Fiscal Year 2027 Tentative Budget

Regular Board Meeting

April 9, 2026

Justin Dayhoff, Chief Financial Officer

We are CCSD
DESTINATION DISTRICT

1

Fiscal Year 2027 Tentative Budget



01 Annual Budget Development Timeline

02 Budget Development Process

03 Fiscal Year 2027 Tentative Budget Highlights

- Resources
- Expenditures

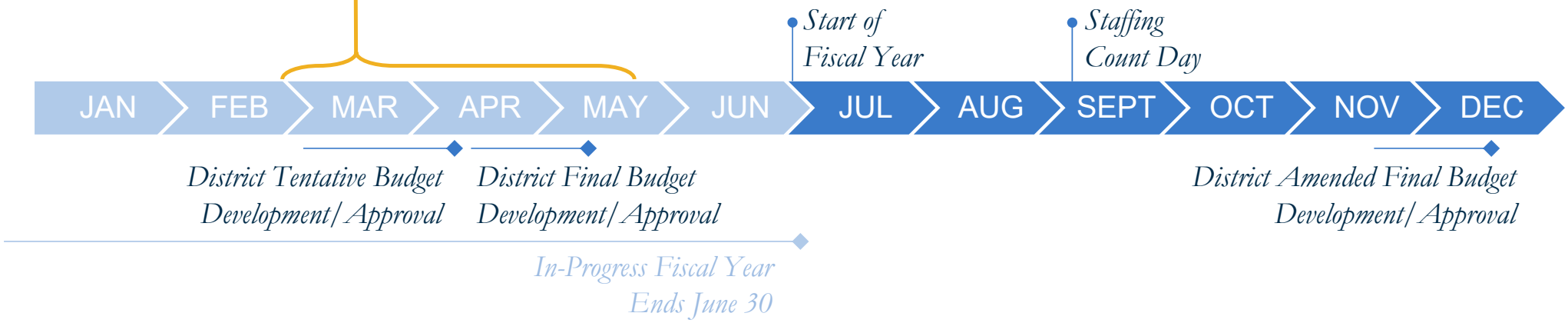
We are CCSD DESTINATION DISTRICT

Annual Budget Development Timeline

Annual Budget Development Timeline

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

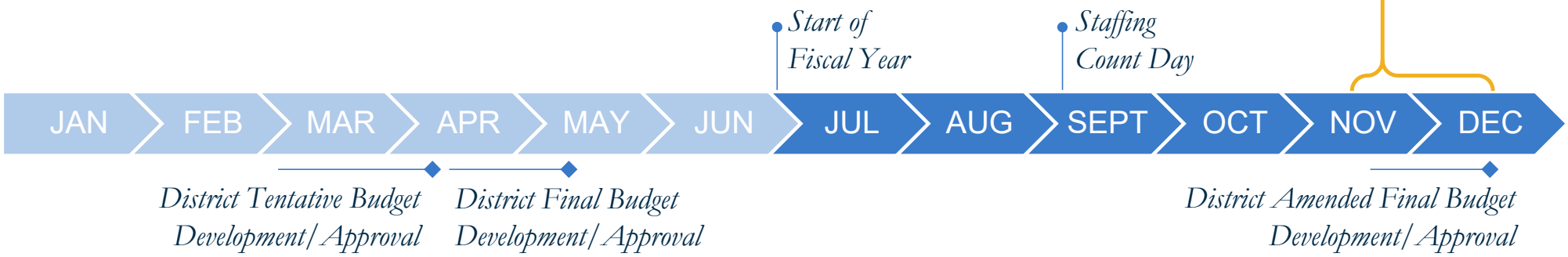
- *Projected* expenditures
- *Projected* revenues (including revenues based on *projected* student enrollment)



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.

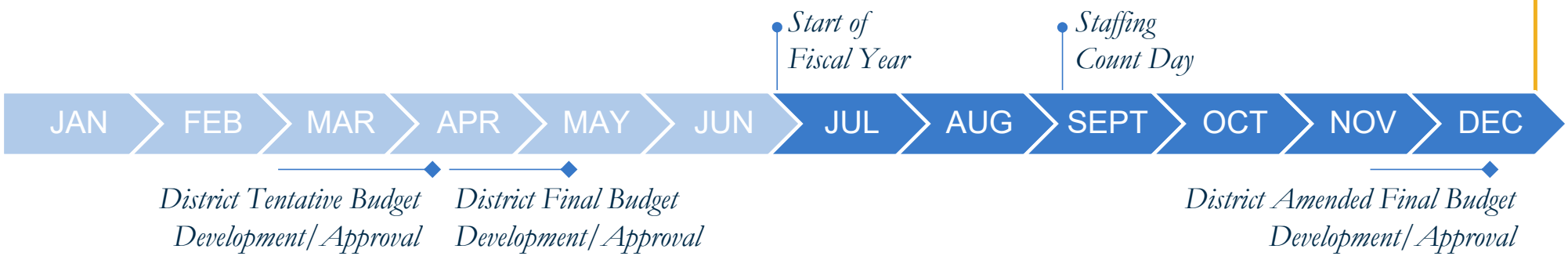


Annual Budget Development Timeline

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

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 2027 Submission Due Dates

Tentative Budget
April 15, 2026

Final Budget
June 8, 2026

Amended Final Budget
December 31, 2026

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

Prepare and Document Revenue Projections

Prepare and Document Projected Expenditures (by Fund)

