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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

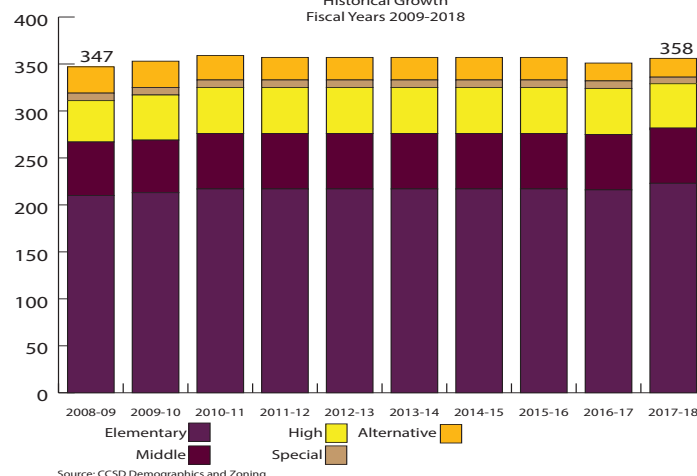
Fiscal Year 2017-18

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%.

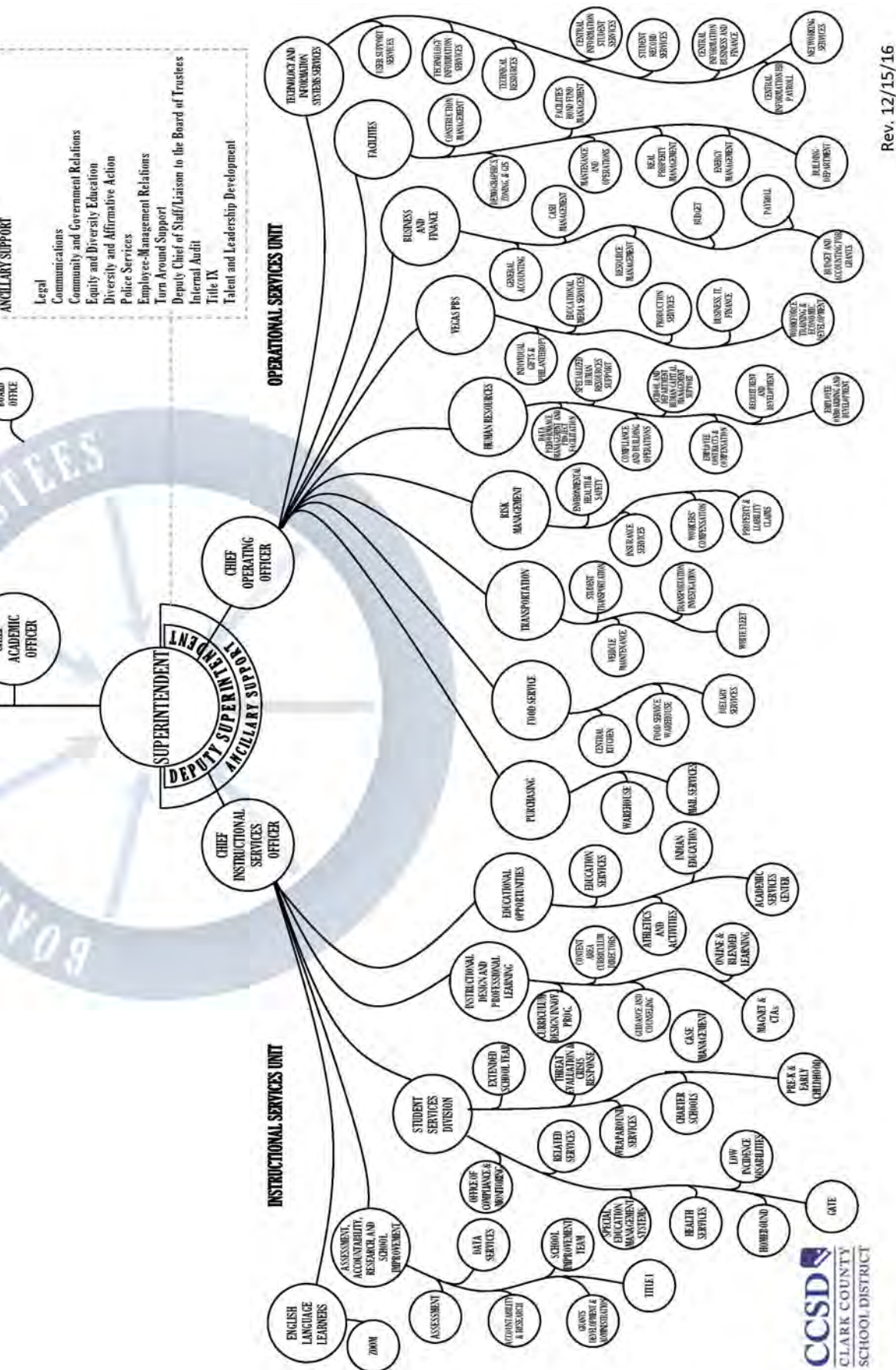
When the net position balance of the Fund exceeds or is less than the required budgeted amount for the ensuing fiscal year, the rates charged, assessments, or transfers established for that Fund are to be adjusted in the ensuing fiscal year to meet the objectives stated above. The budgets for the District's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

