

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

Pat Skorkowsky, Superintendent

Clark County School District herewith submits the **AMENDED FINAL** budget for the fiscal year ending June 30, 2018.

This budget contains 2 funds, including Debt Service, requiring property tax revenues totaling \$ 797,890,000.

The property tax rates computed herein are based on preliminary data. If the final state computed revenue limitation permits, the tax rate will be increased by an amount not to exceed N/A. If the final computation requires, the tax rate will be lowered.

This budget contains 8 governmental fund types with estimated expenditures of \$ 4,016,988,011 and 2 proprietary funds with estimated expenses of \$ 176,668,003.

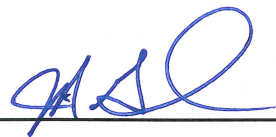
Copies of this budget have been filed for public record and inspection in the offices enumerated in Nevada Revised Statutes (NRS) 354.596 (Local Government Budget and Finance Act).

**CERTIFICATION**

I Jason A. Goudie  
(Printed Name)  
Chief Financial Officer  
(Title)




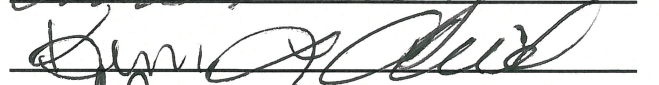

certify that all applicable funds and financial operations of this Local Government are listed herein.

Signed



Dated: December 14, 2017

**APPROVED BY THE GOVERNING BOARD**

**SCHEDULED PUBLIC HEARING:**

Date and Time \_\_\_\_\_

Publication Date \_\_\_\_\_

Place: \_\_\_\_\_

**TOTAL EMPLOYEE INFORMATION**

	ACTUAL YEAR ENDING 06/30/2016	ACTUAL YEAR ENDING 06/30/2017	ESTIMATED YEAR END 06/30/2018
FTE Total employees	29,176.39	29,545.77	31,224.49
FTE Classroom teachers	16,694.49	16,839.10	17,637.65

**ENROLLMENT AND BASIC SUPPORT GUARANTEE INFORMATION**

	ACTUAL ADE YEAR ENDING 06/30/2016	ACTUAL ADE YEAR ENDING 06/30/2017	ESTIMATED ADE* YEAR ENDING 06/30/2018
1 Pre-kindergarten (NRS 388.490)	4,868.37 x .6 = 2,921.02	4,684.63 x .6 = 2,810.78	4,766.63 x .6 = 2,859.98
2 Kindergarten	23,204.62 x .6 = 13,922.77	23,371.51 x .6 = 14,022.91	23,008.38 x 1 = 23,008.38
3 Grades 1-12 & Ungraded	291,130.42	293,131.04	294,197.98
4 Total <b>WEIGHTED</b> enrollment	307,974.21	309,964.72	320,066.34
5 <b>Deduct</b> students transported into Nevada (*)	-	-	-
6 <b>Add</b> students transported from Nevada (*)	-	-	-
(*) Report weighted enrollment			
7 <b>TOTAL ENROLLMENT</b>	307,974.21	309,964.72	320,066.34
8 <b>Apportionment Enrollment, Highest of three</b>			320,066.34
9 <b>Hold Harmless Enrollment</b>			-
10. Basic support per student amount for your district, Year Year Ending 06/30/2018		\$ 5,700.00	\$ 1,824,378,127
10a. Supplemental Support per Student (Does not include Hold Harmless)		-	-
11. Total basic support for school district:			\$ 1,824,378,127
12. Estimated special education:			\$ 123,130,000
13. TOTAL BASIC SUPPORT GUARANTEE (Line 11 + Line 12a)			\$ 1,947,508,127

**LESS LOCAL FUNDS AVAILABLE:**

14. <b>2.60</b> percent Local School Support Tax (LSST)		\$ 981,000,000
15. 1/3 of the proceeds from 75-cent Property Tax rate		\$ 151,630,000
16. STATE SHARE (Line 8 - Line 9 - Line 10)		\$ 814,878,127
17. Adjustments to State Share:		
Non-Traditional Student Allocation	\$ 131,873	
Consultant Fee	\$ (1,200,000)	
Charter School Revenue Adjustments (Special Ed Units and Local Revenues)	\$ (37,500,000)	
<b>REVENUE TO:</b>		
Special Education Special Revenue Fund	\$ 123,130,000	
General Fund	\$ 653,180,000	

