

We are
CCSD

Fiscal Year 2026 Amended Final Budget

Fiscal Year 2026 Amended Final Budget

01 Budget Development Process

02 Fiscal Year 2026 Amended Final Budget Highlights

- Resources
- Expenditures

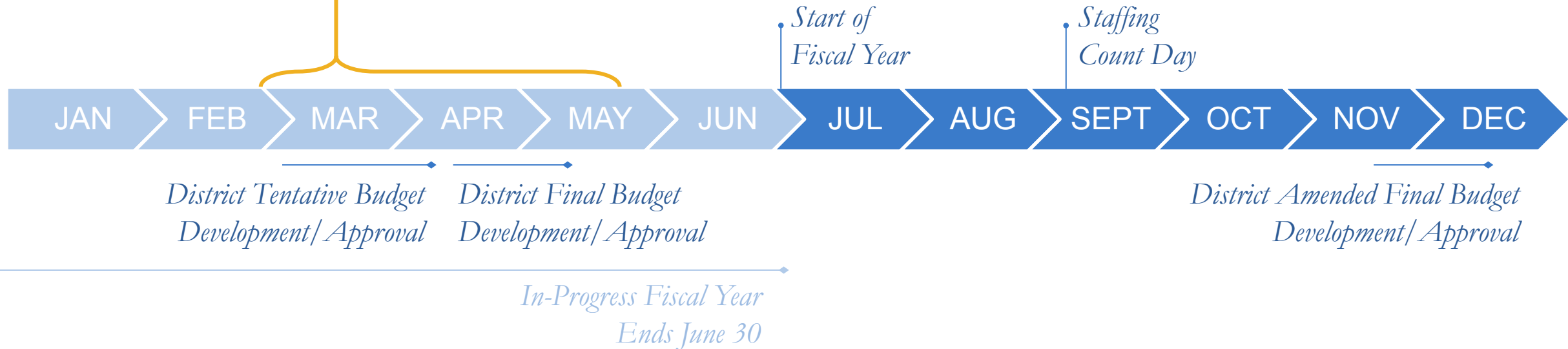
Budget Development Process



Annual Budget Development Timeline

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

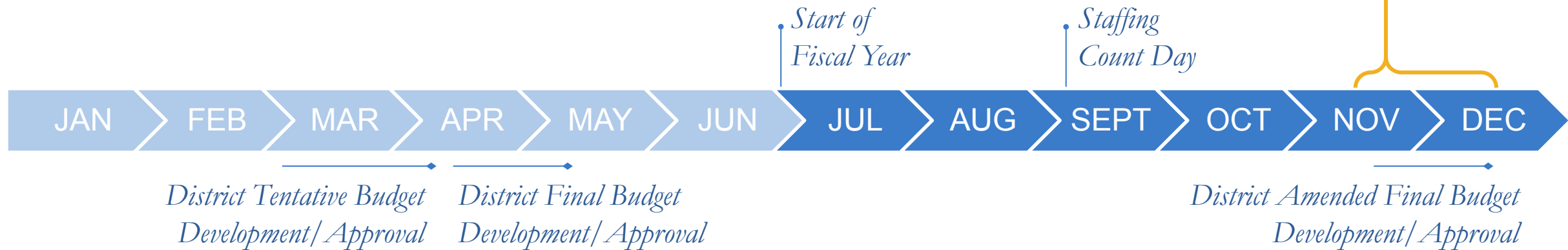
- *Projected* expenditures
- *Projected* revenues (including revenues based on *projected* student enrollment)



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* count day enrollment.

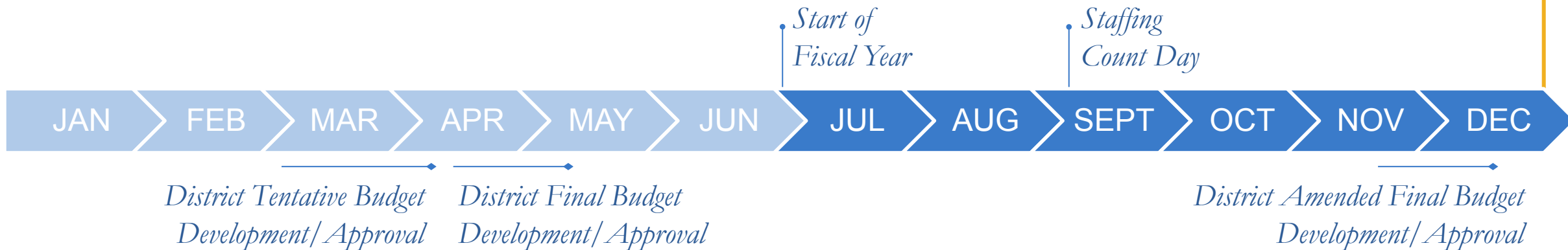


Annual Budget Development Timeline

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 (NRS) 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

