



# 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.

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## Special Revenue Funds

The District maintains one major governmental and seven 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 2017-18 and 2018-19

Description	2017-18 Estimated	2018-19 Budget
<b>Title I, Part A Cluster</b>		
P.L. 103-382:		
Title I-A Basic	\$96,813,950	\$100,689,660
<b>Special Education Cluster (IDEA)</b>		
P.L. 101-476:		
Educate Students with Disabilities	56,024,580	55,019,800
Special Education Caseload Reduction	-	120,000
<b>Arizona Board of Regents</b>		
Sustainable Communities and Place Based Education (SCAPE)	4,970	4,970
<b>Carl D. Perkins Career and Technical Education</b>		
	4,300,930	4,293,850
<b>Indian Education Act, Title IX-A, P.L. 102-382</b>		
	57,780	-
<b>Direct Grants from the U.S. Department of Education</b>		
Magnet Schools Assistance Program	1,791,060	1,791,060
<b>Direct Grants from the U.S. Department of Interior</b>		
Johnson O'Malley Project	16,660	25,920
<b>Direct Grants from the Department of Health and Human Services</b>		
Project Aware	17,430	-
Refugee School Impact	-	66,760
<b>Department of Employment Training &amp; Rehabilitation (DETR)</b>		
Job Exploration and Expectation Program (JEEP)	548,340	519,820
<b>Nevada Department of Education Pass-Thru Programs</b>		
Title I-SIG 1003(A)	3,284,110	2,852,920
Title I-SIG Del Sol	280,610	276,100
Title I-SIG Eldorado	424,670	424,670
Title I-SIG Cohort 5 Valley HS	382,290	289,670
Title I Part A SIG - Bailey MS	1,747,240	1,655,880
Title I Part D Neglected & Delinquent	198,690	214,330
Title I Part D Neglected & Delinquent	598,560	581,780
Title II (A) Teacher & Principal Training & Recruiting Fund	11,204,570	10,765,660
Title III ELL	5,750,760	5,488,000
Title III Immigrant	89,790	89,800
Title IV-A: Student Support & Academic Achievement	-	160,890
Gear Up	872,530	792,320
LEA Early Childhood	1,227,290	1,178,320
Mathematics & Science Partnership Project (MSP)-Math	67,440	-
McKinney Education of Homeless Children & Youth Assistance Act	151,170	136,500
NV Implementation of Curriculum Engine	178,910	40,750
School Climate Transformation	82,670	69,780
State Systematic Improvement Plan (SSIP) Phase II	755,590	750,000
State Personnel Development Grant (SPDG)	462,890	277,400
21st Century Community Learning Centers	2,676,880	2,383,400

**Grants from Federal Sources - Continued**  
**For the Fiscal Years 2017-18 and 2018-19**

Description	2017-18 Estimated	2018-19 Budget
<b>Nevada Department of Transportation</b>		
Safe Routes to School	945,085	622,500
<b>Nevada Division of Emergency Management</b>		
Homeland Security Grant Program	-	200,000
<b>Prevention Advocacy Choices Teamwork (PACT)</b>	154,210	-
<b>Southern Nevada Health District</b>		
Southern Nevada Partnership to Improve Community Health (PICH)	50,174	-
<b>United Way of Southern Nevada</b>		
Nevada Ready Pre-Kindergarten	3,374,200	3,642,000
<b>University of Las Vegas, Nevada</b>		
Developing Integrated ES, Engineering & ELA	37,449	-
NeCOTIP-Transitions in Mathematics for Middle School Cohort II	204,650	-
Project MANTA-MSP	3,997	-
<b>Other Federal Sources</b>		
Medicaid Reimbursement Programs	8,000,000	8,500,000
<b>Total Federal Sources Appropriations</b>	<b>\$202,782,125</b>	<b>\$203,924,510</b>

Financial Section

**Federal Projects Funds - Summary of Revenues, Expenditures, and Changes In Fund Balance**  
**For Fiscal Years 2016-17 through 2018-19**

Description	2016-17 Actuals		2017-18 Estimated Actuals		2018-19 Final Budget		2017-18 Vs. 2018-19	
	Staff	Amount	Staff	Amount	Staff	Amount	\$ Change	% Change
<b>Revenues and Resources:</b>								
Federal sources		\$184,085,317		\$202,781,840		\$204,054,510	\$1,272,670	0.6%
Opening fund balance		14,323,930		13,218,269		9,922,805	(3,295,464)	(24.9%)
<b>Total Resources</b>		<u>198,409,247</u>		<u>216,000,109</u>		<u>213,977,315</u>	<u>(2,022,794)</u>	<u>(0.9%)</u>
<b>Expenditures:</b>								
Salaries	1,423.58	93,673,635	1,426.17	95,206,228	1,655.10	112,873,679	(17,667,451)	(18.6%)
Employee benefits		34,884,913		35,993,346		41,189,264	(5,195,918)	(14.4%)
Purchased services		17,190,110		29,286,380		19,929,842	9,356,538	31.9%
Supplies		31,902,533		32,633,250		24,972,878	7,660,372	23.5%
Property/equipment		614,744		492,730		316,810	175,920	35.7%
Other expenditures		6,925,043		12,465,370		9,077,940	3,387,430	27.2%
<b>Total Expenditures:</b>		<u>185,190,978</u>		<u>206,077,304</u>		<u>208,360,413</u>	<u>(2,283,109)</u>	<u>(1.1%)</u>
Ending fund balance	1,423.58	\$13,218,269	1,426.17	\$9,922,805	1,655.10	\$5,616,902	(\$4,305,903)	(43.4)%
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 GED certificate. The Education Services Division administers the Adult Education Program which serves students enrolled in regular day schools who need to make up a number of deficient high school credits.

**NV Dept. 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 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.

**Class Size Reduction (CSR)** – A special appropriation distributed by the State to meet the legislative mandate to align class sizes to a student-teacher ratio of 17:1 for first and second grades and 20:1 for third grade. All funding is for teacher salary and benefit costs only. If the program calls for additional expenditures over and above those allowed by State funding, the District is required to supplement with other local revenue sources unless a waiver against the required ratio is requested.

**New Nevada Education Funding Plan (SB178)** – Senate Bill 178 is a special appropriation distributed by the State based from Every Student Succeeds Act (ESSA) statewide system of accountability. The purpose is to provide additional funding to implement evidence-based intervention programs and services proven to increase the academic achievement of students to schools with one or two-star ratings. The State determines the eligible students with a weighted formula to schools to support students with underperforming English Learners, who qualify for a free and reduced-price lunch

(FRL), who are performing in the lowest quartile of student achievement, who are not currently enrolled in a Zoom or Victory school, and who do not have an individualized education plan (IEP).

