



# What Matters Most? A Community Forum to Discuss School District Funding Priorities

Presented By:  
The Washoe County School District Board of Trustees and District Staff



# Agenda

- Trustee Welcome
- Overview of District's Budget
- Priority Based Budgeting
- Community Survey
- Discussion Groups
- Report back and Q/A



# Let's get to know each other!

Go to:

[Pollev.com/wcsdtrustees199](https://pollev.com/wcsdtrustees199)



*Washoe County School District*  
Every Child, By Name And Face, To Graduation™



# Results of Last Year's Forum

## Community Feedback

### Instruction

Top four reductions based on survey were academic assessments, teachers and principals on special assignment, teacher professional development and GT programs.

### Operations/Support

Top four reductions were school administrators, deferral of bus purchases, central services and increases to school walk zones.

## FY19 Budget Reductions

### Instruction

Among instructional reductions, \$1.4 mil. of the \$1.7 million in reductions came from these four areas.

### Operations/Support

In this area, \$1.16 million of the \$1.86 million came from these areas (\$627,000 came in areas not listed on the survey).



# How does the school district spend money?



*Washoe County School District*

Every Child, By Name And Face, To Graduation™





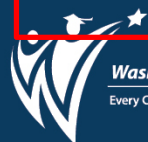
# Operating vs Capital Funding

## Operating

- Used for general operating expenses such as salaries and benefits, utilities, classroom supplies, equipment, and simple maintenance.

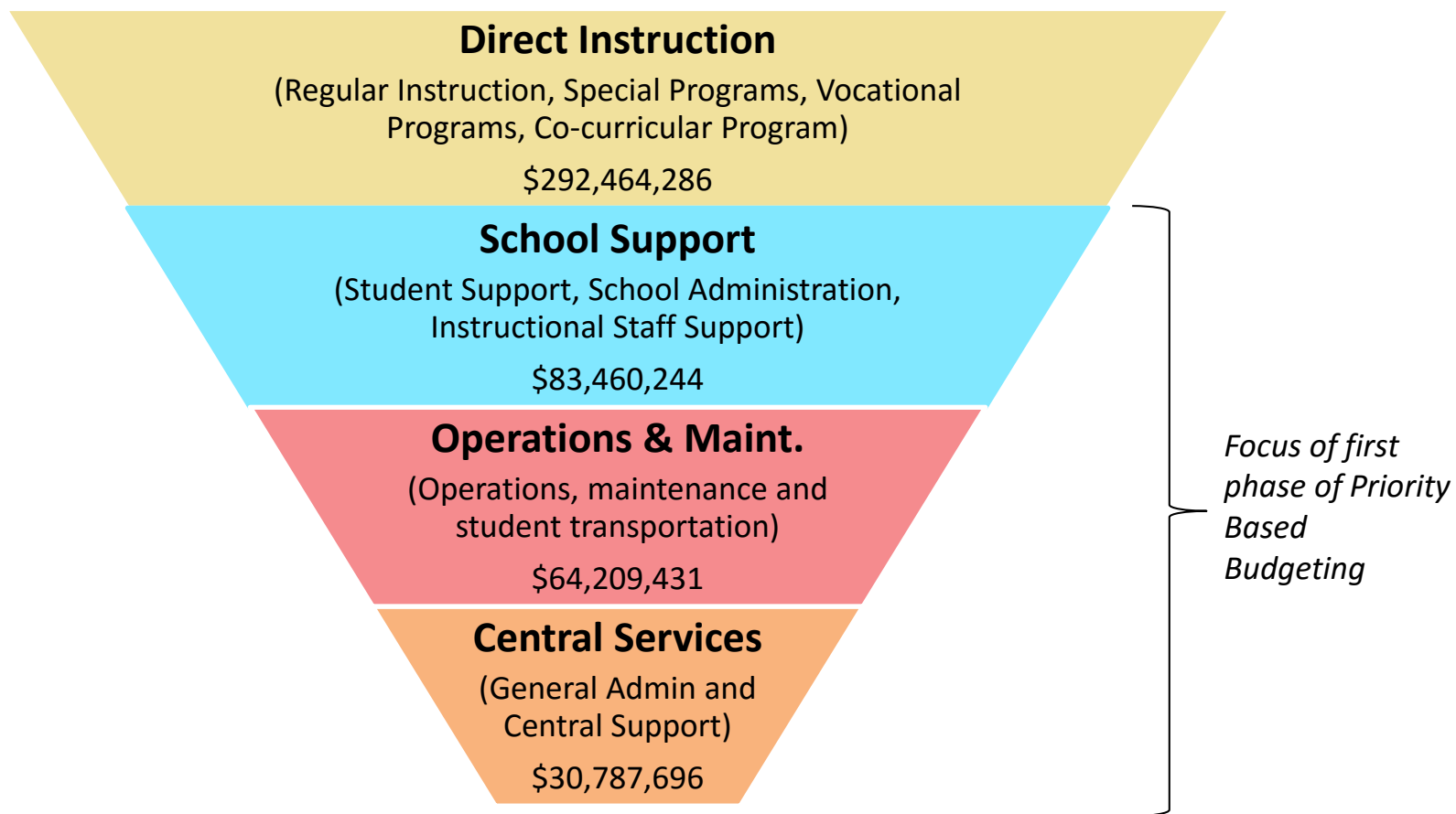
## Capital Funding

- Used for the acquisition, construction, repair and renovation of all WCSD schools and buildings.
- Per NRS 387.328, these funds cannot be used for operating expenses.





# Where Funding Goes (\$470.92 M)





# How does the school district get funding?



*Washoe County School District*  
Every Child, By Name And Face, To Graduation™





# Overview of State Funding

- The system used in Nevada to fund school districts, created in the 1960's, is called the "Nevada Plan".
- Nevada Department of Education bases school funding on prior expenditures and then applies selected inflation factors to derive a per-pupil amount of basic support for each school district.
- WCSD's per-pupil amount in FY19 is \$5,737 per student.
- The State guarantees this amount no matter what the economy does, but the downside is that if revenues that fund the per-pupil figure go up, the State keeps that revenue.
- Under the "Nevada Plan", approximately 80% of WCSD's General Fund revenues are funneled and provided through the State.



