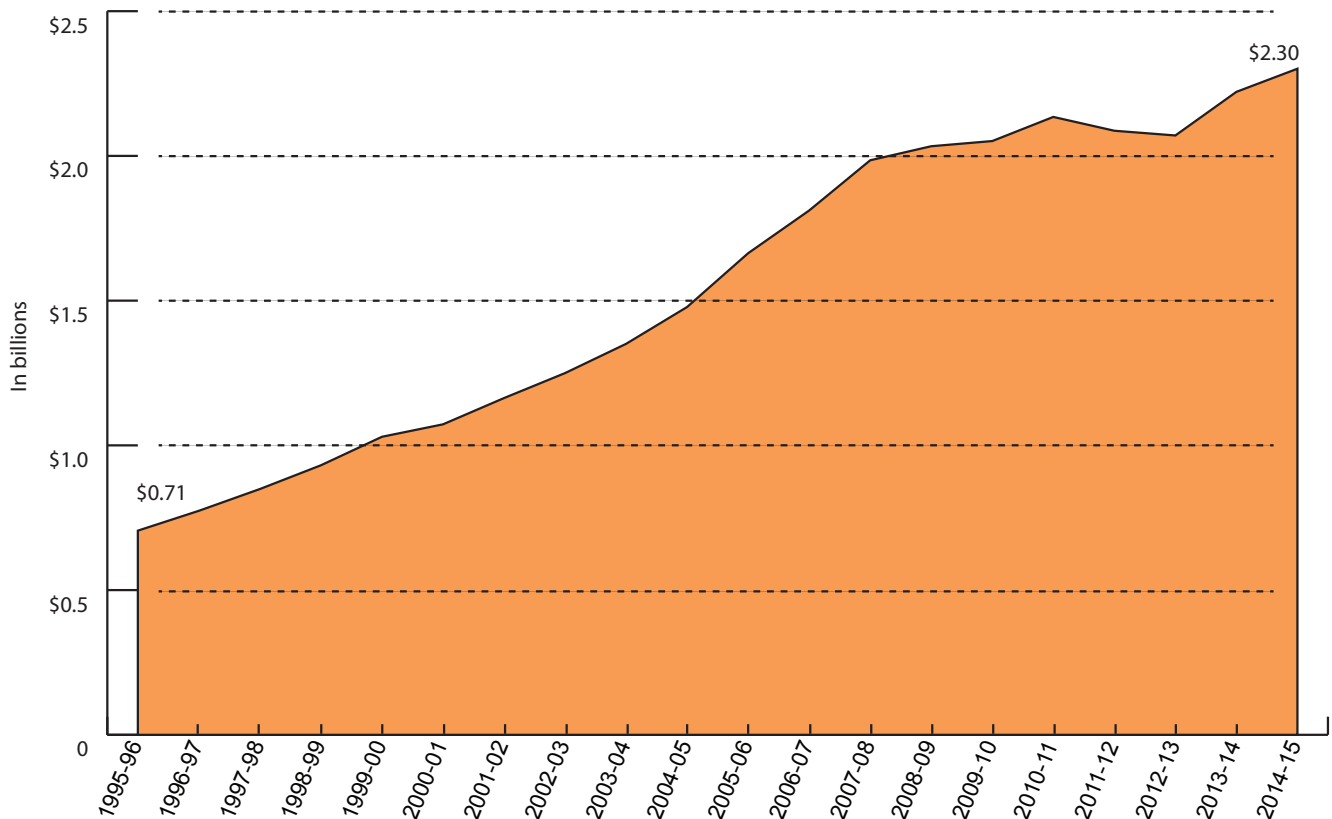
(1) Estimated total

(2) Final Budget

Source: Budget, Accounting, and Demographics and Zoning Departments

## General Operating Budgeted Appropriations - Twenty Year Graphical History

Fiscal Years 1995-96 through 2014-15



Source: CCSD Budget Department



## General Operating Fund - Ending Fund Balance History

For Fiscal Years 2005-06 Through 2014-15

Fiscal Year	Total Operating Revenues <sup>1</sup>	Ending Fund Balance Components				Total Ending Fund Balances	Percentage of Total Revenues
		Nonspendable	Restricted	Assigned	Unassigned		
2006	\$1,737,971,278	\$4,633,569	\$7,273,437	\$95,220,000	\$36,437,527	\$143,564,533	8.3%
2007	1,929,035,417	17,750,339	13,980,824	84,407,371	39,484,749	155,623,283	8.1%
2008	2,089,233,421	4,376,483	19,676,999	96,385,635	43,035,412	163,474,529	7.8%
2009	2,155,978,473	3,558,623	32,343,951	90,599,713	40,808,506	167,310,793	7.8%
2010	2,130,327,694	3,832,495	40,308,480	80,703,202	20,211,517	145,055,694	6.8%
2011	2,033,081,365	4,006,893	31,396,735	41,989,300	19,227,824	96,620,752	4.8%
2012	2,045,513,311	3,943,290	10,975,344	42,674,151	19,389,936	76,982,721	3.8%
2013	2,071,034,580	14,329,960	464,209	58,180,804	19,617,514	92,592,487	4.5%
2014 <sup>2</sup>	2,187,718,513	5,000,000	315,000	48,860,000	25,825,000	80,000,000	3.7%
2015 <sup>3</sup>	2,254,175,000	5,000,000	165,000	15,590,000	31,930,000	52,685,000	2.3%

(1) - Total operating revenue excludes the beginning fund balance, transfers into the General Operating Fund, sale of fixed assets, the execution of capital leases, and bond proceeds.

(2) - These estimates were taken from the FY 2013-14 estimated actuals.

(3) - These estimates were taken from the FY 2014-15 Final Budget projections.

