



## *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 2016-17 through narratives and illustrations respectively.

General Operating Fund .....	55
General Operating Fund - Summary.....	57
General Operating Fund - Ending Fund Balance.....	59
General Operating Fund Resources .....	59
General Operating Fund Expenditures .....	64
Descriptions of Functions.....	68
Descriptions of Commitment Items .....	69



This page is intentionally left blank

## 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 Operating 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 Operating 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 Operating Fund. 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 2014-15 through 2016-17

Description	Actual 2014-15	Estimated 2015-16	Final Budget 2016-17	FY 2015-16 vs. 2016-17 \$ Change % Change	
<b>Revenues:</b>					
Local sources	\$1,377,743,001	\$1,454,866,493	\$1,466,683,000	\$11,816,507	0.8%
State sources	863,602,296	795,224,300	838,717,600	43,493,300	5.5%
Federal sources	340,659	300,000	\$300,000	-	0.0%
<b>Total revenues</b>	<b>2,241,685,956</b>	<b>2,250,390,793</b>	<b>2,305,700,600</b>	<b>55,309,807</b>	<b>2.5%</b>
<b>Expenditures:</b>					
Salaries	1,402,885,864	1,447,268,100	1,448,101,454	833,354	0.1%
Fringe benefits	556,820,885	608,430,200	620,780,598	12,350,398	2.0%
Purchased services	87,722,450	84,329,800	88,577,209	4,247,409	5.0%
Supplies	170,118,094	152,289,810	149,324,678	(2,965,132)	(1.9)%
Property and equipment	32,700,283	34,876,000	36,639,122	1,763,122	5.1%
Other expenditures	3,664,455	4,103,595	3,609,296	(494,299)	(12.0)%
<b>Total expenditures</b>	<b>2,253,912,031</b>	<b>2,331,297,505</b>	<b>2,347,032,357</b>	<b>15,734,852</b>	<b>0.7%</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>(12,226,075)</b>	<b>(80,906,712)</b>	<b>(41,331,757)</b>	<b>39,574,955</b>	<b>48.9%</b>
<b>Other financing sources (uses):</b>					
Proceeds from insurance	-	-	-	-	-
Gain on disposal of assets	-	50,000	50,000	-	-
Sale of medium-term bonds	-	34,500,000	34,500,000	-	-
Transfers from other funds	346,306,358	324,820,000	302,052,032	(22,767,968)	(7.0)%
Transfers to other funds	(348,358,383)	(324,820,000)	(302,052,032)	22,767,968	(7.0)%
<b>Total other financing sources (uses)</b>	<b>(2,052,025)</b>	<b>34,550,000</b>	<b>34,550,000</b>	<b>-</b>	<b>0.0%</b>
<b>Opening fund balance - July 1'</b>	<b>119,902,569</b>	<b>105,624,469</b>	<b>59,267,757</b>	<b>(46,356,712)</b>	<b>(43.9)%</b>
<b>Ending fund balance - June 30</b>	<b>\$105,624,469</b>	<b>\$59,267,757</b>	<b>\$52,486,000</b>	<b>\$(6,781,757)</b>	<b>(11.4)%</b>
(1) The opening fund balance shown in budget fiscal year 2016-17 reflects the 2015-16 estimated ending fund balance.					
Source: CCSD Budget and Accounting Departments					

## General Operating Fund - Twenty Year History

### Fiscal Years 1997-98 Through 2016-17

Year	Expenditure Appropriations	Dollar Increase (Decrease)	Percent Increase (Decrease)	4th Week Enrollment	Budget Per Student	Percent Increase (Decrease)
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	2,192,222,729	121,611,579	5.9%	314,598	6,968	4.7%
2014-15	2,253,912,031	61,689,302	2.8%	317,759	7,093	1.8%
2015-16 <sup>1</sup>	2,331,297,505	77,385,474	3.4%	319,172 <sup>3</sup>	7,304	3.0%
2016-17 <sup>2</sup>	2,347,032,357	15,734,852	0.7%	321,308 <sup>3</sup>	7,305	0.0%

