The Clark County School District (CCSD) is required, per Nevada Revised Statutes (NRS) 354.598, to file a Final Budget no later than June 8, 2026, for the new fiscal year beginning July 1, 2026. Numerous factors used in developing the Final Budget are subject to change, including estimated fiscal year 2026 financial results, projected fiscal year 2027 enrollment figures, and the results of the Pupil Centered Funding Plan (PCFP).

Additionally, the Fiscal Year (FY) 2027 Final Budget includes the establishment of CCSD's new Safety Enforcement Fund, with estimated revenues of approximately $15 million, to account for potential CCSD Police Department-issued citation revenue.

PREVIOUS BUDGET CYCLE COMPARISON
The information below compares the Fiscal Year 2027 Final Budget with the Fiscal Year 2027 Tentative Budget.

Average Daily Enrollment Reporting
Weighted enrollment projections for FY 2027 do not reflect a change in student enrollment from the Tentative Budget to the Final Budget.

	2027 Tentative Budget	2027 Final Budget	Change
Weighted Enrollment	274,242	274,242	-

General Fund
- Opening Fund Balance is projected to remain the same.
- Revenue is projected to remain the same.

	2027 Tentative Budget	2027 Final Budget	Change
Opening Fund Balance	$ 471,490,616	$ 471,490,616	$ -
Revenue	$ 3,414,080,195	$ 3,414,080,195	$ -
Total Resources	$ 3,885,570,811	$ 3,885,570,811	$ -

- Expenditures are projected to increase by **$7 million.**
- Transfers from the General Fund to other funds are projected to decrease by **$6.8 million.**
- Ending Fund Balance is projected to decrease by **$288,189**.
  - Ending Fund Balance represents **6%** of prior year expenditures.
  - Ending Fund Balance includes an Unassigned Ending Fund Balance of **$158.5 million**, which remains steady at **4.5%** of current year revenues.

General Fund (continued)

	2027 Tentative Budget	2027 Final Budget	Change
Expenditures	$ 3,073,959,265	$ 3,081,032,794	$ 7,073,529
Interfund Transfer	$ 645,369,447	$ 638,584,107	$ (6,785,340)
Ending Fund Balance	$ 166,242,099	$ 165,953,910	$ (288,189)
Total Applications	$ 3,885,570,811	$ 3,885,570,811	$ -

Special Education Fund

- Revenue is projected to remain the same.
- Transfers in from the General Fund are projected to decrease by **$127,180.**

	2027 Tentative Budget	2027 Final Budget	Change
Revenue	$ 161,994,636	$ 161,994,636	$ -
Transfers In	$ 624,673,239	$ 624,546,059	$ (127,180)
Total Resources	$ 786,667,875	$ 786,540,695	$ (127,180)

- Expenditures are projected to decrease by **$127,180.**

	2027 Tentative Budget	2027 Final Budget	Change
Expenditures	$ 786,667,875	$ 786,540,695	$ (127,180)
Total Applications	$ 786,667,875	$ 786,540,695	$ (127,180)

Bond Fund

- Opening Fund Balance is projected to remain the same.
- Revenue is projected to decrease by **$3.1 million**.

	2027 Tentative Budget	2027 Final Budget	Change
Opening Fund Balance	$ 255,536,959	$ 255,536,959	$ -
Revenue	$ 828,464,219	$ 825,342,382	$ (3,121,837)
Total Resources	$ 1,084,001,178	$ 1,080,879,340	$ (3,121,837)

- Expenditures are projected to remain the same.
- Transfers out to other funds are projected to remain the same.
- Ending Fund Balance is projected to decrease by **$3.1 million.**

	2027 Tentative Budget	2027 Final Budget	Change
Expenditures	$ 605,925,000	$ 605,925,000	$ -
Transfers Out	$ 206,961,167	$ 206,961,167	$ -
Ending Fund Balance	$ 271,115,011	$ 267,993,173	$ (3,121,837)
Total Applications	$ 1,084,001,178	$ 1,080,879,340	$ (3,121,837)

Governmental Services Tax Fund

- Opening Fund Balance is projected to remain the same.
- Revenue is projected to remain the same.