Prepare and Document Additional Required Information

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 - School Bus Safety
  - Special Revenue - Vegas PBS
  - Special Revenue - Student Activities
  - Special Revenue - State Projects
  - Special Revenue - Federal Projects

Proprietary Funds

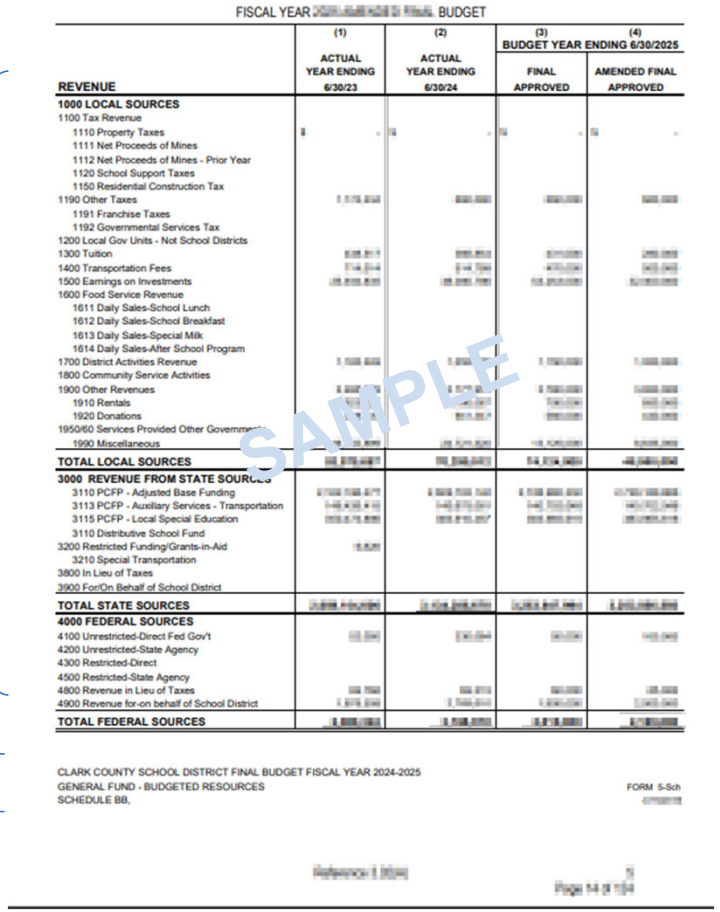
- **Internal Service Fund**
  - Internal Service - Risk Management
  - Internal Service - Graphic Arts
- **Food Service Fund**

State Forms Reference: Schedule AA

Reading State Budget Forms

Lists and Tables of Budget Information and Calculations

Budget Cycle, Fund, and Schedule/Form Title



FISCAL YEAR [redacted] BUDGET

REVENUE	(1) ACTUAL YEAR ENDING 6/30/23	(2) ACTUAL YEAR ENDING 6/30/24	(3) BUDGET YEAR ENDING 6/30/2025 FINAL APPROVED	(4) BUDGET YEAR ENDING 6/30/2025 AMENDED FINAL APPROVED
1000 LOCAL SOURCES				
1100 Tax Revenue				
1110 Property Taxes	[redacted]	[redacted]	[redacted]	[redacted]
1111 Net Proceeds of Mines				
1112 Net Proceeds of Mines - Prior Year				
1120 School Support Taxes				
1150 Residential Construction Tax				
1190 Other Taxes	[redacted]	[redacted]	[redacted]	[redacted]
1191 Franchise Taxes				
1192 Governmental Services Tax				
1200 Local Gov Units - Not School Districts				
1300 Tuition	[redacted]	[redacted]	[redacted]	[redacted]
1400 Transportation Fees	[redacted]	[redacted]	[redacted]	[redacted]
1500 Earnings on Investments	[redacted]	[redacted]	[redacted]	[redacted]
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	[redacted]	[redacted]	[redacted]	[redacted]
1800 Community Service Activities				
1900 Other Revenues	[redacted]	[redacted]	[redacted]	[redacted]
1910 Rentals	[redacted]	[redacted]	[redacted]	[redacted]
1920 Donations	[redacted]	[redacted]	[redacted]	[redacted]
1950/60 Services Provided Other Governmen				
1990 Miscellaneous	[redacted]	[redacted]	[redacted]	[redacted]
TOTAL LOCAL SOURCES	[redacted]	[redacted]	[redacted]	[redacted]
3000 REVENUE FROM STATE SOURCES				
3110 PCFP - Adjusted Base Funding	[redacted]	[redacted]	[redacted]	[redacted]
3113 PCFP - Auxiliary Services - Transportation	[redacted]	[redacted]	[redacted]	[redacted]
3115 PCFP - Local Special Education	[redacted]	[redacted]	[redacted]	[redacted]
3110 Distributive School Fund				
3200 Restricted Funding/Grants-in-Aid	[redacted]			
3210 Special Transportation				
3800 In Lieu of Taxes				
3900 For/On Behalf of School District				
TOTAL STATE SOURCES	[redacted]	[redacted]	[redacted]	[redacted]
4000 FEDERAL SOURCES				
4100 Unrestricted-Direct Fed Gov't	[redacted]	[redacted]	[redacted]	[redacted]
4200 Unrestricted-State Agency				
4300 Restricted-Direct				
4500 Restricted-State Agency				
4800 Revenue in Lieu of Taxes	[redacted]	[redacted]	[redacted]	[redacted]
4900 Revenue for-on behalf of School District	[redacted]	[redacted]	[redacted]	[redacted]
TOTAL FEDERAL SOURCES	[redacted]	[redacted]	[redacted]	[redacted]

