



General Operating Fund

In this sub-section, the General Operating Fund is comprised of the General Fund, Indirect Cost Fund, and Special Education Fund. This sub-section details the General Operating Fund revenue and expenditures expectations for the fiscal year 2012-13 through narratives and illustrations respectively.

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General Operating Fund - Summary

The General Operating Fund consists of five funds: the General, Indirect Cost, Education Foundation, Other Revenues, and Special Education Funds. The General Fund, in this context, is defined as a fund for measuring and recording ordinary District financial activity that is not designated for any other specific purpose. The funds maintained in the General Fund are typically available for legally authorized purposes. Although the Special Education Fund technically resides as a Special Revenue Fund on the financial statements, it is included with the General Fund since almost 80% of its operating resources are contributed by the General Fund. On the District's government-wide financial statements, the Special Education Fund is deemed a Major Special Revenue Fund separate from the General Fund.



General Operating Fund - Final Budget Analysis Fiscal Years 2010-11 through 2012-13

Description	Actual 2010-11	Estimated 2011-12	Final Budget 2012-13	2011-12 vs. 2012-13 Amount	Variance Percent
Revenues:					
Local sources	\$1,235,573,841	\$1,225,824,248	\$1,224,530,000	\$ (1,294,248)	(0.1)%
State sources	686,744,074	708,575,000	718,625,000	10,050,000	1.4%
Federal sources	337,954	500,000	300,000	(200,000)	(40.0)%
Total revenues	1,922,655,869	1,934,899,248	1,943,455,000	8,555,752	0.4%
Expenditures:					
Salaries	1,329,515,069	1,285,839,000	1,275,757,494	(10,081,506)	(0.8)%
Fringe benefits	490,655,484	503,577,000	505,717,770	2,140,770	0.4%
Purchased services	74,600,660	79,950,000	83,426,496	3,476,496	4.3%
Supplies	149,261,011	131,279,000	153,369,139	22,090,139	16.8%
Property and equipment	2,582,795	1,390,000	1,732,090	342,090	24.6%
Total expenditures	2,049,062,278	2,004,220,000	2,022,355,000	18,135,000	0.9%
Excess (deficiency) of revenues over expenditures	(126,406,409)	(69,320,752)	(78,900,000)	(9,579,248)	(13.8)%
Other financing sources (uses):					
Proceeds from insurance	126,556	200,000	200,000	-	0.0%
Transfers from other funds	77,844,911	47,500,000	43,700,000	(3,800,000)	(8.0)%
Total other financing sources (uses)	77,971,467	47,700,000	43,900,000	(3,800,000)	(8.0)%
Opening fund balance - July 1¹	145,055,694	96,620,752	75,000,000	(21,620,752)	(22.4)%
Ending fund balance - June 30	\$ 96,620,752	\$ 75,000,000	\$ 40,000,000	\$(35,000,000)	(46.7)%

(1) The opening fund balance shown in budget fiscal year 2012-13 reflects the 2011-12 estimated ending fund balance.

Source: CCSD Budget and Accounting Departments

General Operating Fund - Twenty Year History

Fiscal Years 1993-94 Through 2012-13

Year	Expenditure Appropriations	Dollar Increase (Decrease)	Percent Increase (Decrease)	4th Week Enrollment	Budget Per Student	Percent Increase (Decrease)
1993-94	\$ 579,404,946	\$ 25,714,153	4.6 %	145,327	\$ 3,987	(1.9)%
1994-95	627,995,331	48,590,385	8.4 %	156,348	4,017	0.8 %
1995-96	705,347,714	77,352,383	12.3 %	166,788	4,229	5.3 %
1996-97	773,935,613	68,587,899	9.7 %	179,106	4,321	2.2 %
1997-98	849,169,164	75,233,551	9.7 %	190,822	4,450	3.0 %
1998-99	931,208,043	82,038,879	9.7 %	203,777	4,570	2.7 %
1999-00	1,029,652,551	98,444,508	10.6 %	217,139	4,742	3.8 %
2000-01	1,072,657,733	43,005,182	4.2 %	231,125	4,641	(2.1)%
2001-02	1,163,403,949	90,746,216	8.5 %	244,684	4,755	2.5 %
2002-03	1,249,699,204	86,295,255	7.4 %	255,328	4,894	2.9 %
2003-04	1,350,739,123	101,039,919	8.1 %	268,357	5,033	2.8 %
2004-05	1,478,079,958	127,340,835	9.4 %	280,796	5,264	4.6 %
2005-06	1,663,853,336	185,773,378	12.6 %	291,329	5,711	8.5 %
2006-07	1,811,462,847	147,609,511	8.9 %	302,547	5,987	4.8 %
2007-08	1,984,894,552	173,431,705	9.6 %	308,745	6,429	7.4 %
2008-09	2,033,407,975	48,513,423	2.4 %	311,221	6,534	1.6 %
2009-10	2,051,324,159	17,916,184	0.9 %	309,442	6,629	1.5 %
2010-11	2,049,062,278	(2,261,881)	(0.1)%	309,899	6,612	(0.3)%
2011-12 ¹	2,004,220,000	(44,842,278)	(2.2)%	308,377	6,499	(1.7)%
2012-13 ²	2,022,355,000	18,135,000	0.9 %	307,574	6,575	1.2 %