**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 2018-19

Description	Fund	2018-19 Budget
<b>Class-Size Reduction Fund</b>	200	\$114,831,116
<b>SB178 New NV Education Funding Plan</b>	205	30,727,200
<b>Vegas PBS Services Public and Private</b>	220	11,340,288
<b>State Funded Grant Programs</b>		
<b>Adult Education Programs:</b>		
Adult Education	230	9,191,600
Adult HS Diploma Program Corrections	230	2,608,400
<b>NV Dept. of Education State Direct:</b>		
ZOOM Schools (SB504)	279	38,741,220
Victory Schools	279	20,537,110
Read by Grade Three	279	11,924,610
Social Workers Lic. Mental Health Prof.	279	6,851,740
Career and Technical Education (CTE) Alloc.	279	6,611,620
Gifted and Talented Education (GATE)	279	5,404,570
NV Ready 21 Tech Grants-Cohort II	279	5,113,810
So. NV Regional Prof. Development Program	279	3,983,360
Competitive (CTE)	279	2,022,610
Teacher Supply Reimbursement	279	2,009,490
NV State Pre-Kindergarten Program	279	1,326,850
College & Career Readiness (STEM)	279	1,231,220
Peer Assistance and Review (PAR)	279	1,000,000
Computer Science Education	279	700,000
Financial Literacy Education (SB249)	279	700,000
Salary Incentives for Lic. Ed. Personnel	279	389,070
NV Library Books	279	386,130
Teach NV Scholarship Program	279	324,000
College & Career Readiness (AP)	279	319,920
College & Career Readiness (DE)	279	249,260
Turnaround Underperf. Autonomy Schools	279	189,210
College & Career Readiness (WBL)	279	154,100
Others	279	224,350
<b>Legislative Counsel Bureau:</b>		
HR Management information System	279	17,000,000
<b>NV Dept. of Ag, Food and Nutrition:</b>		
School Garden Development Expansion	279	230,130
<b>University of Nevada Las Vegas:</b>		
GTLF: Advancing Admin. Development	279	113,400
<b>The Rogers Foundation:</b>		
Rogers Foundation Reading Rangers	279	100,000
<b>Total State funded grant programs</b>		<u>139,637,780</u>
<b>Total Other Special Revenue Funds</b>		<u>\$296,536,384</u>

Source: Fiscal Accountability and Data Analysis

**Other Special Revenue Funds - Summary of Revenues, Expenditures, and Changes In Fund Balance  
For Fiscal Years 2016-17 through 2018-19**

Description	2016-17 Actuals		2017-18 Estimated Actuals		2018-19 Final Budget		2016-17 Vs. 2017-18	
	Staff	Amount	Staff	Amount	Staff	Amount	Amount	% Change
<b>Revenues and Resources:</b>								
Local sources		\$8,116,301		\$7,292,750		\$11,219,182	\$3,926,432	53.8%
State sources		295,743,966		252,956,865		285,308,096	32,351,231	12.8%
Federal sources		-		-		-	-	- %
Transfers from other funds		29,314,664		-		-	-	- %
Opening fund balance		5,225,214		4,136,761		2,261,227	(1,875,534)	(45.3%)
<b>Total Resources</b>		<u>338,400,145</u>		<u>264,386,376</u>		<u>298,788,505</u>	<u>34,402,129</u>	<u>13.0%</u>
<b>Expenditures and Uses:</b>								
Salaries	2,910.95	202,126,796	2,602.23	159,289,090	2,670.70	157,622,872	1,666,218	1.0%
Employee benefits		77,223,551		60,742,730		76,176,461	(15,433,731)	(25.4%)
Purchased services		12,139,311		12,587,762		29,377,286	(16,789,524)	(133.4%)
Supplies		36,733,817		23,700,287		29,380,046	(5,679,759)	(24.0%)
Property/equipment		1,873,056		2,692,030		1,316,074	1,375,956	51.1%
Other expenditures		1,961,682		1,948,970		842,675	1,106,295	56.8%
Interdistrict Payments		2,205,171		1,164,280		1,820,970	(656,690)	(56.4%)
<b>Total Expenditures and Uses</b>		<u>334,263,384</u>		<u>262,125,149</u>		<u>296,536,384</u>	<u>(34,411,235)</u>	<u>(13.1%)</u>
Ending fund balance		<u>4,136,761</u>		<u>2,261,227</u>		<u>2,252,121</u>	<u>(9,106)</u>	<u>(0.4%)</u>
<b>Total Applications</b>	2910.95	\$338,400,145	2602.23	\$264,386,376	2670.70	\$298,788,505	(\$34,402,129)	(13.0%)

Source: CCSD Budget and Accounting Departments

**Other Special Revenue Funds - Projected Budgets  
For Fiscal Years 2018-19 through 2021-22**

**Fund Expenditure Appropriations by Major Object**

Description	2018-19 Budget	2019-20 Projected	2020-21 Projected	2021-22 Projected	CAGR <sup>1</sup>
<b>Revenues:</b>					
Local sources	\$11,269,182	\$9,269,182	\$9,769,182	\$10,269,182	8.9%
State sources	288,000,000	290,000,000	291,000,000	292,000,000	3.7%
Federal sources	-	-	-	-	0.0%
<b>Total Revenues</b>	<u>299,269,182</u>	<u>299,269,182</u>	<u>300,769,182</u>	<u>302,269,182</u>	<u>3.8%</u>
<b>Expenditures:</b>					
Salaries	157,622,872	159,000,000	159,500,000	160,000,000	0.1%
Employee benefits	76,176,461	76,300,000	76,400,000	76,500,000	5.9%
Purchased services	29,377,286	29,750,000	30,500,000	31,250,000	25.5%
Supplies	29,380,046	29,000,000	29,750,000	30,500,000	6.5%
Property and equipment	1,316,074	1,000,000	1,000,000	1,000,000	(21.9%)
Other expenditures	2,663,645	3,000,000	3,000,000	3,000,000	(0.9%)
<b>Total Expenditures</b>	<u>296,536,384</u>	<u>298,050,000</u>	<u>300,150,000</u>	<u>302,250,000</u>	<u>3.6%</u>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<u>2,732,798</u>	<u>1,219,182</u>	<u>619,182</u>	<u>19,182</u>	n/a
<b>Other Sources and (Uses):</b>					
Transfers from other funds	-	-	-	-	
Opening fund balance - July 1	<u>2,261,227</u>	<u>4,994,025</u>	<u>6,213,207</u>	<u>6,832,389</u>	13.4%
<b>Ending Fund Balance - June 30</b>	<u>\$4,994,025</u>	<u>\$6,213,207</u>	<u>\$6,832,389</u>	<u>\$6,851,571</u>	<u>31.9%</u>

Source: Budget Department - <sup>1</sup> CAGR base year is FY 2017-18 Estimated Actual

## 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 2018 (using the Nevada Department of Taxation's estimate of \$87.4 billion), the District's current debt limit is \$13.1 billion. The District had outstanding general obligation debt on July 1, 2018, of \$2.5 billion, a debt limit margin of 19.4%, leaving additional debt capacity of \$10.6 billion.