Source: CCSD Budget and Accounting Departments

## General Operating Fund - Ending Fund Balance

The importance of an adequate General Operating Fund balance cannot be overstated. An adequate fund balance provides financial protection to the District to offset lower than budgeted revenues or higher than anticipated operating costs. There are many factors that can cause revenues to decrease and operating costs to increase, many of which are unpredictable. Major reasons for maintaining an ending fund balance include: a reserve for economic uncertainty and to maintain bond credit ratings.

The General Operating Fund's ending fund balance is anticipated to decrease by over \$27 million, or 34%, due largely to reductions of the assigned portions of the balance. The unassigned portion is expected to increase by \$6.1 million as the District strives to incrementally restore fund balance to the requirements of District Regulation 3110. The projected increase will move the unassigned portion from 1.25% to 1.5% of total revenues. Regulation 3110 requires that an unassigned ending fund balance of not less than 2% of total General Operating Fund revenues be included in the budget. Unassigned ending fund balance is exclusive of inventories and amounts restricted or assigned for preexisting obligations.

## General Operating Fund Resources

The General Operating Fund utilizes many sources of financial support to maintain the operations of a district spanning 8,012 square miles across southern Nevada. The District obtains its revenue from the following sources: State aid, property taxes, local school support taxes, governmental services tax, franchise tax fees, investment income, federal aid, miscellaneous revenues, and ending fund balance from the previous year. Detailed in the General Operating Fund - Estimated Resources illustration are the major sources of revenues.



### State Aid

The District will receive over 40% of its total resources from the State for General Operating Fund operations. The following outline explains the main features of the program for distributing State aid to school districts.

## The Nevada Plan for School Finance

The Nevada Legislature has declared that the proper objective of state financial aid to public education is to insure each Nevada child a reasonably equal educational opportunity. Recognizing wide local variations in wealth and costs per pupil, the State supplements local financial ability to whatever extent necessary in each district to provide programs of instruction in both compulsory and elective subjects that offer full opportunity for every Nevada child to receive the benefit of the purposes for which public schools are maintained. The Nevada Revised Statutes (NRS 387.121) set forth that "...the quintessence of the State's financial obligation for such programs can be expressed in a formula partially on a per pupil basis and partially on a per program basis as: State financial aid to school districts equals the difference between school district basic support guarantee and local available funds produced by mandatory taxes minus all the local funds attributable to pupils who reside in the county but attend a charter school. This formula is designated as the Nevada Plan."

The amount of funds provided under the Nevada Plan for Clark County students is computed by multiplying the basic support guarantee per pupil of \$5,544 by the sum of:

1. Sixth-tenths of the count of pupils enrolled in pre-kindergarten and kindergarten on the last day of the first month of the school year;
2. The count of pupils enrolled in grades 1 – 12 inclusive on the last day of the first school month of the school year.

In addition to the basic support guarantee per pupil, the legislature also establishes funding for State supported special education program units (\$42,745 each). Additional special education units, if necessary, may need to be locally supported.

The 1993 Legislature approved NRS 387.047, which requires all school districts in the State to separately account for all funding received for the instruction of, and the provision of, related services to students with disabilities. This revenue is reported to the State in a separate Special Education Fund but is combined with the regular instructional revenue of the General Fund throughout this document.



## General Operating Fund - Estimated Resources

Fiscal Year 2014-15

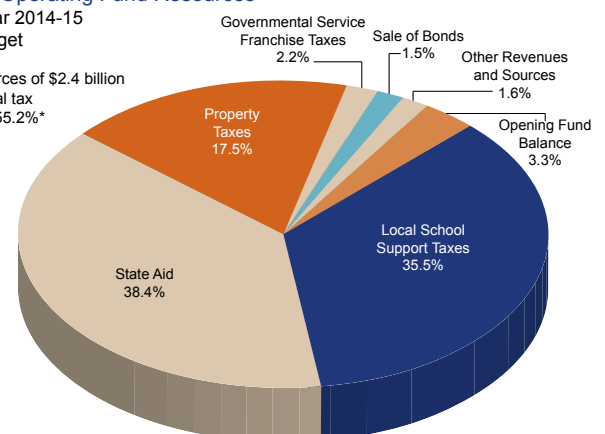
Description		Percentage of Budget
State aid (Distributive School Account)	\$ 909,900,000	38.4%
Local School Support Taxes (LSST)	840,170,000	35.5%
Property taxes	415,000,000	17.5%
Governmental Services Tax (GST)	48,785,000	2.1%
Other county taxes	3,000,000	0.1%
Franchise tax fees	600,000	- %
Federal aid	4,300,000	0.2%
Investment income	1,285,000	0.1%
Miscellaneous income:		
Tuitions from full day kindergarten	6,500,000	0.3%
School project contributions	4,700,000	0.2%
E-rate reimbursements	4,450,000	0.2%
District project contributions	4,000,000	0.2%
School project contributions	3,800,000	0.2%
Indirect costs from categorical grants	2,700,000	0.1%
Rental of facilities	1,500,000	0.1%
Indirect costs from food services fund	1,200,000	0.1%
Tuitions from summer school	1,000,000	- %
Income from athletics	500,000	- %
Tuitions from out-of-state students	200,000	- %
Transportation fees	200,000	- %
Proceeds from insurance	100,000	- %
Other miscellaneous income	385,000	- %
Sale of medium-term bonds	34,500,000	1.5 %
Ending fund balance from prior year:		
Nonspendable	5,000,000	0.2%
Restricted	315,000	- %
Assigned	48,860,000	2.1%
Unassigned	25,825,000	1.0%
<b>Total estimated resources</b>	<b>\$2,368,775,000</b>	<b>100.0%</b>

Source: CCSD Budget Department

## General Operating Fund Resources

Fiscal Year 2014-15  
Final Budget

Total resources of \$2.4 billion  
County local tax resources 55.2%\*



\*County taxes include: Local School Support Taxes (Sales Tax), Property Taxes, Governmental Service Taxes, and Franchise Taxes.

