

SUBCOMMITTEE ON EDUCATION - HEARING

FUNDING PUBLIC EDUCATION

(CLARK & WASHOE COUNTIES BOTH)

February 20th, 1973

Assembly

HEARING OF WAYS AND MEANS SUBCOMMITTEE ON EDUCATION

2

MINUTES OF HEARING

Tuesday, February 20, 1973

PRESENT FROM ASSEMBLY: Assemblyman Schofield
Assemblyman Capurro
Assemblyman Smith
Assemblyman Keith Ashworth

GUESTS PRESENT: Ron Sparks - Budget Office
Bill Bible - Budget Office
John Dolan - Deputy Fiscal Analyst
Bob Best - Nevada State School Bd. Assn.
Gary Gray - CCCTA
Dick Morgan - NSEA
Kenneth H. Hansen - State Supt. of Schools
Robert Beatty - L.C.E.A. & small counties
Ethel Miller - Lincoln Co. Board Clerk
Brookie Swallow - Lincoln Co. Board - Pres.
Leo S. Prestevich - Lincoln Co. Acting Supt.
Marvin Kilfoil - Pershing Co. Supt.
Bob Scott - Humboldt Co. Supt.
Kevin Efroyman - Clark County
Arlo H. Funk - Supt. Mineral
John W. Denser - Mineral
G. L. Craft - Mineral
Shirlee Wedow - State PTA

SPEAKERS FOR
WASHOE COUNTY: Ed Pine - President Washoe County
School District
Elizabeth Lenz - Clerk
Marvin Picollo - Supt.
George Brighton - Business
Arlo H. Funk, Supt. - Mineral
J. W. Denser - Mineral
G. L. Craft - Mineral

Chairman Schofield opened the meeting at 8:00 A.M. by turning the meeting over to Marvin Picollo, Supt. of Washoe County Board of Education.

Mr. Picollo introduced Mr. Edward L. Pine, President of the Washoe County School Board and Mrs. Elizabeth Lenz, member of the Washoe County School Board. Mr. Picollo said that Mr. Pine would make an introduction and Mr. George Brighton (Associate Supt., Business/Finance) and himself would present observations concerning proposed plan for financing public education for Nevada and that Mrs. Lenz would make a summary.

Mr. Pine said that he greatly appreciated appearing before the Committee in behalf of the children of Washoe County. My remarks will be brief, he said, as Dr. Picollo and Mr. Brighton would present in more detail the problems facing their district.

He said that the 8% increase in funding proposed is not actually an 8% increase inasmuch as several areas must be met. The increase in employment pay will actually be nearer 3%. It is our opinion that the staff of public schools both certificated and classified are being short changed in salary increases. State classified personnel have been granted 5% increases in the 1971 legislative year and it appears they will again receive like treatment in the 1973 year. In fact, the raise will be retroactive to January, 1973, he added and the school districts cannot meet this type of competition.

He urged that the Legislature consider funding the school districts so that their personnel can be treated on a par with other state employees.

He said that the growth in Washoe County is a serious problem. He said he had watched their District increase from 8,000 students to 30,000 and 450 teachers to 1400 teachers and at the same time state support has decreased from 65% to 35%. The District now takes 2/5 of all taxes from the local areas and that they desperately needed additional funding for Washoe County School District to meet our growth requirements and to see our employees treated equally.

He said he would now like to have Dr. Picollo present the information in more detail for the Washoe School District.

Dr. Picollo then distributed a document titled "Observations concerning the Proposed Nevada Plan for Financing Public Education During the 1973-75 Biennium". His verbal comments concerning each of these points in the Document were as follows:

*See Addendum 1.

Following Dr. Picollo George Brighton, Associate Superintendent made the following comments:

1. As a result of last Legislative Session, the amounts of money for public school education amounted to a 15% increase for the first year of that biennium. The proposal now being set before the Legislature indicates an 8% increase for the first year and 6% for the second year of the biennium. This is a reduction of considerable amount over the former years.

The graph (Att: A) being shown the Committee members represents the amount of money coming from State sources and school district sources toward the budget of Washoe County School District in each of the last four years with a projection for next year according to the formula.

Note the bars labeled 69-70 and 71-72. These are years in which Legislature provided for increases in monies for Basic Support and State Distributive Funds for individual districts. It has been the pattern that during legislative years, the amount of money being supplied individual districts by the state would increase. This is shown in the graph for 69-70 and 71-72. In the second year

of the biennium this amount decreases because the formula has provided for lesser amounts in the off years. The bars labeled 70-71 and 72-73 illustrate this. Therefore, the pattern becomes -- increase, slight decrease, increase, slight decrease. The bar labeled 73=74 shows a complete change from this pattern. According to the proposed formula which now is before this committee, in the legislative year when there should be an increase for district monies from the state, there is, in effect, a decrease. This substantially shows the situation which Dr. Picollo mentioned at the beginning of his discussion with you that the amount of money, percentage-wise, is considerably less in this proposal than it has been in previous years.

2. Speaking to the Urban Factor; In the proposed Nevada Plan for Financing Public Education dated February 5, 1973, Page 1, Column 2, are given the total numbers of students in each of the counties at a given point. This given point is the reference position for all figures that are used in this formula. According to the Associate State Superintendent of Public Instruction, MR. Liston, the number of urban students in Clark and Washoe County are as follows in relation to the total number of students: For Clark County - 65,910 urban students of a total of 73,112 students, or 90.1% who are urban students. For Washoe County - 27,159 students are urban students in a total of 28,467 students, or 95.4% who are urban students. Therefore, Washoe County has greater than 5% more urban students in its total population. This is the point to which Dr. Picollo spoke when he said the urban factor should consider the density of students, not merely the total number of students in the urban areas.

In the booklet presented to you by Dr. Picollo entitled "Observations Concerning the Proposed Nevada Plan" (Addendum 1), on Page 6 will be seen some relationships of the urban students and the C.P.U. (19.5%) results in a great inequity in the distribution of the urban factor monies in the two counties. While Washoe County has 29% of the students it receives money on the basis of only 19% of C.P.U.'s.

It is the contention of Washoe County School District that the urban factor monies should be distributed on the basis of the percentage of the urban students in each of the counties. If this is done, Washoe County would receive \$740,000 instead of \$495,000 or an increase of approximately \$245,000. This would give a more equitable share of urban factor monies to Washoe County School District.

The greater equitable amount of money from the urban factor would thus compensate for the fiscal neutrality factor which would justly provide within the Nevada Plan to counteract in some measure the inability of counties to provide programs. Under the proposed plan, Clark County would receive \$28.00 in urban factor money and \$15.00 in fiscal neutrality money. (Pages VI and VII of the Nevada Plan.) Washoe County receives \$11.00 less for urban factor and

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\$15.00 less for the fiscal neutrality factor: A total of \$26.00. If the urban factor were developed on the basis of the percentage of the students in each county, both Clark and Washoe would receive approximately \$27.00 per urban student and the disparity because of the fiscal neutrality would then only be the \$15.00 shown on Page VII.

3. Year-end Adjustment: It has been pointed out that Several Counties spend more than is provided in the State Formula for retirement. Some other counties pay less than provided in the State Formula, thus, these counties "make money" on the State Formula.

There are other instances where districts are not able to estimate revenues accurately in preparation of budget, especially in the are of Federal 874 monies. It is washoe County's contention, along with that of several other counties, that there be an adjustment of the Basic Support Formula for all factors of the formula at the end of the year, as is presently done in reconciling the ADA in the final approtionment for the year. If this were done for all factors of the proposal, each county would then be more reasonably sure of receiving the amounts which were anticipated from the formula.

In closing Mr. Pine said he would like to reiterate their need for funding adequately their programs. He called their attention to the table on Page 3 again. He said that this table may indicate different figures from the Budget Director or the State Superintendent, Remember, he said that the figure on page 3 does not consider one factor that of Special Education. It was there firm belief, he said, that Washoe County is not receiving its proper allotment in the Basic Support.

He thanked them again for permitting them to appear. He said he would like for them while they were in Session to visit any of the schools and for those in the Washoe County area please visit the schools any time at their convenience.

Chairman adjourned the meeting for Washoe County delegates at 9:00 A.M. and said that they would hear from Dr. Kenny C. Guinn, County School Superintendent from Clark County.

