

Clark County School District

Clark County, Nevada
www.ccsd.net



2017-2018

CCSD 
CLARK COUNTY
SCHOOL DISTRICT

Comprehensive Annual Budget *Report*

For Fiscal Year Ending
June 30, 2018

CLARK COUNTY SCHOOL DISTRICT

COMPREHENSIVE ANNUAL BUDGET REPORT FOR FISCAL YEAR ENDING JUNE 30, 2018

Prepared by:
Budget Department

*4190 McLeod Drive
Las Vegas, NV 89121*

(702) 799-2666



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GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Clark County School District
Nevada**

For the Fiscal Year Beginning

July 1, 2016

A handwritten signature in black ink, reading "Jeffrey R. Egan".

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented an award for Distinguished Presentation to the Clark County School District for its annual budget for the fiscal year beginning July 1, 2016.

In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

The award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.



This Meritorious Budget Award is presented to

CLARK COUNTY SCHOOL DISTRICT

for excellence in the preparation and issuance of its budget
for the Fiscal Year 2016-2017.

The budget adheres to the principles and standards
of ASBO International's Meritorious Budget Award criteria.



A handwritten signature in black ink, reading 'Brenda Burkett', written over a horizontal line.

Brenda R. Burkett, CPA, CSBA, SFO
President

A handwritten signature in black ink, reading 'John D. Musso', written over a horizontal line.

John D. Musso, CAE, RSBA
Executive Director

Board of School Trustees



5100 West Sahara Avenue
Las Vegas, NV 89146
<http://ccsd.net/trustees/>



President
Deanna L. Wright
District A

<http://ccsd.net/trustees/details/A>



Vice President
Dr. Linda E. Young
District C

<http://ccsd.net/trustees/details/C>



Clerk
Carolyn Edwards
District F

<http://ccsd.net/trustees/details/F>

Member
Chris Garvey
District B

<http://ccsd.net/trustees/details/B>



Member
Kevin L. Child
District D

<http://ccsd.net/trustees/details/D>



Member
Lola Brooks

District E

<http://ccsd.net/trustees/details/E>



Member
Linda Cavoza
District G

<http://ccsd.net/trustees/details/G>



The Clark County Board of School Trustees is a dedicated group of community leaders who are elected to overlapping four-year terms and represent a specific geographic region of Clark County. Although each trustee represents a different region, they are dedicated to ensuring the success of every student in the district through clear, concise direction to the superintendent. The trustees bring a wealth of experience and concern for children to their position.

Vision Statement

All students progress in school and graduate prepared to succeed and contribute in a diverse global society.



This publication is designed to provide helpful information to parents, students, employees, and governmental agencies, and to better inform all readers about the District's budget and our many strengths. You also will discover a host of facts about our financial history, capital improvement projects, day-to-day operations, and a great deal of other information. With the current economic challenges facing the District and our need to reduce costs while improving performance, this publication is more important than ever. We are committed to providing the best education possible for every child.

"Together, we can ensure the success of every student in every classroom, without exceptions, without excuses."

Pat Skorkowsky

Office of the Superintendent
5100 West Sahara Avenue
Las Vegas, NV 89146

Communications Office
(702) 799-5304
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Executive Cabinet



Kimberly Wooden
Deputy Superintendent



Mike Barton
Chief Academic Officer



Carlos McDade
Chief General Counsel



Greta Peay
Chief Instructional Services Officer



Nicole Rourke
*Associate Superintendent of
Community and Government Relations*



Jason Goudie
Chief Financial Officer



Edward Goldman
*Associate Superintendent of
Employee Management Relations
and Chief Negotiator*



Andre Long
Chief Human Resources Officer



Richard Neal
Chief Operating Officer



Kirsten Searer
*Chief Communications, Marketing
and Strategy Officer*

Administrative Responsibilities Descriptions - Executive Cabinet

<i>Superintendent</i>	Serves as the Chief Executive Officer (CEO) of the District. He is responsible for the effective operation of the District; general administration of all instructional, business or other operations of the District; and for advising and making recommendations to the Board of Education with respect to such activities.
<i>Deputy Superintendent</i>	Administers all activities related to educational and operational excellence focusing on the efficiencies of the district's facilities, food services, transportation, special education and gifted and talented programs.
<i>Chief Financial Officer</i>	Administers all activities related to the District's financial operations including all treasury, bond financing, budgeting, accounting, payroll, grants special services, and financial reporting activities.
<i>Chief Academic Officer</i>	Administers activities related to the improvement of instruction for all K-12 schools; by aligning student information, curriculum, instructional resources, testing and evaluation, student and family services, and school support with the District's goal of improving academic achievement.
<i>Associate Superintendent of Employee Management Relations and Chief Negotiator</i>	Represents the District in the negotiation process with all employee union groups in addition to ensuring compliance with applicable labor laws, contractual agreements, and District policies and procedures that relate to personnel issues.
<i>Chief General Counsel</i>	Serves as the chief legal officer on all matters related to the District's operations and supervises all aspects of litigation in which the District is either a plaintiff or defendant.
<i>Chief Human Resources Officer</i>	Administers all personnel activities including recruitment, development, implementing personnel policies, and maintaining personnel records.
<i>Chief of Instructional Services Officer</i>	Leads, manages, and supervises the functions in the Assessment, Accountability, Research, and School Improvement (AARSI) Division; the Educational Opportunities Division (EOD); the English Language Learner (ELL) Division; the Instructional Design and Professional Learning Division (IDPLD), and the Student Services Division (SSD).
<i>Chief Operating Officer</i>	Represents the Operations Services Unit in leading, managing, and supervising the functions in the departments of Facilities, Food Service, Human Resources, Purchasing, Risk Management, Technology and Informations Systems Services, Transportation, and Vegas PBS.
<i>Associate Superintendent of Community and Government Relations</i>	The Community and Government Relations division's mission is to support student achievement by developing productive relationships in the community, engaging and involving the public, and effectively communicating accurate and essential information to all audiences.
<i>Chief Communications, Marketing and Strategy Officer</i>	Serves to plan, direct, and execute a comprehensive communication and marketing program. Represents the District in the unified preparation, coordination, and release of communications to the media outlets.



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Business and Finance Unit

4190 McLeod Drive • LAS VEGAS, NV 89121 • (702) 799-5445 • FAX (702) 855-3114



CLARK COUNTY SCHOOL DISTRICT

BOARD OF SCHOOL TRUSTEES

Deanna L. Wright, President
Dr. Linda E. Young, Vice President
Carolyn Edwards, Clerk
Lola Brooks, Member
Linda P. Cavazos, Member
Kevin L. Child, Member
Chris Garvey, Member

Pat Skorkowsky, Superintendent

Deanna L. Wright, President
Members of the Clark County School District Board of Trustees
Residents of Clark County, Nevada:

The ***Comprehensive Annual Budget Report (CABR)*** of the Clark County School District (CCSD), Clark County, Nevada for the fiscal year ended June 30, 2018, is submitted herewith representing the financial plan for the District for the 2017-2018 school year.

The 2017-2018 CABR represents the personnel staffing and educational programs in support of the Board of School Trustees' (Board) vision statement: ***All students progress in school and graduate prepared to succeed and contribute in a diverse global society.*** To achieve this vision, the Board sets forth four strategic imperatives. These imperatives are: Academic Excellence, Engagement, School Support, and Clarity and Focus. The District works to implement the Board's vision to increase student achievement through the Superintendent's Strategic Plan known as the Pledge of Achievement. Through this pledge, the Superintendent outlines seven focus areas underlying the Board's strategic imperatives which include: Proficiency, Academic Growth, Achievement Gaps, College and Career Readiness, Value/Return on Investment, Disproportionality, and Family/Community Engagement and Customer Service. These strategic imperatives and focus areas drive the budget framework and financial management in order to support the Board vision for our stakeholders and community.

This document reflects the 2017-2018 Final Budget adopted by the Board of School Trustees on May 17, 2017. It is developed by individual administrative units and includes historical financial information for purposes of comparison and analysis. The Final Budget for 2017-2018 reflects basic state support of \$5,726 per student, an increase of \$152 from the 2016-2017 per pupil support of \$5,574. The District's enrollment is projected to increase more than 2,119 students, an increase of 0.66%, during 2017-2018. The budget reflects additional funding for seven new elementary schools and additional program expansions with a focus to increase student achievement, promote diversity, and create an awareness of career opportunities relative to the fields of study in which students may be interested. There were numerous challenges to the process of preparing a balanced budget; however, the ability of the District to successfully manage budget pressures while striving to improve student achievement with a major focus on classroom instruction continues to be essential to the District's ability to provide comprehensive educational services to ensure the success of **"Every student in every classroom, without exceptions, without excuses!"**

Prior year CABRs have earned the Distinguished Budget Presentation Award from the Government Finance Officers Association (GFOA) and the Meritorious Budget Award from the Association of School Business Officials (ASBO) International. This report continues to conform to the award requirements and will be submitted for consideration.

The District previously implemented an online and interactive budget information portal at www.ccsd.net/openbook. Should questions arise, please contact the Budget Department at (702) 799-2666 for additional information. To the many students, parents, citizens, and employees whose input and suggestions continue to help improve the operations of the Clark County School District, our deepest appreciation is offered.

Sincerely,

A handwritten signature in blue ink, appearing to read "Pat Skorkowsky".

Pat Skorkowsky
Superintendent of Schools

A handwritten signature in blue ink, appearing to read "Jason A. Goudie".

Jason A. Goudie
Chief Financial Officer

Main Office: 5100 WEST SAHARA AVENUE • LAS VEGAS, NEVADA 89146 • TELEPHONE (702) 799-CCSD (2273)

Executive Summary

Budget Presentation

The **Comprehensive Annual Budget Report** is intended to provide a comprehensive disclosure of all budgetary matters impacting the District's financial plan. It is prepared in accordance with the professional best practices provided by the Government Finance Officers Association (GFOA) and Association of School Business Officials International (ASBO) budget preparation award programs for the benefit of the citizens and other users of its financial information.

The District's budgeted financial information is prepared and maintained using the modified accrual basis of accounting for all governmental funds and the accrual basis of accounting for all proprietary funds. These bases conform with generally accepted accounting principles (GAAP). Unencumbered appropriations are not carried forward into subsequent fiscal periods.

The **Comprehensive Annual Budget Report** conforms to recommended practices put forth by the ASBO's Meritorious Budget Award (MBA) program while maintaining its practices acceptable to the GFOA's Distinguished Budget Presentation Award program. This report is organized into an executive summary and organizational, financial, and informational sections. Please reference the table of contents for indexed location of financial information.

Financial Reporting Entity

The **Comprehensive Annual Budget Report** includes all of the activities that comprise the financial reporting entity of the Clark County School District ("District"). The District is governed by an elected, seven member Board of School Trustees ("Board"). The Board is legally separate and fiscally independent from other governing bodies; therefore, the District is a primary government and is not reported as a component unit by any other governmental unit. The District's boundaries are contiguous with Clark County, Nevada and encompass 8,012 square miles of the southern tip of the State.

Comprehensive educational services are provided to all resident students in grades kindergarten through twelfth. The District operates 358 schools and will serve an estimated 323,380 students during 2017-18.

Major Goals and Objectives

The District maintains its commitment to the vision set forth by the Board even through economic recessions and funding difficulties. That vision directs the superintendent to ensure: "All students progress in school and graduate prepared to succeed and contribute in a diverse global society." To achieve this vision, the Board sets forth four strategic imperatives. These imperatives are:

1. Academic Excellence - literacy across all subject areas Pre-K through 12th grades
2. Engagement - family, student, community and employee engagement in learning
3. School Support - focused support, preparation, training and resources for staff in the schools
4. Clarity and Focus - fiscal and data transparency, accountability and strategic oversight

The Board directs the Superintendent to develop Strategic Imperatives, Pledge of Achievement, and other support strategies; identify work streams; define measurement indicators; and devise tracking and reporting protocols.

After gathering input from the Trustees, families, and the community, the Superintendent, as directed, outlined seven focus areas underlying the Board's strategic imperatives which include Proficiency; Academic Growth; Achievement Gaps; College and Career Readiness; Value/Return on Investment; Disproportionality; and Family/Community Engagement and Customer Service.

Budget Priorities

To purposely allocate and strategically expend those allocated resources to carry out the [Pledge of Achievement](#) for every student in every classroom, without exceptions, without excuses.



These strategic imperatives and focus areas drive the budget framework and financial management in order to support the board's vision for our stakeholders and community which is detailed in the Organizational section on page Org-19 and Org-20.



Budget Process

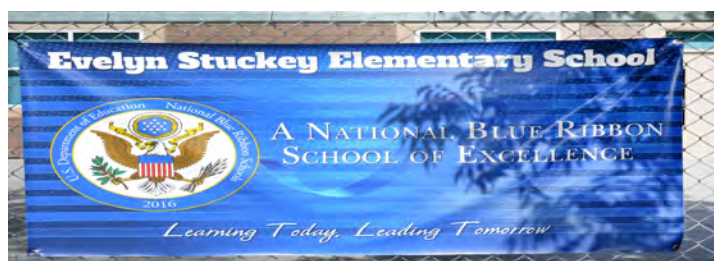
Budgeting in the District is on a July 1 through June 30 fiscal year basis and is a year-round process. The cycle begins in the fall of the prior school year and continues until a final budget is filed with the Nevada Department of Education and the Nevada Department of Taxation in the spring of the following year. After the Average Daily Enrollment (ADE) is calculated for the first quarter of the fiscal year, the District is required to adopt an amended final budget on or before January 1, reflecting any adjustments necessary as a result of the Average Daily Enrollment.

The process of budget formulation begins with the Budget Department. This process of budget formulation is a participation process, led by the Chief Academic Officer, that includes the Superintendent's Executive Cabinet (Superintendency). After reviewing their various budget needs, the Superintendency submits their requests for staffing, supplies, and equipment to the Budget Department. These requests are then summarized by the Budget Department, whose responsibility is to prepare a tentative budget for consideration by the superintendent and presentation to the Board for approval.

An amended budget may be approved by the Board in any year in which the legislature increases (or decreases) the revenues of a local government, if the increase (or decrease) was not included or anticipated in the local government's final budget as adopted. The 2017-18 Final Budget was adopted by the Board on May 17, 2017. This *2017-18 Comprehensive Annual Budget Report* reflects the final budget.

After the Board approved the amended final budget, it became the responsibility of the Budget Department to implement and monitor the budget. A system of budget allotments is established for each departmental unit (reference unit budgets in the General Operating Budget section). Daily review of transaction data is available with user access through network connections which reflect appropriation levels, encumbrances, and year-to-date expenditures. This reporting system also enables the Budget Department to monitor all of the District's budgets on a regular basis and provides the necessary controls.

If it becomes necessary during the course of the year to change any of the departmental budgets, transfers are initiated by department heads and approved by the appropriate administrator. Transfers between programs or function classifications require approval of the Board.



Budget Policies and Organization

Resource management is guided and constrained by Board policies. These policies, as they relate to budget and finance, are established through Board regulations 3110 and 3130. These Board regulations set forth the authority and expectations to manage District resources based on established guidelines.

Additional guidelines are provided through performance measurements set in the negative. These performance measurements, as they relate to budget and finance, are communicated through Superintendent Evaluations (SE). Superintendent Evaluations communicate expectations for management by limiting the abilities of management to harm the organization through strategic planning and/or day to day operational decision making.

The accounting and budgeting policies of the District conform to the accounting principles and budgeting best practices for local districts as prescribed by the Nevada Department of Education and generally accepted accounting principles.

Basis of budgeting refers to when revenues and expenditures or expenses are recognized in the accounts and reported on the financial statements. Basis of budgeting relates to the timing of the measurement made, regardless of the measurement focus applied.

Funds included in the preparation of the fiscal year 2017-18 budget are reflected on the following page titled District Funds.

Governmental Accounting - Funds Overview

The District maintains 22 governmental funds that are used to account for all tax funded activities, including Federal and State aid. Through the *current financial resources measurement focus* the following funds classifications are used to group District activities:

General Fund - This major governmental fund is the District's operating fund and is used to account for all financial transactions and expenditures associated with the administration and daily operations of the schools except for Federal and State grant-funded programs, school construction, debt service, food service operations, and interdepartmental services.

Special Revenue Funds - the District maintains one major governmental and six non-major governmental special revenue funds. These funds account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

Debt Service Funds - The District operates two major debt service funds that are used to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

Capital Projects Funds - the District maintains three major governmental and three non-major governmental capital projects funds to account for all resources used exclusively for acquiring and improving school sites, constructing and equipping new school facilities, and renovations.

Proprietary Funds - These funds account for the District's business-type activities. The economic resources measurement focus is proprietary in nature relying on the determination of operating income, changes in net position, financial position and cash flows. There are two types of proprietary funds: enterprise and internal service funds.

There are three distinctions between enterprise and internal service funds: first, a fundamental difference between the customers serviced; second, the extent to which expenses are recovered through charges and fees; and thirdly, the application of private sector reporting requirements. The District maintains one enterprise fund and two internal service funds that provide for food services, risk management services and graphic arts services.

Financial Plan

The District's financial plan is developed within projected available resources and is presented by budget units within each fund. Total resources for all funds of the District, including beginning balances and other financing sources, are \$4.8 billion. Expenditures total \$4.5 billion, with ending balances for all funds combined totaling \$607 million. The amount of ending balances primarily reflects the expectation

District Funds

General Funds

0100 ¹	General Fund
0140 ¹	Indirect Cost Fund
0160 ¹	Donations And Trusts Fund
0170 ¹	District Projects Fund

Special Revenue Funds

0200	Class Size Reduction Fund
0220	Vegas PBS Fund
0230	Adult High School Diploma Program Fund
0250 ¹	Special Education Fund
0279	State Grants/Projects Fund
0280	Federal Projects Fund
0285	Medicaid Fund

Debt Service Funds

0400 ¹	Debt Service Fund
0401 ¹	Debt Service Revenue Bonds Fund

Capital Projects Funds

0308 ¹	Bond Fund - 1998 Building Program
0315 ¹	Bond Fund - 2015 Capital Program
0330	Building And Sites Fund
0335 ¹	AB 353 Fund - 1998 Building Program
0340	Governmental Services Tax Fund
0370	Capital Replacement Fund

Enterprise Fund

0600	Food Services Fund
------	--------------------

Internal Service Funds

0700	Insurance And Risk Management Fund
0710	Graphic Arts Production Fund

(1) Major funds in the government-wide financial statements.

that the District will have balances in the General Operating Fund (\$47.1 million), Capital Projects (\$474.7 million), and Debt Service Funds (\$41.7 million). The General Fund together with the Special Education provides for the General Operating Fund and includes the budgets necessary to provide for the basic instruction of students and the day-to-day operational activities of the school system.

The final budget summary reflects a total decrease in ending fund balances of over \$249.4 million, or 29.1%. The Capital Projects Funds has a planned decrease of \$175.5 million, or 27.0% for the spending of bond proceeds as the District operationalizes the 2015 Capital Improvement program.

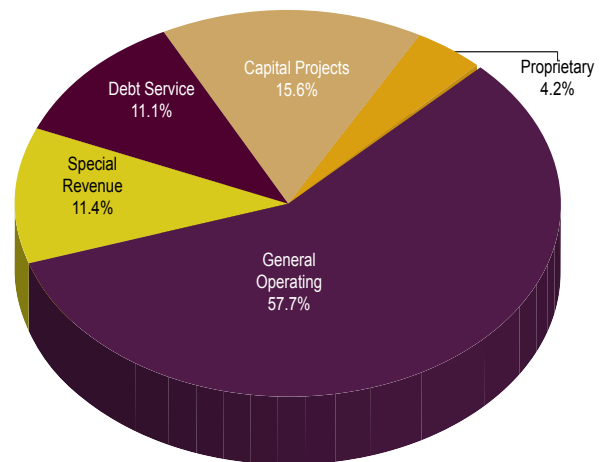


Districtwide Funds Analysis

Revenue Highlights: In addition to the discussion of the General Operating Fund revenues on page 14, most funds will experience increases in total revenues with the largest increase in the Capital Projects Fund. The Capital Projects Fund is expected to increase over \$9.3 million from 2016-2017; this is related to the issuances of new bonds.

Expenditure Highlights: Page 15 presents an overview of the General Operating Fund expenditures. The 2017-2018 General Operating Fund Expenditures will increase by \$202.2 million from 2016-2017. In the Capital Projects Funds there is an increase of \$368.8 million from the new school construction to relieve crowded classrooms. As well as, a \$31.6 million increase in the Debt Service Fund, related to new bond issuances.

All Funds - Expenditure Summary
Fiscal Year 2017-18
Final Budget



Source: CCSD Budget Department

All District Funds - Final Budget Summary

Statement of Revenues, Expenditures, and Changes in Fund Balance

Fiscal Year 2017-18

Description	General Operating Funds	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Proprietary Funds¹	Total All Funds
Revenues:						
Local sources	\$1,532,332,000	\$10,223,986	\$344,025,000	\$166,332,800	\$39,890,000	\$2,092,803,786
State sources	799,848,500	251,047,637	-	-	450,000	1,051,346,137
Federal sources	200,000	207,951,130	-	5,656,000	116,500,000	330,307,130
Total revenues	2,332,380,500	469,222,753	344,025,000	171,988,800	156,840,000	3,474,457,053
Expenditures:						
Salaries	1,459,467,032	255,333,203	-	10,095,000	32,471,563	1,757,366,798
Employee fringe benefits	626,332,558	93,794,047	-	4,020,000	12,273,676	736,420,282
Purchased services	92,505,315	35,272,220	-	563,800,000	12,782,000	704,359,535
Supplies	151,848,460	74,524,940	-	41,065,000	96,273,231	363,711,631
Property and equipment	62,525,902	2,825,700	-	32,000,000	-	97,351,602
Other expenditures	4,584,233	10,144,520	-	20,000	17,729,000	32,477,753
Depreciation	-	-	-	-	1,885,000	1,885,000
Debt service	-	-	462,258,490	-	-	462,258,490
Total expenditures	2,397,263,500	471,894,630	462,258,490	651,000,000	173,414,470	4,155,831,091
Excess (deficiency) of revenues over expenditures	(64,883,000)	(2,671,877)	(118,233,490)	(479,011,200)	(16,574,470)	(681,374,038)
Other sources (uses):						
Gain on disposal of assets	-	-	-	-	-	-
Sale of bonds	32,000,000	-	-	400,000,000	-	432,000,000
Proceeds of refunding bonds	-	-	-	-	-	-
Payment to escrow agent	-	-	-	-	-	-
Loan proceeds	-	-	-	-	-	-
Transfers from other funds	343,374,605	-	96,485,390	-	-	439,859,995
Transfers to other funds	(343,374,605)	-	-	(96,485,390)	-	(439,859,995)
Total other sources (uses)	32,000,000	-	96,485,390	303,514,610	-	432,000,000
Fund balances, July 1	80,000,000	15,753,798	63,440,250	650,207,262	46,873,836	856,275,146
Fund balances, June 30	\$47,117,000	\$13,081,921	\$41,692,150	\$474,710,672	\$30,299,366	\$606,901,108
Percent increase (decrease)	(41.1%)	(17.0%)	(34.3%)	(27.0%)	(35.4%)	(29.1%)

(1) Proprietary funds ending fund balances are reflected as cumulative unrestricted net assets.

Source: CCSD Budget Department

All District Funds - Final Budget Analysis

For Fiscal Years 2015-16 Through 2017-18

Description	Actual 2015-16	Estimated 2016-17	Final Budget 2017-18	FY 2016-17 vs. FY 2017-18 \$ Change	% Change
Revenues:					
Local sources	1,961,450,524	\$2,035,283,768	\$2,092,803,786	\$57,520,018	2.8%
State sources	960,079,025	1,025,853,193	1,051,346,137	25,492,944	2.5%
Federal sources	283,268,617	321,478,825	330,307,130	8,828,305	2.7%
Total revenues	3,204,798,166	3,382,615,786	3,474,457,053	91,841,267	2.7%
Expenditures:					
Salaries	1,659,115,226	1,705,677,215	1,757,366,798	51,689,583	3.0%
Employee fringe benefits	681,538,668	714,409,778	736,420,282	22,010,503	3.1%
Purchased services	201,206,558	410,717,628	704,359,535	293,641,907	71.5%
Supplies	264,500,342	305,212,050	363,711,631	58,499,581	19.2%
Property and equipment	36,708,140	11,968,094	97,351,602	85,383,508	713.4%
Other expenditures	36,403,096	37,529,260	32,477,753	(5,051,507)	-13.5%
Depreciation	1,689,292	1,768,000	1,885,000	117,000	6.6%
Debt service	411,502,262	430,693,073	462,258,490	31,565,417	7.3%
Total expenditures	3,292,663,584	3,617,975,098	4,155,831,091	537,855,993	14.9%
Excess (deficiency) of revenues over expenditures	(87,865,418)	(235,359,312)	(681,374,038)	(446,014,726)	189.5%
Other financing sources (uses):					
Gain on disposal of assets	-	-	-	-	-
Sale of bonds	419,178,281	250,978,253	432,000,000	181,021,747	72.1%
Proceeds of refunding bonds	580,530,787	359,184,768	-	(359,184,768)	-100.0%
Payment to escrow agent	(576,702,315)	(357,778,774)	-	357,778,774	-100.0%
Loan proceeds	-	-	-	-	-
Prior period restatement (GASB 68)	-	-	-	-	-
Interfund transfers in	429,400,928	448,441,344	439,859,995	(8,581,349)	-1.9%
Interfund transfers (out)	(429,400,928)	(435,575,063)	(439,859,995)	(4,284,932)	1.0%
Total other financing sources	423,006,753	265,250,528	432,000,000	166,749,472	38.6%
Fund balances - July 1	491,242,595	826,383,930	856,275,146	29,891,216	3.6%
Fund balances - June 30	\$826,383,930	\$856,275,146	\$606,901,108	(\$249,374,038)	-29.1%

Source: CCSD Budget and Accounting Departments

The General Operating Budget - General and Special Education Funds Combined

Revenues - During fiscal year 2017-18, it is anticipated that General Operating Fund revenues will increase by 6.0% to \$2.3 billion compared to \$2.2 billion from the prior year. The largest factors contributing to the net change in financial resources is the \$152 increase to the per-pupil funding and the student enrollment, which is projected to grow by 2,119 to over 323,380.

Projected General Operating Fund resources of \$2.4 billion, including revenues, bond proceeds, and beginning balances, and expenditures of more than \$2.4 billion generally reflect the continuation of current service levels and implementation of budgetary reductions and cost saving measures within projected revenues and provide for a projected ending balance of \$47.1 million with no reserve for contingencies.

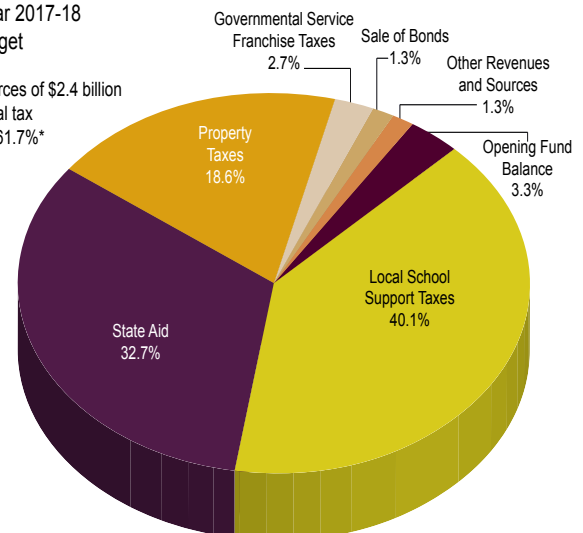
Local sources are projected to total \$1.5 billion, or 65.7% of the General Operating Fund revenues, while State funding is projected to total \$800 million, or 34.3% of total revenues.

General Operating Fund Resources

Fiscal Year 2017-18

Final Budget

Total resources of \$2.4 billion
County local tax
resources 61.7%*



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

Source: CCSD Budget Department

General Operating Fund - History Of Resources

For Fiscal Years 2008-09 Through 2017-18

Year	County Taxes	% of Total	State Sources	% of Total	Federal Sources	% of Total	Other Sources ⁴	% of Total	Opening Balances	% of Total	Total Resources
2008-09	1,263,951,844	57.4	666,045,473	30.2	82,265,377 ²	3.8	27,802,582	1.3	163,474,529	7.4	2,203,899,805
2009-10	1,300,965,604	59.2	692,694,166	31.5	303,570	-	37,188,412	1.7	167,310,793	7.6	2,198,462,545
2010-11	1,206,926,415	56.3	686,744,074	32.0	337,954	-	106,618,891	5.0	145,055,694	6.8	2,145,683,028
2011-12	1,222,078,785	58.7	688,533,420	33.1	839,281	-	75,042,101 ³	3.6	96,620,752	4.6	2,083,114,339
2012-13	1,238,522,974	59.5	693,193,421	33.3	374,155	-	73,960,066 ³	3.6	76,982,721	3.7	2,083,033,337
2013-14	1,284,847,936	57.9	752,389,804	33.9	237,429	-	90,901,504	4.1	92,596,487	4.2	2,220,973,160
2014-15	1,349,860,724	59.4	736,734,504	32.4	340,659	-	64,009,929	2.8	119,902,569	5.3	2,270,848,385
2015-16	1,409,496,515	61.6	700,582,079	30.6	157,399	-	71,405,217	3.1	105,624,469	4.6	2,287,265,679
2016-17 ¹	1,464,409,000	63.6	708,993,000	30.8	215,000	-	58,576,500	2.5	71,835,199	3.1	2,304,028,699
2017-18 ¹	1,507,154,000	61.7	799,848,500	32.7	200,000	-	57,178,000	2.3	80,000,000	3.3	2,444,380,500

¹ Projected amounts

² Includes \$82,239,829 from the American Recovery and Reinvestment Act

³ Class Size Reduction transfer reversal as reflected in previous years

⁴ Chart includes transfers in and medium-term financing

Source: CCSD Budget and Accounting Departments

Federal revenues from claims for Medicaid administration, Impact Aid, and the National Forest Service are estimated to total \$200 thousand. Other resource components are the sale of \$32.0 million in medium-term financing bonds and the projected beginning fund balance is \$80.0 million. The opening fund balance component reflects the General Fund's estimated 2016-17 ending fund balance and is subject to change based on the verification of the annual financial audit to be completed in October.

Tax Base and Rate Trends

The taxable assessed valuation is expected to increase slightly by \$4.7 billion, or 6.1%, to \$81.3 billion in the fiscal year 2018. General Operating Fund property tax collections are projected to grow by \$10.7 million to \$455.7 million and Debt Service Fund collections by \$3.0 million to \$343.0 million, while maintaining the prior year's total tax levy ratio of .013034.

Expenditures - Expenditure appropriations are just shy of more than \$2.4 billion to fund the District's strategic priorities and reflect the intent to address and accomplish the Board's strategic imperatives directed at improving student achievement with a major focus on classroom instruction. Total expenditure allocations are projected to increase by \$202.2 million from 2016-2017 and are aligned with budgetary priorities established by the Board of Trustees.

Projections - Looking Forward

Distributive School Account (DSA) funding is a significant component (84.1%) 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. It is highly likely that the revenue projections below could vary somewhat. Expenditures for salaries and benefits could also fluctuate based upon final agreements from the ongoing negotiations with each of the employee unions.

General Operating Fund - Projected Budgets

For Fiscal Years 2017-18 Through 2020-21

Description	2017-18 Budgeted	2018-19 Projected	2019-20 Projected	2020-21 Projected	Projected Growth Rate
Revenues	2,332,380,500	2,385,900,000	2,419,980,000	\$2,462,060,000	1.7%
Expenditures	2,397,263,500	2,400,600,000	2,421,000,000	2,463,000,000	1.7%
Deficiency of revenues over expenditures	(64,883,000)	(14,700,000)	(1,020,000)	(940,000)	(7.8)%
Other sources and (uses)	32,000,000	32,050,000	50,000	50,000	-
Opening fund balance - July 1	80,000,000	47,117,000	64,467,000	63,497,000	(1.5)%
Ending fund balance - June 30	\$47,117,000	\$64,467,000	\$63,497,000	\$62,607,000	(1.4)%
Fund Balance:					
Nonspendable	\$4,500,000	\$5,000,000	\$5,100,000	\$5,200,000	2.0%
Restricted	-	500,000	500,000	500,000	-
Assigned	1,800,000	11,267,000	3,497,000	1,507,000	(56.9)%
Unassigned	40,817,000	47,700,000	54,400,000	55,400,000	1.8%
Total Fund Balance	\$47,117,000	\$64,467,000	\$63,497,000	\$62,607,000	(1.4)%

General Operating Fund - Major Expenditure Areas

For Fiscal Years 2013-14 Through 2017-18

Description	Actual 2013-14	Actual 2014-15	Actual 2015-16	Estimated Actual 2016-17	Final Budget 2017-18	Percentage Change
Salaries and benefits:						
Licensed salaries	\$856,417,175	\$883,714,719	\$905,396,977	\$901,366,589	\$974,005,687	8.1 %
Licensed benefits	331,581,710	338,999,844	365,893,144	365,077,150	396,409,479	8.6 %
Total licensed staff	1,187,998,885	1,222,714,563	1,271,290,121	1,266,443,739	1,370,415,166	8.2 %
Support salaries	320,945,018	327,141,205	335,086,930	341,262,934	353,742,058	3.7 %
Support benefits	144,191,376	146,624,070	157,121,161	160,711,904	173,958,934	8.2 %
Total support staff	465,136,394	473,765,275	492,208,091	501,974,838	527,700,992	5.1 %
Administrative salaries	110,372,507	117,264,356	117,185,358	130,724,584	120,316,318	(8.0)%
Administrative benefits	38,412,352	40,266,278	42,775,522	43,256,571	50,491,744	16.7 %
Total administrative staff	148,784,859	157,530,634	159,960,880	173,981,155	170,808,062	(1.8)%
Police salaries	10,055,810	10,046,439	11,141,484	10,908,779	11,402,969	4.5 %
Police benefits	4,929,825	4,909,703	5,405,062	5,059,311	5,472,401	8.2 %
Total police staff	14,985,635	14,956,142	16,546,546	15,968,090	16,875,370	5.7 %
Total salaries and benefits	1,816,905,773	1,868,966,614	1,940,005,638	1,958,367,822	2,085,799,590	6.5 %
Services and materials:						
Instructional materials	76,595,955	74,431,792	51,213,340	75,761,000	79,121,861	4.4 %
Transportation	43,119,724	48,243,578	49,151,926	20,709,000	73,953,741	257.1 %
Utilities, postage, property liability	84,618,104	92,380,881	92,391,625	94,623,544	97,297,350	2.8 %
Other expenditures	74,921,562	79,149,031	76,850,898	45,567,332	61,090,958	34.1 %
Total expenditures	\$2,096,161,118	\$2,163,171,896	\$2,209,613,427	\$2,195,028,698	\$2,397,263,500	9.2 %
Expenditures per student	\$6,908	\$7,050	\$7,175	\$7,080	\$7,457	5.3 %
Source: CCSD Budget and Accounting Departments						

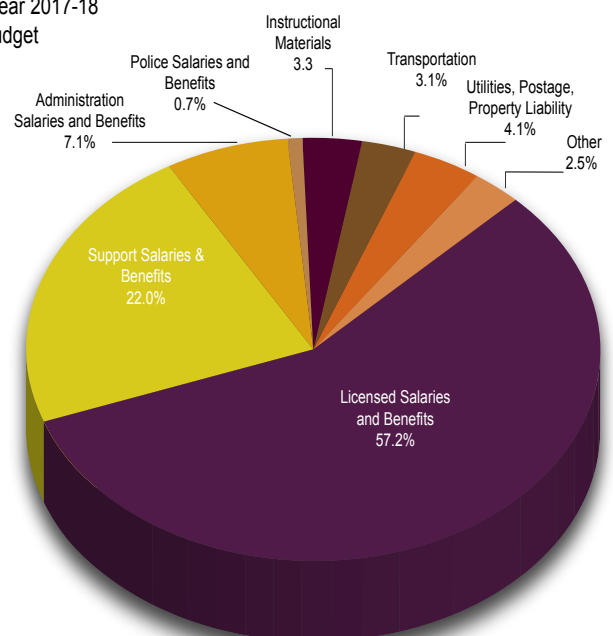
Future LSST tax collection projections are based upon a conservative vision for a local economy. Future property tax collection projections are based on a flat growth due to the 0.2% cap in place for the 2016-2017 year. Expenditure projections were determined through a conservative historical trending that assumes no cost of living increases to employee salary schedules and contained expenditure appropriations to arrive at a nominal ending fund balance.

District Staffing and Resource Allocation

Over 90% of General Operating Fund positions are allocated at school site locations where it is deemed essential towards fulfillment of Board goals and objectives. District salaries and benefits represent 87.0% of total expenditures while purchased service expenditures have been constrained within the confines of the available financial resources that continually challenge the Board's ability to address new initiatives and realize its vision statement. With the increased funding from the State's DSA revenue source and increased student enrollment, the District was able to increase staffing by over 636 positions.

General Operating Fund - Expenditures

Fiscal Year 2017-18
Final Budget



Based on total appropriations of \$2.397 billion.
Source: CCSD Budget Department

2017-18 District salaries and benefits equal 87.0% of total expenditures

Debt Service Funds

The Debt Service Funds budgeted revenues are projected to total \$343.0 million using a continued tax rate of 55.34 cents per \$100 of taxable property in Clark County. Statutory debt capacity is established by Nevada Statutes and is approved annually by the Board and filed with the Nevada Department of Taxation and the Clark County Debt Management Commission. The Statutory Debt Limitation Schedule shown in the Other Funds Section reveals that, notwithstanding the District's significant capital programs, outstanding debt is only 20.0% of statutory limits based upon the Department of Taxation's estimate of assessed valuation.

Balances in the District's Debt Service Funds are restricted by statute only for debt service and reflect the fluctuations in property valuations in Clark County during the past decade. These balances, being restricted from other use, provide both a margin of security for the District's school construction bonds and the opportunity to support substantial increases in bonded debt while maintaining stability in property tax rates.

Maintenance of the current property tax rate will be sufficient through fiscal 2018 to retire the existing bonded debt since the District issued previous bonds based upon the factors of growth in assessed valuation in addition to increases in student population. The Capital Improvement Program provided authority to issue general obligation bonds until 2025 and will be repaid from a fixed tax rate of 55.34 cents per \$100 of net taxable property. School districts in the State receive operational funding on a per student basis, which recognizes growth in enrollment. This funding is the basis for offsetting costs (school site staffing, additional instructional materials, utilities, etc.) to the General Operating Fund associated with the acquisition of new school facilities.

Capital Projects Funds

The District has previously been ranked as one of the fastest growing school districts in the nation. Total enrollment increased by 12,159 students since 2009, or an increase of over 3.94%. For new growth in enrollment the District plans to construct of 37 new schools, 16 replacement schools, and 54 additions to schools financed through the proactive Capital

Summary of Debt Service

As of July 1, 2017

Fiscal Year	Principal	Interest	Total Requirements
2018	\$307,535,000	\$118,734,928	\$426,269,928
2019	287,950,000	104,537,665	392,487,665
2020	233,745,000	90,334,065	324,079,065
2021	229,460,000	78,650,715	308,110,715
2022	204,155,000	67,116,215	271,271,215
2023-27	855,350,000	187,294,897	1,042,644,897
2028-37	319,925,000	62,648,700	382,573,700
Totals	\$2,438,120,000	\$709,317,683	\$3,147,437,683

Source: Schedule of Debt Repayment as of 7/1/17

Improvement Program approved in the 2015 Legislative Session per Senate Bills 119 (SB119) and 207 (SB207). The Capital Projects Funds budget includes revenues of \$571.9 million, including proceeds of \$400 million and an increase of the opening fund balance of \$4.0 million from FY17 estimated, to fund expenditure appropriations in the amount of \$651.0 million and transfers to other funds totaling \$96.5 million. This budget outlines the District's final stages for the capital improvements that are to be funded from the proceeds of the 1998 and the start up of 2015 bond program described in the Other Funds Section.

Capital Improvement Plan

For Fiscal Year 2017-18

Descriptions	FY 2017-18
1998 Capital Improvement Program:	
New Construction:	
Replacement/Phased Replacement Schools	\$ -
Additions to Existing Schools	15,000,000
Rehab/Modernization	10,000,000
Fund Total	25,000,000
2015 Capital Improvement Program	
Land Acquisition/Land Improvements:	30,000,000
New Construction:	
New Schools	165,000,000
Replacement Schools	110,000,000
Additions for Capacity	115,000,000
Rehab/Modernization	125,000,000
Rehab/Modernization	35,000,000
Fund Total	580,000,000
Building and Sites	
Land Acquisition:	-
Site Improvements:	1,000,000
Fund Total	1,000,000
Governmental Services Tax	
New Construction:	
Other Buildings	-
Rehab/Modernization:	37,500,000
Purchase Portable Classrooms	2,000,000
Relocate Portable Classrooms	5,500,000
Fund Total	45,000,000
Capital Replacement Fund	
Rehab/Modernization:	-
Technology/Equipment:	-
Fund Total	-
Total All Capital Funds	\$ 651,000,000

Source: CCSD Facilities and Bond Financial Management



Other Funds

Special Revenue Funds, Internal Service Funds, and the Enterprise Fund comprise a small percentage of the total budget and are discussed in more detail in the Other Funds Section.



Fiscal Year 2017-18 Budget Development Considerations

Planning for the fiscal 2018 budget began in October 2016. Budget calendars shown in the Budget Policy Section reveal the input and discussion received from all levels of the District. In addition to input from the Chief Academic Officer and the Superintendency, work sessions were conducted throughout the year with the Board of School Trustees and the public to determine priorities, strategic imperatives, and focus areas to operate within a balanced budget.

Benchmarks for contingency and General Fund ending balances are specified in Clark County School District Regulation 3110. Due to limited funding resources, and in order to achieve a balanced budget, the Board of School Trustees (since 2010) has been forced to temporarily suspend the regulation that seeks an unassigned ending fund balance that is equal to approximately 2.0% of revenues. Now, the fiscal 2018 budget projects an unassigned ending fund balance of 1.75% of revenues with no reserve for contingencies. It still remains the goal of the Board to reach 2.0% in 2019, was achieved and the District is now in good standing with Regulation 3110.

Employee salary and fringe benefits represent over 87% of total expenditure appropriations and are projected to increase by almost \$55 million, this increase is primarily due to new Clark County Education Association's agreement. No cost of living increases have been added to existing salary schedules for 2017-18. Employee group health insurance premiums are unchanged from 2016-2017 with no increases forecast. Should provider premiums increase subsequently, contract negotiations with employee association groups may be necessary to operate within a balanced budget.

Legislation was enacted in 2005 to provide partial abatement of ad valorem taxes to provide relief from escalating assessments resulting from previous increases to the market values of real property in Clark County. The cap limits each property's tax increase to no more than 3% above that assessed during the prior year on all single-family, owner-occupied residences, because the cap is based on a 10-year average of property value growth, and that average has fallen below zero because it contains the years immediately after the housing downturn when values tanked, the limit will sink to 0.2% in fiscal year 2017. All other real property categories are limited to an increase in tax of no more than 8%. Assessed valuations in the County are anticipated to increase by 6%.

Assembly Bill 469 (AB469), provides for the reorganization of large school districts in the State of Nevada. The bill applies to Clark County School District and brings many challenges in regards to transferring centralized operations to each school precinct with a goal of providing 85% of the unrestricted budget to the school precincts. AB469 and further details can be found at <https://www.leg.state.nv.us/>.

Economic Environment in Southern Nevada

Southern Nevada's commitment to diversification in the business sector and a favorable tax base has made it an ideal area for relocation and business expansion. Nevada does not impose corporate or personal income taxes, or inventory, special intangible, inheritance, estate, or gift taxes. Nevada continues to maintain one of the most beneficial tax structures for both personal as well as business growth. Las Vegas' offerings and infrastructure continue to affirm the desirability of living within this metropolitan area.

Situated in one of the nation's fastest growing areas, the District has been previously challenged by an associated growth in student enrollment. Over 28 years ago, the District was ranked by the Educational Research Service as the 18th largest school district in the country. The District currently ranks as the fifth largest. The projected enrollment count for 2017-18 is 323,380, as compared to 321,261 last year's estimated enrollment, or a increase of 0.7%. The 2017 population of Clark County is estimated to be 2,198,682 an increase of 32,501 residents (1.5%) over the 2016 population of 2,166,181.

Only within the last eighteen years, Las Vegas, as a city, joined the classification of "major city". As a result, there are fewer older neighborhoods than in most other major cities, and the popular concept of master planned communities has become more desirable in residential planning. These communities are planned with a variety of amenities, including parks, schools, churches, libraries, and shopping. Some of the nation's most successful master planned communities are located in southern Nevada.

Tourism and gaming jointly remain southern Nevada's largest industry and somewhat cushion the effects from the

substantial decline in the new housing construction market. In 2016, Las Vegas is home to the largest 15 hotels in the nation. With a room inventory of over 149,000, an occupancy rate that increased slightly to 89.1%, convention delegates of over 6.3 million, and a visitor volume of over 42.9 million, southern Nevada received an economic impact benefit of over \$60.0 billion from the tourism industry.

Enrollment

During the past decade, the District has added more than 12,000 students creating a strain on facilities and service levels. Since 2012, the District has returned to being among the fastest growing school districts in the nation. The slow economic upturn should be a positive impact on the District's future funding resources. The upward enrollment trends demand that the District utilize flexible, realistic methods of projection.

It is anticipated that total enrollment will consistently increase on an annual basis over the foreseeable future. New strategic imperatives and academic initiatives are directed at retention and improving student achievement. The chart below reflects expectations and projections for going forward into subsequent school years:

Summary Of District Enrollment

For Fiscal Years 2008-09 Through 2020-21

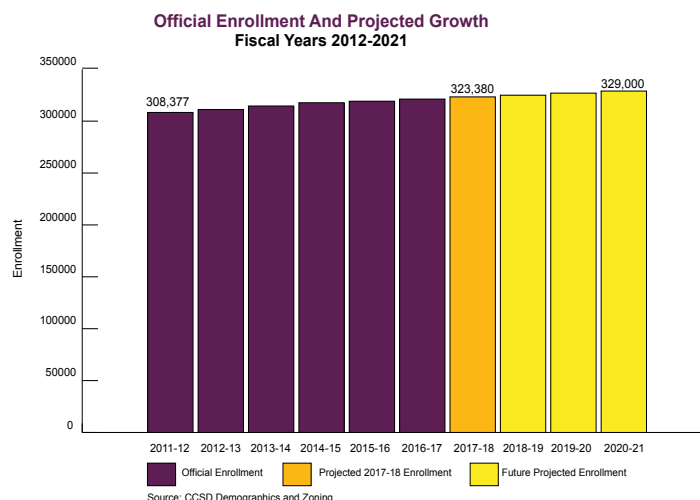
Year	Average Daily Enrollment	Percent Increase	Weighted Enrollment ²	Percent Increase
2008-09 ¹	311,221	0.80 %	300,817.0	0.76 %
2009-10 ¹	309,442	(0.57)%	299,058.6	(0.58)%
2010-11 ¹	309,899	0.15 %	299,325.2	0.09 %
2011-12 ¹	308,377	(0.49)%	297,659.2	(0.56)%
2012-13 ¹	311,218	0.92 %	300,081.8	0.81 %
2013-14 ¹	314,598	1.09 %	303,447.2	1.12 %
2014-15 ¹	317,759	1.00 %	306,831.8	1.12 %
2015-16	319,203	0.45%	307,974.2	0.37%
2016-17(Est) ³	321,261	0.64%	310,024.9	0.67%
2017-18(Proj) ³	323,380	0.66%	321,465.5	3.69%
2018-19(Proj)	325,000	0.50%	323,005.5	0.48%
2019-20(Proj)	327,000	0.62%	324,510.5	0.47%
2020-21(Proj)	329,000	0.61%	326,525.5	0.62%

⁽¹⁾ 4th Week - This is the number of students enrolled on the Friday of the fourth week of school. This enrollment figure is unweighted and includes students from other districts receiving an education in the district as reported on the Final Budget.

⁽²⁾ This is the number of students enrolled with Kindergarten and Pre-K students counted as .6 per student. The weighted enrollment figure excludes students from other districts receiving an education in the district as reported on the Final Budget. As of FY17-18, Kindergarten is now counted as .1.0 per student.

⁽³⁾ Annual average of the quarterly average daily enrollment (ADE).

Source: CCSD Demographics, Zoning and GIS



District Organization Plan

In the past, the District has structured its central administrative services to provide more mission-driven guidance and support to direct more focus on improving student achievement into 16 performance zones. All schools in each of these zones were vertically aligned, forming a cluster around a high school feeder school pattern. Although they were clustered by academic performances, they tended to cluster geographically.

Each performance zone included an average between 10 and 27 schools. Where lower-performing schools faced greater challenges, fewer schools were included in the zone. Those schools receive more oversight and less autonomy. Benefits such as having the first opportunity to hire new talent or professional development funds are granted to schools in higher-need zones. Schools in a higher-performing zone receive less oversight and more autonomy.



“ACHIEVE” - Reorganization of the District

Currently, the District is undergoing a major reorganization which has been branded as “ACHIEVE” by CCSD.

Assembly Bill No. 469. During the 2015 legislative session, the Nevada Legislature adopted, and the Governor signed, Assembly Bill No. 394 (“AB 394”), which required the development of a plan to reorganize the District. On September 1, 2016, the Nevada State Board of Education approved a plan for reorganization (the “Reorganization Plan”) and adopted Regulation No. R142-16 (the “Regulations”). On September 9, 2016, the Nevada Legislative Counsel

Bureau approved the Reorganization Plan. During the 2017 legislative session, the Nevada Legislature adopted, and the Governor signed, Assembly Bill No. 469 ("AB 469"). AB 469 repealed AB 394 but still requires reorganization. AB 469 codifies the Regulations into law and applies it to any large school district, which is defined as a school district that has an enrollment of 100,000 or more students.

Pursuant to AB 469, an advisory committee and a technical committee which previously worked on the Reorganization Plan pursuant to AB 394 are required to continue to monitor the reorganization to ensure autonomy is granted to schools and that Reorganization Plan is put into place no later than the 2018-2019 school year. AB 469 takes into consideration 20 factors involving precinct boundaries, curriculum, staffing, safety, ensuring equity with response to the Nevada Plan and other issues. The listed factors related to debt and finance include: (a) the allocation, dedication and transfer of revenues to schools for capital projects and programming; (b) the authority to issue bonds or otherwise raise revenue; (c) the application for and receipt of any grant; (d) the creation and administration of accounts to manage any money for the individual schools; (e) financial planning for programs, pupil funding and capital projects; (f) the liability of schools with respect to any duties and obligations of the Board which will be assumed by the governing body of an individual school. The advisory committee is required to continue to ensure that the District is funded in accordance with the Nevada Plan; authorize the schools to request that the District issue bonds on their behalf; require the District to issue bonds upon receiving such a request, except for good cause; and require a school on behalf of which bonds are issued to use the proceeds on a "per pupil basis."

Procedural History. The advisory committee held eight public meetings commencing October 12, 2015. The technical advisory committee held 12 public meetings commencing November 10, 2015. In July 2016, the advisory committee proposed a Reorganization Plan to the Board of County Commissioners. The Board of County Commissioners held eight public meetings in July and August 2016. Revisions were made to the Reorganization Plan and it was then submitted to the State Board of Education on August 22, 2016. On September 1, 2016, the State Board of Education approved the Reorganization Plan and adopted the Regulations. On September 9, 2016, the Legislative Counsel Bureau approved the Reorganization Plan. The Reorganization Plan and Regulations then had the force of law and no additional public meetings or approvals were necessary to implement AB 394. During the 2017 legislative session, AB 394 was repealed and replaced with AB 469 as described above.

Description of the Reorganization Plan. The Reorganization Plan "envision[s] turning the present administrative structure upside down, or, more accurately, right-side up, with the schools becoming front and center at the heart of the operation of the school district" (see pages Org-16 and Org-17). The Reorganization Plan reconfigures the District's

structure in a manner that provided public schools with autonomy regarding certain operations, management and financial decisions. This model places the decisions that have an immediate impact on student achievement in the hands of parents, teachers and principals. The Reorganization Plan requires the District to allocate financial resources on a per-pupil basis, such that each school may carry out these responsibilities. The Reorganization Plan gives the District an organizational structure focused on the needs of each individual school, along with transparency and higher levels of efficiency with regard to budgeting and spending decisions. During the initial phase of the implementation of the Reorganization Plan, any costs incurred by the District in carrying out the Reorganization Plan were paid for through the redistribution of existing District funds.

The Superintendent is required to make financial estimates and determinations regarding the schools on a yearly basis. Each school is overseen by the school's principal, who will be responsible for the school's Plan of Operation. The Superintendent transferred to each school the authority to: 1) select and supervise staff, 2) procure necessary equipment, services and supplies to carry out operational plans and 3) develop a balanced budget. In return, schools are held to a higher level of accountability. To serve as a linkage between the principals and the Superintendent, a new position was developed within the District's central administration: "School Associate Superintendent." Each School Associate Superintendent shall oversee a group of no more than 25 schools and in conjunction with the Chief Academic Officer, report directly to the Superintendent. The School Associate Superintendents are also required to provide supervision and training to principals, and ensure that the schools remain in compliance with all federal, state and local laws. Each school is also required to be guided by an organizational team made up of licensed, support and administrative employees, as well as parents and community leaders. Utilizing the advice of the School Associate Superintendents and the organizational team, the principal of each school is required to develop a Plan of Operation based on the needs of the students and the surrounding community.

With this administrative revision, the local school precincts are expected to have a direct link to the central administration, removing the need for an intermediate level of bureaucracy. A Central Services team, an entity separate and distinct from the Superintendent, will remain in place to render certain services to all of the local school precincts. Such services are expected to include, among other things: financial services, including payroll services, transportation services, food services and certain human resource services. The District is currently identifying services provided by Central Services and the costs associated with those services that may be transferred to local school precincts. The local school precincts will then have the flexibility to continue to purchase services through Central Services or from external vendors.

Since the Reorganization Plan stated that it would go into

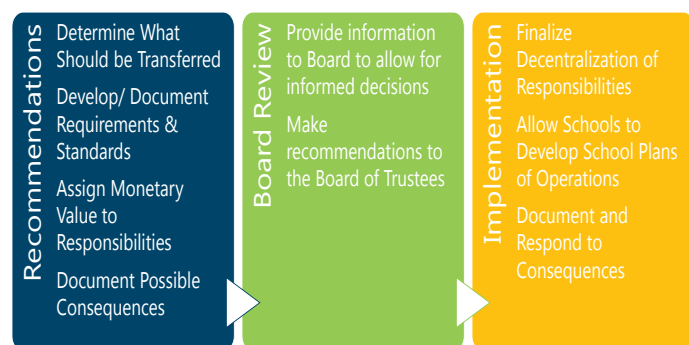
effect for the 2017-2018 school year, one year earlier than required by AB 394, District officials immediately began the training of all central office administrators and principals, who in turn trained thousands of teachers, support staff and parents. In addition, the Superintendent stated that the 2017-2018 school year would serve as a transition year in which certain portions of the Reorganization Plan would be implemented. In particular, the Superintendent continued the use of Central Services as the sole provider of goods and services to local school precincts during the 2017-2018 school year.

The district, currently and aggressively, is working on the following objectives in the “ACHIEVE” reorganization process:

- Developing a process to transfer more authority and decision making to Local Schools (increasing autonomy)
- Evaluating how to transfer centrally controlled money to school budgets
- Transferring responsibilities to schools based on the following guidelines:
 1. Each school precinct shall receive funds based on prescribed allocations
 2. All Federal, State, and Local laws and District policies and regulations must be followed including safety guidelines
 3. Prescribed curricular guidelines and licensure requirements must be met, and
 4. Decisions made by the local school precinct must align with the Principles of Organization (located in Supplemental Section).



Transferring Responsibilities to Schools: Process



Need for Future Classrooms

In November 1998, voters approved a freeze of property tax rates for long-term bonding for school construction. This approval enabled the District to issue general obligation bonds through 2008, which resulted in no increase to the existing property tax debt levy. In the 2015 Legislative Session, Senate Bills 119 (SB119) and 207 (SB207), authorized the District to begin to issue general obligation bonds until 2025, while maintaining the current tax levy of .5334. Funding for school construction is also provided from portions of the hotel

room tax and the real property transfer tax.

The 2015 Capital Improvement Program provided proceeds of \$4.1 billion for:

- Construction of 26 new schools - 23 elementary schools, 2 high schools, and 1 alternative school at a cost of \$1.3 billion.
- Construction of 13 replacement schools at a cost of \$561.7 million.
- Phased replacements at 5 schools for \$155.0 million.
- Additions for capacity at 54 elementary schools at a cost of \$547.0 million
- Rehabilitation and modernization projects at a cost of \$1.5 billion.

Student Achievement

The District is committed to its pursuit of the goal to focus on every student in every classroom, without exceptions, without excuses. This becomes more difficult given the reality that a significant segment of the student body brings with them a variety of challenges, including poverty and limited English language skills. During fiscal 2017, more 267,000 free or reduced-price meals were served with breakfast participation at 33.0% and lunch participation at 53.0% of the District's enrollment. Also, over 58,000 students come to school every day with little or no English skills.

The effects of these student demographics and continual limited funding issues currently facing the District are major factors in the explanation that SAT scores are slightly below those of students nationwide.

School Accountability

Nevada Revised Statutes require each school district to provide school accountability information to both residents of the district and to the State Board of Education by March 31 of each year. Due to the size of the District, much of this information is not repeated in this **Comprehensive Annual Budget Report**.

In December 2015, President Obama reauthorized the Elementary and Secondary Education Act (ESEA) by signing the bi-partisan Every Student Succeeds Act (ESSA). Under ESSA, Nevada's ESEA waiver which describes the current Nevada accountability system expired in August of 2016. ESSA does not require states to post ratings for schools until the fall of 2018.

The Nevada Department of Education's Superintendent of Public Instruction has called upon a group of stakeholders from across Nevada to serve as an Advisory Group in the development of a state education plan. With the passage of the Every Student Succeeds Act (ESSA) at the federal level, Nevada now has unprecedented control over its Pre K-12 education vision. The Advisory Group -- composed of

parents, teachers, principals, superintendents, students, and business groups -- will come together to outline a path forward tailored to meeting the unique needs of Nevada students.

The 2015 Legislature passed the Governor's education reform initiatives for Nevada's PreK-12 education system. The Nevada Department of Education looks forward to working with the Advisory Group to use the new ESSA flexibility to align the Governor's historic 2015 education agenda into a coherent strategy that will ensure all Nevada students are college and career ready.

The New Nevada ESSA Plan - For Initial Public Comment can be found at www.doe.nv.gov.

Prior School accountability information may be obtained by accessing the District's website at www.ccsd.net.





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Organizational Section

The “District” Reporting Entity

Legal Autonomy

The District maintains an autonomous legal standing provided by Nevada Revised Statute (NRS) 386.110. This statute established a corporate entity with a legal name of “The Board of Trustees of the Clark County School District”.

Based on requirements set forth by NRS 386.165, the District is governed by an elected, seven member Board of School Trustees (“Board”). The Board is legally separate and fiscally independent from other governing bodies; therefore, the District is a primary government and is not reported as a component unit by any other governmental unit.

The District maintains its ability to establish its own budgets without interference from other governmental entities.

Size and Scope

The District’s boundaries are contiguous with Clark County, Nevada and encompass 8,012 square miles of the southern tip of the state.

The number of citizens residing within the District’s boundaries is more than two million. Clark County is experiencing a change in trended growth migration.

Comprehensive educational services are provided to all resident students in grades kindergarten through twelfth. The District operates 358 schools and will serve an estimated 323,380 students during 2017-18.

Number of School Locations

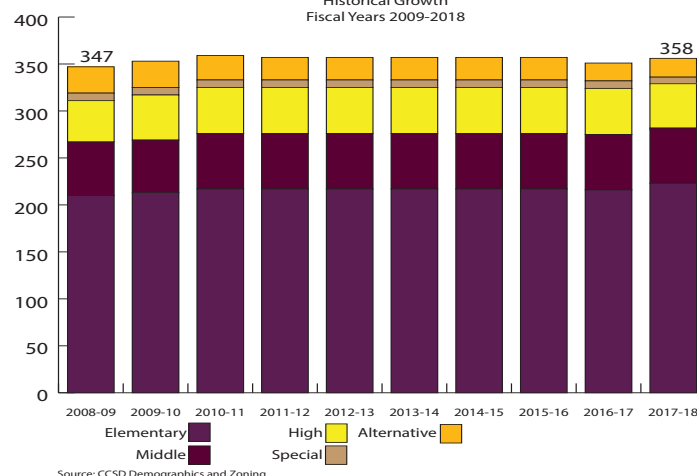
Fiscal Year 2017-18

Year	Elementary	Middle	High	Special	Alternative
2008-09	210	57	44	8	28
2009-10	213	56	48	8	28
2010-11	217	56	49	8	26
2011-12	217	59	49	8	24
2012-13	217	59	49	8	24
2013-14	217	59	49	8	24
2014-15	217	59	49	8	24
2015-16	217	59	49	8	24
2016-17	216	59	49	8	19
2017-18	223	59	49	7	20

Source: Clark County School District, Facilities

Clark County Schools Summary

Historical Growth
Fiscal Years 2009-2018



Number of Schools ¹	1955-56	2017-18
Elementary Schools	42	223
Middle Schools	0	59
High Schools	6	49
Special Schools	0	7
Alternative Schools	N/A	20
Total	48	358

Value of all public property used for school purposes \$18.4 million \$7.8 Billion²

Total number of employees (FTE) 1,171 31,770³

Pupil enrollment 20,045 323,380³

¹Detailed listings of schools including enrollments, addresses, and ages, are shown in the Informational Section.

²Estimated value of property as of June 30, 2017.

³Estimated



Board Policies - *Budget Related*

Regulation 3110 - Budget Development

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

The Board shall schedule at least annually, as part of a regular or special meeting, an opportunity for input by the public and District staff on the development of the budget, including allocations and formulas utilized for budget development.
- IV. The Board and the community shall be provided adequate information at all stages of budget development to enable informed estimates of the budget's adequacy.
- V. Budget development, including preparation and filing, shall be in accordance with, and as detailed in Nevada statutes, using the forms prescribed by the Nevada Department of Taxation.
- VI. Budget development and administration shall be based on Generally Accepted Accounting Principles for Governmental Accounting as set forth by the Governmental Accounting Standards Board, or a

successor organization recognized as the principal authority for governmental accounting practices.

- VII. The Board will adopt a plan for scheduled maintenance and renovation of buildings and maintenance and replacement of equipment:
 - A. The Business and Finance Division, together with the Facilities Division, shall periodically perform or cause to be performed studies of standards recognized and applied both in private industry and in the public sector for maintenance and renovation of buildings, and equipment and its useful life, including, without limitation, depreciation criteria used in private industry, and shall present recommended standards to the Board of School Trustees for adoption.
 - B. The Business and Finance Division shall include in the budget of the District those allocations of funds which are required to fulfill the schedules of maintenance and renovation of buildings and maintenance and replacement of equipment which have been approved by the Board of School Trustees.
- VIII. Allocation of funds as major appropriations for personnel and supplies shall be made in accordance with formulas developed on the basis of educational needs of schools. These budget formulas shall include factors for allocation of:
 - A. Staffing
 1. School administrators
 2. Classroom teachers
 3. Other licensed personnel
 4. School clerical personnel
 5. Custodial personnel
 6. Maintenance, grounds, and operations personnel
 7. Attendance officers, police officers, and campus monitors
 8. Other support staff
 - B. Instructional Materials/Services
 1. Textbooks
 2. Library books and magazines
 3. Other library expenses
 4. Library computer supplies
 5. Library technical services
 6. Printing services
 7. Computer supplies
 8. Audiovisual supplies
 9. Field trips
 10. Instructional supplies
 11. Special education instructional supplies
 12. Medical supplies
 13. Custodial supplies
 14. Athletic supplies, boys
 15. Athletic supplies, girls



- 16. Other activity expenses
- 17. Equipment
- 18. Postage

IX. Contingency Reserve

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

X. Ending Fund Balance

- A. An unassigned ending fund balance of not less than 2 percent of total General Fund revenue for each fiscal year shall be included in the General Fund budget. An inability to meet this requirement must be approved by the Board of School Trustees. Unassigned ending fund balance is that fund balance exclusive of non-spendable amounts such as inventory and amounts restricted, committed, or assigned for preexisting obligations.
- B. The Board of Trustees must take formal action, prior to the end of the reporting period, in order to establish an ending fund balance commitment for any specified purpose. Formal Board action is also required to modify or rescind an established commitment.
- C. The Chief Financial Officer has the responsibility of assigning amounts of ending fund balance that are intended to be used for specific purposes. These assignments, however, are not legally binding and are meant to reflect intended future use of the District's ending fund balance.
- D. When an expenditure is incurred and both restricted and unrestricted resources are available, the portion of the fund balance that was restricted for those purposes shall be reduced first. If no restricted resources exist, then the unrestricted fund balance shall be reduced. Furthermore, when an expenditure is incurred for purposes which amounts of committed, assigned, or unassigned are considered to have been spent, and any of these unrestricted fund balance

classifications could be used, they are considered to be spent in the above order.

- E. The Board shall include in the District's budget a reserve for economic uncertainty as a special revenue fund. The Board of School Trustees may, through its approval of the budget, provide for management of balances in the Special Revenue Fund either through transfers to or from other funds or by direct deposit of revenues. Any balances in the Special Revenue Fund for economic uncertainty may be made available to the General Fund to compensate for shortfalls. Balances in the special revenue fund for economic uncertainty may be made available with Board approval in those fiscal years where the ending fund balance would fall below the requirement in Section X(A) above.

- XI. The Business and Finance Division is responsible for developing and implementing procedures for budget development.

Regulation 3130 - Budget Administration

- I. Procedures shall be developed to ensure that the General Fund resources of the District are used to support a basic instructional program consistent with the Global Ends of the Board of School Trustees and to ensure that budget accounts will be properly managed.



- II. The Superintendent of Schools has final responsibility for administration of the budget.
- III. Members of the Executive Cabinet are responsible for administration of budgets within their jurisdiction.

A. Revenue

Funds available for appropriations are governed by revenue which is dependent to a great extent on student enrollment. Enrollment is projected for the succeeding school year and estimates of revenue, based on the latest enrollment projections, are revised periodically during the current school year.

B. Appropriations

1. Department heads are responsible for supervision of budget appropriations within their jurisdiction as directed by Executive Cabinet members.
2. School principals are responsible for supervision of budget appropriations within their jurisdiction as directed by Executive Cabinet members. Schools shall receive appropriations as determined by budget formulas for the following budget line items:
 - a. Textbooks
 - b. Library books
 - c. Other library expenses
 - d. Library tech supplies
 - e. Library tech services
 - f. Technical services
 - g. Printing services
 - h. Computer supplies
 - i. Audiovisual supplies
 - j. Field trips
 - k. Instructional supplies
 - l. Special education instructional supplies
 - m. Medical supplies
 - n. Custodial supplies
 - o. Athletic supplies, boys
 - p. Athletic supplies, girls
 - q. Other activity expenses
 - r. Equipment
 - s. Postage
3. An initial allocation of a maximum of 75 percent of the estimated total appropriations for each budget line item, apportioned to each school, is made in June for the succeeding school year.
4. The second (and last) allocation, which is the remainder of the total allocation, will be made at the end of October. It is determined by budget formulas now applied against the actual enrollment as of the Friday of the fourth week of the school year.
5. Each principal, upon notification of the school's total adjusted appropriations, may, upon approval of the appropriate academic manager or associate superintendent, reallocate the appropriations, provided minimum requirements are met, and any negative balances are covered.

6. In addition to the aforementioned allotments, schools that experience growth of ten students or more between Friday of the fourth week of the school year and the Friday preceding the December holiday recess will receive allotments for the increased enrollment determined by budget formulas for budget line items for textbooks and instructional supplies as follows:

- a. New schools - The sum of the regular per student appropriation for each budget line item plus the growth appropriation for each budget line item.
- b. Established schools - Regular per student appropriation for each budget line item.

7. The net balance at the end of the school year of all non-project, special education, and staff development budget line item appropriations to schools determines the carry-over allowed each school. The carry-over, which is in addition to the appropriations for the succeeding school year, may be allocated at the discretion of the principal and may not exceed the following amounts:¹

- | | | |
|------------------------|---|-----------|
| a. Elementary schools | - | \$ 5,000 |
| b. Middle schools | - | \$ 6,500 |
| c. Senior high schools | - | \$ 10,000 |

8. The Budget Department is responsible for the daily updating of the Budget Inquiry System. The System is available for use by department heads and school principals and indicates the status of budget appropriations, encumbrances, expenditures, and ending balances of all projects within the principal's responsibility, and contains several years of transaction detail.

¹For fiscal year 2018 the carry-over amounts are unlimited.

C. Transfer of Budget Appropriations

1. Appropriation transfers between program classifications shall be by action of the Board of School Trustees upon recommendation of the Superintendent and as detailed in Nevada statutes as follows:
 - a. At a regular meeting, the Board takes action on the change in the amount, accounts, programs, and funds.
 - b. Sets forth the reasons for the transfer.
 - c. The action is recorded in the official minutes of the Board meeting.
2. Transfer of contingency reserve funds shall be by action of the Board at any regular Board meeting. Such transfers may not be authorized prior to September 15 of a school year and may only be utilized to budget appropriation accounts for

expenditures. (Expenditures may not be made directly from the contingency reserve.)

3. Deferred appropriation transfers shall be by action of the Board upon recommendation of the Superintendent after the fourth week of the school year. Such transfers can be made at any regular Board meeting and are necessary to meet requirements of actual student enrollment.
4. Appropriation transfers within program classifications are approved by the appropriate Executive Cabinet member upon request of the school principal or department head. These transfers are summarized and included in the official minutes.
5. The Business and Finance Division is responsible for developing and implementing procedures for budget appropriation transfers.

The District has developed an effective budgeting system involving close cooperation among the Board of School Trustees, administration, and staff in all phases of budget development. The District prepares its budgets, which are submitted to the Nevada Department of Taxation, using Generally Accepted Accounting Principles (GAAP) applicable to governmental entities.

Superintendent Evaluations - Budget Related

The Superintendent Evaluations and Board Policies described below are limited to expectations that pertain to the budgetary and financial activities of the District. All Board policies can be viewed at the District's website at www.ccsd.net.

SE-1: Global Executive Assurances

The Superintendent shall ensure practice, activity, decision, and organizational circumstance, are lawful, prudent and follow commonly accepted business and professional ethics and practices.

SE-5: Financial Planning/Budgeting

Financial planning for any fiscal year or the remaining part of any fiscal year shall align with and provide focused support for the Board Vision, Strategic Imperatives, Pledge of Achievement, other support strategies, protect against fiscal jeopardy and be derived from a multi-year plan.

Further, without limiting the scope of the foregoing by this enumeration, the Superintendent shall:

1. Make plans, which meet acceptable practices set forth in policy SE-6: Financial Condition and Activities.
2. Include credible projection of revenues and expenses, separation of capital and operational items, cash flow,

and disclosure of planning assumption.

3. Provide resources for Board prerogatives during the year as set forth in the policy GP-17: Cost of Governance.
4. Present for public input a budget and plan with sufficient detail regarding spending levels that are under consideration to show alignment of said spending levels:
 - A. With the Board Vision, Strategic Imperatives, Pledge of Achievement, and other support strategies, and
 - B. With the District's fiscal priorities.
5. Provide a mid-year fiscal status report that includes narrative:
 - a. Detailing the District's progress toward its current publicly stated fiscal priorities, and
 - b. In the context of the District's current publicly stated academic priorities.
6. Appropriately pursue alternative or non-traditional potential funding sources if said potential sources:
 - a. Supplement traditional funding sources, and
 - b. Directly align with and support the Board's Vision, Strategic Imperatives, Pledge of Achievement, other support strategies priorities, and the District's current publicly stated fiscal priorities.
7. Inform the Board prior to a final vote on a budget or plan that could jeopardize current or future funding levels.

SE-6: Financial Condition and Activities

With respect to the actual ongoing financial condition and activities, the Superintendent shall cause and allow the development of fiscally sound practices, ensure expenditures that support the Board Vision, Strategic Imperatives, Pledge of Achievement, and other support strategies.

Further, without limiting the scope of the foregoing by this enumeration, he/she shall:

1. Expend funds received in the fiscal year unless the debt guideline (below) is met.
2. Indebt the District in an amount no greater than can be repaid by identified and otherwise unencumbered general fund revenues within the current fiscal year.
3. Obligate the District to future bond issues or commit bond funds with Board approval.
4. Ensure the unassigned ending fund balance does not fall below 2% of total projected general fund revenue, without Board approval of a waiver.
5. Ensure no action is taken that would cause the bond rating to be downgraded.
6. Settle payroll and debts in a timely manner.
7. Ensure tax payments and other government-ordered payments or filings are paid on time and accurately filed.
8. Aggressively pursue receivables after a reasonable grace period.
9. Ensure that Vegas Public Broadcasting Service (PBS) follows all Federal Communication Commission (FCC) and Corporation for Public Broadcasting (CPB) guidelines.

10. Take no action, without Board notification, that could result in reduced funding levels for current or future periods.
11. Notify the Board in a timely manner when functional level expenditures varies from budgeted appropriations.
12. Ensure any healthcare agreement is brought to the Board for approval.

SE-8: Asset Protection

The Superintendent shall ensure the District's assets are protected, adequately maintained, at no unnecessary risk, and maximized.

Further, without limiting the scope of the foregoing by this enumeration, he or she shall:

1. Maintain required or mandated insurance to protect the District's assets.
2. Allow only bonded personnel access to material amounts of funds.
3. Ensure property, plant and equipment is subject to proper wear and tear and sufficient maintenance.
4. Ensure the organization and its Board and staff are not unnecessarily exposed to claims of liability.
5. Make all purchases:
 - A. Using only the District's central purchasing rules and authorization.
 - B. Wherein normally prudent protection has been given against conflict of interest.
 - C. Wherein preference has been given to Nevada vendors where appropriate.
 - D. In compliance with NRS Chapter 332.
 - E. In any amount only for which funding has been included in the budget with specific Board approval.
 - F. Ensuring that splitting orders to avoid these requirements is not allowed.
6. Protect intellectual property, information, and files from loss or significant damage.
7. Receive, process, or disburse funds under controls, which are sufficient to meet the Board appointed auditor's standards.
8. Maintain and operate physical facilities in a manner that prolongs the life expectancy of the building and provides an appropriate educational environment.
9. Take measures to protect the organization's public image credibility in fiscal matters.
10. Annually certify to the Board as to the District's adequacy of insurance.
11. Invest the District's assets in a manner consistent with NRS 355 and District Regulation 3214, Investment Program.
12. Design, establish and implement a system of internal controls, in accordance with Generally Accepted Accounting Principles, that effectively mitigates any significant and/or material risks to the District.
13. Provide certification to the Board annually as to the effectiveness of the system of internal controls.

SE-12: Annual Report To The Public: State of the Schools

The Superintendent shall annually present a State of the Schools address that includes the following items:

1. Student performance data indicating student progress toward accomplishing the Board Vision, Strategic Imperatives, Pledge of Achievement, and other support strategies.
2. Information about school district strategies, programs and operations intended to accomplish the Board Vision, Strategic Imperatives, Pledge of Achievement, and other support strategies.
3. Revenues, expenditures and costs of major programs and elements of district operation.

Summary of Significant Budgetary and Accounting Practices

The accounting and budgeting practices of the District as reflected in this budget report and related budget documents conform to Generally Accepted Accounting Principles (GAAP) and budgeting requirements established for local school districts by the Nevada State Legislature. Basis of budgeting refers to when revenues and expenditures or expenses are recognized in the accounts and reported on the financial statements. Basis of budgeting relates to the timing of the measurement made, regardless of the measurement focus applied. Both this report and the Comprehensive Annual Financial Report (CAFR) are measured and reported on using the same basis of accounting.

All Governmental Funds use the modified accrual basis of accounting with budget practices coordinating allocations in respects to the modified accrual basis. Revenues are recognized when they become measurable and available as net current assets. Gross receipts and sales taxes are considered "measurable" when received by the intermediary collecting governments and are then recognized as revenue. Anticipated refunds of taxes are recorded as liabilities and reductions of revenue when they are measurable and the payment seems certain. The major revenue sources of the District include State distributive fund revenues, local school support taxes, property taxes, interest income, and governmental services taxes. Using the modified accrual basis, expenditures are recognized when the related fund liability is incurred. An exception to this rule is that principal and interest on general long-term debt are recognized when due.

All Business Type Funds (Enterprise and Internal Service) use the accrual basis of budgeting. Revenues are recognized when earned and expenses are recognized in the period incurred.

The basis of budgeting and basis of accounting are the same, except for differences in fund reporting structure. For

financial statement purposes, the Medicaid Fund is shown individually; however, in this document it is combined with federal projects.

Fund Accounting

The District uses funds and account groups to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain governmental functions or activities.

A fund is a separate account entity with a self-balancing set of accounts. An account group is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net expendable available financial resources.

Funds are classified into governmental and proprietary categories. Each category in turn is divided into separate fund types. Governmental funds are used to account for all or most of a government's general service activities. Proprietary funds are used to account for activities similar to those found in the private sector, where the determination of a net income is necessary or useful for sound financial administration. NRS 354 provides that an independent auditor must examine the operation of the District's various funds for compliance with accounting and financial requirements related to the statutes. In order to meet this mandate, the Nevada Tax Commission has prescribed that local government entities adopt a resolution in a required format establishing the various funds to record the operations of the entity, state a plan for administration of the funds, and file the resolution with the Nevada Department of Taxation. The Resolution Establishing Various Funds was adopted by the Board of School Trustees on June 25, 1996, and amended on June 26, 1997, and July 22, 1999.

Governmental Funds - The District operates two major governmental fund groupings and four non-major governmental fund groupings.

General Fund - The General Fund is typically used to account for all financial resources except those required to be accounted in another fund.



Pledge of
ACHIEVEMENT

District Funds

General Funds

0100 ¹	General Fund
0140 ¹	Indirect Cost Fund
0160 ¹	Donations And Trusts Fund
0170 ¹	District Projects Fund

Special Revenue Funds

0200	Class Size Reduction Fund
0220	Vegas PBS Fund
0230	Adult High School Diploma Program Fund
0250 ¹	Special Education Fund
0279	State Grants/Projects Fund
0280	Federal Projects Fund
0285	Medicaid Fund

Debt Service Funds

0400 ¹	Debt Service Fund
0401 ¹	Debt Service Revenue Bonds Fund

Capital Projects Funds

0308 ¹	Bond Fund - 1998 Building Program
0315 ¹	Bond Fund - 2015 Capital Program
0330	Building And Sites Fund
0335 ¹	AB 353 Fund - 1998 Building Program
0340	Governmental Services Tax Fund
0370	Capital Replacement Fund

Enterprise Fund

0600	Food Services Fund
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Internal Service Funds

0700	Insurance And Risk Management Fund
0710	Graphic Arts Production Fund

(1) Major funds in the government-wide financial statements.

General Fund—This major governmental fund is the District's operating fund and is used to account for all financial transactions and expenditures associated with the administration and daily operations of the schools except for federal and state grant-funded programs, school construction, debt service, food service operations, and interdepartmental services.

The 1993 Nevada Legislature approved NRS 387.047, which requires all school districts in the state to account separately for all funds received for the instruction of, and provision of related services to, students with disabilities. Throughout this document, General Operating Fund refers to the combination of this Special Education Fund along with the Indirect Cost Fund, Donations and Trusts Fund, District Projects Fund, and the regular operations General Fund.

Sources of revenue and assets in the General Fund include, but are not limited to, local school support sales taxes, property taxes, governmental services taxes, reimbursements for school operations, private and other governmental gifts and grants, franchise fees, sales of assets, federal forest reserve and impact aid payments, State payments, tuitions payable from other school districts, summer school tuition, investment earnings, income from student activities, and donations.

All resources of the General Fund shall be expended according to the budget as established by the Board under applicable statutes and regulations to deliver the highest possible quality of educational experience to the students of the District, taking into account the amount of available revenues and the outcome of deliberations by the Nevada Legislature. The budget shall be formulated under Board approved regulations and shall provide, within available revenue, for the allocation of resources for direct instruction to students and for such supporting services, facilities, and materials as may be necessary to effectively support the instructional program, taking into account the increase or decrease in overall enrollment and enrollment in individual schools and programs. Contingencies and ending balances will be budgeted and managed according to District regulation. Restricted, committed, assigned, and unassigned balances will be prudently retained by the District as protection against fluctuations or unforeseen reductions in revenue, unforeseen expenditures in excess of the budgeted contingency, and to maintain and improve bond credit ratings to minimize interest cost to taxpayers. Such balances will be managed according to District regulation. Restricted, committed, assigned, and unassigned ending balances shall be recorded and reported according to Generally Accepted Accounting Principles.

When the audited unassigned ending balance of the General Fund is less than the amount required to be maintained according to District regulation, the budgeted General Fund expenditures shall be adjusted as necessary in the current year and in the ensuing year to ensure that the unassigned balance is not less than the amount required by District regulation in the ensuing year.

For the General Fund, an amount no less than the amount of unassigned ending balance required by District regulation is deemed by the Board to be reasonable and necessary to achieve the purposes of the Fund.

Special Revenue Funds — The District maintains one major governmental and six non-major governmental special revenue funds. These funds account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

Special Education Fund - This fund is a major governmental special revenue fund used to account for the costs and operations of education and related services to students with disabilities, including, but not limited to, salaries and benefits, supplies and materials, professional and technical services,

equipment and other capital outlay, and other purchases associated with the programs.

Sources of funding in the Fund are State funds received specifically for the special education of disabled students and transfers from the General Fund. All assets of the Fund are to be applied exclusively toward the purposes for which funding has been generated.

The budget is established each year using realistic projections of revenues and expenditures. All ending balances are to be transferred into the General Fund while any deficiencies are eliminated either by a transfer from the General Fund or a correcting entry from the related fund that created the deficiency.

The anticipated and necessary unassigned year-end balance for the Fund is zero. Any deficits will be removed by transfers from the General Fund (or other funds) and any surpluses will be remitted to the General Fund. This practice is deemed by the Board to be reasonable and necessary to carry out the purposes of the Fund.



Class Size Reduction, Adult High School Diploma, and State Grants/Projects - These funds are used to account for the costs and operations of programs supported by special purpose grants and reimbursements from the State or other non-federal governmental entities. Expenditures include, but are not limited to, salaries and benefits, supplies and materials, professional and technical services, equipment and other capital outlay, depreciation, and other purchases associated with the programs. Resources in the Funds originate from special purpose grants and reimbursements from the State or other non-federal governmental entities.

All assets of the Funds are to be applied exclusively toward the purposes for which funding was generated, recognizing any conditions imposed by the granting or donating entity. The budget is developed annually to ensure that expenditure authority has been aligned as necessary with any requirements of the granting entity.

All balances and reserves in the Funds are to be retained and not be transferred or applied toward any purposes other

than as permitted under the terms imposed by the granting entity. If the granting entity allows, balances may either be applied toward the grant or specified projects in the ensuing project year, or refunded to the granting entity.

Deficiencies in the Funds are to be removed by transfers from the General Fund or by a correcting entry in another fund if the deficiency is related to activity of that fund. Retention of the entire restricted, committed, assigned, and unassigned balance is deemed by the Board to be reasonable and necessary to carry out the purposes of the Funds. Any amounts which may be due to the State or other granting entity will be reflected as such in the financial statements.

Vegas PBS Fund - This fund is used to account for the transactions and operations of the District's educational media services channel. Sources of revenue and assets include bequests, donations, grants, interest on investments, special State appropriations, and other local sources of funding.

Expenditures include, but are not limited to, salaries and benefits, supplies and materials, professional and technical services, equipment purchases, and other costs associated with the channel's operations. Planning for capital acquisition or other station improvements must be approved annually by the Board.

All balances and reserves in the Fund shall be retained and not transferred or applied to any purposes other than as permitted under terms imposed by grant and donor bequests. Deficiencies in the Fund will be removed by a correcting entry in another fund if the deficiency relates to activity in that fund. Retention of the entire restricted, committed, assigned, and unassigned balance is deemed by the Board to be reasonable and necessary to carry out the purposes of the Fund.

Federal Projects Fund - Starting fiscal year 2016, this is a non-major governmental Special Revenue Fund used to account for the costs and operations of programs and projects funded by federal grants, including, but not limited to, salaries and benefits, supplies and materials, professional and technical services, equipment and remodeling, and other purchases authorized by such programs. Resources are generated from federal grant and contract proceeds.

All assets in the Fund are to be applied exclusively toward the purposes for which the resources have been generated, taking into account all restrictions imposed by the grant or contract. The budget is established each year using projections that are aligned with the stated requirements of the granting agency.

All balances and reserves in the Fund are to be retained and not transferred or applied toward any purposes other than as permitted under the terms imposed by the granting entity. If the entity permits, balances may either be applied toward the grant or specified projects in the ensuing project

year or refunded to the agency. Deficiencies in the Fund are to be removed by transfers from the General Fund or by a correcting entry in another fund if the deficiency relates to the activity of that fund.



Medicaid Fund - This fund is used to account for the receipt and expenditure of grants or reimbursements from the Medicaid Program for services rendered on behalf of eligible students. All revenues received in the Fund are to be applied exclusively toward the salaries and benefits, supplies and materials, professional and technical services, equipment and other capital purchases, any costs incurred in the collection of Medicaid funding, or other costs associated with providing services for disabled or other students who are eligible under federal statute and regulation for the Medicaid Program.

Resources in the Fund are comprised of grants or reimbursements received by the District under the guidelines and regulations governing the Medicaid Program.

All assets in the Fund are to be applied exclusively toward the purposes for which funding has been generated. The budget is established annually using projections that account for the authority to expend strictly for programs, services, activities, and purchases on behalf of students eligible to receive reimbursable Medicaid services.

All balances and reserves in the Fund are to be retained and not applied toward purposes other than that for which the Fund was established. Deficiencies in the Fund are to be removed by transfers from the General Fund or by a correcting entry in another fund if the deficiency is related to activity in that fund. Retention of an assigned balance in the Fund as described above is deemed by the Board to be reasonable and necessary to carry out the purposes of the Fund.

Debt Service Funds - The District operates two debt service funds that are used to account for the accumulation of resources for, and the payment of, general long term debt principal and interest.

Debt Service Fund - This fund is used to account for the costs and payment of debt service obligations including, but not limited to, principal and interest payments, related professional and financial services fees, bond premiums and discounts, and collection and distribution of property tax revenues and other permissible sources associated with debt service or capital projects tax levies as permitted by Nevada Statute. In addition, the Fund and its resources function as a guarantee to investors (who have purchased the District's bonds) that the District will meet its debt obligations, to the citizens of the County that schools will be constructed and renovated with voter approval, and to taxpayers that the established tax rate shall not be exceeded.

Resources deposited into the Fund include property taxes, investment earnings, reimbursements, good faith deposits, bond premiums, and other permissible sources including, but not limited to, transfers from Capital Projects Funds, or other funds of the District, as well as proceeds of sales of capital assets required to be deposited to the Fund.

All revenues and assets in the Fund are exclusively restricted toward the purposes for which the funds are generated. Budgetary amounts are established each year through the District's estimation of total resources (including the year-end restricted, committed, and assigned balance) and factored not to exceed the amount of the annual projected debt service and associated costs based on existing and proposed debt issues as well as permissible distributions of capital projects tax levies for the ensuing fiscal year, the property tax rate or other permissible sources established for the Fund shall be decreased in the ensuing fiscal year in order that the budgeted year-end restricted balances are no more than the amount of the following year's estimated payments for debt service and associated costs.

When the actual year-end assigned balance in the Debt Service Fund exceeds the amount of existing and proposed debt service and permissible distributions of capital projects tax levies for the ensuing fiscal year, the property tax rate or other permissible sources established for the Fund shall be decreased in the ensuing fiscal year in order that the budgeted year-end reserved balances are no more than the amount of the following year's estimated payments for debt service and associated costs.

Since the District has dedicated its "full faith and credit" backing toward all general obligation bond issues, the maintenance of an adequate fund balance and corresponding property tax rate is subject to the three separate determination criteria of deficiency, all of which must be met annually. These criteria are as follows:

- When the estimated revenues to be generated for the ensuing year (plus existing Fund balance) are not sufficient to avoid a reduction in the Fund balance (not created by the issuance of new debt), the property tax rate shall be increased for the ensuing year to a rate necessary to maintain the Fund balance at the same level during the ensuing year. That rate shall not exceed the sum of the maximum rates set forth in the sample ballots for outstanding bonds and shall not exceed the \$3.64 per \$100 property tax rate cap.
- When the sum of revenue estimates for the ensuing year (plus existing Fund balance) would be insufficient after the payment of debt service, the property tax rate shall be increased in the ensuing year to that rate necessary to achieve a sufficient Fund balance that avoids any adverse comments, notations, or other negative alerts from the rating agencies, subject to the \$3.64 per \$100 property tax rate cap.
- When the sum of revenue estimates for the ensuing year (plus existing Fund balance) would be insufficient to pay the expected debt service requirements and capital projects tax distributions for the ensuing year, the property tax rate shall be increased to enable funding of the District's debt service obligations in a timely fashion, subject to the \$3.64 per \$100 property tax rate cap.

Retention of a year-end restricted, committed, and assigned balance not exceeding the amount of the anticipated debt service, associated costs, and permissible distributions of capital projects tax levies for the ensuing fiscal year is deemed by the Board to be reasonable and necessary to carry out the purposes of the Fund.

Debt Service Revenue Bonds Fund - This fund is used to account for the costs and payment of debt service obligations for general obligation revenue bonds pledged by the revenue generated from a 1 5/8% Clark County hotel room tax and the revenues of a tax equivalent to 60 cents for each \$500 of value on transferred real property within Clark County. These revenues are deposited into the Capital Projects Fund and transferred into the Debt Service Revenue Bonds Fund in an amount sufficient to provide for the annual repayment of all obligations and required reserves associated with those revenue bonds issued pursuant to the provisions of NRS 387.328.

Should the hotel room and real property transfer tax revenues be insufficient, the full faith and credit of the District is pledged for the payment of principal and interest due thereon, subject to Nevada constitutional and statutory limitations on the aggregate amount of ad valorem taxes.

All revenues and assets in the Fund are exclusively restricted toward the purposes for which the funds are generated. Budgetary amounts are established each year through the District's estimation of total resources (including the year-end restricted, committed, and assigned balance) and factored not to exceed the amount of the annual projected debt service and associated costs based upon existing and proposed debt issues.

Capital Projects Funds—The District maintains six governmental capital projects funds to account for all resources used exclusively for acquiring and improving school sites, constructing and equipping new school facilities, and renovations.

Bond Fund - This fund is used to account for the costs of capital construction and improvements financed from bond proceeds including, but not limited to, capital outlays as permitted under Nevada Revised Statutes, salaries and benefits, supplies and materials, professional and technical services, equipment and remodeling, and other renovations.

Resources in the Fund represent the net proceeds from sales of general obligation or special obligation bonds issued pursuant to Nevada law. All assets of the Fund are to be applied exclusively toward the purposes for which funding was generated. All balances and reserves in the Fund shall be retained and not transferred or otherwise applied toward any purpose except that permitted by law. Deficiencies in the Fund are to be removed by transfers from the General Fund or by a correcting entry in another fund if the deficiency is related to the activity of that fund. The entire unexpended amount of restricted, committed, assigned, and unassigned balance of the Fund is determined by the Board.

Building and Sites Fund - This fund is used to account for the costs of construction, purchases, modernization, or furnishing of school buildings or sites, as specified in NRS 387.335 or successor statutes including, but not limited to, salaries and benefits, supplies and materials, professional and technical services, equipment and remodeling, and other renovations.

Sources of revenue in the Fund are receipts from the rental and sales of District property. All assets of the Fund are to be applied exclusively toward the purposes for which funding was received. All balances and reserves in the Fund shall be retained and not transferred or otherwise applied toward any purpose except that permitted by law. Deficiencies in the Fund are to be removed by transfers from the General Fund or by a correcting entry in another fund if the deficiency is related to the activity of that fund. The entire unexpended amount of restricted, committed, assigned, and unassigned balance of the Fund is deemed by the Board to be reasonable and necessary to carry out the purposes of the Fund.

Governmental Services Tax Fund - This fund is used to account for the costs of capital projects funded from Governmental Services Taxes including, but not limited to, salaries and benefits, supplies and materials, professional and technical services, equipment and remodeling, and other renovations.

Resources in the Fund represent proceeds from the capital improvement portion of the Governmental Services Tax,

bonds, or other obligations issued utilizing the tax proceeds as security.

All assets of the Fund are to be applied exclusively toward the purposes for which funding was generated. All balances and reserves in the Fund are to be retained and not transferred or otherwise applied toward any purpose except that permitted by statute. Deficiencies in the Fund are to be removed by transfers from the General Fund or by a correcting entry in another fund if the deficiency is related to the activity of that fund. The entire unexpended amount of restricted, committed, assigned, and unassigned balance of the Fund is deemed by the Board to be reasonable and necessary to carry out the purposes of the Fund.

Capital Replacement Fund - This fund is used to account for the costs of capital projects ordinarily not undertaken more frequently than once every five years to maintain District facilities and equipment in a fit operating condition including, but not limited to, salaries and benefits, supplies and materials, professional and technical services, other permissible purchases, and replacement of equipment and other assets according to a schedule approved by the Board. The District shall provide a separate accounting of such projects for each classification of assets for which the District has established a schedule of useful life. If required by statute, the District shall provide separate accounting for each facility or group of facilities affected by such projects.

Resources in the Fund are transfers from other funds made pursuant to a plan approved by the Board based upon the estimated useful life of various classes of assets, proceeds of bonds or other obligations issued using such transfers as a source of payment or security, or applications of other funds as permitted by statute and approved by the Board.

All assets of the Fund shall be applied exclusively toward the purposes for which funding was generated. The budget shall be established each year using projections ensuring that the year end balances and reserves do not exceed the amount transferred for that year based on the Board's approved schedule of useful life of assets plus money encumbered or specifically designated by the Board for capital projects and replacement.

Deficiencies in the Fund are to be removed by transfers from the General Fund or by a correcting entry in another fund if the deficiency is related to the activity of that fund.

The entire unexpended amount of restricted, committed, assigned, and unassigned balance of the Fund is deemed by the Board to be reasonable and necessary to carry out the purposes of the Fund.

Proprietary Funds - The District operates three proprietary funds that focus on the determination of operating income, changes in net position, financial position and cash flows. There are two types of proprietary funds: enterprise and internal service funds.

Enterprise Fund—The District maintains one Enterprise Fund.