SAMPLE

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

FORM 5-Sch

[redacted]

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 *Totals from these schedules roll up to Schedule AA*
Schedule CC and Schedule C-1	Debt Service Fund • 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 *(Internal Service Funds (Risk Management/Graphics), Food Services Enterprise Fund)* • J-1. Revenues, Expenses, and Transfers • J-2. Statement of Cash Flows
Schedule I and Schedule T	I. Interdistrict Payments *(Payments to/from other school districts)* T. Transfer Reconciliation *(In-District transfers between funds)*
Schedule 30	Lobbying Expense Estimate *(Legislative years only)*
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 *(a contract which authorizes a private entity to provide public services which are similar and in lieu of the services required by the District)*

Fiscal Year 2027 Tentative Budget Highlights

Resources Expenditures

All Funds - Budgeted Resources

Resources

Fund	Total Fund Resources *Including $2.1B Opening Fund Balance*
General Fund	**$ 3,885,570,811**
Debt Service	$ 2,208,231,748
Other Funds	$ 3,273,405,761
Total All Funds	$ 9,367,208,320
Less Interfund Transfers	$ (852,330,614)
Net All Funds	$ 8,514,877,706

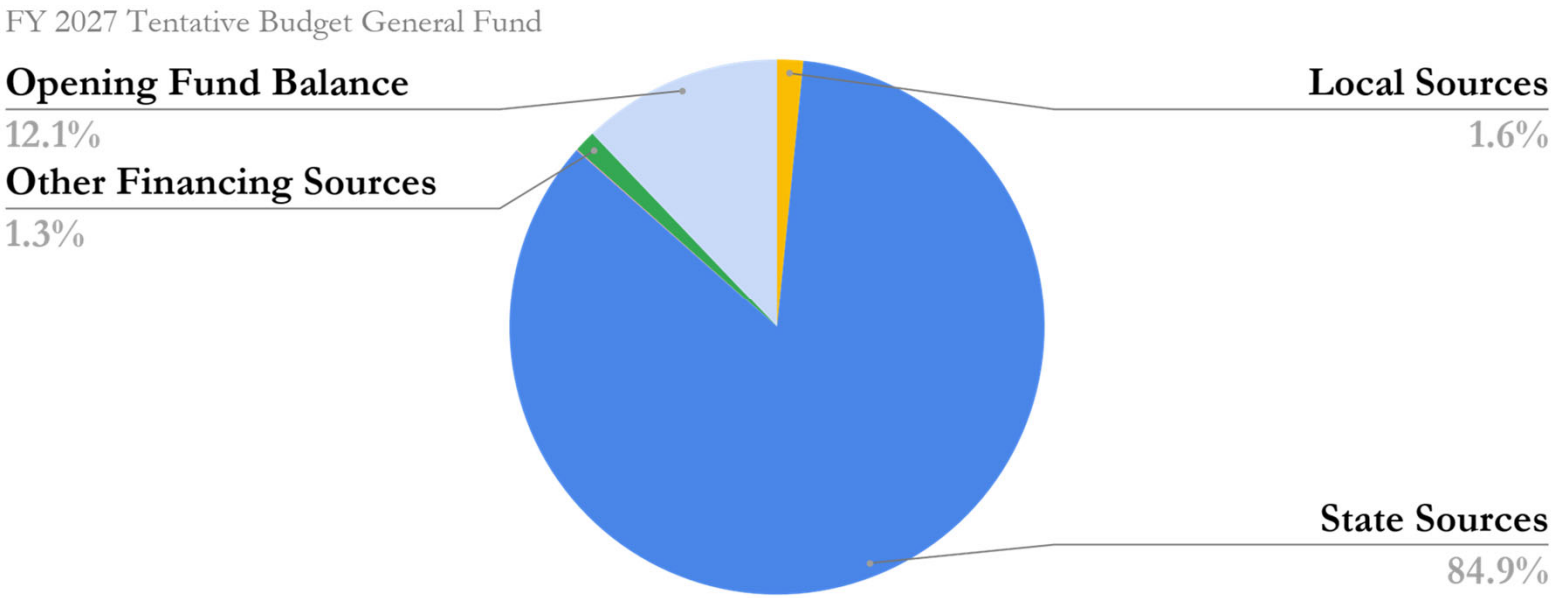
Special Education	**$ 786,667,875**
Bond	$ 1,084,001,178
Governmental Services Tax	$ 159,356,463
Capital Replacement	$ 125,000,000
Building and Sites	$ 2,551,526
English Learners Weighted	**$ 194,917,049**
Gifted and Talented Weighted	**$ 20,226,120**
At-Risk Weighted	**$ 159,072,298**
Safety	$ 15,000,000
Vegas PBS	$ 49,856,506
Student Activities	$ 124,318,536
State Projects	$ 6,164,023
Federal Projects	$ 102,560,663
Medicaid	$ 17,276,866
Risk Management	$ 89,924,485
Graphic Arts	$ 5,028,591
Food Service	$ 331,483,581

