



*We are*  
**CCSD**

# Fiscal Year 2026 Final Budget

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## 01 Budget Development Process

## 02 Fiscal Year 2026 Final Budget Highlights

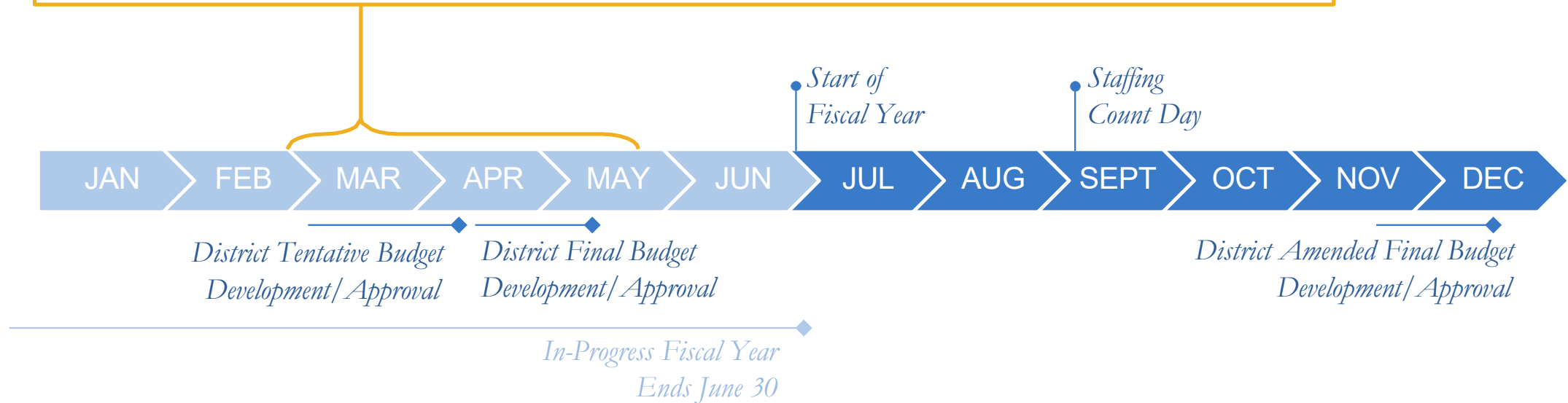
- Resources
- Expenditures

# Budget Development Process

# Annual Budget Development Timeline

Tentative and Final Budgets are developed based on *projections* for the completion of the *in-progress* fiscal year.

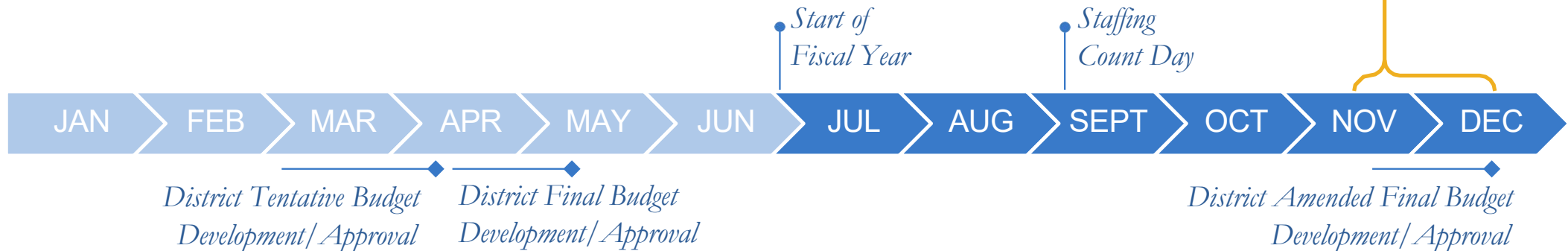
- *Projected* expenditures
- *Projected* revenues (including revenues based on *projected* student enrollment)



# Annual Budget Development Timeline

**Amended Final Budget is developed** based on updated information:

- *Audited actual* information from the **prior fiscal year**.
- *Projected* revenue for the current fiscal year based on *actual* average daily enrollment for the first quarter of the school year.