Mr. Guinn's comments were confined to the Document on "Estimated Receipts for 1973-74 and Clark County School District Estimated Appropriations for General Fund. See Addendum III*

After his presentation Assemblyman Capurro said he was under the impression that enough money had been built into this budget according to all the information presented by the State Department that all these things had been answered but apparently they hadn't been because Mr. Guinn had just go through telling them that he didn't have enough money to do what he wanted to do even starting with

the basics. The State Department had said this is the amount of money for education and all of a sudden we get a contrary opinion and he said that he would like to know where all of the money is and where it is going to come from and that he felt he had to have some answers.

Mr. Morgan said he would like to respond to this question. He said in defense of the State Department he said he participated with this group of people who had put this package together, but that the problem is due to population and a whole series of things: those numbers have changed, to the point where to do those things they had recommended at 8 1/6% it would require another \$1,200,000.

Mr. Capurro said you mean the Governor didn't provide enough money in his executive budget to provide what you are asking for is that what you are telling me. Mr. Morgan answered that yes, the Governor took the recommendations from the State Board of Education on this but the problem is -----

Mr. Capurro asked if they couldn't estimate last July what they are estimating now?

Mr. Morgan said they estimated at an 8 1/6% growth and this would have accommodated them last July but the numbers have changed in the ensuing seven months and he would refer them to Mr. Liston as to what had caused this.

Mr. Liston said that this had been presented to cover needs for 8% the first year of the biennium and 6% the second year of the biennium. What he said he was seeing now was especially in view of special education it would now take \$125.4 million it will now take 124.2 million.

Chairman asked when he developed these figures and Mr. Liston said he began working on this in May of 1972.

Mr. Capurro asked and until now you didn't realized that their was a deficiency in your figures. Mr. Liston answered about the last six weeks that there were two things they had to wait for and one was transportation costs and mainly they had to wait for the financial reports from the school districts which began coming in October and November.

Mr. Beard commented that this was only a deficiency of 1%.

Mr. Guinn said that Clark County would probably be on one side of 8% and smaller counties would go as low as 4% but what this extra money would do would give them more.

Mr. Capurro said the problem is that there isn't going to be an increase in education, as a matter of fact there is going to be a decrease.

Mr. Guinn said that he felt that it was about time that some people in the Legislative body started adopting some accountability rules. Not only superintendents of School Boards but also school teachers.

In summary what Mr. Guinn was bringing out was that after you go through the usual costs then you have only \$298,000 for new programs and salary increases and that with a 1.2% increase it would equal \$567,000. He said there was no flexibility in the figures he had shown and had broken these expenses down thoroughly for them in the report. Addendum III*

Chairman Schofield adjourned the meeting at 10:30 A.M. in order for the Committee members to go into session.

I. The Amount of Money that will be Available for Increasing School Support for the 1973-75 Biennium

ADDENDUM I

- A) Initially, it must be noted that the total amount of state money that has been set aside to increase support during the forthcoming biennium is relatively small.

In support of this observation, it can be shown that the percentage increase that is proposed for both years of the coming biennium is smaller than the percentage that was received in one year in the preceding biennium. Specifically, a 15.2% increase for the first year of the coming biennium and a proposed increase of 6% for the second year of the coming biennium. In brief, a 15.2% increase for one year in the past is contrasted with a 14% increase for two years in the future.

- B) The proposed average increase of 8% for 1973-74 will not allow salary increases that will permit school personnel to "stay even" with the increased costs brought on by inflation.
- C) The amount that school districts can put into actual increases for school personnel will not enable school district employees to maintain their relative position with other public and private employees.

In addition, the approximate 3.5% increase that may be possible for school employees in Washoe County is contrasted with an average increase of 6.9% being paid to personnel in private enterprise in Western Nevada.

Finally, local school employees must compare themselves with government employees at the state level. Here it must be noted that the local increase of perhaps 3.0% to 3.5% does not compare to the 5% "across the board" raise being recommended for state employees.

An analysis of these comparative Basic Support Guarantees under the "new" plan indicates that Washoe County will again be the lowest in the state. More important, however, this calculation, with Special Education removed, casts doubts upon the equality of State Department of Education's weighted state values which purport to show that the ratio of providing instructional costs in one county is related to the costs in another and that the ratio is that shown by the State Department of Education formula. This calculation suggests the need for serious examination of the recommended basic support guarantees.

II. An Apparent Lack of Objectivity in Apportioning Urban Factor Monies Under the Proposed Nevada Plan for 1973-75.

The proposed "formula" for financing schools for the 1973-75 biennium is a relatively well developed document, but there are imperfections that work a hardship upon certain counties. Two of these imperfections, the Urban Factor and the Retirement Factor, need to be reexamined before the Nevada Plan for 1973-75 is put into operation.

As new "equalizing" factors are added to the formula such as the proposed fiscal neutrality factor, it causes the imperfections that do exist in the Nevada Plan to have a much greater effect.

The proposed method of distributing urban factor monies is one of the serious imperfections within the formula. The addition of the urban factor in the formula was based upon the principal that densely populated communities must provide a greater number of public services to their citizenry than is provided in less densely populated areas. This concept of density is one of the basic premises of the original Nevada Plan for financing schools and it is still used as the rationale for continuing the urban factor and for allocating certified personnel units. Unfortunately, however, the rationale is not consistent with the distribution of funds. The inconsistency between the rationale which carefully describes why a district with increased density needs more funds and the actual amount that they receive for this density is made apparent in the following example of the actual, as opposed to the logical, distribution of funds under the urban factor.

An examination of the data concerning the urban factor indicates that Washoe County does not appear to be receiving an equitable share of the total monies allocated for the urban factor. In essence, Washoe has 29.18% of all of the students in the State that are classified as urban, but Washoe receives only 19.5% of the total number of Certified Personnel Units that are allocated to this area. More specifically, it would appear that our District should receive \$740,588 rather than the \$494,000 that is proposed under this factor.

III. Inequalities in Apportioning Retirement Monies Under the Proposed Nevada Plan.

In 1969, it was agreed that the county school districts would pay these retirement costs and that they would receive sufficient monies for this purpose from the Legislature. In essence, the total effect was to have been the same as before but, unfortunately, this has not been the case.

In an effort to find an administrative procedure that would pay retirement monies to the counties as part of the formula, it was determined that a set amount would be paid for each certified personnel unit allowed rather than paying actual retirement costs (as an example, a sum of \$660 is proposed for each certified personnel unit that a district will receive in 1973-74). This system erroneously assumes that there is a one to one relationship between the number of personnel allotment allowed and the number that is actually needed and used.

The most extreme dollar penalty is in Washoe County where, for the current fiscal year, it required \$46,000 more to pay retirement benefits than the County received from the formula. On the other hand, seven counties received more money than was needed to pay actual retirement costs. In the most extreme case, Clark County received \$251,000 more than they were required to pay out for retirement.

There is a lack of objectivity that could be corrected. The State now has a procedure wherein overpayments and underpayments in other areas are equalized at the end of the year. This same equalization or "end of the year reconciliation" could be implemented for correction of retirement payments and it could be done with very little difficulty.

IV. Inequalities that can Occur in Apportioning Special Education Monies Under the Proposed Nevada Plan.

Under the proposed plan for financing the education of handicapped students, a district would receive \$14,500 for each program (classroom unit) that is operated.

This procedure will have the effect of paying the same amount for a program that serves the educable mentally retarded as it does for a program that serves the trainable retarded or the blind. Actually, there is a wealth of evidence (some developed in our own State) which shows that it costs up to five times more to operate an educational program for blind or deaf children than it does to operate a unit for the educable retarded or the speech handicapped.

A system which pays the same for the high cost program (blind, deaf, orthopedically handicapped) as it does for the less expensive programs (speech correction, educable mentally retarded) will have the effect of discouraging a county from developing and operating the more expensive programs even though these expensive programs are as much needed as the less expensive programs.

It would seem that this discrepancy could be overcome. Under the proposed Nevada Plan there are monies allocated for more than one hundred (100) additional special education classes and yet there is no assurance that all of the classes will be started. If they are not, and this is likely, then money that was apportioned for the handicapped will revert to the general fund and at the same time some school districts will be forced to take money from their regular programs in order to support handicapped classes for the severely handicapped child.