State Forms Reference: Schedule AA

General Fund - Budgeted Resources

Resources

General Fund
Total Resources Projection
$ 3.89 Billion

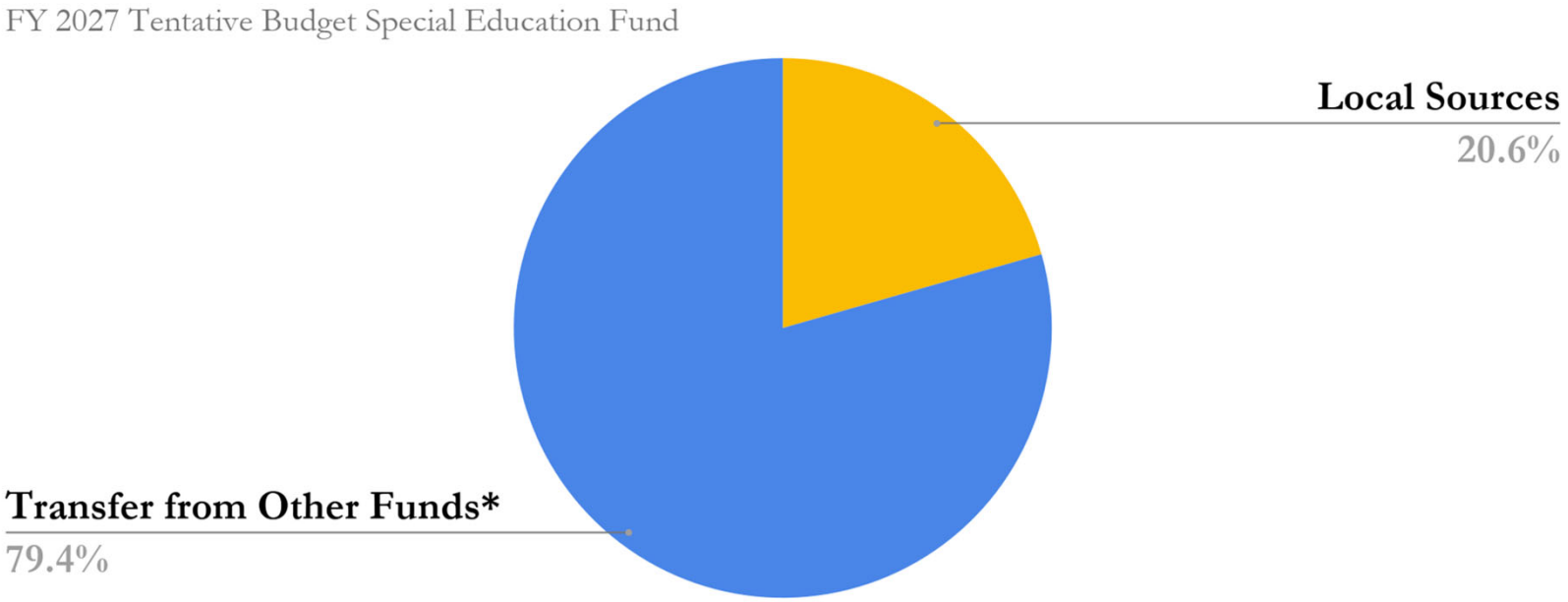


State Forms Reference: Schedule BB

Special Education Fund - Budgeted Resources

Resources

Special Education Fund Total Resources Projection
$ 787 Million



State Forms Reference: Schedule BB

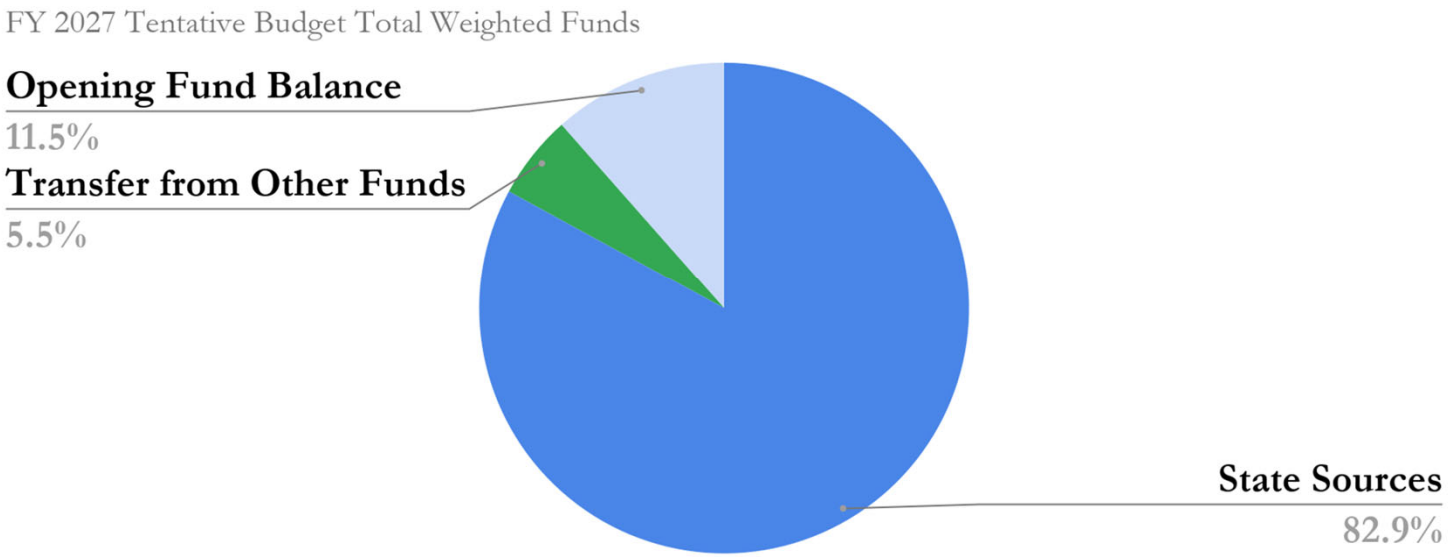
Weighted Funds - Budgeted Resources

Resources

English Learners Weighted Fund
Total Resources Projection
$ 195 Million

Gifted and Talented Weighted Fund
Total Resources Projection
$ 20 Million

At-Risk Fund Weighted Fund
Total Resources Projection
$ 159 Million



State Forms Reference: Schedule BB

Revenue Projections - State Education Funding

Resources

Source	Total State Resources
PCFP - Adjusted Base Funding	$ 2,625,040,595
PCFP - Auxiliary Services - Transportation	$ 135,130,854
PCFP - Local Special Education	$ 453,025,801
Other State Education Programs	$ 86,902,945
English Learners Weighted	$ 165,749,485
Gifted and Talented Weighted	$ 6,188,072