3. Seek Board Approval

4. Submit to Nevada Department of Taxation

-
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.

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

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

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				
	(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
REVENUE				
1000 LOCAL SOURCES				
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				
TOTAL LOCAL SOURCES				
3000 REVENUE FROM STATE SOURCES				
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				
TOTAL STATE SOURCES				
4000 FEDERAL SOURCES				
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				
TOTAL FEDERAL SOURCES				

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

FORM 5-Sch
4/20/2023

State Budget Forms

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

Resources

Expenditures

All Funds - Budgeted Resources

Resources

Fund	Total Fund Resources <i>Including \$2.5B Opening Fund Balance</i>
General Fund	\$ 3,945,912,817
Debt Service	\$ 2,225,629,446
Other Funds	\$ 4,029,459,738
Total All Funds	\$ 10,201,002,001
Less Interfund Transfers	\$ (1,175,293,282)
Net All Funds	\$ 9,025,708,719

Other Funds	Total Fund Resources <i>Including Opening Fund Balance</i>
Special Education	\$ 747,658,310
Bond	\$ 1,225,610,654
Governmental Services Tax	\$ 200,360,056
Capital Replacement	\$ 474,000,000
Building and Sites	\$ 10,137,509
English Learners Weighted	\$ 212,670,576
Gifted and Talented Weighted	\$ 20,621,517
At-Risk Weighted	\$ 177,985,975
Vegas PBS	\$ 44,055,097
Student Activities	\$ 109,668,704
State Projects	\$ 85,171,273
Federal Projects	\$ 252,450,760
Medicaid	\$ 19,370,396
Risk Management	\$ 93,445,145
Graphic Arts	\$ 4,919,447
Food Service	\$ 351,334,319

