

# Nevada State High School (Network)

## FY24 Budget Summary

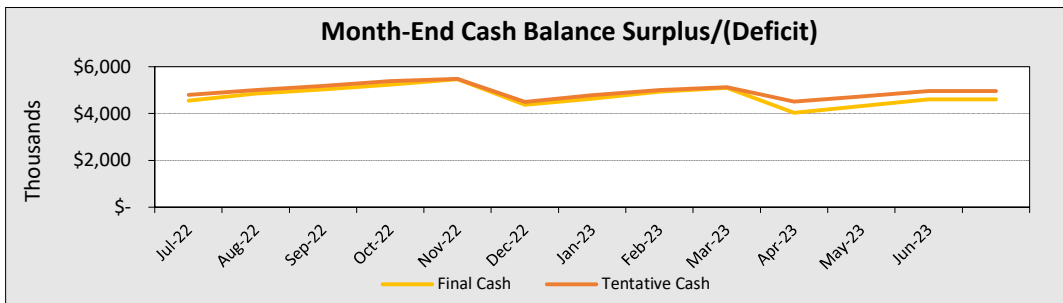
Board Approved: Proposed: 4/20/2023

|                               | FY23                | FY24                | Fav/(Unf)           |
|-------------------------------|---------------------|---------------------|---------------------|
|                               | Final               | Proposed            |                     |
| <b>Enrollment</b>             | <b>1,035</b>        | <b>1,064</b>        | <b>29</b>           |
| <b>Revenue</b>                |                     |                     |                     |
| Distributed School Account    | \$ 7,550,501        | \$ 7,767,129        | \$ 216,628          |
| State Revenue                 | 123,080             | 123,080             | -                   |
| Federal Revenue               | 984,322             | 366,486             | (617,836)           |
| Other Local Revenue           | 107,310             | 77,088              | (30,222)            |
| <b>Total Revenue</b>          | <b>\$ 8,765,213</b> | <b>\$ 8,333,783</b> | <b>\$ (431,430)</b> |
| <b>Expenses</b>               |                     |                     |                     |
| Salaries                      | \$ 2,437,657        | \$ 2,990,554        | \$ 552,897          |
| Employee Benefits             | 643,684             | 862,172             | 218,488             |
| Prof. and Tech. Services      | 801,165             | 534,314             | (266,851)           |
| Property Services             | 687,152             | 713,848             | 26,696              |
| Other Purchased Services      | 2,567,655           | 2,351,770           | (215,885)           |
| Supplies                      | 747,858             | 582,512             | (165,346)           |
| Debt Service and Misc.        | 22,917              | 32,784              | 9,867               |
| General                       | -                   | -                   | -                   |
| <b>Total Expenses</b>         | <b>\$ 7,908,088</b> | <b>\$ 8,067,955</b> | <b>\$ 159,867</b>   |
| <b>Total Surplus(Deficit)</b> | <b>\$ 857,125</b>   | <b>\$ 265,828</b>   | <b>\$ (591,296)</b> |
| <b>Other Income/Expenses</b>  |                     | <b>(31,574)</b>     |                     |
| Beginning Fund Balance        | 4,554,662           | 5,411,787           |                     |
| <b>Ending Fund Balance</b>    | <b>\$ 5,411,787</b> | <b>\$ 5,646,041</b> | <b>234,254</b>      |

### Financial Performance Measures

|                              | FY23 Original | FY24 Revised |
|------------------------------|---------------|--------------|
| Days Cash-on-Hand            | 250           | 255          |
| SPCSA Enrollment CAP         | 1,440         | 1,440        |
| Enrollment Forecast Accuracy | 72%           | 74%          |
| Total Margin                 | 10%           | 3%           |

|                              | FY23 Original | FY24 Revised |
|------------------------------|---------------|--------------|
| Days Cash-on-Hand            | 250           | 255          |
| SPCSA Enrollment CAP         | 1,440         | 1,440        |
| Enrollment Forecast Accuracy | 72%           | 74%          |
| Total Margin                 | 10%           | 3%           |



### Summary

#### Note

- Distributed School Account - per pupil funding \$7300 -
- State Revenue - At Risk Per Pupil Funding
- Federal Revenue - Several sunseting grants
- Salaries - Budget assumes all positions filled
- Employee Benefits - Budget assumes all positions filled
- Prof. and Tech Services - SPCSA 1.5% fees as expenses in budget vs. net of revenue in actuals
- Property Services - rent increase
- Other Purchased Services - Budgeted using more accurate tuition data
- Supplies - Budgeted using more accurate textbook data
- Other Income/Expenses - Interest Income/EFB Expenditures

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# Budget Amendment Assumptions FY24

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## Location Name

Central Support Office

## Administrator

Jesse Welsh

### Networkwide Assumptions

Below are the networkwide assumptions at each location including:

1. NSHS is projecting state funding to be \$7,300 per student.
2. Federal Title grants will be budgeted based on SPCSA estimates.
3. NSHS will plan for no CARES Act, ESSER, or GEER grant funding.
4. NSHS will plan for ARP ESSER carryover from FY23.
5. SPCSA sponsorship of 1.5% and 32% for CSO fee at each location
6. NSHS will have adjustments made to FY23 unreserved balance (true-up) on approximately Aug. 25<sup>th</sup>.
7. **Show 3% surplus at all sites and submit amended budget in October 2023**

### Location Assumptions 4/20/2023

1. Budgeted Enrollment of 1,064 students
2. Annual salaries CEO: \$154,500; CIAO \$120,000
3. Annual Salaries for Directors: SSD \$129,000, FD \$102,000, MED \$97,000
4. Annual Salaries for supporting staff total \$723,500
5. Reflect annual increases with performance incentives
6. Purchased Professional and Technical Services: \$61,020
7. Professional Educational Services:, \$36,850
8. Other professional services: \$72,140
9. Marketing/Advertising Services: \$63,967
10. Technology services: \$61,194
11. Data processing and coding services: \$34,756 for ACT WorkKeys
12. Facilities Rental: 2-week courses, transition courses, and for ACT: \$104,155
13. Professional development: \$22,381
14. Travel: \$15,750 for governing body, Reno trips, and annual, in-town reimbursement
15. Supplies: \$13,570 for general supplies, equipment
16. Accounting and fiscal management at \$72,152/yr
17. Grants: CSP \$45,691, Title IIA \$52,381, ESSER ARP \$3,150, SpEd \$19,752, ESSER II \$163,913, Title IA \$14,000



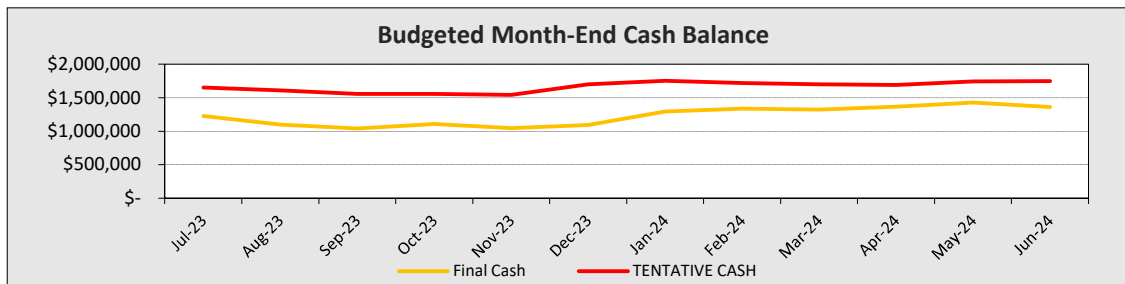
# Nevada State High School (CSO)