(1) Estimated total

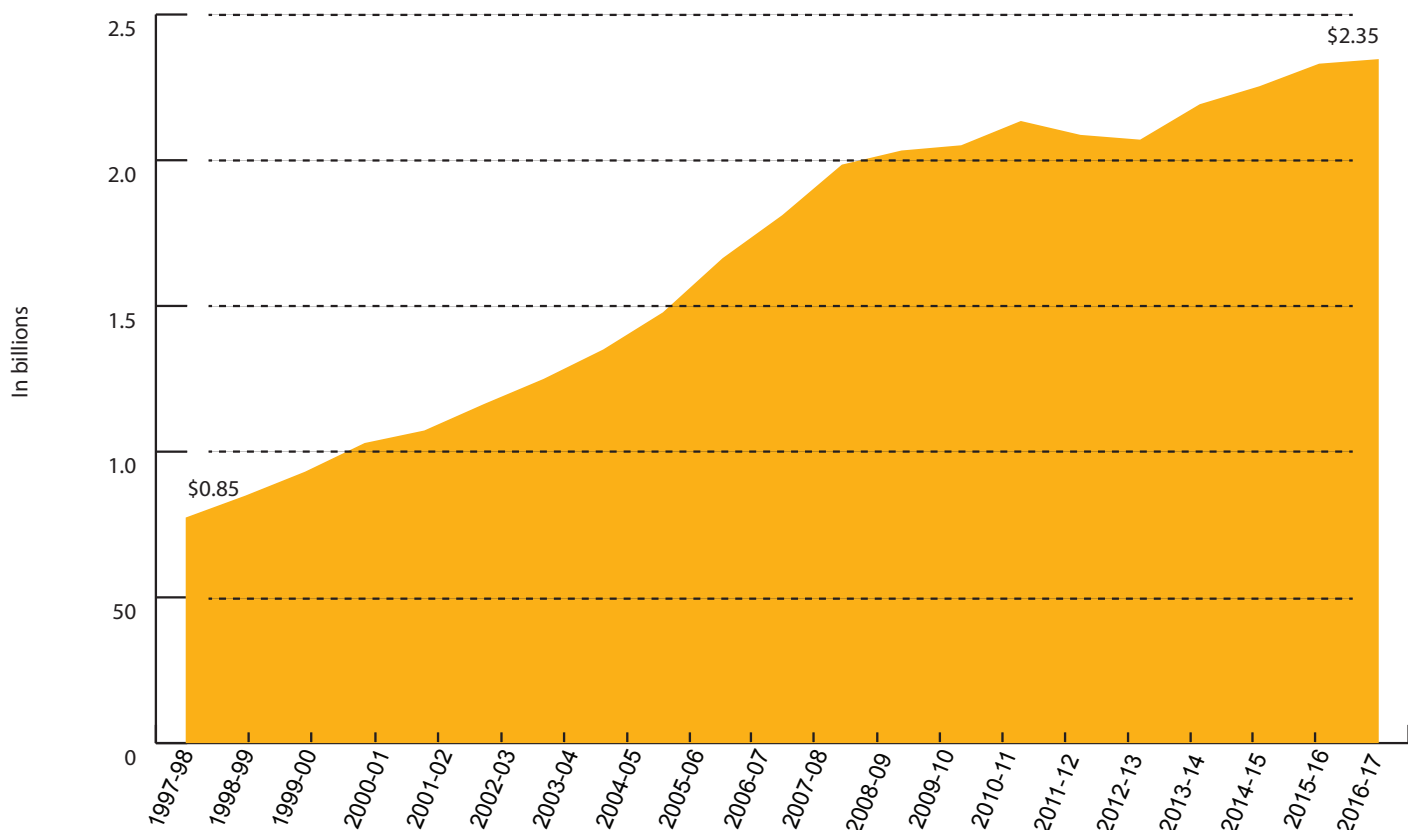
(2) Final Budget

(3) Annual average daily enrollment

Source: Budget, Accounting, and Demographics and Zoning Departments

## General Operating Budgeted Appropriations - Twenty Year Graphical History

### Fiscal Years 1997-98 through 2016-17



Source: CCSD Budget Department



## General Operating Fund - Ending Fund Balance History

For Fiscal Years 2006-07 Through 2016-17

Fiscal Year	Total Operating Revenues <sup>1</sup>	Ending Fund Balance Components				Total Ending Fund Balances	Percentage of Total Revenues
		Nonspendable	Restricted	Assigned	Unassigned		
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	2,190,006,646	5,260,902	202,114	88,589,394	25,850,159	119,902,569	5.5%
2015	2,241,685,956	5,227,043	198,492	68,476,662	31,722,272	105,624,469	4.7%
2016 <sup>1</sup>	2,250,390,793	5,000,000	250,000	16,517,757	37,500,000	59,267,757	2.6%
2017 <sup>2</sup>	2,305,700,600	5,000,000	250,000	3,295,200	43,940,800	52,486,000	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 2015-16 estimated actuals.

(3) - These estimates were taken from the FY 2016-17 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 \$6.8 million, or 11.4%, due largely to reductions of the assigned portions of the balance. The unassigned portion is expected to increase by \$6.4 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 1.75% to 2.00% 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 35.8% 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 \$5,573 by the sum of:

1. Sixth-tenths of the count of pupils enrolled in pre-kindergarten and kindergarten from the Average Daily Enrollment (ADE) of the first quarter of the fiscal year;
2. The count of pupils enrolled in grades 1 – 12 from the Average Daily Enrollment (ADE) of the first quarter of the fiscal year.

In addition to the basic support guarantee per pupil, the legislature also establishes funding for State supported special education program. 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 2016-17

