

**Fiscal Year
2025
Amended
Final Budget**

We are
CCSD

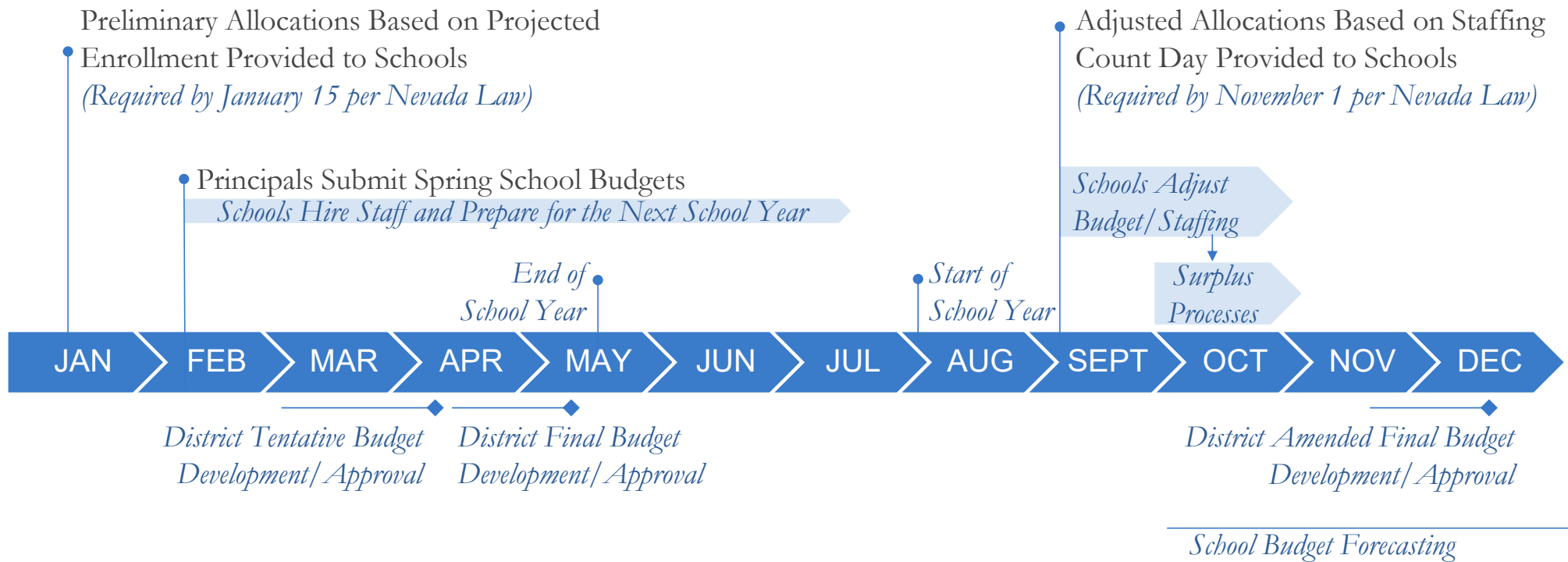
Fiscal Year 2025 Amended Final Budget

Annual Budget Development Timeline

Submission and Approval

- General Operating Revenues
- General Operating Expenditures
- Unassigned Ending Fund Balance