At-Risk Weighted	$ 138,365,522
Total State Education Fund Resources	$ 3,610,403,274
Special Education	$ 161,994,636
Total State Resources *Including Special Education*	$ 3,772,397,910

Assumptions and Uncertainties in Revenue Projections

- PCFP/Weighted funding projections are based on:
  - 2026–2027 Demographics, Zoning, GIS projections
  - Most recent actual per-pupil district allocations
  - Most recent actual ratio of weighted fund eligibility by school
  - 2025–2027 biennium state funding Senate Bill 500

State Forms Reference: Schedule B-1

Budget Summary - All Funds

Resources

Expenditures

Budgeted Resources	Net All Funds		Fund Applications	Net All Funds	
Opening Fund Balance	$ 2,190,695,218	25.7%	Salaries and Wages	$ 2,486,764,557	29.2%
NonProperty Tax Resources	$ 1,989,533,714	23.4%	Employee Benefits	$ 1,280,443,089	15.0%
State Education Funding	$ 3,610,403,274	42.4%	Services Supplies and Other	$ 2,655,530,177	31.2%
Property Tax Resources	$ 724,245,500	8.5%	Ending Fund Balance	$ 2,092,139,881	24.6%
Total Resources*	**$ 8,514,877,706**		**Total Requirements***	**$ 8,514,877,706**	