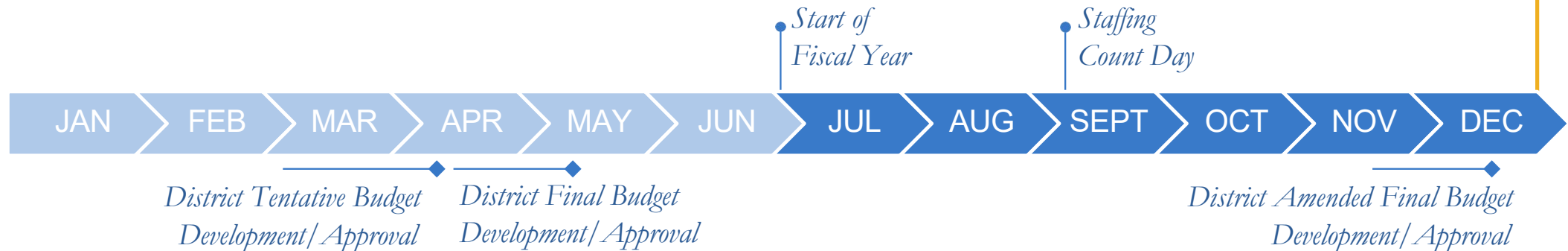


# Annual Budget Development Timeline

Before **January 1**, the District must:

- Adopt an amendment to its Final Budget after average daily enrollment is reported for the preceding quarter.
- Submit the amendment to the Nevada Department of Taxation.

(Nevada Revised Statutes 354.598005)



# Budget Development Process

1. Prepare and Document  
Budget Information

2. Document on State  
Budget Forms

3. Seek Board Approval

4. Submit to Nevada  
Department of Taxation

## Fiscal Year 2026 Submission Due Dates

Tentative Budget  
April 15, 2025

Final Budget  
June 9, 2025

Amended Final Budget  
December 31, 2025

# Budget Development Process

1. Prepare and Document  
Budget Information



Prepare and Document Revenue Projections

2. Document on State  
Budget Forms

Prepare and Document Projected Expenditures  
(by Fund)

3. Seek Board Approval

Prepare and Document Additional Required  
Information

4. Submit to Nevada  
Department of Taxation



# Budget Development Process

1. Prepare and Document  
Budget Information

2. Document on State  
Budget Forms



- 
1. Operations must be budgeted based on two fund types:  
(A) Governmental Funds and Expendable Trust Funds  
(B) Proprietary Funds and Non-expendable Trust Funds
- 

2. An explanation and increase plan are required for a budgeted ending fund balance of less than 4% of the actual previous year's expenditures for the general fund.

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3. Seek Board Approval

3. Required revenue and expenditure classifications must be included (using provided schedules and forms).

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4. Submit to Nevada  
Department of Taxation

4. Must include an index listing the page number and description of each page, arranged in a particular order.

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# CCSD-Reported Funds

## Governmental Funds

General Fund

Debt Service Fund

Other Funds

- Special Education Fund
- Capital Projects - Bond Fund
- Capital Projects - Governmental Services Tax
- Capital Projects - Capital Replacement
- Capital Projects - Building and Sites Fund
- Special Revenue - English Learners Weighted
- Special Revenue - Gifted and Talented Weighted
- Special Revenue - At-Risk Weighted
- Special Revenue - Vegas PBS
- Special Revenue - Student Activities
- Special Revenue - State Projects
- Special Revenue - Federal Projects
- Special Revenue - Medicaid

