

## 2026-27 School Budgets

*Adjusting for declining birth rates, increased salaries, and the need to modernize CCSD's resource allocation formula*

### **Is CCSD experiencing a budget deficit now?**

No, CCSD has a balanced budget. We anticipate lower revenue in the 2026-2027 school year due to declining birth rates and higher employee costs, and we are developing the 2026-2027 budget accordingly.

### **Is this different from other year(s)?**

CCSD goes through the budgeting process twice a year: First, in the spring in preparation for the upcoming school year using projected student enrollment, and then second, in the fall, by adjusting actual budgets when we know how many students are actually enrolled in our schools.

### **Birth rate decline and increasing employee costs: A national concern**

School districts across the country and in Nevada are adjusting budgets to accommodate declining birth rates and maintain employee salary increases provided in previous years.

CCSD's 2026-27 budget reflects about \$50 million less in available school funding than the 2025-26 school year due to a projected reduction in funds from Nevada's Pupil-Centered Funding Plan (PCFP) resulting from an estimated decline in enrollment of more than 5,000 students. CCSD's current 12th-grade cohort consists of 24,505 students, while the current Kindergarten cohort consists of 17,618 students, reflecting national trends in lower birth rates.

While the majority of CCSD's PCFP funds are sent directly to school budgets, other factors that play into lower budgets include shifts in federal grant funding and in funding for "weighted" student populations, including English Learners, "at-risk" students who are identified as needing more support in order to graduate, and gifted and talented students. All of these factors can change a school's budget even if total enrollment stays the same.

### **Why have employee costs increased?**

CCSD has strategically invested in salaries and benefits for our employees to better recruit and retain the talented, caring adults who serve our students.

For example, CCSD teachers now earn an average of \$84,768, plus \$44,582 in benefits, for a total average compensation of \$129,350. In the 2025-26 school year, CCSD had the highest classroom fill rate in more than a decade - 98% of classrooms were filled with a qualified, licensed teacher.

### **What's the PCFP?**

School districts in Nevada receive funding per student, so if they serve fewer students, they receive less money.

The PCFP is Nevada's formula to allocate resources to school districts. For the 2025-26 school year, CCSD received base funding of \$9,051 per student, plus additional funds for students who require extra support, including English Learners, "at-risk" students identified as needing more support to graduate, and gifted and talented students.

About 85 percent of the funds CCSD receives are from the PCFP. Other funds include federal grants, such as Title I, which are allocated to schools with higher percentages of lower-income families.

### **Will Central Office be making cuts?**

Yes. The budgets for Central Office units and departments are being reduced by approximately \$20 million, which is reflected in spring budgets. Those reductions will be made primarily through position-related costs, which comprise most of the district's budget. In parallel, the District is undertaking an operational and efficiency study intentionally designed to be strategic and not reactionary to identify substantial, targeted, recurring opportunities to reduce overhead and move more dollars directly to schools and classrooms even outside of these reductions.

### **Is there a reduction in Title I funding?**

The federal government has not yet made a final announcement on Title I allocations. We anticipate that announcement in April 2026. Therefore, CCSD has made conservative projections on Title I funds based on last year's reductions in federal allocations to ensure we do not have to cut school budgets again once Title I allocations are announced.

**Overall, how many schools are seeing budget reductions?**

In total, 284 schools saw a reduction in their overall budgets, of those 201 saw a drop in enrollment, causing the reduction.

**Since the change in SB460, which no longer requires the 85/15 split, how has the District allocated funding from site-based to district? What's the current ratio for the next school year?**

CCSD has not changed this practice and continues to maintain the 85/15 split.

**Why are some schools seeing major decreases with a projected enrollment of just a few dozen fewer students?**

Changes to funding beyond the per-pupil base also impact school budgets, including at-risk funding, increased employee costs, and the retention of additional COVID-era positions that some schools added with one-time funds and are now right-sizing.

**What options does our school have to adjust our budget?**

Your school's principal will present the School Organizational Team (SOT) with options on how to adjust your school's budget. The SOT will have a chance to provide input before each principal submits their budget on Thursday, February 5.

**What if I disagree with the budget recommendations presented to our SOT?**

Making budget cuts and eliminating positions is a difficult decision for any leader. Your principal is making decisions based on their vision for the school's strategic improvement plan. Also, your school principal is making adjustments based on needs you might not be aware of. For example, due to state laws requiring administrators to investigate every bullying complaint, schools have adjusted their administrative capacity. If you have concerns about your school's proposed budget, we suggest you attend your school's SOT meeting or reach out to your principal to ask your questions before February 5.