Source: CCSD Budget Department

In determining the amount to be distributed by the State to school districts, the amount of tax proceeds received by schools from a 2.6 cents local school support sales tax plus the amount received from the one-third public schools operating property tax are deducted. Combining State aid, all of the local school support sales taxes, and one-third of the property tax collections, generate 81% of the District's General Operating Budget. Since this is an enrollment-driven funding formula, it has the effect of cushioning the District somewhat from economic fluctuations. The computation shown below illustrates that, regardless of how much sales tax or public school operating property tax collections are received, the District should anticipate over \$1.7 billion, or almost 81% of the operations budget, to be provided through the Nevada Plan.

Computation of estimated State aid to be received by the District for the current year, based upon projected 4th week school enrollments, is as follows:

1. State basic support:	
For pre-kindergarten and kindergarten students (28,425 x .6 x \$5,544)	\$ 94,552,920
For elementary and secondary students (288,889 x \$5,544)	1,601,600,616
For special education units (1,936 x \$42,745)	82,754,320
For special education students not assigned to a grade level (656 x \$5,544)	3,636,864
Distributive School Account (DSA) Support Level	<u>1,782,544,720</u>
2. Less: local contribution:	
Proceeds from 2.6 cents local school support (sales) tax	(840,170,000)
Proceeds from 1/3 public schools operating property tax	<u>(138,333,333)</u>
Total Local Contribution	<u>(978,503,333)</u>
3. Adjustments to state share	
Elementary Counselors	50,000
Non-Traditional Student Allocation	208,613
Charter School Revenue Adjustment	<u>(20,000,000)</u>
Total Adjustment to State Share	<u>(19,741,387)</u>
4. Class Size Reduction	<u>125,600,000</u>
5. State payments to be received in support of District programs	<u>\$ 909,900,000</u>

### Property Taxes

Almost 18% of the resources for the District's general operations will be generated from local property tax collections. Property tax collections are based upon the assessed valuations of real and personal property, as provided by the Clark County Assessor, after which reductions are granted for any legislative abatements.

The 2005 Legislature enacted Assembly Bill 489 to provide partial relief abatement from escalating assessments created

by previous escalations in the market values of real property. The cap limits each property's valuation increase to no more than 3% above that assessed in the prior tax year on all single-family, owner-occupied residences. All other real property categories are limited to a valuation increase of no more than 8% above that assessed in the prior tax year. All new properties, previously not on the tax rolls, are ineligible for relief abatement. It is estimated that this capping will reduce potential 2015 General Operating Fund property tax collections by \$36 million.

The total property tax levy, for operating purposes, is 75 cents per \$100 of net assessed value. Under Nevada statutes, school districts may not levy more than 50 cents (2/3) per \$100 of net assessed value of taxable property for the support of public schools, and not more than 25 cents (1/3) per \$100 of net assessed value to complement revenue from State aid funds (see State Aid). The necessary tax rate for repayment of school construction funds and public safety compliance programs (55.34 cents per \$100 of assessed value) is levied in addition to the tax rate for operating expenses (NRS 387.195) and is receipted into the Debt Service Fund.

Property taxes are received from two types of tax rolls:

1. Secured Roll – Real Property (land and any improvement built thereon) and other personal property (example: house furnishings) secured by the real property. Taxes on the Secured Roll are billed and collected by the County Treasurer.
2. Unsecured Roll – All property not assessed upon the Secured Roll (examples: mobile homes, airplanes, boats, and slide-in campers). Taxes on the Unsecured Roll are billed and collected by the County Assessor.

If the public schools operating property tax, one-third is included and usually protected from fluctuation by the guarantee of the State Aid distribution formula. The remaining two-thirds is based upon assessed valuations that are determined prior to the inception of the fiscal year. Actual valuations are not realized until October 2014.

The computation of estimated property tax collections is as follows:

Assessed valuation at the time of Final Budget adoption (35% of market value) as of March 29, 2013	\$ 62,905,000,000
Estimated reduction due to legislative tax relief abatements and exemptions	(8,370,000,000)
Adjusted Net Valuation	<u>54,535,000,000</u>
Tax rate for general operating purposes per \$100 of net assessed valuation	0.75
Subtotal	<u>409,000,000</u>
Add: Net proceeds of mines	20,000
Estimated delinquent property tax collections	<u>5,980,000</u>
Estimated Total Property Tax Collections	<u>\$ 415,000,000</u>
Source: Clark County Assessor's Office	



## Local School Support (Sales) Tax

The 1967 Legislature passed the Local School Support Tax (LSST) law (NRS 374.015). The law imposes, in addition to the sales and use taxes enacted in 1955, a separate tax rate upon the privilege of selling tangible personal property at retail in each county to provide revenues for the school district comprising such county. The current levy rate of 2.60% became effective July 1, 2009 and was continued by the 2013 Legislature to supplement State funding of K-12 public education.

Clark County residents (as well as tourists) will pay a total of 8.1% sales tax on all purchases except on food items for home preparation and prescribed medicines. Revenues generated from the 2.6 cents portion (LSST) of the sales tax are earmarked for funding of the State Aid formula. The estimate of local sales taxes generated for school support for 2015 is \$840 million. This amount has been determined from the latest available information on sales tax collections as provided by the Department of Taxation and is subject to fluctuation throughout the year based upon current economic activity.

It is estimated that over 35% of the District's operational resources for 2015 will be generated from the LSST. The entirety of the sales tax is included in the State Aid formula as previously described. As a result of this feature, any increases or decreases in collections generally do not have a direct impact upon the District's budget since the enrollment-driven State payments are adjusted inversely with local school support sales tax receipts. However, there have been previous significant fluctuations from preliminary estimates which impacted the State's capacity to distribute the full per student DSA "guarantees" and resulted in mid-year reductions of anticipated revenues.



## Governmental Services Tax

Motor vehicle license fees (Governmental Services Taxes) are collected by the State Department of Motor Vehicles based upon the age of the vehicle and returned to the counties from which they are collected (NRS 482.181). It is estimated that the District will receive \$48.8 million during the year. These revenues are volatile due to the instability of new vehicle purchase activity and the increasing age of vehicles currently on the tax rolls.