General Fund - Budgeted Resources

Resources

General Fund
Total Resources Projection
\$ 3.9 Billion

FY 2026 Amended Final Budget General Fund

Opening Fund Balance

12.6%

Other Financing Sources

1.4%

Federal Sources

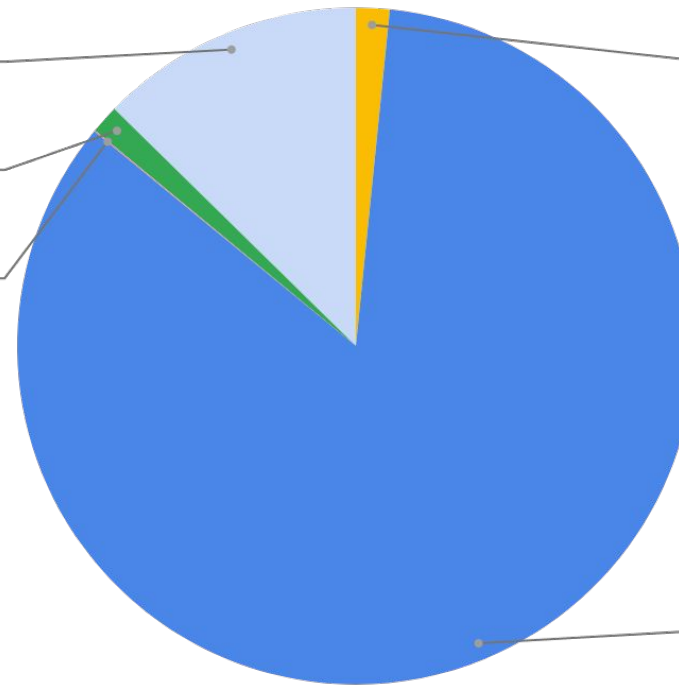
0.1%

Local Sources

1.6%

State Sources

84.3%

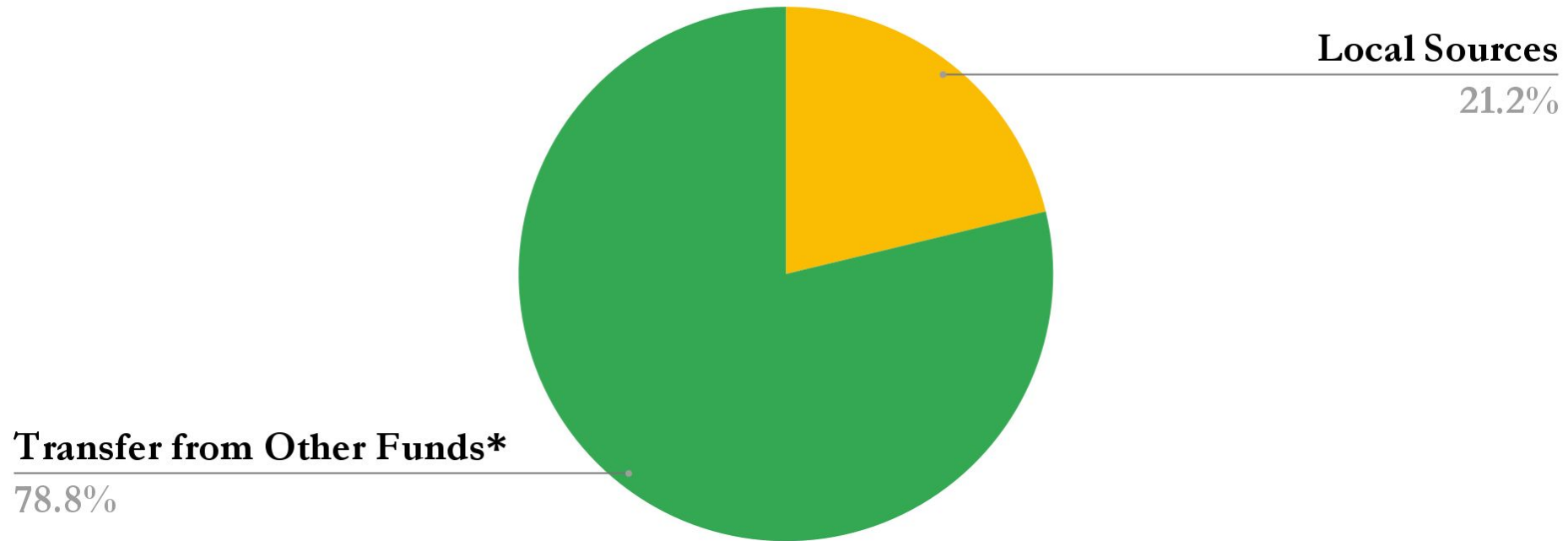


Special Education Fund - Budgeted Resources

Resources

**Special Education Fund Total
Resources Projection
\$ 748 Million**

FY 2026 Amended Final Budget Special Education Fund



Weighted Funds - Budgeted Resources

Resources

English Learners Weighted Fund
Total Resources Projection
\$ 213 Million

Gifted and Talented Weighted Fund
Total Resources Projection
\$ 21 Million

At-Risk Fund Weighted Fund
Total Resources Projection
\$ 178 Million

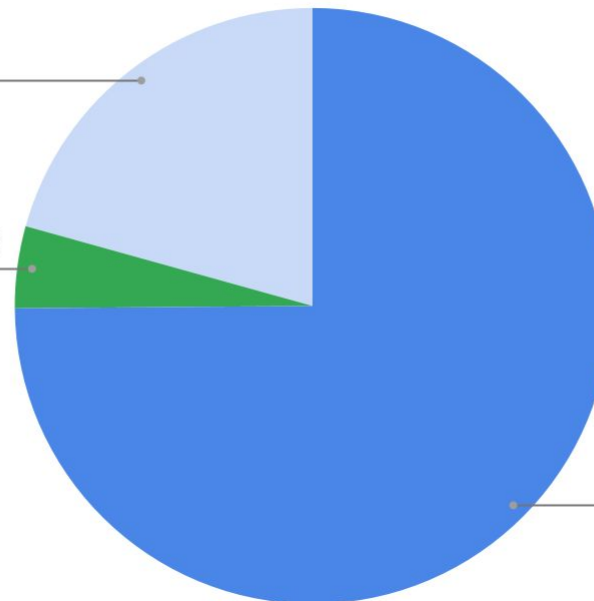
FY 2026 Amended Final Budget Total Weighted Funds