## FY24 Budget Summary

Board Approved: Proposed: 4/20/2023

|                               | FY23<br>Final       | FY24<br>Proposed    | Fav/(Unf)           |
|-------------------------------|---------------------|---------------------|---------------------|
| <b>Attendance</b>             | <b>1,035</b>        | <b>1,064</b>        | <b>29</b>           |
| <b>Revenue</b>                |                     |                     |                     |
| Distributed School Account    | \$ 2,158,238        | \$ 2,408,408        | \$ 250,170          |
| State Revenue                 | -                   | -                   | -                   |
| Federal Revenue               | 429,469             | 298,887             | (130,582)           |
| Other Local Revenue           | 107,310             | 77,088              | (30,222)            |
| <b>Total Revenue</b>          | <b>\$ 2,695,017</b> | <b>\$ 2,784,383</b> | <b>\$ 89,366</b>    |
| <b>Expenses</b>               |                     |                     |                     |
| Salaries                      | \$ 1,224,687        | \$ 1,541,129        | \$ 316,442          |
| Employee Benefits             | 345,322             | 505,156             | 159,834             |
| Prof. and Tech. Services      | 427,967             | 246,693             | (181,274)           |
| Property Services             | 188,794             | 184,995             | (3,799)             |
| Other Purchased Services      | 230,317             | 135,569             | (94,748)            |
| Supplies                      | 76,000              | 75,764              | (236)               |
| Debt Service and Misc.        | 16,055              | 25,229              | 9,174               |
| General                       | -                   | -                   | -                   |
| <b>Total Expenses</b>         | <b>\$ 2,509,142</b> | <b>\$ 2,714,535</b> | <b>\$ 205,393</b>   |
| <b>Total Surplus(Deficit)</b> | <b>\$ 185,875</b>   | <b>\$ 69,848</b>    | <b>\$ (116,027)</b> |
| Loans Payment                 | 12,000              | 12,000              |                     |
| Beginning Fund Balance        | 1,472,545           | 1,670,420           |                     |
| <b>Ending Fund Balance</b>    | <b>1,670,420</b>    | <b>1,752,268</b>    | <b>81,848</b>       |

| <b>Financial Performance Measures</b> | FY23<br>Final | FY24<br>Proposed |
|---------------------------------------|---------------|------------------|
| Days Cash-on-Hand                     | 243           | 236              |
| SPCSA Enrollment CAP                  | 1,440         | 1,440            |
| Enrollment Forecast Accuracy          | 72%           | 74%              |
| Total Margin                          | 7%            | 3%               |



### Summary

| Note  |
|---|
| Distributed School Account - per pupil funding \$7300 -                                       |
| State Revenue - At Risk Per Pupil Funding   |
| Federal Revenue - Several sunseting grants  |
| Salaries - Budget assumes all positions filled  |
| Employee Benefits - Budget assumes all positions filled                                       |
| Prof. and Tech Services - SPCSA 1.5% fees as expenses in budget vs. net of revenue in actuals |
| Other Purchased Services - Decrease in ad spend/phone and internet cost moved to sites        |
| Supplies - Budgeted using more accurate textbook data   |

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# Budget Amendment Assumptions FY24

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## Location Name

Henderson: Flagship

## Administrator

Dwight Reynolds

### Networkwide Assumptions

Below are the networkwide assumptions at each location including:

1. NSHS is projecting state funding to be \$7,300 per student
2. Federal Title grants will be budgeted based on SPCSA estimates
3. NSHS will plan for no CARES Act, ESSER, or GEER grant funding
4. NSHS will plan for ARP ESSER carryover from FY23
5. SPCSA sponsorship of 1.5% and 32% for CSO fee at each location
6. NSHS will have adjustments made to FY23 unreserved balance (true-up) on approximately Aug. 25<sup>th</sup>
7. **Show 3% surplus at all sites and submit amended budget in October 2023**

### Location Assumptions 4/20/2023

1. Budgeted Enrollment based on ADE as of 12/31/2022.
2. Annual salaries for 2 EACs: \$62,000 and \$60,000.
3. Annual salary for CID (\$113,000), CIAD (\$80,000), OM (\$59,000) divided by all sites based on enrollment.
4. Annual salary for Lead EAC \$69,000 (50% at DTWN/50% divided evenly between SUN, HEN, DHEN and MDW)
5. 1 OA 20hrs/week at \$17/hr.
6. 4 student workers 20hrs./week at \$15/hr.
7. Reflect annual increases with performance incentives.
8. Reflect an increase in rent per month \$10,610/mo.
9. Annual tuition & fees include tuition at \$2,178, textbooks at \$116.15, and classroom technology at \$241.32 per student.
10. RTC Bus Passes for students \$1750 total