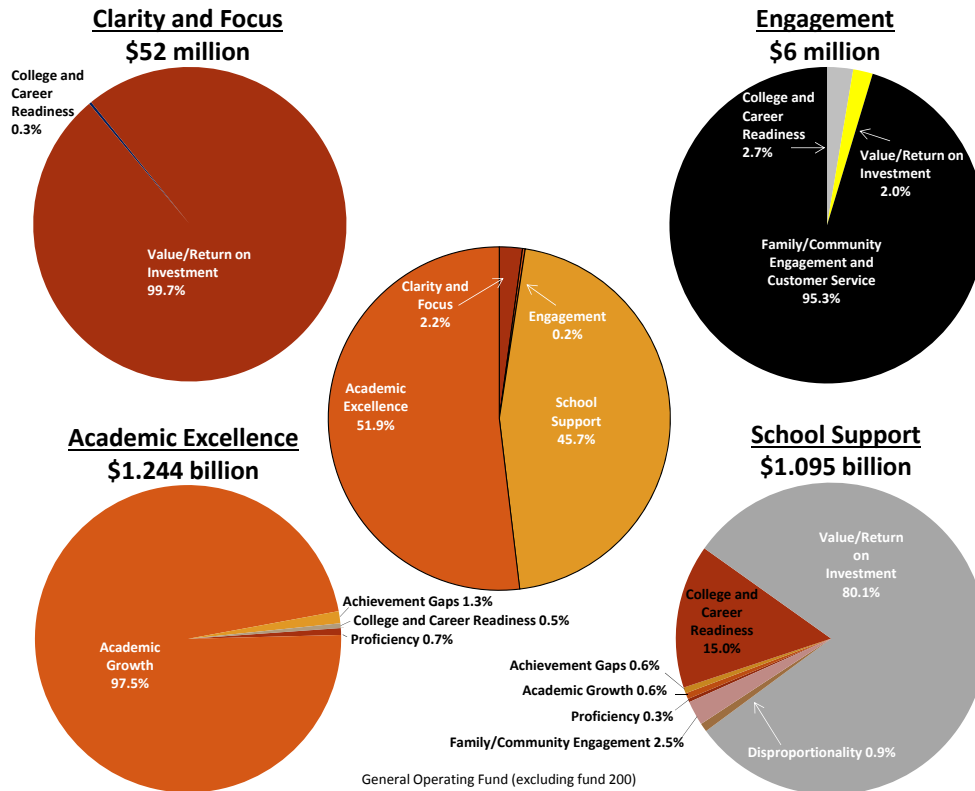
- Decrease the disproportionality of both students and adults with diverse ethnicities who participate in advanced programs, secure jobs in our District, and face disciplinary outcomes