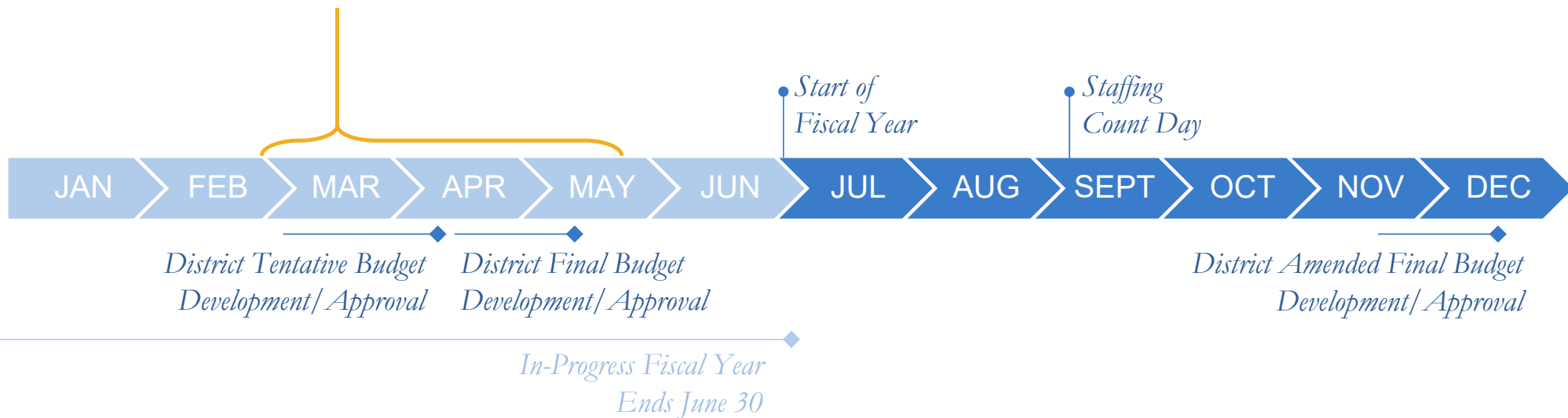
Annual Budget Development Timeline



Annual Budget Development Timeline

Tentative and Final Budgets are developed based on *projections*.

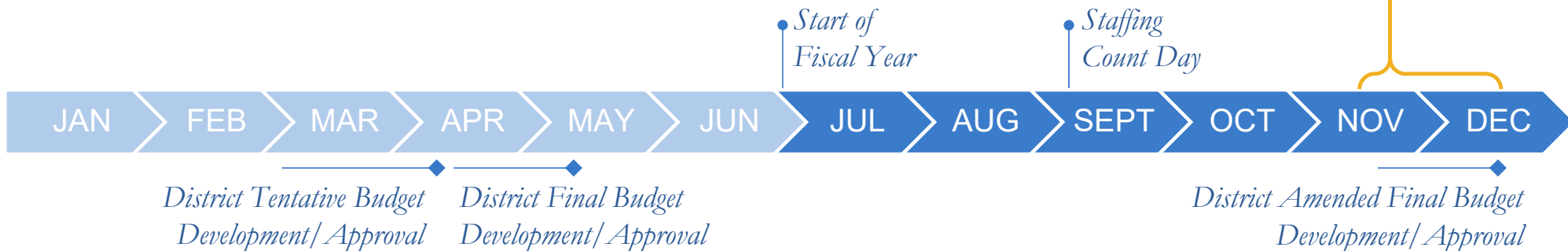
- *Projected* revenues (including revenues based on *projected* student enrollment)
- *Projected* expenditures



Annual Budget Development Timeline

Amended Final Budget is developed based on updated information:

- *Audited actual* information from the **prior fiscal year**.
- *Projected* revenue for the current fiscal year based on *actual* average daily enrollment for the first quarter of the school year.

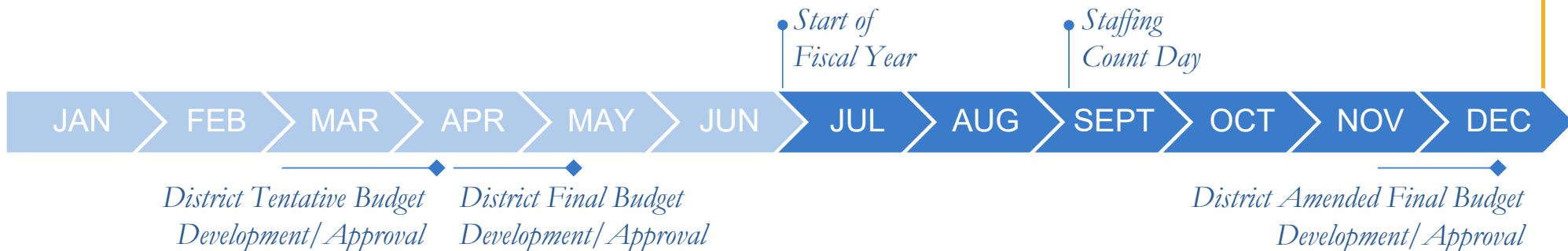


Annual Budget Development Timeline

By **January 1**, the District must:

- Adopt an amendment to its final budget after average daily enrollment is reported for the preceding quarter.
- Submit the amendment to the Nevada Department of Taxation.