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 2018, \$0.5 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, 2018

Fiscal Year	Principal	Interest	Total Requirements
2019	\$289,000,000	\$124,106,152	\$413,106,152
2020	248,615,000	110,126,765	358,741,765
2021	245,075,000	97,699,415	342,774,415
2022	220,550,000	85,384,165	305,934,165
2023	216,040,000	74,296,665	290,336,665
2024-28	825,545,000	217,561,933	1,043,106,933
2029-38	502,170,000	111,175,250	613,345,250
Totals	\$2,546,995,000	\$820,350,345	\$3,367,345,345

Source: Schedule of Debt Repayment as of 7/1/18



and interest payments due on 25% of the outstanding bonds in the next fiscal year (\$103.3 million) or 10% of all principal amounts (\$285.7 million) outstanding at the end of fiscal year 2017-18. The projected ending fund balance at June 30, 2019, of \$112.4 million exceeds 25% of all outstanding bonds' principal and interest payments in the next fiscal year. However, the Capital Projects Fund contains a balance of \$455.6 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 2018-19

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)	\$87,432,856,574
Gross limitation -- 15% of assessed valuation (NRS 387.400)	13,114,928,486
Outstanding bonds of the Debt Service Fund at July 1, 2017	2,546,995,000
Excess of limitation at July 1, 2017	\$10,567,933,486
<b>Debt Limit Margin</b>	<b>19.42%</b>

Source: CCSD Budget Department

## Debt Service Funds - Statutory Debt Additional Capacity For Fiscal Years 2009-10 through 2018-19

Fiscal Year	Total Assessed Valuation <sup>1</sup>	Debt Limit	Outstanding General Obligation Debt As of July 1	Additional Statutory Debt Capacity
2009-10	93,790,791,674	14,068,618,751	4,670,965,000	9,397,653,751
2010-11	65,758,625,871	9,863,793,881	4,110,425,000	5,753,368,881
2011-12	59,054,835,152	8,858,225,273	3,860,905,000	4,997,320,273
2012-13	55,225,712,175	8,283,856,826	3,554,575,000	4,729,281,826
2013-14	56,296,847,888	8,444,527,183	3,223,895,000	5,220,632,183
2014-15	64,252,633,650	9,637,895,048	2,894,125,000	6,743,770,048
2015-16	71,055,253,233	10,658,287,985	2,548,890,000	8,109,397,985
2016-17	76,633,199,093	11,494,979,864	2,590,805,000	8,904,174,864
2017-18	81,306,131,252	12,195,919,688	2,438,120,000	9,757,799,688
2018-19	87,432,856,574	13,114,928,486	2,546,995,000	10,567,933,486

(1) Includes redevelopment agencies

Source: CCSD Budget and Accounting Departments

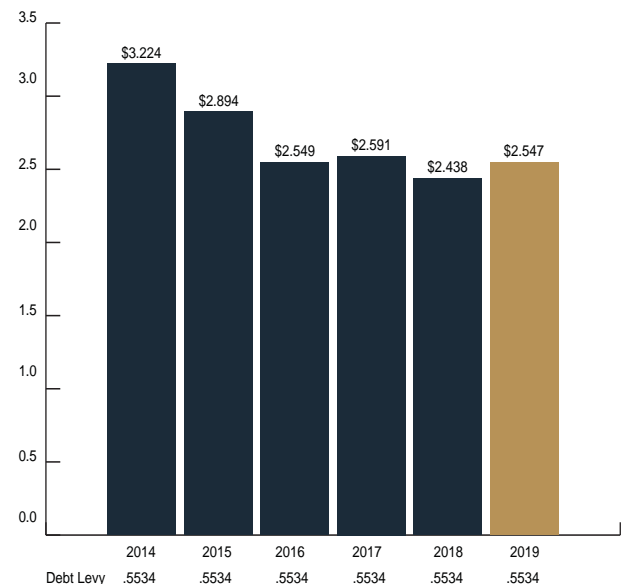
## Property Tax Levies (Per \$100 of Adjusted Assessed Valuation) For Fiscal Years 2014-15 through 2018-19

Fiscal Year	2014-15	2015-16	2016-17	2017-18	2018-19
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
<b>Total District Levies</b>	<b>\$1.3034</b>	<b>\$1.3034</b>	<b>\$1.3034</b>	<b>\$1.3034</b>	<b>\$1.3034</b>

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, 2018 (000's)



Source: Clark County Assessor's Office Debt Management Policy

**Debt Service Fund - Schedule of General Obligation Bonds Outstanding  
As of July 1, 2018**

<b>Issue Date</b>	<b>Date of Final Maturity</b>	<b>Term</b>	<b>Interest Rate</b>	<b>Original Issue</b>	<b>Balance July 1, 2018</b>
March 30, 2007A (Refunding November 2003, November 2004, November 2005)	June 15, 2025	18 Years	4.1262	473,045,000	27,000,000
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	87,705,000
July 31, 2013A	June 15, 2023	10 Years	2.5233	32,855,000	12,690,000
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	22,395,000
April 29, 2014B (Refunding March 2004)	June 15, 2020	6 Years	1.3486	62,200,000	17,410,000
March 18, 2015A (Refunding March & November 2005)	June 15, 2019	4 Years	1.0484	257,445,000	59,465,000
March 18, 2015B	June 15, 2022	7 Years	1.5696	129,080,000	79,480,000
November 23, 2015C (Refunding December 2007 & June 2008)	June 15, 2035	20 Years	3.0542	338,445,000	328,905,000
November 23, 2015D	June 15, 2035	20 Years	3.2171	200,000,000	176,565,000
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	27,925,000
December 15, 2016D (Refunding December 2006, 2007, & June 2008)	June 15, 2024	8 Years	2.0055	257,215,000	235,310,000
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	43,520,000
June 28, 2017A (Refunding December 2006, March 2007, December 2007, and June 2008)	June 15, 2037	20 Years	2.5493	407,900,000	387,805,000
June 28 2017B	June 15, 2020	3 Years	1.1207	59,315,000	40,300,000
December 7, 2017C (Refunding March 2007)	June 15, 2037	20 Years	3.1876	291,785,000	289,785,000
December 7, 2017D	June 15, 2027	10 Years	2.8584	23,945,000	23,945,000
June 26, 2018A	June 15, 2038	20 Years	3.5996	200,000,000	200,000,000
<b>Total Outstanding Bonded Indebtness</b>					<b>\$2,546,995,000</b>
Source: CCSD Budget and Accounting Departments					





## Debt Service Funds - Summary of Revenues, Expenditures, and Changes In Fund Balance For Fiscal Years 2017-18 through 2018-19

Debt Service	2016-17 Actuals	2017-18 Estimated Actuals	2018-19 Final Budget	2017-18 vs. 2018-19	
				\$ Change	% Change
<b>Revenues and resources:</b>					
Local revenues	\$334,358,576	\$349,825,000	\$370,025,000	\$20,200,000	5.8%
Proceeds of refunding bonds	713,305,918	102,838,989	-	(102,838,989)	(100.0%)
Transfers from other funds	98,459,758	97,166,718	94,415,915	(2,750,803)	(2.8%)
Opening fund balance	43,426,485	55,863,430	71,489,675	15,626,245	28.0%
<b>Total revenues and resources</b>	<b>\$1,189,550,737</b>	<b>\$605,694,137</b>	<b>\$535,930,590</b>	<b>(69,763,547)</b>	<b>(11.5%)</b>
<b>Expenditures and other uses:</b>					
Principal	295,730,000	309,535,000	292,730,000	16,805,000	5.4%
Interest	125,602,980	121,907,789	130,813,865	(8,906,076)	(7.3%)
Purchased services	2,160,591	202,749	-	202,749	100.0%
Payments to refund escrow agent	710,193,736	102,558,924	-	102,558,924	100.0%
<b>Total expenditures and uses</b>	<b>1,133,687,307</b>	<b>534,204,462</b>	<b>423,543,865</b>	<b>110,660,597</b>	<b>20.7%</b>
<b>Ending fund balance</b>	<b>\$55,863,430</b>	<b>\$71,489,675</b>	<b>\$112,386,725</b>	<b>40,897,050</b>	<b>57.2%</b>
<b>Total applications</b>	<b>\$1,189,550,737</b>	<b>\$605,694,137</b>	<b>\$535,930,590</b>	<b>(69,763,547)</b>	<b>(11.5%)</b>

