



# 2020-2021 AMENDED FINAL BUDGET

## Regular Meeting of the Board of School Trustees

December 10, 2020

Jason Goudie

Chief Financial Officer



# OVERVIEW

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Where the Money is Spent

Where Special Education Fund Money is Spent

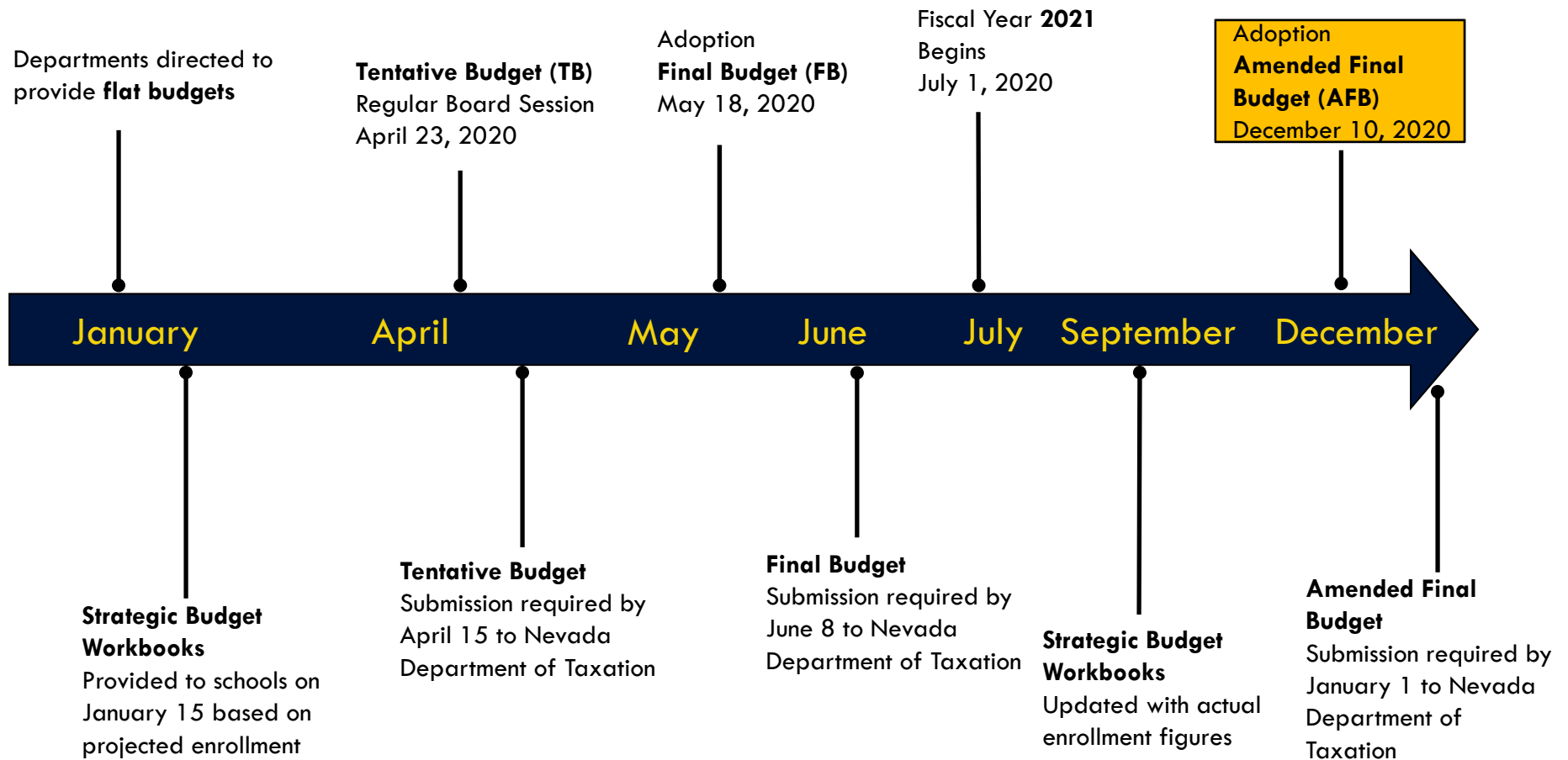
Amended Final Budget Comparison

Fund Balance Comparison

Unassigned Ending Fund Balance

Employee Contracts Status

# 2020-2021 TIMELINE



# UNCERTAINTIES

- ❖ Coronavirus Disease 2019 (COVID-19) fiscal impacts
- ❖ Next biennium (fiscal year 2022 and 2023) and potential 12 percent reduction
- ❖ Enrollment uncertainties
- ❖ Senate Bill (SB) 551 court case related to legality of SB551
- ❖ Plans to remain in distance learning or return to a model with students in school buildings

## ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF (ESSER) FEDERAL GRANT

<b>Event</b>	<b>Budget</b>
Operations - Utilities	\$ 44,333,100
Personal Protective Equipment	15,301,679
Technology Services	12,809,313
Administrative Services	3,717,484
Equitable Services	2,360,757
Curriculum and Instruction	2,054,073
Nevada Learning Academy	1,147,388
Charter Schools	972,015
College and Career Readiness	774,961
Family and Community Engagement	498,000
<b>Total</b>	<b>\$ 83,968,770</b>