# Nevada State High School (Henderson)

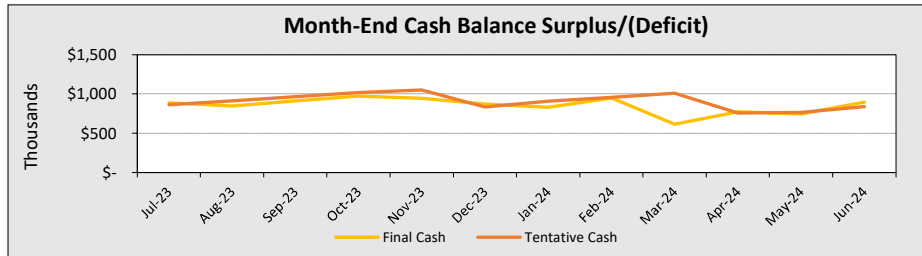
## FY24 Budget Summary

Board Approved: Proposed: 4/20/2023

|                               | FY23                | FY24                | Fav/(Unf)           |
|-------------------------------|---------------------|---------------------|---------------------|
|                               | Final               | Proposed            |                     |
| <b>Enrollment</b>             | <b>244</b>          | <b>244</b>          | -                   |
| <b>Revenue</b>                |                     |                     |                     |
| Distributed School Account    | \$ 1,248,113        | \$ 1,211,212        | \$ (36,901)         |
| State Revenue                 | 20,400              | 20,400              | -                   |
| Federal Revenue               | 86,432              | 5,856               | (80,576)            |
| Other Local Revenue           |                     | -                   | -                   |
| <b>Total Revenue</b>          | <b>\$ 1,354,945</b> | <b>\$ 1,237,468</b> | <b>\$ (117,477)</b> |
| <b>Expenses</b>               |                     |                     |                     |
| Salaries                      | \$ 241,066          | \$ 297,446          | \$ 56,380           |
| Employee Benefits             | 54,560              | 75,117              | 20,557              |
| Prof. and Tech. Services      | 77,989              | 42,693              | (35,296)            |
| Property Services             | 151,481             | 158,699             | 7,218               |
| Other Purchased Services      | 557,745             | 509,510             | (48,235)            |
| Supplies                      | 155,171             | 115,079             | (40,092)            |
| Debt Service and Misc.        | 1,170               | 1,102               | (68)                |
| General                       |                     | -                   | -                   |
| <b>Total Expenses</b>         | <b>\$ 1,239,182</b> | <b>\$ 1,199,646</b> | <b>\$ (39,536)</b>  |
| <b>Total Surplus(Deficit)</b> | <b>\$ 115,763</b>   | <b>\$ 37,822</b>    | <b>\$ (77,941)</b>  |
| <b>Leasehold Improvement</b>  | <b>(20,130)</b>     |                     |                     |
| Beginning Fund Balance        | 894,187             | 989,820             |                     |
| <b>Ending Fund Balance</b>    | <b>\$ 989,820</b>   | <b>\$ 1,027,642</b> | <b>37,822</b>       |

### Financial Performance Measures

|                              | FY23<br>Final | FY24<br>Proposed |
|------------------------------|---------------|------------------|
| Days Cash-on-Hand            | 292           | 313              |
| SPCSA Enrollment CAP         | 295           | 295              |
| Enrollment Forecast Accuracy | 83%           | 83%              |
| Total Margin                 | 9%            | 3%               |



### Summary

#### Note

Distributed School Account - per pupil funding \$7300 -  
 State Revenue - At Risk Per Pupil Funding  
 Federal Revenue - Several sunseting grants  
 Salaries - Budget assumes all positions filled  
 Employee Benefits - Budget assumes all positions filled  
 Prof. and Tech Services - SPCSA 1.5% fees as expenses in budget vs. net of revenue in actuals  
 Property Services - rent increase  
 Other Purchased Services - Budgeted using more accurate tuition data  
 Supplies - Leveraging FY23 supply purchases

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# Budget Amendment Assumptions FY24

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## Location Name

Summerlin

## Administrator

Dwight Reynolds

### Networkwide Assumptions

Below are the networkwide assumptions at each location including:

1. NSHS is projecting state funding to be \$7,300 per student
2. Federal Title grants will be budgeted based on SPCSA estimates
3. NSHS will plan for no CARES Act, ESSER, or GEER grant funding
4. NSHS will plan for ARP ESSER carryover from FY23
5. SPCSA sponsorship of 1.5% and 32% for CSO fee at each location
6. NSHS will have adjustments made to FY23 unreserved balance (true-up) on approximately Aug. 25<sup>th</sup>
7. **Show 3% surplus at all sites and submit amended budget in October 2023**

### Location Assumptions 4/20/2023

1. Budgeted Enrollment based on ADE as of 12/31/2022.
2. Annual salaries for 1 EAC: \$52,000.
3. Annual salary for CID (\$113,000), CIAD (\$80,000), OM (\$59,000) divided by all sites based on enrollment.
4. Annual salary for Lead EAC \$64,000 (50% at Summerlin/50% divided evenly between SW, NW, NLV)
5. 2 student workers 20hrs./week at \$15/hr.
6. 1 OA 20hrs/week at \$17/hr.
7. Reflect annual increases with performance incentives for each position.
8. Reflect an increase in rent per month \$6,839/mo.
9. Annual tuition & fees include tuition at \$2,243, textbooks at \$100.37, and classroom technology at \$247.85 per student.
10. RTC Bus Passes for students \$1750 total



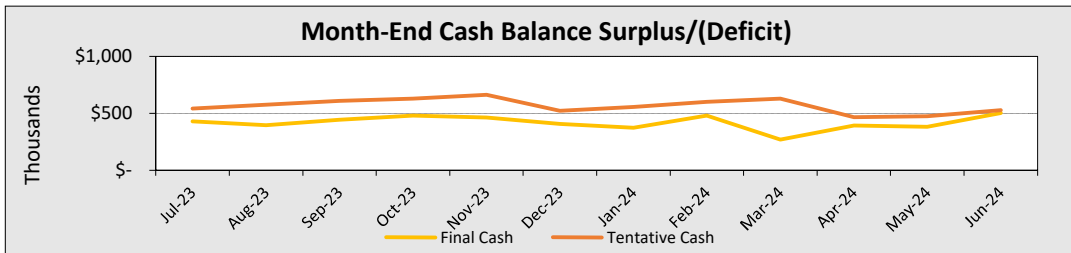
# Nevada State High School (Summerlin)

## FY24 Budget Summary

Board Approved: Proposed: 4/20/2023

|                               | FY23              | FY24              | Fav/(Unf)          |
|-------------------------------|-------------------|-------------------|--------------------|
|                               | Final             | Proposed          |                    |
| <b>Attendance</b>             | <b>156</b>        | <b>156</b>        | <b>-</b>           |
| <b>Revenue</b>                |                   |                   |                    |
| Distributed School Account    | \$ 795,880        | \$ 774,381        | \$ (21,499)        |
| State Revenue                 | 22,100            | 22,100            | -                  |
| Federal Revenue               | 74,184            | 4,320             | (69,865)           |
| Other Local Revenue           | -                 | -                 | -                  |
| <b>Total Revenue</b>          | <b>\$ 892,164</b> | <b>\$ 800,801</b> | <b>\$ (91,363)</b> |
| <b>Expenses</b>               |                   |                   |                    |
| Salaries                      | \$ 170,930        | \$ 181,270        | \$ 10,340          |
| Employee Benefits             | 44,614            | 50,008            | 5,394              |
| Prof. and Tech. Services      | 22,823            | 20,930            | (1,893)            |
| Property Services             | 90,685            | 92,743            | 2,058              |
| Other Purchased Services      | 366,818           | 350,114           | (16,704)           |
| Supplies                      | 104,169           | 81,672            | (22,497)           |
| Property                      | -                 | -                 | -                  |
| Debt Service and Misc.        | 463               | 583               | 120                |
| General                       | -                 | -                 | -                  |
| <b>Total Expenses</b>         | <b>\$ 800,502</b> | <b>\$ 777,320</b> | <b>\$ (23,182)</b> |
| <b>Total Surplus(Deficit)</b> | <b>\$ 91,662</b>  | <b>\$ 23,481</b>  | <b>\$ (68,182)</b> |
| Beginning Fund Balance        | 503,832           | 595,494           |                    |
| <b>Ending Fund Balance</b>    | <b>\$ 595,494</b> | <b>\$ 618,975</b> | <b>23,481</b>      |

|                                       | FY23  | FY24     |
|---------------------------------------|-------|----------|
|                                       | Final | Proposed |
| <b>Financial Performance Measures</b> |       |          |
| Days Cash-on-Hand                     | 272   | 291      |
| SPCSA Enrollment CAP                  | 240   | 245      |
| Enrollment Forecast Accuracy          | 65%   | 64%      |
| Total Margin                          | 10%   | 3%       |