(Nevada Revised Statutes 354.598005)



General Operating Revenues

State Sources (\$3.4 Billion)

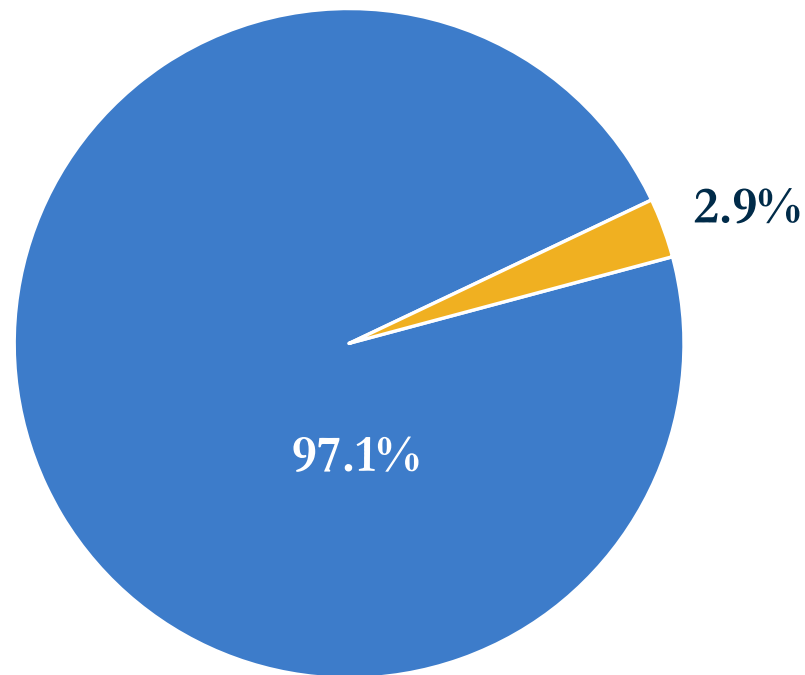
Local Sources (\$49 Million)

Federal Sources (\$2 Million)

Other Financing Sources (\$50 Million)



General Operating Revenues



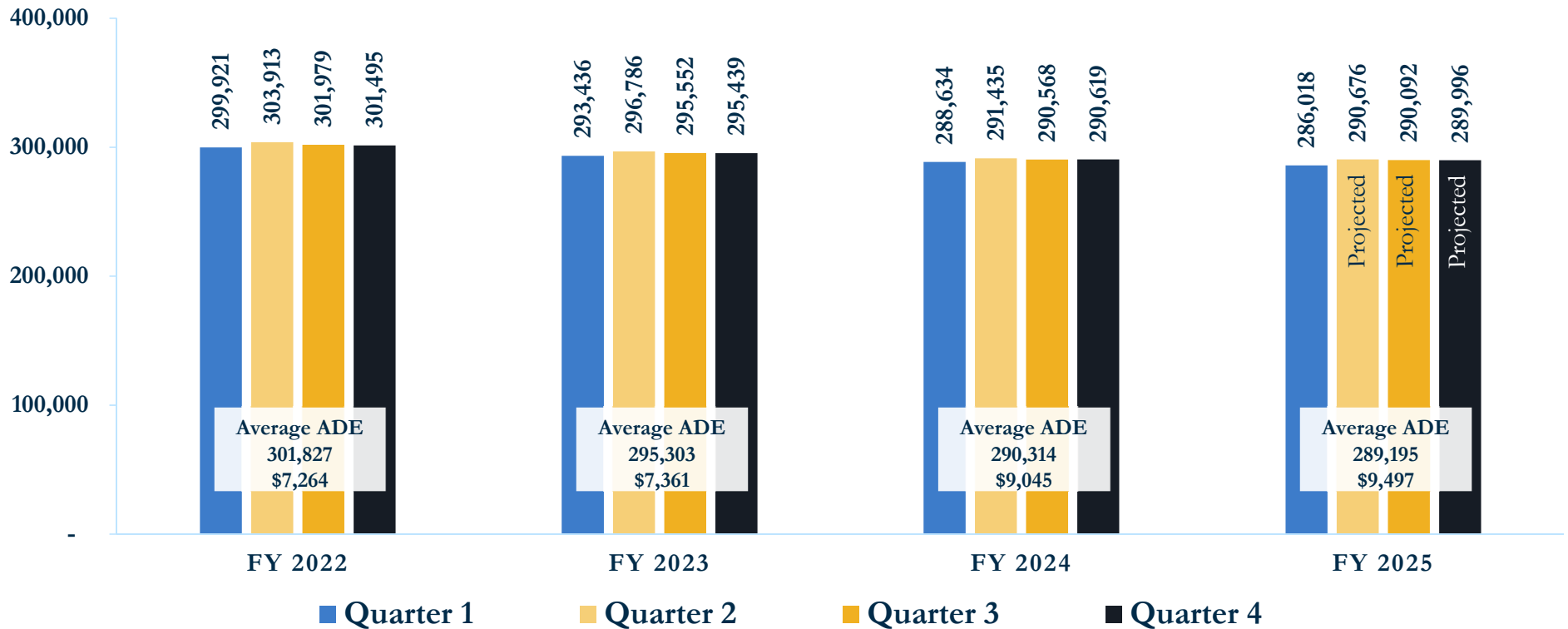
■ State Sources ■ Local, Federal, and Other Financing Sources