18. **NET STATE SHARE** (Line 16 - Line 17) **776,310,000**

19. Estimated REGULAR Adult High School Diploma Program Revenue		9,188,000
Indicate fund to be used:	<input type="checkbox"/> General Fund <input checked="" type="checkbox"/> Special Revenue	
20. Estimated PRISON Adult High School Diploma Program Revenue		2,606,000
Indicate fund to be used:	<input type="checkbox"/> General Fund <input checked="" type="checkbox"/> Special Revenue	
21. Other anticipated DSA revenue: Class Size Reduction		111,286,300
Indicate fund to be used:	<input type="checkbox"/> General Fund <input checked="" type="checkbox"/> Special Revenue	
22. Other anticipated DSA revenue: Additional Full-Day Kindergarten Funding		15,500,000
Indicate fund to be used:	<input checked="" type="checkbox"/> General Fund <input type="checkbox"/> Special Education	
23. Other anticipated DSA revenue: Elementary Counselors		50,000
Indicate fund to be used:	<input checked="" type="checkbox"/> General Fund <input type="checkbox"/> Special Revenue	
24. Total projected DSA revenue for Year Year Ending 06/30/2018 (Lines 18, 19, 20, 21, 22, 23)		914,940,300

**SUMMARY OF PROPERTY TAX BASE**

(A) Assessed Valuation (excluding Net Proceeds of Mines)	\$78,880,943,791	(B2) Tax from Net Proceeds Unavailable for Appropriation for Fiscal Year 2016/17:
(B1) Net Proceeds of Mines	\$9,857,703	
(C) <b>TOTAL ASSESSED VALUE</b>	<b>\$ 78,890,801,494</b>	(CY 16) Estimated 2016/2017 \$ 70,000

(1) FUND	(2) OPENING FUND BALANCE	(3) NONPROPERTY TAX RESOURCES	(4) PROPERTY TAX RESOURCES	(5) TAX RATE	(6) TRANSFERS IN	(7) TOTAL FUND RESOURCES
<b>GENERAL/SPECIAL EDUCATION</b>						
1000 Local		\$ 1,078,100,000	\$ 454,890,000	0.7500	\$ -	\$ 1,532,990,000
3000 State		791,860,000				791,860,000
4000 Federal		1,600,000				1,600,000
Opening Balance	\$ 42,315,495					42,315,495
Other Sources		27,684,000			321,550,541	349,234,541
<b>GENERAL/SPECIAL ED SUBTOTAL</b>	<b>42,315,495</b>	<b>1,899,244,000</b>	<b>454,890,000</b>	<b>0.7500</b>	<b>321,550,541</b>	<b>2,718,000,036</b>
<b>DEBT SERVICE</b>	<b>55,863,430</b>	<b>103,863,989</b>	<b>343,000,000</b>	<b>0.5534</b>	<b>97,165,318</b>	<b>599,892,737</b>
<b>SUBTOTAL</b>	<b>98,178,925</b>	<b>2,003,107,989</b>	<b>797,890,000</b>	<b>1.3034</b>	<b>418,715,859</b>	<b>3,317,892,773</b>
<b>OTHER FUNDS:</b>						
Building and Sites	11,775,684	89,800				11,865,484
Capital Projects	541,693,723	599,382,441			8,000,000	1,149,076,164
Federal Projects	13,218,269	202,781,840				216,000,109
Special Revenue	4,136,761	168,700,054				172,836,815
State Projects	-	95,193,165			-	95,193,165
<b>Proprietary:</b>						
Food Service	51,517,413	141,825,000			-	193,342,413
Internal Service	6,281,669	28,665,000			-	34,946,669
<b>SUBTOTAL OTHER FUNDS</b>	<b>628,623,519</b>	<b>1,236,637,300</b>	<b>-</b>	<b>-</b>	<b>8,000,000</b>	<b>1,873,260,819</b>
<b>TOTAL ALL FUNDS</b>	<b>726,802,444</b>	<b>3,239,745,289</b>	<b>797,890,000</b>	<b>1.3034</b>	<b>426,715,859</b>	<b>5,191,153,592</b>
<b>LESS: Interfund Transfers</b>					<b>(426,715,859)</b>	<b>(426,715,859)</b>
<b>NET ALL FUNDS</b>	<b>\$ 726,802,444</b>	<b>\$ 3,239,745,289</b>	<b>\$ 797,890,000</b>	<b>1.3034</b>	<b>\$ -</b>	<b>\$ 4,764,437,733</b>

**ATTACHMENT TO SCHEDULE AA  
CALCULATION OF ALLOWED AD VALOREM REVENUES FOR SCHOOL DISTRICTS**

FISCAL YEAR 2017-18

	(1) ASSESSED VALUATION (Excluding Net Proceeds of Mines)	(2) TAX RATE LEVIED	(3) TOTAL PREABATED AD VALOREM REVENUE [(1)X(2)/100]	(4) AD VALOREM TAX ABATEMENT [(3)-(5)]	(5) BUDGETED ABATED AD VALOREM REVENUE
<b>A. SCHOOL OPERATING:</b>					
Property Tax Subject to Revenue Limitations	\$ 78,880,943,791	0.7500	\$ 591,607,078	\$ 136,787,078	\$ 454,820,000
Net Proceeds revenue reserved per NRS 387.195 [Sch.AA (B2)]		0.7500			70,000
Total School Operating	78,880,943,791	0.7500	591,607,078	136,787,078	454,890,000
<b>B. SCHOOL DEBT:</b>					
Property Tax Subject to Revenue Limitations	78,880,943,791	0.5534	436,527,143	93,527,143	343,000,000
Net Proceeds of Minerals					
Total School Debt	78,880,943,791	0.5534	436,527,143	93,527,143	343,000,000
<b>C. TOTAL OPERATING AND DEBT</b>	<b>\$ 78,880,943,791</b>	<b>1.3034</b>	<b>\$ 1,028,134,221</b>	<b>\$ 230,314,221</b>	<b>\$ 797,890,000</b>