Source: CCSD Budget and Accounting Departments

## Debt Service Funds - Projected Budgets For Fiscal Years 2018-19 through 2021-22 Fund Expenditure Appropriations by Major Object

Description	2018-19 Budget	2019-20 Projected	2020-21 Projected	2021-22 Projected	CAGR <sup>1</sup>
<b>Revenues:</b>					
Property taxes	\$369,000,000	\$378,225,000	\$387,680,625	\$397,372,600	3.3%
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	(5.4%)
<b>Total Revenues</b>	<b>370,025,000</b>	<b>379,245,000</b>	<b>388,700,625</b>	<b>396,392,600</b>	<b>3.3%</b>
<b>Expenditures:</b>					
Principal	292,730,000	229,740,000	244,265,000	219,875,000	8.2%
Interest	130,813,865	129,953,000	118,137,000	105,536,000	3.5%
Purchased services	-	-	-	-	100.0%
<b>Total Expenditures</b>	<b>423,543,865</b>	<b>359,693,000</b>	<b>362,402,000</b>	<b>325,411,000</b>	<b>6.8%</b>
Excess (Deficiency) of Revenues over Expenditures	(53,518,865)	19,552,000	26,298,625	72,981,600	n/a
<b>Other Sources and (Uses):</b>					
Proceeds of refunding bonds	-	-	-	-	100.0%
Payment to refunding escrow agent	-	-	-	-	100.0%
Transfer from other funds	94,415,915	95,000,000	95,000,000	95,000,000	(0.6%)
<b>Total Other Sources and (Uses):</b>	<b>94,415,915</b>	<b>95,000,000</b>	<b>95,000,000</b>	<b>95,000,000</b>	<b>(0.6%)</b>
Opening Fund Balance - July 1	\$71,489,675	\$112,386,725	\$226,938,725	\$348,237,350	58.0%
Ending Fund Balance - June 30	\$112,386,725	\$226,938,725	\$348,237,350	\$516,218,950	63.9%

Source: Budget Department - <sup>1</sup> CAGR base year is FY 2017-18 Estimated Actual

## Capital Projects Funds

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 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 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 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 2018-19 through 2022-23 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 on June 06, 2018.

### 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 the tax rate for school construction for a decade.

**Five Year Capital Improvement Plan (CIP)  
For Fiscal Years 2018-19 through 2022-23**

Descriptions	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23
<b>2015 Capital Improvement Program</b>					
Land Acquisition/Land Improvements:	25,000,000	25,000,000	15,000,000	9,550,000	-
New Construction:					
Elementary Schools	109,560,000	82,780,000	47,790,860	9,500,000	-
Middle Schools	-	6,825,000	56,000,000	20,750,000	-
High Schools	37,150,000	66,000,000	105,250,000	96,500,000	78,000,000
Replacement Schools	179,850,000	224,470,000	211,650,000	165,985,000	39,500,000
Additions for Capacity	133,620,000	94,925,000	53,300,000	55,500,000	7,500,000
Rehab/Modernization:	149,820,000	65,000,000	121,009,140	92,215,000	200,000,000
Technology Equipment:	35,000,000	35,000,000	45,000,000	45,000,000	75,000,000
<b>Fund Total</b>	<b>670,000,000</b>	<b>600,000,000</b>	<b>655,000,000</b>	<b>495,000,000</b>	<b>400,000,000</b>
<b>Building and Sites</b>					
Land Acquisition:	-	-	-	-	-
Site Improvements:	2,000,000	1,000,000	1,000,000	1,000,000	1,000,000
<b>Fund Total</b>	<b>2,000,000</b>	<b>1,000,000</b>	<b>1,000,000</b>	<b>1,000,000</b>	<b>1,000,000</b>
<b>Governmental Services Tax</b>					
<i>New Construction:</i>					
Other Buildings	-	-	-	-	-
<i>Rehab/Modernization:</i>	37,500,000	17,500,000	17,500,000	17,500,000	17,500,000
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
<b>Fund Total</b>	<b>45,000,000</b>	<b>25,000,000</b>	<b>25,000,000</b>	<b>25,000,000</b>	<b>25,000,000</b>
<b>Capital Replacement Fund</b>					
Rehab/Modernization:	-	-	-	-	-
Technology/Equipment:	-	-	-	-	-
<b>Fund Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total All Capital Funds</b>	<b>\$717,000,000</b>	<b>\$626,000,000</b>	<b>\$681,000,000</b>	<b>\$521,000,000</b>	<b>\$426,000,000</b>



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
<b>Land Acquisition</b>	\$211,860,000	4.3%	
<b>New School Construction</b>			
Special/Alternative	35,602,152	0.7%	2
Elementary	1,124,436,107	22.9%	61
Middle	630,705,965	12.8%	22
Senior High	655,148,593	13.3%	11
Career and Technical Academy	479,804,216	9.8%	5
<b>Total New School Construction</b>	<b>2,925,697,033</b>	<b>59.5%</b>	<b>101</b>
<b>Replacement Schools</b>			
Elementary	181,227,590	3.7%	8
Middle	106,466,891	2.2%	2
Senior High	77,210,359	1.6%	1
Special Schools	39,288,912	0.8%	2
<b>Total Replacement Schools</b>	<b>404,193,752</b>	<b>8.3%</b>	<b>13</b>
<b>Phase Replacements</b>			
Elementary	28,698,664	0.6%	3
Senior High	117,762,885	2.4%	2
Career & Technical Academy	31,937,748	0.6%	1
<b>Total Phase Replacements</b>	<b>178,399,297</b>	<b>3.6%</b>	<b>6</b>
<b>Additions to Existing Schools</b>			
Elementary	53,369,057	1.2%	5
Middle/Senior High	90,153,810	1.8%	13
Senior High	-	-	-
<b>Total Additions to Existing Schools</b>	<b>143,522,867</b>	<b>3.0%</b>	<b>18</b>
<b>Rehabilitation and Modernization</b>			
Modernization/Upgrade	756,019,936	15.4%	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%	-
<b>Total Rehabilitation and Modernization</b>	<b>989,093,670</b>	<b>20.1%</b>	
<b>Satellite Bus Transportation Centers</b>	60,516,674	1.2%	2
<b>Total 1998 Capital Improvement Plan</b>	<b>\$4,913,283,293</b>	<b>100.0%</b>	

