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DEPARTMENT OF TAXATION FOLLOW-UP REPORT

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FEB 2026

Douglas County School District

Fiscal Stabilization and Recovery Report
Prepared for: Nevada Department of Taxation
Prepared by: Douglas County School District, Superintendent Frankie Alvarado
Date: February 11, 2026

Executive Summary

Overview of Fiscal Condition

Douglas County School District is currently confronting a severe structural deficit estimated at approximately **$5.4 million** for the Fiscal Year 2025–26. This financial imbalance is not an isolated event but the result of compounding long-term trends: a sustained decline in enrollment, compensation and benefit costs that have outpaced flat revenues, and a historical reliance on the Ending Fund Balance to cover operating shortfalls.

Between FY 2016 and FY 2022, the District successfully built its General Fund reserves from roughly $4.7 million to $11.6 million. However, over the subsequent years, these reserves were fully drawn down to offset operating deficits. Consequently, the District now faces a combined General Fund and Special Education deficit of approximately $1.4 million for FY 2025, which is projected to widen to the $5.4 million shortfall in FY 2026. The core driver of this structural deficit is evident in the operational data: over this same period, weighted enrollment declined by **17.4% (approximately 1,007 students)**, yet staffing levels increased by **1.5%** and total expenditures grew by approximately **14%**.

Having identified these foundational issues that have created the current structural deficit, the district, under the direction of the Board of Trustees and the Superintendent of schools, is committed to directly addressing the issues that have led to the current situation. To ensure a clear plan which addresses a three-phase plan that will see the District restore a minimum 4% ending fund balance as part of the 2027-2028 Fiscal Year, the district is committed to addressing and implementing significant adjustments to correct the current situation.

Immediate Corrective Actions and Verified Savings

In response to these projections, the Board of Trustees has taken decisive, immediate action to mitigate the shortfall. These measures include the denial of proposed collective bargaining agreements (avoiding approximately $928,000 in new costs) (Appendix C), the implementation of a strict hiring freeze, and the elimination of vacant positions (Appendix F), which generated approximately $1,260,520 in savings plus associated benefits. The District has also implemented staff expenditures through Classified staffing hour reductions providing a savings of $82,766.32 and the reduction of two (2) work day's for student support staff providing an additional $158,171.97 in savings. Additionally, the District has reduced or redirected capital and operational spending, such as shifting $600,000 in

bus purchases to Capital Projects and reducing textbook expenditure by $200,000, as well as other verified savings.

Through these combined efforts, including contractual cost avoidance, classified supervisor reductions, and targeted operational cuts, the District has identified and verified approximately **$3,287,022.60** in current-year savings. These actions have reduced the projected deficit to an estimated **$2,112,977.40.** While significant, this remaining gap requires further structural adjustments and negotiated concessions to close.

Declaration of Fiscal Emergency

Because the projected Ending Fund Balance has fallen to or below 4% of the prior year's General Fund expenditures, the Board has determined that the District meets the statutory definition of a **Fiscal Emergency under NRS 288.150** (Appendix B). The District approved a formal resolution to this effect (Appendix A). This declaration is a critical procedural step that activates specific statutory tools, allowing the District to reopen collective bargaining agreements regarding compensation and monetary benefits. It initiates a 21-day negotiation timeline and empowers the District to take extraordinary fiscal measures necessary to restore solvency while complying with Nevada Revised Statutes and Department of Taxation oversight.

Strategic Measures for Solvency

To bridge the remaining financial gap and ensure long-term stability, the District is pursuing a multi-faceted strategy involving both labor and structural adjustments:

- **Labor-Related Adjustments:** The District is proposing a **4% salary reduction** effective January 2026, which is projected to save $1,000,000 in FY 2025–26 and $2,000,000 annually thereafter. Further measures under consideration include adjustments to PERS cost-sharing providing savings of $280,839.49 for the 25-26 school year and $562,678,80 in savings for the 26-27 school year.
- **Structural & Operational Changes:** The recovery plan includes "right-sizing" staffing to align with current enrollment levels and consolidating up to two elementary schools (Appendix I), which will yield **$938,762 in savings** during the 26-27 school year. Additional strategies include eliminating $700,000 in textbook adoption funds, $500,000 in Technology Purchases and $600,000 in school bus purchases as well as continuing the suspension of the $1,000,000 annual transfer from the General Fund to the health insurance fund.
- **Staff Right Sizing:** Recognizing that the district has had a decline in enrollment of approximately 17.4%, while staffing has increased by 1.5% provides clear recognition that there is a misalignment between enrollment and staffing. As a result, the district has aggressively addressed staffing by eliminating unfilled and vacated positions in the current fiscal year, combined with strategic Reductions in Force (RIF) as part of the January 7th, 2026 board meeting. This will be expanded with a detailed review of Student to Teacher Ratio's (STR) for further "right sizing" in preparation for the 26-27 school year.

These strategic measures are anticipated to provide reduced expenditures saving the district over $6,000,000 as the district enters the 26-27 school year.

Multi-Year Recovery and Accountability Framework

The District has adopted a three-phased approach to recovery:

1. **Phase I (FY 2025–26):** Focuses on eliminating the current-year deficit through the immediate savings and negotiated reductions detailed above.
2. **Phase II (FY 2026–27):** Aims to prevent future deficits by embedding structural expenditure controls and establishing a sustainable compensation framework.
3. **Phase III (FY 2027–28):** Dedicated to rebuilding reserves to achieve the statutory minimum of a **4% Ending Fund Balance**.

To ensure transparency and rigorous oversight throughout this process, the District will implement monthly financial reporting to the Board and conduct periodic Fiscal Recovery Workshops. The District is committed to maintaining strengthened internal controls, utilizing multi-year forecasting tied to Average Daily Enrollment (ADE), and providing ongoing written updates to the Department of Taxation. These measures ensure that all governance, operational, and labor decisions remain strictly aligned with the Fiscal Stabilization and Recovery Plan.

Section I: Historical Context and Fiscal Condition

Disclaimer:

Information found within this section is based on Quarter 1 Average Daily Attendance (ADE) as verified by the Nevada Department of Education and Douglas County School District. The certified validation report for student ADE is confirmed as 4,745 and all calculations are based on this enrollment figure. The Pupil Centered Funding Plan (PCFP) considers student ADE on a quarterly basis, and most districts, including Douglas County School District, generally lose enrollment throughout the year. This decline in enrollment will have a prorated impact based on the amount of $10,622 per pupil annually. As a result, it is anticipated that there will be a greater deficit than stated in this analysis, however, it is essential that a baseline analysis be conducted to provide clear and concise reporting to the Board of Trustees, community, staff and Taxation.

A. Overview of Historical Financial Trends

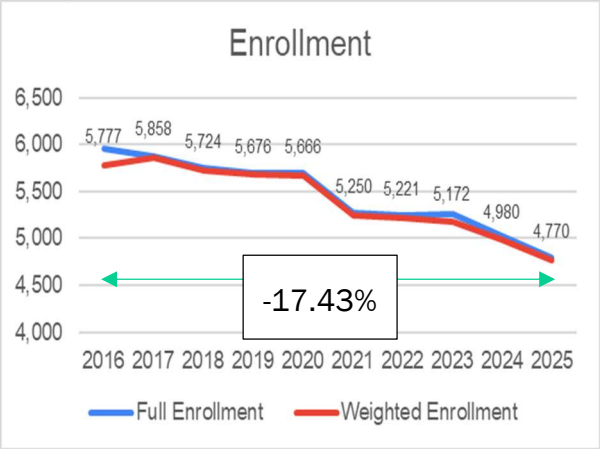
- **Summary of revenue trends (state funding, enrollment, local revenues)**

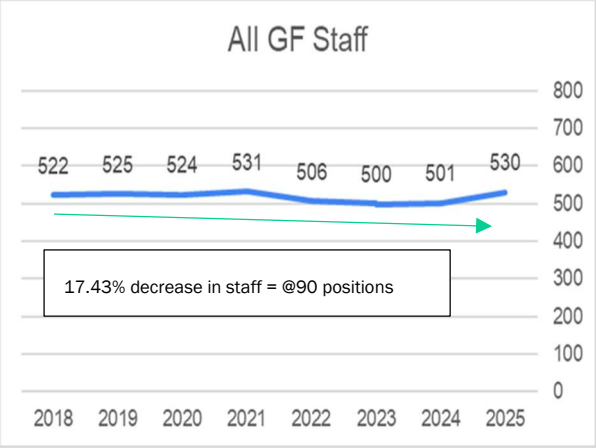
DCSD's General Fund was stable and even accumulated a surplus from FY2016 to FY2022, with the Ending Fund Balance growing from about $4.7 million in FY2016 to about $11.6 million in FY2022 despite declining enrollment. Between FY2022 and FY2025, that $11 million surplus was fully drawn down, leaving the district in a deficit position with an Ending Fund Balance within the General Fund of approximately negative $948,911 in FY2025.

Over this same period, weighted **enrollment declined by about 1,007 students**, or **roughly 17.4%**, which under Nevada's Pupil-Centered Funding Plan (PCFP) means that approximately 99% of the General Fund revenue tied to those students left the district. However, the district did not reduce costs at the same rate, leading to expenditures increasing by approximately 14% while revenues remained essentially flat, decreasing by less than 1%.

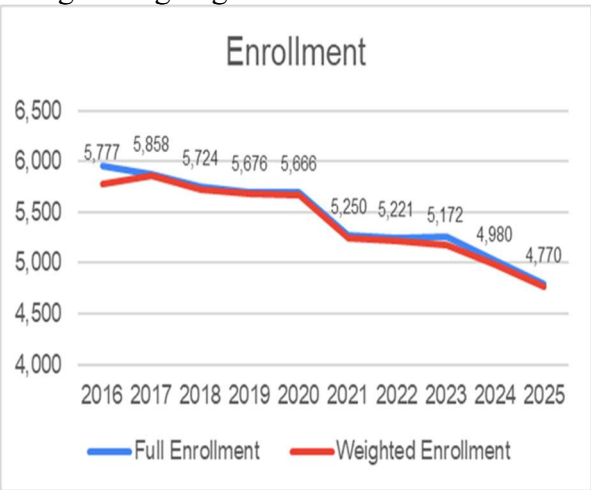
The main expenditure growth drivers include:

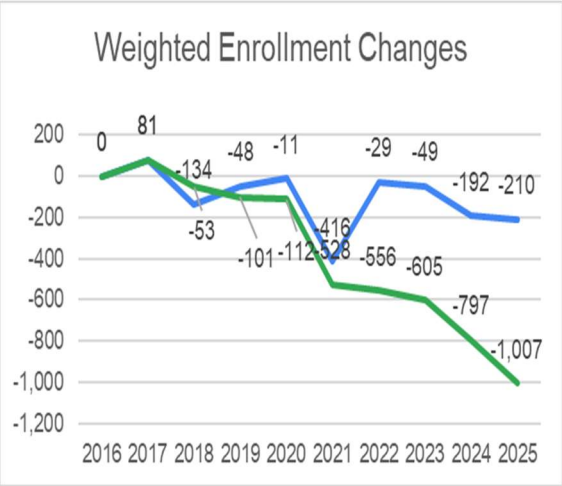
- Compensation and benefits: **Staffing levels increased by about 1.5%** even as **enrollment declined by 17.43%**, effectively adding positions relative to student counts instead of reducing them. This was compounded by the 2023 legislative session in which staff compensation increases were a legislative platform leading to historic increases in funding across the state. In response, and despite not implementing staffing decreases, DCSD provided an 11% increase in salaries in 23-24 and an additional 4% in 24-25, for a total increase of 15% over the biennium. This figure does not include SB 231 funding providing additional salary increases (24-25 = 4.2%).





- PERS contribution increases and health insurance cost growth: Costs are embedded in the 14% rise in total expenditures and reflect statewide cost pressures in salary-related benefits.
- Inflationary and operational pressures: General operating costs, utilities, materials, and contracted services rose over time, contributing to the overall 14% expenditure growth while revenues stayed flat.
- Prior budgetary decisions and structural constraints: Rather than aligning staffing with declining enrollment (around 90 positions over the period if reductions had matched the 17.43% enrollment drop), the district maintained or modestly increased staffing, which locked in higher ongoing costs and created a structural deficit.





B. How DCSD Reached Its Current Position

- **Identification of structural vs. one-time imbalances**

The district's current situation reflects both structural and one-time imbalances. Structurally, expenditures (especially compensation and benefits) have grown faster than revenues, with an approximately 14% expenditure increase against flat revenues and staffing that rose 1.5% while enrollment fell 17.43%. One-time in nature, DCSD used its accumulated surplus—an Ending Fund Balance that peaked above $11 million—to absorb operating deficits from FY2022 to FY2025 until that cushion was exhausted and the fund moved into deficit.

- **Timing gaps between expenditure commitments and revenue realization**

There were also timing gaps between expenditure commitments and revenue realization. Multi-year compensation agreements, benefit cost escalations, and programmatic additions created recurring obligations based on prior-year assumptions, while enrollment and associated funding declined more quickly than budget plans anticipated. Because Ending Fund Balance was healthy through FY2022, these imbalances were initially masked by drawdowns rather than corrected through timely structural changes.