It is recognized that the actual per unit cost method as suggested here is a more difficult method of apportioning money than that which is proposed. In addition, it lacks the administrative simplicity of giving each program \$14,500 but if it is a more equitable method and it appears to be, then the extra work that is involved in distribution is justified.

Marvin Picollo
Superintendent

OBSERVATIONS CONCERNING THE PROPOSED NEVADA PLAN
FOR
FINANCING PUBLIC EDUCATION DURING THE 1973-75 BIENNIUM

Submitted To
Nevada State Legislators
February, 1973

Washoe County
School District
425 East Ninth Street
Reno, Nevada 89502

WASHOE COUNTY SCHOOL DISTRICT

February 1973

OBSERVATIONS CONCERNING THE PROPOSED PLAN FOR FINANCING PUBLIC EDUCATIONIN NEVADADURING THE 1973-75 BIENNIUMI. The Amount Of Money That Will Be Available For Increasing School Support For The 1973-75 Biennium

A) Initially it must be noted that the total amount of state money that has been set aside to increase support during the forthcoming biennium is relatively small.

In support of this observation it can be shown that the percentage increase that is proposed for both years of the coming biennium is smaller than the percentage that was received in one year in the preceding biennium. Specifically, a 15.2% increase for the first year of the last biennium is contrasted with a proposed 8% increase for the first year of the coming biennium and a proposed increase of 6% for the second year of the coming biennium. In brief, a 15.2% increase for one year in the past is contrasted with a 14% increase for two years in the future.

B) The proposed average increase of 8% for 1973-74 will not allow salary increases that will permit school personnel to "stay even" with the increased costs brought on by inflation. An increase of 8% in new monies will allow an actual salary increase of approximately 3.5%. This is true because a school district must pay increment increases to staff members for training and/or experience that was gained in the previous year. Districts must also pay approximately 5% more for heat, light, supplies (1) and they must provide staff and equipment to operate new schools. In brief, when the "normal" costs of moving from one year to the next (with no increases in service) are deducted from the 8% increase, then the amount that remains to improve teacher-pupil ratios or to increase salaries or to add needed programs is reduced to approximately 3.5%.

C) The amount that school districts can put into actual increases for school personnel will not enable school district employees to maintain their relative position with other public and private employees. City personnel in this geographic area have already received a percentage increase that will be more than twice as large as the increase which schools will be able to give. As a result, people employed in governmental service in the same geographical area are treated in a very different manner even though both

groups share an identical tax base. The smaller amount that school personnel will receive comes about as a result of the addition of the fiscal neutrality factor in the proposed formula for financing schools. This factor which has been added to equalize the amount that each child in the state receives is applicable only to the schools and, therefore, only school personnel are penalized. Ironically, however, while a relatively wealthy area is penalized (or, as the formula states, not rewarded) by this factor there are other factors within the formula which purport to show that other geographical areas within the state have either rural problems or urban problems and so the once equal amounts brought about by fiscal neutrality are then "made fair" by adding amounts to the basic support for other communities. This can only create a morale problem among school district employees in this geographical area because they are not treated in the same way as city employees "in order to give all of the children of the state an equal opportunity". Then, they find out that they are not given equal treatment with school employees in other geographical areas because they are "too large" on the one hand and "not large enough" on the other. In addition, the approximate 3.5% increase that may be possible for school employees in Washoe County is contrasted with an average increase of 6.9% being paid to personnel in private enterprise in western Nevada (2).

Finally, local school employees must compare themselves with government employees at the state level. Here it must be noted that the local increase of perhaps 3.0% to 3.5% does not compare to the 5% "across the board" raise being recommended for state employees.

The conclusion on the part of Washoe County School District employees can only be one of dismay or even anger because we submit that the ultimate test of fairness is the amount that the students and those who serve those students receive. In this case, Washoe County School District employees are being penalized and ironically it is being done in the name of fairness.

D) Proposed Financial Support Plan for 1973-75 and Its Implications For Washoe County School District

Under the "new" plan there are seven factors that must be calculated in order to determine the Basic Support Guarantee for each county. These factors are:

- 1) District ratio (Staff allotment on a per pupil basis)
- 2) Transportation (75% of actual cost for previous year)
- 3) Retirement
- 4) Urban Element
- 5) Fiscal Neutrality
- 6) Count of Pupils (Using enrollment rather than ADA)
- 7) Special Education Support

Inasmuch as Special Education allotments will be categorical or, in other words, money that must be used just for handicapped students and since each county will vary insofar as the number of Special Education classes that they will offer, the Special Education factor can not be included in any calculation which attempts to compare one county with another. With this one factor (Special Education) excluded but all of the other six listed above included, the "new" Basic Support Guarantee for each county would be:

Audit Washoe Special

	<u>1971-72</u>
Carson City School District	\$ 711
Churchill County School District	679
Clark County School District	685
Douglas County School District	681
Elko County School District	715
Esmeralda County School District	1,726
Eureka County School District	1,201
Humboldt County School District	768
Lander County School District	746
Lincoln County School District	1,056
Lyon County School District	722
Mineral County School District	694
Nye County School District	879
Pershing County School District	710
Storey County School District	1,243
Washoe County School District	667
White Pine County School District	754

An analysis of these comparative Basic Support Guarantees under the "new" plan indicates that Washoe County will again be the lowest in the state. More important, however, this calculation, with Special Education removed, casts doubts upon the equality of State Department of Education's weighted state values which purport to show that the ratio of providing instructional costs in one county is related to the costs in another and that the ratio is that shown by the State Department of Education Formula. This calculation suggests the need for serious examination of the recommended basic support guarantees.

Even more significant, the one county that Washoe County must compete with in respect to salaries and services is Clark County. These are the two

"big" or urban districts that are "whip sawed" in negotiations and by parents and students who request additional services. In this case an 18 dollar difference between Clark and Washoe is simply too large a difference to overcome. When \$18.00 is multiplied by 75,000 students, it becomes obvious that the two areas, Clark and Washoe, will not have comparable salaries or services.

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- (1) School Management Magazine, November, 1972, "Estimated Cost of School Supplies for 1973-74".
 - (2) U.S. Dept. of Labor Bulletin, November 2, 1972, "Wages", page 3.

*U.S. Dept.
of Labor*

II. An Apparent Lack of Objectivity in Apportioning Urban Factor Monies Under The Proposed Nevada Plan for 1973-75.

The proposed "formula" for financing schools for the 1973-75 biennium is a relatively well developed document but there are imperfections that work a hardship upon certain counties. Two of these imperfections, the Urban Factor and the Retirement Factor, need to be reexamined before the Nevada Plan for 1973-75 is put into operation.

A) As new "equalizing" factors are added to the formula such as the proposed fiscal neutrality factor, it causes the imperfections that do exist in the Nevada Plan to have a much greater effect. Imperfections that caused an imbalance in the relative position of counties could once be absorbed because the fiscal neutrality factor did not exist. With this local capability removed, these imbalances are, by the addition of the fiscal neutrality factor, going to be reflected in decreased services and lower comparative salaries in those counties where the imperfections unfairly penalize. Conversely, they will result in increased salaries or services in the counties that are unfairly rewarded.

B) The proposed method of distributing urban factor monies is one of the serious imperfections within the formula. The addition of the urban factor in the formula was based upon the principal that densely populated communities must provide a greater number of public services to their citizenry than is provided in less densely populated areas. In the development of the Nevada Plan, density and sparsity played a most important part in determining the original basic support "numbers" or dollar amounts. The importance of this is emphasized by the fact that the State Department of Education regularly maintains and uses a listing which shows whether students are located in densely or sparsely populated areas. It is, in fact, the very heart of the formula. Consequently, the basic information for objectively determining the amount that each densely populated area should receive is available. Unfortunately, however, the urban factor in the present and proposed formula lacks the degree of objectivity that it could have because the very information that is gathered to show density is not used to apportion money for density. This is one of the criticisms that the urban factor receives from all of the smaller counties including Washoe County which is the one County that receives partial payment for increased density. This criticism that the urban factor lacks objectivity will continue to grow until there is some clear cut way of showing that the urban factor is truly related to density rather than being correlated with the total population of a county or the percentage of minorities that a county enrolls. This concept of density is one of the basic premises of the original Nevada Plan for financing schools and it is still used as the rationale for continuing the urban factor and for allocating certified personnel units. Unfortunately, however, the rationale is not consistent with the distribution of funds. The inconsistency between the rationale which carefully describes why a district with increased

density needs more funds and the actual amount that they receive for this density is made apparent in the following example of the actual, as opposed to the logical, distribution of funds under the urban factor.

