

CCSD

CLARK COUNTY SCHOOL DISTRICT

Statistical Information

FY	Full Enrollment	General Fund Expenses (\$ Millions) ¹	District Per Student	National Per Student Expense ²
2002-03	255,328	\$1,297	\$5,079	\$8,044
2003-04	268,357	1,433	5,341	8,310
2004-05	280,796	1,566	5,579	8,711
2005-06	291,329	1,757	6,032	9,145
2006-07	302,547	1,914	6,327	9,669
2007-08	308,745	2,091	6,773	10,297
2008-09	311,221	2,149	6,907	10,414
2009-10	309,442	2,161	6,983	10,482
2010-11 ³	309,899	2,135	6,888	10,670
2011-12	308,373	2,113	6,852	10,855

¹ Includes State Class Size Reduction Funding

² Source: National Center for Education Statistics (NCES)

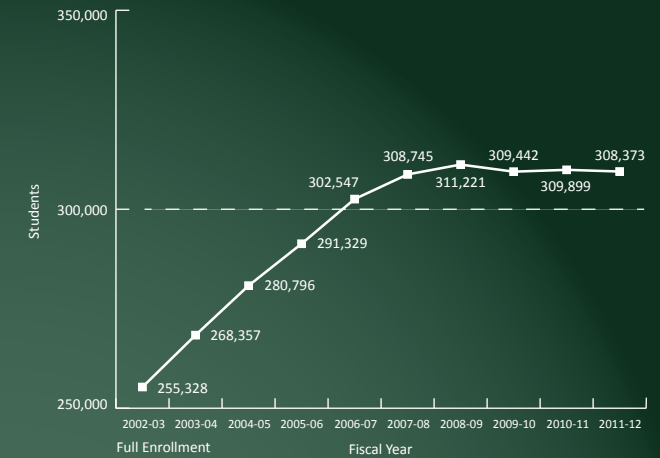
³ Includes \$18 million from District Projects Funds previously part of Special Revenue Funds



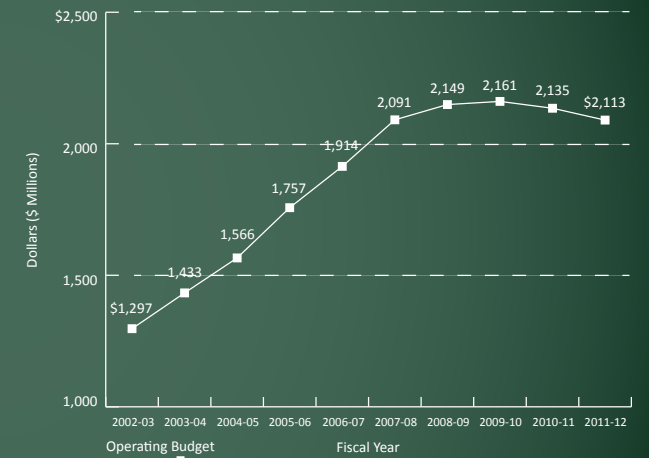
Major Assumptions for the 2011-12 Budget Development

- Includes revenue and staffing for an enrollment decrease of $-.5\%$ from 309,899 to 308,373 students
- Includes inflationary increases in essential expenditures (such as fuel, utilities, insurance, and postage)
- Includes the impact of over \$147.8 million in program budget reductions and the use of one-time 2010-11 fund balance designations
- Includes assumed employee concessions of \$56.6 million from freezing licensed and support staff employees at 2010-11 salary schedule step locations with no advancement for educational growth
- Without needed concessions from employee bargaining groups, further reductions of over 800 positions are necessary to balance
- Administrative units reduced by 20%, or almost \$49 million, and salary schedules maintained at a reduction of 1.5% from the 2009-10 levels
- School supply & textbook allocations reduced by 50%

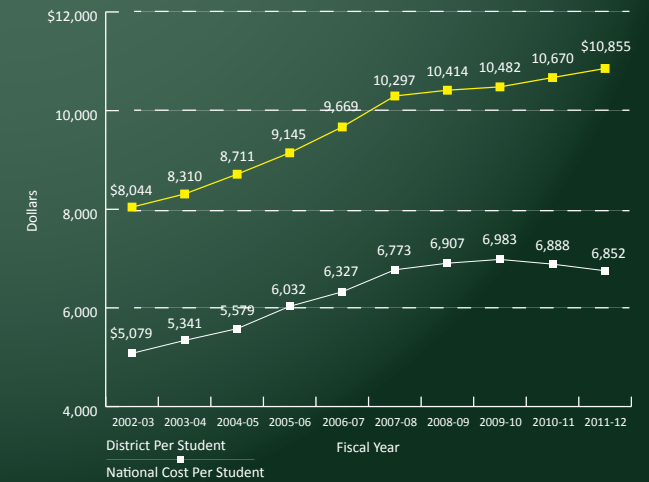
District Public School Enrollment



General Operating Fund (\$ Millions)



General Operating Fund (\$ Millions)



Educational Fiscal Plan and Budget Summary



Budget Department
5100 West Sahara Avenue
Las Vegas, NV 89146
www.ccsd.net

Fiscal Year 2011-12 Selected Financial and Statistical Information

Source of Revenues for the General Operating Fund	FY 12 Budget (\$ Millions)	Percent
State Aid (Includes Class Size Reduction)	\$ 836.9	39.6%
Local School Support (Sales) Taxes	710.0	33.8%
Property Taxes	430.0	20.5%
Government Services and Franchise Taxes	48.5	2.3%
Transfers from Other Funds	47.5	2.3%
Other Local Sources	28.5	1.4%
Investment Income	2.4	0.1%
Federal Sources	0.3	0.0%
Total	2,100.1	100.0%
Opening Fund Balance	96.6	
Total Sources	\$ 2,196.7	