Description		Percentage of Budget
State aid (Distributive School Account)	\$838,717,600	35.0%
Local School Support Taxes (LSST)	943,800,000	39.3%
Property taxes	429,118,000	17.9%
Governmental Services Tax (GST)	65,800,000	2.7%
Franchise tax fees	3,000,000	0.1%
Other county taxes	1,300,000	0.1%
Federal aid	300,000	0.0%
Investment income	1,255,000	0.1%
Miscellaneous income:		
District project contributions	\$5,560,000	0.2%
Indirect costs from categorical grants	4,000,000	0.2%
Indirect costs from Food Services Fund	2,600,000	0.1%
E-Rate reimbursements	2,500,000	0.1%
Rental of facilities	1,600,000	0.1%
School project contributions	1,480,000	0.1%
Income from athletics	1,200,000	0.1%
Tuition from summer school	1,200,000	0.1%
Other miscellaneous income	1,155,000	0.0%
Charter school reimbursements	800,000	0.0%
Tuition from out-of-state students	195,000	0.0%
Transportation fees	120,000	0.0%
Proceeds from insurance	50,000	0.0%
Sale of medium-term bonds	34,500,000	1.4%
Opening fund balance:		
Unassigned	59,267,757	2.5%
<b>Total estimated resources</b>	<b>\$2,399,518,357</b>	<b>100.0%</b>

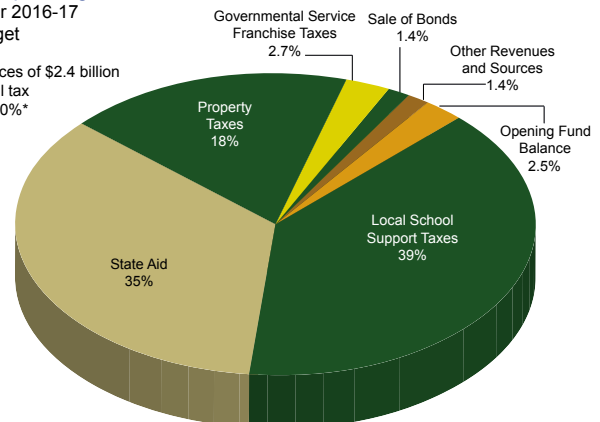
Source: CCSD Budget Department

## General Operating Fund Resources

Fiscal Year 2016-17

Final Budget

Total resources of \$2.4 billion  
County local tax resources 60%\*



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

Source: CCSD Budget Department



## State Aid

In determining the amount to be distributed by the State to school districts, the amount of tax proceeds received by schools from a 2.60 percent 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 (LSST) taxes, and one-third of the property tax collections, generate 86% 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 \$1.8 billion, or 72% 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 average daily enrollment (ADE), is as follows:

1. State basic support:	
For pre-kindergarten and kindergarten students (27,715 x .6 x \$5,573)	\$92,673,417
For elementary and secondary students (293,593 x \$5,573)	1,636,193,789
For special education funding	111,912,000
Distributive School Account (DSA) Support Level	<u>1,840,779,206</u>
2. Less: local contribution:	
Proceeds from 2.60 cents local school support (sales) tax	(943,800,000)
Proceeds from 1/3 public schools operating property tax	(143,013,333)
Total Local Contribution	<u>(1,086,813,333)</u>
3. Adjustments to state share:	
Non-Traditional Student Allocation	491,127
Charter School Revenue Adjustment	(28,000,000)
Total Adjustment to State Share	<u>(27,508,873)</u>
4. State general funds:	
Elementary Counselors	50,000
Contingency account for Special Education (Senate Bill 508)	3,500,000
Class Size Reduction	108,710,600
Total State General Funds	<u>112,260,600</u>
5. State payments to be received in support of District programs	<u>\$838,717,600</u>

## Property Taxes

Over 17.9% 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.

Property tax collection projections are based on a flat growth due the 0.2% cap in place for the 2016-2017 year. 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.

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.

Of 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 2016. 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 25, 2016	\$74,586,653,697
Estimated reduction due to legislative tax relief abatements and exemptions	(18,045,900,000)
Adjusted Net Valuation	<u>56,540,753,697</u>
Tax rate for general operating purposes per \$100 of net assessed valuation	0.75
Subtotal	<u>424,056,000</u>
Add: Net proceeds of mines	78,000
Estimated delinquent property tax collections	<u>4,984,000</u>
Estimated Total Property Tax Collections	<u>\$429,118,000</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 2015 Legislature to supplement State funding of K-12 public education.

Clark County residents (as well as tourists) will pay a total of 8.15% 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 2017 is \$943.8 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 40% of the District's operational resources for 2017 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 \$65.8 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 2007-08 Through 2016-17

Year	County Taxes	% of Total	State Sources	% of Total	Federal Sources	% of Total	Other Sources	% of Total	Opening Balances	% of Total	Total Resources
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	1,315,385,464	56.1	874,383,753	37.3	237,429	-	60,363,976	2.6	92,596,487	4.0	2,342,967,109
2014-15	1,377,743,001	57.5	863,602,296	36.0	300,000	-	36,127,652	1.5	119,902,569	5.0	2,405,283,000
2015-16 <sup>1</sup>	1,454,866,493	60.9	795,224,300	33.3	300,000	-	34,550,000	1.4	105,624,469	4.4	2,419,701,000
2016-17 <sup>1</sup>	1,466,683,000	61.1	838,717,600	35.0	300,000	-	34,550,000	1.4	59,267,757	2.5	2,399,518,357

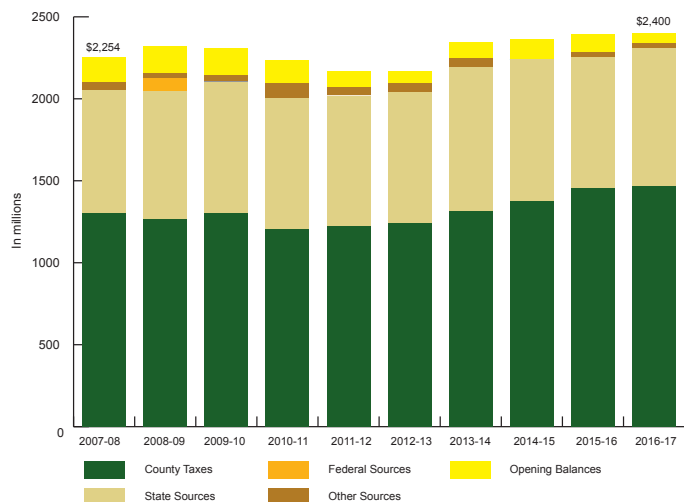
<sup>1</sup> Projected amounts

<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 2007-08 Through 2016-17



### 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 \$300 thousand. 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 record keeping 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 1.0% 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 is estimated to be \$59.3 million.