## Proprietary Funds

Internal Service Fund

- Internal Service - Risk Management
- Internal Service - Graphic Arts

Food Service Fund

# Reading State Budget Forms

Lists and Tables of Budget Information and Calculations

Budget Cycle, Fund, and Schedule/Form Title

FISCAL YEAR 2024-2025 BUDGET				
REVENUE	(1)	(2)	(3) BUDGET YEAR ENDING 6/30/2025	
	ACTUAL YEAR ENDING 6/30/23	ACTUAL YEAR ENDING 6/30/24	FINAL APPROVED	AMENDED FINAL APPROVED
<b>1000 LOCAL SOURCES</b>				
1100 Tax Revenue				
1110 Property Taxes				
1111 Net Proceeds of Mines				
1112 Net Proceeds of Mines - Prior Year				
1120 School Support Taxes				
1150 Residential Construction Tax				
1190 Other Taxes				
1191 Franchise Taxes				
1192 Governmental Services Tax				
1200 Local Gov Units - Not School Districts				
1300 Tuition				
1400 Transportation Fees				
1500 Earnings on Investments				
1600 Food Service Revenue				
1611 Daily Sales-School Lunch				
1612 Daily Sales-School Breakfast				
1613 Daily Sales-Special Milk				
1614 Daily Sales-After School Program				
1700 District Activities Revenue				
1800 Community Service Activities				
1900 Other Revenues				
1910 Rentals				
1920 Donations				
1950/60 Services Provided Other Government				
1990 Miscellaneous				
<b>TOTAL LOCAL SOURCES</b>				
<b>3000 REVENUE FROM STATE SOURCES</b>				
3110 PCFP - Adjusted Base Funding				
3113 PCFP - Auxiliary Services - Transportation				
3115 PCFP - Local Special Education				
3110 Distributive School Fund				
3200 Restricted Funding/Grants-in-Aid				
3210 Special Transportation				
3800 In Lieu of Taxes				
3900 For/On Behalf of School District				
<b>TOTAL STATE SOURCES</b>				
<b>4000 FEDERAL SOURCES</b>				
4100 Unrestricted-Direct Fed Gov't				
4200 Unrestricted-State Agency				
4300 Restricted-Direct				
4500 Restricted-State Agency				
4800 Revenue in Lieu of Taxes				
4900 Revenue for/on behalf of School District				
<b>TOTAL FEDERAL SOURCES</b>				

CLARK COUNTY SCHOOL DISTRICT FINAL BUDGET FISCAL YEAR 2024-2025  
GENERAL FUND - BUDGETED RESOURCES  
SCHEDULE BB.

FORM 5-Sch  
07/15/2019

Reference: 1.0000

Page 14 of 134

# State Budget Forms

<b>Schedule AA</b>	Summary of Resources and Requirements - All Funds
<b>Schedule BB</b>	Budgeted Resources and Expenditures by Program, Function, and Object – Each Individual Fund <i>Totals from these schedules roll up to Schedule AA</i>
<b>Schedule CC and Schedule C-1</b>	Debt Service Fund <ul style="list-style-type: none"><li>• CC. Summary of All Existing or Proposed Bonds, Medium-term Financing, and Capital Leases</li><li>• C-1. Listing of All Existing or Proposed Bonds, Medium-term Financing, and Capital Leases</li></ul>
<b>Schedule J-1 and Schedule J-2</b>	Proprietary Funds ( <i>Internal Service Funds (Risk Management/Graphics), Food Services Enterprise Fund</i> ) <ul style="list-style-type: none"><li>• J-1. Revenues, Expenses, and Transfers</li><li>• J-2. Statement of Cash Flows</li></ul>
<b>Schedule I and Schedule T</b>	I. Interdistrict Payments ( <i>Payments to/from other school districts</i> ) T. Transfer Reconciliation ( <i>In-District transfers between funds</i> )
<b>Schedule 30</b>	Lobbying Expense Estimate ( <i>Legislative years only</i> )
<b>Schedule 31</b>	List of Existing Contracts with Proposed Expenditures for the Next Two Fiscal Years and the Reason or Need for the Contract
<b>Schedule 32</b>	List of Privatization Contracts ( <i>a contract which authorizes a private entity to provide public services which are similar <u>and</u> in lieu of the services required by the District</i> )

# Fiscal Year 2026 Final Budget Highlights

Resources

Expenditures

# All Funds - Budgeted Resources

## Resources

<b>Fund</b>	<b>Total Fund Resources</b> <i>Including \$2.7B Opening Fund Balance</i>
<b>General Fund</b>	<b>\$ 3,992,931,971</b>
Debt Service	\$ 1,925,446,989
Other Funds	\$ 4,230,014,264
<b>Total All Funds</b>	<b>\$ 10,148,393,224</b>
Less Interfund Transfers	\$ (944,021,011)
<b>Net All Funds</b>	<b>\$ 9,204,372,213</b>

