

Statistical Information

FY	Full Enrollment	General Fund* Expenses (\$ Millions)	District Per Student	National Per Student Expense**
2000-01	231,125	\$ 1,091	\$ 4,720	\$ 7,373
2001-02	244,684	\$ 1,198	\$ 4,895	\$ 7,734
2002-03	255,328	\$ 1,297	\$ 5,079	\$ 7,777
2003-04	268,357	\$ 1,433	\$ 5,341	\$ 8,156
2004-05	280,796	\$ 1,566	\$ 5,579	\$ 8,661
2005-06	291,329	\$ 1,757	\$ 6,032	\$ 9,138
2006-07	302,547	\$ 1,914	\$ 6,327	\$ 9,557
2007-08	308,745	\$ 2,091	\$ 6,773	\$ 9,963
2008-09	311,221	\$ 2,149	\$ 6,907	\$ 10,259
2009-10 (Est)	313,688	\$ 2,233	\$ 7,119	\$ 10,500

* Includes State Class Size Reduction Funding

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

Major Assumptions for the 2009-10 Budget Development

- ◆ Includes revenue and staffing for enrollment growth of .8% from 311,221 to 313,688 students and the opening of six new schools
- ◆ Includes inflationary increases in essential expenditures (such as fuel, utilities, and postage)
- ◆ Includes the impact of \$120 million in program budget reductions in response to the economic downturn
- ◆ Includes pre-opening staffing costs for five new schools scheduled to open in 2010-11
- ◆ Includes funding for existing employee salary schedule and other benefit requirements
- ◆ The impact from federal stimulus funding was unknown at the time of budget development.



Clark County School District

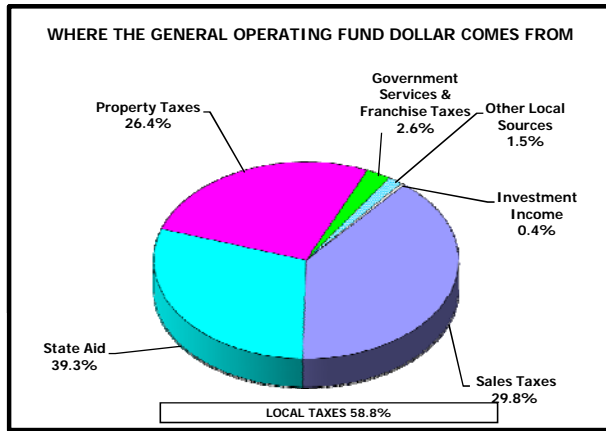
Education Plan & Budget
Fiscal Year 2009-10

Budget Department

FY 2009-10 Selected Financial and Statistical Information

Source of Revenues for General Operating Fund	FY 10 Budget (\$ Millions)	%
State Aid (Includes Class Size Reduction)	\$ 852.3	39.3%
Local School Support (Sales) Taxes	647.3	29.8%
Property Taxes	573.6	26.4%
Government Services & Franchise Taxes	56.5	2.6%
Other Local Sources	31.4	1.5%
Investment Income	8.0	0.4%
Federal Sources	0.3	0.0%
Total Revenues	2,169.4	100.0%
Opening Fund Balance	130.0	
Total Sources	\$ 2,299.4	

Total sources is equivalent to \$40.72 per child per school day.

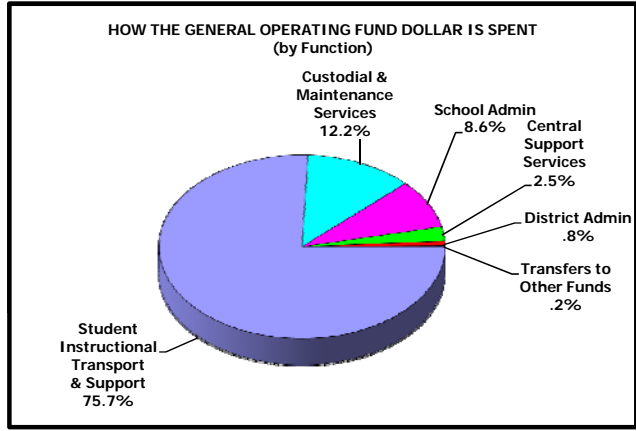


As shown above, 58.8% of school funds for 2010 are generated from local sources (Local School Support (Sales), Property, Governmental Services, and Franchise Fee Taxes). Total sources have increased by 3.9% over 2009.

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

FY 2009-10 Budget Expenditures by Function

Expenditures for General Operating Fund by Function	FY 10 Budget (\$ Millions)	%
Student Instruction/Transport/Support	\$ 1,662.5	75.7%
Custodial & Maintenance Services	267.4	12.2%
School Administration	188.4	8.6%
Central Support Services	56.0	2.5%
District Administration	18.6	0.8%
Site Improvements	0.5	0.0%
Transfers to Other Funds	4.0	0.2%
Total Expenditures	2,197.4	100.0%
Ending Fund Balance	102.0	
Total Appropriations	\$ 2,299.4	



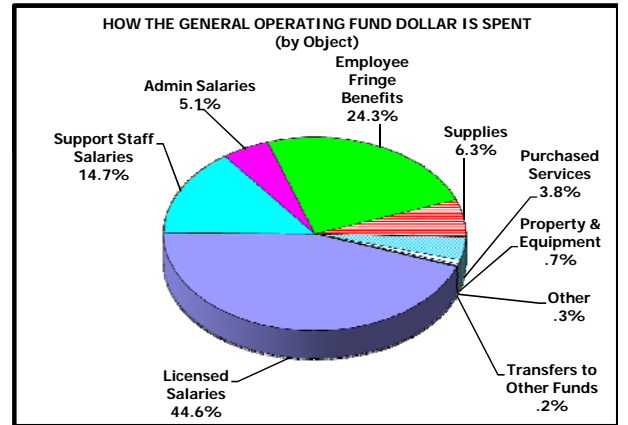
Other Information:

Expenditures per Day	\$8,451,731
Unreserved Fund Balance (1% of total revenues)	\$20,440,000
Number of Days Unreserved Fund Balance available to cover operations.....	2.4

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.

FY 2009-10 Budget Expenditures by Object

Expenditures for General Operating Fund by Object	FY 10 Budget (\$ Millions)	%
Licensed Salaries	\$ 979.0	44.6%
Support Staff Salaries	323.0	14.7%
Admin Salaries	112.9	5.1%
Fringe Benefits	534.8	24.3%
Total Salaries & Benefits	1,949.7	88.7%
Supplies	138.8	6.3%
Purchased Services	84.1	3.8%
Property & Equipment	14.5	0.7%
Other Expenditures	6.4	0.3%
Transfers to Other Funds	3.9	0.2%
Total Other Expenditures	247.7	11.3%
Total Expenditures	2,197.4	100.0%
Ending Fund Balance	102.0	
Total Appropriations	\$ 2,299.4	



The majority of resources of the school district are used for staff salaries and benefits. Almost 89% of the 2010 General Operating Budget is earmarked for employee compensation (salaries and fringe benefits).