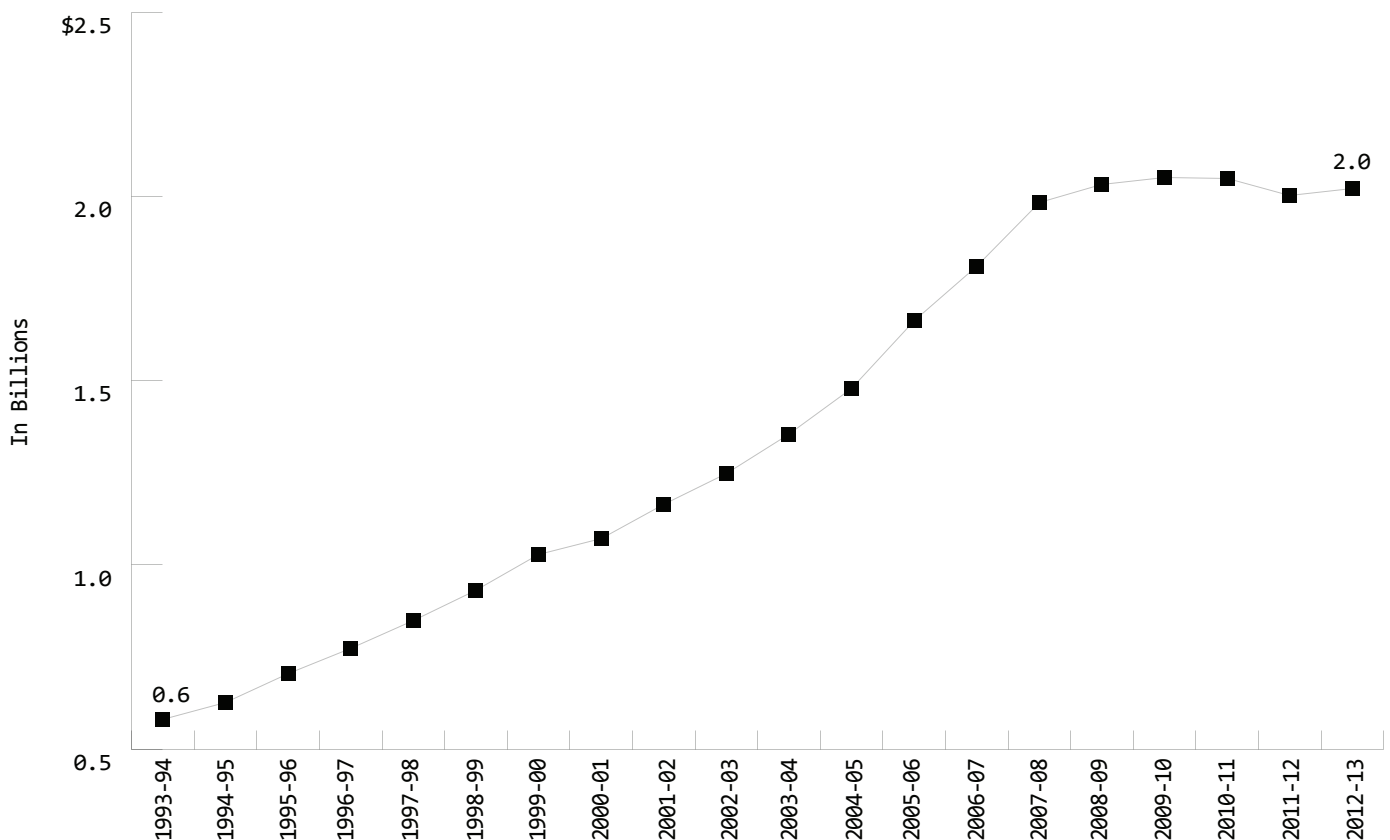
(1) Estimated total

(2) Final Budget

Source: Budget, Accounting, and Demographics and Zoning Departments

General Operating Budget - Twenty Year History

Fiscal Years 1993-94 through 2012-13



Source: CCSD Budget Department

General Operating Fund - Ending Fund Balance History

For Fiscal Years 2003-04 Through 2012-13

Fiscal Year	Total Operating Revenues ¹	Ending Fund Balance Components				Total Ending Fund Balances	Percentage of Total Revenues
		Nonspendable	Restricted	Assigned	Unassigned		
2003-04	\$ 1,416,621,270	\$ 3,620,525	\$ 1,864,914	\$ 74,749,087	\$ 28,059,022	\$ 108,293,548	7.6%
2004-05	1,546,263,153	4,178,600	7,104,350	111,196,556	33,099,717	155,579,223	10.1%
2005-06	1,645,176,834	4,633,569	7,273,437	95,220,000	36,437,527	143,564,533	8.7%
2006-07	1,826,675,650	17,750,339	13,980,824	84,407,371	39,484,749	155,623,283	8.5%
2007-08	1,983,596,379	4,376,483	19,676,999	96,385,635	43,035,412	163,474,529	8.2%
2008-09	2,040,231,632	3,558,623	32,343,951	90,599,713	40,808,506	167,310,793	8.2%
2009-10	2,021,008,006	3,832,495	40,308,480	80,703,202	20,211,517	145,055,694	7.2%
2010-11	1,922,655,869	4,006,893	31,396,735	41,989,300	19,227,824	96,620,752	5.0%
2011-12	1,934,899,248 ²	4,000,000	12,500,000	39,150,000	19,350,000	75,000,000	3.9%
2012-13	1,943,455,000 ³	4,000,000	500,000	16,050,000	19,450,000	40,000,000	2.1%

(1) - Total operating revenue excludes the beginning fund balance, transfers into the General Operating Fund, sale of fixed assets, the execution of capital leases, and bond proceeds.

(2) - These estimates were taken from the FY 2011-12 estimated actuals.

(3) - These estimates were taken from the FY 2012-13 Final Budget projections.

Source: CCSD Budget and Accounting Departments

General Operating Fund - Ending Fund Balance

The importance of an adequate General Operating Fund balance cannot be overstated. An adequate fund balance provides financial protection to the District to offset lower than budgeted revenues or higher than anticipated operating costs. There are many factors that can cause revenues to decrease and operating costs to increase, many of which are unpredictable. Major reasons for maintaining an ending fund balance include: a reserve for economic uncertainty, a reserve for unanticipated needs, and to maintain bond credit ratings.

The General Operating Fund's ending fund balance is anticipated to decrease by a net \$35 million, or almost 47%, due largely to reductions of the assigned portions of the balance. The unassigned portion is expected to increase slightly by \$100,000 but still requires a continued waiver (approved by the Board of Trustees in 2012) for District Regulation 3110. Regulation 3110 requires that an unassigned ending fund balance of not less than 2% of total General Operating Fund revenues be included in the budget. Unassigned ending fund balance is exclusive of inventories and amounts restricted or assigned for preexisting obligations.

General Operating Fund Resources

The General Operating Fund utilizes many sources of financial support to maintain the operations of a district spanning 8,012 square miles across southern Nevada. The District obtains its revenue from the following sources: State aid, property taxes, local school support taxes, governmental services tax, franchise tax fees, investment income, federal aid, miscellaneous revenues, and ending fund balance from the previous year. Detailed in the General Operating Fund - Estimated Resources illustration are the major sources of revenues.



