MEMORANDUM

Date: June 23, 2017
To: Churchill County School District Board of Trustees
From: Phyllis Dowd, Director of Business Services
Re: School Discretionary Budget Increase

At the May 24, 2017 Board Meeting, a motion was approved to increase the school site discretionary budgets for 2017-18 by 7% contingent upon anticipated funding. That funding has since been confirmed and is for more than anticipated.

The 7% increase was budgeted at $31,564. To increase that to 10% would be an additional $13,190 for a total site budget increase of $45,754.

### SITE BUDGET ALLOCATIONS

<table>
<thead>
<tr>
<th>School</th>
<th>2017 Per Pupil</th>
<th>2017 Pupil Count</th>
<th>2017 Current Total</th>
<th>% of Total</th>
<th>7% Increase</th>
<th>Total Increase</th>
<th>10% Increase</th>
<th>Total Increase</th>
</tr>
</thead>
<tbody>
<tr>
<td>NORTHSIDE</td>
<td>80</td>
<td>180</td>
<td>14,400</td>
<td>3.2%</td>
<td>86</td>
<td>15,480</td>
<td>1,080</td>
<td>88</td>
</tr>
<tr>
<td>EC BEST</td>
<td>105</td>
<td>485</td>
<td>50,925</td>
<td>11.3%</td>
<td>112</td>
<td>54,320</td>
<td>3,395</td>
<td>116</td>
</tr>
<tr>
<td>LAHONTAN</td>
<td>105</td>
<td>510</td>
<td>53,550</td>
<td>11.9%</td>
<td>112</td>
<td>57,120</td>
<td>3,570</td>
<td>116</td>
</tr>
<tr>
<td>NUMA</td>
<td>105</td>
<td>484</td>
<td>50,820</td>
<td>11.3%</td>
<td>112</td>
<td>54,208</td>
<td>3,388</td>
<td>116</td>
</tr>
<tr>
<td>CCMS</td>
<td>113</td>
<td>692</td>
<td>78,196</td>
<td>17.4%</td>
<td>121</td>
<td>83,732</td>
<td>5,536</td>
<td>124</td>
</tr>
<tr>
<td>CCHS</td>
<td>208</td>
<td>973</td>
<td>202,384</td>
<td>44.9%</td>
<td>223</td>
<td>216,979</td>
<td>14,595</td>
<td>229</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>450,275</strong></td>
<td></td>
<td><strong>481,839</strong></td>
<td><strong>100.0%</strong></td>
<td><strong>496,029</strong></td>
<td><strong>45,754</strong></td>
<td><strong>Net Increase</strong></td>
<td><strong>13,190</strong></td>
</tr>
</tbody>
</table>

Notes:

Based on 2016-17 enrollment.
Opportunity Scholarship Program Information Requested during Teleconference

1 message

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Here is a link to information related to the Opportunity Scholarship Program.  
http://www.doe.nv.gov/Private_Schools/Nevada_Choice_Scholarship_Program/  

Special thanks to Jessica for providing this link and information. Below is the basic detail. A copy of the approved Scholarship Organization list is attached for your reference.

AB 165 provides a means for taxpayers to contribute funds to Scholarship Organizations in lieu of paying all or part of the excise tax currently mandated by the Nevada Department of Taxation. Scholarship Organizations must demonstrate compliance with Section 5 of this bill and be approved by the Nevada Department of Education.

The Nevada Department of Taxation must respond to the Scholarship Organization's application to accept said funds and authorize or deny this transaction. If the transaction is approved the Scholarship Organization must notify the taxpayer of the approval as well as the amount of credit approved. The taxpayer must make the donation within 30 days or forfeit the right to provide the funds and to received credit which as authorized by the Nevada Department of Taxation.

The Nevada Department of Education is responsible for determining the maximum amount of scholarship funding any one student may receive based on the Consumer Price Index. In 2015-2016 the funding provided on behalf of any one student could not exceed $7,755.00. The maximum funding for 2016-2017 is $7,763.00. Scholarship Organizations may expend up to 5% of the money received to pay its administrative expenses. Schools receiving scholarship grants must maintain a record of academic progress in a manner prescribed by the Nevada Department of Education so that the Department is able to aggregate and report this information.
total dollar amount of grants provided to students at the school.