### Summary

#### Note

Distributed School Account - per pupil funding \$7300 -  
 State Revenue - At Risk Per Pupil Funding  
 Federal Revenue - Several sunseting grants  
 Prof. and Tech Services - SPCSA 1.5% fees as expenses in budget vs. net of revenue in actuals  
 Property Services - rent increase  
 Other Purchased Services - Budgeted using more accurate tuition data  
 Supplies - Budgeted using more accurate textbook data

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# Budget Amendment Assumptions FY24

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## Location Name

Downtown

## Administrator

Dwight Reynolds

### Networkwide Assumptions

Below are the networkwide assumptions at each location including:

1. NSHS is projecting state funding to be \$7,300 per student
2. Federal Title grants will be budgeted based on SPCSA estimates
3. NSHS will plan for no CARES Act, ESSER, or GEER grant funding
4. NSHS will plan for ARP ESSER carryover from FY23
5. SPCSA sponsorship of 1.5% and 32% for CSO fee at each location
6. NSHS will have adjustments made to FY23 unreserved balance (true-up) on approximately Aug. 25<sup>th</sup>
7. **Show 3% surplus at all sites and submit amended budget in October 2023**

### Location Assumptions 4/20/2023

1. Budgeted Enrollment based on ADE as of 12/31/2022.
2. Annual salary for 1 EACs: \$55,000 (50% NLV. 25% DTWN, 25% SW)
3. Annual salary for CID (\$113,000), CIAD (\$80,000), OM (\$59,000) divided by all sites based on enrollment.
4. Annual salary for Lead EAC \$69,000 (50% at DTWN/50% divided evenly between SUN, HEN, DHEN and MDW)
5. 1 OA 20hrs/week at \$18/hr.
6. Reflect annual increases with performance incentive for each position.
7. Reflect an increase in rent per month of \$2,500/mo.
8. Annual tuition & fees include: tuition at \$1,719.53, textbooks at \$113.44, and classroom technology at \$221.56 per student.
9. Title IA carryover \$8,760 from FY23.
10. RTC Bus Passes for students \$3,520 total





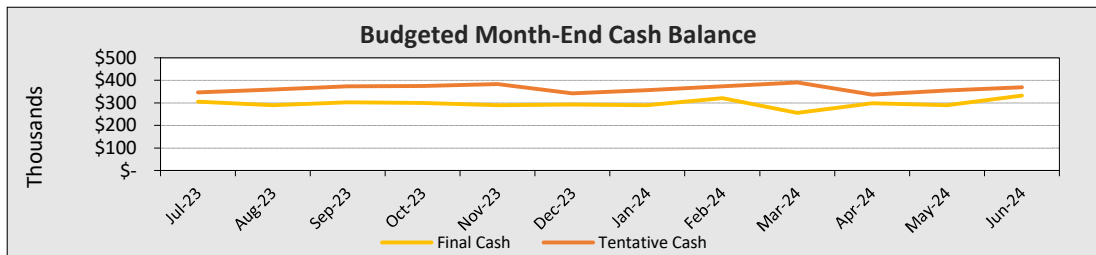
# Nevada State High School (Downtown)

## FY24 Budget Summary

Board Approved: Proposed: 4/20/2023

|                               | FY23              | FY24              | Fav/(Unf)          |
|-------------------------------|-------------------|-------------------|--------------------|
|                               | Final             | Proposed          |                    |
| <b>Attendance</b>             | <b>65</b>         | <b>65</b>         | <b>-</b>           |
| <b>Revenue</b>                |                   |                   |                    |
| Distributed School Account    | \$ 332,149        | \$ 322,659        | \$ (9,490)         |
| State Revenue                 | 20,500            | 20,500            | -                  |
| Federal Revenue               | 39,933            | 12,384            | (27,549)           |
| Other Local Revenue           | -                 | -                 | -                  |
| <b>Total Revenue</b>          | <b>\$ 392,582</b> | <b>\$ 355,543</b> | <b>\$ (37,039)</b> |
| <b>Expenses</b>               |                   |                   |                    |
| Salaries                      | \$ 102,889        | \$ 97,676         | \$ (5,213)         |
| Employee Benefits             | 24,211            | 23,076            | (1,135)            |
| Prof. and Tech. Services      | 15,623            | 17,686            | 2,063              |
| Property Services             | 28,049            | 35,000            | 6,951              |
| Other Purchased Services      | 129,553           | 114,746           | (14,807)           |
| Supplies                      | 40,058            | 29,985            | (10,073)           |
| Debt Service and Misc.        | 1,122             | 874               | (248)              |
| General                       | -                 | -                 | -                  |
| <b>Total Expenses</b>         | <b>\$ 341,505</b> | <b>\$ 319,042</b> | <b>\$ (22,463)</b> |
| <b>Total Surplus(Deficit)</b> | <b>\$ 51,077</b>  | <b>\$ 36,501</b>  | <b>\$ (14,576)</b> |
| Beginning Fund Balance        | 332,203           | 383,280           |                    |
| <b>Ending Fund Balance</b>    | <b>383,280</b>    | <b>419,781</b>    | <b>36,501</b>      |

|                                       | FY23  | FY24     |
|---------------------------------------|-------|----------|
|                                       | Final | Proposed |
| <b>Financial Performance Measures</b> |       |          |
| Days Cash-on-Hand                     | 410   | 480      |
| SPCSA Enrollment CAP                  | 130   | 137      |
| Enrollment Forecast Accuracy          | 50%   | 47%      |
| Total Margin                          | 13%   | 10%      |



### Summary

#### Note

- Distributed School Account - per pupil funding \$7300 -
- State Revenue - At Risk Per Pupil Funding
- Federal Revenue - Several sunseting grants
- Prof. and Tech Services - SPCSA 1.5% fees as expenses in budget vs. net of revenue in actuals
- Property Services - rent increase
- Other Purchased Services - Budgeted using more accurate tuition data
- Supplies - Budgeted using more accurate textbook data

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# Budget Amendment Assumptions FY24

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## Location Name

Southwest

## Administrator

Dwight Reynolds

### Networkwide Assumptions

Below are the networkwide assumptions at each location including:

1. NSHS is projecting state funding to be \$7,300 per student
2. Federal Title grants will be budgeted based on SPCSA estimates
3. NSHS will plan for no CARES Act, ESSER, or GEER grant funding
4. NSHS will plan for ARP ESSER carryover from FY23
5. SPCSA sponsorship of 1.5% and 32% for CSO fee at each location
6. NSHS will have adjustments made to FY23 unreserved balance (true-up) on approximately Aug. 25<sup>th</sup>
7. **Show 3% surplus at all sites and submit amended budget in October 2023**

### Location Assumptions 4/20/2023

1. Budgeted Enrollment based on ADE as of 12/31/2022.
2. Annual salary for 1 EAC: \$64,000
3. Annual salary for 1 EACs: \$55,000 (50% NLV, 25% DTWN, 25% SW)
4. Annual salary for CID (\$113,000), CIAD (\$80,000), OM (\$59,000) divided by all sites based on enrollment.
5. Annual salary for Lead EAC \$64,000 (50% at Summerlin/50% divided evenly between NW, NLV, SW)
6. 1 OA 20hrs/week at \$17/hr.
7. 1 student worker 20hrs./week at \$15/hr.
8. Reflect annual increases with performance incentives for each position.
9. Reflect an increase in rent per month \$3,442/mo.
10. Annual tuition & fee included: tuition at \$2,191.46, textbooks at \$88.55, and classroom technology at \$252.45 per student.
11. Include RTC Bus Passes for students \$1750 total
12. Currently at 4%