Opening Fund Balance

20.7%

Transfer from Other Funds

4.4%



State Sources

74.9%

Revenue Projections - State Education Funding

Resources

Source	Total State Resources
PCFP - Adjusted Base Funding	\$ 2,652,646,897
PCFP - Auxiliary Services - Transportation	\$ 135,130,854
PCFP - Local Special Education	\$ 453,025,801
Other State Education Programs	\$ 86,902,945
English Learners Weighted	\$ 164,485,292
Gifted and Talented Weighted	\$ 6,140,874
At-Risk Weighted	\$ 137,310,190
Total State Education Fund Resources	\$ 3,635,642,853
Special Education	\$ 158,792,319
Total State Resources <i>Including Special Education</i>	\$ 3,794,435,172

Assumptions and Uncertainties in Revenue Projections

- PCFP/Weighted funding projections are based on:
 - 2025–2026 Actual Count Day Enrollment
 - Most recent actual per-pupil district allocations
 - Most recent actual ratio of weighted fund eligibility by school
- 2025–2027 biennium state funding is now known.

Budget Summary - All Funds

Resources

Expenditures

Budgeted Resources	Net All Funds		Fund Applications	Net All Funds	
Opening Fund Balance	\$ 2,502,626,591	27.7%	Salaries and Wages	\$ 2,657,866,249	29.4%
NonProperty Tax Resources	\$ 2,199,729,043	24.4%	Employee Benefits	\$ 1,345,923,186	14.9%
State Education Funding	\$ 3,635,642,853	40.3%	Services Supplies and Other	\$ 3,206,448,986	35.5%
Property Tax Resources	\$ 687,710,232	7.6%	Ending Fund Balance	\$ 1,815,470,296	20.1%
Total Resources*	\$ 9,025,708,719		Total Requirements*	\$ 9,025,708,719	

Ending Fund Balance - All Funds

Fund	Ending Fund Balance
General	\$ 158,550,869
Debt Service	\$ 1,039,720,306
Bond	\$ 255,536,959
Governmental Services Tax	\$ 110,360,056
Building and Site	\$ 2,137,509
Vegas PBS	\$ 30,631,552
Student Activities	\$ 37,668,704
Medicaid	\$ 4,857,703
Risk Management	\$ 6,225,240
Graphic Arts	\$ 2,863,718
Food Services	\$ 166,917,680
Total Ending Fund Balance	\$ 1,815,470,296

State Forms Reference: Schedule AA-1 (Ref. B pg. 5 of 125)