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Mobile Telephone 775/443-5988  
Visit the Association's website www.nvasb.org

Supporting Success for All Students through Local School Board Leadership

Opportunity_Scholarships_Registered_Scholarship_Grant_Org.pdf  
68K

6-28-17  
Trustee Schank
Registered Scholarship Grant Organizations

Please note: ALL SGOs serve the entire State of Nevada

Dinosaurs & Roses
Dinosaurs & Roses 702-736-7787
Alicia Vaszil ~ Scholarship Director scholarship@dinosaursandroses.org
Michele Morgan-Devore ~ Executive Director michele@dinosaursandroses.org
7310 Smoke Ranch Road, B, Las Vegas, NV 89128 Fax: 702-804-8700

AAA Scholarship Foundation
AAA Scholarships 888-707-2465
Kim Dyson ~ CEO/President kim@aaascholarships.org
Ana ~ ana@aaascholarships.org
Patti ~ Patti@aaascholarships.org
1452 W. Horizon Ridge Road, #541, Henderson, NV 89012 Fax: 888-707-2465
Get on the AAA Scholarship Foundation’s email list: AAA email list

America’s Scholarship Konnection
America's Scholarship Konnection 877-509-7755
Amy Luksza ~ Scholarship Director info@ASKscholarships.org
Ralph Luksza ~ President/CEO info@ASKscholarships.org
70 S Val Vista Drive, Gilbert, AZ 85296 Fax: 623-321-1411

Education Fund of Northern Nevada
Education Fund of N. Nevada 775-742-4285
Christopher Benna ~ President cdb4000@aol.com
Marc Markwell ~ Director mmarkwell@snc.biz
3025 Mill Street, Reno, NV 89509 Fax: 775-329-3593
Final $1.6 million piece falls into place for WCSD's $800 million 2017-2018 budget

With the approval of a final $1.6 million dollar revision, the Washoe County School District has balanced its approximately $800 million budget for the 2017-18 school year.

This revision fills a $6.6 million shortfall discovered at the close of the 2017 Legislative session caused by flat enrollment rates and more growth in local wealth, meaning less per-pupil funding than the district had originally anticipated.

The $1.6 million, plus a $5 million last-minute emergency appropriation from the state, fills the surprise budgetary gap.

"We're grateful that we're at least in a position that we think we're going to land OK," said WCSD Board of Trustees president Angie Taylor. While there are a few variables in the budget still left to be determined, Taylor said the board is happy they were able to balance the budget, again, without much detrimental impact to students.

The district had already resolved a $40 million structural deficit and submitted a balanced budget to the Nevada Department of Taxation in late May. That deficit was closed through cuts, freezing open positions and offering buyouts to teachers who had worked in WCSD for over 15 years.

STORY FROM THE MOTLEY FOOL
87% of Americans are Ignoring this warning

The $1.6 million used to balance the budget was pulled out of a $7.87 million contingency budget set aside in case WCSD has to pay back its portion of property tax revenue owed by the state to residents of Incline Village. The Nevada Supreme Court ruled that the county had unfairly assessed lakeside property based on the quality of the view, substantially hiking property taxes.

The county is on the hook for $40 million and may ask WCSD to repay its portion of those taxes in order to settle up. However, the amount WCSD would owe or even if the district will have to pay is still being decided in court.

While the $1.6 million from the unresolved property tax lawsuit budget officially balances next year's budget, the district does expect to find other offsets that can potentially contribute to the 2017-18 funds. Categorically funded programs like special education were given budgetary increases at the 2017 Legislature but have yet to have their funds appropriated to specific districts; WCSD is hoping this means funding increases in the coming year.

That, combined with possible savings from the 2016-17 budget could provide the bump necessary to return the $1.6 million in funds to its original budget. Or, at least the district hopes.

"We're hopeful that through a combination of several things well get that balance," said Tom Ciesynski, WCSD's chief financial officer. "When you're working with a budget of this magnitude things can happen; you can find things and sometimes things come in better than estimated."

If funding doesn't increase like the district expects, it might have to go back to the drawing board and see what else it can squeeze out of the budget.

"That's the worst case scenario; that we have to cut something else," Ciesynski said, adding that the district is optimistic it won't have to resort to that.

WCSD will begin to address the 2018-2019 budget and the district's underlying structural deficit at a special meeting of the board in August.