## 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 2017 equipment accounts will reflect no appropriations.



## General Operating Fund - Appropriation Summary Fiscal Year 2016-17

Description	Amounts	Totals	Percentage of Budget
Regular Programs:			
Instruction	\$1,060,549,494		
Other Direct Support	40,953,075	\$1,101,502,569	45.9%
Special Programs:			
Instruction	328,103,565		
Other Direct Support	30,303,142	358,406,707	14.9%
Vocational & Technical Programs:			
Instruction	7,190,325		
Other Direct Support	1,775,927	8,966,252	0.4%
Other Instructional Programs:			
Instruction	27,588,453		
Other Direct Support	20,981,630	48,570,083	2.0%
Total Instructional Programs		1,517,445,611	63.2%
Undistributed Expenditures:			
Student Support	88,620,512		3.7%
Instructional Staff Support	52,974,990		2.2%
General Administration	27,090,860		1.1%
School Administration	187,860,942		7.8%
Central Services	61,426,517		2.6%
Operation and Maintenance of Plant	263,112,820		11.0%
Student Transportation	146,875,105		6.1%
Total Undistributed Expenditures		828,211,746	34.5%
Interdistrict Payments		1,375,000	0.1%
Ending Fund Balance - Nonspendable		5,000,000	0.2%
Ending Fund Balance - Restricted		250,000	0.0%
Ending Fund Balance - Assigned		3,295,200	0.2%
Ending Fund Balance - Unassigned		43,940,800	1.8%
Total Application of Funds		\$2,399,518,357	100.0%
Source: CCSD Budget and Accounting Departments			