Source: CCSD Facilities and Bond Financial Management

**2015 Capital Improvement Program (Revision 3) Approved June 6, 2018**  
**Building and Modernization Plan**

Descriptions	Program Total	Percent of Total Program	Number of Schools
<b>New Schools for Capacity</b>			
Land Acquisition	75,000,000	1.8%	
Alternative	11,500,000	0.3%	1
Elementary	586,475,000	14.2%	17
Middle	85,000,000	2.1%	1
Senior High	410,000,000	9.9%	2
<b>Total New School Construction</b>	<b>1,167,975,000</b>	<b>28.3%</b>	<b>21</b>
<b>Replacement Schools</b>			
Elementary	614,075,000	14.9%	15
Middle	126,075,000	3.0%	2
<b>Total Replacement Schools</b>	<b>740,150,000</b>	<b>17.9%</b>	<b>17</b>
<b>Phased Replacements</b>			
Elementary	78,750,000	1.9%	2
Elementary/Middle/High	19,810,000	0.5%	1
Senior High	25,220,000	0.6%	1
Career & Technical Academy	110,000,000	2.7%	1
<b>Total Phased Replacements</b>	<b>233,780,000</b>	<b>5.7%</b>	<b>5</b>
<b>Additions to Existing Schools</b>			
Elementary	434,235,000	10.5%	41
Senior High	45,000,000	1.1%	3
<b>Total Additions to Existing Schools</b>	<b>479,235,000</b>	<b>11.6%</b>	<b>44</b>
<b>Rehabilitation and Modernization</b>			
Modernization/Upgrade	1,054,160,000	25.6%	
Furniture and Equipment Upgrade/Replacement	200,000,000	4.9%	
Technology Upgrades	250,000,000	6.0%	
<b>Total Rehabilitation and Modernization</b>	<b>1,504,160,000</b>	<b>36.5%</b>	
<b>Total 2015 Capital Improvement Program</b>	<b>\$ 4,125,300,000</b>	<b>100.0%</b>	

Source: CCSD Facilities and Bond Financial Management

Financial Section



## 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, funding the 2015 CIP.

## New School Completion Schedule

### Fiscal Years 2018-2026

Opening School Year	Elementary School	Middle School	High School	Alternative School	Replacement Schools	Phased Replacement Schools	Total
2017-18	7	-	-	-	2 RES	-	9
2018-19	4	-	-	-	-	1 RHS & 1* RES/MS/HS	6
2019-20	3	-	-	-	2 RES	1 RES	6
2020-21	1	1	-	1	3 RES & 1 RMS	1 RCTA, 1* RES/RMS/RHS	9
2021-22	2	-	1	-	3 RES & 1 RES/RMS	1 RES	8
2022-23	-	-	-	-	4 RES	-	4
2023-24	-	-	1	-	-	-	1
2024-25	-	-	-	-	-	-	-
2025-26	-	-	-	-	-	-	-
<b>Totals</b>	<b>17</b>	<b>1</b>	<b>2</b>	<b>1</b>	<b>16</b>	<b>5*</b>	<b>42*</b>

RES = Replacement Elementary School

RMS = Replacement Middle School

RHS = Replacement High School

\*1 RES/RMS/RHS Same Facility 2 Phases



## 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 Board 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 Board 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 3 to the 2015 CIP was reviewed and recommended for approval by the BOC on May 17, 2018 and approved by the Board on June 06, 2018.



The Demographics, Zoning and Geographic Information Systems 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 11,000 students during the past ten years. The fiscal 2017-18 estimated student enrollment is 322,419 and is projected to increase to 323,582 during 2018-19. Current projections indicate that school population will increase marginally 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 \$2.5 million and \$10.5 million per school for site development.

The average turnkey costs of schools by type are:

- Elementary School, \$28.4 to \$31.9 million
- Middle School, \$76.5 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

It is the District's 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 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, 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. 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 American Recovery and Reinvestment Act (ARRA) grant funding and cash rebates from NV Energy, has installed solar photovoltaic systems at 42 schools and the Vegas PBS building. The systems generate electricity by converting sunlight into electric current at a substantial savings of at least \$366,000 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 2018-19

Funds Budget Descriptions	Staff	Amount
<b>Fund 315 - 2015 Capital Improvement Program</b>		
New school construction	-	146,710,000
Replacement schools	-	179,850,000
Additions to existing schools-rehab/modernization	-	133,620,000
Rehabilitation/modernization	-	144,620,000
Construction management	131.50	6,000,000
Technology/Equipment	-	35,000,000
Land acquisition	-	25,000,000
<b>Total - Fund 315</b>	<b>131.50</b>	<b>\$670,800,000</b>
<b>Fund 330 - Buildings &amp; Sites</b>		
On & off site improvements	-	1,550,000
Site purchases & leases	-	150,000
Other expenditures	-	300,000
<b>Total - Fund 330</b>	<b>-</b>	<b>\$2,000,000</b>
<b>Fund 340 - Governmental Services Tax</b>		
Refurbish/modernization crew	27.00	1,640,000
Portables & trailers	-	33,447,500
Other expenditures	3.00	9,912,500
<b>Total - Fund 340</b>	<b>30.00</b>	<b>\$45,000,000</b>
<b>Transfers</b>		
Transfer to debt service fund	-	94,415,915
<b>2015-16 Capital Projects Budget</b>	<b>161.50</b>	<b>\$812,215,915</b>

Source: CCSD Facilities and Bond Financial Management



**Capital Projects Funds - Summary of Budget Categories**  
**For Fiscal Years 2016-17 through 2018-19**

General Ledger		2016-17 Actuals		2017-18 Estimated Actuals		2018-19 Final Budget	
Accounts	Description	Staff	Actual	Staff	Amount	Staff	Amount
511700000	Support -Salaries	2.00	58,551	2.00	58,550	3.00	95,595
511702000	Buyers/Buyers Assistant	0.50	40,154	0.50	40,154	0.50	40,206
511703000	Classified Salary	1.00	37,086	-	7,016	-	-
511720000	Support - Overtime	-	166,022	-	1,126,590	-	1,716,125
511740000	Data Management Specialist	1.00	68,750	8.00	590,102	19.20	1,326,094
511740500	Data Processing Salaries	1.00	99,104	2.00	198,208	2.00	198,208
511765000	Secretarial & Clerical	31.65	1,470,195	38.65	2,239,357	47.65	2,641,066
511772500	Classified Labor	-	30,041	8.00	604,603	18.00	1,453,771
511780500	Labor - Maintenance	25.00	1,615,962	24.00	1,599,416	27.00	1,802,290
511790500	Inspector	15.00	1,205,509	15.00	1,354,488	22.00	2,013,993
511813000	Assistant Director	3.40	271,495	4.40	386,389	4.90	433,470
511813500	Assistant Superintendent	0.50	100,614	-	-	-	-
511813800	Chief Financial Officer	-	-	0.25	36,814	0.25	36,814
511813900	Associate Superintendent	0.50	69,657	0.50	69,657	0.50	69,657
511814100	Deputy Financial Officer	0.25	16,977	0.25	16,977	0.25	16,977
511817000	Coordinators & Specialists	14.35	1,141,930	17.05	1,630,820	20.60	1,994,441
511819000	Director	5.00	550,443	5.00	613,040	5.00	613,040
511885500	Coordinator I	-	-	-	-	-	-
511886000	Coordinator II	1.00	93,864	1.00	93,864	2.00	188,752
511886500	Coordinator III	-	-	-	-	-	-
520000000	Employee Fringe Benefits	-	2,705,171	-	3,750,868	-	5,791,500
530000000	Purchased Prof. & Tech. Services	-	48,124,278	-	31,472,750	-	93,021,000
540000000	Purchased Property Services	-	282,714,767	-	284,403,862	-	533,497,000
550000000	Other Purchased Services	-	54,962	-	49,500	-	95,000
560000000	Supplies	-	22,617,548	-	18,417,273	-	45,020,000
570000000	Property	-	-	-	-	-	25,000,000
580000000	Other Expenses	-	1,528,245	-	610,500	-	735,000
591000000	Interfund Transfers	-	<u>98,459,758</u>	-	<u>100,176,843</u>	-	<u>94,415,915</u>
<b>TOTAL CAPITAL BUDGET</b>		<b>102.15</b>	<b>\$463,241,084</b>	<b>126.60</b>	<b>\$449,547,642</b>	<b>172.85</b>	<b>\$812,215,915</b>

