

Clark County School District

Nevada Revised Statute (NRS) 388G.660 Reporting Requirements

Nevada Revised Statute (NRS) 388G requires that certain information be established by January 15 of each year and that, subsequently that information is posted online and made available to the public:

Sec. 18. 1. On or before January 15 of each year, the superintendent shall establish for the next school year:	Item	<b>Unrestricted<sup>1</sup></b> NRS 388G Topics A-U Amount <sup>3</sup>	<b>Restricted<sup>2</sup></b> NRS 388G Topics A-U Amount <sup>3</sup>
(a) The estimated total amount of money to be received by the large school district from all sources, including any year-end balance that is carried forward, and shall identify the sources of such a year-end balance and whether the year-end balance is restricted. If the year-end balance is restricted, the superintendent shall identify the source of the restriction and the total of amount of money to be received by the large school district that is unrestricted. Money may only be identified as restricted if it is required by state or federal law, if it is proscribed by the Department or if it has been otherwise encumbered.	<b>Estimated FY26 Total Amount of Money Received from All Sources</b>	<b>\$4,089,653,858</b>	<b>\$4,089,653,858</b>
	Estimated FY26 Beginning Fund Balance <i>(restricted – encumbered per CCSD Regulation 3110)</i>	(\$196,643,314)	(\$196,643,314)
	Estimated FY26 Beginning Fund Balance <i>(restricted – School Carryover – non-spendable inventory, prepaid)</i>	(\$417,355,000)	(\$417,355,000)
	Estimated Restricted Items: NRS 388G.610 <i>(restricted funds to support responsibilities of large school district)</i>	\$0	(\$522,223,217)
	Estimated FY26 Special Education Funds <i>(restricted funds to support Maintenance of Effort requirements)</i>	(\$779,443,239)	(\$779,443,239)
	Estimated FY26 Bond Funds <i>(restricted funds to purchase buses, vehicles and technology)</i>	(\$50,000,000)	(\$50,000,000)
	Estimated FY26 Contribution from Beginning Fund Balance <i>(restricted - encumbered per CCSD Regulation 3110)</i>	\$362,282,888	\$362,282,888
(b) The estimated percentage of the amount of money determined pursuant to paragraph (a) to be unrestricted that will be allocated to the local school precincts. The percentage must equal: (1) For the first school year in which the large school district operates pursuant to the provisions of sections 2 to 34, inclusive, of this act, not less than 80 percent of the total amount of money from all sources received by the large school district that is unrestricted for the school year; and (2) For each subsequent school year, 85 percent of the total amount of money from all sources received by the large school district that is unrestricted for the school year.	<b>Estimated FY26 percentage of unrestricted funds that will be allocated to the local school precincts</b>	<b>79%</b>	<b>95%</b>
	Estimated FY26 Total Categorical Revenue (Including state and federal grants and Medicaid) (restricted)	\$982,414,672	\$982,414,672
(d) The total estimated amount of money that will be allocated to each local school precinct as determined pursuant to section 20 of this act.	Estimated Total Amount Allocated to FY26 School Budgets	\$ 2,376,711,202	\$ 2,361,958,377

**Note:**

- Unrestricted:** calculation based on prior years' methodology.
- Restricted:** Clark County School District (CCSD)'s proposed calculation methodology. NRS 388G.610 items A-U funding restricted to support each function.
- All estimated figures were determined prior to receiving updated FY25 revenue estimates from the State of Nevada Department of Taxation or other funding sources.