# ASSEMBLY BILL 3 OF THE 31ST (2020) SPECIAL SESSION IMPACT

	Fiscal Year 2021					
	Original Projected Budget		Revised Per Assembly Bill 3		Change	
Name	FTE	\$	FTE	\$	FTE	\$
Adult Standard High School Diploma	88	9,949,840	82	9,515,869	(6)	(433,971)
Assembly Bill 309	-	13,164,542	-	13,062,426	-	(102,116)
Bully Prevention Training	-	25,000	-	-	-	(25,000)
Class Size Reduction (CSR)	1,358	119,800,000	1,307	113,589,139	(51)	(6,210,861)
College and Career Readiness	1	1,100,000	-	-	(1)	(1,100,000)
College and Career Ready Diploma	-	400,000	-	-	-	(400,000)
Elementary Counselor	1	50,000	-	-	(1)	(50,000)
Gifted and Talented Education (GATE)	59	5,080,981	26	1,947,462	(33)	(3,133,519)
New Nevada Education Funding (SB 178)	543	53,900,000	-	-	(543)	(53,900,000)
Read by Grade 3	171	16,100,000	-	-	(171)	(16,100,000)
Regional Professional Development Program (RPDP)	19	4,030,410	17	3,855,876	(2)	(174,534)
School Resource Officers	22	2,048,420	-	-	(22)	(2,048,420)
Senate Bill 551	-	27,197,012	-	26,423,841	-	(773,171)
Social Workers-Expansion (Safety Grant)	-	1,584,000	-	-	-	(1,584,000)
Social, Emotional, and Academic Development (SEAD)	3	1,613,500	-	-	(3)	(1,613,500)
Teach Supply Reimbursement	-	3,200,000	-	-	-	(3,200,000)
Underperforming Schools (Turnaround Schools)	-	834,480	-	-	-	(834,480)
Victory Schools	135	20,036,890	117	18,735,463	(18)	(1,301,427)
Zoom Schools	314	37,981,010	310	37,649,072	(4)	(331,938)
<b>Estimated Total</b>	<b>2,714</b>	<b>318,096,085</b>	<b>1,859</b>	<b>224,779,148</b>	<b>(855)</b>	<b>(93,316,937)</b>

## RESTORE PROGRAMS RELATED TO ASSEMBLY BILL 3 IMPACT

**Restore New Nevada Education Funding (SB178) program:** Assembly Bill (AB) 3 of the 31<sup>st</sup> (2020) Special Session of the Legislature eliminated state grant SB178 funding. The General Fund will restore the program by applying a districtwide per pupil reduction of \$94.68 to the fall strategic budget planning, which yielded a budget reduction of \$28.6 million. Additionally, the District transferred \$44.3 million of the General Operating Fund's utilities expenditures to the Federal Fund; therefore, creating room in the General Fund to carry the program's \$53.9 million and 543 FTEs.

**Restore Read by Grade 3 program:** AB3 of the 31<sup>st</sup> (2020) Special Session of the Legislature eliminated state grant Read by Grade 3 funding. The General Fund will restore the program by applying a districtwide per pupil reduction of \$94.68 to the fall strategic budget planning, which yielded a budget reduction of \$28.6 million. Additionally, the District transferred \$44.3 million of the General Operating Fund's utilities to the Federal Fund; therefore, creating room in the General Fund to carry the program's \$16.1 million and 171 FTEs.

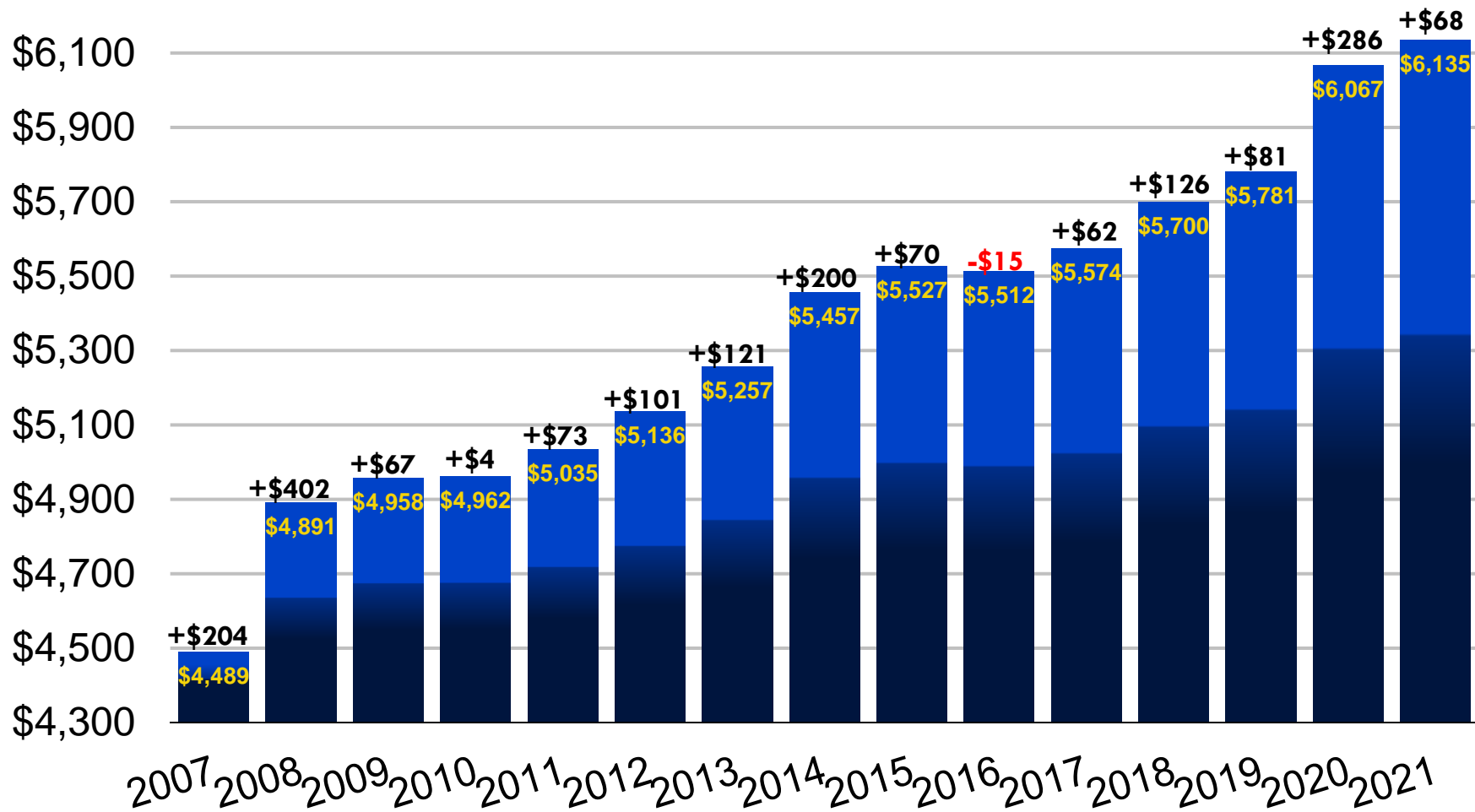
**Restore Gifted and Talented Education (GATE) program:** AB3 of the 31<sup>st</sup> (2020) Special Session of the Legislature partially eliminated the state grant GATE funding. The General Fund will restore the program by applying a districtwide per pupil reduction of \$94.68 to the fall strategic budget planning, which yielded a budget reduction of \$28.6 million. Additionally, the District transferred \$44.3 million of the General Operating Fund's utilities to the Federal Fund; therefore, creating room in the General Fund to carry the program's \$3.1 million and 33 FTEs.



