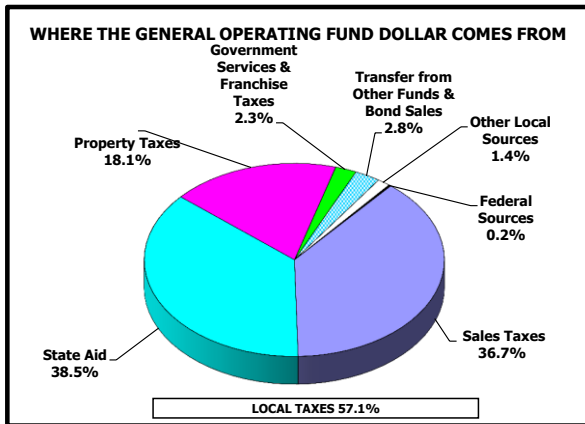


**FY 2014-15 Selected Financial and Statistical Information**

Source of Revenues for General Operating Fund	FY 15 Budget (\$ Millions)	%
State Aid (Includes Class Size Reduction)	\$ 881.1	38.5%
Local School Support (Sales) Taxes	840.2	36.7%
Property Taxes	415.0	18.1%
Government Services & Franchise Taxes	52.4	2.3%
Transfer from Other Funds & Bond Sales	63.3	2.8%
Other Local Sources	31.2	1.4%
Federal Sources	4.3	0.2%
Investment Income	1.3	0.0%
<b>Total</b>	<b>2,288.8</b>	<b>100.0%</b>
Opening Fund Balance	80.0	
<b>Total Sources</b>	<b>\$ 2,368.8</b>	

Total sources is equivalent to \$41.39 per child per school day.

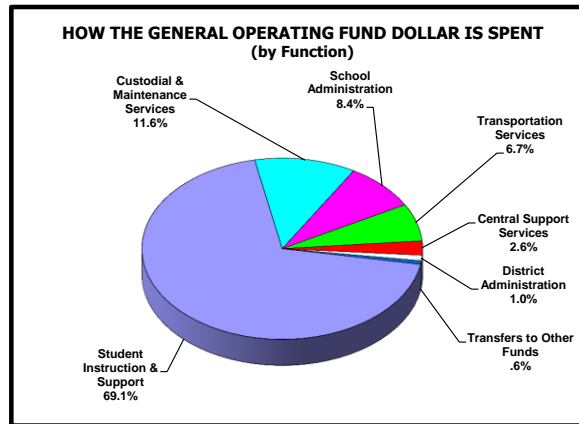


As shown above, 57.1% of school funds for 2015 are generated from local taxes (Local School Support (Sales), Property, Governmental Services, and Franchise Fee Taxes). Total sources have increased by 2.0% from 2014.

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

**FY 2014-15 Budget Expenditures by Function**

Expenditures for General Operating Fund by Function	FY 15 Budget (\$ Millions)	%
Student Instruction & Support	\$ 1,599.8	69.1%
Custodial & Maintenance Services	269.8	11.6%
School Administration	195.6	8.4%
Transportation Services	154.6	6.7%
Central Support Services	58.7	2.6%
District Administration	22.7	1.0%
Transfers to Other Funds	14.9	0.6%
<b>Total</b>	<b>2,316.1</b>	<b>100.0%</b>
Ending Fund Balance	52.7	
<b>Total Appropriations</b>	<b>\$ 2,368.8</b>	

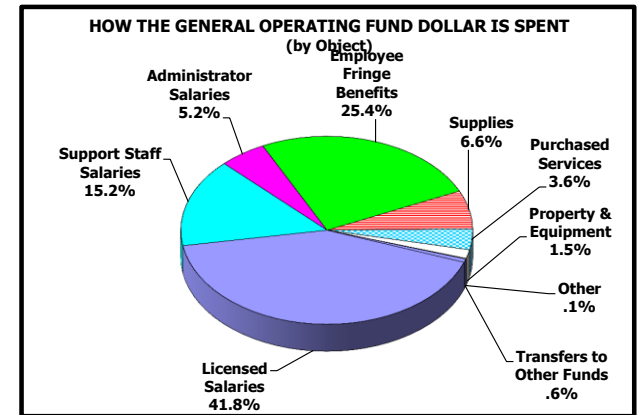


Other Information:

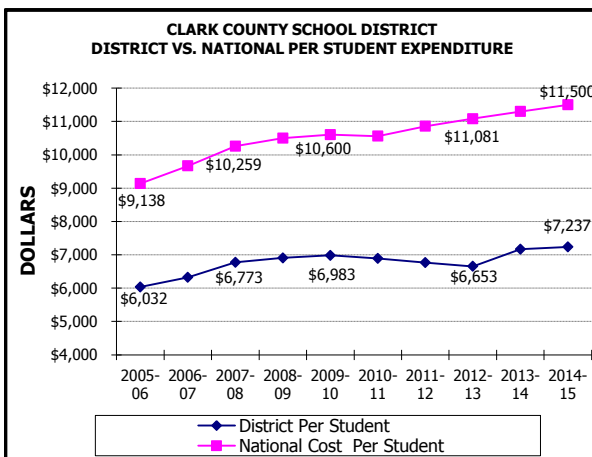
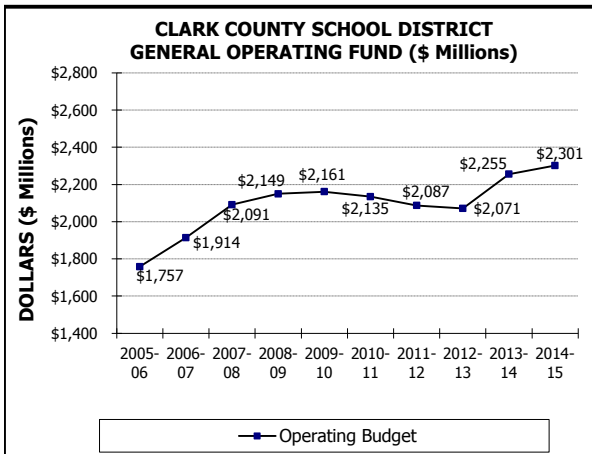
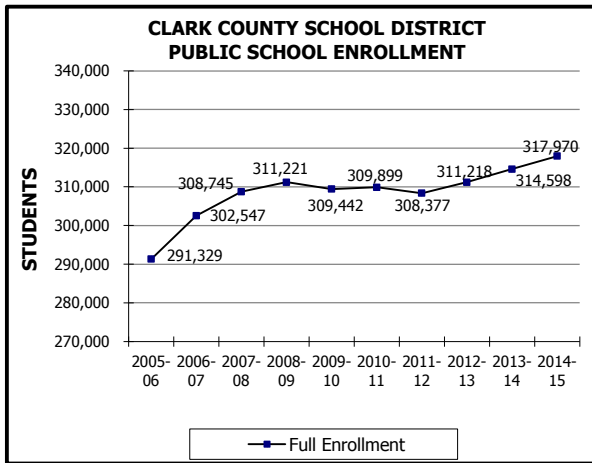
Expenditures per Day .....	\$8,850,808
Unassigned Fund Balance (1.25% of total revenues) .....	\$31,930,000
Number of Days Unreserved Fund Balance available to cover operations.....	3.6

**FY 2014-15 Budget Expenditures by Object**

Expenditures for General Operating Fund by Object	FY 15 Budget (\$ Millions)	%
Licensed Salaries	\$ 968.8	41.8%
Support Staff Salaries	352.5	15.2%
Administrator Salaries	119.7	5.2%
Fringe Benefits	586.8	25.4%
<b>Total Salaries &amp; Benefits</b>	<b>2,027.8</b>	<b>87.6%</b>
Supplies	153.0	6.6%
Purchased Services	82.3	3.6%
Property & Equipment	35.7	1.5%
Other Expenditures	1.3	0.1%
Interdistrict Payments	1.1	0.0%
Transfers to Other Funds	14.9	0.6%
<b>Total Other</b>	<b>288.3</b>	<b>12.4%</b>
<b>Total</b>	<b>2,316.1</b>	<b>100.0%</b>
Ending Fund Balance	52.7	
<b>Total Appropriations</b>	<b>\$ 2,368.8</b>	



The majority of resources of the District are used for staff salaries and benefits. 87.6% of the 2015 General Operating Budget is earmarked for employee compensation (salaries and fringe benefits).



### Statistical Information

FY	Full Enrollment	General Fund* Expenses (\$ Millions)	District Per Student	National Per Student Expense**
2005-06	291,329	\$ 1,757	\$ 6,032	\$ 9,138
2006-07	302,547	\$ 1,914	\$ 6,327	\$ 9,666
2007-08	308,745	\$ 2,091	\$ 6,773	\$ 10,259
2008-09	311,221	\$ 2,149	\$ 6,907	\$ 10,499
2009-10	309,442	\$ 2,161	\$ 6,983	\$ 10,600
2010-11	309,899	\$ 2,135	\$ 6,888	\$ 10,560
2011-12	308,377	\$ 2,087	\$ 6,768	\$ 10,855
2012-13	311,218	\$ 2,071	\$ 6,653	\$ 11,081
2013-14	314,598	\$ 2,255	\$ 7,168	\$ 11,300
2014-15	317,970	\$ 2,301	\$ 7,237	\$ 11,500

\* Includes State Class Size Reduction Funding

\*\* Source: National Center for Education Statistics (NCES)

### Major Assumptions for the 2014-15 Budget Development

- ◆ Includes revenue and staffing for an enrollment increase of 1.1% from 314,598 to 317,970 students
- ◆ Includes inflationary increases in essential expenditures (such as fuel, utilities, insurance, and postage)
- ◆ Includes identified strategic imperatives and initiatives directed at improving student achievement with a major focus on classroom instruction
- ◆ Employee salary schedules reflect no cost of living increases
- ◆ Formulas for staffing of class sizes in grades 1-2 will be 19:1, grade 3 to be 21:1, 4-5 to be 32:1, and 35:1 in secondary grades 6-12
- ◆ Additional resources have been provided for elementary assistant principals and middle school deans to assist school-based administrators
- ◆ School supply & textbook allocations remain at 50% of fiscal year 2008-09 levels

Clark County School District

Education Plan & Budget  
Fiscal Year 2014-15

Budget Department