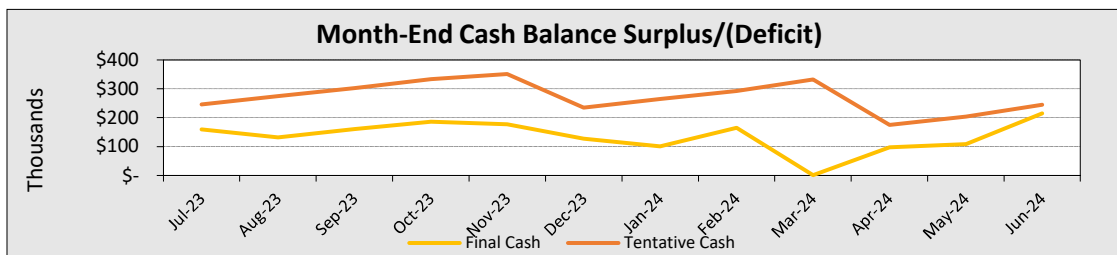
# Nevada State High School (Southwest)

## FY24 Budget Summary

Board Approved: Proposed: 4/20/2023

|                               | FY23              | FY24              | Fav/(Unf)          |
|-------------------------------|-------------------|-------------------|--------------------|
|                               | Final             | Proposed          |                    |
| <b>Attendance</b>             | <b>131</b>        | <b>131</b>        | <b>-</b>           |
| <b>Revenue</b>                |                   |                   |                    |
| Distributed School Account    | \$ 669,408        | \$ 650,282        | \$ (19,126)        |
| State Revenue                 | 16,600            | 16,600            | -                  |
| Federal Revenue               | 50,259            | 4,176             | (46,083)           |
| Other Local Revenue           | -                 | -                 | -                  |
| <b>Total Revenue</b>          | <b>\$ 736,267</b> | <b>\$ 671,058</b> | <b>\$ (65,209)</b> |
| <b>Expenses</b>               |                   |                   |                    |
| Salaries                      | \$ 149,713        | \$ 184,643        | \$ 34,930          |
| Employee Benefits             | 31,742            | 39,665            | 7,923              |
| Prof. and Tech. Services      | 28,995            | 27,206            | (1,789)            |
| Property Services             | 44,511            | 47,936            | 3,425              |
| Other Purchased Services      | 285,099           | 278,675           | (6,424)            |
| Supplies                      | 82,715            | 62,971            | (19,744)           |
| Property                      | -                 | -                 | -                  |
| Debt Service and Misc.        | 750               | 983               | 233                |
| General                       | -                 | -                 | -                  |
| <b>Total Expenses</b>         | <b>\$ 623,525</b> | <b>\$ 642,079</b> | <b>\$ 18,554</b>   |
| <b>Total Surplus(Deficit)</b> | <b>\$ 112,742</b> | <b>\$ 28,979</b>  | <b>\$ (83,763)</b> |
| Beginning Fund Balance        | 215,342           | 328,084           |                    |
| <b>Ending Fund Balance</b>    | <b>\$ 328,084</b> | <b>\$ 357,063</b> | <b>28,979</b>      |

|                                       | FY23  | FY24     |
|---------------------------------------|-------|----------|
|                                       | Final | Proposed |
| <b>Financial Performance Measures</b> |       |          |
| Days Cash-on-Hand                     | 192   | 203      |
| SPCSA Enrollment CAP                  | 160   | 170      |
| Enrollment Forecast Accuracy          | 82%   | 77%      |
| Total Margin                          | 15%   | 4%       |



### Summary

#### Note

Distributed School Account - per pupil funding \$7300 -  
 State Revenue - At Risk Per Pupil Funding  
 Federal Revenue - Several sunseting grants  
 Salaries - Budget assumes all positions filled  
 Employee Benefits - Budget assumes all positions filled  
 Prof. and Tech Services - SPCSA 1.5% fees as expenses in budget vs. net of revenue in actuals  
 Property Services - rent increase  
 Other Purchased Services - Budgeted using more accurate tuition data  
 Supplies - Budgeted using more accurate textbook data

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# Budget Amendment Assumptions FY24

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## Location Name

Northwest

## Administrator

Dwight Reynolds

### Networkwide Assumptions

Below are the networkwide assumptions at each location including:

1. NSHS is projecting state funding to be \$7,300 per student
2. Federal Title grants will be budgeted based on SPCSA estimates
3. NSHS will plan for no CARES Act, ESSER, or GEER grant funding
4. NSHS will plan for ARP ESSER carryover from FY23
5. SPCSA sponsorship of 1.5% and 32% for CSO fee at each location
6. NSHS will have adjustments made to FY23 unreserved balance (true-up) on approximately Aug. 25<sup>th</sup>
7. **Show 3% surplus at all sites and submit amended budget in October 2023**

### Location Assumptions 4/20/2023

1. Budgeted Enrollment based on ADE as of 12/31/2022.
2. Annual salary for 1 EACs: \$55,000 (50% NLV. 25% DTWN, 25% SW)
3. Annual salary for CID (\$113,000), CIAD (\$80,000), OM (\$59,000) divided by all sites based on enrollment.
4. Annual salary for Lead EAC \$69,000 (50% at DTWN/50% divided evenly between SUN, HEN, DHEN and MDW)
5. 2 student workers 20hrs./week at \$15/hr.
6. Reflect annual increases with performance incentives
7. Annual tuition & fees include tuition at \$2,162, textbook at \$97, and classroom technology at \$232 per student
8. Increase RTC Bus Passes for students \$1750 total



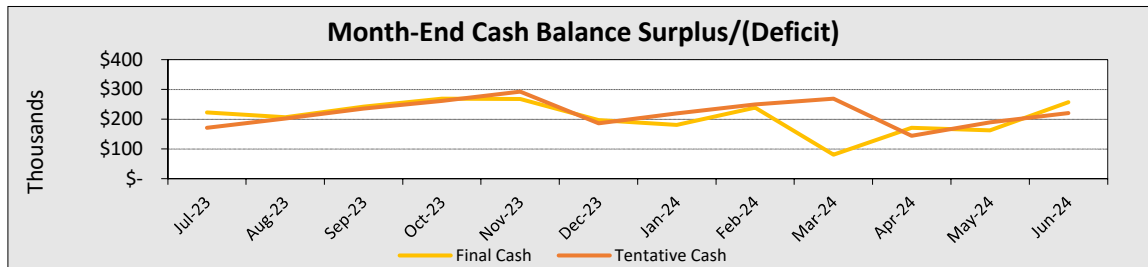
# Nevada State High School (Northwest)