*Rounding errors may result in slight anomalies to totals

General Fund - Budgeted Expenditures

General Fund
Total Expenditures Projection
\$ 3.8 Billion*

Expenditures

FY 2026 Amended Final Budget General Fund

Transfers

16.0%

Property and Other

2.3%

Supplies

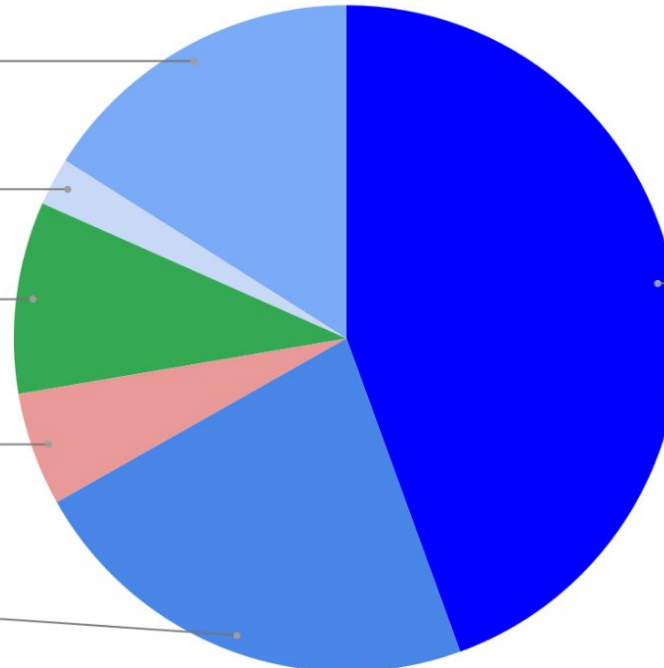
9.3%

Purchased Services

5.5%

Benefits

22.4%



Salaries
44.4%

Special Education Fund - Budgeted Expenditures

Special Education Fund
Total Expenditures Projection
\$ 748 Million

Expenditures

FY 2026 Amended Final Budget Special Education Fund

Purchased Services/Other

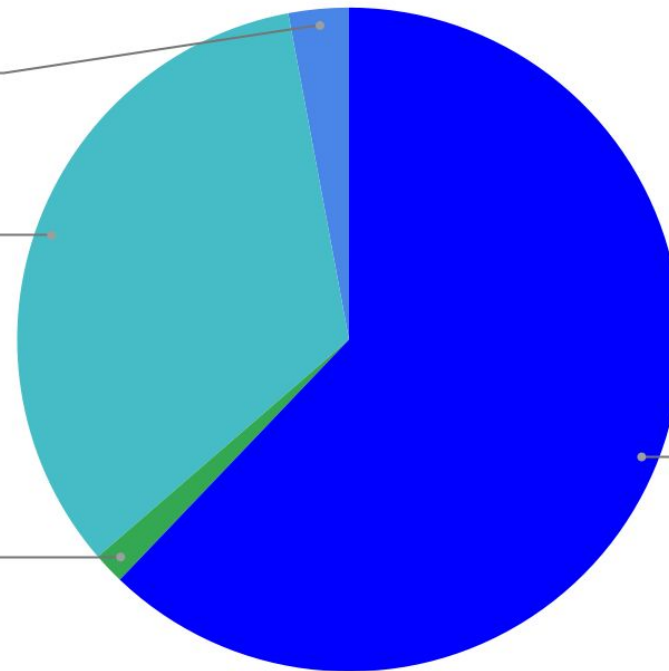
2.9%

Benefits

33.4%

Supplies

1.5%



Salaries

62.1%

Weighted Funds - Budgeted Expenditures

Expenditures

English Learners Weighted Fund
Total Expenditures Projection
\$ 213 Million

Gifted and Talented Weighted Fund
Total Expenditures Projection