- **Constraints on mid-year adjustments prior to Fiscal Emergency declaration**

Constraints on midyear adjustments also played a role. Prior to the declaration of Fiscal Emergency, DCSD had limited ability to make rapid, large-scale reductions in staffing and programs without significant disruption and negotiation. Under the PCFP, nearly all General Fund revenue follows students, but many costs (school sites, minimum staffing, fixed contracts) are relatively inflexible in the short term, which means meaningful rightsizing of expenditures was deferred and now must occur over a much more condensed timeframe.

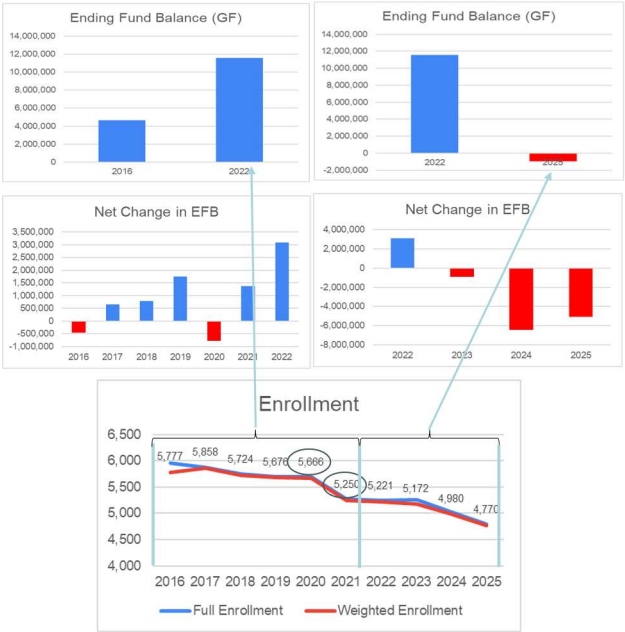
C. Current Financial Standing

For FY2025, the **General Fund** is in a **deficit position of $948,911**, with an additional **deficit of $476,339 within the Special Education** budget, both of which have been included in the 25-26 budget. This follows a FY2023–FY2024 period in which revenues grew by about $3.1 million but expenditures grew by about $8.6 million, producing an operating deficit of roughly $5.5 million and a $6.5 million decline in Ending Fund Balance.

The most recent audited or reported Ending Fund Balance figures show a trajectory from $4,658,644 in FY2016 to $11,558,853 in FY2022, followed by a drop to approximately negative $948,911 in FY2025, a $12,507,765 decline over four years. **For FY2026**, the presentation shows projected General Fund revenues of about $59,434,642 against final budget expenditures of about $64,936,282, implying an **overall shortfall of roughly $5.4 million** when combined with other pressures.

Ending Fund Balance

- FY2016- $4,658,644 (EFB)
- FY2022 - $11,558,853 (EFB)
  - EFB grew by approximately $7 million despite declining enrollment of
- FY2025 – ($948,911) (EFB)
  - Decline of $12,507,765 over 4 years



Current Identified Deficit: $5.4 million

Section II: Immediate and Preliminary Actions Taken

Douglas County School District (DCSD) has taken a series of deliberate and timely actions to stabilize its financial position and demonstrate proactive fiscal improvement in advance of the February meeting with the Department of Taxation. These actions reflect a collaborative focus on strengthened governance, enhanced fiscal oversight, immediate cost containment, and transparent stakeholder engagement.

A. Governance and Oversight Measures

Recognizing the seriousness of the District's fiscal condition, DCSD has taken immediate steps to strengthen governance and oversight related to financial decision-making. **The Board of Trustees authorized the engagement of an external consultants** to support the development and implementation of a comprehensive fiscal stabilization strategy. **Consultants are working in coordination with district finance leadership and external reviewers** to validate fiscal assumptions, analyze expenditure trends, and ensure that corrective actions are aligned with state oversight expectations.

While these actions were being implemented, **the Board of Trustees has participated in targeted board meetings** focused on key fiscal governance topics, **including statutory fiscal emergency authority, limitations and requirements related to collective bargaining during periods of fiscal distress, and the expectations of state oversight entities when a district's ending fund balance**

falls below prudent levels. These sessions have been designed to ensure informed decision-making and compliance with applicable state law as the District moves forward.

B. Leadership and Organizational Actions

As part of its regularly scheduled meeting on December 18th, 2025, the DCSD Board of Trustees took several critical actions intended to immediately address the District's projected deficit and prevent further structural imbalance.

First, the **Board denied approval of proposed collective bargaining agreements with the Chapter #6 Bus Drivers Association and the Douglas County Professional Education Association** (Appendix C). Acceptance of these contracts would have resulted in a projected cost increase of **approximately $928,000**, which was incorporated into the current budget and would have further exacerbated the district's fiscal deficit. This action reflects the Board's commitment to prioritizing fiscal solvency while longer-term solutions are developed.

Second, the **Board authorized the Superintendent to solicit for the hiring of a Chief Financial Officer (CFO) as part of the regularly scheduled board meeting on January 15, 2026** (Appendix H)**.** Research and industry best practices indicate that strengthening internal fiscal leadership at this level can result in efficiency gains of approximately 1–3 percent over time, providing meaningful long-term savings and improved financial controls.

Finally, and as noted above, the **Board authorized engagement with external consulting organizations** to conduct a **comprehensive review of current fiscal analyses, evaluate proposed funding reductions, and assist in the development of detailed cost modeling to inform future discussions** with stakeholders, employee associations, and the Board of Trustees. This work is intended to ensure that future decisions are data-driven, transparent, and sustainable.

C. Cost Containment Actions Already Implemented

In addition to governance and leadership actions, DCSD has implemented several immediate cost containment measures during the current fiscal year.

As noted above, the **denial of proposed contracts** with the Bus Drivers Association and Certified Staff Association resulted in **immediate cost avoidance totaling $928,000**. These savings were critical in preventing further deterioration of the district's financial position.

The district has also instituted a **hiring freeze for all positions and eliminated vacant positions** where feasible, generating additional cost savings estimated at **$1,260,520.15.** These actions were taken to control personnel expenditures, which represent the largest component of the district's operating budget.

Addressing personnel expenditures, the District implemented a **reduction in Classified staffing hours** for the current fiscal year, providing **net savings of $82,766.32**, as well as **reducing the total number of contract days** for Classified staffing, providing an **additional $158,171.97 in savings**. These combined personnel efforts provide a **total reduction of $240,938.29**.

In coordination with legal counsel, the District initiated a Reduction in Force (RIF) during the current fiscal year (Appendix G). This process resulted in the **elimination of four (4) classified positions**, producing estimated **savings of $122,066.11.** The RIF was implemented in compliance with applicable statutes and contractual requirements.

Additionally, the district **shifted the planned purchase of school buses from the General Fund to Capital Projects**, resulting in immediate General Fund savings of **$600,000**. The approved budget for **instructional material**s was also reviewed, and textbook purchases totaling approximately $700,000 **were reduced or frozen and transferred to Capital Projects**, yielding an **additional $700,000 in General Fund savings**. In addition, eligible **Technology purchases were transferred to Capital Projects,** providing an **additional $600,000** in savings.

Collectively, these actions have significant savings, directly reducing the projected deficit and demonstrating the district's commitment to immediate fiscal corrective action.

D. Stakeholder Engagement

DCSD has prioritized transparency and stakeholder engagement throughout this process. The district launched a budget transparency webpage at www.dcsd.net/about/budget. The district implemented a district-wide community survey to gather input on fiscal priorities, tradeoffs, and service impacts, ensuring that community perspectives are considered as decisions are made. In addition, DCSD held a **community-wide Town Hall** on January 28, 2026, to review the current fiscal deficit, discuss various considerations to resolve the deficit, and to solicit community feedback.

The district continues to maintain **ongoing communication with employee Associations** regarding the district's financial status and the constraints imposed by the current fiscal environment. These conversations are intended to support informed dialogue and future negotiations grounded in fiscal reality.

Finally, the Board of Trustees has utilized **both regularly scheduled board meetings and special board meetings** to address fiscal issues in a **public and transparent** manner, reinforcing accountability and public trust during this period of financial challenge.

Section III: Declaration of Fiscal Emergency (NRS 288.150)

A. Basis and Rationale for Declaration

Douglas County School District ("District") has determined that it is experiencing significant fiscal difficulty, as evidenced by a **projected Ending Fund Balance below the recommended minimum threshold of four percent (4%) and as prescribed in NRS 288.150**. Despite the implementation of immediate cost-containment measures and operational reductions, the District's current financial condition cannot be fully stabilized through ordinary budgetary adjustments alone.

The declaration of a Fiscal Emergency is necessary to:

- Formally acknowledge the District's fiscal condition;

- Activate statutory mechanisms that allow for timely and meaningful fiscal corrective action;
- Provide transparency and clear documentation to employees, stakeholders, and the Nevada Department of Taxation; and
- Establish a structured and legally supported process for negotiating compensation and monetary benefit adjustments required to eliminate the deficit.

The District views the declaration not as a singular action, but as part of a broader, deliberate fiscal stabilization strategy designed to restore solvency and long-term financial sustainability.

B. Timing of Declaration

The District made a determination of Fiscal Emergency as part of the DCSD Board Meeting on **January 15, 2026**. The timing of this declaration was strategically initiated to expedite discussions with the District's various bargaining units to work in tandem to address the fiscal deficiency.

Through triggering the Declaration of Fiscal Emergency as part of the January 15th board meeting, clear timelines were initiated:

- Initiates the statutory 21-day meeting and negotiation timeline at the earliest practicable date;
- Maximizes the amount of time available within the current fiscal year to implement negotiated savings;
- Reduces the risk that delayed action would limit the District's ability to achieve a balanced budget; and
- Demonstrates proactive fiscal governance to the Department of Taxation.

This declaration, combined with the desire to work collaboratively with the identified bargaining units, demonstrates the District's commitment to act decisively and responsibly in addressing its fiscal condition.

C. Board Determination of Fiscal Condition

At a duly noticed public meeting, the Board of Trustees will formally determine and acknowledge that:

- The District's projected Ending Fund Balance for the current fiscal year is less than four percent (4%);
- The District is therefore experiencing significant fiscal difficulty; and
- Extraordinary fiscal measures are required to restore financial stability.

This determination will be supported by current financial data, projections, and validation conducted in coordination with external fiscal review support.

D. Board Resolution Declaring Fiscal Emergency

Although not explicitly required by statute, the Board of Trustees adopted a formal resolution declaring a Fiscal Emergency. The District believes adoption of a resolution is the best practice and provides substantial benefits, including:

- Creating a clear and permanent public record of the Board's findings and actions;

- Enhancing transparency for employees, community members, and state oversight agencies;
- Strengthening the legal and procedural defensibility of subsequent fiscal actions; and
- Providing clear documentation for submission to and review by the Department of Taxation.

The resolution articulates the factual basis for the declaration, references the District's projected Ending Fund Balance, and affirms the Board's intent to pursue all lawful and appropriate measures to restore fiscal stability.

E. Notice to Employee Associations

Following the declaration of a Fiscal Emergency, the District provided formal written notice to all recognized employee Associations (Appendix C). The notice was designed to:

- Inform employee Associations of the declaration and its effective date;
- Identify the District's fiscal condition and need for corrective action; and
- Clearly state the District's intent to meet and negotiate, as permitted by law, regarding matters of **compensation and monetary benefits**.

The District is committed to engaging in good-faith discussions with its employee Associations and views negotiation as a critical component of achieving both immediate deficit reduction and longer-term fiscal sustainability.

F. Purpose and Scope of Fiscal Emergency Actions

The declaration of a Fiscal Emergency is intended to provide the District with the tools necessary to:

- Address the current fiscal year deficit;
- Prevent further erosion of the Ending Fund Balance;
- Implement structural changes that reduce the likelihood of recurring deficits; and
- Position the District to restore a minimum of four percent (4%) Ending Fund Balance in future fiscal years.

All actions taken pursuant to the declaration will be guided by principles of transparency, fiscal responsibility, and compliance with applicable state law and oversight requirements.

Section IV: Current Position

FY 2024-2025 Financial Position

Fund Category	Deficit Amount
General Fund Deficit	-$948,911
Special Education Fund Deficit	-$476,339
Total Starting Deficit (June 30, 2025)	**-$1,425,250**

Current Year (FY 2025-2026) Projected Shortfall

The district projects an additional General Fund shortfall of **$4.5 million** for the current school year (2025-2026), bringing the cumulative deficit to approximately **$5.4 million** if no corrective actions are taken.