Source: CCSD Facilities and Bond Financial Management

**Capital Projects Funds - Summary of Revenues, Expenditures, and Changes In Fund Balance**  
**For Fiscal Years 2016-17 through 2018-19**

Description	2016-17 Actuals		2017-18 Estimated Actuals		2018-19 Final Budget		2017-18 Vs. 2018-19	
	Staff	Amount	Staff	Amount	Staff	Amount	\$ Change	% Change
Local revenues		\$157,310,603		\$163,019,000		\$69,096,600	\$6,077,600	3.7%
Federal revenues		5,650,229		5,650,000		5,650,000	-	0.0%
Transfers from other Funds		-		-		-	(3,010,125)	(100.0%)
Loan Proceeds		207,488,394		427,086,441		400,000,000	(27,086,441)	(6.3%)
Opening fund balance		646,261,265		553,469,407		702,687,331	149,217,924	27.0%
Total revenues and resources		<u>834,041,148</u>		<u>1,027,846,118</u>		<u>1,277,433,931</u>	<u>125,198,958</u>	<u>10.9%</u>
Salaries	102.15	7,036,355	126.60	10,666,046	172.85	14,640,500	(3,974,454)	(37.3%)
Employee benefits		2,705,171		3,750,868		5,791,500	(2,040,632)	(54.4%)
Purchased services		330,894,007		315,926,112		626,613,000	(310,687,888)	(98.3%)
Supplies		22,617,548		18,417,273		45,020,000	(26,602,727)	(144.4%)
Property and equipment		-		-		25,000,000	(25,000,000)	-
Other expenditures		1,528,245		610,500		735,000	(124,500)	(20.4%)
Transfers to other Funds		98,459,758		100,176,843		94,415,915	5,760,928	5.8%
Total expenditures and uses		<u>463,241,084</u>		<u>449,546,642</u>		<u>812,215,915</u>	<u>(362,669,273)</u>	<u>(80.7%)</u>
Ending fund balance		<u>553,469,407</u>		<u>702,688,331</u>		<u>465,218,016</u>	<u>487,868,231</u>	<u>69.4%</u>
Total Applications	102.15	\$1,016,710,491	126.60	\$1,152,234,973	172.85	\$1,277,433,931	\$125,198,958	10.9%

**Capital Project Funds - Expenditures Summary**  
**For Fiscal Years 2014-15 through 2018-19**

Description	2014-15	2015-16	2016-17	2017-18	2018-19
	Actual	Actual	Actual	Estimated Actual	Final Budget
<b>Regular Programs</b>					
<b>Instruction</b>					
Salaries	\$ -	\$3,084	\$-	\$5,000	\$5,000
Benefits	-	19	-	100	1,000
Purchased Services	5,612	125,346	212,270	101,500	101,000
Supplies	1,406,223	778,320	16,756,073	11,507,273	40,500,000
Property	-	-	-	-	-
Other	-	-	-	-	-
<b>Other Direct Support</b>					
Supplies	86,250	-	-	-	-
<b>Undistributed Expenditures</b>					
<b>Instructional Staff Support</b>					
Salaries	273,833	-	-	-	-
Benefits	33,869	-	-	-	-
Purchased Services	474,606	-	127,715	1,000,000	1,000,000
Supplies	135,468	-	27,795	-	-
<b>Central Services</b>					
Purchased Services	594,429	2,907,291	1,586,838	2,302,500	2,805,000
Supplies	-	-	-	-	-
Other	-	-	2,573	-	-
<b>Oper./Maint. Plant Services</b>					
Salaries	679,542	157,813	228,922	285,000	200,000
Benefits	192,858	55,312	64,540	85,000	65,000
Purchased Services	629,946	305,405	637,722	1,155,000	1,155,000
Supplies	480,868	259,990	440,789	600,000	600,000
Property	-	-	-	-	-
Other	700	1,351	-	-	-
<b>Other Support</b>					
Purchased Services	-	-	1,824	-	-
Other	-	-	952,341	-	-
<b>Land Acquisition</b>					
Salaries	-	-	-	-	-
Benefits	-	-	-	-	-
Purchased Services	43,638	101,506	377,260	250,000	1,755,000
Supplies	-	-	-	-	-
Property	-	351,215	-	-	25,000,000
Other	1,701	100	408	500	10,000
<b>Site Improvements</b>					
Salaries	26,155	49,487	18,772	1,046	10,500
Benefits	9,046	16,850	6,046	768	10,500
Purchased Services	3,069,142	8,362,753	32,106,809	58,354,362	91,175,000
Supplies	6,639	19,686	35,023	3,500,000	10,000
Property	-	-	-	-	-
Other	1,000	31,567	333,549	400,000	450,000
<b>Architecture/Engineering</b>					
Salaries	7,296	31,232	-	-	-
Benefits	2,545	9,473	-	-	-
Purchased Services	36,058	636,500	-	1,000	-
<b>Building Acq. and Const.</b>					
Salaries	865,630	521,985	1,181,891	1,000,000	1,000,000
Benefits	303,249	175,156	415,423	300,000	400,000
Purchased Services	2,200,938	26,771,123	246,768,565	215,020,250	375,080,000
Supplies	6,805,348	6,603,721	3,532,066	2,500,000	3,500,000
Property	-	-	-	-	-
Other	449	260,649	212,843	150,000	200,000

## Capital Project Funds - Expenditures Summary - Continued

### For Fiscal Years 2014-15 through 2018-19

Description	2014-15	2015-16	2016-17	2017-18	2018-19
	Actual	Actual	Actual	Estimated Actual	Final Budget
<b>Building Improvements</b>					
Salaries	292,406	213,263	82,109	110,000	125,000
Benefits	91,190	74,384	26,189	30,000	40,000
Purchased Services	18,882,897	30,946,814	47,925,157	37,566,500	150,997,000
Supplies	1,244,021	640,509	915,579	200,000	250,000
Property	-	-	-	-	-
Other	1,588	10,134	8,898	55,000	55,000
<b>Other Facilities Acq. and Const.</b>					
Salaries	1,424,312	4,872,835	5,524,661	9,265,000	13,300,000
Benefits	525,797	1,870,475	2,192,973	3,335,000	5,270,000
Purchased Services	55,934	706,547	1,149,847	175,000	2,545,000
Supplies	295,603	196,839	910,223	5,000	25,000
Property	-	-	-	-	-
Other	5,130	10,256	17,633	5,000	20,000
Interfund Transfers	84,106,168	99,700,893	98,459,758	100,176,843	94,415,915
<b>Total Expenditures and Uses</b>	<b>\$125,298,084</b>	<b>\$187,779,883</b>	<b>\$463,241,084</b>	<b>\$449,547,642</b>	<b>\$812,215,915</b>