# STATE FUNDING

(General Operating Fund)

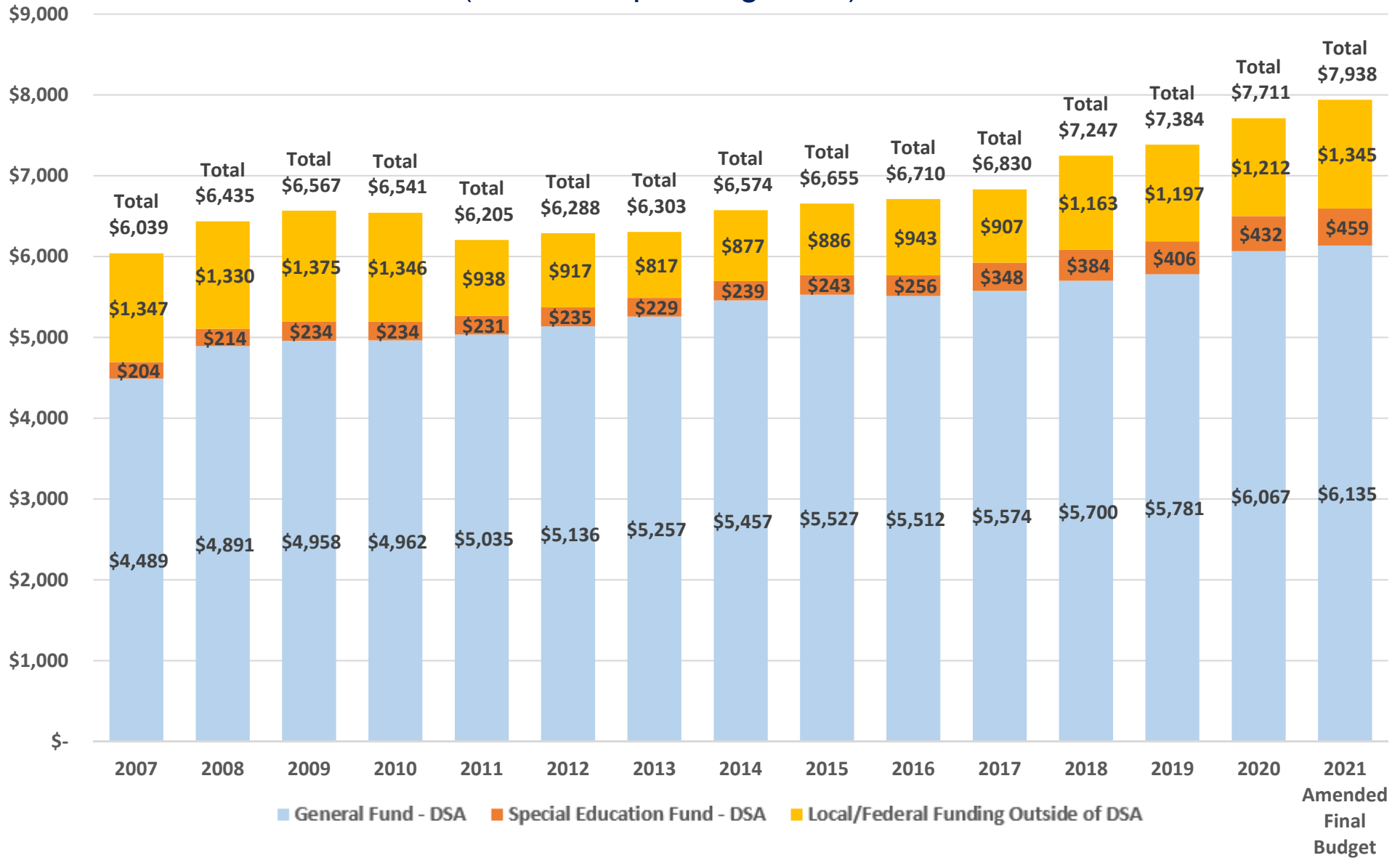
## Basic Guaranteed Support - Distributive School Account (DSA)