## General Operating Fund - Major Expenditure Areas

### For Fiscal Years 2012-13 Through 2016-17

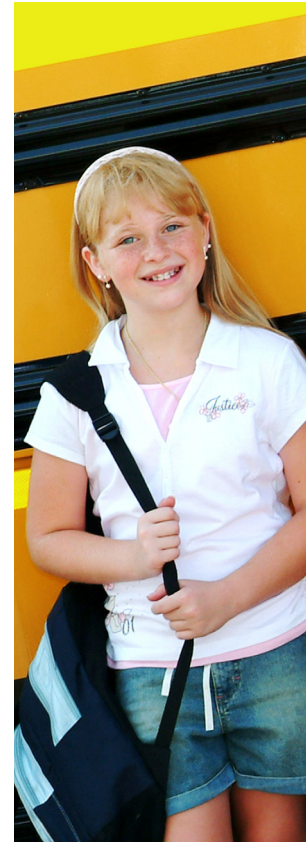
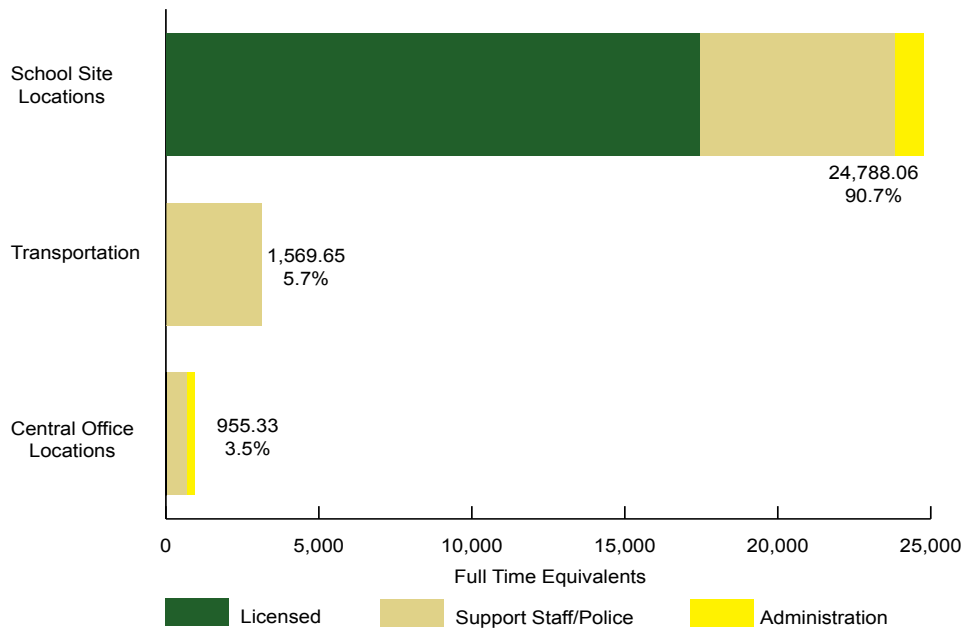
Description	Actual 2012-13	Actual 2013-14	Actual 2014-15	Estimated Actual 2015-16	Final Budget 2016-17	Percentage Change
<b>Salaries and benefits:</b>						
Licensed salaries	\$892,183,845	\$925,020,661	\$948,433,867	\$988,199,653	\$981,971,527	(0.6)%
Licensed benefits	349,344,190	370,024,376	376,557,040	415,794,176	406,291,290	(2.3)%
Total licensed staff	1,241,528,035	1,295,045,037	1,324,990,907	1,403,993,829	1,388,262,817	(1.1)%
Support salaries	309,169,598	319,898,195	326,019,394	330,365,868	338,212,427	2.4 %
Support benefits	121,325,691	127,959,045	129,319,507	138,629,385	159,688,588	15.2 %
Total support staff	430,495,289	447,857,240	455,338,901	468,995,253	497,901,015	6.2 %
Administrative salaries	104,384,508	110,706,851	117,399,506	117,954,591	117,180,747	(0.7)%
Administrative benefits	40,967,117	44,282,660	46,567,924	49,496,555	49,234,044	(0.5)%
Total administrative staff	145,351,625	154,989,511	163,967,429	167,451,146	166,414,791	(0.6)%
Police salaries	10,719,320	10,768,288	11,033,100	10,747,968	10,736,753	(0.1)%
Police benefits	4,185,342	4,307,307	4,376,412	4,510,104	5,566,676	23.4 %
Total police staff	14,904,662	15,075,596	15,409,512	15,258,072	16,303,429	6.9 %
Total salaries and benefits	1,832,279,611	1,912,967,384	1,959,706,749	2,055,698,300	2,068,882,052	0.6 %
<b>Services and materials:</b>						
Instructional materials	60,163,129	76,595,955	74,431,792	104,870,919	101,917,602	(2.8)%
Transportation	34,824,480	43,119,724	48,243,578	47,419,961	43,483,716	(8.3)%
Utilities, postage, property liability	83,154,100	84,618,104	92,380,881	59,367,726	62,018,948	4.5 %
Other expenditures	60,189,830	74,921,562	79,149,031	63,940,599	70,730,039	10.6 %
<b>Total expenditures</b>	<b>\$2,070,611,150</b>	<b>\$2,192,222,729</b>	<b>\$2,253,912,031</b>	<b>\$2,331,297,505</b>	<b>\$2,347,032,357</b>	<b>0.7 %</b>
Expenditures per student	\$6,900	\$7,224	\$7,346	\$7,569	\$7,566	(0.0)%
Source: CCSD Budget and Accounting Departments						