<b>Other Funds</b>	<b>Total Fund Resources</b> <i>Including Opening Fund Balance</i>
<b>Special Education</b>	<b>\$ 726,647,621</b>
Bond	\$ 1,149,069,601
Governmental Services Tax	\$ 178,416,233
Capital Replacement	\$ 300,000,000
Building and Sites	\$ 2,397,417
<b>English Learners Weighted</b>	<b>\$ 220,167,282</b>
<b>Gifted and Talented Weighted</b>	<b>\$ 19,935,273</b>
<b>At-Risk Weighted</b>	<b>\$ 228,398,010</b>
Vegas PBS	\$ 31,458,745
Student Activities	\$ 122,017,650
State Projects	\$ 205,867,539
Federal Projects	\$ 545,923,450
Medicaid	\$ 17,935,934
Risk Management	\$ 102,044,943
Graphic Arts	\$ 4,987,026
Food Service	\$ 374,747,542

# General Fund - Budgeted Resources

## Resources

**General Fund  
Total Resources Projection  
\$ 4.0 Billion**

FY 2026 Final Budget General Fund

**Opening Fund Balance**

16.6%

**Other Financing Sources**

1.3%

**Federal Sources**

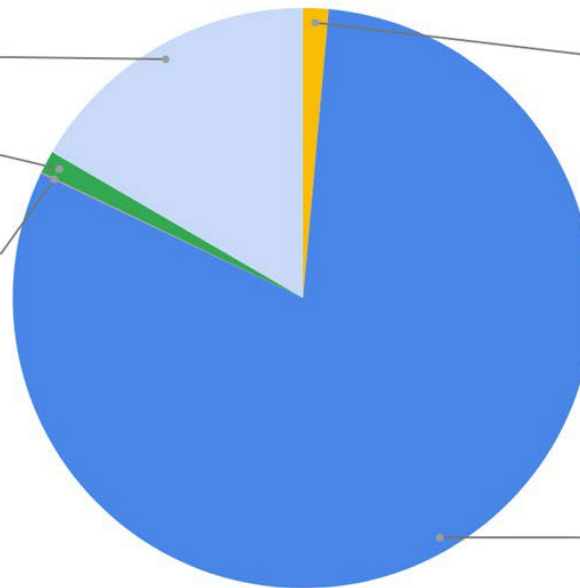
0.1%

**Local Sources**

1.4%

**State Sources**

80.7%

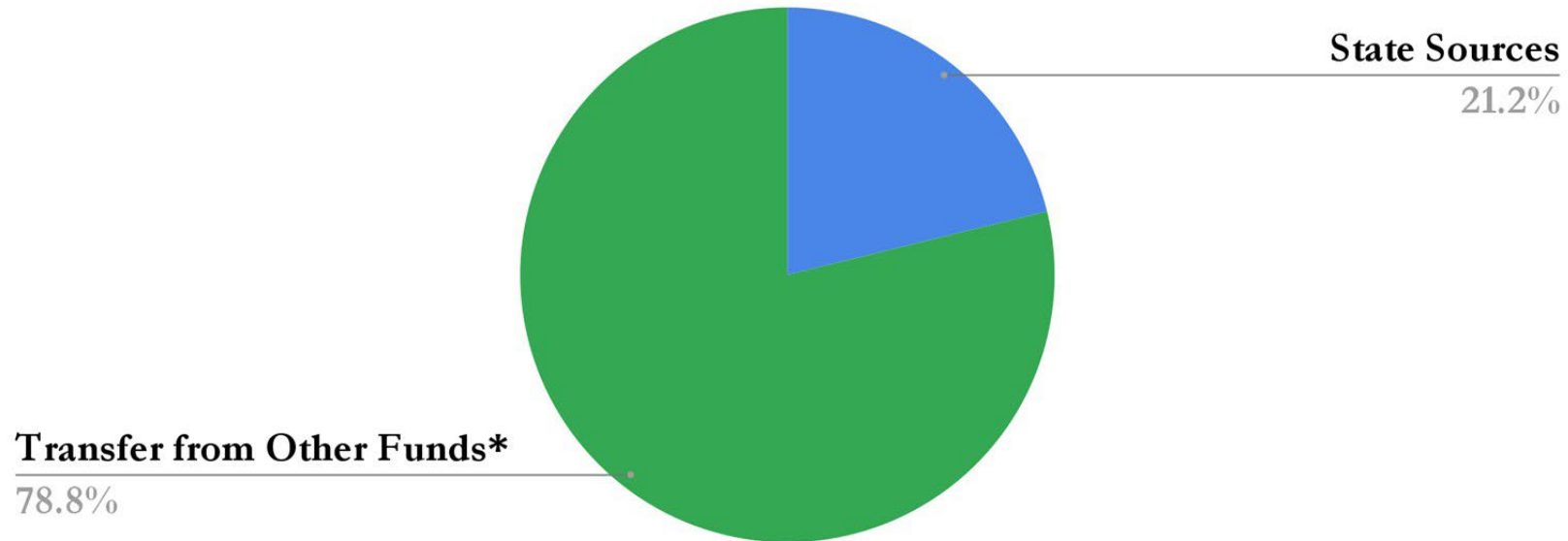


# Special Education Fund - Budgeted Resources

## Resources

Special Education Fund Total  
Resources Projection  
\$ 727 Million

FY 2026 Final Budget Special Education Fund



State Forms Reference: Schedule BB (Ref. B pg. 17-18 of 130)

\*Transfer Includes \$383,965,616 in General Fund PCFP Special Education Revenue