State Forms Reference: Schedule AA and AA-1

Ending Fund Balance - All Funds

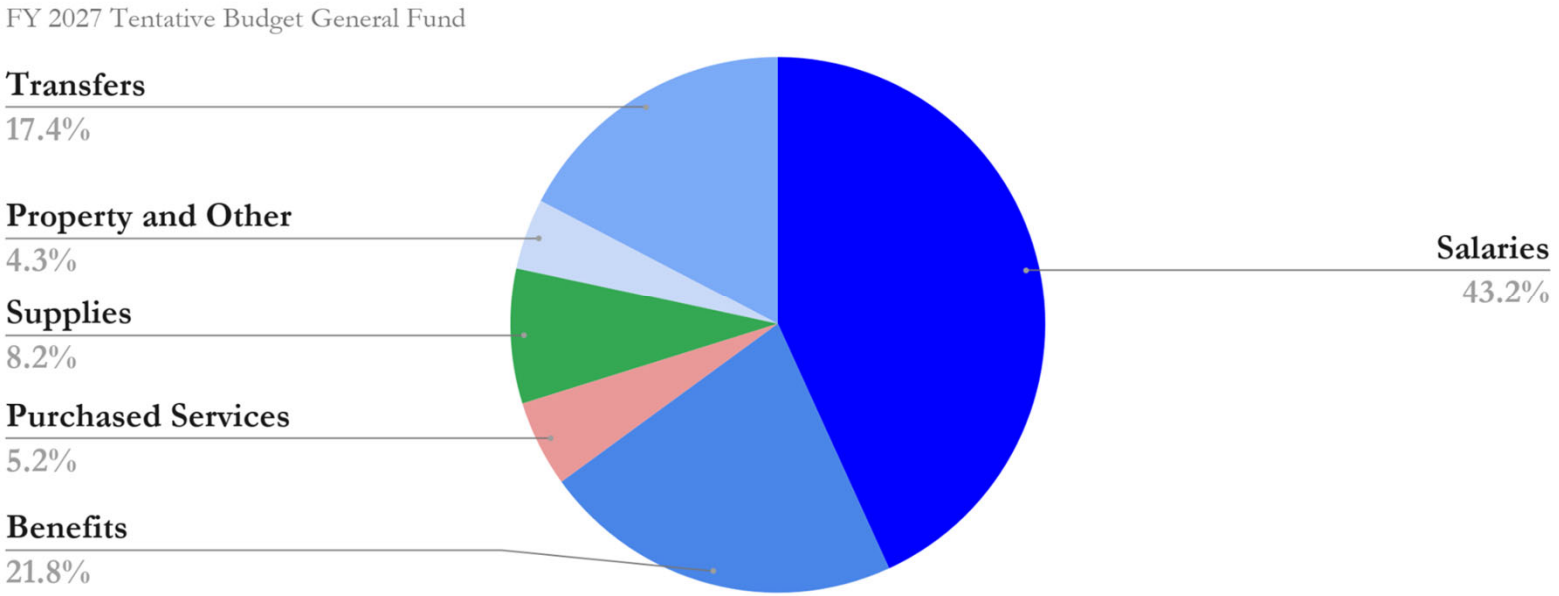
Fund	Ending Fund Balance
General	$ 166,242,099
Debt Service	$ 1,295,325,023
Bond	$ 271,115,011
Governmental Services Tax	$ 119,356,463
Building and Site	$ 2,301,526
Vegas PBS	$ 37,498,360
Student Activities	$ 52,318,536
Medicaid	$ 3,276,867
Risk Management	$ 2,716,990
Graphic Arts	$ 2,925,144
Food Services	$ 139,063,863
Total Ending Fund Balance	**$ 2,092,139,881**

