

# CCSD

## CLARK COUNTY SCHOOL DISTRICT

### Statistical Information

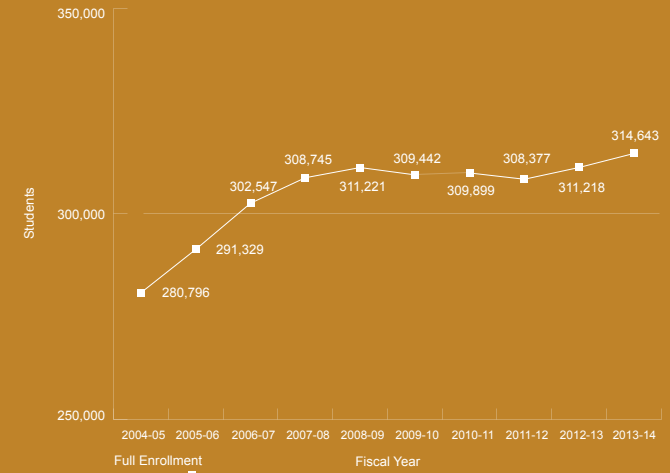
Fiscal Year	Full Enrollment	General Fund Expenses (\$ Millions) <sup>1</sup>	District Per Student	National Per Student Expense <sup>2</sup>
2004-05	280,796	\$ 1,566	5,579	\$ 8,701
2005-06	291,329	1,757	6,032	9,145
2006-07	302,547	1,914	6,327	9,683
2007-08	308,745	2,091	6,773	10,298
2008-09	311,221	2,149	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	10,560
2011-12	308,377	2,087	6,768	10,855
2012-13	311,218	2,071	6,653	11,081
2013-14	314,643	2,255	7,167	11,300

<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

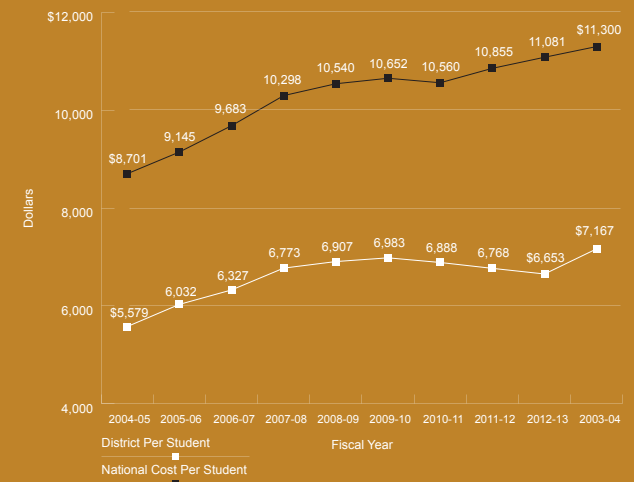
### District Public School Enrollment



### General Operating Fund - Operating Budget



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



## Educational Fiscal Plan and Budget Summary



### Major Assumptions for the 2013-14 Budget Development

- Includes revenue and staffing for an enrollment increase of 1.1% from 311,218 to 314,643 students
- Includes inflationary increases in essential expenditures (such as fuel, utilities, insurance, and postage)
- One-time appropriations in the amount of \$24 million for replacement buses and \$10.2 million for school site technology upgrades were provided from the sale of medium-term financing bonds
- Employee salary schedules reflect cost of living increases for the first time since fiscal year 2008-09
- Formulas for staffing of class sizes in grades 4-5 have been restored to 32:1 and 35:1 in secondary grades 6-12
- Additional resources have been provided to assist elementary schools that have significant issues with overcrowding
- School supply & textbook allocations remain at 50% of fiscal year 2008-09 levels

### Budget Department

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

### Budget Cycle:

2014 Amended Final Budget  
Board Approved - Dec. 12, 2013



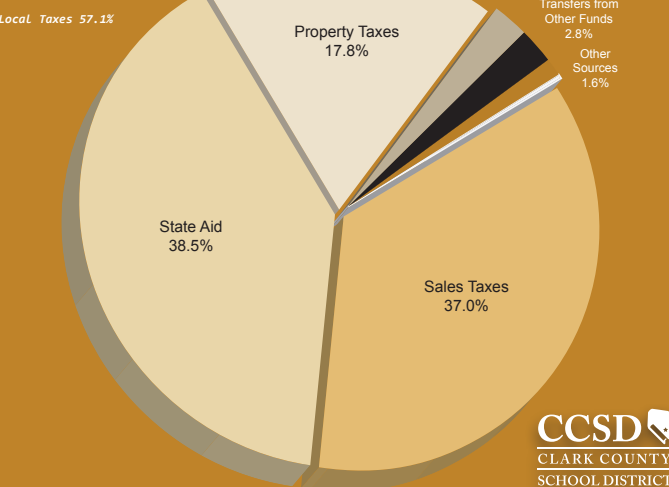
**Fiscal Year 2013-14 Selected Financial and Statistical Information**

Source of Revenues for the General Operating Fund	Budget (In Millions)	Percent
State aid (includes class size reduction)	\$ 857.3	38.5%
Local school support (sales) taxes	824.1	37.0
Property taxes	395.0	17.8
Transfer from other funds and bond sales	62.4	2.8
Government services and franchise taxes	50.5	2.3
Other local sources	30.0	1.3
Investment income	3.3	0.2
Federal sources	1.3	0.1
<b>Total</b>	<b>2,223.9</b>	<b>100.0%</b>
Opening fund balance	92.6	
<b>Total sources</b>	<b>\$ 2,316.5</b>	

Total sources is equivalent to \$40.90 per child per school day.