## General Operating Fund - Full-Time Equivalent Employees

### Fiscal Year 2016-17

Description	Licensed	Employees Support/Police <sup>1</sup>	Administration	Total	Percent
<b>School Locations:</b>					
Instructional Classroom	16,087.22	1,822.66	-	17,909.88	65.6%
Media, Counseling, and Health Services	1,358.86	703.19	47.65	2,109.70	7.70%
School Administration	0.00	1,327.21	889.50	2,216.71	8.10%
Custodial and Maintenance	0.00	2,519.77	32.00	2,551.77	9.30%
Total School Locations	17,446.08	6,372.83	969.15	24,788.06	90.70%
<b>Classroom Support:</b>					
Driver and Bus Maintenance Personnel	0.00	1,561.65	8.00	1,569.65	5.7%
<b>Central Office Locations:</b>					
Instructional Support and Administration	9.50	154.49	98.85	262.84	1.0%
Maintenance, Personnel, and Business Services	1.00	422.67	115.20	538.87	2.0%
Superintendent and Staff	0.50	86.52	66.60	153.62	0.6%
Total Central Office Locations	11.00	663.68	280.65	955.33	3.5%
<b>Grand Total</b>	<b>17,457.08</b>	<b>8,598.16</b>	<b>1,257.80</b>	<b>27,313.04</b>	<b>100.0%</b>
(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 2016-17



### General Operating Fund - Costs Per Pupil (Weighted Enrollment) For Fiscal Years 2012-13 Through 2016-17

Description	Actual 2012-13	Actual 2013-14	Actual 2014-15	Estimated Actual 2015-16	Final Budget 2016-17	2015-16 vs. 2016-17 \$ Change	% Change
<b>Instructional expenditures:</b>							
Regular instructional	\$3,360.58	\$3,480.37	\$3,465.92	\$3,586.08	\$3,550.69	\$(35.39)	(1.0%)
Special instructional	1,035.84	1,073.65	1,107.60	1,166.05	1,155.74	(10.31)	(0.9%)
Vocational instructional	21.08	22.95	23.22	22.89	28.49	5.60	24.5%
Other instructional	73.75	132.08	139.09	141.21	156.57	15.36	10.9%
<b>Total instructional</b>	<b>4,491.25</b>	<b>4,709.05</b>	<b>4,735.83</b>	<b>4,916.23</b>	<b>4,891.49</b>	<b>(24.74)</b>	<b>(0.5%)</b>
<b>Undistributed expenditures:</b>							
Student Support	247.98	247.40	252.04	274.12	285.67	11.55	4.2%
Instructional Staff Support	114.65	155.00	189.08	198.53	170.76	(27.77)	(14.0%)
General Administration	65.65	67.64	78.78	79.23	87.33	8.10	10.2%
School Administration	593.45	598.77	617.26	631.34	605.57	(25.77)	(4.1%)
Business Support	172.98	175.68	184.83	183.98	198.01	14.03	7.6%
Operation & Maintenance of Plant	853.53	860.42	864.40	834.22	848.14	13.92	1.7%
Student Transportation	360.66	406.95	419.68	446.69	473.45	26.76	6.0%
Other Support	-	-	-	-	-	-	0.0%
Capital Outlay	-	-	-	-	0.81	0.81	0.0%
Interdistrict Payments	-	3.48	3.87	4.35	4.43	0.08	1.8%
<b>Total undistributed</b>	<b>2,408.90</b>	<b>2,515.34</b>	<b>2,609.94</b>	<b>2,652.46</b>	<b>2,674</b>	<b>21.71</b>	<b>0.8%</b>
<b>Total expenditures per student</b>	<b>\$6,900.15</b>	<b>\$7,224.39</b>	<b>\$7,345.77</b>	<b>\$7,568.69</b>	<b>\$7,565.66</b>	<b>\$(3.03)</b>	<b>(0.0%)</b>
<b>Total weighted enrollment <sup>1</sup></b>	<b>300,081.8</b>	<b>303,447.2</b>	<b>306,831.8</b>	<b>308,018.4</b>	<b>310,222.0</b>	<b>2,203.6</b>	<b>0.7%</b>
<b>Total expenditures</b>	<b>\$2,070,611,150</b>	<b>\$2,192,222,729</b>	<b>\$2,253,912,031</b>	<b>\$2,331,297,505</b>	<b>\$2,347,032,357</b>	<b>\$15,734,852</b>	<b>0.7%</b>

(1) Represents the 4th week enrollment with kindergarten and pre-kindergarten counts multiplied by .6 and excludes out-of-state students transferred into Nevada. Starting fiscal year 2016, the actual weighted enrollment is based on the Average Daily Enrollment (ADE) for the first quarter of the fiscal year.