**Note: The GF deficit of $948,911 from FY25 and the Sped deficit of $476,369 were rolled into the current FY26 budget*

Root Causes of Deficit

- **Declining Enrollment:** Loss of approximately 1,000 students over the past seven years (17.4% reduction), currently serving approximately 4,700 students
- **Revenue Loss:** FY 2025-2026 enrollment decline of 165 students resulted in a $1.8 million revenue decrease; prior year decline of 117 students caused a $1.2 million loss
- **Expenditures Exceeding Revenue:** Operational costs have consistently outpaced revenue growth since FY 2023
- **Stagnant State Funding:** K-12 funding has remained flat despite historic increases in 2023
- **Rising Operational Costs:** Salary obligations, benefits, transportation, and facility maintenance costs have increased

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Section V: Current School Year Cost Savings (FY 2025-2026) and Remaining Gap

Immediate Actions Implemented

Cost-Saving Measure	Annual Savings
Reduction in Force (RIF) - Phase 1 (Feb 2026) Classified Employee Positions Eliminated (4)	$122,066.11
Contract Denial Bus Drivers and Certified Staff	$928,000
Textbook Adoption Freeze - Unspent Planned adoptions postponed indefinitely	$200,000
Terminate County Management Contract Transition workload to district personnel	$70,000
Elimination of Unfilled Vacancies District- Wide elimination	$626,018.21
Transfer Eligible GF Expenditures to Capital Technology and Textbooks	$1,100,000

Classified Hour Reduction Applied to the 25-26 Fiscal Year	$82,766.32
Classified Reduction of Contract Days Reduction of 2 Days Applied to the 25-26 Fiscal Year	$158,171.97
Subtotal: Immediate Actions	**$3,287,022.60**

Remaining Deficit Pre-Negotiations

Current Position	**Projected Savings**
Starting Deficit 24-25 and 25-26 Deficit Position	$-5,400,000
Immediate Savings Total Savings as found above	$3,287,022.60
Remaining Deficit	**$2,112,977.40**

Pending Current Year Actions - Negotiations

Planned Measure	**Projected Savings**
Salary Reduction 4% Reduction – All Groups –Effective January 1	$1,000,000
PERS Cost Share All Groups –Effective Jan 1	$280,839.40
Freeze Site Budgets Freeze of remaining site budgets	$70,000
Reduction in Force – Custodial staff, Grounds, Classified Supervisor, Playground Aide	@$762,138.10
Subtotal: Pending Actions	**$2,112,977.40**
Remaining Deficit	**$0**

- *Note: Negotiation savings are subject to board authorization and successful negotiations. Final impact TBD.*

Salary increases are projected at approximately $500,000 per each 1% provided for each fiscal year. Given tax implications of crossing into prior fiscal years for IRS reporting, the district is selecting to apply the reduction effective January 1, 2026, for the remainder of the 25-26 school year and July 1, 2026, through the 26-27 fiscal year. This revision of previously negotiated salary increases is

anticipated to provide **$1,000,000 in savings for the remainder of the 25-26** school year and **$2,000,000 for the upcoming school year.**

Employer/employee split adjustment – **PERS increased from 33.5% to 36.75%** effective July 1, 2025. Under NRS 286.421(3), for a district that has elected to pay PERS on behalf of its employees, any PERS rate increase is "cost-shared" and addressed by covering the employee's portion of the increase through adjustments "1. Made in lieu of equivalent basic salary increases, or cost-of-living increases, or both: or 2. Counterbalanced by equivalent reductions in employees' salaries." Understanding the current fiscal challenges within the district, through negotiations, the district will seek to reduce employee compensation by the equivalent of 1.625% of the employees' portion of the biennial increase. This offset is projected to provide an **anticipated savings of $561,678.80 (full year)** for all bargaining groups.

Total Current Year Savings Target

Target for FY 2025-2026: $5.4 million in cost reductions

Section VI: Forward-Thinking Savings and Revenue Enhancement 26-27 Forward

To achieve fiscal stability and eliminate the structural deficit, DCSD must implement a comprehensive strategy addressing both expenditure reduction and revenue enhancement.

1. Approved Consolidation (February 2026)

The Board of Trustees took preliminary action in February 2026 to consolidate two elementary schools in the southern part of the county.

Consolidation	Timeline	Annual Savings
C.C. Meneley Elementary Scarselli Elementary	Fall 2026-2027 Implementation	$938,762

School Consolidation: The district anticipates consolidating CC Meneley Elementary with Scarselli Elementary in the Minden/Gardnerville area. Students will be housed at Scarselli Elementary. The Board of Trustees authorized this action on February 3rd, 2026, with 30-day notices to parents, teachers and principals issued on February 4th, 2026, and the required 10-day notice will be submitted for publication in the Record Courier over multiple dates to ensure effective communication. This action is expected to save significant expenses, resulting in total projected savings of **$938,762**. (Appendix I)

2. Staff Right Sizing and Negotiations

Asset	One-Time Revenue
Staff Right Sizing Reduction of Identified Positions	$794,062.84

Contract Adjustments Step/Column Freeze, Reduction of 5 days	$947,722
Contract Adjustment – Salary Salary reduction of 4%	$2,000,000
Contract Adjustment – PERS Cost share consistent with NRS 286.421(3)	$561,678.80
Subtotal: Asset Liquidation	**$4,302,741.60**

Staff Right Sizing: In addition to the positions eliminated during the 25-26 school year, DCSD will continue to make staffing adjustments based on projected enrollment and district needs. This reduction will include **two (2) Cabinet Administrative reductions** providing for total **savings of $231,648.** In addition, **two (2) PDC positions** will be eliminated, leveraging savings of $134,000 plus benefits for a **total savings of $214,400 out of the General Fund**, as well as additional staffing adjustments based on projected enrollment (to be completed in March 2026).

In addition, as part of the Tentative and Final budget development for FY27, the district will make **further staffing adjustments** as determined necessary **based on projected enrollment for the 26-27 school year**.

Contract Adjustments: In addition to freezing Step and Column movement, a reduction in 5 contract days is sought (decreasing from 185 to 180 days), providing for overall cost savings of **$947,722.00**.

Salary Reductions: The district proposes a 4% salary reduction for the 2026–27 year, which is projected to provide **$2,000,000** in annual savings.

PERS Cost Sharing: Employees would assume a larger share of PERS costs, specifically covering an employee portion of **1.625%**, providing annual savings of **$561,678.80.**

2. Asset Liquidation and Capital Improvements

Asset	One-Time Revenue
District Office Building and Land Sale Funds deposited into Building and Sites	@$4,000,000
Transition District Office Utilize operational space	$250,000
WNC Buckey Campus Lease Reversion Elimination of current lease contract	$120,000

Remove GF Expenditures – Textbooks, Tech and School Buses Shift any required expenses from GF to Capital	$1,550,000
Subtotal: Asset Liquidation	**$5,920,000**

District Office and Land Sale – With the approved consolidation, the DCSD intends to **sell the current District Office as well as an adjacent parcel of land**. The district has begun the process by securing the required appraisers (one by the district and one appointed by NDE). It is anticipated that the values will be reviewed by the board as part of an upcoming February board meeting. Currently, it is anticipated that the sale of these properties will secure **approximately $4,000,000 in revenue that will be placed in the Building and Sites budget as required by NRS.**

Note: *Proceeds from facility sales are generally restricted to capital facility costs rather than general fund operations under Nevada law, but can reduce future capital expenditure needs, freeing general fund dollars.*

WNC Buckey Campus Lease Reversion – The district is currently in an agreement with WNC to secure a physical location to support academic opportunities. The district has provided notice that this **contract will be terminated** at the end of the 25-26 school year, **providing annual savings of $120,000**.

Transition Approved GF Expenditures to Capital Projects – Consistent with the 25-26 school year, the district will transition **eligible expenses from General Fund to Capital Projects**. This includes anticipated expenditures for Textbooks, Technology and School Buses. Anticipated General Fund **savings are identified as $1,550,000**.

3. New Revenue Streams

Revenue Source	Annual Revenue
Medicaid Billing for Services Now being implemented district-wide	$275,000
Bus Advertising Revenue	$15,000
Warrior Way Parking Program	$35,000
Subtotal: New Revenue Streams	**$325,000**

The district is actively seeking to **implement Medicaid billing** for eligible services and exploring revenue from school bus advertising. In addition, the district will actively seek opportunities for State and Federal Grants to augment current district expenditures while aligning with the District Strategic Plan as much as possible.

4. Enrollment Stabilization and Growth Initiatives

Initiative	Projected Impact
Recapture homeschool students Estimated revenue: $500,000 annually	+50 students
Win back students to neighboring districts Estimated revenue: $250,000 annually	+25 students
Marketing and community engagement Estimated revenue: $250,000 annually	+25 students
Total Enrollment Growth Target **Estimated Annual Revenue Increase**	**+100 students** **$1,200,000**

Community stakeholders have urged the district to focus on strategies to attract and retain students rather than solely implementing cuts. Per-pupil funding in Nevada means each student retained or recruited generates approximately $10,622 in annual revenue.

5. Operational Efficiency Improvements

- **Hire Chief Financial Officer (CFO):** Community members strongly advocated for immediate CFO hiring to provide accurate financial analysis, identify additional revenue opportunities, and implement financial controls. **Anticipated efficiencies of 2-3% within three years**.
- **Special Education Rate Review:** District has a notably high special education rate of 15%, notably above state averages. Review service delivery models and cost allocation.
- **Energy Efficiency Projects:** LED lighting, HVAC upgrades, and weatherization to reduce utility costs (**Estimated savings: $150,000 annually**)
- **Procurement and Contract Review:** Competitive bidding and contract **renegotiation for services.**

Estimated Annual Savings from Operational Efficiency: $250,000

Comprehensive Recovery Timeline

Phase I: FY 2025–26 – Eliminate Current Deficit

The immediate priority of the recovery plan is to eliminate the deficit for the current fiscal year. This phase relies on a combination of immediate cost-reduction measures and negotiated concessions that have been outlined earlier in the report. The goal for this period is to achieve a balanced revised budget, ensuring that the district ends the fiscal year without a shortfall. This priority will be achieved through the outlined steps found in the sections above, including immediate operational changes, reductions in force, freeze on hiring and expenditures, and re-opening of negotiations with all bargaining groups to further meet the fiscal deficit to achieve a balanced budget for the 25-26 school year.

Phase II: FY 2026–27 – Prevent Future Deficit

The second phase focuses on structural changes to prevent the recurrence of a deficit in the 2026–27 fiscal year. This phase involves implementing structural expenditure controls and reducing staffing across all levels of the organization. A key component is the establishment of a sustainable compensation framework, which includes several specific proposals.

Phase III: FY 2027–28 – Restore 4% Ending Fund Balance

The final phase is dedicated to restoring the district's reserves to the statutory 4% Ending Fund Balance. While specific details are to be defined further, the strategy rests on four pillars:

- Planned restoration of reserves.
- Adoption of conservative revenue assumptions to avoid overestimating available funds.
- Strict adherence to staffing adjustments to align with enrollment and budget realities.
- A commitment to long-term fiscal discipline to ensure sustainable solvency.

To accomplish this goal, the district will continue to monitor enrollment projections to ensure staffing is appropriate to current enrollment figures, along with evaluating the impacts of continuing the reductions that are anticipated through negotiations (PERS, Salary Reduction, Step/Column Freeze, Contract Day Reduction).

Path to 4% Ending Fund Balance

To achieve net zero by FY 2027-2028, the district must:

1. Continue annual savings from consolidation and operational efficiency
2. Achieve enrollment growth targets, generating additional revenue
3. Maintain new revenue streams
4. Secure additional state or federal assistance
5. Reduce the outstanding deficit over two years

Projected Achievement of 4% EFB: FY 2027-2028

Risk Factors and Contingencies

Key Risks

- **Continued Enrollment Decline:** Further student losses could offset savings and delay recovery
- **State Funding Stagnation:** No indication of increased per-pupil funding from state legislature
- **Implementation Delays:** Consolidation or personnel actions delayed by legal or logistical challenges

- **Community Opposition:** Significant pushback on school consolidations could force alternative approaches
- **Economic Conditions:** Recession or housing market changes affecting enrollment and property values

Contingency Measures

- Maintain multiple additional scenarios for board consideration
- Develop alternative savings targets if primary initiatives face obstacles
- Explore inter-district agreements and shared services with neighboring districts
- Consider additional RIF of employees if necessary

Summary

Douglas County School District faces a severe fiscal emergency requiring immediate, decisive action and sustained **commitment to financial reform over multiple years**. The comprehensive strategy outlined in this document demonstrates a clear pathway from a substantive deficit to fiscal stability through the identified strategies as identified above.

While the path forward requires difficult decisions, including **school consolidations and workforce reductions**, these measures are essential to preserve the district's long-term viability and ability to provide quality education. Success depends on:

- Disciplined execution of cost-saving measures
- Effective enrollment recovery strategies
- Strong financial leadership and controls
- Community support and engagement
- Favorable state funding environment

The district projects **achieving a 4% EFB meeting statutory minimum requirements by FY 2027-2028**, contingent on full implementation of this recovery plan and favorable external conditions. Regular monitoring, transparent reporting, and adaptive management will be critical to navigating this fiscal crisis and emerging as a financially sustainable district.

Section VII: Budget Revision and Compliance

This section outlines the district's strategy for formalizing its fiscal recovery efforts into a cohesive financial plan. This section focuses on two primary areas:

A. Revised Budget Development

The district is preparing a revised budget that serves as the official mechanism for documenting its fiscal recovery. This development process involves:

- **Incorporating Reductions:** The revised budget will explicitly include both the **confirmed cost savings** (such as those from the hiring freeze and contract denials) and **anticipated reductions** derived from ongoing negotiations and strategic adjustments.
- **Regulatory Alignment:** The budget is being constructed to ensure strict alignment with the specific requirements and oversight standards set by the Nevada Department of Taxation.

B. Balanced Budget Assurance

This subsection reinforces the district's obligation to fiscal responsibility and statutory compliance:

- **Commitment to Solvency:** The district pledges to **submit a budget that eliminates the deficit**, ensuring expenditures do not exceed available resources.
- **Structural Balance:** The report acknowledges that while some specific savings measures may still be in the final implementation stages (e.g., finalized negotiation details), the submitted budget will demonstrate that the district has achieved **structural balance** rather than relying solely on temporary fixes.