Fiscal Year 2011-12 Budgeted Expenditures by Function

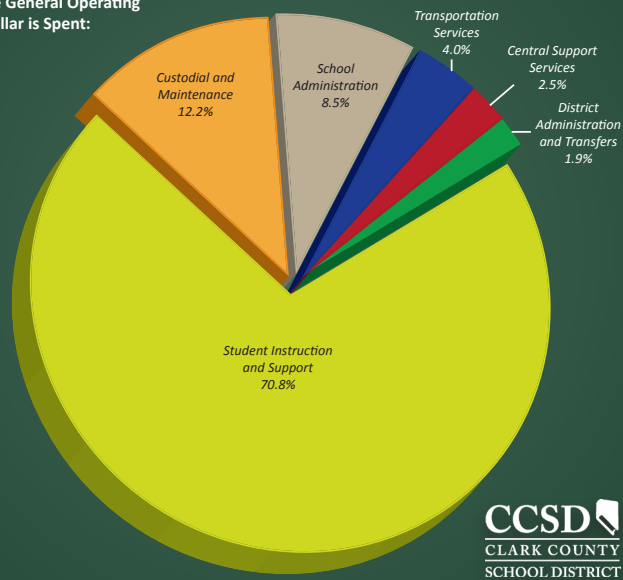
Expenditures for the General Operating Fund by Function	FY 12 Budget (\$ Millions)	Percent
Student Instruction and Support	\$1,513.2	70.8%
Custodial and Maintenance Services	261.3	12.2%
School Administration	181.0	8.5%
Transportation Services	84.5	4.0%
Central Support Services	53.5	2.5%
District Administration	19.5	0.9%
Transfers to Other Funds	23.7	1.1%
Total	2,136.7	100.0%
Ending Fund Balance	60.0	
Total Appropriations	\$2,196.7	

Fiscal Year 2011-12 Budgeted Expenditures by Object

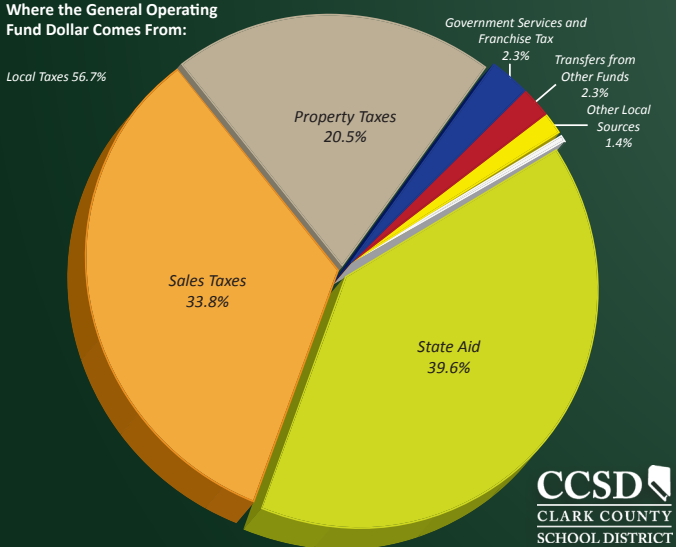
Expenditures for the General Operating Fund by Object	FY 12 Budget (\$ Millions)	Percent
Licensed Salaries	\$ 940.1	44.0%
Support Staff Salaries	312.4	14.7%
Administrator Salaries	103.1	4.8%
Fringe Benefits	533.1	24.9%
Total Salaries & Benefits	1,888.7	88.4%
Supplies	137.0	6.4%
Purchased Services	79.8	3.8%
Property and Equipment	4.9	0.2%
Other Expenditures	2.6	0.1%
Transfers to Other Funds	23.7	1.1%
Total Other	248.0	11.6%
Total Appropriations	2,136.7	100.0%
Ending Fund Balance	60.0	
Total Budget	\$ 2,196.7	



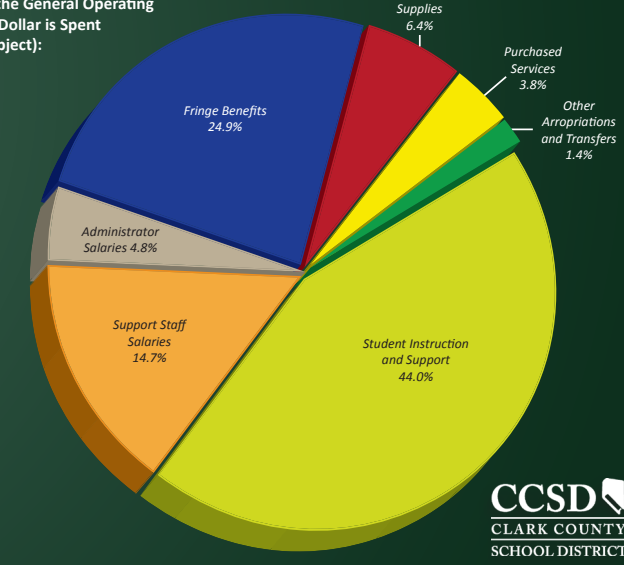
How the General Operating Fund Dollar is Spent:



Where the General Operating Fund Dollar Comes From:



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



Other Information:

Expenditures per day	\$7,807,692
Unassigned fund balance (1% of total revenues)	\$19,500,000
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.

The majority of resources of the District are used for staff salaries and benefits. Almost 89% of the 2012 General Operating Budget is earmarked for employee compensation (salaries and fringe benefits).

As shown above, 56.6% of school funds for 2012 are generated from local sources (Local School Support (Sales), Property, Governmental Services, and Franchise Fee Taxes). Total sources have decreased by -(1.0)% from 2011.

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