## Franchise Tax

The Franchise Tax is a county tax of 2% levied against the net proceeds of public utilities on that portion of their business operated outside incorporated cities (NRS 709.110). It is estimated that the District will receive \$3 million from this source, which has been subject to considerable fluctuation, based upon the profitability of the various utilities. Fortunately, it does not represent a material portion of the District's revenue base.

## General Operating Fund - History Of Resources

For Fiscal Years 2005-06 Through 2014-15

Year	County Taxes	% of Total	State Sources	% of Total	Federal Sources	% of Total	Other Sources	% of Total	Opening Balances	% of Total	Total Resources
2005-06	\$ 1,209,620,212	63.5%	\$ 509,298,783	26.7%	\$ 14,655	-%	\$ 29,593,890	1.6%	\$ 155,579,223	8.2%	\$ 1,904,106,763
2006-07	1,274,438,078	61.5	623,907,426	30.1	86,952	-	31,249,572	1.5	143,564,533	6.9	2,073,246,561
2007-08	1,304,601,148	57.9	744,247,587	33.0	547,130	-	49,088,717	2.2	155,623,283	6.9	2,254,107,865
2008-09	1,263,951,844	54.5	781,792,314	33.7	82,265,377 <sup>2</sup>	3.6	28,162,582	1.2	163,474,529	7.0	2,319,646,646
2009-10	1,300,965,604	56.4	802,013,854	34.8	303,570	-	37,174,021	1.6	167,310,793	7.2	2,307,767,842
2010-11	1,206,926,415	54.0	797,169,570	35.6	337,954	-	88,290,574	3.9	145,055,694	6.5	2,237,780,207
2011-12	1,222,078,785	56.4	795,306,492	36.7	839,281	-	51,342,101	2.4	96,620,752	4.5	2,166,187,411
2012-13	1,238,522,974	57.1	802,484,056	37.0	374,155	-	49,660,847	2.3	76,982,721	3.6	2,168,024,753
2013-14 <sup>1</sup>	1,274,575,000	55.1	882,305,000	38.1	300,000	-	65,068,513	2.8	92,596,487	4.0	2,314,845,000
2014-15 <sup>1</sup>	1,307,555,000	55.2	909,900,000	38.4	4,300,000	0.2	67,020,000 <sup>3</sup>	2.8	80,000,000	3.4	2,368,775,000

<sup>1</sup> Projected amounts

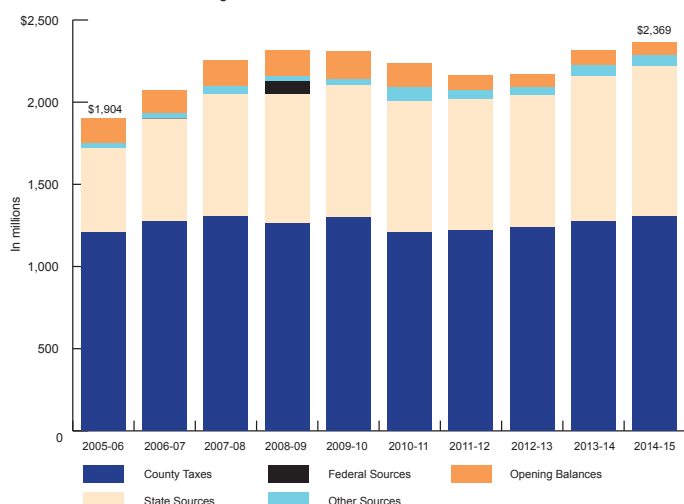
<sup>2</sup> Includes \$82,239,829 from the American Recovery and Reinvestment Act

<sup>3</sup> Includes \$34,500,000 in sale of medium-term bonds

Source: CCSD Budget and Accounting Departments



**General Operating Fund - Illustrated History of Resources**  
For Fiscal Years 2005-06 Through 2014-15



### Investment Income

Investment income is earned by investing District funds until they are needed for payroll or accounts payable purposes. Funds are invested for various lengths of time based upon the need for safety, liquidity, and yield, in that order. It is estimated that the District will earn \$1.3 million for general operating purposes from its investment activities.

### Federal Aid

Revenues from federal sources for the General Operating Fund are estimated to be \$4.3 million of which \$4 million will be derived from renewed participation in the reimbursement of administrative expenditures for processing Medicaid services claims. Other federal sources are subject to substantial fluctuation, based upon the dates of payment from the federal government, therefore, a lump sum estimate process is used in lieu of trending or other techniques.

### Miscellaneous Revenue Sources

The General Operating Fund serves as the recordkeeping and transactional foundation for District operations. Aside from major revenue sources, such as, State, federal, and major local sources, the miscellaneous sources contains all other minor financial resources within the General Operating Fund. Examples of those resources include: tuition programs, school projects, facility rentals, athletic programs and other minor sources of revenues. Each source is accounted for separately and maintained within the General Operating Fund. Miscellaneous revenues represent approximately 1.3% of the resources for the General Operating Fund.

### Sale of Medium-Term Bonds

The District anticipates issuing \$34.5 million in medium-term obligation bonds to be repaid within a ten year period. The proceeds will be used to purchase buses for growth, replacement of an ever-aging fleet of vehicles, and to support expanding extracurricular activities.

### Ending Fund Balance From Previous Year

Each year, the unused portion of the District's operating budget reverts into the ending fund balance. This balance is then available as a resource in the subsequent year. The purpose of projecting an ending fund balance is to provide a margin against the effects of economic fluctuations and/or revenue collections, and to enable a smooth continuation of essential programs, even though unforeseen financial circumstances may occur. The ending fund balance for 2013-14 is estimated to be \$80 million, of which \$5 million is non-spendable for inventories; \$315,000 Education Foundation commitments; \$48.9 million is assigned for residual categorical program indirect costs, and school carryover of unexpended allocations; and \$25.8 million is unassigned.