# Ranking of State Funding

- The National Education Association's *Rankings of the States* provides state-by-state comparisons of a wide range of data on students, district and school staff, and education finances.
  - At \$9,258, Nevada ranked 48<sup>th</sup> in 2017 in per-pupil revenues. The national average was \$13,900. (This includes grant and local revenues.)
  - At 25.86 students per teacher, Nevada had the highest number of enrolled students per teacher in the country. The national average was 15.96 students per teacher.



# General Fund Revenues

## \$463.4 million in FY 18-19

### Basic Support Guarantee per Pupil

\$5,737 per pupil x 63,555 students (ADE)      364.62 million

### Less Local Revenues:

Sales Tax (L.S.S.T.)	\$ 204.14	44.1%
1/3 of Property Tax	36.80	7.9%
<u>State Distributive School Acct. (DSA)</u>	<u>117.21</u>	<u>25.3%</u>
<b>Total Basic Support Guarantee</b>	<b>358.15</b>	<b>77.3%</b>

State's Special Appropriation	6.61	1.4%
-------------------------------	------	------

### Outside Nevada Plan

2/3 of Property Tax	73.59	15.9%
Government Svcs. Tax/Other	<u>25.07</u>	<u>5.4%</u>
<b>Total External Sources</b>	<b>98.66</b>	<b>21.3%</b>

<b>Total</b>	<b>463.42</b>	
--------------	---------------	--

**Inside  
Nevada Plan**





# How Do Additional Nevada Plan Revenues Affect School Funding?

- Assuming that projected enrollments are accurate, any additional revenues that flow into the State like marijuana taxes or the Local School Support Tax (sales tax) just reduces the amount funded by the State General Fund.

**+ \$50 million**



Any Increase in Marijuana  
Taxes or Sales Tax

Decrease in State General  
Fund Support



**- \$50 million**

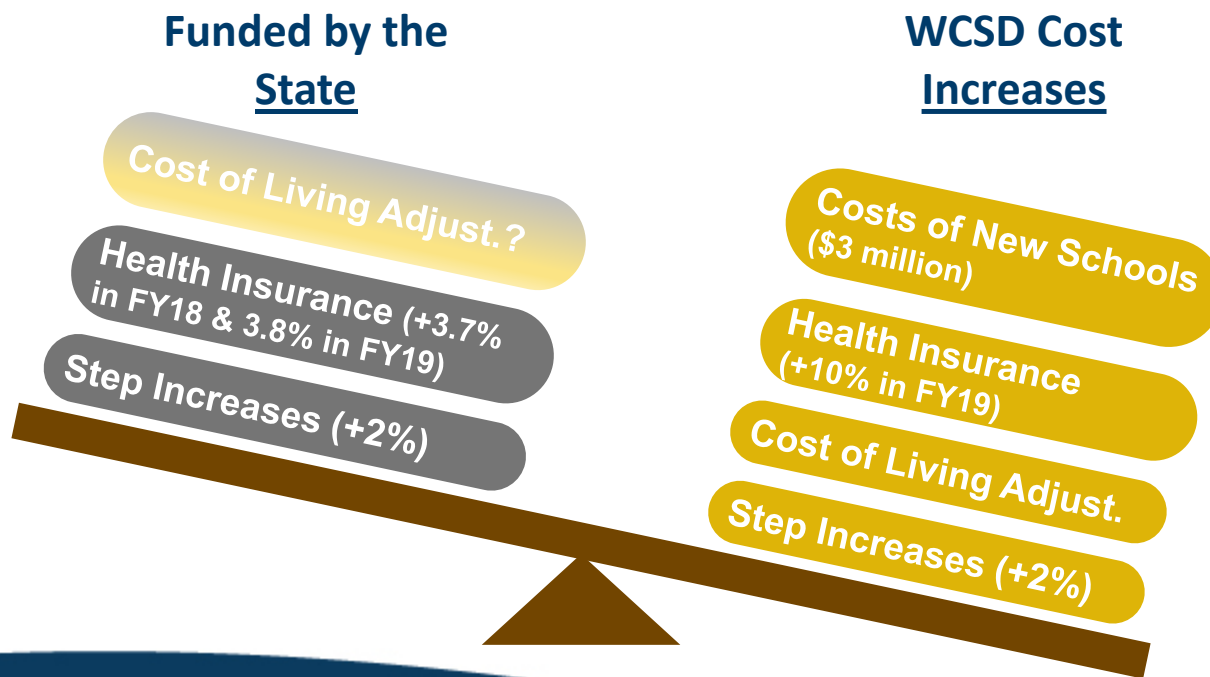


Washoe County School District  
Every Child, By Name And Face, To Graduation.™



# School Districts' Funding Dilemma

- Barring additional revenues due to enrollment, we must make up any shortfall of the State's funding model.