State Aid

The District will receive almost 35% of its total resources from the State for General Operating Fund operations. The following outline explains the main features of the program for distributing State aid to school districts.

The Nevada Plan for School Finance

The Nevada Legislature has declared that the proper objective of state financial aid to public education is to insure each Nevada child a reasonably equal educational opportunity. Recognizing wide local variations in wealth and costs per pupil, the State supplements local financial ability to whatever extent necessary in each district to provide programs of instruction in both compulsory and elective subjects that offer full opportunity for every Nevada child to receive the benefit of the purposes for which public schools are maintained. The Nevada Revised Statutes (NRS 387.121) set forth that "...the quintessence of the State's financial obligation for such programs can be expressed in a formula partially on a per pupil basis and partially on a per program basis as: State financial aid to school districts equals the difference between school district basic support guarantee and local available funds produced by mandatory taxes minus all the local funds attributable to pupils who reside in the county but attend a charter school. This formula is designated as the Nevada Plan.

General Operating Fund - Estimated Resources Fiscal Year 2012-13

Description	Amount	Percentage of Budget
Local school support taxes	\$ 756,500,000	36.7%
State aid (Distributive School Account)	718,625,000	34.8%
Property taxes	392,235,000	19.0%
Governmental services taxes	45,275,000	2.2%
Other county taxes	1,500,000	0.1%
Franchise tax fees	1,225,000	0.1%
Federal aid	300,000	0.0%
Investment income	1,740,000	0.1%
Miscellaneous sources:		
Tuitions from full day kindergarten	\$6,000,000	
District project contributions	3,500,000	
Indirect costs from categorical grants	3,460,000	
School project contributions	3,000,000	
E-rate reimbursements	2,800,000	
Rental of facilities	1,700,000	
Indirect costs from Food Services Fund	1,500,000	
Tuitions from summer school	1,400,000	
Income from athletic events	1,200,000	
Tuitions from out-of-state students	300,000	
Transportation fees	200,000	
Proceeds from insurance	200,000	
Miscellaneous sources	995,000	
	26,255,000	1.3%
Transfers from other funds:	43,700,000	2.1%
Ending fund balance from prior year:		
Nonspendable	4,000,000	
Restricted	12,500,000	
Assigned	39,150,000	
Unassigned	19,350,000	
	75,000,000	3.6%
Total estimated resources	\$2,062,355,000	100.0%

Source: CCSD Budget Department

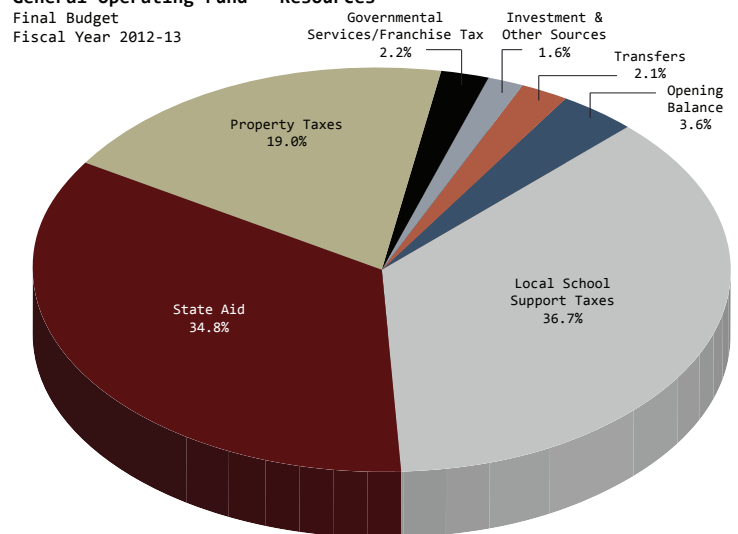
The amount of funds provided under the Nevada Plan for Clark County students is computed by multiplying the basic support guarantee per pupil of \$5,249 by the sum of:

1. Sixth-tenths of the count of pupils enrolled in pre-kindergarten and kindergarten on the last day of the first month of the school year;
2. The count of pupils enrolled in grades 1 - 12 inclusive on the last day of the first school month of the school year.

The 1993 Legislature approved NRS 387.047, which requires all school districts in the State to separately account for all funding received for the instruction of, and the provision of, related services to students with disabilities. This revenue is reported to the State in a separate Special Education Fund but is combined with the regular instructional revenue of the General Fund throughout this document.

In determining the amount to be distributed by the State to school districts, the amount of tax proceeds received by schools from a 2.6 cents local school support sales tax plus the amount received from the one-third public schools operating property tax are deducted. Combining State aid, all of the local school support sales taxes, and one-third of the property tax collections, generate over 77% of the District's General Operating Budget. Since this is an enrollment-driven funding formula, it has the effect of cushioning the district somewhat from economic fluctuations. The computation shown below illustrates that, regardless of how much sales tax or public school operating property tax collections are received, the District should anticipate over \$1.6 billion, or over 77% of the operations budget, to be provided through the Nevada Plan.

General Operating Fund - Resources

Final Budget
Fiscal Year 2012-13

Source: CCSD Budget Department

Computation of estimated State aid to be received by the District for the current year, based upon projected 4th week school enrollments, is as follows:

1. State basic support:

For pre-kindergarten and kindergarten students (26,350 x .6 x \$5,249)	\$ 82,986,690
For elementary and secondary students (280,428.2 x \$5,249)	1,471,967,622
For special education units (1,948 x \$39,768)	77,468,064
For special education students not assigned to a grade level (774 x \$5,249)	4,062,726
For "hold harmless" enrollment to equal 2011-12 apportionment (647 x \$5,249)	3,396,103
Distributive School Account (DSA) support level	<u>1,639,881,205</u>

2. Less: local contribution

Proceeds from 2.6 cents local school support (sales) tax	(756,500,000)
Proceeds from 1/3 public schools operating property tax	<u>(130,745,000)</u>
Total local contribution	<u>(887,245,000)</u>

3. Adjustments to State share

Elementary counselors	50,000
Non-traditional student allocation	123,795
Capital Projects Funds transfer ¹	(20,000,000)
Charter school revenue adjustment	<u>(14,185,000)</u>
Total adjustments to State share	<u>(34,001,205)</u>

4. State payments to be received in support of District programs

\$ 718,635,000

Note 1 : To provide funding for the 2011-13 biennial appropriations for K-12 public education, the District is required to contribute \$20 million annually from its capital funding sources generated from hotel room and real property transfer taxes. This contribution is reflected as an interfund transfer from the Capital Projects Fund to the General Operating Fund.