## FY24 Budget Summary

Board Approved: Proposed: 4/20/2023

|                               | FY23              | FY24              | Fav/(Unf)          |
|-------------------------------|-------------------|-------------------|--------------------|
|                               | Final             | Proposed          |                    |
| <b>Attendance</b>             | <b>128</b>        | <b>128</b>        | <b>-</b>           |
| <b>Revenue</b>                |                   |                   |                    |
| Distributed School Account    | \$ 651,499        | \$ 635,367        | \$ (16,132)        |
| State Revenue                 | 13,800            | 13,800            | -                  |
| Federal Revenue               | 53,654            | 468               | (53,186)           |
| Other Local Revenue           | -                 | -                 | -                  |
| <b>Total Revenue</b>          | <b>\$ 718,953</b> | <b>\$ 649,635</b> | <b>\$ (69,318)</b> |
| <b>Expenses</b>               |                   |                   |                    |
| Salaries                      | \$ 139,555        | \$ 148,027        | \$ 8,472           |
| Employee Benefits             | 32,589            | 32,386            | (203)              |
| Prof. and Tech. Services      | 17,538            | 18,956            | 1,418              |
| Property Services             | 43,649            | 44,056            | 407                |
| Other Purchased Services      | 301,701           | 262,621           | (39,080)           |
| Supplies                      | 95,705            | 58,338            | (37,367)           |
| Debt Service and Misc.        | 741               | 1,126             | 385                |
| General                       | -                 | -                 | -                  |
| <b>Total Expenses</b>         | <b>\$ 631,478</b> | <b>\$ 565,510</b> | <b>\$ (65,968)</b> |
| <b>Total Surplus(Deficit)</b> | <b>\$ 87,475</b>  | <b>\$ 84,125</b>  | <b>\$ (3,350)</b>  |
| Beginning Fund Balance        | 136,093           | 223,568           |                    |
| <b>Ending Fund Balance</b>    | <b>\$ 223,568</b> | <b>\$ 307,693</b> | <b>84,125</b>      |

|                                       | FY23  | FY24     |
|---------------------------------------|-------|----------|
|                                       | Final | Proposed |
| <b>Financial Performance Measures</b> |       |          |
| Days Cash-on-Hand                     | 129   | 199      |
| SPCSA Enrollment CAP                  | 120   | 150      |
| Enrollment Forecast Accuracy          | 107%  | 85%      |
| Total Margin                          | 12%   | 13%      |



### Summary

#### Note

Distributed School Account - per pupil funding \$7300 -  
 State Revenue - At Risk Per Pupil Funding  
 Federal Revenue - Several sunseting grants  
 Prof. and Tech Services - SPCSA 1.5% fees as expenses in budget vs. net of revenue in actuals  
 Other Purchased Services - Budgeted using more accurate tuition data  
 Supplies - Budgeted using more accurate textbook data

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# Budget Amendment Assumptions FY24

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| Location Name      | Administrator   |
|--------------------|-----------------|
| Henderson Downtown | Dwight Reynolds |

## Networkwide Assumptions

Below are the networkwide assumptions at each location including:

1. NSHS is projecting state funding to be \$7,300 per student
2. Federal Title grants will be budgeted based on SPCSA estimates
3. NSHS will plan for no CARES Act, ESSER, or GEER grant funding
4. NSHS will plan for ARP ESSER carryover from FY23
5. SPCSA sponsorship of 1.5% and 32% for CSO fee at each location
6. NSHS will have adjustments made to FY23 unreserved balance (true-up) on approximately Aug. 25<sup>th</sup>
7. **Show 3% surplus at all sites and submit amended budget in October 2023**

## Location Assumptions 4/20/2023

1. Budgeted Enrollment based on ADE as of 12/31/2022.
2. Annual salary for 1 EAC: \$55,000.
3. Annual salary for CID (\$113,000), CIAD (\$80,000), OM (\$59,000) divided by all sites based on enrollment.
4. Annual salary for Lead EAC \$69,000 (50% at DTWN/50% divided evenly between SUN, HEN, DHEN and MDW)
5. 1 OA 20hrs/week at \$17/hr.
6. 2 student workers 20hrs./week at \$15/hr.
7. Reflect annual increases with performance incentives for each position
8. Reflect an increase in rent per month \$2,400/mo.
9. Annual tuition & fees include: tuition at \$2,003, textbooks at \$103, and classroom technology at \$223 per student
10. Include mentoring support \$3,000.
11. Increase RTC Bus Passes for students \$1750 total



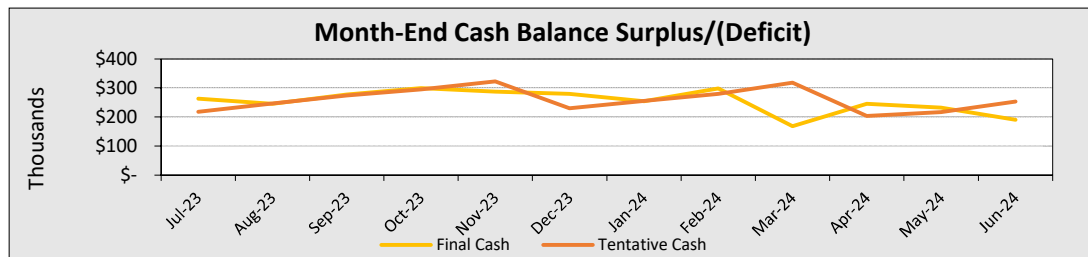
# Nevada State High School (Downtown Henderson)

## FY24 Budget Summary

Board Approved: Proposed: 4/20/2023

|                               | FY23              | FY24              | Fav/(Unf)          |
|-------------------------------|-------------------|-------------------|--------------------|
|                               | Final             | Proposed          |                    |
| <b>Attendance</b>             | <b>119</b>        | <b>119</b>        | -                  |
| <b>Revenue</b>                |                   |                   |                    |
| Distributed School Account    | \$ 608,066        | \$ 590,692        | \$ (17,374)        |
| State Revenue                 | 5,700             | 5,700             | -                  |
| Federal Revenue               | 48,596            | 3,720             | (44,876)           |
| Other Local Revenue           | -                 | -                 | -                  |
| <b>Total Revenue</b>          | <b>\$ 662,362</b> | <b>\$ 600,112</b> | <b>\$ (62,250)</b> |
| <b>Expenses</b>               |                   |                   |                    |
| Salaries                      | \$ 125,179        | \$ 162,201        | \$ 37,022          |
| Employee Benefits             | 30,840            | 36,001            | 5,161              |
| Prof. and Tech. Services      | 27,861            | 21,919            | (5,943)            |
| Property Services             | 27,117            | 32,825            | 5,708              |
| Other Purchased Services      | 277,943           | 230,030           | (47,913)           |
| Supplies                      | 76,886            | 53,171            | (23,715)           |
| Debt Service and Misc.        | 782               | 648               | (134)              |
| General                       | -                 | -                 | -                  |
| <b>Total Expenses</b>         | <b>\$ 566,608</b> | <b>\$ 536,794</b> | <b>\$ (29,814)</b> |
| <b>Total Surplus(Deficit)</b> | <b>\$ 95,754</b>  | <b>\$ 63,318</b>  | <b>\$ (32,436)</b> |
| Loan Payment                  |                   |                   |                    |
| Beginning Fund Balance        | 190,028           | 285,782           |                    |
| <b>Ending Fund Balance</b>    | <b>\$ 285,782</b> | <b>\$ 349,100</b> | <b>63,318</b>      |

| <b>Financial Performance Measures</b> | FY23  | FY24     |
|---------------------------------------|-------|----------|
|                                       | Final | Proposed |
| Days Cash-on-Hand                     | 184   | 237      |
| SPCSA Enrollment CAP                  | 150   | 150      |
| Enrollment Forecast Accuracy          | 79%   | 79%      |
| Total Margin                          | 14%   | 11%      |



