

# CCSD

## CLARK COUNTY SCHOOL DISTRICT

### Statistical Information

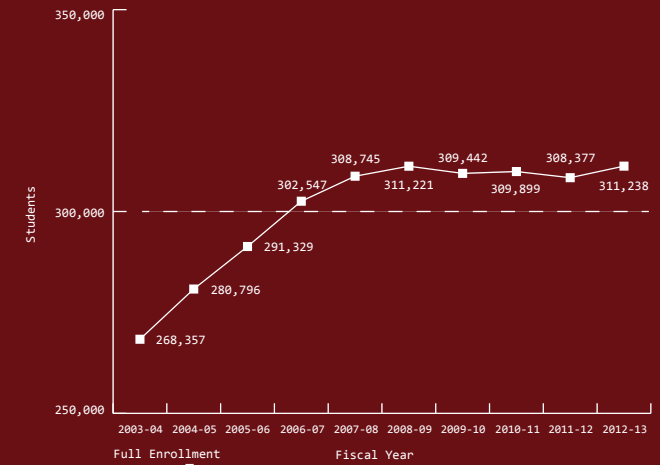
Fiscal Year	Full Enrollment	General Fund Expenses (\$ Millions) <sup>1</sup>	District Per Student	National Per Student Expense <sup>2</sup>
2003-04	268,357	\$ 1,433	\$ 5,341	\$ 8,310
2004-05	280,796	1,566	5,579	8,701
2005-06	291,329	1,757	6,032	9,145
2006-07	302,547	1,914	6,327	9,683
2007-08	308,745	2,091	6,773	10,298
2008-09	311,221	2,149	6,907	10,540
2009-10	309,442	2,161	6,983	10,652
2010-11 <sup>3</sup>	309,899	2,135	6,888	10,670
2011-12	308,377	2,087	6,768	10,855
2012-13	311,238	2,132	6,848	11,081

<sup>1</sup> Includes State Class Size Reduction Funding

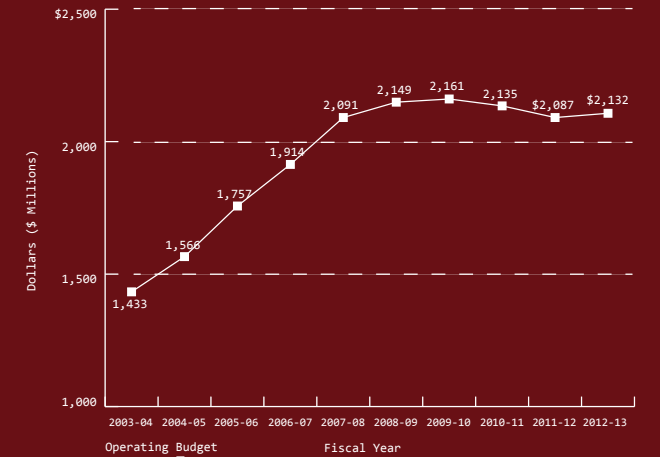
<sup>2</sup> Source: National Center for Education Statistics (NCES)

<sup>3</sup> Includes \$18 million from District Projects Funds previously part of Special Revenue Funds