RELATIONSHIP OF URBAN STUDENTS AND C. P. U.

IN

CLARK AND WASHOE COUNTIES

1. Ratio Between Certified Personnel Units To The Percentage of Students Classified As Urban

	<u>Urban Students</u>		<u>C. P. U.</u>	
Washoe	27,159	29.2%	55	19.5%
Clark	<u>65,910</u>	<u>70.8%</u>	<u>227</u>	<u>80.5%</u>
	93,069	100.0%	282	100.0%

The disparity between the percentage of urban students in Washoe County and the C. P. U. (29.2% versus 19.5%) illustrates the inequity of the proposed Urban Factor.

2. Modification Of Urban Factor To Provide Greater Equity Between Clark And Washoe Counties

	<u>Total Urban Students In State</u>		<u>Distribution of Urban Dollars (Based On Percentage of Total)</u>
Washoe	27,159	29.2%	740,588
Clark	<u>65,910</u>	<u>70.8%</u>	<u>1,797,412</u>
	93,069	100.0%	2,538,900

If urban students are calculated statewide and the total C.P.U. value is apportioned on the percentage of each district to the total, each county will receive an equitable percentage share of the urban factor. This compensates in some measure for the loss in Fiscal Neutrality suffered by Washoe.

(The effects that the urban factor would have upon Washoe County's financial position - - if no changes are made - - include but are not limited to the following: (1) Under the formula that is proposed, Washoe would receive \$17.00 for each child in the county as its share of the urban factor; Clark

could receive \$28.00 for each child in that county as its share of the urban factor. The fifteen remaining counties would each receive nothing (0 dollars for each child in their respective counties). (2) A point that should be particularly emphasized is the effect that the urban factor has upon the number of Certified Personnel Units (\$9,000 per C.P.U.) that an urban district is assigned. An examination of the data concerning the urban factor indicates that Washoe County does not appear to be receiving an equitable share of the total monies allocated for the urban factor. In essence, Washoe has 29.18% of all of the students in the State that are classified as urban, but Washoe receives only 19.5% of the total number of Certified Personnel Units that are allocated to this area. More specifically, it would appear that our district should receive \$740,588 rather than the \$494,000 that is proposed under this factor.)

III. Inequalities in Apportioning Retirement Monies Under the Proposed Nevada Plan.

A) Until 1969, the Legislature appropriated funds to the Department of Education who, in turn, paid the employers' contribution to the retirement system for teachers and other certified employees. Under this system the true cost of retirement was paid for each certificated employee in each county.

In 1969, it was agreed that the county school districts would pay these retirement costs and that they would receive sufficient monies for this purpose from the Legislature. In essence, the total effect was to have been the same as before but, unfortunately, this has not been the case.

In an effort to find an administrative procedure that would pay retirement monies to the counties as part of the formula, it was determined that a set amount would be paid for each certified personnel unit allowed rather than paying actual retirement costs (as an example, a sum of \$660 is proposed for each certified personnel unit that a district will receive in 1973-74). This system erroneously assumes that there is a one to one relationship between the number of personnel allotment allowed and the number that is actually needed and used. This one to one relationship between certified personnel units and actual personnel employed simply does not exist and, for this reason, some counties receive more money than is required to pay retirement costs while other counties receive less than is required. This was not the intent of the Legislature. This is not in keeping with the intent of the agreement made between the counties and the State and it is not a practice that will add confidence to the stability of the retirement system.

At this point in time, the retirement system is being very closely scrutinized because it would appear that there is a disparity between benefits paid out and contributions paid in. In fact, it has been proposed that an additional two percent (2%) be paid in by the employer in order to overcome this disparity. If this occurs and the two percent is added, then the inequalities that now exist will be magnified to the point where great harm will be done to some counties and unwarranted benefits will accrue to others. At the present time, ten counties are being penalized by this administrative procedure. The most extreme dollar penalty is in Washoe County where, for the current fiscal year, it required \$46,000 more to pay retirement benefits than the County received from the formula. On the other hand, seven counties received more money than was needed to pay actual retirement costs. In the most extreme case, Clark County received \$251,000 more than they were required to pay out for retirement. When the dollar amount is translated to percentages there is even a greater disparity between those counties which were unfairly penalized and those which were unfairly rewarded.

Again, there is a lack of objectivity that could be corrected. The State now has a procedure wherein overpayments and underpayments in other areas are equalized at the end of the year. This same equalization or "end of the year reconciliation" could be implemented for correction of retirement payments and it could be done with very little difficulty.

If this is not done and the retirement percentage paid by the employer increases, then the amount per certified personnel unit will be \$933 for 1974-75. This amount, multiplied by the total certified personnel units that are not actually used by districts throughout the State, creates a very shaky underpinning for a system that is as basic and is as supposedly fair as a state retirement system.

IV. Inequalities That Can Occur in Apportioning Special Education Monies Under the Proposed Nevada Plan.

A) Under the proposed plan for financing the education of handicapped students, a district would receive \$14,500 for each program (classroom unit) that is operated.

This procedure will have the effect of paying the same amount for a program that serves the educable mentally retarded as it does for a program that serves the trainable retarded or the blind. Actually, there is a wealth of evidence (some developed in our own State) which shows that it costs up to five times more to operate an educational program for blind or deaf children than it does to operate a unit for the educable retarded or the speech handicapped.

A system which pays the same for the high cost program (blind, deaf, orthopedically handicapped) as it does for the less expensive programs (speech correction, educable mentally retarded) will have the effect of discouraging a county from developing and operating the more expensive programs even though these expensive programs are as much needed as the less expensive programs.

Actually, the proposed approach to financing does not address itself to the very court cases that are being used to support the need for increasing the monies for the special education factor within the formula.

If, as the present court decisions state, every handicapped child is to receive an equal educational opportunity then it is apparent that programs for each disability must be developed and it is equally apparent that some will cost much more than others. If, however, one disability can be served for one-fifth (1/5) the cost of another and yet all disabilities receive the same financial support, then it will be necessary for a school district to "take" monies from the typical child in order to serve the severely handicapped child.

Again, it would seem that this discrepancy could be overcome. Under the proposed Nevada Plan there are monies allocated for more than one hundred (100) additional special education classes and yet there is no assurance that all of the classes will be started. If they are not, and this is likely, then money that was apportioned for the handicapped will revert to the general fund and at the same time some school districts will be forced to take money from their regular programs in order to support handicapped classes for the severely handicapped child.

It is recognized that the actual per unit cost method as suggested here is a more difficult method of apportioning money than that which is proposed. In addition, it lacks the administrative simplicity of giving each program \$14,500 but if it is a more equitable method and it appears to be, then the extra work that is involved in distribution is justified.

SUMMARY

In the preceding pages there has been an attempt to show that inaccuracies do exist in the proposed Nevada Plan. This does not mean that the plan should be discarded but it does suggest the need for certain refinements. This plan will be used for two years and it will be the basis for apportioning the very "life blood" of every school district in the state. If errors or inequalities exist now then they will be magnified as time progresses and magnified even more as additional dollars are added.

The inequalities that have been listed are not extensive and where a problem exists a suggested solution has been included. It is, therefore, respectfully requested that the questions that have been raised here be carefully analyzed in order to determine if all children in the state will be treated as equitably as possible.

If these "minor" inequalities are treated summarily and then dismissed on the grounds that the formula is "too delicately balanced to be tampered with", then it will be the children of Nevada, or more particularly the children of certain counties in Nevada, who will be penalized.