Section VIII: Monitoring, Reporting, and Accountability

Detailed structures and processes are outlined that will be used to provide regular, data-driven reports to the Board of Trustees and the Nevada Department of Taxation, to **strengthen internal financial controls** and forecasting practices, and to ensure that key decisions remain transparent to employees, families, and the broader community. By establishing clear roles, defined reporting calendars, and measurable early-warning indicators, the District intends to create an accountability framework that supports the elimination of the current deficit, prevention of future structural imbalances, and restoration of a statutorily mandated Ending Fund Balance in alignment with the multi-year fiscal recovery plan.

Regular reporting to the Board of Trustees

Douglas County School District will implement a formalized fiscal monitoring calendar that provides the Board of Trustees with recurring, data-rich updates on the status of the General Fund, Special Education Fund, and other material operating funds throughout the Fiscal Emergency period and beyond. At a minimum, the Superintendent or designee, in coordination with the Business Services Department, will present ongoing financial status reports that include updated revenue and expenditure projections, cash flow, Ending Fund Balance estimates, and the realized impact of all cost-containment and negotiated savings measures described in Sections II, V, and VI.

These monthly reports will compare actual and current projections against the augmented/working budget, identify variances by major function and object, and specify whether each variance is one-time or structural in nature. Each report will also provide a running reconciliation of the originally identified deficit (approximately 5.4 million dollars) to confirmed and anticipated savings, making clear how far the District has progressed toward eliminating the FY 2025–26 shortfall and restoring the minimum 4% Ending Fund Balance target under the multi-year recovery plan.

In addition to monthly updates, the District will schedule twice per year, a "Public Budget Committee" in addition to regular or special Board meetings to review multi-year projections, enrollment trends, and the status of major structural initiatives such as staffing realignment, school consolidation, and transportation and textbook expenditure changes outlined in Section VI. These sessions will be noticed, held in public, and will include an opportunity for Board discussion and direction regarding any mid-course adjustments necessary to keep the District on track to prevent a deficit in FY 2026–27 and restore a minimum 4% Ending Fund Balance by FY 2027–28.

Ongoing updates to the Department of Taxation

Recognizing the Department of Taxation's statutory oversight role whenever a local government's Ending Fund Balance falls at or below the 4% threshold, DCSD will maintain ongoing communication with the Department for the duration of the Fiscal Emergency. The District will transmit written status reports as requested, summarizing: (a) updated deficit projections; (b) confirmed cost savings and revenue adjustments; (c) progress on implemented and negotiated measures (including salary, PERS, benefits, and operational reductions); and (d) any material changes to the multi-year recovery assumptions.

These submissions will be aligned with the District's internal budget augmentation and revision processes so that the Department receives timely, consistent information that aligns with the most current Board-approved financial plans. When the Board adopts resolutions, budget augmentations, or revised fiscal recovery milestones affecting the Ending Fund Balance trajectory, the Superintendent or designee will provide the Department with copies of such actions together with explanatory memoranda that connect those decisions to the statutory expectation of moving above the 4% Ending Fund Balance threshold within the planned time horizon.

The District will also proactively seek feedback from the Department and other state partners (including the Nevada Department of Education) to confirm that stated corrective actions are aligned with best practices for local governments under fiscal emergency. This direct communication will help ensure that the District's fiscal recovery path remains credible, transparent, and compliant with Nevada Revised Statutes, including NRS 288.150 as referenced in the Fiscal Emergency resolution.

Clear internal controls and financial forecasting

To prevent recurrence of the structural imbalances that led to the current deficit, DCSD will strengthen internal financial controls, analytical capacity, and forecasting disciplines across the organization. As noted in Section II, the Board has already authorized engagement of external fiscal consultants to assist in the initial analysis and support for necessary adjustments and has authorized the creation of a dedicated Chief Financial Officer position to provide expert oversight of budgeting, cash management, and long-term financial planning as part of their March board meeting.

Key internal control and forecasting enhancements will include:

- Standardized monthly closing procedures, including reconciliations of payroll, benefits, and major vendor expenditures, with exception reports reviewed by the Superintendent and finance leadership.
- Formal pre-approval and tracking processes for all staffing changes (additions, replacements, reclassifications, and stipends), ensuring that new commitments are evaluated for both current-year and multi-year cost impacts before implementation.

- Integration of enrollment and Average Daily Enrollment (ADE) projections, including the cohort survival analysis in Appendix E, directly into the budget build so that FTE allocations and site-level expenditures are systematically right-sized to projected student counts.
- Use of rolling multi-year forecasts (at least three fiscal years forward) that model revenues, expenditures, Ending Fund Balance, and the effects of compensation, PERS, health insurance, and operational cost changes under multiple scenarios.

The District will document these internal control practices in written procedures, cross-train key staff, and incorporate compliance into annual evaluations for finance and departmental leaders. It is anticipated that the future CFO will periodically test these controls, report findings to the Superintendent and Board, and recommend further refinements as needed to sustain long-term fiscal discipline.

Commitment to transparency and early warning indicators

DCSD acknowledges that sustained fiscal stability requires not only technical controls but a culture of transparency and early intervention. To that end, the District will develop and monitor a concise set of fiscal "early warning indicators" that will be reported publicly and to the Board on at least a quarterly basis. These indicators will include, at a minimum:

- Projected Ending Fund Balance as a percentage of prior-year General Fund expenditures, benchmarked against the 4% statutory threshold and Board-adopted targets.
- Variance thresholds for revenues and expenditures (for example, negative variances exceeding a specified percentage or dollar amount by function/object) that, if triggered, require corrective action plans to be presented to the Board.
- Enrollment and ADE trends by level (elementary, middle, high school), with particular attention to projected declines that would materially reduce PCFP funding.
- Personnel cost ratios, such that the proportion of General Fund resources dedicated to salaries and benefits is regularly assessed against sustainable benchmarks and adjusted when necessary through negotiations, staffing realignments, or other measures described in Sections V, and VI.

These indicators will be posted on the District's website and summarized in Board presentations to maintain community visibility into the District's progress. When defined thresholds are crossed—for example, if midyear projections show the Ending Fund Balance deteriorating below plan by a specified amount—the Superintendent will present an early-action plan to the Board that may include additional operational reductions, staffing adjustments, or renegotiation of fiscal commitments consistent with NRS 288.150 and the Fiscal Emergency framework.

Stakeholder engagement, as already initiated through community surveys and ongoing discussions with employee associations, will be embedded in this monitoring structure; the District will continue to use public meetings, surveys, and direct communication to explain fiscal data, solicit feedback on tradeoffs, and report on the implementation status of negotiated agreements and cost-containment actions. This transparent approach is intended to reinforce public trust while ensuring District leadership is accountable for delivering on the commitments set forth in this Fiscal Stabilization and Recovery Report.

Appendices

- Appendix A - Board Resolution
- Appendix B - Fiscal Emergency Notice Letters
- Appendix C – Notice of Rejection of Tentative Agreements
- Appendix D - Detailed Budget Tables
- Appendix E – Cohort Survival Formula – Projected 26-27 enrollment reductions
- Appendix F – Vacant Positions Cost Savings – 25-26
- Appendix G – Reduction in Force Analysis
- Appendix H – CFO Job Posting
- Appendix I – School Consolidation Community Notice

Appendix A – Board Resolution

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DECLARATION OF FISCAL EMERGENCY PURSUANT TO NRS 288.150

RESOLUTION NO. 25-06

A RESOLUTION OF THE BOARD OF TRUSTEES OF THE DOUGLAS COUNTY SCHOOL DISTRICT DECLARING THE EXISTENCE OF A FISCAL EMERGENCY PURSUANT TO NRS 288.150 AND AUTHORIZING NECESSARY ACTIONS

WHEREAS, the Board of Trustees ("Board") of the Douglas County School District ("District") is responsible for ensuring the fiscal stability, legal compliance, and continued operation of the District in the best interests of students, employees, and taxpayers; and

WHEREAS, Nevada Revised Statutes ("NRS") 288.150 governs collective bargaining for local government employers, including school districts, and establishes circumstances under which a fiscal emergency exists; and

WHEREAS, NRS 288.150(6)(a) provides that a fiscal emergency exists when a local government employer has budgeted an unreserved ending fund balance in the general fund that is four percent (4%) or less of the actual expenditures from the general fund for the preceding fiscal year and has provided the required written explanation to the Nevada Department of Taxation; and

WHEREAS, based on the District's adopted and/or amended budget for Fiscal Year 2025, the District has budgeted an unreserved ending general fund balance of (-7.3)%, which is at or below the 4% statutory threshold; and

WHEREAS, the District has provided, or will contemporaneously provide, the required written explanation to the Nevada Department of Taxation describing the reasons for the ending fund balance level and the plan to increase the ending fund balance in future fiscal years; and

WHEREAS, the Board finds that the District is experiencing significant fiscal difficulties that require immediate and prudent action to preserve essential educational services and maintain fiscal solvency; and

ADMINISTRATION
Frankie Alvarado - Superintendent
P: 775 - 782 - 5134

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WHEREAS, NRS 288.150 authorizes a local government employer experiencing a fiscal emergency to reopen collective bargaining agreements for the purpose of negotiating compensation and other monetary benefits, notwithstanding the existence of a current agreement;

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF TRUSTEES OF THE DOUGLAS COUNTY SCHOOL DISTRICT THAT:

1. **Declaration of Fiscal Emergency**
   The Board hereby **finds and declares** that a **fiscal emergency exists** within the meaning of **NRS 288.150(6)(a)(2)**, based on the District's ending general fund balance being at or below four percent (4%) of prior-year general fund expenditures.
2. **Notice to Employee Organizations**
   The Superintendent or designee is **authorized and directed** to provide **written notice** to all recognized employee organizations of the District declaring the existence of a fiscal emergency pursuant to NRS 288.150.
3. **Reopening of Collective Bargaining**
   The District shall **reopen negotiations** with recognized employee organizations regarding **compensation and other monetary benefits**, and such negotiations shall commence **no later than twenty-one (21) days** after notice is provided, as required by law.
4. **Authority to Take Necessary Fiscal Actions**
   The Board affirms the District's statutory **management rights** to take actions reasonably necessary to address the fiscal emergency, consistent with NRS 288.150, NRS 288.151, applicable collective bargaining obligations, and any other provisions of Nevada law.
5. **Fiscal Recovery Planning**
   The Superintendent or designee is directed to continue development and implementation of a **fiscal recovery plan**, including multi-year financial projections and expenditure and revenue strategies, to restore the District's ending fund balance to a level above the statutory minimum.
6. **Coordination with State Agencies**
   The District shall maintain communication with the **Nevada Department of Taxation** and other appropriate state agencies regarding the District's fiscal condition and progress toward financial stability.
7. **Effective Date**
   This Resolution shall become **effective immediately** upon adoption.

PASSED AND ADOPTED

this 15th day of January, ***2026***, by the Board of Trustees of the Douglas County School District.

ADMINISTRATION
Frankie Alvarado - Superintendent
P: 775 - 782 - 5134

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Vice President

Legislative Representative

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Trustee

Trustee

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ATTEST:

Executive Administrative Assistant

4933-6701-8628, v. 1

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Appendix B – Notice to Associations

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January 16, 2026

Blaine Spires
President
Douglas County Administrators Association
bspires@dcsd.k12.nv.us

Dear Mr. Spires:

Pursuant to **Nevada Revised Statutes (NRS) 288.150**, this letter serves as **formal notice** that the Board of Trustees of the **Douglas County School District** ("District") has determined that a **fiscal emergency exists, as defined and provided by NRS 288.150(6)(a)(2).**

At a duly noticed public meeting held on **January 15, 2026**, the Board adopted a resolution declaring a fiscal emergency based on the District's budgeted **unreserved ending general fund balance being at or below four percent (4%)** of the District's actual general fund expenditures for the preceding fiscal year. The District has provided, or is contemporaneously providing, the required written explanation to the **Nevada Department of Taxation** describing the reasons for this fund balance level and the District's plan to restore fiscal stability.

As a result of this fiscal emergency, and as expressly authorized by **NRS 288.150**, the District hereby provides notice of its intent to **reopen collective bargaining** with **Douglas County Administrators Association** for the limited purpose of negotiating **compensation and other monetary benefits** contained within the current collective bargaining agreement.

Consistent with statutory requirements, the District proposes to commence reopened negotiations **within twenty-one (21) days** of this notice. The District will contact your organization under separate cover to propose dates and times to meet and to identify appropriate representatives for negotiations.

The District remains committed to bargaining in **good faith** and to working collaboratively with its employee organizations while also fulfilling its statutory obligation to manage District operations responsibly and to ensure the District's fiscal solvency for the benefit of students, employees, and the community.

Please direct any questions regarding this notice to **my attention.**

ADMINISTRATION
Frankie Alvarado - Superintendent
P: 775 • 782 • 5134

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Thank you for your attention to this matter.