Food Services Fund—The Food Services Fund is a major enterprise fund used to account for the costs and operations of food services including, but not limited to, salaries and benefits, food purchases, supplies and materials, professional and technical services, utilities, building space, equipment and renovations, depreciation, and other costs associated with program operations.

Resources of the Fund include, but are not limited to, charges to students and other consumers for meals and food services, interest earnings, proceeds of obligations, federal subsidies, and donated commodities received by the program, and with reimbursements associated with providing food to populations as approved under federal guidelines or by Board action.

All assets of the Fund are to be applied exclusively toward the purposes for which funds and assets are generated. It is the intent of the Board that the Fund is to be operated such that all eligible costs associated with operating the program are borne exclusively by user charges, federal funding, and reimbursements to the program. No funds are to be transferred from other District funds to support the Fund unless approved by the voters as a component of a bond or capital projects tax ballot question.

The budget shall be established each year using projections of resources and expenditures that will create an ending net position balance equal to the amount of the three largest months' operating costs for the ensuing fiscal year plus any additional amounts deemed part of a Board-approved plan for capital acquisition or improvement. If the net position balance exceeds this amount, the rates charged for meals and food services may, if necessary, be adjusted in the ensuing fiscal year to enable a planned reduction of the balance to the desired level.

Should the year-end net position balance in the Fund be less than the required amount of the three largest months' operating costs for the ensuing fiscal year (plus any additional amounts justified by a plan for capital acquisition or improvement approved by the Board), the rates charged for meals and food services are to be adjusted in the ensuing fiscal year to raise the net position balance equal to the amount of the three largest months' operating costs for that fiscal year plus any amount which is part of a Board-approved plan for capital acquisition or improvement.

The Fund is governed by 7 CFR 210.14(b) which shall limit the net cash resources to an amount that does not exceed 3 months average expenditures. It's operations are intended to be wholly self-supporting, and therefore, must have sufficient reserves to meet fluctuations in program revenues and food prices as well as pay for necessary capital improvements.

Internal Service Funds—The District maintains two separate Internal Service Funds.

Graphic Arts Production Fund - This fund is used to account for the costs and operations of graphic arts production including, but not limited to, salaries and benefits, supplies and materials, professional and technical services, equipment and remodeling, depreciation, and other purchases associated with productions.

Resources of the Fund include, but are not limited to, user charges to schools and departments of the District in addition to reimbursements and transfers associated with graphic arts productions. It is intended by the Board that the Fund must be operated such that all costs associated with the program are borne exclusively by user charges to schools and departments of the District and by other reimbursements received for services. Any transfers of funds for capital needs to the Fund will be approved by the Board.

All assets in the Fund are to be applied exclusively for the purposes for which funds were generated. The budget is to be established using projections of resources and expenditures of charges to schools and departments that will maintain an ending net position balance equal to the amount of two months' operating costs for the ensuing year. Additional balances beyond two months' operating costs may be retained only pursuant to a Board-approved plan for acquisition of capital to be used in graphic arts operations.

Should the year-end net position balance exceed or be less than two months' operating costs for the ensuing fiscal year (plus planned accumulations for capital acquisition), the rates charged, assessments, or transfers established for the Fund shall be adjusted in the ensuing fiscal year to meet the stated objective. The budgets for the District's other funds shall be adjusted accordingly to fund such changes to rates, assessments, or transfers.

The Board deems that a net position balance equal to two months' operating costs (plus planned accumulations for capital acquisition) is reasonable and necessary to carry out the purposes of the Fund.

Insurance and Risk Management Fund - This fund is used to account for the costs and operations of insurance and risk management including, but not limited to, salaries and benefits, supplies and materials, professional and technical services, payment of premiums, establishment and operation



of self-insurance reserves, equipment and renovations, depreciation, and other costs associated with program operations.

Resources in the Fund are generated from assessments to other District funds, investment earnings, transfers, and reimbursements. Assessments to other funds are proportionately allocated among the various funds operated by the District.

All assets of the Fund are to be applied exclusively toward the purposes for which the funds have been generated. The budget shall be established each year using projections that involve the establishment of rates to be charged and assessments to other funds, expenditures, and liability reserves in order that the ending net position balance equals one-fourth of the ensuing year's estimated losses based on an independent actuarial study that is conducted annually, utilizing an actuarial confidence level of not less than 50%.

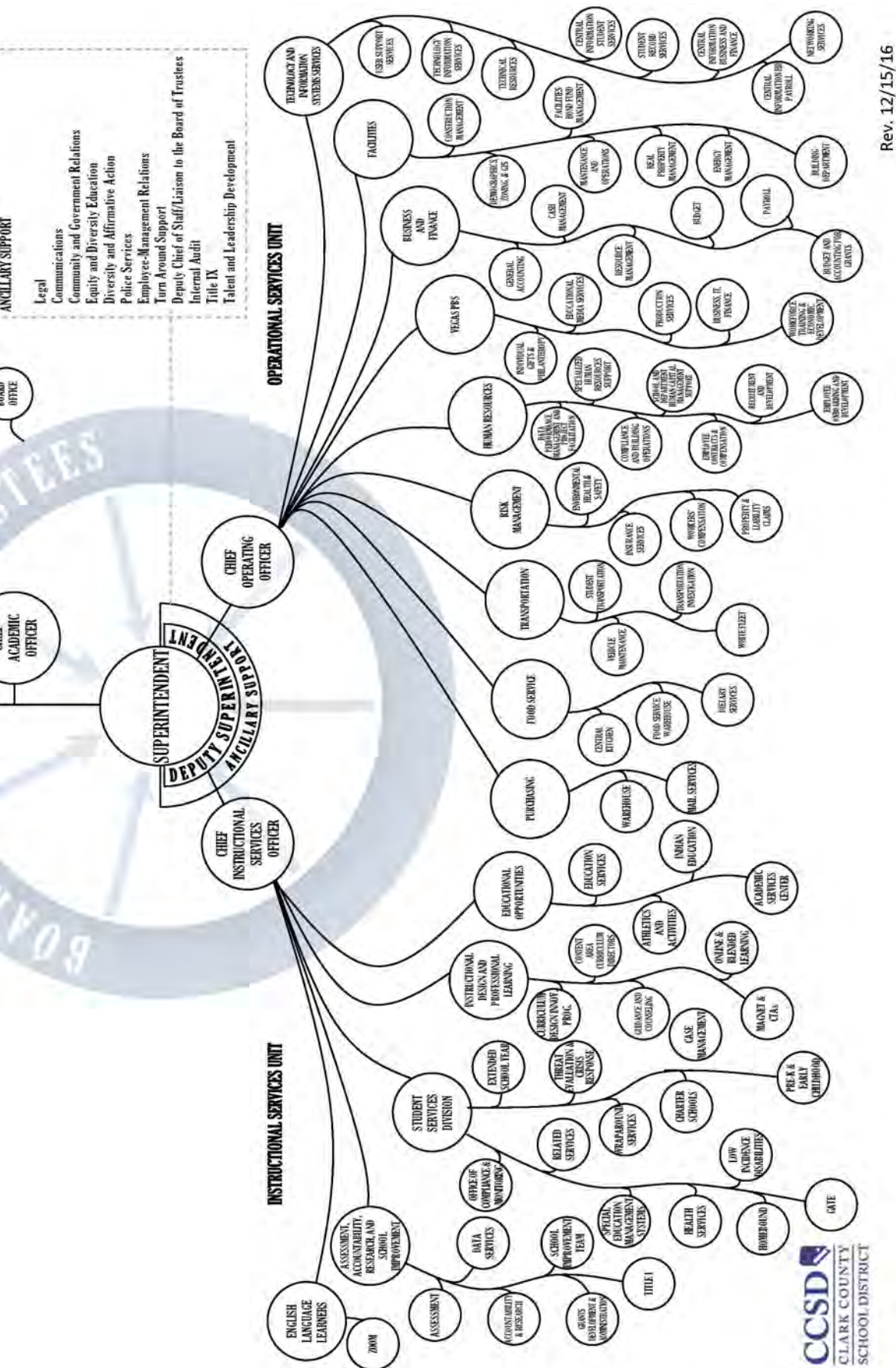
When the net position balance of the Fund exceeds or is less than the required budgeted amount for the ensuing fiscal year, the rates charged, assessments, or transfers established for that Fund are to be adjusted in the ensuing fiscal year to meet the objectives stated above. The budgets for the District's other funds are also established accordingly to accommodate such rates, assessments, or transfers.

It is deemed by the Board that a net position balance of one-fourth of the ensuing year's anticipated losses (based upon the annual actuarial study at a confidence level of not less than 50%) is reasonable and necessary to carry out the purposes of the Fund.



1. *Journal of Management Studies*, 1996, 33, 1, 1-14.





Policy Governance - Global Mission

The Board follows a model of governing called Policy Governance. This method allows the Board to set the vision for public education in the District and to develop policies that direct this vision, and it includes rigorous monitoring to ensure accountability.

The Board's mission statement defines the overall vision and directs the superintendent to ensure that: *"All students progress in school and graduate prepared to succeed and contribute in a diverse global society."*

To achieve this vision, the Board sets specific goals. These goals, also called "Ends," define expectations for students. The "Ends" define the desired outcomes or results.

- I. Students meet State and federal guidelines as well as appropriate benchmarks for academic proficiency in all areas and all grade levels and pass the High School Proficiency Exam (HSPE).

The core curriculum is the highest priority:

Language Arts:

1. Foreign Language
2. Oral and Written Communication
3. Proficiency in English
4. Reading Fluency and Comprehension

Mathematics:

1. Algebra and Functions
2. Data Analysis, Statistics and Probability
3. Measurement and Geometry
4. Numbers and Number Sense

Science:

1. Earth and Space Science
2. Life Science
3. Nature of Science
4. Physical Science

Social Studies:

1. Civics
2. Economics
3. Geography
4. History



- II. Students meet state and District guidelines in the following areas:

A. Arts:

1. Music
2. Theater
3. Visual Arts

B. Career and

Technical Education

C. Physical Education and Lifelong Wellness:

1. Dance
2. Fitness

- III. Students demonstrate personal and workplace skills which are integrated throughout the curriculum and include:

A. Creativity

and Innovation

B. Critical Thinking

C. Goal Setting

D. Initiative

E. Interpersonal Skills

F. Leadership

G. Organization

H. Personal Finances

I. Problem Solving

J. Team Building

and Collaboration

K. Technology

- IV. Students demonstrate positive character skills which are integrated throughout the curriculum and include:

A. Citizenship

B. Courtesy and

Respect

C. Good Sportsmanship

D. Honesty and

Trustworthiness

E. Kindness and Caring

F. Responsibility



District Strategies and Focus Areas

Previously, the District had limited its budget development communication to granular discussions that assumed compliance with the District's global mission and visions. Recently, the Nevada State Legislature enacted Senate Bill 157 in the 77th Legislative Session. Senate Bill 157 established requirements for school districts to further refine planning to include budget priorities and linking strategies to student achievement and improving classroom instruction. The bill also requires the Superintendent to use this criteria established in making recommendations to the Board of School Trustees regarding budget.

As an accommodation to Senate Bill 157, District administration has developed the following criteria for which planning, communication, and budget development would encompass:

Strategic Imperatives

The Board identifies the following imperatives for student achievement:

Academic Excellence

Literacy across all subject areas pre-K through 12th grades

Engagement

Parent, student, community and employee engagement in learning

School Support

Focused support, preparation, training and resources for staff in the schools

Clarity and Focus

Fiscal and data transparency, accountability and strategic oversight

Evaluation

The Board directs the Superintendent to:

- develop strong strategies
- identify work streams
- define measurement indicators, and
- devise tracking and reporting protocols



Focus Areas

We will track our progress on goals aligned to seven areas of focus:

Proficiency

Elevate the percent of proficient students in assessed subjects and grades

Academic Growth

Demonstrate upwardly trending growth in student assessments

Achievement Gaps

- Narrow gaps in assessments and graduation rates among students with diverse backgrounds, including:
 - Race/ethnicity
 - English Language Learners
 - Economic challenges
 - Gender
 - Students with disabilities

College and Career Readiness

- Prepare all students for college and career
- Enhance workplace skills and character traits

Value/Return on Investment

- Expand programs and practices that demonstrate value/return on investment
- Eliminate programs and practices that do not demonstrate value/return on investment

Disproportionality

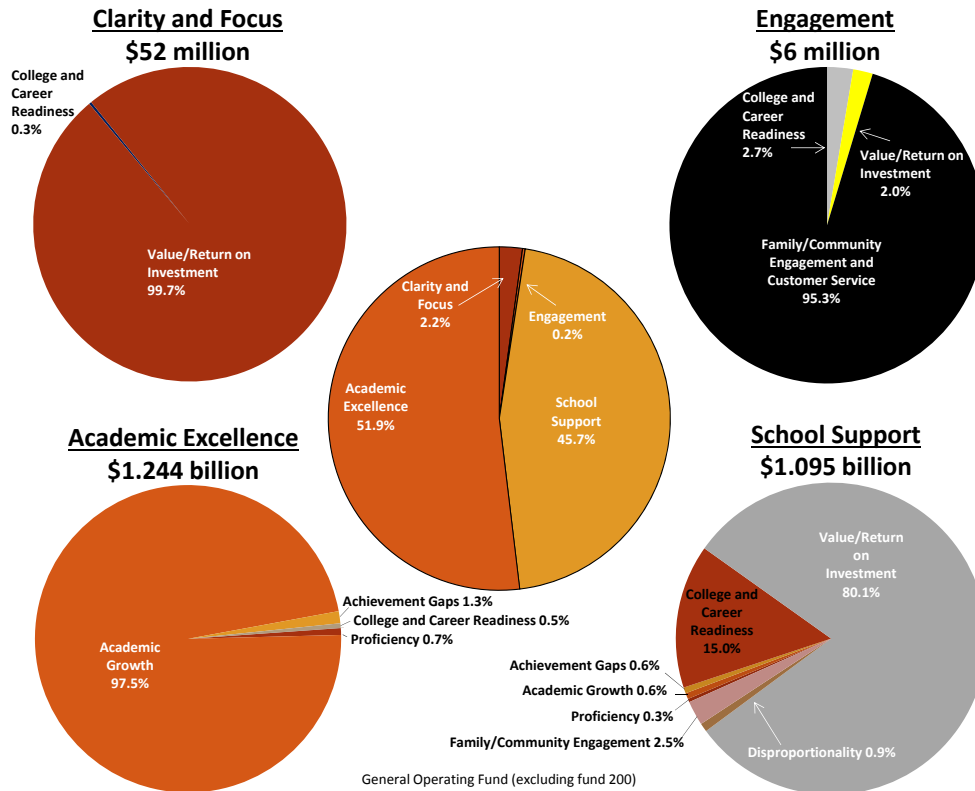
- Decrease the disproportionality of both students and adults with diverse ethnicities who participate in advanced programs, secure jobs in our District, and face disciplinary outcomes

Family/Community Engagement and Customer Service

- Engage parents and families as advocates for academic achievement and lifelong learning through effective communication
- Create a culture that aligns business, government and nonprofit resources around the needs of children and families to support students
- Provide high-quality customer service
- Ensure a safe learning environment for all students



Total Strategic Imperatives \$2.397 billion



1

APPENDIX A E-2: STUDENT LEARNING (continued)

Board of School Trustees

CLARK COUNTY SCHOOL DISTRICT

Yearly targets were developed by looking at comparable data in other urban school districts. The goal is to set targets that are ambitious but possible to attain to ensure the District is continuously improving.

The data dashboard goals are as follows:

Our Pledge	2012-2013	2013-2014	2018-2019 Target	Strategic Imperatives	Focus Areas
GOAL #1: Increase Grade 3 proficiency rates in reading.	59.1%		80%	Academic Excellence	Proficiency
GOAL #2: Reduce the overall achievement gap percentage points in elementary and middle school between the highest-performing and ethnic/racial subgroups.	Math Gap 17 ES 28 MS Reading Gap 17.4 ES 20.2 MS		Math Gap 5 ES 16 MS Reading Gap 5.4 ES 8.2 MS	Academic Excellence	Proficiency Achievement Gaps Disproportionality
GOAL #3: Increase the percentage of students graduating each year.	71.5%		82%	Academic Excellence	Proficiency College and Career Readiness
GOAL #4: Increase percentage of parents reporting that they have been informed regarding their child's progress and feel welcome at school. (parent survey data)	88.67%		93%	Engagement	Family/Community Engagement and Customer Service
GOAL #5: Increase the number of students who feel safe and happy at school. (student survey data)	81.10%		93%	Engagement	Family/Community Engagement and Customer Service
GOAL #6: Increase the number of students completing Advanced Placement (AP) and Career and Technical Education (CTE) courses each year.	28,059		31,580	Academic Excellence	College and Career Readiness

Budget Development Process

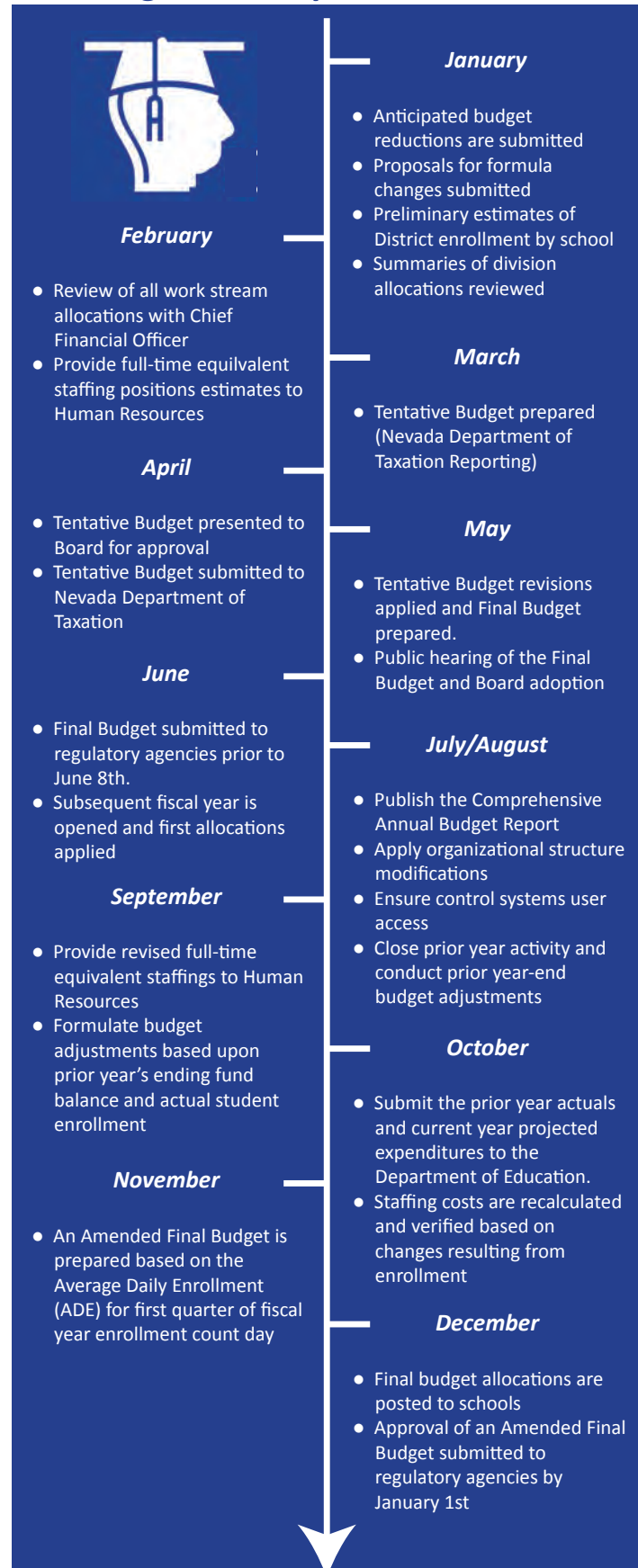
Budgeting in the District is on a July 1 through June 30 fiscal year basis and is a year-round process. The cycle begins in the fall of the prior school year and continues until a final budget is filed with the Nevada Department of Education and the Nevada Department of Taxation in the spring of the following year. After the Average Daily Enrollment (ADE) for the first quarter of the current fiscal year is calculated, the District is required to adopt an amended final budget on or before January 1, reflecting any adjustments necessary as a result of the completed count of students.

The process of budget formulation involves a number of participants. Division heads, after reviewing their various budget needs, submit their requests for staffing, supplies, and equipment to the Budget Department. These requests are then summarized by the Budget Department whose responsibility is to prepare a tentative budget for consideration by the superintendent and approval by the Board.

Development of a budget in which all budget items are fully substantiated involves a series of steps as outlined in the Board-approved budget calendar that follows. The major steps in the development of the budget are summarized briefly below.

- Establishment of the instructional programs to be offered during the 2017-18 year including all Board actions relevant to the instructional programs within the budget parameters.
- Established personnel and supply formulas were applied in February 2017 for the 2017-18 budget year. These formulas indicate the personnel and supplies required to carry out the educational program as approved by the Board.
- The Budget Department then proceeded with the preparation of the tentative budget, which was presented to the Board for approval on April 5, 2017. The tentative budget was filed with the Nevada Departments of Education and Taxation and also with the Clark County Auditor by April 15, as required by Nevada Revised Statutes (NRS).
- As required by NRS 354.596, a public hearing on the budget was held on the third Wednesday of May (May 17, 2017). The notice of public hearing was published in the legal section of a local newspaper on May 4, 2017, and advised the general public of the time that they could address the Board regarding the budget.
- Additionally, NRS 354.598 requires that adoption of the final budget be accomplished on or before June 8, 2017. It is then filed with the Nevada Department of Education, the Clark County Auditor, and the Nevada Department of Taxation.

Budget Development Timeline



After the Board approved the Final Budget, it became the responsibility of the Budget Department to implement and monitor the budget. A system of budget allotments is established for each departmental unit (reference unit budgets in the General Operating Budget section). Daily review of transaction data is available with user access through network connections, which reflect appropriation levels, encumbrances, and year-to-date expenditures. This reporting system also enables the Budget Department to monitor all of the District's budgets on a regular basis and provides the necessary controls.

If it becomes necessary during the course of the year to change any of the departmental budgets, transfers are initiated by department heads and approved by the appropriate administrator. Transfers between programs or function classifications require approval of the Board.

Budget Administration - Schools

Based on the budget formulas approved by the Board, the Budget Department determines the appropriations for the following expense objects:

- Athletic Supplies-Boys
- Athletic Supplies-Girls
- Audio-Visual Supplies
- Computer Supplies
- Custodial Supplies
- Equipment (New/Replacement)
- Field Trips
- Instructional Supplies
- Instructional Supplies-Special Ed.
- Library Computer Supplies
- Library Books & Magazines
- Library Supplies-Other
- Library Technical Services
- Maintenance and Repair
- Medical Supplies
- Other Activity Expenses
- Postage
- Printing Services
- Technical Services
- Textbooks

An initial allocation of 75% of the estimated total appropriation for each of the above, apportioned to each school, will be developed by the end of June preceding the school year. The estimated total appropriation is determined by budget formula from the projected enrollment.

The Budget Department will notify the principals of their schools' total appropriations and will place the 75% allocation into each school's budget. The following allotments are recommended to be spent at the minimum percentage levels shown for each expense object.

GL Accounts	Funct. Area	Description	Percent
5641000000	F01001000	Textbooks	75%
5642000000	F01002220	Library Books	75%
5510000000	F01001000	Field Trips	75%
5610000000	F01002220	Library Supplies	50%
5610000000	F01001000	Instructional Supplies	50%
5610000000	F02501000	Special Ed. Instr. Supplies	100%
5681000000	F01001000	Instructional Equipment	50%
5610000000	F09201000	Athletic—Boys' Supplies	75%
5610000000	F09201000	Athletic—Girls' Supplies	75%
5610000000	F01002190	Other Activity Supplies	75%
5610000000	F01002130	Medical Supplies	50%

The second allocation will be made to each school during the second quarter of the fiscal year. This remaining allocation, approximately 25% of the total, will be determined by the current budget formula now applied against the Average Daily Enrollment (ADE) for the first quarter of the fiscal year.

In addition to the regular allotments, elementary schools that experience growth of 10 students or more between the official count date and December 31 shall receive the following allotments for instructional supplies:

New Schools	\$ 136 per student
Established Schools	\$ 59 per student

At the end of the fiscal year, the ending balance of the school site's General Fund cost center group as shown on the school's budget inquiry, will determine the amount of carryover to be allowed to the school for the next fiscal year. The carryover will be processed during the second quarter of the fiscal year and will be allocated to the school's regular instruction cost center under the general supplies ledger account.

In addition, senior high schools may retain gate receipts to the extent of 50% of the money received for admission to athletic events. Of this, 70% is allocated to student activities and 30% is allocated to athletic expenses. Unused gate receipts are carried over at 100% and are added to the next year's gate receipt funds.



Nevada Revised Statutes - Budget Requirement Summary

The Nevada Revised Statutes (NRS) require that school districts legally adopt budgets for all funds. The budgets are filed as a matter of public record with the Clark County Clerk and the State Departments of Taxation and Education. District staff uses the following procedures to establish, modify, and control the budgetary data reflected in the financial statements.

1. The statutes provide for the following timetable used in the adoption of budgets for the following fiscal year:

- Prior to April 15, the Superintendent of Schools submits to the Board of School Trustees a tentative budget. If, in any year, the State Legislature creates unanticipated changes impacting District revenues or expenditures (after adoption of the amended final budget), or if considered necessary by the Board, an augmented



budget may be filed at any time by a majority vote of the Board. After public notice has been filed, the Board may augment the appropriation at any time by a majority vote of the Board.

- The tentative budget includes proposed expenditures and the means of financing them.
 - Before the third Wednesday in May, a minimum of seven days' notice of public hearing on the final budget is to be published in a local newspaper.
 - Prior to June 8, a final budget is adopted by the Board of School Trustees.
 - On or before January 1, an amended final budget, reflecting any adjustments necessary as a result of the completed count of students, is adopted by the Board of School Trustees.
2. Appropriations may be transferred within or among any functions or programs within a fund without an increase in total appropriations. If it becomes necessary during the course of the year to change any of the departmental budgets, transfers are initiated by department heads and approved by the appropriate division head. Transfers between programs or function classifications can be made as necessary.
3. Statutory regulations require budget control to be exercised at the function level within the General Fund and at the fund level for Special Revenue, Debt Service, Capital Projects, Enterprise, Internal Service, and Trust and Agency Funds.



4. Generally, budgets for all funds are adopted in accordance with generally accepted accounting principles. Execution of new capital leases are not budgeted as current year expenditures.

Strategic Budgeting - Schools

A basic premise of the reorganization of the Clark County School District is that resources are to be aligned with responsibility for results. Budget plans for school results should be developed and implemented by the schools and budget plans for central results should be developed and implemented by the central departments and divisions.

On an annual basis, a decision is made as to the responsibility and aligned resources assigned to schools and central departments.

To create the strategic budget, the various formulas that are currently used by CCSD were used to aggregate the school's allocations and develop a per-student funding mechanism as the basis for funding a school's operation. In addition, certain student learning conditions warranted a weighted allocation beyond the base.

On or before January 15 each year, schools will receive their strategic budget workbook for the upcoming school year. Principals, working with their School Organizational Teams, will begin development of the tentative budget. Budgets will be submitted to School Associate Superintendents as outlined in the School Organizational Teams section of this guide. Strategic budgets will include the school's general fund, Title I dollars, High School Credit Retrieval, IDPL professional development savings, and HOPE2 dollars.

Schools are responsible for budgeting staff, supplies, equipment, and services as follows:

Staff full-time equivalency (FTE) costs, inclusive of salary and benefits, for 2017-2018 are:

- All unified staff at unit cost per FTE and unit cost per day
- All licensed staff at unit cost per FTE and unit cost per day, additional allowances, and hourly rates based on average
- Substitute staff for professional development at daily rates
- All support staff average salary by position code at unit cost per 12-month, 8 hours FTE. Support staff FTE is calculated based on hours and months worked

Strategic Budget - Central Support and Services

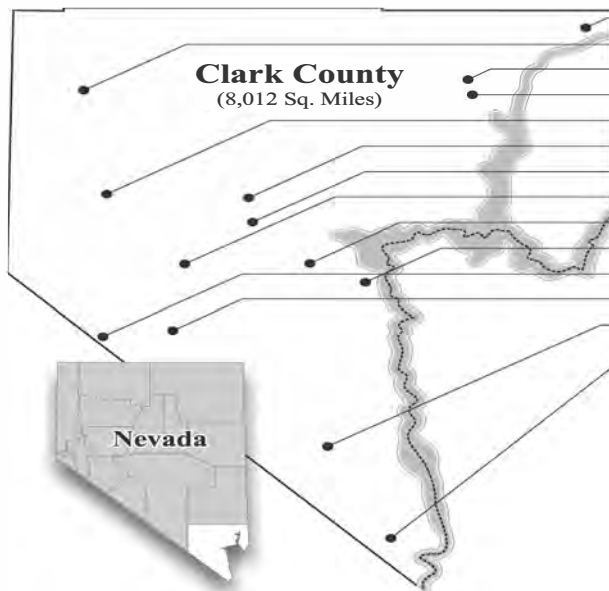
The determination to transfer any additional responsibilities and associated funds to schools will be made by January 15 each year, in consultation with principals, School Associate Superintendents, and School Organizational Teams. Specific items listed in AB469 must be submitted for approval by the Board of School Trustees.

The following are the responsibilities of the individual departments within CCSD Central Support and Services and are not included in strategic budgets for the 2017-2018 school year. This list is not exhaustive.

- Negotiation of salaries, benefits, and other conditions of employment of administrators, teachers, and other staff
- Transportation services
- Food services
- Risk Management services
- Financial services, including payroll
- Qualifying employees for a position within CCSD (Human Resources)
- Services to promote and ensure equity and diversity
- Services to ensure compliance with all laws relating to civil rights
- Identification, evaluation, program placement, pupil assignment, and other services relating to IDEA or 504
- Special education and supporting departments
- Legal services
- Maintenance and repair of buildings
- Maintenance of school grounds
- Implementation of the ELL master plan
- Internal Audits
- Information Technology services, including helpdesk, telecom, WAN, LAN, and WiFi
- Facility utility costs
- Police services
- Emergency management services
- State-mandated assessments and accountability reporting
- Capital projects
- Substitute staff services



School Locations Within County



Elementary Schools	Middle Schools	Senior High Schools	
2	1	1	Mesquite/Bunkerville
1	1	1	Indian Springs
2	0	0	Logandale/Moapa
0	1	1	Overton
1	0	0	Mt. Charleston
29	7	5	North Las Vegas
155	39	32	Greater Las Vegas Area
1	0	0	Blue Diamond
26	7	6	Henderson
2	1	1	Boulder City
1	1	1	Sandy Valley
1	0	0	Goodsprings
1	0	0	Searchlight
1	1	1	Laughlin

Elementary Schools 223
 Middle Schools 59
 High Schools 49
 Alternative Schools 20
 Special Schools / Programs 7
 Totals 358

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Financial Section

District Funds - Summary

The presentation of all District funds gives a unique perspective into the cumulative financial position of the school district. The All District Funds Final Budget Summary illustrates the District-wide budgeted revenues, appropriations, and changes in fund balance for the fiscal year 2017-18. The District's budgeted change in ending fund balance for all funds represents a 29.1% decrease as a result of the 2015 Capital Improvement plan continuing. The percentage increase illustration details the change from estimated ending fund balances for 2016-17 and budgeted ending fund balances for fiscal 2017-18.



All District Funds - Final Budget Summary

Statement of Revenues, Expenditures, and Changes in Fund Balance Fiscal Year 2017-18

Description	General Operating Funds	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Proprietary Funds¹	Total All Funds
Revenues:						
Local sources	\$1,532,332,000	\$10,223,986	\$344,025,000	\$166,332,800	\$39,890,000	\$2,092,803,786
State sources	799,848,500	251,047,637	-	-	450,000	1,051,346,137
Federal sources	200,000	207,951,130	-	5,656,000	116,500,000	330,307,130
Total revenues	2,332,380,500	469,222,753	344,025,000	171,988,800	156,840,000	3,474,457,053
Expenditures:						
Salaries	1,459,467,032	255,333,203	-	10,095,000	32,471,563	1,757,366,798
Employee fringe benefits	626,332,558	93,794,047	-	4,020,000	12,273,676	736,420,282
Purchased services	92,505,315	35,272,220	-	563,800,000	12,782,000	704,359,535
Supplies	151,848,460	74,524,940	-	41,065,000	96,273,231	363,711,631
Property and equipment	62,525,902	2,825,700	-	32,000,000	-	97,351,602
Other expenditures	4,584,233	10,144,520	-	20,000	17,729,000	32,477,753
Depreciation	-	-	-	-	1,885,000	1,885,000
Debt service	-	-	462,258,490	-	-	462,258,490
Total expenditures	2,397,263,500	471,894,630	462,258,490	651,000,000	173,414,470	4,155,831,091
Excess (deficiency) of revenues over expenditures	(64,883,000)	(2,671,877)	(118,233,490)	(479,011,200)	(16,574,470)	(681,374,038)
Other sources (uses):						
Gain on disposal of assets	-	-	-	-	-	-
Sale of bonds	32,000,000	-	-	400,000,000	-	432,000,000
Proceeds of refunding bonds	-	-	-	-	-	-
Payment to escrow agent	-	-	-	-	-	-
Loan proceeds	-	-	-	-	-	-
Transfers from other funds	343,374,605	-	96,485,390	-	-	439,859,995
Transfers to other funds	(343,374,605)	-	-	(96,485,390)	-	(439,859,995)
Total other sources (uses)	32,000,000	-	96,485,390	303,514,610	-	432,000,000
Fund balances, July 1	80,000,000	15,753,798	63,440,250	650,207,262	46,873,836	856,275,146
Fund balances, June 30	\$47,117,000	\$13,081,921	\$41,692,150	\$474,710,672	\$30,299,366	\$606,901,108
Percent increase (decrease)	(41.1%)	(17.0%)	(34.3%)	(27.0%)	(35.4%)	(29.1%)
(1) Proprietary funds ending fund balances are reflected as cumulative unrestricted net assets.						
Source: CCSD Budget Department						

All District Funds - Final Budget Analysis

For Fiscal Years 2015-16 Through 2017-18

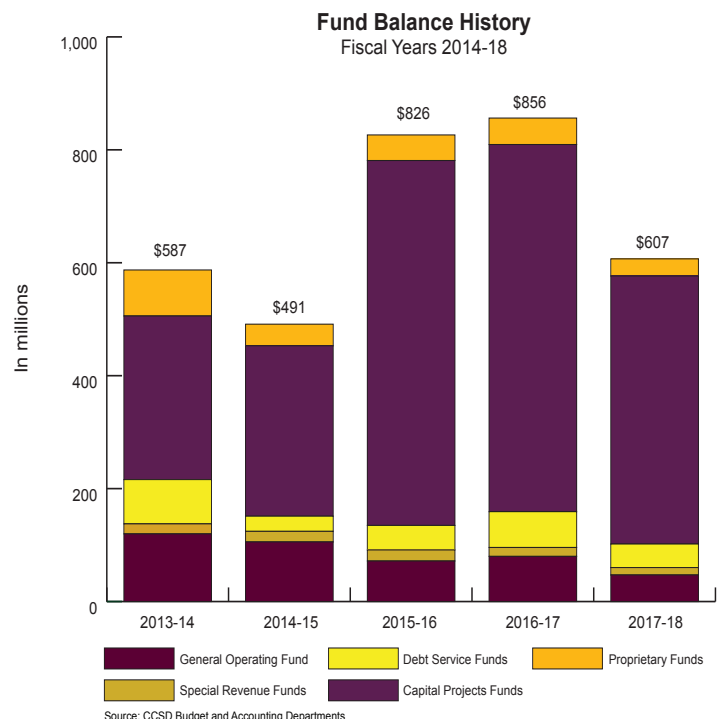
Description	Actual 2015-16	Estimated 2016-17	Final Budget 2017-18	FY 2016-17 vs. FY 2017-18 \$ Change	% Change
Revenues:					
Local sources	1,961,450,524	\$2,035,283,768	\$2,092,803,786	\$57,520,018	2.8%
State sources	960,079,025	1,025,853,193	1,051,346,137	25,492,944	2.5%
Federal sources	283,268,617	321,478,825	330,307,130	8,828,305	2.7%
Total revenues	3,204,798,166	3,382,615,786	3,474,457,053	91,841,267	2.7%
Expenditures:					
Salaries	1,659,115,226	1,705,677,215	1,757,366,798	51,689,583	3.0%
Employee fringe benefits	681,538,668	714,409,778	736,420,282	22,010,503	3.1%
Purchased services	201,206,558	410,717,628	704,359,535	293,641,907	71.5%
Supplies	264,500,342	305,212,050	363,711,631	58,499,581	19.2%
Property and equipment	36,708,140	11,968,094	97,351,602	85,383,508	713.4%
Other expenditures	36,403,096	37,529,260	32,477,753	(5,051,507)	-13.5%
Depreciation	1,689,292	1,768,000	1,885,000	117,000	6.6%
Debt service	411,502,262	430,693,073	462,258,490	31,565,417	7.3%
Total expenditures	3,292,663,584	3,617,975,098	4,155,831,091	537,855,993	14.9%
Excess (deficiency) of revenues over expenditures	(87,865,418)	(235,359,312)	(681,374,038)	(446,014,726)	189.5%
Other financing sources (uses):					
Gain on disposal of assets	-	-	-	-	-
Sale of bonds	419,178,281	250,978,253	432,000,000	181,021,747	72.1%
Proceeds of refunding bonds	580,530,787	359,184,768	-	(359,184,768)	-100.0%
Payment to escrow agent	(576,702,315)	(357,778,774)	-	357,778,774	-100.0%
Loan proceeds	-	-	-	-	-
Prior period restatement (GASB 68)	-	-	-	-	-
Interfund transfers in	429,400,928	448,441,344	439,859,995	(8,581,349)	-1.9%
Interfund transfers (out)	(429,400,928)	(435,575,063)	(439,859,995)	(4,284,932)	1.0%
Total other financing sources	423,006,753	265,250,528	432,000,000	166,749,472	38.6%
Fund balances - July 1	491,242,595	826,383,930	856,275,146	29,891,216	3.6%
Fund balances - June 30	\$826,383,930	\$856,275,146	\$606,901,108	\$(249,374,038)	-29.1%

Source: CCSD Budget and Accounting Departments

District Funds - Ending Fund Balances

Measuring the fiscal solvency of a governmental entity can be performed using several methods. Analyzing the ending fund balance over multiple years produces a measurement that more likely reflects an entity's financial condition. Although scrutiny and the interpretation of financial condition may be construed differently for each user of the financial statement, financial condition is relative to local board policies, the economic vitality of the local taxpayer base, and crucial funding support from the Nevada Legislature. The District's Funds - Summary of Ending Fund Balances illustrates the District's reserves in conjunction with Board of Trustees policies over multiple fiscal years.

The District effectively employs a "balanced budget" methodology in preparing its annual budget. The District's definition of a "balanced budget" constitutes the measurement of total appropriations not exceeding total resources, including beginning fund balance. The result of that measurement must achieve a desired ending fund balance that satisfies Board policies and legal requirements.



All District Funds - Summary of Fund Balances

For Fiscal Years 2013-14 Through 2017-18

Funds	Actual 2013-14	Actual 2014-15	Actual 2015-16	Estimated 2016-17	Final Budget 2017-18	FY 2016-17 vs. 2017-18	
						\$ Change	% Change
General Operating Fund	\$119,902,569	\$105,624,469	\$71,835,199	\$80,000,000	\$47,117,000	\$(32,883,000)	(41.1%)
Special Revenue Funds	17,675,087	18,708,088	19,549,145	15,753,798	13,081,921	(2,671,877)	(17.0%)
Debt Service Funds	78,420,424	26,838,866	43,426,485	63,440,250	41,692,150	(21,748,100)	(34.3%)
Capital Projects Funds	289,792,502	301,822,562	646,261,265 ³	650,207,262	474,710,672	(175,496,590)	(27.0%)
Proprietary Funds ¹	81,447,895	38,248,610 ²	45,311,836	46,873,836	30,299,366	(16,574,470)	(35.4%)
Total	\$587,238,477	\$491,242,595	\$826,383,930	\$856,275,146	\$606,901,108	\$(249,374,038)	(29.1%)

(1) Proprietary Funds ending fund balances are reflected as cumulative unrestricted net position.
(2) Proprietary funds 2014-15 ending balances reflect impact of GASB 68 (pension costs)
(3) Capital Project Funds 2015-16 estimated ending balances reflect bond issuance of approximately \$350 million

Source: CCSD Budget and Accounting Departments

The decline in the General Operating Fund balance of over 41.1% is primarily from a 2016-2017 carry forward of \$29 million in bond proceeds scheduled for the District's bus purchases, which falls into 2017-2018. For future years, it is essential that State funding resources must increase to avoid continued deterioration of financial resources and that the District continuously review its expenditures. For the fiscal year 2018 Final Budget, the General Operating Fund comprises 7.8% of the total ending fund balances.

Bonds issued to fund program facilities created a need for adequate reserves in the Debt Service Fund, which totals 6.9% of all ending fund balances. Facility construction and its related debt service represent a substantial portion of the District's ending fund. The reasons detailing the decreases in the ending fund balances of the General Operating Fund and the Special Revenue Funds are described in the General Operating Fund and the Federal Projects Funds sections.

In 2015 the District developed the 2015 Capital Improvement Plan; this plan outlines the capital improvement work over the next ten years. The improvements are currently underway and to fund the capital plan the District has issued several bonds, thus causing the Capital Projects Funds ending fund balances to comprise 78.2% of the District's Ending Fund Balances.

District Funds - Projected Revenues Summary

The District's sources of revenue for all funds originate from a wide range of categories. The District Funds - Summary of Revenues and Other Sources illustrates the five-year history of total revenues. This history shows a slight one year increase in Debt Service Funds revenues following a welcome turnaround in the trending of taxable assessed valuation of Clark County. The General Operating Fund revenue has increased by 12.8% between fiscal years 2013-14 and 2017-18. Special Revenue Funds is projected to decrease in State categorical program funding as a result of the elimination of the full-day kindergarten grant. An increase of \$57.5 million in local revenue sources and an increase of \$25.5 million in State revenue sources comprise most of the increase in the District's "All Funds" total revenues of \$91.8 million.



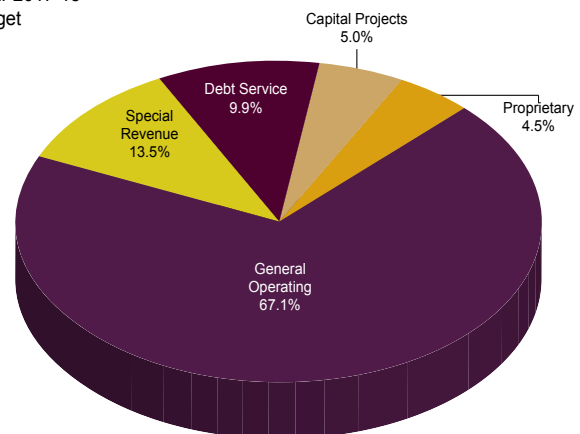
Of the \$3.5 billion in anticipated revenues, the General Operating Fund will represent 67.1%, Special Revenues 13.5%, Debt Service 9.9%, Capital Projects 5.0%, and Proprietary Funds 4.5%. Total projected resources for the 2017-18 fiscal year for all funds will be over \$4.8 billion with the inclusion of beginning fund balances and other financing sources.

Note: Please refer to the General Operating Fund and Other Funds sections for more detailed revenue descriptions and explanations.

All Funds - Revenue Summary

Fiscal Year 2017-18

Final Budget



Source: CCSD Budget Department

All District Funds - Summary of Revenues

For Fiscal Years 2013-14 Through 2017-18

Funds	Actual 2013-14	Actual 2014-15	Actual 2015-16	Estimated 2016-17	Final Budget 2017-18	FY 2016-17 vs. 2017-18 \$ Change	% Change
General Operating Fund	\$2,068,012,697	\$2,114,818,164	\$2,141,910,929	\$ 2,200,093,500	\$2,332,380,500	\$132,287,000	6.0%
Special Revenue Funds	389,173,318	411,804,770	428,895,513	524,434,386	469,222,753	(55,211,633)	(10.5%)
Debt Service Funds	298,922,729	308,792,309	324,560,516	341,022,000	344,025,000	3,003,000	0.9%
Capital Projects Funds	127,653,867	136,410,368	152,770,586	162,706,600	171,988,800	9,282,200	5.7%
Proprietary Funds	131,639,561	138,911,707	156,660,622	154,359,300	156,840,000	2,480,700	1.6%
Total	\$3,015,402,172	\$3,110,737,318	\$3,204,798,166	\$3,382,615,786	\$3,474,457,053	\$91,841,267	2.7%

Source: CCSD Budget and Accounting Departments

District Funds - Projected Expenditures Summary

Through the District's budgeting cycle, cost centers engage in technical analysis to evaluate the specific needs of the District. The allocation of appropriations is carefully designed to meet designated requirements, including personnel, supplies, utilities, transportation, and property. Each of the District's funds serves a specific purpose to account for and record financial activity relative to the needs of the District. Appropriations within those funds define the constraints of those expenditures in an effort to maintain fiscal accountability and solvency.

As in previous years, the District continues to face many challenges in serving the diverse needs of the students in Clark County. Projected enrollment should increase by 2,119 or 0.7% students while expenditures are expected to increase by more than 9.2% in the General Operating Fund, primarily caused by the change to the Distributive School Account (DSA). In fiscal year 2018, kindergarten students will be funded at 100% and no longer at 60%. The following summary highlights the District's major challenges for appropriating budgets for fiscal 2018 and beyond.

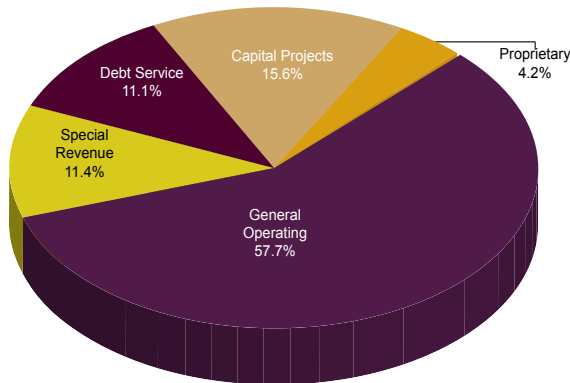
Of the 2017-18 Final Budget total appropriated expenditures, the General Operating Fund represents 57.7% of the total. Capital Projects and Debt Service Funds combine to represent 26.8% of total appropriations. Total expenditures will be \$4.2 billion in 2017-18, or an increase of 14.9% versus the estimated expenditures for 2016-17.

2017-18 Appropriation Challenges:

- Finding sufficient resources to implement the necessary instructional initiative changes that will provide the structure to improve student achievement and focus on "every student in every classroom, without exceptions, without excuses."
- Student enrollment will increase by 2,119 students with additional classroom space scheduled for construction in fiscal year 2018 to house this increase in enrollment. Further unpleasant measures such as rezoning attendance boundaries, adding more portable classrooms, or eliminating and/or relocating select programs will be considered.
- Audited ending fund balances – Actual beginning balances are unknown and not available until the issuance of the Comprehensive Annual Financial Report in October of each year.
- Recruiting and retaining qualified personnel and maintaining competitive employee compensation salaries and benefits in spite of inevitable program and staffing reductions within a financial resource structure that continues to be unpredictable and unstable.
- Satisfying the requirement of Regulation 3110 to maintain "an unassigned ending fund balance of not less than 2% of total General Fund revenue for each fiscal year" which has not occurred since 2009
- Assembly Bill 469, provides for the reorganization of large school districts in the State of Nevada. The bill applies to Clark County School District and brings many challenges in regards to transferring centralized operations to each school precinct with a goal of providing 85% of the unrestricted budget to the school precincts by 2018-19.



All Funds - Expenditure Summary
Fiscal Year 2017-18
Final Budget



Source: CCSD Budget Department



All District Funds - Summary of Expenditures
For Fiscal Years 2013-14 Through 2017-18

Funds	Actual 2013-14	Actual 2014-15	Actual 2015-16	Estimated 2016-17	Final Budget 2017-18	FY 2016-17 vs. 2017-18	
						\$ Change	% Change
General Operating Fund	\$2,096,161,119	\$2,163,171,891	\$2,209,613,427	\$2,195,028,699	\$2,397,263,500	\$202,234,801	9.2 %
Special Revenue Funds	359,000,164	374,644,118	433,871,509	557,229,733	471,894,630	(85,335,103)	(15.3%)
Debt Service Funds	492,217,158	444,887,499	411,502,262	430,693,073	462,258,490	31,565,417	7.3 %
Capital Projects Funds	39,859,654	41,191,916	88,078,990	282,226,293	651,000,000	368,773,707	130.7 %
Proprietary Funds ¹	128,008,569	133,957,270	149,597,396	152,797,300	173,414,470	20,617,170	13.5 %
Total	\$3,115,246,664	\$3,157,852,694	\$3,292,663,584	\$3,617,975,098	\$4,155,831,091	\$537,855,993	14.9 %

(1) Proprietary Funds balances reflect operating and non-operating expenses for presentation purposes.

Source: CCSD Budget and Accounting Departments

POST EMPLOYMENT HEALTHCARE PLAN

Plan Description. The District subsidizes eligible retirees' contributions to the Public Employees' Benefits Plan (PEBP), an agent multiple-employer defined benefit postemployment healthcare plan administered by the State of Nevada. NRS 287.041 assigns the authority to establish and amend benefit provisions to the PEBP nine-member board of trustees. The plan is now closed to current CCSD retirees, however, district employees who previously met the eligibility requirement for retirement within the Nevada Public Employee Retirement System had the option upon retirement to enroll in coverage under the PEBP with a subsidy provided by the District as determined by their number of years of service. The PEBP issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to Public Employee's Benefits Program, 901 S. Stewart Street, Suite 1001, Carson City, NV, 89701, by calling (775) 684-7000, or by accessing the website at www.pebp.state.nv.us/informed/financial.htm.

Funding Policy. NRS 287.046 establishes the subsidies to be contributed toward the premium costs of the eligible retired district employees. Plan members receiving benefits have their monthly contributions deducted from their pension checks based on the health plan chosen by the retiree as reduced by the amount of the subsidy. Retirees qualify for a subsidy of (\$323) at five years of service and \$161 at 20 years of service with incremental increases for each year of service between. The contribution requirements of plan members and the District are established and amended by the PEBP board of trustees. As a participating employer, the District is billed for the subsidy on a monthly basis and is legally required under NRS 287.023 to provide for it.

Annual OPEB Cost and Net OPEB Obligation. The District's annual other postemployment benefit (OPEB) cost (expense) for the plan is calculated based on the annual required contribution of the employer (ARC), an amount obtained from the actuarial report provided every two years. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and to amortize any unfunded actuarial liabilities (or funding excess) over a period not to exceed thirty years.



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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 2017-18 through narratives and illustrations respectively.

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General Operating Fund - Summary

The General Operating Fund consists of five funds: the General, Indirect Cost, Donations and Trusts, District Projects, 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 technically resides 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 2015-16 through 2017-18

Description	Actual 2015-16	Estimated 2016-17	Final Budget 2017-18	FY 2016-17 vs. 2017-18	
				\$ Change	% Change
Revenues:					
Local sources	\$1,441,171,451	\$1,490,885,500	\$1,532,332,000	\$41,446,500	2.8%
State sources	700,582,079	708,993,000	799,848,500	90,855,500	12.8%
Federal sources	157,399	215,000	200,000	(15,000)	-7.0%
Total revenues	2,141,910,929	2,200,093,500	2,332,380,500	132,287,000	6.0%
Expenditures:					
Salaries	1,368,810,752	1,372,067,000	1,459,467,032	87,400,032	6.4%
Fringe benefits	571,194,889	579,929,000	626,332,558	46,403,558	8.0%
Purchased services	96,996,853	94,611,000	92,505,315	(2,105,685)	-2.2%
Supplies	134,366,086	132,307,000	151,848,460	19,541,460	14.8%
Property and equipment	33,361,247	10,108,699	62,525,902	52,417,203	518.5%
Other expenditures	4,883,600	6,006,000	4,584,233	(1,421,767)	-23.7%
Total expenditures	2,209,613,427	2,195,028,699	2,397,263,500	202,234,801	9.2%
Excess (deficiency) of revenues over expenditures	(67,702,498)	5,064,801	(64,883,000)	(69,947,801)	-1381.1%
Other financing sources (uses):					
Proceeds from insurance	-	-	-	-	-
Gain on disposal of assets	-	-	-	-	-
Sale of medium-term bonds	39,730,281	32,100,000	32,000,000	(100,000)	-0.3%
Transfers from other funds	323,882,982	311,162,500	343,374,605	32,212,105	10.4%
Transfers to other funds	(329,700,035)	(340,162,500)	(343,374,605)	(3,212,105)	0.9%
Total other financing sources (uses)	33,913,228	3,100,000	32,000,000	28,900,000	932.3%
Opening fund balance - July 1¹	105,624,469	71,835,199	80,000,000	8,164,801	11.4%
Ending fund balance - June 30	\$71,835,199	\$80,000,000	\$47,117,000	\$(32,883,000)	-41.1%
(1) The opening fund balance shown in budget fiscal year 2017-18 reflects the 2016-17 estimated ending fund balance.					
Source: CCSD Budget and Accounting Departments					

General Operating Fund - Twenty Year History

Fiscal Years 1998-99 Through 2017-18

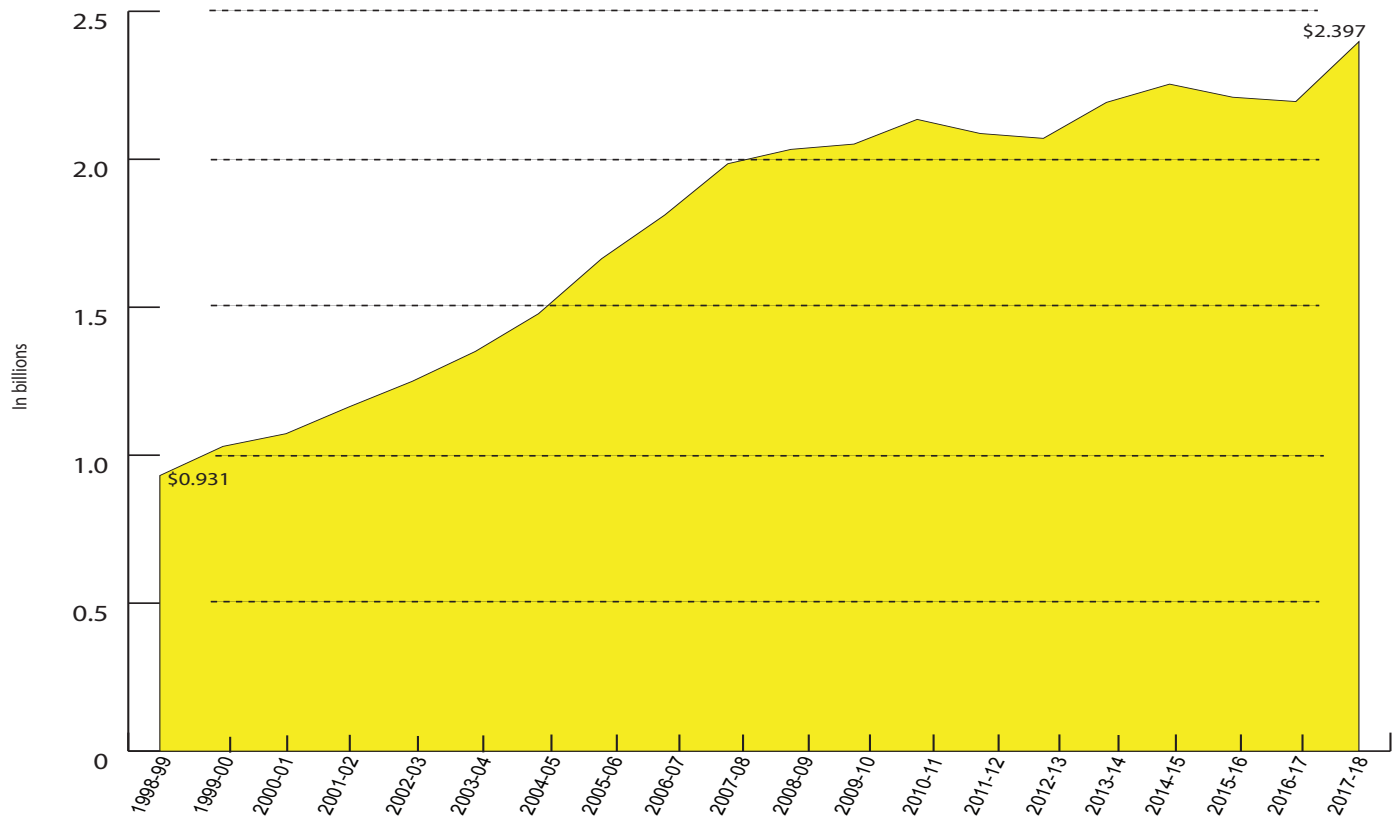
Year	Expenditure Appropriations	Dollar Increase (Decrease)	Percent Increase (Decrease)	4th Week Enrollment	Budget Per Student	Percent Increase (Decrease)
1998-99	931,208,043	82,038,879	9.7 %	203,777	4,570	2.7 %
1999-00	1,029,652,551	98,444,508	10.6 %	217,139	4,742	3.8 %
2000-01	1,072,657,733	43,005,182	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	2,209,613,427	(44,298,604)	(2.0)%	319,203	6,922	(2.4)%
2016-17 ²	2,195,028,699	(14,584,728)	(0.7)%	321,261 ¹	6,833	(1.3)%
2017-18 ²	2,397,263,500	202,234,801	9.2%	323,380 ¹	7,413	8.5%

(1) Average Daily Attendance
(2) Budgeted

Source: Budget, Accounting, and Demographics and Zoning Departments

General Operating Budgeted Appropriations - Twenty Year Graphical History

Fiscal Years 1998-99 through 2017-18



Source: CCSD Budget Department

General Operating Fund - Ending Fund Balance History

For Fiscal Years 2008-09 Through 2017-18

Fiscal Year	Total Operating Revenues ¹	Ending Fund Balance Components				Total Ending Fund Balances	Percentage of Total Revenues
		Nonspendable	Restricted	Assigned	Unassigned		
2009	2,043,771,867	3,558,623	32,343,951	90,599,713	40,808,506	167,310,793	8.2%
2010	2,024,083,800	3,832,495	40,308,480	80,703,202	20,211,517	145,055,694	7.2%
2011	1,922,782,424	4,006,893	31,396,735	41,989,300	19,227,824	96,620,752	5.0%
2012	1,938,993,587	3,943,290	10,975,344	42,674,151	19,389,936	76,982,721	4.0%
2013	1,961,751,397	14,329,960	464,209	58,180,804	19,617,514	92,592,487	4.7%
2014	2,068,012,687	5,260,902	202,114	88,589,394	25,850,159	119,902,569	5.8%
2015	2,114,818,162	5,227,043	198,492	68,476,662	31,722,272	105,624,469	5.0%
2016	2,141,910,929	4,792,828	10,645,907	18,913,023	37,483,441	71,835,199	3.4%
2017 ¹	2,200,093,500	4,500,000	29,800,000	7,200,000	38,500,000	80,000,000	3.6%
2018 ²	2,332,380,500	4,500,000	-	1,800,000	40,817,000	47,117,000	2.0%

(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 2016-17 estimated actuals.

(3) - These estimates were taken from the FY 2017-18 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 \$32.9 million, or 41.1%. This is a result of placing a fiscal year 2017 restricted \$29 million bus order but applying payment for the expenditure regarding the bus purchase in fiscal year 2018. On April 5, 2017, the Board approved a waiver to the District's 2.0% unassigned ending fund balance. This waiver will move the unassigned portion to 1.75% of total revenues. Regulation 3110 requires that an unassigned ending fund balance of not less than 2.0% 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 32.7% 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 \$5,726 by the sum of:

1. Sixth-tenths of the count of pupils enrolled in pre-kindergarten from the Average Daily Enrollment (ADE) of the first quarter of the fiscal year;
2. The count of pupils enrolled in grades K – 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 2017-18

Description		Percentage of Budget
State aid (Distributive School Account)	\$799,848,500	32.7%
Local School Support Taxes (LSST)	981,000,000	40.1%
Property taxes	455,654,000	18.6%
Governmental Services Tax (GST)	66,100,000	2.7%
Franchise tax fees	3,000,000	0.1%
Other county taxes	1,400,000	0.1%
Federal aid	200,000	0.0%
Investment income	1,408,000	0.1%
Miscellaneous income:		
District project contributions	\$5,715,000	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	1,900,000	0.1%
Income from athletics	1,300,000	0.1%
Tuition from summer school	1,100,000	0.0%
Other miscellaneous income	2,160,000	0.1%
Charter school reimbursements	600,000	0.0%
Tuition from out-of-state students	145,000	0.0%
Transportation fees	150,000	0.0%
Proceeds from insurance	0	0.0%
Sale of medium-term bonds	32,000,000	1.3%
Opening fund balance:		
Unassigned	80,000,000	3.3%
Total estimated resources	\$2,444,380,500	100.0%

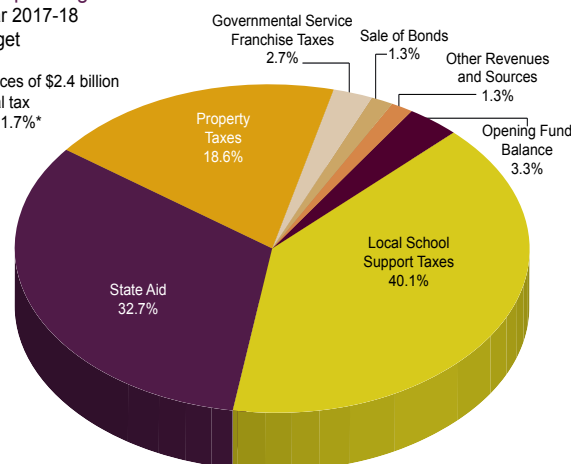
Source: CCSD Budget Department

General Operating Fund Resources

Fiscal Year 2017-18

Final Budget

Total resources of \$2.4 billion
County local tax resources 61.7%*



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

Estimated State Aid

In determining the amount to be distributed by the State to school districts, the amount of tax proceeds received from a 2.60 percent local school support sales taxes (LSST) plus the amount received from the one-third public schools operating property tax are deducted from the State's basic guarantee. When combining State aid, LSST, and one-third of the property tax collections, 79.0% of the District's General Operating Resources is accounted for. 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 \$1.9 billion, or 80.0% of the operations resources, 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 students (4,787 x .6 x \$5,726)	\$16,445,977
For kindergarten students (423,455 x \$5,726)	134,301,383
For elementary and secondary students (295,139 x \$5,726)	1,689,964,368
For special education funding	121,568,500
Distributive School Account (DSA) Support Level	1,962,280,228
2. Less: local contribution:	
Proceeds from 2.60 cents local school support (sales) tax	(981,000,000)
Proceeds from 1/3 public schools operating property tax	(151,884,667)
Total Local Contribution	(1,132,884,667)
3. Adjustments to state share:	
Non-Traditional Student Allocation	128,939
Charter School Revenue Adjustment	(33,226,000)
Total Adjustment to State Share	(33,097,061)
4. State general funds:	
Elementary Counselors	50,000
Contingency account for Special Education (Senate Bill 508)	3,500,000
Adult High School Diploma Program	14,764,967
Class Size Reduction	111,770,800
Total State General Funds	130,085,767
5. State payments to be received in support of District programs	\$926,384,267

Property Taxes

Over 19.0% of the District's general operations revenue 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 conservative growth rate of 2.4% for the 2017-2018 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 2017.

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, 2017	\$78,880,943,791
Estimated reduction due to legislative tax relief abatements and exemptions	(18,656,400,000)
Adjusted Net Valuation	60,224,543,791
Tax rate for general operating purposes per \$100 of net assessed valuation	0.75
Subtotal	451,684,000
Add: Net proceeds of mines	78,000
Estimated delinquent property tax collections	3,900,000
Estimated Total Property Tax Collections	\$455,654,000
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 2017 Legislature to supplement State funding of K-12 public education.

As of April 1, 2017, Clark County residents (as well as tourists) will pay a total of 8.25% sales tax on all purchases except on food items for home preparation and prescribed medicines. This is an increase of 0.15 from the prior 8.1% rate. 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 2018 is \$981.0 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 2018 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 \$66.1 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 \$3.0 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 2008-09 Through 2017-18

Year	County Taxes	% of Total	State Sources	% of Total	Federal Sources	% of Total	Other Sources ⁴	% of Total	Opening Balances	% of Total	Total Resources
2008-09	1,263,951,844	57.4	666,045,473	30.2	82,265,377 ²	3.8	27,802,582	1.3	163,474,529	7.4	2,203,899,805
2009-10	1,300,965,604	59.2	692,694,166	31.5	303,570	-	37,188,412	1.7	167,310,793	7.6	2,198,462,545
2010-11	1,206,926,415	56.3	686,744,074	32.0	337,954	-	106,618,891	5.0	145,055,694	6.8	2,145,683,028
2011-12	1,222,078,785	58.7	688,533,420	33.1	839,281	-	75,042,101 ³	3.6	96,620,752	4.6	2,083,114,339
2012-13	1,238,522,974	59.5	693,193,421	33.3	374,155	-	73,960,066 ³	3.6	76,982,721	3.7	2,083,033,337
2013-14	1,284,847,936	57.9	752,389,804	33.9	237,429	-	90,901,504	4.1	92,596,487	4.2	2,220,973,160
2014-15	1,349,860,724	59.4	736,734,504	32.4	340,659	-	64,009,929	2.8	119,902,569	5.3	2,270,848,385
2015-16	1,409,496,515	61.6	700,582,079	30.6	157,399	-	71,405,217	3.1	105,624,469	4.6	2,287,265,679
2016-17 ¹	1,464,409,000	63.6	708,993,000	30.8	215,000	-	58,576,500	2.5	71,835,199	3.1	2,304,028,699
2017-18 ¹	1,507,154,000	61.7	799,848,500	32.7	200,000	-	57,178,000	2.3	80,000,000	3.3	2,444,380,500

¹ Projected amounts

² Includes \$82,239,829 from the American Recovery and Reinvestment Act

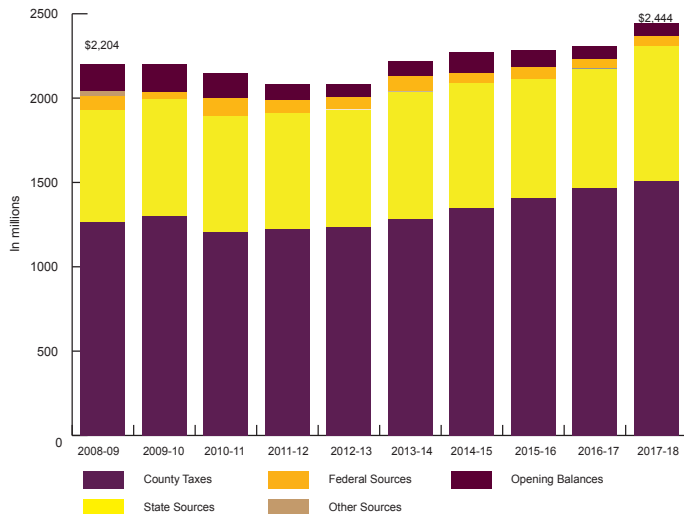
³ Class Size Reduction transfer remains. In previous CABR, CSR transfer was removed

⁴ Chart includes transfers in and medium-term financing.

Source: CCSD Budget and Accounting Departments

General Operating Fund - Illustrated History of Resources

For Fiscal Years 2008-09 Through 2017-18



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 \$80.0 million for fiscal year 2017 and reflects a \$8.2 million improvement over the ending fund balance for fiscal year 2016.

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 \$1.4 million for general operating purposes from its investment activities.

Federal Aid

Revenues from federal sources for the General Operating Fund are estimated to be \$200 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 \$32.0 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 technology equipment replacement.



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.

Total fiscal year 2018 expenditures are projected to be \$2.4 billion, a \$202.2 or 9.2% increase over prior year. \$127.4 million of this increase is a result of a 6.5% increase in salaries and benefits which account for 87.0% of total expenditures. \$104.0 million of the salaries and benefits increase is reflected in licensed staff, a result of arbitration. Another \$53.2 million of this \$202.2 million increase is reflected in Transportation. This increase is primarily due to a fiscal year 2017 school bus purchase being received and paid in fiscal year 2018 which understates and overstates 2017 and 2018 expenditures, respectively.

Funds for the 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 2018 equipment accounts will reflect no appropriations.

General Operating Fund - Appropriation Summary

Fiscal Year 2017-18

Description	Amounts	Totals	% of Budget
Regular Programs:			
Instruction	\$1,009,178,218		
Other Direct Support	42,110,742	\$1,051,288,960	43.0%
Special Programs:			
Instruction	383,514,461		
Other Direct Support	30,210,677	413,725,138	16.9%
Vocational & Technical Programs:			
Instruction	7,685,449		
Other Direct Support	1,852,495	9,537,944	0.4%
Other Instructional Programs:			
Instruction	27,747,679		
Other Direct Support	26,110,428	53,858,107	2.2%
Total Instructional Programs		1,528,410,149	62.5%
Undistributed Expenditures:			
Student Support	86,554,211		3.5%
Instructional Staff Support	34,033,047		1.4%
General Administration	28,072,860		1.1%
School Administration	200,405,731		8.2%
Central Services	63,538,996		2.6%
Operation and Maintenance of Plant	270,723,659		11.1%
Student Transportation	182,849,847		7.5%
Total Undistributed Expenditures		866,978,351	35.4%
Interdistrict Payments		1,875,000	0.1%
Ending Fund Balance - Nonspendable		4,500,000	0.2%
Ending Fund Balance - Restricted		-	0.0%
Ending Fund Balance - Assigned		1,800,000	0.1%
Ending Fund Balance - Unassigned		40,817,000	1.7%
Total Application of Funds		\$2,444,380,500	100.0%
Source: CCSD Budget and Accounting Departments			

General Operating Fund - Major Expenditure Areas For Fiscal Years 2013-14 Through 2017-18

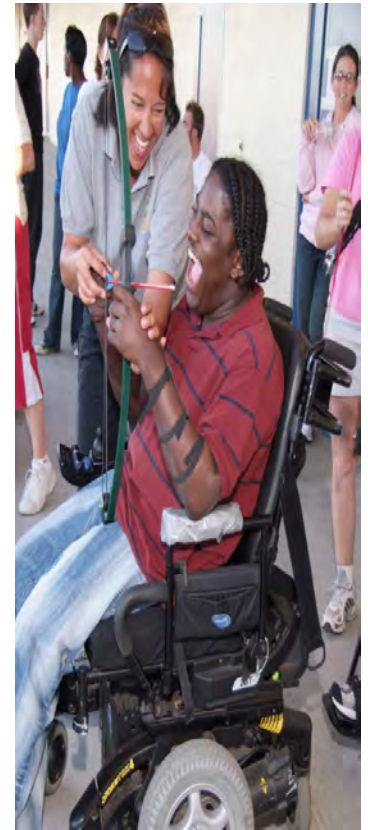
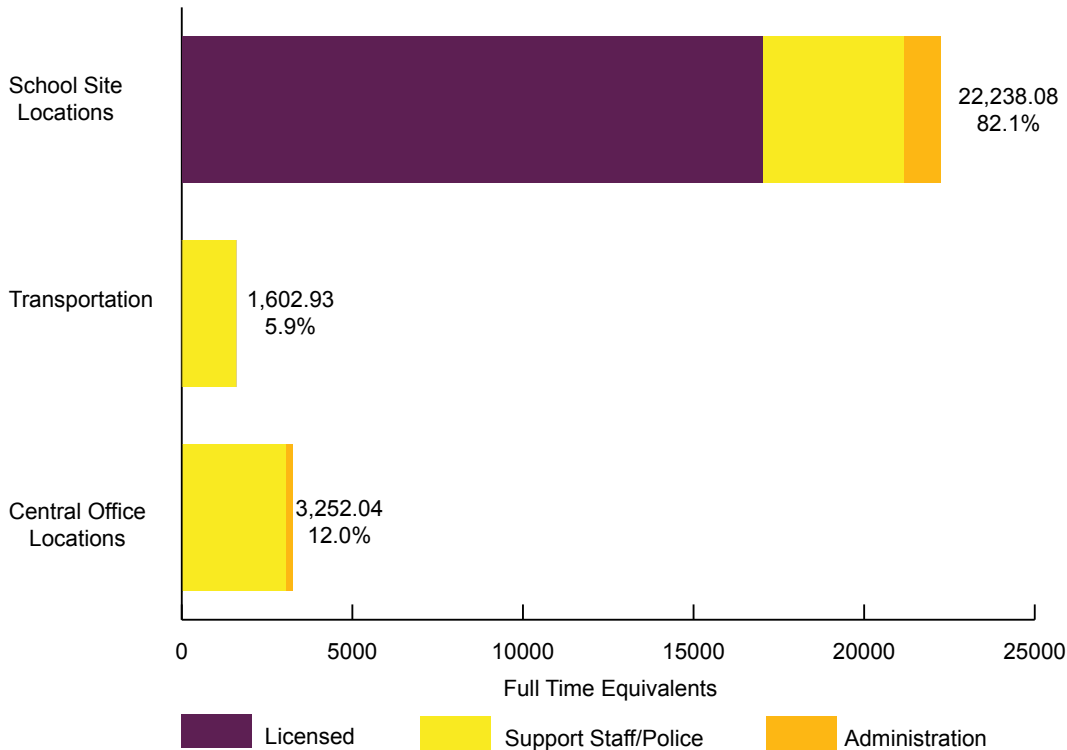
Description	Actual 2013-14	Actual 2014-15	Actual 2015-16	Estimated Actual 2016-17	Final Budget 2017-18	% Change
Salaries and benefits:						
Licensed salaries	\$856,417,175	\$883,714,719	\$905,396,977	\$901,366,589	\$974,005,687	8.10%
Licensed benefits	331,581,710	338,999,844	365,893,144	365,077,150	396,409,479	8.60%
Total licensed staff	1,187,998,885	1,222,714,563	1,271,290,121	1,266,443,739	1,370,415,166	8.20%
Support salaries	320,945,018	327,141,205	335,086,930	341,262,934	353,742,058	3.70%
Support benefits	144,191,376	146,624,070	157,121,161	160,711,904	173,958,934	8.20%
Total support staff	465,136,394	473,765,275	492,208,091	501,974,838	527,700,992	5.10%
Administrative salaries	110,372,507	117,264,356	117,185,358	130,724,584	120,316,318	-8.00%
Administrative benefits	38,412,352	40,266,278	42,775,522	43,256,571	50,491,744	16.70%
Total administrative staff	148,784,859	157,530,634	159,960,880	173,981,155	170,808,062	-1.80%
Police salaries	10,055,810	10,046,439	11,141,484	10,908,779	11,402,969	4.50%
Police benefits	4,929,825	4,909,703	5,405,062	5,059,311	5,472,401	8.20%
Total police staff	14,985,635	14,956,142	16,546,546	15,968,090	16,875,370	5.70%
Total salaries and benefits	1,816,905,773	1,868,966,614	1,940,005,638	1,958,367,822	2,085,799,590	6.50%
Services and materials:						
Instructional materials	76,595,955	74,431,792	51,213,340	75,761,000	79,121,861	4.40%
Transportation	43,119,724	48,243,578	49,151,926	20,709,000	73,953,741	257.10%
Utilities, postage, property liability	84,618,104	92,380,881	92,391,625	94,623,544	97,297,350	2.80%
Other expenditures	74,921,562	79,149,031	76,850,898	45,567,332	61,090,958	34.10%
Total expenditures	\$2,096,161,118	\$2,163,171,896	\$2,209,613,427	\$2,195,028,698	\$2,397,263,500	9.20%
Expenditures per student	\$6,908	\$7,050	\$7,175	\$7,080	\$7,457	5.30%
Source: CCSD Budget and Accounting Departments						

General Operating Fund - Full-Time Equivalent Employees Fiscal Year 2017-18

Description	Licensed	Employees Support/Police ¹	Administration	Total FTE's	% of FTE's
School Locations:					
Instructional Classroom	15,687.88	1,931.81	-	17,619.69	65.00%
Media, Counseling, and Health Services	1,332.36	885.54	139.50	2,357.40	8.70%
School Administration	0.00	1,339.49	921.50	2,260.99	8.30%
Total School Locations	17,020.24	4,156.84	1,061.00	22,238.08	82.00%
Classroom Support:					
Driver and Bus Maintenance Personnel	0.00	1,594.93	8.00	1,602.93	6.0%
Central Office Locations:					
Maintenance, Personnel, and Business Services	1.00	2,958.87	151.40	3,111.27	11.5%
Superintendent and Staff	0.50	80.77	59.50	140.77	0.5%
Total Central Office Locations	1.50	3,039.64	210.90	3,252.04	12.0%
Grand Total	17,021.74	8,791.41	1,279.90	27,093.05	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 2017-18



General Operating Fund - Costs Per Pupil (Weighted Enrollment)

For Fiscal Years 2013-14 Through 2017-18

Description	Actual	Actual	Actual	Estimated	Final Budget	2016-17 vs. 2017-18	
	2013-14	2014-15	2015-16	Actual 2016-17	2017-18	\$ Change	% Change
Instructional expenditures:							
Regular instructional	\$3,163.80	\$3,170.18	\$3,186.17	\$3,169.02	\$3,270.30	\$101.28	3.2%
Special instructional	1,073.65	1,107.60	1,151.51	1,211.97	1,287.00	75.03	6.2%
Vocational instructional	22.95	23.22	22.08	22.03	29.67	7.64	34.7%
Other instructional	132.08	139.09	157.15	159.22	167.54	8.32	5.2%
Total instructional	4,392.48	4,440.09	4,516.91	4,562.24	4,754.51	192.27	4.2%
Undistributed expenditures:							
Student Support	247.40	252.04	265.80	267.97	269.25	1.28	0.5%
Instructional Staff Support	155.00	189.08	180.08	110.55	105.87	(4.68)	(4.2%)
General Administration	67.64	78.78	98.15	81.98	87.33	5.35	6.5%
School Administration	598.77	617.26	631.92	643.68	623.41	(20.27)	(3.1%)
Business Support	175.68	184.83	180.16	188.86	197.65	8.79	4.7%
Operation & Maintenance of Plant	860.42	864.40	847.52	855.57	842.15	(13.42)	(1.6%)
Student Transportation	406.95	419.68	449.78	360.86	568.80	207.94	57.6%
Other Support	-	-	-	-	-	-	0.0%
Capital Outlay	-	-	-	3.18	2.49	(0.69)	(21.7%)
Interdistrict Payments	3.48	3.87	4.36	5.29	5.83	0.54	10.2%
Total undistributed	2,515.34	2,609.94	2,657.77	2,517.94	2,702.78	184.84	7.3%
Total expenditures per student	\$6,907.82	\$7,050.03	\$7,174.68	\$7,080.18	\$7,457.29	\$377.11	5.3%
Total weighted enrollment ¹	303,447	306,832	307,974	310,025	321,466	11,441	3.7%
Total expenditures	\$2,096,161,119	\$2,163,171,891	\$2,209,613,427	\$2,195,028,699	\$2,397,263,500	\$202,234,801	9.2%

(1) Represents the 4th week enrollment with kindergarten and pre-kindergarten counts multiplied by 0.6 (and excludes out-of-state students transferred into Nevada).

In FY18 kindergarten was multiplied by 1.0. 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 2017-18 Through 2020-21

Fund Expenditure Appropriations by Major Object

Description	2017-18 Budget	2018-19 Projected	2019-20 Projected	2020-21 Projected	Projected Growth Rate
Revenues:					
Property taxes	\$455,654,000	\$465,600,000	\$473,600,000	\$474,600,000	0.2%
Local school support taxes	981,000,000	1,007,000,000	1,022,080,000	1,047,160,000	2.5%
Other local revenues	95,678,000	97,000,000	98,000,000	99,000,000	1.0%
State sources	799,848,500	816,000,000	826,000,000	841,000,000	1.8%
Federal sources	200,000	300,000	300,000	300,000	0.0%
Total Revenues	<u>2,332,380,500</u>	<u>2,385,900,000</u>	<u>2,419,980,000</u>	<u>2,462,060,000</u>	1.7%
Expenditures:					
Salaries	1,459,467,032	1,480,000,000	1,515,000,000	1,540,000,000	1.7%
Employee benefits	626,332,558	635,000,000	650,000,000	661,000,000	1.7%
Purchased services	92,505,315	94,000,000	95,000,000	96,000,000	1.1%
Supplies	151,848,460	153,000,000	158,000,000	163,000,000	3.2%
Property and equipment	62,525,902	34,000,000	2,000,000	2,000,000	0.0%
Other expenditures	4,584,233	4,600,000	1,000,000	1,000,000	0.0%
Total Expenditures	<u>2,397,263,500</u>	<u>2,400,600,000</u>	<u>2,421,000,000</u>	<u>2,463,000,000</u>	1.7%
Excess (Deficiency) of Revenues over Expenditures	<u>(64,883,000)</u>	<u>(14,700,000)</u>	<u>(1,020,000)</u>	<u>(940,000)</u>	(7.8%)
Other Sources and (Uses):					
Gain on disposal of assets	-	50,000	50,000	50,000	0.0%
Sale of Medium-Term Bonds	32,000,000	32,000,000	-	-	0.0%
Transfers to Other Funds	-	-	-	-	-
Total Other Sources and (Uses)	<u>32,000,000</u>	<u>32,050,000</u>	<u>50,000</u>	<u>50,000</u>	0.0%
Opening Fund Balance - July 1	80,000,000	47,117,000	64,467,000	63,497,000	(1.5%)
Ending Fund Balance - June 30	<u>\$47,117,000</u>	<u>\$64,467,000</u>	<u>\$63,497,000</u>	<u>\$62,607,000</u>	(1.4%)
Fund Balance:					
Nonspendable	\$4,500,000	\$5,000,000	\$5,100,000	\$5,200,000	2.0%
Restricted	-	500,000	500,000	500,000	0.0%
Assigned	1,800,000	11,267,000	3,497,000	1,507,000	(56.9%)
Unassigned	40,817,000	47,700,000	54,400,000	55,400,000	1.8%
Total Fund Balance	<u>\$47,117,000</u>	<u>\$64,467,000</u>	<u>\$63,497,000</u>	<u>\$62,607,000</u>	(1.4%)

Source: CCSD Budget Department

Underlying Assumptions and Significant Revenue Trends

Distributive School Account (DSA) funding is a significant component (82.9%) 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.

As previously discussed on pages Fin-14 and Fin-15, CCSD revenues are predicated on the Nevada Plan which limits revenues received, and in turn, expenditures spent on education. Please refer back to these pages regarding the Nevada Plan.

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 required. 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
	Instructional Services
1000	Instructional Services. 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.
	Support Services
2100	Student Support Services. 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	Instructional Staff Support Services. 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.
	Support Services - Continued
2300	General Administration Support Services. 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 school associate superintendents. Costs include staff salaries and benefits, purchased services, supplies, and equipment to support general administration.
2400	School Administration Support Services. 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	Central Administration Support Services. 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	Operation and Maintenance of Plant Services. 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	Student Transportation Services. 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	Other Student Support Services. This function covers all other support services not classified elsewhere.



Description of Functions - Continued

Function	Description
	Operation Of Non-Instructional Services
3100	Child Nutrition Services. 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.
	Facilities Acquisition And Construction
4100	Land Acquisition Services. This function records activities concerned with initially acquiring and improving land.
4200	Land Improvement Services. This function records activities concerned with making permanent improvements to land, such as grading, fill, and environmental remediation.
4300	Architectural and Engineering Services. 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	Building Acquisition and Construction Services. This function records activities concerned with buying or constructing buildings.
4600	Site Improvement Services. 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	Building Improvement Services. This function records activities concerned with building additions and with installing or extending service systems and other built-in equipment.
4900	Other Facilities Acquisition and Construction Services. This function records activities that cannot be classified above.
	Debt Service
5000	Debt Service. 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	Personnel Services Salaries - Licensed Staff - 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	Personnel Services Salaries - Support Staff - 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	Personnel Services Salaries - Administrative Staff - 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--	Employee Benefits - 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 (SUI), Employee Group Insurance (EGI), Occupational Injury Management (OIM), and Medicare (MED).
5300	Professional and Technical Services - 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	Purchased Property Services - 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.

Description Of Commitment Items (Objects) - Continued

Object	Description
5500	Other Purchased Services - 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.
5600	Supplies - 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	Property/Equipment - 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	Other Expenses - Amounts paid for goods and services not otherwise classified in preceding categories.





Division and Departmental Operating Budgets

In this sub-section, operational budgets include financial details of divisions and departments that maintain the operational day-to-day activities in support of the District's core mission. Each operational budget area includes mission statements, fiscal goals, performance measures, and staffing trends.

Academic Unit.....	Fin-27
Board of School Trustees.....	Fin-31
Office of the Superintendent.....	Fin-33
Ancillary Support.....	Fin-34
Instruction Services Unit.....	Fin-47
Student Services Division.....	Fin-55
Instructional Design and Professional Learning Division..	Fin-57
Educational Operations Unit.....	Fin-60
Educational Education Services Division.....	Fin-64
Operational Services Unit.....	Fin-68

Academic Unit

Mission Statement

The Academic Unit leads and supports the District community to increase student academic achievement and to improve operational effectiveness and efficiency.

Services:

The Unit is responsible for the operation of all schools assigned to the 16 performance zones.

The Cost Center Groups comprising the Unit overview are the following:

105	Chief Academic Officer
191	Performance Zone 1
172	Performance Zone 2
173	Performance Zone 3
174	Performance Zone 4 - Victory/Prime 6 Schools
185	Performance Zone 5 - Zoom Schools
176	Performance Zone 6
177	Performance Zone 7
184	Performance Zone 8
179	Performance Zone 9
150	Performance Zone 10
181	Performance Zone 11
182	Performance Zone 12
183	Performance Zone 13
192	Performance Zone 14 - Turnaround Schools
107	Performance Zone 15 - Zoom Schools
195	Performance Zone 16 - Rural Schools
114	Moapa Valley School Farm and Nursery
582	Schools
164	Academic Support
633	Nevada Learning Academy

Cost centers comprising the Unit include the operations of the offices of the Chief Academic, the Instruction Unit, and 16 School Associate Superintendents who are assigned to supervise the elementary, secondary, and magnet schools along with the career and technical academies located within the District. The budget appropriations include the Chief Student Achievement Officer, 16 School Associates, related staff, services, and supplies.

Moapa Valley School Farm and Nursery Project, Cost Center 114, was established to provide high school students with “hands-on” experiences on a model working farm. The project provides students with development and implementation of planting, harvesting, and watering schedules, as well as a variety of livestock production projects. The project also provides support activities for students affiliated with the high school chapter of the FFA (formerly known as Future Farmers of America). In addition, the farm is responsible for planting and nurturing a variety of trees and shrubs which are then utilized by the Grounds Department to replace or augment the landscaping of existing school sites.

Fiscal Year 2016-17 Accomplishments:

- The overall high school graduation rate was approximately 74.88%
- Improved primary class sizes in all elementary schools
- Class size reduction for all kindergarten classrooms from 25:1 to 23:1
- Increased all schools to implement full-day kindergarten
- Improved effective and efficient communication with schools and other departments:
- The Academic Unit published a weekly message to administrators that included a variety of information from a variety of divisions and departments
- A comprehensive calendar was published and maintained
- Meetings with principals were conducted regularly to communicate information and discuss concerns based on agendas created by both principals and the Academic Unit
- All workstream correspondence funneled through the Academic Unit to effectively improve communication districtwide
- Implement year two of online Nevada Educator Performance Framework Tool (NEPF) which includes a Performance Check-In Component
- Improve graduation rates and decrease college remediation rates for those students enrolling in Nevada’s higher education institutions
- Implement a Franchise Model in secondary schools in which a principal supervises two schools – a franchise and a flagship school while mentoring and coaching two assistant principals
- Modify current performance zones for structured leadership wherein School Associate Superintendents supervise no more than 25 schools
- Implement collaboration teams with higher education to align to needs for improving student achievement
- Work closely with Victory Schools in developing and implementing plans based on individual needs
- Trained Central-Office Staff on Comcate, a customer service online tool



Fiscal Year 2017-18 Objectives:

- Develop Instructional Leadership K-12
- Professional Development that will align to strategic-based budgeting
- Implementation of CTE Programs in North Las Vegas High Schools
- Increase number of schools partners with City of Las Vegas for Reinvent Initiative
- Partnership development with outside organizations for redevelopment of elementary school sites
- Build programs with higher education systems to ensure students are college and career ready
- Develop organic CCSD case studies for professional learning
- Monitor Site-based Collaboration Time (SBCT)
- Increase the overall high school graduation rate to 78%
- Increase Franchise Principal Program
- Increase number of K-12 Schools with rebuilding of current middle school
- Align Academic Unit resources and support and collaborate with principals to ensure resources will directly affect students.
- Open Lomie G. Heard Elementary School, Marzano Academy



Strategic Imperatives:

Academic Excellence

- Graduation Rate
- Full-Day Kindergarten

Engagement

- Parent Liaisons
- Community Support

School Support

- Dual-Credit Initiative
- Victory Schools
- Reinvent Partnership

Clarity and Focus

- Return on Investment Vision
- Franchise Principal Pilot Program
- Pay-for-Performance

Evaluation

- Weekly Graduation Monitoring

Focus Areas:

College and Career Readiness

- Increase the number of students who are college and career-ready

Value/Return on Investment

- Evaluate individual school trend data
- Align Return on Investment with allocated resources

Family/Community Engagement and Customer Service

- Provide a 24 hour turnaround time for any concern to families and the community

Academic Unit Allocations

For Fiscal Years 2015-16 Through 2017-18

Description	2015-16 Actuals		2016-17 Amended Final Budget		2017-18 Final Budget		2016-17 vs. 2017-18	
	Staff	Amount	Staff	Amount	Staff	Amount	\$ Change	% Change
Admin / Prof Tech	24.00	\$2,816,712	23.00	\$2,912,606	22.00	\$2,772,202	(\$140,404)	-4.8%
Licensed	12.00	1,542,258	3.00	375,119	-	100,493	(274,626)	-73.2%
Support Staff	23.84	1,371,445	25.84	1,608,194	24.84	1,599,370	(8,824)	-0.5%
Benefits		1,521,752		1,712,748		1,564,881	(147,867)	-8.6%
Purchased Services		538,980		151,065		480,765	329,700	218.3%
Supplies		503,509		3,222,506		2,962,306	(260,200)	-8.1%
Property		13,350		-		-	-	0.0%
Other		84,463		-		-	-	0.0%
TOTAL	59.84	\$8,392,470	51.84	\$9,982,238	46.84	\$9,480,017	(\$502,221)	-5.0%

Source: CCSD Budget and Accounting Departments

Academic Unit Strategic School Budgets

Districtwide Staffing Allocations

The Districtwide staffing allocations represent the appropriations for staffing and employee benefits at the school site level. Districtwide staffing allocations are maintained in multiple cost center groups separated by employee groups.

Administrative Personnel and School Site Administrators, Cost Center Group 040 and 0582, provide accounting for site allocations of administrative personnel at all grade levels that includes principals, vice-principals, deans, and other site administrative personnel.

Elementary Licensed Personnel, Cost Center Group 042 and 0582, provide accounting for site allocations of licensed personnel at all elementary grade levels that includes teachers, librarians, specialists, counselors and other certified personnel.

Secondary Licensed Personnel, Cost Center Group 043 and 0582, provide accounting for site allocations of licensed personnel at the secondary grade levels that includes teachers, librarians, counselors and other certified personnel.

School Based Support Personnel, Cost Center Group 046 and 0582, provide accounting for site allocations of support staff at all grade levels that includes secretaries, office managers, classroom aides, and other support personnel.

The related allocation ratios are detailed in the Informational Section of this document.



Districtwide Staffing Allocations

For Fiscal Years 2015-16 Through 2017-18

Description	2015-16 Actuals		2016-17 Amended Final Budget		2017-18 Final Budget		2016-17 vs. 2017-18	
	Staff	Amount	Staff	Amount	Staff	Amount	\$ Change	% Change
Admin / Prof Tech	874.00	\$82,616,483	899.50	\$83,249,430	903.50	\$83,162,385	(\$87,045)	-0.1%
Licensed	12,087.35	679,383,107	11,661.40	674,245,781	12,732.74	718,797,293	44,551,512	0.07
Support Staff	3,766.96	129,265,264	3,831.04	121,243,749	3,962.89	130,956,823	9,713,074	8.0%
Benefits		372,584,399		372,797,856		395,905,211	23,107,355	6.2%
Purchased services		-		5,150		5,150	-	0.0%
Supplies		-		1,000		1,000	-	0.0%
Total	16,728.31	\$1,263,849,253	16,391.94	\$1,251,542,966	17,599.13	\$1,328,827,862	\$77,284,896	6.2%

Source: CCSD Budget and Accounting Departments

School Allocations and Districtwide Expenditures

Services:

This cost center reflects amounts for instructional supplies, services and equipment for all schools in the District. The total appropriation level is initially calculated based upon formulas tied to enrollments. After the strategic budgets are finalized, the aggregate amounts are then distributed to schools based upon the approved strategic budget. The initial allocation formulas are detailed in the Allocation of Personnel and Supplies Section of this document.

Additionally, this cost center provides for those costs which are not necessarily assigned to individual schools or departments. Projects in this unit are typically to appropriate funds that are distributed Districtwide or to accumulate reserves or deferred appropriations.