	2027 Tentative Budget	2027 Final Budget	Change
Opening Fund Balance	$ 110,360,056	$ 110,360,056	$ -
Revenue	$ 48,996,407	$ 48,996,407	$ -
Total Resources	$ 159,356,463	$ 159,356,463	$ -

Governmental Services Tax Fund (continued)

- Expenditures are projected to remain the same.
- Ending Fund Balance is projected to remain the same.

	2027 Tentative Budget	2027 Final Budget	Change
Expenditures	$ 40,000,000	$ 40,000,000	$ -
Ending Fund Balance	$ 119,356,463	$ 119,356,463	$ -
Total Applications	$ 159,356,463	$ 159,356,463	$ -

Capital Replacement Fund

- Revenue is projected to remain the same.
- Transfers in from other funds are projected to remain the same.

	2027 Tentative Budget	2027 Final Budget	Change
Revenue	$ 3,038,833	$ 3,038,833	$ -
Transfers In	$ 121,961,167	$ 121,961,167	$ -
Total Resources	$ 125,000,000	$ 125,000,000	$ -

- Expenditures are projected to remain the same.

	2027 Tentative Budget	2027 Final Budget	Change
Expenditures	$ 125,000,000	$ 125,000,000	$ -
Total Applications	$ 125,000,000	$ 125,000,000	$ -

Building and Sites Fund

- Opening Fund Balance is projected to remain the same.
- Revenue is projected to remain the same.

	2027 Tentative Budget	2027 Final Budget	Change
Opening Fund Balance	$ 2,137,509	$ 2,137,509	$ -
Revenue	$ 414,017	$ 414,017	$ -
Total Resources	$ 2,551,526	$ 2,551,526	$ -

- Expenditures are projected to to remain the same.
- Ending Fund Balance is projected to remain the same.

	2027 Tentative Budget	2027 Final Budget	Change
Expenditures	$ 250,000	$ 250,000	$ -
Ending Fund Balance	$ 2,301,526	$ 2,301,526	$ -
Total Applications	$ 2,551,526	$ 2,551,526	$ -

English Learners Weighted Fund

- Opening Fund Balance is projected to remain the same.
- Revenue is projected to remain the same.
- Transfers in from other funds are projected to decrease by **$6.7 million**.

	2027 Tentative Budget	2027 Final Budget	Change
Opening Fund Balance	$ 22,509,404	$ 22,509,404	$ -
Revenue	$ 165,749,485	$ 165,749,485	$ -
Transfers In	$ 6,658,160	$ -	$ (6,658,160)
Total Resources	$ 194,917,049	$ 188,258,889	$ (6,658,160)

- Expenditures are projected to decrease by **$6.7 million**.

	2027 Tentative Budget	2027 Final Budget	Change
Expenditures	$ 194,917,049	$ 188,258,889	$ (6,658,160)
Total Applications	$ 194,917,049	$ 188,258,889	$ (6,658,160)

Gifted and Talented Weighted Fund

- Revenue is projected to remain the same.
- Transfers in from other funds are projected to remain the same.

	2027 Tentative Budget	2027 Final Budget	Change
Revenue	$ 6,188,072	$ 6,188,072	$ -
Transfers In	$ 14,038,048	$ 14,038,048	$ -
Total Resources	$ 20,226,120	$ 20,226,120	$ -

- Expenditures are projected to remain the same.

	2027 Tentative Budget	2027 Final Budget	Change
Expenditures	$ 20,226,120	$ 20,226,120	$ -
Total Applications	$ 20,226,120	$ 20,226,120	$ -

At-Risk Weighted Fund

- Opening Fund Balance is projected to remain the same.
- Revenue is projected to remain the same.

	2027 Tentative Budget	2027 Final Budget	Change
Opening Fund Balance	$ 20,706,776	$ 20,706,776	$ -
Revenue	$ 138,365,522	$ 138,365,522	$ -
Total Resources	$ 159,072,298	$ 159,072,298	$ -

- Expenditures are projected to remain the same.

