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How the Dollar is Spent

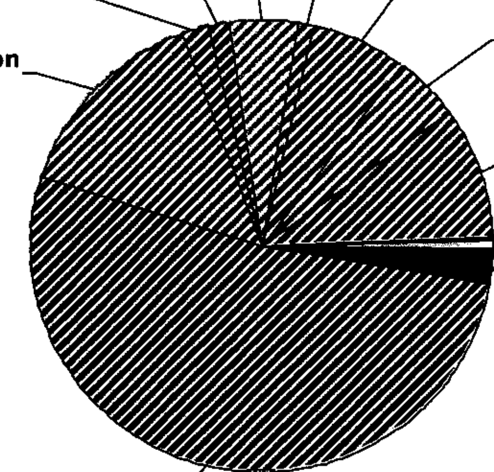
$5,309.83 EXPENDITURE PER STUDENT
FY 2003-04 PRELIMINARY OPERATING BUDGET

School Instruction & Student Services
Regular Ed $2,768.72
Special Ed $774.98
Security $73.11
Library $94.44
Transportation $252.02
Principal's Office $496.77

Total Instruction
$4,460.04 (84%)

Support
Technology $62.91
Maint/Custodial $351.93
Utilities $256.03

Total Support
$670.87 (13%)



Administration
Region $18.68
HR & Recruit $30.75
Admin $129.49

Total Central Administration
$178.92 (3%)

BASED ON 4TH WEEK WEIGHTED ENROLLMENT OF 259,086.6 AND TOTAL BUDGETED EXPENDITURES AND TRANSFERS TO OTHER FUNDS OF $1,375,706,140 FY 2003-04 PRELIMINARY BUDGET

CLARK COUNTY SCHOOL DISTRICT

EXHIBIT H Senate Committee on Finance
Date: 3/7/03 Page 1 of 6

How the Dollar is Spent

FY 2003-04 PRELIMINARY BUDGET OF $1,404,550,485

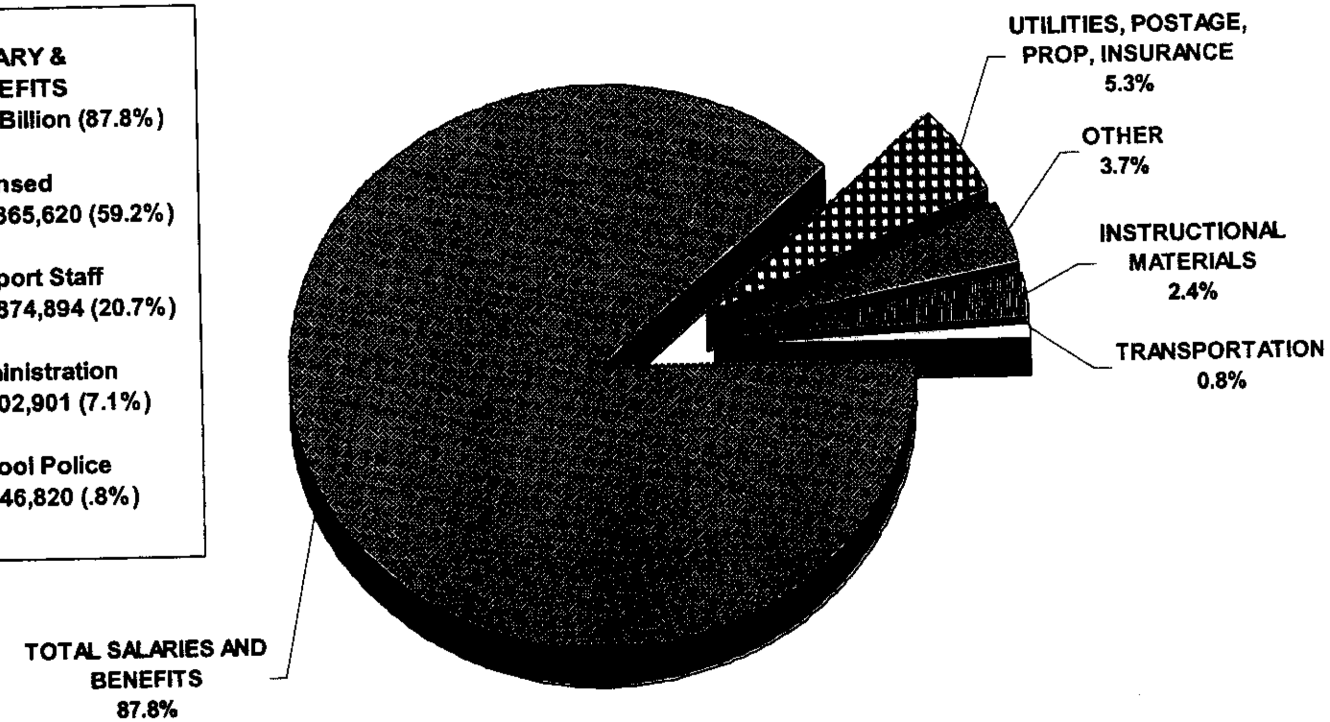
SALARY &
BENEFITS
$1.2 Billion (87.8%)