Sincerely,

Frankie Alvarado

Frankie Alvarado
Superintendent
Douglas County School District

cc: Board of Trustees
District Legal Counsel
Business Manager
Nevada Department of Taxation

ADMINISTRATION
Frankie Alvarado - Superintendent
P: 775 - 782 - 5134

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January 16, 2026

Louie Trio
President
Douglas County Chapter #6, Bus Drivers Association
ltrio@dcsd.k12.nv.us

Dear Mr. Trio:

Pursuant to **Nevada Revised Statutes (NRS) 288.150**, this letter serves as **formal notice** that the Board of Trustees of the **Douglas County School District** ("District") has determined that a **fiscal emergency exists, as defined and provided by NRS 288.150(6)(a)(2).**

At a duly noticed public meeting held on **January 15, 2026**, the Board adopted a resolution declaring a fiscal emergency based on the District's budgeted **unreserved ending general fund balance being at or below four percent (4%)** of the District's actual general fund expenditures for the preceding fiscal year. The District has provided, or is contemporaneously providing, the required written explanation to the **Nevada Department of Taxation** describing the reasons for this fund balance level and the District's plan to restore fiscal stability.

As a result of this fiscal emergency, and as expressly authorized by **NRS 288.150**, the District hereby provides notice of its intent to **reopen collective bargaining** with **Douglas County Chapter #6, Bus Drivers Association** for the limited purpose of negotiating **compensation and other monetary benefits** contained within the current collective bargaining agreement.

Consistent with statutory requirements, the District proposes to commence reopened negotiations **within twenty-one (21) days** of this notice. The District will contact your organization under separate cover to propose dates and times to meet and to identify appropriate representatives for negotiations.

The District remains committed to bargaining in **good faith** and to working collaboratively with its employee organizations while also fulfilling its statutory obligation to manage District operations responsibly and to ensure the District's fiscal solvency for the benefit of students, employees, and the community.

Please direct any questions regarding this notice to **my attention.**

ADMINISTRATION
Frankie Alvarado - Superintendent
P: 775 - 782 - 5134

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Thank you for your attention to this matter.

Sincerely,

Frankie Alvarado
Superintendent
Douglas County School District

cc: Board of Trustees
District Legal Counsel
Business Manager
Nevada Department of Taxation

ADMINISTRATION
Frankie Alvarado - Superintendent
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January 16, 2026

Karen Lamb
President
Douglas County Professional Education Association
klamb@dcsd.k12.nv.us

Dear Ms. Lamb:

Pursuant to **Nevada Revised Statutes (NRS) 288.150**, this letter serves as **formal notice** that the Board of Trustees of the **Douglas County School District** ("District") has determined that a **fiscal emergency exists, as defined and provided by NRS 288.150(6)(a)(2).**

At a duly noticed public meeting held on **January 15, 2026**, the Board adopted a resolution declaring a fiscal emergency based on the District's budgeted **unreserved ending general fund balance being at or below four percent (4%)** of the District's actual general fund expenditures for the preceding fiscal year. The District has provided, or is contemporaneously providing, the required written explanation to the **Nevada Department of Taxation** describing the reasons for this fund balance level and the District's plan to restore fiscal stability.

As a result of this fiscal emergency, and as expressly authorized by **NRS 288.150**, the District hereby provides notice of its intent to **reopen collective bargaining** with **Douglas County Professional Education Association** for the limited purpose of negotiating **compensation and other monetary benefits** contained within the current collective bargaining agreement.

Consistent with statutory requirements, the District proposes to commence reopened negotiations **within twenty-one (21) days** of this notice. The District will contact your organization under separate cover to propose dates and times to meet and to identify appropriate representatives for negotiations.

The District remains committed to bargaining in **good faith** and to working collaboratively with its employee organizations while also fulfilling its statutory obligation to manage District operations responsibly and to ensure the District's fiscal solvency for the benefit of students, employees, and the community.

Please direct any questions regarding this notice to **my attention.**

ADMINISTRATION
Frankie Alvarado - Superintendent
P: 775 - 782 - 5134

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Leslie Peters - Assistant Director
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GRANTS & ACCOUNTABILITY
Ashley Mitchell - Coordinator of Grants
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Jeannie Dwyer - Executive Director
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F: 775 · 782 · 3162
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Thank you for your attention to this matter.

Sincerely,

Frankie Alvarado

Frankie Alvarado
Superintendent
Douglas County School District

cc: Board of Trustees
District Legal Counsel
Business Manager
Nevada Department of Taxation

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January 16, 2026

John Tobias
President
Douglas County Support Staff Organization
jtobias@dcsd.k12.nv.us

Dear Mr. Tobias:

Pursuant to **Nevada Revised Statutes (NRS) 288.150**, this letter serves as **formal notice** that the Board of Trustees of the **Douglas County School District** ("District") has determined that a **fiscal emergency exists, as defined and provided by NRS 288.150(6)(a)(2).**

At a duly noticed public meeting held on **January 15, 2026**, the Board adopted a resolution declaring a fiscal emergency based on the District's budgeted **unreserved ending general fund balance being at or below four percent (4%)** of the District's actual general fund expenditures for the preceding fiscal year. The District has provided, or is contemporaneously providing, the required written explanation to the **Nevada Department of Taxation** describing the reasons for this fund balance level and the District's plan to restore fiscal stability.

As a result of this fiscal emergency, and as expressly authorized by **NRS 288.150**, the District hereby provides notice of its intent to **reopen collective bargaining** with **Douglas County Support Staff Organization** for the limited purpose of negotiating **compensation and other monetary benefits** contained within the current collective bargaining agreement.

Consistent with statutory requirements, the District proposes to commence reopened negotiations **within twenty-one (21) days** of this notice. The District will contact your organization under separate cover to propose dates and times to meet and to identify appropriate representatives for negotiations.

The District remains committed to bargaining in **good faith** and to working collaboratively with its employee organizations while also fulfilling its statutory obligation to manage District operations responsibly and to ensure the District's fiscal solvency for the benefit of students, employees, and the community.

Please direct any questions regarding this notice to **my attention.**

ADMINISTRATION
Frankie Alvarado - Superintendent
P: 775 - 782 - 5134

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Thank you for your attention to this matter.

Sincerely,

Frankie Alvarado

Frankie Alvarado
Superintendent
Douglas County School District

cc: Board of Trustees
District Legal Counsel
Business Manager
Nevada Department of Taxation

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Appendix C – Notice of Rejection of Tentative Agreements – Bus Drivers and DCPEA

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December 30, 2025

NOTICE OF REJECTION OF TENTATIVE AGREEMENT

TO: Chapter #6 – Bus Driver's Association

FROM: Board of Trustees, Douglas County School District

RE: Denial of Proposed Collective Bargaining Agreement and Request to Resume Negotiations

I. NOTICE OF NON-RATIFICATION

Pursuant to the authority vested in the Board of Trustees under NRS 288.153, please be advised that during the public hearing held on December 18, 2025, the Board of Trustees has formally voted to deny ratification of the tentative Collective Bargaining Agreement (CBA) reached between the District's negotiating team and Douglas County Professional Education Association (DCPEA) for the period of Fiscal Years 2026 and 2027.

II. BASIS FOR DENIAL: SEVERE FINANCIAL EMERGENCY

This decision is necessitated by the District's current fiscal standing and a pending determination of a Severe Financial Emergency as defined under NRS 354.685. The Board finds that the economic provisions of the proposed agreement are incompatible with the District's statutory obligation to maintain a balanced budget and ensure the continued delivery of essential educational services under extreme fiscal distress.
In accordance with NRS 354.705, the District is currently operating under a budget of "going concern" and directives of the Nevada Department of Taxation. The Department's directives require the District to prioritize:

- Reopen Negotiations with Collective Bargaining Units and work toward immediate contract adjustments.
- Provide real-time Deficit Numbers.
- Demonstrate Cash Flow Legality.
- Report on Consolidation Decisions.
- Develop and implement a revenue enhancement and expense mitigation plan to reduce $7 million in expenditures by the end of Fiscal Year 2027.
- Report back to the Committee on Local Government Finance in late February.

ADMINISTRATION
Frankie Alvarado - Superintendent
P: 775 - 782 - 5134

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III. REQUEST TO RESUME NEGOTIATIONS

The District remains committed to the collective bargaining process and its duty to negotiate in good faith under NRS 288.150. However, given the mandates of the Nevada Tax Commission and the Committee on Local Government Finance, the District must seek a contract that aligns with the recovery plan required by NRS 354.685 through 354.725.

The District hereby requests to immediately return to the negotiation table. We seek to reach a successor agreement that acknowledges the current financial constraints while providing the most stable environment possible for our employees.
Please provide multiple dates and times that work for your bargaining team. Please be advised, the District intends to use legal counsel as its Chief Negotiator. The DCSD Executive Director of Human Resources is no longer the Chief Negotiator. All communications regarding negotiations should cease with the Executive Director of Human Resources. All communications from the date of this letter forward should be directed to Joel Locke.

IV. STATUTORY COMPLIANCE

Please be advised that under NRS 288.150(6), a local government employer is entitled to reopen or renegotiate a CBA during a period of fiscal emergency. Furthermore, any resulting agreement must be reviewed for its fiscal impact and must comply with the remedial courses of action ordered by the Department of Taxation.
The District's representative will contact your lead negotiator within five (5) business days to schedule our next session.
Sincerely,

Frankie Alvarado

Frankie Alvarado
Superintendent
CC: Board of Trustees, Legal Counsel

ADMINISTRATION
Frankie Alvarado - Superintendent
P: 775 · 782 · 5134

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December 30, 2025

NOTICE OF REJECTION OF TENTATIVE AGREEMENT

TO: Douglas County Professional Education Association (DCPEA)

FROM: Board of Trustees, Douglas County School District

RE: Denial of Proposed Collective Bargaining Agreement and Request to Resume Negotiations

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Sincerely,

Frankie Alvarado

Frankie Alvarado
Superintendent
CC: Board of Trustees, Legal Counsel

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Appendix D – Budget Tables

General Fund

	Description	% of Total Rev	Final Budget 2026	Audited 2025	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015	% of Total Rev	% Change from 2015 - 2026
	Revenue															
	Local Sources	0.97%	579,000	614,151	731,835	755,952	582,494	46,991,384	41,543,182	41,248,262	39,206,004	37,219,831	37,355,817	36,219,518	71.86%	
	State Sources	99.03%	59,233,467	58,453,818	57,690,410	54,492,791	58,888,252	7,930,203	11,721,372	12,798,551	13,802,093	13,456,581	13,518,543	14,118,603	28.01%	
	Federal Sources	0.00%							20,416	0	0	29,015	43,384	52,644	0.10%	
	Other Sources	0.00%		19,604	-18,218	38,001	23,781	90,562	15,808	11,403	18,269	23,475	-659	9,565	0.02%	
	Total Revenue	100.00%	59,812,467	59,087,573	58,404,027	55,286,744	59,494,527	55,012,149	53,300,778	54,058,216	53,026,366	50,728,902	50,917,085	50,400,330	100.00%	18.67%
	724,894	1.23%	60233467													
	Expenditures															
100	1000 Regular Programs	43.05%	25,749,569	26,091,473	26,367,255	23,731,546	24,043,897	23,770,863	23,940,497	23,181,589	23,223,660	22,003,433	22,298,368	21,832,519	43.32%	17.94%
200	1000 Special Programs	0.00%		0		0	3,610,338	0	0	0	0		0		0.00%	
300	1000 Vocational	1.50%	898,299	847,419	791,444	665,874	680,474	848,351	813,805	817,917	843,819	843,983	890,201	697,563	1.38%	28.78%
600	1000 Adult Education	0.00%		0		0	0	0	0	0	0	0	0		0.00%	
900	1000 Extra and Cocurricular	1.09%	652,113	698,159	647,677	583,832	540,868	433,684	528,054	503,532	529,309	504,412	499,105	494,989	0.98%	31.74%
400	1000 Other Instructional	2.50%	1,496,377	1,553,052	1,285,598	1,651,616	1,559,521	1,796,188	1,740,005	1,678,720	1,639,952	1,621,300	1,614,534	1,555,271	3.09%	-3.79%
	3000 Community Services	0.00%		0											0.00%	
	2100 Student Support	6.82%	4,081,174	4,290,020	4,068,388	3,243,822	2,938,044	2,713,693	2,650,416	2,552,319	2,515,678	2,425,889	2,411,128	2,353,463	4.67%	73.41%
	2200 Instructional Staff Support	2.46%	1,472,599	1,393,978	1,363,659	1,260,085	1,151,545	1,218,660	1,195,312	1,222,032	1,186,674	1,110,507	1,083,057	1,170,410	2.32%	25.82%
	2300 General Admin	1.85%	1,104,258	1,167,701	1,194,283	839,799	559,549	520,113	540,943	494,028	620,788	508,548	564,339	601,407	1.19%	83.61%
	2400 School Admin	9.67%	5,782,358	5,713,320	5,537,265	4,686,654	4,702,143	4,571,372	4,640,348	4,629,819	4,532,689	4,460,265	4,390,233	4,224,923	8.38%	36.86%
	2500 Central Services	4.43%	2,650,472	2,629,933	2,334,015	2,113,268	2,219,839	1,957,897	1,908,362	1,959,263	1,858,376	2,037,145	2,000,349	1,842,395	3.66%	43.86%
	2600 Operations and Maintenance	15.41%	9,219,953	8,578,252	8,988,620	7,933,611	7,404,702	7,096,878	7,277,101	6,967,627	6,903,401	6,514,568	6,913,432	6,591,666	13.08%	39.87%
	2700 Student Transportation	7.48%	4,475,510	4,085,890	4,565,158	3,247,471	3,835,158	3,557,877	3,465,564	3,454,141	3,298,889	3,147,481	3,217,340	3,301,776	6.55%	35.55%
	2900 Other Support	0.49%	291,600	180,250	252,436	247,232	913,250	112,329	147,378	167,651	152,659	141,343	83,439	51,960	0.10%	461.20%
	4000 Facilities Capital	0.77%	462,000	376,990	434,716	299,008	321,344	509,250	903,301	603	110,649	1,064			0.00%	
	8000 Debt	0.00%			322,589	522,750	522,966	522,946	522,668	476,388	514,265	499,895	486,006	475,660	0.94%	-100.00%
	9000 Transfers to Other Funds	11.03%	6,600,000	6,600,000	6,700,000	5,200,000	1,395,956	4,000,000	3,800,000	4,200,000	4,300,000	4,261,000	4,920,000	5,200,000	10.32%	26.92%
	Total Expenditures	108.57%	64,936,282	64,206,437	64,853,103	56,226,568	56,399,594	53,630,101	54,073,754	52,305,629	52,230,818	50,080,833	51,371,531	50,394,002	99.99%	28.86%
	Net Change in Fund Balance	-8.57%	-5,123,815	-5,118,864	-6,449,076	-939,824	3,094,933	1,382,048	-772,976	1,752,587	795,548	648,069	-454,446	6,328	0.01%	-81070.53%
	Ending Fund Balance	-10.15%	**-6,072,726**	**-948,911**	**4,169,953**	10,619,029	11,558,853	**8,463,920**	**7,081,872**	**7,854,848**	**6,102,261**	**5,306,713**	**4,658,644**	**5,113,090**	10.14%	-218.77%
	Total Exp. Increase/-Decrease Fm Prior Year		504,032	-225,813	8,626,535	-173,026	2,769,493	-443,653	1,768,125	74,811	2,149,985	-1,290,698	977,529			
	EFB Increase/-Decrease Fm Base Year		-11,185,816	-6,062,001	-943,137	5,505,939	6,445,763	3,350,830	1,968,782	2,741,758	989,171	193,623	-454,446	0		
	% Change Revenue fm PY		-2.65%	1.17%	5.64%	-7.07%	8.15%	3.21%	-1.40%	1.95%	4.53%	-0.37%	1.03%			
	% Change Revenue fm Base (2018)		12.80%	11.43%	10.14%	4.26%	12.20%	3.74%	0.52%	1.95%						
			-1,948,088													
	% Rev/Exp Applied to Total		$ 6,012,080													
				-406,954	7,806,843											