State Forms Reference: Schedule AA-1

General Fund - Budgeted Expenditures

Expenditures

General Fund
Total Expenditures Projection
$ 3.72 Billion*

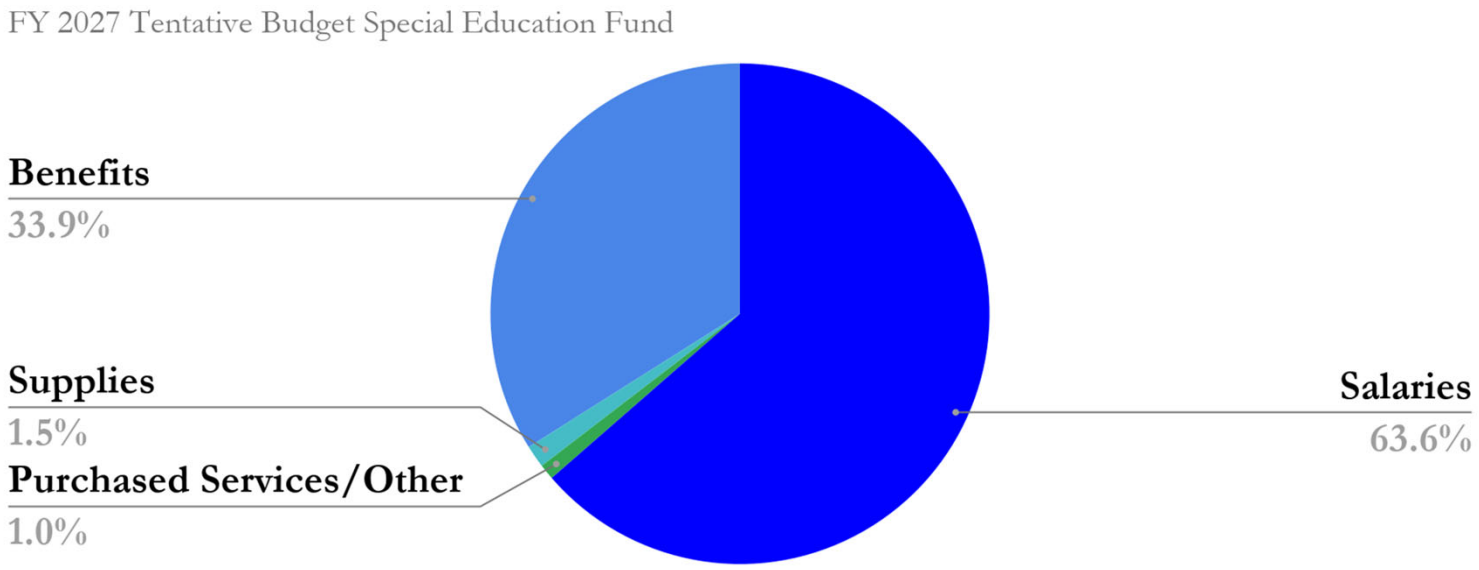


State Forms Reference: Schedule BB-2
*Does not include Ending Fund Balance

Special Education Fund - Budgeted Expenditures

Expenditures

Special Education Fund
Total Expenditures Projection
$ 787 Million



State Forms Reference: Schedule BB-2

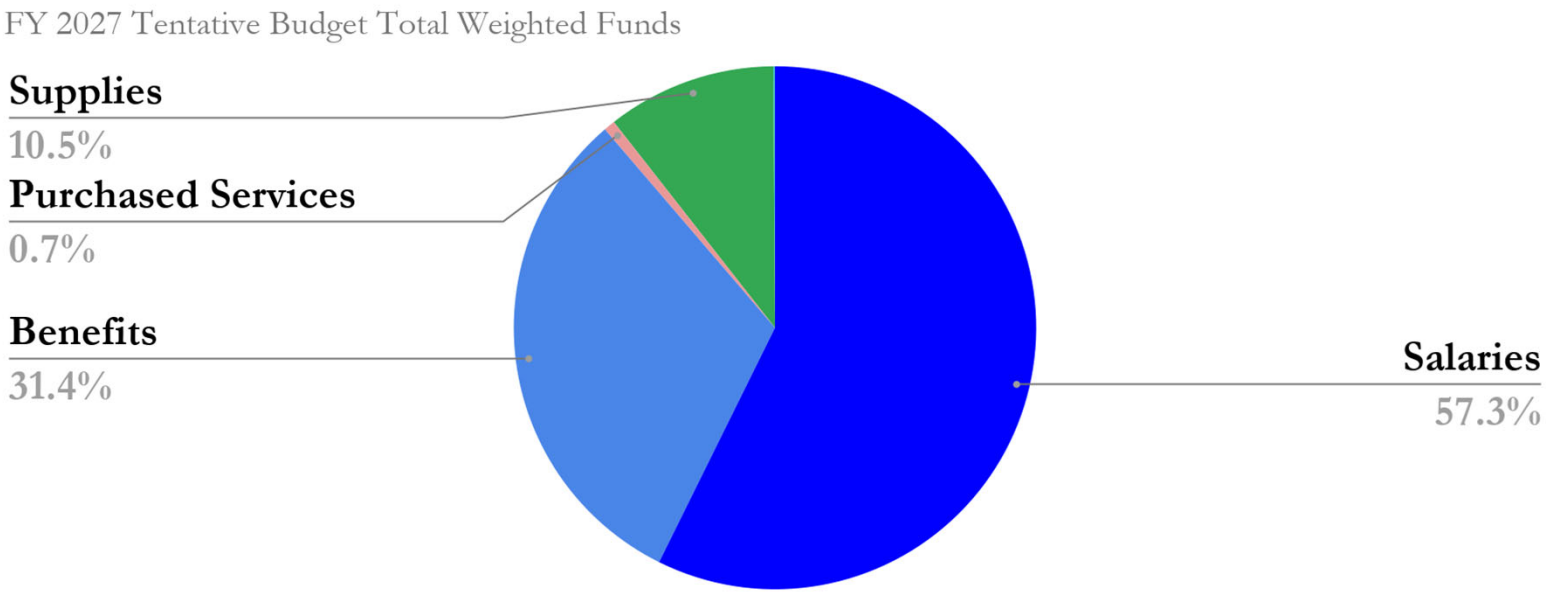
Weighted Funds - Budgeted Expenditures

Expenditures

English Learners Weighted Fund
Total Expenditures Projection
$ 195 Million

Gifted and Talented Weighted Fund
Total Expenditures Projection
$ 20 Million

At-Risk Weighted Fund
Total Expenditures Projection
$ 159 Million



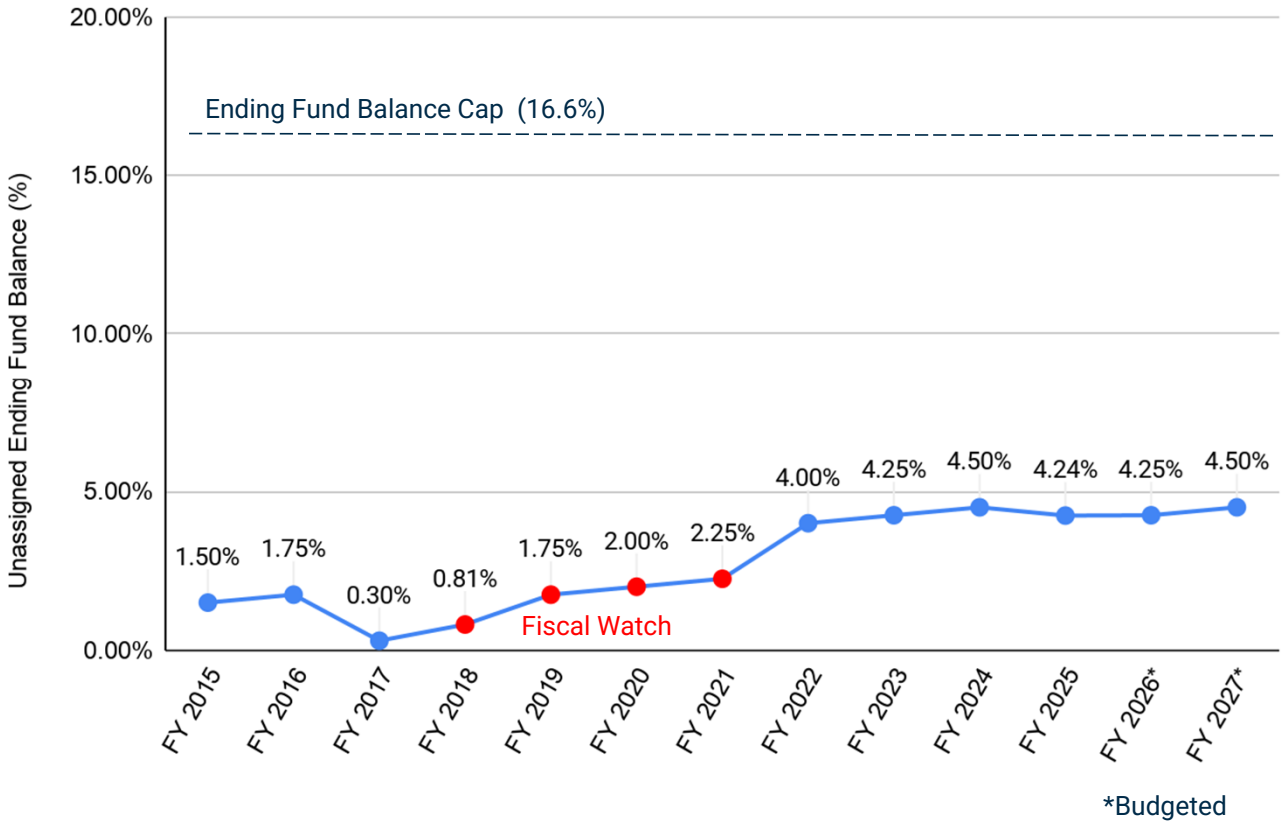
State Forms Reference: Schedule BB-2

All Funds - Transfers

From	Amount	To	Amount
General Fund*	$ 624,673,239	Special Education Fund	$ 624,673,239
General Fund	$ 6,658,160	English Learners Weighted Fund	$ 6,658,160
General Fund	$ 14,038,048	Gifted and Talented Weighted Fund	$ 14,038,048
Bond Fund	$ 121,961,167	Capital Replacement Fund	$ 121,961,167