# Weighted Funds - Budgeted Resources

## Resources

**English Learners Weighted Fund**  
**Total Resources Projection**  
**\$ 220 Million**

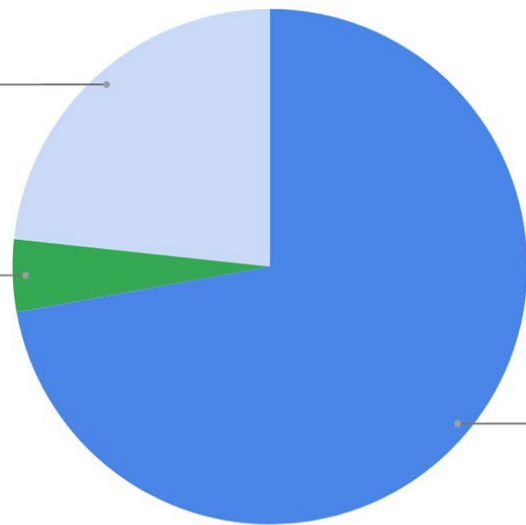
**Gifted and Talented Weighted Fund**  
**Total Resources Projection**  
**\$ 20 Million**

**At-Risk Fund Weighted Fund**  
**Total Resources Projection**  
**\$ 228 Million**

FY 2026 Final Budget Total Weighted Funds

**Opening Fund Balance**  
23.3%

**Transfer from Other Funds**  
4.5%



**State Sources**  
72.2%

# Revenue Projections - State Education Funding

## Resources

Source	Total State Resources
PCFP - Adjusted Base Funding	\$ 2,695,739,880
PCFP - Auxiliary Services - Transportation	\$ 140,702,048
PCFP - Local Special Education	\$ 383,965,616
English Learners Weighted	\$ 159,419,816
Gifted and Talented Weighted	\$ 5,134,375
At-Risk Weighted	\$ 173,554,882
Total State Education Fund Resources	\$ 3,558,516,617
Special Education	\$ 153,947,750
Total State Resources <i>Including Special Education</i>	\$ 3,712,464,367

### Assumptions and Uncertainties in Revenue Projections

- PCFP/Weighted funding projections are based on:
  - 2025–2026 Enrollment Projections
  - Most recent actual per-pupil district allocations
  - Most recent actual ratio of weighted fund eligibility by school
- 2025–2027 biennium state funding is not yet known.