Enrollment		Est 2026		2024	2023	2022	2021	2020	2019	2018	2017	2016	2015	
	Full Enrollment	4,727	5,024	5,024	5,264	5,249	5270.7	5,691	5,699	5,744				-17.71%
	Average Weighted Enrollment	4,691	4,980	4,980	5,172	5,221	5249.5	5,666	5,676	5,724				-18.05%
$$ Per Weighted Student		**2026**		**2024**	**2023**	**2022**	**2021**	**2020**	**2019**	**2018**	**2017**	**2016**	**2015**	
	Local Sources	$123	$123	$147	$146	$112	$8,952	$7,333	$7,267	$6,849				
	State Sources	12,627	11,737	11,583	10,535	11,279	1,511	2,069	2,255	2,411				
	Federal Sources	0	0	0	0	0	0	4	0	0				
	Other Sources	0	4	4	7	5	17	3	2	3				
	Total Revenue	**$12,750**	**$11,864**	**$11,727**	**$10,689**	**$11,395**	**$10,480**	**$9,408**	**$9,524**	**$9,264**				37.64%
	Minimum Inflation	$11,428	$0	$10,862	$10,642	$10,304	$9,698	$9,562	$9,485					
	Maximum Inflation	$13,377	$0	$12,608	$12,169	$11,440	$10,619	$9,828	$9,632					
		137.64%		126.59%	115.39%	123.01%	113.13%	101.56%	102.81%	100.00%				37.64%
	Expenditures													
100	1000 Regular Programs	5,489	5,239	5,294	4,588	4,605	4,528	4,226	4,084	4,057				35.30%
200	1000 Special Programs	0	0	0	0	692	0	0	0	0				0.00%
300	1000 Vocational	191	170	159	129	130	162	144	144	147				29.90%
600	1000 Adult Education	0	0	0	0	0	0	0	0	0				0.00%
900	1000 Extra and Cocurricular	139	140	130	113	104	83	93	89	92				50.34%
400	1000 Other Instructional	319	312	258	319	299	342	307	296	286				11.34%
	2100 Student Support	870	861	817	627	563	517	468	450	439				97.96%
	2200 Instructional Staff Support	314	280	274	244	221	232	211	215	207				51.43%
	2300 General Admin	235	234	240	162	107	99	95	87	108				117.06%
	2400 School Admin	1,233	1,147	1,112	906	901	871	819	816	792				55.67%
	2500 Central Services	565	528	469	409	425	373	337	345	325				74.04%
	2600 Operations and Maintenance	1,965	1,722	1,805	1,534	1,418	1,352	1,284	1,228	1,206				62.97%
	2700 Student Transportation	954	820	917	628	735	678	612	609	576				65.55%
	2900 Other Support	62	36	51	48	175	21	26	30	27				133.09%
	4000 Facilities Capital	98	76	87	58	62	97	159	0	19				409.50%
	8000 Debt	0	0	65	101	100	100	92	84	90				-100.00%
	9000 Transfers to Other Funds	1,407	1,325	1,345	1,005	267	762	671	740	751				87.29%
		0	0	0	0	0	0	0	0	0				
		0	0	0	0	0	0	0	0	0				
	Total Expenditures (exc. EFB & Cont)	**$13,843**	**$12,892**	**$13,022**	**$10,870**	**$10,802**	**$10,216**	**$9,544**	**$9,215**	**$9,125**				51.71%
		151.71%	141.29%	142.71%	119.13%	118.39%	111.96%	104.60%	100.99%	100.00%				
	Net Change in Fund Balance	-$1,092	-$1,028	-$1,295	-$182	$593	$263	-$136	$309	$139				
	Edling Fund Balance	-$1,295		$837	$2,053	$2,214	$1,612	$1,250	$1,384	$1,066				-221.43%
	Increase/-Decrease Fm Prior Year	$107		$1,732	-$33	$530	-$85	$312	$13	$376				
	Increase/-Decrease Fm Base Year	-$2,385		-$189	$1,064	$1,235	$638	$348	$483	$173				
	4% EFB of Total Revenue	510												
	Difference	1,805												
	Per Student Change to get to4%	1,805												

Summary - Total Dollars		Total Change FM2018											
	Instruction	2,559,618	28,796,358	29,190,103	29,091,974	26,632,868	30,435,098	26,849,086	27,022,361	26,181,758	26,236,740	24,973,128	25,302,208
	Student Support	1,565,496	4,081,174	4,290,020	4,068,388	3,243,822	2,938,044	2,713,693	2,650,416	2,552,319	2,515,678	2,425,889	2,411,128
	Instructional Staff Support	285,925	1,472,599	1,393,978	1,363,659	1,260,085	1,151,545	1,218,660	1,195,312	1,222,032	1,186,674	1,110,507	1,083,057
	General Admin	483,470	1,104,258	1,167,701	1,194,283	839,799	559,549	520,113	540,943	494,028	620,788	508,548	564,339
	School Admin	1,249,669	5,782,358	5,713,320	5,537,265	4,686,654	4,702,143	4,571,372	4,640,348	4,629,819	4,532,689	4,460,265	4,390,233
	Central Services	792,096	2,650,472	2,629,933	2,334,015	2,113,268	2,219,839	1,957,897	1,908,362	1,959,263	1,858,376	2,037,145	2,000,349
	Operations and Maintenance	2,316,552	9,219,953	8,578,252	8,988,620	7,933,611	7,404,702	7,096,878	7,277,101	6,967,627	6,903,401	6,514,568	6,913,432
	Student Transportation	1,176,611	4,475,510	4,085,890	4,565,158	3,247,471	3,835,158	3,557,877	3,465,564	3,454,141	3,298,889	3,147,481	3,217,340
	Other Support	138,941	291,600	180,250	252,436	247,232	913,250	112,329	147,378	167,651	152,659	141,343	83,439
	Facilities Capital	351,351	462,000	376,990	434,716	299,008	321,344	509,250	903,301	603	110,649	1,064	0
	Debt	-514,265	0	0	322,589	522,750	522,966	522,946	522,668	476,388	514,265	499,895	486,006
	Transfers to Other Funds	2,300,000	6,600,000	6,600,000	6,700,000	5,200,000	1,395,956	4,000,000	3,800,000	4,200,000	4,300,000	4,261,000	4,920,000
	Total Expenditures	12,705,464	64,936,282	64,206,437	64,853,103	56,226,568	56,399,594	53,630,101	54,073,754	52,305,629	52,230,818	50,080,833	51,371,531
		24.73%											

Summary - % of Total Exp													% Change
	Instruction	10.12%	44.35%		44.86%	47.37%	53.96%	50.06%	49.97%	50.06%	50.23%	49.87%	49.25%	-4.91%
	Student Support	64.93%	6.28%		6.27%	5.77%	5.21%	5.06%	4.90%	4.88%	4.82%	4.84%	4.69%	1.59%
	Instructional Staff Support	26.40%	2.27%		2.10%	2.24%	2.04%	2.27%	2.21%	2.34%	2.27%	2.22%	2.11%	0.16%
	General Admin	85.67%	1.70%		1.84%	1.49%	0.99%	0.97%	1.00%	0.94%	1.19%	1.02%	1.10%	0.60%
	School Admin	28.46%	8.90%		8.54%	8.34%	8.34%	8.52%	8.58%	8.85%	8.68%	8.91%	8.55%	0.36%
	Central Services	39.60%	4.08%		3.60%	3.76%	3.94%	3.65%	3.53%	3.75%	3.56%	4.07%	3.89%	0.19%
	Operations and Maintenance	33.51%	14.20%		13.86%	14.11%	13.13%	13.23%	13.46%	13.32%	13.22%	13.01%	13.46%	0.74%
	Student Transportation	36.57%	6.89%		7.04%	5.78%	6.80%	6.63%	6.41%	6.60%	6.32%	6.28%	6.26%	0.63%
	Other Support	166.52%	0.45%		0.39%	0.44%	1.62%	0.21%	0.27%	0.32%	0.29%	0.28%	0.16%	0.29%
	Facilities Capital	#DIV/0!	0.71%		0.67%	0.53%	0.57%	0.95%	1.67%	0.00%	0.21%	0.00%	0.00%	0.71%
	Debt	-105.81%	0.00%		0.50%	0.93%	0.93%	0.98%	0.97%	0.91%	0.98%	1.00%	0.95%	-0.95%
	Transfers to Other Funds	46.75%	10.16%		10.33%	9.25%	2.48%	7.46%	7.03%	8.03%	8.23%	8.51%	9.58%	0.59%
	Total Expenditures	24.73%	100.00%		100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	

Summary - Per Pupil $	2026	2025	2024	2023	2022	2021	2020	2019	2018
Instruction	$ 6,139	$ 5,861	$ 5,841	$ 5,149	$ 5,829	$ 5,115	$ 4,770	$ 4,613	$ 4,583
Student Support	870	861	817	627	563	517	468	450	439
Instructional Staff Support	314	280	274	244	221	232	211	215	207
General Admin	235	234	240	162	107	99	95	87	108
School Admin	1,233	1,147	1,112	906	901	871	819	816	792
Central Services	565	528	469	409	425	373	337	345	325
Operations and Maintenance	1,965	1,722	1,805	1,534	1,418	1,352	1,284	1,228	1,206
Student Transportation	954	820	917	628	735	678	612	609	576
Other Support	62	36	51	48	175	21	26	30	27
Facilities Capital	98	76	87	58	62	97	159	0	19
Debt	0	0	65	101	100	100	92	84	90
Transfers to Other Funds	1,407	1,325	1,345	1,005	267	762	671	740	751
Total Expenditures	$ 13,843	$ 12,892	$ 13,022	$ 12,893	$ 12,824	$ 12,237	$ 11,564	$ 11,234	$ 11,143

Summary - Per Pupil $	2026	2025	2024	2023	2022	2021	2020	2019	2018
Instruction	33.93%	27.87%	27.44%	12.34%	27.18%	11.59%	4.06%	0.63%	0.00%
Student Support	97.96%	96.00%	85.87%	42.70%	28.05%	17.63%	6.45%	2.31%	0.00%
Instructional Staff Support	51.43%	35.01%	32.08%	17.51%	6.39%	11.98%	1.77%	3.85%	0.00%
General Admin	117.06%	116.19%	121.11%	49.71%	-1.18%	-8.64%	-11.96%	-19.75%	0.00%
School Admin	55.67%	44.87%	40.41%	14.43%	13.74%	9.97%	3.44%	3.01%	0.00%
Central Services	74.04%	62.65%	44.35%	25.85%	30.96%	14.88%	3.75%	6.32%	0.00%
Operations and Maintenance	62.97%	42.82%	49.65%	27.18%	17.60%	12.10%	6.51%	1.78%	0.00%
Student Transportation	65.55%	42.35%	59.05%	8.94%	27.46%	17.60%	6.14%	5.59%	0.00%
Other Support	133.09%	35.71%	90.06%	79.23%	555.89%	-19.76%	-2.46%	10.75%	0.00%
Facilities Capital	409.50%	291.59%	351.55%	199.06%	218.41%	401.86%	724.82%	-99.45%	0.00%
Debt	-100.00%	-100.00%	-27.90%	12.49%	11.49%	10.88%	2.69%	-6.58%	0.00%
Transfers to Other Funds	87.29%	76.41%	79.08%	33.83%	-64.41%	1.44%	-10.71%	-1.50%	0.00%
Total Expenditures	24.23%	15.70%	16.86%	15.71%	15.09%	9.82%	3.79%	0.82%	0.00%