Bond Fund	$ 85,000,000	Debt Service Fund	$ 85,000,000

State Forms Reference: Schedule T

General Fund - Unassigned Ending Fund Balance



- Strategic and disciplined budgeting have driven a steady improvement from the District's FY 2017 low.
- Current and projected balances demonstrate a more stable fiscal health, exceeding 2% minimums, but well below the State's 16.6% target cap.

Budget Requirements and Measures of Financial Health

- ✔ Resources and Expenditures must balance within all funds.
- ✔ 4.50% CCSD Regulation 3110 requires an unassigned ending fund balance of at least 2% of the current year's General Fund budgeted revenues.
- ✔ 6% NAC 354.650 requires an explanation and increase plan for an ending fund balance less than 4% of the previous year's actual expenditures.

CLOSING COMMENTS & QUESTIONS

CCSD

CLARK COUNTY

SCHOOL DISTRICT

BOARD OF SCHOOL TRUSTEES

Emily Stevens, President
Irene Bustamante Adams, Vice President
Lydia Dominguez, Clerk
Isaac Barron, Member
Lorena Biassotti, Member
Linda P. Cavazos, Member
Ramona Esparza-Stoffregan, Member
Tameka Henry, Member
Adam Johnson, Member
Lisa Satory, Member
Brenda Zamora, Member

Jhone Ebert, Superintendent