	2027 Tentative Budget	2027 Final Budget	Change
Expenditures	$ 159,072,298	$ 159,072,298	$ -
Total Applications	$ 159,072,298	$ 159,072,298	$ -

School Bus Safety Fund

- Revenue is projected to remain the same.

	2027 Tentative Budget	2027 Final Budget	Change
Revenue	$ 15,000,000	$ 15,000,000	$ -
Total Resources	$ 15,000,000	$ 15,000,000	$ -

- Expenditures are projected to remain the same.

	2027 Tentative Budget	2027 Final Budget	Change
Expenditures	$ 15,000,000	$ 15,000,000	$ -
Total Applications	$ 15,000,000	$ 15,000,000	$ -

Vegas PBS Fund

- Opening Fund Balance is projected to remain the same.
- Revenue is projected to remain the same.

	2027 Tentative Budget	2027 Final Budget	Change
Opening Fund Balance	$ 30,631,552	$ 30,631,552	$ -
Revenue	$ 19,224,954	$ 19,224,954	$ -
Total Resources	$ 49,856,506	$ 49,856,506	$ -

- Expenditures are projected to decrease by **$154,333**.
- Ending Fund Balance is projected to increase by **$154,333**.

	2027 Tentative Budget	2027 Final Budget	Change
Expenditures	$ 12,358,146	$ 12,203,813	$ (154,333)
Ending Fund Balance	$ 37,498,360	$ 37,652,693	$ 154,333
Total Applications	$ 49,856,506	$ 49,856,506	$ -

Student Activities Fund

- Opening Fund Balance is projected to remain the same.
- Revenue is projected to remain the same.

	2027 Tentative Budget	2027 Final Budget	Change
Opening Fund Balance	$ 51,318,536	$ 51,318,536	$ -
Revenue	$ 73,000,000	$ 73,000,000	$ -
Total Resources	$ 124,318,536	$ 124,318,536	$ -

- Expenditures are projected to remain the same.
- Ending Fund Balance is projected to remain the same.

	2027 Tentative Budget	2027 Final Budget	Change
Expenditures	$ 72,000,000	$ 72,000,000	$ -
Ending Fund Balance	$ 52,318,536	$ 52,318,536	$ -
Total Applications	$ 124,318,536	$ 124,318,536	$ -

State Projects Fund

- Revenue is projected to remain the same.

	2027 Tentative Budget	2027 Final Budget	Change
Revenue	$ 6,164,023	$ 6,164,023	$ -
Total Resources	$ 6,164,023	$ 6,164,023	$ -

- Expenditures are projected to remain the same.

	2027 Tentative Budget	2027 Final Budget	Change
Expenditures	$ 6,164,023	$ 6,164,023	$ -
Total Applications	$ 6,164,023	$ 6,164,023	$ -

Federal Projects Fund

- Revenue is projected to remain the same.

	2027 Tentative Budget	2027 Final Budget	Change
Revenue	$ 102,560,663	$ 102,560,663	$ -
Total Resources	$ 102,560,663	$ 102,560,663	$ -

- Expenditures are projected to remain the same.

	2027 Tentative Budget	2027 Final Budget	Change
Expenditures	$ 102,560,663	$ 102,560,663	$ -
Total Applications	$ 102,560,663	$ 102,560,663	$ -

Medicaid Fund

- Opening Fund Balance is projected to decrease by **$256,770.**
- Revenue is projected to remain the same.

	2027 Tentative Budget	2027 Final Budget	Change
Opening Fund Balance	$ 10,276,866	$ 10,020,096	$ (256,770)
Revenue	$ 7,000,000	$ 7,000,000	$ -
Total Resources	$ 17,276,866	$ 17,020,096	$ (256,770)

- Expenditures are projected to increase by **$1**.
- Ending Fund Balance is projected to decrease by **$256,771.**

	2027 Tentative Budget	2027 Final Budget	Change
Expenditures	$ 13,999,999	$ 14,000,000	$ 1
Ending Fund Balance	$ 3,276,867	$ 3,020,096	$ (256,771)
Total Applications	$ 17,276,866	$ 17,020,096	$ (256,770)

Debt Service Fund

- Opening Fund Balance is projected to remain the same.
- Revenue is projected to increase by **$50.1 million.**
- Transfers in from other funds are projected to remain the same.