## General Operating Fund Expenditures

District expenditures must be reported to the Nevada Department of Education in accordance with accounting classifications outlined in the Nevada Financial Accounting Handbook for Local Education Agencies. However, the day-to-day administration of the budget is delegated to the operating administrators in charge of schools and departments. From an operating standpoint, control is typically provided by the operating unit.

Funds for General Operating Fund capital equipment purchases have been removed from individual administrative department budgets. A separate account has been established in Unit 0059, and only high priority equipment requests will be authorized for purchase. With a few exceptions for purchases that had been authorized for inclusion in this budget, all other units' fiscal year 2015 equipment accounts will reflect no appropriations.



## General Operating Fund - Appropriation Summary Fiscal Year 2014-15

Description	Amounts	Totals	Percentage of Budget
Regular Programs:			
Instructional Services	\$1,033,665,270		
Other Student Support	41,615,669	\$ 1,075,280,939	45.7%
Special Programs:			
Instructional Services	306,018,247		
Other Student Support	29,006,000	335,024,247	14.2%
Vocational Programs:			
Instructional Services	6,717,206		
Other Student Support	481,041	7,198,247	0.3%
Other Instructional Programs:			
Instructional Services	29,173,772		
Other Student Support	21,749,719	50,923,491	2.2%
Total Instructional Programs		1,468,426,924	62.4%
Undistributed Expenditures:			
Student Support	78,838,102		3.3%
Instructional Staff Support	52,532,288		2.2%
General Administration	22,664,342		1.0%
School Administration	195,603,392		8.3%
Central Services	57,676,409		2.5%
Operation and Maintenance of Plant	269,752,318		11.5%
Student Transportation	154,616,225		6.6%
Total Undistributed Expenditures		831,683,076	35.4%
Ending Fund Balance - Nonspendable	5,000,000		0.2%
Ending Fund Balance - Restricted	165,000		- %
Ending Fund Balance - Assigned	15,590,000		0.6%
Ending Fund Balance - Unassigned	31,930,000	52,685,000	1.4%
Total Application of Funds		\$ 2,353,895,000	100.0%
Source: CCSD Budget and Accounting Departments			

## General Operating Fund - Major Expenditure Areas

### For Fiscal Years 2010-11 Through 2014-15

Description	Actual 2010-11	Actual 2011-12	Actual 2012-13	Estimated Actual 2013-14	Final Budget 2014-15	Percentage Change
<b>Salaries and benefits:</b>						
Licensed salaries	\$959,518,796	\$922,083,588	\$892,183,845	\$931,650,000	\$968,815,761	4.0 %
Licensed benefits	339,097,942	335,619,054	349,344,190	375,350,000	384,287,110	2.4 %
Total licensed staff	1,298,616,738	1,257,702,642	1,241,528,035	1,307,000,000	1,353,102,871	3.5 %
Support salaries	318,549,563	331,940,950	309,169,598	326,135,000	341,616,830	4.7 %
Support benefits	132,967,636	118,536,055	121,325,691	150,000,000	154,682,027	3.1 %
Total support staff	451,517,200	450,477,005	430,495,289	476,135,000	496,298,857	4.2 %
Administrative salaries	102,412,466	102,365,986	104,384,508	115,000,000	119,259,219	3.7 %
Administrative benefits	36,308,506	37,931,537	40,967,117	42,000,000	42,901,887	2.1 %
Total administrative staff	138,720,972	140,297,523	145,351,624	157,000,000	162,161,106	3.3 %
Police salaries	12,009,089	11,667,097	10,719,320	10,860,000	11,314,474	4.2 %
Police benefits	4,906,555	4,741,442	4,185,342	4,720,000	4,897,535	3.8 %
Total police staff	16,915,644	16,408,539	14,904,662	15,580,000	16,212,009	4.1 %
Total salaries and benefits	1,905,770,553	1,864,885,709	1,832,279,611	1,955,715,000	2,027,774,843	3.7 %
<b>Purchased services:</b>						
Instructional materials	67,876,225	55,345,587	60,163,129	56,000,000	53,272,226	(4.9)%
Transportation	15,071,642	19,558,789	34,824,480	60,000,000	57,830,704	(3.6)%
Utilities, postage, property liability	79,187,681	77,798,990	83,154,100	85,300,000	89,967,937	5.5 %
Other expenditures	66,756,177	69,365,034	60,189,830	64,285,000	72,364,290	12.6 %
Total expenditures	\$2,134,662,278	\$2,086,954,109	\$2,070,611,150	\$2,221,300,000	\$2,301,210,000	3.6 %
Expenditures per student	\$7,132	\$7,011	\$6,900	\$7,320	\$7,506	2.5 %
Source: CCSD Budget and Accounting Departments						