ATTACHMENTS

Increment Step \$350.00

SALARY SCHEDULE FOR YEAR 1972-73
 WASHOE COUNTY SCHOOL DISTRICT
 RENO, NEVADA

Average Salary about \$11,000

Yrs. Exp.	CLASS I	CLASS II	CLASS III	CLASS IV	CLASS V	CLASS VI	CLASS VII
	Less Than A Degree	B A Degree	B A plus 24 sem. or 16 gr. cr.	B A plus 48 sem. or 32 gr. cr.	M A Degree	M A plus 16 gr. credits	M A plus 32 gr. credits
	<u>Per Year</u>	<u>Per Year</u>	<u>Per Year</u>	<u>Per Year</u>	<u>Per Year</u>	<u>Per Year</u>	<u>Per Year</u>
0	7150	7800	8150	8500	8850	9200	9550
1	7463	8150	8500	8850	9200	9550	9900
2	7776	8500	8850	9200	9550	9900	10250
3	8089	8850	9200	9550	9900	10250	10600
4 *	8402	9200	9550	9900	10250	10600	10950
5	8715	9550	9900	10250	10600	10950	11300
6	9028	9900	10250	10600	10950	11300	11650
7	9341	10250	10600	10950	11300	11650	12000
8	9654	10600	10950	11300	11650	12000	12350
9		10950	11300	11650	12000	12350	12700
10		11300	11650	12000	12350	12700	13050
11			12000	12350	12700	13050	13400
12				12700	13050	13400	13750
13					13400	13750	14100
14						14100	14450
15							14800

* In order to advance beyond this level, a class I teacher must have 90 units or more.

Teachers entering the Washoe County School District will be allowed credit for outside teaching experience in Public Schools to a maximum of five (5) years; this may include (2) years military experience.

Increment Step \$450.00

TEACHER SALARY SCHEDULE - 1972-73

<u>Step</u>	<u>Class A</u>	<u>Class B</u>	<u>Class C</u>	<u>Class D</u>	<u>Class E</u>	<u>Class F</u>
	<u>BA</u>	<u>BA + 16</u>	<u>BA + 32</u>	<u>MA</u>	<u>MA + 16</u>	<u>MA + 32</u>
1	7666	8116	8566	9016	9466	9916
2	8016	8466	8916	9366	9816	10325
3	8366	8816	9266	9716	10166	10734
4	8716	9166	9616	10066	10516	11143
5	9066	9516	9966	10416	10866	11552
6	9416	9866	10316	10766	11216	11961
7	9766	10216	10666	11116	11566	12370
8		10566	11016	11466	11916	12779
9			11366	11816	12266	13188
10			11716	12166	12616	13597
11			12066	12516	12966	14006
12						14415
13						14824
14						15332

STATE DEPT. OF EDUCATION

JUN 20 1972

ADMINISTRATIVE SERVICES

Clark

BASIC SUPPORT GUARANTEE

1) The 1971 Legislature established the Basic Support Guarantee to the school districts for the 1971-72 and 1972-73 school years as shown below in amounts per ADA pupil:

<u>School District</u>	<u>1971-72</u>	<u>1972-73</u>	<u>1971-72</u>
Carson City	\$ 674	\$ 684	\$ 711
Churchill County	683	699	679
Clark County	660	673	685
Douglas County	692	709	681
Elko County	724	737	715
Esmeralda County	1,550	1,625	1,726
Eureka County	1,063	1,101	1,201
Humboldt County	745	760	768
Lander County	737	751	746
Lincoln County	899	911	1,056
Lyon County	715	730	722
Mineral County	708	723	694
Nye County	808	829	879
Pershing County	697	714	710
Storey County	1,197	1,214	1,243
Washoe County	659	672	667
White Pine County	<u>714</u>	<u>732</u>	<u>754</u>

2) By using the proposed Nevada Plan, the Basic Support for 1971-72 would show as below for each enrolled pupil:

Washoe County School District consistently is receiving the lowest per pupil amount under the Nevada Plan, including the proposed 73-75 revision.

PERCENTAGE COMPARISON OF RECEIPTS 1972-73 BUDGETS

AND TAX RATE

	Source of Receipts					Open Bal.	T	Tax Rates		
	St.	Co.	Dist.	Fed.	Other			Oper- ation	DS	T
Carson City	55.7	35.0	.6	1.5	.1	7.1	100.0	1.50	.631	2.131
Churchill County	57.1	30.6	.9	7.8	- -	3.6	100.0	1.50	.40	1.90
Clark County	46.1	44.4	.8	4.3	>.1	4.3	100.0	1.50	.7023	2.2023
Douglas County	14.8	77.9	>.1	.6	.8	5.8	100.0	1.35	.34	1.69
Elko County	39.2	47.7	.3	4.8	2.1	5.9	100.0	1.50	.43	1.93
Esmeralda County	18.9	62.5	.2	2.4	3.6	12.4	100.0	1.50	- -	1.50
Eureka County	18.3	64.3	.9	2.0	.9	13.6	100.0	1.50	.58	2.08
Humboldt County	48.0	45.4	.4	4.3	1.0	.9	100.0	1.50	.6785	2.1785
Lander County	30.4	45.3	.1	4.5	.4	19.3	100.0	1.50	.20	1.70
Lincoln County	61.9	22.9	>.1	3.6	6.3	5.3	100.0	1.50	.40	1.90
Lyon County	46.6	47.4	.2	1.6	>.1	4.2	100.0	1.50	.575	2.075
Mineral County	52.2	18.4	.8	16.2	>.1	12.4	100.0	1.50	.25	1.75
Nye County	45.1	45.4	.5	4.6	.6	3.8	100.0	1.50	.38	1.88
Pershing County	28.6	59.6	1.0	1.5	- -	9.3	100.0	1.50	.21	1.71
Storey County	22.3	53.4	.3	- -	- -	24.0	100.0	1.50	- -	1.50
Washoe County	37.5	59.4	.6	1.1	>.1	1.4	100.0	1.50	.46	1.96
White Pine County	50.0	44.1	.5	2.6	.4	2.4	100.0	1.50	.25	1.75

*No Spec
Education*

PERCENTAGE COMPARISON OF EXPENDITURES 1972/73 BUDGETS

	100	200	300	400	500	600	700	800	900	Conting. Ending B.	
Carson City	3.0	68.0	2.8	3.4	7.8	2.6	7.4	- -	3.6	1.4	100
Churchill County	3.2	69.6	2.4	5.5	6.4	3.5	7.1	>.1	2.3	- -	100
Clark County	1.7	70.9	1.5	2.7	8.2	3.2	7.0	.7	1.0	<u>3.1</u>	100
Douglas County	3.0	66.0	1.4	5.1	7.5	2.2	6.5	.7	6.7	.9	100
Elko County	2.7	69.0	.8	4.6	7.1	4.9	6.6	1.4	.7	2.2	100
Esmeralda County	11.5	35.9	.8	12.8	4.5	4.5	5.5	8.3	8.9	7.3	100
Eureka County	5.9	44.2	2.7	13.4	9.4	3.6	4.7	3.6	2.6	9.9	100
Humboldt County	3.7	67.2	.9	5.9	9.0	4.0	7.9	.2	1.2	- -	100
Lander County	3.9	63.1	2.1	3.4	7.7	2.4	7.3	1.8	6.1	2.2	100
Lincoln County	4.6	63.6	2.8	5.5	8.2	3.0	6.6	2.0	3.3	.4	100
Lyon County	4.3	68.1	2.0	6.0	9.0	2.5	6.4	.6	1.1	- -	100
Mineral County	4.6	63.5	2.1	4.6	7.7	5.6	6.3	1.3	1.5	2.8	100
Washoe County	4.3	56.3	1.0	8.6	10.4	1.9	6.0	8.1	1.4	2.0	100
Pershing County	4.5	64.9	2.5	6.1	9.2	3.4	6.7	1.1	1.6	- -	100
Storey County	9.4	45.2	1.0	2.2	7.7	3.6	5.9	1.6	7.9	15.5	100
Washoe County	1.9	71.6	1.8	2.7	9.4	3.3	7.3	>.1	1.1	1.0	100
White Pine County	2.2	71.6	1.2	4.1	7.1	2.1	7.0	1.9	.7	2.1	100

100 Administration
 200 Instruction
 300 Auxiliary Service
 400 Pupil Transportation
 500 Operation of Plant
 600 Maintenance of Plant
 700 Fixed Charges
 800 Outgoing Transfers
 900 Capital Outlay

WORKS

To compare your average expenditures per pupil (ADA)