Property Taxes

Almost 19% of the resources for the District's general operations will be generated from local property tax collections. Property tax collections are based upon the assessed valuations of real and personal property, as provided by the Clark County Assessor, after which reductions are granted for any legislative abatements.

The 2005 Legislature enacted Assembly Bill 489 to provide partial relief abatement from escalating assessments created by previous escalations in the market values of real property. The cap limits each property's valuation increase to no more than 3% above that assessed in the prior tax year on all single-family, owner-occupied residences. All other real property categories are limited to a valuation increase of no more than 8% above that assessed in the prior tax year. All new properties, previously not on the tax rolls, are ineligible for relief abatement. Given the dramatic decline in recent years of real property assessments, it is estimated that this capping will have a negligible effect towards reducing potential 2013 property tax collections.

Property taxes are received from two types of tax rolls:

1. Secured Roll - Real Property (land and any improvement built thereon) and other personal property (example: house furnishings) secured by the real property. Taxes on the Secured Roll are billed and collected by the County Treasurer.
2. Unsecured Roll - All property not assessed upon the Secured Roll (examples: mobile homes, airplanes, boats, and slide-in campers). Taxes on the Unsecured Roll are billed and collected by the County Assessor.

The total property tax levy, for operating purposes, is 75 cents per \$100 of net assessed value. Under Nevada statutes, school districts may not levy more than 50 cents (2/3) per \$100 of net assessed value of taxable property for the support of public schools, and not more than 25 cents (1/3) per \$100 of net assessed value to complement revenue from State aid funds (see State Aid). The necessary tax rate for repayment of school construction funds and public safety compliance programs (55.34 cents per \$100 of assessed value) is levied in addition to the tax rate for operating expenses (NRS 387.195) and is receipted into the Debt Service Fund.

Of the public schools operating property tax, one-third is included and usually protected from fluctuation by the guarantee of the State Aid distribution formula. The remaining two-thirds is based upon assessed valuations that are determined prior to the inception of the fiscal year. Actual valuations are not realized until October 2012.



The computation of estimated property tax collections is as follows:

Assessed valuation at the time of Final Budget adoption (35% of market value) as of March 30, 2012	\$ 55,225,712,000
Estimated reduction due to legislative tax relief abatements and exemptions	(3,967,712,000)
Adjusted Net Valuation	51,258,000,000
Tax rate for general operating purposes per \$100 of net assessed valuation	0.75
Subtotal	384,435,000
Add: Net proceeds of mines	20,000
Estimated delinquent property tax collections	7,780,000
Estimated Total Property Tax Collections	\$ 392,235,000

Source: Clark County Assessor's Office

Local School Support (Sales) Tax

The 1967 Legislature passed the Local School Support Tax (LSST) law (NRS 374.015). The law imposes, in addition to the sales and use taxes enacted in 1955, a separate tax rate upon the privilege of selling tangible personal property at retail in each county to provide revenues for the school district comprising such county. The current levy rate of 2.60% became effective July 1, 2009 and was continued by the 2011 Legislature to supplement State funding of K-12 public education.

Clark County residents (as well as tourists) will pay a total of 8.1% sales tax on all purchases except on food items for home preparation and prescribed medicines. Revenues generated from the 2.6 cents portion (LSST) of the sales tax are earmarked for funding of the State Aid



formula. The estimate of local sales taxes generated for school support for 2013 is \$757 million. This amount has been determined from the latest available information on sales tax collections as provided by the Department of Taxation and is subject to fluctuation throughout the year based upon current economic activity.

It is estimated that almost 37% of the District's operational resources for 2013 will be generated from the LSST. The entirety of the sales tax is included in the State Aid formula as previously described. As a result of this feature, any increases or decreases in collections generally do not have a direct impact upon the District's budget since the enrollment-driven state payments are adjusted inversely with local school support sales tax receipts. However, during the past several years, significant fluctuations from preliminary estimates impacted the State's capacity to distribute the full per student DSA "guarantees" and resulted in mid-year reductions of anticipated revenues.

General Operating Fund - History Of Resources For Fiscal Years 2003-04 Through 2012-13

Year	County Taxes	% of Total	State Sources	% of Total	Federal Sources	% of Total	Other Sources	% of Total	Opening Balances	% of Total	Total Resources
2003-04	\$ 964,831,123	65.9%	\$ 438,213,334	29.9%	\$ 664,296	0.1%	\$ 13,341,977	0.9%	\$ 47,087,631	3.2%	\$1,464,138,361
2004-05	1,104,128,669	66.7%	426,066,729	25.7%	574,132	0.1%	15,933,180	1.0%	108,293,548	6.5%	1,654,996,258
2005-06	1,209,620,212	66.8%	416,504,339	23.0%	14,655	0.0%	29,593,890	1.6%	155,579,223	8.6%	1,811,312,319
2006-07	1,274,438,078	64.7%	521,447,659	26.5%	86,952	0.0%	31,249,572	1.6%	143,564,533	7.2%	1,970,786,794
2007-08	1,304,601,148	60.7%	638,610,545	29.7%	547,130	0.1%	49,088,717 ³	2.3%	155,623,283	7.2%	2,148,470,823
2008-09	1,263,951,844	57.4%	666,045,473	30.2%	82,265,377 ²	3.7%	28,162,582	1.3%	163,474,529	7.4%	2,203,899,805
2009-10	1,300,965,604	59.2%	692,694,166	31.5%	303,570	0.0%	37,174,021 ⁴	1.7%	167,310,793	7.6%	2,198,448,154
2010-11	1,206,926,415	56.1%	686,744,074	31.9%	337,954	0.0%	113,116,070 ⁵	5.3%	145,055,694	6.7%	2,152,180,207
2011-12 ¹	1,200,000,000	57.7%	708,575,000	34.1%	500,000	0.0%	73,524,248 ⁶	3.5%	96,620,752	4.7%	2,079,220,000
2012-13 ¹	1,196,735,000	58.0%	718,625,000	34.9%	300,000	0.0%	71,695,000 ⁷	3.5%	75,000,000	3.6%	2,062,355,000

¹ Projected Amounts

² Includes \$82,239,829 from the American Recovery and Reinvestment Act

³ Includes \$12,308,301 in transfers from other funds

⁴ Includes \$10,000,000 in transfers from other funds

⁵ Includes \$77,844,911 in transfers from other funds

⁶ Includes \$47,500,000 in transfers from other funds

⁷ Includes \$43,700,000 in transfers from other funds

Source: CCSD Budget and Accounting Departments

Governmental Services Tax

Motor vehicle license fees (Governmental Services Taxes) are collected by the State Department of Motor Vehicles based upon the age of the vehicle and returned to the counties from which they are collected (NRS 482.181). It is estimated that the District will receive \$45.3 million during the year. These revenues are volatile due to the instability of new vehicle purchase activity and the increasing age of vehicles currently on the tax rolls.