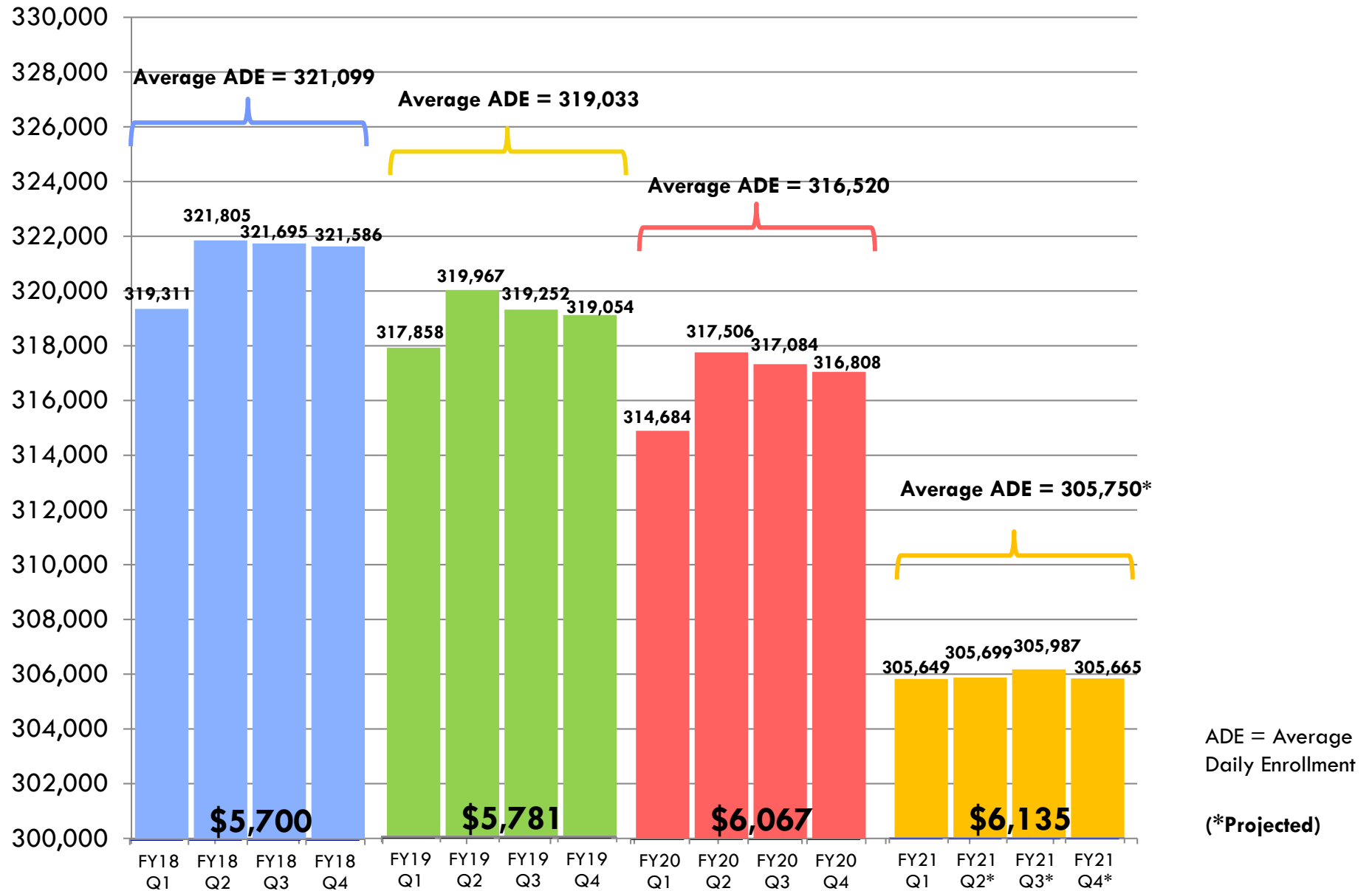
# TOTAL PER PUPIL REVENUES

(General Operating Fund)



**Local Funding Outside of DSA** primarily are revenues from local school support tax, property tax, governmental services tax, donations, other miscellaneous revenues.  
Does not include "Other Financing Sources," which primarily are proceeds from bond issuances and transfers-in.