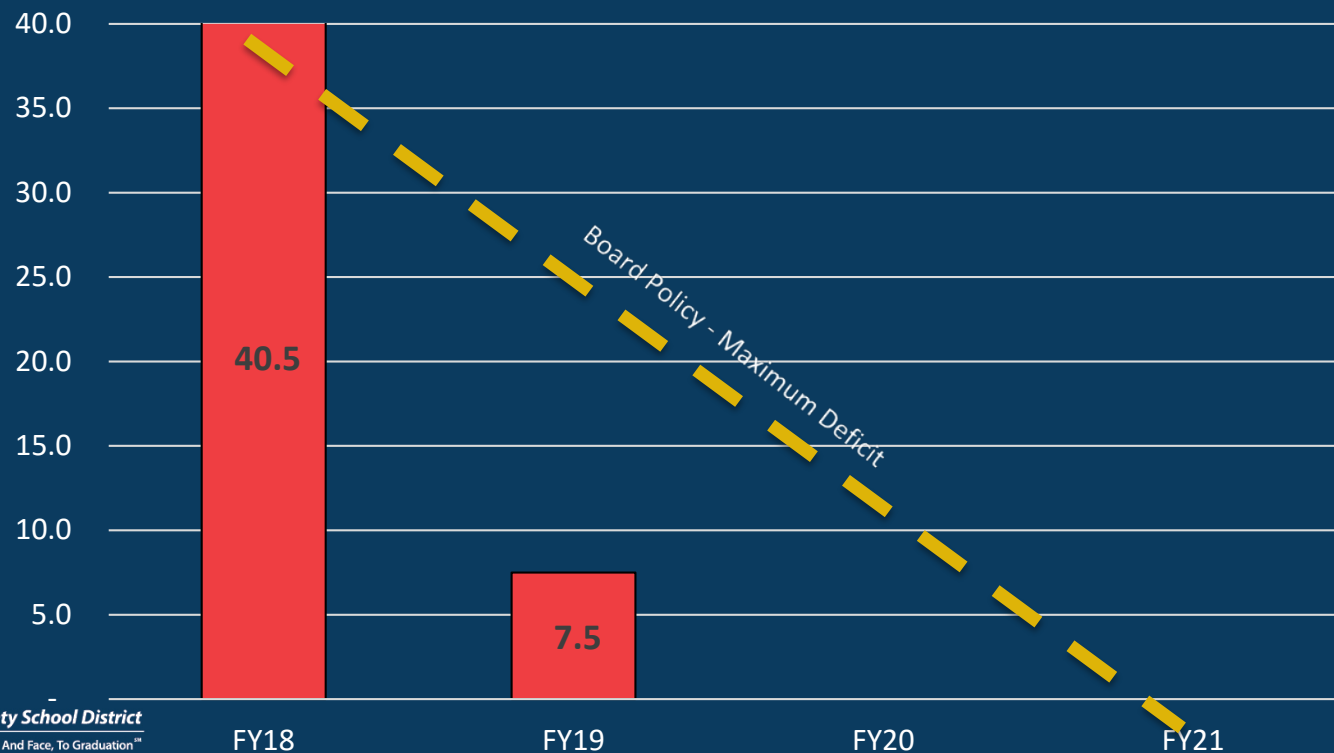






# Structural Deficit

- FY18 budget showed an initial deficit of \$40.5 million
- Board set a policy to eliminate the deficit by FY21.





# How are we going to eliminate our deficit?



*Washoe County School District*  
Every Child, By Name And Face, To Graduation™



# State Legislative Priorities

- 2019 legislative session opens on February 4 and closes on June 3.
- WCSD's main legislative priority is to increase per pupil funding.



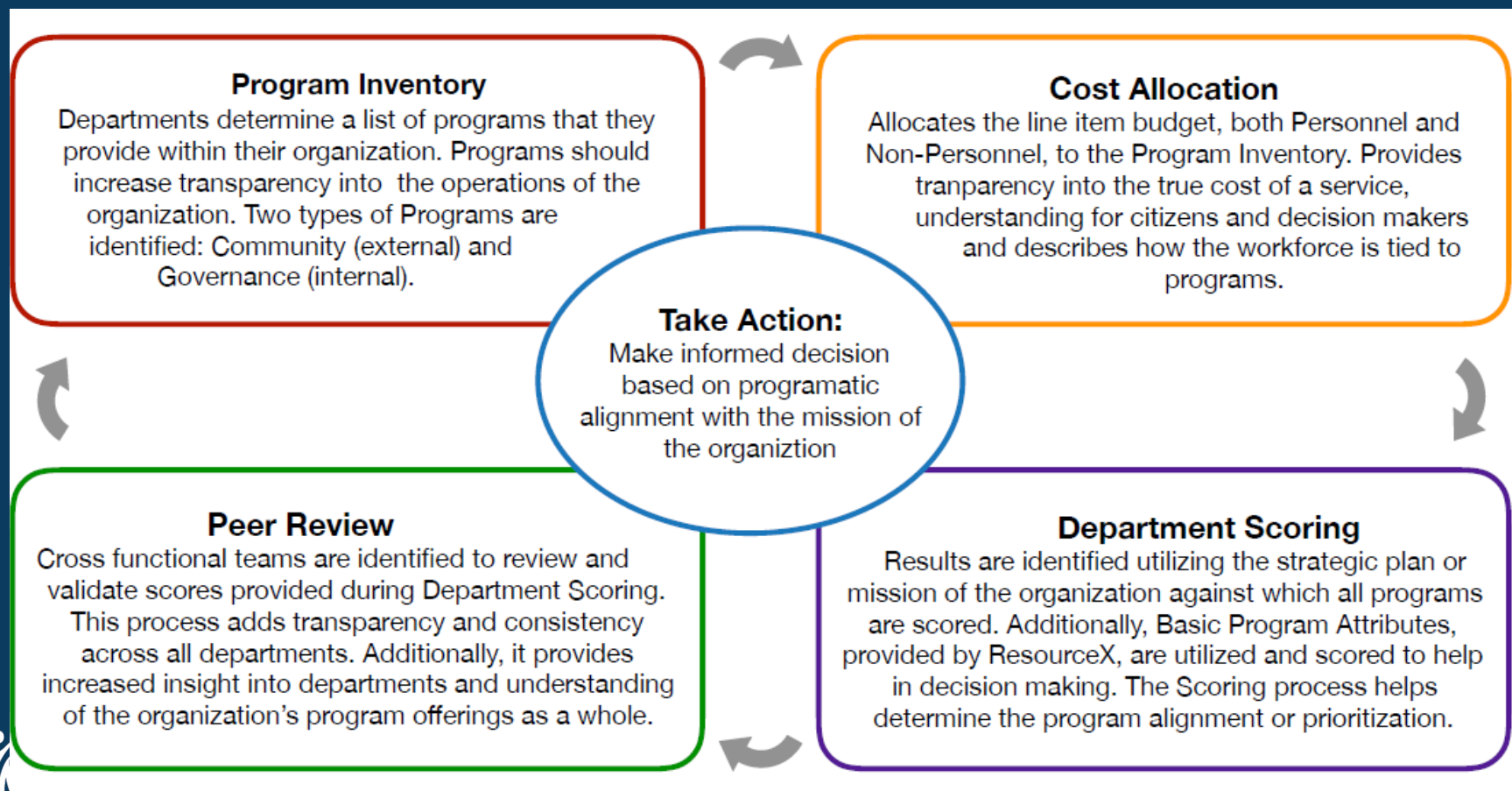
# Priority Based Budgeting

An in-depth process that helps governments focus on budgeting for the services that achieve results and are aligned to District's priorities.