# Budget Summary - All Funds

## Resources

## Expenditures

Budgeted Resources	Net All Funds		Fund Applications	Net All Funds	
Opening Fund Balance	\$ 2,679,875,862	29.1%	Salaries and Wages	\$ 2,886,235,286	31.4%
NonProperty Tax Resources	\$ 2,278,269,502	24.8%	Employee Benefits	\$ 1,408,133,113	15.3%
State Education Funding	\$ 3,558,516,617	38.7%	Services Supplies and Other	\$ 2,802,384,917	30.4%
Property Tax Resources	\$ 687,710,232	7.5%	Ending Fund Balance	\$ 2,107,618,897	22.9%
<b>Total Resources*</b>	<b>\$ 9,204,372,213</b>		<b>Total Requirements*</b>	<b>\$ 9,204,372,213</b>	

State Forms Reference: Schedule AA (Ref. B pg. 4-5 of 130)

\*Rounding errors may result in slight anomalies to totals

# General Fund - Budgeted Expenditures

## General Fund

**Total Expenditures Projection**  
**\$ 3.8 Billion\***

## Expenditures

FY 2026 Final Budget General Fund

### Transfers

15.6%

### Property and Other

2.9%

### Supplies

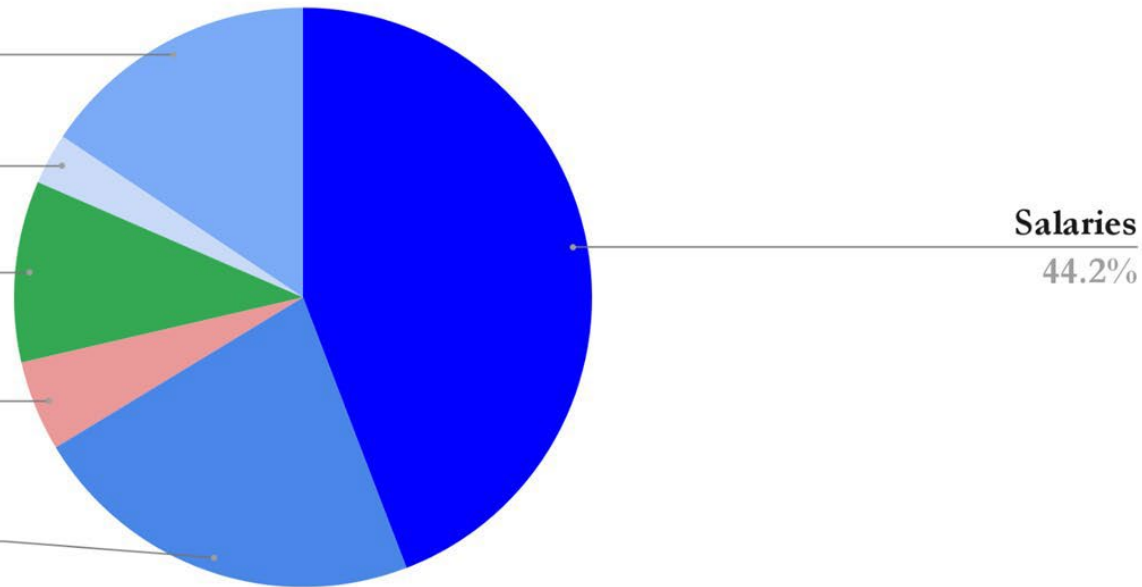
10.1%

### Purchased Services

5.1%

### Benefits

22.2%



State Forms Reference: Schedule BB (Ref. B pg. 8-16 of 130)