Notes: (1) Column (1) Assessed Valuation is available from the March 15th Final Revenue Projections.  
(2) Column (5) Budgeted Abated Ad Valorem Revenue - can be obtained from the "Net Tax less Redevelopment and LEED Abatement" column of the March 15th Preliminary Revenue Report.  
(3) Ad Valorem revenue shortfall created as a result of the tax abatement may be supplemented through the Distributive School Account (DSA).

(1)	(2)	(3)	(4)	(5)	(6)	(7)
PROGRAM OR FUNCTION	SALARIES AND WAGES	EMPLOYEE BENEFITS	SERVICES, SUPPLIES, AND OTHER	TRANSFERS OUT	ENDING FUND BALANCE	TOTAL FUND REQUIREMENTS
<b>GENERAL/SPECIAL EDUCATION FUND</b>						
100 Regular	\$ 702,296,096	\$ 282,951,631	\$ 77,246,600			\$ 1,062,494,327
200 Special	263,760,330	116,683,596	11,375,091			391,819,017
300 Vocational & Technical	5,104,968	2,055,778	3,564,823			10,725,569
400 Other PK-12	23,150,313	8,552,905	4,249,870			35,953,088
500 Nonpublic School						-
600 Adult Education	131,005	40,365	75,000			246,370
800 Community Services						-
900 Co-curricular & Extra Curricular	6,076,770	1,945,655	8,488,737			16,511,162
2000 Support Services	443,444,376	203,828,039	204,813,028			852,085,443
4000 Facility Acquisition & Construction			1,698,519			1,698,519
6100 Interdistrict Payments			1,962,000			1,962,000
6200 Fund Transfers				321,550,541		321,550,541
6300 Contingency						-
8000 Ending Balance					22,954,000	22,954,000
<b>General/Spec Education Subtotal</b>	<b>1,443,963,858</b>	<b>616,057,969</b>	<b>313,473,668</b>	<b>321,550,541</b>	<b>22,954,000</b>	<b>2,718,000,036</b>
<b>DEBT SERVICE FUND</b>			<b>534,281,778</b>	<b>-</b>	<b>65,610,959</b>	<b>599,892,737</b>
<b>SUBTOTAL APPROPRIATION FUNDS</b>	<b>1,443,963,858</b>	<b>616,057,969</b>	<b>847,755,446</b>	<b>321,550,541</b>	<b>88,564,959</b>	<b>3,317,892,773</b>
<b>OTHER FUNDS:</b>						
Building and Sites	-	-	1,000,000		10,865,484	11,865,484
Capital Projects	14,555,000	5,800,000	616,253,948	105,165,318	407,301,898	1,149,076,164
Federal Projects	95,206,228	35,993,346	74,877,730		9,922,805	216,000,109
Special Revenue	107,439,810	43,813,157	19,078,354	-	2,505,494	172,836,815
State Projects	53,009,010	17,462,420	24,721,735			95,193,165
<b>Proprietary:</b>						
Food Service	29,224,639	11,215,652	106,750,500		46,151,622	193,342,413
Internal Service	3,151,131	1,357,350	24,968,731		5,469,457	34,946,669
<b>SUBTOTAL OTHER FUNDS</b>	<b>302,585,818</b>	<b>115,641,925</b>	<b>867,650,998</b>	<b>105,165,318</b>	<b>482,216,760</b>	<b>1,873,260,819</b>
<b>TOTAL ALL FUNDS</b>	<b>1,746,549,676</b>	<b>731,699,894</b>	<b>1,715,406,444</b>	<b>426,715,859</b>	<b>570,781,719</b>	<b>5,191,153,592</b>
<b>Less: Interfund Transfers</b>				<b>(426,715,859)</b>		<b>(426,715,859)</b>
<b>NET ALL FUNDS</b>	<b>\$ 1,746,549,676</b>	<b>\$ 731,699,894</b>	<b>\$ 1,715,406,444</b>	<b>\$ -</b>	<b>\$ 570,781,719</b>	<b>\$ 4,764,437,733</b>

