

WASHOE COUNTY SCHOOL DISTRICT
Reno, Nevada

REGULAR MEETING OF THE BOARD OF TRUSTEES

March 12, 2019

TITLE: UPDATE AND DISCUSSION OF THE 2019-20 FISCAL YEAR BUDGET AND PROCESS MOVING FORWARD (FOR DISCUSSION AND POSSIBLE ACTION)

FROM: Mark Mathers, Chief Financial Officer

PRESENTER(S) & PRESENTATION TIME:

Mark Mathers, Chief Financial Officer

Mike Schroeder, Budget Director

(45 minutes)

DATE REPORT WRITTEN: February 27, 2019

SUMMARY: The Board will receive an update on the Fiscal Year 2019-20 budget including information on proposed program reductions that departments have indicated have a minimal to moderate impact, analysis of the General Fund's fund balance, and possibly new information impacting the budget since the previous update. The Board may provide direction on the remaining options to reduce the budget, and there will be a discussion of the budget process moving forward.

ADDITIONAL BACKGROUND INFORMATION: At the February 26, 2019 budget work session, the Board was presented information regarding the District's ongoing structural deficit, results of the Priority Based Budgeting (PBB) process, and how those results could be used in developing possible options to reduce the deficit. None of the options are preferred and many of the options result in deep reductions to those programs. However, without additional funding, a reduction to the District's expenses is the only way to meet the Board's policy of eliminating the budget deficit.

Therefore, staff will seek direction from the Board regarding a process for consideration of additional reductions to ultimately balance the budget. Prior to this discussion, staff will present a summary of program reductions presented on February 26 that departments have indicated have a minimal to moderate impact. Staff will also provide a projection of the fund balance for the General Fund.

[Nevada Revised Statute \(NRS\) 354.596 and 354.598](#) require a tentative budget be filed on or before April 15th and requires the Board to give notice of a time and

place of a public hearing on the tentative budget no sooner than the third Monday in May and no later than the last day of May and final budgets of school districts to be adopted on or before June 8th of each year. Statute also allows the District 30 days after the close of a Legislative Session to submit an Amended Final Budget if increases or decreases to revenues are not included in the final budget.

PREVIOUS BOARD ACTION:

Date: February 26, 2019

Related Action: [The Board of Trustees conducted a work session regarding the District's Fiscal Year 2019-20 General Fund budget estimate, status update of Board budget requests, an update on the priority based budgeting process including potential budget reductions and impacts of reductions to operations and the budget timeline.](#)

Date: January 26, 2019

Related Action: [The Board of Trustees received an update on the budget process for Fiscal Year 2019-20, including an analyses of certain issues requested by the Board on September 25, 2018.](#)

Date: September 25, 2018

Related Action: [The Board of Trustees conducted a workshop on the budget planning process for Fiscal Year 2019-20.](#)

ATTACHMENTS:

Attachment A – Budget Update

STRATEGIC PLAN: This agenda item supports Goal #4 of *Envision WCSD 2020*: "To establish a system that is effective, efficient, transparent, and accountable by using meaningful structures and processes."

BOARD POLICY:

[Board Policy 3110 – Preparation of the Annual Operating Budget](#)

LEGAL: This item follows the requirements of [Nevada Revised Statutes 354.596](#) and [354.598](#).

FINANCIAL: The budget provides funding to continue District operations.

COMMUNITY INVOLVEMENT: A community survey concluded on January 7, 2019. Five community budget forums were held in between January 24 and February 11, 2019 to discuss the budget deficit, budget survey results and obtain community input regarding budget priorities. The public is also invited to provide input on the budget at any of the Board meetings scheduled to discuss the Fiscal

Year 2019-20 budget, including a work session on April 9 and the mandatory public hearing on the District's tentative budget in late May.

ALTERNATIVES: N/A

SUPERINTENDENT'S RECOMMENDATION: This item is for discussion and possible direction.