The 2017-18 Final Budget development for this unit involves the following:

Salary line items include:

- Extra duty payments for building rental activities
- Expenditures in school-based staff development programs, prep buy-out, extra duty, and extended day

Benefits include:

- Funding for potential shortfall of retiree health payments and vacations
- Funding for unused sick leave payments
- Funding for CCEA career plan benefit payments

Purchased Services include:

- \$4 million for waste removal services
- \$10 million for property and liability insurance
- Deferred purchased services allocations
- School allocations for Printing/binding services, communication charges, postage and other miscellaneous service expenditures

Supplies include:

- \$48 million for instructional supplies
- \$17 million for textbooks
- Expenditures for athletic supplies, textbook appropriations and related expenditures, custodial supplies, special education supplies, and related supplies for various magnet programs

Property includes:

- \$28 million for school bus purchases
- Major, minor, and computer equipment expenditures associated with instruction and vocational education

Other includes:

- Interfund transfer



Districtwide Expenditures And School Allocations

For Fiscal Years 2015-16 Through 2017-18

Description	2015-16 Actuals		2016-17 Amended Final Budget 2		2017-18 Final Budget		2016-17 vs. 2017-18	
	Staff	Amount	Staff	Amount	Staff	Amount	\$ Change	% Change
Admin / prof tech	2.00	359,600	-	-	-	-	\$-	0.0%
Licensed	-	3,622,285	-	1,112,650	-	1,112,650	-	0.0%
Support staff	3.91	4,208,248	3.00	294,866	3.00	295,700	834	0.3%
Benefits	-	2,914,812	-	5,294,522	-	5,295,787	1,265	0.0%
Purchased services	-	25,804,840	-	19,842,492	-	20,725,068	882,576	4.4%
Supplies	-	43,675,885	-	64,166,242	-	65,872,747	1,706,505	2.7%
Property	-	31,617,567	-	33,455,422	-	62,457,152	29,001,730	86.7%
Other	-	1,187,049	-	716,500	-	716,500	-	0.0%
Total	5.91	\$113,390,286	3.00	\$124,882,694	3.00	\$156,475,604	\$31,592,910	25.3%
Source: CCSD Budget and Accounting Departments								

Board of School Trustees

Budget Unit

002 Board of School Trustees

Superintendent

Budget Units

001 Office of the Superintendent

External Relations Unit

005 Development & Innovation

012 Communications Office

053 Internal Audit

003 Office of the General Counsel

004 Equity and Diversity Education

006 Employee Management Relations

007 Affirmative Action

Budget Units

School Police Services & Emergency Management

156 School Police and Security

575 Emergency Management Services

657 Campus Security Systems

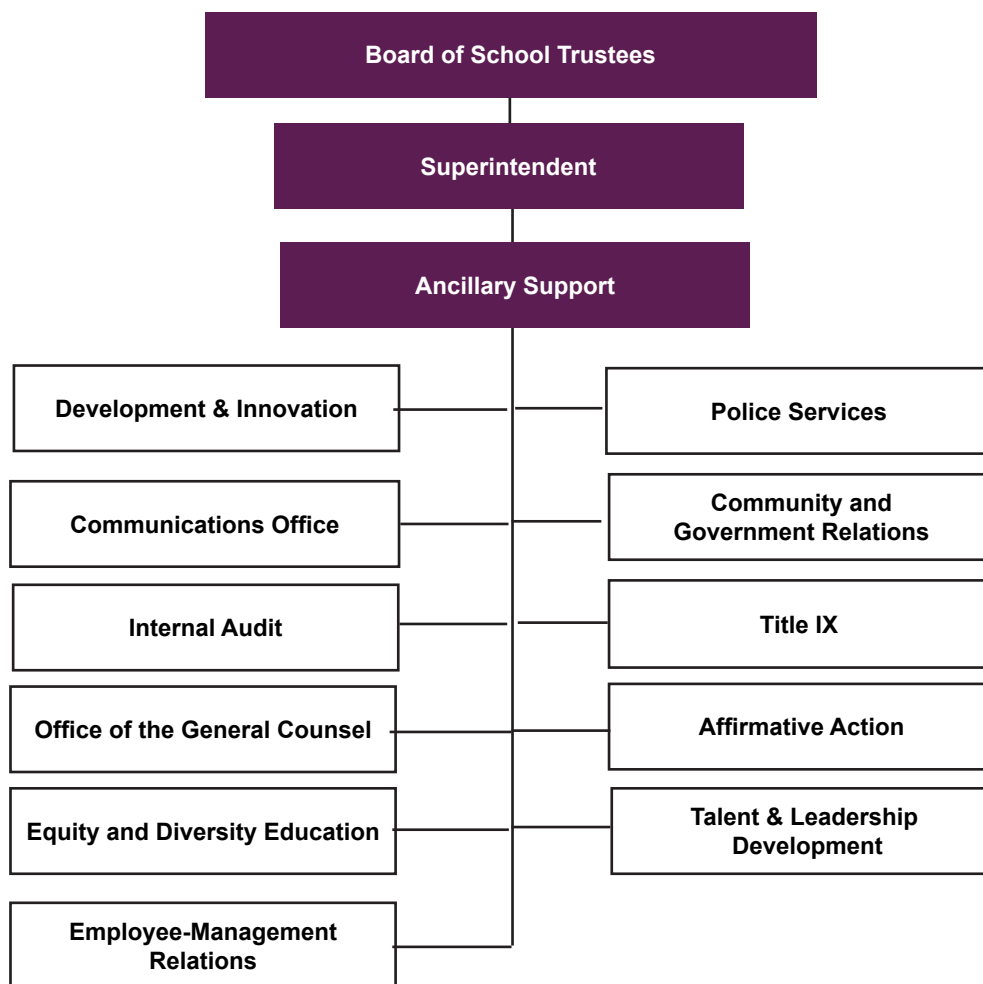
Community and Government Relations

008 Family and Community Engagement

133 Office of Government Affairs

145 School Community Partnership Program

762 Talent and Leadership Development



Board of the School Trustees

Vision Statement

All students progress in school and graduate prepared to succeed and contribute in a diverse global society.

Services:

The Board of School Trustees (the Board), Cost Center Group 002, as authorized by Chapter 386 of the Nevada Revised Statutes, is comprised of seven members, each elected to four-year terms and representing a different geographic region of Clark County. The Board elects a president, vice president, and clerk annually from among its members and currently schedules two regular meetings per month, as well as special meetings as needed. On February 10, 2017, the Board adopted Balanced Governance™ as its governance model. Balanced Governance™ allows the Board to cultivate and enforce a balance between the oversight role of the Board and the administrative role of the Superintendent.

The Board has set a vision and strategic imperatives that directs the superintendent to ensure that students will achieve academically. The Board of School Trustees identified the following strategic imperatives which include: Academic Excellence, Engagement, School Support, and Clarity and Focus. In addition to setting the vision and strategic imperatives, there is an ongoing, rigorous monitoring system in place and a mid-year formative performance review of the superintendent and the District, including a summative evaluation each January.



Throughout the year, trustees increase their dialogue with the community by conducting Community Linkage meetings to Parent/constituent Advisory meetings or Community Education Advisory Board (CEAB) meetings that promotes communication between parents, trustees, and the community as a whole.

The Board is dedicated to providing the leadership necessary for students to accomplish their education goals and securing financial resources for the District to ensure student success is an ongoing priority.

The budget includes salaries for staff, regular operational expenses for the Board Office, and compensation.

Board Of School Trustees Allocations

For Fiscal Years 2015-16 Through 2017-18

Description	2015-16 Actuals		2016-17 Amended Final Budget		2017-18 Final Budget		2016-17 vs. 2017-18	
	Staff	Amount	Staff	Amount	Staff	Amount	\$ Change	% Change
Admin / Prof Tech	1.00	\$95,673	1.00	\$93,788	1.00	\$93,788	\$-	0.0%
Support Staff	5.00	305,880	5.00	322,563	6.00	373,846	51,283	15.9%
Benefits		155,619		147,973		173,736	25,763	17.4%
Purchased Services		107,470		96,078		99,578	3,500	3.6%
Supplies		33,093		39,900		39,900	-	0.0%
Other		30,598		29,700		29,700	-	0.0%
TOTAL	6.00	\$728,333	6.00	\$730,002	7.00	\$810,548	\$80,546	11.0%
Source: CCSD Budget and Accounting Departments								

Office of the Superintendent, Cost Center 001. The Superintendent is the Chief Executive Officer of the District and is appointed by the Board of School Trustees. In turn, the Deputy Superintendent; Chief of Operations; Chief Academic Officer; Chief Financial Officer; Chief of Human Resources; Chief Communications, Marketing and Strategy Officer; Chief Instructional Services Officer; and specific divisions and departments such as the Office of the General Counsel, Community and Government Relations, Diversity and Affirmative Action, Employee-Management Relations, Internal Audit, Police Services, Talent and Leadership Development, Title IX, and Turn Around Zone report to and are evaluated by the Superintendent, who is responsible for implementing the Board's policies and directions. In addition, the Superintendent is the liaison to the Public Education Foundation.



The Superintendent follows the vision of the Board of School Trustees by implementing the following Strategic Imperatives and Focus Areas in support of student achievement

Strategic Imperatives

- Academic Excellence: Literacy across all subject areas in prekindergarten through twelfth grade.
- Engagement: Parent, student, community, and employee engagement in learning.
- School Support: Focused support, preparation, training, and resources for staff in the schools.
- Clarity and Focus: Fiscal and data transparency, accountability, and strategic oversight.



Focus Areas

- Proficiency: Elevate the percent of proficient students in assessed subjects and grades.
- Academic Growth: Demonstrate upwardly trending growth in student assessments.
- Achievement Gaps: Narrow gaps in assessments and graduation rates among students with diverse backgrounds, including, race/ethnicity; English language learners; economic challenges; gender; and students with disabilities.
- College and Career Readiness: Prepare all students for college and career. Enhance workplace skills and character traits.
- Value/Return on Investment: Expand programs and practices that demonstrate value; eliminate programs and practices that do not.
- Disproportionality: Decrease disproportionality of both students and adults with diverse ethnicity who participate in advanced programs, secure jobs in our District, and face disciplinary outcomes.
- Family/Community Engagement and Customer Service: Engage parents and families as advocates for academic achievement and life-long learning through effective communication. Create a culture that aligns business, government, and nonprofit resources around the needs of children and families to support students. Provide high-quality customer service and ensure a safe learning environment for all students.

Ancillary Support

Education Foundation Support, Cost Center Group 005, Education Foundation Support, Cost Center Group 005, through partnership and collaboration with The Public Education Foundation, provides support through public and private sector funding for projects and initiatives that produce measurable outcomes and improved results that can be identified and documented as promising practices. The mission of the organization is to effect transformational change in teaching, learning, and education leadership in Nevada. The CCSD Strategic Imperatives directly impacted by the work of The Foundation include Engagement, Academic Excellence, and School Support.

The Public Education Foundation's **Leadership Institute of Nevada** works to develop and expand a network of leaders across the State with the knowledge, skill, and mindset necessary to fundamentally change public education in Nevada. The Institute aims to do this through **Regional Leadership Summits**, Executive Leadership Academies, Teacher Leader Academies, Community Roundtables, and Empowered Leadership Training Programs. In the 2016-2017 school year, 150 people attended the Regional Leadership Summit in Las Vegas. More than 125 community leaders attended the Institute's Community Roundtables in 2016-2017. The second cohort of the Teacher Leader Academy was made up of 79 exceptional teacher leaders from the Clark County School District. The fifth cohort of the **Executive Leadership Academy** was made up of 30 of the most promising school and system leaders, as well as a select group of non-school/system leaders dedicated to public education. These leaders served in nearly twenty schools and three school systems statewide, impacting more than 300,000 students throughout Nevada. Finally, the first cohort of the **Empowered School Leaders Program** trained CCSD School Associate Superintendents to be prepared in their new roles during the reorganization of the school district.

The **Early Learning, Literacy, and Family Engagement Initiative** (formerly known as Clark County READS), includes a variety of programs focused on early learning and families.

Literacy Liftoff is a summer and after-school intervention program that seeks to put at-risk students on a predictable path to college and career readiness by providing additional literacy instruction to prekindergarten, kindergarten, and first-grade students. In 2016-2017, Literacy Liftoff operated at seven CCSD elementary schools and served more than 350 students and their families.

The Family Learning Program is administered throughout the school year and provides opportunities for families to enrich their school experience. This multi-pronged program includes English language classes for individuals who are not native English speakers to help break down the language barrier. "Parent Time" workshops focus on ensuring parents have the skills necessary for their children to succeed in school. Parent and Child Together (PACT) time allows families to engage in educational activities together. As a portion of PACT time, parents shadow their children in classrooms and learn the same material their children are learning so they are then better able to assist their children with assignments when they return home. This year parents participated in over 15,000 hours of educational activities together through PACT time. Parents also participate in Family Service Learning projects to build stronger communities together and participate in Family to Family Mentoring. In 2016-2017, the Family Learning Program operated at eight CCSD elementary schools and 102 parents and caregivers completed the program.

Reach Out and Read is a national program that promotes early literacy by bringing new books and guidance about the importance of reading aloud into the pediatric exam room. In 2016, The Public Education Foundation provided more than 17,600 books to ten medical centers across the Las Vegas valley to promote early literacy.

The Teacher EXCHANGE® is a resource center where new and gently used materials, supplies, and equipment are collected from national resource networks, corporations, conventions, trade shows, hotels, casinos, businesses, retired teachers and other non-profits and provided to teachers. All CCSD schools have been invited to participate with more than 13,000 teachers enrolled since its inception. The Teacher EXCHANGE® has four methods of distribution: Teacher EXCHANGE® Store, Teacher EXCHANGE® Online Store, Targeted Giving and the Teacher EXCHANGE® Express, which together distributed more than 3,000,000 items to 307 schools in 2016-2017 for use in classrooms, with a value of more than \$2.6 million.

The Foundation encourages graduates to continue their education. More than 450 students were awarded nearly \$1,300,000 in scholarships through the Foundation's Scholarship Program in 2016-2017. The Foundation also provides full accounting services and secured accreditation as a United Way Partner Agency.

Students in 12 **We R Community** (WRC) program high schools awarded \$57,500 to 25 local nonprofit organizations and 2 school programs. Over the last nine years, WRC students have awarded over \$565,000 to nonprofits in the Las Vegas

community. The mission of We R Community is to provide high school students with an opportunity for service-learning through philanthropy and volunteering. Through this initiative, students discover the difference they can make in their local community by becoming involved.

The **Artists 4 Kidz** mission is to connect the creative energy of the Las Vegas arts community with students in the Clark County School District in order to enrich their educational experience in the arts. Artists 4 Kidz provides students with arts experiences, exposes them to community artists, and inspires them to find their voice and express themselves while fostering a lifelong engagement in the arts. During the 2016-2017 school year, the first art exhibit “The Real Las Vegas,” showcased K-12 student work from CCSD, while the second show, “Capture the Light,” was an exhibit of photography from Legacy High School. The third exhibit, “Growing Our Future,” featured reused and recycled items and the fourth, “Class of 2017,” was a high school senior concert events at The Smith Center, featuring CCSD student musicians, artists, dancers, and thespians from across Southern Nevada. Additionally, Clint Holmes worked with and/or tutored a number of students from various CCSD schools as part of our **Adopt-a-School** program.



The **Operation Respect/Welcoming Schools** bullying-prevention program is a collaborative and comprehensive effort between the Human Rights Campaign Foundation, Operation Respect, the CCSD Equity and Diversity Department, The Public Education Foundation, and the John C. Kish Foundation. The program’s goal is to reduce bullying and to build school climate that respects and welcomes all types of students and families. In 2016-2017, there were 25 CCSD schools participating in the program, with another 14 schools having completed their three-year cycle.

Communications Office

Communications Office, Cost Center Group 012, facilitates internal and external communication programs for the District. The Office serves students, families, departments, staff, businesses and other local agencies, and the community by overseeing or assisting departments with communication efforts. These efforts include special events, informational programs, Districtwide newsletters and mailings, Fast Facts reference materials, District highlights posted online, and media relations with local, State, and national print and broadcast outlets.



Strategic Imperative: Engagement

Focus Area: Family/Community Engagement and Customer Service

The Communications Office provides critical information to our community to include parents and students via media reports, social media, and the District's Web page.

The Communications Office provides information to a diverse student population regarding various educational opportunities and resources. Additionally, the Communications Department has partnered with local Spanish-language media in producing weekly columns in *El Tiempo La Zona Escolar* (School Zone) and a weekly news segment on Univision, "El Minuto Escolar." The Communications Office also continued the "What's Cool at School" segment with local CBS affiliate Channel 8 to highlight different schools, students and staff. Another segment recently added at CBS is "Discussing the District," which airs monthly and features the Superintendent and/or Trustees.

The Communications Office promotes opportunities and events pertaining to the Week of Respect's "Get Your Blue On," and "Be an UpStander" initiatives. Staff regularly answers questions and messages from parents received through Twitter and Facebook on how to report bullying and seek resolutions to various situations. The department also organizes and plans the Superintendent's State of the Schools address, Back-to-School campaigns, Teacher Appreciation Week, American Education Week, Nevada Reading Week, and other events.

Strategic Imperative: Academic Excellence

Focus Area: Family/Community Engagement and Customer Service

The Communications Office provides information about educational opportunities and resources for students and parents. Growth, improvement, and strides gained within the school district are heavily promoted. The Communications Office often provides information about College and Career

Readiness opportunities on the CCSD Web site and through social media by promoting #MagnetMonday via Twitter. Interviews with local media regarding the promotion of various Magnet and CTA programs have also been highlighted.

Strategic Imperative: School Support

Focus Area: Family/Community Engagement and Customer Service

The Communications Office develops a weekly employee newsletter that disseminates critical information and also highlights District employees. Staff assists school administration with various issues such as crisis communication support and developing parent letters that go home with students to communicate school matters. The Communications Office drafts information for employees and messages for Infinite Campus. Communication strategies and services are provided to various departments to promote campaigns and projects.

Strategic Imperative: Clarity and Focus

Focus Area: Family/Community Engagement and Customer Service

The primary focus of the Communications Office is to provide high quality customer service to all district schools and departments, whether that is during a time of crisis or for the purpose of promoting important accomplishments. The Communications Office provides CCSD fiscal data, policy and regulation content, and corrects misinformation to the media. The office developed materials, logos, and social media campaigns to inform the community about the reorganization of the district, known as Clark County Schools Achieve. All work is done with a focus on the Pledge of Achievement indicators, and to align with the vision statement and Strategic Imperatives of the Board of School Trustees. The District also works with the media and the public to answer accountability questions about CCSD procedures or areas of concern.

Internal Audit Department

Internal Audit Department, Cost Center Group 053, provides assurances to administration and the Board that the District's operations and functions are adequately controlled, effective, efficient, and being carried out in accordance with applicable policies, plans, and regulations. The Department makes recommendations for improvement and provides impetus to administration to correct any weaknesses and discrepancies revealed by its examinations.

The Department performs audits in accordance with an audit plan approved by the Chief Operating Officer, with such plans and general results of audits being periodically



reviewed by the Superintendent or his designee, and the audit advisory committee of the Board. The plan includes audits of any District-related activities. School audits are performed on a rotation basis, and the Department's goal is to audit elementary schools every three years, and secondary schools at least every two years.

Internal Audit Strategic Imperatives/Focus Areas:

Fiscal and Data Transparency; Value/Return on Investment:

Fiscal Year 2016-17 Accomplishments

- Conducted 100 school audits, 11 gate receipt audits, 2 department audits, 2 construction audits, and 1 follow-up audits, as well as responded to 17 requests for audits.
- Evaluated seven charter school's financial compliance of state requirements and provided requested support to charter schools, as part of the charter school evaluation team.
- Participated in training sessions for school administrators, bankers, and office managers.
- Provided two UNLV student interns with practical on-the-job internal audit experience.
- Reported quarterly to the Audit Advisory Committee on Internal Audit activities and audit results.

Fiscal Year 2017-18 Objectives

- Conduct 100 school audits, 10 gate receipt audits, 3 operational audits, and 4 construction audits.
- Respond to requests for audits as resources allow.
- Participate in training administrators and school bankers as requested.
- Continue to assist management to improve overall school audit results.
- Evaluate charter schools as part of the charter school evaluation team.
- Continue to report audit results to the Audit Advisory Committee

Performance Measures	2014-15	2015-16	2016-17
School Audit Reports	109	116	100
Requested Audits/Department Follow-ups	20	19	20
Gate Receipt Audits	12	11	11
Construction Audit			2



Office of the General Counsel

Office of the General Counsel, Cost Center Group 003, provides advice and representation on all legal matters in both state and federal courts; and before a variety of administrative agencies involving alleged civil rights violations; workers' compensation claims and appeals; unemployment hearings; disputes before Nevada's Employee-Management Relations Board; and administrative arbitrations with the various labor organizations which represent District employees. Additionally, the Office provides advice and counsel to staff and administration on a broad variety of issues faced daily by schools and central services divisions/departments.

When demands for legal services exceed in-house capability, the Office contracts for additional legal services. Purchased services expenditures reflect those amounts reserved for contracted litigation support when it is impractical for in-house counsel to provide representation.

Division Initiatives 2017-2018

The Office of the General Counsel will continue to support all of our clients, although as an "Ancillary" service as defined by the School-Centered Organizational Model, Principles of Organization, and Roles and Responsibilities. Our primary focus service will be to ensure that school personnel have the support they need to positively impact students. The Office of the General Counsel will gather baseline data, disaggregate and analyze data trends and based on results of the findings, will provide guidelines and/or professional development as needed to support the School-Centered Organizational Model.

Strategic Imperatives & Focus Areas

- The Office of the General Counsel follows the Board of School Trustee's vision and a shared mission that enhances the department/division/unit's contribution to student success by working collaboratively with the Superintendent and Board of School Trustees to discuss concerns and solutions to support their vision of ensuring that students and teachers' best interests are kept at the forefront of change with the



goal of increased student achievement.

- The Office of the General Counsel develops, supervises, and/or executes efficient processes with consideration to school and District timelines and logistics to maximize quality and timeliness of services provided to schools and the District. As a Department, we prioritize same day turn-around to school-based requests regarding custody and real time response to principal's emergencies.
- The Office of the General Counsel aligns all practices and services provided to schools and/or the District with the strategic plan and specific school site needs by providing guidance to our clients in regard to traditional assistance/topics of inquiry in reference to a multitude of matters previously referenced, as well as changes with revised Nevada Performance Educator Framework and the roll-out, and continued implementation of AB 469, Reorganization of the District.
- The Office of the General Counsel develops, implements, updates, and/or follows protocols according to law, policy, regulations, and administrative directives on a daily basis. This is what our Department does as a whole, every day. Individuals within the Department not only follow protocols according to law, policy, regulations, and administrative directives, but we advise clients as such.

Performance Measures

- In past years, the Office of the General Counsel gathered data from various different sources in an attempt to determine the primary needs of our clients, CCSD schools. As there was no primary tracking system in place, this has proven to be a difficult task.
- In an effort to provide more efficient and effective customer service, the Office of the General Counsel has begun to gather baseline data to identify the primary inquiries addressing the needs of our clients. Data will be disaggregated and analyzed on a semi-annual basis to determine data trends. Guidance documents and professional development will be designed, offered and facilitated to District personnel in accordance with data analysis findings.

Equity and Diversity Education

Equity and Diversity Education Department, Cost Center Group 004, provides services and support to assist educators in creating culturally supportive learning environments, as aligned by the Superintendent's Pledge of Achievement. Equity and Diversity Education (EDE) Department is to advocate for every student to receive equitable educational opportunities; and to provide professional learning opportunities and customer service that demonstrates value/return on investment in support of student achievement, climate, culture, and a safe respectful learning environment.

Fiscal Year 2016-2017 Accomplishments:

Strategic Imperative: Engagement and School Support

Focus Area: Achievement Gap and Disproportionality

Bullying Training	2014-15	2015-16	2016-17
Employees	30,706	35,807	46,770

Provided professional learning opportunities on various topics of diversity, inclusive of gender identity/expression in alignment with the Superintendent's Pledge of Achievement and CCSD Safe and Respectful Learning Environment: Policy 5137.

- Increased the number of employees trained in cultural competency over three years.

Cultural Competency and Diversity	2014-15	2015-16	2016-17
School Site Administrators	957	1,092	1,423
New Teachers	200	720	1,610
Central Office Staff	0	750	939
Total Employees	32,045	36,425	46,770

Fiscal Year 2017-2018 Objectives

Strategic Imperative: Engagement and School Support

Focus Area: Family/Community Engagement and Customer Service

- Expand support of CCSD Policy 5137: Safe and Respectful Learning Environment and procedures.
- Provide technical support to schools participating in the Operation Respect/Welcoming Schools Anti-bullying Project.
- Provide professional development training and technical support to stakeholders on various topics of cultural diversity in alignment with the Superintendent's Pledge of Achievement.
- Continue cultural competency responsiveness professional development training for central office administrators and other personnel.

Assisting and supporting CCSD K-12 School Sites with the implementation of the School Performance Plan Goal # 3: all staff will participate in cultural competency/ diversity professional development to increase the percentage of school-based personnel trained in cultural competency to support the root cause analysis, which states, "There is a need for training in the area of cultural competency as evidenced by the District's student achievement gap data."

Focus Area: Value Return on Investment

- Align resources and services to assist educators with completing their Professional Growth Plan in order to accumulate contact units to move across columns on the Professional Salary Table (PST).
- Create content area leader cadre(s) using EDE Liaisons, to design professional learning opportunities for teachers and schools in the District, to enhance cultural competency and culturally responsive practices, as referenced by the CCSD K-12 Teacher Empowerment Opportunity document.

Talent and Leadership Development

Talent and Leadership Development, Cost Center Group 0762, is responsible for the creation and implementation of districtwide professional development for school-based and central supports and services personnel, as directly related to the District reorganization. The department maintains and disseminates current information from the State Department of Education related to the Nevada Educator Performance Framework to the District including the evaluation form. Additional support provided by supervising thirteen Peer Assistance and Review Consulting Teachers who provide direct support and mentoring for first year probationary teachers and responsible for the Leadership Preparatory Academy.

Strategic Imperatives: Engagement and Clarity and Focus

Focus Areas: Family Community Engagement and Customer Service

Fiscal Year 2016-2017 Accomplishments

- Provided professional development for school-based administration on the following topics:
 - Developing strategic budgets
 - How to form school organization teams
 - How School Organization Teams Function
 - Using data to inform school planning
 - Climate and Culture
 - Consensus Building
- Principal Selection Process: The role of the School Organization Team
- Increasing diverse participation
- Provided professional development for central supports and services on the following topics:
 - Central support and services in a school centered organizational model
 - Provided coaching and mentoring to 243 first and

second year probationary teachers in twenty-five schools

- Organized and managed the process to provide an alternate observer to each administrator who qualified and requested their final observation be conducted by someone other than their immediate supervisor
- Provided professional learning for aspiring school leaders in the LPA focusing on the Administrator High Leverage Instructional Leadership and Professional Responsibility Standards and Indicators. Candidate tasks included case studies, performance tasks, role plays, quizzes, presentations, and a three day shadowing experience.
- Hired nine new Design Team Members to deliver the LPA content.
- Provided professional learning for aspiring school leaders focusing on effective writing skills.
- Worked collaboratively with the UNLV EPL program to identify and mentor future aspiring leaders to continue to build the principal pipeline.
- Provided a two day professional learning session for principals focused on growing school leaders through the mentoring process.
- Provided professional learning sessions for current administrators on how to properly implement employee management relations procedures and protocols as well as writing legally sufficient evaluations.

Fiscal Year 2017-18 Objectives

- Continue to design and produce professional development and trainings for school-based and central supports and services personnel to ensure all stakeholders understand the changes due to the reorganization
- Continue to provide supports and mentor services to initial year probationary
- Continue the collaborative work with the UNLV EPL program to identify and mentor high quality school leader candidates to strengthen the principal pipeline.

Assembly Bill 394: Plan to Reorganize the Clark County School District
Preliminary Training Calendar

Audience:	Assistant Chiefs/ School Associate Superintendents	Principals	Teachers, Support Staff, Parents, and Community	School Organizational Team
Trainer(s):	Content Experts, Community Partners	Assistant Chiefs/ School Associate Superintendents	Principals	Principals
Introduction and Overview	September 20 Assistant Chiefs Meeting	September 21-22 Level Meetings	Beginning on September 28	(Principals provide training once teams are formed)
Developing Strategic Budgets	September 27 Assistant Chiefs Meeting	October 3-6 Performance Zone Meetings	Beginning on October 7	(Principals provide training once teams are formed)
How to Form School Organizational Teams	October 18 Assistant Chiefs Meeting	October 24-27* Independent learning; sent via Email	Beginning on October 27	(Principals provide training once teams are formed)
Climate and Culture	November 4* Assistant Chiefs Training	November 2 - 10* Assistant Chiefs determine meeting times	Beginning on November 7	(Principals provide training once teams are formed)
Consensus Building and Shared Decision Making	November 15 Assistant Chiefs Meeting	November 28- December 1 Performance Zone Meetings	Beginning on December 5	(Principals provide training once teams are formed)
How School Organizational Teams Function	November 29* Assistant Chiefs Meeting	December 5-9* Performance Zone Meetings*	Beginning on December 12	(Principals provide training once teams are formed)
Using Data to Inform School Planning	December 13* Assistant Chiefs Meeting	Dec 14-Jan 6* Assistant Chiefs determine meeting times	Beginning on January 9*	(Principals provide training once teams are formed)



S	M	T	W	T	F	S
SEPTEMBER						
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	
OCTOBER						
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					
NOVEMBER						
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30			
DECEMBER						
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31
JANUARY						
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

Title IX

Title IX department is committed to providing a learning environment that promotes personal integrity, civility, and mutual respect in an environment free of sexual misconduct and discrimination. Sexual discrimination not only violates an individual's fundamental rights and personal dignity, it is also a violation of federal and state law. The CCSD Title IX considers sexual discrimination in all its forms to be a serious offense. This policy refers to all forms of sex discrimination, including but not limited to: sexual harassment, sexual assault, sexual exploitation, sexual violence, and gender-bias.

Title IX, Cost Center Group 760, assists with ensuring all students treat each other equally and does not tolerate hostile behavior toward others. The goal of the CCSD Title IX office is to assist those affected by sex and gender discrimination, harassment and violence as they comply with Title IX of the Education Amendments of 1972, which prohibits sex- and gender identity-based discrimination (including sexual harassment and sexual violence) in CCSD educational programs and activities. Title IX also prohibits retaliation for asserting claims of sex and gender identity discrimination. CCSD is committed to a discrimination-free environment and provides resources and services to help students address issues involving sex and gender identity discrimination.

Whether a CCSD student is a survivor, the accused or a bystander of a Title IX incident, we as a district are here to guide you through the process of resolution. We strive to be sensitive to the unique needs of different populations within our community.

We recognize that sex and gender discrimination, as well as sexual harassment and violence are critical issues of our society, and we consider it our responsibility to attend to these concerns within our district. As community members within our district, CCSD families should expect the Clark County School District to comply with federal regulations as they apply to Title IX.

Title IX policies address:

- Sexual assault: Any unwanted sexual contact, including sexual contact when someone is unable to provide consent. Example: sex with someone who is incapacitated
- Sexual harassment: Verbal or physical conduct of a sexual or sexist nature that creates a hostile environment. Example: repeated requests for a date or sex and ignoring the person's "no"
- Relationship violence: Physical, verbal or sexual behavior that threatens the safety of one individual within the context of a romantic or intimate relationship. Example: pushing a partner or physically preventing that person from leaving
- Domestic violence: Physical, verbal or sexual behavior that threatens the safety of an individual within the context of a marriage or domestic partnership or

relationship where two individuals are parents to a child together. Example: preventing a partner's access to financial means of independence

- Stalking: A course of conduct that causes a specific individual to fear for their own safety or the safety of those they care about. Example: repeatedly calling, texting or messaging even after being told not to
- Hate crimes based on gender or gender expression: Any crime of violence or intimidation motivated by bias. Example: graffiti containing sexual or homophobic slurs

Strategic Imperatives: School Support

Focus Area: Family/Community Engagement and Customer Service

The Title IX Office ensures CCSD Faculty; including but not limited to: School Associate Superintendents (SAs) and School-Based Administrators, are aware of Title IX Education Amendments of 1972, which prohibits sex- and gender identity-based discrimination (including sexual harassment and sexual violence) in CCSD educational programs and activities. Leveled trainings will be provided during the 2017/18 school year for SAs and School-based Administrators so they have the knowledge of how to handle Title IX complaints as well as how to begin the process for investigations of misconduct as they relate to Title IX when needed.

The Title IX Office ensures CCSD families are aware of their rights as they relate to the Title IX Education Amendments of 1972. Information concerning filing a Title IX concern/complaint will be visibly available for parents and students in all CCSD schools during the 2017/18 school year. School administrators will share the process for filing a Title IX concern/complaint when requested by parents and/or students. School administrators will also communicate contact information for the Title IX Office with parents and students.

Fiscal Year 2017-2018 Objectives

Strategic Imperative: School Support

Focus Area: Family/Community and Customer Service

- Provide CCSD Title IX Training & Support for all School Associate Superintendents, each level of School-Based Administrators, and other CCSD Administration as needed and/or requested.
- Provide additional Title IX support & guidance for those schools requiring it (when possible patterns of concern emerge, if SAs request it, etc.
- Provide support and guidance for students/parents when Title IX concerns/complaints are filed so a quick, smooth, and mutually agreeable solution can be reached.
- Ensure there is no retaliation toward students/parents when Title IX concerns/complaints are filed with the Title IX office.
- Communicate consistently with SAs, School Administrators, and students/parents when Title IX concerns/complaints are filed so that a quick, smooth, and mutually agreeable solution can be reached.

Employee Management Relations

Employee-Management Relations (EMR), Cost Center Group 006, provides courteous, efficient, and effective customer service to schools, departments, employees, and the public in order to support student achievement by assisting administrators in implementing applicable laws, contractual agreements, and District policies, regulations, and procedures as they relate to personnel issues. These procedures support the implementation of the District's mission to provide students the tools and resources so they will have the knowledge, skills, attitudes, and ethics necessary to succeed academically and practice responsible citizenship.

EMR represents the interests of the District in the interpretation and implementation of the five employee negotiated agreements, as well as the policies, regulations, and procedures of the District.

Strategic Imperatives: School Support

EMR provides direct assistance to all administrators with the supervision and discipline of all staff with

- Trainings
- Phone accessibility for questions/directions
- Staff support in sensitive or high profile cases
- Evaluation

District administrators provide direct feed-back on how effective EMR resources are. Strategies used are customer satisfaction surveys, individual comments at the conclusion of cases, and repeat EMR assistance sought by district administrators.

Focus Area: Value/Return on Investment

EMR staff works closely with site administrators to ensure that the provisions of the negotiated agreements as well as the Policies and Regulations of the Board of Trustees. Compliance with these provisions directly relates to student achievement as it works to improve the skill sets of teachers. Non-compliance with statutory, regulatory, and adherence to negotiated agreements can potentially present a huge cost factor in arbitrations, court cases, etc. Further, losses of court cases, arbitrations, etc. cost the district in other ways as well as they result in decisions that require us to retain less than satisfactory employees.

Focus Area: Disproportionality

EMR frequently assists the Affirmative Action Office in its investigations of reported/suspected cases of discrimination and/or sexual harassment. Most of these reported incidents deal with employees from diverse ethnicity, as well as gender, age, religion, etc. issues.

Fiscal Year 2017-2018 Objectives:

- Complete the negotiations for all five (5) employee groups
 - Incorporate varied forms of dispute resolutions.
- Performance measures are tracked in an EMR data base.

A status is logged for every phone call received and every pending issue.

Fiscal Year	Grievances	Incoming Calls
2014-15	62	12,821
2015-16	38	13,759
2016-17	157	14,443

In the 2015-2016 school year EMR implemented 2 new forms of dispute resolution. An early resolution meeting (within a few days of the document issuance), for the suspensions and dismissals of Licensed and Administrative staff, is held with the Associate Superintendent and the affected employee.

EMR Performance Benchmark	2015-16	2016-17
Suspensions Resolved	50	54
Suspension Arbitrations	9	3
Dismissals Resolved	3	5
Dismissal Arbitrations	4	11

Affirmative Action

Affirmative Action, Cost Center Group 007, is charged with the responsibility of handling complaints and issues related to the enforcement and compliance of Title VI and Title VII of the Civil Rights Act of 1964, the Civil Rights Act of 1991, the Americans with Disabilities Act of 2008, the Age Discrimination In Employment Act of 1975, and Section 504 of the Rehabilitation Act of 1973. The office is also responsible for ensuring compliance of Clark County School District policy and regulation 4110 and State Laws prohibiting discrimination in employment (NRS 613) and discrimination in places of public accommodation (NRS 651). Specifically, the office investigates complaints and inquiries from District staff and/or employment applicants who feel they have been discriminated against because of their status in a protected class group (race, color, sex (including sexual harassment), gender identity or expression, marital status, national or ethnic origin, age (40 and over), or disability).

The Office is responsible for facilitating needed ADA accommodations for employees with qualifying medical conditions (disabilities), and works with Human Resources Division to identify "job reassignment" opportunities for disabled employees who are no longer able to satisfactorily perform all of the essential functions of their current job even with certain accommodations.

Finally, the Office monitors District recruitment and hiring activities and on a monthly basis provides the Human Resources Division with "Workforce Profile" data which captures the race/ethnicity of individuals hired in the District. This information is used to guide outreach and recruitment efforts to ensure that District makeup is reflective of the community it serves.

Strategic Imperative: School Support

Employee Complaints: Affirmative Action provides direct assistance to all employees (Administrators, Teachers and Support staff) when called upon by fielding questions regarding complaints of discrimination to include harassment and/or sexual harassment. The office may investigate employee complaints internally and/or refer employees, where appropriate, to other internal departments/divisions or agencies for resolution of their concerns.

Employee Request for Accommodations: Affirmative Action provides direct support and assistance to any employee (Administrators, Teachers and Support staff) when called upon by fielding questions regarding ADA accommodations. The office will also facilitate needed accommodations for any employee with a qualifying medical condition (disability) where appropriate. On occasion, the office also works directly with the Human Resources Division to facilitate “job reassignments” for employees with qualifying medical conditions (disabilities) who are no longer capable of performing the essential functions of their current job, even with a reasonable accommodation.



Focus Areas: Value/Return on Investment

Affirmative Action Office works to ensure that employee complaints are first acknowledged and then appropriately addressed either through direct investigation or appropriate referrals. The Office also works to ensure that employees with substantially limiting medical conditions (disabilities) are given every opportunity to remain in the workforce. The office ensures that disabled employee requests for accommodations are first acknowledged and then where appropriate, provided to the disabled employee as quickly as possible.

Focus Area: Disproportionality

On a monthly basis, the Affirmative Action Office provides hiring/workforce demographic data reports, complete with race/ethnicity data elements to the Human Resources Division. This data is utilized by the Human Resources Division for planning purposes and for targeted outreach and recruitment efforts.

Focus Area: Family/Community Engagement

Affirmative Action works with various community groups and organizations in efforts to increase partnership opportunities that will “support student success.”

Performance Measures	Received	Acknowledged in 10 Days
Complaints	97	92
ADA Requests	152	150

School Police Services and Emergency Management

School Police Services and Emergency Management, Cost Center Groups 156, 575, and 657, is comprised of the Office of the Chief – Administrative Division, School Police Operations Division, and the Emergency Management and Security Systems.

The Department provides a safe, secure, and nurturing learning environment that is conducive to education and provides optimal service to meet the collective needs of students, employees, and the community. This includes the maintenance of law and order with respect for the constitutional rights of all. Our mission further strives to support the implementation of the District’s educational programs and goals of ensuring every student in every classroom, without exceptions and without excuses.

The Clark County School District Police Department (CCSDPD), whose motto is “Prevention before Apprehension,” utilizes a concept of community-oriented policing to support the District’s goals. CCSDPD is a full-service police department

responsible for approximately 140,000 calls for service and 10,000 reports annually. CCSDPD consists of approximately 220 personnel providing service to approximately 40,000 employees and 320,000 students within our 357 schools.

The Office of the Chief - Administrative Division consists of the Bureau of Professional Standards, Investigations Bureau, Technical Support Bureau, and Operations Support Bureau providing Districtwide service and support.

Strategic Imperative: School Support/Clarity and Focus

Focus Area: Value/Return on Investment, Disproportionality, and Family/Community Engagement and Customer Service

- Provide Districtwide customer service excellence through quality assurance.
- Hiring highly qualified Category I Peace Officers.
- Ensure officers are trained with the skills specific to the NV Commission on Peace Officers' Standards.
- Provide professional development to officers and supporting staff to ensure employees have the skills and knowledge that supports the District's mission.
- Focus on best practices and latest tactics to provide the best law enforcement response/service.
- Maintain internal processes focused on transparency and accountability.
- Investigate crimes committed upon District property.
- Acquire crime scene documentation, physical/video surveillance and intelligence gathering.
- Resolve criminal and noncriminal acts that impact the District.
- Work closely with the Office of General Counsel and EMR. Reduced energy costs by approximately 70 percent through dispatch renovation and modernization including thin client installation.
- Innovated communications center that operates 24-hours a day, seven days a week handling calls for police, fire, and emergency medical assistance, as well as non-emergency calls and inquiries.
- Monitor all District intrusion, fire, and freezer alarm systems, as well as over 12,000 surveillance cameras stationed throughout District properties.
- Department deployment of body worn cameras for uniformed officers improving community relations, strengthening public trust in law enforcement, lowering the number of citizen complaints, defending officers against false accusations, increasing agency accountability, and improving officer training and evaluation.

The Operations Division is composed of campus and patrol-based police officers whose jurisdiction is divided geographically into four law enforcement area commands covering 7,910 square miles. Officers are currently assigned to high schools and middle schools with patrol officers primed to respond to the needs of elementary schools. All District properties and buildings have police response available 24-hours a day, seven days a week.

Strategic Imperative: School Support and Engagement

Focus Area: Family/Community Engagement and Customer Service and Value/Return on Investment

- Maintain a visible police presence on school campuses.
- Work cooperatively with school administrators, parents, students and the community. Continuously problem-solve potential safety issues.
- Provide immediate law enforcement response to issues that impact the school environment.
- Cooperate with multiple law enforcement agencies throughout the valley and state to obtain and share the latest juvenile-related intelligence.
- Utilizing cutting-edge technologies to provide an efficient and effective law enforcement response.
- Continuously apply internal statistics to focus resources in high-risk areas.
- Maintain a multifunctional team targeting four areas: Crime Prevention, Community Resources, Traffic Enforcement, and Problem-Solving.
- Policing with the "TRIAD Approach" (law enforcement specialist, community liaison and educator) by implementing the Scan, Analysis, Response, Assessment (SARA) model.
- Consistent implementation of educational programs such as gang awareness and anti bullying training and practices in all schools (GREAT & Play the Rules).

The Office of Emergency Managements mission is to provide leadership and support to CCSD in preventing, mitigating the effects of, responding to and recovering from crises.

Strategic Imperative: School Support

Focus Area: Value/Return on Investment

- Directs and coordinates the planning, development, and administration of the District's emergency management program and procedures; ensures compliance with federal and state laws, regulations, policies and procedures.
- Recommends utilization of emergency response personnel, equipment, and supplies during emergencies; assists in recovery activities in the event of an emergency; coordinates necessary emergency response materials and personnel.
- Develops protocols, procedures, and implementation of strategies for Districtwide safety plans including crisis and emergency management.
- Serves as a Department representative for various public and private organizations, community groups and other organizations on emergency preparedness; provides support to a variety of committee and commissions.
- Develops and implements procedures on school preparedness and crisis plans by providing expert advice and collaborating with school administration.
- Conducts school safety, crisis response, and school preparedness training for all District personnel.

The **Security Systems** mission is to design, operate, and support security systems for new and existing CCSD facilities.

Strategic Imperative: School Support

Focus Area: Value/Return on Investment

- Designed and implemented of over 383 separate intrusion alarm systems connected to over 250,000 detection devices along with fire alarm systems that will notify the CCSDPD Dispatch Center.
- Focuses upon installing and supporting schools and administrative sites with 24-hour video evidence to administrators, school police, and other law enforcement agencies.
- Installation of security cameras provides support for a safe and secure learning environment and assists in prevention and protection of properties and learning materials.

Community and Government Relations

Community and Government Relations supports the academic, social, and personal growth of students through public policy development, resource acquisition, productive relationships, and open communications with our students and their families, our diverse communities, and our education partners. The Division is comprised of four offices, each providing a valuable service in support of the District's mission.

Office of Community and Government Relations works with various audiences to garner support for education. The Office interacts with local, State and federal elected officials and associated agencies to ensure the coordination of policies, legislation, and funding in a manner that benefits students, parents, the District, and the general public. The Office also coordinates State-wide activities with various organizations and works with the business community to enlist support of District goals. The office coordinates the District's public concern process, the School Name Committee, the annual back-to-school kickoff, public input meetings, activities designed to increase community support of student achievement, and other assignments that align to and support the strategic initiatives of the Superintendent and Board of School Trustees.

Office of Government Affairs, Cost Center 133, represents the District in matters concerning the Nevada Legislature, the federal government, the Nevada State Board of Education, the Nevada Department of Education, and local governments. The office coordinates the development of legislative priorities on behalf of the Board of Trustees; strategically promotes the District's interests during legislative sessions; represents the District at legislative hearings; meets with legislators during the interim to assist with the education-related concerns of their constituents; produces an analysis of education-related legislation; and serves as the District contact on public policy issues.

School-Community Partnership Program, Cost Center 145, coordinates efforts of the business community to support, complement, and supplement the curriculum of the District. The office is guided by the Partnership Advisory Council and works with more than 700 business and community agencies that provide partnership experiences and resources for students and teachers through programs, events, and activities that enrich their learning.

Family and Community Engagement Services (FACES), Cost Center 008, is responsible for developing, coordinating, and implementing internal and external programs focused on increasing family engagement and student academic achievement. Its purpose is to identify, create, and foster opportunities for meaningful two-way communication with parents, students, community partners, and staff. The FACES department coordinates the University of Family Learning (UFL), Family Enrichment Day, Family Learning Resources Academies, and Parent Leadership Initiatives, as well as oversees 12 family engagement centers.

Strategic Imperative: Engagement

Focus Area: Family/Community Engagement and Customer Service

Community and Government Relations addresses the Board's Strategic Imperative and the Focus Area of the Superintendent's Pledge of Achievement through the following accomplishments and objectives.

Fiscal Year 2016-17 Accomplishments

- Represented the District during the 79th Legislative Session and before interim committees of the Legislature on all legislative matters.
- Worked in partnership with other Nevada counties to effect positive change for public education as outlined in iNVEST 2017.
- Collaborated with local governments to effectively support students and schools within the boundaries of each entity, including the equitable use of District facilities.
- Monitored implementation of educational reform initiatives passed by the Legislature and represented the District before the State Board of Education and related subcommittees on new regulations.
- Supported the new capital improvement plan through the creation of informational materials, communication with community groups and elected officials, and the coordination of groundbreaking events.
- Expanded the University of Family Learning (UFL) to 95 individual courses and approximately 4,700 participants attended workshops; 193 of those participants completed 50 coursework hours individually and received a Certificate of Achievement.
- Managed twelve Family Engagement Centers with a total of 39,989 visits - centers provided families with learning opportunities and access to community resources.
- Instituted Parent Ambassador Initiative to improve communication between District and families; Parent Ambassadors were established at 327 schools.
- Coordinated four Family Learning Resource Academies which provided academic trainings to 174 parents from 76 schools, as well as the ninth annual Family Enrichment Day in collaboration with UNLV with over 500 parents, students, and other family participants in attendance.
- Increased the number of participants in the Stay-in-School Mentoring Project by 76 and the number of businesses participating in the Focus School Project by 33.
- Expanded opportunities for parent and community participation by coordinating outreach programs including Principal for a Day, Family Enrichment Day, and the Reclaim Your Future initiative.

Fiscal Year 2017-18 Objectives

- Represent the District and coordinate testimony before the Legislative Committee on Education, the Advisory Committee to Monitor the Implementation of the Reorganization of Large School Districts, the Interim Finance Committee, and the Legislative Commission on policies passed in the 2017 session and new laws under consideration for presentation to the 2019 Nevada Legislature.
- Monitor the implementation of education reform initiatives from the 2017 legislative session.
- Represent the District before the State Board of Education and related subcommittees during hearings on new regulations.
- Increase the number of the Stay-in-School and Reclaim Your Future Mentoring Project participants by 10%.
- Increase participation in the University of Family Learning (UFL) by 10%.

Community & Government Relations Performance Measures	2014-15	2015-16	2016-17
Focus Schools with Partners (# of business partners)	211 (344)	217 (343)	246 (368)
Focus School Students Served	217,630	216,579	224,224
School-Community Partnership Volunteers	71,260	51,211	57,757
School-Community Partnership Donations (in-kind & value of volunteer support)	36,229,119	38,974,223	41,530,245
School-Community Partnership Donations (cash)	701,138	1,640,353	1,339,396
Visits to Family Engagement Centers	36,913	38,855	39,989
University of Family Learning Hours of Instruction	5,419	16,009	19,959

Superintendent's Office and Ancillary Allocations¹

For Fiscal Years 2015-16 Through 2017-18

Description	2015-16 Actuals		2016-17 Amended Final Budget		2017-18 Final Budget		2016-17 vs. 2017-18	
	Staff	Amount	Staff	Amount	Staff	Amount	\$ Change	% Change
Admin / prof tech	70.50	\$7,233,394	72.10	\$7,478,359	72.10	\$7,489,881	\$11,522	0.2%
Licensed	2.00	192,814	1.00	128,635	1.00	151,899	23,264	18.1%
Support staff	255.05	16,334,642	252.61	16,074,048	251.31	16,230,141	156,093	1.0%
Benefits		10,000,130		10,478,359		10,566,116	87,757	0.8%
Purchased services		4,413,489		4,789,673		2,132,904	(2,656,769)	-55.5%
Supplies		1,281,145		1,620,392		1,707,925	87,533	5.4%
Property		200,328		-		-	-	0.0%
Other		148,877		144,256		177,126	32,870	22.8%
Total	327.55	\$39,804,819	325.71	\$40,713,722	324.41	\$38,455,992	(\$2,257,730)	-5.5%
Source: CCSD Budget and Accounting Departments								

¹ Includes External Relations, The General Counsel, Equity and Diversity Education, Talent & Leadership Development, Employee-Management Relations, Affirmative Action, School Police Services and Emergency Management, and Community and Government Relations.

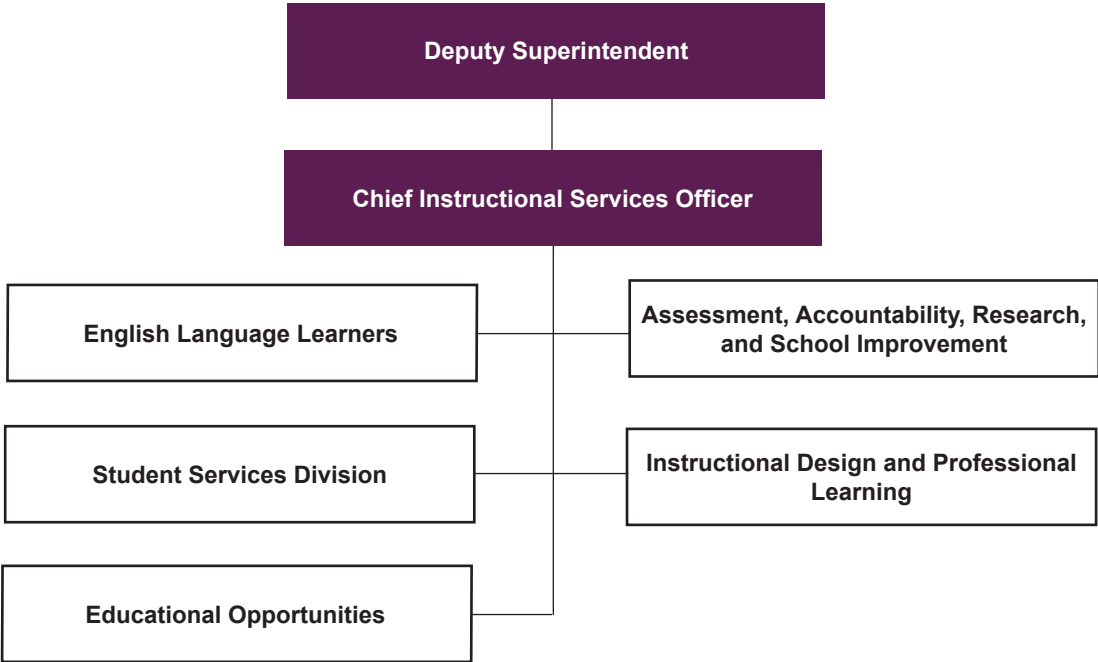
Instructional Services Unit

Budget Divisions

- 100 Deputy Superintendent
- 759 Chief Instructional Services Officer
- 135 Student Support Services Division
- 055 Assessment, Accountability, Research, and School Improvement

Budget Divisions

- 122 English Language Learners
- 128 Educational Opportunities
- 110 Instructional Design and Professional Learning



Deputy Superintendent

Mission

The Office of the Deputy Superintendent ensures that every investment of time, money, and people contributes to student success.

Services:

The Office of the Deputy Superintendent provides leadership and supervision for the Instructional Services Unit and functional support to all non-school-based instructional functions and ancillary support systems of the District.

The Cost Center Groups comprising the Unit overview are the following:

100	Deputy Superintendent
759	Chief Instructional Services Officer
135	Student Services Division
055	Assessment, Accountability, Research, and School Improvement Division
122	English Language Learners
110	Instructional Design and Professional Learning

Deputy Superintendent, Cost Center 100, oversees the Instructional Services Unit through which services are provided directly to schools to support student achievement and well-being.

Chief Instructional Services Officer, Cost Center 759, oversees the Instructional Services Unit responsible for leading, managing, and supervising the functions of AARSI, EOU, ELL, IDPLD and SSD.



Deputy Superintendent & Chief Instructional Services Officer

For Fiscal Years 2016-17 Through 2017-18

Description	2015-16 Actuals		2016-17 Amended Final Budget		2017-18 Final Budget		2016-17 vs. 2017-18	
	Staff	Amount	Staff	Amount	Staff	Amount	\$ Change	% Change
Admin / prof tech	2.68	\$253,229	2.00	\$246,848	4.00	\$497,517	\$250,669	101.5%
Licensed	2.00	47,698	-	-	-	-	-	0.0%
Support staff	9.15	271,225	6.00	186,725	5.00	242,005	55,280	29.6%
Benefits		198,524		172,581		292,324	119,743	69.4%
Purchased services		24,694		200,075		187,309	(12,766)	-6.4%
Supplies		28,233		152,207		164,207	12,000	7.9%
Other		280		6,500		6,500	-	- %
Total	13.83	\$823,883	6.00	\$964,936	9.00	\$1,389,862	\$424,926	44.0%
Source: CCSD Budget and Accounting Departments								

English Language Learners

English Language Learner Division

Mission Statement and Services

The ELL Division advocates for and supports students with the following:

- Professional Development based on the CCSD Master Plan for English Language Learner Success (Master Plan)
- Extended services through the Zoom initiative
- English Language Learner Student Success Advocates
- Student web-based supplemental programs
- Tutoring supports focused on language development
- Family and Community Engagement

122 English Language Learner Program

The English Language Learner (ELL) Program Cost Center 122, offers English Language Learners opportunities for English Language Development through a variety of methods with the ultimate goal of increasing the high school graduation rates and preparing all students to be college and career ready.

TProfessional learning designed for the ELL Master Plan aligns with the Nevada Educator Performance Framework and reinforces teachers' application of the Nevada Academic Standards, Nevada English Language Development Standards, and the Academic Language and Content Achievement Model (ALCA-M). All participating educators will gain knowledge to assist them in planning, implementing, and supporting researched-based practices that develop ELLs' linguistic and content proficiency simultaneously. The ELL Family and Community Engagement component supports schools in providing opportunities for ongoing and purposeful parent participation while helping parents of ELL students connect to the school's culture and educational process.

During the 2016-17 school year, the English Language Learner Division undertook the task of creating the ALCA-M professional learning series. The professional learning begins to shift the approach to instruction for our ELL students to create multiple, well-scaffolded opportunities for ELLs to simultaneously develop conceptual understandings of core concepts, engage in key analytical practices, and develop the language needed for these practices. Implementation began with an overview session for all schools and divisions within CCSD. A cohort of eighty schools with high ELL populations, referred to as a Cohort A, engaged in eight content sessions focused on advancing language development and academic achievement. Each session was followed by an additional session intended for debrief, extension, and/or follow-up for teachers to discuss ways they applied the content from the professional learning. The ELL Division allocated personnel to support schools

with implementation of the professional learning series for Cohort A schools as well as to develop opportunities for support and services for all schools. The Oversight Committee met three times during the year to evaluate the effectiveness of the implementation, adjust implementation, and seek new insight for year two implementation.

Zoom Schools funded from SB 405 continued to focus on increasing student achievement in thirty-one selected elementary schools, six selected middle schools and one selected high school. Funding provides extended services for schools with high numbers of students who are limited in English proficiency. Zoom Schools provide focused instructional practices for ELL students. At the elementary level, schools have implemented pre-k programs, reading centers, and summer/intersession academy. The secondary schools implemented services from a menu of options including the extended instructional day, targeted interventions for ELLs, and/or career and technology themed summer university program.

Fiscal Year 2016-17 Accomplishments

- Worked in conjunction with District personnel, community, parents, students and WestEd to continue implementation and monitoring of the CCSD ELL Master Plan. (Focus Area(s): Proficiency, Achievement Gaps, Graduation Rate, Engagement, College and Career Ready; Strategic Imperative(s): Academic Excellence, Engagement, School Support, Clarity and Focus)
- Provided the opportunity for every school to have an ELL Student Success Advocate (SSA) resulting in 381 SSAs advocating for students. The ELL Division conducted on-going professional development centered on the Six Principles of Effective ELL Instruction and the ELL Master Plan, technical support, as well as programs intended to accelerate ELL students' language growth. (Focus Area(s): Proficiency, Achievement Gaps, Graduation Rate, College and Career Ready; Strategic Imperative(s): Academic Excellence, School Support, Clarity and Focus)
- Facilitated use of Title III funding available to all schools to use in training teachers, purchasing supplemental materials, and accelerating ELL students' language growth. Assisted in creating, implementing, and evaluating plans for more than 250 schools (Focus Area(s): Proficiency, Achievement Gaps, Graduation Rate, College and Career Ready; Strategic Imperative(s): Academic Excellence, School Support, Clarity and Focus)
- Prepared, organized, and facilitated Zoom Summer Academy for twenty-nine nine-month schools, and Zoom Intersession Academy for two year-round Zoom Schools. Students in grades pre-k – 5 were given the opportunity to continue their learning for 15 additional instructional days. (Focus Area(s): Proficiency, Achievement Gaps, Graduation Rate, College and Career Ready; Strategic Imperative(s): Academic Excellence, School Support, Clarity and Focus)

- Organized and facilitated Zoom University for six Zoom middle school sites. Students were given the opportunity to participate in extended learning opportunities for 15 additional instructional days. (Focus Area(s): Proficiency, Achievement Gaps, Graduation Rate, College and Career Ready; Strategic Imperative(s): Academic Excellence, School Support, Clarity and Focus)
- Provided additional credit opportunities for all students in the Zoom high school site. (Focus Area(s): Proficiency, Achievement Gaps, Graduation Rate, College and Career Ready; Strategic Imperative(s): Academic Excellence, School Support, Clarity and Focus)
- Zoom Reading Centers provided thirty minutes of additional literacy and language instruction in small groups to 4,021 students at thirty-one Zoom elementary schools. (Focus Area(s): Proficiency, Achievement Gaps, Graduation Rate, College and Career Ready; Strategic Imperative(s): Academic Excellence, School Support, Clarity and Focus)
- Zoom Pre-K offered opportunities for students to develop the skills, attitudes and values necessary to achieve academically in sixty-three pre-k classrooms. (Focus Area(s): Proficiency, Achievement Gaps, Graduation Rate, College- and Career- Ready; Strategic Imperative(s): Academic Excellence, School Support, Clarity and Focus)
- Transcribed and analyzed over 1,150 transcripts for high school students. (Focus Area(s): Achievement Gaps, College and Career Ready Engagement; Strategic Imperative(s): Academic Excellence, Engagement, School Support)
- Scheduled interpreters to attend over 13,800 special education meetings to support parents and students who speak a language other than English. Provided translators to support Refugee families in a variety of languages (Farsi, Arabic, Swahili, etc.) (Focus area(s): Proficiency, Achievement Gaps, Graduation Rate, Engagement, College and Career Ready; Strategic Imperative(s): Academic Excellence, Engagement, School Support)
- Secured Spanish language interpreters to support parents

at every District town Hall meeting, the Family and Community Engagement Services (FACES) Family enrichment Day, Zoom school parent meetings, Trustee Parent Advisory Committee (PAC) meetings and other parent/community gatherings. Translated District level documents into Spanish for parents. (Focus Area(s): Proficiency, Achievement Gaps, Graduation Rate, Engagement, College and Career Ready; Strategic Imperative(s): Academic Excellence, Engagement, School Support)

- In collaboration with FACES: ELL conducted over 175 parent trainings on various academic, social/behavioral, and leadership topics, with approximately 2,000 parents participating. (Focus Area(s): Proficiency, Achievement Gaps, Graduation Rate, Engagement, College and Career Ready; Strategic Imperative(s): Academic Excellence, Engagement, School Support)

Fiscal Year 2017-18 Objectives:

- Deliver ALCA-M professional learning, year two, to the 80 Cohort A schools.
- Deliver ALCA-M professional learning, year one to the 126 Cohort B schools.
- Implement and monitor initial phase of the Clark County School District Instructional Models to support Newcomer and Long Term English Language Learners.
- Develop and provide in-depth professional learning institutes for school administrators and other CCSD divisions based on the ALCA-M that promotes academic discourse in all content areas.
- Develop and provide in-depth professional learning institutes for licensed staff based on the ALCA-M that promotes academic discourse in all content areas.

English Language Learner Division

For Fiscal Years 2015-16 Through 2017-18

Description	2015-16 Actuals		2016-17 Amended Final Budget 2		2017-18 Final Budget		2016-17 vs. 2017-18	
	Staff	Amount	Staff	Amount	Staff	Amount	\$ Change	% Change
Admin / Prof Tech	18.00	\$1,679,502	21.00	\$1,922,200	20.00	\$1,918,259	(\$3,941)	-0.2%
Licensed	20.00	597,091	16.00	937,859	16.00	937,535	(324)	(0.00)
Support Staff	67.00	2,617,082	67.00	2,650,347	8.00	544,512	(2,105,835)	-79.5%
Benefits		1,994,587		2,387,662		1,360,047	(1,027,615)	-43.0%
Purchased Services		3,229,609		1,908,076		120,076	(1,788,000)	-93.7%
Supplies		367,362		448,898		361,070	(87,828)	-19.6%
Other		3,270		10,589		10,589	-	- %
Total	105.00	\$10,488,502	104.00	\$9,633,880	44.00	\$5,252,088	(\$5,013,543)	-48.8%
Source: CCSD Budget and Accounting Departments								

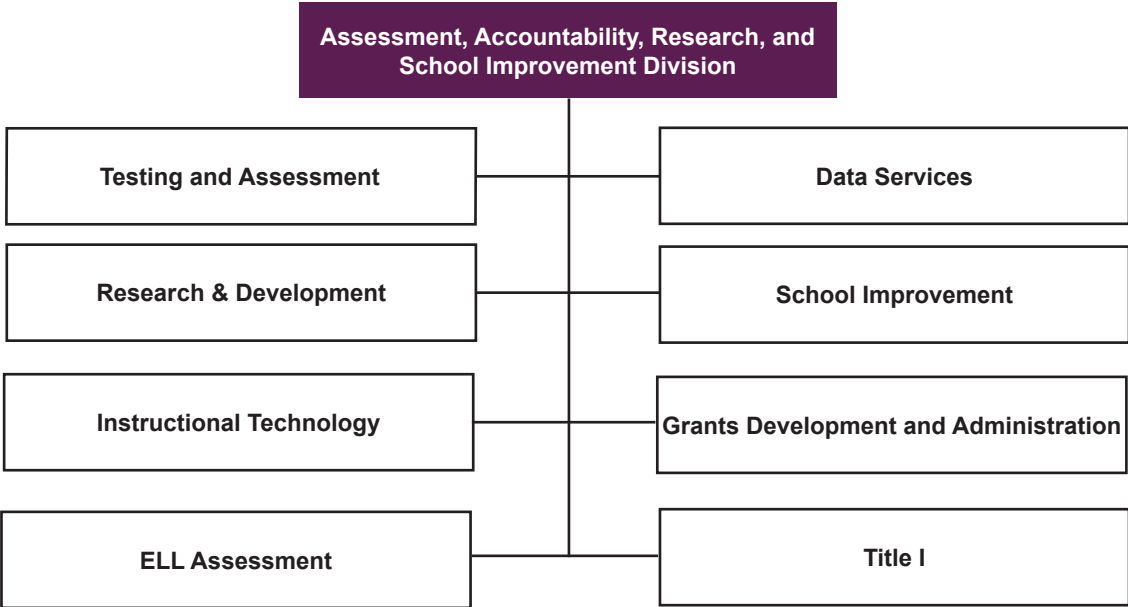
Assessment, Accountability, Research, and School Improvement Division

Budget Units

- 055 Assessment, Accountability, Research & School Improvement
- 120 Grants Development and Administration

Budget Units

- 671 Title I



Assessment, Accountability, Research, and School Improvement Division

Assessment, Accountability, Research, and School Improvement Division

The Division supports the District operations for required data reporting and provides guidance and support to schools in implementing both state and local assessments, completing accountability requirements, conducting research and surveys, and completion of school performance plans and improvement initiatives. Additionally, schools are provided with tools to analyze and make instructional decisions based on data to improve instruction.

To meet these requirements, the Division is organized into the following cost center groups:

B055	Instructional Technology
D055	Testing & Assessment
RD055	Research & Development
E055	Data Services
F055	School Improvement
G055	ELL Assessment
120	Grants Development & Administration
671	Title I

Instructional Technology, Cost Center Group B055, supports and provides oversight to the following departments: Grants Development and Administration, Title I, Accountability, Assessment, School Improvement, and Research.

Assessment, Cost Center Group D055, is responsible for administering and reporting results for all testing programs mandated by the state and reporting results for all districtwide testing programs. The Assessment Department facilitates annual training conducted by the Nevada Department of Education personnel for site administrators and test coordinators to ensure test security and appropriate test preparation and administration. Assistance and training is provided to school sites, departments, and divisions regarding proper interpretation and use of assessment data; early identification of at-risk students and schools; evaluation of special programs; creation and implementation of balanced, quality assessment programs; and the use of assessment results to guide instruction. The department supports a balanced assessment system including the sharing of best practices through training and system support. The Classroom Assessment for Student Learning (CASL) initiative is also supported by the Assessment Department with districtwide professional development opportunities for schools. Systems supported by the Assessment Department include the Student Information System (SIS), the District Interim Assessment System, and the State Summative Assessment System. The department provides oversight for data collection/verification and assistance in the development of district and/or site-based assessments. The department also creates, designs, and provides training opportunities for the implementation of the

Elementary Standards-Based Report Card and Grading Best Practices. These resources provide all educators with the tools needed to track student mastery levels of the Nevada Academic Content Standards (NVACS) as they relate to best practice in grading and assessment.

Accountability and Research, Cost Center Group RD055, focuses on student and school performance measures to clean, transform, report, and visualize information in meaningful and engaging ways to all stakeholders. The Accountability Department also performs certain functions mandated by the legislature including the production and dissemination of the District and school accountability reports, the Nevada School Performance Framework, and other data supported initiatives. The department supports the analysis and reporting of data related to the Nevada Growth Model, State summative testing, and a variety of student data elements. The Research team provides policy and professional practice studies. Additionally, the Research Department administers District surveys, manages external research activities, and builds research capacity and infrastructure for the District.

Data Services, Cost Center Group E055, focuses on providing timely, accurate, actionable information to school and Central Services staff that supports data-based decision making that improves student outcomes. The Data Services Department accomplishes this through the development of the Student Data Mart to track longitudinal student data as well as the development of visualizations for the CCSD Datalab. Additionally, the department supports the analysis and reporting of data related to the State summative testing, and a variety of internal and external data requests.

School Improvement, Cost Center Group F055, assists in state compliance through the development, submission, monitoring, and evaluation of School Performance Plans, Priority and Focus School Turnaround Plans, the Nevada Comprehensive Curriculum Audit - Schools (NCCAT-S), and the Nevada Comprehensive Curriculum Audit - District (NCCAT-D). The department provides the legislated technical assistance to performance zones and schools through data gathering/analysis, inquiry and root cause analysis, and collaborating regarding best practices to focus on increasing overall student achievement, lower the dropout rate, and increase the graduation rate. Support services offered by the department include school performance planning, Priority and Focus School planning and technical assistance, data-driven decision-making, and facilitating of NCCAT-S and NCCAT-D plans.

Grants Development and Administration cost center group 120, consists of grant writers, program evaluators, and support staff. Once a grant is awarded, grant writers assume responsibility for project oversight, and adherence to local, State, and national policies, regulations, and laws. Program evaluators conduct evaluation activities throughout the year that include program and participant research, data collection, analysis of process and outcome data. Evaluators monitor aggregated and disaggregated data for analysis to produce local, State and federal reports in compliance with activity monitoring. The Grants Development and Administration Department shares all fiscal and evaluation reports with appropriate District personnel to achieve maximum program efficiency and effectiveness.

Title 1 cost center group 671, manages the Title 1 federal funds that support schools with high percentages of students from low-income families. The purpose of Title 1 is to ensure that all students have an equal opportunity to reach academic standards as adopted by the State of Nevada and close the achievement gap. Eligible Title 1 schools are provided with allocations to support their goals based on the Free and Reduced Lunch percentage. Title 1 funds also support the Family and Community Engagement Services department, pre-kindergarten programs, homeless services, District-sponsored charter schools, equitable services for private schools, migrant services, and neglect and delinquent schools/services. The department monitors all expenditures to ensure compliance with the law.

Fiscal Year 2016-17 Accomplishments:

- Provided all schools with training materials, professional learning opportunities, and AARSI Help Desk support in preparation for the implementation of new online assessment systems to include Acuity Interim assessments, Smarter Balanced assessments, End of Course exams, and WIDA Access for ELLs 2.0. (Focus Area(s): Proficiency; Strategic Imperative(s): School Support)

- Supported all schools with year three implementation of the Infinite Campus student information system, including updated training, Help Desk support, and documentation on the grade book and online registration. (Focus Area(s): Family/Community Engagement and Customer Service; Strategic Imperative(s): Engagement, School Support)
- Strategically aligned the goals in the School Performance Plan to the Pledge of Achievement and submitted 100% of required School Performance Plans, including a school cultural competency goal, to the Nevada Department of Education. (Focus Area(s): Achievement Gaps, Academic Growth; Strategic Imperative(s): Clarity and Focus)
- Strategically aligned the goals in the School Performance Plan to the Pledge of Achievement and submitted 100% of required School Performance Plans, including a school cultural competency goal, to the Nevada Department of Education. (Focus Area(s): Achievement Gaps, Academic Growth; Strategic Imperative(s): Clarity and Focus)

Fiscal Year 2017-18 Objectives:

- Support schools with the implementation of the MAP interim assessment, a Read by Grade 3 mandate, through timely delivery of resources to include: guidance documents, reports, training opportunities, and digital modules.
- Develop user-friendly tools that support school level administrators in understanding school accountability measurements that will empower the administrator to make data-driven decisions.
- Develop additional data visualizations in the CCSD Datalab to support school staff and provide accompanying support through training.
- Support schools with the implementation of the Nevada School Performance Framework by creating resources to include guidance documents, training opportunities, and digital modules.

Assessment, Accountability, Research, and School Improvement Division

For Fiscal Years 2015-16 Through 2017-18

Description	2015-16 Actuals		2016-17 Amended Final Budget		2017-18 Final Budget		2016-17 vs. 2017-18	
	Staff	Amount	Staff	Amount	Staff	Amount	\$ Change	% Change
Admin / Prof Tech	15.10	\$1,149,911	29.15	\$2,549,901	32.15	\$2,802,782	\$252,881	9.9%
Licensed	2.00	310,376	1.00	156,320	-	38,505	(117,815)	(0.75)
Support Staff	39.00	742,536	21.15	1,289,476	82.81	3,773,351	2,483,875	192.6%
Benefits		820,516		1,589,938		2,847,101	1,257,163	79.1%
Purchased Services		501,382		560,643		2,272,653	1,712,010	305.4%
Supplies		602,878		1,878,000		2,222,258	344,258	18.3%
Property		-		-		-	-	0.0%
Other		8,372		46,500		46,100	(400)	-0.9%
Total	56.10	\$4,135,971	51.30	\$8,070,778	114.96	\$14,002,750	\$5,931,972	73.5%
Source: CCSD Budget and Accounting Departments								

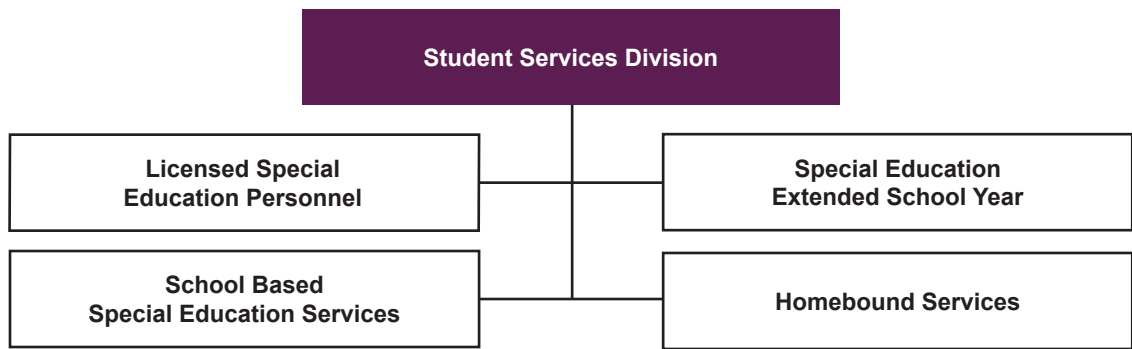
Student Services Division

Budget Units

- 135 Assistant Superintendent
- 044 Licensed Special Education Personnel
- 130 School Based Special Education Services

Budget Units

- 663 Special Education Extended School Year
- 842 Homebound Services



Student Services Division

Mission Statement

The Student Services Division (SSD) provides leadership, services, and support to strengthen the capacity of schools, families, and communities to ensure the success of all students through collaboration in the education process.

Services

The Division is responsible for providing services under Special Education, Gifted and Talented Education (GATE) programming, Extended School Year (ESY), and Homebound services.

The Cost Center Groups comprising the Student Support Services Division are the following:

135	Assistant Superintendent
044	Licensed Special Education Personnel
130	School Based Special Education Services
663	Special Education Extended School Year
842	Homebound Services

Assistant Superintendent, Cost Center Group 135, supports and provides opportunities for students with disabilities. The Office of Compliance and Monitoring ensures compliance with federal and State mandates concerning students with disabilities and represents the District in matters of due process. Support is also provided regarding Section 504, IDEA, and NRS 388. Additionally, Cost Center 0135 supports bilingual services for special education students and provides funding for professional development activities. The Division also provides oversight to CCSD sponsored charter schools.

Strategic Imperatives: Engagement and School Support
Focus Areas: Achievement Gaps, College and Career Readiness, Value/Return on Investment, and Family/Community Engagement and Customer Service

Special Education Services, Cost Center Group 044, provides unit allocations to schools for licensed personnel. The special education programs are developed to meet the staffing needs of students with disabilities as well as those who are gifted and talented. Various programs that support the continuum of special education services are funded by this cost center.

Strategic Imperatives: Academic Excellence and School Support

Focus Areas: College and Career Readiness, Achievement Gaps, Academic Growth, and Proficiency

School Based Special Education Services, Cost Center Group 130, provides funding for a full continuum of educational services to students found eligible under the Individual Disabilities Educational Act (IDEA). The services range from support of inclusive practices to special education schools, and out-of-district placements pursuant to the

provision of NRS 395. The determination of appropriate special education services and programs and the extent to which the student participates in general education programs are based upon the student's individual needs as determined by the Individualized Education Program (IEP) process. During 2016-17, the Division provided services to 38,604 students with 46.3% of these students placed in a general education setting. Gifted Education Services is also associated with this cost center.

Strategic Imperative: School Support

Focus Areas: Family/Community Engagement and Customer Service, Value/Return on Investment, College and Career Readiness, and Achievement Gaps

Special Education Extended School Year (ESY), Cost Center Group 663, services are mandated to assure a Free and Appropriate Public Education (FAPE) as determined by the Individualized Education Program (IEP) for students with disabilities. The number of students identified for and enrolled in the Extended School Year Program for 2016-17 was 13,586.

Strategic Imperatives: Academic Excellence and School Support

Focus Areas: College and Career Readiness, Achievement Gaps, Academic Growth, and Family/Community Engagement and Customer Service

Homebound Instructional Services, Cost Center 842, provides instruction to students in general and special education who are too ill or injured to attend school for a minimum of 15 consecutive days as determined by a qualified physician. Homebound employs both full time teachers and teachers who are under contract to teach at a school during the day and elect to teach students after duty hours.

Strategic Imperatives: Academic Excellence and School Support

Focus Areas: College and Career Readiness, Achievement Gaps, and Academic Growth

Accomplishments for Fiscal Year 2016-17

- Expansion of Parent Connection Centers and School-Based Health Centers
- Realigned the division to put service providers closer to service requesters
- Provided 480 additional support staff assistance to schools

Objectives for Fiscal Year 2017-18

- Increase participation of students with disabilities in the general education environment
- Improve the quality of services to students with disabilities
- Continuous improvement of customer service, communication, and consistency

Student Services Performance Measures	2014-15	2015-16	2016-17
Students receiving special education services	36,486	37,700	38,604
Percentage of students in special education	11.5%	11.8%	12.0%
Percentage of special education students in general education	49.6%	49.1%	46.3%
Students enrolled in special education extended school year (ESY) program	7,305	10,105	13,586
Gifted and Talented Education (GATE) students served	6,935	7,182	6,937



Student Services Division Allocations

For Fiscal Years 2015-16 Through 2017-18

Description	2015-16 Actuals		2016-17 Amended Final Budget		2017-18 Final Budget		2016-17 vs. 2017-18	
	Staff	Amount	Staff	Amount	Staff	Amount	\$ Change	% Change
Admin / prof tech	39.90	\$3,717,369	39.90	\$3,959,477	39.90	\$3,971,212	\$11,735	0.3%
Licensed	3,815.50	199,589,103	3,916.50	213,796,769	4,116.50	238,083,260	24,286,491	11%
Support staff	52.81	5,119,143	54.31	4,446,943	56.31	4,607,236	160,293	3.6%
Benefits		85,014,718		92,393,548		100,041,241	7,647,693	8.3%
Purchased services		6,532,931		7,323,492		5,726,507	(1,596,985)	-21.8%
Supplies		1,172,677		966,395		963,289	(3,106)	-0.3%
Property		11,998		10,000		10,000	-	0.0%
Other		1,369,570		1,386,432		1,886,432	500,000	36.1%
Total	3,908.21	\$302,527,509	4,010.71	\$324,283,056	4,212.71	\$355,289,177	\$31,006,121	9.6%
Source: CCSD Budget and Accounting Departments								

Instructional Design and Professional Learning Division

Instructional Design and Professional Learning Division

The Instructional Design and Professional Learning Division provides curriculum, instructional programs, professional development, and instructional support for all District schools. As part of the Instructional Services Unit, the division provides leadership and service to schools to increase student achievement, academic growth, and college and career readiness.

The Cost Centers comprising the Instructional Design and Professional Learning Division (IDPLD) include the following:

110	Instructional Design and Professional Learning Division
113	Career & Technical Education
116	Secondary Fine Arts
119	Orchestra Program
160	K-12 Online Blended Learning
558	Magnet Schools and Career & Technical Academies
662	Secondary Summer School

Instructional Design & Professional Learning Division (IDPL), Cost Center Group 110, provides curricular resources in alignment with Nevada and District content standards, oversees specialized instructional programs, provides ongoing professional development to teachers and administrators, and provides direct instructional support and coaching to teachers in core content areas. This includes Literacy and Language Development, Mathematics, Science, Social Studies, Elementary and Secondary Fine Arts, Library Services, Health and Physical Education, World Languages, Guidance and Counseling, and Curriculum and Professional Growth.

Specialized instructional programs supported by IDPL include Read by Grade 3, Nevada Ready 21, the CCSD/CCEA Professional Growth System, Curriculum Engine, We the People, Confucius Institute, Seal of Biliteracy, Advanced Placement, and Professional Development Education.

Career & Technical Education (CTE), Cost Center Group 113, supports students in developing academic and technical skills necessary to become college and career ready through rigorous CTE programs of study, earning a Certificate of Skill Attainment, and student participation in leadership activities and work-based learning experiences. CTE staff leads teacher curriculum task forces and provides professional development on the latest technologies and pedagogies. CTE engages industry through advisory committees and working with

outside workforce development agencies.

Secondary Fine Arts, Cost Center Group 116, and the Orchestra Program, Cost Center Group 119, provide a sequential, comprehensive, standards-based curriculum for the music, dance, theater, and visual arts programs in each of the secondary schools and allow for participation in professional development and community outreach opportunities. Through the direction provided by nationally recognized trained and qualified experts and adjudicators, students participating in festivals, honor ensembles, and other organized events are provided with the opportunity to achieve a higher standard of performance. The Orchestra Program also partially funds the year-long, five-tiered Las Vegas Youth Orchestra Program and serves to organize the District's music equivalent credit and distinguished music scholar programs.

K-12 Online & Blended Learning, Cost Center Group 160, provides students with online and blended learning course pathways. District-developed and vendor online content is provided for schools to use in programs for original credit and credit retrieval. K-12 Online & Blended Learning supports the District's enterprise learning management system (LMS) and its integration with the student information system (SIS). In addition, professional development for implementing online and blended learning and use of digital content is provided for teachers and administrators.

Specialized instructional programs supported include Apex Learning, Edgenuity, Canvas Learning Management System, and G Suite for Education.

Magnet Schools and Career & Technical Academies, Cost Center Group 558, provides programs that offer learning opportunities related to various themes or focus areas for interested students. Students from across the District may apply for entrance into one of these programs based on their own interests and abilities in areas such as science or the performing arts. The purpose of the Magnet/CTA programs is to increase student achievement, promote diversity, and create an awareness of career opportunities relative to the fields of study in which students may be interested. Due to increased demand, the District added seven new magnet programs for



the 2015-2016 school year, four new magnet programs for the 2016-2017 school year, and one new magnet program for the 2017-2018 school year. In total, the District offers 30 magnet schools and 7 career and technical academies.

In addition to magnet schools, students can choose from one of five Select School high schools that offer outstanding Career and Technical Education (CTE) programs of study and many Advanced Placement (AP) and other specialized programs. Students that live within designated transportation zones of the school they choose receive District busing.

Specialized instructional programs supported include the International Baccalaureate Primary Years Programme, Middle Years Programme, Diploma Programme, and Career Programme.

Secondary Summer School, Cost Center Group 662, provides support for students to participate in middle school and high school enrichment summer courses, credit retrieval opportunities, and high school tutoring for proficiency to include facilities, personnel, and instructional materials. The Guidance and Counseling Services Department coordinates IDPLD summer school programs annually. Together with the summer school coordinator, the Department works with the School Associate Superintendents in establishing summer school guidelines and identifying summer school sites for the six-week instructional period. Funding for summer school is derived from tuition, which is presently \$100 per half-credit.

Fiscal Year 2016-2017 Accomplishments

- Launched gradebook integration between the Canvas learning management system and Infinite Campus student information system. (Focus Area: Proficiency; Strategic Imperative(s): School Support)
- Shifted the application timeline for magnet and select schools to better align with school needs and the 2017-2018 school calendar. (Focus Area: Family/Community Engagement and Customer Service; Strategic Imperative(s): School Support)
- Implemented professional learning for elementary teachers and secondary science teachers to improve science instruction and prepare students and teachers for the Next Generation Science Standards.
- Developed/revised eight core content courses for middle and high school deployment.
- Eliminate, reduce, and prevent minority group isolation in elementary and secondary schools through targeted recruiting efforts.
- Created and provided professional learning modules that can be customized for individual schools.
- Implemented professional learning opportunities that support teachers' individual professional growth plans and maximize student learning goals.
- Expanded the We The People program from 46 participating schools to 54 participating schools by providing materials, resources, professional learning opportunities, and



classroom based instructional support. (Focus Area(s): Proficiency, Academic Growth; Strategic Imperative(s): School Support)

Fiscal Year 2017-2018 Objectives

- Increase the number of students earning CTE Certificates of Skill Attainment, qualifying for CTE College Credit from Nevada's community colleges. (Focus Area: College and Career Readiness; Strategic Imperative: Academic Excellence)
- Support language programs to increase the number of students receiving the State of Nevada Seal of Biliteracy for attaining high level of proficiency in one or more languages other than English. (Focus Areas: Proficiency, Academic Growth; Strategic Imperative: School Support)
- Establish new application and lottery system for magnet and select school applications to improve timeliness and customer service.
- Establish new online learning management system to meet the needs of the Professional Growth System and track completion of professional development.

Instructional Design and Professional Learning Division			
Performance Measures	2014-15	2015-16	2016-17
Professional Development Session – Participants	62,713	68,256	33,643
Students Participating in Fine Arts Festivals	18,126	18,333	18,679
Students Participating in Orchestra Festivals	6,962	7,101	7,211
Students Enrolled in Secondary Summer School	11,690	9,484	9,484*
Students Enrolled in Magne, Select or CTA Programs	21,275	24,861	24,863
Students graduating with CTE certificates of skill attainment	1,804	2,242	2,996
Students Participating in Advanced placement	10,587	12,155	12,155*
Student Participating in Advanced Placement Exams	18,582	21,357	21,357*
Students receiving Seal of Biliteracy	N/A	403	735
*Final Data not available			



Instructional Design and Professional Learning Division

For Fiscal Years 2015-16 Through 2017-18

Description	2015-16 Actuals		2016-17 Amended Final Budget		2017-18 Final Budget		2016-17 vs. 2017-18	
	Staff	Amount	Staff	Amount	Staff	Amount	\$ Change	% Change
Admin / Prof Tech	44.50	\$3,584,876	40.00	\$3,840,426	38.00	\$3,602,258	(\$238,168)	-6.2%
Licensed	111.00	11,060,325	48.00	6,393,930	48.00	6,398,320	4,390	0.1%
Support Staff	50.52	2,470,365	39.90	2,166,487	39.90	2,263,539	97,052	4.5%
Benefits		4,765,119		3,754,451		3,706,526	(47,925)	-1.3%
Purchased Services		2,407,588		2,174,734		2,140,514	(34,220)	-1.6%
Supplies		5,555,079		2,266,545		2,536,025	269,480	11.9%
Property		179,643		-		-	-	0.0%
Other		767,785		727,067		727,067	-	0.0%
TOTAL	206.02	\$30,790,780	127.90	\$21,323,640	125.90	\$21,374,249	\$50,609	0.2%
Source: CCSD Budget and Accounting Departments								

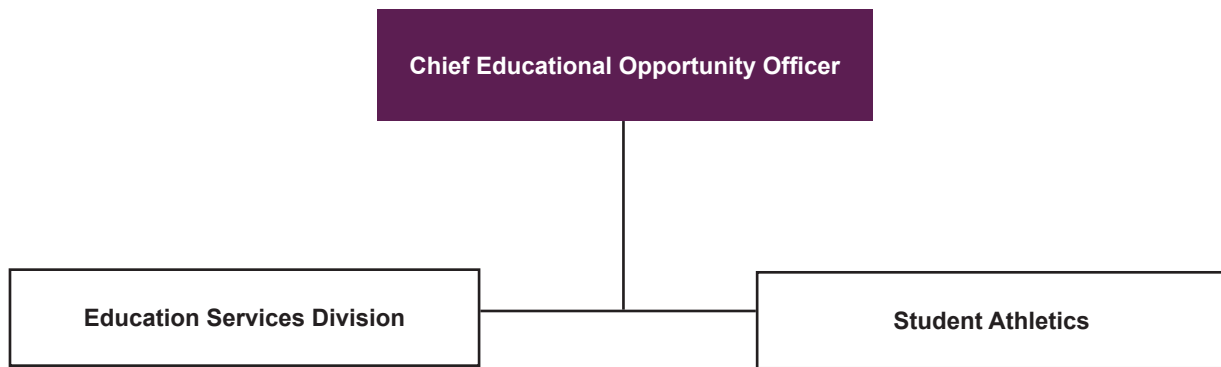
Educational Opportunities Unit

Budget Units

103 Educational Opportunities Unit
111 Student Activities
112 Interscholastic Athletics

Budget Units

151 Education Services Division
164 Academic Support and Community Service Unit



Educational Opportunities Unit

Mission

It is the mission of the Educational Opportunities Unit (EOU) to provide academic support services to students and schools in fulfilling the District's vision that all students will graduate having the knowledge, skills, attitudes, and values necessary to achieve academically.

Services

The acting Chief Educational Opportunity Officer oversees the Educational Services Division, Instructional Support and Student Athletics, Student Activities, and Indian Education Opportunities Program. This office supervises and provides educational opportunity support services to students and schools in fulfilling the District's vision that all students progress in school and graduate prepared to succeed and contribute in a diverse global society.

The Cost Center Groups comprising the Unit overview are the following:

103	Educational Opportunities Unit
111	Student Activities
112	Interscholastic Athletics
151	Education Services Division
164	Academic Support and Community Service Center

Indian Education Opportunities Program, Cost Center 103, provides support and enrichment activities to native students to ensure academic success and close the achievement gaps.

Fiscal Year 2016-17 Accomplishments

- Move all Title VI and JOM student information into Infinite Campus
- Align IC to the data collection identifiers to allow for data analysis and informed site visits
- Complete training for all staff on the IC tab and how to add hoc information daily
- Create fields in the custom tab in IC to ensure accurate data entry and collection for grant reporting and meeting students' needs
- Completed the Tribal Consultations as required under ESSA
- Initiated communication and meetings with both local tribal counsels to share information and get their feedback

Fiscal Year 2017-18 Objectives

- Identify job duties for the Moapa Education Support Center project facilitator
- Relocate the Student Success Advocates to a Central Office
- Identify target population of students to be served by Student Success Advocates
- Work with parent committee to determine the needs of the students
- Use Infinite Campus for data analysis and data reporting
- Transition the program from Title VI to JOM and general funds only



Student Activities, Cost Center 111, School principals have the primary responsibility for direct supervision of student activities. This budget provides districtwide support to school-based activities and also allows for student interaction with appropriate local, state, and national organizations. This unit also supports high school graduation ceremonies for the district.

This department provides information and support related to student activities and graduations to the district offices and schools; coordinates opportunities for student interaction with appropriate local, state and national organizations; provides fees and travel expenses for conferences and competitions associated with student organizations; organizes leadership training opportunities for students and adults; pays AdvanceEd Accreditation Fees for all district schools; and coordinates high school graduation ceremonies in June and August for the district.

Fiscal Year 2016-17 Accomplishments

- Improved communication between schools and the activities department, leading to increased support to schools
- Provided student travel opportunities to state and national conferences and competences
- Worked closely with site-based administrators to improve high school graduation ceremonies, coordinated, provided assistance and support for, and facilitated fight CCSD June graduation ceremonies
- Working closely with site-based administrators to coordinate and facilitate a comprehensive summer graduation ceremony for late graduates in August
- Provided professional development training opportunities for activity advisors and administrators

Fiscal Year 2017-18 Objectives

- Provide support to site-based administrators during the CCSD reorganization
- Continue to provide student travel opportunities to state and national conferences and competitions
- Continue to work closely with site-based administrators to improve high school graduation ceremonies
- Provide professional development training opportunities for spirit advisors
- Create, monitor, and complete action steps for your department based on the Central Services Survey results



Student Activities Performance Measures	2014-15	2015-16	2016-17
Membership in Campus Clubs (HS)	35,254	32,686	32,686
Membership in Campus Clubs (MS)	20,389	41,782	41,782
County Speech & Debate Tournament (# of schools)	35	32	17
National Speech & Debate Tournament	55	50	55
School Board Student Advisory Committee	24	31	0
Varsity Quiz League (HS) (# of teams)	38	32	36
Junior Varsity Quiz League (MS) (# of teams)	36	32	34
Chess League (HS) (# of teams)	25	29	27
Chess League (MS) (# of teams)	8	9	12
Spelling Bee Competition (MS)	172	177	153
Sun Youth Forum (HS)	921	994	900
Zone Leadership Conference (HS)	622	625	713
Middle Level Leadership Conference	684	704	654
State Leadership Conference (HS)	527	554	625
National Student Council Conference (HS)	34	37	33
Western Leaders Summit	20	25	25
Graduation ceremonies (# schools)	52	52	52
Summer school ceremony (# schools)	46	46	TBA

Student Athletics, Cost Center 112, The student athletic department supports a variety of athletic programs for students in 37 high schools and 56 middle schools in the Clark County School District. The department's budget provides funding for officials, non-district security, athletic trainers, post-season expenses, program staffing of administrative, licensed and secretarial support, and Nevada Interscholastic Activities Association (NIAA) dues.

Fiscal Year 2016-17 Accomplishments

- Provided services, training and support to all secondary schools
- Provided comprehensive training to athletic administrators, athletic directors and secretaries prior to the start of the school year
- Worked with the NIAA in the implementation of Register My Athlete, which tracks student transfers and eligibility
- Worked closely with school administrators to maintain Title IX compliance in all schools
- Worked with CCSD Facilities in the construction of concession stands at various schools
- Provided comprehensive training to athletic administrators and directors prior to the start of the school year
- Maintained an Impact Concussion Management Program in all high schools

Fiscal Year 2017-18 Objectives

- Provide the necessary information to athletic administrators to interpret district and NIAA regulations
- Continue to work closely with school administrators to maintain Title IX compliance in all schools
- Improve communications between schools and the District Athletic Office
- Increase student participation
- Revise and update the district's on-line Title IX Course for athletic administrators and directors
- Increase the number of Title IX site visits to all district high schools

Performance Measures Participation in Athletics			
	2014-15	2015-16	2016-17
Boys	14,133	14,069	13,423
Girls	10,614	11,018	10,190



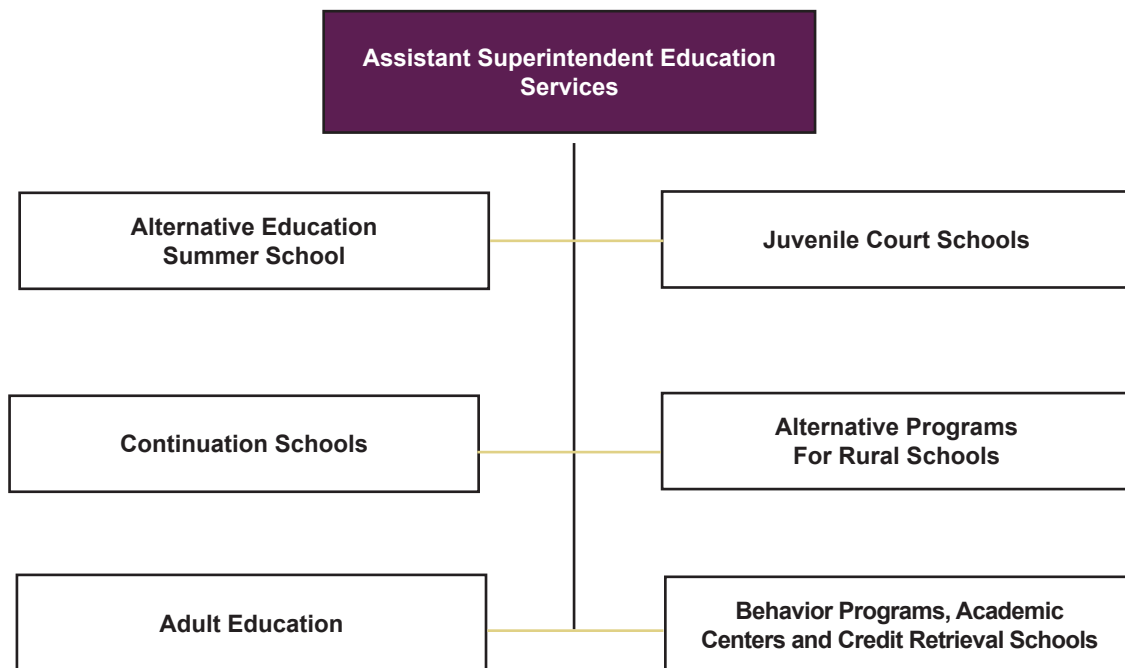
Education Services Division

Budget Units

128 Education Services
 152 Alternative Programs for Rural Schools
 153 Institutional Programs
 439 Peterson Behavior Junior/Senior High School
 440 Cowan Behavior Junior/Senior High School
 664 Alternative Education Summer School
 617 Adult Education
 550 Desert Rose High School
 615 High Desert State Prison
 774 Red Rock Academy
 792 South Continuation Junior/Senior High School

Budget Units

792 South Continuation Junior/Senior High School
 844 Juvenile Court Schools
 877 Burk Horizon/Southwest Sunset
 878 Global Community High School
 815 Morris Sunset East Senior High School
 888 Cowan Behavior Junior/Senior High School
 832 Florence McClure Women's Correctional Center
 838 Southern Desert Correctional Center
 839 High Desert Correctional Center
 846 Spring Mountain Junior/Senior High School



Mission

It is the mission of the Education Services Division (ESD) to provide students with the essential skills, attitudes, and integrity necessary to become successful, responsible citizens.