Pupil-Centered Funding Plan (PCFP)

- Funds are distributed by each school district to its public schools in a manner to ensure each pupil in the school district receives a reasonably equal educational opportunity.
- School districts receive adjusted base funding, weighted funding, and auxiliary funding.
 - Weighted funding includes English Learner (EL), At-Risk, and Gifted and Talented Education.

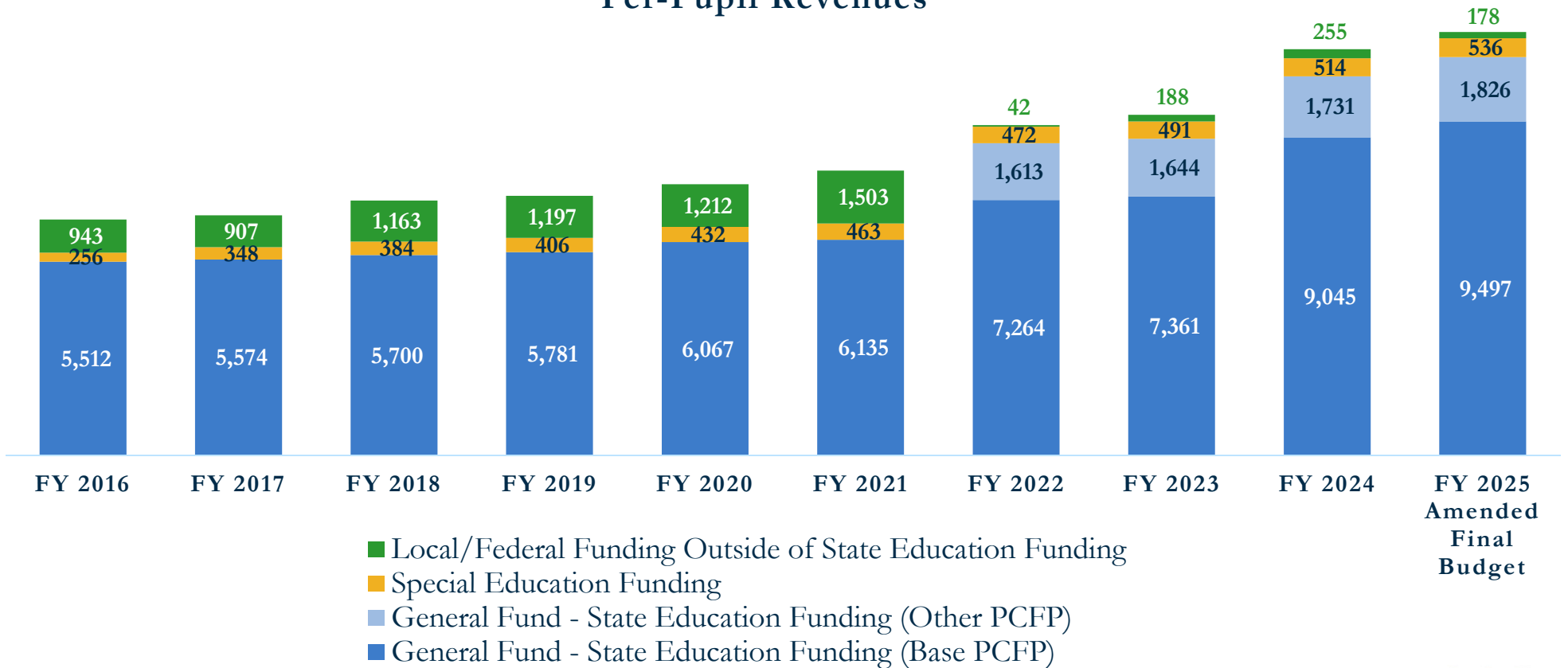
General Operating Revenues

Average Daily Enrollment (ADE) and Base Per-Pupil Rate



General Operating Revenues

Per-Pupil Revenues



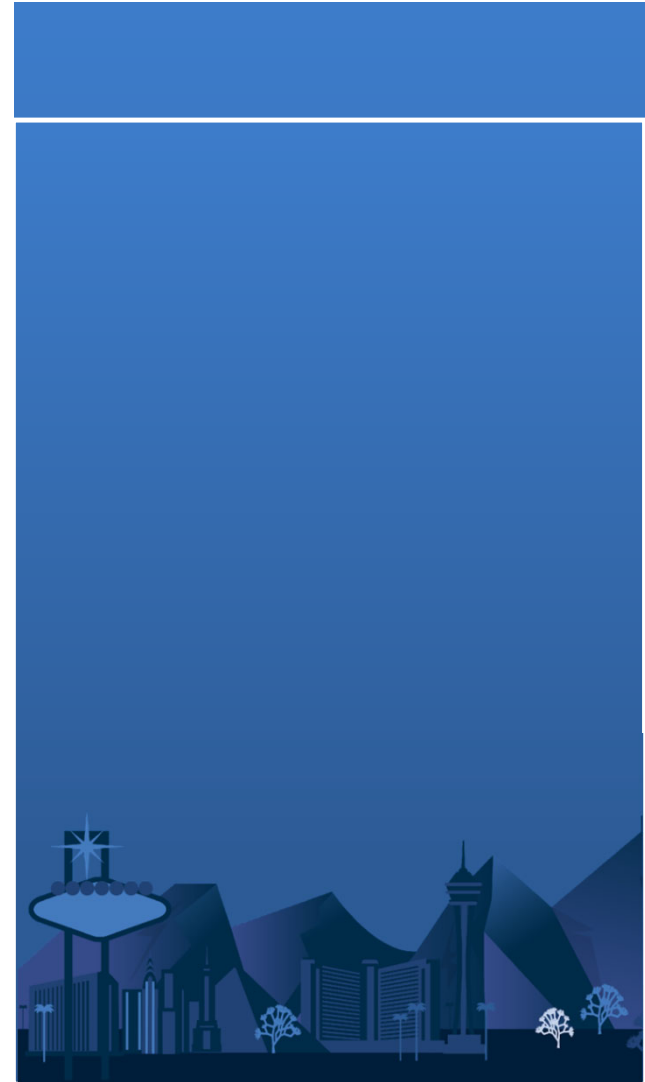
Budget Comparison: General Operating Revenues



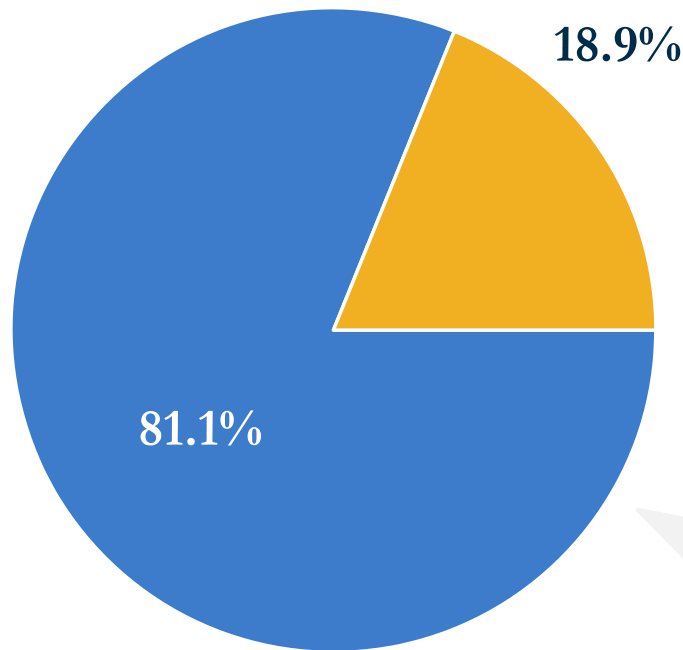
Description	FY 2025 Final Budget	FY 2025 Amended Final Budget	Change
Miscellaneous	13,120,000	8,835,000	(4,285,000)
Other Taxes	660,000	660,000	-
Tuition and Transportation Fees	901,000	780,000	(121,000)
District Activities Revenue	1,150,000	1,050,000	(100,000)
Rentals	700,000	850,000	150,000
Donations	560,000	440,000	(120,000)
Other Revenues	3,780,000	3,950,000	170,000
Earnings on Investments	53,253,000	32,000,000	(21,253,000)
Total Local Sources	74,124,000	48,565,000	(25,559,000)
Special Education Account	149,993,568	153,947,750	3,954,182
State Education Fund/PCFP	3,253,647,994	3,253,856,550	208,556
Total State Sources	3,403,641,562	3,407,805,000	4,162,738
Unrestricted-Direct Fed Gov't	50,000	100,000	50,000
Revenue in Lieu of Taxes	60,000	65,000	5,000
Revenue for-on behalf of School District	1,900,000	2,000,000	100,000
Total Federal Sources	2,010,000	2,165,000	155,000
Bond Principal	-	50,000,000	50,000,000
Gain/Loss on Disposal of Assets	450,000	450,000	-
Capital Lease Proceeds	90,000	-	(90,000)
Total Other Financing Sources	540,000	50,450,000	49,910,000
Total Operating Revenues	\$3,480,315,562	\$3,508,984,300	\$28,668,738