Source: CCSD Facilities and Bond Financial Management



**Capital Projects Funds - Projected Budgets**  
**For Fiscal Years 2018-19 through 2021-22**  
**Fund Expenditure Appropriations by Major Object**

Description	2018-19 Budget	2019-20 Projected	2020-21 Projected	2021-22 Projected	CAGR <sup>1</sup>
<b>Revenues:</b>					
Real estate transfer taxes	\$32,000,000	\$37,200,000	\$37,450,000	\$37,950,000	5.2%
Hotel room taxes	100,000,000	93,800,000	94,050,000	94,300,000	(0.8%)
Governmental services taxes	32,200,000	34,000,000	34,250,000	34,500,000	2.9%
Interest on investments	4,887,000	7,587,000	7,337,000	7,087,000	17.1%
Other local revenues	9,600	10,000	10,000	10,000	n/a
Federal Revenues	5,650,000	5,650,000	5,625,000	5,625,000	(0.1%)
<b>Total Revenues</b>	<b>174,746,600</b>	<b>178,247,000</b>	<b>178,722,000</b>	<b>179,472,000</b>	<b>1.6%</b>
<b>Expenditures:</b>					
Salaries	14,640,500	13,000,000	14,000,000	10,700,000	0.1%
Employee benefits	5,791,500	5,000,000	5,200,000	4,000,000	1.6%
Purchased services	626,613,000	555,000,000	604,100,000	462,200,000	10.0%
Supplies	45,020,000	46,000,000	50,000,000	38,100,000	19.9%
Property and equipment	25,000,000	4,000,000	4,100,000	3,200,000	n/a
Other expenditures	735,000	3,000,000	3,600,000	2,800,000	46.3%
<b>Total Expenditures</b>	<b>717,800,000</b>	<b>626,000,000</b>	<b>681,000,000</b>	<b>521,000,000</b>	<b>10.5%</b>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<b>(543,053,400)</b>	<b>(447,753,000)</b>	<b>(502,278,000)</b>	<b>(341,528,000)</b>	<b>17.3%</b>
<b>Other Sources and (Uses):</b>					
Loan Proceeds	400,000,000	721,650,000	547,725,000	398,025,000	(1.7%)
Transfers from Other Funds	-	-	-	-	(100.0%)
Transfers to Other Funds	(94,415,915)	(94,000,000)	(94,000,000)	(94,000,000)	(1.6%)
<b>Total Other Sources and (Uses)</b>	<b>305,584,085</b>	<b>627,650,000</b>	<b>453,725,000</b>	<b>304,025,000</b>	<b>(2.0%)</b>
<b>Opening Fund Balance - July 1</b>	<b>702,687,331</b>	<b>465,218,016</b>	<b>645,115,016</b>	<b>596,562,016</b>	<b>1.9%</b>
<b>Ending Fund Balance - June 30</b>	<b>\$465,218,016</b>	<b>\$645,115,016</b>	<b>\$596,562,016</b>	<b>\$559,059,016</b>	<b>(5.6%)</b>

Source: Budget Department - <sup>1</sup> CAGR base year is FY 2017-18 Estimated Actual

## 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 (000s) National School Lunch/Breakfast Programs Only

Year	Breakfast	Lunch	Snacks <sup>2</sup>	Supper	Total Meals Served
2013-14	11,791	27,591	-	-	39,383
2014-15	11,783	27,927	-	-	39,710
2015-16	15,251	28,533	61	-	43,845
2016-17	18,601	28,636	77	27	47,341
2017-18 <sup>1</sup>	17,604	28,648	81	365	46,698

<sup>1</sup> Estimated

<sup>2</sup> Snacks not shown prior to FY 2016

### 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 953**, 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 264,000 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 2017-18 Accomplishments:**

**Strategic Imperative:** Engagement

**Focus Area:** Family/Community Engagement and Customer Service

- Continued to improve food quality through student surveys and improved recipes from our central kitchen to deliver two new menu items monthly

**Strategic Imperative:** Clarity and Focus

**Focus Area:** Value/Return on Investment

- Placed a salad bar in all secondary schools
- Achieved a breakfast participation of 32% by serving an average of 96,382 breakfasts per day on the School Breakfast Program (SBP)
- Achieved a lunch participation at 53% by serving an average of 165,578 lunches per day on the National School Lunch Program (NSLP)

**Strategic Imperative:** School Support

**Focus Area:** Family/Community Engagement and Customer Service

- Elected 26 new Community Eligibility Provision (CEP) schools, increasing from 101 to 127 sites

**Strategic Imperative:** Engagement

**Focus Area:** Achievement Gaps

- Expanded sponsorship of the Child and Adult Care Food Program (CACFP) and At Risk After School Meal Program from 3 to 46 sites.

**FY 2018-19 Objectives:**

**Strategic Imperative:** Engagement

**Focus Area:** Family/Community Engagement and Customer Service

- Maintain a minimum 80% positive rating on quality of customer satisfaction provided through customer service surveys

**Strategic Imperative:** Clarity and Focus

**Focus Area:** Value/Return on Investment Measure

- Increase the number of elementary schools opting to offer a salad bar for lunch from 36 to 41 schools
- Increase breakfast participation rate from 32 percent to 35 percent on the SBP
- Increase lunch participation rate from 53 percent to 56 percent on the NSLP

**Strategic Imperative:** School Support

**Focus Area:** Family /Community Engagement and Customer Service

- Increase CEP schools from 127 to 136
- Improve access to meals during summer break by increasing the number of sites offering the Seamless Summer Option (SSO) from 92 to 106

**Strategic Imperative:** Engagement

**Focus Area:** Achievement Gaps

- Expand sponsorship of the CACFP At Risk After School Meal Program from 46 sites to 50 sites
- Increase number of elementary schools operating the Fresh Fruit and Vegetable Program (FFVP) from 35 to 54

**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



**Food Services Fund - Summary of Income, Expenses, and Changes In Net Position  
For Fiscal Years 2016-17 through 2018-19**

Food Service Description	2016-17 Actuals		2017-18 Estimated Actuals		2018-19 Final Budget		2017-18 vs. 2018-19	
	Staff	Amount	Staff	Budget	Staff	Budget	\$ Change	% Change
<b>Operating Income:</b>								
Sales		\$12,066,367		\$12,500,000		\$12,000,000	(\$500,000)	(4.0%)
<b>Operating Expenses:</b>								
Salaries	483.38	28,600,427	491.17	30,000,000	520.01	31,405,485	(1,405,485)	(4.7%)
Employee benefits		11,715,794		15,501,562		11,350,821	4,150,741	26.8%
Purchased services		6,308,818		5,500,000		3,792,000	1,708,000	31.1%
Supplies		73,455,584		84,000,000		100,536,519	(16,536,519)	(19.7%)
Depreciation		1,566,953		2,100,000		1,700,000	400,000	19.0%
Other expenses		3,249,382		3,500,000		3,505,000	(5,000)	(0.1%)
<b>Total Operating Expenses</b>		<b>124,896,958</b>		<b>140,601,562</b>		<b>152,289,825</b>	<b>(11,688,263)</b>	<b>(8.3%)</b>
<b>Operating Loss</b>		<b>(112,830,591)</b>		<b>(128,101,562)</b>		<b>(140,289,825)</b>	<b>(12,188,263)</b>	<b>9.5%</b>
<b>Nonoperating Income:</b>								
Federal subsidies		113,025,142		120,000,000		125,000,000	5,000,000	4.2%
Commodities received		9,261,987		10,100,000		11,047,519	947,519	9.4%
State subsidies		478,412		475,000		475,000	-	-
Investment income		175,919		200,000		300,000	100,000	50.0%
Other income		(600,617)		-		-	-	-
<b>Total Nonoperating Income</b>		<b>122,340,843</b>		<b>130,775,000</b>		<b>136,822,519</b>	<b>6,047,519</b>	<b>4.6%</b>
Net Gain (Loss)		9,510,252		2,673,438		(3,467,306)	(6,140,744)	(229.7%)
Prior Period Restatement (GASB 68)		-		-		-	-	-
Beginning Net Position		\$42,007,161		\$51,517,413		\$54,190,851	2,673,438	5.2%
<b>Ending Net Position</b>	483.38	<b>\$51,517,413</b>	491.17	<b>\$54,190,851</b>	520.01	<b>\$50,723,545</b>	<b>(\$3,467,306)</b>	<b>(6.4%)</b>

