

## **PUBLIC COMMENT TOPICS**

### **Lake Schools Are Unique — Valley Schools Are Not a Substitute**

#### **I. Why the Lake Schools Matter to Our Families and Community**

- The Lake schools are not interchangeable with Valley schools. For our family, Zephyr Cove and Whittell offer:
  - A small-school environment with deep relationships between students, teachers, and families
  - Programs, culture, and community identity that are uniquely tied to the Lake Tahoe basin
  - Stability and continuity that directly support student well-being and academic success
- These attributes cannot be replicated by relocating students to larger Valley schools.

#### **II. Realistic Alternatives If Lake Schools Close**

- If Zephyr Cove Elementary and/or Whittell High School were to close:
  - Where, specifically, would our children attend school?
  - Would your family continue to send their kids to Zephyr Cove Elementary if Whittell High School was to close and there is not a high school option at the Lake in Douglas County?
  - What transportation time, safety, and quality-of-life impacts have been fully evaluated?
- For many families, the only realistic alternative would be:
  - Private school
  - Homeschooling
  - Or relocating out of the community altogether

#### **III. Community Retention and Economic Impact**

- Closure of one or both Lake schools would cause families to leave the community.
- Many would move **outside of Douglas County**, reducing:
  - Enrollment
  - State and local revenue

- Community stability and long-term tax base
- This secondary impact must be explicitly acknowledged and analyzed.

## **Desire for a Fair, Transparent, and Accurate Decision-Making Process**

### **IV. Meaningful Public Input Before Decisions Are Made**

- We respectfully request:
  - A clear opportunity for public comment **before** any decision to close a school site
  - Assurance that community input will be considered in the Board's deliberations—not after the fact

### **V. Accuracy and Transparency of Financial Data**

We are concerned that the data in the PPE reports may be incomplete or misleading for accurate analysis of the “cost” of a schools operation.

#### **Specific questions and requests:**

#### **1. Revenue vs. Expense Matching**

- If revenue generated by school sites is not uniform across the District, should this not be explicitly accounted for in the analysis?

#### **2. Standardized and Consistent Accounting**

- Approximately \$2 million in ADA upgrades at Whittell appear to have been included as an operating expense in the per-site cost analysis.
- Should these costs instead be capitalized and amortized over their useful life?
- Using capital improvements as annual expenses materially distorts per-pupil cost comparisons.

#### **3. Staffing Cost Assumptions**

- Whittell has a mature, long-tenured teaching staff with higher average salaries.
- If Whittell closes, seniority rules mean these teachers will displace (“bump”) teachers in the Valley.
- As a result, the District will **not** realize the full personnel cost savings suggested in the analysis. Has this been properly accounted for?
- Shared staff are assigned to one location for cost purposes causing under/over reporting

#### **4. Allocated and Overhead Costs**

- Are allocated costs accurate and consistently applied across all sites?

- We request greater detail and transparency regarding how these costs are assigned. Do they appear on the PPE reports?

## 5. Legal and Policy Considerations

- Nevada law appears to recognize that comparing per-pupil costs between rural and urban schools places rural schools at extreme risk.
- Is per-pupil cost comparison a legally and policy-sound metric for determining rural school closures?
- Has legal guidance been sought on this issue?

## Desire to Promote Stability and Restore Confidence

### VI. Urgency to Reduce Uncertainty

- There is significant public concern about instability caused by ongoing closure discussions.
- We respectfully request the Board:
  - Work diligently to take school closures **off the table for the upcoming school year as soon as possible**
  - Provide families, staff, and students with certainty so they can plan responsibly

### VII. Concerns About the District's Financial Controls

- The District has acknowledged that teachers have not been paid correctly for the 2024–25 school year and that corrections may not be completed until February, or later.
- This raises serious questions:
  - Why routine payroll audits and reconciliations failed to detect this issue
  - Why the District's recent audit did not identify these errors
- Before making irreversible decisions like school closures:
  - Shouldn't the Board first ensure the District's current financial position is accurate?
  - How can we responsibly decide on cuts when there is reason to believe the financial foundation itself may be unstable?

## Statewide Efforts to Address the Per-Pupil Funding Model

### VIII. Active State-Level Review and Reform Efforts

- The per-pupil funding model adopted by the Legislature in 2019 has created unintended consequences for rural and geographically unique districts across Nevada, including Douglas County.
- This is not a Douglas County–specific issue. It is a **statewide structural problem** that:
  - Redistributes locally generated education revenue away from the communities where it is produced
  - Disproportionately disadvantages rural, small, and remote schools
  - Places schools like Zephyr Cove and Whittell at risk, despite their critical role in community stability

## **IX. Ongoing Legislative and Policy Discussions**

- What has the District and Board been doing to educate state policymakers, education stakeholders, and other school districts and advocate for change?
  - Evaluate the impacts of the current per-pupil funding formula
  - Identify adjustments for rural districts, small schools, and geographically isolated communities
  - Explore mechanisms to better align funding with actual operating costs and local revenue generation
- These discussions acknowledge that **per-pupil averages alone do not reflect the true cost of delivering education in rural or unique settings.**

## **X. Importance of Aligning Local Decisions With State Reform Timelines**

- Given that statewide funding reforms are under active consideration:
  - It would be premature to make irreversible local decisions—such as school closures—based on a funding model that may soon be revised.
  - Closing schools now could permanently harm communities before the state has the opportunity to correct known deficiencies in the system.
- We respectfully request that the Board:
  - Explicitly consider ongoing state-level efforts when evaluating consolidation options
  - Avoid decisions that assume the current funding structure is static or permanent

## **XI. Request for Advocacy and Leadership**

- We ask the Board and District leadership to:
  - Actively advocate at the state level for funding reforms that recognize Douglas County’s reality.

- Transparently communicate to the community how these statewide efforts may affect future district finances
- Treat school closures as a **last resort**, not a first response to a funding model that is already under scrutiny

### **Closing Thought**

The Lake schools are not just line items—they are foundational to our community, our families, and our future. We ask for a process that is fair, transparent, legally sound, and grounded in accurate data before any decisions are made that cannot be undone.