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

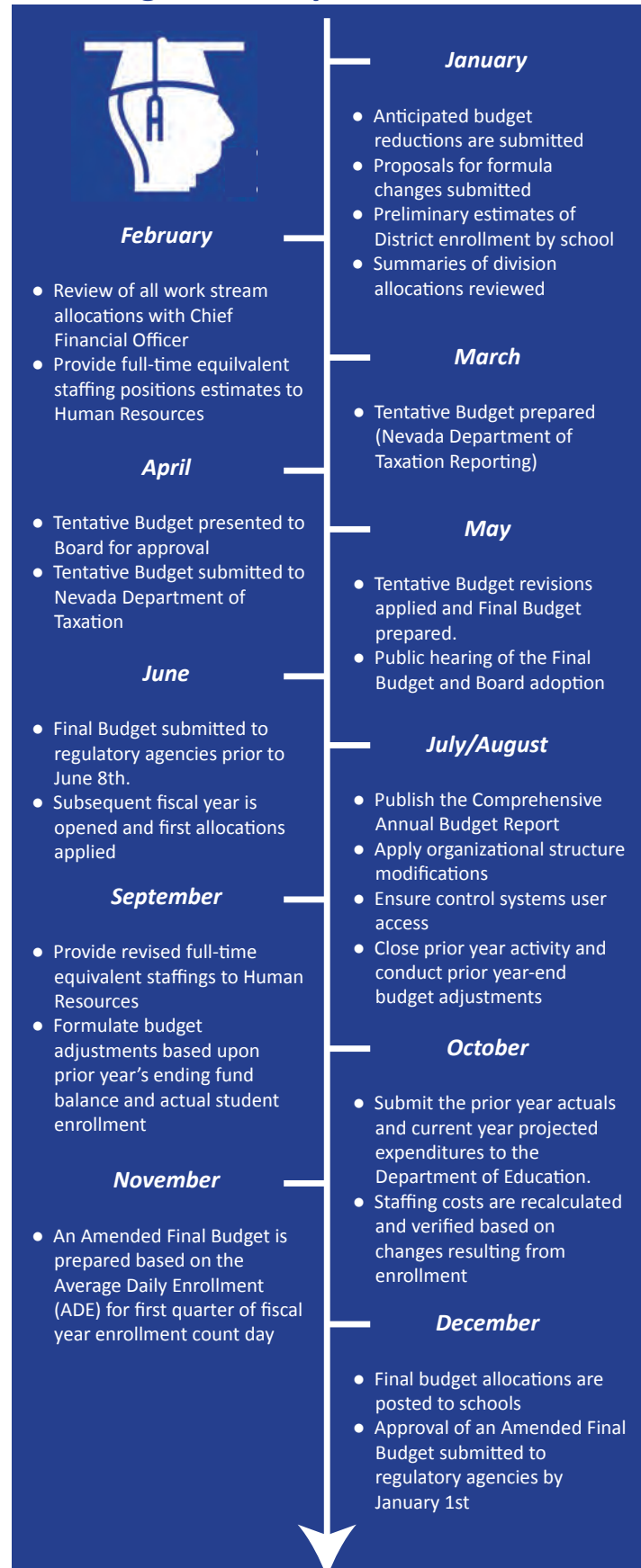
Budgeting in the District is on a July 1 through June 30 fiscal year basis and is a year-round process. The cycle begins in the fall of the prior school year and continues until a final budget is filed with the Nevada Department of Education and the Nevada Department of Taxation in the spring of the 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

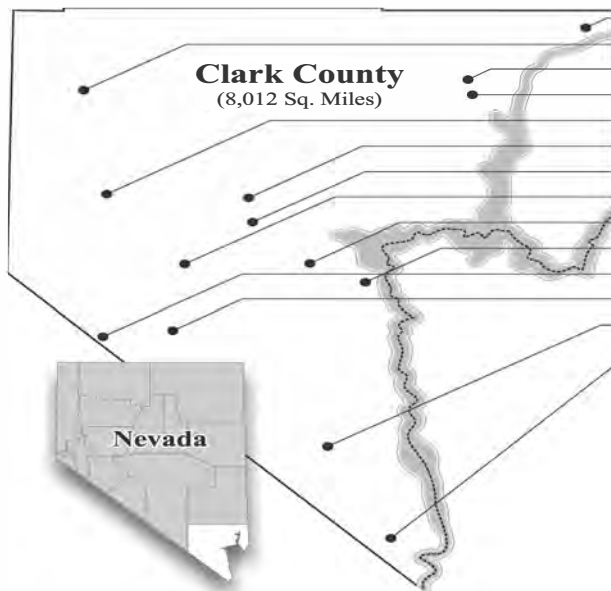
The determination to transfer any additional responsibilities and associated funds to schools will be made by January 15 each year, in consultation with principals, School Associate Superintendents, and School Organizational Teams. Specific items listed in AB469 must be submitted for approval by the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