REVENUE	(1)	(2)	(3)	(4)
	ACTUAL YEAR ENDING 6/30/16	ACTUAL YEAR ENDING 6/30/17	BUDGET YEAR ENDING 6/30/18 FINAL APPROVED	AMENDED FINAL APPROVED
<b>1000 LOCAL SOURCES</b>				
1100 Tax Revenue				
1110 Property Taxes	\$ 430,740,505	\$ 442,379,801	\$ 455,584,000	\$ 454,820,000
1111 Net Proceeds of Mines	89,939	19,585	70,000	70,000
1112 Net Proceeds of Mines - Prior Year				
1120 School Support Taxes	914,035,783	948,930,571	981,000,000	981,000,000
1150 Residential Construction Tax				
1190 Other Taxes	2,266,355	1,070,615	1,400,000	2,422,000
1191 Franchise Taxes	2,856,294	3,386,039	3,000,000	3,270,000
1192 Governmental Services Tax	59,507,639	62,610,971	66,100,000	65,900,000
1200 Local Gov Units - Not School Districts				
1300 Tuition	5,264,396	2,844,152	3,145,000	3,295,000
1400 Transportation Fees	146,327	150,763	150,000	150,000
1500 Earnings on Investments	1,426,085	1,008,688	1,408,000	1,408,000
1600 Food Service Revenue				
1611 Daily Sales-School Lunch				
1612 Daily Sales-School Breakfast				
1613 Daily Sales-Special Milk				
1614 Daily Sales-After School Program				
1700 District Activities Revenue	1,234,544	1,195,740	1,300,000	1,300,000
1800 Community Service Activities				
1900 Other Revenues	3,603,974	3,721,849	3,720,000	4,120,000
1910 Rentals	1,600,885	1,598,910	1,600,000	1,600,000
1920 Donations	6,024,875	6,374,897	5,705,000	5,775,000
1950/60 Services Provided Other Governments	19,147	36,915	20,000	20,000
1990 Miscellaneous	12,352,068	8,113,046	8,120,000	7,830,000
<b>TOTAL LOCAL SOURCES</b>	<b>1,441,168,816</b>	<b>1,483,442,542</b>	<b>1,532,322,000</b>	<b>1,532,980,000</b>
<b>3000 REVENUE FROM STATE SOURCES</b>				
3110 Distributive School Fund	612,670,946	594,241,240	674,780,000	668,730,000
3115 Special Education - DSA Funding	6,320,000			
3200 Restricted Funding/Grants-in-Aid				
3210 Special Transportation				
3220 Adult High School Diploma				
3230 Class Size Reduction				
3800 In Lieu of Taxes				
3900 For/On Behalf of School District				
<b>TOTAL STATE SOURCES</b>	<b>618,990,946</b>	<b>594,241,240</b>	<b>674,780,000</b>	<b>668,730,000</b>
<b>4000 FEDERAL SOURCES</b>				
4100 Unrestricted-Direct Fed Gov't	157,399	117,622	100,000	100,000
4200 Unrestricted-State Agency				
4300 Restricted-Direct				
4500 Restricted-State Agency				
4800 Revenue in Lieu of Taxes			100,000	100,000
4900 Revenue for-on behalf of School District		3,954,698		1,400,000
<b>TOTAL FEDERAL SOURCES</b>	<b>157,399</b>	<b>4,072,320</b>	<b>200,000</b>	<b>1,600,000</b>

	(1)	(1)	(3)	(4)
	ACTUAL YEAR ENDING 6/30/16	ACTUAL YEAR ENDING 6/30/17	BUDGET YEAR ENDING 6/30/18	
REVENUE			FINAL APPROVED	AMENDED FINAL APPROVED
<b>5000 OTHER FINANCING SOURCES</b>				
5100 Issuance of Bonds				
5110 Bond Principal	33,470,000	29,935,000	32,000,000	23,945,000
5120 Premium/Discount of Bond Sale	6,260,281	2,177,543		2,739,000
5200 Transfer from Other Funds				
5300 Gain/Loss on Disposal of Assets				1,000,000
5400 Loan Proceeds (> 12 Months)				
5500 Capital Lease Proceeds				
5600 Other Long-Term Debt Proceeds				
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>39,730,281</b>	<b>32,112,543</b>	<b>32,000,000</b>	<b>27,684,000</b>
<b>8000 OPENING FUND BALANCE</b>				
Reserved Opening Balance (NPM)				
Opening Balance (Other)	105,624,469	71,835,199	80,000,000	42,315,495
<b>TOTAL OPENING FUND BALANCE</b>	<b>105,624,469</b>	<b>71,835,199</b>	<b>80,000,000</b>	<b>42,315,495</b>
Prior Period Adjustments				
Residual Equity Transfers				
<b>TOTAL ALL RESOURCES</b>	<b>\$ 2,205,671,911</b>	<b>\$ 2,185,703,844</b>	<b>\$ 2,319,302,000</b>	<b>\$ 2,273,309,495</b>