\$ 21 Million

At-Risk Weighted Fund
Total Expenditures Projection
\$ 178 Million

FY 2026 Amended Final Budget Total Weighted Funds

Supplies

8.8%

Purchased Services

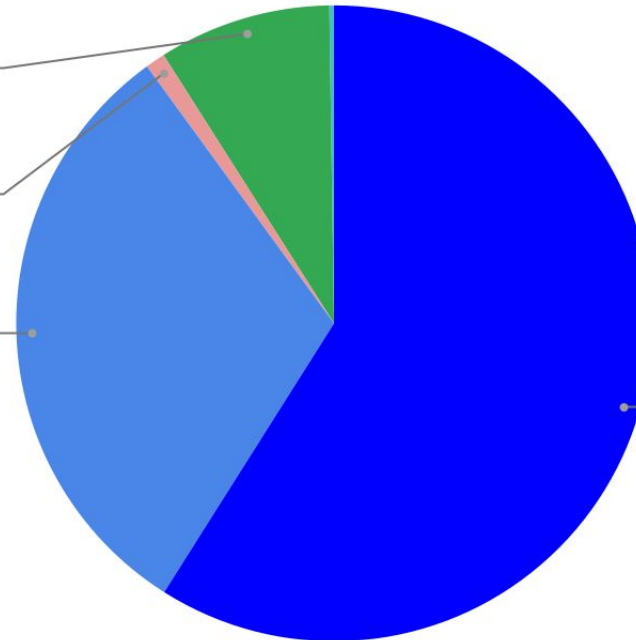
1.0%

Benefits

31.0%

Salaries

59.0%



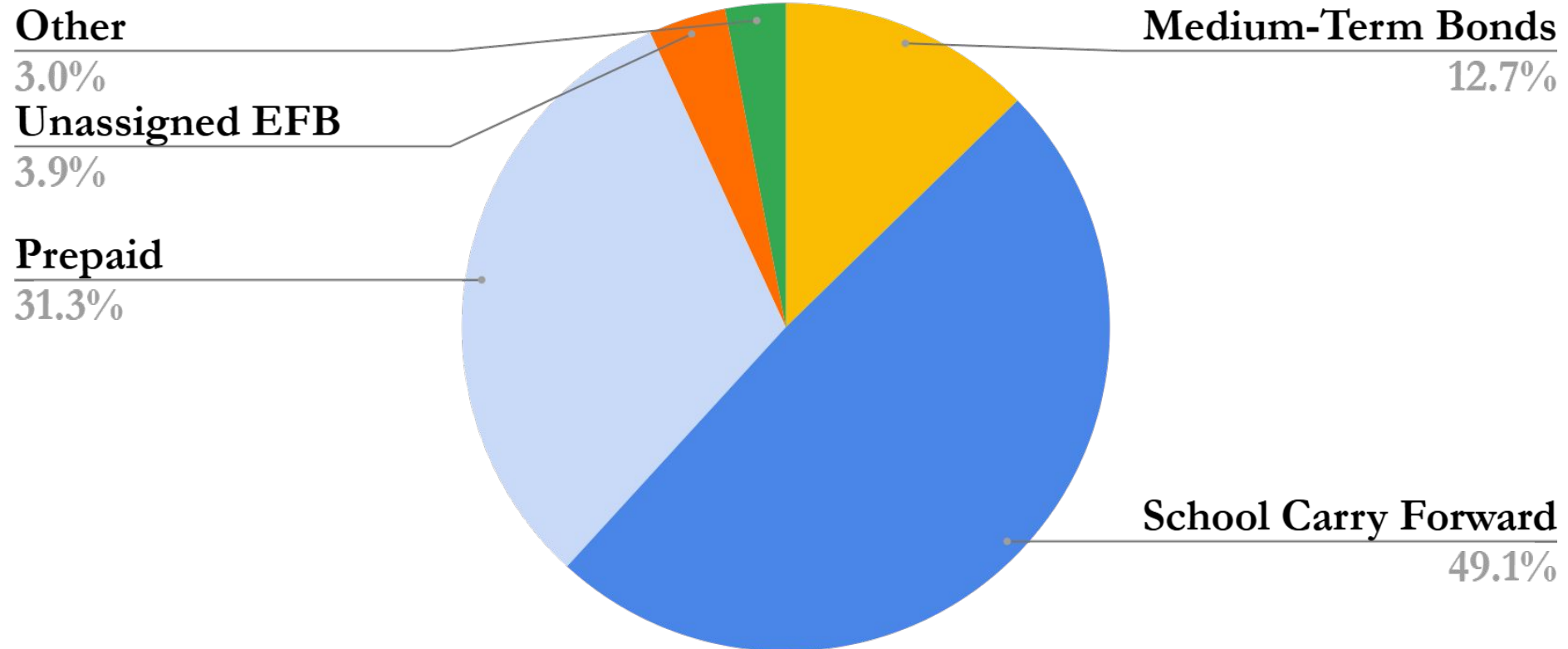
All Funds - Transfers

From	Amount	To	Amount
General Fund*	\$ 588,865,991	Special Education Fund	\$ 588,865,991
General Fund	\$ 3,773,953	English Learners Weighted Fund	\$ 3,773,953
General Fund	\$ 14,480,643	Gifted and Talented Weighted Fund	\$ 14,480,643
Bond Fund	\$ 70,991,255	Capital Replacement Fund	\$ 70,991,255
Bond Fund	\$ 70,000,000	Bond Fund	\$ 70,000,000
Bond Fund	\$ 27,181,440	Debt Service Fund	\$ 27,181,440
Debt Service Fund	\$ 400,000,000	Capital Replacement Fund	\$ 400,000,000

State Forms Reference: Schedule T (Ref. B pg. 105 of 125)