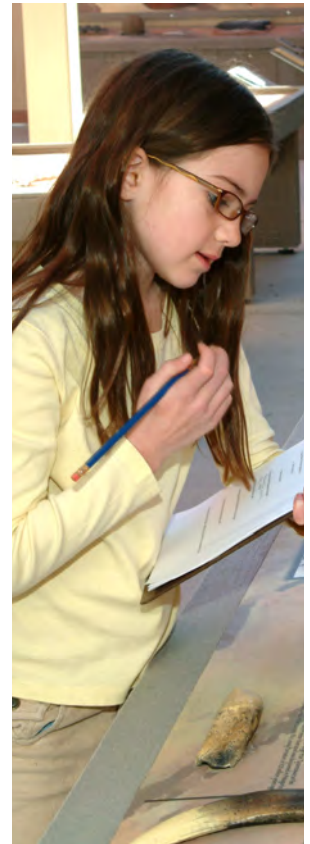
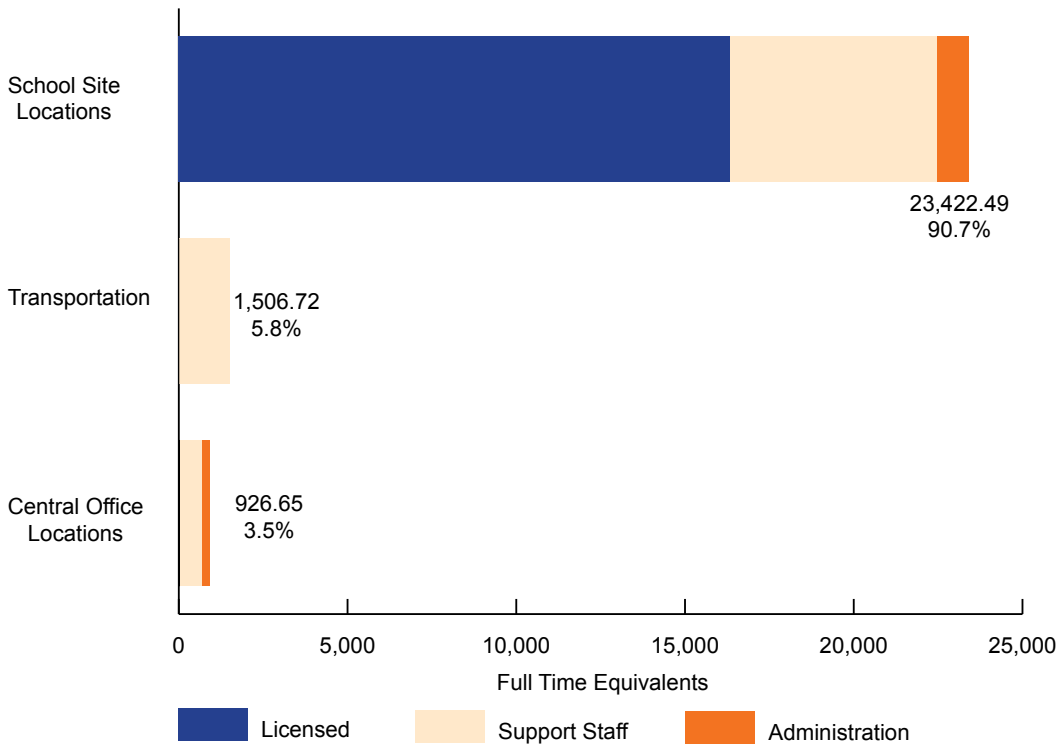
## General Operating Fund - Full Time Equivalent Employees

### Fiscal Year 2014-15

Description	Licensed	Employees Support/Police <sup>1</sup>	Administration	Total	Percent
<b>School Locations:</b>					
Instructional Classroom	16342.46	1,638.50	-	17,980.96	66.2 %
Media, Counseling, and Health Services	1,362.50	579.99	50.50	1,992.99	7.3 %
School Administration	-	1,378.72	883.92	2,262.64	8.3 %
Custodial and Maintenance	-	2,528.90	33.00	2,561.90	9.4 %
Total School Locations	17,704.96	6,126.11	967.42	24,798.49	91.2 %
<b>Classroom Support:</b>					
Driver and Bus Maintenance Personnel	-	1,498.72	8.00	1,506.72	5.5 %
<b>Central Office Locations:</b>					
Instructional Support and Administration	14.00	154.49	87.50	255.99	0.9 %
Maintenance, Personnel, and Business Services	-	416.03	112.43	528.46	1.9 %
Superintendent and Staff	0.50	81.60	60.10	142.20	0.5 %
Total Central Office Locations	18.50	652.12	260.03	926.65	3.3 %
Grand Total	17,719.46	8,276.95	1,235.45	27,231.86	100.0 %
(1) FTE reflects 9-, 10-, 11-month support staff as percentages of full FTE's. See conversion table in the Information Section.					
Source: CCSD Budget Departments					

## General Operating Fund - Staffing Distribution

Fiscal Year 2014-15



## General Operating Fund - Costs Per Pupil (Weighted Enrollment)

For Fiscal Years 2010-11 Through 2014-15

Description	Actual	Actual	Actual	Estimated	Final Budget	2013-14 vs. 2014-15	
	2010-11	2011-12	2012-13	Actual	2014-15	\$ Change	% Change
Instructional expenditures:							
Regular instructional	\$3,608.25	\$3,510.38	\$3,360.58	\$3,522.08	\$3,507.11	\$(14.97)	(0.4)%
Special instructional	1,040.24	1,019.57	1,035.84	1,084.12	1,092.71	8.59	0.8 %
Vocational instructional	27.81	23.03	21.08	20.18	23.48	3.30	16.4 %
Other instructional	34.22	65.59	73.75	137.17	166.09	28.92	21.1 %
Total instructional	4,710.52	4,618.57	4,491.25	4,763.55	4,789.39	25.84	0.5 %
Undistributed expenditures:							
Student support	254.17	257.52	247.98	248.21	257.14	8.93	3.6 %
Instructional staff support	112.65	90.82	114.65	129.23	171.34	42.11	32.6 %
General administration	69.18	64.27	65.65	64.92	73.92	9.00	13.9 %
School administration	589.87	610.91	593.45	587.41	637.98	50.57	8.6 %
Central services	183.46	172.70	172.98	174.66	188.12	13.46	7.7 %
Operation and maintenance of plant	882.11	879.63	853.53	872.61	879.82	7.21	0.8 %
Student transportation	329.56	316.80	360.66	476.09	504.21	28.12	5.9 %
Other support	-	-	-	-	0.08	0.08	100.0 %
Capital outlay	0.07	-	-	-	-	-	- %
Interdistrict payments	-	-	-	3.46	3.59	0.13	3.8 %
Total undistributed	2,421.07	2,392.65	2,408.90	2,556.59	2,716.20	159.61	6.2 %
Total expenditures per student	\$7,131.59	\$7,011.22	\$6,900.15	\$7,320.14	\$7,505.59	\$185.45	2.5 %
Total weighted enrollment <sup>1</sup>	299,325.2	297,659.2	300,081.8	303,450.2	306,600.0	3,149.8	1.0 %
Total expenditures	\$2,134,662,278	\$2,086,954,110	\$2,070,611,150	\$2,221,300,000	\$2,301,210,000	\$79,910,000	3.6 %

(1) Represents the 4th week enrollment with kindergarten and pre-kindergarten counts multiplied by .6 and excludes out-of-state students transferred into Nevada.