General Operating Expenses

Expenditures	Salaries and Benefits
	Purchased Services, Supplies, and Property
	Miscellaneous and Other
	Transfers (EL, GATE, and Graphic Arts Funds)
Ending Fund Balance	Non-Spendable (Inventory)
	Non-Spendable (Prepaid)
	Assigned (Indirect Costs, Donations, and Future Initiative)
	Unassigned



General Operating Expenses



■ Salaries and Benefits ■ Other

	<u>(\$ In Millions)</u>
Textbooks/Supplies	349.7
Utilities(Electric/Gas/Water)	102.8
Professional Services	87.8
Technology	65.7
Vehicles, Buses, Fuel	58.6
Property/Liability Insurance	33.8
Repairs/Maintenance	24.8
Transfers-out	19.0
Printing	5.2
Postage	1.6
Total	\$749.0

	<u>Full-Time</u>		<u>(\$ In Millions)</u>	
	<u>Equivalents</u>			
School Based - Strategic	18,084	65.5%	2,097.3	65.3%
School Based	5,533	20.1%	625.2	19.4%
Transportation	1,653	6.0%	168.9	5.2%
Central Office	2,318	8.4%	326.2	10.1%
Total	27,588	100%	\$3,217.6	100%

Location	Full-Time Equivalents	Expenses (Salary, Benefits, and Other)
School Budgets	18,084	2,383,475,805
Operational Services Unit	667	261,183,688
Facilities Services Unit	817	222,415,420
Teaching and Learning Unit	1,200	206,320,459
Human Resources Division	247	68,634,754
Police Services	238	44,442,380
Business and Finance Unit	122	28,230,698
Transfers	-	19,045,293
Communications Unit	57	10,118,210
Office of the General Counsel	18	6,863,676
Office of the Superintendent	23	4,838,354
Strategy Unit	29	4,552,981
Vegas PBS	30	4,483,043
Total	21,532	\$3,264,604,761

General Operating Expenses

General Fund



Location	Full-Time Equivalents	Expenses (Salary, Benefits, and Other)
Student Records Services	8	1,118,265
Student Services Division	239	74,799,979
Special Education Licensed Positions	3,607	428,881,482
Special Education Support Professional Positions	1,264	89,244,466
Transportation	938	107,970,941
Total	6,056	\$702,015,133