Franchise Tax

The Franchise Tax is a county tax of 2% levied against the net proceeds of public utilities on that portion of their business operated outside incorporated cities (NRS 709.110). It is estimated that the District will receive \$1.2 million from this source, which has been subject to considerable fluctuation, based upon the profitability of the various utilities. Fortunately, it does not represent a material portion of the District's revenue base.

Investment Income

Investment income is earned by investing District funds until they are needed for payroll or accounts payable purposes. Funds are invested for various lengths of time based upon the need for safety, liquidity, and yield, in that order. It is estimated that the District will earn \$1.7 million for general operating purposes from its investment activities.

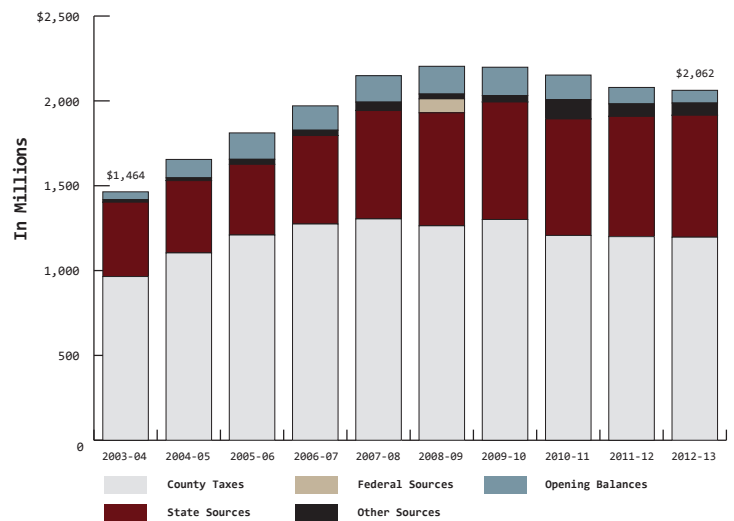
Federal Aid

Revenues from federal sources for the General Operating Fund are estimated to be \$300,000. These sources are subject to substantial fluctuation, based upon the dates of payment from the federal government, therefore, a lump sum estimate process is used in lieu of trending or other techniques.

Miscellaneous Revenue Sources

The General Operating Fund serves as the recordkeeping and transactional foundation for District operations. Aside from major revenue sources, such as, State, federal, and major local sources, the miscellaneous sources contains all other minor financial resources within the General Operating Fund. Examples of those resources include: tuition programs, school projects, facility rentals, athletic programs and other minor sources of revenues. Each source is accounted for separately and maintained within the General Operating Fund. Miscellaneous revenues represent approximately 1.3% of the annual budget for the General Operating Fund.

General Operating Fund - Illustrated History of Resources For Fiscal Years 2003-04 Through 2012-13



Ending Fund Balance From Previous Year

Each year, the unused portion of the District's operating budget reverts into the ending fund balance. This balance is then available as a resource in the subsequent year. The purpose of projecting an ending fund balance is to provide a margin against the effects of economic fluctuations and/or revenue collections, and to enable a smooth continuation of essential programs, even though unforeseen financial circumstances may occur. The ending fund balance for 2011-12 is estimated to be \$75 million, of which \$4 million is non-spendable for inventories; \$12.5 million is restricted for support staff employee group insurance premiums and Education Foundation commitments; \$39.2 million is assigned for residual categorical program indirect costs, anticipated revenue shortfalls, and school carryover of unexpended allocations; and \$19.3 million is unassigned.



General Operating Fund Expenditures

District expenditures must be reported to the Nevada Department of Education in accordance with accounting classifications outlined in the Nevada Financial Accounting Handbook for Local Education Agencies. However, the day-to-day administration of the budget is delegated to the operating administrators in charge of schools and departments. From an operating standpoint, control is typically provided by the operating unit.

Funds for General Operating Fund capital equipment purchases have been removed from individual administrative department budgets. A separate account has been established in Unit 0059, and only high priority equipment requests will be authorized for purchase. With a few exceptions for purchases that had been authorized for inclusion in this budget, all other units' fiscal year 2013 equipment accounts will reflect no appropriations.



General Operating Fund - Appropriation Summary¹

Fiscal Year 2012-13

Description	Amounts	Totals	Percentage of Budget
Regular Programs:			
Instructional Services	\$ 973,632,686		
Other Student Support	50,999,447	\$ 1,024,632,133	47.7%
Special Programs:			
Instructional Services	278,375,116		
Other Student Support	36,810,622	324,185,738	15.1%
Vocational Programs:			
Instructional Services	6,589,414		
Other Student Support	480,094	7,069,508	0.3%
Other Instructional Programs:			
Instructional Services	10,280,799		
Other Student Support	4,536,096	14,816,895	0.7%
Total Instructional Programs		1,370,704,274	63.8%
Undistributed Expenditures:			
Student Support	80,050,850		3.7%
Instructional Staff Support	28,958,802		1.3%
General Administration	19,941,204		0.9%
School Administration	177,571,329		8.3%
Central Services	59,641,831		2.8%
Operation and Maintenance of Plant	269,332,323		12.6%
Student Transportation	100,659,387		4.7%
Total Undistributed Expenditures		736,155,726	34.3%
Ending Fund Balance - Nonspendable		4,000,000	0.2%
Ending Fund Balance - Restricted		500,000	0.0%
Ending Fund Balance - Assigned		16,050,000	0.7%
Ending Fund Balance - Unassigned		19,450,000	1.0%
Total Fund Balances		40,000,000	1.9%
Total Application of Funds		\$ 2,146,860,000	100.0%