Source: CCSD Budget and Accounting Departments



## General Operating Fund - Projected Budgets

For Fiscal Years 2014-15 Through 2017-18

### Fund Expenditure Appropriations by Major Object

Description	2014-15 Budget	2015-16 Projected	2016-17 Projected	2017-18 Projected	Growth Rate
<b>Revenues:</b>					
Property taxes	\$415,000,000	\$450,000,000	\$475,000,000	\$500,000,000	5.3%
Local school support taxes	840,170,000	900,000,000	940,000,000	960,000,000	2.1%
Other local revenues	84,805,000	83,300,000	87,800,000	88,000,000	0.2%
State sources	909,900,000	925,000,000	940,000,000	955,000,000	1.6%
Federal sources	4,300,000	4,315,000	4,500,000	4,800,000	6.7%
<b>Total Revenues</b>	<u>2,254,175,000</u>	<u>2,362,615,000</u>	<u>2,447,300,000</u>	<u>2,507,800,000</u>	2.5%
<b>Expenditures:</b>					
Salaries	1,441,006,284	1,500,000,000	1,550,000,000	1,600,000,000	3.2%
Employee benefits	586,768,559	615,000,000	645,000,000	660,000,000	2.3%
Purchased services	82,343,402	77,000,000	77,000,000	77,000,000	- %
Supplies	152,980,844	155,000,000	160,000,000	160,000,000	- %
Property and equipment	35,747,250	2,000,000	2,000,000	2,000,000	- %
Other expenditures	2,363,661	1,000,000	1,000,000	1,000,000	- %
<b>Total Expenditures</b>	<u>2,301,210,000</u>	<u>2,350,000,000</u>	<u>2,435,000,000</u>	<u>2,500,000,000</u>	2.7%
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<u>(47,035,000)</u>	<u>12,615,000</u>	<u>12,300,000</u>	<u>7,800,000</u>	
<b>Other Sources and (Uses):</b>					
Proceeds from insurance	100,000	100,000	100,000	100,000	
Sale of medium-term bonds	34,500,000	-	-	-	
Transfers to other funds	(14,880,000)	(9,900,000)	(9,900,000)	(9,900,000)	
<b>Total Other Sources and (Uses)</b>	<u>19,720,000</u>	<u>(9,800,000)</u>	<u>(9,800,000)</u>	<u>(9,800,000)</u>	
Opening Fund Balance - July 1	80,000,000	52,685,000	55,500,000	58,000,000	
<b>Ending Fund Balance - June 30</b>	<u>\$52,685,000</u>	<u>\$55,500,000</u>	<u>\$58,000,000</u>	<u>\$56,000,000</u>	
<b>Fund Balance:</b>					
Nonspendable	\$5,000,000	\$4,000,000	\$3,500,000	\$3,000,000	
Restricted	165,000	150,000	150,000	150,000	
Assigned	15,590,000	13,000,000	10,000,000	7,000,000	
Unassigned	<u>31,930,000</u>	<u>38,350,000</u>	<u>44,350,000</u>	<u>45,850,000</u>	
<b>Total Fund Balance</b>	<u>\$52,685,000</u>	<u>\$55,500,000</u>	<u>\$58,000,000</u>	<u>\$56,000,000</u>	

Source: Budget Department

Distributive School Account (DSA) funding is a significant component (79.1%) of the General Operating Fund revenues and is mostly determined by the biennial Nevada State Legislature. Key funding elements involve LSST (sales) taxes and property tax collections based upon fluctuating local property valuations. Expenditures for salaries and benefits could fluctuate significantly based upon final agreements from the ongoing negotiations with each of the employee unions.

Future LSST and property tax collection projections are based upon a conservative vision for a local economy that has not reflected a measurable return to pre-2009 levels of growth. Expenditure projections were determined through a conservative historical trending that assumes no cost of living increases to employee salary schedules and contained expenditure appropriations to arrive at a nominal ending fund balance.

The following pages include an explanation for the functions and commitment items found in the General Operating Fund Budget and the General Operating Fund Budget by Operating Unit listed in Division order.

## Description of Functions

This dimension is used to describe the functional activity for which a service or material object is acquired. The functions are classified into five areas: Instruction, Support Services, Operation of Non-Instructional Services, Facilities Acquisition and Construction, and Debt Service. Functions are further classified into sub-functions.

Function	Description
<b>Instructional Services</b>	
<b>1000</b>	<b>Instructional Services.</b> This function includes the activities dealing directly with the interaction between teachers and students. These expenditures can be identified as being directly related to instruction of students in a learning situation. Teacher salaries, teacher assistant salaries, purchased services essential to the subject taught, and equipment, furniture, and supplies directly related to instruction are examples of the expenditures that are included.
<b>Support Services</b>	
<b>2100</b>	<b>Student Support Services.</b> This function accounts for activities designed to assess and improve the well-being of students and to supplement the teaching process. The costs necessary to manage and provide guidance, health, psychological, and nursing services, in addition to assessing and testing students with respect to career and educational opportunities, are recorded here. Salaries and benefits of personnel, purchased services, office supplies, and equipment are examples of included cost items.
<b>2200</b>	<b>Instructional Staff Support Services.</b> This function accounts for activities associated with assisting the instructional staff with the content and process of providing learning experiences for students. It includes responsibilities in such areas as curriculum supervision, in-service education for professional personnel, and supplies and equipment to support the instructional program. This function also embraces the preparation, maintenance, and distribution of library and media resources used to support instruction.