Services:

The Assistant Superintendent of the Education Services Division oversees the Education Services Division. The Division includes the Department of Adult Education, Department of Adult English Language Learners, Department of Corrections, Department of Attendance Enforcement, Department of Pupil Personnel Services, Department of Education Options - East, Department of Education Options - West, Office of Administrative Services, Safe and Drug Free Schools and Heightening Opportunities and Providing Enhanced Education (HOPE2). Many of these students experienced academic and social challenges and some experienced life situations that prevented them from attendance in a comprehensive school setting. The unique needs of these students require ongoing evaluation and development of curriculum, innovative instructional programs, alternative organizational structures, alternative scheduling options, and individualized academic planning.

The Cost Center Groups comprising the Division overview are the following:

128	Education Services
151	Assistant Superintendent, Pupil Personnel Services, Attendance Enforcement
152	Alternative Programs for Rural Schools
153	Institutional Programs
439	Peterson Behavior Junior/Senior High School
440	Cowan Behavior Junior/Senior High School
550	Desert Rose High School
609	Adult English Language Acquisition Services
615	High Desert State Prison
617	Adult Education
664	Continuation Summer Schools
744	Red Rock Academy
792	South Continuation Senior High School
815	Morris Sunset East High School
832	Florence McClure Women's Correctional Center
838	Southern Desert Correctional Center
839	High Desert Correctional Center Youthful Offender Program
844	Juvenile Court Schools
846	Spring Mountain Junior/Senior High School
863	Desert Rose Adult High School
877	Burk Horizon High School/Burk Southwest Sunset High School
888	Cowan Sunset High School

The Division operates two behavior schools on one campus for secondary students that provide short-term placement for students with chronic and/or severe behavior problems at their zoned school of enrollment. Students are referred

to the program by the principals of the secondary schools and assigned through adjudication during the referral process. The programs are for students in grades 6-12. Students are often assigned for approximately 45 school



days from the date of the disciplinary offense. The goal is to assist students in changing their behaviors so that they may successfully return to their home school, once the student has completed his/her assignment. The program provides a structured learning environment, which includes a character education component. Most students exit the program with an improved academic outlook, better attendance, and acquired social skills to avoid conduct, which precipitated placement in the program to begin with.

The Division also operates two continuation schools, which provide educational programs for students who, by action of the Board, have been expelled from attendance in a comprehensive school. Continuation schools educate and prepare students for a successful return to a comprehensive or alternative school setting. Students are provided core and elective courses and the curriculum is delivered utilizing direct instruction, independent study, competency-based instruction, and blended learning models.

In rural areas, expelled students and those with chronic and/or severe behavior problems are provided alternative services utilizing direct instruction and independent study models that operate outside of the traditional school day.

One horizon and three sunset high schools provide an alternative educational setting for students in grades 9-12 who are at risk of dropping out of school or who have already dropped out but may have accumulated academic credits towards graduation. Horizon students attend classes during the day while sunset students attend in the afternoon and evening. The small school model and alternative schedule contribute to the success of horizon and sunset students. Students are offered a flexible school schedule, while meeting graduation requirements without the distractions that comprehensive schools have. Sunset high schools offer concurrent enrollment options for students throughout Clark County as well so students can take classes at their home school during the day and classes at a sunset site in the evening to get caught up on credits.

School aged students pending adjudication, under the jurisdiction of the Clark County Division of Family and Youth Services receive instruction at Juvenile Court Schools and the Clark County Detention Center (CCDC). These educational programs are an essential component in the overall responsible effort to rehabilitate at-risk, juvenile offenders pending adjudication. Upon release from incarceration or custody, the student may become eligible for enrollment in a comprehensive school, a virtual type school, or another alternative educational program offered through the Division.

Adjudicated youth sentenced by Family Courts in conjunction with the Division of Juvenile Justice Services are provided educational programming at one of the two juvenile correctional facilities. Both facilities offer typical high school programming serving male students in grades six through twelve, towards a standard high school diploma. The juvenile correctional facilities serve primarily students from Clark County, but may occasionally serve students from Northern Nevada. The juvenile correctional facilities include Spring Mountain Youth Camp and Summit View Youth Center. Spring Mountain Youth Camp offers a range of competitive athletic programs in an effort to keep the students engaged in the total school program. Spring Mountain Youth Camp also utilizes an effective transition model assisting released students in a successful transition to a comprehensive or alternative school site upon release.

Correctional programs provide adult inmate students located within the State prisons with instructional activities, both academic and vocational, which lead to the attainment of an adult standard high school diploma, a Nevada State Certificate of High School Equivalency, and/or a vocational certificate. The curriculum follows the adult education open entry/open exit format in all areas required for an adult high school diploma or a High School Equivalency (H.S.E.) certificate. Services are provided at High Desert State Prison Adult High School, High Desert State Prison Youthful Offender Program, Southern Desert Correctional Center Adult High School, and Florence McClure Women's Correctional Center Adult High School.

The Department of Adult Education provides educational services for individuals 17 years old and older who are seeking either a high school equivalency or a high school diploma. Students entering with the idea of earning a high school equivalency are encouraged and counseled into expanding their career opportunities to include a high school diploma. Programming is provided through direct classroom instruction at approximately 40 sites across the valley as well as through an independent study format. One site, Desert Rose High School, is a center-based program location providing the full complement of core academic courses together with career and technical programs in an alternative high school format enabling students to learn a saleable job skill and complete high school diploma requirements. Students can also enroll in the Desert Rose Adult High School to complete diploma requirements and earn credits in career and technical courses.

The Department of Adult English Language Learners provides non-English speaking adults literacy and numeracy skills to transition into adult programming to work towards a standard adult diploma or a Certificate of High School Equivalency. The program also focuses on workplace literacy and life skills needed to become self-sufficient and productive members of the community. Students can use these skills to enhance employment and career opportunities, become better citizens or obtain citizenship, progress to vocational or academic programs, and function in English at higher cognitive levels.

The Department of Pupil Personnel Services is responsible for processing all student expulsion recommendations, behavior school referrals, and coordinating due process hearings as prescribed by District, State, and federal regulations. Outcomes may include, but are not limited to: return to a comprehensive school, placement in a behavior school, or a continuation school. The Department processes and evaluates out-of-district expulsions, long-term suspensions, and other disciplinary placements of students as a result of out-of-district expulsion referrals. The Department manages, schedules and processes all Non-Return Appeals as well. The Department also facilitates home school and work exemption requirements as prescribed by District policy and Nevada Revised Statutes.

The Office of Attendance Enforcement assigns attendance officers to serve all schools in the District. Attendance Officers assume a primary responsibility for identifying the cause of student absences and working with schools, parents, and other District and community agencies to resolve attendance issues and ensure that all parties are in compliance with State and Federal compulsory attendance statutes and District attendance policies and regulations. The Office provides a District representative in Juvenile Truancy Court and Drug Court. The Coordinator of the Office of Attendance Enforcement is responsible for the Student Attendance Review Board, a governing board that attempts to resolve attendance issues under a restorative model instead of a punitive one. The Student Attendance Review Board is mandated under Nevada Revised Statute.

The need to provide year-round programming for alternative schools continues to grow for a variety of at-risk students. The need to provide more opportunities for students to fulfill credit requirements, full-time continuation school placements, and necessary intervention programs for detention center programs require a 12 month schedule. The summer programs for consequence schools, detention center programs, and independent study begin approximately one week after the regular school year ends and is in session for six weeks.

The Office of Safe and Drug Free Schools provides training and resources to all schools on drug trends, drug use and prevention. The office also manages and operates

Substance Abuse Awareness Program (SAAP) classes for students who have been disciplined for drug or alcohol related offenses and their parents/guardians. The course is mandatory and must be completed prior to the student returning to a comprehensive campus. All SAAP facilitators are hired, trained, and supervised by this office. The office also oversees and manages Reconnecting Youth, a large state grant geared towards changing behaviors for students exhibiting severe behaviors, poor academic performance, and/or poor attendance patterns.

Heightening Opportunities and Providing Enhanced Education (HOPE2) is a program that provides funding to comprehensive secondary schools in an effort to reduce the overrepresentation of diverse student populations. The funds provide direct, explicit support to schools for implementation of the Superintendent's Educational Opportunities Advisory Council (SEOAC) recommendations, as they pertain to suspensions, behavior school referrals, and expulsions. Schools apply for and are awarded funds based on their plan to reduce overrepresentation and provide better, earlier interventions to suspension.

Fiscal Year 2017-18 Objectives

- Create a Division and Department action plan to address deficits identified in the Central Services Survey
- Continue to provide support to the comprehensive schools as they address disproportionality and continue to improve school climate
- Expand restorative practices at comprehensive schools as we continue to move from a punitive model to a restorative model
- Move to an e-Learning model of delivery for mandatory professional development to provide a more efficient and effective training model

Education Services				
Performance Measures		2014-15	2015-16	2016-17
Average students serviced daily		73,308	74,500	87,894
Number of programs/schools		30	29	29
Expulsion referrals processed		3,346	2,629	1,437

Fiscal Year 2016-17 Accomplishments

- Created a system and structure for implementation of the State mandated Alternative School Performance Framework
- Facilitated the soft-rollout of the Alternative School Performance Framework
- Provided additional professional development opportunities in alignment with district mandates and OCR guidance
- Continued Division focus on the District's Focus Areas and Goals: Disproportionality, Academic Growth, and Return on Investment through the use of HOPE2 funding by further incorporating cultural competence, early intervention, and literacy initiatives
- Monitored and provided additional professional development and funding opportunities for District climate initiatives relative to Positive Behavioral Interventions and Supports, School Social Workers Grant, and Social-Emotional Curriculum



Education Services Division Allocations

For Fiscal Years 2015-16 Through 2017-18

Description	2015-16 Actuals		2016-17 Amended Final Budget		2017-18 Final Budget		2016-17 vs. 2017-18	
	Staff	Amount	Staff	Amount	Staff	Amount	Amount	% Change
Admin / prof tech	21.70	\$1,777,682	19.70	\$1,976,470	19.70	\$1,953,570	(\$22,900)	-1.2%
Licensed	74.50	3,624,262	58.50	4,341,127	55.50	4,225,867	(115,260)	(0.03)
Support staff	76.29	4,219,839	84.93	4,669,650	84.93	4,798,706	129,056	2.8%
Benefits		3,056,631		3,899,644		3,940,745	41,101	1.1%
Purchased services		6,790,403		9,068,717		9,136,717	68,000	0.7%
Supplies		606,493		561,525		603,304	41,779	7.4%
Property		20,078		-		-	-	0.0%
Other		205,915		202,685		210,685	8,000	3.9%
Total	172.49	\$20,301,303	163.13	\$24,719,818	160.13	\$24,869,594	\$149,776	0.6%

Source: CCSD Budget and Accounting Departments

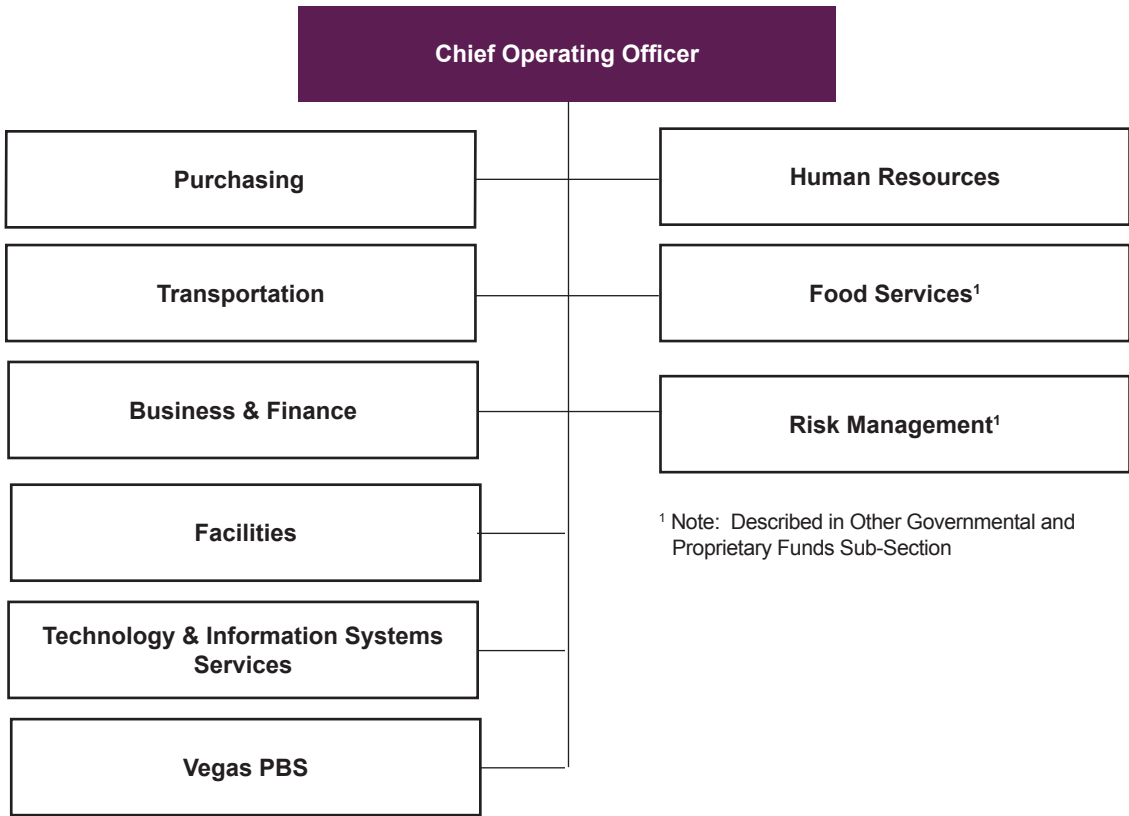
Operational Services Unit

Budget Divisions

Chief Operating Officer
Purchasing
Transportation
Human Resources
Business & Finance
Facilities
Technology & Information Systems Services

Budget Divisions

Food Services¹
Risk Management¹
Vegas PBS¹



Chief Operating Officer

Chief Operating Officer Services

The Chief Operating Officer (COO) reports directly to the Superintendent and is responsible for all operational services of the District. The Operational Services Unit (OSU) of the District includes Business and Finance, Facilities, Food Service, Human Resources (HR), Purchasing, Warehouse, Mail Services and Graphic Arts (PWMG), Risk and Environmental Services, Technology and Information System Services (TISS), Transportation, and Vegas PBS. This unit provides guidance to the Superintendent to assist in executive decision making that aligns resources in the most efficient and effective manner; strives to have safe, attractive, well maintained facilities, and uses television and other technologies to educate and empower individuals and communities; continues to meet the nutritional needs of all students; recruit and retain highly qualified employees; and identifies the risk exposures of the District and recommends the most cost effective methods to mitigate exposures. This unit's actions support the Board's Vision, Strategic Imperatives, Pledge of Achievement, and focus areas with particular attention to the Strategic Imperative Clarity and Focus and Focus Area Value/Return on Investment.

The Operational Services Unit is comprised of the following budget divisions:

014	Chief Operating Officer
070	Purchasing
ISF	Food Service
091	Transportation
ISF	Risk Management
032	Human Resources
ISF	Vegas PBS
050	Business and Finance
020	Facilities
156	Technology and Information Systems

The Chief Operating Officer, Cost Center 0014, is responsible for the day-to-day administration and operation of the District. Typically, the review and oversight of all operational services related to planning, maintenance, and monitoring of business operation allotments and outcomes. The COO's main focus is executing the Board's Vision, Strategic Imperatives, and Pledge of Achievement.

Fiscal Year 2016-2017 Accomplishments:

The OSU was established in January 2017, therefore, there were no written objectives set for 2016-2017, however, the Unit accomplished the following:

- Reduced the time required to evaluate recommendations for reducing risk, resulting in the district having a \$145,285 credit applied to our next year's premiums and reducing overall impact to the District's general fund.
- Execution of an award bid for milk, which resulted in a cost savings of \$1.4 million annually for the District milk purchases.
- Provided a robust pool of applicants for schools and departments while utilizing minimum resources.
- Provided periodic reports and attended meetings with individual committee members to provide fiscal reporting of the 1998 Capital Improvement Program progress and the 2015 Capital Improvement Program (CIP) school construction program progress to the Debt Management Commission, the Bond Oversight Committee, the Oversight Panel for School Facilities, and others involved in the District's issuance of debt.
- Finalized bond refunding sales in the amount of \$784 million, resulting in savings of approximately \$59 million to the Debt Service Fund.
- Successfully, presented a balanced budget for 2016-2017.
- Provided testimony to the 2017 Legislature regarding property tax abatement and potential solutions and impacts on Government.
- Developed transfer of responsibility working documents in support of the reorganization efforts.
- Developed processes and accounting methodology for requirements related to the District's reorganization as prescribed by AB469.
- Maintained favorable ratings status for the District's outstanding bond indebtedness.
- Issued \$160,000,000 in bonds for school construction and school improvement, respectively.

Fiscal Year 2017-2018 Objectives:

- Increase operational efficiency throughout the District.
- Develop ongoing processes in support of the Reorganization.
- Increase customer service training in the OSU.
- Identify areas of potential cost savings.
- Increase communication to all stake holders.
- Monitor the OSU action plans and provide guidance to direct reports.

Operational Services Unit Chief Operating Officer

For Fiscal Years 2015-16 Through 2017-18

Description	2015-16 Actuals		2016-17 Amended Final Budget		2017-18 Final Budget		2016-17 vs. 2017-18	
	Staff	Amount	Staff	Amount	Staff	Amount	\$ Change	% Change
Admin / prof tech	-	\$-	0.75	\$97,428	1.05	\$120,226	\$22,798	23.4%
Licensed	-	-	-	-	-	-	-	0.0%
Support staff	-	-	-	-	1.75	114,558	114,558	0.0%
Benefits		-		35,762		93,836	58,074	162.4%
Purchased services		-		-		4,700	4,700	0.0%
Supplies		-		-		12,500	12,500	0.0%
Property		-		-		-	-	0.0%
Other		-		-		1,500	1,500	0.0%
Total	-	\$-	0.75	\$133,190	2.80	\$347,320	\$214,130	160.8%
Source: CCSD Budget and Accounting Departments								

Purchasing & Warehouse

Purchasing and Warehousing Department, Cost Center Group 070, oversees the functions of District-wide purchasing, warehousing, mail distribution, equipment/furniture standards, graphic arts, design and production, and supply chain management (PWMG).

Mission Statement

Purchasing's mission is to provide superior services and support for the students and employees of the District with a continuing commitment to improvement and education; to serve as responsible custodians of tax payer funds ensuring maximum value for each dollar spent; and to uphold the highest ethical and legal standards ensuring that all suppliers and customers are treated equally and fairly.

Strategic Imperative: Clarity and Focus

Focus Area: Value/Return on Investment

Services

The director's office of the Purchasing and Warehousing Department oversees the functions of District-wide purchasing, warehousing, mail distribution, equipment/furniture standards, graphic arts design and production, and supply chain management (PWMG).

The Purchasing Department procures equipment, supplies, and services for the District in accordance with the Nevada Revised Statutes (NRS) and District policies. The Department processes over 58,000 purchase orders each year in excess of \$342 million. Competitive activities are issued each year for expenditures exceeding \$50,000 in accordance with NRS 332. The Department is also responsible for new construction equipment and furniture standards, and placement of all furniture and equipment in new construction projects, portables, additions, and in areas with increased enrollment and new special education classes. The Department manages the supplier outreach program, equipment replacement programs, professional services agreements, consultant contracts, and satellite purchasing operations in the Maintenance and Food Service Departments.

Fiscal Year 2016-17 Accomplishments:

- Updated furniture and equipment standards
- Implemented ERP support pack upgrades to improve system performance
- Offered eight on site vendor open houses
- Reviewed costs and processes to ensure alignment with school autonomy implementation
- Received NPI's Achievement in Excellence in Procurement Award

Fiscal Year 2017-18 Objectives:

- Continue to develop spend analytic tools to help relate spend to academic achievement



- Ensure new schools are fully outfitted for operation upon completion
- Implement ERP support pack upgrades to improve system performance
- Complete request for proposal (RFP) and contract negotiations for the District's enterprise HCM system
- Continue to grow Outreach and Intake efforts
- Work with schools to develop cost efficient means of procurement as the District reorganizes

Purchasing and Warehousing Department				
Performance Measures	2014-15	2015-16	2016-17	
Dollar Value of Purchase Orders (not including facilities projects)	\$322 Mil	\$322 Mil	\$373 Mil	
Number of Purchase Orders Processed	54,459	57,917	58,959	
Suppliers Average Delivery Time	30 Days	27 Days	28 Days	
Number of Bids Processed	52	61	41	
Number of Active Suppliers	7,147	7,677	8,178	
Number of On-Line Requisitions	115,673	110,061	116,637	
Cost Savings/Avoidance	\$11.1 Mil	\$13.3 Mil	\$22.3 Mil	



The Warehousing Section, Cost Center Group 074, The Warehousing Section receives, stores, delivers, transfers, and picks up supplies, furniture, equipment, and books throughout the District. The distribution section of the warehouse is comprised of a fleet of seven trucks, including five 2 ½ ton trucks and two tractor trailers. The Department also manages the District's surplus equipment, FOSS science replenishment program, and recycles computers, printers, plastic, cardboard, toner cartridges, paper, metals, and other items

Fiscal Year 2016-17 Accomplishments:

- Improved Pick-up response time by ten percent
- Improved STO/Reservation processing time by ten percent
- Furniture and equipment for new schools ordered and delivered on time - ongoing
- Increased usage of third party logistics providers to handle peak demand
- Reduced inventory by \$274,230

Fiscal Year 2017-18 Objectives:

- Complete outfitting of all new and replacement schools
- Reutilize used furniture from replaced schools to maximize savings
- Continue reduction of new furniture inventory to minimum level required for new school support
- Maximize value of obsolete furniture and equipment sales
- Achieve 100 percent accident free driving record

Warehousing Section			
Performance Measures	2014-15	2015-16	2016-17
Number of Pickups and Returns	2,395	2,142	1,250
Classes using FOSS			
Subscription	2,558	4,271	4,567
Cost Savings/Avoidance	\$324,156	\$315,184	\$589,295

The Mail Services Center, Cost Center Group 076, The Mail Services Center offers intra-district delivery and pickup services to all schools and departments within the District. Eleven delivery trucks service over 500 locations. The Center acts as the centralized liaison between the District and United States Postal Service (USPS), insuring the lowest possible cost on mailings.

Fiscal Year 2016-17 Accomplishments:

- Accident free during delivery routes
- Achieved less than one day processing turn around on all U.S. Mail
- Route efficiency improved even with added stops
- Completed 100 percent of all scheduled mail routes/stops
- Assisted graphic arts and warehouse during peak times

Fiscal Year 2017-18 Objectives:

- Continue to communicate more cost effective certified and package mailing solutions to customers
- Remain accident free during delivery routes
- Rework routes for continued improvement in efficiency as new schools are added
- Ensure all U.S. Mail is processed in less than one day
- Continue to assist graphic arts and warehouse during peak times

Mail Services Center			
Performance Measures	2014-15	2015-16	2017-18
Number of Mail Stops	518	603	609
Pieces of Mail Posted	2,880,897	2,431,306	2,585,848
Average Cost of Mail Piece Posted	0.440	0.460	0.450
Average Cost of US First Class Rate	0.407	0.416	0.423
Mail Services Cost Avoidance	\$288,812	\$288,741	\$232,726

Purchasing Division Allocations

For Fiscal Years 2015-16 Through 2017-18

Description	2015-16 Actuals		2016-17 Amended Final Budget		2017-18 Final Budget		2016-17 vs. 2017-18	
	Staff	Amount	Staff	Amount	Staff	Amount	\$ Change	% Change
Admin / prof tech	6.75	\$524,805	6.25	\$612,321	5.25	\$496,502	(\$115,819)	-18.9%
Licensed	-	-	-	-	-	-	-	0.0%
Support staff	76.70	3,388,558	77.20	4,140,379	75.70	4,244,455	104,076	2.5%
Benefits		1,586,930		1,988,725		2,011,756	23,031	1.2%
Purchased services		565,514		370,808		241,808	(129,000)	-34.8%
Supplies		57,696		81,291		81,291	-	0.0%
Property		25,842		-		-	-	0.0%
Other		6,242		1,263		1,263	-	0.0%
Total	83.45	\$6,155,587	83.45	\$7,194,787	80.95	\$7,077,075	(\$117,712)	-1.6%

Source: CCSD Budget and Accounting Departments

Transportation

Transportation Department, Cost Centers 0091, 0092 and 0093, consists of 2,532 total allotted employee positions, operates 1,882 buses and supports 2,418 other vehicles (including lawn mowers, sweepers, trailers, electric carts, etc.). The mission of the Department is to provide safe, efficient, and timely transportation services to approximately 128,000 students each school day. As per District Regulation, transportation services are provided to students that reside two or more miles (exceptions for hazards) from their home zoned school and to students with specialized transportation needs. Transportation is provided during regular school-day hours as well as for interscholastic athletics, school activities, and special events

Mission

We are committed to providing safe, timely, efficient and courteous bus transportation services to eligible students.

The General Operating Fund cost centers comprising the Division overview are the following:

091	Transportation Department
092	Vehicle Maintenance
093	Bus Operations

Strategic Imperative(s): School Support
Focus Area(s): Value/Return on Investment

Fiscal Year 2017-2018 Objectives:

- Analyze and modify existing fleet maintenance and service operations to ensure cost efficiency, safety/compliance, standardization and effective vehicle use/assignment practices

Transportation Department Performance Measures	2014-15	2015-16	2016-17
Buses Operated	1,745	1,768	1,882
Students Eligible	114,403	127,605	128,794
Bus Miles Driven	22,055,699	23,507,163	23,553,209
Number of Bus Stops	16,718	34,957	36,037
Non-bus Miles Driven	8,682,153	8,484,033	8,532,579



Transportation Division Allocations

For Fiscal Years 2015-16 Through 2017-18

Description	2015-16 Actuals		2016-17 Amended Final Budget		2017-18 Final Budget		2016-17 vs. 2017-18	
	Staff	Amount	Staff	Amount	Staff	Amount	\$ Change	% Change
Admin / prof tech	8.00	\$783,757	8.00	\$758,313	8.00	\$746,823	(\$11,490)	-1.5%
Licensed	-	-	-	-	-	-	-	0.0%
Support staff	1,586.74	67,019,421	1,591.03	72,283,911	1,624.64	76,470,921	4,187,010	5.8%
Benefits		32,253,968		35,986,707		38,497,536	2,510,829	7.0%
Purchased services		1,288,427		2,428,000		2,367,200	(60,800)	-2.5%
Supplies		13,612,025		12,749,600		12,988,305	238,705	1.9%
Property		10,938		-		-	-	0.0%
Other		41,609		27,500		29,800	2,300	8.4%
Total	1,594.74	\$115,010,145	1,599.03	\$124,234,031	1,632.64	\$131,100,585	\$6,866,554	5.5%



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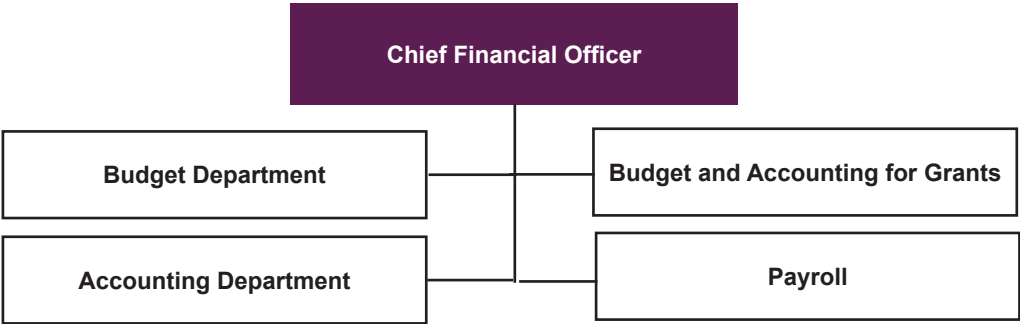
Business And Finance Division

Budget Units

- 050 Chief Financial Officer
- 052 Budget Department
- 060 Accounting Department
- 061 Payroll

Budget Units

- 137 Budget and Accounting for Grants



Services:

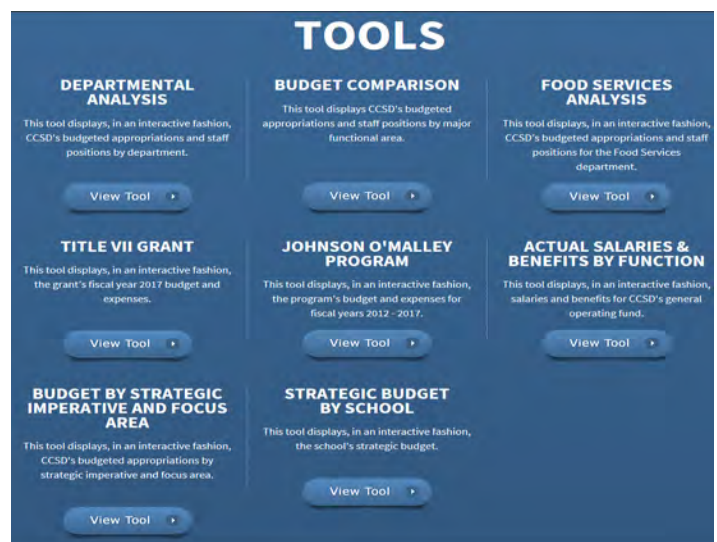
The Chief Financial Officer (CFO) is responsible for all financial operations of the District. The financial operations of the District include all accounting, cash management, budgeting, payroll, bond financing, and financial reporting activities. The Unit acts as a liaison with state elected and other officials in all matters regarding state-wide school finances, appropriations and tax policy, as well as providing testimony on District finances during sessions of the Nevada Legislature. The CFO also provides considerable support in the employee bargaining process with the District's bargaining units. This Unit provides financial information, analysis, and guidance to the Superintendent to assist in data-driven decision-making that aligns resources in the most efficient and effective manner; always strives to have safe, attractive, well maintained facilities, and uses television and other technologies to educate and empower individuals and communities. This Unit's actions support the Board's strategic vision and the Superintendent's Pledge of Achievement in all strategic imperatives and focus areas with particular attention to the Strategic Imperative Clarity and Focus and Focus Area Value/Return on Investment.

The cost centers comprising the Business and Finance Division overview are the following:

050	Chief Financial Officer
052	Budget Department
060	Accounting Department
061	Payroll
137	Budget and Accounting for Grants/Resource Management
582	Strategic Resources & Capital Improvement

The Budget Department, Cost Center Group 052, is responsible for the preparation and processing of all transactions related to budget planning as well as the establishment, execution, maintenance, and monitoring of budgetary allotments and outcomes. Based upon direction by the Board of School Trustees and following the Superintendent's Strategic Imperatives and Focus Areas set out in the Pledge of Achievement, the District's budget is established through the presentation of recommendations by staff, discussion and analysis of the merits of alternatives and options through the Board, and distribution of the approved budget allotments to the Unit Chiefs and administrators of the District. The Department provides financial information as requested by the media, legislators, union representatives, other governing bodies, the Board, the Superintendent, and the CFO. The Department's staff provides customer service and assistance to schools and departments in working within their individual strategic budgets and developing methods of budgetary allotments for future years.

The Accounting Department, Cost Center Group 060, is organized along four functional lines, which include General Accounting, Accounts Payable, School Accounting, and Treasury. These areas perform various duties including maintaining the District's accounting software package, monitoring and reconciling the District's purchasing card program, processing payments to over 7,000 vendors, servicing both the general and bond proceed investment portfolios, preparing the Comprehensive Annual Financial Report (CAFR), and the Popular Annual Financial Report (PAFR). The Department's staff provides customer service and assistance to schools and departments.



Payroll & Benefits, Cost Center 0061, produces and distributes biweekly and semimonthly payrolls for almost 42,000 employees, and administers all benefit and related payroll deductions, including tax-deferred 403(b) and 457 plans for District employees. The department's staff also provides customer service and assistance to staff and departments.

Budget and Accounting for Grants, Cost Center Group 137, ensures compliance with federal grants under Uniform Guidance 2 C.F.R. Part 200. Personnel assume responsibility for maintaining the cash flow for the grants and adherence to local, state, and federal policies, regulations and laws. When grants are awarded, data is compiled and analyzed pertaining to local, state, and federal grants.

Resource Management, implements the guidelines established by the Nevada Department of Education for grant budget development and provides guidance and procedures for the budget building process to the Grants Development and Administration department. Resource Management works in partnership with the Fiscal Accountability and Data Analysis and the Grants Development and Administration departments through the preparation of budget amendments to ensure that grant expenditures are in alignment with approved budgets. Resource Management accurately and efficiently creates application budgets and amendments (\$365 million processed in FY17) in accordance with State laws and Federal statutes and within requested deadlines. Resource Management strives to release funds for program use within 24 hours of receiving the appropriate approval

Strategic Resources and Capital Management, Creates per pupil calculations, loads school budget strategic workbooks, provides professional development on utilizing funds to impact student achievement, provides support to schools regarding workbook adjustments throughout the year.

Strategic Imperatives: School Support and Clarity
Focus Areas: Value/Return on Investment and Family/Community Engagement and Customer Service.

Fiscal Year 2016-17 Accomplishments:

- Provided periodic reports and attended meetings with individual committee members to provide fiscal reporting of the 1998 Capital Improvement Program progress and the 2015 Capital Improvement Program (CIP) school construction program progress to the Debt Management Commission, the Bond Oversight Committee, the Oversight Panel for School Facilities, and others involved in the District's issuance of debt.
- Completed bond refunding sales in the amount of \$623.9 million, resulting in savings to the Debt Service Fund of approximately \$58.6 million.
- Issued \$160,000,000 in new bonds for school construction and school improvement, respectively. Continued favorable ratings status for the District's outstanding bond indebtedness.
- Earned the Distinguished Budget Presentation Award from the Government Finance Officers Association (GFOA) for the 25th consecutive year.
- Earned the Meritorious Budget Award from the Association of School Business Officials (ASBO).
- Earned the Certificate of Achievement for Excellence in

Financial Reporting from GFOA for the 2015 2016 CAFR.

- Earned the Certificate of Excellence Award from ASBO for the 2015-2016 CABR.



- Earned the Award for Outstanding Achievement from GFOA for the 2016-2017 PAFR.
- Prepared and submitted all Nevada Department of Education and other state of Nevada reporting requirements within requested deadlines.
- Completed work to contribute to the success of AB469 Reorganization of Large Schools. This work included the allocation of funds from central services to schools to allow budgetary decision making closer to the students, per legislation guidelines.

Fiscal Year 2017-18 Objectives:

- Provide fiscal reporting of school construction program progress to the Debt Management Commission, the Bond Oversight Committee, the Oversight Panel for School Facilities, and others.
- Monitor economic conditions for potential bond refunding opportunities.
- Issue additional school construction bonds as needed in support of the 2015 Capital Improvement Program.
- Prepare a 2017-2018 Comprehensive Annual Budget Report that meets GFOA criteria to earn a Distinguished Budget Presentation Award and a Meritorious Budget Award from ASBO.
- Prepare a 2016-2017 Comprehensive Annual Financial Report and Popular Annual Financial Report that qualifies for GFOA's Certificate of Achievement for Excellence in Financial Reporting.
- Conduct work sessions to provide budgetary updates and seek input from members of the Board, administration, and community.
- Issue \$200,000,000 and \$200,000,000 in bonds for school construction and school improvement, respectively.
- Continue to support the work of AB 469, Reorganization of Large Schools.

Finance Performance Measures			
	2013-14	2014-15	2016-17
Amount of Bonds Sold for School Construction/Improvement	N/A	\$300,000,000	160,000,000
Fitch Bond Rating ¹	A	A+	BBB+
Moody's Bond Rating ¹	A1	A1	A1
Standard and Poor's Bond Rating ¹	AA-	AA-	AA-
A/P Invoices Processed	123,600	128,282	125,921
Number of Purchasing Card Transactions	126,532	151,877	149,661
Amount of Purchasing Card Transactions	\$36,925,195	\$41,346,714	\$40,397,855
Received GFOA awards for Comprehensive Annual Budget Report and CAFR	Yes	Yes	Yes
Received ASBO awards for Comprehensive Annual Budget Report and CAFR	Yes	Yes	Yes
Amount of Bonds Sold School Construction	N/A	\$140,000,000	\$140,000,000
Tentative Budget Adopted	4/10/14	4/08/15	4/06/16
Final Budget Adopted	5/21/14	5/20/15	5/18/16
Amended Final Budget Adopted	12/11/14	12/10/15	12/08/16
¹ The District was the first Nevada school district to be rated in the AA category from all three rating agencies.			



Business and Finance Division Allocations

For Fiscal Years 2015-16 Through 2017-18

Description	2015-16 Actuals		2016-17 Amended Final Budget		2017-18 Final Budget		2016-17 vs. 2017-18	
	Staff	Amount	Staff	Amount	Staff	Amount	\$ Change	% Change
Admin / prof tech	48.10	\$3,828,323	33.55	\$3,067,383	35.25	\$3,145,912	\$78,529	2.6%
Licensed	2.00	579	2.00	93,552	2.00	138,579	45,027	0.48
Support staff	93.79	3,853,331	84.74	4,121,468	82.35	4,213,792	92,324	2.2%
Benefits		3,485,036		3,065,382		3,171,371	105,989	3.5%
Purchased services		1,153,519		1,567,957		1,373,969	(193,988)	-12.4%
Supplies		307,080		282,450		312,505	30,055	10.6%
Other		59,684		76,027		59,062	(16,965)	-22.3%
Total	143.89	\$12,687,552	120.29	\$12,274,219	119.60	\$12,415,190	\$140,971	1.1%
Source: CCSD Budget and Accounting Departments								

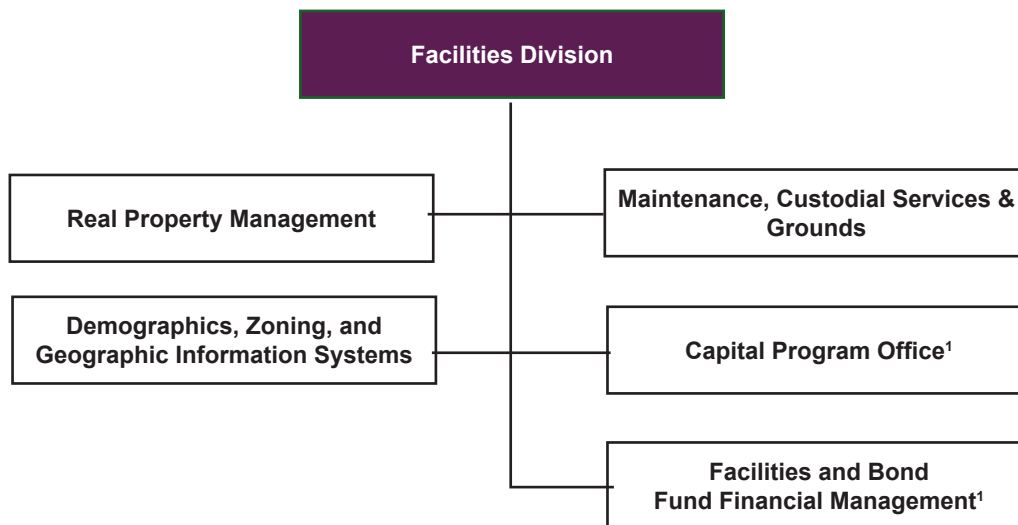
Facilities Division

Budget Units

- 023 Maintenance Department
- 024 Custodial Services
- 025 Landscaping & Grounds
- 593 Demographics, Zoning, and Geographic Information Systems

Budget Units

- 020 Facilities Administration
- 650 Facilities & Bond Fund Management
- 636 Real Property Management



¹ Described in Other Governmental and Proprietary Funds Sub-Section.

Facilities Division

Facilities Administration

The Facilities Administration encompasses the Associate Superintendent of Facilities and his immediate staff.

Mission

The Facilities Division mission is to provide all CCSD employees with outstanding customer service while maintaining cost effectiveness to maximize resources and properly maintain and repair CCSD facilities.

Services:

The Department is organized into 4 Maintenance Zones that house all maintenance trade technicians dedicated to repairing facilities and light high school gardening. Custodians and landscaping/grounds personnel are centrally organized. Site Operational Managers are assigned to liaison directly with school administrators to ensure timely and acceptable service from the Maintenance & Operations Department within sectional sub-sections aligned to the four maintenance zones. Administrative support for personnel, payroll, finance, supply, discipline, safety and warranty, training, technical preventive maintenance and energy management sections are also assigned to central functions.

The Cost Center Groups comprising the Division overview are the following:

020	Facilities Administration
023	Maintenance Department
024	Custodial Operations
025	Landscaping and Grounds
593	Demographics and Zoning

Maintenance, Cost Center 023, with approximately 479 personnel, this department is organized into four Maintenance Zones that house all the trade technicians servicing every school in the district. Trade technicians perform limited construction work, preventive and routine maintenance, general and specialized repair of Heating, Ventilation, and Air Conditioning (HVAC), plumbing, electrical, fire safety and intercom, exterior and structural repairs, and other facility equipment and mechanical systems. The department also has a number of Operations Managers who act as liaisons and work directly with school administrators, to ensure timely and acceptable service. Additionally, the department has staff to support the areas of personnel, payroll, finance, supply, discipline, safety and warranty, training, technical preventive maintenance and energy management.

Custodial Operations, Cost Center 024, with approximately 1,600 full-time and part-time employees, this department provides district-wide custodial services, recycling and refuse disposal coordination, pest control treatment, vermin deterrent, and gym floor refinishing.



The building manager or head custodian, custodial leader, or custodian, depending on the type of facility, is at the site while the school is in session and assists the administration in site cleanliness, maintenance, equipment set-ups, work order submission, and site equipment and safety inspection. Most of the remaining custodial staff works in the evening performing the majority of cleaning and preparation for the next school day to provide general custodial cleaning and minor furniture adjustment or relocation. Central Services provides custodial training, payroll services, and work coordination assistance.

Landscaping and Grounds, Cost Center 025, with approximately 149 employees, this department maintains all school and facility landscapes and playing fields to provide a safe and sustainable environment for the students, staff, and visitors to school campuses. Water efficiency through centrally controlled watering systems emphasizing indigenous plants, specialized turf mowing, equipment maintenance and repair, undeveloped district property clean up support, pest control, computerized water management systems repair, assisting school self-funded projects, and field prep for sporting events are also normal tasks. In addition, grounds administrators and supervisors in consultation with the CCSD Construction Management Department, assist in the development of landscape standards for new construction and monitoring of landscape contractors.

Performance Measures	2014-15	2015-16	2016-17
Number of Schools	357	357	357
Acres of Improved Ground	5,131	5,131	5,131
Number of work orders	77,500	79,274	78,610
Cleaning Square Footage: Schools	34,510,009	34,510,009	35,044,136
Portables	1,786,830	1,894,894	1,810,771
Administrative Sites	1,432,257	1,432,257	1,592,163
Recycling Rebate	\$512,725	\$514,233	\$1.1 M

FY 2016-17 Accomplishments

- Additional 80 portable classrooms were installed to total 2,100 currently.
- School administrators are appreciative of the closer liaison through Site Operational Managers.
- Transition on-going organizational change while continuing proper levels of maintenance support.
- Began the implementation of the new Facilities Asset Management Information System (FAMIS) to help provide better service to all schools. This includes a new custodial substitute notification system to improve effectiveness.

Strategic Imperative(s): School Support

Focus Area(s): Value/Return on Investment

FY 2017-18 Objectives

- Work in a manner that minimizes interference to teaching and learning.
- Develop a more responsive, flexibility adaptable, and customer satisfying organization.
- Develop and obtain proper numbers of skilled personnel to complete scheduled preventive maintenance and repairs.
- Improve timeliness and repair accountability.
- Continue implementation of FAMIS throughout the Maintenance department and all schools, including training all personnel.
- Work toward a successful completion of transfer of responsibilities for custodial staff, according to Assembly Bill (AB) 469.

Strategic Imperative(s): School Support

Focus Area(s): Value/Return on Investment

The Demographics, Zoning, and Geographic Information Systems (DZG), Cost Center Group 593, is a planning department that provides School Support via student enrollment projections, housing development tracking, facility utilization studies, school capacity calculations, space analysis of educational programs, and allocates the use of and coordinates the relocation of portable classrooms. The department supports Clarity and Focus through various geospatial reports and analysis with the geographic information system (GIS), assessing student enrollments, tracking demographic trends, identifying future school needs, attendance boundaries, and Board School of Trustee districts. DZG assists various departments with District Disproportionality evaluations of the District's desegregation plans, school ethnic and socioeconomics, school choice options, and magnet programs to promote student diversity throughout the District. In addition the department offers Customer Service to parents, students and staff as the main point of contact for school assignment information, maintaining the web-based 'Zoning Address Search' database, manages computerized address file for Infinite Campus, and facilitates the activities of the Attendance Zone Advisory Commission (AZAC).

Fiscal Year 2016-17 Accomplishments:

- Established attendance zone boundaries of new elementary schools, reducing overcrowding at surrounding area schools, and allowing for transition of all elementary schools off a year-round calendar.
- Developed school enrollment projection methodology utilized in school Strategic Budget allocations.
- Planned phase 2 logistics of 2015 Capital Improvement Program construction schedule for school building additions, replacement schools and new school strategies.
- Improved transparency with the establishment a DZG.ccsd.net website to ensure quality and timely communication of department services, maps and data information

Fiscal Year 2017-18 Objectives:

- Improve Open Enrollment procedures to maximize efficiency, quality and timeliness of services provided to parent, students and the schools.
- Develop improved Out of Zone reporting methods to facilitate improved collaboration and communication with schools that aligns with the strategic plan and school site needs.
- Coordinate Attendance Zone Advisory Commission (AZAC) communications with colleagues, staff, schools, the community as well as establishing collaborative processes with diverse groups to develop and accomplish common goals.

Demographics, Zoning, and Geographic Information Systems

Performance Measures	2014-15	2015-16	2017-18
Projected Number of Students	317,970	323,137	322,772
Final Number of Students Enrolled	317,759	320,339	322,122
Variance From Projection	0.20%	(0.87)%	(0.20)%

Schools

Zoning Information

Zoning Search

Use the [Zoning Search](#) tool to find out what school your child is zoned for.

Zoning Maps

- [Attendance Boundary Maps](#)

Suggested Routes to School

- [City of Henderson](#)
- [City of North Las Vegas](#)
- [City of Las Vegas](#)
- [Clark County](#)

For additional zoning information, please visit the [Demographics, Zoning and Geographic Information Systems \(DZG\)](#) website.



Facilities Division

For Fiscal Years 2015-16 Through 2017-18

Description	2015-16 Actuals		2016-17 Amended Final Budget		2017-18 Final Budget		2016-17 vs. 2017-18	
	Staff	Amount	Staff	Amount	Staff	Amount	\$ Change	% Change
Admin / prof tech	27.00	\$2,170,125	19.50	\$1,860,272	20.00	\$1,925,193	\$64,921	3.5%
Licensed	-	810	-	20,300	-	-	(20,300)	-100.0%
Support staff	2,082.87	83,298,599	2,071.12	86,774,638	2,104.37	91,287,492	4,512,854	5.2%
Benefits		38,813,373		41,271,222		43,908,585	2,637,363	6.4%
Purchased services		24,904,717		24,388,234		24,507,389	119,155	0.5%
Supplies		59,537,312		57,204,317		55,508,410	(1,695,907)	-3.0%
Property		612,348		48,750		48,750	-	0.0%
Other		392,291		422,050		192,050	(230,000)	-54.5%
Total	2,109.87	\$209,729,575	2,090.62	\$211,989,783	2,124.37	\$217,377,869	\$5,388,086	2.5%
Source: CCSD Budget and Accounting Departments								

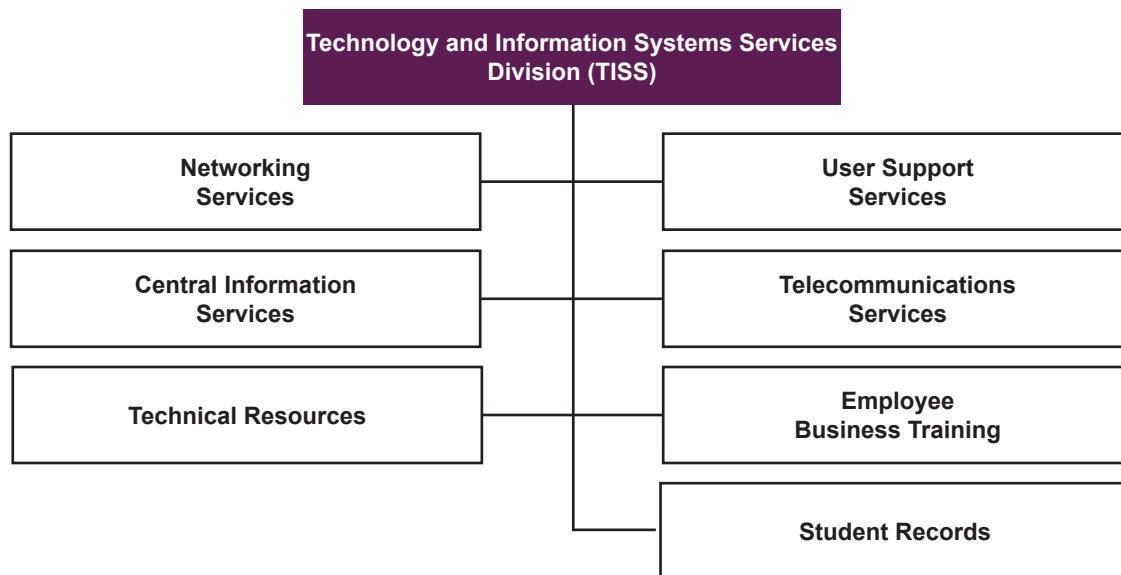
Technology and Information Systems Services Division

Budget Units

056 Chief Innovation and Productivity Officer
 054 Networking Services
 009 Employee Business Training
 058 Central Information Services

Budget Units

063 Technical Resources
 068 Student Record Services
 190 Telecommunications Services
 057 User Support and School
 Technology Deployment Services



Technology and Information Systems Services Division

Mission

The mission of the Technology and Information Systems Services (TISS) Division is to provide technology-related leadership and support to enhance the District's ability to meet its goals.

Technology and Information Systems Services Division

The Division supports the District's central information systems such as payroll, student accounting, human resources; the parent communication system, and the professional development tracking system; and maintains local area networks (LAN) and wide area networks (WAN) throughout the District. Additionally, it maintains all desktop computers and related equipment, as well as provides technology and business systems training for all employees.



To meet these requirements, the Unit is organized into the following cost center groups:

056	Chief Innovation & Productivity Officer
054	Networking Services
057	User Support and School Technology Deployment Services
058	Central Information System
009	Employee Business Training
063	Technical Resources
190	Telecommunication Services
068	Student Records

Networking Services (NS), Cost Center Group 054, provides networking support to the District including planning services for IT elements of school construction activities, support of WAN and LAN connectivity, and management of school file and print servers.

User Support Services (USS), Cost Center Group 057, provides help desk support for computers and peripherals, network-related issues, and Districtwide software applications. USS monitors the health of computers, provides on-site repair and equipment replacement activities, and uses remote tools to manage software installations. USS also provides training and technical and managerial support for site-based technicians.

Central Information Services (CIS), Cost Center Group 058, provides enterprise applications, supporting systems and database architecture, development, and operations for educational and business functions such as the student information system (SIS), universal screeners, web-based curriculum and assessments, individualized education programs (IEP), payroll, human resources management

(HRM), budget, finance, accounting, purchasing and warehousing, identity management, and business intelligence and data visualization.

Technical Resources, Cost Center Group 063, provides electronic communications, application development services, InterAct, and Internet and security services.

Student Record Services (SRS), Cost Center Group 068, provides student-related information for dropout and demographic reports, issues transcripts, monitors the enrollment and attendance, and assists school registrars and attendance clerks in managing their site-level student accounting responsibilities.

Telecommunication Services, Cost Center Group 190, provides engineering, installation, and maintenance of telephone communication systems.

Employee Business Training, Cost Center Group 009, provides essential enterprise application training, including Payroll (OARS), Budget and Procurement (SAP), Student Information Systems (SIS), and productivity software (Microsoft Office, Adobe Acrobat, InterAct™) and develops eLearning modules upon demand for all areas of the District.

Fiscal Year 2016-17 Accomplishments:

- Migrated from the current on-premise mainframe to a hosted mainframe environment. (Focus Area(s): Value/Return on Investment; Strategic Imperative(s): School Support, Clarity and Focus)
- Transformed Identity Management from batch to Service Oriented Architecture to improve processing times and

provide additional services. (Focus Area(s): Value/Return on Investment; Strategic Imperative(s): School Support, Clarity and Focus)

- Implemented requirements for the school technology inventory process through the existing ERP system “Trackables” module to allow for centralized asset tracking for State reporting, data integrity, and efficiency and piloted at nine schools. (Focus Area(s): Value/Return on Investment; Strategic Imperative(s): School Support, Clarity and Focus)
- Consolidation and modernization of enterprise systems and infrastructure along with decommissioning of legacy environments to ensure sustainability and supportability. (Focus Area(s): Value/Return on Investment; Strategic Imperative(s): School Support)
- Updated and improved design of all District compliance training, providing a significant cost savings in employee time and District resources. (Focus Area(s): Value/Return on Investment; Strategic Imperative(s): School Support)
- Increased overall help desk efficiency by promoting self-service ticket submittal via Quick-IT, realizing a 26% increase in the number of self-service tickets submitted. (Focus Area(s): Family/Community Engagement, Customer Service; Strategic Imperative(s): School Support)
- Developed the Passage help desk password reset application to greatly reduce the amount of time needed for help desk staff to assist with password issues. This year over 20,000 teacher and staff passwords were reset with this tool. (Focus Area(s): Value/Return on Investment; Strategic Imperative(s): School Support)
- Began the Capital Improvement Computer Replace and Repurpose project with an expanded menu of device choices and options, supporting 12 schools with the deployment of 2,325 new devices, 1,579 repurposed devices, and removal of 1,388 devices. (Focus Area(s): Value/Return on Investment; Strategic Imperative(s): School Support)
- Successfully completed large scale technology support projects in over 198 schools; deploying, imaging, or repairing over 15,000 computing devices used to deliver instruction vital to the success of our students. (Focus Area(s): Value/Return on Investment; Strategic Imperative(s): School Support)
- Supported state-mandated Assessment Testing by developing the deployment, installation, and technical support of servers and testing devices. Planning and ongoing technical support was provided to school administration and central office administration throughout the assessment testing windows from September through the end of May. (Focus Area(s): Value/Return on Investment; Strategic Imperative(s): School Support)
- Supported the Nevada Ready 21 one-to-one initiative and G Suite pilot project by developing an enterprise support matrix for Chromebooks and the G Suite for Education environment. (Focus Area(s): Customer Service, Value/Return on Investment; Strategic Imperative(s): School Support, Clarity and Focus)
- Upgraded District firewall infrastructure for greater capacity



and reliability. (Focus Area(s): Value/Return on Investment; Strategic Imperative(s): School Support, Clarity and Focus)

- Increased District Internet bandwidth from 20 gigabytes to 80 gigabytes to accommodate additional online testing and increased classroom Internet use. (Focus Area(s): Value/Return on Investment; Strategic Imperative(s): School Support, Clarity and Focus)
- Completed the implementation and deployment of the IEP Management module within Infinite Campus. (Focus Area(s): Value/Return on Investment; Strategic Imperative(s): School Support)
- Developed version 2.0 of the Strategic Budget system based on feedback from schools to improve their experience and provide greater flexibility in their ability to manage budgets. (Focus Area(s): Value/Return on Investment; Strategic Imperative(s): School Support)

Fiscal Year 2017-18 Objectives:

- Improve user experience by transforming from a multiple to single Active Directory identity environment.
- Initiate multi-year implementation of an enterprise Human Capital Management system to replace legacy human resource, payroll, and strategic budgeting systems.
- Improve Assessment Testing support by developing a Virtual Testing Site Manager (TSM) system which will provide up to 90 centralized testing servers for school use, reducing the need for dedicated school testing servers at the school site while increasing concurrent student testing capacity.
- Expand the Computer Replace and Repurpose project to a true 5-year program providing increased device choice and flexibility for schools, and including peripherals.
- Improve school technology uptime and Site Based Technician support productivity by designing and implementing a comprehensive technology training curriculum for Site Based Technicians.
- Test and deployment of the CCSD 504 module within Infinite Campus and the NDE Specialized Instructional Support Personnel (SISP) module within Infinite Campus.
- Enhance the customer experience with the expansion of

accepting online requests for transcripts/student records and the development of an online payment system.

Technology Performance Measures			
	2014-15	2015-16	2016-17
PC/Network Repair			
Tickets Generated	45,077	39,765	37,528
Business Application			
Tickets Generated	141,526	234,015 ¹	217,090 ¹
Refreshment Computers	11,050	0 ²	2,325 ²
Telephones Supported	35,413	35,206	35,391
eLearning Modules	11,572	88,238 ³	541,141 ³
Sites with E911	340	352	352
Student/Parent Logins	16,993,144	22,906,629	24,923,611
Phone Messages			
Delivered Via ParentLink	29,893,212	28,141,222	36,905,962
District Web Site Page Views	42.30 mil	41.1 mil	36.1 mil
Filtered Internet			
Pages Served	2.57 bil	2.63 bil	2.71 bil
Email Messages			
Filtered for SPAM/VIRUS	119 mil	124 mil	143 mil
Transcript/Student Record			
Requests Processed	43,921	51,538	48,493

¹First full year of Infinite Campus Parent Portal Support and Online Registration, and Service Desk ticket tracking consolidation



Technology & Information Systems Services Division

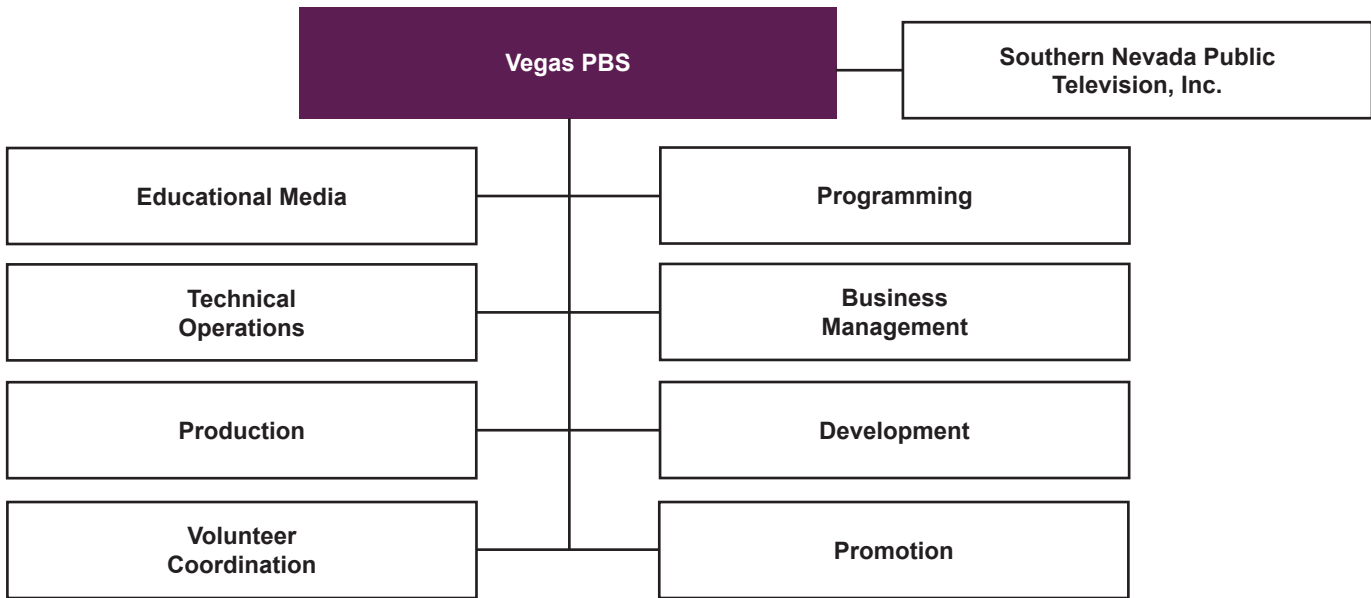
For Fiscal Years 2015-16 Through 2017-18

Description	2015-16		2016-17		2017-18		2016-17 vs. 2017-18	
	Staff	Amount	Staff	Amount	Staff	Amount	\$ Change	% Change
Admin / prof tech	20.00	\$1,818,401	19.00	\$1,889,209	18.00	\$1,695,489	(\$193,720)	-10.3%
Licensed	1.00	323,821	2.00	202,615	-	15,000	(187,615)	-92.6%
Support staff	172.00	11,674,208	196.68	13,017,108	195.68	13,410,225	393,117	3.0%
Benefits		5,260,095		6,015,612		6,126,042	110,430	1.8%
Purchased services		16,568,115		19,190,070		18,521,083	(668,987)	-3.5%
Supplies		6,285,072		4,616,197		4,766,197	150,000	3.2%
Property		668,657		10,000		10,000	-	0.0%
Other		103,699		18,000		18,000	-	0.0%
Total	193.00	\$42,702,068	217.68	\$44,958,811	213.68	\$44,562,036	(\$396,775)	-0.9%

Source: CCSD Budget and Accounting Departments

Budget Units

140 Vegas PBS



Note: Also described in Other Governmental and Proprietary Funds Sub-Section

Mission Statement

Vegas PBS uses television and other technologies to educate and empower individuals and to extend and amplify the effectiveness of community organizations.

Services:

Vegas PBS consists of several distinct media services which delivers high-quality content; through the use of contemporary and emerging technologies to educate, and empower individuals and communities through focused long term partnerships. Programs and services are created, refined, and promoted that are consistent with the organizations brand; while also placing emphasis on employee skills, and community results necessary to drive excellence and innovation. Functionally these service units are divided into the Educational Media Services (EMS), Workforce Training & Economic Development, and Public Service Media (PSM) departments.

Educational Media Services (EMS)

EMS is dedicated to assisting parents, teachers, and other school officials by providing students with the best education possible; through the use of television, technology, tools, and media sources that support their curriculum. EMS services extend throughout all areas of the District, and also align with the Clark County School District Board of School Trustees, Strategic Imperatives and Focus Areas.

Strategic Imperative: Academic Excellence

- Educational Media Center (EMC)- A full service educational media distribution center that is a lending library which contains over 15,000 titles of video, CD-ROM, DVD, and audio books that are accessible to CCSD staff.
- Classroom Cable - Provides users with 24 education, news and local school channels.
- Teacher Video Streaming/OnePlace- Free resource that is aligned with the Nevada Academic Content Standards (NACS), and gives CCSD students and teachers online access to over 900,000 digital media resources, such as full videos, images, and clip art designed to enhance students' learning experiences.

Strategic Imperative: School Support

Focus Area: Achievement Gaps

- Ready To Learn (RTL) – Provides literacy, health, and math-based family engagement workshops to schools and families. RTL focuses approximately 90% of its outreach efforts on CCSD Title I schools and neighborhood centers. Over 7,450 parent surveys were collected showing that 94% of parents leaned new skills to help their child learn



though RTL workshops and 91% will use the information at home.

- Keeping Kids Fit (KKF) - Addresses childhood obesity by promoting healthy lifestyles. Vegas PBS Keeping Kids Fit staff in collaboration with content and educational specialists, have developed an extensive curriculum to assist teachers, and families in providing long term assistance with healthy exercise and nutrition practices. Learning kits for both elementary and middle school students along with their families, provide a host of resources including exercise equipment, and nutritional information.
- Described & Captioned Media Center (DCMC) – Grant Funded free-loan library available to all Nevadans which offer Braille printing services for schools, businesses, and government. The DCMC offers Braille literacy backpacks, and is a lending library for video programs, and also includes books, games, and toys, along with parent and teacher resource materials.

Focus Area: College and Career Readiness

- American Graduate- Helps local communities find solutions to address the drop out crisis. Vegas PBS combines community outreach, on-air production, and online resources, mentor recruitment and training to try and bring community awareness to this issue.



Workforce Training & Economic Development

Workforce Training & Economic Development provides quality programs, training, and development services to meet the workforce and economic demands and enrichment needs of the businesses and citizens within our community.

- Global Online Advanced Learning (GOAL) offers 313 Instructor-led Career Certification Courses, 500 Instructor-led Continuing Education Courses, and 5,000 self-paced workplace skills or personal enrichment courses.
- FY 2016-17 Workforce enrolled over 120,000 students into its development programs, some examples of courses offered include:
 - GED/ TASC/Hi Set
 - ESL
 - Teacher Licensure
 - Workplace Courses
 - Career Certification Programs

Public Service Media (PSM)

PSM includes public television, educational cable, internet services, programming outreach activities, and emergency communication services that are funded with non-District revenues received through donations from individuals, corporations, foundations, service fees, tuition and federal matching grants.

Vegas PBS produces many privately funded local programs for KLVX-DT Channel 10/10.1/1010 which are intended to meet community interest and civic needs including:

- Inside Education- Explores K-12 School issues for the general public.
- Community Calendar’s highlights hundreds of community lectures, nonprofit fundraisers, cultural performances, and ethnic celebrations.
- American Graduate, an initiative to address the dropout crisis featuring: Jessica’s Story.
- Homework Hotline
- School Matters
- 2017 Varsity Quiz and 2016 Jr. Varsity Quiz
- 2017 Clark County School District Spelling Bee
- 2017 Science Bowl Quiz
- Election 2016
- Ralston Live
- Outdoor Nevada

Fiscal Year 2016-17 Accomplishments:

- Maintained position as one of top 5 stations in whole day Gross Rating Points (GRP).
- Locally produced Outdoor Nevada program highlighting Nevada’s natural history and present day environment was nominated for an emmy.
- Secured \$212,000 in partnernship with CCEA and Great Teaching and Leading funds to provide training to over 170 CCSD teachers.
- Revamped teacher training software classroom cast to improve the teacher interface with students in the classroom utilizing technology.
- Recieved over \$168,000 in grant funding to produce local program showcasing the experience of African Americans in Souther Nevada.
- Secured over \$110,000 in Desert Meadows AHEC funding to promote health education programs throughout southern Nevada.



Fiscal Year 2017-18 Objectives:

- Programming- Maintain position as the top 10 station in sign on / sign off GRP's.
- Production - Produce 400 hours of local content focusing on CCSD training and communication needs, and also on PBS arts and sense of place content.
- Education - Create and test free and fee for service revenue models for services to public, private, charter and home schools.
- Administration – Develop Business models and financial transition plans for deconsolidation of revenue streams.
- Personnel - Perfect station on-boarding and employee recognition programs.
- Development - Raise \$2,100,000 from Individuals, and \$1,500,000 from corporations, foundations, and grants.
- Workforce - Enroll 120,000 adults in credit courses to generate \$3,000,000 in tuition payments including \$200,000 AHEC health education programs.
- Engineering - Replace existing aging playout server system with a new system able to integrate with all other station systems and allow for growth and transition to future storage in the cloud while maintaining five nines transmitter reliability.



Vegas PBS Allocations

For Fiscal Years 2015-16 Through 2017-18

Description	2015-16 Actuals		2016-17 Amended Final Budget 2		2017-18 Final Budget		2016-17 vs. 2017-18	
	Staff	Amount	Staff	Amount	Staff	Amount	\$ Change	% Change
Admin / prof tech	8.00	\$773,567	8.75	\$871,366	8.00	\$807,093	(\$64,273)	-7.4%
Support staff	21.25	1,122,534	21.25	1,148,892	21.00	1,210,028	61,136	5.3%
Benefits		730,530		817,332		825,070	7,738	0.9%
Purchased services		245,199		105,593		137,208	31,615	29.9%
Supplies		57,466		84,799		111,299	26,500	31.3%
Property		-		-		-	-	0.0%
Other		369,335		365,434		372,129	6,695	1.8%
Total	29.25	\$3,298,631	30.00	\$3,393,416	29.00	\$3,462,827	\$69,411	2.0%

Source: CCSD Budget and Accounting Departments

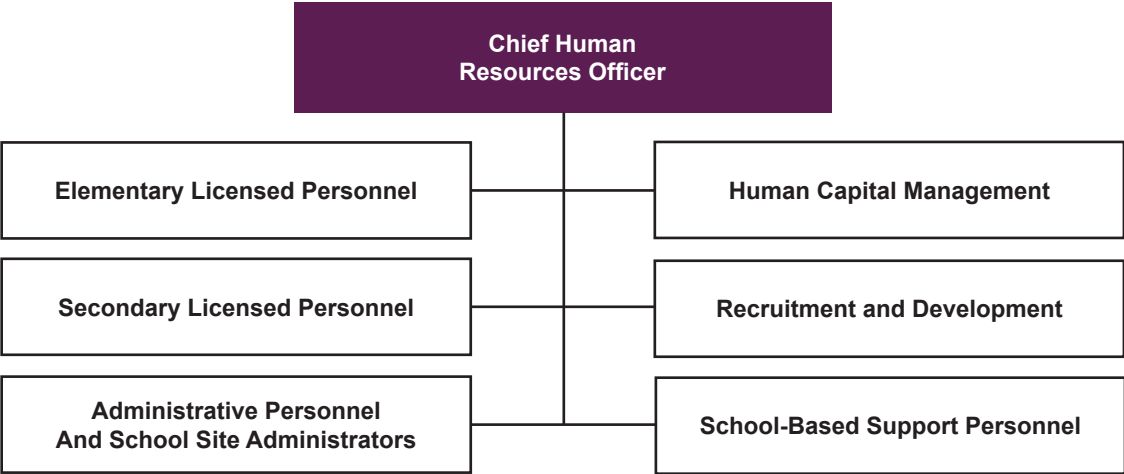
Human Resources Unit

Budget Units

- 031 Chief Human Resources Officer
- 032 Human Capital Management
- 033 Recruitment and Development
- 040 Administrative Personnel and School Site Administrators

Budget Units

- 042 Elementary Licensed Personnel
- 043 Secondary Licensed Personnel
- 046 School-Based Support Personnel



Human Resources Unit

Mission:

The mission of the Human Resources Unit is to provide excellent service to our constituents, and to implement best practices for recruitment, development, and evaluation which will lead to the improvement of student achievement.

Services:

The Human Resources Unit is responsible for recruiting, hiring, placing, and retaining the District's licensed staff, support staff, police, and administrative employees to include the staffing of all elementary, secondary, specialized, and alternative schools in addition to all other departments in the organization. The Unit is organized so that functions are aligned to address customer service and effectiveness in each of the areas of responsibility.

The Cost Centers comprising the Unit overview are the following:

031	Chief Human Resources Officer
032	Human Capital Management
033	Recruitment and Development
040	School Site Administrators
042	Elementary Licensed Personnel
043	Secondary Licensed Personnel
046	School-Based Support Personnel
582	Strategic Budget Schools

Cost Centers include the operations of the offices of the Chief Human Resources Officer, Human Capital Management Recruitment and Development, and the directors assigned to supervise recruitment and selection, staffing, evaluation and school support, employee onboarding and development activities, alternative routes to licensure, and substitute services.

Fiscal Year 2016-17 Accomplishments:

- Transactional process improvement for efficiency and accuracy in all areas, that included:



- Launched Records which streamlined Human
- Resources Onboarding, for all licensed and support staff employees to include those who were Alternative Route to Licensure (ARL).
- Recruitment, selection, and placement for all employee groups, that included:
- Revised and expanded administrative/principal recruitment and selection processes and strategies to diversify the applicant pool which included revising the principal job description and interview process.
- Tracked ARL candidates and offered 1-1 assistance for those who needed more support to increase retention rates. CCSD ARL had best retention rate than other similar programs.
- Pipeline expansion and development that included:
- Expanded partnerships with Historically Black Colleges (HBC) and Hispanic-Serving Institutions (HSI) to increase the diverse applicant pool.
- Targeted recruitment to cities that provided larger percentages of those who were more ethnically diverse and worked to promote why Las Vegas was the best option to choose when looking to relocate.
- CCSD recruiters increased time networking with education colleges who had larger diverse student populations.

Fiscal Year 2017-18 Objectives:

- Transactional process improvement for efficiency and accuracy in all areas, to include:
- Implement Records to streamline employee leaves and maintenance of teacher licensure database.
- Implement changes to the support staff hiring process so that all jobs advertise until a qualified applicant is recommended for hire.
- To improve customer service, implement changes to reorganize Human Resources so that support staff turnaround time for hiring is decreased so that applicants can be hired and ready to report to their assigned location as quickly as possible.
- Recruitment, selection, and placement for all employee groups to include:
- Develop and implement plan for the 2018-2019 school year to increase the hiring of bilingual licensed employees to fill vacancies in bilingual language programs.
- Develop and implement process for increasing candidate vetting to ensure that applicants recommended for hiring complete thorough background checks prior to being badged and beginning work at their assigned location.
- Pipeline expansion and development to include:
- Work cooperatively with Universities to offer out-of-state ARL candidates an opportunity to complete coursework so that they may have an opportunity for employment in the Clark County School District.
- Target licensed teachers at minority recruitment fairs to increase diversity of candidates offered contracts.

Human Resources Administrative Unit Allocations

For Fiscal Years 2015-16 Through 2017-18

Description	2015-16 Actuals		2016-17 Amended Final Budget		2017-18 Final Budget		2016-17 vs. 2017-18	
	Staff	Amount	Staff	Amount	Staff	Amount	\$ Change	% Change
Admin / Prof Tech	22.00	\$2,174,880	21.00	\$2,081,932	21.00	\$2,090,220	\$8,288	0.4%
Licensed	1.00	534,393	1.00	346,844	1.00	347,594	750	0.00
Support Staff	144.00	6,868,378	139.75	6,630,497	139.75	6,846,382	215,885	3.3%
Benefits		3,583,391		3,739,907		3,889,502	149,595	4.0%
Purchased services		1,636,076		1,879,953		1,879,953	-	0.0%
Supplies		465,460		397,447		397,447	-	0.0%
Other		104,222		104,104		99,730	(4,374)	-4.2%
Total	167.00	\$15,366,800	161.75	\$15,180,684	161.75	\$15,550,828	\$370,144	2.4%
Source: CCSD Budget and Accounting Departments								



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Other Governmental and Proprietary Funds

In this sub-section, other governmental and proprietary funds are detailed with narratives of their respective services, goals, achievements, and performance measurements.

Special Revenue Funds.....	Fin-96
Federal Projects Funds.....	Fin-96
Other Special Revenue Funds.....	Fin-98
Debt Service Funds.....	Fin-100
Capital Projects Funds	Fin-104
Proprietary Funds.....	Fin-116
Food Services Fund.....	Fin-116
Internal Service Funds	Fin-119

Special Revenue Funds

The District maintains one major governmental and six non-major governmental special revenue funds. "Special revenue funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects." *Government Accounting Standards Board, Statement 54, Par. 30*

Federal Projects Funds

The Federal Projects Funds are used to account for projects related to federally assisted activities. A detailed listing of grants is included in the appendix section. The Medicaid programs are for services rendered on behalf of eligible students receiving School-Based Child Health Services that are used to supplement the District's educational process.

Grants From Federal Sources For the Fiscal Years 2016-17 and 2017-18

Description	2016-17 Estimated	2017-18 Budget
Title I, Part A Cluster		
P.L. 103-382:		
Title I-A Basic	\$101,263,020	\$101,235,630
Special Education Cluster (IDEA)		
P.L. 101-476:		
Educate Students with Disabilities	52,170,870	52,048,190
Educate the Handicapped: Preschool	1,154,900	1,155,800
Carl D. Perkins Career and Technical Education	4,259,180	4,257,830
Indian Education Act, Title IX-A, P.L. 102-382	180,660	163,040
Direct Grants from the Department of Health & Human Services		
Project Aware	27,700	100,000
Refugee School Impact	303,690	226,850
Direct Grants from the U.S. Department of Interior		
Indian Ed Assistance - J. O'Malley Supplement	32,030	32,030
Direct Grants from the National Park Service		
Lake Mead National Recreation Area	14,790	14,480
Direct Grants from the U.S. Department of Justice		
Lake Mead National Recreation Area	80	80
Nevada Department of Education Pass-Thru Programs		
Professional Development for Arts Educators	20,390	832,580
Title I-D Neglected & Delinquent Children-Correctional	147,040	197,060
Title I-D Neglected & Delinquent Children	580,250	580,250
Title III English Language Acquisition	5,579,890	5,579,900
Title II-A Improving Teacher Quality	10,976,140	10,683,380
Title III Immigrant	80,000	80,000
Education of Homeless Children and Youth	153,340	129,640
21st Century Community Learning Centers	2,497,480	2,455,230
Striving Readers Comprehensive Literacy	121,850	9,032,380
Title I 1003(g) School Improvement Plan	5,669,310	4,792,650
Title I 1003(g) School Improvement Plan-Cohort 5	462,380	424,060
GEAR UP	929,610	792,320
Advanced Placement Fee Payment Program	5,580	5,580
School Climate Transformation	57,840	77,770
State Systematic Improvement Plan (SSIP) Ph II	1,229,480	989,740
State Personnel Devt Grant (SPDG)	504,600	414,600
Statewide Implementation of Curriculum Engine	159,850	143,960
Mathematics & Science Partnership Project (MSP)-Math	279,670	282,380

Grants From Federal Sources - Continued

For the Fiscal Years 2016-17 and 2017-18

Description	2016-17 Estimated	2017-18 Budget
Nevada Department of Transportation		
Safe Routes to School	352,360	306,170
PACT Coalition for Safe and Drug Free Communities		
Substance Abuse Prevention Agency	158,100	136,750
SRI International		
SRI Partnership	20,470	82,380
SRI Research Networks	832,000	0
Southern Nevada Workforce Investment Board		
Youth Build Program	63,230	100,000
Southern Nevada Health District		
Southern Nevada Partnership to Improve Community Health	34,950	290,210
United Way of Southern Nevada		
Nevada Ready Pre-Kindergarten	2,227,520	1,600,000
University of Las Vegas, Nevada		
Improving Teacher Quality	38,580	100,070
Developing Integrated ES, Engineering & ELA	37,530	40,000
Transitions in Mathematics for Middle School	95,210	137,760
Project MANTA-MSP	30,790	57,660
Department of Employment Training & Rehabilitations (DETR)		
Job Exploration & Expectation Program (JEEP)	526,230	497,720
Nevada Division of Emergency Management		
Seismic DW Gas Valve	104,910	126,000
Seismic Valve Project	46,680	249,000
Other Federal Sources		
Medicaid Reimbursement Programs	7,277,645	7,500,000
Total Federal Sources Appropriations	\$200,707,825	\$207,951,130

Federal Projects Funds - Summary Of Revenues, Expenditures, And Changes In Fund Balance

For Fiscal Years 2015-16 Through 2017-18

Description	2015-16 Actuals		2016-17 Estimated Actuals		2017-18 Final Budget		2016-17 Vs. 2017-18	
	Staff	Amount	Staff	Amount	Staff	Amount	\$ Change	% Change
Revenues and Resources:								
Federal sources		\$163,180,696		\$200,707,825		\$207,951,130	\$7,243,305	3.6%
Opening fund balance		14,388,289		14,323,930		12,280,291	(2,043,639)	(14.3)%
Total Resources		<u>177,568,985</u>		<u>215,031,755</u>		<u>220,231,421</u>	<u>5,199,666</u>	<u>2.4%</u>
Expenditures:								
Salaries	1,405.00	88,800,242	1,561.90	97,072,940	1,659.23	107,215,218	10,142,278	10.4%
Employee benefits		31,498,372		36,051,404		38,692,066	2,640,662	7.3%
Purchased services		14,080,638		25,929,620		20,228,120	(5,701,500)	(22.0)%
Supplies		22,776,328		31,980,730		37,378,960	5,398,230	16.9%
Property/equipment		364,826		351,010		521,800	170,790	48.7%
Other expenditures		5,724,649		11,365,760		7,710,430	(3,655,330)	(32.2)%
Total Expenditures:		<u>163,245,055</u>		<u>202,751,464</u>		<u>211,746,594</u>	<u>8,995,130</u>	<u>4.4%</u>
Ending fund balance		\$14,323,930		\$12,280,291		\$8,484,827	(\$3,795,464)	(30.9)%
Source: CCSD Budget and Accounting Departments								

Other Special Revenue Funds

The Other Special Revenue Funds are used to account for activities of the District relating to additional educational services provided to the public for student activities, drivers' education, adult education, telecommunications, special State appropriations, and other revenues from entities and individuals outside the District.

Major programs included are:

Adult High School Diploma – Educational program funding is for out-of-school persons (including prison inmates) 17 years of age and older who seek a high school diploma or General Educational Development (GED) certificate. The Education Services Division administers the Adult Education Program. This program also serves students enrolled in regular day schools who need to make up a number of deficient high school credits.

Nevada Department of Education Special Appropriations – Provides a wide range of special appropriations for enhancing educational programs, including funding for zoom and victory schools, operations of professional development centers, providing remedial education programs for schools designated as demonstrating need for improvement, upgrading technology in schools, and implementing other educational support programs.

Vegas PBS – Revenues are generated from public television memberships, corporate program sponsors, contract productions, facility rentals, and the Corporation for Public Broadcasting and includes non-instructional public television expenditures such as general audience programming and capital purchases. These sources provide approximately two-thirds of the operating budget for Vegas PBS, which includes: public television, audio and video services for the District, school cable wiring, educational satellite and cable, and closed circuit wireless services. Certain revenues in this fund are restricted by the donor for specific programming or capital purchases. More detailed operations information on

Vegas PBS is included in Unit 140 of the General Operating Fund.

Special Revenue Appropriations – Other governmental entities outside the District for special instructional projects or programs are included.

Other Special Revenue Funds - Budget Summary Fiscal Year 2017-18

Description	Fund	2017-18 Budget
Vegas PBS Services Public and Private	220	\$10,673,986
State Funded Grant Programs:		
Adult Education-Prison Programs	230	2,683,900
Adult Education-Regular Programs	230	11,007,480
ZOOM	279	41,211,140
Victory Schools	279	24,908,540
Read by Grade Three	279	11,592,360
Ready 21	279	7,665,550
Social Workers Mental Health	279	6,800,020
New Teacher Incentive	279	5,736,610
CTE Allocation	279	5,149,580
Regional Professional Development Program	279	3,895,360
Gifted and Talented Education (GATE)	279	2,647,320
Teacher Supply Reimbursement	279	2,030,010
Competitive (CTE)	279	1,832,800
Pre-kindergarten	279	1,370,560
College & Career (STEM)	279	1,228,290
CTE New Pgm	279	1,222,540
Peer Assistance and Review (PAR)	279	1,000,000
Nevada Educator Performance Framework	279	965,750
Breakfast After the Bell	279	920,000
Salary Incentives Teachers	279	818,250
College & Career (DE)	279	479,190
Teach NV Scholarship Program	279	400,000
Library Books	279	348,910
Turnaround Schools	279	313,600
Salary Increase Counselors & Psych 5%	279	281,540
Salary Increase Speech Path 5%	279	270,160
College & Career (AP)	279	251,070
Others		672,720
Total State funded grant programs		137,703,250
Total Class-size Reduction Fund		111,770,800
Total Other Special Revenue Funds		\$260,148,036

Source: Fiscal Accountability and Data Analysis



Other Special Revenue Funds - Summary Of Revenues, Expenditures, And Changes In Fund Balance For Fiscal Years 2015-16 through 2017-18

Description	2015-16 Actuals		2016-17 Estimated Actuals		2017-18 Final Budget		2016-17 Vs. 2017-18	
	Staff	Amount	Staff	Amount	Staff	Amount	Amount	% Change
Revenues and Resources:								
Local sources		\$7,472,619		\$7,316,368		\$10,223,986	\$2,907,618	39.7%
State sources		258,242,198		316,410,193		251,047,637	(65,362,556)	(20.7)%
Federal sources		-		-		-	-	- %
Transfers from other funds		5,817,053		29,000,000		-	(29,000,000)	- %
Opening fund balance		4,319,798		5,225,216		3,473,507	(1,751,709)	(33.5)%
Total Resources		<u>275,851,668</u>		<u>357,951,777</u>		<u>264,745,130</u>	<u>(93,206,647)</u>	<u>(26.0)%</u>
Expenditures and Uses:								
Salaries	3,027.30	164,771,332	2,912.65	198,163,295	2,334.70	148,117,985	(50,045,310)	(25.3)%
Employee benefits		66,203,240		84,711,345		55,101,981	(29,609,364)	(35.0)%
Purchased services		7,967,666		23,459,640		15,044,100	(8,415,540)	(35.9)%
Supplies		26,486,878		42,434,320		37,145,980	(5,288,340)	(12.5)%
Property/equipment		1,582,856		1,157,170		2,303,900	1,146,730	99.1%
Other expenditures		3,614,482		4,552,500		2,434,090	(2,118,410)	(46.5)%
Transfers to other funds		-		-		-	-	- %
Total Expenditures and Uses		<u>270,626,454</u>		<u>354,478,270</u>		<u>260,148,036</u>	<u>(94,330,234)</u>	<u>(26.6)%</u>
Ending fund balance		<u>5,225,214</u>		<u>3,473,507</u>		<u>4,597,094</u>	<u>1,123,587</u>	<u>32.3%</u>
Total Applications		\$275,851,668		\$357,951,777		\$264,745,130	(\$93,206,647)	(26.0)%
Source: CCSD Budget and Accounting Departments								

Other Special Revenue Funds - Projected Budgets For Fiscal Years 2017-18 through 2020-21 Fund Expenditure Appropriations by Major Object

Description	2017-18 Budget	2018-19 Projected	2019-20 Projected	2020-21 Projected	Growth Rate
Revenues:					
Local sources	\$10,223,986	\$10,000,000	\$10,500,000	\$11,000,000	4.8%
State sources	251,047,637	288,000,000	254,500,000	255,500,000	0.4%
Federal sources	-	-	-	-	- %
Total Revenues	<u>261,271,623</u>	<u>298,000,000</u>	<u>265,000,000</u>	<u>266,500,000</u>	<u>0.6%</u>
Expenditures:					
Salaries	148,117,985	165,000,000	165,500,000	165,500,000	0.0%
Employee benefits	55,101,981	66,000,000	66,500,000	66,500,000	0.0%
Purchased services	15,044,100	32,000,000	14,800,000	15,550,000	5.1%
Supplies	37,145,980	29,500,000	14,000,000	14,750,000	5.4%
Property and equipment	2,303,900	2,000,000	1,700,000	1,7700,000	0.0%
Other expenditures	2,434,090	4,000,000	2,000,000	2,000,000	0.0%
Total Expenditures	<u>260,148,036</u>	<u>298,500,000</u>	<u>264,500,000</u>	<u>266,000,000</u>	<u>0.6%</u>
Excess (Deficiency) of Revenues over Expenditures	<u>25,488,593</u>	<u>(500,000)</u>	<u>500,000</u>	<u>500,000</u>	<u>0.0%</u>
Other Sources and (Uses):					
Transfers from other funds	-	-	-	-	
Opening fund balance - July 1	<u>3,473,507</u>	<u>28,962,460</u>	<u>28,462,460</u>	<u>28,962,460</u>	<u>1.8%</u>
Ending Fund Balance - June 30	<u>\$28,962,460</u>	<u>\$28,462,460</u>	<u>\$28,962,460</u>	<u>\$29,462,460</u>	<u>1.7%</u>
Source: Budget Department					

Debt Service Funds

The Debt Service Funds are used to account for the accumulation of resources for and the payment of general long-term debt principal, interest, and related costs. The sources of revenue are property taxes, room taxes, and real property transfer taxes earmarked by statute for capital programs. Additionally, proceeds of refunding bonds are accounted for in this fund.

Nevada Revised Statute 387.400 limits the aggregate principal amount of the District's general obligation debt to 15% of the total assessed valuation of property within the District. Based upon the assessed valuation for fiscal year 2017 (using the Nevada Department of Taxation's estimate of \$81.3 billion), the District's current debt limit is \$12.2 billion. The District had outstanding general obligation debt on July 1, 2017, of \$2.4 billion, leaving additional debt capacity of \$9.8 billion, or a margin of 20.0% additional.

Balances in the Fund, which are restricted by statute only for payment of debt service, will decrease as a reflection of the instability in Clark County's assessed valuation. These balances, being restricted from other use, provide both a margin of security for the District's bonds and the opportunity to support substantial increases in bonded debt while maintaining stability in property tax rates. The schedule of statutory debt limitation indicates that existing and projected debt levels will not impact current and future operations.

Authorized Debt

The Nevada's 78th legislative session senate bills 119 and 207 passed allowing the school District to roll over bonding authority for 10 years, covering fiscal year 2015-2016 through 2024-2025. This 10 year authority is expected to provide \$4.1 billion in funds for the District to build new schools and rehabilitate others.

Defeasement of Debt

The District has defeased certain general obligation bonds by placing the proceeds of new bonds into irrevocable trust accounts to provide for all future debt service payments on the old bonds. Accordingly, the trust account assets and the liability for the defeased bonds are not included in the District's financial statements. During fiscal year 2017, \$1.0 billion of previously outstanding principal is considered to be defeased.

Debt Service Reserve Fund

Nevada Revised Statute 350.020 requires that the District establish a reserve account within its debt service fund for payment of the outstanding bonds of the District. Currently, the account must be established and maintained in an amount at least equal to the lesser of the amount of principal

Summary of Debt Service As of July 1, 2017

Fiscal Year	Principal	Interest	Total Requirements
2018	\$307,535,000	\$118,734,928	\$426,269,928
2019	287,950,000	104,537,665	392,487,665
2020	233,745,000	90,334,065	324,079,065
2021	229,460,000	78,650,715	308,110,715
2022	204,155,000	67,116,215	271,271,215
2023-27	855,350,000	187,294,897	1,042,644,897
2028-37	319,925,000	62,648,700	382,573,700
Totals	\$2,438,120,000	\$709,317,683	\$3,147,437,683

Source: Schedule of Debt Repayment as of 7/1/17



and interest payments due on 25% of the outstanding bonds in the next fiscal year (\$106.6 million) or 10% of all principal amounts (\$243.8 million) outstanding at the end of fiscal year 2016-17. The projected ending fund balance at June 30, 2018, of \$41.7 million fails to exceed the 25% of all outstanding bonds principal and interest payments in the next fiscal year. However, the Capital Projects Fund contains a balance of \$463.5 million which may be used to cover any shortfall in the Reserve Fund as stipulated in the 1997 Assembly Bill 353 (AB 353).

The statutory debt capacity is established in accordance with NRS 350.013. The District's debt management policy is approved annually by the Board and filed with the Nevada Department of Taxation and the Clark County Debt Management Commission. It is expected that future increases in assessed valuation, along with retirement of existing bonds, will result in a statutory debt limitation in excess of outstanding debt.

Debt Service Funds - Statutory Debt Limitation

Fiscal Years 2017-18

Description	Assessed Valuation Basis
Fiscal year 2017-18 assessed value of all taxable property situated in Clark County (includes \$2,415,329,758 assessed valuation for redevelopment agencies)	\$81,306,131,252
Gross limitation -- 15% of assessed valuation (NRS 387.400)	\$12,195,919,688
Outstanding bonds of the Debt Service Fund at July 1, 2017	2,438,120,000
Excess of limitation at July 1, 2017	\$9,757,799,688
Debt Limit Margin	19.99%

Source: CCSD Budget Department

Debt Service Funds - Statutory Debt Additional Capacity

For Fiscal Years 2008-09 Through 2017-18

Fiscal Year	Total Assessed Valuation ¹	Debt Limit	Outstanding General Obligation Debt As of July 1	Additional Statutory Debt Capacity
2007-08	115,790,200,550	17,368,530,083	5,006,995,500	12,361,534,583
2008-09	93,790,791,674	14,068,618,751	4,670,965,000	9,397,653,751
2009-10	65,758,625,871	9,863,793,881	4,110,425,000	5,753,368,881
2010-11	59,054,835,152	8,858,225,273	3,860,905,000	4,997,320,273
2011-12	55,225,712,175	8,283,856,826	3,554,575,000	4,729,281,826
2012-13	56,296,847,888	8,444,527,183	3,223,895,000	5,220,632,183
2013-14	64,252,633,650	9,637,895,048	2,894,125,000	6,743,770,048
2014-15	71,055,253,233	10,658,287,985	2,548,890,000	8,109,397,985
2015-16	76,633,199,093	11,494,979,864	2,590,805,000	8,904,174,864
2016-17	81,306,131,252	12,195,919,688	2,438,120,000	9,757,799,688

(1) Includes redevelopment agencies

Source: CCSD Budget and Accounting Departments

Property Tax Levies

(Per \$100 Of Adjusted Assessed Valuation)

For Fiscal Years 2013-14 Through 2017-18

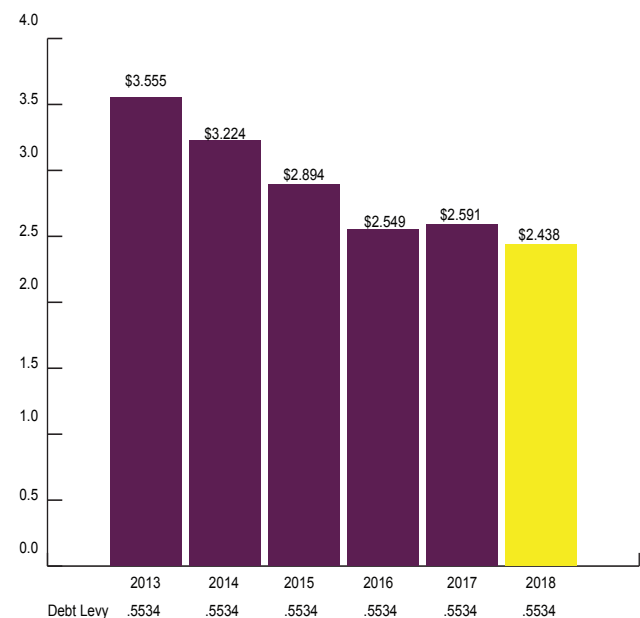
Fiscal Year	2013-14	2014-15	2015-16	2016-17	2017-18 (projected)
Basic School Levy (General Operations)	\$0.7500	\$0.7500	\$0.7500	\$0.7500	\$0.7500
Debt Service/ Special Projects Levy	0.5534	0.5534	0.5534	0.5534	0.5534
Total District Levies	\$1.3034	\$1.3034	\$1.3034	\$1.3034	\$1.3034

Source: Clark County Assessor's Office

(1) Debt includes any special tax overrides for public safety projects and other capital programs (fire safety retrofit/asbestos removal, pay-as-you-go, EPA loan).