General Operating Expenses

Special Education Fund

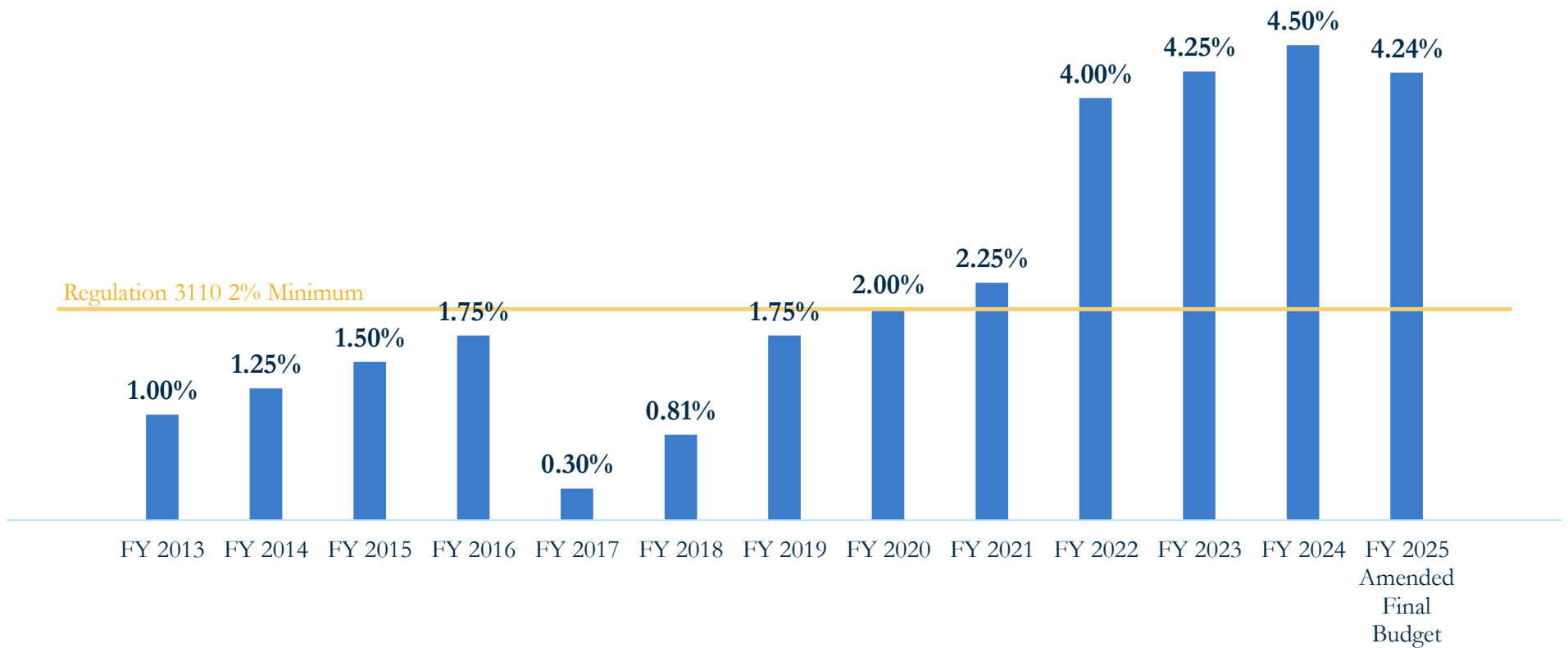


Description	FY 2025 Final Budget	FY 2025 Amended Final Budget	Change
Salaries	2,133,290,000	2,167,518,687	34,228,687
Benefits	1,045,273,051	1,050,049,691	4,776,640
Purchased Services	200,386,690	221,910,079	21,523,389
Supplies	382,102,969	446,280,544	64,177,575
Property	30,964,203	57,256,475	26,292,272
Miscellaneous and Other	4,803,194	4,559,125	(244,069)
Transfers (EL, Gate, Graphic Arts Funds)	17,992,938	19,045,293	1,052,355
Total Expenditures	3,814,813,045	3,966,619,894	151,806,847
Non-Spendable (Inventory)	3,000,000	2,815,924	(184,077)
Non-Spendable (Prepaid)	-	49,004,525	49,004,525
Assigned (Indirect Costs, Donations, Future Initiative)	3,450,844	5,714,000	2,263,156
Unassigned	156,610,150	146,664,958	(9,945,192)
Total Ending Fund Balance	163,060,994	204,199,407	41,138,412
Total Applications	3,977,874,039	4,170,819,300	192,945,261

Budget Comparison: General Operating Expenses



Unassigned Ending Fund Balance



CCSD

CLARK COUNTY

SCHOOL DISTRICT

BOARD OF SCHOOL TRUSTEES

Evelyn Garcia Morales, President
Irene Bustamante Adams, Vice President
Lisa Guzmán, Clerk
Isaac Barron, Member
Lola Brooks, Member
Linda P. Cavazos, Member
Ramona Esparza-Stoffregan, Member
Nakia Jackson-Hale, Member
Adam Johnson, Member
Lisa Satory, Member
Brenda Zamora, Member
Brenda Larsen-Mitchell, Ed.D.,
Interim Superintendent