	2027 Tentative Budget	2027 Final Budget	Change
Opening Fund Balance	$ 1,039,720,306	$ 1,039,720,306	$ -
Revenue	$ 1,083,511,442	$ 1,133,658,842	$ 50,147,400
Transfers In	$ 85,000,000	$ 85,000,000	$ -
Total Available Financing	$ 2,208,231,748	$ 2,258,379,148	$ 50,147,400

- Expenditures are projected to decrease by **$104.8 million.**
- Ending Fund Balance is projected to increase by **$155 million.**

	2027 Tentative Budget	2027 Final Budget	Change
Expenditures	$ 912,906,725	$ 808,153,173	$ (104,753,552)
Ending Fund Balance	$ 1,295,325,023	$ 1,450,225,975	$ 154,900,952
Total Applications	$ 2,208,231,748	$ 2,258,379,148	$ 50,147,400

Risk Management Fund

- Opening Fund Balance is projected to remain the same.
- Revenue is projected to remain the same.

	2027 Tentative Budget	2027 Final Budget	Change
Opening Fund Balance	$ 6,225,240	$ 6,225,240	$ -
Revenue	$ 83,699,245	$ 83,699,245	$ -
Total Resources	$ 89,924,485	$ 89,924,485	$ -

Risk Management Fund (continued)

- Expenditures are projected to decrease by **$144,697**.
- Ending Fund Balance is projected to increase by **$144,697**.

	2027 Tentative Budget	2027 Final Budget	Change
Expenditures	$ 87,207,495	$ 87,062,798	$ (144,697)
Ending Fund Balance	$ 2,716,990	$ 2,861,687	$ 144,697
Total Applications	$ 89,924,485	$ 89,924,485	$ -

Graphic Arts Fund

- Opening Fund Balance is projected to remain the same.
- Revenue is projected to remain the same.

	2027 Tentative Budget	2027 Final Budget	Change
Opening Fund Balance	$ 2,863,718	$ 2,863,718	$ -
Revenue	$ 2,164,873	$ 2,164,873	$ -
Total Resources	$ 5,028,591	$ 5,028,591	$ -

- Expenditures are projected to remain the same.
- Ending Fund Balance is projected to remain the same.

	2027 Tentative Budget	2027 Final Budget	Change
Expenditures	$ 2,103,448	$ 2,103,448	$ -
Ending Fund Balance	$ 2,925,144	$ 2,925,144	$ -
Total Applications	$ 5,028,591	$ 5,028,591	$ -

Food Service Fund

- Opening Fund Balance is projected to remain the same.
- Revenue is projected to remain the same.

	2027 Tentative Budget	2027 Final Budget	Change
Opening Fund Balance	$ 166,917,680	$ 166,917,680	$ -
Revenue	$ 164,565,902	$ 164,565,902	$ -
Total Resources	$ 331,483,581	$ 331,483,581	$ -

Food Service Fund (continued)

- Expenditures are projected to remain the same.
- Ending Fund Balance is projected to remain the same.

	2027 Tentative Budget	2027 Final Budget	Change
Expenditures	$ 192,419,719	$ 192,419,719	$ -
Ending Fund Balance	$ 139,063,863	$ 139,063,863	$ -
Total Applications	$ 331,483,581	$ 331,483,581	$ -

All fiscal year 2027 appropriation recommendations are deemed essential to address and accomplish the Board's budget priorities.

Presentation, discussion, and possible action on the development and adoption of the Fiscal Year 2027 Final Budget, including approval of the General Fund unassigned ending fund balance of 4.50 percent, and authorization for members of the Board of School Trustees to file as required by Nevada Revised Statutes (NRS) 354.598; and to authorize the superintendent or designee to initiate a reduction in force, if necessary, because of lack of work or lack of money, per Nevada Revised Statutes (NRS) 288.150(3)(b), is recommended.