### Summary

#### Note

- Distributed School Account - per pupil funding \$7300 -
- State Revenue - At Risk Per Pupil Funding
- Federal Revenue - Several sunseting grants
- Salaries - Budget assumes all positions filled
- Employee Benefits - Budget assumes all positions filled
- Prof. and Tech Services - SPCSA 1.5% fees as expenses in budget vs. net of revenue in actuals
- Property Services - rent increase
- Other Purchased Services - Budgeted using more accurate tuition data
- Supplies - Budgeted using more accurate textbook data

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# Budget Amendment Assumptions FY24

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Location Name

Sunrise

Administrator

Dwight Reynolds

## Networkwide Assumptions

Below are the networkwide assumptions at each location including:

1. NSHS is projecting state funding to be \$7,300 per student
2. Federal Title grants will be budgeted based on SPCSA estimates
3. NSHS will plan for no CARES Act, ESSER, or GEER grant funding
4. NSHS will plan for ARP ESSER carryover from FY23
5. SPCSA sponsorship of 1.5% and 32% for CSO fee at each location
6. NSHS will have adjustments made to FY23 unreserved balance (true-up) on approximately Aug. 25<sup>th</sup>
7. **Show 3% surplus at all sites and submit amended budget in October 2023**

## Location Assumptions 4/20/2023

1. Budgeted Enrollment based on ADE as of 12/31/2022.
2. Annual salary for 1 EACs: \$55,000.
3. Annual salary for CID (\$113,000), CIAD (\$80,000), OM (\$59,000) divided by all sites based on enrollment.
4. Annual salary for Lead EAC \$69,000 (50% at DTWN/50% divided evenly between SUN, HEN, DHEN and MDW)
5. 1 OA 20hrs/week at \$22/hr.
6. Reflect annual increases with performance incentive for each position.
7. Reflect an increase in rent per month \$2,669/mo.
8. Annual tuition & fees include: tuition at \$2,039, textbooks at \$93, classroom technology at \$243 per student
9. Include bus passes to \$1,750/yr





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# Budget Amendment Assumptions FY24

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## Location Name

North Las Vegas

## Administrator

Dwight Reynolds

### Networkwide Assumptions

Below are the networkwide assumptions at each location including:

1. NSHS is projecting state funding to be \$7,300 per student
2. Federal Title grants will be budgeted based on SPCSA estimates
3. NSHS will plan for no CARES Act, ESSER, or GEER grant funding
4. NSHS will plan for ARP ESSER carryover from FY23
5. SPCSA sponsorship of 1.5% and 32% for CSO fee at each location
6. NSHS will have adjustments made to FY23 unreserved balance (true-up) on approximately Aug. 25<sup>th</sup>
7. **Show 3% surplus at all sites and submit amended budget in October 2023**

### Location Assumptions 4/20/2023

1. Increase in enrollment to 110 students.
2. Annual salaries for 1 EAC: \$53,000.
3. Annual salary for 1 EACs: \$55,000 (50% NLV, 25% DTWN, 25% SW)
4. Annual salary for CID (\$113,000), CIAD (\$80,000), OM (\$59,000) divided by all sites based on enrollment.
5. Annual salary for Lead EAC \$64,000 (50% at Summerlin/50% divided evenly between SW, NW, NLV)
6. 2 student workers 20hrs./week at \$15/hr.
7. Reflect annual increases with performance incentives
8. Reflect an increase in rent per month \$3,624 mo.
9. Annual tuition & fees include tuition at \$2,065, textbook at \$72, and classroom technology at \$237 per student
10. Payback \$12,000 of \$120,000 school loan in June 2024
11. Grants: CSP \$22,185
12. Include RTC Bus Passes for students \$5,200 total



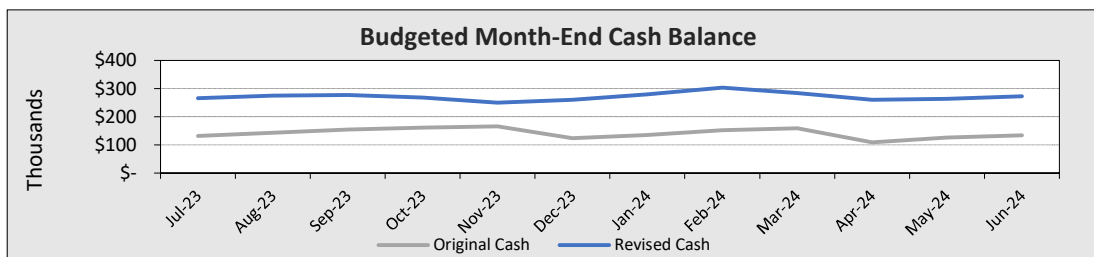
# Nevada State High School (North Las Vegas)

## FY24 Budget Summary

Board Approved: Proposed: 4/20/2023

|                               | FY23              | FY24              | Fav/(Unf)          |
|-------------------------------|-------------------|-------------------|--------------------|
|                               | Final             | Proposed          |                    |
| <b>Attendance</b>             | <b>65</b>         | <b>110</b>        | <b>45</b>          |
| <b>Revenue</b>                |                   |                   |                    |
| Distributed School Account    | \$ 333,426        | \$ 546,038        | \$ 212,612         |
| State Revenue                 | 3,800             | 3,800             | -                  |
| Federal Revenue               | 125,207           | 22,683            | (102,524)          |
| Other Local Revenue           | -                 | -                 | -                  |
| <b>Total Revenue</b>          | <b>\$ 462,433</b> | <b>\$ 572,521</b> | <b>\$ 110,088</b>  |
| <b>Expenses</b>               |                   |                   |                    |
| Salaries                      | \$ 134,482        | \$ 171,370        | \$ 36,888          |
| Employee Benefits             | 38,661            | 43,209            | 4,548              |
| Prof. and Tech. Services      | 16,123            | 21,075            | 4,952              |
| Property Services             | 44,494            | 47,179            | 2,685              |
| Other Purchased Services      | 132,645           | 219,967           | 87,322             |
| Supplies                      | 50,673            | 47,734            | (2,939)            |
| Property                      | -                 | -                 | -                  |
| Debt Service and Misc.        | 343               | 486               | 143                |
| General                       | -                 | -                 | -                  |
| <b>Total Expenses</b>         | <b>\$ 417,421</b> | <b>\$ 551,018</b> | <b>\$ 133,597</b>  |
| <b>Total Surplus(Deficit)</b> | <b>\$ 45,012</b>  | <b>\$ 21,503</b>  | <b>\$ (23,509)</b> |
| <b>Loan Payment</b>           | <b>(12,000)</b>   | <b>(12,000)</b>   |                    |
| <b>Leasehold Improvement</b>  |                   |                   |                    |
| Beginning Fund Balance        | (120,241)         | (87,229)          |                    |
| <b>Ending Fund Balance</b>    | <b>(87,229)</b>   | <b>(77,726)</b>   | <b>9,503</b>       |

| <b>Financial Performance Measures</b> | FY23  | FY24     |
|---------------------------------------|-------|----------|
|                                       | Final | Proposed |
| Days Cash-on-Hand                     | (76)  | (51)     |
| SPCSA Enrollment CAP                  | 130   | 130      |
| Enrollment Forecast Accuracy          | 50%   | 85%      |
| Total Margin                          | 10%   | 4%       |