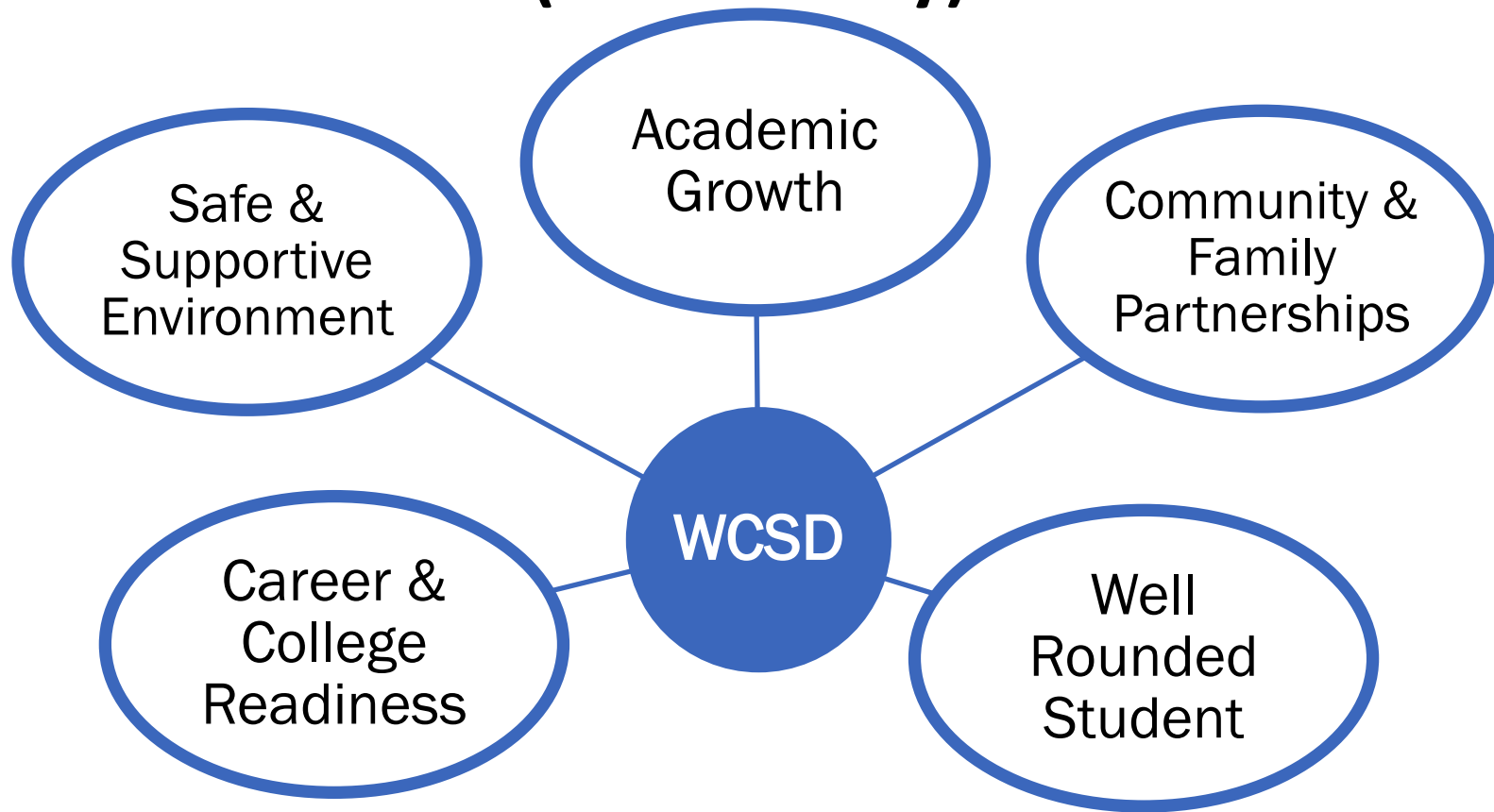
# Priority Based Budgeting





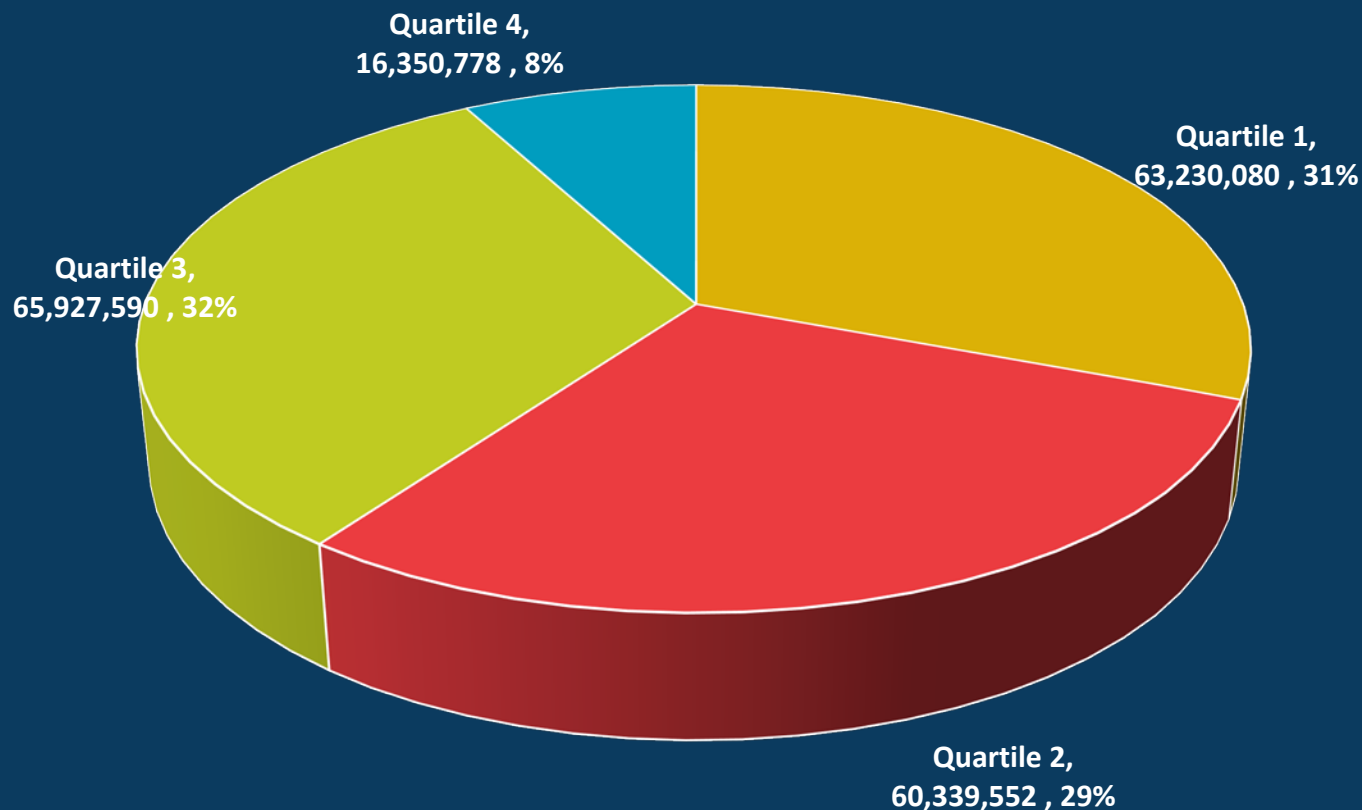