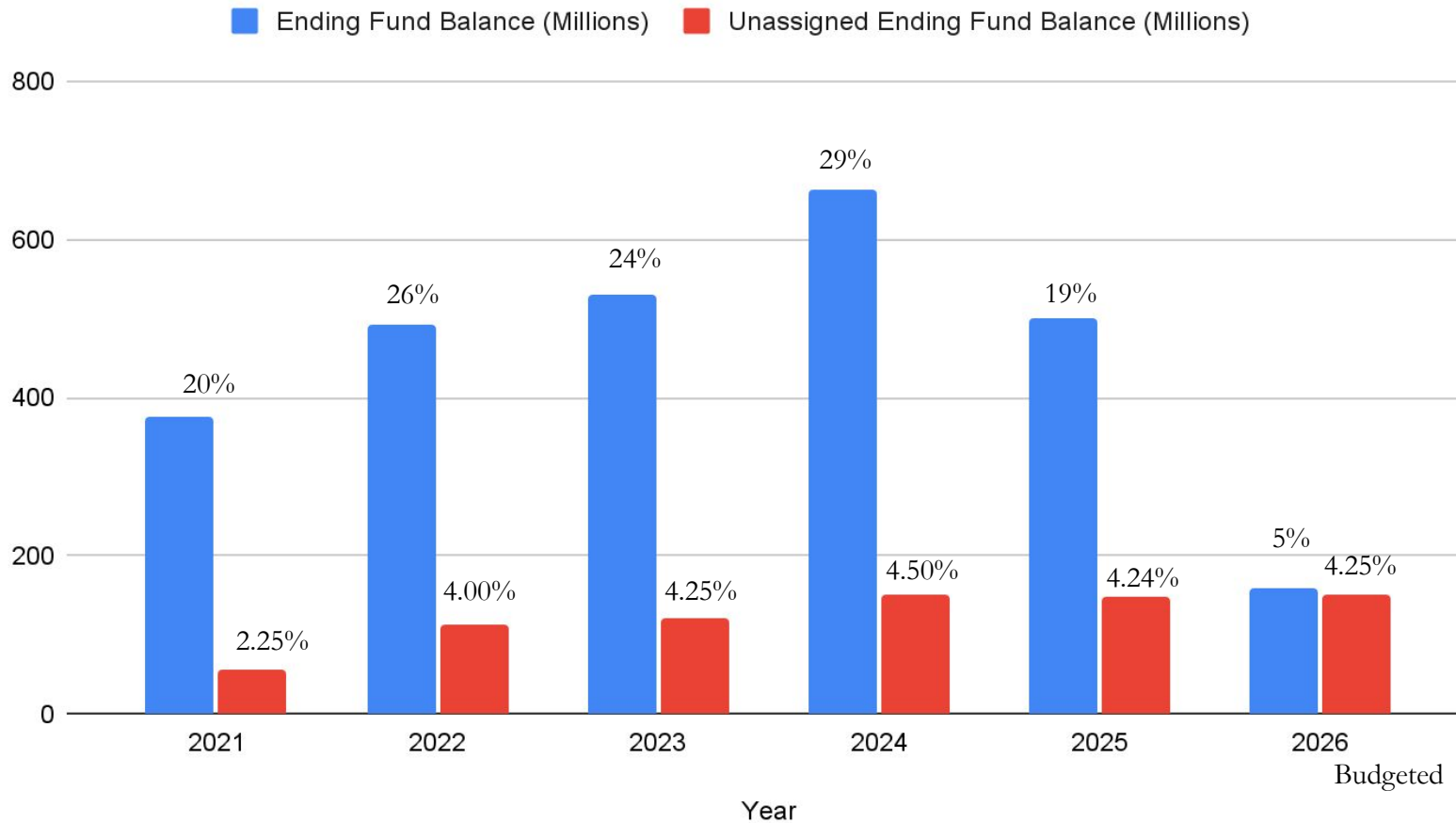
* Includes \$453,025,801 in General Fund PCFP Special Education Revenue

General Fund - Change in Opening Fund Balance



The General Fund opening fund balance decreased by \$164.3 million from the FY 2026 Final Budget. This change included a decrease of \$80.7 million in school carry forward compared to what was projected in the Final Budget, as well as \$20.8 million less in the Medium-Term bond fund carry forward. Additionally, the District implemented a change in accounting principle for reporting prepaid items in its governmental funds. This change required a restatement of the beginning fund balance for FY 2025, resulting in a decrease of \$51.6 million.

General Fund - Ending Fund Balance



CCSD maintains and continues to strive to increase its unassigned ending fund balance in part to continue to bolster its credit ratings.

Credit ratings make debt more and less expensive - and given the size of CCSD's capital plan and amount of debt - reducing the unassigned ending fund balance can have long-term, expensive consequences.

- Ending Fund Balance - Percentage of prior year actual expenditures
- Unassigned Ending Fund Balance - Percentage of current year 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.



5%

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

CLARK COUNTY

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