### Summary

#### Note

- Distributed School Account - per pupil funding \$7300 -
- State Revenue - At Risk Per Pupil Funding
- Federal Revenue - Several sunseting grants
- Salaries - Budget assumes all positions filled
- Employee Benefits - Budget assumes all positions filled
- Prof. and Tech Services - SPCSA 1.5% fees as expenses in budget vs. net of revenue in actuals
- Property Services - rent increase
- Other Purchased Services - Budgeted using more accurate tuition data
- Supplies - Expected increase in tuition due to higher enrollment

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## **Budget Amendment Assumptions FY24**

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### **Location Name**

Reno: Meadowwood

### **Administrator**

Dwight Reynolds

### **Networkwide Assumptions**

Below are the networkwide assumptions at each location including:

1. NSHS is projecting state funding to be \$7,300 per student
2. Federal Title grants will be budgeted based on SPCSA estimates
3. NSHS will plan for no CARES Act, ESSER, or GEER grant funding
4. NSHS will plan for ARP ESSER carryover from FY23
5. SPCSA sponsorship of 1.5% and 32% for CSO fee at each location
6. NSHS will have adjustments made to FY23 unreserved balance (true-up) on approximately Aug. 25<sup>th</sup>
7. **Show 3% surplus at all sites and submit amended budget in October 2023**

### **Location Assumptions 4/20/2023**

1. Budgeted Enrollment based on ADE as of 12/31/2022.
2. Annual salary for 1 EACs: \$53,000.
3. Annual salary for CID (\$113,000), CIAD (\$80,000), OM (\$59,000) divided by all sites based on enrollment.
4. Annual salary for Lead EAC \$69,000 (50% at DTWN/50% divided evenly between SUN, HEN, DHEN and MDW)
5. Reflect annual increases with performance incentives
6. Reflect an increase in rent per month \$2,819/mo.
7. Annual tuition & fees include tuition at \$2,588, textbooks at \$166, classroom technology at \$306 per student

# Nevada State High School (Meadowwood)

## FY24 Budget Summary

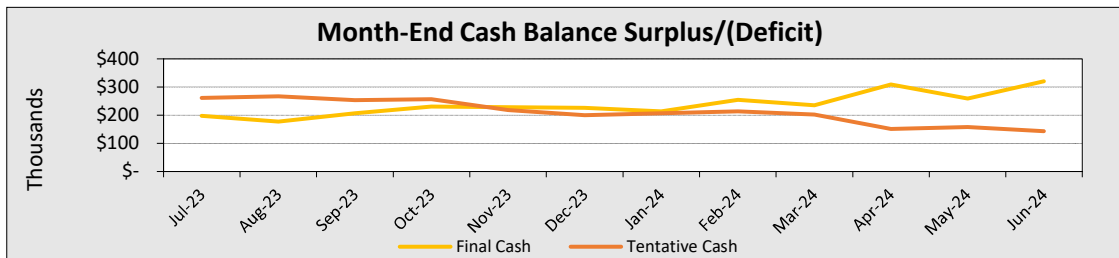
Board Approved: Proposed: 4/20/2023

|                               | FY23              | FY24                | Fav/(Unf)           |
|-------------------------------|-------------------|---------------------|---------------------|
|                               | Final             | Proposed            |                     |
| <b>Attendance</b>             | <b>49</b>         | <b>33</b>           | <b>(16)</b>         |
| <b>Revenue</b>                |                   |                     |                     |
| Distributed School Account    | \$ 357,699        | \$ 240,899          | \$ (116,800)        |
| State Revenue                 | 1,680             | 1,680               | -                   |
| Federal Revenue               | 27,221            | 3,513               | (23,708)            |
| Other Local Revenue           | -                 | -                   | -                   |
| <b>Total Revenue</b>          | <b>\$ 386,600</b> | <b>\$ 246,092</b>   | <b>\$ (140,508)</b> |
| <b>Expenses</b>               |                   |                     |                     |
| Salaries                      | \$ 52,113         | \$ 78,427           | \$ 26,314           |
| Employee Benefits             | 20,007            | 27,540              | 7,533               |
| Prof. and Tech. Services      | 146,967           | 98,993              | (47,974)            |
| Property Services             | 34,995            | 36,003              | 1,008               |
| Other Purchased Services      | 104,412           | 94,271              | (10,141)            |
| Supplies                      | 16,583            | 20,864              | 4,281               |
| Debt Service and Misc.        | 931               | 1,694               | 763                 |
| General                       | -                 | -                   | -                   |
| <b>Total Expenses</b>         | <b>376,008</b>    | <b>357,792</b>      | <b>(18,216)</b>     |
| <b>Total Surplus(Deficit)</b> | <b>\$ 10,592</b>  | <b>\$ (111,700)</b> | <b>\$ (122,293)</b> |
| Loan Payment                  |                   |                     |                     |
| Beginning Fund Balance        | 463,608           | 474,200             |                     |
| <b>Ending Fund Balance</b>    | <b>\$ 474,200</b> | <b>\$ 362,500</b>   | <b>(111,700)</b>    |

### Financial Performance Measures

Days Cash-on-Hand  
 SPCSA Enrollment CAP  
 Enrollment Forecast Accuracy  
 Total Margin

|                              | FY23<br>Final | FY24<br>Proposed |
|------------------------------|---------------|------------------|
| Days Cash-on-Hand            | 460           | 370              |
| SPCSA Enrollment CAP         | 185           | 135              |
| Enrollment Forecast Accuracy | 26%           | 24%              |
| Total Margin                 | 3%            | -45%             |



### Summary

#### Note

Distributed School Account - per pupil funding \$7300 -  
 State Revenue - At Risk Per Pupil Funding  
 Federal Revenue - Several sunseting grants  
 Salaries - Budget assumes all positions filled  
 Employee Benefits - Budget assumes all positions filled  
 Prof. and Tech Services - SPCSA 1.5% fees as expenses in budget vs. net of revenue in actuals  
 Property Services - rent increase  
 Other Purchased Services - Budgeted using more accurate tuition data  
 Supplies - Budgeted using more accurate textbook data