Source: CCSD Budget and Accounting Departments

## General Operating Fund - Projected Budgets

For Fiscal Years 2016-17 Through 2019-20

### Fund Expenditure Appropriations by Major Object

Description	2016-17 Budget	2017-18 Projected	2018-19 Projected	2019-20 Projected	Projected Growth Rate
<b>Revenues:</b>					
Property taxes	\$429,118,000	\$438,618,000	\$448,118,000	\$457,618,000	2.1%
Local school support taxes	943,800,000	968,880,000	993,960,000	1,019,040,000	2.5%
Other local revenues	93,765,000	93,000,000	94,000,000	95,000,000	1.1%
State sources	838,717,600	900,000,000	915,000,000	930,000,000	1.6%
Federal sources	300,000	300,000	300,000	300,000	0.0%
<b>Total Revenues</b>	<b>2,305,700,600</b>	<b>2,400,798,000</b>	<b>2,451,378,000</b>	<b>2,501,958,000</b>	<b>2.1%</b>
<b>Expenditures:</b>					
Salaries	1,448,101,454	1,525,000,000	1,550,000,000	1,575,000,000	1.6%
Employee benefits	620,780,598	625,000,000	635,000,000	645,000,000	1.6%
Purchased services	88,577,209	92,000,000	92,000,000	92,000,000	0.0%
Supplies	149,324,678	155,000,000	160,000,000	165,000,000	3.1%
Property and equipment	36,639,122	2,000,000	2,000,000	2,000,000	0.0%
Other expenditures	3,609,296	1,000,000	1,000,000	1,000,000	0.0%
<b>Total Expenditures</b>	<b>2,347,032,357</b>	<b>2,400,000,000</b>	<b>2,440,000,000</b>	<b>2,480,000,000</b>	<b>1.6%</b>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<b>(41,331,757)</b>	<b>798,000</b>	<b>11,378,000</b>	<b>21,958,000</b>	<b>93.0%</b>
<b>Other Sources and (Uses):</b>					
Gain on disposal of assets	50,000	100,000	100,000	100,000	0.0%
Sale of Medium-Term Bonds	34,500,000				
Transfers to Other Funds	-				
<b>Total Other Sources and (Uses)</b>	<b>34,550,000</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>0.0%</b>
Opening Fund Balance - July 1	59,267,757	52,486,000	53,384,000	64,862,000	21.5%
<b>Ending Fund Balance - June 30</b>	<b>\$52,486,000</b>	<b>\$53,384,000</b>	<b>\$64,862,000</b>	<b>\$86,920,000</b>	<b>34.0%</b>
<b>Fund Balance:</b>					
Nonspendable	\$5,000,000	\$5,000,000	\$5,200,000	\$5,200,000	0.0%
Restricted	250,000	250,000	500,000	500,000	0.0%
Assigned	3,295,200	2,234,000	12,062,000	33,020,000	173.8%
Unassigned	43,940,800	45,900,000	47,100,000	48,200,000	2.3%
<b>Total Fund Balance</b>	<b>\$52,486,000</b>	<b>\$53,384,000</b>	<b>\$64,862,000</b>	<b>\$86,920,000</b>	<b>34.0%</b>
Source: CCSD Budget Department					

#### Underlying Assumptions and Significant Revenue Trends

Distributive School Account (DSA) funding is a significant component (84.6%) 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 expected to grow based upon a conservative vision for a local economy that is still recovering from the down turn in 2009. 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>	
1000	<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>	
2100	<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.
2200	<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>	
2300	<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.
2400	<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.
2500	<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.
2600	<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.
2700	<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.
2900	<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.
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.