School Organizational Team (SOT) meetings are open to the public for input.

**If employees are surplused, are there enough positions open to prevent them from losing their jobs in the district?**

2026-2027 school budgets will take effect in the 2026-27 school year, so every current employee will remain in their position for this school year. CCSD has instituted a temporary hiring freeze on outside employees to help ensure we have open positions for our current employees in the 2026-27 school year. CCSD is continuing to hire teachers in high-need special education positions and other critical positions. Typically, hundreds of employees retire at the end of each school year, creating open positions. We will work to ensure that every current employee has the opportunity to apply for vacant positions.

**Will these reductions increase class sizes?**

The reductions are largely being made because your child's school is projected to serve fewer students in the 2026-27 school year. CCSD continues to monitor class sizes to ensure class sizes align with historical expectations.

**Is every CCSD school getting the same per-pupil base funding allocation? And how is this impacting the budgets of individual schools?**

Yes, every school receives the same per-pupil base funding. CCSD has revised its school funding allocation this year to ensure fairness and consistency.

Just like Nevada has a formula to allocate resources to school districts, CCSD has a formula to allocate resources to schools. With input, feedback, and continued collaboration from 70 principals, CCSD has launched a new, modernized district resource allocation formula that is more consistent and transparent, allowing principals to understand, predict, and plan their budgets with confidence.

"We want principals to spend more time figuring out their instructional needs and not wondering how their budget was created," said Justin Dayhoff, CCSD Chief Financial Officer. "Our budgeting formula will continue to be refined as we work hand in hand with our principals to systematically refine the District's allocation formula to ensure consistency and transparency."

### **Why does updating CCSD's funding allocation formula matter?**

In the past, it was unclear how allocations were made to CCSD schools, which created challenges for school leaders who were planning responsibly for their school's budgetary needs.

Additionally, the lack of a clear, consistent process caused frustration and left school leaders with unanswered questions about how their school was being funded and why.

### **Are some schools seeing a change in funding because of CCSD's formula change?**

Yes, some. Previously, CCSD did not have a consistent formula for allocating funding to schools, and each school's funding changed every budget year and budget cycle as a result. For that same reason, some schools will again see changes due to the formula change. However, unlike previous years, this formula will not change in the fall, and it now provides consistent allocations to schools based on students' and schools' characteristics. This is an allocation change created alongside CCSD principals, who identified their programmatic needs, and a rearticulated formula aligned with how they need resources to be directed.

The vast majority of funding changes between the current school year (2025-2026) and next year's projected school budgets (2026-2027) are due to lower enrollment projections.

### **Why do school budgets now have different amounts for average teacher salaries?**

Previously, all schools were funded the same average amount for teaching positions. This year, CCSD is funding schools based on average teacher costs at the elementary, middle, and high school levels because, on average, middle and high school teachers tend to have more advanced degrees and therefore higher salaries.

### **What are the next steps?**

Following the SOT's vote of approval, principals submit their plans to notify CCSD of the date and results of the vote. Schools' budgets are due to the Central Office by Thursday, February 5, 2026.

In the event that the SOT does not approve the school budget, which is part of the school's Plan of Operation, the Principal submits the plan to the School Associate Superintendent, who will engage in the process to have the plan reviewed, developed, and approved by the Superintendent, in accordance with District regulation and Nevada law.

**Do School Organizational Teams still have to review school budgets?**

Yes, School Organizational Teams will give input on the school budget before the deadline. Schools post their School Organizational Team agendas and meeting materials on their individual school websites. This year, CCSD provided all principals with a [School Organizational Team slide deck](#) and narrative to help communicate the district's budget to school communities clearly and consistently. Use of those materials is ultimately at the principal's discretion.

**What should school leaders do if they have concerns about their budgets or believe there are additional factors for their specific school communities that should be considered?**

Each spring, and this spring was no different, CCSD provided a window for principals to preview their allocations and report any systematic errors for correction. In addition, principals are encouraged to work with their Region leadership and with the Budget Department to articulate instructional and programmatic gaps so that CCSD can review and address them systematically. Principals have access to the forms and process to do so.

Additionally, some schools are planning to utilize their carry-forward dollars to mitigate budget reductions. There is about \$175 million in school budgets in carry-forward dollars that can be used to address school budget needs. Not all schools have the same amount of funds in carry-forward dollars.

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