# External Services (Community)





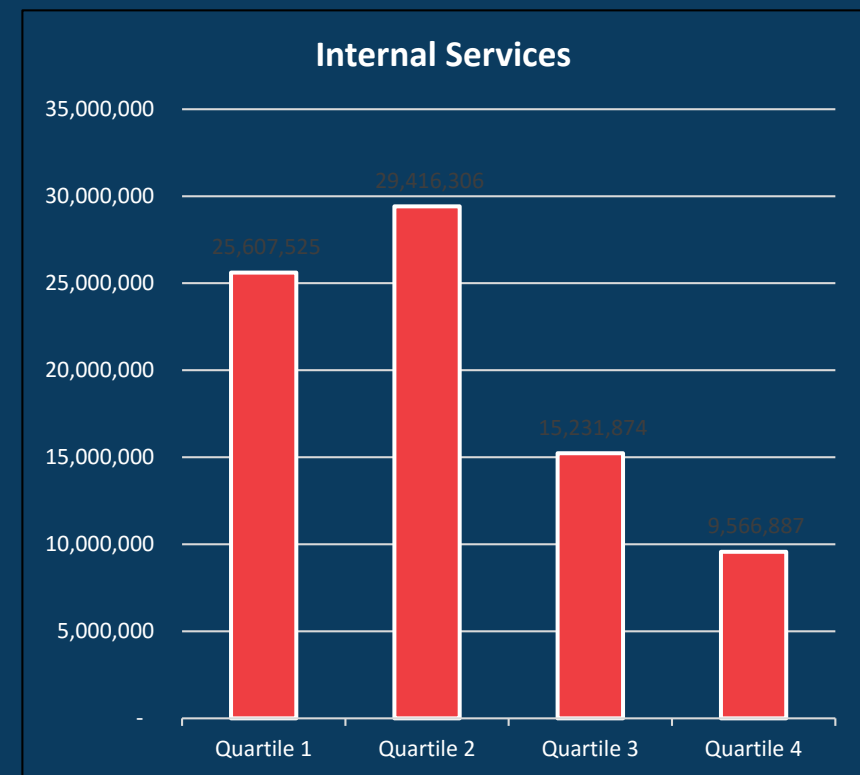
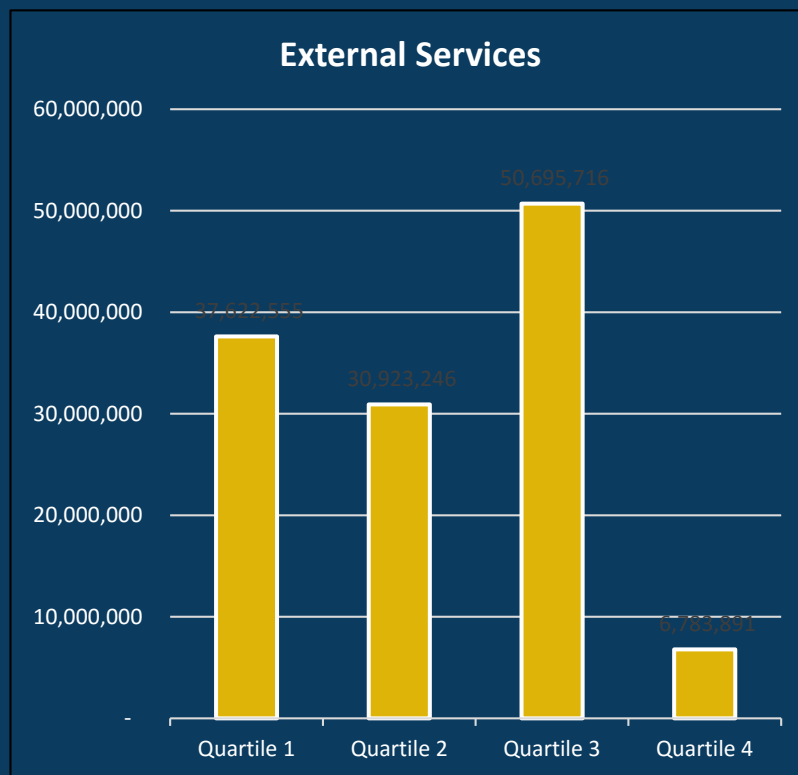
# Priority Based Budgeting



