

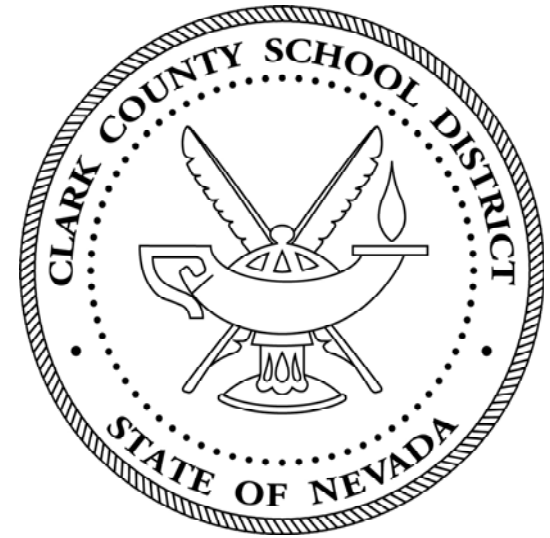
Statistical Information

FY	Full Enrollment	General Fund Expenses (\$ Millions)	District Per Student	National Per Student Expense*
1996-97	179,106	\$ 806	\$ 4,498	\$ 5,923
1997-98	190,822	\$ 885	\$ 4,638	\$ 6,189
1998-99	203,777	\$ 961	\$ 4,715	\$ 6,508
1999-00	217,139	\$ 1,048	\$ 4,825	\$ 6,911
2000-01	231,125	\$ 1,091	\$ 4,720	\$ 7,373
2001-02	244,684	\$ 1,198	\$ 4,895	\$ 7,639
2002-03	255,328	\$ 1,297	\$ 5,079	\$ 7,777
2003-04	268,357	\$ 1,464	\$ 5,456	\$ 8,135
2004-05	280,796	\$ 1,636	\$ 5,826	\$ 8,482
2005-06	291,510	\$ 1,813	\$ 6,219	\$ 8,942

* Source: National Center for Education Statistics (NCES)

Major Assumptions for the 2005-06 Budget Development

- ◆ Includes revenue and staffing for enrollment growth of 3.8% from 280,796 to 291,510 students and the opening of 11 new schools in the fall of 2005.
- ◆ Includes inflationary increases in unavoidable (fuel, postage, property/liability insurance).
- ◆ Includes expanded tuition-based extended-day kindergarten program.
- ◆ Includes pre-opening staffing costs for 9 new schools scheduled to open in 2006-07.
- ◆ Includes funding for initial costs of improving science curriculum in support of higher student achievement to meet State proficiency requirements.



Clark County School District

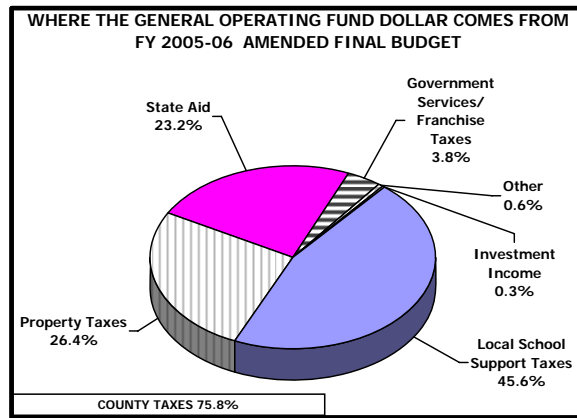
Education Plan & Budget
Fiscal Year 2005-06

Budget Department

FY 2005-06 Selected Financial and Statistical Information

Source of Revenues for General Operating Fund	FY 06 Budget (\$ Millions)	%
Local School Support Taxes	\$ 756.4	45.6%
Property Taxes	437.1	26.4%
State Aid	384.7	23.2%
Government Services/ Franchise Taxes	63.7	3.8%
Other	9.6	0.6%
Investment Income	5.2	0.3%
Federal	0.5	0.0%
Total Revenue	\$ 1,657.2	100.0%
Opening Balance	155.6	
Total Sources	\$ 1,812.8	

Total sources is equivalent to \$34.55 per child per school day.