PROGRAM FUNCTION OBJECT	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/18	
	ACTUAL YEAR ENDING 6/30/16	ACTUAL YEAR ENDING 6/30/17	FINAL APPROVED	AMENDED FINAL APPROVED
<b>100 REGULAR PROGRAMS</b>				
1000 Instruction				
100 Salaries	\$ 640,417,159	\$ 646,191,980	\$ 668,881,622	\$ 675,229,566
200 Benefits	254,693,090	255,442,505	274,830,828	271,636,936
300/400/500 Purchased Services	9,415,317	6,484,457	7,035,852	6,937,250
600 Supplies	37,968,964	39,595,009	57,093,416	65,382,476
700 Property	556,347	340,850	791,000	766,146
800/900 Miscellaneous & Other	655,194	1,195,925	545,500	545,500
2700 Student Transportation				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services	1,431,507	1,523,432	374,666	370,073
600 Supplies	4,406	3,177		
700 Property				
800/900 Miscellaneous & Other	690	317		
2900 Other Direct Support				
100 Salaries	23,596,432	23,557,368	26,827,022	27,066,530
200 Benefits	9,821,007	9,839,418	11,216,959	11,314,695
300/400/500 Purchased Services	825,516	945,462	429,417	370,781
600 Supplies	1,793,476	2,099,334	2,897,243	2,833,809
700 Property				
800/900 Miscellaneous & Other	78,774	465,720	365,435	40,565
<b>100 TOTAL REGULAR PROGRAMS</b>	<b>981,257,879</b>	<b>987,684,954</b>	<b>1,051,288,960</b>	<b>1,062,494,327</b>
<b>200 SPECIAL PROGRAMS</b>				
1000 Instruction				
100 Salaries	885,186	1,505,639	1,671,420	1,290,012
200 Benefits	380,224	632,966	707,677	519,954
300/400/500 Purchased Services	7,896	5,875	26,500	26,500
600 Supplies	37,459	46,267	50,000	50,000
700 Property				
800/900 Miscellaneous & Other	1,305	393		
2700 Student Transportation				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2900 Other Direct Support				
100 Salaries	21,495	22,064		590,745
200 Benefits	1,066	494		233,906
300/400/500 Purchased Services	91,839	40,291	131,450	131,450
600 Supplies	131,271	160,438	55,555	55,555
700 Property		11,997		
800/900 Miscellaneous & Other				
<b>200 TOTAL SPECIAL PROGRAMS</b>	<b>1,557,741</b>	<b>2,426,424</b>	<b>2,642,602</b>	<b>2,898,122</b>



PROGRAM FUNCTION OBJECT	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/18	
	ACTUAL YEAR ENDING 6/30/16	ACTUAL YEAR ENDING 6/30/17	FINAL APPROVED	AMENDED FINAL APPROVED
<b>270 GIFTED AND TALENTED</b>				
1000 Instruction				
100 Salaries	6,916,686	7,657,973	9,180,609	9,180,609
200 Benefits	2,795,710	3,040,816	3,714,427	3,714,427
300/400/500 Purchased Services				
600 Supplies		4,953	19,000	19,000
700 Property				
800/900 Miscellaneous & Other				
2700 Student Transportation				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2900 Other Direct Support				
100 Salaries	171,610	232,000	294,219	304,866
200 Benefits	46,151	79,791	84,042	87,754
300/400/500 Purchased Services	407	10,517	32,000	26,061
600 Supplies	18,316	41,082	35,425	35,425
700 Property				
800/900 Miscellaneous & Other		278		
<b>270 TOTAL GIFTED AND TALENTED</b>	<b>9,948,880</b>	<b>11,067,410</b>	<b>13,359,722</b>	<b>13,368,142</b>
<b>300 VOCATIONAL &amp; TECHNICAL</b>				
1000 Instruction				
100 Salaries	2,269,634	1,719,597	3,755,311	4,469,554
200 Benefits	510,489	421,930	1,493,832	1,794,675
300/400/500 Purchased Services	393,463	239,339	81,565	81,565
600 Supplies	1,960,133	1,915,086	2,213,589	2,384,743
700 Property			141,152	142,300
800/900 Miscellaneous & Other	276,624	40,389		
2700 Student Transportation				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services	30,833	23,991	3,000	175,000
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2900 Other Direct Support				
100 Salaries	650,098	742,643	721,357	635,414
200 Benefits	242,244	286,634	294,069	261,103
300/400/500 Purchased Services	262,964	213,877	151,172	115,887
600 Supplies	117,119	291,675	427,897	410,328
700 Property				
800/900 Miscellaneous & Other	85,766	437,404	255,000	255,000
<b>300 TOTAL VOCATIONAL &amp; TECHNICAL</b>	<b>6,799,367</b>	<b>6,332,565</b>	<b>9,537,944</b>	<b>10,725,569</b>