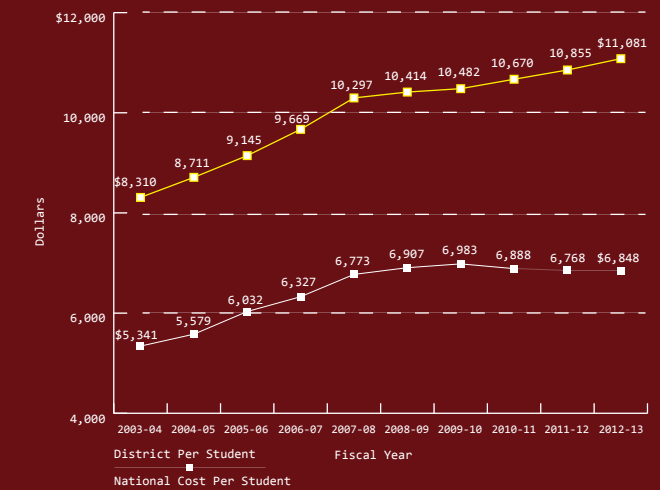
### District Public School Enrollment



### General Operating Fund - Operating Budget



### General Operating Fund - District Vs. National Per Student Expenditures



### Major Assumptions for the 2012-13 Budget Development

- Includes revenue and staffing for an enrollment increase of .9% from 308,377 to 311,238 students
- Includes inflationary increases in essential expenditures (such as fuel, utilities, insurance, and postage)
- Reductions from 2011-12 of over 1,000 licensed staff positions were necessary to fund licensed salary schedule increments and column advancements
- Includes the impact of over \$200 million in program budget reductions and the use of one-time 2011-12 fund balance designations
- Additional resources have been provided to assist elementary schools that have significant issues with overcrowding
- Administrative units have been reduced with administrative and support staff salary schedules maintaining 2009-10 levels
- School supply and textbook allocations reduced by 50%

## Educational Fiscal Plan and Budget Summary



**Budget Department**  
5100 West Sahara Avenue  
Las Vegas, NV 89146  
[www.ccsd.net](http://www.ccsd.net)

**Fiscal Year 2012-13 Selected Financial and Statistical Information**

Source of Revenues for the General Operating Fund	FY 13 Budget (\$ Millions)	Percent
State Aid (Includes Class Size Reduction)	\$ 840.4	39.8%
Local School Support (Sales) Taxes	756.5	35.8%
Property Taxes	392.2	18.6%
Government Services and Franchise Taxes	48.0	2.3%
Transfers from Other Funds	44.8	2.1%
Other Local Sources	26.2	1.3%
Investment Income	1.9	0.1%
Federal Sources	0.3	0.0%
<b>Total</b>	<b>2,110.3</b>	<b>100.0%</b>
Opening Fund Balance	77.0	
<b>Total Sources</b>	<b>\$ 2,187.3</b>	

**Fiscal Year 2012-13 Budgeted Expenditures by Function**

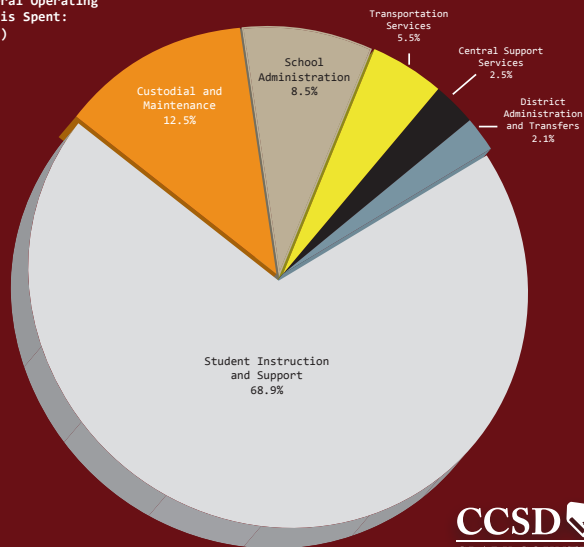
Expenditures for the General Operating Fund by Function	FY 13 Budget (\$ Millions)	Percent
Student Instruction and Support	\$1,484.8	68.9%
Custodial and Maintenance Services	269.7	12.5%
School Administration	183.2	8.5%
Transportation Services	117.7	5.5%
Central Support Services	55.8	2.5%
District Administration	20.3	0.9%
Transfers to Other Funds	24.8	1.2%
<b>Total</b>	<b>2,156.3</b>	<b>100.0%</b>
Ending Fund Balance	31.0	
<b>Total Appropriations</b>	<b>\$2,187.3</b>	