1972-73

WCSD

Your Costs
Per Pupil (ADA) %

National Average
Per Pupil %

Administration	16.90	1.9	\$28.76	3.3
Professional salaries	6.10	.7	11.58	1.3
Sec. & cler. salaries	7.38	.8	10.39	1.2
Other expenditures	3.42	.4	6.78	.8
Instruction	653.44	75.8	655.62	75.0
Classroom teachers	529.48	61.4	494.74	56.6
Other professionals	59.12	6.8	83.99	9.6
Sec. & cler. salaries	27.44	3.2	31.82	3.6
Textbooks	12.64	1.5	6.29	.7
Library materials	3.50	.4	3.92	.5
Audio-visual materials			2.29	.3
Teaching supplies	13.84	1.6	14.87	1.7
Other expenditures	7.42	.9	17.66	2.0
Attendance service	2.30	.3	3.64	.4
Health service	6.83	.8	6.94	.8
Professional salaries	6.17	.7	5.60	.6
Plant operation	84.28	9.8	69.84	8.0
Salaries	48.54	5.6	46.27	5.3
Heat	10.14	1.2	7.94	.9
Other utilities	18.87	2.2	16.23	1.9
Food service	1.39	.2	4.40	.5
Plant maintenance	29.42	3.4	30.19	3.5
Salaries	8.03	.9	14.61	1.7
Fixed charges	66.54	7.7	72.08	8.2
Employee retirement	43.22	5.0	61.37	7.0
Student body activities	1.05	.1	2.82	.3
Net Current Expenditures	862.15	100.0	\$874.36	100.0
Transportation	16.36	1.8	29.64	3.4
Salaries	10.57	1.2	11.90	1.4
Capital outlay	13.19	1.5	44.73	5.1
Debt service	105.81	12.2	67.37	7.7
Grand Total Expenditures	997.51	117	\$1,016.13	120

COST OF EDUCATION INDEX (CEI)

Each year School Management analyzes budgets of some 2000 school districts of all sizes and geographic areas and produces per pupil costs and percentages in terms of national averages. Individual districts are provided the same formula to place its own budget in the same perspective.

Attached are comparisons of Washoe County School District with the CEI national averages from School Management from 1966-67 through 1972-73.

**COST OF EDUCATION INDEX
PERCENTAGE OF EXPENDITURES 1966-67 THROUGH 1971-72**

BUDGET CATEGORY	% OF NET CURRENT EXPENSES											
	1966-67		1967-68		1968-69		1969-70		1970-71		1971-72	
	WCSD	NAT'L	WCSD	NAT'L	WCSD	NAT'L	WCSD	NAT'L	WCSD	NAT'L	WCSD	NAT'L
ADMINISTRATION	2.27	3.8	2.15	4.0	1.98	4.1	1.95	3.9	2.13	3.8	2.00	3.67
Professional Salaries	1.19	1.9	1.13	2.0	1.04	2.1	.90	1.8	.84	1.7	.71	1.68
Clerks & Secretaries	.75	1.1	.74	1.1	.66	1.2	.76	1.1	.90	1.1	.85	1.05
Other Expenditures	.33	.8	.29	.9	.28	.8	.28	1.0	.40	1.0	.44	.94
INSTRUCTION	79.34	78.8	80.40	78.4	79.49	78.3	76.72	77.2	76.74	75.9	76.16	76.13
Classroom Teachers	61.79	64.6	63.45	64.2	61.65	63.6	60.31	62.6	60.51	60.6	62.16	60.50
Other Professionals	10.17	7.4	10.64	7.4	10.13	7.9	9.39	7.9	8.75	8.1	6.93	8.52
Clerks & Secretaries	2.64	1.7	2.72	1.7	3.07	1.9	2.80	2.0	3.14	2.1	2.89	2.21
Textbooks	1.39	1.1	1.28	1.1	1.49	1.1	1.26	1.0	1.53	1.1	1.37	1.00
Other Teaching Materials	2.94	3.2	1.97	3.2	2.77	2.9	2.40	2.7	2.17	2.8	2.02	2.66
Other Expenditures	.41	.8	.34	.8	.38	.8	.56	1.0	.63	1.2	.79	1.24
HEALTH	.87	.7	.90	.7	.86	.7	.87	.6	.84	.7	.88	.59
Professional Salaries	.81	.5	.81	.5	.78	.6	.82	.5	.77	.6	.84	.49
Other Expenditures	.06	.2	.09	.2	.08	.1	.05	.1	.07	.1	.04	.10
OPERATION	11.19	9.5	10.60	9.1	11.50	8.9	10.42	8.7	9.37	8.7	9.59	8.39
Custodial Salaries	6.62	5.3	6.36	5.3	6.95	5.1	6.39	4.9	5.91	4.9	5.96	4.54
Heat	1.36	1.4	1.21	1.4	1.21	1.2	1.09	1.2	.89	1.0	.88	1.09
Utilities Other Than Heat	2.38	2.0	2.26	2.0	2.47	1.8	2.11	1.8	1.99	1.7	2.14	1.74
Other Maintenance	.83	.8	.76	.4	.87	.8	.82	.8	.78	1.1	.71	1.02
MAINTENANCE	3.49	3.1	3.09	3.2	3.29	3.0	2.85	3.0	3.09	2.9	3.35	2.86
Maintenance Salaries	1.05	1.1	.99	1.2	.97	1.1	.75	1.1	.89	1.1	.86	1.13
Other Expenditures	2.44	2.0	2.10	2.0	2.32	1.9	2.10	1.9	2.50	1.8	2.49	1.73
FIXED CHARGES	2.08	4.0	2.26	4.5	2.15	4.9	6.51	6.3	6.88	7.7	7.47	7.73
Retirement Funds	.71	2.5	.74	3.0	.74	3.4	4.94	4.4	5.24	5.7	5.07	5.56
Other Expenditures	1.37	1.5	1.52	1.5	1.41	1.5	1.57	1.9	1.65	2.0	2.40	2.17
OTHER SERVICES	*.75	.1	*.60	.1	*.73	.1	*.68	.3	*.66	.3	*.55	.4
NET CURRENT EXPENDITURES	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.0	100.00	100.00
TRANSPORTATION	3.00	4.6	2.90	4.5	2.93	4.5	2.70	4.3	2.66	4.3	2.55	4.57
Salaries	.49	1.2	.41	1.8	.42	1.7	.50	1.7	.47	1.7	.57	----
Other	2.51	3.4	2.49	2.7	2.51	2.8	2.20	2.6	2.19	2.6	1.98	----
CAPITAL OUTLAY	1.15	2.9	.34	2.7	.49	2.2	.63	2.2	1.44	2.4	.50	2.19
DEBT SERVICE	16.12	10.9	18.14	10.4	17.97	9.7	15.70	9.3	13.29	9.7	10.74	8.05
TUITION OUT OF DISTRICT	.27		.24		.25		.03		.02			
TOTAL EXPENDITURES	120.54%		121.63%		121.64%		119.06%		117.40%		113.79%	

Attendance	*.41	*.43	*.41	*.39	*.39	*.29
Food Services	.21	.15	.20	.19	.19	.18
Student Activities	.13	.02	.12	.10	.08	.08
	.75	.60	.73	.68	.66	.55