Supported Debt And Related Tax Levy

As of June 30, 2017



Source: Clark County Assessor's Office

Debt Service Fund - Schedule Of General Obligation Bonds Outstanding

As of July 1, 2017

Issue Date	Date of Final Maturity	Term	Interest Rate	Original Issue	Balance July 1, 2017
March 30, 2007A (Refunding November 2003, November 2004, November 2005)	June 15, 2025	18 Years	4.1262	473,045,000	152,510,000
June 3, 2008A	June 15, 2028	20 Years	4.1960	675,000,000	26,260,000
July 8, 2010A	June 15, 2024	14 Years	0.7497	104,000,000	103,900,000
July 8, 2010D	June 15, 2020	10 Years	0.7033	6,245,000	6,245,000
March 3, 2011B (Refunding September 2001D)	June 15, 2019	8 Years	2.9849	29,420,000	11,125,000
October 4, 2012A (Refunding November 2004, November 2005)	June 15, 2021	9 Years	1.6657	159,425,000	112,575,000
July 31, 2013A	June 15, 2023	10 Years	2.5233	32,855,000	17,015,000
July 31, 2013B (Refunding November 2003, November 2004, November 2005)	June 15, 2019	6 Years	1.7281	95,870,000	29,300,000
April 29, 2014A (Refunding March and November 2004)	June 15, 2020	6 Years	1.1606	131,175,000	47,385,000
April 29, 2014B (Refunding March 2004)	June 15, 2020	6 Years	1.3486	62,200,000	34,710,000
March 18, 2015A	June 15, 2019	4 Years	1.0484	257,445,000	143,655,000
March 18, 2015B	June 15, 2022	7 Years	1.5696	129,080,000	97,205,000
November 23, 2015C	June 15, 2035	20 Years	3.0542	338,445,000	333,770,000
November 23, 2015D	June 15, 2035	20 Years	3.2171	200,000,000	183,195,000
June 16, 2016A (Refunding December 2006, 2007, & June 2008)	June 15, 2025	9 Years	1.9833	186,035,000	186,035,000
June 16, 2016B (Refunding December 2006 & 2007)	June 15, 2027	11 Years	2.2457	90,775,000	90,675,000
June 16, 2016C	June 15, 2026	10 Years	2.2654	33,470,000	30,735,000
December 15, 2016D (Refunding December 2006, 2007, & June 2008)	June 15, 2024	8 Years	2.0055	257,215,000	257,215,000
December 15, 2016E (Refunding December 2006 & 2007)	June 15, 2026	10 Years	2.3304	59,510,000	59,510,000
December 15, 2016F	June 15, 2026	10 Years	2.7044	50,435,000	47,885,000
June 28, 2017A (Refunding December 2006, March 2007, December 2007, and June 2008)	June 15, 2037	20 Years	2.5493	407,900,000	407,900,000
June 28, 2017 B	June 15, 2020	3 Years	1.1207	59,315,000	59,315,000
Total Outstanding Bonded Indebtness					\$2,438,120,000
Source: CCSD Budget and Accounting Departments					



Debt Service Funds - Summary Of Revenues, Expenditures, And Changes In Fund Balance

For Fiscal Years 2016-17 Through 2017-18

Debt Service	2015-16 Actuals	2016-17 Estimated Actuals	2017-18 Final Budget	2016-17 vs. 2017-18 \$ Change	% Change
Revenues and resources:					
Local revenues	\$324,560,516	\$341,022,000	\$344,025,000	\$3,003,000	0.9%
Proceeds of refunding bonds	580,530,787	359,184,768	-	(359,184,768)	(100.0%)
Transfers from other funds	99,700,893	108,278,844	96,485,390	(11,793,454)	(10.9%)
Opening fund balance	26,838,866	43,426,485	63,440,250	20,013,765	46.1%
Total revenues and resources	\$1,031,631,062	\$851,912,097	\$503,950,640	(347,961,457)	(40.8%)
Expenditures and other uses:					
Principal	276,190,000	295,730,000	334,195,000	38,465,000	13.0%
Interest	132,196,195	133,557,081	128,063,490	(5,493,591)	(4.1%)
Purchased services	3,116,067	1,405,992	-	(1,405,992)	(100.0%)
Payments to refund escrow agent	576,702,315	357,778,774	-	(357,778,774)	(100.0%)
Total expenditures and uses	988,204,577	788,471,847	462,258,490	(326,213,357)	(41.4%)
Ending fund balance	\$43,426,485	\$63,440,250	\$41,692,150	(21,748,100)	(34.3%)
Total applications	\$1,031,631,062	\$851,912,097	\$503,950,640	(347,961,457)	(40.81%)

Source: CCSD Budget and Accounting Departments

Debt Service Funds - Projected Budgets

For Fiscal Years 2017-18 Through 2020-21

Fund Expenditure Appropriations by Major Object

Description	2017-18 Budget	2018-19 Projected	2019-20 Projected	2020-21 Projected	Growth Rate
Revenues:					
Property taxes	\$343,000,000	\$351,575,000	\$360,364,375	\$369,373,500	2.5%
Interest on investments	1,000,000	1,000,000	1,000,000	1,000,000	0.0%
Other local revenues	25,000	20,000	20,000	20,000	0.0%
Total Revenues	344,025,000	352,595,000	361,384,375	370,393,500	2.5%
Expenditures:					
Principal	334,195,000	287,950,000	233,745,000	229,460,000	(1.8%)
Interest	128,063,490	104,537,665	90,334,065	78,650,715	(12.9%)
Purchased services	-	-	-	-	-
Total Expenditures	462,258,490	392,487,665	324,079,065	308,110,715	(4.9%)
Excess (Deficiency) of Revenues over Expenditures	(118,233,490)	(39,892,665)	37,305,310	62,282,785	67.0%
Other Sources and (Uses):					
Proceeds of refunding bonds	-	-	-	-	0.0%
Payment to refunding escrow agent	-	-	-	-	0.0%
Transfer from other funds	96,485,390	97,000,000	97,000,000	97,000,000	0.0%
Total Other Sources and (Uses):	96,485,390	97,000,000	97,000,000	97,000,000	0.0%
Opening Fund Balance - July 1	\$63,440,250	\$41,692,150	\$98,799,485	\$233,104,795	135.9%
Ending Fund Balance - June 30	\$41,692,150	\$98,799,485	\$233,104,795	\$392,387,580	68.3%

Source: Budget Department

There are various capital projects funds used to account for projects related to land and building acquisition, construction, and improvements to schools and other District-owned properties. The District maintains a demand-responsive and dynamic construction program to construct and renovate facilities, and to provide technology and equipment upgrades as necessary to meet the District facilities requirements. This program is described in the Capital Improvement Plan (CIP).

The Capital Improvement Plan – The Capital Improvement Plan (CIP) is developed in alignment with the District's Strategic Imperative for Clarity and Focus, as well as the Value/Return on Investment Focus Area. The CIP is a financial plan of the major and non-major capital projects funds to be utilized for the acquisition of land and buildings, construction of new buildings, improvement or replacement of District-owned facilities and infrastructure, and the upgrade of technology. Those capital improvements are projects with long useful lives that will acquire buildings and land, provide land improvements, construct new buildings, and expand, upgrade, or repair existing facilities and infrastructure. Capital project expenditures generally transpire over two or more years and will require recording the project expenditures over multiple fiscal year budgets. Capital projects are generally funded with bonded debt due to the significant costs involved and the need to spread the acquisition cost of the asset over several years.

The CIP addresses the growth demands of the District as well as the renovation and modernization needs. The number of schools maintained and the age of the schools places unrelenting demands on the available modernization funds. The CIP provides for the possibility of a full replacement of a building or a wing of a building, and replacement and/or major renovation of building components once the useful life has been reached. The plan also addresses major renovations needed for mandated modifications and changing educational program needs.

Modifications are needed at schools to bring the facilities up to date in design and function. Modernization is much more than merely a cosmetic effort. It is essential work intended to extend the life of the facility and provide improved physical facilities essential for student achievement.



Capital Improvement Plan Process

The Capital Improvement Plan (CIP) is updated annually to outline the planned capital improvements within the available financial resources by the Facilities and Bond Fund Financial Management office. Input is shared from the Demographics and Zoning Department, the Real Property Management Department, the Facilities Division and Construction Management. The Instructional Division, the Maintenance Department, the Technology Division, and the Purchasing Department also contribute during the planning and construction phases. The CIP is reviewed frequently by the Capital Planning Group (CPG) and the Bond Oversight Committee (BOC), and approved by the Board of School Trustees (BOST) through a formal revision process.

The five-year CIP is prepared showing the planned expenditures in the various capital funds for the next five years. Although the five-year CIP shows projects scheduled throughout the five-year plan, it is only those expenditures shown in the first year of the plan that are adopted as part of the current fiscal year budget. The five-year CIP takes into account the design, execution, completion, and close-out of previously approved projects, and the start-up of future projects. The 2017-18 through 2021-22 five-year CIP, includes revisions to the program based on updated revenue projections, enrollment projections, and additional needs. The revision to the ten-year CIP was approved by the Board of School Trustees on June 21, 2017.

Capital Improvement Plan Revenue Sources

Nevada is a state that historically has not provided assistance for school construction and modernization projects. Seeking voter approval to pass bond questions has been the only feasible way of obtaining financing to build schools at the pace needed. The District has received the approval of Clark County voters for bond questions consistently since 1988. During the 1997 Legislature, the District sought the enactment of laws providing more effective methods of supplementing bond funds for school construction.

Assembly Bill 353 (AB 353), approved in 1997, provided the District with ongoing and reliable revenues to address the financing of land acquisition for schools, and the design, new construction, and repair of school facilities. This bill provided three proactive solutions to fund construction.

Freeze on Property Tax Rates for Long-Term Bonding

In 1998, the Board authorized a ballot initiative seeking approval to freeze property tax rates for long-term bonding that would enable the District to issue general obligation bonds until 2008 while maintaining a property tax levy of .5534 for school bond debt service. In the 1998 election, voters provided approval for the bond initiative which froze

Five Year Capital Improvement Plan (CIP)

For Fiscal Years 2017-18 Through 2021-22

Descriptions	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22
1998 Capital Improvement Program					
New Construction:					
Replacement/Phased Replacement Schools	\$ -	\$ -	\$ -	\$ -	\$ -
Additions to Existing Schools	15,000,000				
Rehab/Modernization:	10,000,000	-	-	-	-
Fund Total	25,000,000	-	-	-	-
2015 Capital Improvement Program					
Land Acquisition/Land Improvements:	30,000,000	35,000,000	15,000,000	15,000,000	10,000,000
New Construction:					
Elementary Schools	160,000,000	175,000,000	160,000,000	150,000,000	125,000,000
High Schools	5,000,000	60,000,000	100,000,000	60,000,000	65,000,000
Replacement Schools	110,000,000	85,000,000	70,000,000	65,000,000	65,000,000
Additions for Capacity	115,000,000	125,000,000	60,000,000	25,000,000	-
Rehab/Modernization:	125,000,000	70,000,000	85,000,000	125,000,000	175,000,000
Technology Equipment:	35,000,000	35,000,000	40,000,000	45,000,000	45,000,000
Fund Total	580,000,000	585,000,000	530,000,000	485,000,000	490,000,000
Building and Sites					
Land Acquisition:	-	-	-	-	-
Site Improvements:	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Fund Total	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Governmental Services Tax					
New Construction:					
Other Buildings	-	-	-	-	-
Rehab/Modernization:	37,500,000	17,500,000	13,700,000	13,700,000	13,700,000
Purchase Portable Classrooms	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
Relocate Portable Classrooms	5,500,000	5,500,000	5,500,000	5,500,000	5,500,000
Fund Total	45,000,000	25,000,000	21,200,000	21,200,000	21,200,000
Capital Replacement Fund					
Rehab/Modernization:	-	-	-	-	-
Technology/Equipment:	-	-	-	-	-
Fund Total	-	-	-	-	-
Total All Capital Funds	\$651,000,000	\$611,000,000	\$552,200,000	\$507,200,000	\$512,200,000



the tax rate for school construction for a decade.

The 2015 Legislative Session approved Senate Bill 207 (SB207), authorizing the District to begin to issue general obligation bonds until 2025, maintaining the property tax levy of .5534 for school bond debt service. This extension or “roll-over” of the authority was not approved by voters.

County Room Tax Proceeds

The Board of County Commissioners was authorized to increase the Clark County room tax rate by one percent beginning August 1997. Proceeds from this tax are deposited in the District’s fund for capital projects. Also,

effective July 1, 1999, the five-eighths of one percent of the room tax previously provided to the Las Vegas Convention and Visitors Authority is now a revenue component of the District’s Capital Projects Fund.

Real Property Transfer Tax Proceeds

AB 353 also authorized an increase in the real property transfer tax from 65 cents to \$1.25 for each \$500 of value. Proceeds from this 60 cents increase are deposited in the District’s Capital Projects Fund.

1998 Capital Improvement Program Building and Modernization Plan

Descriptions	Program Total	Percent of Total Program	Number of Schools
Land Acquisition	\$211,860,000	4.3%	
New School Construction			
Special/Alternative	35,602,152	0.7%	2
Elementary	1,118,382,121	22.8%	61
Middle	630,705,965	12.9%	22
Senior High	655,148,593	13.3%	11
Career and Technical Academy	479,804,216	9.8%	5
Total New School Construction	2,919,780,238	59.5%	101
Replacement Schools			
Elementary	181,227,590	3.6%	8
Middle	106,466,891	2.2%	2
Senior High	77,210,359	1.6%	1
Special Schools	39,288,912	0.8%	2
Total Replacement Schools	404,193,752	8.2%	13
Phase Replacements			
Elementary	28,698,664	0.6%	3
Senior High	118,392,633	2.4%	2
Career & Technical Academy	31,937,748	0.6%	1
Total Phase Replacements	179,029,045	3.6%	6
Additions to Existing Schools			
Elementary	54,294,877	1.2%	5
Middle/Senior High	90,844,602	1.8%	13
Senior High	-	-	-
Total Additions to Existing Schools	145,139,479	3.0%	18
Rehabilitation and Modernization			
Modernization/Upgrade	759,598,332	15.5%	229
Computer, Furniture and Equipment Replacement	129,999,400	2.6%	229
Technology Upgrades	81,975,361	1.7%	229
Portable Classrooms	21,098,973	0.4%	-
Total Rehabilitation and Modernization	992,672,066	20.2%	
Satellite Bus Transportation Centers	60,516,674	1.2%	2
Total 1998 Capital Improvement Plan	\$4,913,054,062	100.0%	
Source: CCSD Facilities and Bond Financial Management			

2015 Capital Improvement Program (Revision 2) Approved June 21, 2017

Building and Modernization Plan

Descriptions	Program Total	Percent of Total Program	Number of Schools
New Schools for Capacity			
Land Acquisition	110,000,000	2.7%	
Alternative School	9,500,000	0.2%	1
Elementary	852,060,000	20.8%	23
Senior High	335,000,000	8.2%	2
Total New School Construction	1,306,560,000	31.9%	26
Replacement Schools			
Elementary	440,240,000	10.7%	11
Middle	121,460,000	3.0%	2
Total Replacement Schools	561,700,000	13.7%	13
Phased Replacements			
Elementary	52,500,000	1.3%	2
Elementary/Middle/High	14,500,000	0.3%	1
Senior High	23,020,000	0.6%	1
Career & Technical Academy	65,000,000	1.6%	1
Total Phased Replacements	155,020,000	3.8%	5
Additions to Existing Schools			
Elementary	546,950,000	13.3%	54
Total Additions to Existing Schools	546,950,000	13.3%	54
Rehabilitation and Modernization			
Modernization/Upgrade	1,079,770,000	26.0%	
Furniture and Equipment Upgrade/Replacement	200,000,000	4.9%	
Technology Upgrades	250,000,000	6.1%	
Total Rehabilitation and Modernization	1,529,770,000	37.3%	
Total 2015 Capital Improvement Program	\$ 4,100,000,000	100.0%	

Source: CCSD Facilities and Bond Financial Management



Major Capital Projects Funds

1998 Capital Improvement Program

Legislative Assembly Bill 353 (AB 353) provided the District the opportunity to offer a proactive solution to the voters of Clark County by financing public school construction and renovation as needed without increasing the property tax rate.

Voters authorized the issuance of bonds through June 2008, to be repaid within the existing property tax levy, allowing greater flexibility in responding to the imminent need to provide seats for new students and to repair and renovate existing school facilities. General obligation bonds issued under AB 353 were approved only after determination by the Board and after receiving approval from the Clark County Oversight Panel for School Facilities and the Debt Management Commission.

In addition to property tax supported bonds, AB 353 provided additional sources of capital funding for the District with approval of the room tax and the real property transfer tax. AB 353 provides safeguards to taxpayers through the

tax freeze, more stringent debt reserve requirements, and requiring bond issuance approval by both the Oversight Panel for School Facilities and the Debt Management Commission.

Legislative Senate Bill 207 (SB207) was enacted to allow roll over bonding authority for 10 years without a vote of the people. This rollover authority authorized the boards of trustees of a school district with prior voter approval to issue general obligation bonds to raise money for certain specified purposes related to school facilities including: (1) the construction, design or purchase of new building for schools; (2) enlarging, remodeling or repairing existing buildings or grounds for schools; and (3) acquiring sites for building schools. This funding authority is projected to generate approximately \$4.1 billion dollars over the next ten years.

The District's Capital Improvement Program is continually reviewed by the Bond Oversight Committee (BOC). The committee will determine whether to prepare a current revision of the program based upon updated revenue projections, enrollment projections, and additional needs. Revision 19 to the 1998 CIP and Revision 1 to the 2015 CIP were reviewed and recommended for approval by the BOC on March 17, 2016, and approved by the Board on April 6, 2016.

New School Completion Schedule

Fiscal Years 2017-2025

Opening School Year	Elementary School	High School	Alternative School	Replacement Schools	Phased Replacement Schools	Total
2016-17	-	-	-	-	-	-
2017-18	7	-	-	2 RES	-	9
2018-19	4	-	-	-	1 RHS & 1 RES/MS/HS	6
2019-20	4	-	1	1 RMS & 2 RES	1 RES & 1 RCTA	10
2020-21	3	-	-	1 RMS & 4 RES	-	8
2021-22	2	1	-	2 RES	1 RES	6
2022-23	1	1	-	2 RES	-	4
2023-24	1	-	-	-	-	1
2024-25	1	-	-	-	-	1
Totals	23	2	1	14	5	45

RES = Replacement Elementary School

RMS = Replacement Middle School

RHS = Replacement High School

RCTA = Replacement Career and Technical HS



2015 Capital Improvement Plan

Legislative Senate Bill 207 (SB207) was enacted to allow roll over bonding authority for 10 years without a vote of the people. This rollover authority authorized the boards of trustees of a school district with prior voter approval to issue general obligation bonds to raise money for certain specified purposes related to school facilities including: (1) the construction, design or purchase of new building for schools; (2) enlarging, remodeling or repairing existing buildings or grounds for schools; and (3) acquiring sites for building schools. This funding authority is projected to generate approximately \$4.1 billion dollars over the next ten years.

The BOST initially approved a start-up plan for the 2015 CIP on March 26, 2015, with final approval given to the plan on June 29, 2015. The start-up plan included the construction of six (6) new elementary schools and the replacement of two (2) aging elementary schools scheduled to open in the 2017-2018 school year, and the construction of six (6) new elementary schools scheduled to open in the 2018-2019 school year.

The District completed the ten year capital plan to utilize the projected revenue for the 2015 CIP. Public input meetings took place in August and September 2015. A report of the findings of the feedback received, and the draft recommendations for guiding principles and spending allocations for the Plan were reviewed and recommended for approval by the BOC on September 17, 2015. The proposed Plan was reviewed through the Capital Improvement Plan process, receiving reviews and recommendations from Executive Cabinet, the Superintendent, the Capital Planning Group, and the Bond Oversight Committee prior to approval by the Board of School Trustees. The BOST approved the Plan for the 2015 Capital Improvement Program on September 24, 2015.

The District's Capital Improvement Program is continually reviewed by the Bond Oversight Committee (BOC). The committee can recommend approval of revisions to the program based upon updated revenue projections, enrollment projections, and additional needs. Revision 2 to the 2015 CIP was reviewed and recommended for approval by the BOC on May 18, 2017, and approved by the BOST on June 21, 2017.



Student Enrollment Projections

The Demographics and Zoning Department utilizes current birth rates and cohort projection techniques, including review of the number of new residents moving into Clark County and the advancement of students through grade levels, to calculate the student enrollment projections. The District has maintained a reliable accuracy rating compared to actual enrollments in previous years' projections.

Student enrollment has increased by over 14,600 students during the past ten years. The fiscal 2016-17 estimated student enrollment is 321,261 and is projected to increase to 323,380 during 2017-18. Current projections indicate that school population will increase steadily over the next three years.

Cost of Building New Schools

It is useful to look at several factors when analyzing the cost of building new schools. Although single designs are frequently used for new schools, the specific site adaptations, construction, and equipment needs will vary for each school. A formula is necessary to account for the variables to accommodate escalating prices, in addition to providing a contingency for unforeseen events.

Site development costs can add significantly to the school's projected cost. Site development costs are those costs related to preparing the site for construction and occupation. Activities may include leveling the site, installing utility services, and building roads and other infrastructure to the school. Costs can range between \$3 million and \$10.5 million per school for site development.

The figures in this summary reflect the current average "turnkey costs." The budgets for these costs are developed using the estimated construction cost as a base and adding set percentages for design fees, telecommunications (including the linking of the security, intercom, clock and telephone systems), inspection and administrative costs, contingency costs, and furnishings.

The average turnkey costs of schools by type are:

Elementary School, \$33.2 to \$35.5 million
Middle School, \$50.0 million
High School, \$150.0 million
Career and Technical Academy, \$155.0 million

New School Construction

Since 1990, the District has addressed its rapidly growing student population through the efficient use of prototype designs for new schools. Experienced school design architects have carefully expanded the current prototype. The input of educators has been utilized to incorporate

the space design needed for a successful educational program at each site. The designs also incorporated the most economical life cycle cost to operate and maintain the facility. The current prototype design has been repeated for the construction of almost every new school built during the past two decades. This practice has saved significant time and millions in design and construction fees.

Cost Saving Measures

The District views its responsibility to expend scarce capital funding wisely. Management practices and construction protocols are constantly monitored to achieve maximum efficiency. Due to this proactive approach, additional funding was realized to enable the modernization of far more schools than originally projected. Measures that have resulted in significant savings include the packaging of multiple projects for bidding, peer reviews, focusing on energy efficient designs, considerable scrutiny of change orders, and careful monitoring of inspection practices. Value engineering is the process of reviewing the design of a facility before it is advertised for competitive bidding contributes to significant savings being realized and provides guidelines for future construction projects.

Energy Efficiency

The District has accomplished hundreds of major modernizations at existing school sites replacing major mechanical systems in older schools with more energy efficient systems. This has generated significant savings to the General Fund for electricity and water consumption.

The replacement of a chiller at a high school with more energy efficient systems saves approximately \$25,000 each year in energy costs. By replacing multiple systems at a high school site by including a new HVAC system, roof, electrical and lighting upgrades, and adding day lighting, results in savings in excess of \$100,000 per year in energy consumption costs.

Solar Photovoltaic Systems

The District utilizing ARRA grant funding and cash rebates from NV Energy has installed solar photovoltaic systems at 35 schools and the Vegas PBS building. The systems generate electricity by converting sunlight into electric current at a substantial savings of at least \$330,000 annually.

Non-Major Capital Projects Funds

Building and Sites (Fund 330)

Proceeds are used for the construction, purchases, or modernization of buildings or sites. Sources of revenue



in the fund are receipts from the rental and sales of District property. The dollar amount received each year is not sufficient to respond to the District's long term capital needs.

Governmental Services Tax (Fund 340)

Proceeds are used for the construction, purchase, or modernization of District-owned facilities in response to any immediate facility needs to accommodate enrollment fluctuations and growth, staff changes and growth, and changes to and/or addition of educational programs. The dollar amount received each year is not sufficient to respond to the District's long term capital needs.

Capital Replacement (Fund 370)

Resources in the Fund are transfers from other funds made pursuant to a plan approved by the Board to provide equipment and maintenance for projects ordinarily not undertaken more frequently than once every five years. As the resources are provided from other funds, the dollar amount of the transfers is not sufficient to respond to the District's long-term capital needs.



Capital Projects Funds - Funds Summary

Fiscal Year 2017-18

Funds Budget Descriptions	Staff	Amount
Fund 308 - 1998 Bond Proceeds		
Additions to existing schools-rehab/modernization	-	\$15,000,000
Rehabilitation modernation management technology	-	10,000,000
Total - Fund 308	-	\$25,000,000
Fund 315 - 2015 Capital Improvement Program		
New school construction	-	159,000,000
Replacement schools	-	110,000,000
Additions to existing schools-rehab/modernization	-	115,000,000
Rehabilitation of existing schools	-	125,000,000
Construction management	81.50	6,000,000
Technology/Equipment	-	35,000,000
Land acquisition	-	30,000,000
Total - Fund 315	81.50	\$580,000,000
Fund 330 - Buildings & Sites		
On & off site improvements	-	645,000
Other expenditures	-	355,000
Total - Fund 330	-	\$1,000,000
Fund 340 - Governmental Services Tax		
Refurbish/modernization crew	32.00	2,350,000
Portables & trailers	-	34,147,000
Other expenditures	3.00	8,618,000
Total - Fund 340	35.00	\$45,000,000
Transfers		
Transfer to debt service fund	-	96,485,390
2015-16 Capital Projects Budget	116.50	\$747,485,390

Source: CCSD Facilities and Bond Financial Management



Capital Projects Funds - Summary Of Budget Categories

For Fiscal Years 2015-16 Through 2017-18

General Ledger		2015-16 Actuals		2016-17 Estimated Actuals		2017-18 Final Budget	
Accounts	Description	Staff	Actual	Staff	Amount	Staff	Amount
5118130000	Assistant Directors	1.00	112,375	3.40	271,495	4.40	583,996
5118135000	Assistant Superintendent	-	-	1.50	-	-	-
5118139000	Associate Superintendent	1.50	173,590	0.50	100,614	1.50	253,412
5117020000	Buyers/Buyers Assistant	0.50	30,464	0.50	40,154	1.00	78,926
5118138000	Chief Financial Officer	0.25	27,855	0.25	36,814	0.25	135,000
5117030000	Classified Salary	-	-	1.00	12,664	-	-
5118170000	Coordinators & Specialists	6.00	561,805	14.35	859,652	17.60	2,042,804
5118855000	Coordinator I	1.00	90,491	0.25	24,323	0.25	25,000
5118860000	Coordinator II	-	-	1.00	56,036	1.00	65,000
5118865000	Coordinator III	3.00	379,619	0.75	62,158	0.50	45,000
5117400000	Data Management Specialist	1.00	68,461	1.00	68,750	6.00	548,434
5117405000	Data Processing Salaries	1.00	101,127	1.00	99,104	1.00	96,311
5118141000	Deputy Financial Officer	0.25	17,937	0.25	16,977	0.25	91,956
5118190000	Directors	3.00	335,464	5.00	550,443	3.55	632,524
5117905000	Inspectors	10.00	846,174	15.00	1,205,509	16.00	1,433,850
5117805000	Maintenance Labor	30.00	1,979,367	25.00	1,866,037	28.00	1,684,797
5117650000	Secretarial & Clerical	17.00	1,015,884	31.65	2,127,819	35.20	2,377,990
5200000000	Employee Fringe Benefits	-	2,201,668	-	3,078,729	-	4,020,000
5500000000	Other Purchased Services	-	82,652	-	28,375	-	61,500
5300000000	Purchased Prof. & Tech. Services	-	21,160,700	-	45,606,000	-	95,800,000
5400000000	Purchased Property Services	-	49,619,932	-	210,234,208	-	467,938,500
5700000000	Property/Equipment	-	351,215	-	-	-	32,000,000
5117200000	Support - Overtime	-	109,090	-	267,222	-	-
5117000000	Support - Salaries	-	-	2.00	58,551	-	-
5600000000	Supplies	-	8,499,067	-	15,480,000	-	41,065,000
5800000000	Other Expenses	-	314,057	-	5,000	-	20,000
5910000000	Interfund Transfers	-	99,700,893	-	95,412,563	-	96,485,390
TOTAL CAPITAL BUDGET		75.50	\$187,779,883	103.40	\$377,638,856	116.50	\$747,485,390

Source: CCSD Facilities and Bond Financial Management

Capital Projects Funds - Summary of Revenues, Expenditures, And Changes In Fund Balance

For Fiscal Years 2015-16 Through 2017-18

Description	2015-16 Actuals		2016-17 Estimated Actuals		2017-18 Final Budget		2016-17 Vs. 2017-18	
	Staff	Amount	Staff	Amount	Staff	Amount	\$ Change	% Change
Local revenues		\$147,114,288		\$157,050,600		\$166,332,800	\$9,282,200	5.9%
Federal revenues		5,656,298		5,656,000		5,656,000	-	0.0%
Transfers from other Funds		-		-		-	-	-
Loan Proceeds		379,448,000		218,878,253		400,000,000	181,121,747	100.0%
Opening fund balance		301,822,562		646,261,265		650,207,262	3,945,997	0.6%
Total revenues and resources		834,041,148		1,027,846,118		1,222,196,062	194,349,944	18.9%
Salaries	75.50	5,849,699	103.40	7,793,981	116.50	10,095,000	2,301,019	29.5%
Employee benefits		2,201,669		3,078,729		4,020,000	941,271	30.6%
Purchased services		70,863,285		255,517,368		563,800,000	308,282,632	120.7%
Supplies		8,499,065		15,480,000		41,065,000	25,585,000	165.3%
Property and equipment		351,215		351,215		32,000,000	31,648,785	100.0%
Other expenditures		314,057		5,000		20,000	15,000	300.0%
Transfers to other Funds		99,700,893		95,412,563		96,485,390	1,072,827	1.1%
Total expenditures and uses		187,779,883		377,638,856		747,485,390	369,846,534	97.9%
Ending fund balance		646,261,265		650,207,262		474,710,672	(175,496,590)	(27.0%)
Total Applications	54.00	\$834,041,148	82.55	\$1,027,846,118	103.50	\$1,222,196,062	\$194,349,944	18.9%

Source: CCSD Budget and Accounting Departments

Capital Project Funds - Expenditures Summary

For Fiscal Years 2013-14 Through 2017-18

	2013-14	2014-15	2015-16	2016-17 Estimated	2017-18
Description	Actual	Actual	Actual	Actual	Final Budget
Regular Programs					
Instruction					
Salaries	\$16,334	-	3,084	\$50,000	\$110,000
Benefits	5,790	-	19	25,000	50,000
Purchased Services	16,962	5,612	125,346	200,000	525,000
Supplies	1,069,084	1,406,223	778,320	14,800,000	40,150,000
Property	429,223	-	-	-	-
Other	-	-	-	-	-
Other Direct Support					
Supplies	14,498	86,250	-	625,000	525,000
Undistributed Expenditures					
Instructional Staff Support					
Salaries	459,009	273,833	-	-	-
Benefits	150,289	33,869	-	-	-
Purchased Services	889,909	474,606	-	-	-
Supplies		135,468	-	-	-
Central Services					
Purchased Services	987,783	594,429	2,907,291	1,502,500	2,005,000
Supplies		-	-	-	-
Oper./Maint. Plant Services					
Salaries	1,181,344	679,542	157,813	150,000	150,000
Benefits	234,056	192,858	55,312	50,000	50,000
Purchased Services	119,206	629,946	305,405	500,000	530,000
Supplies	850,538	480,868	259,990	-	250,000
Property	29,468	-	-	-	-
Other	-	700	1,351	-	-
Student Transportation					
Property	-	-	-	-	-
Land Acquisition					
Salaries	-	-	-	-	-
Benefits	-	-	-	-	-
Purchased Services	33,991	43,638	101,506	1,550,000	3,255,000
Supplies	-	-	-	-	-
Property	21,452	-	351,215	351,215	32,000,000
Other	4,226	1,701	100	-	10,000
Site Improvements					
Salaries	12,569	26,155	49,487	1,138	50,000
Benefits	4,239	9,046	16,850	377	10,000
Purchased Services	4,034,976	3,069,142	8,362,753	32,360,740	64,695,000
Supplies	3,031	6,639	19,686	-	15,000
Property	-	-	-	-	-
Other	-	1,000	31,567	22,500	-
Architecture/Engineering					
Salaries	546	7,296	31,232	-	-
Benefits	140	2,545	9,473	-	-
Purchased Services	41,709	36,058	636,500	-	-
Building Acq. and Const.					
Salaries	377,563	865,630	521,985	1,000,000	1,070,000
Benefits	115,029	303,249	175,156	390,000	423,000
Purchased Services	6,785,317	2,200,938	26,771,123	156,537,500	342,213,000
Supplies	1,458,665	6,805,348	6,603,721	50,000	50,000
Property	-	-	-	-	-
Other	1,123	449	260,649	-	-

Capital Project Funds - Expenditures Summary - Continued
For Fiscal Years 2013-14 Through 2017-18

	2013-14	2014-15	2015-16	2016-17 Estimated	2017-18
Description	Actual	Actual	Actual	Actual	Final Budget
Building Improvements					
Salaries	1,000,255	292,406	213,263	115,000	55,000
Benefits	294,209	91,190	74,384	43,500	22,000
Purchased Services	15,805,507	18,882,897	30,946,814	62,102,253	149,027,000
Supplies	343,045	1,244,021	640,509	-	50,000
Property	-	-	-	-	-
Other	2,131	1,588	10,134	-	-
Other Facilities Acq. and Const.					
Salaries	1,986,461	1,424,312	4,872,835	6,477,843	8,660,000
Benefits	715,355	525,797	1,870,475	2,569,852	3,465,000
Purchased Services	23,431	55,934	706,547	764,375	1,550,000
Supplies	327,854	295,603	196,839	5,000	25,000
Property	-	-	-	-	-
Other	13,337	5,130	10,256	5,000	10,000
Interfund Transfers	92,362,790	84,106,168	99,700,893	95,412,563	96,485,390
Total Expenditures and Uses	\$132,222,444	\$125,298,084	\$187,779,883	\$377,638,856	\$747,485,390

Source: CCSD Facilities and Bond Financial Management

Capital Projects Funds - Projected Budgets

For Fiscal Years 2017-18 Through 2020-21

Fund Expenditure Appropriations by Major Object

Description	2017-18 Budget	2018-19 Projected	2019-20 Projected	2020-21 Projected	Projected Growth Rate
Revenues:					
Real estate transfer taxes	\$29,000,000	\$25,075,000	\$25,325,000	\$25,825,000	2.0%
Hotel room taxes	103,000,000	97,500,000	97,750,000	98,000,000	0.3%
Governmental services taxes	29,700,000	28,300,000	28,550,000	28,800,000	0.9%
Interest on investments	4,613,200	4,518,200	4,268,200	4,018,200	(5.9)%
Other local revenues	19,600	50,000	50,000	50,000	0%
Federal Revenues	5,656,000	5,656,000	5,625,000	5,625,000	0%
Total Revenues	171,988,800	161,099,200	161,568,200	162,318,200	0.5%
Expenditures:					
Salaries	10,095,000	22,000,000	19,900,000	18,300,000	(8.0)%
Employee benefits	4,020,000	7,000,000	6,400,000	5,800,000	(9.4)%
Purchased services	563,800,000	499,300,000	451,300,000	414,500,000	(8.2)%
Supplies	41,065,000	17,000,000	15,000,000	14,000,000	(6.7)%
Property and equipment	32,000,000	65,000,000	59,000,000	54,000,000	(8.5)%
Other expenditures	20,000	700,000	600,000	600,000	0%
Total Expenditures	651,000,000	611,000,000	552,200,000	507,200,000	(8.1)%
Excess (Deficiency) of Revenues over Expenditures	(479,011,200)	(449,900,800)	(390,631,800)	(344,881,800)	(11.7)%
Other Sources and (Uses):					
Loan Proceeds	400,000,000	701,580,000	572,100,000	248,350,000	(56.6)%
Transfers from Other Funds		-	-	-	
Transfers to Other Funds	(96,485,390)	(96,000,000)	(96,000,000)	(96,000,000)	0.0%
Total Other Sources and (Uses)	303,514,610	605,580,000	476,100,000	152,350,000	(68.0)%
Opening Fund Balance - July 1	650,207,262	474,710,672	630,389,872	715,858,072	13.6%
Ending Fund Balance - June 30	\$474,710,672	\$630,389,872	\$715,858,072	\$523,326,272	(26.9)%

Proprietary Funds

The Proprietary Funds are comprised of the Food Services Fund (Enterprise Fund) and the Graphic Arts Center and Risk Management Funds (Internal Service Funds).

Enterprise Fund

An enterprise fund may be used to report any activity for which a fee is charged to external users for goods or services.

Food Services Fund

The Food Services Department constantly strives to have one of the most progressive school food programs in the nation. Responding to changing federal regulations and customer preferences is a combination that has worked well over the years. Providing exceptional customer service is of the utmost importance.

Students, administrators, and members of the community are involved in the constant evolution of the program. Department employees take particular pride in their work and maintain a creative approach to the business of providing meals to students.

Strong emphasis is placed on operating in a fiscally responsible manner by each kitchen manager. Food quality and customer service have high priority. The Department recognizes that the most important function is to meet nutritional needs of students.

Meals Served

National School Lunch/Breakfast Programs Only

Year	Breakfast	Lunch	Total Meals Served
2011-12	10,878,516	27,615,003	38,493,519
2012-13	11,780,339	27,385,650	39,255,989
2013-14	11,791,315	27,591,394	39,382,709
2014-15	11,783,453	27,926,595	39,710,048
2015-16	15,251,366	28,532,383	43,783,749
2016-17 ¹	18,600,716	28,636,086	47,236,802

¹ Estimated

Mission Statement

We serve nutritious meals with outstanding customer service while maintaining cost effectiveness.

Motto: Food Service - Fuel for student achievement

Food Service Department, Cost Center 3060001953, is an enterprise fund used to account for food service operations that are financed and operated in a manner similar to private business enterprise, where net income is necessary for sound financial administration. The Department is expected to be self-supporting and does not receive funds from the General



Fund. The primary sources of revenue are cash sales and United States Department of Agriculture (USDA) subsidies. The Department serves approximately 267,000 breakfasts, lunches, and snacks each day to students of the District.

The Department continues successful business operations through 1) proper staffing, 2) best business practices, and 3) responsible financial decisions. However, we never forget that our main mission is to feed students nutritious meals while maintaining cost effectiveness.

FY 2016-17 Accomplishments

Strategic Imperative: Clarity and Focus

Focus Area: Value/Return on Investment

- Continued to improve food quality through student surveys and improved recipes from our central kitchen to deliver four new menu items monthly.
- Re-awarded the 6¢ Menu Certification from the USDA.
- Increased breakfast participation to 33% (7% increase) by serving an average of 103,652 breakfasts per day on the School Breakfast Program (SBP).
- Increased lunch participation to 53% (4% increase) by serving an average of 163,819 lunches per day on the National School Lunch Program (NSLP).

Strategic Imperative: Engagement

Focus Area: Achievement Gaps

- Elected 70 new Community Eligibility Provision (CEP) schools, increasing from 30 to 100 sites.
- Successfully coordinated 180 schools serving Breakfast After the Bell from 76 sites the prior year.

FY 2017-18 Objectives

Strategic Imperative: Engagement

Focus Area: Family/Community Engagement and Customer Service

- Measure customer satisfaction by providing opportunities for all customers to provide feedback through surveys.
- Place a salad bar in every secondary school.

- Increase the breakfast participation rate from 33 to 38 percent.
- Increase the lunch participation rate from 53 to 58 percent.

Strategic Imperative: School Support

Focus Area: Family /Community Engagement and Customer Service

- Increase Community Eligibility Provision (CEP) schools from 100 to 129

Strategic Imperative:Engagement

Focus Area: Achievement Gaps

- Expand sponsorship of the CACFP At Risk After School Meal Program



Food Services Fund - Summary of Income, Expenses, And Changes In Net Position

'For Fiscal Years 2015-16 Through 2017-18

Food Service Description	2015-16 Actuals		2016-17 Estimated Actuals		2017-18 Final Budget		2016-17 vs. 2017-18	
	Staff	Amount	Staff	Budget	Staff	Budget	\$ Change	% Change
Operating Income:								
Sales		\$13,629,434		\$11,650,000		\$11,675,000	\$25,000	0.2%
Operating Expenses:								
Salaries	489.94	28,235,493	483.38	28,000,000	514.58	29,224,639	1,224,639	4.4%
Employee benefits		9,798,298		10,000,000		10,907,012	907,012	9.1%
Purchased services		5,892,938		5,800,000		5,306,500	(493,500)	(8.5%)
Supplies		71,402,083		82,000,000		95,239,000	13,239,000	16.1%
Depreciation		1,528,177		1,600,000		1,700,000	100,000	6.3%
Other expenses		2,995,716		2,600,000		3,005,000	405,000	15.6%
Total Operating Expenses		119,852,705		130,000,000		145,382,151	15,382,151	11.8%
Operating Loss		(106,223,271)		(118,350,000)		(133,707,151)	(15,357,151)	13.0%
Nonoperating Income:								
Federal subsidies		105,780,345		106,000,000		107,000,000	1,000,000	0.9%
Commodities received		8,493,879		8,900,000		9,500,000	600,000	6.7%
State subsidies		1,254,748		450,000		450,000	-	(6.1%)
Investment income		289,572		200,000		200,000	-	- %
Other income		(1,959)		-		-	-	- %
Total Nonoperating Income		115,816,585		115,550,000		117,150,000	1,600,000	1.4%
Net Gain (Loss)		9,593,314		(2,800,000)		(16,557,151)	(13,757,151)	(491.3%)
Prior Period Restatement (GASB 68)		-					-	-
Beginning Net Position		\$32,413,847		\$42,007,161		\$39,207,161	(2,800,000)	(6.7%)
Ending Net Position	489.94	\$42,007,161	483.38	\$39,207,161	514.58	\$22,650,010	(\$16,557,151)	(42.2%)
Source: CCSD Budget and Accounting Departments								

Internal Service Funds

Internal Service Funds are used to account for the financing of goods or services provided by one department or agency of a government to other departments or agencies on a cost-reimbursement basis. Budgeting for Internal Service Funds is designed to accumulate the total cost of operations for providing a particular service. Graphics Production services and Risk Management operations currently provide the activities for this fund.

Graphic Arts Center Fund

Mission

The mission of the Graphic Arts Center is to provide superior services and support for the students and employees of the District with a continuing commitment to improvement and education; to serve as responsible custodians of taxpayer funds ensuring maximum value for each dollar spent; and uphold the highest ethical and legal standards ensuring that all suppliers and customers are treated equally and fairly.

Strategic Imperative: Clarity and Focus

Focus Area: Value/Return on Investment

Services

The Center is comprised of several sections including Design, Printing, Copying, and Forms. The Printing and Copying sections utilize large graphic machinery, including high-speed copiers and multi-color presses, to serve the District's requirements.

Fiscal Year 2016-17 Accomplishments:

- Reduced cost of production
- Increased staff capability across section boundaries
- Remained profitable despite a dip in demand
- Increased print on demand offerings
- Utilized temporary labor to accommodate business surges

Fiscal Year 2017-18 Objectives:

- Increase internal marketing efforts
- Diversify product offerings
- Continue staff development in all areas
- Identify new business opportunities
- Monitor staffing levels and adjust as necessary

Performance Measures	2014-15	2015-16	2016-17
Copy center income	\$ 891,866	\$ 922,872	\$ 756,677
Printing income	552,746	644,227	601,197
Graphic service income	30,950	29,523	31,266
Color copy income	306,961	354,319	250,969
Subcontracting income	144,901	138,220	186,723
Art and darkroom Income	68,644	113,424	71,723
Total income	\$1,996,068	\$2,202,585	\$1,898,555
Salary expenses	\$998,357	\$980,700	\$861,354

Risk Management Fund

Mission Statement

The mission of Risk and Environmental Services is to serve as a valued strategic resource; providing innovative solutions, high quality service, and cost-efficient methods to effectively balance risk and opportunity for the Clark County School District allowing for the continued success of the District's strategic plan.

Services

The Department is responsible for identifying the risk exposures of the District and recommending the most efficient and cost effective methods for handling those exposures. Methods include transferring risk through the purchase of insurance; assisting other departments with loss control; managing environmental concerns; and oversight of the self-insured claims for property damages, liability, and workers' compensation. The Department also provides reliable service district-wide for environmental health and safety compliance and resolution of environmental issues and complaints.

The Department continued to provide the following services in accordance with its mission using the most efficient and cost effective methods:

- Providing loss control services for other departments, including risk assessments and safety training
- Administering the self-insured claims for property damages, liability, and workers' compensation
- Transferring risk through the purchase of insurance
- Collaborating with local, state, and federal agencies to ensure compliance with all applicable safety and health requirements
- Development and implementation of environmental programs to make certain district-wide activities comply with established laws, policies, and regulations

Fiscal Year 2016-17 Accomplishments:

- Collaborated with other CCSD departments to improve the timeliness of reporting covered property loss claims and reduce the length of time to bring those claims to completion
- Trained and coached third-party administrator staff in the nuances of managing District claims based on claim audit findings
- Further developed programs within the Environmental Services unit
- Began development of a program to receive and review certificates of insurance required of vendors and ensure compliance with contractual requirements

Fiscal Year 2017-18 Objectives:

- Develop written Standard Operating Procedures for the handling of various types of claims to reduce time needed to bring to completion and provide consistent coverage decisions
- Realign the roles and responsibilities of staff to the needs of the new District organizational structure
- Continue development of a program to receive and review certificates of insurance required of vendors and ensure compliance with contractual requirements
- Further develop safety training modules to support needs of District staff

Performance Measures	2014-15	2015-16	2016-17
Number of Claims			
Property/Liability count	1,724	1,733	2,103
Workers' Compensation count	1,381	1,308	1,383
Total Insurance Premiums			
Property, Liability, and Workers' Compensation	\$2,471,987	\$2,583,108	\$2,336,530
Claim Count Ratio			
Property/Liability per \$1,000 Premium	.70	.67	.90
Workers' Compensation per \$100,000	11.19	12.59	13.06
Third-Party Recoveries			
Property/Liability	\$176,306	\$724,092	\$478,260
Workers' Compensation	\$148,736	\$166,335	\$389,370
Managed Care Savings			
Workers' Compensation	\$1,719,498	\$1,946,898	\$1,458,380

Internal Service Funds - Summary Of Income, Expenses, And Changes In Net Position For Fiscal Years 2015-16 Through 2017-18

Internal Service Description	2015-16 Actuals		2016-17 Estimated Actuals		2017-18 Final Budget		2016-17 vs. 2017-18	
	Staff	Amount	Staff	Budget	Staff	Budget	\$ Change	% Change
Operating Income:								
Local sources		\$26,971,412		\$26,950,000		\$27,805,000	\$855,000	3.2%
Operating Expenses:								
Salaries	40.30	2,647,708	41.55	2,580,000	52.30	3,246,924	666,924	25.8%
Employee benefits		642,200		639,300		1,366,664	727,364	113.8%
Purchased services		5,405,178		5,400,000		7,475,500	2,075,500	38.4%
Supplies		969,902		1,010,000		1,034,231	24,231	2.4%
Property		-		-		-	-	-
Depreciation		161,115		168,000		185,000	17,000	10.1%
Other expenses		19,918,588		13,000,000		14,724,000	1,724,000	13.3%
Total Operating Expenses		<u>29,744,691</u>		<u>22,797,300</u>		<u>28,032,319</u>	<u>5,235,019</u>	<u>23.0%</u>
Operating Income (Loss)		<u>(2,773,279)</u>		<u>4,152,700</u>		<u>(227,319)</u>	<u>(4,380,019)</u>	<u>(105.5%)</u>
Nonoperating income		243.191		209.300		210,000	700	0.3%
Prior Period Restatement (GASB 68)		-		-		-		
Beginning Net Position		<u>\$5,834,763</u>		<u>\$3,304,675</u>		<u>\$7,666,675</u>	<u>4,362,000</u>	<u>132.0%</u>
Ending Net Position	40.30	\$3,304,675	41.55	\$6,208,563	52.30	\$7,649,356	(\$17,319)	(0.2%)
Source: CCSD Budget and Accounting Departments								



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"To acquire the habit of reading
is to construct for yourself a refuge
from almost all the miseries of life."
~W. Somerset Maugham

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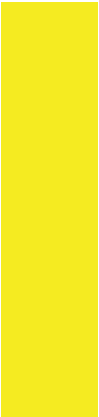
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Allocations and Schedules

In this sub-section, the District employs budgeting methods based on formulated allocations and bargaining contracts. Those formulated allocations and salary information are presented in this section in coordination with District policy.

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Informational Section

Explanation of Budget Allocations

The Regulation 3130, Budget Administration, adopted by the Board on June 28, 2001, specifies that:

“Procedures shall be developed to ensure that the General Fund resources of the Clark County School District are used to support a basic instructional program consistent with the Global Ends of the Board of School Trustees and to ensure that budget accounts will be properly managed.”

In order to implement this statement, formulas for the allocation of personnel and supplies are used. These formulas cover the major items of salaries and supplies. Positions not covered by formulas are specifically authorized by Board action on the budget.

The allocation method is used to develop the budget appropriation level districtwide. This allocated amount per school is delivered through an online budgeting tool to each individual school site. The School Organization team, comprised of school administration, teachers, support staff, and parents are tasked with developing the strategic budget for the school site to meet the needs of the individual school.

The District recognizes four employee bargaining groups and determines full-time equivalent positions in respect to correlating employee group contracts. The licensed employee contract specifies a non-conventional full-time equivalent position displayed below:

Full-Time Equivalents Calculation - Licensed Fiscal Year 2017-18

Hours Per Day	Employment Days 184 Days
3.59	0.50
7.18	1.00

Nine, ten, and eleven-month support staff employees are reflected as a percentage of full FTEs. The following table can be used to determine full-time equivalents:



Full-Time Equivalents Calculation - Non-Licensed Fiscal Year 2017-18

Hours Per Day	Employment Months			
	Nine	Ten	Eleven	Twelve
1.0	0.09	0.11	0.11	0.13
1.5	0.14	0.16	0.17	0.19
2.0	0.19	0.21	0.23	0.25
2.5	0.23	0.26	0.29	0.31
3.0	0.28	0.32	0.34	0.38
3.5	0.33	0.37	0.40	0.44
4.0	0.37	0.42	0.46	0.50
4.5	0.42	0.47	0.52	0.56
5.0	0.46	0.53	0.57	0.63
5.5	0.51	0.58	0.63	0.69
6.0	0.56	0.63	0.69	0.75
6.5	0.60	0.68	0.75	0.81
7.0	0.65	0.74	0.80	0.88
7.5	0.70	0.79	0.86	0.94
8.0	0.74	0.84	0.92	1.00

Professional Compensation

- Only PK-20 related, advanced degrees awarded by an accredited institution recognized by the Commission on Professional Standards in Education in a field pertinent to the position and valid in their entirety for Nevada certification for level and subject taught will be recognized for advancement on the salary schedule.
- CCSD and the Clark County Education Association believe it is important to maintain a professional learning system which leads to improvement in student learning and educator/licensed professional practice. The Professional Salary Table (PST) shall recognize professional growth which promotes significant contributions to student learning and educator/licensed professional practice, and is equally accessible by all members of the bargaining unit. The PST shall reward and encourage educators/licensed professionals to remain career-long learners in order to increase student learning, enhance and update relevant skills, and have educators/licensed professionals be visible models as learners to their students and colleagues. Therefore, the Professional Growth System (PGS) shall encourage Professional Growth Plan (PGP) proposals which use evidence of updated skills and measures of student performance as the basis for column movement along the PST.
- Determination of employee placement and transition to the new PST salary schedule shall be governed by the provisions set forth in the “Memorandum of Agreement for Transition of Current Licensed Staff to the New Professional Salary Table”.

CCSD Benchmark

Fiscal Year 2017-18

Description	FY17	FY18
Per Pupil Expenditures	\$8,604	\$8,796
Average Class Size for Elementary	33	33
Average Class Size for Secondary	37	37

**CLARK COUNTY SCHOOL DISTRICT
LICENSED PROFESSIONAL SALARY TABLE (PST)**

**EFFECTIVE JULY 1, 2016
2.25% Increase**

		Column <div>→</div>							
Step <div>↓</div>		I	II	III	IV	V	VI	VII	VIII
	A	\$40,900	\$46,303	\$51,706	\$57,109	\$62,512	\$67,914	\$73,317	\$78,720
	B	42,251	47,654	53,057	58,459	63,862	69,265	74,668	80,071
	C	43,601	49,004	54,407	59,810	65,213	70,616	76,019	81,422
	D	44,952	50,355	55,758	61,161	66,564	71,967	77,370	82,772
	E	46,303	51,706	57,109	62,512	67,914	73,317	78,720	84,123
	F	47,654	53,057	58,459	63,862	69,265	74,668	80,071	85,474
	G	49,004	54,407	59,810	65,213	70,616	76,019	81,422	86,825
	H	50,355	55,758	61,161	66,564	71,967	77,370	82,772	88,175
	I	51,706	57,109	62,512	67,914	73,317	78,720	84,123	89,526
J	53,057	58,459	63,862	69,265	74,668	80,071	85,474	90,877	

Professional Salary Table Column: On the PST the columns across which those who earn contact units advance.

Professional Salary Table Step: On the PST the steps by which those who earn service credit advance.

1. One (1) contact unit shall be earned for each one hundred eighty (180) minutes of participation outside the licensed employee's contracted work day and as approved by the principal/designee or appropriate administrator.
2. Five (5) contact units shall be earned for each college/university semester credit.
3. Three and one half (3.5) contact units shall be earned for each college/university quarter credit.
4. Five (5) contact units shall be earned for one CCSD Professional Development Education Unit.
5. Five (5) contact units shall be earned for one Continuing Education Unit (CEU). One (1) CEU = fifteen (15) contact hours.

For further information see: http://ccsd.net/employees/resources/pdf/ccea_agreement.pdf

Teacher Duty Days

Teacher Work Year

The work year of the employees covered by the classroom teacher salary schedule (other than new personnel who may be required to attend five additional orientation days) shall consist of not more than 184 school days and shall be distributed according to the calendar determined and officially adopted by the Board.

A. Senior High School - Extended Day Pay	Index, Class A, Step 1, Base Salary	Number of Positions Authorized for Schools
Head Football (M)	.093	1
Head Basketball (M)	.093	1
Head Baseball (M)	.079	1
Head Track (M)	.084	1
Head Wrestling (M)	.084	1
Head Soccer (M)	.079	1
Head Tennis (M)	.054	1
Head Golf (M)	.056	1
Head Cross Country (M)	.068	1
Head Swimming (M)	.063	1
Head Volleyball (M)	.075	1
Assistant Football (M)	.070	AAAA-6, AAA-5, AA-4, A-4
Assistant Basketball (M)	.070	2
Assistant Baseball (M)	.061	2
Assistant Track (M)	.063	AAAA-2, AAA-2, AA-1, A-1
Assistant Wrestling (M)	.063	AAAA-2, AAA-2, AA-1, A-1
Assistant Soccer (M)	.059	1
Assistant Volleyball (M)	.061	2
9th Grade Basketball (M)	.043	1
9th Grade Volleyball (M)	.038	1
9th Grade Basketball (W)	.043	1
9th Grade Volleyball (W)	.038	1
9th Grade Soccer	.038	1
Head Bowling (M & W)	.065	1
Head Basketball (W)	.093	1
Head Volleyball (W)	.075	1
Head Softball (W)	.079	1
Head Track (W)	.084	1
Head Soccer (W)	.079	1
Head Tennis (W)	.054	1
Head Golf (W)	.056	1
Head Cross Country (W)	.068	1
Head Swimming (W)	.063	1
Assistant Basketball (W)	.070	2
Assistant Volleyball (W)	.061	2
Assistant Softball (W)	.061	2
Assistant Track (W)	.063	AAAA-2, AAA-2, AA-1, A-1
Assistant Soccer	.059	1
Band ¹ (Over 500)	.097	1
Band ¹ (Under 500)	.082	1
Chorus ¹	.063	1
Mariachi/Guitar ¹ (Over 500)	.043	1
Mariachi/Guitar ¹ (Under 500)	.040	1
Yearbook ¹	.075	1
Drama/Theatre ¹	.080	1
Newspaper ¹	.056	1
Pep Club ¹	.032	1
Cheerleader ¹	.058	1
JV/9th Grade Cheerleader ¹	.043	1

Hours of Work

Employees on the teachers' salary schedule shall be required to work at the school premises a regular workday of seven hours and eleven minutes, including the 30-minute duty-free lunch period that is provided.

In addition to their regular teaching contract, teachers have the opportunity to earn extra compensation in the following areas:

A. Senior High School - Extended Day Pay - Continued	Percent of Class A, Step 1, Base Salary	Number of Positions Authorized for Schools
Forensics/Speech Club ¹	.057	1
Dance/Drill Team ¹	.047	1
Student Council ¹	.080	1
Key Club ¹	.030	1
Human Relations ¹	.030	1
Varsity Quiz ¹	.043	1
Athletic Director ¹	.104	1
Orchestra ¹	.060	1
Chess Club ¹	.043	1
FBLA ¹	.043	1
Science Bowl ¹	.028	1
Honor Society ¹	.030	1
ROTC ¹	.061	2
DECCA ¹	.043	1
VICA/Skills of America ¹	.043	1
FCCLA ¹	.043	1
HOSA	.043	1

⁽¹⁾ Does not qualify for years of experience

The year of experience stipend for athletics shall be based on the Index, Class A, Step 1 Base Salary as follows:

Step	Teaching Experience	Index, Class A Step 1 - Base Salary
1	1-3	.0039
2	4-6	.0078
3	7-9	.0117
4	10-12	.0156
5	13 or Over	.0195



B. Middle School - Extended Day Pay	Percent of Class A, Step 1, Base Salary	Number of Posi- tions Authorized for Schools
7th/8th Grade Basketball (M)	.042	1
7th/8th Grade Softball (M)	.039	1
7th/8th Grade Tennis (M & W)	.027	1
7th/8th Grade Track (M)	.033	1
7th/8th Grade Basketball (W)	.042	1
7th/8th Grade Volleyball (W)	.038	1
7th/8th Grade Track (W)	.033	1
7th/8th Grade Softball (W)	.039	1
Band ¹	.063	1
Chorus ¹	.042	1
Newspaper ¹	.038	1
Human Relations ¹	.028	1
Forensics ¹	.028	1
Yearbook ¹	.028	1
Orchestra ¹	.040	1
Cheerleader ¹	.028	1
Drama ¹	.028	1
Dance/Drill Team ¹	.028	1
Chess Club ¹	.028	1
Honor Society ¹	.028	1
FBLA ¹	.028	1
Student Council ¹	.038	1
Mariachi/Guitar ¹	.040	1
JV Quiz ¹	.028	1

⁽¹⁾ Does not qualify for years of experience

Schools may utilize two volunteer coaches per team per season. The following positions are in addition to any volunteer coaches: statisticians, video personnel, student teachers, and athletic trainers.

C. Payment for Directing Intramural Programs

1. Determination of Intramural Allotment to Schools

The amount of funds available to secondary schools for extended day pay to direct intramural programs shall be based on projected student enrollment at the rate of 92¢ per student. Allotments will be based on the actual October 1st enrollment. No secondary school shall receive less than \$495.

2. Determination of Payment to Individual Teachers

Extended day pay for directing intramural activities will be based on the number of days per week an activity is supervised throughout the school year according to the following guidelines:

Number of Days Per Week Directing Activity	Number of Weeks	Total Amount
1	36	\$ 275
2	36	549
3	36	825
4	36	1,099
5	36	1,374

D. Extra Pay for Licensed Personnel in Special Categories:

1. Secondary Counselors

Each full-time counselor shall be assigned nine additional days of service at the employee's daily rate of pay. PERS and other legally required contributions shall be made for these days from the negotiated salary package.

2. Librarians

Librarians shall be assigned additional days of service to be paid at the employee's daily rate of pay according to the following formula:

Projected Enrollment	Additional Days Allotted
Under 500	3.5
500 - 999	7.0
1,000 - 1,499	10.5
1,500 and over	14.0

The additional days may be broken down in additional hours upon agreement between the librarian and the principal according to the following schedule:

3.5 days or 24.5 hours at hourly rate
7.0 days or 49.0 hours at hourly rate
10.5 days or 73.5 hours at hourly rate
14.0 days or 98.0 hours at hourly rate

PERS and other legally required contributions shall be made for these days.

3. Occupational Teachers

Teachers who are full-time teachers of occupational subjects, and who hold occupational licensure with an endorsement in business and industry, and meet the following requirements in the area taught, shall receive \$682 in addition to their base contract salary. A trade and technical work experience background, which includes three years of continuous paid experience at the journeyman level in addition to three to five years at the apprentice learning level. This provision applies only to teachers employed as vocational teachers prior to the 1977-78 school year.

4. Teachers Requiring Special Licensing (Psychologist, Speech Therapists, Special Ed. Teachers, and Nurses)

Teachers assigned to these specialist areas who hold proper licensing shall receive \$220 in addition to their base contract salary. This provision shall apply only to teachers employed in these positions prior to the 1977-78 school year.

5. Teachers Assigned to Remote Areas

Teachers assigned to schools in remote or isolated areas shall receive an incentive allotment of \$2,000 in addition to their base contract salary. Following are the areas of the County applicable to remote pay:

Blue Diamond	Southern Desert Correctional Center	Sandy Valley
Goodsprings	Laughlin	Searchlight
High Desert State Prison	Moapa Valley	Spring Mountain
Indian Springs	Mt. Charleston	Virgin Valley
Florence McClure Women's Correctional Center Adult High School		

Effective with the 1992-93 school year, teachers at Blue Diamond will no longer receive remote pay. Those teachers at Blue Diamond prior to the 1992-93 school year shall continue to receive remote pay as long as they are employed at Blue Diamond.

6. Responsible Teachers

A small school with a staff of one to four teachers shall have one teacher designated as the responsible teacher. Responsible teachers shall receive additional pay added to their base contract salary according to the following formula added to their base contract:

Number of Teachers	Additional Pay as a Fraction of Teacher's Contract Salary
1	1/25
2	1/20
3	1/15
4	1/10

7. School Bankers

Teachers assigned as school bankers to provide banking and accounting services of athletic contests at senior high schools shall be compensated at the rate of \$6.60 per hour. The maximum number of assigned hours per event shall be based on student enrollment as indicated below:

Student Enrollment	Hours Allocated
1,200 or more	4 hours
1,199 – 600	3 hours
599 and below	2 hours

8. Speech Therapists, Nurses, and Psychologists

Staff in these specialist areas assigned to year-round schools shall be given one year at a time extended contracts with PERS paid.

E. Extra Pay for Instructional Services

Activity	Hourly Rate
1. Continuing Education Instruction	\$22
2. In-Service Training Instruction	22
3. Summer School	22
4. Graduate Incentive Program	22
5. Other Approved Instructional Services:	
a. Itinerant Teachers	22
b. Committees, Task Forces, PDE Instructors	22
c. Approved Instructional Services (not listed)	22
6. Extra Duty Teaching Assignments:	
a. Early Bird/Late Bird	Teacher's Contract
b. "Behavior School" Instruction	Hourly Rate of Pay
c. "Sunset High School" Instruction	
d. Juvenile Court School Programs	
e. Purchased Preparation Period	
f. Extended School Year	
g. "Homebound" Instruction	
h. Instructional and Evaluative Services to students provided as required by the Individual with Disabilities Education Act	

F. Extra Pay for Ticket Takers and Sellers

Varsity Athletic Contests \$10 per hour



G. Funds for Additional Extended Day Student Activities

Name of School	Amount	Name of School	Amount
Advanced Technologies Academy	\$2,500	Cashman Middle School	\$1,500
Arbor View High School	2,500	Cortney Middle School	1,500
Basic High School	2,500	Cram Middle School	1,500
Bonanza High School	2,500	Escobedo Middle School	1,500
Boulder City High School	1,500	Faiss Middle School	1,500
Canyon Springs High School	2,500	Fertitta Middle School	1,500
Centennial High School	2,500	Findlay Middle School	1,500
Chaparral High School	2,500	Fremont Middle School	1,500
Cheyenne High School	2,500	Garrett Middle School	1,500
Cimarron-Memorial High School	2,500	Garside Middle School	1,500
Clark High School	2,500	Gibson Middle School	1,500
Coronado High School	2,500	Greenspun Middle School	1,500
Del Sol High School	2,500	Guinn Middle School	1,500
Desert Oasis High School	2,500	Harney Middle School	1,500
Desert Pines High School	2,500	Hughes Middle School	1,500
Desert Rose High School	1,500	Hyde Park Middle School	1,500
Durango High School	2,500	Johnson Middle School	1,500
East Career and Technical Academy	2,500	Johnston Middle School	1,500
Eldorado High School	2,500	Keller Middle School	1,500
Foothill High School	2,500	Knudson Middle School	1,500
Green Valley High School	2,500	Lawrence Middle School	1,500
Indian Springs Junior/Senior High School	1,000	Leavitt Middle School	1,500
Las Vegas Academy	1,500	Lied Middle School	1,500
Las Vegas High School	2,500	Lyon Middle School	1,500
Laughlin High School	1,500	Mack Middle School	1,500
Legacy High School	2,500	Mannion Middle School	1,500
Liberty High School	2,500	Martin Middle School	1,500
Moapa Valley High School	1,500	Miller Middle School	1,500
Mojave High School	2,500	Molasky Middle School	1,500
Northwest Career and Technical Academy	2,500	Monaco Middle School	1,500
Palo Verde High School	2,500	O'Callaghan Middle School	1,500
Rancho High School	2,500	Orr Middle School	1,500
Sandy Valley Junior/Senior High School	1,000	Robison Middle School	1,500
Shadow Ridge High School	2,500	Rogich Middle School	1,500
Sierra Vista High School	2,500	Saville Middle School	1,500
Silverado High School	2,500	Sawyer Middle School	1,500
Southeast Career and Technical Academy	2,500	Schofield Middle School	1,500
Southwest Career and Technical Academy	2,500	Sedway Middle School	1,500
Spring Valley High School	2,500	Silvestri Middle School	1,500
Sunrise Mountain High School	2,500	Smith Middle School	1,500
Valley High School	2,500	Swainston Middle School	1,500
Veteran's Tribute Career and Technical Academy	2,500	Tarkanian Middle School	1,500
Virgin Valley High School	1,500	Von Tobel Middle School	1,500
West Career and Technical Academy	2,500	Webb Middle School	1,500
West Preparatory Academy	1,500	White Middle School	1,500
Western High School	2,500	Woodbury Middle School	1,500
Bailey Middle School	1,500		
Becker Middle School	1,500		
Bridger Middle School	1,500	Total	<u>\$187,500</u>
Brinley Middle School	1,500	Three hundred dollars shall be allocated to each elementary school and Prime Six School, Helen J. Stewart, Variety School, and John F. Miller. Each Community College High School and each alternative campus in the six regions shall be allocated \$600 to be used for payment to the licensed personnel supervisor of all extended day student activities.	
Brown Middle School	1,500		
Burkholder Middle School	1,500		
Cadwallader Middle School	1,500		
Canarelli Middle School	1,500		
Cannon Middle School	1,500		

Budget Formulas For Allocating Licensed School Personnel

The following formulas are used in developing the General and Special Education Funds staffing levels for budgetary purposes. Staffing assignments to individual schools may vary slightly at the discretion of the Deputy Superintendent, Chief Academic Officer, Chief Instructional Services Officer, School Associate Superintendents, Assistant Superintendent of Student Support Services, or the Chief Human Resources Officer.

A. Principals

Each school of eight or more teachers will have budgeted one full-time principal. (Teaching principals and responsible teachers will be budgeted by unit as specified in district regulations.)

B. Assistant Principals

Elementary Schools - Each elementary school with over 550 student enrollment and each Prime 6 school will be budgeted one full-time assistant principal. Each elementary with over 1,000 student enrollment will be budgeted two assistant principals. The number of positions calculated in this fashion constitutes a District-wide full-time equivalency cap. Actual assignment of these FTEs are determined by the Chief Academic Officer and Human Resources but may not exceed the total FTE number.

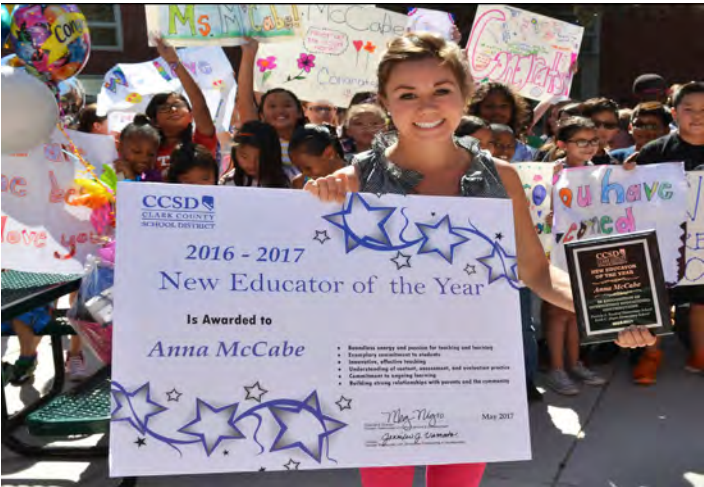
Middle Schools - Each middle school of 600 student enrollment and all small schools will have budgeted one full-time assistant principal. Two assistant principals will be budgeted when the enrollment reaches 1,700 or more.

Senior High Schools - One assistant principal will be budgeted for all small schools or when enrollment reaches 500 students. Two assistant principals will be budgeted when the enrollment reaches 1,700 students. Three assistant principals will be budgeted when enrollment reaches 2,200 students. Schools with an enrollment of 3,000 students or more will be eligible for four assistant principals.

C. Deans

Middle Schools - One dean will be budgeted when enrollment reaches 590. Small schools may choose to convert the budgeted assistant principal to a Dean. Two deans will be budgeted when total enrollment reaches 1,300 students.

Senior High Schools - One dean will be budgeted when enrollment reaches 590. Small schools may choose to convert the budgeted assistant principal to a Dean. Schools with an enrollment of 1,300 students or more will be budgeted two deans. When enrollment reaches 2,800 another dean will be added. When enrollment reaches 3,750 another dean will be added.



D. Classroom Licensed Staff

Fiscal year 2017-18 budget development staffing ratios:

Full Day Kindergarten:	1 licensed staff member for each 21 students.
Grade 1:	1 licensed staff member for each 17 students.
Grades 2:	1 licensed staff member for each 17 students.
Grade 3:	1 licensed staff member for each 20 students.
Grades 4-5:	1 licensed staff member for each 33.5 students.
Grades 6-12:	1 licensed staff member for each 37 students.
Includes Class Size Reduction	

E. In addition to regular staffing formulas, additional licensed positions are budgeted for the following purposes:

- 1. 4,104 licensed positions for special education students.
- 2. 108 licensed positions to supplement the staff at the small schools, and provide school-to-school rounding adjustments.
- 3. 122 licensed positions to handle extra music needs of middle school students.
- 4. 264 licensed positions to supplement the State’s Class Size Reduction program.
- 5. 16 licensed positions to instruct English language learner students.
- 6. 145 licensed positions for special assignment (i.e., Prime 6, Reading Recovery Trainers, Theme Coordinator, Magnet, ROTC, Social Workers, Psychologists, court orders, etc.)

F. Counselors

Elementary Schools—Counselors are budgeted for each elementary school on the basis of one counselor for each 500 students or major fraction thereof based upon the fall enrollment. Evaluation of the number of counselors for elementary school will be made only once each year after the second week of the fall semester.

Middle Schools—Counselors are budgeted for each middle school on the basis of one counselor for each 500 students or major fraction thereof based upon the fall enrollment. Evaluation of the number of counselors for middle schools will be made only once each year after the second week of the fall semester.

Senior High Schools—Counselors are budgeted to each senior high school on the basis of one counselor for each 400 students or major fraction thereof based upon the fall enrollment. Evaluation of the number of counselors for senior high schools will be made only once each year after the second week of the fall semester.

G. Library Services

- Elementary schools with enrollment of at least 400 students shall be allocated one licensed staff unit.
- Each middle school shall be allocated one licensed staff unit.
- Senior High schools shall be allocated extra days of library services based upon the enrollment illustrated to the right:

Student Enrollment	Days Allocated
Under 500 students	3.5 days
500 to 999 students	7.0 days
1,000 to 1,499 students	10.5 days
1,500 or more students	14.0 days

H. Homebound Teachers

One teacher is budgeted to assist homebound students at the ratio of one for each 18,450 students or major fraction thereof.

I. Psychologists

One school psychologist is budgeted for each 1,825 students or major fraction thereof.

J. Nurses

One school nurse is budgeted for each 1,825 students or major fraction thereof.

K. Speech/Language Pathologists

Speech/language pathologists are to be budgeted based on the prior school year’s ratio of actual student caseloads to actual handicapped enrollment. The resultant ratio (actual) is applied to the current school year’s estimated handicapped enrollments to determine estimated caseloads. The estimated caseloads are then divided by the maximum caseload mandate to determine speech therapist/pathologist requirements.

L. Summary of Pupil/Teacher Ratio Calculations

Regular classroom staffing:
(Section D) = 17,021.74
District pupil/teacher ratios:
(321,701 ÷ 17,021.74) = 18.90

Note: The 2001 Legislature provided funds toward reducing the pupil/teacher ratio in the early elementary grades (1-3). The Class Size Reduction funds and positions for 2017-18 are being channeled through the Special Revenue Funds, and therefore, are not reflected in the above calculations.

Secondary Magnet School Formula Enhancements

As a result of varying length of day and program requirements, magnet schools within the District require additional enhancement appropriations. This necessitates adjustments to classroom staffing, recruiting counselors, and an available pool from which the Chief Instructional Services Officer may draw to provide staffing for necessary school administrative support services.

The current budget for magnet school programs is developed from a student-teacher ratio of 32:1. The Advanced Technologies Academy (ATA) was constructed with classroom sizes of 20 students per classroom. Because of this room configuration, a student-teacher ratio of 20:1 will be retained at ATA. A recruiting counselor is provided for each secondary school that has magnet programs. Senior high school recruiting counselor positions are staffed starting November 1 preceding the start of the magnet school’s initial opening. Middle school recruiting counselors begin at the end of the first semester of the preceding year.

The Director of Magnet Program will be allocated \$120,000 multiplied by the number of secondary magnet schools. These funds are available for allocation to schools for the purpose of providing additional licensed, administrative, and/or support staff-adjunct staffing and services.

Administrative Titles and Salary Ranges

Fiscal Year 2017-18

Class Title	Range	Class Title	Range
General Counsel*	51	Director II, Application Process & Diversity Outreach/ Recruitment	43
Chief Operating Officer*	50	Director II, Budget Department	43
Deputy Superintendent*	50	Director II, Career And Technical Education	43
Associate Superintendent, Employee-Management Relations	49	Director II, Central Information Systems	43
Chief Academic Officer	49	Director II, Demographics, Zoning, And Geographic Information System	43
Chief Communication, Marketing, and Strategy Officer*	49	Director II, Distance Education and Virtual High School	43
Chief Educational Opportunity Officer*	49	Director II, Early Childhood	43
Chief Financial Officer*	49	Director II, Educational and Operational Excellence Unit	43
Chief Human Resources Officer*	49	Director II, Education Services	43
Chief Instructional Services Officer*	49	Director II, Employee Management Relations	43
Associate Superintendent, Community And Government Relations	47	Director II, Employee Onboarding and Development	43
Associate Superintendent, Facilities*	47	Director II, English Language Learner Program	43
Associate Superintendent, Instruction Unit	47	Director II, Equity And Diversity Education	43
Deputy General Counsel*	47	Director II, Executive Manager, Diversity And Affirmative Action*	43
General Manager, Vegas PBS*	47	Director II, Executive Manager, Superintendent Office	43
Assistant Chief Student Achievement Officer*	46	Director II, Facilities And Bond Fund Financial Management	43
Assistant Superintendent - Assessment, Accountability, Research, And School Improvement*	46	Director II, Guidance And Counseling	43
Assistant Superintendent, Education Services Division*	46	Director II, Humanities	43
Assistant Superintendent, English Language Learner Division*	46	Director II, Internal Audit	43
Assistant Superintendent, Instructional Design and Professional Learning Division*	46	Director II, Instruction Unit Services	43
Assistant Superintendent, Student Services Division	46	Director II, K-12 Language and Literacy Development	43
Chief Of School Police*	46	Director II, K-12 Literacy and Talent Development	43
Chief Technology Officer	46	Director II, K-12 Mathematics	43
Deputy Chief Financial Officer*	46	Director II, K-12 Science	43
Deputy Human Resources Officer*	46	Director II, K-12 Special Education	43
School Associate Superintendent*	46	Director II, Leadership Development Mentor and Design Team Leads	43
Senior Assistant General Counsel*	46	Director II, Low Incidence Disabilities	43
Assistant General Counsel*	45	Director II, Magnet Programs	43
Chief Compliance Office	45	Director II, Networking Services	43
Deputy Chief of Staff	45	Director II, Programming	43
Director IV, Construction Manager	45	Director II, Purchasing and Warehousing	43
Director IV, Education Services	45	Director II, Real Property Management	43
Director IV, Instructional Design and Professional Learning	45	Director II, Related Services	43
Director IV, Instructional Support	45	Director II, School and Department Human Capital Management Support	43
Director IV, Maintenance	45	Director II, School Safety and Crisis Management	43
Director IV, Recruitment and Development*	45	Director II, Science, Health, and Physical Education	43
Director IV, Support Services	45	Director II, Special Education Programs And Projects	43
Principal, Senior High School	44-45	Director II, Student Services	43
Director III, Assessment	44	Director II, Superintendent's Office*	43
Director III, Educational Media Services	44	Director II, Technical Resources	43
Director III, Engineering, Information Technology, Emergency Response Systems	44	Director II, Title I Services	43
Director III, Food Service	44	Director II, Turnaround Zone	43
Director III, Government Affairs	44	Director II, User Support Services	43
Director III, Human Capital Management (HCM) Business Process Expert	44	Police Captain	43
Director III, Instruction Unit	44	Principal, Alternative School**	41-43
Director III, Instructional Business Process Expert	44	Principal, Elementary School	42-43
Director III, Operational Services Division	44	Principal, Elementary School**	41-43
Director III, Purchasing And Warehousing	44	Principal, Special Education School**	43
Director III, Quality Assurance	44	Principal, Boulder City High School**	43
Director III, Risk & Environmental Services	44	Principal, Indian Springs High School**	43
Director III, Special Projects And Renovation Services	44	Principal, Las Vegas Academy of the Arts**	43
Director III, Transportation Department	44	Principal, Laughlin High School**	43
Director III, Workforce Training and Economic Development	44	Principal, Moapa Valley High School**	43
Principal, Career and Technical Academy**	42-44	Principal, Sandy Valley High School**	43
Principal, Junior High/Middle School**	41-44	Principal, Virgin Valley High School**	43
Director II, Accounting	43	Deputy Assistant General Counsel	42
		Director I, Academic Intervention & Professional Development	42

Administrative Titles and Salary Ranges

Fiscal Year 2017-18

Class Title	Range	Class Title	Range
Director I, Accountability and Research	42	Coordinator IV, Department of Student Threat Evaluation and Crisis Response (DOSTECR)	41
Director I, Adult Language Acquisition Services	42	Coordinator IV, Due Process	41
Director I, Assessment	42	Coordinator IV, Educational Services	41
Director I, Bus Operation	42	Coordinator IV, Employee Development: Career Ladder Focus	41
Director I, Communications and Brand Management	42	Coordinator IV, Employee Business Training	41
Director I, Communications Office	42	Coordinator IV, English Language Programs	41
Director I, Compliance and Building Operations	42	Coordinator IV, Expulsion Due Process and Trial Enrollments	41
Director I, Development And Innovation	42	Coordinator IV, Facility Asset Management	41
Director I, Development Vegas PBS	42	Coordinator IV, Facility Requirements	41
Director I, Educational Opportunities	42	Coordinator IV, Financial Management, Food Service	41
Director I, Employee Contracts and Separation Compliance	42	Coordinator IV, Financial Management, Vegas PBX	41
Director I, Employee Onboarding and Development	42	Coordinator IV, Fiscal Accountability, Program Analysis, and Professional Learning	41
Director I, English Language Learner Program	42	Coordinator IV, Gifted And Talented Education Program	41
Director I, Environmental Services	42	Coordinator IV, Grants Development And Administration	41
Director I, Family & Community Engagement	42	Coordinator IV, Guidance And Counseling Services	41
Director I, Fiscal Accountability	42	Coordinator IV, Health Services	41
Director I, Food Service	42	Coordinator IV, Information Systems Architecture And Special Projects Operations	41
Director I, Grants Development And Administration	42	Coordinator IV, Innovative Programs/College and Career Readiness	41
Director I, Health Services	42	Coordinator IV, Instructional Data Services	41
Director I, Innovative Projects	42	Coordinator IV, K-12 Curriculum Design and Innovative Programs	41
Director I, Inspection Services	42	Coordinator IV, K-12 Instructional Technology	41
Director I, Intergovernmental Relations	42	Coordinator IV, K-12 Special Education	41
Director I, Maintenance	42	Coordinator IV, Literacy Innovative Programs	41
Director I, Operations	42	Coordinator IV, Low Incidence Disabilities	41
Director I, Operational Risk, Risk and Environmental Services	42	Coordinator IV, Magnet Schools and Career and Technical Academies (CTA)	41
Director I, Professional Development, Special Education	42	Coordinator IV, Mechanical Systems And Equipment	41
Director I, Production Services Manager	42	Coordinator IV, New Construction	41
Director I, Psychological Services	42	Coordinator IV, Occupational And Physical Therapy Services	41
Director I, Purchasing And Warehousing	42	Coordinator IV, Ombudsman	41
Director I, Recruitment: Applications, General Recruitment and Retention Focus	42	Coordinator IV, Payroll Processing Supervisor	41
Director I, Recruitment: Diversity and High-Need Areas Focus	42	Coordinator IV, Program Office	41
Director I, School and Department Recruitment	42	Coordinator IV, Psychological Services	41
Director I, School-Community Partnership Program	42	Coordinator IV, Purchasing And Warehousing	41
Director I, Security Systems, School Police Services	42	Coordinator IV, Real Estate Acquisition & Planning	41
Director I, Speech Language Therapy Services	42	Coordinator IV, Risk Insurance Services	41
Director I, Student Activities	42	Coordinator IV, Safe and Respectful Learning Environment	41
Director I, Student Data Services	42	Coordinator IV, School Board Office	41
Director I, Student Record Services	42	Coordinator IV, School-Community Partnership Program	41
Director I, Title I Services	42	Coordinator IV, School Safety and Crisis Management	41
Director I, Transportation	42	Coordinator IV, Speech Language Therapy Services	41
Director I, Transportation Compliance Safety	42	Coordinator IV, Strategic Projects	41
Director I, Vehicle Maintenance	42	Coordinator IV, Telecommunication Services	41
Director I, Wraparound Services	42	Coordinator IV, Title I Budget and Compliance Monitoring	41
Principal, Academy of Individualized Study/Virtual High School	42	Coordinator IV, Title I Homeless Program	41
Principal, Advanced Technologies Academy**	42	Coordinator IV, Title I Services	41
Principal, Desert Rose Adult High School	42	Coordinator IV, Unemployment Services Representative	41
Assistant Principal, Secondary School**	41	Coordinator IV, Vegas PBS Recruitment and Corporate Culture	41
Coordinator IV, Accountability and Research	41	Police Lieutenant	41
Coordinator IV, Accountability	41	Principal, Community College High School**	41
Coordinator IV, Assessment	41	Principal, Continuation School**	41
Coordinator IV, Assistive Technology	41	Principal, Florence McClure Women's Correctional Center**	41
Coordinator IV, Avid Program	41	Principal, High Desert State Prison Adult High School**	41
Coordinator IV, Board of School Trustees	41	Principal, Juvenile Court Schools	41
Coordinator IV, Budget	41	Principal, Southern Desert Correctional Center Adult HS**	41
Coordinator IV, Child Find Project	41	Principal, Spring Mountain School**	41
Coordinator IV, Claims Management Services	41	Assistant Principal, Elementary School**	40
Coordinator IV, Communications Office	41	Assistant Principal, Special Education School**	40
Coordinator IV, Construction	41		
Coordinator IV, Curriculum Design and Innovative Programs	41		
Coordinator IV, Data Services	41		
Coordinator IV, Demographics & Zoning	41		

Administrative Titles and Salary Ranges

Fiscal Year 2017-18

Class Title	Range	Class Title	Range
Coordinator III, Accounting	40	Coordinator III, Focus Schools	40
Coordinator II, Administrative Assistant, Bond Administration	40	Coordinator III, Food Service School Operations	40
Coordinator III, Administrative Assistant, Community And Government Relations	40	Coordinator III, Food Service Warehouse & Distribution	40
Coordinator III, Administrative Assistant, Education Services Division	40	Coordinator III, Foster Care	40
Coordinator III, Administrative Assistant, Facilities Division	40	Coordinator III, General Repair	40
Coordinator III, Administrative Assistant, Instruction Unit	40	Coordinator III, Geographic Information System	40
Coordinator III, Administrative Assistant, School Police Services	40	Coordinator III, Gift Manager	40
Coordinator III, Administrative Assistant, Student Support Services	40	Coordinator III, Grant Evaluator	40
Coordinator III, Administrative Assistant, Technology And Information Systems	40	Coordinator III, Grant Writer	40
Coordinator III, Administrative Services	40	Coordinator III, Homebound Education Program	40
Coordinator III, Adult Education	40	Coordinator III, Homeless Outreach Program for Education	40
Coordinator III, Adult Language Acquisition Services	40	Coordinator III, Industrial Hygiene	40
Coordinator III, Architect	40	Coordinator III, Instructional Applications Coordinator	40
Coordinator III, Assessment-Data Analyst	40	Coordinator III, Instructional Data Management System	40
Coordinator III, Attendance Enforcement	40	Coordinator III, Internal Auditor	40
Coordinator III, Benefits Accounting Supervisor	40	Coordinator III, Investing in Innovation	40
Coordinator III, Birth to Pre-K Early Childhood, Striving Readers Comprehensive Literacy Program	40	Coordinator III, 6-12 Mathematics	40
Coordinator III, Career And Technical Education	40	Coordinator III, K-5 Literacy, Striving Readers Comprehensive Literacy Program	40
Coordinator III, Case Management	40	Coordinator III, K-12 English Language Arts	40
Coordinator III, Cash And Investment Management	40	Coordinator III, K-12 English Language Arts/Writing Focus	40
Coordinator III, Charter School Compliance	40	Coordinator III, K-12 Health, Physical Education, and Driver Education	40
Coordinator III, Compensation, Contracts, and Employee Records	40	Coordinator III, K-12 Library Services	40
Coordinator III, Compliance And Monitoring	40	Coordinator III, K-12 Literacy	40
Coordinator III, Custodial Supervision	40	Coordinator III, K-12 Online Content Development	40
Coordinator III, Data Analyst	40	Coordinator III, K-12 Professional Learning and Distance Education	40
Coordinator III, Data, Performance Management, and Innovative Projects	40	Coordinator III, K-12 Science	40
Coordinator III, Data, Performance Management, And Project Facilitation	40	Coordinator III, K-12 Social Studies	40
Coordinator III, Data Specialist	40	Coordinator III, K-12 World Language	40
Coordinator III, Demographics, Zoning, and Geographic Information System	40	Coordinator III, Landscaping And Grounds	40
Coordinator III, Early Childhood Literacy	40	Coordinator III, NCLB and Data Verification	40
Coordinator III, Early Childhood Title I Pre-K Programs	40	Coordinator III, Operational Services	40
Coordinator III, Early Childhood Title I Services	40	Coordinator III, Program Evaluator Inclusive School Practices/ Intervention Programs	40
Coordinator III, Early Childhood Transition Specialist	40	Coordinator III, Program Manager, Graduation Initiative Project	40
Coordinator III, Educational Services	40	Coordinator III, Project Manager	40
Coordinator III, Elementary Fine Arts	40	Coordinator III, Public Information Manager	40
Coordinator III, Employee Development	40	Coordinator III, Purchasing	40
Coordinator III, Employee Performance Management	40	Coordinator III, Ready to Learn, Vegas PBS	40
Coordinator III, Engineering Services	40	Coordinator III, Research	40
Coordinator III, English Language Learner	40	Coordinator III, Resource Management	40
Coordinator III, Environmental Compliance	40	Coordinator III, Safe And Drug Free Schools	40
Coordinator III, Equipment Repair	40	Coordinator III, Safety	40
Coordinator III, Equity And Diversity Education	40	Coordinator III, School Accounting	40
Coordinator III, Exterior And Structural Building Repair	40	Coordinator III, School Banking	40
Coordinator III, Facilities And Bond Fund Financial Management	40	Coordinator III, School Operations	40
Coordinator III, Facilities Project Manager	40	Coordinator III, School Police Investigator	40
Coordinator III, Facilities Space Requirements	40	Coordinator III, Secondary Literacy, Striving Readers Comprehensive Literacy Program	40
Coordinator III, Fine Arts, Elementary	40	Coordinator III, Senior Financial Analyst	40
Coordinator III, Fine Arts, Secondary	40	Coordinator III, Special Education Management System	40
Coordinator III, Fiscal Accountability and Data Analysis	40	Coordinator III, Specialized Human Resources Support	40
Coordinator III, Fiscal Accountability And Program Analysis	40	Coordinator III, Statistician, Demographics, Zoning, And Geographic Information System	40
Coordinator III, Fixed Assets, Purchasing Cards, System Control, and General Ledger	40	Coordinator III, Student Adjudication	40
		Coordinator III, Student Attendance Enforcement	40
		Coordinator III, Student Information System	40
		Coordinator III, Substitute Hiring and Smartfind Administration	40
		Coordinator III, Teacher Induction and Monitoring	40
		Coordinator III, Technology Integration Support	40
		Coordinator III, Technology Program Office	40

Administrative Titles and Salary Ranges - Continued

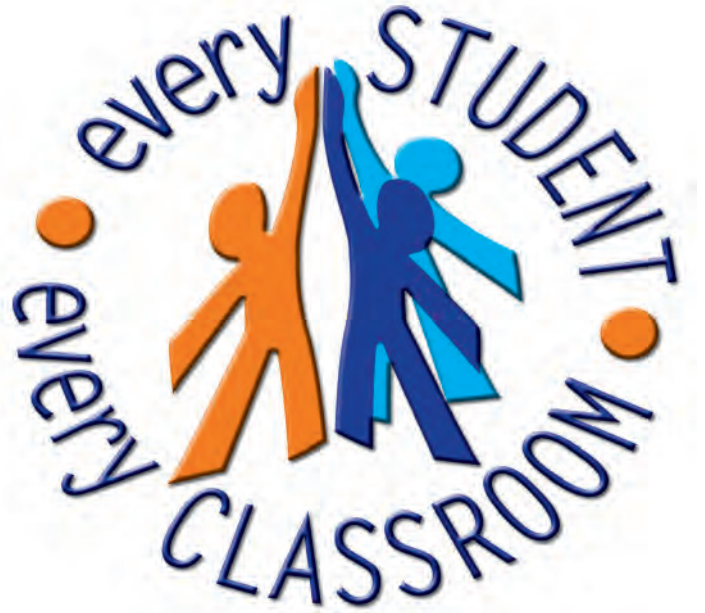
Fiscal Year 2017-18

Class Title	Range
Coordinator III, Technical Resources	40
Coordinator III, Title I	40
Coordinator III, Title I Compliance Monitoring	40
Coordinator III, Turnaround Zone	40
Coordinator III, Vegas PBS	40
Coordinator III, Vegas PBS Public Information and Media Manager	40
Coordinator III, Warehouse/Distribution Center	40
Coordinator III, Wraparound (Foster Care)	40
Coordinator III, Workforce Sales and Veterans Outreach	40
Coordinator III, Workforce Training and Economic Development	40
Coordinator III, WWW Production Services	40
Dean, Secondary***	40
Coordinator II, Academic Support and Community Service Center	39
Coordinator II, Accounting - Food Service Department	39
Coordinator II, Adaptive Physical Education	39
Coordinator II, Communities in Schools	39
Coordinator II, Corporate Support Account Executive	39
Coordinator II, Early Reading First	39
Coordinator II, Family and Community Engagement Services (FACES)	39
Coordinator II, Geographic Information Systems	39
Coordinator II, Industrial Hygiene	39
Coordinator II, Parent Services	39
Coordinator II, Real Property Management	39
Coordinator II, Registered Dietitian	39
Coordinator II, Risk Management Accounting	39
Coordinator II, School-Community Partnership Program**	39
Coordinator II, Senior Accountant, Fiscal Accountability, and Data Analysis	39
Coordinator II, Site Development Planner	39
Coordinator II, Technical Resources	39
Coordinator II, Technology Projects and Training	39
Coordinator II, Traffic Safety - Safe Routes to School	39
Coordinator II, Web Designer	39
Coordinator I, Accounting	38
Coordinator I, Affirmative Action/ADA Programs	38
Coordinator I, Grants/Fiscal Accountability	38
Coordinator I, Accounting, Treasury	38
Coordinator I, Budget	38
Coordinator I, Communications Specialist	38
Coordinator I, Fleet Manager	38
Coordinator I, Public Information Specialist	38

* "At-Will" Employees--A contract signed by an at-will employee will state that the employee serves in that position at the will of the superintendent and may be returned to a position of no lesser range and step than the last held with the district. At-Will positions will be so designated at the time the position is offered to an employee. At the time of appointment, the Board of School Trustees will designate the range and step of the position.