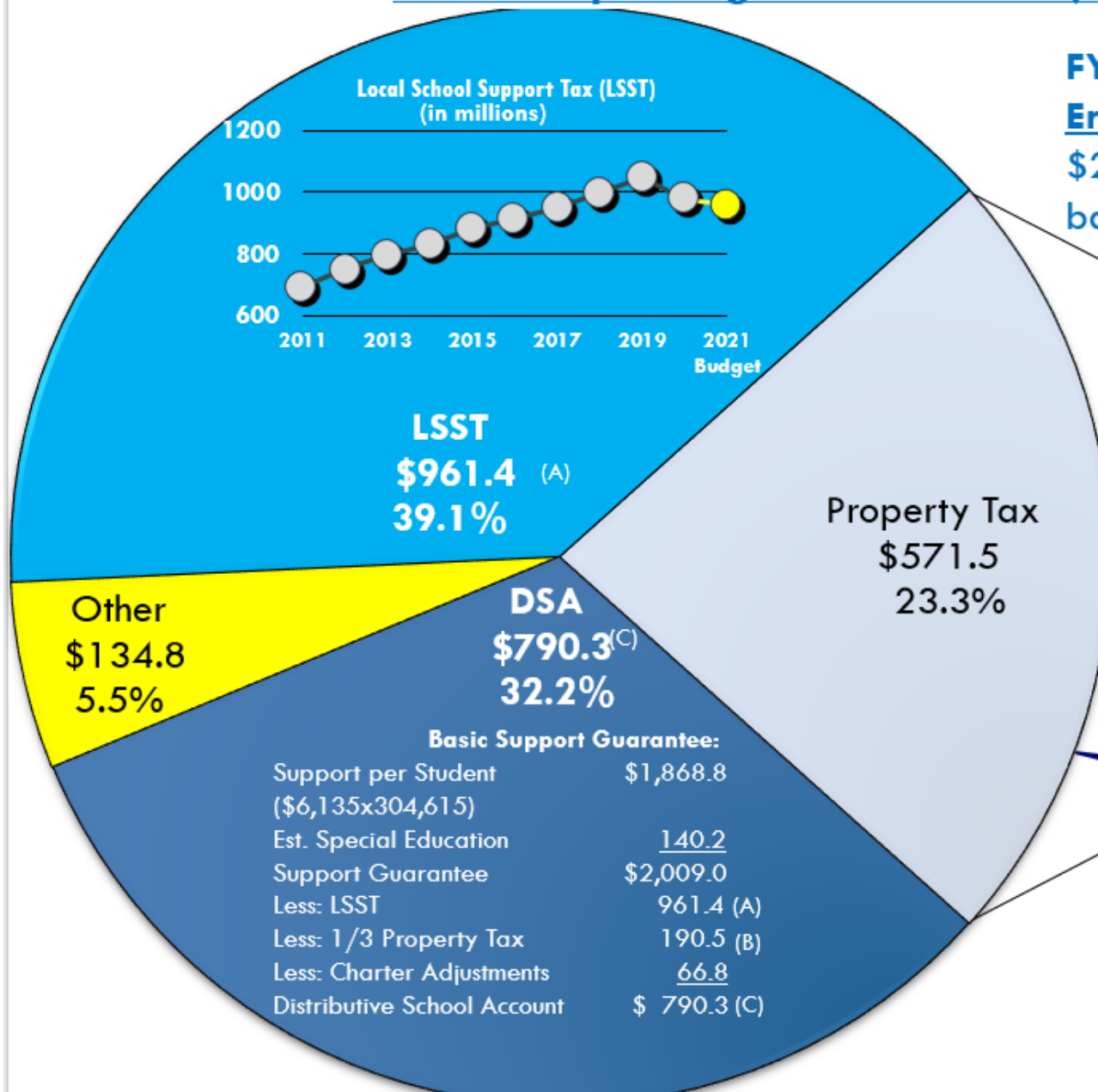
# STUDENT ENROLLMENT AND DSA



Reference 5.03(A)

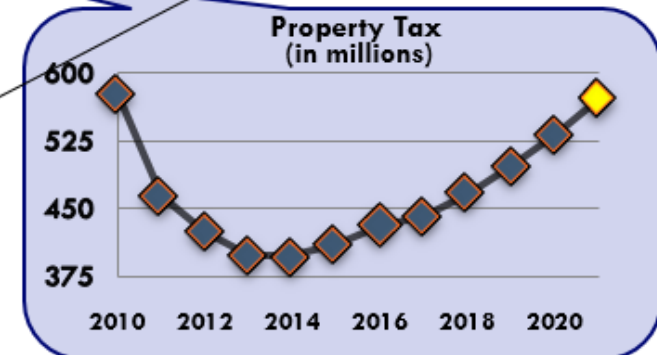
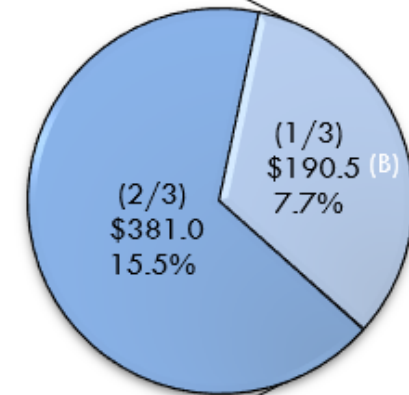
# Where the Money Comes From

## General Operating Fund Revenues (in millions)



### FY 2020 General Fund Ending Fund Balance

\$291.1 million includes unassigned balance of \$48.8 million.



# GENERAL OPERATING REVENUES

Description	FB FY 2021	AFB FY 2021	Change	Comments
Local School Support Tax	\$961,361,000	\$961,361,000	\$ 0	See slide "Revenue: State Projections and Assumption"
Ad Valorem (Property) Tax	571,511,000	571,511,000	0	See slide "Revenue: State Projections and Assumption"
Governmental Services Tax	74,194,000	74,194,000	0	See slide "Revenue: State Projections and Assumption"
Two Percent Franchise Tax	4,680,000	2,715,000	(1,965,000)	3-year average of \$3.5 million FY21 actuals of \$2.7 million
E-Rate Reimbursements	3,230,000	3,090,000	(140,000)	3-year average of \$3.1 million
Local Government Taxes	1,380,000	1,200,000	(180,000)	3-year average of \$1.2 million
Tuition And Summer School	3,120,000	2,730,000	(390,000)	3-year average of \$2.7 million
Adult Education	150,000	160,000	10,000	3-year average of \$0.2 million
Athletic Proceeds	1,120,000	0	(1,120,000)	3-year average of \$1.1 million. Zero due to no in-person attendance
Services Provided	1,660,000	300,000	(1,360,000)	3-year average of \$1.5 million Lowered due to limited facility rentals
Donations And Grants	1,060,000	1,350,000	290,000	3-year average of \$1.3 million
Other Local Sources	9,590,000	8,690,000	(900,000)	3-year average of \$8.7 million
Interest Income	3,660,000	7,210,000	3,550,000	3-year average of \$7.2 million
<b>Total Local Sources</b>	<b>1,636,716,000</b>	<b>1,634,511,000</b>	<b>(2,205,000)</b>	
State Distributive Fund	806,062,000	790,298,000	(15,764,000)	See slide "Revenue: State Projections and Assumption"
<b>Total State Sources</b>	<b>806,062,000</b>	<b>790,298,000</b>	<b>(15,764,000)</b>	
Federal Impact Aid	140,000	110,000	(30,000)	3-year average of \$0.1 million
Forest Reserve	70,000	80,000	10,000	3-year average of \$0.1 million
Administrative Claiming	1,170,000	1,300,000	130,000	3-year average of \$1.3 million
<b>Total Federal Sources</b>	<b>1,380,000</b>	<b>1,490,000</b>	<b>110,000</b>	
Sales Of District Property	950,000	860,000	(90,000)	3-year average of \$0.9 million
<b>Total Other Sources</b>	<b>950,000</b>	<b>860,000</b>	<b>(90,000)</b>	
<b>Total Operating Revenues</b>	<b>\$2,445,108,000</b>	<b>\$2,427,159,000</b>	<b>(\$17,949,000)</b>	