⁽¹⁾ Includes State Class Size Reduction supplemental funds

Source: CCSD Budget and Accounting Departments

General Operating Fund - Major Expenditure Areas

For Fiscal Years 2008-09 Through 2012-13

Description	Actual 2008-09	Actual 2009-10	Actual 2010-11	Estimated Actual 2011-12	Final Budget 2012-13	Percentage Change
Salaries and benefits:						
Licensed salaries	\$ 870,175,680	\$ 889,240,971	\$ 896,543,950	\$ 860,459,000	\$ 848,256,077	(1.4)%
Licensed benefits	307,269,830	311,659,517	316,472,788	315,132,000	316,082,349	0.3 %
Total licensed staff	1,177,445,510	1,200,900,488	1,213,016,738	1,175,591,000	1,164,338,426	(1.0)%
Support salaries	329,001,180	319,908,209	318,549,563	310,950,000	313,687,498	0.9 %
Support benefits	129,100,967	130,945,316	132,967,636	148,725,000	149,933,712	0.8 %
Total support staff	458,102,147	450,853,526	451,517,198	459,675,000	463,621,210	0.9 %
Administrative salaries	108,530,315	108,399,116	102,412,466	102,000,000	102,755,700	0.7 %
Administrative benefits	35,252,664	35,756,286	36,308,506	34,610,000	35,006,260	1.1 %
Total administrative staff	143,782,979	144,155,402	138,720,972	136,610,000	137,761,960	0.8 %
Police salaries	8,984,757	10,012,651	12,009,089	12,430,000	11,058,219	(11.0)%
Police benefits	4,763,873	4,831,930	4,906,555	5,110,000	4,695,448	(8.1)%
Total police staff	13,748,630	14,844,581	16,915,644	17,540,000	15,753,667	(10.2)%
Total salaries and benefits	1,793,079,266	1,810,753,996	1,820,170,553	1,789,416,000	1,781,475,263	(0.4)%
Purchased services:						
Instructional materials	56,908,970	76,553,076	67,876,225	65,000,000	66,726,858	2.7 %
Transportation	20,876,300	20,296,074	15,071,642	15,500,000	19,739,118	27.3 %
Utilities, postage, property liability	78,659,242	81,897,482	79,187,681	87,500,000	93,626,916	7.0 %
Other expenditures	80,626,116	61,823,530	66,756,177	46,804,000	60,786,845	29.9 %
Capital outlay	3,258,081	-	-	-	-	0.0 %
Total expenditures	\$2,033,407,975	\$2,051,324,158	\$2,049,062,278	\$2,004,220,000	\$2,022,355,000	0.9 %
Expenditures per student	\$ 6,760	\$ 6,859	\$ 6,846	\$ 6,733	\$ 6,809	1.1 %
Source: CCSD Budget and Accounting Departments						

The District currently has 15,035.34 FTE licensed employees, 7,670.40 FTE support staff/police positions, and 1,077.59 FTE administrator positions budgeted within the General Operating Fund. The distribution of these employees in District positions is as follows:

General Operating Fund - Full Time Equivalent Employees

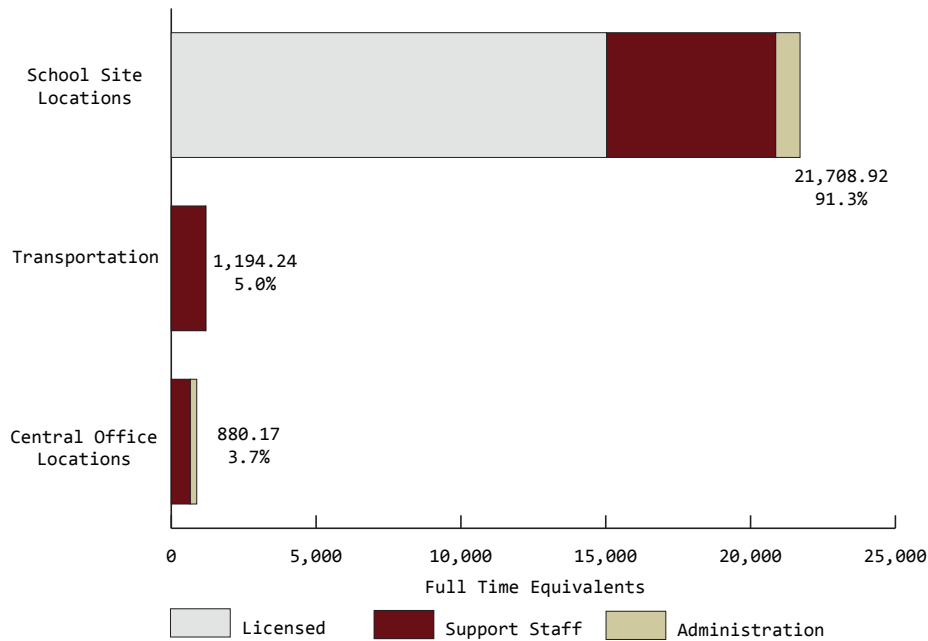
Fiscal Year 2012-13

Description	Licensed	Employees Support/ Police ¹	Administration	Total Employees	Percent
School Locations:					
Instructional Classroom	13,596.34	1,517.57	-	15,113.91	63.6%
Media, Counseling, and Health Services	1,431.50	462.41	44.22	1,938.13	8.1%
School Administration	-	1,363.88	768.00	2,131.88	9.0%
Custodial and Maintenance	-	2,493.00	32.00	2,525.00	10.6%
Total School Locations	15,027.84	5,836.86	844.22	21,708.92	91.3%
Classroom Support:					
Driver and Bus Maintenance Personnel	-	1,186.24	8.00	1,194.24	5.0%
Central Office Locations:					
Instructional Support and Administration	5.50	161.95	70.70	238.15	1.0%
Maintenance, Personnel, and Business Services	1.50	414.75	102.77	519.02	2.2%
Superintendent and Staff	0.50	70.60	51.90	123.00	0.5%
Total Central Office Locations	7.50	647.30	225.37	880.17	3.7%
Grand Total	15,035.34	7,670.40	1,077.59	23,783.33	100.0%
(1) FTE reflects 9-, 10-, 11-month support staff as percentages of full FTE's. See conversion table in the Information Section.					
Source: CCSD Budget Departments					

The current approved budget reflects a decrease of 1,000 FTEs from the 2011-12 Revised Amended Final Budget in response to the decreased level of available funding and reflects the impacts of the significant budgetary reductions to fund licensed staff salary schedule increment and column increases.