**Where the General Operating Fund Dollar Comes From:**



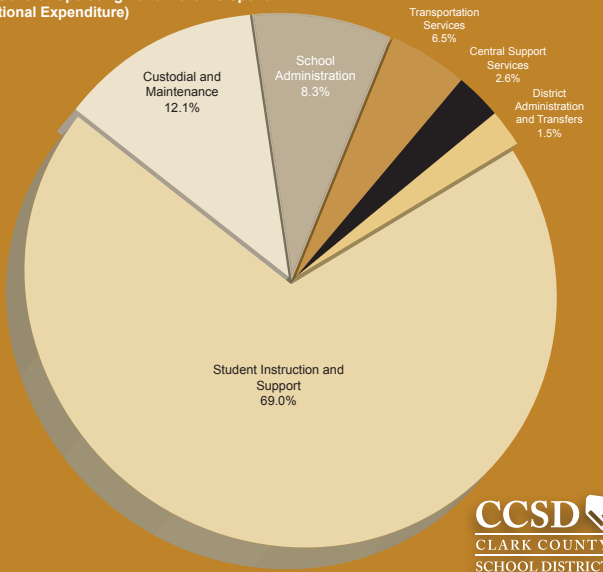
As shown above, 57.1% of school funds for 2014 are generated from local sources (Local School Support (Sales), Property, Governmental Services, and Franchise Fee Taxes). Total sources have increased by 8.9% from 2013.

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

**Fiscal Year 2013-14 Budgeted Expenditures by Function**

Expenditures for the General Operating Fund by Function	FY 13 Budget (In Millions)	Percent
Student instruction and support	\$ 1,566.5	69.0%
Custodial and maintenance services	274.2	12.1
School administration	187.2	8.3
Transportation services	148.1	6.5
Central support services	57.7	2.6
District administration	21.5	0.9
Transfers to other funds	13.5	0.6
<b>Total</b>	<b>2,268.7</b>	<b>100.0%</b>
Ending fund balance	47.8	
<b>Total appropriations</b>	<b>\$ 2,316.5</b>	

**How the General Operating Fund Dollar is Spent: (By Functional Expenditure)**



**Other Information:**

Expenditures per day	\$8,312,077
Unassigned fund balance (1.25% of total revenues)	\$25,850,000
Number of days unassigned fund balance available to cover operations	3.1

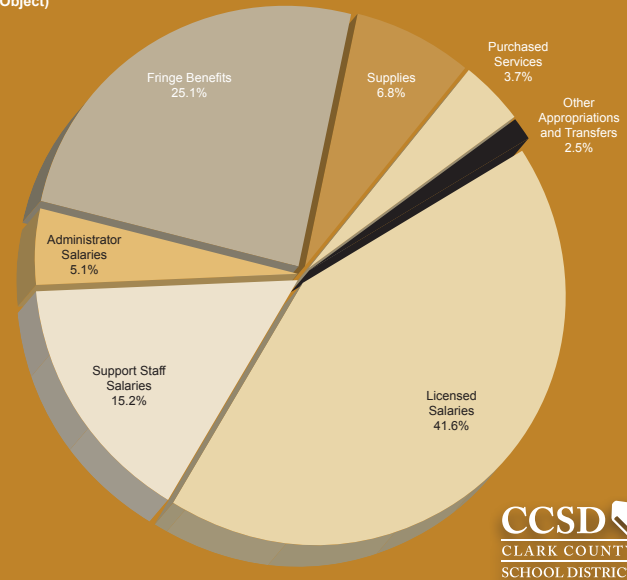
The Capital Improvement Program approved by voters in 1998 was a program that provided \$4.9 billion for the purpose of constructing new and replacement schools as well as renovations to existing schools. Funding came from a real property transfer tax, a hotel room tax, and from issuing bonds. It is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



**Fiscal Year 2013-14 Budgeted Expenditures by Object**

Expenditures for the General Operating Fund by Object	FY 13 Budget (In Millions)	Percent
Licensed salaries	\$ 943.0	41.6%
Support staff salaries	343.8	15.2
Administrator salaries	116.2	5.1
Fringe benefits	570.2	25.1
<b>Total salaries and benefits</b>	<b>1,973.2</b>	<b>87.0</b>
Supplies	154.8	6.8
Purchased services	84.2	3.7
Property and equipment	40.7	1.8
Other expenditures	2.3	0.1
Transfers to other funds	13.5	0.6
<b>Total other</b>	<b>295.5</b>	<b>13.0%</b>
<b>Total appropriations</b>	<b>2,268.7</b>	<b>100.0%</b>
Ending fund balance	47.8	
<b>Total budget</b>	<b>\$ 2,316.5</b>	

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



The majority of resources of the District are used for staff salaries and benefits. Almost 87% of the 2014 General Operating Budget is earmarked for employee compensation (salaries and fringe benefits).