# REVENUE: STATE PROJECTIONS AND ASSUMPTIONS

## Local School Support Tax (LSST)

**Amended Final Budget (AFB) FY 2021 = \$ 961,361,000**

**Final Budget (FB) FY 2021 = \$ 961,361,000**

**Revenue = \$ 0**

FY 2021 AFB based on Nevada Department of Taxation's FY 2021 Final Local Government Revenue Projection. In addition, an 11.5 percent reduction was applied to Nevada Department of Taxation's FY 2021 Final Local Government Revenue Projection, due to COVID-19 state of emergency. The 11.5 percent reduction aligns CCSD with the same impact experienced during the Great Recession.

## Property Tax

**Amended Final Budget FY 2021 = \$ 571,511,000**

**Final Budget FY 2021 = \$ 571,511,000**

**Revenue = \$ 0**

FY 2021 AFB based on Nevada Department of Taxation's FY 2021 Proforma Ad Valorem Revenue Projections.

# REVENUE: STATE PROJECTIONS AND ASSUMPTIONS

(CONTINUED)

## Governmental Services Tax

Amended Final Budget (AFB) FY 2021	= \$ 74,194,000
Final Budget FY 2021	= <u>\$ 74,194,000</u>
Revenue	= \$ 0

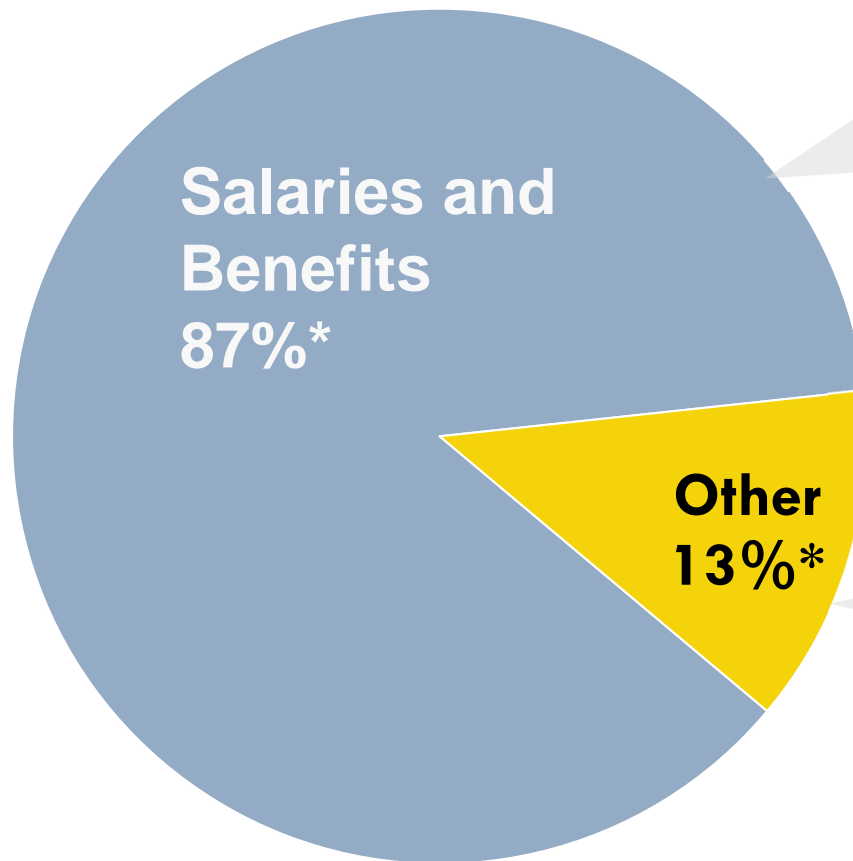
FY 2021 AFB based on Nevada Department of Taxation's FY 2021 Final Local Government Revenue Projection and applying a 10 percent reduction due to COVID-19 state of emergency. The 10 percent reduction from the Nevada Department of Taxation's FY 2021 GST projection aligns CCSD with the same impact experienced during the Great Recession.

## Distributive School Account

Amended Final Budget FY 2021	= \$ 790,298,000
Final Budget FY 2021	= <u>\$ 806,062,000</u>
Less Revenue	= \$ (15,764,000)

General Fund DSA decreased by \$57.6 million due to lower enrollment and additional charter school payments, combined with reversing a \$41.9 million placeholder for COVID-19 budget reductions, which is an increase to DSA. Due to net adjustments, the General Fund DSA revenue decreased by \$15.8 million. Special Education Fund DSA is projected to remain the same at \$140.2 million.