PROGRAM FUNCTION OBJECT	(1)	(2)	(3) BUDGET YEAR ENDING 6/30/18	
	ACTUAL YEAR ENDING 6/30/16	ACTUAL YEAR ENDING 6/30/17	FINAL APPROVED	AMENDED FINAL APPROVED
<b>420 ENGLISH LANGUAGE LEARNERS</b>				
1000 Instruction				
100 Salaries	492,951	613,734	1,869,814	1,503,502
200 Benefits	208,718	257,667	767,964	611,521
300/400/500 Purchased Services	76,880	119,590		
600 Supplies	137,468	71,811	219,680	36,680
700 Property				
800/900 Miscellaneous & Other		2,340		
2700 Student Transportation				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services		880		
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2900 Other Direct Support				
100 Salaries	4,400,271	5,088,344	5,594,235	4,999,850
200 Benefits	1,785,868	2,042,090	2,425,877	2,062,741
300/400/500 Purchased Services	3,152,729	1,690,312	1,908,076	1,871,959
600 Supplies	229,894	150,869	262,775	190,775
700 Property				
800/900 Miscellaneous & Other	3,270	8,342	10,589	10,589
<b>420 TOTAL ENGLISH LANGUAGE LEARNERS</b>	<b>10,488,049</b>	<b>10,045,979</b>	<b>13,059,010</b>	<b>11,287,617</b>
<b>430 ALTERNATIVE EDUCATION</b>				
1000 Instruction				
100 Salaries	9,681,321	8,877,053	8,014,754	9,269,276
200 Benefits	3,321,023	2,889,970	2,863,986	3,417,088
300/400/500 Purchased Services	97,288	75,914	18,500	18,500
600 Supplies	611,640	397,453	1,796,525	1,924,998
700 Property	27,575			
800/900 Miscellaneous & Other	8,717	21,146	3,000	3,000
2700 Student Transportation				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services	1,030	120		
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2900 Other Direct Support				
100 Salaries	5,256,836	4,469,865	5,482,731	5,672,401
200 Benefits	2,190,800	1,870,749	2,336,798	2,417,650
300/400/500 Purchased Services	1,866,708	557,001	143,675	12,869
600 Supplies	8,781	8,387	43,720	
700 Property				
800/900 Miscellaneous & Other	4,975	30,500	28,832	
<b>430 TOTAL ALTERNATIVE EDUCATION</b>	<b>23,076,694</b>	<b>19,198,158</b>	<b>20,732,521</b>	<b>22,735,782</b>

PROGRAM FUNCTION OBJECT	(1)	(2)	(3) BUDGET YEAR ENDING 6/30/18	
	ACTUAL YEAR ENDING 6/30/16	ACTUAL YEAR ENDING 6/30/17	FINAL APPROVED	AMENDED FINAL APPROVED
<b>440 SUMMER SCHOOL</b>				
1000 Instruction				
100 Salaries	1,469,320	1,501,771	1,844,941	1,411,941
200 Benefits	32,191	34,778	47,184	37,010
300/400/500 Purchased Services			10,000	10,000
600 Supplies	26,217	10,358	111,000	111,000
700 Property				
800/900 Miscellaneous & Other	4,488	24,954	5,000	5,000
2700 Student Transportation				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services	600			
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2900 Other Direct Support				
100 Salaries	321,313	202,202	293,343	293,343
200 Benefits	7,538	4,593	6,895	6,895
300/400/500 Purchased Services			4,500	4,500
600 Supplies				
700 Property				
800/900 Miscellaneous & Other			50,000	50,000
<b>440 TOTAL SUMMER SCHOOL</b>	<b>1,861,667</b>	<b>1,778,656</b>	<b>2,372,863</b>	<b>1,929,689</b>
<b>600 ADULT EDUCATION PROGRAMS</b>				
1000 Instruction				
100 Salaries			136,953	
200 Benefits			60,966	
300/400/500 Purchased Services				
600 Supplies		209,750		
700 Property				
800/900 Miscellaneous & Other				
2700 Student Transportation				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2900 Other Direct Support				
100 Salaries	83,304	85,660	120,975	131,005
200 Benefits	33,944	34,032	37,226	40,365
300/400/500 Purchased Services	54,747	73,737		
600 Supplies	76,524		75,000	75,000
700 Property				
800/900 Miscellaneous & Other				
<b>600 ADULT EDUCATION PROGRAMS</b>	<b>248,519</b>	<b>403,179</b>	<b>431,120</b>	<b>246,370</b>