COST OF EDUCATION INDEX
PER PUPIL EXPENDITURE 1966-67 THROUGH 1971-72

BUDGET CATEGORY	1966-67		AVERAGE COST PER PUPIL				1969-70		1970-71		1971-72	
	WCSD	NAT'L	WCSD	NAT'L	WCSD	NAT'L	WCSD	NAT'L	WCSD	NAT'L	WCSD	NAT'L
ADMINISTRATION	11.06	16.70	11.87	18.75	11.33	20.98	12.46	22.61	14.44	25.30	14.97	26.27
Professional Salaries	5.80	8.30	6.22	9.40	5.95	10.53	5.79	10.40	5.69	11.50	5.30	12.07
Clerks & Secretaries	3.66	4.95	4.05	5.45	3.77	6.18	4.88	6.54	6.07	7.62	6.38	7.50
Other Expenditures	1.60	3.45	1.60	3.90	1.61	4.27	1.79	5.67	2.68	6.18	3.29	6.70
INSTRUCTION	386.09	342.80	442.83	364.55	454.28	404.75	491.04	449.23	519.50	506.35	569.72	535.40
Classroom Teachers	300.68	280.90	349.52	298.30	352.36	328.63	386.00	364.20	409.66	404.22	448.73	425.84
Other Professionals	49.51	32.10	58.61	34.65	57.89	40.82	60.07	46.04	59.21	53.67	68.09	59.94
Clerks & Secretaries	12.85	7.50	15.00	8.00	17.52	9.97	17.94	11.85	21.28	14.28	21.64	15.40
Textbooks	6.75	4.95	7.03	5.10	8.51	5.58	8.07	5.75	10.36	7.19	10.22	5.93
Other Teaching Materials	14.30	13.70	10.89	14.75	15.81	15.08	15.37	15.66	14.70	18.40	15.12	18.56
Other Expenditures	2.00	3.65	1.84	3.75	2.19	4.67	3.59	5.73	4.29	8.15	5.92	6.73
HEALTH	4.22	3.00	4.94	3.30	4.91	3.36	5.58	3.66	5.69	4.65	6.60	4.20
Professional Salaries	3.92	2.20	4.44	2.50	4.43	2.97	5.28	3.21	5.19	4.00	6.01	3.50
Other Expenditures	.30	.80	.50	.80	.48	.39	.30	.45	.50	.65	.59	.70
OPERATION	54.47	41.35	58.39	42.25	65.72	45.87	66.67	50.91	63.46	58.00	71.73	60.20
Custodial Salaries	32.24	22.95	35.05	24.75	39.69	26.26	40.87	28.57	38.67	32.46	43.82	31.66
Heat	6.60	6.20	6.67	6.45	6.93	6.16	6.99	7.18	6.04	6.86	6.56	7.78
Utilities Other Than Heat	11.59	8.60	12.47	9.10	14.16	9.50	13.53	10.50	13.46	11.55	16.00	12.15
Other Expenditures	4.04	3.60	4.20	1.95	4.94	3.95	5.28	4.66	5.29	7.13	5.35	8.61
MAINTENANCE	17.01	13.50	17.05	14.75	18.77	15.41	18.27	17.19	22.94	19.35	25.05	19.91
Maintenance Salaries	5.12	4.70	5.48	5.50	5.55	5.51	4.82	6.45	6.04	7.14	6.46	7.81
Other Expenditures	11.89	8.80	11.57	9.25	13.22	9.90	13.45	10.74	16.90	12.21	18.59	12.10
FIXED CHARGES	10.11	17.40	12.44	20.80	12.31	25.42	41.69	36.42	46.61	51.35	55.84	54.36
Retirement Funds	3.43	10.75	4.08	13.85	4.25	17.98	31.64	25.31	35.45	38.00	37.90	39.16
Other Expenditures	6.68	6.65	8.36	6.95	8.06	7.44	10.05	11.11	11.16	13.35	17.94	15.20
OTHER SERVICES	*3.68	.25	*3.31	.60	*4.15	.61	*4.37	1.59	*4.37	2.00	*4.12	2.88
NET CURRENT EXPENDITURES	486.64	435.00	550.89	465.00	571.47	516.40	640.08	581.61	677.01	667.00	748.03	703.22
TRANSPORTATION	14.62	19.80	16.00	20.75	16.72	23.04	17.30	25.27	17.99	28.68	19.06	31.83
Salaries	2.38	5.35	2.27	8.15	2.44	8.98	3.22	10.10	3.18	11.34	4.24	-----
Other	12.24	14.45	13.73	12.60	14.28	14.06	14.08	15.17	14.81	17.34	14.82	-----
CAPITAL OUTLAY	5.58	12.50	1.87	12.60	2.81	11.25	4.05	12.95	9.29	16.01	3.74	15.41
DEBT SERVICE	78.47	47.60	99.94	48.50	102.72	50.08	100.52	54.17	89.01	64.50	80.34	54.89
TUITION OUT OF DISTRICT	1.30		1.35		1.40		.22		.15		.13	
TOTAL EXPENDITURES	586.61	514.90	670.05	546.85	695.12	600.77	762.17	673.80	792.33	776.87	851.31	805.35

Attendance	*2.02	*2.36	*2.32	*2.53	*2.55	*2.16
Food	1.01	.82	1.16	1.19	1.30	1.37
Student Activities	.65	.13	.67	.65	.52	.59
	3.68	3.31	4.15	4.37	4.37	4.12

A

MAJOR REVENUE SOURCES %

WASHOE CO. SCH. DIST

%

100

90

80

70

60

50

40

30

20

10

94.1

92.3

96.1

97.5

98.6

58.3
%

58.7
%

56.0
%

59.8
%

62.2
%

WASHOE
COUNTY

35.8
%

33.6
%

40.0
%

37.7
%

35.4
%

STATE

69/70

70/71

71/72

72/73

73/74

ATTACHMENT 32-17

CLARK COUNTY SCHOOL DISTRICT
ESTIMATED APPROPRIATIONS FOR GENERAL FUND
1973-74

ADDENDUM
III

Estimated Income for 1973-74 (Enrollees) \$68,658,548

Less:

Salaries of Operating Budget

Certified Personnel (3,075) on Degree Teachers		
Salary Schedule not advanced for Increment	\$34,444,475	
Non-Degree (17) not advanced for Increment	124,000	
	\$34,568,475	
Less: Estimated Savings on Turnover	(283,465)	
Sub-Total	34,285,010	
Certified Increments (Regular and Non-Degree)	681,852	
New Hires (73.5)	649,152	
Sixth Grade Teachers - Integration (14)	133,648	
Professional Growth	418,000	
Extra Pay for Extra Duty	746,038	
Substitute Teachers	805,950	
Additional Teacher Compensation (\$6.00 hr.)	125,478	
Sub-Total of Certified Salaries	37,845,128	
Balance Remaining		\$30,813,420
Administrators (213.9, includes 4.5 new) Not Advanced		4,045,563
Administrators Increments		86,386
Balance Remaining		\$26,681,471
Classified (1,600.1, includes 64 new, 63 Equivalent		
Teacher Positions - 189 Aides-In-Lieu) Not Advanced		11,092,835
Classified Increments		250,000
Balance Remaining		\$15,338,636
PERB on Salaries		3,200,000
NIC on Salaries		360,000
Balance Remaining		\$11,778,636

Accounts Payable

Textbooks	\$ 790,819
Library Books & Materials	200,857
Instructional Supplies	1,330,314
Athletics and Student Activities	421,660
Replacement of Buses	204,000
Fuel for Buses	153,732
Heat	275,000
Telephone	258,700
Electricity	1,298,000
Water	270,000
Sewer	120,000
Refuse	151,000

Estimated Expenditures for
General Fund, 1973-74

Accounts Payable (Continued)			
Custodial Supplies		\$ 143,395	
Replacement of Equipment - Instructional		130,952	
Heat and Air Maintenance		227,080	
Equipment Repair		195,520	
Other Insurance (Fire, Liability, etcl)		300,230	
Group Health Insurance		1,240,000	
Equipment		399,747	
Rental of Equipment		284,419	
Other Accounts Payable (Postage, Testing, Other Transportation, Integration, Painting, Roofs, Office Supplies, Travel, etc.)		<u>1,480,246</u>	
Sub-Total Accounts Payable			<u>9,875,671</u>
Balance Remaining			\$1,902,965
Contingency Reserve		595,000	
Ending Balance		1,000,000	
Retirement of NRS Conversion Factor		<u>9,099</u>	
Sub-Total			<u>1,604,099</u>
Funds Available for Salary Increases and Priorities			<u>\$298,866</u>

Salary Increase Cost If:

1% - \$547,409 (includes PERB @ 6%)

Potential Cost for Lowering Pupil-Teacher Ratio:

<u>Grade</u>	<u>Current Formula</u>	<u>New Formula</u>	<u>Cost</u>
K	56	55	\$ 8,832
1-2	28	27	123,648
3-6	30.5	29.5	238,464
7-9	28.5	27.5	211,968
10-12	25.5	24.5	<u>220,800</u>
To Lower Ratio by 1 District/Wide			<u>\$803,712</u>

ESTIMATED RECEIPTS FOR 1973-74
 Based on State Department of Education Proposal

(Based on Estimated Minimum Enrollment of 76,491 ; 100 % ADM; Total Estimated ADM 76,491)

Determination of Basic Need:

No. of ADM Kindergarten		<u>4,970</u>			
Weight Factor	x	<u>.6</u>			
No. of weighted Kindergarten ADM			2,982		
No. of elementary ADM			<u>35,347</u>		
No. of secondary ADM			<u>34,464</u>		
No. of Special Education ADM			<u>1,710</u>		
Total No. of weighted ADM			<u>74,503</u>	x \$727	<u>\$ 54,163,681</u>