# WHERE THE MONEY IS SPENT



	Full-Time Equivalents (FTEs)		(\$ IN MILLIONS)	
School Based - Strategic	17,001	64.7%	1,493.4	64.5%
School Based	5,295	20.1%	455.7	19.7%
Transportation	1,629	6.2%	114.6	4.9%
Central Office	2,361	9.0%	252.5	10.9%
<b>Total</b>	<b>26,286</b>	<b>100%</b>	<b>2,316.2</b>	<b>100%</b>

	(\$ IN MILLIONS)
Textbooks/Supplies	\$ 200.5
Fuel/Vehicle/Buses	51.5
Professional Services	33.0
Technology	24.4
Property/Liability Insurance	17.8
Repairs/Maintenance	12.4
Utility/Fuel	3.5
Printing	2.0
Postage	1.5

\*General Operating Fund



# Where Special Education Fund Money is Spent

<b>Department</b>	<b>FTEs</b>	<b>\$ (In Millions)</b>
<b>Legal</b>	1.0	0.2
<b>Student Record</b>	10.0	0.6
<b>Student Services Division</b>	345.7	60.0
<b>Special Education - Licensed Positions</b>	3,459.8	307.3
<b>Special Education - Support Positions</b>	1,261.8	74.5
<b>Transportation</b>	930.2	71.0
<b>Grand Total</b>	<b><u>6,008.5</u></b>	<b><u>\$ 513.6</u></b>

FTEs = Full-Time Equivalents  
(includes all employee groups)

# AMENDED FINAL BUDGET COMPARISON

(IN MILLIONS)

	2019 Amended Final Budget	2020 Amended Final Budget	Change	2021 Amended Final Budget	Change
Beginning Fund Balance	\$ 66.8	\$ 170.9	\$ 104.1	\$ 291.1	\$ 120.2
Total Revenues	2,344.4	2,443.3	98.9	2,427.2	(16.1)
<b>Total Resources</b>	<b>2,411.2</b>	<b>2,614.2</b>	<b>203.0</b>	<b>2,718.3</b>	<b>104.1</b>
Total Salaries and Benefits	2,098.4	2,233.8	135.4	2,316.2	82.4
Total Services	98.8	116.4	17.6	82.3	(34.1)
Total Supplies	158.2	163.6	5.4	217.9	54.3
Total Property	42.8	38.1	(4.7)	42.4	4.3
Total Other	4.5	4.2	(0.3)	4.1	(0.1)
<b>Total Expenditures</b>	<b>2,402.7</b>	<b>2,556.1</b>	<b>153.4</b>	<b>2,662.9</b>	<b>106.8</b>
Other Financing Sources	37.3	37.0	(0.3)	30.8	(6.2)
<b>Total Fund Balance Details</b>	<b>\$ 45.8</b>	<b>\$ 95.1</b>	<b>\$ 49.3</b>	<b>\$ 86.2</b>	<b>\$ (8.9)</b>
Indirect Cost Fund and Donations	0.8	2.3		2.3	
Nonspendable (Inventory)	4.0	4.0		4.0	
Potential shortfall		39.9		25.3	
Unassigned	41.0	48.9		54.6	
	Unassigned at 1.75%	Unassigned at 2.00%		Unassigned at 2.25%	
<b>Total</b>	<b>\$ 45.8</b>	<b>\$ 95.1</b>		<b>\$ 86.2</b>	
<b>Deficit</b>	<b>\$ -</b>	<b>\$ -</b>		<b>\$ -</b>	

# FUND BALANCE COMPARISON

(in millions)

