

**Statistical Information**

FY	Full Enrollment	General Fund* Expenses (\$ Millions)	District Per Student	National Per Student Expense**
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	\$ 10,454
2009-10	309,442	\$ 2,197	\$ 7,100	\$ 10,918
2010-11 (Est)	309,126	\$ 2,145	\$ 6,940	\$ 11,391

\* Includes State Class Size Reduction Funding

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

**Major Assumptions for the  
2010-11 Budget Development**

- ◆ Includes revenue and staffing for an enrollment decline of  $-(.1)\%$  from 309,442 to 309,126 students and the opening of five new schools
- ◆ Includes inflationary increases in essential expenditures (such as fuel, utilities, insurance, and postage)
- ◆ Includes the impact of over \$131 million in program budget reductions and the use of one-time 2009-10 fund balance designations
- ◆ Includes freezing licensed and support staff employees at 2009-10 salary schedule step locations with advancement for educational growth
- ◆ Includes conversion of all year-round elementary schools to a traditional nine-month calendar schedule
- ◆ Administrative positions have been reduced by more than 10% and salary schedule has been reduced by 1.5%

Clark County School District

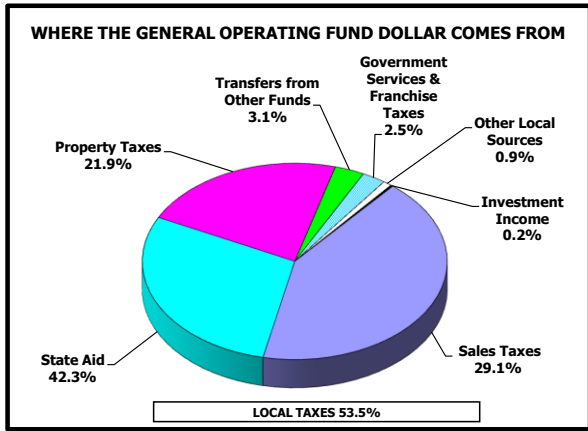
Education Plan & Budget  
Fiscal Year 2010-11

Budget Department

**FY 2010-11 Selected Financial and Statistical Information**

Source of Revenues for General Operating Fund	FY 11 Budget (\$ Millions)	%
State Aid (Includes Class Size Reduction)	\$ 896.1	42.3%
Local School Support (Sales) Taxes	616.2	29.1%
Property Taxes	465.0	21.9%
Transfers from Other Funds	66.4	3.1%
Government Services & Franchise Taxes	53.6	2.5%
Other Local Sources	17.1	0.9%
Investment Income	5.0	0.2%
Federal Sources	0.3	0.0%
<b>Total</b>	<b>2,119.7</b>	<b>100.0%</b>
Opening Fund Balance	118.4	
<b>Total Sources</b>	<b>\$ 2,238.1</b>	

Total sources is equivalent to \$40.22 per child per school day.

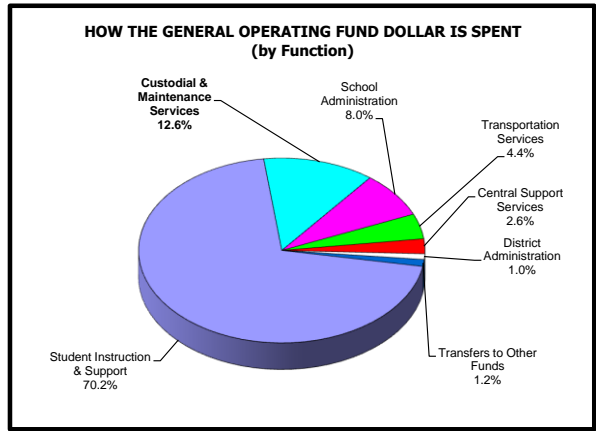


As shown above, 53.5% of school funds for 2011 are generated from local sources (Local School Support (Sales), Property, Governmental Services, and Franchise Fee Taxes). Total sources have decreased by -(2.3)% from 2010.

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

**FY 2010-11 Budget Expenditures by Function**

Expenditures for General Operating Fund by Function	FY 11 Budget (\$ Millions)	%
Student Instruction & Support	\$ 1,523.9	70.2%
Custodial & Maintenance Services	272.4	12.6%
School Administration	174.6	8.0%
Transportation Services	95.6	4.4%
Central Support Services	56.2	2.6%
District Administration	22.7	1.0%
Transfers to Other Funds	26.0	1.2%
<b>Total</b>	<b>2,171.4</b>	<b>100.0%</b>
Ending Fund Balance	66.7	
<b>Total Appropriations</b>	<b>\$ 2,238.1</b>	



Other Information:

Expenditures per Day .....	\$7,926,788
Unreserved Fund Balance (1% of total revenues) .....	\$19,430,000
Number of Days Unreserved Fund Balance available to cover operations.....	2.5

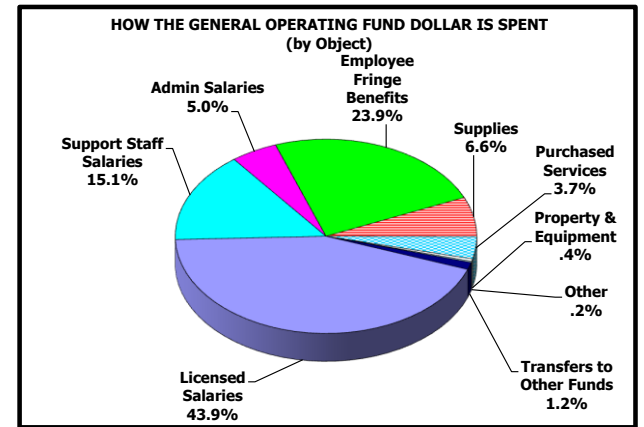
The Capital Improvement Program approved by voters in 1998 was a program that provided \$4.9 billion for the purpose of constructing new and replacement schools as well as renovations to existing schools. Funding came from a real property transfer tax, a hotel room tax, and from issuing bonds. It is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

**FY 2010-11 Budget Expenditures by Object**

Expenditures for General Operating Fund by Object	FY 11 Budget (\$ Millions)	%
Licensed Salaries	\$ 953.4	43.9%
Support Staff Salaries	328.6	15.1%
Admin Salaries	107.9	5.0%
Fringe Benefits	518.0	23.9%
<b>Total Salaries &amp; Benefits</b>	<b>1,907.9</b>	<b>87.9%</b>
Supplies	142.8	6.6%
Purchased Services	80.4	3.7%
Property & Equipment	10.0	0.4%
Other Expenditures	4.3	0.2%
Transfers to Other Funds	26.0	1.2%
<b>Total Other</b>	<b>263.5</b>	<b>12.1%</b>
<b>Total</b>	<b>2,171.4</b>	<b>100.0%</b>

Ending Fund Balance 66.7

**Total Appropriations \$ 2,238.1**



The majority of resources of the school district are used for staff salaries and benefits. Almost 88% of the 2011 General Operating Budget is earmarked for employee compensation (salaries and fringe benefits).