** Incumbents of these classes receive monthly salaries in accordance with this schedule for 11 months per year. Incumbents in all other classes receive monthly salaries in accordance with this schedule for 12 months per year.

*** Incumbents of this class receive monthly salaries in accordance with this schedule for 10 months per year.



Administrative Salary Schedule 12 month Base with \$1,500 Doctorate Degree - Monthly Salaries

Fiscal Year 2017-18

Range	A	A1	B	B1	C	C1	D	D1	E	E1	F	F1	G	G1*
52	10,931	11,056	11,478	11,603	12,052	12,177	12,655	12,780	13,288	13,413	13,952	14,077	14,650	14,775
51	10,410	10,535	10,931	11,056	11,478	11,603	12,052	12,177	12,655	12,780	13,288	13,413	13,952	14,077
50	9,914	10,039	10,410	10,535	10,931	11,056	11,478	11,603	12,052	12,177	12,655	12,780	13,288	13,413
49	9,442	9,567	9,914	10,039	10,410	10,535	10,931	11,056	11,478	11,603	12,052	12,177	12,655	12,780
48	8,992	9,117	9,442	9,567	9,914	10,039	10,410	10,535	10,931	11,056	11,478	11,603	12,052	12,177
47	8,564	8,689	8,992	9,117	9,442	9,567	9,914	10,039	10,410	10,535	10,931	11,056	11,478	11,603
46	8,156	8,281	8,564	8,689	8,992	9,117	9,442	9,567	9,914	10,039	10,410	10,535	10,931	11,056
45	7,768	7,893	8,156	8,281	8,564	8,689	8,992	9,117	9,442	9,567	9,914	10,039	10,410	10,535
44	7,398	7,523	7,768	7,893	8,156	8,281	8,564	8,689	8,992	9,117	9,442	9,567	9,914	10,039
43	7,046	7,171	7,398	7,523	7,768	7,893	8,156	8,281	8,564	8,689	8,992	9,117	9,442	9,567
42	6,710	6,835	7,046	7,171	7,398	7,523	7,768	7,893	8,156	8,281	8,564	8,689	8,992	9,117
41	6,390	6,515	6,710	6,835	7,046	7,171	7,398	7,523	7,768	7,893	8,156	8,281	8,564	8,689
40	6,086	6,211	6,390	6,515	6,710	6,835	7,046	7,171	7,398	7,523	7,768	7,893	8,156	8,281
39	5,796	5,921	6,086	6,211	6,390	6,515	6,710	6,835	7,046	7,171	7,398	7,523	7,768	7,893
38	5,520	5,645	5,796	5,921	6,086	6,211	6,390	6,515	6,710	6,835	7,046	7,171	7,398	7,523
37	5,257	5,382	5,520	5,645	5,796	5,921	6,086	6,211	6,390	6,515	6,710	6,835	7,046	7,171
36	5,007	5,132	5,257	5,382	5,520	5,645	5,796	5,921	6,086	6,211	6,390	6,515	6,710	6,835

¹ Eligibility for Step G requires that the administrator has been on any Step F for four years, is beginning his/her 18th year in the District during the contracted school year, and the adjusted hire date and the effective date of the administrative appointment is prior to February 1. If the adjusted hire date is February 1 or after, the administrator will be placed on Step G at the beginning of the subsequent year.

Administrative employees holding a doctoral degree from an accredited institution and valid for Nevada certification will receive an additional \$1,500 stipend for which Public Employees Retirement System (PERS) contributions will be made.

Administrative employees completing the following years of District service will be eligible for longevity compensation for which PERS contributions will be made:

A principal who is assigned either to a Prime 6 school (before July 1, 2008), a rural high school, or to a double session or flexible double session schedule shall receive an additional stipend of \$2,000 for which PERS contributions will be made. A \$2,000 stipend will be provided to eligible senior high school deans and assistant principals.

<u>District Service</u>	<u>Amount</u>
10 Years	\$1,300
15 Years	1,800
20 Years	2,300
25 Years	2,800
30 Years	4,000

Support Personnel Titles And Salary Pay Grades

Fiscal Year 2017-18

Code	Title	Grade	Min Hr	Max Hr	Code	Title	Grade	Min Hr	Max Hr
	Accessible Instructional Materials				6005	Bus Washer	41	\$11.42	\$14.56
0300	Assistant	46	\$14.56	\$18.60	1511	Business Intelligence (BI) Analyst	63	\$33.39	\$42.62
2040	Accountant	56	\$23.72	\$30.29	1510	Business Intelligence (BI) Manager	64	\$35.08	\$44.75
2027	Accounts Payable Supervisor	54	\$21.52	\$27.46	0330	Business Services Specialist	51	\$18.60	\$23.72
2016	Accounts Payable Technician	49	\$16.88	\$21.52		Business Systems Security			
0200	Administrative Clerk	50	\$17.72	\$22.60	1540	Specialist I	57	\$24.92	\$31.80
	Administrative Computer Services					Business Systems Security			
1446	Specialist	56	\$23.72	\$30.29	1564	Specialist II	59	\$27.48	\$35.08
0320	Administrative School Secretary	50	\$17.72	\$22.60	3081	Buyer I	49	\$16.88	\$21.52
0240	Administrative Secretary I	51	\$18.60	\$23.72	3082	Buyer II	52	\$19.52	\$24.92
0250	Administrative Secretary II	52	\$19.52	\$24.92	3084	Buyer III	54	\$21.52	\$27.48
0251	Administrative Secretary III	54	\$21.52	\$27.46	3086	Buyer IV	57	\$24.92	\$31.80
0252	Administrative Secretary IV	57	\$24.92	\$31.80	7727	CADD Technical I	55	\$22.60	\$28.87
7780	AHERA Compliance Monitor	58	\$26.18	\$33.39	7728	CADD Technical II	57	\$24.92	\$31.80
2114	Air Quality Control Technician I	54	\$21.52	\$27.46	7729	CADD Technical III	59	\$27.48	\$35.08
1506	Application Administrator I	54	\$21.52	\$27.48	4170	Campus Security Monitor	44	\$13.22	\$16.88
1507	Application Administrator II	56	\$23.72	\$30.29	7060	Carpenter	52	\$19.52	\$24.92
	Applications Developer - COBOL/				7585	Carpet and Flooring Supervisor	58	\$26.18	\$33.39
1532	CICS	59	\$27.48	\$35.08	8030	Carpet Cleaning Technician	50	\$17.72	\$22.60
	Applications Developer I - ABAP/				8039	Central Kitchen Steward	43	\$12.60	\$16.07
1461	NETWEAVER	59	\$27.48	\$35.08		Certified Occupational Therapy			
	Applications Developer II - ABAP/				4222	Assistant	50	\$17.72	\$22.60
1460	NETWEAVER	63	\$33.39	\$42.62	7401	Chiller Technician I	56	\$23.72	\$30.29
1508	Applications Manager	64	\$35.08	\$44.75	7402	Chiller Technician II	57	\$24.92	\$31.80
7725	Apprentice Drafter	47	\$15.30	\$19.52		Civil & Landscape Quality Assurance			
	Asbestos Abatement Worker/				7309	Construction Inspector/Manager	58	\$26.18	\$33.39
7730	Insulator	51	\$18.60	\$23.72	2103	Claims Examiner	52	\$19.52	\$24.92
7705	Asbestos Inspector	56	\$23.72	\$30.29	2100	Claims Management Specialist	57	\$24.92	\$31.80
7735	Asbestos Planner/Scheduler	57	\$24.92	\$31.80	2098	Claims Manager	60	\$28.87	\$36.83
	Asphalt, Concrete, and Masonry				2102	Claims Technician	48	\$16.07	\$20.51
7410	Supervisor	58	\$26.18	\$33.39	4285	Classification/Compensation Analyst	57	\$24.92	\$31.80
2050	Assistant Accountant	50	\$17.72	\$22.60	0110	Clerk Typist I	40	\$10.87	\$13.88
8170	Assistant Custodial Supervisor	53	\$20.51	\$26.18	0175	Clerk/Braillist	45	\$13.88	\$17.72
	Assistant Grounds Equipment					Clock, Fire Alarm, & Intercom			
7091	Technician	46	\$14.56	\$18.60	7105	Technician	55	\$22.60	\$28.87
1060	Assistant Offset Shop Supervisor	54	\$21.52	\$27.48		Clock, Fire Alarm, & Intercom			
	Assistive Technology Services				7106	Technician-Entry Level	53	\$20.51	\$26.18
1449	Specialist	56	\$23.72	\$30.29		Code Compliance Inspector/Site			
4000	Attendance Officer	50	\$17.72	\$22.60	7700	Manager	59	\$27.48	\$35.08
7115	Audio Visual Technician	52	\$19.52	\$24.92	7209	Commissioning Technician I	59	\$27.48	\$35.08
0140	Autism Intervention Specialist I	45	\$13.88	\$17.72	0306	Communications Assistant	49	\$16.88	\$21.52
0141	Autism Intervention Specialist II	48	\$16.07	\$20.51		Communications Equipment Installer			
5020	Baker	43	\$12.60	\$16.07	7194	Assistant	51	\$18.60	\$23.72
1550	Basis Administrator I	60	\$28.87	\$36.83		Communications Equipment			
1551	Basis Administrator II	62	\$31.80	\$40.61	7195	Installer/Repairer	55	\$22.60	\$28.87
0134	Benefits Technician	49	\$16.88	\$21.52	0235	Compliance Analyst	53	\$20.51	\$26.18
	Bilingual Speech & Language				1650	Computer Forensic Investigator	62	\$31.80	\$40.61
4249	Assistant	47	\$15.30	\$19.52	1411	Computer Operations Manager	62	\$31.80	\$40.61
4248	Bilingual Translator/Interpreter	51	\$18.60	\$23.72	1410	Computer Operator	50	\$17.72	\$22.60
7000	Boiler Equipment Technician	54	\$21.52	\$27.48	1330	Computer Systems Specialist	51	\$18.60	\$23.72
	Boiler Equipment Technician - Entry				1555	Computer Technician I	52	\$19.52	\$24.92
7005	Level	52	\$19.52	\$24.92	1556	Computer Technician II	55	\$22.60	\$28.87
0170	Braillist	52	\$19.52	\$24.92	1557	Computer Technician III	58	\$26.18	\$33.39
0176	Broadcast Captionist I	47	\$15.30	\$19.52		Construction Analyst-Contract			
0177	Broadcast Captionist II	52	\$19.52	\$24.92	7714	Specialist	58	\$26.18	\$33.39
0178	Broadcast Captionist III	56	\$23.72	\$30.29	7152	Construction Compliance Clerk	48	\$16.07	\$20.51
4100	Budget Assistant	55	\$22.60	\$28.87	7146	Construction Documents Clerk	48	\$16.07	\$20.51
7120	Building Engineer	52	\$19.52	\$24.92	4260	Construction Documents Manager	56	\$23.72	\$30.29
7550	Building Engineer Supervisor	58	\$26.18	\$33.39	7153	Construction Estimator	57	\$24.92	\$31.80
7701	Bukding Inspector-Site Manager	62	\$31.80	\$40.61	7707	Construction Plans Examiner	62	\$31.80	\$40.61
8166	Building Manager	54	\$21.52	\$27.48		Construction Site Development Data			
6100	Bus Driver	47	\$15.30	\$19.52	7147	Specialist	50	\$17.72	\$22.60
6105	Bus Driver Trainee	47-A	\$15.30	\$15.30	7645	Construction Supervisor	58	\$26.18	\$33.39

Support Personnel Titles And Salary Pay Grades

Fiscal Year 2017-18

Code	Title	Grade	Min Hr	Max Hr	Code	Title	Grade	Min Hr	Max Hr
7032	Cross Connection Control Specialist	56	\$23.72	\$30.29	4090	Equipment Specialist	52	\$19.52	\$24.92
8100	Custodial Leader	46	\$14.56	\$18.60	0370	Executive Legal Secretary	55	\$22.60	\$28.87
8160	Custodial Supervisor	54	\$21.52	\$27.48		FACES - Family/School Engagement			
8040	Custodian	43	\$12.60	\$16.07	0152	Liaison	52	\$19.52	\$24.92
1326	Data Processing Machine Operator	46	\$14.56	\$18.60		FACES - Family/School Engagement			
1487	Data Research - Assessment Analyst	58	\$26.18	\$33.39	0153	Liaison - Bilingual	52	\$19.52	\$24.92
1482	Data Systems Operator	48	\$16.07	\$20.51		Facilities & Equipment Safety			
1200	Data Visualization Analyst I	59	\$27.48	\$35.08	3240	Inspection Manager	57	\$24.92	\$31.80
1201	Data Visualization Analyst II - Data Focus	63	\$33.39	\$42.62		Facilities & Equipment Safety			
	Data Visualization Analyst II - Design Focus	63	\$33.39	\$42.62	3200	Inspector	52	\$19.52	\$24.92
1202	Database Administrator	63	\$33.39	\$42.62	7204	Facilities Energy Inspector/Analyst	54	\$21.52	\$27.48
1515	Database Analyst III (Web-Based)	62	\$31.80	\$40.61	4402	Facilities Operations Analyst	57	\$24.92	\$31.80
1518	Database Analyst III (Web-Based) - Assessment and Accountability	62	\$31.80	\$40.61		Facility Data Control and Claims Representative			
1519	Database Analyst III Special Education Management Systems (SEMS)	62	\$31.80	\$40.61	7660	Facility QA/QC Construction Inspector/Manager	59	\$27.48	\$35.08
1521	Database Services Specialist	56	\$23.72	\$30.29		Facility QA/QC Construction Inspector/Manager			
4300	Demographic Specialist	57	\$24.92	\$31.80	7650	Facility Service Representative	58	\$26.18	\$33.39
4150	Dispatcher	47	\$15.30	\$19.52	8260	Farm/Nursery Manager	52	\$19.52	\$24.92
3021	Distribution Specialist I	50	\$17.72	\$22.60		Federal Programs Teacher/Family Aide			
3030	District Mail Courier	46	\$14.56	\$18.60	0185	Aide	43	\$12.60	\$16.07
4404	Document Control Specialist	54	\$21.52	\$27.48	0270	Federal Projects Clerk	46	\$14.56	\$18.60
7720	Drafter	55	\$22.60	\$28.87	6180	Field Supervisor	56	\$23.72	\$30.29
7719	Drafting and Records Manager	58	\$26.18	\$33.39	3120	Film & Video Traffic Supervisor	54	\$21.52	\$27.48
7131	Duplicating Equipment Technician	53	\$20.51	\$26.18	4053	Fingerprint Technician	47	\$15.30	\$19.52
0276	E-Rate Program Specialist	54	\$21.52	\$27.48	7260	Fire Equipment Technician	55	\$22.60	\$28.87
1505	EDP Operations Manager	62	\$31.80	\$40.61	7329	Fire Equipment Technician Assistant	51	\$18.60	\$23.72
4240	Educational Interpreter I	46	\$14.56	\$18.60	7031	Fire Sprinkler Technician	56	\$23.72	\$30.29
4241	Educational Interpreter II	53	\$20.51	\$26.18	7033	Fire Sprinkler Technician-Entry Level	53	\$20.51	\$26.18
4242	Educational Interpreter III	54	\$21.52	\$27.48	0090	First Aide/Safety Assistant	43	\$12.60	\$16.07
4243	Educational Interpreter IV	55	\$22.60	\$28.87	6090	Fleet Maintenance Manager	58	\$26.18	\$33.39
3121	Educational Media Center Supervisor	56	\$23.72	\$30.29	8119	Floor Care Supervisor	52	\$19.52	\$24.92
4231	Educational Transcriber	54	\$21.52	\$27.48	8117	Floor Care Technician	48	\$16.07	\$20.51
7010	Electrician	55	\$22.60	\$28.87	7280	Flooring Technician	52	\$19.52	\$24.92
7015	Electrician-Entry Level	52	\$19.52	\$24.92	7275	Food Service Equipment Technician	54	\$21.52	\$27.48
7570	Electrician Supervisor	58	\$26.18	\$33.39		Food Service Facilities, Equipment, and Maintenance Supervisor			
7575	Electronics Supervisor	58	\$26.18	\$33.39	5116	Food Service Facility Operations Supervisor	65	\$36.83	\$46.99
7390	Electronics Technician II	53	\$20.51	\$22.18	5115	Food Service Maintenance Supervisor	52	\$19.52	\$24.92
0143	Elementary School Clerk	46	\$14.56	\$18.60		Food Service Maintenance Supervisor			
7211	Energy Management and Commissioning Supervisor	62	\$31.80	\$40.61	5305	Food Service Maintenance Technician I	58	\$26.18	\$33.39
7208	Energy Management Supervisor	58	\$26.18	\$33.39	7276	Food Service Maintenance Technician I	50	\$17.72	\$22.60
7207	Energy Management Systems (EMS) Scheduler	50	\$17.72	\$22.60		Food Service Maintenance Technician II			
7205	Energy Management Technician I	55	\$22.60	\$28.87	7277	Food Service Maintenance Technician II	51	\$18.60	\$23.72
7206	Energy Management Technician II	56	\$23.72	\$30.29	5110	Food Service Manager I	50	\$17.72	\$22.60
1444	Enterprise Instructional Design Specialist Trainer	57	\$24.92	\$31.80	5113	Food Service Manager I Floater	50	\$17.72	\$22.60
	Enterprise Systems Integration Specialist	62	\$31.80	\$40.61	5120	Food Service Manager II	51	\$18.60	\$23.72
1513	Environmental Project Monitor	57	\$24.92	\$31.80	5114	Food Service Manager II Floater	51	\$18.60	\$23.72
2118	Environmental Project Monitor Supervisor	58	\$26.18	\$33.39	5275	Food Service Personnel Manager	60	\$28.87	\$36.83
2119	Equipment Operator Crew Leader	52	\$19.52	\$24.92	5270	Food Service Region Supervisor	57	\$24.92	\$31.80
8300	Equipment Operator/Truck Driver	50	\$17.72	\$22.60		Food Service Software Support Technician			
8305	Equipment Operator/Truck Driver Assistant	48	\$16.07	\$20.51	5117	Food Service Software Support Technician	52	\$19.52	\$24.92
	Equipment Requisition Funds Analysis/Forms Mgmt Supv	58	\$26.18	\$33.39	5001	Food Service Specialist	43	\$12.60	\$16.07
4065					5260	Food Service Supervisor II	55	\$22.60	\$28.87
					5300	Food Service Warehouse Supervisor	55	\$22.60	\$28.87
					5000	Food Service Worker	41	\$11.42	\$14.56
					5010	Food Service Worker Floater	41	\$11.42	\$14.56
					7270	Furniture Repair Technician	51	\$18.60	\$23.72
					7565	Furniture Repairer Supervisor	58	\$26.18	\$33.39
					8190	Gardener I	44	\$13.22	\$16.88
					8200	Gardener II	46	\$14.56	\$18.60
						Geographic Information System (GIS) Analyst			
					4296	Geographic Information System (GIS) Analyst	61	\$30.29	\$38.66

Support Personnel Titles And Salary Pay Grades

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Code	Title	Grade	Min Hr	Max Hr	Code	Title	Grade	Min Hr	Max Hr
4297	Geographic Information System (GIS) Senior Analyst	63	\$33.39	\$42.62	0172	Instructional Assistant (Bilingual)	40	\$10.87	\$13.88
6351	Geographic Information System (GIS) Transportation Technician I	55	\$22.60	\$28.87		Instructional Assistant (Least Restrictive Environment)	40	\$10.87	\$13.88
6352	Geographic Information System (GIS) Transportation Technician II	58	\$26.18	\$33.39		Instructional Assistant (Physical Education)	40	\$10.87	\$13.88
7210	Glazier	52	\$19.52	\$24.92	0190	Instructional Assistant (Teacher Aide)	40	\$10.87	\$13.88
1105	Graphic Artist Assistant	45	\$13.88	\$17.72	7050	Insulator	54	\$21.52	\$27.48
1110	Graphic Artist I	50	\$17.72	\$22.60	2112	Insurance Services Manager	62	\$31.80	\$40.61
1120	Graphic Artist II	55	\$22.60	\$28.87	0133	Intake Clerk	46	\$14.56	\$18.60
1030	Graphic Artist Supervisor	58	\$26.18	\$33.99	4245	Interpreter Specialist	59	\$27.48	\$35.08
1100	Graphics Specialist	54	\$21.52	\$27.48	4227	Intervention Specialist	49	\$16.88	\$21.52
8005	Grounds Assistant Supervisor - Equipment Operator	57	\$24.92	\$31.80	7576	Intrusion Alarm Supervisor	58	\$26.18	\$33.39
8010	Grounds Assistant Supervisor - Equipment Repair	57	\$24.92	\$31.80	7100	Intrusion Alarm Technician	54	\$21.52	\$27.48
7090	Grounds Equipment Technician	50	\$17.72	\$22.60	3015	Inventory Control Clerk	47	\$15.30	\$19.52
7590	Hardware/Locksmith Supervisor	58	\$26.18	\$33.39	8240	Irrigation Systems Installer/Repairer	50	\$17.72	\$22.60
2117	Hazardous Materials Field Technician I	56	\$23.72	\$30.29	4226	Itinerant Tester	46	\$14.56	\$18.60
8110	Head Custodian I	47	\$15.30	\$19.52	2045	Junior Accountant	54	\$21.52	\$27.48
8120	Head Custodian II	48	\$16.07	\$20.51	8220	Landscape and Grounds Supervisor	58	\$26.18	\$33.39
8130	Head Custodian III	52	\$19.52	\$24.92	8230	Landscape Leader	48	\$16.07	\$20.51
3090	Heavy Truck Driver	50	\$17.72	\$22.60	8235	Landscape Technician	52	\$19.52	\$24.92
1478	Help Desk Analyst I	52	\$19.52	\$24.92		Landscaping and Grounds Assistant Supervisor	57	\$24.92	\$31.80
1479	Help Desk Analyst II	55	\$22.60	\$28.87	3035	Lead District Mail Courier	49	\$16.88	\$21.52
7035	HVACR Technician-Entry Level	52	\$19.52	\$24.92	0365	Legal Secretary I	48	\$16.07	\$20.51
7040	HVACR Technician I	54	\$21.52	\$27.48	0360	Legal Secretary II	51	\$18.60	\$23.72
7400	HVACR Technician II	56	\$23.72	\$30.29	0105	Library Aide	40	\$10.87	\$13.88
7635	Industrial Arts Maintenance Supervisor	58	\$26.18	\$33.39	7070	Locksmith	52	\$19.52	\$24.92
7160	Industrial Arts Maintenance Technician	54	\$21.52	\$27.48	7187	Logistics Specialist I	48	\$16.07	\$20.51
0195	Infant/Toddler Day Care Aide	44	\$13.22	\$16.88	7188	Logistics Specialist II	52	\$19.52	\$24.92
0305	Information Aide	48	\$16.07	\$20.51	7189	Logistics Specialist III	55	\$22.60	\$28.87
4405	Information and Records Manager	60	\$28.87	\$36.83	7046	Machinist Technician	55	\$22.60	\$28.87
1542	Information Control Specialist	51	\$18.60	\$23.72	3400	Mail Services Manager	54	\$21.52	\$27.48
0124	Information Liaison	46	\$14.56	\$18.60		Mainframe Operations Scheduling Specialist	55	\$22.60	\$28.87
0285	Information Processor	45	\$13.88	\$17.72	7300	Maintenance Leader	57	\$24.92	\$31.80
1477	Information Systems Help Desk Manager	60	\$28.87	\$36.83	7315	Maintenance Leader - Carpenter	57	\$24.92	\$31.80
1447	Information Systems Help Desk Specialist	53	\$20.51	\$26.18	7316	Maintenance Leader - Electrical	57	\$24.92	\$31.80
7011	Infrared Thermographer (Electrical)	56	\$23.72	\$30.29		Maintenance Leader - Electronics Equipment and Systems	57	\$24.92	\$31.80
0165	In-House Suspension Teacher Aide	41	\$11.42	\$14.56		Maintenance Leader - Fire Sprinkler Systems	57	\$24.92	\$31.80
1203	Instructional Assistant-Dance Program	40	\$10.87	\$13.88	7327	Maintenance Leader - Flooring	57	\$24.92	\$31.80
1204	Instructional Assistant-Gardens	40	\$10.87	\$13.88	7319	Maintenance Leader - Glazier	57	\$24.92	\$31.80
1205	Instructional Assistant-Instrumental Music Program	40	\$10.87	\$13.88	7320	Maintenance Leader - Hardware/Locksmith	57	\$24.92	\$31.80
1206	Instructional Assistant-Piano Accompanist Program	40	\$10.87	\$13.88	7321	Maintenance Leader - HVACR	57	\$24.92	\$31.80
1222	Instructional Assistant-Literacy and Language Program	40	\$10.87	\$13.88		Maintenance Leader - Office Machine Repair	57	\$24.92	\$31.80
1207	Instructional Assistant-Strings Program	40	\$10.87	\$13.88	7323	Maintenance Leader - Painter	57	\$24.92	\$31.80
1208	Instructional Assistant-Theater Performance Program	40	\$10.87	\$13.88	7324	Maintenance Leader - Plumber	57	\$24.92	\$31.80
1209	Instructional Assistant-Theater Technician Program	40	\$10.87	\$13.88	7326	Maintenance Leader - Roofer	57	\$24.92	\$31.80
1210	Instructional Assistant-Visual Arts Program	40	\$10.87	\$13.88	7310	Mason	53	\$20.51	\$26.81
1211	Instructional Assistant-Vocal Music Program	40	\$10.87	\$13.88	4796	Master Control Specialist	50	\$17.72	\$22.60
					1050	Media Specialist	57	\$24.92	\$31.80
					1445	Microcomputer Support Specialist	52	\$19.52	\$24.92
					1475	Microcomputer Systems Specialist	55	\$22.60	\$28.87
					1473	MIS/DP Technology Specialist	58	\$26.18	\$33.39
					7055	Mobile Crane Operator I	52	\$19.52	\$24.92
					7056	Mobile Crane Operator II	55	\$22.60	\$28.87
					7240	Musical Instrument Technician	54	\$21.52	\$27.48
					1548	Network Design Technician III	58	\$26.18	\$33.39
					1558	Network Technician I	52	\$35.08	\$44.75
					1559	Network Technician II	55	\$19.52	\$24.92

Support Personnel Titles And Salary Pay Grades

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Code	Title	Grade	Min Hr	Max Hr	Code	Title	Grade	Min Hr	Max Hr
1560	Network Technician III	58	\$26.18	\$33.39	0148	Recruitment Specialist - Bilingual	57	\$24.92	\$31.80
4200	Office Manager	53	\$20.51	\$26.18	8020	Recycling Specialist	53	\$20.51	\$26.18
0123	Office Specialist II	45	\$13.88	\$17.72	0145	Registrar I	45	\$13.88	\$17.72
0126	Office Specialist II - Bilingual	45	\$13.88	\$17.72	0146	Registrar II	46	\$14.56	\$18.60
0206	Office Supervisor	51	\$18.60	\$23.72	7760	Risk Assessor	54	\$21.52	\$27.48
1010	Offset Machine Operator	47	\$15.30	\$19.52	2097	Risk Control/Safety Manager	62	\$31.80	\$40.61
1025	Offset Machine Operator Leader	51	\$18.60	\$23.72		Risk Management Field Investigation			
1040	Offset Machine Operator Trainee	41	\$11.42	\$14.56	2096	Supervisor	62	\$31.80	\$40.61
0355	Operations Clerk	46	\$14.56	\$18.60	2109	Risk Services Analyst	54	\$21.52	\$27.48
8165	Operations Manager	60	\$28.87	\$36.83	7220	Roofer	52	\$19.52	\$24.92
8116	Operations Supervisor - Floor Care	57	\$24.92	\$31.80		Safety and Equipment Inspection			
8104	Operations Supervisor - Pest Control	57	\$24.92	\$31.80	2110	Manager	60	\$28.87	\$36.83
	Organizational Management				2107	Safety and Equipmen Technician	51	\$18.60	\$23.72
2085	Business Specialist	57	\$24.92	\$31.80	4250	Safety and Health Lab Technician	51	\$18.60	\$23.72
7080	Painter	52	\$19.52	\$24.92	4256	Sample Control Clerk	50	\$17.72	\$22.60
7580	Painter Supervisor	58	\$26.18	\$33.39		SB 515-Social Worker/Mental Health			
0367	Paralegal	54	\$21.52	\$27.46	4219	Assistatn	51	\$18.60	\$23.72
9961	Para-Professional: Avid Tutor I	AT1	\$12.00	\$12.00	0100	School Aide	40	\$10.75	\$13.88
9962	Para-Professional: Avid Tutor II	AT2	\$15.00	\$15.00	0099	School Aide - Bilingual	40	\$10.75	\$13.88
9963	Para-Professional: Avid Tutor III	AT3	\$18.00	\$18.00	0307	School Banker	46	\$14.56	\$18.60
9964	Para-Professional: Avid Tutor IV	AT4	\$20.00	\$20.00	0310	School Office Manager	50	\$17.72	\$22.60
	Para-Professional: Instructional				0311	School Office Manager-Bilingual	50	\$17.72	\$22.60
9968	Technology Lab Aide	48	\$16.07	\$20.51	4145	School Police Dispatcher	51	\$18.60	\$23.72
9972	Para-Professional: Tutor I	AT1	\$12.00	\$12.00	4140	School Police Dispatcher Supervisor	55	\$22.60	\$28.87
9973	Para-Professional: Tutor II	AT2	\$15.00	\$15.00	4143	School Police Lead Dispatcher	53	\$20.51	\$26.18
9974	Para-Professional: Tutor III	AT3	\$18.00	\$18.00	0144	School/Community Facilitator	40	\$10.75	\$13.88
9975	Para-Professional: Tutor IV	AT4	\$20.00	\$20.00	0142	School/Community Liaison	50	\$17.72	\$22.60
0194	Parent/Guardian Mentor	44	\$13.22	\$16.88		School/Community Partnership-			
2125	Payroll Technician I	46	\$14.56	\$18.60		Safe Routes to School, School/			
2120	Payroll Technician II	49	\$16.88	\$21.52	0155	Community Liason	49	\$16.88	\$21.52
4283	Personnel Analyst	53	\$20.51	\$26.18	0220	Secretary II	46	\$14.56	\$18.60
4284	Personnel Analyst-Bilingual	53	\$20.51	\$26.18	0221	Secretary II-Bilingual	46	\$14.56	\$18.60
0136	Personnel Assistant	47	\$15.30	\$19.52	0230	Secretary III	48	\$16.07	\$20.51
0138	Personnel Assistant-Bilingual	47	\$15.30	\$19.52	0231	Secretary III - Bilingual	48	\$16.07	\$20.51
0135	Personnel Clerk	46	\$14.56	\$18.60	4025	Security Specialist	48	\$16.07	\$20.51
4252	Personnel Paydata Specialist	49	\$16.88	\$21.52		Security Systems Application			
2031	Personnel Paydata Supervisor	54	\$21.52	\$27.48	1492	Manager	64	\$35.08	\$44.75
8101	Pest Control Supervisor	50	\$17.72	\$22.60	1493	Security Systems Design Manager	64	\$35.08	\$44.75
8103	Pest Control Technician	44	\$13.22	\$16.88	1496	Security Systems Support Technician	58	\$26.18	\$33.39
1150	Photographer/Lithographer	52	\$19.52	\$24.92		Senior Asbestos Abatement			
4221	Physical Therapist Assistant	50	\$17.72	\$22.60	7750	Inspector	57	\$24.92	\$31.80
7140	Pipefitter	55	\$22.60	28.87	4010	Senior Attendance Officer	53	\$20.51	\$26.18
5315	Plant Manager	61	\$30.29	\$38.66	2099	Senior Claims Examiner	57	\$24.92	\$31.80
7030	Plumber	54	\$21.52	\$27.48		Senior Code Compliance Inspector/			
7034	Plumber-Entry Level	52	\$19.52	\$24.92	7710	Site Manager	60	\$28.87	\$36.83
	Plumber/Pipefitter/Boiler Technician				0137	Senior Documents Clerk	46	\$14.56	\$18.60
7620	Supervisor	58	\$26.18	\$33.39	0353	Senior Electronics Technician	61	\$30.29	\$38.66
7709	Preventive Maintenance Manager	58	\$26.18	\$33.39	8118	Senior Floor Care Technician	50	\$17.72	\$22.60
7145	Pricing Clerk	47	\$15.30	\$19.52	5280	Senior Food Service Supervisor	58	\$26.18	\$33.39
0181	Principal Operations Support Clerk	46	\$14.56	\$18.60	5030	Senior Food Service Worker	46	\$14.56	\$18.60
7711	Program Development Specialist	57	\$24.92	\$31.80	5040	Senior Food Service Worker Floater	46	\$14.56	\$18.60
7155	Project Scheduler	57	\$24.92	\$31.80		Senior Information and Technology			
4225	Psychological Services Assistant	49	\$16.88	\$21.52	1436	Security Manager	65	\$36.83	\$46.99
	Purchasing Analyst/Contract					Senior Information Systems			
7712	Specialist	58	\$26.18	\$33.39	1435	Operator	51	\$18.60	\$23.72
3025	Purchasing Supervisor	60	\$28.87	\$36.83	0255	Senior Maintenance Clerk	46	\$14.56	\$18.60
3027	Purchasing Supervisor II	62	\$31.80	\$40.61	1020	Senior Offset Machine Operator	49	\$16.88	\$21.52
	Radio Communications and Video				8102	Senior Pest Control Technician	47	\$15.30	\$19.52
7192	Equipment Installer	54	\$21.52	\$27.48	1472	Senior Programming Analyst	59	\$27.48	\$35.08
4290	Real Property & Site Analyst	54	\$21.52	\$27.48	7154	Senior Project Scheduler	59	\$27.48	\$35.08
4110	Realty Specialist	56	\$23.72	\$30.29	2101	Senior Risk Control Analyst	58	\$26.18	\$33.39
0286	Records Processor	46	\$14.56	\$18.60	2113	Senior Risk Services Analyst	57	\$24.92	\$31.80
0147	Recruitment Specialist	57	\$24.92	\$31.80	1509	Senior Systems Analyst	62	\$31.80	\$40.61

Support Personnel Titles And Salary Pay Grades

Fiscal Year 2017-18

Code	Title	Grade	Min Hr	Max Hr	Code	Title	Grade	Min Hr	Max Hr
4831	Senior Telecommunication Specialist	65	\$36.83	\$46.99	1495	Technical Support Manager	64	\$35.08	\$44.75
3050	Senior Truck Driver	51	\$18.60	\$23.72		Technology and Information System			
4830	Senior TV Engineer	56	\$23.72	\$30.29		Services Database Administration			
	Senior Vehicle/Heavy Duty				1565	Manager	64	\$35.08	\$44.75
6310	Equipment Parts Clerk	52	\$19.52	\$24.92		Technology and Information System			
3020	Senior Warehouser	53	\$20.51	\$26.18	1561	Services Database Administrator I	60	\$28.87	\$36.83
1541	Server Administrator I	58	\$26.18	\$33.39		Technology and Information System			
1529	Server Administrator II	60	\$28.87	\$36.83	1562	Services Database Administrator II	62	\$31.80	\$41.61
1549	Server Adminsitrator III	58	\$31.80	\$40.61		Technology and Information System			
1545	Server Technician I	52	\$19.52	\$24.92	1563	Services Database Administrator III	63	\$33.39	\$42.62
1554	Server Technician II	55	\$22.60	\$28.87	1530	Technology Systems Specialist	54	\$21.52	\$27.48
1553	Server Technician III	58	\$26.18	\$33.39	0275	Technology Training Specialist	52	\$19.52	\$24.92
0161	Sign Language Aide	45	\$13.88	\$17.72	4791	Telecommunication Specialist I	55	\$22.60	\$28.87
7180	Skilled Trades Assistant	50	\$17.72	\$22.60	4811	Telecommunication Specialist II	59	\$27.48	\$35.08
6011	Small Vehicle Operator	44	\$13.22	\$16.88	0122	Temporary Clerical Assistant	45-A	\$13.88	\$13.88
	Software Quality Assurance				8041	Temporary Custodian	43-A	\$12.60	\$12.60
1512	Manager	64	\$35.08	\$44.75	6131	Temporary Driving Training Instructor	49-A	\$16.88	\$16.88
6110	Special Education Bus Driver	48	\$16.07	\$20.51	9000	Temporary Food Service Worker	FS	\$10.00	\$10.00
8115	Special School Head Custodian	47	\$15.30	\$19.52	3091	Temporary Heavy Truck Driver	50-A	\$17.72	\$17.72
0095	Specialized Health Aide	46	\$14.56	\$18.60		Temporary Transportation Aide-			
0097	Specialized Procedures Nurse	49	\$18.60	\$23.72	0102	Special Education	41-A	\$11.42	\$11.42
	Specialized Programs Teacher					Temporary Vehicle Maintenance			
0160	Assistant	41	\$11.42	\$14.56	6021	Technician	54-A	\$21.52	\$21.52
	Specialized Programs Teacher				3001	Temporary Warehouser I	45-A	\$13.88	\$13.88
0162	Assistant II	44	\$13.22	\$16.88	4270	Theater Manager	55	\$22.60	\$28.87
	Specialized Programs Teacher				6080	Tire Inspector/Repairer	53	\$20.51	\$26.18
0164	Assistant Training Specialist	51	\$18.60	\$23.72		Title I - FACES - Family/School			
8250	Sprinkler Equipment Supervisor	58	\$26.18	\$33.39	0154	Engagement Liaison	52	\$19.52	\$24.92
8245	Sprinkler Equipment Technician	51	\$18.60	\$23.72		Title I - FACES - Family/School			
8247	Sprinkler Repairer Leader	55	\$22.60	\$28.87	0149	Engagement Liaison-Bilingual	52	\$19.52	\$24.92
4215	Staff Trainer - Human Resources	51	\$18.60	\$23.72		Title I - FACES - Family and			
	Staff Training Supervisor - Human				0205	Community Engagement Services-			
4205	Resources	55	\$22.60	\$28.87		Family Learning Advocate	50	\$17.72	\$22.60
4070	Standards Specialist	58	\$26.18	\$33.39		Title I - Family Outreach Specialist/			
0265	Statistical Clerk	46	\$14.56	\$18.60		Family and Community Engagement			
	Student Information Systems				0151	Services (FACES)	54	\$21.52	\$27.48
1514	Product Specialist	62	\$31.80	\$40.61		Title I Instructional Assistant-Dance			
	Student Information Systems				1212	Program	44	\$13.22	\$16.88
1448	Specialist	51	\$18.60	\$23.72		Title I Instructional Assistant-			
	Student Program/Placement				1213	Gardens	44	\$13.22	\$16.88
0280	Processor	52	\$19.52	\$24.92		Title I Instructional Assistant-			
4220	Student Success Advocate	49	\$16.88	\$21.52	1214	Instrumental Music Program	44	\$13.22	\$16.88
	Student Success Advocate-Indian					Title I Instructional Assistant-Piano			
4232	Education	49	\$16.88	\$21.52	1215	Accompanist Program	44	\$13.22	\$16.88
	Student Success Advocate					Title I Instructional Assistant-Literacy			
4229	(Bilingual)	49	\$16.88	\$21.52	1221	and Language Program	44	\$13.22	\$16.88
9040	Student Worker I	SW	\$8.25	\$8.25		Title I Instructional Assistant-Strings			
0101	Support Staff Assistant (Steps A-D)	40	\$10.87	\$13.88	1216	Program	44	\$13.22	\$16.88
9080	Support Staff Intern (Steps A-D)	44	\$13.22	\$16.88		Title I Instructional Assistant-Theater			
	Support Staff Trainer - Maintenance				1217	Performance Program	44	\$13.22	\$16.88
7336	Department	51	\$18.60	\$23.72		Title I Instructional Assistant-Theater			
	Support Staff Trainer - Operations				1218	Technical Program	44	\$13.22	\$16.88
8035	Department	51	\$18.60	\$23.72		Title I Instructional Assistant-Visual			
	Support Staff Training Supervisor -				1219	Arts Program	44	\$13.22	\$16.88
4253	Student Support Services	55	\$22.60	\$28.87		Title I Instructional Assistant-Vocal			
	Support Staff Training Supervisor -				1220	Music Program	44	\$13.22	\$16.88
6410	Transportation	55	\$22.60	\$28.87		Title I In-House Suspension Teacher			
	Support Staff Training Supervisor -				0168	Assistant III (S-W)	45	\$13.88	\$17.72
7335	Maintenance Department	55	\$22.60	\$28.87		Title I In-House Suspension Teacher			
	Support Staff Training Supervisor -				0169	Assistant IV (S-W)	47	\$15.30	\$19.52
8025	Operations Department	55	\$22.60	\$28.87		Title I Instructional Assistant III -			
1566	Systems Administration Manager	64	\$35.08	\$44.75	0201	Bilingual	44	\$13.22	\$16.88
7200	Systems Control Technician	55	\$22.60	\$28.87		Title I Instructional Assistant III			
1464	Systems Software Analyst	62	\$31.80	\$40.61	0186	(Least Restrictive Environment)	44	\$13.22	\$16.88
						Title I Instructional Assistant III			
					0180	(Physical Education)	44	\$13.22	\$16.88

Support Personnel Titles And Salary Pay Grades

Fiscal Year 2017-18

Code	Title	Grade	Min Hr	Max Hr	Code	Title	Grade	Min Hr	Max Hr
0198	Title I Instructional Assistant III (S-W)	44	\$13.22	\$16.88	4819	Vegas PBS - Assistant to the General Manager	51	\$18.60	\$23.72
0187	Title I Instructional Assistant IV (Least Restrictive Environment)	45	\$13.88	\$17.72	4822	Vegas PBS - Assistant Volunteer Specialist	48	\$16.07	\$20.51
0184	Title I Instructional Assistant IV (Physical Education)	45	\$13.88	\$17.72	4817	Vegas PBS - Communications Specialist	49	\$16.88	\$21.52
0199	Title I Instructional Assistant IV (S-W)	45	\$13.88	\$17.72	4836	Vegas PBS - Database Services Specialist	56	\$23.72	\$30.29
0202	Title I Instructional Assistant IV - Bilingual	45	\$13.88	\$17.72	4813	Vegas PBS - Development Department Assistant	48	\$16.07	\$20.51
0108	Title I Library Assistant III (S-W)	44	\$13.22	\$16.88	4812	Vegas PBS - Donor Relations Specialist	48	\$16.07	\$20.51
0109	Title I Library Assistant IV (S-W)	47	\$15.30	\$19.52	4835	Vegas PBS - Educational Media Services Office Specialist	45	\$13.88	\$17.72
1223	Title I Literacy and Language Intervention Specialist	45	\$13.88	\$17.72	4829	Vegas PBS - Executive Assistant/Recruitment/EEO/Diversity and Compliance Supervisor	57	\$24.92	\$31.80
0182	Title I Sign Language Aide III (S-W)	46	\$14.56	\$18.60	4828	Vegas PBS - Executive Secretary	54	\$21.52	\$27.48
0183	Title I Sign Language Aide IV (S-W)	48	\$16.07	\$20.51	4816	Vegas PBS - Fundraising/Event & Communication Assistant	51	\$18.60	\$23.72
0158	Title I Specialized Programs Teacher Assistant III (S-W)	45	\$13.88	\$17.72	3123	Vegas PBS - Graphic Artist	55	\$22.60	\$28.87
0159	Title I Specialized Programs Teacher Assistant IV (S-W)	47	\$15.30	\$19.52	4815	Vegas PBS - Media Relations Specialist	49	\$16.88	\$21.52
0203	Title I Teacher/Family Assistant III - Bilingual	46	\$14.56	\$18.60	3122	Vegas PBS - Media/Library Specialist	47	\$15.30	\$19.52
0188	Title I Teacher/Family Assistant III (S-W)	46	\$14.56	\$18.60	4821	Vegas PBS - Membership Specialist	45	\$13.88	\$17.72
0204	Title I Teacher/Family Assistant IV - Bilingual	48	\$16.07	\$20.51	4834	Vegas PBS - Office Supervisor-Content Department	51	\$18.60	\$23.72
0189	Title I Teacher/Family Assistant IV (S-W)	48	\$16.07	\$20.51	4814	Vegas PBS - Office Supervisor-Workforce Department	51	\$18.60	\$23.72
7181	Trades Dispatcher/Scheduler	50	\$17.72	\$22.60	4833	Vegas PBS - Programming and Traffic Assistant	48	\$16.07	\$20.51
0358	Transcriber/Recording Secretary	53	\$20.51	\$26.18	4824	Vegas PBS - Receptionist	45	\$13.88	\$17.72
0104	Transportation Aide-Special Education	43	\$12.60	\$16.07	4823	Vegas PBS - Sales Assistant	48	\$16.07	\$20.51
6132	Transportation Instructor	52	\$19.52	\$24.92	4820	Vegas PBS - Volunteer Specialist	50	\$17.72	\$22.60
6150	Transportation Investigator	52	\$19.52	\$24.92	4838	Vegas PBS - Workforce Learning Management System Content Specialist	52	\$19.52	\$24.92
6401	Transportation Operations Assistant	52	\$19.52	\$24.92	4832	Vegas PBS - Workforce Training & Economic Dev Receptionist/Customer Service Support - Bilingual	45	\$13.88	\$17.72
6400	Transportation Operations Manager	58	\$26.18	\$33.39	4825	Vegas PBS - Workforce Training & Economic Development Assistant	48	\$16.07	\$20.51
6330	Transportation Operations Supervisor	57	\$24.92	\$31.80	4837	Vegas PBS - Workforce Web Designer/Programmer	55	\$22.60	\$28.87
6340	Transportation Routing & Scheduling Analyst	55	\$22.60	\$28.87	6030	Vehicle Body Repairer/Painter	53	\$20.51	\$26.18
6335	Transportation Routing & Scheduling Assistant	52	\$19.52	\$24.92	6070	Vehicle Garage Shift Supervisor	56	\$23.72	\$30.29
0350	Transportation Routing & Scheduling Clerk	46	\$14.56	\$18.60	6020	Vehicle Maintenance Technician	54	\$21.52	\$27.48
6350	Transportation Routing & Scheduling Supervisor	58	\$26.18	\$33.39	6060	Vehicle Maintenance Technician Assistant	49	\$16.88	\$21.52
3040	Truck Driver	49	\$16.88	\$21.52	6305	Vehicle Parts Expediter	44	\$13.22	\$16.88
4840	TV Assistant	49	\$16.88	\$21.52	6040	Vehicle Radiator Repair Technician	54	\$21.52	\$27.48
4810	TV Engineer II	55	\$22.60	\$28.87	6000	Vehicle Service Worker	47	\$15.30	\$19.52
4880	TV Member Services Manager	59	\$27.48	\$35.08	6010	Vehicle/Garage Attendant	41	\$11.42	\$14.56
4895	TV News and Production Manager	62	\$31.08	\$40.61	6300	Vehicle/Heavy Duty Equipment Parts Clerk	47	\$15.30	\$19.52
4870	TV Operations Manager	59	\$27.48	\$35.08	6325	Vehicle/Heavy Duty Equipment Parts Warehouse Supervisor	58	\$26.18	\$33.39
4800	TV Producer-Director I	54	\$21.52	\$27.48	0302	Visually Impaired Assistant I	45	\$13.88	\$17.72
4850	TV Producer-Director II	55	\$22.60	\$28.87	0304	Visually Impaired Assistant II	47	\$15.30	\$19.52
4765	Underwriting Representative	59	\$27.48	\$35.08	1546	Voice Communication Network Manager	64	\$35.08	\$44.75
1497	User Support Services Help Desk Supervisor	60	\$28.87	\$36.83	1547	Voice Communication Network Supervisor	61	\$30.29	\$38.66
1494	User Support Services Manager	64	\$35.08	\$44.75					
1491	User Support Systems Product Specialist	62	\$31.80	\$40.61					
7185	Utility Worker I	45	\$13.88	\$17.72					
7186	Utility Worker II	46	\$15.30	\$19.52					
4292	Utilization/Capacity Specialist	57	\$24.92	\$31.80					
4827	Vegas PBS - Administrative Office Assistant	48	\$16.07	\$20.51					
4818	Vegas PBS - Assistant Accountant	50	\$17.72	\$22.60					

Support Personnel Titles And Salary Pay Grades - Continued

Fiscal Year 2017-18

Code	Title	Grade	Min Hr	Max Hr
7193	Voice Communications Network Technician	56	\$23.72	\$30.29
5310	Warehouse/Distribution Supervisor	57	\$24.92	\$31.80
3000	Warehouser I	45	\$13.88	\$17.72
3010	Warehouser II	47	\$15.30	\$19.52
7703	Warranty Program Specialist	58	\$26.18	\$33.39
7704	Warranty Program Supervisor	60	\$28.87	\$36.83
8246	Water Manager	54	\$21.52	\$27.48
7230	Water Treatment Technician	54	\$21.52	\$27.48
7236	Water Treatment Technician-Entry Level	52	\$19.52	\$24.92
1543	Web Designer I	57	\$24.92	\$31.80
1536	Web Designer II	59	\$27.48	\$35.08
1537	Web Designer III	62	\$31.80	\$40.61
1535	Web Designer/Programmer	55	\$22.60	\$28.87
1544	Web Programmer I	57	\$24.92	\$31.80
1538	Web Programmer II	59	\$27.48	\$35.08
1539	Web Programmer III	62	\$31.80	\$40.61
7250	Welder	55	\$22.60	\$28.87
	Work Management Help Desk			
7184	Specialist	53	\$20.51	\$26.18
0290	Zoning Clerk	45	\$13.88	\$17.72

Remote Pay

Full-time support employees assigned to remote or isolated areas as of July 31, 2003, shall receive an incentive allotment in addition to their regular salary. Following are the rates:

Calville Bay (Resident Only)	\$1,200	Mt. Charleston	\$1,200
Goodsprings	1,600	Sandy Valley	1,600
Indian Springs	1,200	Searchlight	1,600
Laughlin	2,000	Spring Mountain	1,200
Moapa Valley	1,200	Virgin Valley	1,200

Employees new to these remote or isolated areas on August 1, 2003, and thereafter shall not receive remote pay.

Effective with the 1991-92 school year, support staff personnel at Blue Diamond will no longer receive remote pay. Support staff employed at Blue Diamond prior to the 1991-92 school year shall continue to receive remote pay in the amount of \$1,200 as long as they are employed at Blue Diamond.

Longevity Steps:

District Service	Amount
25 and 26 years	\$ 500
27 and 28 years	750
29+ years	1,000

Support Staff Personnel Pay Grades And Hourly Rates

Fiscal Year 2016-17 - 1.125% increase- Effective April 1, 2017

Grade	A1	B1	C1	D1	E1	F1	F2	G1 ¹	G2 ¹	H1 ²	H2 ²	I1 ³
40	\$10.87	\$11.42	\$11.98	\$12.60	\$13.22	\$13.88	\$14.23	\$14.56	\$14.94	\$15.30	\$15.68	\$16.07
41	11.42	11.98	12.60	13.22	13.88	14.56	14.94	15.30	15.68	16.07	16.47	16.88
42	11.98	12.60	13.22	13.88	14.56	15.30	15.68	16.07	16.47	16.88	17.28	17.72
43	12.60	13.22	13.88	14.56	15.30	16.07	16.47	16.88	17.28	17.72	18.16	18.60
44	13.22	13.88	14.56	15.30	16.07	16.88	17.28	17.72	18.16	18.60	19.07	19.52
45	13.88	14.56	15.30	16.07	16.88	17.72	18.16	18.60	19.07	19.52	20.00	20.51
46	14.56	15.30	16.07	16.88	17.72	18.60	19.07	19.52	20.00	20.51	21.01	21.52
47	15.30	16.07	16.88	17.72	18.60	19.52	20.00	20.51	21.01	21.52	22.06	22.60
48	16.07	16.88	17.72	18.60	19.52	20.51	21.01	21.52	22.06	22.60	23.17	23.72
49	16.88	17.72	18.60	19.52	20.51	21.52	22.06	22.60	23.17	23.72	24.33	24.92
50	17.72	18.60	19.52	20.51	21.52	22.60	23.17	23.72	24.33	24.92	25.54	26.18
51	18.60	19.52	20.51	21.52	22.60	23.72	24.33	24.92	25.54	26.18	26.83	27.48
52	19.52	20.51	21.52	22.60	23.72	24.92	25.54	26.18	26.83	27.48	28.16	28.87
53	20.51	21.52	22.60	23.72	24.92	26.18	26.83	27.48	28.16	28.87	29.57	30.29
54	21.52	22.60	23.72	24.92	26.18	27.48	28.16	28.87	29.57	30.29	31.06	31.80
55	22.60	23.72	24.92	26.18	27.48	28.87	29.57	30.29	31.06	31.80	32.61	33.39
56	23.72	24.92	26.18	27.48	28.87	30.29	31.06	31.80	32.61	33.39	34.24	35.08
57	24.92	26.18	27.48	28.87	30.29	31.80	32.61	33.39	34.24	35.08	35.95	36.83
58	26.18	27.48	28.87	30.29	31.80	33.39	34.24	35.08	35.95	36.83	37.75	38.66
59	27.48	28.87	30.29	31.80	33.39	35.08	35.95	36.83	37.75	38.66	39.63	40.61
60	28.87	30.29	31.80	33.39	35.08	36.83	37.75	38.66	39.63	40.61	41.60	42.62
61	30.29	31.80	33.39	35.08	36.83	38.66	39.63	40.61	41.60	42.62	43.70	44.75
62	31.80	33.39	35.08	36.83	38.66	40.61	41.60	42.62	43.70	44.75	45.88	46.99
63	33.39	35.08	36.86	38.66	40.61	42.62	43.70	44.75	45.88	46.99	48.17	49.34
64	35.08	36.83	38.66	40.61	42.62	44.75	45.88	46.99	48.17	49.34	50.59	51.81
65	36.83	38.66	40.61	42.62	44.75	46.99	48.17	49.34	50.59	51.81	53.11	54.40

(1) Longevity Step: Requires ten (10) years of service with the District (employee must be on Step F before advancement to Step G)

(2) Longevity Step: Requires fifteen (15) years of service with the District (employee must be on Step G before advancement to Step H)

(3) Longevity Step: Requires twenty (20) years of service with the District (employee must be on Step H before advancement to Step I)

Budget Formulas For Allocating Support Staff Personnel

Fiscal Year 2017-18

A. Senior High Schools¹

1. Clerical Entitlement ²				Number Of Hours Per Day By School Enrollment				
Position	Code	Pay Grade	Months Per Year	0	500	1,000	1,700	2,600
				To 499	To 999	To 1,699	To 2,599	To 3,750
Admin. School Secretary	0320	50	12*	8	8	8	8	8
Registrar II ⁹	0146	46	12*	4	8	8	8	8
School Banker	0307	46	12*	4	4	4	8	8
Offset Machine Operator	1010	47	12*	4	4	8	8	8
Off. Spec. II ³ (Asst. Principal's Office)	0123	45	11	-----One per Assistant Principal-----				
Off. Spec. II ⁴ (Attendance Office)	0123	45	10	4	4	8	8	12
Off. Spec. II (Dean's Office)	0123	45	9	6	6	6	7	7
Off. Spec. II (Counselor's Office)	0123	45	9	3.5 ⁵	3.5 ⁵	3.5 ⁵	7	7
Clerk I (Library/Audio Visual)	0110	40	9	0	7	7	14	14

*11-month assignment if principal is also on an 11-month contract

2. Additional Support Staff				Number Of Hours Per Day By School Enrollment				
Position	Code	Pay Grade	Months Per Year	0	500	1,000	1,700	2,600
				To 499	To 999	To 1,699	To 2,599	To 3,750
First Aid Safety Assistant	0090	43	9	6	6	6	6	6
Campus Security Monitor ⁹	4170	44	9	7	14	22*	22*	22*
School Police Officer ¹	0021	31	11	0	0	16	16	16
Gardener I/II ⁶	8190/8200	44/46	12	0	8	8	8	8
Building Engineer ⁶	7120	52	12	8	8	8	8	8
Head Custodian II/III	8120/8130	48/52	12	8	8	8	8	8
Custodial Leader	8100	46	12	8	8	8	8	8
Food Service Manager I	5110	50	9	8	8	0	0	0
Food Service Manager II	5120	51	9	0	0	8	8	8

*22 hours unless the school is assigned a School Police Officer-then 14 hours

B. Middle Schools¹

1. Clerical Entitlement ²				Number Of Hours Per Day By School Enrollment					
Position	Code	Pay Grade	Months Per Year	0	525	875	1,225	1,400	1,575
				To 524	To 874	To 1,224	To 1,399	To 1,574	To 2,600
Admin. School Secretary	0320	50	11	8	8	8	8	8	8
Registrar I ⁴	0145	45	11	8	8	8	8	8	8
Offset Machine Operator	1010	47	10	8	8	8	8	8	8
Off. Spec. II ³ (Asst. Principal's Office)	0123	45	11	----- One per Assistant Principal -----					
Off. Spec. II ⁴	0123	45	10	6	6	8	8	8	8
Off. Spec. II	0123	45	11	0	0	0	4	8	8
Clerk I	0110	40	9	0	0	0	0	0	7
2. Additional Support Staff				Number Of Hours Per Day By School Enrollment					
Position	Code	Pay Grade	Months Per Year	0	525	875	1,225	1,400	1,575
				To 524	To 874	To 1,224	To 1,399	To 1,574	To 2,600
First Aid Safety Assistant	0090	43	9	6	6	6	6	6	6
Campus Security Monitor ⁹	4170	44	9	7	14	14	14	14	22*
Head Custodian II	8120	48	12	8	8	8	8	8	8
Food Service Manager II	5120	51	9	8	8	8	8	8	8
In House Suspension Aide	0165	41	9	7	7	7	7	7	7

*22 hours unless the school is assigned a School Police Officer-then 14 hours

Budget Formulas For Allocating Support Staff Personnel - Continued

Fiscal Year 2017-18

Auxiliary Entitlement--Approved By Specified Department For Middle And Senior High Schools

Position	Code	Pay	Months	Number Of Employees Based On Other Contingencies
		Grade	Per Year	
Custodian	8040	43	12	Custodial hours are assigned by the Operations Department as needed, based on square footage of school site, number of classrooms, lunch hours, number/size of gymnasiums, etc.
Food Service Worker	5000	41	9	Number and hours of food service workers are assigned by the Food Service Department based on student participation in the food service program at each high school.
Instructional Assistant (Fine Arts Programs)	0190	40	9	One six-hour employee is assigned per teacher when enrollment in Fine Arts Programs (art, band, chorus, debate, orchestra, etc.) reaches 240 students.
Instructional Assistant ⁷ (Second Language Programs)	0190	40	9	One six-hour employee may be assigned to each teacher in schools where second language programs exist based on available funds. Schools with four or more classes or second language program magnet schools with combination classes are considered first.
Instructional Assistant (In lieu of a Teacher)	0190	40	9	Hours must be approved by Licensed Personnel in lieu of a teacher (middle schools only).
Instructional Asst./Federal Programs Teacher/Family Aide (Title I Program)	0190/ 0185	40/43	9	One seven-hour employee is assigned to each site where an elementary Title I program exists plus one six-hour employee is assigned to each additional unit pending federal funds and program design (middle schools only).
Instructional Assistant (Special Ed Resource)	0190	40	9	Instructional assistants are assigned to schools to assist with academic, behavioral, and transition needs of students with disabilities. The number of hours assigned to schools is identified in the Elementary or Secondary Schools Special Education Resource Classroom Unit Allocation Formula.
Specialized Programs Teacher Assistant ⁸ (Special Education)	0160	41	9	One six-hour Specialized Programs Teacher Assistant is assigned per self-contained program specified by the Student Support Services Division.
School Police Officer	0021	31	11	One eight-hour school police officer may be assigned to a middle school based on need as recommended by the Deputy Superintendent of Instruction.

¹ Any position authorized above the entitlement listed below will be reviewed annually in April by Human Resources and the Deputy Superintendent of Instruction.

² Clerical staffing will be adjusted after the "Human Resources Staffing Count Day" in September for the balance of the current school year.

³ One eight-hour Office Specialist II will be assigned when the enrollment reaches 500 (600-MS/JHS), two when it reaches 1,700, three when it reaches 2,200, and four when it reaches 3,000 or above. Office Specialist II's are assigned only when the number of Assistant Principals increases.

⁴ Office Specialist II positions may be assigned to any of the following: attendance, registrar, dean, and/or counselor's office.

⁵ These positions are compensated at 4.1 hours; however, if combined, they may not exceed 7.5 hours per employee.

⁶ The deployment of these earned positions has, at times, been redirected to other critical maintenance/operations positions as determined by the Associate Superintendent, Facilities Division.

⁷ When funds are available, a nine-month, seven-hour teacher/family aide (0185) may also be added.

⁸ **SPECIALIZED PROGRAMS TEACHER ASSISTANT (SPECIAL EDUCATION):**

Blind, Partially Sighted (Visually Impaired Program)	Physical, Multiple Preschool, Diversely Handicapped, and Deaf-Blind Programs
Communicatively Behaviorally Challenged	Physically Challenged
Deaf, Hard of Hearing (Hearing Impaired Program)	Specialized Emotionally Handicapped
Diagnostic Center	Specialized Learning Disabled
Early Childhood	Specialized Speech-Language Handicapped
Educable Mentally Challenged, Trainable	Trainable and Severely Mentally Challenged
Mentally Challenged	Transitional First Grade, Traumatic Brain Injured

⁹ The Deputy Superintendent of Instruction may authorize an increase in hours assigned to small high schools. A recommendation for such an increase will be made in writing to the appropriate administrator, Human Resources Division.

Budget Formulas For Allocating Support Staff Personnel - Continued

Fiscal Year 2017-18

C. Elementary Schools¹

1. Clerical Entitlement ²				Number Of Hours Per Day By School Enrollment			
Position	Code	Pay Grade	Months Per Year	0	400	1,000	1,400
				To 399	To 999	To 1,399	To 1,799
School Office Manager	0310	50	11	8	8	8	8
Elementary School Clerk	0143	46	11	8	8	8	8
Office Specialist II	0123	45	11	0	0	8	16
First Aid Safety Assistant	0090	43	9	6	6	6	6
2. Additional Support Staff				Number Of Hours Per Day By School Enrollment			
Position	Code	Pay Grade	Months Per Year	400 ³	600	800	1,000
				To 599	To 799	To 999	To 1,199
School Aide ⁴ (Office, Playground, Media)	0100	40	10	7 ⁴	7 ⁴	7 ⁴	7 ⁴
Library Aide ⁵	0105	40	9	4	5	6	7
Head Custodian I	8110	47	12	8	8	8	8
Food Service Manager I ⁶	5110	50	9	8	8	8	8

D. Elementary Year-Round Schools¹

1. Clerical Entitlement ²				Number of Hours Per Day by School Enrollment				
Position	Code	Pay Grade	Months Per Year	0	900	1,000	1,100	1,200
				to 899	to 999	to 1,099	to 1,199	to 2,499
School Office Manager	0310	50	12	8	8	8	8	8
Elementary Sch. Clerk	0143	46	12	8	8	8	8	8
Off. Spec. II	0123	45	12	0	0	8	16	16
First Aid Safety Assistant	0090	43	11	6.5	6.5	6.5	6.5	6.5
2. Additional Support Staff				Number of Hours Per Day by School Enrollment				
Position	Code	Pay Grade	Months Per Year	400 ³	600	800	1,000	
				to 599	to 799	to 999	to 2,499	
School Aide ⁴ (Office, Playground, Media)	0100	40	11	6.5	7.5	8.5	9.5	
Library Aide ⁵	0105	40	11	4.5	5.5	6.5	7.5	
Head Custodian I	8110	47	12	8	8	8	8	
Food Service Manager I ⁶	5110	50	11	8	8	8	8	

E. Prime 6 Schools¹

1. Clerical Entitlement ²				Number Of Hours Per Day By School Enrollment			
Position	Code	Pay Grade	Months Per Year	0	400	1,000	1,400
				To 399	To 999	To 1,399	To 2,499
School Office Manager	0310	50	11	8	8	8	8
Elementary School Clerk	0143	46	11	8	8	8	8
Office Specialist II	0123	45	10	0	0	8	8
First Aid Safety Assistant	0090	43	9	7	7	7	7
School Community Facilitator (Clerk I)	0144	40	9	7	7	7	7
2. Additional Support Staff				Number Of Hours Per Day By School Enrollment			
Position	Code	Pay Grade	Months Per Year	400 ³	600	800	1,000
				To 599	To 799	To 999	To 2,499
School Aide ⁴ (Office, Playground, Media)	0100	40	10	7 ⁴	7 ⁴	7 ⁴	7 ⁴
Library Aide ⁵	0105	40	9	4	5	6	7
Head Custodian I	8110	47	12	8	8	8	8
Food Service Manager I ⁶	5110	50	9	8	8	8	8
Campus Security Monitor	4170	44	9	15	15	15	15

Budget Formulas For Allocating Support Staff Personnel - Continued

Fiscal Year 2017-18

Auxiliary Entitlement--Approved By Specified Department For Elementary Schools

Position	Code	Pay Grade	Months Per Year	Number Of Employees Based On Other Contingencies
Custodian	8040	43	12	Custodial hours are assigned by the Operations Department as needed, based on square footage of school site, number of classrooms, lunch hours, number/size of gymnasiums, etc.
Senior Food Service Worker	5030	46	9	One five- to six-hour worker is assigned by the Food Service Department if there is no "on-site" food preparation.
Food Service Worker	5000	41	9	Number and hours of food service workers are assigned by the Food Service Department based on student participation in the food service program at each elementary school.
Substitute Food Service Worker	9000/ 9010	\$10.00/ hr.	9	Number and hours of food service workers are assigned by the Food Service Department based on student participation in the food service program at each elementary school.
Instructional Assistant (PE Program)	0190	40	9	One six-hour employee is assigned to each elementary PE teacher.
Instructional Assistant ⁷ (Second Language Programs)	0190	40	9	One six-hour employee may be assigned to each teacher in schools where second language programs exist based on available funds. Schools with four or more classes or Second Language Programs magnet classes are considered first.
Instructional Assistant ⁸ (In lieu of a Teacher)	0190	40	9	Twelve hours may be approved by Licensed Personnel in lieu of one teacher.
Instructional Assistant (Special Ed Resource Room)	0190	40	9	Instructional assistants are assigned to schools to assist with academic, behavioral, and transition needs of students with disabilities. The number of hours assigned to schools is identified in the Elementary or Secondary Schools Special Education Resource Classroom Unit Allocation Formula.
Instructional Assistant (Kindergarten Program) (Prime 6 only)	0190	40	9	One six-hour instructional assistant is assigned for each full-time kindergarten teacher or a three-hour instructional assistant for half-time teacher assignments. One four-hour instructional assistant is assigned to each half unit of Title I kindergarten. One seven-hour instructional assistant is assigned to each full unit of Title I kindergarten. One seven-hour employee is assigned to each site where a Title I pre-kindergarten program exists.
Instructional Asst./Federal Programs Teacher/Family Aide ⁹ (Title I Program)	0190/ 0185	40/43	9	One seven-hour employee is assigned to each site where an elementary Title I program exists plus one six-hour employee is assigned to each additional unit.
Specialized Programs Teacher Assistant ¹⁰ (Special Education)	0160	41	9	One six-hour Specialized Programs Teacher Assistant is assigned per self-contained program specified by the Student Support Services Division.
Attendance Officer	4000	50	9	One eight-hour attendance officer is authorized for each 10,000 students or major fraction thereof. The attendance officer is assigned to serve a specified area of the school district including both elementary and secondary schools.

¹ Any position authorized above the entitlement listed below will be reviewed annually in April by Human Resources and the Deputy Superintendent of Instruction.

² Clerical staffing will be adjusted after the "Human Resources Staffing Count Day" in September for the balance of the current year.

³ Schools where enrollments are from 0-399 receive entitlement based upon the recommendations of the Deputy Superintendent of Instruction, Support Staff Personnel, and the specific principal.

⁴ Formula is based on both transiency (weighted at 30%) and student enrollment (weighted at 70%). Using the transiency and enrollment formula, the top 75% school aides will become 10-month / 7.0 hour positions and the lower 25% will become 6.5 hour positions. 10-month elementary school aide positions will not be more than 7-hour positions.

⁵ Library aide hours are based on the projected spring enrollment and will not be adjusted in the fall.

⁶ Elementary schools must have "on-site" food preparation to receive a food service manager.

⁷ When funds are available, a seven-hour teacher/family aide (0185) may also be added.

⁸ When enrollment does not warrant the full twelve hours, a fraction thereof may be approved.

⁹ Title I formulas are contingent upon available federal funds and program design which may vary from year to year.

Budget Formulas For Allocating Certain Support Staff Personnel - Continued

Fiscal Year 2017-18

¹⁰ Specialized programs teacher assistant (special education):

Blind, Partially Sighted (Visually Impaired Program)
 Communicatively Behaviorally Challenged
 Deaf, Hard of Hearing (Hearing Impaired Program)
 Diagnostic Center
 Early Childhood
 Educable Mentally Challenged, Trainable
 Mentally Challenged

Physical, Multiple Preschool, Diversely Handicapped, and Deaf-Blind Programs
 Physically Challenged
 Specialized Emotionally Handicapped
 Specialized Learning Disabled
 Specialized Speech-Language Handicapped
 Trainable and Severely Mentally Challenged
 Transitional First Grade
 Traumatic Brain Injured

Fringe Benefit Rates

Fiscal Year 2017-18

The following rates are used to compute fringe benefits for all District employees:

Fringe Benefit	Rate
Public Employees' Retirement System (PERS)	28.00%
Police Officers who participate in the PERS— Police/Fire Retirement System	40.50%
Occupational Injury Management (OIM) (Previously SIIS)	0.85%
Old Age, Survivors, and Disability portion of Federal Insurance Compensation Act (FICA)	7.65% ¹
State Unemployment Insurance (SUI)	0.05%
Medicare portion of Federal Insurance Compensation Act (FICA) for employees hired after April 1, 1986	1.45% ²

Employee Group Insurance (EGI)	Annual Contribution Per Employee
-----------------------------------	-------------------------------------

Licensed	\$6,466.44
Police	6,595.80
Support	6,919.80
Police Adm	8,323.44
Unified	8,803.44

¹ Computed on first \$127,200 for employees not covered under PERS (includes Medicare).

² Effective January 2, 1994, the wage base limit for Medicare tax was eliminated.

Teacher Retention Rate

Fiscal Years 2012-13 Through 2016-17

Year	Retention Rate
2012-13 ¹	89.7%
2013-14 ²	90.6%
2014-15 ²	91.6%
2015-16	91.0%
2016-17	91.0%

¹Pre-K - Second grade

²Elementary



Budget Formulas Allocating School Supplies And Equipment

Fiscal Year 2017-18

An initial allocation of approximately 75% of the estimated total appropriation for each school will be developed by July 1. The estimated total appropriation is determined by budget formula from the projected enrollment and the rates below.

The second (and last) allocation will be made to each school during the second quarter. This allocation, will be determined by the current budget formula now applied against the actual enrollment at the end of the fourth week of school.

Textbooks

Allocations for textbooks are made on two dates a fiscal year. For students enrolled as of September 8, 2017, a textbook allocation rate calculated by pupil is prepared with respects to school grade levels. An additional allocation is provided for pupils enrolled in excess of an enrollment dated December 18, 2015. New school rates apply to newly opened schools for startup expenditures.

Grade Level	Date Enrolled "as of"	Per Pupil Rate	New School Rate
Elementary	September 8, 2017	\$ 41.41	\$ 74.57
	December 18, 2016	33.16	
Middle	September 8, 2017	44.10	89.28
	December 18, 2016	45.19	
Senior High	September 8, 2017	46.31	106.94
	December 18, 2016	60.63	

Instructional Supplies

Allocations for instructional supplies are made on two dates a fiscal year. For students enrolled as of September 8, 2017, an instructional supplies allocation rate calculated by pupil is prepared with respects to school grade levels. An additional allocation is provided for pupils enrolled in excess of an enrollment dated December 18, 2016. New school rates apply to newly opened schools for startup expenditures.

Grade Level	Date Enrolled "as of"	Per Pupil Rate	New School Rate
Elementary	September 8, 2017	\$ 13.88	\$ 22.79
	December 18, 2016	8.91	
Middle	September 8, 2017	15.53	28.70
	December 18, 2016	13.17	
Senior High	September 8, 2017	17.27	36.99
	December 18, 2016	19.73	

An additional lump sums of \$6,000 for elementary, \$9,500 for middle, and \$12,000 senior high schools is allocated for additional startup expenditures.

Small School Formula

Schools with small enrollments shall receive instructional supply funds as per the following schedules. This allocation will be determined by the student enrollment as of September 8, 2017.

Elementary Enrollment	Formulas Per Student Enrolled
1 – 399	\$22.80 per student enrolled
400 – 424	\$21.02 per student enrolled
425 – 449	\$19.23 per student enrolled
450 – 474	\$17.46 per student enrolled
475 – 499	\$15.68 per student enrolled

Formulas Per Student Enrolled		
Secondary Enrollment	Middle School	Senior High
1 – 499	\$28.70	\$36.98
500 – 549	26.04	33.06
550 – 599	23.41	29.11
600 – 649	20.79	25.15
650 – 699	18.16	21.21

Special Growth Formula

All schools that experience growth of 10 or more students between September 8, 2017, and December 31, 2017, receive \$136 per student for new schools and \$59 per student for established schools.

Special Education Instructional Supplies

Existing resource and gifted and talented classes receive \$631 per unit; new classes receive \$1,048 per unit. Special self-contained classes for the emotionally challenged, learning disabled, autism, early childhood, deaf and hard of hearing, and the mentally challenged classes each receive \$1,048. Visually impaired classes receive \$1,679. Speech therapy services receive \$631.

Instructional Computer Supplies

Elementary Schools - \$0.50 per student
Middle Schools - \$1.13 per student
Senior High Schools - \$2.38 per student

New schools shall receive a computer software allocation:

Elementary School	\$ 7,000
Middle School	15,000
Senior High School	20,000

Printing Services

Elementary Schools - \$2.50 per student
Middle Schools - \$1.35 per student
Senior High Schools - \$1.50 per student

Audio-Visual Supplies

Elementary Schools - \$.19 per student
 Middle Schools - \$0.88 per student
 Senior High Schools - \$1.13 per student

Technical Services

Middle Schools - \$.45 per student
 Senior High Schools - \$1.10 per student

Instructional Equipment

Elementary Schools - \$5.71 per student
 Middle Schools - \$10.67 per student
 Senior High Schools - \$14.18 per student
 Special Education Students - \$19.50 per student
 Small Schools - minimum allocation of \$1,455

Field Trips

Elementary Schools - \$2.00 per student
 Small Elementary Schools - \$5.49 per student

Medical Supplies

All Schools - \$.39 per student

Library Books And Magazines

Elementary Schools - \$7.72 per student
 Middle Schools - \$5.60 per student
 Senior High and Combined Junior-Senior High Schools - \$4.65 per student
 Small Schools - minimum allocation of \$1,774

Other Library Supplies

Elementary Schools - \$.65 per student
 Middle Schools - \$.76 per student
 Senior High and Combined Junior-Senior High Schools - \$.66 per student
 Small Schools - minimum allocation of \$104

Library Computer Supplies

Elementary Schools - \$.25 per student
 Middle Schools - \$.75 per student
 Senior High Schools - \$1.10 per student

Library Technical Services

Elementary Schools - \$.25 per student
 Middle Schools - \$.25 per student
 Senior High Schools - \$.95 per student

Athletic Supplies

Senior high schools receive the following amounts for boys' and girls' athletics. In certain situations, when a school does not participate in a complete sports program, the school's allocation is thereby reduced accordingly.

Class	Boys' Athletics	Girls' Athletics
AAAA Schools	\$12,001	\$6,749
AAA Schools	12,001	6,749
AA Schools	11,212	4,974
A Schools	8,001	2,417

Middle schools receive \$876 per school for intramurals.

Other Activity Expenses

Cheerleading Activities
 Senior high schools receive \$67 per school.

Postage

Elementary Schools - \$1.58 per student
 Middle Schools - \$4.69 per student
 Senior High and Combined Junior-Senior High Schools - \$6.17 per student

Custodial Supplies

Elementary Schools - \$7.44 per student
 Middle Schools - \$6.98 per student
 Senior High Schools - \$7.53 per student
 Special Education Students - \$24.81 per student

Secondary Magnet Schools

As a result of varying length of day and program requirements, magnetschools within the District require additional enhancement appropriations. Increased allocations for instructional supplies and textbooks are required to accommodate longer instructional days resulting from additional classroom periods.

When magnet school instruction requires students to attend either seven- or eight-period days (rather than the traditional six -period day), textbooks and instructional supply formulas will be increased by the following percentages applied to the number of students enrolled in the magnet program.

Schools with seven-period schedules	16.7%
Schools with eight-period schedules	33.3%

The new school growth formula will be applied to the total magnet student enrollment increase in each magnet school. Growth in a magnet program (school within a school) where there is no accompanying growth in the comprehensive school will be calculated at a rate which equates to the percentage of the student day spent in magnet classes for magnet students.

In the initial year of new designation, magnet schools will receive funds typically provided as new school allocations.

Supplies	Middle Schools	High Schools
Textbooks	\$25,000 plus growth	\$30,000 plus growth
Supplies	9,500 plus growth	12,000 plus growth
Computer Software	15,000 plus growth	20,000 plus growth

New magnet programs (school within a school) will receive a percentage of the above allocations calculated by dividing the number of new magnet students by the total school enrollment.

Prior to the initial year of new magnet schools or programs, an equipment needs assessment (including cost analyses and the planning of implementation timelines) will be conducted by the region superintendents. The Budget Department will review this assessment for inclusion in the budget.

Impact Of New Schools On The General Operating Fund

The Nevada Legislature has declared that the proper objective of State financial aid to public education is to ensure each child a "reasonably equal educational opportunity." Recognizing wide local variations in wealth and costs per pupil, the State supplements local financial ability in each district to provide programs of instruction in both compulsory and elective subjects that offer full opportunity for every child to receive the benefit of the purposes for which public schools are maintained. NRS 387.121 sets 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 the 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 the Nevada Plan."

In determining the amount to be distributed by the State to districts, the amount of tax proceeds received by schools from a 2.60¢ local school sales tax plus the amount received from the 1/3 public schools operating property tax are deducted. When combining State aid, LSST, and one-third of the property tax collections, 79.0% of the District's General Operating Resources is accounted for. 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 \$1.9 billion, or 80.0% of the operations resources, to be provided through the Nevada Plan.

The District has successfully absorbed the operational support costs incurred from opening the following number of new or remodeled schools during the past decade.

In a year when new schools are opened, the District must address the challenge to provide the additional resources necessary to fund the increased operational costs required to support the new school site. State operational funding is generated based upon a per pupil formula that does not mitigate school districts for the additional cost impacts created when a new facility is opened. The District is, therefore, very reliant upon the local tax base to provide the necessary funding to finance the demands associated with opening new schools.

New School Completion Schedule Fiscal Years 2003-2018

School Year	Elementary	Middle Schools	High Schools	Remodeled Schools	Special Schools	Total New Schools
2002-03	6	2	-	1	-	9
2003-04	7	3	2	1	-	13
2004-05	7	3	3	-	-	13
2005-06	7	3	1	1	-	12
2006-07	6	2	1	-	1	10
2007-08	6	2	1	2	-	11
2008-09	4	-	2	5	1	12
2009-10	3	-	3	-	-	6
2010-11	4	-	1	-	-	5
2011-12	-	-	-	2	-	2
2012-13	-	-	-	-	-	-
2013-14	-	-	-	-	-	-
2014-15	-	-	-	-	-	-
2015-16	-	-	-	-	-	-
2016-17	-	-	-	-	-	-
2017-18	7	-	-	2	-	9
Total	57	15	14	14	2	102

Source: Facilities and Bond Financial Management



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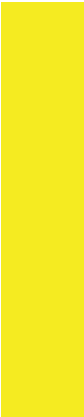
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Statistical Data

The statistical data sub-section provides an analytical perspective of the District in different areas including; county population, tax levies, enrollment, schools, graduation rates, revenues, and expenditures.

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Explanation Of Budget Summary And Statistical Data Fiscal Year 2017-18

This section contains a statistical summary of significant district data. It provides information relative to the district that should be of interest to the citizens of Clark County. It is organized in sections beginning with demographic data, followed by information on finance, staffing, facilities, school calendar, special programs, and community services.



Birth History - Clark County For Calendar Years 1997 Through 2016

Year	Births
1997	18,618
1998	20,171
1999	21,122
2000	22,457
2001	23,110
2002	23,957
2003	24,913
2004	26,299
2005	28,075
2006	30,136
2007	31,077
2008	29,972
2009	29,697
2010	27,115
2011	26,864
2012	26,324
2013	26,411
2014	27,051
2015	27,475
2016	27,757

Source: Nevada State Office of Vital Statistics

High School Drop Out Rate Fiscal Years 2012-13 Through 2016-17

Year	Rate
2012-13	3.9%
2013-14	5.7%
2014-15	1.9%
2015-16	3.3%
2016-17	1

Source: AARSI

¹ 2016-17 rates are not available until October 2017



Summary Of District Enrollment

For Fiscal Years 2008-09 Through 2020-21

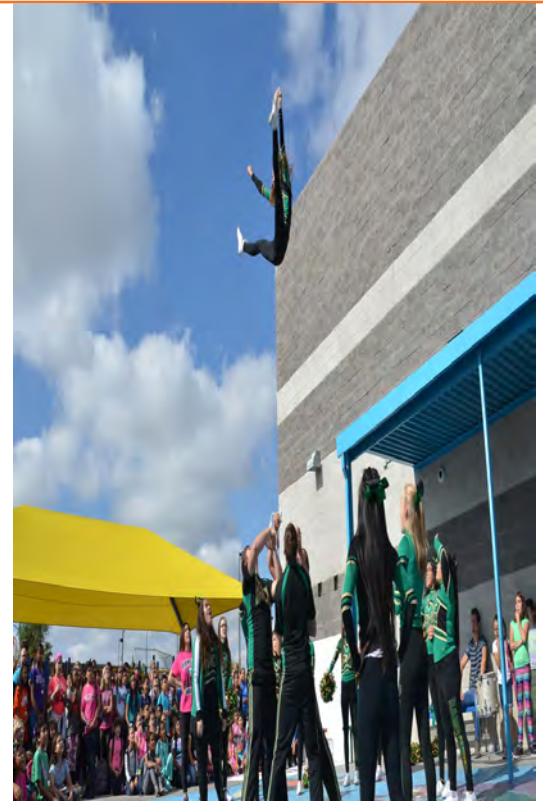
Year	Average Daily Enrollment	Percent Increase	Weighted Enrollment ²	Percent Increase
2008-09 ¹	311,221	0.80 %	300,817.0	0.76 %
2009-10 ¹	309,442	(0.57)%	299,058.6	(0.58)%
2010-11 ¹	309,899	0.15 %	299,325.2	0.09 %
2011-12 ¹	308,377	(0.49)%	297,659.2	(0.56)%
2012-13 ¹	311,218	0.92 %	300,081.8	0.81 %
2013-14 ¹	314,598	1.09 %	303,447.2	1.12 %
2014-15 ¹	317,759	1.00 %	306,831.8	1.12 %
2015-16	319,203	0.45%	307,974.2	0.37%
2016-17(Est) ³	321,261	0.64%	310,024.9	0.67%
2017-18(Proj) ³	323,380	0.66%	321,465.5	3.69%
2018-19(Proj)	325,000	0.50%	323,005.5	0.48%
2019-20(Proj)	327,000	0.62%	324,510.5	0.47%
2020-21(Proj)	329,000	0.61%	326,525.5	0.62%

⁽¹⁾ 4th Week - This is the number of students enrolled on the Friday of the fourth week of school. This enrollment figure is unweighted and includes students from other districts receiving an education in the district as reported on the Final Budget.

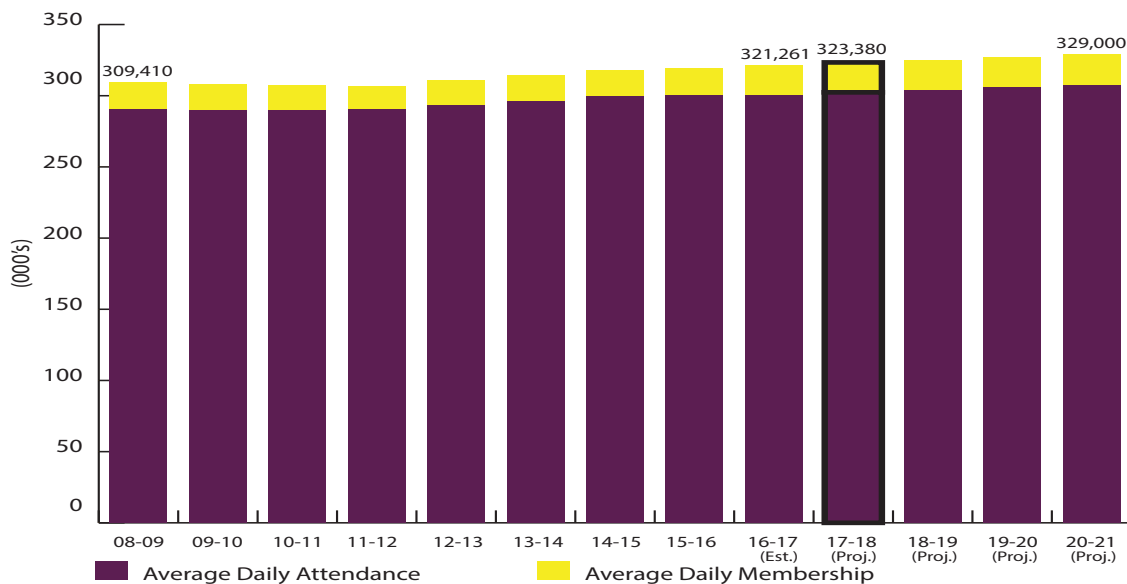
⁽²⁾ This is the number of students enrolled with Kindergarten and Pre-K students counted as .6 per student. The weighted enrollment figure excludes students from other districts receiving an education in the district as reported on the Final Budget. As of FY17-18, Kindergarten is now counted as .1.0 per student.

⁽³⁾ Annual average of the quarterly average daily enrollment (ADE).

Source: CCSD AARSI



District Enrollment - Average Daily Membership For Fiscal Years 2008-09 Through 2020-21



Source: CCSD AARSI



High School Graduates

For Fiscal Years 2013-14 Through 2015-16

School	2013-14			2014-15			2015-16		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Academy For Individualized Study	48	70	118	-	-	3	-	-	-
Advanced Tech Academy	128	73	201	157	86	243	172	93	265
Alternative Programs ¹	302	244	546	258	204	462	253	189	442
Arbor View	260	268	528	250	268	518	280	299	579
Basic	177	186	363	186	200	386	206	182	388
Bonanza	180	172	352	148	151	299	197	170	367
Boulder City	68	74	142	62	71	133	59	77	136
Canyon Springs	161	198	359	161	227	388	199	228	427
Centennial	257	288	545	284	334	618	275	267	542
Chaparral	181	182	363	194	152	346	192	188	380
Cheyenne	182	159	341	162	174	336	184	175	359
Cimarron-Memorial	217	204	421	234	208	442	212	242	454
Clark	263	218	481	256	290	546	266	282	548
College Of Southern Nevada, (E., S., W.)	70	135	205	72	133	205	68	141	209
Coronado	312	301	613	302	360	662	303	326	629
Del Sol	162	139	301	151	154	305	174	146	320
Desert Oasis	201	207	408	191	191	382	202	210	412
Desert Pines	153	132	285	137	141	278	181	160	341
Durango	215	201	416	209	190	399	199	220	419
East Career And Technical Academy	161	230	391	188	225	413	174	214	388
Eldorado	144	148	292	129	122	251	160	178	338
Foothill	238	257	495	266	266	532	265	256	521
Green Valley	304	285	589	306	319	625	315	320	635
Indian Springs	-	-	14	-	-	15	-	-	16
Las Vegas	291	268	559	309	288	597	329	323	652
Las Vegas Academy	114	241	355	130	251	381	115	254	369
Laughlin	20	16	36	14	15	29	14	12	26
Legacy	260	247	507	211	230	441	221	232	453
Liberty	236	200	436	245	219	464	262	234	496
Moapa Valley	55	53	108	58	51	109	58	59	117
Mojave	161	172	333	165	152	317	185	156	341
Nevada Learning Academy	-	-	-	174	219	393	39	60	99
Northwest Career And Technical Academy	180	242	422	39	83	122	189	239	428
Palo Verde	259	260	519	285	280	565	277	321	598
Rancho	253	279	532	298	307	605	282	313	595
Sandy Valley	-	12	15	-	-	16	-	14	21
Shadow Ridge	224	211	435	266	238	504	276	270	546
Sierra Vista	200	212	412	192	223	415	212	209	421
Silverado	197	214	411	198	180	378	206	211	417
Southeast Career And Technical Academy	118	177	295	144	195	339	156	218	374
Southwest Career And Technical Academy	149	189	338	147	185	332	150	178	328
Spring Valley	169	154	323	152	203	355	151	176	327
Sunrise Mountain	170	194	364	191	201	392	200	228	428
Valley	187	245	432	187	220	407	208	230	438
Veterans Tribute Career And Technical Academy	84	89	173	49	106	155	59	97	156
Virgin Valley	61	63	124	49	58	107	62	72	134
Virtual	13	34	47	-	-	9	-	-	-
West Career and Technical Academy	143	149	292	163	138	301	121	156	277
West Preparatory Institute, School of Academic Excellence	19	38	57	30	38	68	18	31	49
Western	152	158	310	170	164	334	187	191	378
Total Graduates	8,110	8,494	16,604	8,185	8,737	16,922	8,527	9,056	17,583

Informational Section

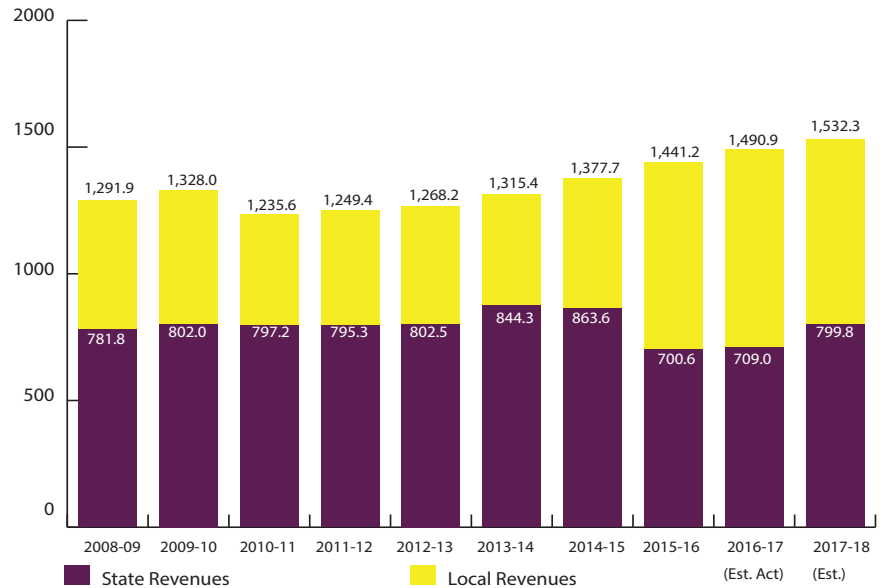
⁽¹⁾ Alternative Programs include Adult Education, Burk Horizon, Cowan Sunset, Desert Rose, Global Community, Miley Achievement and Morris Sunset High Schools

Note: Data not presented for groups fewer than 10 due to student data privacy.

Source: CCSD AARSI

State vs. Local Revenues - General Operating Fund¹ For Fiscal Years 2008-09 Through 2017-18

Local revenues include all county taxes as well as tuitions, investment earnings, and other miscellaneous local revenues. Beginning balances and execution of capital leases are not included.



Source: CCSD Budget and Accounting Departments

Property Tax Levies And Collections (Total Clark County)¹ For Fiscal Years 2007-08 Through 2016-17

Fiscal Year	County Tax Levied for the Fiscal Year	Collected within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections to Date	
		Amount	Percent of Levy		Amount	Percentage of Levy
2008	2,178,689,676	2,144,481,519	98.43	34,073,902	2,178,555,421	99.99
2009	2,356,056,341	2,310,905,968	98.08	44,483,283	2,355,389,251	99.97
2010	2,265,468,307	2,216,524,825	97.84	48,265,080	2,264,789,905	99.97
2011	1,769,836,179	1,736,374,718	98.11	33,210,980	1,769,585,698	99.99
2012	1,600,673,987	1,576,913,229	98.52	23,527,388	1,600,440,617	99.99
2013	1,460,245,888	1,446,101,302	99.03	13,826,514	1,459,927,816	99.98
2014	1,467,826,833	1,453,536,810	99.03	13,875,610	1,467,412,420	99.97
2015	1,515,622,010	1,506,098,697	99.37	8,733,519	1,514,832,216	99.95
2016	1,582,559,123	1,572,445,147	99.36	7,135,453	1,579,580,600	99.81
2017	1,631,134,278	1,620,796,470	99.37	n/a	1,620,796,470	99.37

¹Figured on collections to net levy (actual levy less stricken taxes)

Source: Clark County Treasurer's Office

Schedule of Assessed Valuation For Fiscal Years 2012-13 Through 2020-21

Fiscal Year	Assessed Valuation ¹	Percent Change
2012-13	55,225,712,175	(6.5)%
2013-14	56,296,847,888	1.9 %
2014-15	64,252,633,650	14.1 %
2015-16	71,055,253,233	10.6 %
2016-17	76,633,199,093	7.9 %
2017-18	81,306,131,252	6.1 %
2018-19	84,875,980,798	4.4 %
2019-20	87,422,260,222	3.0 %
2020-21	90,044,928,029	3.0 %

(1) Includes redevelopment agencies

Source: Clark County Assessor's Office



Market value is not provided by the Nevada Department of Taxation. Assessed valuation is approximately 35% of market value.