Washoe County School District  
Every Child, By Name And Face, To Graduation™

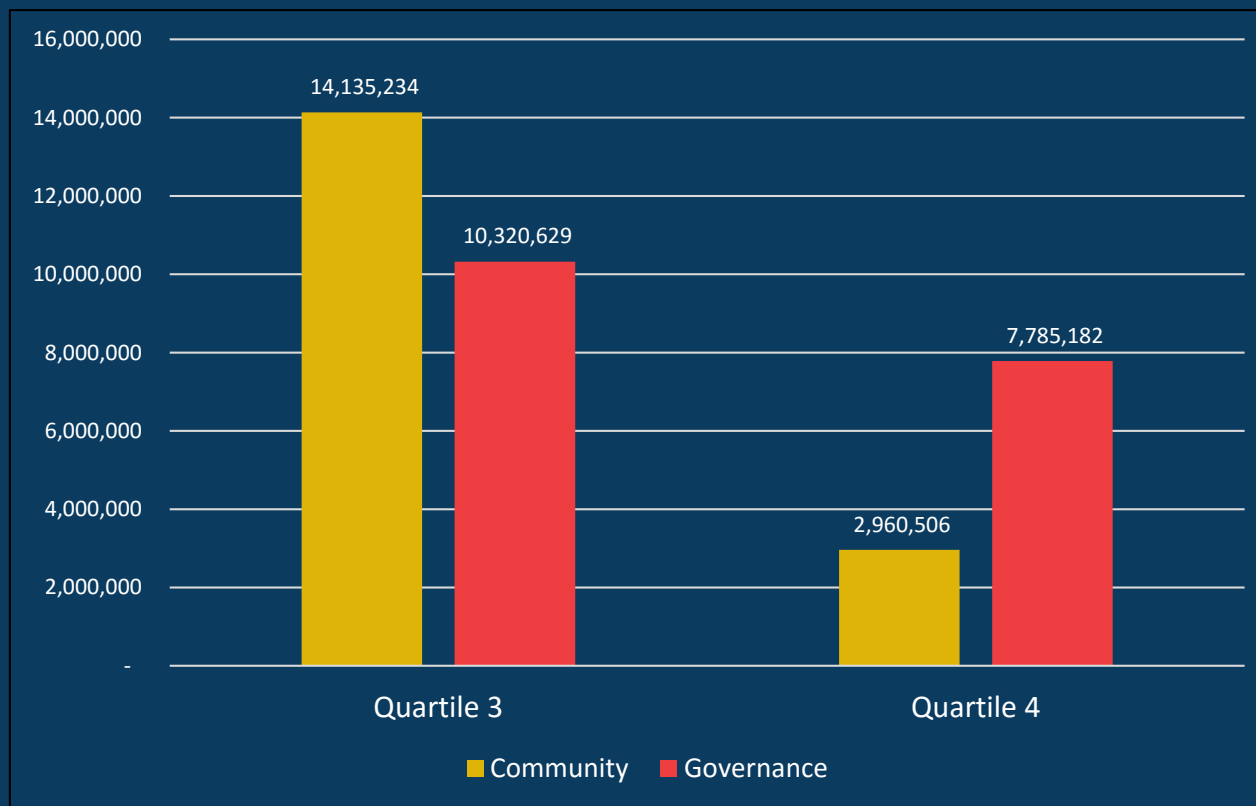


# Program Costs by Quartile





# Non-Mandated Quartile 3 and 4 Programs





# FY20 Budget Process

- The results of the PBB process are not management's "recommendations" but are the results of a peer review process.
- The results here are policy choices that the Board will need to consider in order to meet its policy to balance the budget by FY21.
- We don't yet know how the State's budget will affect funding for WCSD. Some of these cuts may not be needed.





# Priority Based Budgeting

- Custodial Services
- Groundskeeping
- Communications and Community Engagement
- Library Services
- Transportation Special Programs
  - Head Start
  - Athletics
  - Gifted/Talented
- Curriculum Initiatives
- Gifted/Talented
- English Language Learners – Redesign of Services