Source: CCSD Budget and Accounting Departments

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 2017-18 Accomplishments:**

- Reduced cost of production
- Increased staff capability across section boundaries
- Increased awareness of capabilities within the District

- Continued to increased print on demand offerings
- Utilized temporary labor to accommodate business surges

**Fiscal Year 2018-19 Objectives:**

- Increase internal marketing efforts
- Diversify product offerings
- Continue staff development in all areas
- Identify new business opportunities
- Continue to remain price competitive with commercial options

Performance Measures	2015-16	2016-17	2017-18
Copy center income	\$ 922,872	\$ 756,677	\$ 837,305
Printing income	644,227	601,197	563,796
Graphic service income	29,523	31,266	N/A
Color copy income	354,319	250,969	254,546
Subcontracting income	138,220	186,723	169,110
Art and darkroom Income	113,424	71,723	73,189
<b>Total income</b>	<b>\$2,202,585</b>	<b>\$1,898,555</b>	<b>\$1,897,946</b>
<b>Salary expenses</b>	<b>\$980,700</b>	<b>\$861,354</b>	<b>\$794,959</b>



## Risk and Environmental Services Department

### Budget Units

029 Environmental Services  
 764 Risk Management Technology  
 765 Risk Services  
 766 Risk Management - Employee Benefits

### Budget Units

767 Risk Management - Administration  
 768 Risk Management - Property  
 769 Risk Management - General Liability  
 770 Risk Management - Workers Compensation



Financial Section

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## Risk Management Fund

with established laws, policies, and regulations

### 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 damage, liability, and workers' compensation. The Department also provides reliable service district-wide for environmental health and safety compliance and resolution of issues and complaints.

Each primary section of the Department continues to provide the following services:

**Risk Services, Cost Center 765**, provides 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
- Collaborating with local, state, and federal agencies to ensure compliance with all applicable safety and health requirements
- Inspecting and maintaining playground equipment, stage curtains, and other specialized equipment to promote student safety

**Risk Services, Cost Center 767**, provides the following services in accordance with its mission using the most efficient and cost effective methods:

- Transferring risk through the purchase of insurance
- Review and provide recommendations on contractual language, insurance requirements, and general risk management practices

**Risk Management Claims, Cost Center 769, 769, and 770**, provides the following services in accordance with its mission using the most efficient and cost effective methods:

- Administers the self-insured claims for property damages, liability, and workers' compensation

**Environmental Services (General Fund), Cost Center 029**, provides the following services in accordance with its mission using the most efficient and cost effective methods:

- Development and implementation of environmental programs to make certain district-wide activities comply

### Fiscal Year 2017-18 Accomplishments:

- Initiated development of 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
- Realigned the roles and responsibilities of staff to the needs of the new District organizational structure
- Implementation of a program to receive and review certificates of insurance required of vendors and ensure compliance with contractual requirements
- Development of safety training curriculum to support needs of District employees

### Fiscal Year 2018-19 Objectives:

- Complete implementation of standardized claim procedures and perform periodic audits to check for compliance to the standards
- Complete implementation of the program to receive and review certificates of insurance from vendors and ensure compliance with contractual requirements
- Implement safety training curriculum to support the needs of District employees
- Complete development and start implementation of risk audit records to assist in reducing costs and improving efficiency for every District site

Performance Measures	2015-16	2016-17	2017-18
<b>Number of Claims</b>			
Property/Liability count	1,733	2,149	2,117
Workers' Compensation count	1,308	1,400	1,335
<b>Total Insurance Premiums</b>			
Property, Liability, and Workers' Compensation	\$2,583,108	\$2,336,530	\$2,621,469
<b>Claim Count Ratio</b>			
Property/Liability per \$1,000 premium	0.67	0.92	0.81
Workers' Compensation per \$100,000 of payroll	12.59	12.26	13.51
<b>Third-Party Recoveries</b>			
Property/Liability	\$724,092	\$483,317	\$792,669
Workers' Compensation	\$166,335	\$396,011	\$147,212
<b>Managed Care Savings</b>			
Workers' Compensation	\$1,946,898	\$1,988,852	\$1,250,757

## Internal Service Funds - Summary of Income, Expenses, and Changes In Net Position For Fiscal Years 2016-17 through 2018-19

Internal Service Description	2016-17 Actuals		2017-18 Estimated Actuals		2018-19 Final Budget		2017-18 vs. 2018-19	
	Staff	Amount	Staff	Budget	Staff	Budget	\$ Change	% Change
<b>Operating Income:</b>								
Local sources		\$30,080,387		\$27,490,000		\$27,255,000	(\$235,000)	(0.9%)
<b>Operating Expenses:</b>								
Salaries	41.55	2,636,017	45.25	2,806,000	51.25	3,014,103	(208,103)	(7.4%)
Employee benefits		1,155,208		1,528,755		1,315,599	213,156	13.9%
Purchased services		5,218,919		5,900,000		7,823,200	(1,923,200)	(32.6%)
Supplies		1,050,562		1,045,000		919,231	125,769	12.0%
Property		-		-		-	-	-
Depreciation		97,027		105,000		125,000	(20,000)	(19.0%)
Other expenses		20,032,596		14,500,000		16,659,100	(2,159,100)	(14.9%)
<b>Total Operating Expenses</b>		<b>30,190,329</b>		<b>25,884,755</b>		<b>29,856,233</b>	<b>(3,971,478)</b>	<b>(15.3%)</b>
<b>Operating Income (Loss)</b>		<b>890,058</b>		<b>1,605,245</b>		<b>(2,601,233)</b>	<b>(4,206,478)</b>	<b>(262.0%)</b>
Nonoperating income		2,086,936		210,000		210,000	-	-
<b>Prior Period Restatement (GASB 68)</b>		<b>-</b>		<b>-</b>		<b>-</b>		
<b>Beginning Net Position</b>		<b>\$3,304,675</b>		<b>\$6,281,669</b>		<b>\$8,096,914</b>	<b>1,815,245</b>	<b>28.9%</b>
<b>Ending Net Position</b>	41.55	<b>\$6,281,669</b>	45.25	<b>\$8,096,914</b>	51.25	<b>\$5,705,681</b>	<b>(\$2,391,233)</b>	<b>(29.5%)</b>

Source: CCSD Budget and Accounting Departments



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