History Of Local Tax Support Per Pupil - General Operating Fund

For Fiscal Years 2007-08 Through 2017-18

Year	Average Daily Members	County Assessed Valuation ³	Assessed Value Per Pupil	Property Tax Revenue	Property Tax Per Pupil	Local School Support Tax (LSST)	LSST Per Pupil	Governmental Services Tax (GST)	GST Per Pupil	Total Local Tax Support Per Pupil
2007-08	306,801	109,212,919,843	355,973	548,305,408	1,787	692,828,832	2,258	59,421,207	194	4,239
2008-09	309,410	115,790,200,550	374,229	593,024,476	1,917	613,140,653	1,982	53,668,379	173	4,072
2009-10	307,978	93,790,791,674	304,537	577,905,383	1,876	658,075,682	2,137	48,791,970	158	4,172
2010-11	307,496	65,758,625,871	213,852	463,669,889	1,508	692,813,744	2,253	45,885,336	149	3,910
2011-12	306,956	59,055,745,520	192,392	424,822,601	1,384	750,527,063	2,445	44,817,090	146	3,975
2012-13	311,132	55,225,712,175	177,499	397,676,720	1,278	792,018,758	2,546	46,052,970	148	3,972
2013-14	314,511	56,296,847,888	178,998	397,118,677	1,263	832,511,729	2,647	50,183,704	160	4,069
2014-15	317,759	64,252,633,650	202,206	410,706,438	1,293	881,056,203	2,773	54,724,535	172	4,237
2015-16	319,203	71,055,253,233	222,602	430,830,444	1,350	914,035,783	2,863	59,507,639	186	4,400
2016-17 ¹	321,261	74,597,622,262	232,202	444,994,000	1,385	951,400,000	2,961	62,900,000	196	4,542
2017-18 ²	323,380	78,890,801,494	243,957	455,724,000	1,409	981,000,000	3,034	66,100,000	204	4,647

¹ Estimated

² Budgeted

³ The assessed value is stored at a rate of 35% of the market value of the properties.

Source: CCSD Accounting Department

Impact Of Tax Rate On Taxpayers

For Calendar Years 2014 Through 2018

	2014	2015	Year 2016	2017	2018(Projected)
Assessed value of home ⁽¹⁾	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000
Appraisal percent of assessed value ⁽²⁾	35.0%	35.0%	35.0%	35.0%	35.0%
Taxable value	\$35,000	\$35,000	\$35,000	\$35,000	\$35,000
Total District property tax rate	0.013034	0.013034	0.013034	0.013034	0.013034
District property taxes due	\$456.19	\$456.19	\$456.19	\$456.19	\$456.19

⁽¹⁾ Defined as a single-family, owner-occupied residence

⁽²⁾ The Nevada State Legislature has passed a law to provide property tax relief to all citizens. Assembly Bill 489, signed into law on April 6, 2005, provides a partial abatement of taxes by applying a 3% cap on the tax bill of the owner's primary residence (single-family house, townhouse, condominium or manufactured home). Thereafter, future tax assessments are based upon prior taxable values and not the property's actual market value.

Source: Clark County Assessor's Office

History Of State Aid

For Fiscal Years 2008-09 Through 2017-18

State aid is designed to provide a minimum acceptable education, irrespective of the wealth of a district. The amount of State aid for 2017-18 is found by multiplying the sum of six-tenths of the pre-kindergarten enrollment and all other grade enrollments by the year's basic support guarantee. Deducted from the guaranteed amount are the proceeds from the 2.6-cent local school sales tax, the 1/3 public schools operating property tax, and other miscellaneous adjustments to include payment to charter schools. Aid does not include class size reduction funding to reduce student-teacher ratios in grades 1-3.

Year	Basic Support Guarantee	Special Education Program Units (1)	Special Education Support Per Unit (1)	Total Distributive Fund Revenue	Weighted Enrollment	State Aid Per Weighted Enrollment
2008-09	4,958	2,017.5	38,763	666,045,473	300,817.0	2,214
2009-10	4,962	1,960.7	39,768	692,694,166	299,058.6	2,316
2010-11	5,035	1,948.0	39,768	686,744,074	299,325.2	2,294
2011-12	5,136	1,973.5	39,768	688,533,420	297,659.2	2,313
2012-13	5,257	1,945.8	39,768	693,193,421	300,081.8	2,310
2013-14	5,457	1,936.0	41,608	752,389,804	303,447.2	2,479
2014-15	5,527	1,934.0	42,745	736,734,504	306,831.8	2,401
2015-16	5,512	1,934.0	45,455	700,582,079	307,974.2	2,275
2016-17 (Est.)	5,574	1,934.0	55,141	708,993,000	310,024.9	2,287
2017-18 (Est.)	5,726	-	-	799,848,500	321,465.6	2,488

Source: CCSD Accounting Department (1) Fiscal Year 2018 Special Education funding is no longer provided per unit

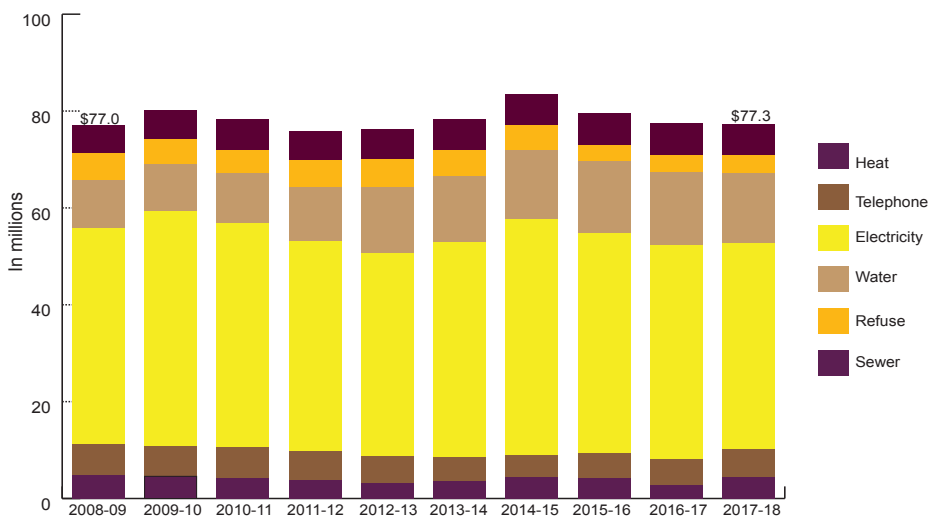
Indices Of Economic Growth In Clark County For Calendar Years 2014 Through 2016

Description	2014	Year 2015	2016
Population (estimated except for census years)	2,102,200	2,147,641	2,205,210
Percent increase (decrease)	1.9 %	2.2 %	2.7 %
Age/percent of total adults population:			
18-24	9.2 %	9.2 %	9.0 %
25-34	14.6 %	14.5 %	14.6 %
35-44	14.2 %	14.1 %	14.1 %
45-54	13.4 %	13.3 %	13.2 %
55-64	11.5 %	11.6 %	11.7 %
65+	13.0 %	13.5 %	13.8 %
Annual median household income	\$ 50,274	\$ 52,865	\$ 54,307
Value of residential building permits (in thousands)	\$ 938,794	\$ 1,078,895	\$ 1,208,383
Number of permits	6,774	7,786	8,679
Tourism			
Visitor volume	41,127,000	42,312,000	42,936,000
Airline passengers	42,870,000	45,389,000	47,436,000
Hotel/motel rooms	150,500	149,213	149,339
Hotel/motel occupancy	86.8 %	87.7 %	89.1 %
Convention delegates	5,195,000	5,891,000	6,311,000
Taxable sales (in thousands)	\$ 36,508,500	\$ 38,556,976	\$ 39,928,527

Source: Las Vegas Perspective, 2016 Edition



History of Utility Costs - Illustrated For Fiscal Years 2008-09 Through 2017-18



History Of Utility Costs For Fiscal Years 2008-09 Through 2017-18

Year	Heat	Telephone	Electricity	Water	Refuse	Sewer	Total Utilities	Utility Cost Per Student
2008-09	4,764,897	6,464,181	44,544,021	10,050,171	5,559,603	5,639,598	77,022,471	256.04
2009-10	4,580,358	6,178,225	48,676,587	9,641,753	5,146,491	5,983,914	80,207,328	268.20
2010-11	4,144,898	6,433,039	46,324,037	10,322,907	4,700,132	6,355,068	78,280,081	261.52
2011-12	3,923,495	5,889,951	43,193,113	11,313,912	5,426,897	6,169,476	75,916,844	255.05
2012-13	3,154,555	5,660,199	41,800,837	13,627,187	5,906,964	6,190,671	76,340,413	254.40
2013-14	3,574,649	4,922,777	44,362,611	13,806,883	5,337,839	6,324,537	78,329,296	258.09
2014-15	4,528,847	4,463,205	48,549,207	14,266,022	5,167,834	6,462,123	83,437,237	271.93
2015-16	4,287,466	5,046,882	45,425,368	14,961,863	3,215,292	6,541,810	79,478,681	258.07
2016-17 (Est.)	2,850,851	5,260,569	44,095,825	15,235,065	3,385,392	6,735,960	77,563,663	250.19
2017-18 (Est.)	4,400,000	5,750,000	42,500,000	14,635,000	3,550,000	6,500,000	77,335,000	240.57

Source: CCSD Accounting Department

General Operating Fund - Projected Budgets
For Fiscal Years 2017-18 Through 2020-21
Fund Expenditure Appropriations by Major Object

Description	2017-18 Budget	2018-19 Projected	2019-20 Projected	2020-21 Projected	Projected Growth Rate
Revenues:					
Property taxes	\$455,654,000	\$465,600,000	\$473,600,000	\$474,600,000	0.2%
Local school support taxes	981,000,000	1,007,000,000	1,022,080,000	1,047,160,000	2.5%
Other local revenues	95,678,000	97,000,000	98,000,000	99,000,000	1.0%
State sources	799,848,500	816,000,000	826,000,000	841,000,000	1.8%
Federal sources	200,000	300,000	300,000	300,000	0.0%
Total Revenues	2,332,380,500	2,385,900,000	2,419,980,000	2,462,060,000	1.7%
Expenditures:					
Salaries	1,459,467,032	1,480,000,000	1,515,000,000	1,540,000,000	1.7%
Employee benefits	626,332,558	635,000,000	650,000,000	661,000,000	1.7%
Purchased services	92,505,315	94,000,000	95,000,000	96,000,000	1.1%
Supplies	151,848,460	153,000,000	158,000,000	163,000,000	3.2%
Property and equipment	62,525,902	34,000,000	2,000,000	2,000,000	0.0%
Other expenditures	4,584,233	4,600,000	1,000,000	1,000,000	0.0%
Total Expenditures	2,397,263,500	2,400,600,000	2,421,000,000	2,463,000,000	1.7%
Excess (Deficiency) of Revenues over Expenditures	(64,883,000)	(14,700,000)	(1,020,000)	(940,000)	(7.8%)
Other Sources and (Uses):					
Gain on disposal of assets	-	50,000	50,000	50,000	0.0%
Sale of Medium-Term Bonds	32,000,000	32,000,000	-	-	0.0%
Transfers to Other Funds	-	-	-	-	-
Total Other Sources and (Uses)	32,000,000	32,050,000	50,000	50,000	0.0%
Opening Fund Balance - July 1	80,000,000	47,117,000	64,497,000	63,497,000	(1.5%)
Ending Fund Balance - June 30	\$47,117,000	\$64,467,000	\$63,497,000	\$62,607,000	(1.4%)
Fund Balance:					
Nonspendable	\$4,500,000	\$5,000,000	\$5,100,000	\$5,200,000	2.0%
Restricted	-	500,000	500,000	500,000	0.0%
Assigned	1,800,000	11,267,000	3,497,000	1,507,000	(56.9%)
Unassigned	40,817,000	47,700,000	54,400,000	55,400,000	1.8%
Total Fund Balance	\$47,117,000	\$64,467,000	\$63,497,000	\$62,607,000	(1.4%)

Underlying Assumptions and Significant Revenue Trends

Distributive School Account (DSA) funding is a significant component (82.9%) 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.

Source: Budget Department

Other Special Revenue Funds - Projected Budgets

For Fiscal Years 2017-18 through 2020-21

Fund Expenditure Appropriations by Major Object

Description	2017-18 Budget	2018-19 Projected	2019-20 Projected	2020-21 Projected	Growth Rate
Revenues:					
Local sources	\$10,223,986	\$10,000,000	\$10,500,000	\$11,000,000	4.8%
State sources	251,047,637	288,000,000	254,500,000	255,500,000	0.4%
Federal sources	-	-	-	-	- %
Total Revenues	<u>261,271,623</u>	<u>298,000,000</u>	<u>265,000,000</u>	<u>266,500,000</u>	0.6%
Expenditures:					
Salaries	148,117,985	165,000,000	165,500,000	165,500,000	0.0%
Employee benefits	55,101,981	66,000,000	66,500,000	66,500,000	0.0%
Purchased services	15,044,100	32,000,000	14,800,000	15,550,000	5.1%
Supplies	37,145,980	29,500,000	14,000,000	14,750,000	5.4%
Property and equipment	2,303,900	2,000,000	1,700,000	1,7700,000	0.0%
Other expenditures	2,434,090	4,000,000	2,000,000	2,000,000	0.0%
Total Expenditures	<u>260,148,036</u>	<u>298,500,000</u>	<u>264,500,000</u>	<u>266,000,000</u>	0.6%
Excess (Deficiency) of Revenues over Expenditures	<u>25,488,953</u>	<u>(500,000)</u>	<u>500,000</u>	<u>500,000</u>	0.0%
Other Sources and (Uses):					
Transfers from other funds	-	-	-	-	
Opening fund balance - July 1	<u>3,473,507</u>	<u>28,962,460</u>	<u>28,462,460</u>	<u>28,962,460</u>	1.8%
Ending Fund Balance - June 30	<u>\$28,962,460</u>	<u>\$28,462,460</u>	<u>\$28,962,460</u>	<u>\$29,462,460</u>	1.7%

Source: Budget Department

Debt Service Funds - Projected Budgets

For Fiscal Years 2017-18 Through 2020-21

Fund Expenditure Appropriations by Major Object

Description	2017-18 Budget	2018-19 Projected	2019-20 Projected	2020-21 Projected	Growth Rate
Revenues:					
Property taxes	\$343,000,000	\$351,575,000	\$360,364,375	\$369,373,500	2.5%
Interest on investments	1,000,000	1,000,000	1,000,000	1,000,000	0.0%
Other local revenues	25,000	20,000	20,000	20,000	0.0%
Total Revenues	<u>344,025,000</u>	<u>352,595,000</u>	<u>361,384,375</u>	<u>370,393,500</u>	2.5%
Expenditures:					
Principal	334,195,000	287,950,000	233,745,000	229,460,000	(1.8%)
Interest	128,063,490	104,537,665	90,334,065	78,650,715	(12.9%)
Purchased services	-	-	-	-	-
Total Expenditures	<u>462,258,490</u>	<u>392,487,665</u>	<u>324,079,065</u>	<u>308,110,715</u>	(4.9%)
Excess (Deficiency) of Revenues over Expenditures	<u>(118,233,490)</u>	<u>(39,892,665)</u>	<u>37,305,310</u>	<u>62,282,785</u>	67.0%
Other Sources and (Uses):					
Proceeds of refunding bonds	-	-	-	-	0.0%
Payment to refunding escrow agent	-	-	-	-	0.0%
Transfer from other funds	96,485,390	97,000,000	97,000,000	97,000,000	0.0%
Total Other Sources and (Uses):	<u>96,485,390</u>	<u>97,000,000</u>	<u>97,000,000</u>	<u>97,000,000</u>	0.0%
Opening Fund Balance - July 1	<u>\$63,440,250</u>	<u>\$41,692,150</u>	<u>\$98,799,485</u>	<u>\$233,104,795</u>	135.9%
Ending Fund Balance - June 30	<u>\$41,692,150</u>	<u>\$98,799,485</u>	<u>\$233,104,795</u>	<u>\$392,387,580</u>	68.3%

Source: Budget Department

Capital Projects Funds - Projected Budgets
For Fiscal Years 2017-18 Through 2020-21
Fund Expenditure Appropriations by Major Object

Description	2017-18 Budget	2018-19 Projected	2019-20 Projected	2020-21 Projected	Projected Growth Rate
Revenues:					
Real estate transfer taxes	\$29,000,000	\$25,075,000	\$25,325,000	\$25,825,000	2.0%
Hotel room taxes	103,000,000	97,500,000	97,750,000	98,000,000	0.3%
Governmental services taxes	29,700,000	28,300,000	28,550,000	28,800,000	0.9%
Interest on investments	4,613,200	4,518,200	4,268,200	4,018,200	(5.9)%
Other local revenues	19,600	50,000	50,000	50,000	0%
Federal Revenues	5,656,000	5,656,000	5,625,000	5,625,000	0%
Total Revenues	171,988,800	161,099,200	161,568,200	162,318,200	0.5%
Expenditures:					
Salaries	10,095,000	22,000,000	19,900,000	18,300,000	(8.0)%
Employee benefits	4,020,000	7,000,000	6,400,000	5,800,000	(9.4)%
Purchased services	563,800,000	499,300,000	451,300,000	414,500,000	(8.2)%
Supplies	41,065,000	17,000,000	15,000,000	14,000,000	(6.7)%
Property and equipment	32,000,000	65,000,000	59,000,000	54,000,000	(8.5)%
Other expenditures	20,000	700,000	600,000	600,000	0%
Total Expenditures	651,000,000	611,000,000	552,200,000	507,200,000	(8.1)%
Excess (Deficiency) of Revenues over Expenditures	(479,011,200)	(449,900,800)	(390,631,800)	(344,881,800)	(11.7)%
Other Sources and (Uses):					
Loan Proceeds	400,000,000	701,580,000	572,100,000	248,350,000	(56.6)%
Transfers from Other Funds		-	-	-	
Transfers to Other Funds	(96,485,390)	(96,000,000)	(96,000,000)	(96,000,000)	0.0%
Total Other Sources and (Uses)	303,514,610	605,580,000	476,100,000	152,350,000	(68.0)%
Opening Fund Balance - July 1	650,207,262	474,710,672	630,389,872	715,858,072	13.6%
Ending Fund Balance - June 30	\$474,710,672	\$630,389,872	\$715,858,072	\$523,326,272	(26.9)%



Schedule Of Staff Positions - General Operating Fund

For Fiscal Years 2014-15 Through 2017-18

Description			2014-15 Actual	2015-16 Actual	2016-17 Estimated	2017-18 Budget
Instructional staff						
Regular education	Licensed		12,675.92	11,983.64	10,627.78	11,703.74
	Non-licensed		345.90	330.10	348.22	390.68
Special education	Licensed		3,286.00	3,043.94	3,162.94	3,741.14
	Non-licensed		1,292.94	1,280.48	1,341.52	1,536.57
Vocational education	Licensed		59.00	18.09	16.00	59.00
	Non-Licensed		-	-	0.09	-
English language learners	Licensed		20.00	7.00	7.75	31.00
	Non-licensed		0.00	2.76	2.76	-
Adult Education	Licensed		-	-	-	3.00
	Non-Licensed		-	-	-	-
Alternative education	Licensed		159.50	129.00	100.00	109.00
	Non-licensed		0.66	1.32	4.80	4.56
Co-curricular activities	Licensed		38.00	39.00	38.00	41.00
Total, instruction						
	Licensed		16,238.42	15,220.58	13,952.47	15,687.88
	Non-licensed		1,639.50	1,614.75	1,697.39	1,931.81
Administrative and instructional support staff						
Student support	Licensed		1,021.00	968.00	951.50	1021.00
	Non-licensed		265.26	283.53	295.52	304.51
Instructional staff support	Licensed		518.18	324.36	262.36	311.36
	Non-licensed		503.89	642.49	627.98	720.53
General administration	Licensed		63.60	2.50	0.50	0.50
	Non-licensed		79.68	133.19	123.90	140.27
School administration	Licensed		893.00	0.00	-	-
	Non-licensed		1,352.18	2,294.47	2,272.58	2260.99
Central/Other services	Licensed		118.75	1.00	1.00	1.00
	Non-licensed		427.48	494.62	493.62	534.85
Total, administrative and instructional support staff						
	Licensed		2,614.53	1,295.86	1,215.36	1,333.86
	Non-licensed		2,628.49	3,848.30	3,813.60	3,961.15
Other Staff						
Operating/maintenance plant services			2,563.56	2,451.72	2,451.73	2,575.42
Student transportation			1,534.82	1,466.16	1,499.75	1,602.93
Total, other staff			4,098.38	3,917.88	3,951.48	4,178.35
Total, General Operating Fund			27,219.32	25,897.37	24,630.30	27,093.05

Note: FTEs reflect 9-, 10-, and 11-month support staff as percentages of full FTEs.

Source: CCSD Budget and Accounting Departments



Schedule Of Staff Positions - Other Funds

For Fiscal Years 2014-15 Through 2017-18

Description			2014-15 Actual	2015-16 Actual	2016-17 Estimated	2017-18 Budget
Instructional staff						
Regular education	Licensed		1,157.64	1,155.91	2,675.65	1,987.81
	Non-licensed		94.80	114.14	129.59	122.23
Special education	Licensed		9.07	28.00	38.00	38.00
	Non-licensed		200.93	233.72	266.55	332.84
Vocational education	Licensed		3.00	7.00	16.00	33.25
	Non-licensed		8.50	30.64	27.27	36.00
English language learners	Licensed		9.00	234.00	166.00	175.00
	Non-licensed		5.00	34.06	38.28	42.90
Adult education	Licensed		46.00	49.00	48.00	52.00
	Non-licensed		-	-	-	-
Total, instruction			1,224.71	1,473.91	2,943.65	2,286.06
	Licensed		1,224.71	1,473.91	2,943.65	2,286.06
	Non-licensed		309.23	412.56	461.67	533.97
Administrative and instructional support staff						
Student support	Licensed		92.00	115.50	110.00	200.00
	Non-licensed		70.25	95.29	97.85	113.93
Instructional staff support	Licensed		316.28	246.70	370.07	401.53
	Non-licensed		53.66	99.07	107.14	122.10
General administration	Licensed		0.50	-	-	1.00
	Non-licensed		-	8.30	13.67	17.67
Central services	Licensed		106.00	-	-	-
	Non-licensed		192.56	237.36	258.17	288.75
Total, administrative and instructional support			514.78	362.20	480.07	602.53
	Licensed		514.78	362.20	480.07	602.53
	Non-licensed		316.47	440.02	476.83	542.45
Other staff						
Operating/maintenance plant services	Non-licensed		22.90	6.18	5.01	6.50
Food service	Non-licensed		502.00	478.23	468.91	550.10
Community Services	Licensed		11.00	9.00	8.00	9.00
	Non-licensed		5.16	22.42	24.72	30.15
Land and building acquisition and improvement	Non-licensed		60.00	74.50	102.15	116.50
Total, other staff			11.00	9.00	8.00	9.00
	Licensed		11.00	9.00	8.00	9.00
	Non-licensed		590.06	581.33	600.79	703.25
Total, all other funds			2,966.25	4,920.02	4,971.01	4,677.26
Source: CCSD Budget and Accounting Departments						
Grand total, all funds			30,185.57	29,176.39	29,601.31	31,770.31



Debt Service Fund - Schedule Of General Obligation Bonds Outstanding

As of July 1, 2017

Issue Date	Date of Final Maturity	Term	Interest Rate	Original Issue	Balance July 1, 2017
March 30, 2007A (Refunding November 2003, November 2004, November 2005)	June 15, 2025	18 Years	4.1262	473,045,000	152,510,000
June 3, 2008A	June 15, 2028	20 Years	4.1960	675,000,000	26,260,000
July 8, 2010A	June 15, 2024	14 Years	0.7497	104,000,000	103,900,000
July 8, 2010D	June 15, 2020	10 Years	0.7033	6,245,000	6,245,000
March 3, 2011B (Refunding September 2001D)	June 15, 2019	8 Years	2.9849	29,420,000	11,125,000
October 4, 2012A (Refunding November 2004, November 2005)	June 15, 2021	9 Years	1.6657	159,425,000	112,575,000
July 31, 2013A	June 15, 2023	10 Years	2.5233	32,855,000	17,015,000
July 31, 2013B (Refunding November 2003, November 2004, November 2005)	June 15, 2019	6 Years	1.7281	95,870,000	29,300,000
April 29, 2014A (Refunding March and November 2004)	June 15, 2020	6 Years	1.1606	131,175,000	47,385,000
April 29, 2014B (Refunding March 2004)	June 15, 2020	6 Years	1.3486	62,200,000	34,710,000
March 18, 2015A	June 15, 2019	4 Years	1.0484	257,445,000	143,655,000
March 18, 2015B	June 15, 2022	7 Years	1.5696	129,080,000	97,205,000
November 23, 2015C	June 15, 2035	20 Years	3.0542	338,445,000	333,770,000
November 23, 2015D	June 15, 2035	20 Years	3.2171	200,000,000	183,195,000
June 16, 2016A (Refunding December 2006, 2007, & June 2008)	June 15, 2025	9 Years	1.9833	186,035,000	186,035,000
June 16, 2016B (Refunding December 2006 & 2007)	June 15, 2027	11 Years	2.2457	90,775,000	90,675,000
June 16, 2016C	June 15, 2026	10 Years	2.2654	33,470,000	30,735,000
December 15, 2016D (Refunding December 2006, 2007, & June 2008)	June 15, 2024	8 Years	2.0055	257,215,000	257,215,000
December 15, 2016E (Refunding December 2006 & 2007)	June 15, 2026	10 Years	2.3304	59,510,000	59,510,000
December 15, 2016F	June 15, 2026	10 Years	2.7044	50,435,000	47,885,000
June 28, 2017A (Refunding December 2006, March 2007, December 2007, and June 2008)	June 15, 2037	20 Years	2.5493	407,900,000	407,900,000
June 28, 2017 B	June 15, 2020	3 Years	1.1207	59,315,000	59,315,000
Total Outstanding Bonded Indebtness					\$2,438,120,000
Source: CCSD Budget and Accounting Departments					



Debt Service Fund - Combined Amortization Schedules

As of July 1, 2017

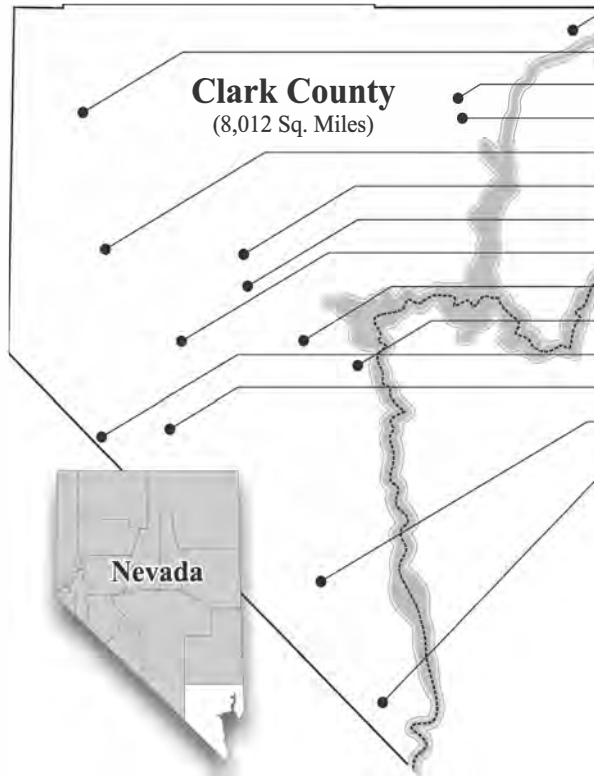
Fiscal Year	Original Issue Date	Principal	Interest	Total Payments	Fiscal Year	Original Issue Date	Principal	Interest	Total Payments
2017-18	03-01-07A	28,190,000	7,197,000	35,387,000	2019-20	12-15-16E	-	2,975,500	2,975,500
2017-18	06-03-08A	26,260,000	1,313,000	25,573,000	2019-20	12-15-16F	4,815,000	1,641,600	6,456,600
2017-18	07-08-10A	-	5,724,890	5,724,890	2019-20	06-28-17A	18,965,000	17,309,900	36,274,900
2017-18	07-08-10D	-	344,100	344,100	2019-20	06-28-17B	20,575,000	1,028,750	21,603,750
2017-18	03-22-11B	-	556,250	556,250	Fiscal Year Totals		233,745,000	90,334,565	324,079,565
2017-18	10-04-12A	24,870,000	5,628,750	30,498,750	2020-21	03-01-07A	20,000,000	4,000,000	24,000,000
2017-18	07-31-13A	4,325,000	560,425	4,885,425	2020-21	07-08-10A	22,000,000	5,573,090	27,573,090
2017-18	07-31-13B	-	1,465,000	1,465,000	2020-21	10-04-12A	31,550,000	1,557,500	33,127,500
2017-18	04-29-14A	24,990,000	2,369,250	27,359,250	2020-21	07-31-13A	2,535,000	241,775	2,776,775
2017-18	04-29-14B	17,300,000	1,735,500	19,035,500	2020-21	03-18-15B	20,315,000	2,082,250	22,397,250
2017-18	03-18-15A	84,190,000	7,182,750	91,372,750	2020-21	11-23-15C	5,630,000	15,342,750	20,972,750
2017-18	03-18-15B	17,725,000	4,860,250	22,585,250	2020-21	11-23-15D	7,530,000	7,330,350	14,860,350
2017-18	11-23-15C	4,865,000	16,109,250	20,974,250	2020-21	06-16-16A	23,350,000	9,301,750	32,651,750
2017-18	11-23-15D	6,630,000	8,365,100	14,995,100	2020-21	06-16-16B	-	4,533,750	4,533,750
2017-18	06-16-16A	-	9,301,750	9,301,750	2020-21	06-16-16C	3,225,000	1,096,500	4,321,500
2017-18	06-16-16B	-	4,533,750	4,533,750	2020-21	12-15-16D	51,210,000	6,833,000	58,043,000
2017-18	06-16-16C	2,810,000	1,508,650	4,318,650	2020-21	12-15-16E	21,405,000	2,975,500	24,380,500
2017-18	12-15-16D	21,905,000	12,860,750	34,765,750	2020-21	12-15-16F	5,050,000	1,400,850	6,450,850
2017-18	12-15-16E	-	2,975,500	2,975,500	2020-21	06-28-17A	15,660,000	16,361,650	32,021,650
2017-18	12-15-16F	4,365,000	2,088,850	6,453,850	Fiscal Year Totals		229,460,000	78,650,715	308,110,715
2017-18	06-28-17A	20,095,000	19,195,510	39,290,510	2021-22	03-01-07A	20,000,000	3,000,000	23,000,000
2017-18	06-28-17B	19,015,000	2,858,653	21,873,653	2021-22	07-08-10A	22,000,000	4,360,890	26,360,890
Fiscal Year Totals		307,535,000	118,734,928	426,269,928	2021-22	07-31-13A	2,610,000	165,725	2,775,725
2018-19	03-01-07A	29,320,000	6,069,400	35,389,400	2021-22	03-18-15B	21,330,000	1,066,500	22,396,500
2018-19	07-08-10A	-	5,724,890	5,724,890	2021-22	11-23-15C	5,910,000	15,061,250	20,971,250
2018-19	07-08-10D	-	344,100	344,100	2021-22	11-23-15D	7,905,000	6,953,850	14,858,850
2018-19	03-22-11B	11,125,000	556,250	11,681,250	2021-22	06-16-16A	20,045,000	8,134,250	28,179,250
2018-19	10-04-12A	26,110,000	4,385,250	30,495,250	2021-22	06-16-16B	5,900,000	4,533,750	10,433,750
2018-19	07-31-13A	2,390,000	387,425	2,777,425	2021-22	06-16-16C	3,385,000	935,250	4,320,250
2018-19	07-31-13B	29,300,000	1,465,000	30,765,000	2021-22	12-15-16D	28,600,000	4,272,500	32,872,500
2018-19	04-29-14A	10,925,000	1,119,750	12,044,750	2021-22	12-15-16E	14,205,000	1,905,250	16,110,250
2018-19	04-29-14B	6,740,000	870,500	7,610,500	2021-22	12-15-16F	5,305,000	1,148,350	6,453,350
2018-19	03-18-15A	59,465,000	2,973,250	62,438,250	2021-22	06-28-17A	46,960,000	15,578,650	62,538,650
2018-19	03-18-15B	18,470,000	3,974,000	22,444,000	Fiscal Year Totals		204,155,000	67,116,215	271,271,215
2018-19	11-23-15C	5,105,000	15,866,000	20,971,000	2022-23	03-01-07A	20,000,000	2,000,000	22,000,000
2018-19	11-23-15D	6,895,000	8,033,600	14,928,600	2022-23	07-08-10A	28,070,000	3,148,690	31,218,690
2018-19	06-16-16A	-	9,301,750	9,301,750	2022-23	07-31-13A	2,690,000	87,425	2,777,425
2018-19	06-16-16B	-	4,533,750	4,533,750	2022-23	11-23-15C	6,205,000	14,765,750	20,970,750
2018-19	06-16-16C	2,925,000	1,396,250	4,321,250	2022-23	11-23-15D	8,305,000	6,558,600	14,863,600
2018-19	12-15-16D	22,875,000	11,765,500	34,640,500	2022-23	06-16-16A	54,445,000	7,132,000	61,577,000
2018-19	12-15-16E	-	2,975,500	2,975,500	2022-23	06-16-16B	22,560,000	4,238,750	26,798,750
2018-19	12-15-16F	4,580,000	1,870,600	6,450,600	2022-23	06-16-16C	3,555,000	766,000	4,321,000
2018-19	06-28-17A	32,000,000	18,909,900	50,909,900	2022-23	12-15-16D	27,505,000	2,842,500	30,347,500
2018-19	06-28-17B	19,725,000	2,015,000	21,740,000	2022-23	12-15-16E	-	1,195,000	1,195,000
Fiscal Year Totals		287,950,000	104,537,665	392,487,665	2022-23	12-15-16F	5,575,000	883,100	6,458,100
2019-20	03-01-07A	15,000,000	4,750,000	19,750,000	2022-23	06-28-17A	19,910,000	13,230,650	33,140,650
2019-20	07-08-10A	2,755,000	5,724,890	8,479,890	Fiscal Year Totals		198,820,000	56,848,465	255,668,465
2018-19	07-08-10D	6,245,000	344,100	6,589,100					
2018-19	10-04-12A	30,045,000	3,079,750	33,124,750					
2018-19	07-31-13A	2,465,000	315,725	2,780,725					
2018-19	04-29-14A	11,470,000	573,500	12,043,500					
2018-19	04-29-14B	10,670,000	533,500	11,203,500					
2018-19	03-18-15B	19,365,000	3,050,500	22,415,500					
2018-19	11-23-15C	5,360,000	15,610,750	20,970,750					
2018-19	11-23-15D	7,170,000	7,688,850	14,858,850					
2018-19	06-16-16A	-	9,301,750	9,301,750					
2018-19	06-16-16B	-	4,533,750	4,533,750					
2018-19	06-16-16C	3,070,000	1,250,000	4,320,000					
2018-19	12-15-16D	75,775,000	10,621,750	86,396,750					

Debt Service Fund - Combined Amortization Schedules

As of July 1, 2017

Fiscal Year	Original Issue Date	Principal	Interest	Total Payments	Fiscal Year	Original Issue Date	Principal	Interest	Total Payments
2023-24	03-01-07A	20,000,000	1,000,000	21,000,000	2031-32	11-23-15C	9,445,000	1,604,400	11,049,400
2023-24	07-08-10A	29,075,000	1,602,033	30,677,033	2031-32	11-23-15D	12,880,000	2,220,600	15,100,600
2023-24	11-23-15C	6,515,000	14,455,500	20,970,500	2031-32	06-28-17A	10,260,000	2,972,900	13,232,900
2023-24	11-23-15D	8,720,000	6,143,350	14,863,350	Fiscal Year Totals		32,585,000	6,797,900	39,382,900
2023-24	06-16-16A	57,030,000	4,409,750	61,439,750	2032-33	11-23-15C	9,825,000	1,226,600	11,051,600
2023-24	06-16-16B	14,560,000	3,110,750	17,670,750	2032-33	11-23-15D	13,525,000	1,705,400	15,230,400
2023-24	06-16-16C	3,730,000	588,250	4,318,250	2032-33	06-28-17A	10,770,000	2,459,900	13,229,900
2023-24	12-15-16D	29,345,000	1,467,250	30,812,250	Fiscal Year Totals		34,120,000	5,391,900	39,511,900
2023-24	12-15-16E	7,515,000	1,195,000	8,710,000	2033-34	11-23-15C	10,215,000	833,600	11,048,600
2023-24	12-15-16F	5,850,000	604,350	6,454,350	2033-34	11-23-15D	14,200,000	1,164,400	15,364,400
2023-24	12-15-16F	21,900,000	12,235,150	34,135,150	2033-34	06-28-17A	11,310,000	1,921,400	13,231,400
Fiscal Year Totals		204,240,000	46,811,383	251,051,383	Fiscal Year Totals		35,725,000	3,919,400	39,644,400
2024-25	11-23-15C	32,290,000	14,129,750	46,419,750	2033-34	11-23-15C	10,625,000	425,000	11,050,000
2024-25	11-23-15D	9,155,000	5,707,350	14,862,350	2033-34	11-23-15D	14,910,000	596,400	15,506,400
2024-25	06-16-16A	31,165,000	1,558,250	32,723,250	2033-34	06-28-17A	11,765,000	1,469,000	13,234,000
2024-25	06-16-16B	15,205,000	2,382,750	17,587,750	Fiscal Year Totals		37,300,000	2,490,400	39,790,400
2024-25	06-16-16C	3,920,000	401,750	4,321,750	2034-35	06-28-17A	12,235,000	998,400	13,233,400
2024-25	12-15-16E	7,960,000	819,250	8,779,250	Fiscal Year Totals		12,235,000	998,400	13,233,400
2024-25	12-15-16F	6,080,000	370,350	6,450,350	2035-36	06-28-17A	12,725,000	509,000	13,234,000
2024-25	06-28-17A	77,920,000	11,140,150	89,060,150	Fiscal Year Totals		12,725,000	509,000	13,234,000
Fiscal Year Totals		183,695,000	36,509,600	220,204,600	Grand Total		\$2,438,120,000	\$709,317,683	\$3,147,437,683
2025-26	11-23-15C	72,555,000	12,515,250	85,070,250					
2025-26	11-23-15D	9,610,000	5,249,600	14,859,600					
2025-26	06-16-16B	15,875,000	1,622,500	17,497,500					
2025-26	06-16-16C	4,115,000	205,750	4,320,750					
2025-26	12-15-16E	8,425,000	421,250	8,846,250					
2025-26	12-15-16F	6,265,000	187,950	6,452,950					
2025-26	06-28-17A	41,010,000	7,244,150	48,254,150					
Fiscal Year Totals		157,855,000	27,446,450	185,301,450					
2026-27	11-23-15C	76,035,000	8,887,500	84,922,500					
2026-27	11-23-15D	10,090,000	4,769,100	14,859,100					
2026-27	06-16-16B	16,575,000	828,750	17,403,750					
2026-27	06-28-17A	8,040,000	5,193,650	13,233,650					
Fiscal Year Totals		110,740,000	19,679,000	130,419,000					
2027-28	11-23-15C	47,060,000	5,085,750	52,145,750					
2027-28	11-23-15D	10,595,000	4,264,600	14,859,600					
2027-28	06-16-16A	8,440,000	4,791,650	13,231,650					
Fiscal Year Totals		66,095,000	14,142,000	80,237,000					
2028-29	11-23-15C	8,315,000	2,732,750	11,047,750					
2028-29	11-23-15D	11,125,000	3,734,850	14,859,850					
2026-27	06-28-17A	8,860,000	4,369,650	13,229,650					
Fiscal Year Totals		28,300,000	10,837,250	39,137,250					
2029-30	11-23-15C	8,735,000	2,317,000	11,052,000					
2029-30	11-23-15D	11,685,000	3,178,600	14,863,600					
2029-30	06-28-17A	9,305,000	3,926,650	13,231,650					
Fiscal Year Totals		29,725,000	9,422,250	39,147,250					
2030-31	11-23-15C	9,080,000	1,967,600	11,047,600					
2030-31	11-23-15D	12,265,000	2,711,200	14,976,200					
2030-31	06-28-17A	9,770,000	3,461,400	13,231,400					
Fiscal Year Totals		31,115,000	8,140,200	39,255,200					

School Locations Within County



Elementary Schools	Middle Schools	Senior High Schools	
2	1	1	Mesquite/Bunkerville
1	1	1	Indian Springs
2	0	0	Logandale/Moapa
0	1	1	Overton
1	0	0	Mt. Charleston
29	7	5	North Las Vegas
155	39	32	Greater Las Vegas Area
1	0	0	Blue Diamond
26	7	6	Henderson
2	1	1	Boulder City
1	1	1	Sandy Valley
1	0	0	Goodsprings
1	0	0	Searchlight
1	1	1	Laughlin

Elementary Schools 223
Middle Schools 59
High Schools 49
Alternative Schools 20
Special Schools / Programs 7

Totals 358

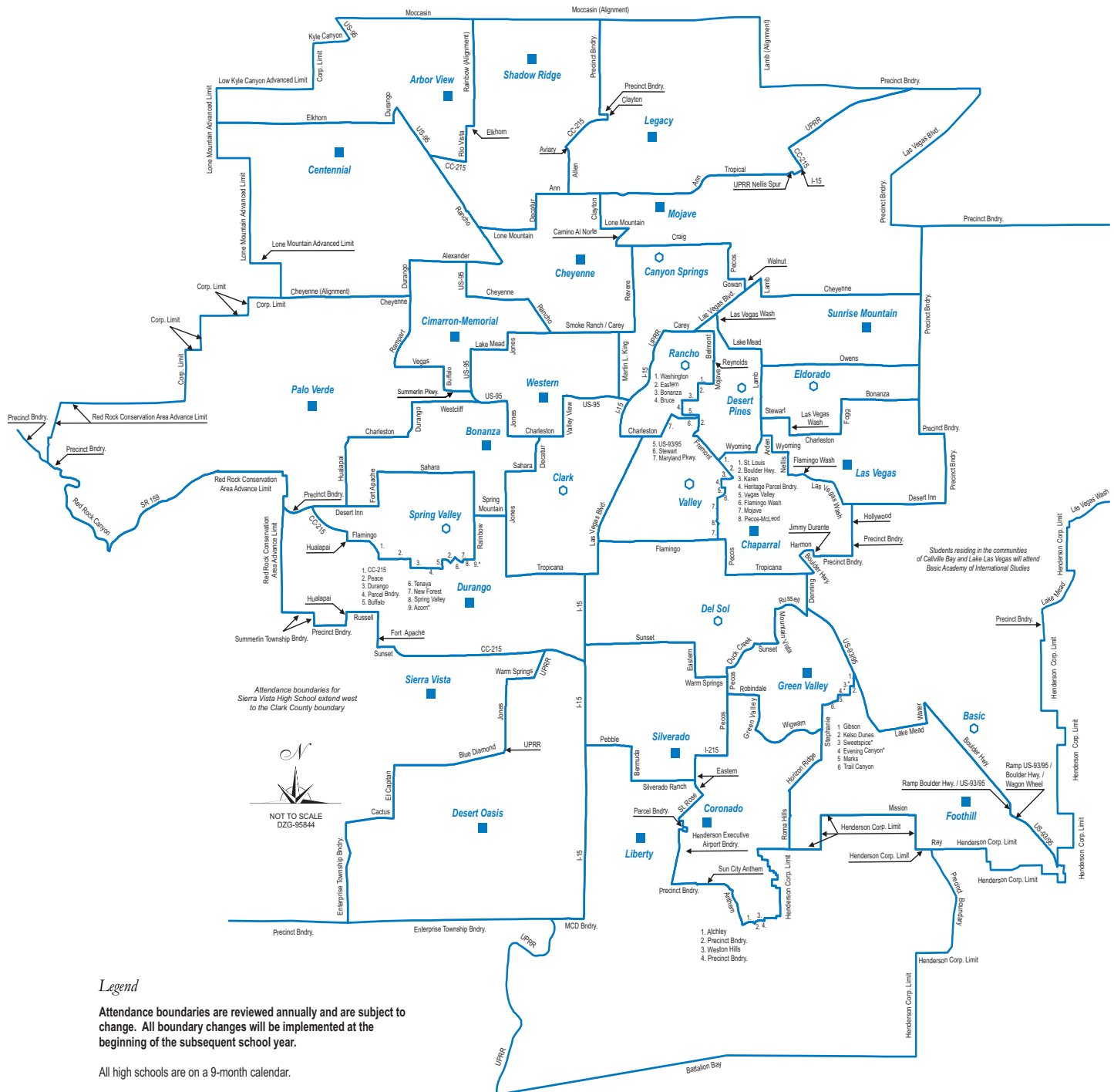
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Source: CCSD Zoning and Demographics

*Above table does not display Alternative Schools and Special Schools.

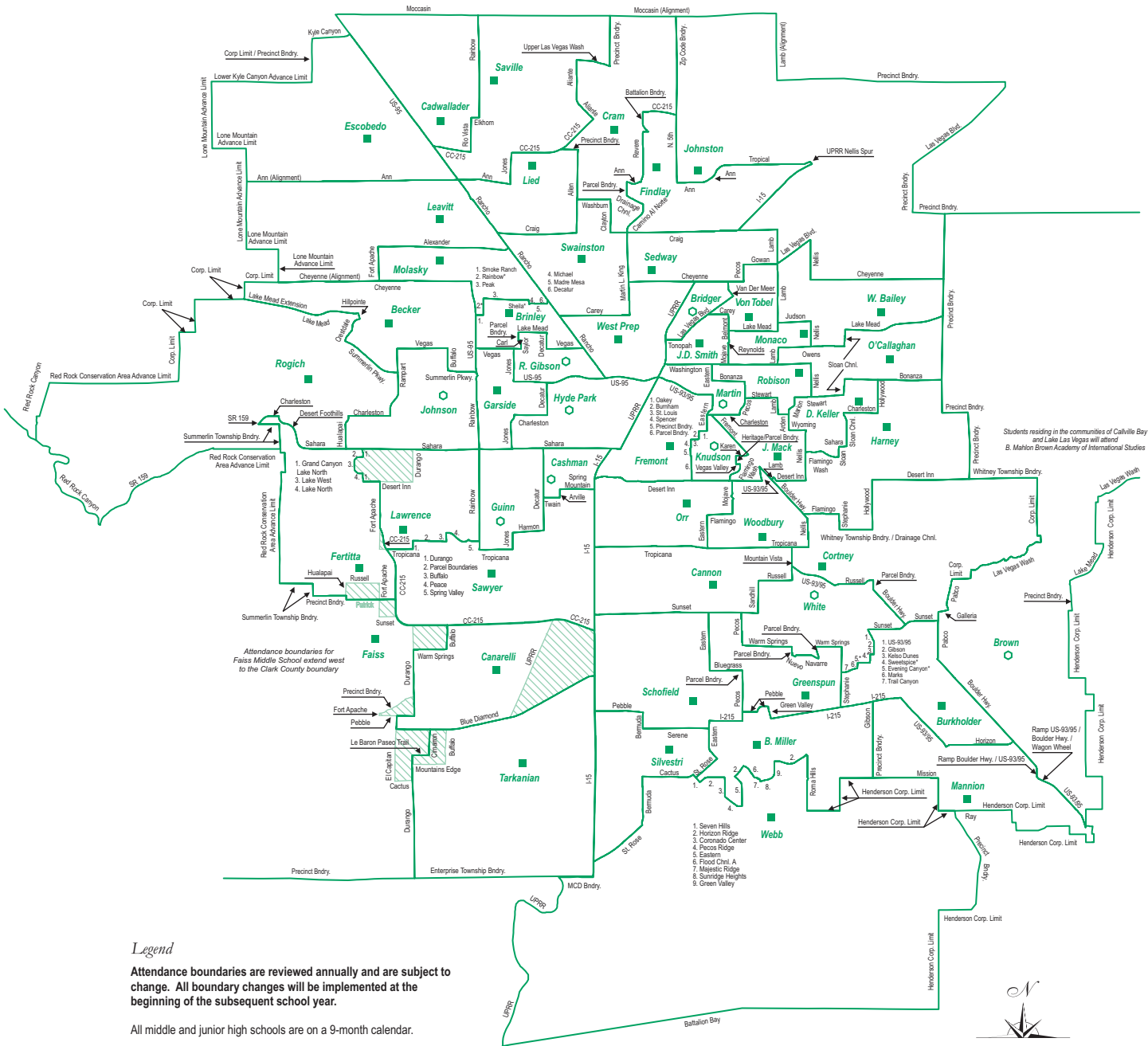


2017-2018 SCHOOL YEAR ATTENDANCE BOUNDARY MAP FOR HIGH SCHOOLS (9-12TH GRADES)

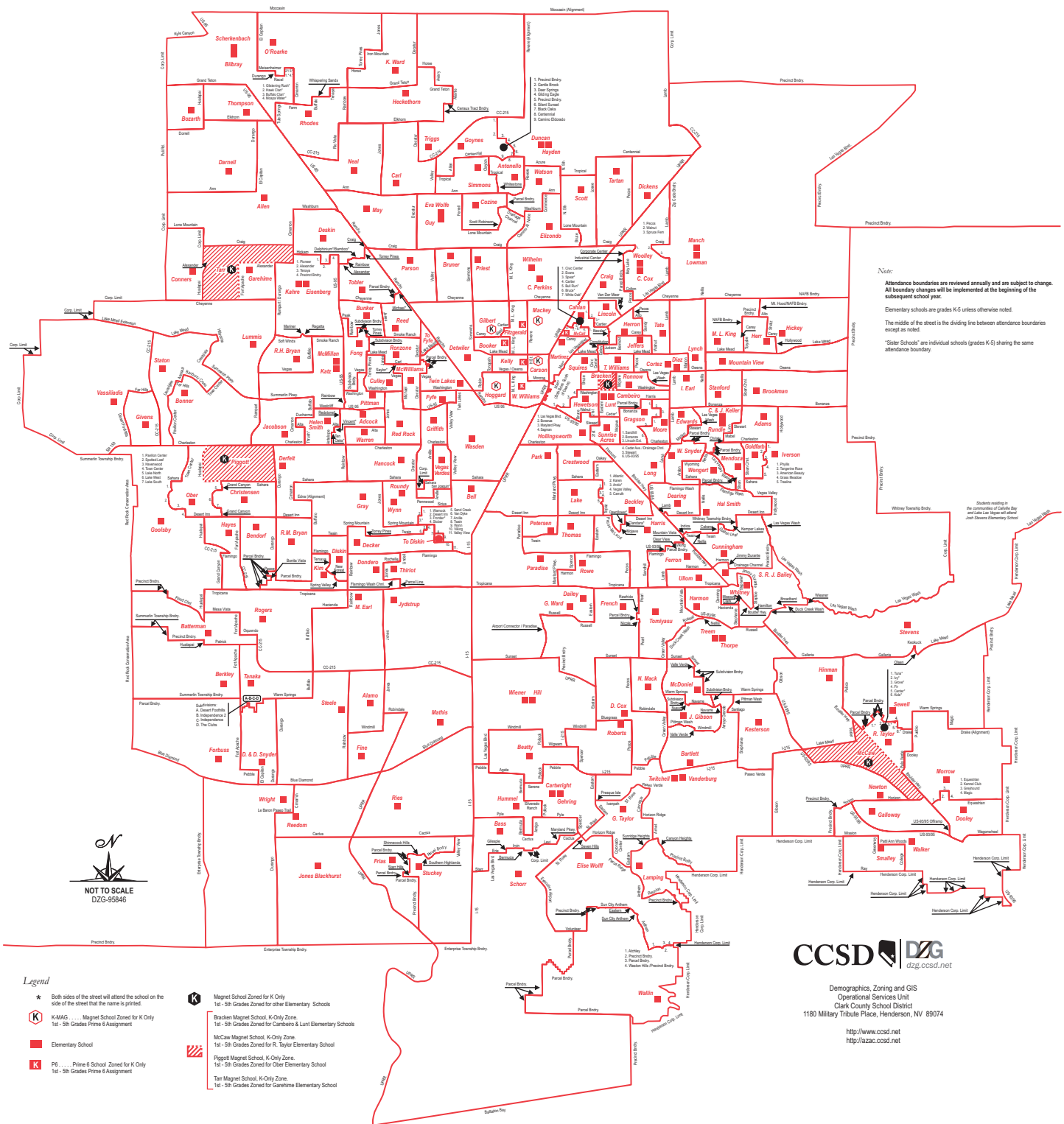


Source: CCSD Facilities Department

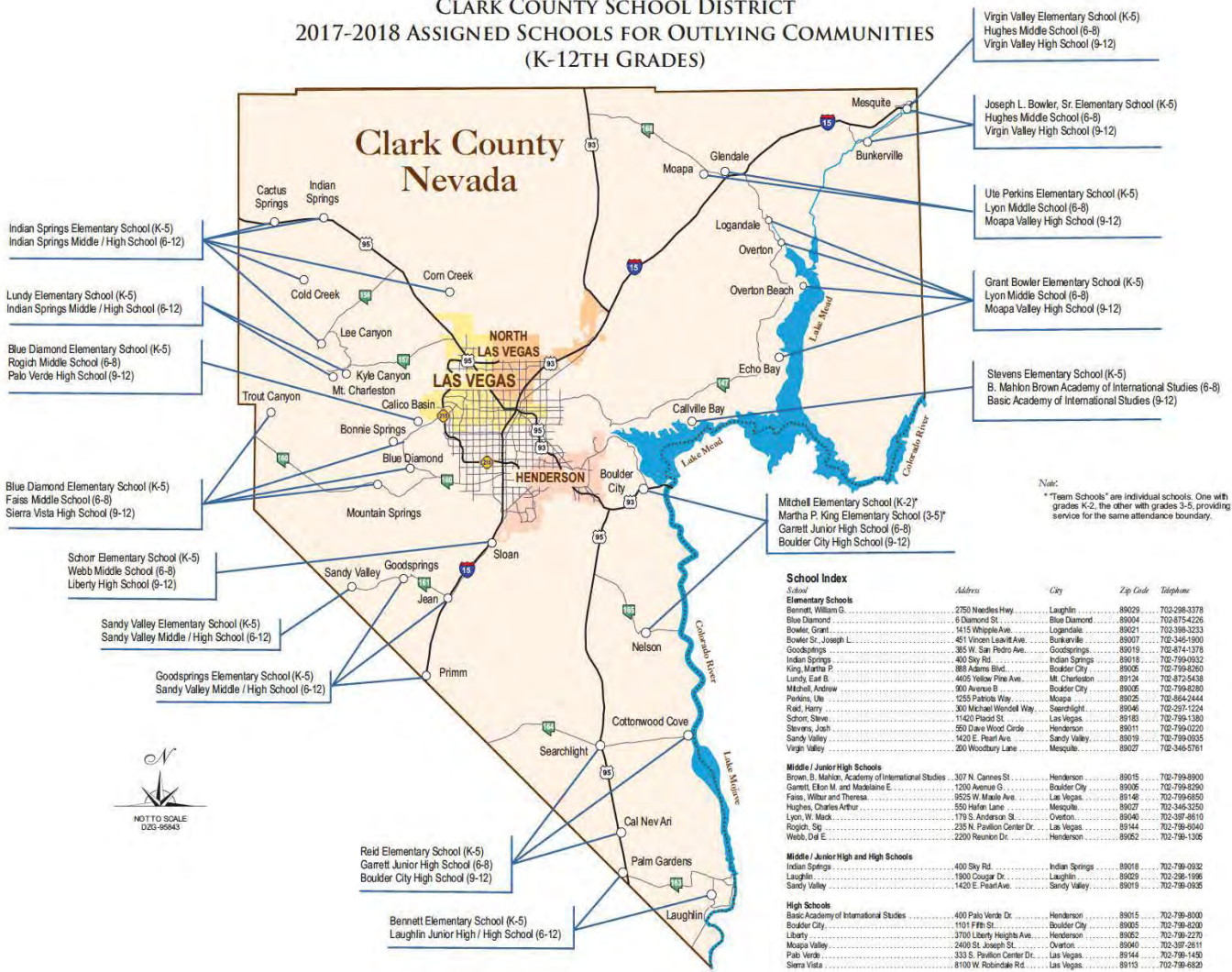
2017-2018 SCHOOL YEAR ATTENDANCE BOUNDARY MAP FOR MIDDLE / JUNIOR HIGH SCHOOLS (6-8TH GRADES)



2017-2018 SCHOOL YEAR ATTENDANCE BOUNDARY MAP FOR ELEMENTARY SCHOOLS (K-5TH GRADES)



CLARK COUNTY SCHOOL DISTRICT 2017-2018 ASSIGNED SCHOOLS FOR OUTLYING COMMUNITIES (K-12TH GRADES)



Source: CCSD Facilities Department

Summary Of Schools By Age And Size

Some statistics on the schools of the District are as follows:

1. The average school building in the District is over 27 years old. The oldest school, Goodsprings, is 104 years old.
2. The largest and smallest schools by type and enrollment are as follows:

School Type	Largest	Enrollment	Smallest	Enrollment
Elementary	William V. Wright	1,130	Earl B. Lundy	18
Secondary	Coronado HS	3,387	Indian Springs	60

3. The numbers of schools by enrollment size are as follows:

Enrollment ¹	Elementary	Middle	High & J-SHS Combined	Special Education	Alternative Education	Total
1-99	5	1	1	4	7	21
100-199	2	-	3	3	4	12
200-299	-	-	1	-	1	2
300-399	8	-	-	-	-	8
400-499	14	2	1	-	-	17
500-599	28	-	3	-	-	31
600-699	57	2	-	-	-	59
700-799	56	-	2	-	-	58
800-899	39	2	-	-	-	41
900-999	10	3	-	-	-	13
1000-1099	3	4	-	-	-	7
1100-1199	1	6	1	-	-	8
1200-1299	-	8	-	-	-	8
1300-1399	-	10	1	-	-	11
1400-1499	-	5	2	-	-	7
1500-1599	-	4	-	-	-	4
1600-1699	-	4	-	-	-	4
1700-1799	-	2	2	-	-	4
1800-1899	-	1	2	-	-	3
1900-1999	-	2	-	-	-	2
2000-2099	-	-	-	-	-	-
2100-2199	-	-	3	-	-	3
2200-2299	-	-	2	-	-	2
2300-2399	-	-	2	-	-	2
2400-2499	-	-	1	-	-	1
2500-2599	-	-	3	-	-	3
2600-2699	-	-	2	-	-	2
2700-2799	-	-	1	-	-	1
2800-2899	-	-	1	-	-	1
2900-2999	-	-	6	-	-	6
3000-3099	-	-	2	-	-	2
3100-3199	-	-	2	-	-	2
3200-3299	-	-	4	-	-	4
3300-3399	-	-	1	-	-	1
Totals	223	56³	49	7	12⁴	347

4. The numbers of schools by age are as follows:

Building Year	Schools
1913 - 1949	7
1950 - 1959	19
1960 - 1969	36
1970 - 1979	28
1980 - 1989	23
1990 - 1999	94
2000 - 2009	116
2010- 2018	18
Non-District	14
Total Schools²	355

¹ Total includes Desert Rose High School whose students are counted as enrolled in home schools and schools closed for renovation.

² Total doesn't include Colleges of So. NV (represents 3 schools = 358)

³ Laughlin, Sandy Valley and West Prep. Inst. Middle schools are counted as one school in enrollment chart (56+3=59).

⁴ Only 12 of 20 Alternative Schools have enrollment figures (12+8=20).

School Location and Enrollment Information

Fiscal Year 2017-18

Cost Center Group	Elementary Schools	Address	Year Opened	2014-15 Actual Enrollment	2015-16 Actual Enrollment	2016-17 ¹⁶ Actual Enrollment	2017-18 Projected Enrollment
272	Adams, Kirk L.	580 Fogg St., LV 89110	1991	509	486	493	485
425	Adcock, O. K.	100 Newcomer St., LV 89107	1964 ¹	603	618	612	603
301	Alamo, Tony	7455 El Camino Road, LV 89139	2002	961	951	1,023	945
235	Allen, Dean LaMar	8680 W. Hammer Ln., LV 89128	1996	660	620	625	618
369	Antonello, Lee	1101 W. Tropical Pkwy., NLV 89031	1992	654	619	587	554
359	Bailey, Sister Robert Joseph	4525 Jimmy Durante Blvd., LV 89122	2007	839	876	971	1,003
904	Bartlett, Selma F.	1961 Wigwam Pkwy., HD 89014	1992	682	728	751	741
201	Bass, John C.	10377 Rancho Destino Rd., LV 89123	2000	885	813	833	812
404	Batterman, Kathy L.	10135 W. Quail Ave., LV 89148	2005	910	728	751	741
460	Beatty, John R.	8685 Hidden Palms Pkwy., LV 89123	1988	601	603	563	572
524	Beckley, Will	3223 S. Glenhurst, LV 89121	1965	943	837	849	853
515	Bell, Rex	2900 Wilmington Way, LV 89102	1964 ²	818	797	802	818
459	Bendorf, Patricia A.	3550 W. Kevin St., LV 89117	1992	707	700	709	693
900	Bennett, William G.	2750 Needles Hwy., Laughlin 89029	1986	308	324	328	321
736	Berkley, Shelley	9850 Copper Edge Rd., LV 89148	2017	-	-	-	761
284	Bilbray, James	9370 Brent Lane, LV 89147	2003	763	765	808	798
750	Blackhurst Jones, Jan	11141 S. Pioneer Way, LV 89179	2017	-	-	-	648
912	Blue Diamond	Blue Diamond 89004	1942	29	40	47	30
209	Bonner, John W.	765 Crestdale Lane, LV 89134	1996	859	848	887	818
413	Booker, Sr., Kermit R.	2277 Martin L. King Blvd., LV 89106	1953 ³	519	493	494	504
920	Bowler, Grant	851 Vincent Leavitt, Bunkerville 89007	1997	598	610	661	635
252	Bowler, Sr., Joseph L.	1425 Whipple Rd., Logandale 89021	1980	545	518	509	497
479	Bozarth, Henry & Evelyn	7431 Egan Crest Drive, LV 89149	2009	905	897	964	992
322	Bracken, Walter	1200 N. 27th St., LV 89101	1961	527	518	512	514
302	Brookman, Eileen B.	6225 E. Washington Ave., LV 89110	2002	753	776	768	735
539	Bruner, Lucile S.	4289 Allen Ln., NLV 89030	1994	712	693	683	694
230	Bryan, Richard H.	8050 Cielo Vista Ave., LV 89128	1996	617	568	558	518
240	Bryan, Roger M.	8255 W. Katie Avenue, LV 89117	1996	651	686	717	737
250	Bunker, Berkeley L.	6350 Peak Dr., LV 89129	1997	746	800	774	783
325	Cahlan, Marion	2801 Ft. Sumter Dr., NLV 89030	1963	817	812	851	878
239	Cambeiro, Arturo	2851 Harris St., LV 89101	1996	609	638	609	611
279	Carl, Kay	5625 Corbett St., LV 89130	2001	686	712	780	805
315	Carson, Kit	1735 N. "D" St., LV 89106	1956	453	413	393	391
248	Cartwright, Roberta Curry	1050 East Gary Avenue, LV 89123	1997	687	695	682	681
461	Christensen, M. J.	9001 Mariner Cove Cr., LV 89117	1989	615	584	602	598
346	Connors, Eileen	3810 Shadow Peak Dr., LV 89129	2004	797	825	771	746
254	Cortez, Manuel J.	4245 E. Tonopah Ave., LV 89115	1997	868	840	814	817
310	Cox, Clyde C.	3855 Timberlake Dr., LV 89115	1987	765	746	741	727
902	Cox, David M.	280 Clark Dr., HD 89014	1990	625	621	647	626
305	Cozine, Steve	5335 Coleman Street, NLV 89031	2002	773	750	740	731
317	Craig, Lois	2637 E. Gowan Rd., NLV 89030	1963	772	703	686	675
211	Crestwood	1300 Pauline Way, LV 89104	1952	679	650	663	676
416	Culley, Paul E.	1200 N. Mallard, LV 89108	1963	895	859	839	836
560	Cunningham, Cynthia	4145 Jimmy Durante, LV 89122	1989	801	792	810	804
271	Dailey, Jack	2001 E. Reno, LV 89119	1992	698	667	728	752
280	Darnell, Marshall C.	9480 W. Tropical Pkwy., LV 89149	2001	793	810	804	823
215	Dearing, Laura	3046 S. Ferndale, LV 89121	1963	770	782	733	811
327	Decker, Clarabelle H.	3850 S. Redwood, LV 89103	1976	698	722	765	796
465	Derfelt, Herbert A.	1900 S. Lisa Lane, LV 89117	1990	699	662	620	605
361	Deskin, Ruthe	4550 N. Pioneer Way, LV 89129	1988	624	588	633	637
255	Detwiler, Ollie	1960 Ferrell St., LV 89106	1999	733	710	725	705
442	Diaz, Ruben P.	4450 East Owens, LV 89110	2008	794	715	730	756
375	Dickens, D.L. "Dusty"	5550 Milan Peak St., NLV 89081	2007	753	808	801	808
529	Diskin, Pat A.	4220 S. Ravenwood Dr., LV 89103	1973	686	661	694	738
520	Dondero, Harvey N.	4450 Ridgeville, LV 89103	1976	704	758	751	726
929	Dooley, John A.	1940 Chickasaw Dr., HD 89015	1989	416	410	397	406
484	Duncan, Ruby	250 W. Rome Blvd, NLV 89084	2010	658	637	694	652
222	Earl, Ira J.	1463 Marion Dr., LV 89110	1965	840	825	852	859
510	Earl, Marion B.	6650 W. Reno Ave., LV 89118	1987	727	685	704	702
320	Edwards, Elbert	4551 Diamond HD, LV 89110	1976	677	728	749	749

School Location and Enrollment Information - Continued

Fiscal Year 2017-18

Cost Center Group	Elementary Schools	Address	Year Opened	2014-15 Actual Enrollment	2015-16 Actual Enrollment	2016-17 ¹⁶ Actual Enrollment	2017-18 Projected Enrollment
368	Eisenberg, Dorothy	7770 Delhi Ave., LV 89129	1990	609	593	619	622
253	Elizondo, Jr., Raul P.	4865 Goldfield St., NLV 89031	1998	774	792	770	768
525	Ferron, William E.	4200 Mountain Vista, LV 89121	1970	538	569	603	591
659	Fine, Mark L.	6635 W. Cougar Ave, LV 89139	2009	1,001	1,023	1,021	882
410	Fitzgerald, H. P.	2651 N. Revere St., NLV 89030	1993	431	457	407	402
370	Fong, Wing & Lilly	2200 James Bilbray Dr., LV 89108	1991	867	846	881	896
377	Forbuss, Robert L.	8601 S. Grand Canyon Dr., LV 89148	2007	1,163	1,188	1,166	731
229	French, Doris	3235 E. Hacienda, LV 89120	1976	447	472	491	495
340	Frias, Charles & Phyllis	5800 Broken Top Ave, LV 89141	2003	802	787	790	787
419	Fyfe, Ruth	4101 W. Bonanza, LV 89107	1963	499	470	464	451
925	Galloway, Fay	701 Tamarack Dr., HD 89015	1978	691	762	713	719
257	Garehime, Edith	3850 Campbell Rd., LV 89129	1998	631	609	708	692
306	Gehring, Roger D.	1155 E. Richmar Ave., LV 89123	2002	676	633	587	601
422	Gibson, James	271 Leisure Circle, HD 89014	1990	490	496	496	499
427	Griffith, C. V. T.	2101 W. Cartier, NLV 89030	1965	468	455	454	457
348	Givens, Linda Rankin	655 Park Vista Dr., LV 89138	2004	1,100	1,045	1,032	753
237	Goldfarb, Daniel	1651 Orchard Valley Dr., LV 89122	1997	838	836	853	837
914	Goodsprings	Goodsprings 89019	1913	13	16	17	23
330	Goolsby, Judy & John L.	11175 W. Desert Inn Rd., LV 89135	2004	807	768	767	782
408	Goynes, Theron & Naomi	3409 Deer Springs Way, North LV 89084	2005	896	853	827	796
224	Gragson, Oran K.	555 N. Honolulu, LV 89110	1978	876	881	832	828
429	Gray, R. Guild	2825 S. Torrey Pines, LV 89102	1979	521	540	521	509
412	Griffith, E. W.	324 Essex Dr., LV 89107	1962	578	585	561	548
247	Guy, Addelair D., III	4029 La Madre Way, NLV 89031	1996	641	618	616	601
522	Hancock, Doris	1661 Lindell Rd., LV 89102	1964	552	614	596	603
527	Harmon, Harley	5351 S. Hillsboro, LV 89120	1972	770	797	760	712
528	Harris, George E.	3620 S. Sandhill, LV 89121	1973	700	694	749	778
350	Hayden, Don E.	150 W. Rome Blvd, NLV 89086	2006	702	615	574	579
542	Hayes, Keith C. & Karen W.	9620 W. Twain Ave., LV 89147	1999	804	784	693	685
752	Heard Lomi G., A Marzano	4497 Kell Lane, LV 89110	2017	572	-	-	531
/318	Academy						
282	Heckethorn, Howard E.	5150 Whispering Sands Dr., LV 89131	2001	657	655	682	672
270	Herr, Helen	6475 Eagle Creek Lane, LV 89115	1991	725	675	636	642
312	Herron, Fay	2421 N. Kenneth, NLV 89030	1963	902	836	827	793
213	Hewetson, Halle	701 N. 20th St., LV 89101	1959	951	927	962	1,000
406	Hickey, Liliam Lujan	2450 N. Hollywood Blvd., LV 89156	2005	758	753	755	767
463	Hill, Charlotte	7440 Bates St., LV 89123	1990	680	716	734	581
910	Hinman, Edna F.	450 Merlayne Dr., HD 89015	1987	647	626	599	491
411	Hoggard, Mabel	950 N. Tonopah Dr., LV 89106	1952	462	435	458	462
338	Hollingsworth, Howard E.	1776 East Ogden Ave, LV 89101	2003	653	637	601	620
342	Hummel, John R.	9800 Placid St., LV 89123	2004	776	759	705	709
915	Indian Springs	400 Sky Road, Indian Springs 89018	1980	103	99	95	81
303	Iverson, Mervin	1575 S. Hollywood Blvd., LV 89142	2002	870	927	925	882
464	Jacobson, Walter	8400 Boseck Dr., LV 89128	1990	592	624	603	592
407	Jeffers, Jay W.	2320 N. Clifford St., LV 89115	2005	928	912	837	850
561	Jydstrup, Helen	5150 Dunesville St., LV 89128	1991	765	709	711	728
371	Kahre, Marc	7887 W. Gowen Rd., LV 89129	1991	536	549	501	479
372	Katz, Edythe & Lloyd	1800 Rock Springs Dr., LV 89128	1991	711	700	695	688
658	Keller, Charlotte & Jerry	5445 Cedar Ave., LV 89110	2009	732	726	711	762
521	Kelly, Matt	1900 N. "J" St., LV 89016	1960	314	320	307	318
543	Kesterson, Lorna J.	231 Bailey Island Dr., HD 89014	1999	653	683	676	694
420	Kim, Frank	7600 Peace Way, LV 89117	1988	575	540	515	501
212	King, Jr., Martin Luther	2260 Betty Lane, LV 89115	1988	521	497	504	539
901	King, Martha P.	888 Adams, BC 89005	1991	427	473	426	374
516	Lake, Robert E.	2904 Meteoro St., LV 89109	1962	808	804	822	844
256	Lamping, Frank	2551 Summit Grove Dr., HD 89012	1997	705	679	689	699
316	Lincoln	3010 Berg, NLV 89030	1955 ⁴	729	705	719	727
223	Long, Walter V.	2000 S. Walnut, LV 89104	1977	827	801	797	825
430	Lowman, Mary & Zel	4225 N. Lamont, NLV 89115	1993	804	833	905	925
367	Lummis, William	9000 Hillpointe Rd., LV 89128	1993	555	508	485	460

School Location and Enrollment Information - Continued

Fiscal Year 2017-18

Cost Center Group	Elementary Schools	Address	Year Opened	2014-15 Actual Enrollment	2015-16 Actual Enrollment	2016-17 ¹⁶ Actual Enrollment	2017-18 Projected Enrollment
227	Lundy, Earl B.	Mt. Charleston 89101	1965	27	25	17	18
365	Lunt, Robert	2701 Harris St., LV 89101	1990	604	599	604	606
226	Lynch, Ann	4850 Kell Lane, LV 89115	1990	720	766	689	692
428	Mack, Nate	3170 Laurel Ave., HD 89014	1979	613	614	586	553
324	Mackey, Jo	2726 Englestad, NLV 89030	1964	561	552	552	551
314	Manch, J. E.	4351 Lamont St., LV 89115	1962 ⁵	807	783	871	945
208	Martinez, Reynaldo	350 E. Judson, NLV 89030	2000	618	662	637	656
747	Mathis, Dr. Beverly S.	7950 Arville St., LV 89139	2017	-	-	-	812
366	May, Ernest	6350 W. Washburn Rd., LV 89130	1991	665	624	629	615
319	McCall, Quannah	800 Carey Ave., NLV 89030	1961	445	415	399	387
911	McCaw, Gordon	57 Lynn Lane, HD 89015	1954 ⁶	504	621	684	687
927	McDoniel, Estes M.	1831 Fox Ridge Dr., HD 89014	1987	556	549	555	571
363	McMillan, James B.	7000 Walt Lott Dr., LV 89128	1990	680	675	663	665
414	McWilliams, J. T.	1315 Hiawatha Rd., LV 89108	1961	730	712	735	736
225	Mendoza, John F.	2000 S. Sloan Lane, LV 89122	1990	831	795	796	769
304	Miller, Sandy Searles	4851 E. Lake Mead Blvd, LV 89115	2003	690	694	728	695
913	Mitchell, Andrew	900 Avenue B, BC 89005	1970	389	351	329	332
258	Moore, William K.	491 N. Lamb Blvd., LV 89110	2000	628	633	617	633
249	Morrow, Sue H.	1070 Featherwood Ave., HD 89015	1997	734	756	714	678
217	Mountain View	5436 E. Kell Lane, LV 89115	1954	531	596	608	601
541	Neal, Joseph M.	6651 W. Azure Ave., LV 89130	1999	688	711	708	713
947	Newton, Ulis	571 Greenway Rd., HD 89015	1992	611	658	682	671
441	O'Roarke, Thomas J.	8455 O'Hara Rd, LV 89143	2008	817	839	806	738
207	Ober, D'Vorre & Hal	3035 Desert Marigold Ln., LV 89135	2000	669	708	729	718
514	Paradise	900 Cottage Grove Ave., LV 89119	1952 ⁷	624	541	529	539
214	Park, John S.	931 Franklin Ave., LV 89104	1948	852	781	787	793
362	Parson, Claude & Stella	4100 Thom Blvd., LV 89130	1989	452	442	424	441
381	Perkins, Claude G.	3700 Shadow Tree St., NLV 89032	2007	682	697	681	689
916	Perkins, Ute	1255 Patriots Way, Moapa 89025	1990	179	179	157	156
341	Petersen, Dean	3650 Cambridge Street, LV 89109	2003	822	823	910	984
466	Piggott, Clarence	9601 Red Hills Dr., LV 89117	1993	577	658	657	672
424	Pittman, Vail	6333 Fargo Ave., LV 89107	1966	616	612	612	615
339	Priest, Richard C.	4150 Fuselier Drive, NLV 89032	2003	780	819	779	767
417	Red Rock	408 Upland Blvd, LV 89107	1955	787	792	787	792
360	Reed, Doris M.	2501 Winwood, LV 89108	1987	564	650	645	666
443	Reedom, Carolyn S.	10025 Rumrill St., LV 89178	2008	1,097	1,125	1,141	707
919	Reid, Harry	300 Michael Wendell Way, Searchlight 89046	1992	15	13	25	23
241	Rhodes, Betsy A.	7350 Teal Wood, LV 89131	1996	664	658	646	611
405	Ries, Aldeane Comito	9805 S. Lindell Rd., LV 89141	2005	975	1,053	1,075	866
234	Roberts, Aggie	227 Charter Oak, HD 89014	1996	805	721	657	652
309	Rogers, Lucille S.	5535 South Riley St., LV 89148	2001	775	774	839	874
326	Ronnow, C. C.	1100 Lena St., LV 89101	1965	834	804	790	759
426	Ronzone, Bertha	5701 Stacey Ave., LV 89108	1965	953	862	866	927
358	Roundy, C. Owen	2755 Mohawk St., LV 89146	2007	876	932	880	867
523	Rowe, Lewis E.	4338 S. Bruce, LV 89109	1964	657	645	652	658
221	Rundle, Richard	425 N. Christy Lane, LV 89110	1991	752	763	775	803
926	Sandy Valley	HCR 31, Box 111, Sandy Valley 89019	1982	110	120	133	114
347	Scherkenbach, William & Mary	9371 Iron Mountain Rd., LV 89143	2004	673	682	713	709
356	Schorr, Steven G.	11420 Placid St., LV 89123	2006	1,042	819	893	899
444	Scott, Jesse D.	5700 N. Bruce, NLV 89081	2008	853	824	821	800
922	Sewell, Chester T.	700 E. Lake Mead Dr., HD 89015	1958	833	822	878	638
343	Simmons, Eva G.	2328 Silver Clouds Dr., NLV 89031	2004	742	782	754	751
379	Smalley, James E. & Alice Rae	304 E. Paradise Hills Dr., HD 89015	2007	878	757	712	691
259	Smith, Hal	5150 E. Desert Inn Rd., LV 89122	2000	908	898	905	931
415	Smith, Helen M.	7101 Pinedale Ave., LV 89128	1975	487	538	545	552
754	Snyder, Don and Dee	8951 W. Ford Ave., LV 89148	2018	-	-	-	807
205	Snyder, William E.	4317 East Colorado Ave., LV 89104	2001	936	911	918	925
311	Squires, C. P.	1312 E. Tonopah, NLV 89030	1958	767	670	694	685
313	Stanford	5350 Harris Ave., LV 89110	1987	649	654	634	600
204	Staton, Ethel W.	1700 Sageberry Dr., LV 89144	2000	880	846	906	761

School Location and Enrollment Information - Continued

Fiscal Year 2017-18

Cost Center Group	Elementary Schools	Address	Year Opened	2014-15 Actual Enrollment	2015-16 Actual Enrollment	2016-17 ¹⁶ Actual Enrollment	2017-18 Projected Enrollment
357	Steele, Judi D.	6995 W. Eldorado Lane, LV 89113	2006	858	876	951	737
751	Stevens, Josh	550 Dave Wood Cir., HD 89011	2017	-	-	-	855
482	Stuckey, Evelyn	4905 Chartan Ave., LV 89135	2010	949	951	1,020	1,063
219	Sunrise Acres	211 28th St., LV 89101	1952 ⁸	825	857	842	864
344	Tanaka, Wayne N.	9135 W. Maule Ave., LV 89148	2004	1,029	973	1,001	774
203	Tarr, Sheila R.	9400 Gilmore Ave., LV 89129	2000	642	592	691	702
345	Tartan, John	3030 E. Tropical Pkway, North LV 89031	2005	637	623	638	659
328	Tate, Myrtle	2450 N. Lincoln, LV 89115	1971	745	752	757	752
393	Taylor, Glen C.	2655 Siena Heights Dr, HD 89052	2003	961	877	959	855
918	Taylor, Robert L.	400 McNeil Dr., HD 89015	1954 ⁹	530	708	638	636
403	Thiriot, Joseph E.	5700 W. Harmon Ave., LV 89103	2005	666	691	703	752
517	Thomas, Ruby S.	1560 E. Cherokee, LV 89109	1963	817	781	788	812
349	Thompson, Sandra Lee	7351 N. Campbell Rd., LV 89149	2006	798	780	802	823
903	Thorpe, Jim	1650 Patrick Lane, HD 89014	1992	848	785	714	531
329	Tobler, R. E.	6510 W. Buckskin, LV 89108	1982	582	567	566	555
519	Tomiyasu, Bill Y.	5445 S. Annie Oakley, LV 89120	1974	563	588	570	560
921	Treem, Harriet	1698 Patrick Lane, HD 89014	1990	820	779	760	583
481	Triggs, Vincent L.	4470 E. Rome Blvd., NLV 89084	2010	761	812	808	783
421	Twin Lakes	3300 Riverside Dr., LV 89108	1954	667	627	618	609
281	Twitchell, Neil C.	2060 Desert Shadow Trail, HD 89012	2001	984	926	945	940
512	Ullom, J. M.	4869 E. Sun Valley Dr., LV 89121	1962	723	705	698	676
238	Vanderburg, John	2040 Desert Shadow Trail, HD 89012	1997	929	887	891	888
746	Vassiliadis, Billy and Rosemary	215 antelope Ridge Dr., LV 89138	2017	-	-	-	568
518	Vegas Verdes	4000 El Parque Ave., LV 89102	1959	543	569	559	555
923	Virgin Valley	200 Woodbury Lane, Mesquite 89027	1980 ¹⁰	690	698	685	658
285	Walker, J. Marlan	850 Scholar Street, HD 89015	2002	628	776	724	687
483	Wallin, Shirley & Bill	2333 Canyon Retreat Dr., HD 89044	2010	1,067	897	897	940
526	Ward, Gene	1555 E. Hacienda, LV 89119	1971	733	743	733	729
355	Ward, Kitty McDonough	5555 Horse Dr., LV 89131	2006	830	805	784	736
418	Warren, Rose	6451 Brandywine Way, LV 89107	1961	652	664	659	647
423	Wasden, Howard	2831 Palomino Lane, LV 89107	1955	632	593	571	545
283	Watson, Fredric W.	5845 North Commerce St., NLV 89031	2001	648	739	738	736
228	Wengert, Cyril	2001 Winterwood Blvd., LV 89122	1971	613	632	610	611
384	West Elementary Academy	2050 Sapphire Stone, LV 89106	1996	463	411	394	395
924	Whitney	5005 Keenan, LV 89122	1991	553	516	475	473
373	Wiener, Jr., Louis	450 E. Eldorado Ln., LV 89123	1993	701	692	719	562
233	Wilhelm, Elizabeth	609 W. Alexander Rd., NLV 89030	1996	609	660	719	713
321	Williams, Tom	3000 E. Tonopah, NLV 89030	1957 ¹¹	957	971	917	891
513	Williams, Wendell P.	1030 "J" St., LV 89106	1953 ¹²	342	300	308	338
236	Wolfe, Eva	4027 W. Washburn Rd., NLV 89031	1996	648	665	648	640
202	Wolff, Elise L.	1001 Seven Hills Dr., HD 89052	2000	935	881	893	845
364	Woolley, Gwendolyn	3955 Timberlake Dr., LV 89115	1990	747	744	723	723
354	Wright, William V.	8425 Bob Fisk Ave., LV 89124	2006	1,256	1,236	1,191	1,130
462	Wynn, Elaine	5655 Edna Ave., LV 89102	1990	886	806	893	887
Total projected enrollment elementary schools				150,348	149,587	149,381	150,712

¹ Replaced with a new building in 2002.

² Replaced with a new building in 2017.

³ Replaced with a new building in 2007.

⁴ Replaced with a new building in 2017.

⁵ Replaced with a new building in 2009.

⁶ Replaced with a new building in 2008.

⁷ Replaced with a new site and building on the UNLV campus in 1998.

⁸ Replaced with a new building in 2001.

⁹ Replaced with a new building in 2008.

¹⁰ Replaced with a new building in 2003.

¹¹ Replaced with a new building in 2008.

¹² Replaced with a new building in 2002.

School Location and Enrollment Information - Continued

Fiscal Year 2017-18

Cost Center Group	Middle Schools	Address	Year Opened	2014-15 Actual Enrollment	2015-16 Actual Enrollment	2016-17 ¹⁶ Actual Enrollment	2017-18 Projected Enrollment
547	Bailey, Dr. William H.	2500 N. Hollywood Blvd., LV 89156	2005	1,202	1,231	1,339	1,368
374	Becker, Ernest	9151 Pinewood Hills Dr., LV 89128	1993	1,392	1,431	1,377	1,387
332	Bridger, Jim	2505 N. Bruce, NLV 89030	1959	1,436	1,455	1,456	1,452
433	Brinley, J. Harold	2480 Maverick, LV 89108	1966	914	939	908	936
934	Brown, Mahlon B.	307 N. Cannes St., HD 89015	1982	978	1,032	1,084	1,124
931	Burkholder, Lyl	355 W. Van Wagenen, HD 89015	1952 ¹³	747	748	664	645
337	Cadwallader, Ralph	7775 Elkhorn Road, LV 89131	2003	1,480	1,564	1,584	1,573
573	Canarelli, Lawrence & Heidi	7808 S. Torrey Pines Dr, LV 89139	2003	1,802	1,805	1,896	1,905
537	Cannon, Helen C.	5850 Euclid Ave., LV 89120	1976	867	875	922	989
533	Cashman, James	4622 W. Desert Inn Rd., LV 89102	1965	1,601	1,534	1,532	1,587
540	Cortney, Francis H.	5301 E. Hacienda, LV 89122	1997	1,235	1,240	1,194	1,190
275	Cram, Brian & Teri	1900 W. Deer Springs Way, NLV 89033	2001	1,568	1,533	1,427	1,409
376	Escobedo, Edmundo "Eddie"	9501 Echelon Point Dr., LV 89149	2007	1,171	1,222	1,220	1,259
378	Faiss, Wilbur & Theresa	9525 W. Maule Ave., LV 89004	2007	1,409	1,374	1,364	1,454
308	Fertitta, Victoria	9905 W. Mesa Vista Ave., LV 89148	2002	1,472	1,452	1,421	1,398
400	Findlay, Clifford O.	333 W. Tropical Pkwy., NLV 89031	2004	1,372	1,288	1,289	1,306
231	Fremont, John C.	1100 E. St. Louis, LV 89104	1955	873	784	869	866
933	Garrett, Elton & Madeline	1200 Ave. G, BC 89005	1978	470	433	428	424
431	Garside, Frank F.	300 S. Torrey Pines, LV 89107	1962	1,209	1,183	1,219	1,255
432	Gibson, Robert O.	3900 W. Washington, LV 89107	1962	1,293	1,224	1,224	1,264
937	Greenspun, Barbara & Hank	140 N. Valley Verde, HD 89014	1991	1,397	1,411	1,358	1,285
434	Guinn, Kenny C.	4150 S. Torrey Pines, LV 89103	1978	820	896	969	1,142
307	Harney, Kathleen & Tim	1625 S. Los Feliz Street, LV 89142	2002	1,845	1,755	1,785	1,856
611	Hughes, Charles Arthur	750 Hafen Lane, Mesquite 89027	2003	533	581	611	631
531	Hyde Park	900 Hinson St., LV 89107	1956	1,695	1,596	1,566	1,578
780	Indian Springs	400 Sky Road, Indian Springs 89018	1980	35	33	44	62
435	Johnson, Walter	7701 Ducharme Ave., LV 89128	1991	1,102	1,243	1,306	1,348
469	Johnston, Carroll M.	5855 Lawrence St., NLV 89081	2006	1,365	1,378	1,345	1,319
243	Keller, Duane D.	301 Fogg Street, LV 89110	1996	1,256	1,207	1,143	1,142
532	Knudson, K. O.	2400 Atlantic St., LV 89104	1961	1,358	1,314	1,292	1,278
544	Lawrence, Clifford J.	4410 S. Julian St., LV 89117	1998	1,421	1,325	1,280	1,328
274	Leavitt, Justice Myron E.	4701 Quadrel St., LV 89129	2001	1,496	1,575	1,612	1,675
244	Lied	5350 W. Tropical Pkwy., LV 89130	1996	1,118	1,046	1,021	1,008
939	Lyon, W. Mack	179 S. Anderson, Overton 89040	1950	375	372	407	422
546	Mack, Jerome D.	4250 Karen Ave., LV 89121	2005	1,274	1,273	1,205	1,255
401	Mannion, Jack & Terry	155 E. Paradise Hills Dr., HD 89015	2004	1,523	1,590	1,499	1,449
232	Martin, Roy W.	2800 E. Stewart, LV 89101	1958 ¹⁴	1,547	1,496	1,459	1,466
269	Miller, Bob	2400 Cozy Hills Circle, HD 89052	2000	1,600	1,632	1,600	1,663
530	Molasky, Irwin & Susan	7801 W. Gilmore Ave., LV 89129	1997	1,131	1,089	1,111	1,151
276	Monaco, Mario & JoAnne	1870 N. Lamont St., LV 89115	2001	1,427	1,337	1,322	1,270
335	O'Callaghan, Mike	1450 Radwick Dr., LV 89110	1991	1,282	1,277	1,327	1,383
534	Orr, William E.	1562 Katie Dr., LV 89121	1965	933	879	955	986
334	Robison, Dell H.	825 Marion Dr., LV 89110	1973	1,208	1,182	1,130	1,085
273	Rogich, Sig	235 N. Pavilion Ctr. Dr., LV 89144	2000	1,845	1,762	1,748	1,735
753	Sandy Valley MS	1420 Pearl Ave, Sandy Valley, NV 89019	-	-	-	-	-
402	Saville, Anthony	8101 N. Torrey Pines Dr., LV 89131	2004	1,494	1,515	1,640	1,675
538	Sawyer, Grant	5450 Redwood St., LV 89118	1993	1,308	1,261	1,275	1,318
277	Schofield, Jack Lund	8625 Spencer St., LV 89123	2001	1,332	1,269	1,244	1,172
545	Sedway, Marvin M.	3465 Englestad St., NLV 89032	2001	1,514	1,452	1,370	1,389
536	Silvestri, Charles A.	1055 Silverado Ranch Blvd., LV 89123	1997	1,748	1,639	1,609	1,562
331	Smith, J. D.	1301 E. Tonopah, NLV 89030	1952	950	885	1,017	1,059
336	Swainston, Theron L.	3500 W. Gilmore Ave., NLV 89030	1992	1,146	1,122	1,099	1,079
470	Tarkanian, Lois & Jerry	5800 W. Pyle Ave., LV 89141	2006	1,739	1,765	1,853	1,932
333	Von Tobel, Ed	2436 N. Pecos, LV 89115	1965	1,187	1,145	1,160	1,225
300	Webb, Del E.	2200 Reunion Dr., HD 89052	2005	1,863	1,770	1,723	1,709
938	White, Thurman	1661 Galleria Dr., HD 89014	1992	1,409	1,533	1,556	1,605
535	Woodbury, C. W.	3875 E. Harmon Ave., LV 89121	1972	902	842	836	858
Total projected enrollment middle schools				70,669	69,793	69,894	70,891

¹³ Replaced with a new building in 2007.

¹⁴ Replaced with a new building in 2008.

School Location and Enrollment Information - Continued

Fiscal Year 2017-18

Cost Center Group	Senior High Schools	Address	Year Opened	2014-15 Actual Enrollment	2015-16 Actual Enrollment	2016-17 ¹⁶ Actual Enrollment	2017-18 Projected Enrollment
	Advanced Technologies Academy	2501 Vegas Dr., LV 89106	1994	1,102	1,097	1,086	1,102
436	Arbor View	7500 Whispering Sands Dr., NLV 89131	2005	2,878	2,991	3,093	3,182
579	Basic Academy of Int'l Studies	400 Palo Verde, HD 89015	1971	2,367	2,410	2,464	2,585
951	Bonanza	6665 W. Del Rey Ave., LV 89102	1974	2,003	2,091	2,067	2,114
452	Boulder City	1101 Fifth Ave., BC 89005	1948	618	610	597	587
941	Canyon Springs	350 E. Alexander Road, NLV 89032	2004	2,791	2,831	2,912	2,960
578	Centennial	10200 Centennial Pkwy., LV 89129	1999	3,055	3,042	3,243	3,263
563	Chaparral	3850 Annie Oakley, LV 89121	1971	2,270	2,350	2,443	2,535
554	Cheyenne	3200 W. Alexander Rd., NLV 89030	1991	2,212	2,188	2,219	2,182
454	Cimarron-Memorial	2301 N. Tenaya Way, LV 89128	1991	2,541	2,512	2,567	2,621
453	Clark, Ed W.	4291 W. Pennwood, LV 89102	1964	3,066	3,108	3,172	3,237
551	College of So NV--East	3200 E. Cheyenne Ave., NLV 89030	-	104	104	107	109
569	College of So NV--South	700 College Dr., HD 89015	-	105	124	154	159
571	College of So NV--West	6375 W. Charleston Blvd., LV 89102	-	209	217	216	211
570	Coronado	1001 Coronado Center Dr., HD 89052	2001	3,240	3,212	3,338	3,387
573	Del Sol Academy of Performing Arts	3100 E. Patrick Lane, LV 89120	2004	2,051	2,104	2,175	2,266
577	Desert Oasis	6600 W. Erie Ave, LV 89141	2008	2,417	2,685	2,950	3,124
445	Desert Pines	3800 Harris Ave., LV 89110	1999	2,279	2,476	2,741	2,905
562	Desert Rose	444 W. Brooks Ave., NLV 89030	1981	406	259	478	597
550	Durango	7100 W. Dewey Dr., LV 89113	1993	2,302	2,289	2,344	2,383
555	East Career and Technical Academy	6705 Vegas Valley, LV 89142	2008	1,798	1,794	1,805	1,822
409	Eldorado	1139 N. Linn Lane, LV 89110	1972	2,101	1,917	2,061	2,164
352	Foothill	800 College Dr., HD 89015	1998	2,883	2,866	2,886	2,906
572	Green Valley	460 Arroyo Grande, HD 89014	1991	3,092	3,018	3,095	3,093
945	Indian Springs	400 Sky Road, Indian Springs 89018	1952	76	66	71	60
932	Las Vegas Academy of Arts	315 S. 7th St., LV 89101	1930	1,696	1,707	1,707	1,715
353	Las Vegas	6500 E. Sahara, LV 89122	1993	3,077	3,051	3,054	2,990
251	Laughlin J-SHS	1900 Cougar Dr., Laughlin 89029	1991	316	334	370	401
946	Legacy	150 W. Deer Springs, NLV 89084	2006	2,819	2,824	2,867	2,903
556	Liberty	11050 Bermuda Road, LV 89123	2003	2,496	2,558	2,686	2,803
565	Moapa Valley	2400 St. Joseph St., Logandale 89021	1993	532	529	519	536
942	Mojave	5302 Goldfield St., NLV 89031	1996	2,311	2,280	2,404	2,442
245	Northwest Career and Technical Academy	8200 W. Tropical Parkway, LV 89149	2007	1,857	1,848	1,822	1,845
548	Palo Verde	333 Pavilion Court Dr., LV 89144	1996	3,024	3,094	3,164	3,211
246	Rancho	1900 E. Owens, NLV 89030	1954 ¹⁵	3,255	3,225	3,231	3,268
351	Sandy Valley J-SJS	HCR 31 Box 111, Sandy Valley 89019	1982	119	114	125	139
935	Shadow Ridge	5050 Brent Lane, LV 89143	2003	2,697	2,914	2,998	3,268
576	Sierra Vista	8100 W. Robindale Rd., LV 89123	2001	2,396	2,470	2,514	2,586
564	Silverado College Prep and Career	1650 Silver Hawk, LV 89123	1994	2,263	2,311	2,265	2,214
940	Southeast Career and Technical Academy	5710 Mountain Vista, LV 89120	1965	1,751	1,742	1,711	1,733
870	Southwest Career and Technical Academy	7050 W. Shelbourne Ave., LV 89113	2009	1,477	1,461	1,464	1,455
448	Spring Valley	3750 S. Buffalo Dr., LV 89147	2004	1,925	2,057	2,243	2,335
502	Sunrise Mountain	2575 N. Los Feliz St., LV 89142	2009	2,526	2,467	2,538	2,638
446	Valley	2839 S. Burnham, LV 89109	1964	2,826	2,950	2,863	2,944
552	Veterans Tribute Career and Technical Academy	2531 Vegas Dr., LV 89106	2009	738	741	764	787
449	Virgin Valley	820 Valley View Dr., Mesquite 89027	1991	707	738	740	752
944	West Career and Technical Academy	11945 W. Charleston Blvd., LV 89135	2010	1,399	1,376	1,396	1,373
447	West Preparatory Institute	2050 Sapphire Stone, LV 89106	1996	1,353	1,341	1,409	1,405
242	Western	4601 W. Bonanza Rd., LV 89107	1960	2,534	2,540	2,674	2,746
451	Total projected enrollment senior high schools			94,060	95,032	97,814	99,872

¹⁵ Replaced with a new building in 2006.