Licensed
815,865,620 (59.2%)

Support Staff
284,874,894 (20.7%)

Administration
98,402,901 (7.1%)

School Police
10,346,820 (.8%)

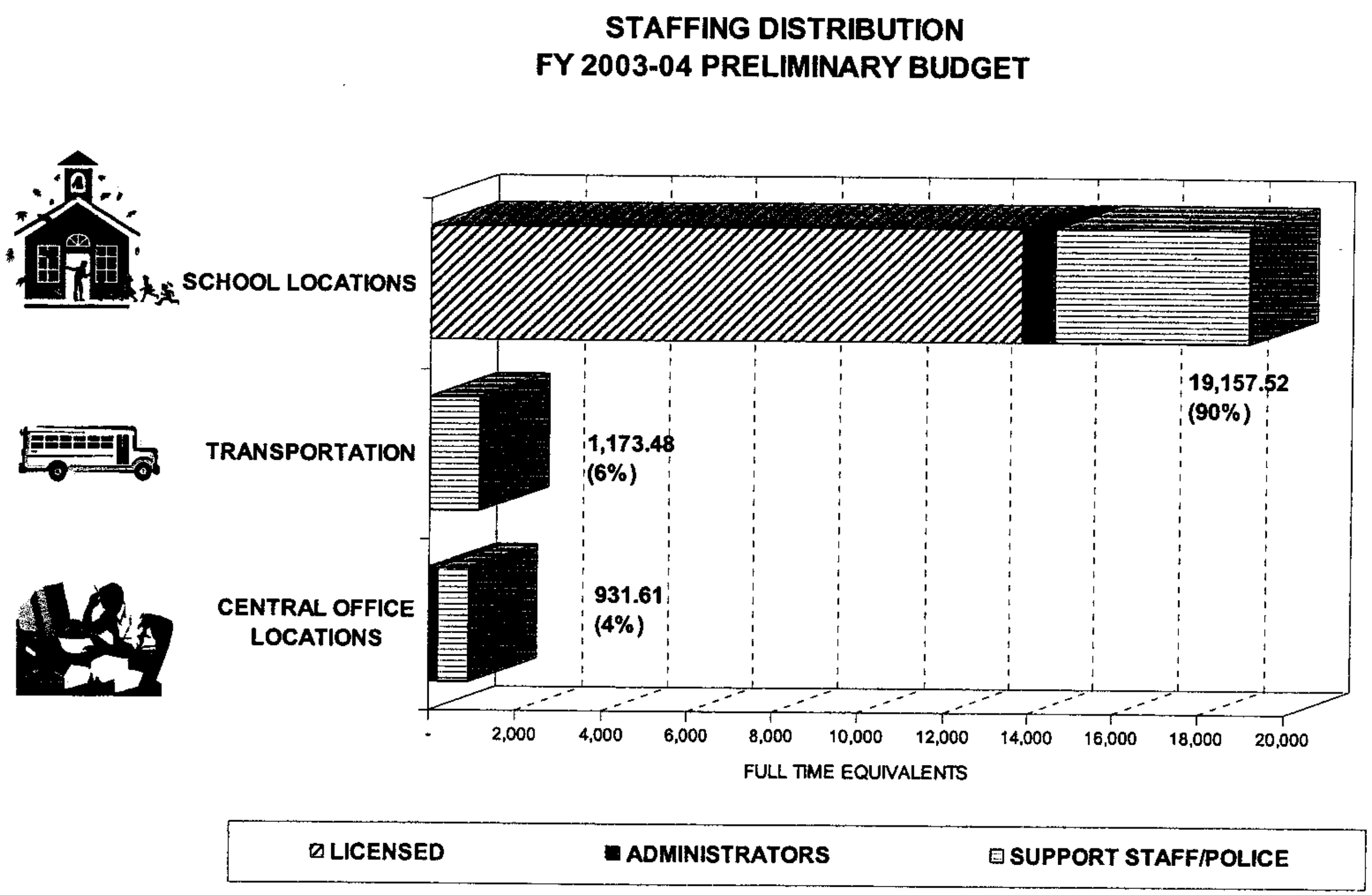


Per Student Expenditures
2004 Preliminary Budget

Classroom Instruction:	% of Budget	Per Student	Budget $ Millions
Regular Education		$ 2,768.72	$ 718.0
Special Education		774.98	201.0
School Library		94.44	24.0
School Security		73.11	19.0
Student Transportation		252.02	65.0
School Principal's Office		496.77	129.0
	84%	$ 4,460.04	$ 1,156.0
Support:			
Technology		$ 62.91	$ 16.0
Maintenance/Custodial		351.93	91.0
Utilities		256.03	66.0
	13%	$ 670.87	$ 173.0
Administration:			
Region Administration		$ 18.68	$ 5.0
HR & Teacher Recruitment		30.75	8.0
Administration		129.49	34.0
	3%	$ 178.92	$ 47.0
Total Expenditures		***$ 5,309.83***	***$ 1,376.0***
Total Weighted Enrollment		259,086.6	
Ending Fund Balance, Contingency, Financing Pay'ts			29.0
Total 2004 Preliminary Budget			***$ 1,405.0***

CLARK COUNTY SCHOOL DISTRICT

Full-Time Equivalent Employees General Fund



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History of Staffing Ratio Class Sizes

	K	1 - 2	3	4 - 5	6 - 12	Elem. Magnet	Second. Magnet	
FY 2002-03	54	16	[redacted]	30	32	28	30	(1)
FY 2001-02	54	16	19	30	32	28	[redacted]	(2)
FY 2000-01	54	16	19	30	31	25	[redacted]	(3)