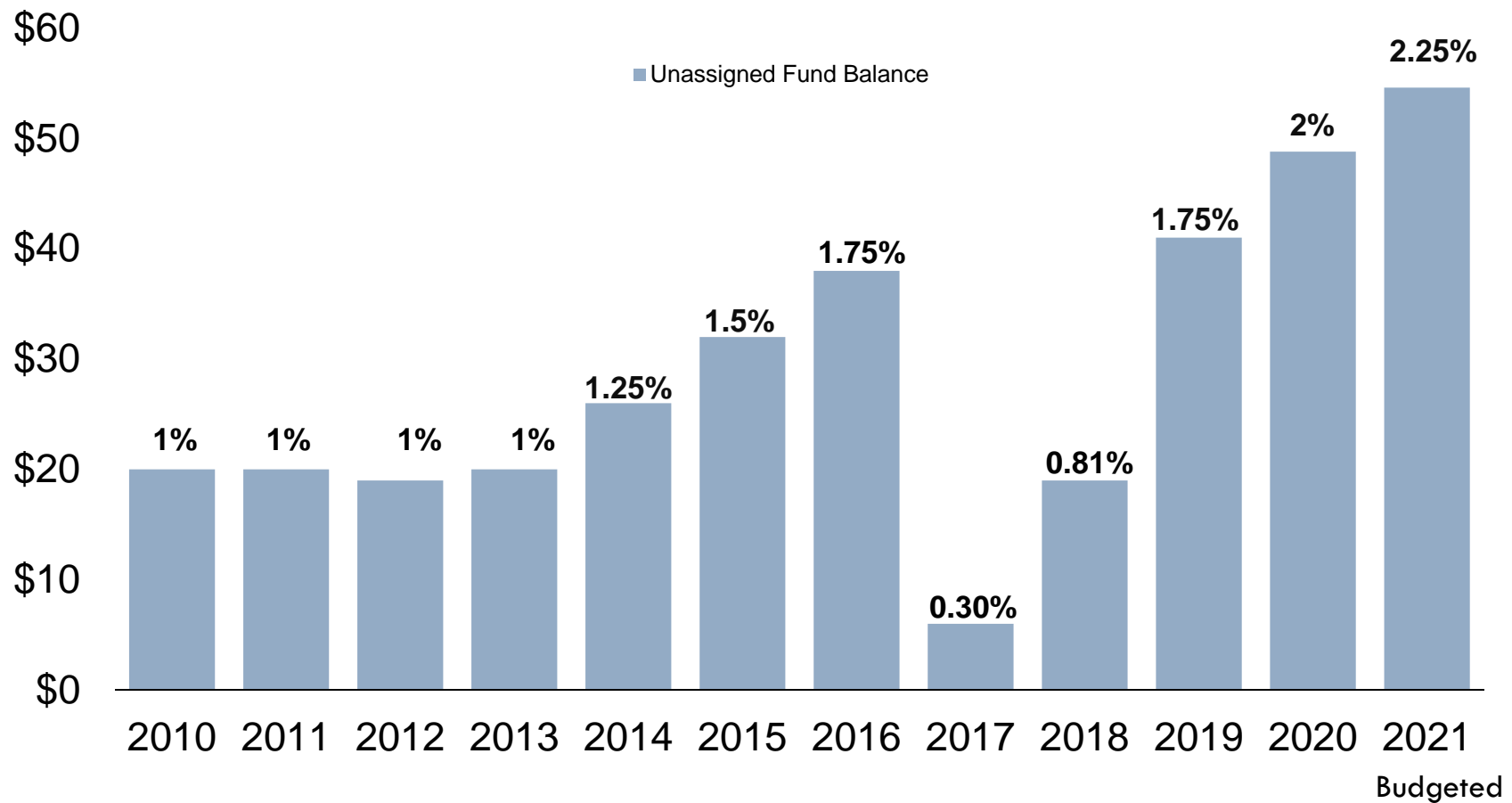
	2020		2021		Change	
	Amended Final Budget		Amended Final Budget			
	<u>Beginning Bal.</u>	<u>Ending Bal.</u>	<u>Beginning Bal.</u>	<u>Ending Bal.</u>	<u>Beginning Bal.</u>	<u>Ending Bal.</u>
Restricted:						
Nonspendable - Inventory	\$ 3.3	\$ 4.0	\$ 3.4	\$ 4.0	\$ 0.1	\$ -
Donations	0.4	0.3	0.3	0.3	(0.1)	-
School Technology	0.5	-	-	-	(0.5)	-
Buses	0.2	-	10.6	-	10.4	-
School Carryover (Service Level Agreements)	7.1	-	12.8	-	5.7	-
School Carryover (Supplies)	26.4	-	60.7	-	34.3	-
School Carryover (Net Vacancy)	34.4	-	68.4	-	34.0	-
School-Based Project Carryover	7.5	-	7.1	-	(0.4)	-
Unrestricted:						
Assigned/Indirect Costs	49.9	41.9	79.0	27.3	29.1	(14.6)
Unassigned Fund Balance	41.2	48.9	48.8	54.6	7.6	5.7
<b>Total</b>	<b>\$ 170.9</b>	<b>\$ 95.1</b>	<b>\$ 291.1</b>	<b>\$ 86.2</b>	<b>\$ 120.2</b>	<b>\$ (8.9)</b>

Bal. = Balance

# UNASSIGNED ENDING FUND BALANCE

- Regulation 3110, requires the District to have a **2 percent unassigned** ending fund balance.

(\$ IN MILLIONS)



# EMPLOYEE CONTRACTS STATUS

Bargaining Group	Status	FY 2020	FY 2021
Clark County Education Association <b>CCEA</b> (Teachers)	Complete CBA reached through FY 2021.	<ul style="list-style-type: none"> <li>• Salary table increased by 3 percent</li> <li>• One step and longevity movement</li> <li>• Increased health insurance contribution of 4 percent</li> <li>• Professional growth system</li> </ul>	<ul style="list-style-type: none"> <li>• One step and longevity movement</li> <li>• Increased health insurance contribution of 4 percent</li> <li>• Professional growth system</li> </ul>
Education Support Employees Association <b>ESEA</b> (Support Professionals)	Complete CBA reached through FY 2021.	<ul style="list-style-type: none"> <li>• Salary table increased by 3 percent</li> <li>• One step and longevity movement</li> <li>• Increased health insurance contribution of 4 percent</li> </ul>	<ul style="list-style-type: none"> <li>• One step and longevity movement</li> <li>• Increased health insurance contribution of 4 percent</li> </ul>
Clark County Association of School Administrators and Professional-technical Employees <b>CCASAPE</b> (Administrators)	Complete CBA reached through FY 2021.	<ul style="list-style-type: none"> <li>• Salary table increased by 3 percent</li> <li>• One step and longevity movement</li> <li>• Increased health insurance contribution of 4 percent</li> </ul>	<ul style="list-style-type: none"> <li>• One step and longevity movement</li> <li>• Increased health insurance contribution of 4 percent</li> </ul>
Police Officers Association of the Clark County School District <b>POA</b>	Complete CBA reached through FY 2021.	<ul style="list-style-type: none"> <li>• Step L and Step M added to the salary table</li> <li>• Salary table increased by 3 percent</li> <li>• One step and longevity movement</li> <li>• Differential pay of 6.9 percent</li> <li>• Increased health insurance contribution of 4 percent</li> </ul>	<ul style="list-style-type: none"> <li>• One step and longevity movement</li> <li>• Differential pay of 6.9 percent</li> <li>• Increased health insurance contribution of 4 percent</li> </ul>
Police Administrators Association <b>PAA</b>	Complete CBA reached through FY 2021.	<ul style="list-style-type: none"> <li>• Salary table increased by 3 percent</li> <li>• Step and longevity movement</li> <li>• Increased health insurance contribution of 4 percent</li> </ul>	<ul style="list-style-type: none"> <li>• Step and longevity movement</li> <li>• Increased health insurance contribution of 4 percent</li> </ul>



## CLOSING COMMENTS and QUESTIONS



BOARD OF SCHOOL TRUSTEES

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Linda P. Cavazos, Vice President

Danielle Ford, Clerk

Irene A. Cepeda, Member

Chris Garvey, Member

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