School Location and Enrollment Information - Continued

Fiscal Year 2017-18

Cost Center Group	Special Schools	Address	Year Opened	2014-15 Actual Enrollment	2015-16 Actual Enrollment	2016-17 ¹⁶ Actual Enrollment	2017-18 Projected Enrollment
790	Desert Willow Elementary	6171 Charleston Blvd., Bldg #17, LV 89158	-	-	-	-	-
791	Desert Willow J-SHS	6171 Charleston Blvd., Bldg #17, LV 89158	-	38	24	13	18
216	Early Childhood	2701 E. St Louis Ave., LV 89104	-	148	97	87	94
848	Miley Achievement Elementary	245 N. Pecos Rd., LV 89101	1976 ¹⁴	21	22	22	23
847	Miley Achievement S-SHS	245 N. Pecos Rd., LV 89101	1976 ¹⁴	73	68	63	69
511	Miller, John F.	1905 Atlantic St., LV 89104	1959	110	125	128	130
549	Northwest Career and Technical Academy Elem	8200 W. Tropical Parkway, LV 89149	2007	23	19	21	22
811	Stewart, Helen J.	2375 E. Viking, LV 89109	1972	105	121	133	131
841	Summit J-SHS	6171 Charleston Blvd., Bldg #17, LV 89158	-	11	8	3	4
812/826	Variety	2601 Sunrise Ave., LV 89101	1952	118	137	141	148
Total projected enrollment special schools				647	621	610	639

¹⁴ Replaced with a new building in 2008.

Cost Center Group	Alternative Schools	Address	Year Opened	2014-15 Actual Enrollment	2015-16 Actual Enrollment	2016-17 ¹⁶ Actual Enrollment	2017-18 Projected Enrollment
744	Summit View Youth Center	5730 Range Rd., LV 89115	-	-	-	36	73
838	Southern Desert Correctional Center Adult HS	PO Box 208, Indian Springs, NV 89070	-	-	-	-	-
220	Biltmore Continuation J-SHS	801 Veteran's Memorial Dr., LV 89101	1942	45	45	-	-
877	Burk Horizon/Southwest Sunset HS	4560 W. Harmon, LV 89103	2003	144	134	106	124
836	Child Haven	601 N Pecos, LV 89101	-	-	-	-	-
837	Clark County Detention Center J-SHS	601 N Pecos, LV 89101	-	23	43	61	65
440	Cowan Behavioral J-SHS	5300 E. Russell Rd., LV 89122	1999	35	38	64	76
888	Cowan Sunset Southeast HS	5300 E. Russell Rd., LV 89122	1965	87	68	54	56
773	Jefferey Behavior J-SHS	602 W. Brooks Ave., LV 89030	1999	60	53	-	-
878	Morris Sunset Program	3801 E. Washington Ave., LV 89110	1993	207	187	163	204
844	Juvenile Detention Center	601 N. Pecos, LV 89101	-	76	92	93	76
815	Morris Sunset HS	3801 E. Washington Ave., LV 89110	1993	57	110	43	49
439	Peterson Academic Center J-SHS	10250 W. Centennial Pkwy., LV 89149	2000	79	38	72	112
792	South Academic Center J-SHS	5970 Mountain Vista, LV 89120	-	55	24	113	147
846	Spring Mountain J-SHS	SR 89038 Box 252, LV 89115	-	103	148	84	82
633	Nevada Learning Academy at CCSD	3050 E. Flamingo, LV 89132	2009	223	290	192	171
Total projected enrollment alternative schools/programs				1,194	1,271	1,081	1,235
Total projected District enrollment				316,918	316,305	318,779	323,349

¹⁶ FY17 4th Quarter Average Daily Enrollment

2017-18 School Calendar

Holidays And Staff Development Days

July 4, 2017 (Monday)	Independence Day Observed– No School
September 4, 2017 (Monday)	Labor Day - No School
October 27, 2017 (Friday)	Nevada Day Observed - No School
November 10, 2017 (Friday)	Veterans Day - No School
November 20-22, 2017 (Monday-Wednesday)	No School Students and Licensed Employees*
November 23-24, 2017 (Thursday and Friday)	Thanksgiving Break - No School
December 22, 2017 (Friday) end of day	Winter Break (Dec. 25-Jan. 5)
January 15, 2018 (Monday)	Martin Luther King, Jr.'s Birthday Observed - No School
February 15-16, 2018	Extended President's Day Holiday - No School
February 19, 2018 (Monday)	Presidents' Day Observed - No School
March 23, 2018 (Friday) end of day	Spring Break (March 26 - 30)
April 2, 2018 (Monday)	No School Students and Licensed Employees*
May 29, 2018 (Monday)	Memorial Day - No School

Total Number of Legal Holidays 10

Total Number of Local Recess Days 20

(Local recess days other than legal holidays are Spring Break (5), Thanksgiving Friday (1), Winter Break (10), and *Licensed Employees Banked Time Days (4))

Quarterly Schedule	End of 1st Quarter		End of 2nd Quarter		End of 3rd Quarter		End of 4th Quarter		Total Days Taught for the Year
	Date	Days Taught	Date	Days Taught	Date	Days Taught	Date	Days Taught	
9 Month	10/13/17	44	12/22/17	46	3/14/2018	44	5/24/2018	46	180

Report Card Period

Minimum Required Student Day¹

Kindergarten	120 Minutes
Grades 1-2	285 Minutes
Grades 3-6	300 Minutes
Grades 7-8	320 Minutes
Grades 9-12	330 Minutes

¹ Minimum Required Student Day refers to a total minimum amount of student time (minutes per day) utilized for actual instructional activity, exclusive of the lunch period and recess time, but including passing time.

Source: CCSD Instruction Unit

Appendix

Abriendo Caminos/Opening Pathways for Students of Color into the Teaching Profession

The Clark County School District and the University of Nevada, Las Vegas, will implement the use of project funds to build diverse student interest in teaching and opportunities for students to prepare for their careers. The six CCSD high schools that will partner in the project: Chaparral, Desert Pines, Legacy, Rancho, Sierra Vista, and Valley. Each school will be provided \$5,000 to support programming that will open pathways for diverse students to pursue a teaching career. The funds awarded to each of the participating schools can be utilized in these areas:

Student Teacher Support, Diversity Programming, Diverse Teacher Recruitment Programming, and College and Career Prep for Future Teachers.

Advanced Placement Program - Test Fee Payment Program

This program funds a portion of the International Baccalaureate exam fees for eligible students, based on their household socioeconomic status.

Breakfast After the Bell

The Breakfast After the Bell project will increase access to breakfast after the start of the school day for students in schools with a free and reduced lunch eligibility of 70 percent or greater. The Clark County School District Food Service Department will implement the Breakfast After the Bell project to provide operational support services for all students at eligible schools.

Bulletproof Vest Partnership

Funding made available by the United States Department of Justice to assist with the purchase of bulletproof vests to enhance law enforcement officer safety as part of the Bulletproof Vest Partnership grant. The CCSD Police Department will advance the safety of its officers in and around schools throughout the District by purchasing bulletproof vests through this grant program.

Career and Technical Education - Allocation

State funds made available to school districts to support Career and Technical Education (CTE) programs are directly allocated to school districts based on each high school's duplicated enrollment in six approved CTE program areas. The six program areas include: Agriculture and Natural Resources; Business and Marketing Education; Education, Hospitality and Human Services; Health Science and Public Safety; Information and Media Technologies; and Skilled and Technical Sciences. Funds are used for program expansion, improvement, and support of CTE programs. The primary goal of this program is to increase the numbers of students enrolled in and who complete CTE programs of study through the development of high quality, high impact programs.

Career and Technical Education (CTE) - Allocation New Programs

State funds made available to school districts to support CTE programs are directly allocated to school districts based on each high school's duplicated enrollment in six approved CTE program areas. There are six program areas: Agriculture and Natural Resources; Business and Marketing Education; Education, Hospitality and Human Services; Health Science and Public Safety; Information and Media Technologies; and Skilled and Technical Sciences. Funds are to be used to develop new CTE programs where such programs did not exist. The primary goal of this program is to increase the numbers of students enrolled in and who complete CTE programs of study through the development of high quality, high impact programs.

Career and Technical Education (CTE) - Competitive

A percentage of Career and Technical Education (CTE) state funds is made available for competitive grant applications to drive change at the school or district level through the development and expansion of high school CTE programs. Competitive funds will be awarded to school districts that focus efforts on two funding purposes: to develop new programs where such programs did not exist and to expand existing programs. The primary goal of this program is to increase the numbers of students who complete CTE programs of study and earn the State Certificate of Skill Attainment, through the development and expansion of high quality, high impact programs.

Carl D Perkins

Career & Technical Education (CTE) Act- Nontraditional Training & Employment

The primary purpose of these funds is to develop and implement projects that will have a statewide impact to increase female enrollments in programs preparing students for careers in high-demand information technology fields. Through promotional and marketing materials, middle school female students will be targeted to enroll in information technology high school career and technical education programs of study. To increase awareness of information technology career paths, female middle school students will participate in high school field trips and tour college campuses, as well as participate in hands-on computer instruction and demonstrations. The goal of this project is to increase the number of female enrollments in information technology programs of study. To achieve this goal, the following objective will be completed during project implementation: Increase the number of female students enrolled in targeted courses by 25 percent

Carl D. Perkins Career and Technical Education Base Grant

The Carl D. Perkins Career and Technical Education (CTE) Act of 2006 provides formula funding for CTE programs that are of sufficient size, scope and quality to be effective. CTE programs include a sequence of courses that provide individuals with the academic and technical knowledge and skills to prepare for further education and for careers in current or emerging employment sectors that may or may not require a baccalaureate, master's, or doctoral degree. Such programs must include competency-based and applied learning that contributes to the student's development of academic knowledge and technical and occupational-specific skills. Funds are provided to serve secondary students enrolled in a CTE program of study. The approved program areas include: Agriculture and Natural Resources; Business and Marketing Education; Education, Hospitality and Human Services; Health Science and Public Safety; Information and Media Technologies; and Skilled and Technical Sciences. Funding is also provided for professional development, support for curriculum enhancement, work based learning, and program improvement.

Carl D. Perkins Career and Technical Education (CTE) - Corrections

Carl D. Perkins Career and Technical Education (CTE) Improvement Act of 2006 provides funding to state or county youth correctional facilities charged with the responsibility for court-adjudicated youth, ages 14 through 17, and only those facilities which serve youth in long-term placements (i.e., four months or longer) and offer occupational education programs. Funds are used to develop more fully the academic and career and technical skills of students enrolled in CTE programs in the Spring Mountain Youth Camp.

Carl D Perkins Career & Technical Education (CTE) - Act Reserve Grant

Competitive funding is made available through the Carl D. Perkins CTE Improvement Act of 2006 for program development, establishment of innovative programs, collaboration, and accountability to demonstrate essential outcomes. Agencies must meet the following additional guidelines relating to CTE training programs: 1) development of new programs based on state, regional or local economic and workforce development needs or 2) innovation in the delivery of existing programs based on state, regional or local economic and workforce development needs. Funding was approved to develop a drafting and design program of study at Desert Rose High School.

College and Career Readiness Advanced Placement (AP)

The College and Career Readiness Advanced Placement (AP) program will increase the number of students participating in AP programs and increase the AP success rates for high school students. Expansion of AP courses in CCSD will increase the opportunities for high school students to earn credits or advanced standing at colleges and universities, and prepare them for post-secondary education. CCSD's proposal focuses on: increasing AP participation among underserved students attending both urban and small schools, providing training and professional development (PD) for new and experienced teachers; and providing a supportive framework for the implementation of AP courses. As new courses and student supports are added, including innovative and accessible virtual platforms, schools will become increasingly more effective at meeting the college and career needs of all students, regardless of geography and socioeconomic status.

College and Career Readiness Dual Enrollment (DE)

The College and Career Readiness Dual Enrollment (DE) program will increase college course enrollment for students who are simultaneously enrolled in college courses, as well as regular courses at a CCSD high schools. This program will provide academic and financial support for students, promoting college and career readiness while reducing achievement gaps at the following high schools: Agassi Academy, Bonanza, Foothill, Las Vegas Academy, Moapa Valley, Palo Verde, Sandy Valley, Veterans Tribute, and Virgin Valley. In addition, dual enrollment teachers will receive professional development and support to increase the effectiveness of curriculum delivery and knowledge.

College Board Confucius Institutes and Classrooms

The Confucius Institute and Confucius Classroom Program supports the sustainable development of the K-12 Chinese language teaching programs. The program is guided by the belief that exposure to multilingual and multicultural education is vital to student academic and career success in the 21st century world.

Confucius Program - Asia Society

The Hanban-Asia Society Confucius Classrooms Network provides support for Chinese language programs in four key areas: curriculum and instruction, partnerships, integration and culture, and leadership. The following components will be implemented at the schools to be served: 1) each school will establish a partnership with a school in China to enhance language and cultural learning; 2) students will have ongoing communication, classroom observations, and activities with students and teachers in China; 3) new local partnerships will improve diversification of activities in the classroom to promote language immersion and cultural knowledge; 4) schools will also develop partnerships with other regional and national Confucius Classrooms Network schools to share best practices and resources; 5) integration and culture will be promoted through improved teacher collaborations among the schools served to share best practices and resources, to improve teaching strategies, and to plan cultural events; 6)

one teacher from each of the served schools will attend the National Chinese Language Conference organized by the Hanban-Asia Society and the College Board.

Department of the Interior, National Park Service, Lake Mead National Recreation Area (LAKE)

Through a cooperative agreement between the Department of the Interior, National Park Service, Lake Mead National Recreation Area (LAKE), and the District, funding will provide student transportation from the schools to the LAKE and back. Examples of this transportation agreement that may be facilitated are resource education and stewardship activities including interpretive and educational outreach, transportation of students to the park for field experiences and educational experiences, cultural, natural and scientific resource restoration and protection strategies, projects and services. Activities will include wildlife habitat restoration, service learning, and science and social science education programs.

Full-Day Kindergarten

Senate Bill 522 provides funding for the continuation and expansion of the Full-Day Kindergarten Program. School eligibility is determined by the Nevada Department of Education and is driven by a school's free and reduced lunch data for the opportunity to provide full-day kindergarten for their students. Grant funds authorized through this bill have been awarded to fund positions for Full-Day Kindergarten Program teachers.

GEAR UP

The goals of GEAR UP grant are to: 1) increase the number of low-income students who are prepared to enter and succeed in postsecondary education; 2) increase GEAR UP students' and families' knowledge of postsecondary education options, preparation, and financing; 3) increase recruitment and enrollment of GEAR UP students in postsecondary education; and 4) raise the expectations of GEAR UP middle school personnel to create a college-going culture that provides all students with the tools necessary to apply for and succeed in post-secondary education and future careers. The following middle schools will be served including Kathleen and Tim Harney, Jerome Mack, and C. W. Woodbury. High schools receiving these middle school students within this program include Chaparral, Del Sol, Desert Pines, Las Vegas, Southeast Career and Technical Academy, and Veterans Tribute Career and Technical Academy.

Gifted & Talented Education (GATE)

The CCSD is committed to providing diverse educational opportunities that go beyond minimum requirements for gifted students, as well as higher level learning opportunities for all students. CCSD offers gifted programming, including a research-based curriculum, to students who require differentiated curriculum and instruction beyond assigned grade levels. Students who meet eligibility requirements have the opportunity to develop their potential through curriculum that explores abstract concepts through global themes promoting complexity and higher-level thinking skills. Inquiry and divergent thinking are embedded in the curriculum to encourage gifted students to become consumers, as well as problem solvers and producers of knowledge. As students move through the required curriculum in both elementary and secondary education, the need for differentiated curriculum that incorporates appropriate technology continues to increase, to allow students to access an increasingly global and computer-based world of knowledge. This grant will help to provide the following expanded services and curriculum to gifted students and Gifted and Talented Education (GATE) teachers throughout CCSD: 1) develop, expand and provide Advanced Placement, Honors, and accelerated virtual courses for high achieving students in grades 6-12; 2) better identify minority gifted students through Title I Alternative Gifted Services (TAGS); 3) expand the Accelerated Learning Model to 20 schools; 4) provide high quality professional development to GATE teachers; and 5) expand the digital planetariums program with five additional systems.

Great Teaching and Leading Fund: Leadership Developing and Retaining School Leaders

These funds were made available through a subaward partnership with the Educational Policy and Leadership program at the University of Nevada, Las Vegas (UNLV) to design and implement a program to help develop and retain qualified school leaders. The CCSD Leadership Development Department will implement the Developing and Retaining School Leaders project grant to support the development of pre-service administrator candidates, as well as newly appointed administrators. Four major components of the proposed project: 1) identification of high-quality principals to serve as mentors; 2) professional development for mentor principals and site-based principals focusing on coaching aspiring and current leaders; 3) development of a process for continuous growth of mentor principals that will build the CCSD's capacity to support current school leaders; and 4) support for aspiring educational leaders through professional learning sessions and mentoring and coaching, specifically directed toward students in the Educational Policy and Leadership program field experience.

Job Exploration and Expectation Program (JEEP)

The JEEP program provides job exploration, understanding of work ethics, and opportunities to develop soft job-specific skills for juniors, seniors and grade 13 students with disabilities at specific comprehensive high school locations. Through a coordinated set of activities based upon individual participant needs, education activities are designed to promote movement from school to post-school activities. Activities and education shall include instruction, the development of employment and other post-

school adult living objectives, employment preparation, coaching and acquisition of daily living skills, and functional vocational evaluation and social skills.

Johnson/O'Malley Grant (JOM)

The Johnson O'Malley grant program provides academic, college, career, and cultural programs that meet the needs of American Indian/Alaska Native students. The following objectives and activities have been established for the program: 1) The rate of Johnson O'Malley high school students on track for graduation will increase each year. Activities will include: provide experiences on post-secondary school campuses; monitor the academic progress of students using the High School Visualization Tool; and provide a customized graduation ceremony for JOM students that reinforce their cultural identity and traditions; 2) The attendance rate of Johnson O'Malley students will increase each year of the grant. Activities will include: monitor student attendance; provide attendance milestone incentives; provide interventions and resources for students identified with absentee concerns; provide additional recognition of students with perfect attendance and A/B Honor Roll through the newsletter distributed to parents; meet quarterly with the Johnson O'Malley Indian Education Committee to share community information and resources; and facilitate the Youth Spending Frenzy in partnership with the Office of Special Trustees, Bureau of Indian Affairs; 3) The percentage of students in the "meets/exceeds" category for the Criterion Referenced Test (CRT) in English language arts, mathematics, and science will increase by 2% per year. Activities will include: use CRT data to identify students who are at the "approaches proficiency" or "non-proficient" levels in English language arts, mathematics, and science; refer identified students for tutoring services; monitor teachers monthly to ensure that the tutoring program is implemented with fidelity; and provide school supplies to qualifying students; and 4) 95% of student responses to a survey will indicate that the cultural event was beneficial and enhanced their cultural identity. Activities will include field trips and cultural activities.

Local Plan - Individuals with Disabilities Education Act (IDEA)

Funding is provided through the Individuals with Disabilities Education Act, Part B, Public Law 101-476, to assist school districts in the initiation, expansion, and improvement of programs for the education of students with disabilities. Students with educational, physical, mental, emotional, and/or social disabilities are provided programs and services to afford them an opportunity to maximize their potential. In accordance with federal regulations pertaining to the education of students with disabilities, populations of unserved and underserved children are identified.

Mathematics and Science Partnership Project (MSP) Math Part II Intuitive Thinking in K-3 Mathematics

Part II: Intuitive Thinking in K-3 Mathematics will improve classroom instruction and mathematical content knowledge of 80 grade K-3 math teachers from public, charter, and private schools in Clark and Lincoln Counties. Participants will receive a total of 80 contact hours of professional development activities, a majority of which will be delivered by faculty from the University of Nevada, Las Vegas. The program has three main components: a five-day summer institute; an online learning community; and three, one-day follow-up sessions. Content will correlate to the Nevada Academic Content Standards in mathematics, and will meet the depth, rigor, and vision of the standards. Partners include the following: CCSD; University of Nevada, Las Vegas; Lincoln County School District; and Southern Nevada Regional Professional Development Program.

The grant project will focus on an understanding of the progression of the Nevada Academic Content Standards (NVACS), necessary instructional shifts, and effective research-based instructional strategies including classroom discourse, hands-on instruction, and engagement strategies that promote reasoning and achievement in mathematics for elementary students. Learning will include an understanding of, and engagement in, the Standards for Mathematical Practice. New and relevant resources aligned to the NVACS will be utilized to support teacher understanding and implementation of the rigorous expectations of the standards. Outstanding teacher leaders who attended the previous program, Intuitive Thinking in K-3 Mathematics, will be encouraged to participate again but this time as mentors providing leadership and support for their colleagues and site-based teams who will also be attending.

McKinney-Vento Education for Homeless Children and Youth

Through the McKinney-Vento Homeless Assistance Act of 1987, as amended by the No Child Left Behind Act of 2001, funds are available through the Nevada Department of Education to support programs that facilitate the academic success of students experiencing homelessness and guaranteeing access to all appropriate educational opportunities and services. The McKinney-Vento grant program includes two major components: HOPE High School Mini-Grants and the HOPE Middle School Mentoring Program, which both focus on student academic success. Through these projects, Title I HOPE will continue to improve and extend the connection between homeless students and the services they need to stay in school and succeed. The mini-grant design focuses on surrounding homeless students with support systems which include the school personnel, Food Services, Transportation, Wraparound Services, community agencies, and incorporates parent involvement. The middle school mentoring program will connect homeless students with a mentor using a one-to-one support model. Students will meet weekly with an identified licensed teacher to set goals in areas including academics, life, and social abilities.

National Science Foundation: Developing Integrated Elementary Science, Engineering and Language Arts Curricula Aligned with Next Generation Science Standards

The nationwide adoption of the Next Generation Science Standards (NGSS) requires the development of new curriculum materials or modification of existing curriculum. Designing and modifying science curricula present the opportunity to integrate three dimensions of NGSS and make connections to other educational practices, such as the Common Core State Standards for English language arts. The goal of this 2-year project is to develop and field-test curricula integrating science, engineering, and language arts at the elementary level. Research and Curriculum Development team consisting of master elementary science teachers, university professors including science, engineering, and science teacher education faculty, and a science education post doc or graduate student will engage in developing NGSS aligned curricula integrating science, engineering, and language arts, and publishing Science, Technology, Engineering, and Mathematics (STEM) education research. In year 1, we will develop an integrated curriculum for grades 1-2. In year 2, we will develop a curriculum for grades 3-5. Each year, we will develop and field-test a new curriculum, and provide professional development organized around the integrated curriculum to 20 elementary teachers at the CCSD in Las Vegas, Nevada.

Nevada Collaborative Teaching Improvement Program (NeCoTIP) - Blended English Language Learning (BELL)

This project provides a teacher-leader professional development model to 50 CCSD middle school teachers in the area of English language arts (ELA) to meet the academic and linguistic needs of English Learners (ELs). Participants will develop transformative blended learning ELA activities and assessments, teach and reflect upon the delivery and success of their blended learning lessons, refine activities and assessments, and will effectively utilize formative and summative assessments tools. Lessons will be adapted for use with varying technological support and disseminated. Funds will be used for teachers extra-duty salaries and fringe for planning and professional development.

Nevada Collaborative Teaching Improvement Program (NeCoTIP) - Blended Technology and Statistics Education For Conceptual Understanding (Grades 6-12)

This project is a collaborative professional development effort between the University of Nevada, Las Vegas (UNLV) Colleges of Education and Sciences, Instructional Design and Professional Learning Division (IDPL), and teachers within CCSD. Participating teachers will work throughout the school year engaging in professional development focused on teachers' statistical knowledge, as well as their use of software programs available throughout CCSD to support conceptual understanding and dynamic representations of statistical concepts. Participants will develop action plans for classroom engagement based on their mathematical analysis of respective software programs.

Nevada Collaborative Teaching Improvement Program (NeCoTIP) - Integrating Science, Engineering and Language Arts - Deniz

The Instructional Design and Professional Learning (IDPL) Division's K-12 Science Department will partner with the University of Nevada, Las Vegas (UNLV). This program will serve 25 CCSD K-5 teachers in a sustained professional development program using a combination of summer institutes, school year face-to-face meetings, and classroom support. Elementary teachers who are in science leadership positions will be targeted. The program is designed in collaboration with partners from the CCSD, UNLV's Science Education Program, and UNLV's School of Life Sciences. This program seeks to improve the ability of K-5 teachers to integrate science, engineering, and language arts and to translate Next Generation Science Standards and Common Core State Standards into classroom practice.

Nevada Collaborative Teaching Improvement program (NeCoTip) Transitions in Math for Middle School Students (TIMMS) Cohort II

The Nevada Collaborative Teaching Improvement Program (NeCoTip) Transitions in Math for Middle School Students (TIMMS) project will provide high-quality professional development for mathematics teachers of students in grades 4 through 6. The project period is January 1, 2017 through September 28, 2018. One hundred-eighty teachers will participate in a summer professional development in three cohorts of 60 teachers. Each cohort of 60 teachers will participate in 20 hours of professional development focused on fractions, ratios, and proportions. Teachers will also engage in professional learning communities throughout the academic year, focusing on connecting the components of the project. The goal of this project is to improve student learning and achievement in mathematics through sustained and comprehensive professional development. The following objectives will be completed during implementation of the project: 1) Improve teachers' mathematics content knowledge; 2) Increase teachers' understanding of the Nevada Academic Content Standards; 3) Enhance teacher knowledge and skills to use proven instructional strategies for diverse learners.

Nevada Collaborative Teaching Improvement Program (NeCoTIP) Transitions in Mathematics for Middle School (TIMMS)

The NeCoTip TIMMS project will provide high-quality professional development for mathematics teachers of students in grades 4-6. The project period is June 1, 2016 through September 30, 2017. One hundred-eighty teachers will participate in a summer professional development in three cohorts of 60 teachers. Each cohort of 60 teachers will participate in 20 hours of professional

development focused on fractions, ratios, and proportions. Teachers will also engage in Professional Learning Communities throughout the academic year, focusing on connecting the components of the project. The goal of this project is to improve student learning and achievement in mathematics through sustained and comprehensive professional development. The following objectives will be completed during implementation of the project: 1) Improve teachers' mathematics content knowledge; 2) Increase teachers' understanding of the Nevada Academic Content Standards; 3) Enhance teacher knowledge and skills to use proven instructional strategies for diverse learners.

Nevada Implementation of Curriculum Engine

The overall purpose of the Nevada Implementation of the Curriculum Engine project is to develop the infrastructure and support systems to offer unique instance of the Curriculum Engine Web application to districts across Nevada. The benefits of this project include access to curriculum, powerful collective knowledge, and easy collaborative planning. The funds for this component of the project will pay for professional development and technical support for teachers across Nevada school districts.

Nevada Library Books Purchase

These funds purchase library books for all District schools with libraries and/or media centers. The amount of funds available for each of the eligible schools is determined by a per pupil allocation. Funds awarded above and beyond the formulated amount are based on school need with special consideration given to libraries at schools serving high numbers of disadvantaged students and/or English Language Learners. Schools changing the grade levels that will be served in the upcoming school year are also given special consideration for extra funding. School librarians, in cooperation with their administrators, determine school library book needs and order accordingly. These expenditures are at the discretion of the District Library Services Coordinator based on his review of current statistical reports of school library collections, current demographics and knowledge of changes within student populations to be served at each school.

Nevada Ready 21 Tech Grants

Nevada Ready 21 (NR21) is a 6-year plan for implementing one-to-one student computing that provides students with a personal, mobile learning device to which they have 24/7 access. The first three years of NR21 target middle schools, while the next three years target high schools. NR21 prepares skilled educators who value connected, personalized, student-centered learning through ongoing professional development that focuses on delivering college and career-ready graduates. For schools with insufficient access to broadband and Wide Area Network (WAN) access, additional funds are available; however, CCSD schools do not require this assistance.

Nevada Ready Pre-Kindergarten

This funding was awarded by the US Department of Education to the Nevada Department of Education (NDE). United Way of Southern Nevada provides pass-through funding for the Nevada Ready Pre-Kindergarten project to provide additional pre-kindergarten services for CCSD students. To achieve this goal, seven additional pre-kindergarten programs will be serving students at the following sites: Fitzgerald Elementary (two pre-kindergarten programs for four-year-old students), and Matt Kelly Elementary (two pre-kindergarten programs for four-year-old students), Miller School Site (three pre-Kindergarten programs for four-year-old students).

Nevada State Pre-Kindergarten Program

Nevada Department of Education provides funding for the Nevada State Pre-Kindergarten Education Program. CCSD has used the funds to provide families of at-risk children with high quality pre-kindergarten education opportunities since 2001. The mission of this highly successful program is to continue to increase developmental preschool education opportunities for children with disabilities, children from low-income families, and children from bilingual families or families who are non-English proficient. During the 2015-2016 school year, this program will collaborate with Early Childhood Special Education and Title I to provide services at the following elementary schools: Walter Bracken, Berkeley L. Bunker, Cynthia Cunningham, Harvey N. Dondero, Doris Hancock, George E. Harris, Robert E. Lake, Gordon McCaw, J. T. McWilliams, and Richard Rundle.

Newly Hired Teacher Incentives

Funds will be used to provide financial incentives to newly hired teachers at: a Title I school as defined in Nevada Revised Statute (NRS) 385.3467; or a school that received one of the two lowest possible ratings indicating underperformance of a public school as determined by the Department of Education pursuant to the statewide system of accountability for public schools for the 2015-2016 school year. Incentives will be signing bonuses paid over the teacher contract in monthly installments.

Now is the Time Project Advancing Wellness and Resilience Education (AWARE) Local Educational Agency Grants

The purpose of this program is to assist local educational agencies to begin to support the training of school personnel and other adults who interact with youth in both school settings and communities to detect and respond to mental illness in children

and youth, including how to encourage adolescents and their families experiencing these problems to seek treatment. It is required that individuals be trained in Youth Mental Health First Aid (YMHFA). By implementing this program, SAMHSA expects to achieve an increase in the mental health literacy of adults who interact with school-aged youth and increase awareness of mental health issues among school-aged youth.

Partnership to Improve Community Health (PICH)

The District in partnership with the Southern Nevada Health District (SNHD) will implement the next phase of funding from the Centers for Disease Control (CDC), the Partnerships to Improve Community Health (PICH) grant award. The PICH grant funding was awarded to the SNHD by the CDC, with three years of funding, ending September 29, 2017. This project will expand the CrossFit program to 39 additional elementary, middle, and high schools, and provide support to the 11 existing CrossFit high schools, for a total of 50 schools. This project will create opt-in physical education programs at each site providing the opportunity for high-intensity activity.

Peer Assistance and Review

Existing law requires the State Board of Education to establish a statewide performance evaluation system which includes a process for peer evaluation of teachers by qualified educational personnel which is designed to provide assistance to teachers in meeting the standards of effective teaching. The system must include conducting observations and peer assistance and review; and providing information and resources to teachers about strategies for effective teaching. The 2015 Legislature through Senate Bill 332 appropriated \$1,000,000 for fiscal year 2016 and \$1,000,000 for fiscal year 2017 to carry out the system of peer assistance and review.

Prevention Advocacy Choices Teamwork - Quannah McCall

Quannah McCall Elementary School receives funding to implement evidence-based services aligned with three priorities. 1) developing a strong organizational infrastructure; 2) building strong community ties; and 3) prevent early onset of childhood and underage drinking/drug use. The program initiatives include after-school positive action tutoring, parenting wisely classes, summer school, and Saturday family and community activities. Through this initiative the program will impacts approximately 490 students and their families. The program objectives for this grant are to increase: 1) student achievement; 2) student social skills; 3) parental awareness with positive action and parenting wisely; and 4) parent and community involvement.

Prevention Advocacy Choices Teamwork (PACT) - Safe and Drug Free

The Safe and Drug Free Schools program seeks to pilot the Reconnecting Youth program at various high schools as a means of reintroducing a prevention element into its programming. Reconnecting Youth is classified as an evidence-based prevention program that is intended for high-risk youth and is effective with multicultural groups from diverse racial/ethnic populations as well as monocultural groups. Program goals include: 1) increased school achievement (including school bonding, attendance, GPA and credits earned); 2) decreased drug involvement (including increased drug use control and decreased adverse drug-use consequences); and 3) decreased emotional distress (including decreased suicidal behaviors and related risk factors: depression, hopelessness, anger-control problems, stress as well as increased protective factors: self-esteem, personal control, and social support from peers, family, and school).

Prevention Advocacy Choices Teamwork (PACT) Doris Reed

Doris Reed Elementary School receives funding to implement evidence-based services aligned with established coalition priorities. The priorities include: 1) developing a strong organizational infrastructure; 2) building strong community ties; and 3) prevent early onset of childhood and underage drinking/drug use. The program initiatives include after-school positive action tutoring, parenting wisely classes, summer school, and Saturday family and community activities. Through this initiative the program will impacts approximately 490 students and their families. The program objectives for this grant are to increase: 1) student achievement; 2) student social skills; 3) parental awareness with positive action and parenting wisely; and 4) parent and community involvement.

Professional Development for Arts Educators Program

The Professional Developments for Arts Educators (PDAE) grant is designed to raise student achievement in eight at-risk K-12 schools in the School District through integrated instructional strategies “in” and “through” the arts. The purpose of the PDAE program is to strengthen standards based on integrated instruction through intensive professional development that makes connections between the Nevada Standards for music and visual arts and the Common Core State Standards for mathematics and English language arts.

Project MANTA - Math and Science Partnership (Science)

Project MANTA targets the following goals: 1) Improve and upgrade the status and stature of mathematics and science teaching the Nevada Academic Content Standards in Mathematics and Science by encouraging institutions of higher education to assume

greater responsibility for improving mathematics and science teacher education through the establishment of a comprehensive, integrated system of training and advising mathematics and science teachers; 2) Improve and enhance the abilities of teachers of mathematics and/or science to use the processes of scientific investigation and inquiry to build their own content knowledge base and abilities; 3) Improve and expand knowledge base of mathematics and/or science teachers, including training such teachers in the effective integration of Nevada Academic Content Standards in Mathematics and Science into curricula and instruction. To address these goals, Project MANTA will: 1) develop science teacher leaders (TL), including content knowledge represented in the NVACSS through a capacity building model and expertise in pedagogy and mentoring; and 2) support the significant need for statewide, large-scale science educator engagement with the NVACSS and their instructional shifts for effective integration into the classroom through online and face-to-face sessions delivered by participating teacher leaders, with online access available to all science teachers statewide. Project MANTA is designed on a year-long professional development pathway comprised of three phases: 1) Teacher Leader Summer Science Institute; 2) Awareness Workshops; and 3) Teacher Ambassadors whereby teacher leaders will develop leadership and communications skills as NVACSS Ambassadors.

Read by Grade Three

CCSD's Read by Grade Three program implements researched-based, high quality assessments, instructional practices, and job-embedded professional development aligned with the District's grades K-3 Literacy Plan; twenty-one targeted schools, including one charter school, are targeted for program services. A learning strategist designated at each school will deliver professional development at the site-level. Assessments will be standardized across the schools and will provide statewide longitudinal data on the impact of early literacy interventions. Specific interventions selected at each site will align to both the Nevada and CCSD Literacy Plans. Schools with the lowest schoolwide reading proficiency levels that do not have access to Zoom Schools and Victory Schools funding were selected for this program.

Reflective Instruction in Science Education Program: (RISE) Great Teaching and Leading Fund (Science)

Project RISE is a partnership between Southern Nevada RPDP, Lincoln County School District, and the K-12 Science Department in CCSD. The partnership focus is to address the priority of professional development for teacher/leader retention in the areas of Nevada Academic Content Standards for Science (NVACS-S) with a focus on integration of real-world applications and/or effective use of instructional technology, and leadership development specifically designed to increase retention of effective educators and/or expand effective models of school improvement.

Refugee School Impact

The United States Department of Health and Human Services Office of Refugee Resettlement provides funding to assist refugee students in the transition to American culture. A refugee specialist/counselor position will be funded through this program to be the advocate for refugee students.. This program will serve newly arrived refugee students. District staff will work with both Nevada refugee resettlement agencies (Catholic Charities and the Ethiopian Community Development Council) to identify all newly arrived refugee students in its student information system and schedule an initial meeting with each student to conduct an individual needs assessment. Each student will receive clothing and basic school supplies. In addition, based on the results of the student's needs assessment instructional materials and referrals to available services such as tutoring, mentoring, and other supportive programs will be provided. Culturally and linguistically appropriate materials will be provided as necessary to ensure student growth in academics, high classroom attendance rates, successful graduation rates, and social integration to the new school environment and living in Nevada. The program goal is to assist newly arrived refugee children successfully transition to a new way of life and specifically help them adjust to their new school, academic expectations, and social environment.

Refugee School Impact-Catholic Charities

The United States Department of Health and Human Services Office of Refugee Resettlement provides funding to assist refugee students in the transition to American culture. A refugee specialist/counselor position will be funded through this program to be the advocate for refugee students in CCSD. This program will serve newly arrived refugee students. CCSD staff will work with both Nevada refugee resettlement agencies (Catholic Charities and the Ethiopian Community Development Council) to identify all newly arrived refugee students in its student information system and schedule an initial meeting with each student to conduct an individual needs assessment. Each student will receive clothing and basic school supplies. In addition, based on the results of the student's needs assessment instructional materials and referrals to available services such as tutoring, mentoring, and other supportive programs will be provided. Culturally and linguistically appropriate materials will be provided as necessary to ensure student growth in academics, high classroom attendance rates, successful graduation rates, and social integration to the new school environment and living in Nevada. The program goal is to assist newly arrived refugee children successfully transition to a new way of life and specifically help them adjust to their new school, academic expectations, and social environment.

Safe and Respectful Learning Bus Stickers

Governor Brian Sandoval designated October 3-7, 2016 as the "Week of Respect." Schools across CCSD participate in

activities every day to emphasize a safe and respectful learning environment. Nevada Department of Education, Office of Safe and Respectful Learning Environment, and CCSD Bus Drivers will distribute stickers to students displaying behaviors of “Making it a Safe and Respectful Ride” during the “Week of Respect”. This unifying gesture shows that CCSD and students are committed to reducing the instances of bullying in our schools buses and treating each other with respect.

Safe Routes To School Coordinator

Safe Routes to School (SRTS) funds are used to support development and implementation of programs that examine conditions around schools and conduct projects and activities that improve safety and reduce traffic and air pollution in the vicinity of schools. This project funds a safety coordinator position to oversee/ensure implementation of SRTS initiatives.

Salary Incentives for Licensed Personnel

Funding was authorized by Senate Bill 522 of the 2013 Nevada State Legislature to be used for eligible school districts within the State of Nevada to apply for funds to continue an incentive program for the purchase of one-fifth of a year Public Employees Retirement of Nevada (PERS) retirement credit for designated groups of employees.

School Climate Transformation

The School Climate Transformation Program supports implementation of the Positive Behavior Interventions and Supports (PBIS) program. PBIS is a research-based multi-tiered behavioral framework designed to improve behavioral outcomes and build safe and respectful school climates. Five District schools will be selected for implementation. It is anticipated that a total of 20 schools will be targeted for implementation over the three-year project period. The Nevada Department of Education will provide technical assistance throughout all phases of the program to assist the District in capacity-building and sustainability of the program. Support from the Nevada Department of Education will include PBIS trainings and ongoing technical assistance provided through a partnership with Nevada’s PBIS Technical Assistance Center. Site-based staff will receive training on school-wide implementation of the PBIS framework, including intervention practices for social, cultural, and individual behavior supports, as well as transforming organizational systems that support sustainability. The framework integrates the following four PBIS elements: defined outcomes; research-based practices; strategies based upon behavior and biomedical science; and system change to support capacity-building, expertise, and effectiveness of school staff.

Seismic Districtwide Gas Valves Hazard Mitigation Grant

This program is funded through the Federal Emergency Management Agency (FEMA) to mitigate loss from fires resulting from seismic activity. Natural gas lines can rupture and explode following seismic events. This hazard is mitigated through the installation of seismic gas automatic shut-off valves. This is a three-phase project to install automatic shutoff valves on each primary gas line for all District facilities. Phase I was completed for high schools and middle schools supported by the District’s Risk Management Department and FM Global Funding. Phase II targets 166 elementary schools. Phase III targets the remaining 48 elementary schools and CCSD facilities.

Social Workers/Licensed Mental Health Professional

Funds will be used to provide social workers to selected high needs schools. Schools will be selected based on demographic information and results of the School Climate/Social and Emotional Learning survey. Identified schools will receive contract social workers or other licensed mental health workers to support social services, including anti-bullying efforts and mental health services. Other mental health workers is defined by the legislation as the following: licensed clinical social worker; social worker; social worker intern with supervision; clinical psychologist; psychologist intern with supervision; marriage and family therapist; mental health counselor; community health worker; school-based health centers; and licensed nurse. Implementation of this project is a cross-streaming effort between the Student Services Division, Equity and Diversity Education Department, and the Educational Services Division.

Special Education Early Childhood

The aim of this program is to address the needs of children with disabilities before they are eligible to enter first grade. The funding also enables the District to implement a continuum of placement options that address the least restrictive education environment. Specified goals and objectives for the proposed program are to: 1) enable young children with disabilities to begin schooling as early as possible to mitigate the effects of their disabilities, as required by federal law; 2) provide a systematic structure for parent training, identification of eligible students, and implementation of specific early childhood special education curriculum; 3) provide staff training in special education procedures and instructional techniques; and 4) develop and implement a plan for dissemination of information to the public regarding early childhood education.

Special Olympics Nevada

This project will foster the development of a comprehensive Special Olympics program that services special education students with developmental disabilities. The primary objectives of this grant are: 1) to continue to foster the development of a comprehensive Special Olympics program that services special education students with developmental disabilities with a

cognitive delay during the school day; and 2) to provide transportation and teacher support to students who participate in the Special Olympics program.

SRI Partnership

The District is partnering with SRI International, an education research organization, on a two-year grant entitled A Researcher-Practitioner Partnership to Promote English Language Learners' Science Learning in the Elementary Grades. SRI International is the primary recipient (the research partner) and the District is a sub-awardee (the practitioner partner) of SRI International. The objectives of the program are: (1) To identify key factors associated with high science learning outcomes for English Learners (ELs) in the elementary grades; (2) To use data about what works to inform professional development and instructional approaches in science for the elementary grades; and (3) To formulate a research plan to investigate the issue at greater depth, which will be the topic of a future proposal. A group of six to eight schools will be selected for the study based upon the following: the percentage of ELs at the school; the percentage of ELs meeting or exceeding the standard for the science CRTs; the gender gaps among ELs with respect to their mean science CRT scores; principal tenure at the school; and the number of science extra-curricular activities at the school.

State Personnel Development Grant (SPDG)

The Nevada SPDG was designed to support the implementation of evidence-based professional development strategies through Assess, Plan, and Teach (APT) and Instructional Consultation and Teaming (ICAT). APT is an evidence-based instructional intervention designed to improve academic outcomes for K–3 students. APT is already being used within CCSD, and this grant will expand its implementation. ICAT represent an evidence-based, comprehensive means for K-12 schools to organize and deliver maximum and efficient services to support students and teachers. The Nevada Department of Education (NDE) Office of Special Education and the Office of Student and School Supports will collaborate with CCSD, the University of Nevada Reno, Nevada's Parent Training and Information Center, and Nevada PEP to provide evidence-based professional development. The project objectives are: improve teachers' capacity to APT students with Individual Education Plans (IEPs); increase the percent of time students with IEPs spend in the general education classroom; and increase the percent of students with IEPs scoring proficient on Nevada's statewide reading and math assessments.

State Systemic Improvement Plan (SSIP) Phase II

The SSIP Phase II is designed to support the implementation of evidence-based professional development strategies through the CORE literacy model. The CORE literacy professional development model will ensure that teachers use data-based problem solving to plan for and instruct students with disabilities, regardless of the curriculum used. This grant will complement the current Assess, Plan, Teach implementation within CCSD.

Striving Readers Comprehensive Literacy Program

The Striving Readers Comprehensive Literacy (SRCL) Program serves children from birth through grade twelve. The goal of the SRCL Program is to improve literacy and college and career readiness for all students and to ensure all students are prepared to succeed in higher education and their chosen career pathways. SRCL schools are selected based upon academic need. All schools served are aligned by feeder patterns to promote vertical alignment, coordination of programs, and structured transition activities. The following goals have been developed for the SRCL Program: 1) Through high quality, job embedded professional development, teachers will understand and apply elements of effective literacy instruction and intentional use of instructional materials that are aligned to the Common Core State Standards (CCSS) so that every student knows how to use reading, writing, listening, viewing, speaking, presenting, and critical thinking skills from birth through grade 12; 2) Implement interventions to ensure that all students (including students who are experiencing difficulties and students who are progressing ahead of their peers) are identified and served appropriately; and 3) Establish databased decision-making (DBDM) literacy teams at each targeted school that align with the Response to Instruction (RTI) framework and maintain a purposeful, respectful environment in which data can be collected, analyzed, and used to continually improve literacy achievement. All proposed SRCL activities align with the Nevada State and District literacy plans. Program activities include the following: literacy coaches are placed at each of the targeted school sites to increase capacity through coaching, mentoring, and training; District level and site level DBDM literacy teams review student data and support teachers in making evidenced-based instructional decisions; and provide ongoing progress monitoring. Assessments, interventions, and materials are provided to supplement instruction. Partnerships with community-based organizations and institutions of higher education help ensure that children from birth through grade 12 are served. Partnerships include the University of Nevada Cooperative Extension, local daycare centers, and local libraries.

Teach Nevada Scholarship Program

The CCSD's Alternative Route to Licensure program is committed to developing effective and educationally responsive teachers who are able to apply research and theory to practice. Although CCSD has been approved to provide multiple Alternative Route to Licensure programs, prioritization of scholarships will go to candidates pursuing elementary education teaching degrees. Elementary classroom vacancies in CCSD continue to be one of the largest areas in need. Other areas for consideration when

selecting scholarship recipients will be candidates who self-identify as being racially or ethnically diverse or identify as a veteran or spouse of veteran.

Funding is requested for tuition reimbursement to 25 scholarship recipients who will be participating in the Alternative Route to Licensure program during the 2016-2017 school year.

Teacher Supply Reimbursement

The Teachers' School Supplies Reimbursement Account was created as a special revenue fund to reimburse teachers up to \$250 per fiscal year for out-of-pocket expenses for classroom supplies. A teacher who receives funds from the special revenue fund must submit receipts for any supplies purchased with the money to the principal of the school as applicable. All receipts must be submitted to the principal no later than two weeks after the last day of the school year. The principal must maintain such receipts until the end of the next fiscal year and make them available for inspection upon request by the Nevada Department of Education. The amount of any distribution made to each school district shall be based on the number of teachers employed by the school district.

Title I Part A

Title I, Part A of the Elementary and Secondary Education Act, as amended (ESEA) provides financial assistance to local educational agencies (LEAs) and schools with high numbers or high percentages of children from low-income families to help ensure that all children meet challenging state academics. The purpose of Title I is to ensure that all students have an equal opportunity to reach academic standards as adopted by the State of Nevada. Title I is intended to help close the gap in academic achievement between students in different ethnic and income groups.

Title I Part D Neglected or Delinquent Program

The Title I, Part D Neglected and Delinquent grant provides funding to support the Youthful Offender Program (YOP), an adult high school program located in the High Desert State Prison (HDSP). The program serves approximately 890 inmates ages 16-26 who have been adjudicated by the court system to serve prison sentences in a medium security environment. The YOP offers: 1) General academic classes such as English, math, science, language, social studies, special education, General Equivalency Diploma (GED) preparation, and computers; and 2) Career and Technical Education classes, including automotive, culinary, heating ventilation and air conditioning (HVAC), industrial technology including construction, electrical, hydraulics, machinery, tools, and a green technology program that is inclusive of Leadership in Energy and Environmental Design (LEED) certification. Funding supports teacher salaries, curricular supplies, software, books, upgrades to technology, and fees for certification programs.

Title I School Improvement Grant Section 1003(g)-Priority Schools-Bailey Implementation

The School Improvement Grants (SIG) program, authorized under Section 1003(g) of the Elementary and Secondary Education Act, provides funding through State Educational Agencies (SEAs) to Local Educational Agencies (LEAs) for underperforming schools that have both the greatest need and demonstrate the strongest commitment to use the funds to significantly raise student achievement by implementing one of six rigorous school intervention models – Turnaround Model, Transformation Model, Restart Model, School Closure, Evidence-Based Whole School Reform Model, and Early Learning Model – in each persistently lowest-achieving school.

Title I School Improvement Grant Section 1003(g)-Priority Schools-Bailey Planning

The School Improvement Grants (SIG) program, authorized under Section 1003(g) of the Elementary and Secondary Education Act, provides funding through State Educational Agencies (SEAs) to Local Educational Agencies (LEAs) for underperforming schools that have both the greatest need and demonstrate the strongest commitment to use the funds to significantly raise student achievement by implementing one of six rigorous school intervention models – Turnaround Model, Transformation Model, Restart Model, School Closure, Evidence-Based Whole School Reform Model, and Early Learning Model – in each persistently lowest-achieving school.

Title I School Improvement Grant Section 1003(g)-Priority Schools-Cohort 5 Del Sol

The Priority School Improvement Grant under Title I, Sections 1003(g) and 1003(a), of the Elementary and Secondary Education Act (ESEA) supports school improvement activities in persistently low-achieving schools that have the greatest need for the funds and demonstrated the strongest commitment to raise student achievement. The United States Department of Education (USDOE) appropriated the federal flow-through, formula-based funding for this grant under the Consolidation Appropriations Act of 2010 to the Nevada Department of Education (NDE). The focus of the project is to implement intervention strategies to improve the academic achievement of identified Title I, In Need of Improvement schools. Funding has been made available to school districts that have one or more Title I-served or Title I-eligible Tier I, Tier II, Priority, or Tier III schools identified as In Need of Improvement.

Title I School Improvement Grant Section 1003(g)-Priority Schools-Cohort 5 Valley HS

The Priority School Improvement Grant under Title I, Sections 1003(g) and 1003(a), of the Elementary and Secondary Education Act (ESEA) supports school improvement activities in persistently low-achieving schools that have the greatest need for the funds and demonstrated the strongest commitment to raise student achievement. The United States Department of Education (USDOE) appropriated the federal flow-through, formula-based funding for this grant under the Consolidation Appropriations Act of 2010 to the Nevada Department of Education (NDE). The focus of the project is to implement intervention strategies to improve the academic achievement of identified Title I, In Need of Improvement schools. Funding has been made available to school districts that have one or more Title I-served or Title I-eligible Tier I, Tier II, Priority, or Tier III schools identified as In Need of Improvement.

Title I School Improvement Grant Section 1003(g)-Priority Schools-Eldorado Planning

Funding is available to the Nevada Department of Education (NDE) through the United States Department of Education School Improvement Grant authorized under Title I Section 1003(g) of the Elementary and Secondary Education Act to local educational agencies that have one or more identified priority or focus schools. CCSD is requested funding to provide support during a planning year for Eldorado High School, an eligible priority school. A priority school is among the lowest five percent of Title I served schools based on performance. To successfully transform this school, NDE's Theory of Action priorities are the focus for the planning year. The focus: school leadership; Tier I instruction aligned to standards; and, professional learning communities that analyze and use data to strengthen instruction.

Title I School Improvement Underperforming Schools 1003 (a)

The focus of this grant is to leverage change and dramatically improve student achievement in underperforming Title I Priority, Focus, and One Star schools identified by NDE. The following twenty-three underperforming Title I elementary schools are requesting funding under the 1003(a) grant: 100 Academy of Excellence, Arturo Cambeiro, Kay Carl, Manuel J. Cortez, Lois Craig, Laura Dearing, Ruben P. Diaz, H. P. Fitzgerald, Fay Galloway, Innovations International Charter School of Nevada, Matt Kelly, Mary and Zel Lowman, Robert Lunt, William K. Moore, Paradise Professional Development, Dean Petersen, Richard C. Priest, Doris M. Reed, Harry Reid, C. P. Squires, Jim Thorpe, Harriet Treem, and Tom Williams. The following ten underperforming Title I middle and Junior High schools are requesting funding under the 1003(a) grant: Dr. William H. Bailey, The Delta Academy, Robert O. Gibson, Innovations International Charter School of Nevada, Jerome Mack, Mario C. and JoAnne Monaco, Dell H. Robison, J. D. Smith, Theron L. Swainston, and West Prep. The following eleven underperforming Title I high schools are requesting funding under the 1003(a) grant: Desert Pines, Canyon Springs, Chaparral, The Delta Academy, Desert Rose, Eldorado, Global Community; Innovations International Charter School of Nevada, Mojave, Odyssey Charter, and Western. All forty-four underperforming schools must implement interventions and turnaround strategies aligned with the Nevada Department of Education's Theory of Action and Strategies.

Title IIA Teacher and Principal Training and Recruiting

In accordance with educational needs and priorities, consistent with the improvement of instruction through teacher and administrative training, the District will provide professional development opportunities through the following projects: Instructional Design and Professional Learning Division (IDPLD) Support; English Language Arts; Mathematics; Science and Health; Assessment, Accountability, Research, and School Improvement; Equity and Diversity Education; Middle School Initiatives, Leadership, and Employee Onboarding. Additionally, these funds based on a per pupil formula will be used to provide for equitable participation of eligible private school teachers and administrators in professional development opportunities.

Title III English Language Learners

Funding is provided to assist all second language learners at all grade levels in becoming proficient in English. The six projects are: Professional development, elementary education, secondary education, program services, pre-kindergarten, and parent involvement.

Title III Immigrant Grant

Funds from this grant will be used to support professional learning opportunities made available through various delivery of Best Practice ELL Instructional Strategies Model designed to meet the instructional and pedagogical needs of classroom teachers and school site administrators.

Title IV-21st Century Community Learning Center (CCLC)

The 21st Century Community Learning Center (CCLC) program provides academic and enrichment activities, before and after school, designed to help children in high-need schools succeed academically while enhancing their physical, cultural, social, and economic lives. The program is guided by four state goals: 1) improve student academic success; 2) provide enrichment

opportunities, including civics education, and Science, Technology, Engineering, and Mathematics (STEM) activities; 3) facilitate family and community engagement by providing support for literacy and related educational services to families of program youth; and 4) promote student health and fitness, including participation in activities that support drug and alcohol prevention. The program must operate 12 hours per week, for a minimum of 120 days, and serve at least 100 regular attendees who participate 30 or more days in the program.

Title VII-Indian Education

The Indian Education Program provides funding through Title VII to support supplemental education services for American Indian/Alaska Native students. The program is developed in partnership with the District and the Clark County Indian Education Parent Committee. The following academic supports and cultural activities will be provided during the 2014-2015 school year: 1) Identify American Indian and Alaska Native students throughout the county; 2) Identify students from elementary, middle, and high schools who are determined to be in need of tutorial services in accordance with established selection criteria; 3) Provide after-school tutoring in reading, mathematics, and science for an estimated 75 students from approximately 50 schools districtwide; 4) Schedule cultural awareness activities districtwide for American Indian and Alaska Native students that enhance and support academic achievement; 5) Provide a local college tour for qualifying students; and 6) Provide opportunities for parents and guardians of American Indian and Alaska Native students to provide input into the development, operation, and evaluation of the program through the Clark County Indian Education Parent Committee.

Turnaround (Underperforming) Schools Program

The program is designed to provide support for successful turnaround implementation and gains in academic growth in identified schools. The program will build strong school leadership and effective Tier I Instruction aligned to Nevada Academic Content Standards. Schools are identified based on criteria defined in Nevada's approved Elementary and Secondary Education Act (ESEA) Flexibility Waiver: priority schools (the lowest 5 percent of Title I-served schools based on performance); focus schools (the lowest 10 percent of Title I-served schools based on achievement gaps); and 1-Star schools (those earning fewer than 32 points in the Nevada School Performance Framework). All identified schools are required to receive: ongoing CCSD support regarding data and root cause analyses; improvement planning; select interventions; submit a School Turnaround Plan; conduct a comprehensive needs assessment; implement strong leadership using Tier I instruction aligned to Nevada State Standards; and, participate in monitoring activities.

Victory Schools

Victory School funding was approved by the Nevada Legislature in the 78th Legislative Session (2015) through Senate Bill 432. The Legislature appropriated money from the state general fund through Senate Bill 515 to provide funds for services in certain elementary, middle and high schools during the 2015 - 2016 and 2016 - 2017 school years. The funds may be utilized to offer the following services at identified Victory schools: 1) pre-kindergarten programs; 2) full-day kindergarten; 3) Summer Academy or Intersession Academy; 4) additional out-of-school time learning opportunities professional development for teachers; 5) recruitment and retention incentives for teachers; 6) employment of paraprofessionals; 7) reading skills center; 8) social, psychological, health care or wraparound services; 9) parent engagement; 10) school climate and culture; and/or 11) Provide services to meet other needs as identified by the community needs assessment.

Youthbuild Program Desert Rose High School

Youthbuild Program at Desert Rose High School provides students with basic skills in reading, writing, English, and math. The program also assists students with General Equivalency Diploma preparation and career and technical education curriculum. Participating students attend on-campus academic and career and technical education classes and participate in special projects. The program provides instruction, materials, basic infrastructure for academic, career and technical programs, and classroom work areas. All career and technical programs meet state and district standards and provide a combination of classroom instruction and hands-on experiences.

Zoom Schools

Zoom School funding was continued by the 78th Nevada Legislature in 2015 through the passage of Senate Bill 515. These funds will be utilized to offer the following services at identified schools: pre-kindergarten; full-day kindergarten; operation of a reading skills center; and Summer Academy or Intersession Academy as well as professional development for teachers, recruitment and retention incentives for teachers, and/or parent/family engagement. The following elementary schools have been identified: Arturo Cambeiro, Manuel J. Cortez, Lois Craig, Jack Dailey, Ollie Detwiler, Ruben P. Diaz, Ira J. Earl, Elbert Edwards, Fay Herron, Halle Hewetson, Robert Lunt, Ann Lynch, Reynaldo Martinez, William K. Moore, Paradise Professional Development, Dean Petersen, Vail Pittman, Bertha Ronzone, Lewis Rowe, C.P. Squires, Stanford, Myrtle Tate, Twin Lakes, Gene Ward, Rose Warren, Tom Williams. The following secondary schools have been identified: Global High School, William E. Orr Middle School, Dell H. Robison Middle School.

Abbreviations and Acronyms

AARSI	Assessment, Accountability, Research, and School Improvement	CSN	College of Southern Nevada
AB	Assembly Bill	CPSI	Canadian Playground and Safety Institute
ADA	Americans with Disabilities Act	CREW	College Readiness Educational Workshop
ADA	Average Daily Attendance	CRT	Criterion Referenced Test
ADE	Average Daily Enrollment	CSR	Class Size Reduction
ADM	Average Daily Membership	CSRP	Comprehensive School Reform Project
ADOPP	Alternative Drop Out Prevention Program	CTE	Career and Technical Education
AIS	Academy for Individualized Study	CTG	Community Transformation Grant
AP	Advanced Placement	CTSOs	Career and Technical Student Organizations
APEDP	Alternative Program of Education for Disruptive Pupils	DBDM	Data Based Decision Making
ARL	Alternative Route to Licensure	DCMC	Described and Captioned Media Center
ARRA	American Recovery and Reinvestment Act	DECA	Distributive Education Clubs of America
ASBO	Association of School Business Officials International	DHS	Department of Homeland Security
ASCD	Association for Supervision and Curriculum Development	DIBELS	Dynamic Indicators of Basic Early Literacy Skills
ASK	Assessing Science Knowledge	District	Clark County School District
ATA	Advanced Technologies Academy	DMC	Clark County Debt Management Commission
AVID	Advancement via Individualized Determination Program	DSA	Distributive School Allocation
AYP	Adequate Yearly Progress	E3	Engage, Empower, Explore Project
AZAC	Attendance Zone Advisory Commission	EBS	Educational Broadband Service
		EBT	Employee Business Training
		ECECP	Early Childhood Education Comprehensive Plan
		ECS	Educational Computing Strategists
BLAST	Bringing Learning and Standards Together	EDE	Equity and Diversity Education
Board	Board of School Trustees	EEOC	Equal Employment Opportunity Commissions
BOC	Bond Oversight Committee	EETT	Enhancing Education Through Technology
		EGI	Employee Group Insurance
CAFR	Comprehensive Annual Financial Report	ELL	English Language Learners
CALEA	Commission on Accreditation for Law Enforcement Agencies	EMC	Educational Media Center
CASA	Center for Accelerating Student Achievement	EMR	Employee - Management Relations
CCASA-PE	Clark County Association of School Administrators and Professional-technical Employees	EMS	Educational Media Services
CCSS-M	Common Core State Standards for Mathematics	EOC	Emergency Operations Center
CCDC	Clark County Detention Center	ERP	Enterprise Resource Planning
CCEA	Clark County Education Association	ES	Elementary School
CCLC	21st Century Community Learning Center	ESD	Education Services Division
CCP	Continuum of Care Program-In Custody Program	ESEA	Elementary and Secondary Education Act
CCPEF	Clark County Public Education Foundation	ESEA	Education Support Employees Association
CCSD	Clark County School District	ESL	English as a Second Language
CCSS	Common Core State Standards	FADA	Fiscal Accountability and Data Analysis
CDC	Center for Disease Control	FAPE	Free Appropriate Public Education
CDM	Central Desktop Management	FASA	First Aid Safety Assistant
CEE	Commission on Educational Excellence	FASTT	Fluency and Automaticity through Systematic Teaching and Technology
CIP	Capital Improvement Plan	FBLA	Future Business Leaders of America
CIS	Central Information Services	FCCLA	Family, Community, and Career Leaders of America
CISN	Communities In Schools of Nevada	FERPA	Family Educational Rights and Privacy Act
CMMS	Computerized Maintenance Management System	FFA	Future Farmers of America
CMP	Captioned Media Program	FICA	Federal Insurance Contributions Act
COPS	Community Oriented Policing Services	FIE	Fund for the Improvement of Education
CPCU	(American Institute) Chartered Property Casualty Underwriters	FLI	Family Leadership Initiative

FOCCUS	Focusing on Crosscutting Concepts to Understand Science	MIST	Mathematics Integrated with Science using Technology
FOSS	Full Option Science System	MPS	Management Process System
FSR	Facility Service Representative	MS	Middle School
FTE	Full Time Equivalent	MOE	Maintenance of Effort
FY	Fiscal Year	MSP	Mathematics and Science Partnership
GAAP	Generally Accepted Accounting Principles	NAC	Nevada Administrative Code
GASB	Governmental Accounting Standards Board	NACS	Nevada Academic Content Standards
GATE	Gifted and Talented Education Program	NCCAT-S	Nevada Comprehensive Curriculum Audit Tool for Schools
GDA	Grants Development and Administration	NCET	Nevada Commission on Educational Technology
GEARUP	Gaining Early Awareness and Readiness for Undergraduate Programs	NCLB	No Child Left Behind Act
GED	General Educational Development Test	NDE	Nevada Department of Education
GFOA	Governmental Finance Officers Association	NeCoTIP	Nevada Collaborative Teacher Improvement Program
GIS	Geographic Information Systems	NEPF	Nevada Educator Performance Framework
GREAT	Gang Resistance Education and Training	NERC	Nevada Equal Rights Commission
GST	Governmental Services Tax	NIAA	Nevada Interscholastic Activities Association
HH	Deaf/Hard of Hearing	NGA	National Governors Association
HOPE	Homeless Outreach Program for Education	NHSPE	Nevada High School Proficiency Exam
HR	Human Resources	N-PEMSTL	Nevada Partnership for Effective Mathematics and Science Teaching and Learning
HS	High School	NPI	National Purchasing Institute
HQT	Highly Qualified Teacher	NRS	Nevada Revised Statutes
IDEA	Individuals with Disabilities Education Act	NS	Network Services
IDM	Identity Management System	NSC	Nevada State College
IDMS	Integrated Data Management System	NSF	National Science Foundation
IEP	Individualized Education Program	NSHE	Nevada System of Higher Education
IDPLD	Instructional Design & Professional Learning Dept.	NSPF	Nevada School Performance Framework
IMPACCT	Intermediate Placement and Correctional Court Tactics Program	OIM	Occupational Injury Management
IMPROVE	Improving Methods, Procedures, Results, and Outcomes Project	OM	Organizational Management
INOI	In Needs of Improvement	PACE	Preschool Achievement Centers of Excellence
iSAT	Improving Science Achievement with Instructional Technology	PACT	Prevention Advocacy Choices Teamwork
JAG	Jobs for America's Graduates	PASS	Promoting Academic Success in Students
JAG	Justice Assistance Grant	PAYBAC	Professionals and Youth Building a Commitment
JOM	Johnson O'Malley Act	PBS	Public Broadcasting Service
KIDS	Kindergarten Inventory of Development Statewide	PC	Personal Computer
LAN	Local Area Network	PD	Professional Development
LAS	Language Assessment Scales	PDAE	Professional Development for Arts Education
LEA	Local Education Agency	PDSMT-SLIP	Professional Development of Science and Mathematics Teachers through Systematic Integration of Literacy Practices
LEED	Leadership in Energy and Environmental Design	PERS	Public Employees' Retirement System
LEP	Limited English Proficient	PGP	Professional Growth Plan
LEPC	Local Emergency Planning Commission	PGS	Professional Growth System
LSST	Local School Support Taxes (Sales)	PK-20	Pre-School to Graduate Degree
MADEIT	Multidisciplinary Adaptive and Dynamic Evaluation Instrument for Teaching	PL	Public Law
MASE	Mathematics and Science Enhancement	P-L	Property-Liability
MDT	Mobile Data Terminal	PLC	Professional Learning Community
MIEP	Mathematics Early Intervention Project	PSI	Pathway to STEM Initiative
		PSM	Public Service Media
		PST	Professional Salary Table
		PTFP	Public Telecommunications Facilities Program
		RAVE	Recognizing a Valued Employee

REMS	Readiness and Emergency Management for Schools	SPF	School Performance Framework
RES	Replacement Elementary School	SPTA	Specialized Programs Teacher Assistant
RFP	Request for Proposal	SRCL	Striving Readers Comprehensive Literacy
RHS	Replacement High School	SRLE	Safe and Respectful Learning Environment
RMIS	Risk Management Information System	SRTS	Safe Routes to School
RMS	Replacement Middle School	SS	Special School
RPC	Request for Parent Conference	SSD	Student Services Division
RSI	Research and School Improvement	ST	Site-based Technicians
RSIA	Refugee School Impact Aid Grant	STAR ON	Schools Targeting Alternate Reform On-Site
RTI	Response to Instruction	STEM	Science, Technology, Engineering, and Mathematics
		STEP	Success through English Program
		SWOT	Students Working Over-Time
SAGE	Student Achievement Gap Elimination	SUI	State Unemployment Insurance
SAIN	System for Accountability Information in Nevada		
SAP	System Applications and Products - Enterprise Resource Planning	TAG	Targeted Assistance Grant
SAPTA	Substance Abuse Prevention and Treatment Agency	TAH	Teaching American History
SASI	Schools Administrative Student Information Software	TBD	To Be Determined
SBAC	Smarter Balanced Assessment Consortium	TF	Transportation Facility
SBHC	School Based Health Center	TISS	Technology and Information Systems Services Division
SBP	School Breakfast Program	TNTP	The New Teacher Project
SEMS	Special Education Management System		
SETF	State Educational Technology Implementation Funds	UASI	Urban Areas Security Initiative
		UNLV	University of Nevada, Las Vegas
SIG	School Improvement Grant	UNR	University of Nevada, Reno
SIP	School Improvement Plans	USS	User Support Services
SMART	Statewide Management of Automated Records Transfer		
		VHS	Vocational High School
SMMEP	Secondary Mariachi Music Education Program		
SNEC	Sewell Neighborhood Education Center	VISIONS	Venture Into Scientific Inquiry Organized around Nevada Standards
SNST	School Nurse Strike Teams	VoIP	Voice over IP (Internet Protocol)
SOC	Security Operations Center	VTC	Video Conference Support
SOP	Standard Operating Procedures		
SOS	Secure Our Schools	WAN	Wide Area Network
SPA	Strategic Planning Area	WIA	Workforce Investment Act
SPDIG	Special Education District Improvement Grant	WiFi	Wireless Fidelity
		WIDA	World-Class Instructional Design and Assessment
		YOP	Youthful Offender Program

Glossary of Terms

This glossary contains definitions of selected terms used in this document and additional terms and interpretative data as necessary for common understanding concerning financial accounting procedures of the District. Several terms which are not primarily financial accounting terms have been included because of their significance for the budgeting process. The glossary is arranged alphabetically with appropriate cross-referencing where necessary.

Accounting System - The recording and reporting of activities and events affecting the funding of an administrative unit and its programs. Specifically, it describes: (1) what accounting records are to be maintained, how they will be maintained, and the procedures, methods, and forms to be used; (2) data recording, classifying, and summarizing activities or events; (3) analyzing and interpreting recorded data; and (4) preparing and initiating reports and statements which reflect conditions as of a given date, the results of operations for a specific period, and the evaluation of status and results of operation in terms of established objectives.

Accrual Basis - The basis of accounting under which revenues are recorded, when levies are made, and expenditures are recorded as soon as they result in liabilities, regardless of when the revenue is actually received or the payment is actually made. See also REVENUE and EXPENDITURES.

Accrue - To record revenues when earned or when levies are made and to record expenditures as soon as they result in liabilities, regardless of when the revenue is actually received or payment is made. Sometimes the term is used in a restricted sense to denote the recording of revenues earned but not yet due, such as accrued interest on investments, and the recording of expenditures which result in liabilities that are payable in another accounting period, such as accrued interest on bonds. See also ACCRUAL BASIS.

Administration - Those activities which have as their purpose the general regulation, direction, and control of the affairs of the local education agency.

Ad Valorem Taxes - Taxes levied on the assessed valuation (35% of the taxable value less exemptions) of secured (real property – land and improvements thereon, and other personal property – house furnishings) and unsecured properties (personal – mobile homes, airplanes, boats, and slide-in-campers). See ASSESSED VALUATION.

Appropriation - An authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes. Note: An appropriation is usually limited in amount and as to the time when it may be expended.

Appropriation Account - A budgetary account set up to record specific authorizations to spend. The account is credited with an original and any supplemental appropriations and is charged with expenditures and encumbrances.

Assessed Valuation - A valuation set upon real estate or other property by a government as a basis for levying taxes – 35% of market value.

Autism - Autism means a developmental disability significantly affecting verbal and nonverbal communication and social interaction, generally evident before age 3, that adversely affects a child's educational performance. The term does not apply if a child's educational performance is adversely affected primarily because the child has an emotional disturbance. Other characteristics often associated with autism are engagement in repetitive activities and stereotyped movements, resistance to environmental change or change in daily routines, and unusual responses to sensory experiences.

Average Daily Attendance (ADA) - Average daily attendance for each school is the aggregate days attendance of that school divided by the number of days school was actually in session. Only days in which the pupils were under the guidance and direction of teachers in the teaching process are to be considered as days in session.

Average Daily Enrollment (ADE) - Average daily enrollment means the total number of pupils enrolled in and scheduled to attend a public school in a specific school district during a period of reporting divided by the number of days school is in session during that period.

Average Daily Membership (ADM) - Each month of the school year, an attendance figure is established based upon the number of students enrolled in the District. ADM is the average of all nine months that school is held.

Balance Sheet - A summarized statement, as of a given date, of the financial position of a local education agency per fund and/or all funds combined showing assets, liabilities, reserves, and fund balance.

Banked Time - Professional development time used in lieu of the designated professional development days

Board of School Trustees - The elected or appointed body which has been created according to Nevada State law and vested with the responsibilities for educational activities in a given geographical area.

Bond - A written promise, generally under seal, to pay a specified sum of money, called the face value, at a fixed time in the future, called the date of maturity, and carrying interest at a fixed rate, usually payable periodically. The difference between a note and a bond is that the latter usually runs for a longer period of time and requires a greater legal formality.

Bonded Debt - The part of the District's debt which is covered by outstanding bonds and sometimes referred to as "Funded Debt."

Bonds Payable - The face value of bonds issued and unpaid.

Budget - A plan of financial operation embodying an estimate of proposed expenditures for a given period or purpose and the proposed means of financing them. The budget usually consists of three parts. The first part contains a message from the budget-making authority together with a summary of the proposed expenditures and the means of financing them. The second part is composed of drafts of the appropriations, revenues, and borrowing measures necessary to put the budget into effect. The third part consists of schedules supporting the summary. These schedules show in detail the proposed expenditures and means of financing them, together with information as to past years' actual revenues and expenditures and other data used in making the estimates.

Budget, Amended Final - The finalized budget that has been adopted by the Board reflecting changes to the Final Budget previously approved and filed prior to January 1 with the Nevada Department of Taxation.

Budget Calendar - The schedule of key dates used in the preparation and adoption of the Final Budget.

Budget Document - The instrument used as a comprehensive financial plan of operations by the Board and administration.

Budget, Final - The budget that has been adopted by the Board and approved by the Nevada Department of Taxation prior to commencement of the new fiscal year.

Budget Overview - The opening section of the budget which provides the Board and public with a general summary of the most important aspects of the proposed budget and recommendations from the Superintendent.

Budget, Tentative - The budget that is initially prepared, published, and recorded by the District for the new fiscal year prior to its approval by the Nevada Department of Taxation.

Budgetary Control - The control or management of the business affairs of the District in accordance with an approved budget with a responsibility to contain expenditures within the authorized amounts.

Buildings - A fixed asset account which reflects the acquisition value of permanent structures used to house persons and property owned by the local education agency. If buildings are purchased or constructed, this account includes the purchase or contract price of all permanent buildings and fixtures attached to and forming a permanent part of such buildings. If buildings are acquired by gift, the account reflects their appraised value at time of acquisition.

Capital Budget - A plan of proposed capital outlays and the means of financing them, and is usually a part of the current budget. If a Capital Program is in operation, it will be the first year thereof. A Capital Program is sometimes referred to as a Capital Budget. See also CAPITAL PROGRAM.

Capital Outlays - Expenditures which result in the acquisition of or addition to fixed assets.

Capital Expenditure - Represents an outlay from resources used exclusively for acquiring and improving district sites or the constructing and equipping of new district facilities that will have an anticipated useful life of more than one year.

Capital Program - A plan for capital expenditures to be incurred each year over a fixed period of years to meet capital needs arising from the long-term work program or otherwise. It sets forth each project or other contemplated expenditure in which the local education agency is to have a part and specifies the full resources estimated to be available to finance the projected expenditures.

Cash Accounting - A basis of accounting in which transactions are recorded when cash is either received or expended.

Central Services - District staff that provide services to schools.

Chart of Accounts - A list of accounts systematically arranged, applicable to a specific concern, giving account names and numbers, if any. A chart of accounts, accompanied by descriptions of their use and the general operation of the books of account, becomes a classification or manual of accounts.

Chief Academic Officer - Administers activities related to the improvement of instruction for all K-12 schools; by aligning student information, curriculum, instructional resources, testing, and evaluation, student and family services, and school support with the District's goal of improving academic achievement.

Coding - A system of numbering or otherwise designating, accounts, entries, invoices, vouchers, etc., in such a manner that the symbol used quickly reveals certain required information.

Contract Services - Labor, material, and other costs for services rendered by personnel who are not on the payroll of the District.

Cost Per Pupil - Financial data (either budget or expenditures) for a given period of time divided by a pupil unit of measure (average daily membership, average daily attendance, etc.).

Debt - An obligation resulting from the borrowing of money or from the purchase of goods and services. Debts of local education agencies include bonds, warrants, notes, etc.

Debt Limit - The maximum amount of gross or net debt which is legally permitted.

Debt Service Fund - A fund established to account for the accumulation of resources for, and the payment of, long-term debt principal and interest.

Deaf-blindness - Deaf-blindness means concomitant hearing and visual impairments, the combination of which causes such severe communication and other developmental and educational needs that they cannot be accommodated in special education programs.

Delinquent Taxes - Taxes that remain unpaid on or after the date on which a penalty for non-payment is attached.

Disabled Student - A student that meets federal guidelines as mentally challenged, hearing impaired, speech or language impaired, seriously emotionally handicapped, physically challenged, autistic, traumatic brain injured, multiply handicapped, learning disabled, developmentally delayed, or visually handicapped.

Disbursement - Payments made for goods and services.

Donations (Private Source) - Money received from a philanthropic foundation, private individuals, or private organizations for which no repayment or special service to the contractor is expected. Separate accounts may be maintained.

Edison Schools - The seven schools in the District which are currently managed by Edison Schools Inc., the nation's largest private manager of public schools.

Elementary Schools - A school classified as elementary by state and local statutes or practice and typically composed of kindergarten through grades five or six.

Emotional Disturbance - This term means a condition that can exhibit one or more of the following characteristics over a long period of time and to a marked degree that adversely affects a child's educational performance:

- An inability to learn that cannot be explained by intellectual, sensory, or health factors
- An inability to build or maintain satisfactory interpersonal relationships with peers and teachers
- Inappropriate types of behavior or feelings under normal circumstances
- A general pervasive mood of unhappiness or depression
- A tendency to develop physical symptoms or fears associated with personal or school problems

Employee Fringe Benefits - Amounts paid by the District on behalf of employees. These amounts are not included in the gross salary, but are over and above. Such payments are, in a sense, overhead payments. They are fringe benefit payments, and while not paid directly to employees, are part of the cost of salaries and benefits. Examples are: (a) group health or life insurance, (b) contribution to employee retirement, (c) medicare, (d) Workers' Compensation, and (e) unemployment insurance.

Encumbrances - Purchase orders, contracts, and/or other commitments which are chargeable to an appropriation and for which a part of the appropriation is reserved. Encumbrances cease to exist when paid (as in accounts payable) or when the actual liability is established, or when canceled.

Encumbrance Accounting - A system or procedure which involves giving recognition in the accounting budgetary expenditure control records for the issuance of purchase orders, statements, or other commitments chargeable to an appropriation in advance of any liability or payment.

Enterprise Resource Planning (ERP) - Enterprise Resource Planning is an integrated system of software applications that rely on a database supporting financial and non-financial areas of an organization through "best business practices" and process reengineering.

Equipment - Those moveable items used for school operations that are of a non-expendable and mechanical nature and perform a specific operation. Typewriters, projectors, computers, lathes, machinery, vehicles, etc. are classified as equipment. (Heating and air conditioning systems, lighting fixtures and similar items permanently fixed to or within a building are considered part of the building.)

Estimated Revenues -When the accounts are kept on an accrual basis, this term designates the amount of revenues estimated to accrue during a given period, regardless of whether or not it is all to be collected during the period.

Expenditures - This includes total charges incurred, whether paid or unpaid, for current expense, capital outlay, and debt service.

Federal Revenues - Revenues provided by the federal government. Expenditures made using these revenues are identifiable as federally-supported expenditures.

Fiscal Period - Any period at the end of which a local education agency determines its financial position and the results of its operations. The period may be a month, a quarter, or a year, depending upon the scope of operations and requirements for managerial control and reporting.

Fiscal Year - A twelve-month period of time to which the annual budget applies and at the end of which a local education agency determines its financial position and the results of its operations. The District's fiscal year runs from July 1 through June 30.

Fixed Assets - Land, buildings, machinery, furniture, and other equipment which the District intends to hold or continue in use over a long period of time. "Fixed" denotes probability or intent to continue use or possession and does not indicate immobility of an asset.

Full Time Equivalent-Employee (FTE) - The amount of employed time required in a part-time position expressed in proportion to that required in a full-time position, with 1.000 representing one full-time position. It is derived by dividing the amount of employed time in the part-time position by the amount of employed time required in a corresponding full-time position.

Function - As applied to expenditures, this term references the accumulation of costs associated with a type of service or activity such as *Instruction, School Administration, Plant Maintenance, and Operation*. The District adheres to Nevada Revised Statutes for the coding of all expenditures. This coding is consistent nationally and enables comparisons of expenditure categories of districts throughout the nation. The following functions are grouped by category as reflected in the Nevada School Accountability Reports.

Fund - A fiscal and accounting entity which is comprised of a self-balancing set of accounts which reflect all assets, liabilities, equity, revenues and expenditures (or expenses) necessary to disclose financial position and the results of operations. Funds are established as individual entities in order to segregate financial records for purposes of legal compliance, different natures of the activities performed, measurement of different objectives, and to facilitate management control.

Fund Balance - The excess of assets of a fund over its liabilities and reserves. During the fiscal year prior to closing, it represents the excess of the fund's assets and estimated revenues for the period over its liabilities, reserves, and appropriations for the period.

Fund, Capital Projects - Used to account for all resources used for acquiring capital sites, buildings, and equipment as specified by the related bond issue. Capital project funds are designated to account for acquisition or construction of capital outlay assets which are not acquired directly by the general fund, special revenue funds, or enterprise funds. Capital project funds have been developed to account for the proceeds of a specific bond issue and revenue from other possible sources which are designated for capital outlay (i.e.) for land, buildings, and equipment.

Fund, Debt Service - Used to finance and account for payment of principal and interest on all long-term general obligation debts. Debt service funds are used to accumulate resources over the outstanding life of the bond issue in an amount equal to the maturity value. Cash of the debt service may be invested in income-producing securities which are converted back into cash at the maturity date for use in retiring bonds.

Fund, District Projects - A fund used to account for the proceeds of specific revenue sources (other than special assessments, expendable trusts, or for major capital projects) that are legally restricted to expenditures for specific purposes.

Fund, Enterprise - Used to finance and account for the acquisition, operations, and maintenance of District facilities and services which are entirely or predominantly self-supportive by user charges. Budgetary accounts and formal budgetary accounting are recommended for Enterprise Funds. The accounting consists primarily of proper recording of receipts and disbursements. The District uses its Food Services Fund in this manner.

Fund, Expendable Trust - Used to account for assets held in trust by the District for individuals, government entities, or nonpublic organizations. A Trust Fund is usually in existence over a longer period of time than an Agency Fund. Primarily, Agency Funds function as a clearing mechanism for cash resources collected by the District held for a short period, and then disbursed to authorized recipients.

Fund, Federal Projects - Used to account for federally assisted grant programs that supplement the District in areas of special needs, basic skills, students at risk, staff development, and other innovative activities.

Fund, General - The fund used to finance the ordinary operations of the District. It is available for a legally authorized purpose and consists of funds not specifically designated for some other particular purpose.

Fund, Internal Service - A fund established to finance and account for services and commodities furnished by a designated department or agency to other departments or agencies within a single government unit. Amounts expended by the fund are restored thereto either from operations or by a transfer from other funds to keep intact the original fund's capital. Graphic Production and Risk Management are included in this fund.

Fund, Proprietary - Operations that focus on the determination of operating income, changes in net position, financial position, and cash flows. There are two different types of proprietary funds: enterprise funds and internal service funds.

Fund, Special Revenue - For accountability purposes, this fund is split between Federal Projects and District Projects. For further definition, see these funds also included in the glossary.

Governmental Accounting Standards Board (GASB) - The ultimate authoritative accounting and financial reporting standard-setting body for state and local governments.

Gifted and Talented (GATE) - Students with superior academic achievement may be identified as gifted and talented and may participate in designated programs for gifted students. The identification of gifted and talented students begins at grade 2 through grade 6.

Grant - Contributions of either funds or material goods given by a contributing unit (public or private) to another receiving unit and for which the contributing unit expects no repayment. Grants may be for specific or general purposes.

Hearing Impairment - Hearing impairment means impairment in hearing, whether permanent or fluctuating, that adversely affects a child's educational performance but that is not included under the definition of deafness.

High School - Schools classified as high school by state and local statutes and typically composed of grades nine through twelve.

Instruction - Direct interaction between students and classroom teachers, paraprofessionals, and/or related staff involving teaching students in a teaching/learning environment in a systematic program designed to assist students in acquiring competency in knowledge, skills, and understanding.

Instructional Materials-Supplies - An object of expenditure related to amounts paid for the acquisition of devices, content materials, methods or experiences used for teaching and learning purposes. These include printed and non-printed sensory materials.

Inter-Fund Transfers - Amounts transferred from one fund to another fund.

Invoice - An itemized statement of merchandise shipped or sent to a purchaser, consignee, etc., with the quantity, value or prices, and charges annexed.

Line-Item Budget - A detailed expense or expenditure budget generally classified by object designation with each organizational unit.

Kindergarten - A group or class that is organized to provide educational experience for children for the year immediately preceding the first grade and conducted during the regular school year.

Land - A fixed asset account which reflects the acquisition value of sites owned by the District. If land is purchased, this account includes the purchase price and other associated improvement costs which are incurred to put the land in condition for its intended use. If land is acquired by gift, the account reflects its appraised value at time of acquisition.

Local School Precinct - A District School

Long-Term Debt - Debt with a maturity of more than one year after the date of issuance.

Maintenance of Plant (Plant Repairs; Repair and Replacement of Equipment) - Those activities which are concerned with keeping the grounds, buildings, and equipment at their original condition of completeness or efficiency, either through repairs or by replacements of property (anything less than replacement of a total building).

Medicaid Administrative Claiming - Medicaid Administrative Claiming is a federal program that reimburses districts for employees' time to promote the availability of Medicaid-covered health services and to improve students' access to those services.

Mental Retardation - Mental retardation means significantly subaverage general intellectual functioning and existing behavior manifested during the developmental period, which adversely affects a child's educational performance.

Middle School - Schools classified as middle school by state and local statutes or practices and composed of grades six through eight.

Modified Accrual Basis of Accounting - Basis of accounting whereby revenues are recorded when they are measurable and available and expenditures are recorded when the corresponding liability is incurred. This is the basis of accounting used in the fund financial statements of the Comprehensive Annual Financial Report (CAFR).

Multiple Disabilities - Multiple disabilities means concomitant impairments (such as mental retardation-blindness, mental retardation-orthopedic impairment, etc.), the combination of which causes such severe educational needs that they cannot be accommodated in special education programs solely for one of the impairments. The term does not include deaf-blindness.

Object - An accounting term used to describe the service or commodity obtained as a result of a specific expenditure or to describe a specific revenue source.

Orthopedic Impairment - Orthopedic impairment means a severe orthopedic impairment that adversely affects a child's educational performance. The term includes impairments caused by congenital anomaly, impairments caused by disease, and impairments from other causes.

Other Health Impairment - Other health impairment means having limited strength, vitality or alertness, including a heightened alertness to environmental stimuli, that results in limited alertness with respect to the educational environment, that is due to chronic or acute health problems such as asthma, attention deficit disorder or attention deficit hyperactivity disorder, diabetes, epilepsy, a heart condition, hemophilia, lead poisoning, leukemia, nephritis, rheumatic fever, and sickle cell anemia; and adversely affects a child's educational performance.

Payroll Costs - All costs covered under the following objects of expenditure: Licensed Salaries, Unified Salaries, Support Staff Salaries, Police Salaries, and Employee Benefits.

Per Pupil Allocation - An allocation to each school for supplies and equipment initially based on the pupil enrollment on the last day of the first school month.

Per Pupil Expenditure - An accepted and commonly used norm to initially compare expenditures between school districts, as well as at state and national levels of spending.

Personnel, Administrative (Unified) - Personnel on the payroll who are primarily engaged in activities which have as their purpose the general regulation, direction, and control of the affairs of the District that are systemwide and not confined to one school, subject, or narrow phase of school activity; for example, the Superintendent of Schools.

Personnel, Licensed - Those who are certified by the Nevada Department of Education and render services dealing directly with the instruction and delivery of certain services to pupils. (Some examples are teachers, librarians, nurses, and psychologists.)

Personnel, Support Staff - Non-administrative positions hired to support school and central office functions. (Some examples are teacher aides, clerical positions, custodians, food service worker and assistant accountants.)

Plan of Operation - Strategic budget workbook and school performance plan for each school.

Principalship - The principal and his/her leadership team.

Program - The definition of an effort to accomplish a specific objective or objectives consistent with funds or resources available. Budgets and actual revenue and expenditure records may be maintained per program.

District programs are as follows:

0100	Regular Instruction-Elementary/Secondary
0200	Special Education
0270	Gifted and Talented Programs
0300	Vocational and Technical
0400	Other Instructional-Elementary/Secondary
0420	English Language Learners
0430	Alternative Education
0440	Summer School
0600	Adult/Continuing Education
0800	Community Services
0910	Co-Curricular Activities
0920	Athletics
1000	Undistributed Expenditures

Property Insurance - Expenditures for all forms of insurance covering the loss of, or damage to, the property of the District from fire, theft, storm, or any other cause. Costs for appraisals of property for insurance purposes are also recorded here.

Pupil Transportation Services - Consists of those activities involved with the conveyance of pupils to and from student activities, as provided by state law. Includes trips between home and school or trips to school activities. This service area is applicable to both schools and the District.

Purchase Order - Document which authorized the delivery of specified merchandise or the rendering of certain services and the making of a charge for them.

Purchased Services - Personal services rendered by personnel who are not on the payroll of the District and other services which may be purchased.

R*STARS - Acronym for Relational Standard Accounting and Reporting System which was the District's financial accounting software package and is now replaced with the Enterprise Resource Planning software applications.

Reimbursement - Cash or other assets received as a repayment of the cost of work or services performed, or of other expenditures made for or on behalf of another governmental unit or department, or for an individual, firm, or corporation.

Rentals - Expenditures for the lease or rental of land, buildings, and equipment for the temporary or long-range use of the District.

Reserve - An account used to indicate that a portion of fund balance is restricted for a specific purpose.

Reserve For Encumbrances - A reserve representing the designations of a portion of a fund balance to provide for unliquidated encumbrances. Separate accounts may be maintained for current and prior-year encumbrances.

Revenues - Additions to the assets of a fund during a fiscal period that are available to finance the fund's expenditures during the fiscal year.

Salaries - Total expenditures for hourly, daily, and monthly salaries including overtime pay and sick pay.

Sale of Assets - The receipts from the sale of scrap materials as well as worn-out or obsolete equipment that has been declared surplus to the needs of the District.

School - A division of the school system consisting of a group of pupils, one or more teachers giving instruction of a defined type, housed in a school plant of one or more buildings.

School Plant - The site, buildings, and equipment constituting the physical facilities used by a single school or by two or more schools sharing the use of common facilities.

School Site - The land and all improvements to the site, other than structures, such as grading, drainage, drives, parking areas, walks, planting, play courts, and playfields.

Source of Funds - This dimension identifies the expenditure with the source of revenue, (i.e.) local, state, federal, and others.

Special Education - Consists of direct instructional activities designed to deal with some of the following pupil exceptionalities: learning disabled, physically challenged, hearing impaired, and gifted and talented.

Specific Learning Disability - The term means a disorder in one or more of the basic psychological processes involved in understanding or in using language, spoken or written, that may manifest itself in an imperfect ability to listen, think, speak, read, write, spell, or to do mathematical calculations, including conditions such as perceptual disabilities, brain injury, minimal brain dysfunction, dyslexia, and developmental aphasia.

Speech or Language Impairment - This term means a communication disorder, such as stuttering, impaired articulation, language impairment, or voice impairment, that adversely affects a child's educational performance.

Supplies - Expenditures for material items of an expendable nature that are consumed, worn-out, or deteriorated by use or items that lose their identity through fabrication or incorporation into different or more complex units or substances.

Superintendency - The superintendent and his/her leadership team.

Taxes - Compulsory charges levied by a governmental unit for the purpose of financing services performed for the common benefit.

Teacher Allocation - The teachers are allocated to the schools on the basis of the last day of the first school month's enrollment.

Traumatic Brain Injury - This is an acquired injury to the brain caused by an external physical force, resulting in total or partial functional disability or psychosocial impairment, or both, that adversely affects a child's educational performance. The term applies to open or closed head injuries resulting in impairments in one or more areas, such as cognition; language; memory; attention; reasoning; abstract thinking; judgment; problem-solving; sensory, perceptual, and motor abilities; psychosocial behavior; physical functions; information processing; and speech. The term does not apply to brain injuries that are congenital or degenerative, or to brain injuries induced by birth trauma.

Travel - An object of expenditure associated with carrying staff personnel from place to place and the furnishing of accommodations incidental to travel. Also included are per diem allowances, mileage allowances for use of privately owned vehicles, and other expenditures necessitated by travel.

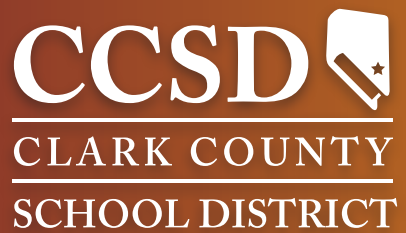
Tuition Expended - Expenditures to reimburse other educational agencies for services rendered to students residing in the legal boundaries described for the paying local education agencies, both within and outside of the state of the paying local education agency.

Tuition Received - Money received from pupils, their parents, governmental agencies, or others for education provided in the schools of the District.

Visual Impairment Including Blindness - This means impairment in vision that, even with correction, adversely affects a child's educational performance. The term includes both partial sight and blindness.

Vocational Program - A school which is separately organized for the primary purpose of offering education and training in one or more semi-skilled, skilled, or technical occupations.

Weighted Enrollment - Used to determine the total basic support provided to the District from the state. To obtain a weighted enrollment, pre-kindergarten and kindergarten students are included as six-tenths of a student rather than a whole student. Also, students from other states enrolled in Nevada are deducted from the enrollment numbers.



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