\*Does not include Ending Fund Balance

# Special Education Fund - Budgeted Expenditures

**Special Education Fund**  
**Total Expenditures Projection**  
**\$ 727 Million**

## Expenditures

FY 2026 Final Budget Special Education Fund

### Purchased Services

1.0%

### Benefits

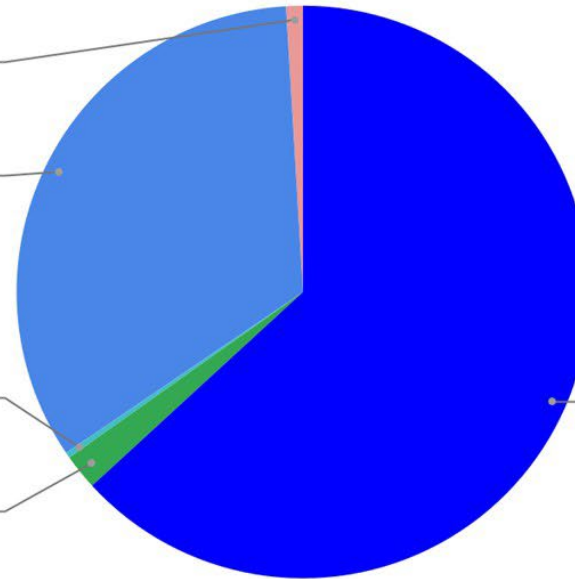
33.5%

### Miscellaneous and Other

0.3%

### Supplies

2.0%



**Salaries**  
63.2%

# Weighted Funds - Budgeted Expenditures

## Expenditures

English Learners Weighted Fund  
Total Expenditures Projection  
\$ 220 Million

Gifted and Talented Weighted Fund  
Total Expenditures Projection  
\$ 20 Million

At-Risk Weighted Fund  
Total Expenditures Projection  
\$ 228 Million

FY 2026 Final Budget Total Weighted Funds

**Miscellaneous and Other**

12.4%

**Supplies**

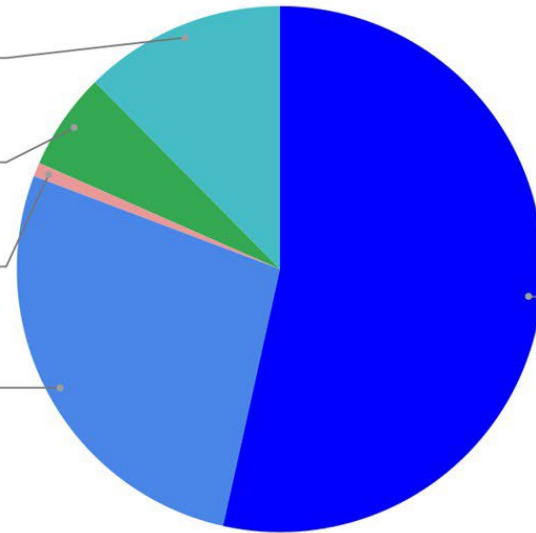
6.0%

**Purchased Services**

0.9%

**Benefits**

27.3%



**Salaries**

53.5%

# All Funds - Transfers

From	Amount	To	Amount
General Fund*	\$ 572,699,871	Special Education Fund	\$ 572,699,871
General Fund	\$ 6,436,841	English Learners Weighted Fund	\$ 6,436,841
General Fund	\$ 14,800,898	Gifted and Talented Weighted Fund	\$ 14,800,898
Bond Fund	\$ 177,304,795	Capital Replacement Fund	\$ 177,304,795
Bond Fund	\$ 26,944,648	Bond Fund	\$ 26,944,648
Bond Fund	\$ 24,267,158	Debt Service Fund	\$ 24,267,158
Debt Service Fund	\$ 121,566,800	Capital Replacement Fund	\$ 121,566,800

State Forms Reference: Schedule T (Ref. B pg. 105 of 130)

\* Includes \$383,965,616 in General Fund PCFP Special Education Revenue

# Budget Requirements and Measures of Financial Health



Resources and Expenditures must balance within all funds.



4.25%

CCSD Regulation 3110 requires an unassigned ending fund balance of at least 2% of the current year's General Fund budgeted revenues.



7%

NAC 354.650 requires an explanation and increase plan for an ending fund balance less than 4% of the previous year's actual expenditures.



# CCSD

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## CLARK COUNTY

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## SCHOOL DISTRICT

### BOARD OF SCHOOL TRUSTEES

Irene Bustamante Adams, President

Brenda Zamora, Vice President

Tameka Henry, Clerk

Isaac Barron, Member

Lorena Biassotti, Member

Linda P. Cavazos, Member

Lydia Dominguez, Member

Ramona Esparza-Stoffregan, Member

Adam Johnson, Member

Lisa Satory, Member

Emily Stevens, Member

Jhone Ebert, Superintendent