Appendix E – Cohort Survival Analysis

Part I: Historical Analysis											Proj
Grade	17-18	18-19	19-20	20-21	**21-22**	**22-23**	**23-24**	**24-25**	**25-26**	**Average**	**26-27**
PKEC		97	82	56	57	84	57	61	54	**63**	**64**
PKSE	39	45	56	38	57	59	58	60	62	**59**	**66**
K	387	367	386	323	359	313	273	289	270	**301**	**292**
1	373	403	366	355	341	366	307	292	294	**320**	**309**
2	420	377	400	341	373	351	344	304	307	**336**	**330**
3	408	430	386	368	369	383	344	370	297	**353**	**340**
4	440	413	435	377	392	371	382	356	366	**373**	**372**
5	435	446	425	411	377	393	370	380	357	**375**	**365**
6	457	432	452	398	406	375	380	375	377	**383**	**379**
7	438	469	443	430	402	397	380	376	374	**386**	**375**
8	480	447	452	432	437	401	391	378	373	**396**	**385**
9	497	471	470	463	437	468	400	416	379	**420**	**405**
10	494	497	478	458	473	446	448	402	408	**435**	**426**
11	476	484	486	455	450	455	437	439	387	**434**	**420**
12 (IEP/AD)	469	478	470	495	467	469	465	445	440	**457**	**447**
Total	5813	5856	5787	5400	**5397**	**5331**	**5036**	**4943**	**4745**	**5090**	**4961**
		43	-69	-387	-3	-66	-295	-93	-198		-129

Part II: Cohort Survival										
Grade	2017	2018	2019	2020	**2021**	**2022**	**2023**	**2024**	**2025**	**Average**
PKEC			84.54%	68.29%	101.79%	147.37%	67.86%	107.02%	88.52%	102.51%
Pre-K		115.38%	124.44%	67.86%	150.00%	103.51%	98.31%	103.45%	103.33%	111.72%
K		94.83%	105.18%	83.68%	111.15%	87.19%	87.22%	105.86%	93.43%	96.97%
1		108.04%	90.82%	96.99%	96.06%	107.33%	83.88%	95.11%	100.68%	96.61%
2		89.76%	106.10%	85.25%	109.38%	94.10%	98.01%	88.37%	100.99%	98.17%
3		105.39%	89.77%	95.34%	100.27%	103.79%	89.82%	107.56%	80.27%	96.34%
4		93.86%	105.33%	86.67%	103.98%	94.64%	102.96%	93.19%	102.81%	99.52%
5		102.53%	95.29%	96.71%	91.73%	104.24%	94.15%	102.70%	93.95%	97.35%
6		94.53%	104.63%	88.05%	102.01%	92.36%	101.33%	98.68%	100.53%	98.99%
7		107.08%	94.46%	97.07%	93.49%	98.76%	95.72%	98.95%	99.47%	97.28%
8		93.13%	101.12%	95.58%	101.16%	91.76%	97.51%	96.68%	98.68%	97.16%
9		94.77%	99.79%	98.51%	94.38%	107.09%	85.47%	104.00%	91.11%	96.41%
10		100.61%	96.18%	95.82%	103.28%	94.29%	100.45%	89.73%	101.49%	97.85%
11		101.68%	100.41%	93.62%	98.90%	101.11%	96.04%	100.46%	88.15%	96.93%
12		101.92%	98.33%	105.32%	94.34%	100.43%	99.15%	95.70%	98.88%	97.70%
Total		100.74%	98.82%	93.31%	**99.94%**	**98.78%**	**94.47%**	**98.15%**	**95.99%**	**97.47%**

Appendix F – Vacant Position Savings – 25-26

Unfilled Vacant Positions - COST SAVINGS 25-26					
DAC	Vacancy Status	Budget	Department	Position Type	Description
51 DHS	Vacant	$130,941.36	Regular	Teacher	Teacher - JROTC
66 INFORMATION TECHNOLOGY	Vacant	$84,822.40	Regular	Computer Systems Engineer	Computer Systems Engineer
77 CUSTODIAL DW	Vacant	$55,265.60	Regular	CCMES - Custodian	Custodian
77 CUSTODIAL DW	Vacant	$55,265.60	Regular	DHS - Custodian	Custodian
94 AREA 1	Vacant	$104,831.74	Regular	Psychologist	DW Psychologist
94 AREA 1	Vacant	$81,572.43	Regular	Psychologist	DW Psychologist
51 DHS	Vacant	$44,682.40	Regular	Secretary	Secretary I - School / Department
94 AREA 1	Vacant	$108,345.00	Regular	Behavior Analyst	Behavior Analyst
80 TRANSPORTATION	Vacant	$35,904.00	Regular	Bus Driver - Valley	Bus Driver
16 PHES	Vacant	$60,223.78	Regular	Teacher - SpEd	Teacher - DW SpEd
33 PWLMS	Vacant	$53,588.11	Regular	Teacher - SpEd	Teacher - DW SpEd
51 DHS	Vacant	$64,597.30	Regular	Teacher	Teacher - DW SpEd
80 TRANSPORTATION	Vacant	$22,561.80	Regular	Bus Driver - Valley	Bus Driver - Relief
11 CCMES	Vacant	$45,123.00	Regular	Aide - SpEd	Para Special Education
16 PHES	Vacant	$32,887.40	Regular	Aide - SpEd	Para Special Education
17 MES	Vacant	$18,409.30		Aide - SpEd	Para Special Education
31 CVMS	Vacant	$25,677.60	Regular	Aide - Instructional	Aide - Instructional
33 PWLMS	Vacant	$29,078.14	Regular	Aide - SpEd	Para Special Education
51 DHS	Vacant	$26,022.36	Regular	Aide - SpEd	Para Special Education
51 DHS	Vacant	$31,562.44	Regular	Aide - SpEd	Para Special Education
52 GWHS	Vacant	$4,442.62	Regular	Aide - Instructional	Para Instructional HQ
52 GWHS	Vacant	$31,562.44	Regular	Aide - SpEd	Para Special Education
53 JHS	Vacant	$30,200.00		Teacher	Teacher - Classroom
80 TRANSPORTATION	Vacant	$21,398.00	Regular	Aide - Non Instructional	Aide - DW SpEd Bus Attendent
52 GWHS	Vacant	$6,289.73	Regular	Teacher	Teacher - Classroom
77 CUSTODIAL DW	Vacant	$55,265.60	Regular	GWHS - Custodian	Custodian
		$1,260,520.15			

Appendix G – Reduction in Force Analysis

Douglas County School District Reduction in Force (RIF) Analysis

Purpose: This document provides a detailed analysis of the Reduction in Force (RIF) language in the five specified contracts for Douglas County School District (DCSD) in Nevada. The analysis is organized by employee group, outlining relevant contract language (or lack thereof). For the Teachers (DCPEA) contract, a contrast with Nevada Revised Statutes (NRS) 288 (primarily NRS 288.151, as it specifically addresses RIF in school districts, along with related provisions like NRS 288.150 on bargaining) is included, along with a list of inconsistencies.

This analysis is based on a review of the contract documents provided, including full text from relevant sections obtained through document searches and browsing. Where no RIF language exists, implications are noted (e.g., potential reliance on district policy, at-will employment, or state law). Information on NRS 288 is current as of the effective dates noted (NRS 288.151 added in 2011, amended in 2015 and 2017; NRS 288.150 amended multiple times up to 2023).

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1. Classified Supervisors & Professional Employees (Meet and Confer Agreement)

Contract Filename: 2023-25-Classified Supervisors-Meet & Confer Agreement-Draft with Salary Schedules-Me Too.pdf

Contract Period: 2023-2025

Group Overview: This group includes classified supervisors, management employees, and professional employees (e.g., those requiring advanced degrees like bachelor's). Salaries are based on 220-day contracts unless noted otherwise. The contract focuses on benefits such as longevity increments, vacation, sick leave, compensation, holidays, and health benefits.

RIF Language Analysis:

- No explicit language regarding Reduction in Force (RIF), layoffs, or seniority-based reductions was noted within the contract. A keyword search for "reduction in force," "layoff," or similar terms yielded no results.
- The Table of Contents does not reference any article or section on RIF, employment termination due to budget/enrollment issues, or recall rights.
- **Implications:** Without specific RIF provisions, this group may be subject to employment principles or general district policies not outlined in the contract. Employees in this group might not have negotiated protections like seniority-based layoffs or recall rights. The contract includes a "Me Too" clause (e.g., if other bargaining units receive higher salary increases or benefits, discussions reopen), but this does not extend to RIF.

- **Key Sections Potentially Related (but not RIF-specific):**
    - Definition of Classified Supervisor and Management Employees: Outlines authority to hire, fire, etc., but does not include language regarding RIF.
    - Compensation and Longevity: Focuses on salary steps and increments after 10, 15, 20, and 25 years, but no tie to RIF.
- **Recommendations:** Clarify with legal counsel regarding at-will or subject to DCSSO language. Clarify in the Meet & Confer language so it explicitly notes the process should a RIF be necessary.

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2. Confidential Employees (Meet and Confer Agreement)

Contract Filename: 2023-25-Confidential Employees-Meet & Confer Agreement-Draft-Me Too.pdf

Contract Period: 2023-2025

Group Overview: This group includes confidential employees as defined in the contract. It covers topics like vacation, sick leave, compensation, longevity, health benefits, holidays, and overtime. Consistent with the Classified Supervisors, it includes a "Me Too" clause for alignment with other units on salary/benefits.

RIF Language Analysis:

- No explicit language regarding Reduction in Force (RIF), layoffs, or related procedures was found. Keyword searches for "reduction in force," "layoff," "seniority," or similar yielded no matches.
- The Table of Contents lists sections on definitions, classification, paid vacation, sick leave incentives, compensation, longevity, health benefits, holidays, education honorarium, and overtime/salary schedules, but nothing on RIF.
- **Implications:** As with Classified Supervisors, confidential employees may be subject to reductions handled per district discretion or state law (e.g., NRS 288). No protection for seniority, notice periods, or recall are specified. This could expose the group to arbitrary reductions without negotiated safeguards.
- **Key Sections Potentially Related (but not RIF-specific):**
    - Longevity Service Increment: Provides increments after 10, 15, 20 years, but no RIF tie-in.
    - Compensation: Includes salary schedules, but no reduction procedures.
- **Recommendations:** Clarify with legal counsel regarding at-will or subject to DCSSO language. Clarify in the Meet & Confer language so it explicitly notes the process should a RIF be necessary.

3. Support Staff (DCSSO - Douglas County Support Staff Association)

Contract Filename: 2023-25DCSSO-WebsiteNegotiatedAgreement.pdf

Contract Period: 2023-2025

Group Overview: This negotiated agreement covers classified support staff employees, excluding probationary employees from certain protections. It includes grievance procedures, discharge/discipline, leaves, health insurance, and compensation.

RIF Language Analysis: (Article VII – Reduction in Force, Pages 15, 17, 18)

- **Determination and Notice:** The District determines when a RIF/layoff is necessary and the number of positions to be affected. The Association (DCSSO) must be notified 40 days prior; affected contracted employees receive 30 days' notice.
- **Basis for Layoff:** Reductions are made within "job categories" (specific jobs) and "job families" (similar job groups, such as building/site maintenance, custodial, etc). Reductions start with the least experienced (seniority-based) in the affected category. Experience is defined as time in the job category. If there are ties in years of experience, seniority is determined by lot.
- **Bumping/Displacement Rights:** Employees laid off with prior experience in another category retain rights there and can be considered for openings before new hires.
- **Recall Rights:** Laid-off employees are recalled in reverse layoff order (most senior first) for vacancies in their job category. Notice via certified mail; employee must respond within 10 calendar days. Recall period: 12 months. During recall, laid-off employees recieve priority on substitute lists at their pre-layoff pay rate. If rehired within 12 months, prior experience is restored.
- **Termination of Rights:** Rights end if employee is discharged, quits, retires, resigns, fails to respond to recall, fails to return from leave, or after 12 months of RIF.
- **Exclusions:** Does not apply to probationary, temporary, or part-time employees. Reduction in hours/days is not considered a layoff, but District must consult with the Association beforehand (Superintendent has final authority).
- **Implications:** Clear seniority protections with defined procedures. Aligns with collective bargaining under NRS 288.150, emphasizing experience over other factors like performance.

  DCSD has rights under 288.150(6)(a) to reopen negotiations “during a period of fiscal emergency” as outlined in 288.150(6)(a)(1) and (2).

4. Bus Drivers (Chapter 6, Bus Drivers Association)

Contract Filename: 2023-2025WebsiteBusDriversNegotiatedAgreement.pdf **Contract Period:** 2023-2025

Group Overview: This negotiated agreement covers bus drivers, including probationary periods, compensation, overtime, leaves, and safety.