FY 1999-00	52	16	19	29	30	25	27	
FY 1998-99	52	16	19	29	30	25	27	(4)
FY 1997-98	52	16	19	30	30	25	27	(4)
FY 1996-97	52	16	19	31	31	25	27	

(1) FY 03 Budget - Increase in 3rd grade class size for non at-risk schools for an estimated savings of approximately $5.3 million

(2) FY 02 Budget - Increase in class size for an estimated savings of approximately $6.4 million

(3) FY 01 Budget - Increase in class size for an estimated savings of approximately $10.5 million

(4) FY 98 and FY 99 Budget - Reduction in class size ratios provided by Board Priorities at an estimated cost of approximately $11.8 million

Fund Balance

GENERAL OPERATING FUND OVERVIEW

	1999-00 Actual	2000-01 Actual	2001-02 Actual	2002-03 Amended Final Budget	2003-04 Preliminary Budget
Reserved	$ 5,740,809	$ 4,180,449	$ 10,921,819	$ 8,051,289	$ 4,814,039
Designated	1,911,990	2,773,890	9,547,568	2,321,902	5,393,256
Unreserved	10,471,889	11,351,277	13,839,963	11,308,837	11,626,837
Total Ending Fund Balance	$ 18,124,688	$ 18,305,616	$ 34,309,350	$ 21,682,028	$ 21,834,132
Expenditures per Day	$ 3,960,202	$ 4,125,607	$ 4,474,631	$ 4,728,954	$ 5,318,140
Unreserved Balance	$ 10,471,889	$ 11,351,277	$ 13,839,963	$ 11,308,837	$ 11,626,837
Number of Days Unreserved Balance Available to Cover	2.6	2.8	3.1	2.4	2.2