

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:
 - Redistributions 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.