General Operating Fund - Staffing Distribution

Fiscal Year 2012-13



General Operating Fund - Costs Per Pupil (Weighted Enrollment)

For Fiscal Years 2008-09 Through 2012-13

Description	Actual 2008-09	Actual 2009-10	Actual 2010-11	Estimated Actual 2011-12	Final Budget 2012-13	2011-12 vs. 2012-13 \$ Change	2011-12 vs. 2012-13 % Change
Instructional Expenditures:							
Regular instructional	\$3,181.43	\$3,304.86	\$3,322.27	\$3,294.30	\$3,165.28	\$(129.02)	(3.9)%
Special instructional	1,032.28	1,042.95	1,040.24	1,044.00	1,091.49	47.49	4.6 %
Vocational instructional	31.56	30.89	27.81	25.53	23.80	(1.73)	(6.8)%
Other instructional	29.67	35.37	34.22	36.22	49.89	13.67	37.7 %
Total Instructional	4,274.94	4,414.07	4,424.54	4,400.05	4,330.46	(69.59)	(1.6)%
Undistributed Expenditures:							
Student support	243.72	255.68	254.17	259.94	269.52	9.58	3.7 %
Instructional staff support	112.27	109.75	112.65	94.44	97.50	3.06	3.2 %
General administration	93.43	56.09	69.18	69.93	67.14	(2.79)	(4.0)%
School administration	619.93	621.80	589.87	577.84	597.86	20.02	3.5 %
Central services	192.04	193.20	183.46	170.92	200.81	29.89	17.5 %
Operation and Maintenance of plant	850.08	854.95	882.11	877.93	906.81	28.88	3.3 %
Student transportation	373.21	353.74	329.56	282.03	338.82	56.79	20.1 %
Other support	-	-	-	0.18	0.08	(0.10)	(55.6)%
Capital outlay	-	-	0.07	-	-	-	0.0 %
Total Undistributed	2,484.68	2,445.21	2,421.07	2,333.21	2,478.54	145.33	6.2 %
Total Expenditures Per Student	\$6,759.62	\$6,859.28	\$6,845.61	\$6,733.26	\$6,809.00	\$75.74	1.1 %
Total Weighted Enrollment ¹	300,816.6	299,058.6	299,325.2	297,659.2	297,012.2	(647.0)	(0.2)%
Total Expenditures	\$2,033,407,975	\$2,051,324,159	\$2,049,062,278	\$2,004,220,000	\$2,022,355,000	\$18,135,000	0.9 %

(1) Represents the 4th week enrollment with kindergarten and pre-kindergarten counts multiplied by .6 and excludes out-of-state students transferred into Nevada.

Source: CCSD Budget and Accounting Departments

General Operating Fund - Projected Budgets
For Fiscal Years 2012-13 Through 2015-16
Fund Expenditure Appropriations by Major Object

Description	2012-13 Budget	2013-14 Projected	2014-15 Projected	2015-16 Projected	Growth Rate
Revenues:					
Property taxes	\$392,235,000	\$412,000,000	\$432,000,000	\$452,000,000	4.6%
Local school support taxes	756,500,000	765,000,000	770,000,000	775,000,000	0.6%
Other local revenues	75,795,000	77,800,000	77,800,000	77,800,000	0.0%
State sources	718,625,000	725,000,000	735,000,000	750,000,000	2.0%
Federal sources	300,000	200,000	200,000	200,000	0.0%
Total Revenues	1,943,455,000	1,980,000,000	2,015,000,000	2,055,000,000	2.0%
Expenditures:					
Salaries	1,275,757,494	1,300,000,000	1,325,000,000	1,350,000,000	1.9%
Employee benefits	505,717,770	525,000,000	530,000,000	540,000,000	1.9%
Purchased services	83,426,496	76,000,000	78,000,000	79,000,000	1.3%
Supplies	153,369,139	125,000,000	128,000,000	130,000,000	1.6%
Property and equipment	1,732,090	2,000,000	2,000,000	2,000,000	0.0%
Other expenditures	2,352,011	2,200,000	2,200,000	2,200,000	0.0%
Total Expenditures	2,022,355,000	2,030,200,000	2,065,200,000	2,103,200,000	1.8%
Excess (Deficiency) of Revenues over Expenditures	(78,900,000)	(50,200,000)	(50,200,000)	(48,200,000)	
Other Sources and (Uses):					
Proceeds from insurance	200,000	200,000	200,000	200,000	
Transfers from other funds	43,700,000	45,000,000	45,000,000	45,000,000	
Total Other Sources and (Uses)	43,900,000	45,200,000	45,200,000	45,200,000	
Opening Fund Balance - July 1	75,000,000	40,000,000	35,000,000	30,000,000	
Ending Fund Balance - June 30	\$40,000,000	\$35,000,000	\$30,000,000	\$27,000,000	
Fund Balance:					
Nonspendable	\$4,000,000	\$4,000,000	\$4,000,000	\$4,000,000	
Restricted	500,000	700,000	1,000,000	1,000,000	
Assigned	16,050,000	10,500,000	4,850,000	1,450,000	
Unassigned	19,450,000	19,800,000	20,150,000	20,550,000	
Total Fund Balance	\$40,000,000	\$35,000,000	\$30,000,000	\$27,000,000	

Source: Budget Department

The following pages include an explanation for the functions and commitment items found in the General Operating Fund Budget and the General Operating Fund Budget by Operating Unit listed in Division order.

Description of Functions

This dimension is used to describe the functional activity for which a service or material object is acquired. The functions are classified into five areas: Instruction, Support Services, Operation of Non-Instructional Services, Facilities Acquisition and Construction, and Debt Service. Functions are further classified into sub-functions.