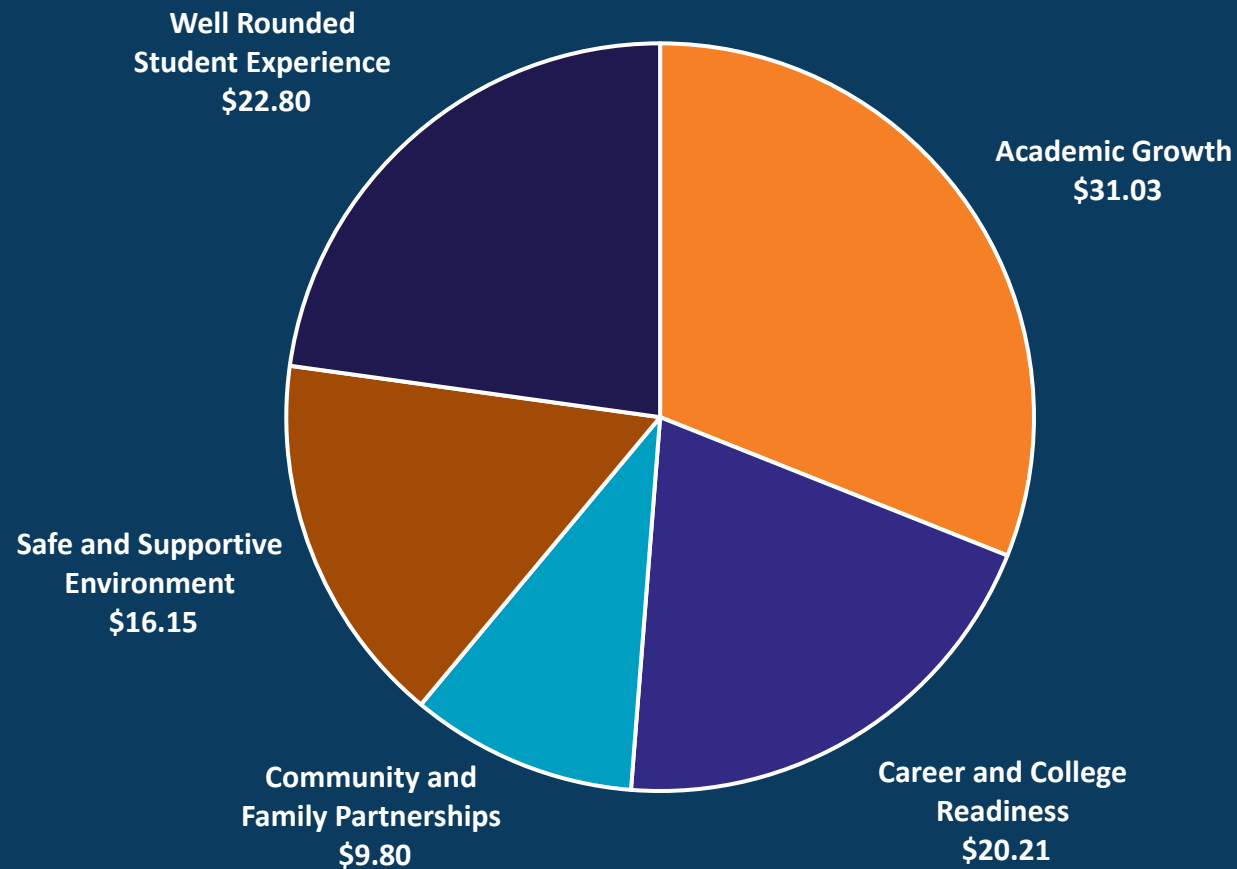


# Community Survey

- December 3 – January 7
- 4,939 responses
  - 1,060 WCSD employees
- More than double last year's responses



# Community Survey





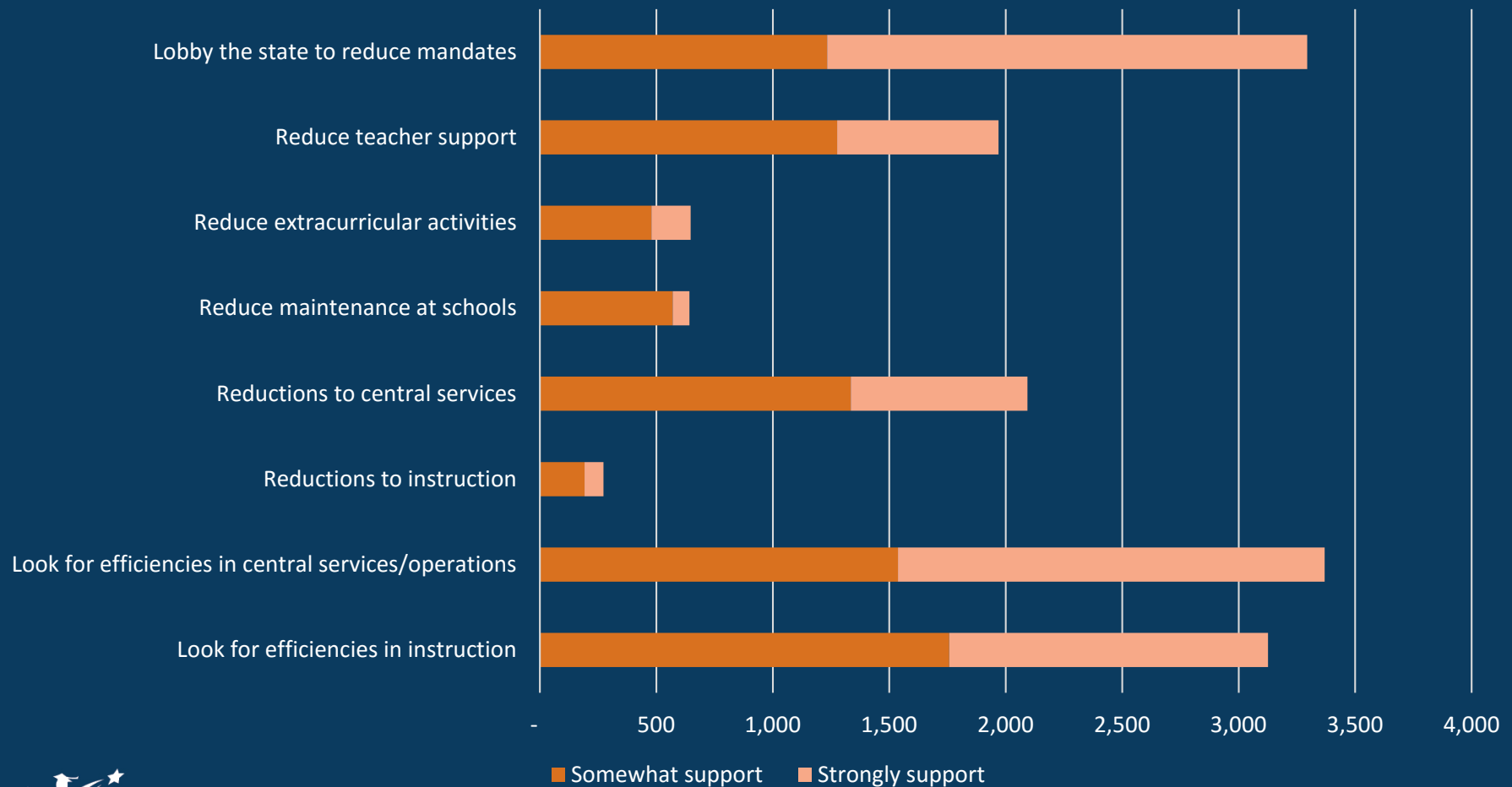
# Community Survey

8. The following is a list of broad categories of possible partial solutions to the District's budget deficit. Please indicate how you feel about each concept.