PROGRAM FUNCTION OBJECT	(1)	(2)	(3) BUDGET YEAR ENDING 6/30/18	
	ACTUAL YEAR ENDING 6/30/16	ACTUAL YEAR ENDING 6/30/17	FINAL APPROVED	AMENDED FINAL APPROVED
<b>910 COCURRICULAR ACTIVITIES</b>				
1000 Instruction				
100 Salaries	1,590,016	1,682,525	2,536,378	2,536,378
200 Benefits	646,102	655,548	974,117	974,117
300/400/500 Purchased Services	537,592	577,476	539,170	511,170
600 Supplies	416,786	455,229	2,093,325	2,057,553
700 Property	12,944	5,137		
800/900 Miscellaneous & Other	26,527	69,910	21,085	21,085
2700 Student Transportation				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services	213,220	226,747	289,570	289,570
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2900 Other Direct Support				
100 Salaries	633,391	1,950,296	2,428,238	2,091,742
200 Benefits	194,351	690,427	757,304	750,399
300/400/500 Purchased Services	341,089	312,873	166,116	128,442
600 Supplies	203,172	372,775	318,482	269,475
700 Property				
800/900 Miscellaneous & Other	73,074	74,677	81,200	81,200
<b>910 TOTAL COCURRICULAR ACTIVITIES</b>	<b>4,888,264</b>	<b>7,073,620</b>	<b>10,204,985</b>	<b>9,711,131</b>
<b>920 ATHLETICS</b>				
1000 Instruction				
100 Salaries	75,665	63,459	49,020	49,020
200 Benefits	5,849	5,157	4,192	4,192
300/400/500 Purchased Services	3,174,568	3,014,395	2,430,000	2,447,613
600 Supplies	1,450,691	1,320,685	1,205,125	907,625
700 Property	13,937			
800/900 Miscellaneous & Other	144,598	164,346	125,000	128,500
2700 Student Transportation				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services	1,482,640	1,436,619	1,641,200	1,606,200
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2900 Other Direct Support				
100 Salaries	1,261,066	1,194,675	1,354,540	1,399,630
200 Benefits	203,581	174,372	205,252	216,947
300/400/500 Purchased Services	14,397	9,803	24,000	21,025
600 Supplies	7,783	6,596	19,279	19,279
700 Property				
800/900 Miscellaneous & Other	1,085	920		
<b>920 TOTAL ATHLETICS</b>	<b>7,835,860</b>	<b>7,391,027</b>	<b>7,057,608</b>	<b>6,800,031</b>
<b>TOTAL INSTRUCTIONAL PROGRAMS</b>	<b>1,047,962,920</b>	<b>1,053,401,972</b>	<b>1,130,687,335</b>	<b>1,142,196,780</b>

PROGRAM FUNCTION OBJECT	(1)	(2)	(3) BUDGET YEAR ENDING 6/30/18	
	ACTUAL YEAR ENDING 6/30/16	ACTUAL YEAR ENDING 6/30/17	FINAL APPROVED	AMENDED FINAL APPROVED
<b>UNDISTRIBUTED EXPENDITURES</b>				
2100 Student Support				
100 Salaries	57,152,041	58,159,367	60,283,633	60,323,461
200 Benefits	24,368,010	24,782,025	25,429,359	25,414,639
300/400/500 Purchased Services	20,827	22,671	78,275	65,467
600 Supplies	236,821	242,947	491,766	480,685
700 Property			10,000	10,000
800/900 Miscellaneous & Other	6,771	7,182	12,600	12,600
2100 SUBTOTAL	81,784,470	83,214,192	86,305,633	86,306,852
2200 Instructional Staff Support				
100 Salaries	27,535,753	23,870,375	13,274,533	7,459,165
200 Benefits	10,804,996	9,676,572	6,918,311	5,090,941
300/400/500 Purchased Services	5,980,242	5,166,620	6,703,393	5,927,534
600 Supplies	10,029,873	5,929,929	6,538,181	5,575,561
700 Property	221,781	149,178	10,000	10,000
800/900 Miscellaneous & Other	887,325	645,087	588,629	336,594
2200 SUBTOTAL	55,459,970	45,437,761	34,033,047	24,399,795
2300 General Administration				
100 Salaries	10,471,084	10,313,810	10,857,496	10,515,849
200 Benefits	3,856,477	3,904,797	4,244,479	4,108,093
300/400/500 Purchased Services	15,091,593	17,686,986	11,538,224	13,976,868
600 Supplies	619,115	544,303	1,259,785	768,642
700 Property	24,251			
800/900 Miscellaneous & Other	166,270	128,323	172,876	171,876
2300 SUBTOTAL	30,228,790	32,578,219	28,072,860	29,541,328
2400 School Administration				
100 Salaries	135,804,031	143,415,365	137,210,724	145,163,601
200 Benefits	57,770,262	61,509,198	61,926,778	64,811,803
300/400/500 Purchased Services	697,487	609,288	1,268,229	1,261,987
600 Supplies	332,725	281,322		
700 Property				
800/900 Miscellaneous & Other	9,050	2,474		
2400 SUBTOTAL	194,613,555	205,817,647	200,405,731	211,237,391
2500 Central Services				
100 Salaries	30,775,035	31,769,673	33,083,923	32,060,640
200 Benefits	13,228,285	13,404,855	13,741,339	13,258,251
300/400/500 Purchased Services	10,349,868	9,105,142	13,107,928	10,706,372
600 Supplies	251,103	1,851,608	3,208,001	2,496,135
700 Property	398,041	3,929,748	250,000	
800/900 Miscellaneous & Other	481,789	470,723	147,805	92,305
2500 SUBTOTAL	55,484,121	60,531,749	63,538,996	58,613,703
2600 Operating/Maintenance Plant Services				
100 Salaries	111,051,817	110,541,980	117,096,878	114,163,530
200 Benefits	50,646,139	51,141,620	55,364,926	54,217,561
300/400/500 Purchased Services	33,851,882	36,309,747	35,715,980	36,606,379
600 Supplies	63,834,640	60,916,368	61,879,323	61,975,695
700 Property	1,089,602	4,511,639	298,750	298,750
800/900 Miscellaneous & Other	450,598	220,196	252,550	201,550
2600 SUBTOTAL	260,924,678	263,641,550	270,608,407	267,463,465