Function	Description
<b>Support Services - Continued</b>	
<b>2300</b>	<b>General Administration Support Services.</b> This function covers those activities concerned with establishing and administering policy essential for the operations of the entire District. It includes responsibilities in such areas as the Board of School Trustees and the offices of the superintendent and area superintendents. Costs include staff salaries and benefits, purchased services, supplies, and equipment to support general administration.
<b>2400</b>	<b>School Administration Support Services.</b> This function covers those activities which have the purpose of directing, managing, and supervising a school. It includes the principal, assistant principal, dean, and other administrative and clerical staff. Costs necessary to provide personnel, purchased services, supplies and equipment to manage and operate a school are classified in this function.
<b>2500</b>	<b>Central Administration Support Services.</b> This function covers those activities that support administrative and instructional functions, including fiscal services, human resources, planning, and administrative information technology. Costs include staff salaries, purchased services, supplies, and equipment to support these activities.
<b>2600</b>	<b>Operation and Maintenance of Plant Services.</b> This function accounts for those activities concerned with keeping the physical plant open, comfortable, and safe for use, and with keeping the grounds, buildings, and equipment in effective working condition and state of repair. These include the activities of maintaining safety in buildings, on the grounds, and in the vicinity of schools.
<b>2700</b>	<b>Student Transportation Services.</b> This function covers the costs of conveying students to and from school as directed by state and federal law. This includes transportation between home and school as well as trips to school-related activities. Costs related to the operation, service, and maintenance of vehicles used to transport students are classified in this function.
<b>2900</b>	<b>Other Student Support Services.</b> This function covers all other support services not classified elsewhere.



## Description of Functions - Continued

Function	Description
	<b>Operation Of Non-Instructional Services</b>
3100	<b>Child Nutrition Services.</b> This function encompasses those activities which have as their purpose the management of the food services program of the school or school system, and serving of regular and incidental meals, lunches, breakfasts, or snacks in connection with school activities. It includes directing and managing food services, preparing and serving food, operating kitchen equipment, and storage of food and equipment.
	<b>Facilities Acquisition And Construction</b>
4100	<b>Land Acquisition Services.</b> This function records activities concerned with initially acquiring and improving land.
4200	<b>Land Improvement Services.</b> This function records activities concerned with making permanent improvements to land, such as grading, fill, and environmental remediation.
4300	<b>Architectural and Engineering Services.</b> This function records activities of architects and engineers related to acquiring and improving sites and improving buildings. Charges are made to this function only for those preliminary activities that may or may not result in additions to the district's property.
4500	<b>Building Acquisition and Construction Services.</b> This function records activities concerned with buying or constructing buildings.
4600	<b>Site Improvement Services.</b> This function records activities concerned with making non-permanent improvements or enhancements to building sites. These improvements include fencing, walkways, tunnels, and temporary landscaping.
4700	<b>Building Improvement Services.</b> This function records activities concerned with building additions and with installing or extending service systems and other built-in equipment.
4900	<b>Other Facilities Acquisition and Construction Services.</b> This function records activities that cannot be classified above.
	<b>Debt Service</b>
5000	<b>Debt Service.</b> This function records activities related to servicing the long-term debt of the District, including payments of principal, interest, and other debt issuance costs.

## Description Of Commitment Items (Objects)

This dimension is used to describe the service or commodity obtained as the result of a specific expenditure. There are 11 major categories used by the District to identify objects.

Object	Description
5116	<b>Personnel Services Salaries - Licensed Staff -</b> Amounts paid to licensed employees of the District who are considered to be in positions of a permanent nature or hired temporarily, including personnel substituting for those in permanent positions.
5117	<b>Personnel Services Salaries - Support Staff -</b> Amounts paid to support staff employees of the District who are considered to be in positions of a permanent nature or hired temporarily, including personnel substituting for those in permanent positions.
5118	<b>Personnel Services Salaries - Administrative Staff -</b> Amounts paid to the administrative category of employees in the District who are considered to be in positions of a permanent nature or hired temporarily, including personnel substituting for those in permanent positions.
52--	<b>Employee Benefits -</b> Amounts paid by the District on behalf of employees. These amounts are not included in the gross salary but are in excess of that amount. Such payments are fringe benefit payments, and while not paid directly to employees, nevertheless are part of the cost of personnel services. These payments include those to the Public Employees' Retirement System (PERS), Federal Insurance Contributions Act (FICA), State unemployment insurance, group insurance, workers' compensation, and Medicare.
5300	<b>Professional and Technical Services -</b> Services which by their nature can be performed only by persons or firms with specialized skills and knowledge. While a product may or may not result from the transaction, the primary reason for the purchase is the service provided. Included are the services of architects, engineers, auditors, dentists, medical doctors, lawyers, consultants, accountants, etc.
5400	<b>Purchased Property Services -</b> Services purchased to operate, repair, maintain, and rent property owned and/or used by the District. These services are performed by persons other than District employees. These include water, sewer, and disposal services.
5500	<b>Other Purchased Services -</b> Amounts paid for services rendered by organizations or personnel not on the payroll of the District other than professional and technical services or property services. These include insurance (other than employee benefits), telephone, advertising, and tuition.

Description Of Commitment Items (Objects) - Continued

Object	Description
5600	<b>Supplies</b> - Amounts paid for material items of an expendable nature that are consumed, worn out, or deteriorated in use, or items that lose their identity through fabrication or incorporation into different or more complex units or substances. These include gas (heat), electricity, gasoline, books, periodicals, and audiovisual materials.
5700	<b>Property/Equipment</b> - Expenditures for the acquisition of fixed assets, including expenditures for land or existing buildings and improvements of grounds, initial equipment, and replacement of equipment.

Object	Description
5800	<b>Other Expenses</b> - Amounts paid for goods and services not otherwise classified in preceding categories.
5900	<b>Other Uses of Funds</b> - This series of codes is used to classify transactions which are not properly recorded as expenditures to the District but require budgetary or accounting control. These include redemption of principal on long-term debt or fund transfers.