# Community Survey







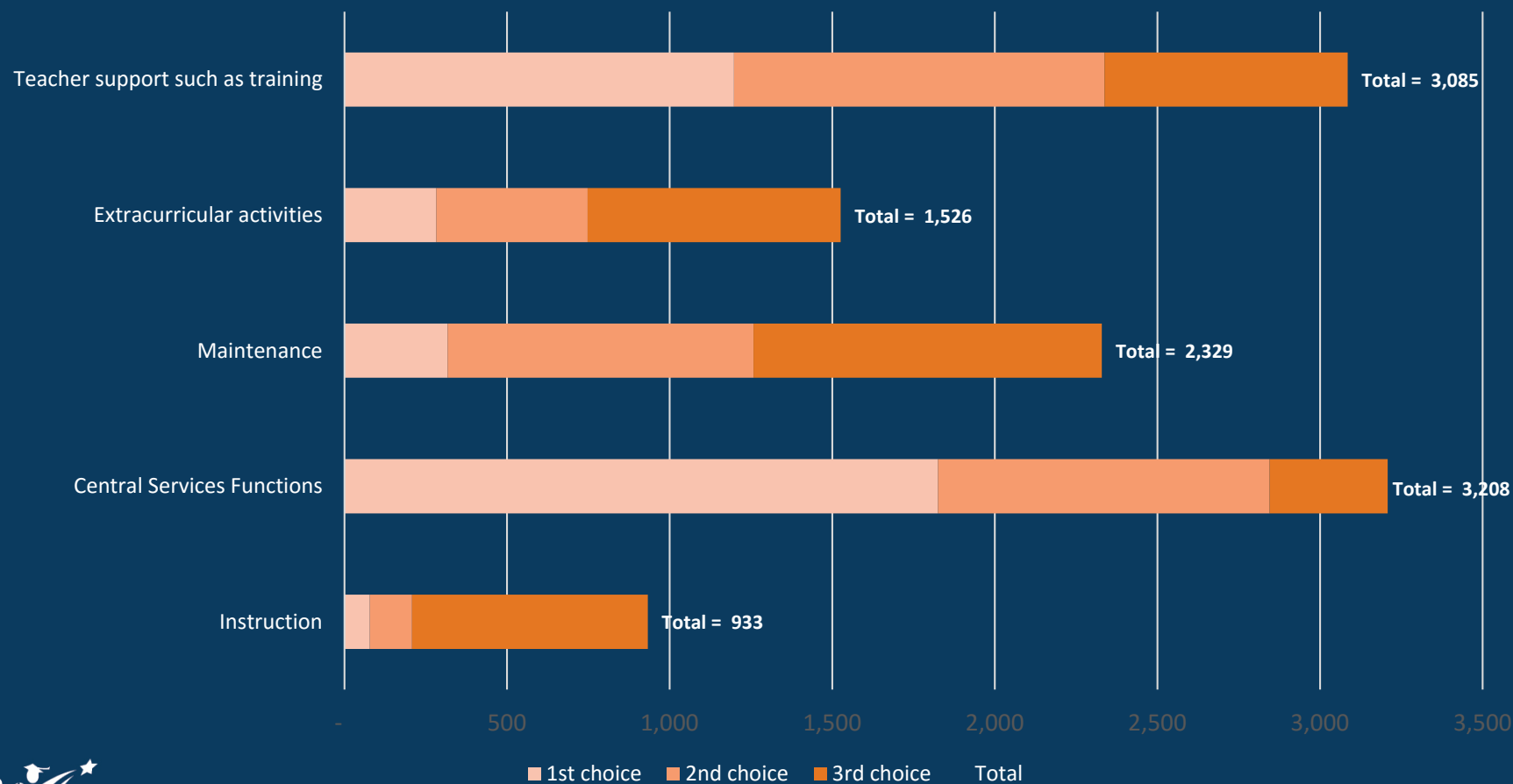
# Community Survey

7. In the event that WCSD and the Board of Trustees had to pursue reductions of services in order to balance its budget, the following cost reduction measures may be considered. Please indicate the top three cost cutting measures you support by selecting “1<sup>st</sup> choice,” “2<sup>nd</sup> choice,” or “3<sup>rd</sup> choice” next to your choices.





# Community Survey





# Your input matters!

Go to:

[Pollev.com/wcsdtrustees199](https://pollev.com/wcsdtrustees199)



*Washoe County School District*  
Every Child, By Name And Face, To Graduation™



# Group Discussions

- Make small groups
- 30 minutes for discussion of priority based budgeting
- 10 minutes to report back





# Discussion Questions

Start by discussing what is important to you at your school. Share personal stories and reflect what you prioritize the most.

Rank programs and fill in worksheet with your ideas for efficiencies.

List any other programs you would consider lower priority and ideas for efficiencies.

When presenting back to the group, be prepared to share your ranked list of the programs, one or two ideas for making some of these programs more efficient, and any other priorities your group came up with.





# Your input matters!

Go to:

[Pollev.com/wcsdtrustees199](https://pollev.com/wcsdtrustees199)



*Washoe County School District*  
Every Child, By Name And Face, To Graduation™



# Report Back



*Washoe County School District*  
Every Child, By Name And Face, To Graduation™



# Questions?



*Washoe County School District*

Every Child, By Name And Face, To Graduation™