RIF Language Analysis: (Article IX – Reduction in Force, Pages 13, 14)

- **Determination and Notice:** District determines need and number. No specific Association notice period mentioned, but rationale/input provided before reductions in hours/days (not full RIF). It is recommended to follow the same timelines as outlined in the DCSSO contract.
- **Basis for Layoff:** Order: (1) Voluntary resignations; (2) Probationary drivers; (3) Least senior contracted drivers (seniority = continuous service post-probation, in calendar days). Ties: Based on evaluations/driving records; if equal, seniority determined by lot.
- **Recall Rights:** Reverse layoff order (most senior first) for vacancies. Notice via certified mail; respond within 3 workdays. Recall period: 12 months. If rehired within 12 months, experience restored.
- **Termination of Rights:** Ends for discharge, quit, retirement, resignation, failure to respond to recall, failure to return from leave, or after 12 months of layoff.
- **Exclusions:** Reduction in hours/days not a layoff, but District must consult with the Association (Superintendent maintains final authority). Probationary drivers are excluded from protections.
- **Implications:** Similar to DCSSO contract language, there is a heavy emphasis on seniority, with performance (evaluations/records) as tiebreaker. Provides clear, protective procedures.

  DCSD has rights under 288.150(6)(a) to reopen negotiations "during a period of fiscal emergency" as outlined in 288.150(6)(a)(1) and (2).

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5. Teachers (DCPEA - Douglas County Professional Education Association)

Contract Filename: DCPEA - 2023-2025 - Final Agreement - Google Docs.pdf

Contract Period: 2023-2025

Group Overview: This negotiated agreement covers teachers, focusing on grievances, leaves, insurance, protection, employment standards, and compensation.

RIF Language Analysis: (Article 7-7 – Reduction in Force, Page 20; Additional Reference on Page 26)

- **Determination and Notice:** School Trustees may refuse reemployment due to declining enrollment, fiscal/budgetary issues, position changes, or program curtailment. Must consult

Association prior with written reason for the determination required. No specific notice timeline defined in contract.

- **Basis for Layoff:** Areas determined by Trustees. Order: (1) Volunteers to resign; (2) Teachers with poor evaluations (e.g., two ineffective, ineffective/developing combos, two developing); (3) Probationary with ineffective/developing; (4) Other probationary; (5) Post-probationary with ineffective/developing; (6) Other post-probationary. Within subgroups 2-5, determination is based on seniority and/or instructional needs. Seniority is defined as years of continuing service (excluding leaves) from the first semester day. Ties in seniority is not specified (recommended to be determined by lot as with other groups).
- **Recall Rights:** Not explicitly detailed in the RIF article (e.g., no recall period or order mentioned). Recommend defining in the upcoming contract and consult with legal counsel.
- **Additional Context (Page 26):** For teachers returning from temporary positions (e.g., TOSA/instructional coach), if there are no open spots at the original site, the RIF process applies. Employees receive no guarantee of returning to the same assignment (e.g., grade level).
- **Implications:** Emphasizes performance (evaluations) over strict seniority, with consultation with the association required. There is less detail on a recall process, if available, as compared to the classified groups.

Contrast with NRS 288: NRS 288 governs local government employee-management relations, including collective bargaining. RIF procedures are a mandatory subject of bargaining under NRS 288.150(2)(v). NRS 288.150(3)(b) reserves the employer's right to reduce in force due to lack of work or money, subject to bargained procedures. However, this is inconsistent with NRS 288.151 which specifically overrides collective bargaining agreements for school district RIFs, prioritizing performance evaluations (ineffective first, then developing, effective, highly effective) for certified staff members, followed by disciplinary/criminal records, then factors like hard-to-fill positions, national board certification, licensure/degree type. Seniority is only a tiebreaker if employees are similarly situated. Exceptions apply for shortage areas (such as STEM and special education). The contract generally aligns with NRS 288 by incorporating performance evaluations, however, still relies more on seniority within subgroups and lacks some required factors, potentially conflicting with NRS 288.151's override language. Recommend discussion with legal counsel in preparing for upcoming negotiations.

List of Inconsistencies Between Contract and State Law (NRS 288):

1. **Sole Reliance on Seniority in Subgroups:** The DCPEA uses seniority within evaluation-based subgroups (ex., for effective post-probationary teachers). This could violate NRS 288.151(5)'s restriction on using seniority except as a tiebreaker for similarly situated employees, and NRS 288.151's overall prohibition on decisions not prioritizing performance and other factors.
2. **Missing Factors:** It should be noted that the DCPEA does not explicitly require consideration of hard-to-fill positions, national board certification, licensure type/alignment, or degree

relevance. Rather the contract focuses primarily on evaluations and seniority. NRS 288.151(4) mandates these factors after performance and disciplinary considerations.

3. **Recall Procedures:** The DCPEA contract lacks detail on recall (no timeline or priority order), which is potentially inconsistent with NRS 288.151's emphasis on reemployment based on performance and district needs. NRS 288 implies fair processes but defers to bargained terms under NRS 288.150(2)(v). It is recommended that this be defined in contract.
4. **Performance Prioritization:** While the contract prioritizes poor performers first (aligning with NRS 288.151(1)), it does not fully sequence by developing before effective/highly effective, and does not incorporate disciplinary records as a secondary step per NRS 288.151(2-3).
5. **Probationary Teachers:** The contract prioritizes laying off probationary teachers after volunteers/poor performers, which partially aligns but doesn't incorporate NRS 288.151(4) factors or exceptions for shortage areas (NRS 288.151(6)).
6. **Consultation vs. Determination:** The contract requires Association consultation, supporting bargaining under NRS 288.150(2)(v), however, the final determination rests with the Board of Trustees (aligns with employer rights in NRS 288.150(3)(b)). As a precaution, the contract's procedures may not fully override with NRS 288.151's mandated criteria.
7. **Override of Agreements:** NRS 288.151 explicitly overrides collective bargaining agreements, so any contract provisions not aligning (e.g., heavier seniority use) may be invalid. It is recommended that the district consult with legal counsel.

Recommendations for DCPEA: Amend contract to incorporate all NRS 288.151 factors to avoid legal challenges during RIF implementation, based on legal counsel recommendations.

Overall District Recommendations:

- For groups without RIF language (Classified Supervisors, Confidential), develop uniform board policies for inclusion in future meet and confer contracts.
- Ensure RIF processes fully comply with state law, especially for teachers.
- If it is determined that there is a need for a RIF for 2026-27, it is essential that statutory timelines are met, while providing advance notice and consulting with unions where required.
- Contact legal counsel for any inconsistencies as noted.

Appendix H – CFO Job Posting

Douglas County School District

EMPOWER • PREPARE • INSPIRE • CONNECT

WE ARE HIRING

Live and Work in the Carson Valley

Douglas County School District is nestled in the stunning Carson Valley, widely regarded as the most beautiful valley in the state of Nevada. Enjoy a high quality of life with breathtaking natural scenery, clear skies, and a close-knit community atmosphere.

Minutes from Lake Tahoe

Enjoy year-round recreation including skiing, snowboarding, hiking, biking, boating, and paddleboarding.

Compensation & Benefits

The district offers a comprehensive benefits package, including participation in the Nevada Public Employees' Retirement System (PERS).

Chief Financial Officer

Salary Range: $109,140 - $158,059 *Dependent on experience*

Position Overview

Douglas County School District (DCSD) is seeking a strategic, experienced financial leader to serve as Chief Financial Officer. This executive role oversees the district's financial and business operations and plays a key role in supporting student success and long-term fiscal stability.

The Ideal Candidate

- Five (5) years of public school business experience
- Minimum three (3) years in a supervisory or managerial role
- Strong facilities background preferred
- Valid driver's license
- Experience with capital and operating budgets, financial reporting, long-range planning, fiscal controls, and investment of funds
- Experience working with organizations with annual budgets between $40–100 million

Education & Qualifications

- Master's degree in Business Administration, finance, or related field
- CPA certification preferred
- Executive-level administrative experience with comparable scope and responsibility
- Equivalent combination of education, training, and experience may be considered

Location

Minden, Nevada

dcsd.net/employment

Apply Today!

Appendix I – School Consolidation Community Notice

Douglas County School District
EMPOWER • PREPARE • INSPIRE • CONNECT

1638 Mono Avenue
Minden, NV 89423
P: 775 - 782 - 5134
F: 775 - 782 - 3162
www.dcsd.net

Date: February 4, 2026

Dear Parent/Guardian:

Our records show that your child(ren) is/are enrolled as a student(s) at CC Meneley Elementary School or Gene Scarselli Elementary School.

Please take notice that, at a meeting of the Board of Trustees of the Douglas County School District, to be held on March 12, 2026, at 4:00 p.m. at ATC Facility, 1126 Airport Road (Building G-1), Minden, NV 89423 the Board will consider action that may involve the consolidation of CC Meneley Elementary School and Gene Scarselli Elementary School.

You are invited to attend.

Frankie Alvarado

Frankie Alvarado, DCSD Superintendent

ADMINISTRATION
Frankie Alvarado - Superintendent
P: 775 - 782 - 5134

BOARD OF TRUSTEES
Board Vacancy- District 7
Heather Jackson
Melinda Gneiting
Susan Jansen
Erinn Miller
Yvonne Wagstaff
Marcus Zinke
E: *board@dcsd.k12.nv.us*

EDUCATION SERVICES
Shannon Brown - Executive Director
Leslie Peters - Assistant Director
P: 775 - 782 - 7170

INCLUSIVE EDUCATION
Dr. Cheryl Mayfield - Executive Director
Amy Kidman-Delaney - Assistant Director
P: 775 - 265 - 5262

HUMAN RESOURCES
Jeannie Dwyer - Executive Director
P: 775 - 782 - 7177

GRANTS & ACCOUNTABILITY
Ashley Mitchell - Administrator
P: 775 - 782 - 5160

Community Update On School Consolidation

1 file • Frankie Alvarado • 4 minutes ago • Wednesday, Feb 4 at 2:47 PM • **Douglas County School District**

Dear DCSD School Community Members,

At last night's meeting, the Board authorized the Superintendent to file legal notices for the consolidation of CC Meneley Elementary School into Scarselli Elementary. In accordance with these requirements, separate 30-day notices will be issued to parents, teachers, and principals, and a 10-day notice will be submitted for publication in the Record Courier newspaper on multiple dates. These notices are scheduled for release today. The parent notice is attached to this message. Based on these timelines, the Board will hold a special meeting to consider final action on the consolidation on Thursday, March 12, 2026. We will continue to keep our community informed as this process moves forward. The following community engagement activities are being scheduled.

School Specific Town Halls

- CC Meneley Elementary on February 11, 2026, from 5:30 pm to 7 pm
- Scarselli Elementary on February 24, 2026, from 5:30 pm to 7 pm

We look forward to parent participation at these Town Halls.

Sincerely,

Frankie Alvarado
Superintendent

Douglas County School District
EMPOWER • PREPARE • INSPIRE • CONNECT

1638 Mono Avenue
Minden, NV 89423
P: 775 - 782 - 5134
F: 775 - 782 - 3162
www.dcsd.net

Date: February 4, 2026

Dear Principals:

Thank you for your ongoing service to our District as Principal of CC Meneley Elementary School or Gene Scarselli Elementary School.

Please take notice that, at a meeting of the Board of Trustees of the Douglas County School District, to be held on March 12, 2026, at 4:00 p.m. at ATC Facility, 1126 Airport Road (Building G-1), Minden, NV 89423 the Board will consider action that may involve the consolidation of CC Meneley Elementary School and Gene Scarselli Elementary School.

You are invited to attend.

Frankie Alvarado

Frankie Alvarado, DCSD Superintendent

ADMINISTRATION
Frankie Alvarado - Superintendent
P: 775 - 782 - 5134

BOARD OF TRUSTEES
Board Vacancy- District 7
Heather Jackson
Melinda Gneiting
Susan Jansen
Erinn Miller
Yvonne Wagstaff
Marcus Zinke
E: board@dcsd.k12.nv.us

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Leslie Peters - Assistant Director
P: 775 - 782 - 7170

INCLUSIVE EDUCATION
Dr. Cheryl Mayfield - Executive Director
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Douglas County School District

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1638 Mono Avenue
Minden, NV 89423
P: 775 · 782 · 5134
F: 775 · 782 · 3162
www.dcsd.net

Date: February 4, 2026

Dear Teachers:

Thank you for your ongoing service to our District as a teacher at CC Meneley Elementary School or Gene Scarselli Elementary School.

Please take notice that, at a meeting of the Board of Trustees of the Douglas County School District, to be held on March 12, 2026, at 4:00 p.m. at ATC Facility, 1126 Airport Road, (Building G-1), Minden, NV 89423 the Board will consider action that may involve the consolidation of CC Meneley Elementary School and Gene Scarselli Elementary School.

You are invited to attend.

Frankie Alvarado

Frankie Alvarado, DCSD Superintendent

ADMINISTRATION
Frankie Alvarado - Superintendent
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Ashley Mitchell - Administrator
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Upcoming

Community Town Hall Meetings

DCSD invites families, staff, and community members to attend upcoming Town Hall meetings to learn more about the proposed consolidation of C.C. Meneley Elementary School into Scarselli Elementary School and to ask questions directly of district leadership.

C.C. MENELEY ELEMENTARY

WHEN Wednesday, February 11, 2026

TIME 5:30 - 7:00 PM

WHERE C.C. Meneley Elementary School

SCARSELLI ELEMENTARY

WHEN Tuesday, February 24, 2026

TIME 5:30 - 7:00 PM

WHERE Scarselli Elementary School

DOUGLAS COUNTY SCHOOL DISTRICT