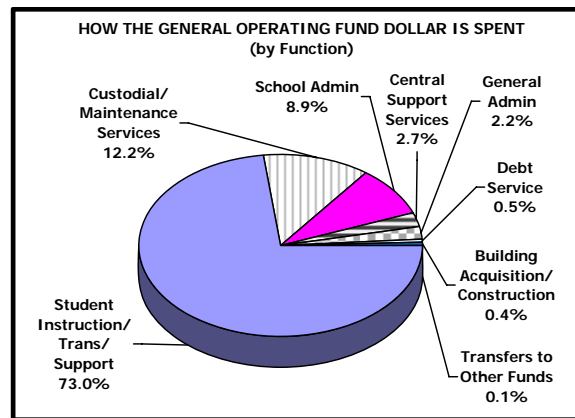


As shown above, 75.8% of school funds for fiscal year 2006 are generated from the County (Local School Support Taxes, Property Taxes, and Government Services/Franchise Taxes). The total sources is a 10.8% increase over the fiscal year 2005.

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

FY 2005-06 Budget Expenses by Function

Expenditures for General Operating Fund by Function	FY 06 Budget (\$ Millions)	%
Student Instruction/Trans/Support	\$ 1,250.0	73.0%
Custodial/Maintenance Services	210.1	12.2%
School Administration	152.0	8.9%
Central Support Services	46.6	2.7%
General Administration	37.0	2.2%
Debt Service	7.8	0.5%
Building Acquisition/Construction	6.4	0.4%
Transfers to Other Funds	2.3	0.1%
Total Expenditures	\$ 1,712.2	100.0%
Ending Fund Balance/ Contingency	100.6	
Total Appropriations	\$ 1,812.8	

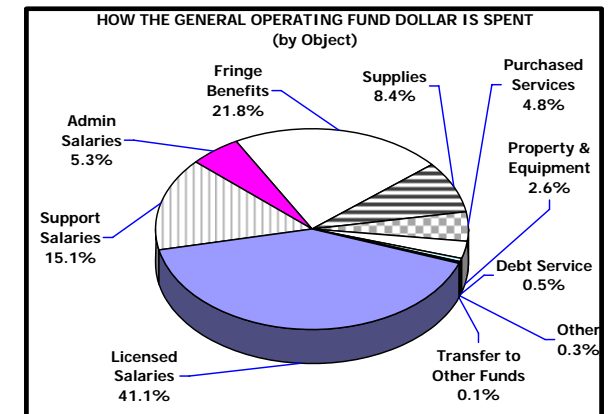


Other Information:
 Expenditures per Day\$6,602,786
 Unreserved Balance
 (per District policy of 2%)\$36,256,184
 Number of Days Unreserved Balance
 available to cover operations..... 5.5

The Capital Improvement Program approved by voters in 1998 is a program that will total \$4.7 billion through 2008 for the purpose of constructing new and replacement schools as well as renovations to existing schools. It is financed from a real property transfer tax, a hotel room tax, and from issuing bonds. It is not part of the General Operating Fund.

FY 2005-06 Budget Expenses by Object

Expenditures for General Operating Fund by Object	FY 06 Budget (\$ Millions)	%
Licensed Salaries	\$ 702.6	41.1%
Support Salaries	258.8	15.1%
Admin Salaries	90.8	5.3%
Fringe Benefits	374.1	21.8%
Total Salaries & Benefits	1,426.3	83.3%
Supplies	143.0	8.4%
Purchased Services	82.3	4.8%
Property & Equipment	45.1	2.6%
Debt Service	7.8	0.5%
Other	5.4	0.3%
Transfer to Other Funds	2.3	0.1%
Total Other Expenses	285.9	16.7%
Total Expenditures	1,712.2	100.0%
Ending Fund Balance/ Contingency	100.6	
Total Appropriations	\$ 1,812.8	



Most resources of the school district are used for staff salaries and benefits. Over 83% of the FY 2006 Operating Budget is earmarked for employee compensation (salaries and fringe benefits).