**Fiscal Year 2012-13 Budgeted Expenditures by Object**

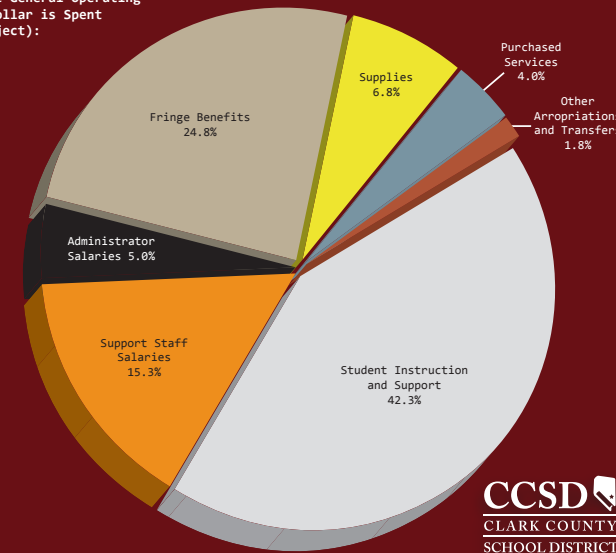
Expenditures for the General Operating Fund by Object	FY 13 Budget (\$ Millions)	Percent
Licensed Salaries	\$ 911.5	42.3%
Support Staff Salaries	330.0	15.3%
Administrator Salaries	107.6	5.0%
Fringe Benefits	535.2	24.8%
<b>Total Salaries &amp; Benefits</b>	<b>1,884.3</b>	<b>87.4%</b>
Supplies	147.4	6.8%
Purchased Services	86.2	4.0%
Property and Equipment	11.3	0.5%
Other Expenditures	2.3	0.1%
Transfers to Other Funds	24.8	1.2%
<b>Total Other</b>	<b>272.0</b>	<b>12.6%</b>
<b>Total Appropriations</b>	<b>2,156.3</b>	<b>100.0%</b>
Ending Fund Balance	31.0	
<b>Total Budget</b>	<b>\$ 2,187.3</b>	



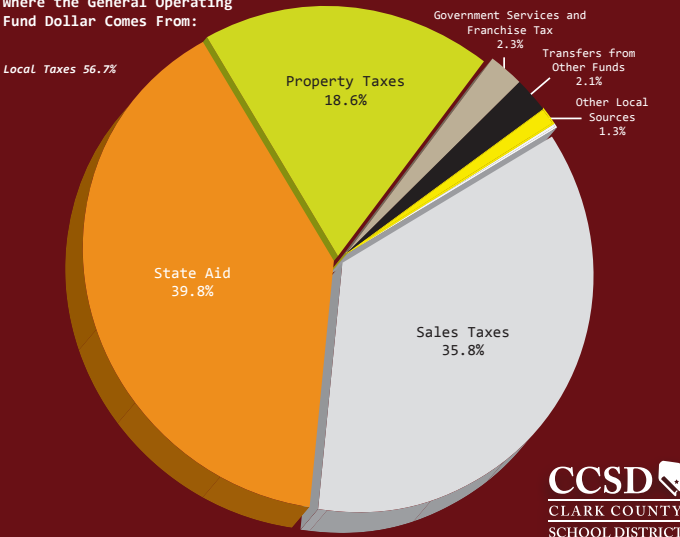
How the General Operating Fund Dollar is Spent: (by Function)



How the General Operating Fund Dollar is Spent: (by Object):



Where the General Operating Fund Dollar Comes From:



**Other Information:**

Expenditures per day	\$7,873,077
Unassigned fund balance (1% of total revenues)	\$19,575,000
Number of days unassigned fund balance available to cover operations	2.5

The Capital Improvement Program approved by voters in 1998 was a program that provided \$4.9 billion for the purpose of constructing new and replacement schools as well as renovations to existing schools. Funding came from a real property transfer tax, a hotel room tax, and from issuing bonds. It is not part of the General Operating Fund.



As shown above, 56.7% of school funds for 2013 are generated from local sources (Local School Support (Sales), Property, Governmental Services, and Franchise Fee Taxes). Total sources have increased by 2.1% from 2012.

The financial information reflected above excludes expenses for capital projects, voter-approved debt service, food services, and certain special revenue programs.



The majority of resources of the District are used for staff salaries and benefits. Almost 88% of the 2013 General Operating Budget is earmarked for employee compensation (salaries and fringe benefits).