Function	Description
Support Services - Continued	
2300	General Administration Support Services. This function covers those activities concerned with establishing and administering policy essential for the operations of the entire District. It includes responsibilities in such areas as the Board of School Trustees and the offices of the superintendent and area superintendents. Costs include staff salaries and benefits, purchased services, supplies, and equipment to support general administration.
2400	School Administration Support Services. This function covers those activities which have the purpose of directing, managing, and supervising a school. It includes the principal, assistant principal, dean, and other administrative and clerical staff. Costs necessary to provide personnel, purchased services, supplies and equipment to manage and operate a school are classified in this function.
2500	Central Administration Support Services. This function covers those activities that support administrative and instructional functions, including fiscal services, human resources, planning, and administrative information technology. Costs include staff salaries, purchased services, supplies, and equipment to support these activities.
2600	Operation and Maintenance of Plant Services. This function accounts for those activities concerned with keeping the physical plant open, comfortable, and safe for use, and with keeping the grounds, buildings, and equipment in effective working condition and state of repair. These include the activities of maintaining safety in buildings, on the grounds, and in the vicinity of schools.
2700	Student Transportation Services. This function covers the costs of conveying students to and from school as directed by state and federal law. This includes transportation between home and school as well as trips to school-related activities. Costs related to the operation, service, and maintenance of vehicles used to transport students are classified in this function.
2900	Other Student Support Services. This function covers all other support services not classified elsewhere.
1000	Instructional Services. This function includes the activities dealing directly with the interaction between teachers and students. These expenditures can be identified as being directly related to instruction of students in a learning situation. Teacher salaries, teacher assistant salaries, purchased services essential to the subject taught, and equipment, furniture, and supplies directly related to instruction are examples of the expenditures that are included.
Support Services	
2100	Student Support Services. This function accounts for activities designed to assess and improve the well-being of students and to supplement the teaching process. The costs necessary to manage and provide guidance, health, psychological, and nursing services, in addition to assessing and testing students with respect to career and educational opportunities, are recorded here. Salaries and benefits of personnel, purchased services, office supplies, and equipment are examples of included cost items.
2200	Instructional Staff Support Services. This function accounts for activities associated with assisting the instructional staff with the content and process of providing learning experiences for students. It includes responsibilities in such areas as curriculum supervision, in-service education for professional personnel, and supplies and equipment to support the instructional program. This function also embraces the preparation, maintenance, and distribution of library and media resources used to support instruction.



Description of Functions - Continued

Function	Description
<i>Operation Of Non-Instructional Services</i>	
3100	Child Nutrition Services. This function encompasses those activities which have as their purpose the management of the food services program of the school or school system, and serving of regular and incidental meals, lunches, breakfasts, or snacks in connection with school activities. It includes directing and managing food services, preparing and serving food, operating kitchen equipment, and storage of food and equipment.
<i>Facilities Acquisition And Construction</i>	
4100	Land Acquisition Services. This function records activities concerned with initially acquiring and improving land.
4200	Land Improvement Services. This function records activities concerned with making permanent improvements to land, such as grading, fill, and environmental remediation.
4300	Architectural and Engineering Services. This function records activities of architects and engineers related to acquiring and improving sites and improving buildings. Charges are made to this function only for those preliminary activities that may or may not result in additions to the district's property.
4500	Building Acquisition and Construction Services. This function records activities concerned with buying or constructing buildings.
4600	Site Improvement Services. This function records activities concerned with making non-permanent improvements or enhancements to building sites. These improvements include fencing, walkways, tunnels, and temporary landscaping.
4700	Building Improvement Services. This function records activities concerned with building additions and with installing or extending service systems and other built-in equipment.
4900	Other Facilities Acquisition and Construction Services. This function records activities that cannot be classified above.
<i>Debt Service</i>	
5000	Debt Service. This function records activities related to servicing the long-term debt of the District, including payments of principal, interest, and other debt issuance costs.

Description Of Commitment Items (Objects)

This dimension is used to describe the service or commodity obtained as the result of a specific expenditure. There are 11 major categories used by the District to identify objects.

Object	Description
5116	Personnel Services Salaries - Licensed Staff - Amounts paid to licensed employees of the District who are considered to be in positions of a permanent nature or hired temporarily, including personnel substituting for those in permanent positions.
5117	Personnel Services Salaries - Support Staff - Amounts paid to support staff employees of the District who are considered to be in positions of a permanent nature or hired temporarily, including personnel substituting for those in permanent positions.
5118	Personnel Services Salaries - Administrative Staff - Amounts paid to the administrative category of employees in the District who are considered to be in positions of a permanent nature or hired temporarily, including personnel substituting for those in permanent positions.
52**	Employee Benefits - Amounts paid by the District on behalf of employees. These amounts are not included in the gross salary but are in excess of that amount. Such payments are fringe benefit payments, and while not paid directly to employees, nevertheless are part of the cost of personnel services. These payments include those to the Public Employees' Retirement System (PERS), Federal Insurance Contributions Act (FICA), State unemployment insurance, group insurance, workers' compensation, and Medicare.
5300	Professional and Technical Services - Services which by their nature can be performed only by persons or firms with specialized skills and knowledge. While a product may or may not result from the transaction, the primary reason for the purchase is the service provided. Included are the services of architects, engineers, auditors, dentists, medical doctors, lawyers, consultants, accountants, etc.
5400	Purchased Property Services - Services purchased to operate, repair, maintain, and rent property owned and/or used by the District. These services are performed by persons other than District employees. These include water, sewer, and disposal services.

Description Of Commitment Items (Objects) - Continued

Object	Description
5500	Other Purchased Services - Amounts paid for services rendered by organizations or personnel not on the payroll of the District other than professional and technical services or property services. These include insurance (other than employee benefits), telephone, advertising, and tuition.
5600	Supplies - Amounts paid for material items of an expendable nature that are consumed, worn out, or deteriorated in use, or items that lose their identity through fabrication or incorporation into different or more complex units or substances. These include gas (heat), electricity, gasoline, books, periodicals, and audiovisual materials.

Object	Description
5700	Property/Equipment - Expenditures for the acquisition of fixed assets, including expenditures for land or existing buildings and improvements of grounds, initial equipment, and replacement of equipment.
5800	Other Expenses - Amounts paid for goods and services not otherwise classified in preceding categories.
5900	Other Uses of Funds - This series of codes is used to classify transactions which are not properly recorded as expenditures to the District but require budgetary or accounting control. These include redemption of principal on long-term debt or fund transfers.