PROGRAM FUNCTION OBJECT	(1)	(2)	(3) BUDGET YEAR ENDING 6/30/18	
	ACTUAL YEAR ENDING 6/30/16	ACTUAL YEAR ENDING 6/30/17	FINAL APPROVED	AMENDED FINAL APPROVED
<b>UNDISTRIBUTED EXPENDITURES (cont.)</b>				
2700 Student Transportation				
100 Salaries	25,721,829	27,614,880	32,286,536	31,040,892
200 Benefits	13,418,058	14,280,818	17,108,750	16,640,406
300/400/500 Purchased Services	1,006,985	1,507,918	2,408,600	2,146,827
600 Supplies	6,497,754	6,545,365	1,503,200	1,783,700
700 Property	31,004,272	4,102,076	61,025,000	55,708,996
800/900 Miscellaneous & Other	28,898	32,176	26,300	26,300
2700 SUBTOTAL	77,677,796	54,083,233	114,358,386	107,347,121
2900 Other Support (All Objects)				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2900 SUBTOTAL	-	-	-	-
<b>TOTAL SUPPORT SERVICES</b>	<b>756,173,380</b>	<b>745,304,351</b>	<b>797,323,060</b>	<b>784,909,655</b>
<b>NONINSTRUCTIONAL SERVICES</b>				
3100 Food Services Operations				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
3100 SUBTOTAL	-	-	-	-
4100 Land Acquisition				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
4100 SUBTOTAL	-	-	-	-
4200 Land Improvement				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
4200 SUBTOTAL	-	-	-	-
4300 Architecture and Engineering				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
4300 SUBTOTAL	-	-	-	-

PROGRAM FUNCTION OBJECT	(1)	(2)	(3) BUDGET YEAR ENDING 6/30/18	
	ACTUAL YEAR ENDING 6/30/16	ACTUAL YEAR ENDING 6/30/17	FINAL APPROVED	AMENDED FINAL APPROVED
<b>NONINSTRUCTIONAL SERVICES (cont.)</b>				
4500 Building Acquisition and Construction				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
4500 SUBTOTAL	-	-	-	-
4700 Building Improvement				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services	377	138,618	800,000	1,698,519
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
4700 SUBTOTAL	377	138,618	800,000	1,698,519
4900 Other (All Objects)				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
4900 SUBTOTAL	-	-	-	-
<b>TOTAL FACILITIES ACQUISITION AND CONSTRUCTION</b>	<b>377</b>	<b>138,618</b>	<b>800,000</b>	<b>1,698,519</b>
<b>6200 Other Fund Transfers</b>				
910 Interfund Transfer	329,700,035	344,543,408	343,374,605	321,550,541
<b>TOTAL UNDISTRIBUTED EXPENDITURES</b>	<b>1,085,873,792</b>	<b>1,089,986,377</b>	<b>1,141,497,665</b>	<b>1,108,158,715</b>
<b>TOTAL ALL EXPENDITURES</b>	<b>2,133,836,712</b>	<b>2,143,388,349</b>	<b>2,272,185,000</b>	<b>2,250,355,495</b>
<b>6300 Contingency</b> (not to exceed 3% of Total Expenditures)	-	-	-	-
<b>8000 ENDING FUND BALANCE</b>				
Reserved NPM Per NRS 387.1235				
Ending Balance (Other)	71,835,199	42,315,495	47,117,000	22,954,000
<b>TOTAL ENDING FUND BALANCE</b>	<b>71,835,199</b>	<b>42,315,495</b>	<b>47,117,000</b>	<b>22,954,000</b>
<b>TOTAL APPLICATIONS</b>	<b>\$ 2,205,671,911</b>	<b>\$ 2,185,703,844</b>	<b>\$ 2,319,302,000</b>	<b>\$ 2,273,309,495</b>

# CLARK COUNTY SCHOOL DISTRICT

## FY 2017-18 AMENDED FINAL BUDGET SUPPLEMENTAL REPORT

### ENDING FUND BALANCE EXPLANATION

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*Pursuant to NAC 354.650 districts are required to provide an explanation of circumstances in recent years leading to a budgeted fund balance of less than 4%. Below are comments regarding the status of the District's budgeted fund balance level:*

1. **Expenditure and Funding Levels:** Since the District is funded by the Legislature at a minimum level supporting a basic educational program, there continues to be inadequate discretionary funding available to maintain an ending fund balance at or above the 4% level and still provide adequate and necessary instructional program levels. Substantial reductions and deferrals of requested appropriations were necessary to arrive at a balanced budget with a modest ending fund balance. Given the continued need to reduce expenditures and the forced depletion of existing fund balances, achieving a 4% level is unattainable at this time.