TOTAL BASIC NEED \$ 54,163,681

Less: Local Responsibility				
Proceeds of 70¢ Ad Valorem Tax			\$ <u>9,369,035</u>	
Proceeds of 1¢ School Support Tax			<u>12,865,914</u>	
Local Funds Available				<u>\$ 22,234,949</u>

AMOUNT OF STATE APPORTIONMENT \$ 31,928,732

1.	Revenue from State Sources			<u>\$ 32,008,732</u>
	Distributive School Fund		\$ <u>31,928,732</u>	
	High School Diploma Program	\$ <u>-0-</u>		
	Vocational Education		<u>80,000</u>	
	Day School	\$ <u>80,000</u>		
	Adult School	<u>-0-</u>		
	Other State Income - Adj. from previous year		<u>-0-</u>	
2.	Revenue from County Tax Sources			<u>34,461,693</u>
	(estimated assessed valuation \$ <u>1,338,433,617</u>)			
	Ad Valorem Taxes		<u>20,076,504</u>	
	Two percent Franchise Tax		<u>100,000</u>	
	Motor Vehicle Privilege Tax		<u>1,419,275</u>	
	School Support Tax		<u>12,865,914</u>	
3.	Other Revenue from Local Sources			<u>517,000</u>
	Rent		<u>2,000</u>	
	Donations		<u>-0-</u>	
	Adult School		<u>-0-</u>	
	Athletic Receipts		<u>95,000</u>	
	Fines		<u>-0-</u>	
	Interest		<u>350,000</u>	
	Miscellaneous Receipts		<u>70,000</u>	
4.	Revenue from Federal Sources			<u>1,300,000</u>
	P.L. 874		<u>1,290,000</u>	
	P.L. 864		<u>10,000</u>	
5.	Non-Revenue Receipts			<u>8,500</u>
	Sale of School Equipment		<u>8,500</u>	
6.	Tuitions and Transfers			<u>66,000</u>
	Out-of-District Tuition:			
	From another County		<u>-0-</u>	
	From another State		<u>16,000</u>	
	Miscellaneous (Adult Education)		<u>50,000</u>	
	TOTAL RECEIPTS			<u>\$68,361,925</u>
	Fund Balance from Previous Year			<u>296,623</u>
	GRAND TOTAL			<u>\$68,658,548</u>

CLARK COUNTY SCHOOL DISTRICT
INCOME INFORMATION

FUND SOURCE	(1)	(2)	(3)	(4)
	ACTUAL 1970-71	ACTUAL 1971-72	ESTIMATED CURRENT YEAR 1972-73	ESTIMATED 1973-74
10. STATE				
11. St. Distributive Fund	\$22,151,863	\$28,974,752	\$27,483,524	\$31,928,730
14. Vocational Education	193,795	276,311	200,000	80,000
15. Driver Education	-0-	-0-	-0-	-0-
**19.				
Sub-Total:	22,345,658	29,251,063	27,683,524	32,008,730
20. COUNTY				
21. Ad Valorem Taxes	14,097,751	15,739,451	18,113,984	20,076,500
22. 2% Franchise	80,676	93,573	97,500	100,000
23. M.V. Privilege Tax	1,161,324	1,197,103	1,290,250	1,419,270
24. Local School Support Tax	9,510,706	10,292,741	11,183,861	12,865,910
**29.				
Sub-Total:	24,850,457	27,322,868	30,685,595	34,461,680
30. SCHOOL DISTRICT				
31. Rent	1,990	1,390	1,600	2,000
32. Donations	-0-	-0-	-0-	-0-
33. Adult Educa. Tuition	102,704	58,260	60,000	-0-
35. Summer School Tuition	-0-	-0-	-0-	-0-
37. Athletic Proceeds	86,783	85,814	90,000	95,000
38. Refunds	28,932	17,007	25,000	25,000
39. Sales	-0-	1,166	3,000	3,000
**40. Investment Income & Misc.	272,873	333,440	372,000	392,000
Sub-Total:	493,282	497,077	551,600	517,000
45. FEDERAL				
46. Public Law 874	2,338,891	3,079,265	1,451,148	1,290,000
*47. Public Law 854	1,750	10,000	10,000	10,000
*48. National School Lunch/Milk	-0-	-0-	-0-	-0-
49. National Forest	-0-	-0-	-0-	-0-
50. National Wildlife	-0-	929	165	-0-
*52. Indian Education	541	-0-	1,115	-0-
**61.				
**62.				
**63.				
**64.				
Sub-Total:	2,341,182	3,090,194	1,462,428	1,300,000
70. SALES OF SCHOOL PROPERTY				
71. Sale of Real Property	-0-	-0-	-0-	-0-
72. Sale of Equipment	9,587	8,115	10,000	8,500
Sub-Total:	9,587	8,115	10,000	8,500
80. TRANSFERS-OTHER COUNTIES				
81. Tuition	221	-0-	-0-	-0-
82. Transportation	-0-	-0-	-0-	-0-
83. Other	-0-	-0-	-0-	-0-
Sub-Total:	221	-0-	-0-	-0-
90. TRANSFERS-OTHER COUNTIES				
91. Tuition	15,659	12,916	16,000	16,000
92. Transportation	-0-	-0-	-0-	-0-
93. Other	-0-	-0-	-0-	-0-
Sub-Total:	15,659	12,916	16,000	16,000
95. TRANSFERS FROM ANOTHER FUND	-0-	126,317	20,478	50,000
TOTAL	50,056,046	60,308,550	60,429,625	68,361,925
354.622 Conversion Factor	-0-	-0-	XXXXXXXXXX	XXXXXXXXXX
OPENING BALANCE	251,315	422,729	2,389,347	296,623
GRAND TOTAL	\$50,307,361	\$60,731,279	\$62,818,972	\$68,658,548
* DO NOT USE IF SEPARATE FUND	\$10,423,918	\$2,087,693	\$5,839,576	
** OTHER IDENTIFY	20.7%	3.4%	9.3%	LGB



Washoe County Teachers Association

1479 South Wells Avenue • Reno, Nevada 89502

Telephone (702) 323-2177

Lonnie Shields, President

Edmond G. Psaltis, Executive Director

January 19, 1973

TO: WCTA Members and other interested parties
 FROM: Lonnie Shields, WCTA President
 Ed Psaltis, WCTA Executive Director

Enclosed is a copy of the Los Angeles Unified School District's "Year-Round Schools - Report Summary and Recommendations".

This Summary gives both sides of the year-round school concerns at the three levels of high, middle, and elementary schools. This Summary is not a definitive work but it does provide many facts that you should know. The primary source documents, "YEAR-ROUND SCHOOLS," a report to the Superintendent, L. A. Unified School District, January 1972, and "A SUPPLEMENT TO THE YEAR-ROUND SCHOOLS REPORT . . ." dated March 1, 1972, have been requested by the WCTA.

It is understood that L. A. should not be equated with Washoe County, but the general problems discussed in the Summary would apply to any and all school districts.

We recommend that you read the Summary as soon as possible and express your opinion to your WCTA Representatives.

EXHIBIT C

LOS ANGELES UNIFIED SCHOOL DISTRICT

Research and Evaluation Branch

YEAR-ROUND SCHOOLS

Report Summary and Recommendations

November 1972

PREFACE

The source documents for this summary were "YEAR-ROUND SCHOOLS," a report to the Superintendent, Los Angeles Unified School District, January 1972, and "A SUPPLEMENT TO THE YEAR-ROUND SCHOOLS REPORT...", dated March 1, 1972. Both documents were prepared by the Staff Development Office.

The conclusions and recommendations at the end of this summary were prepared by the Research and Evaluation Branch.

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1.1 History

For a number of years the year-round school has been a subject for study and discussion by the Board of Education and members of the staff of the Los Angeles City Schools.

The issue was formally studied in July, 1954, for possible implementation in all schools of the district. In 1965, the Division of College and Adult Education updated this study with a definite emphasis on the junior college. Renewed interest in operating schools on a year-round basis was elicited in 1971-72 by widely publicized plans of two school districts in the nation. One was Atlanta's voluntary four-quarter plan for secondary students and the other was the 45-15 plan in the Valley View Elementary School District of Romeoville, Illinois.

In addition to the continuing interest of the Los Angeles district in possible benefits of operating schools on a year-round basis, current interest is heightened by the continued failure of bond issues and the lack of funds to update our buildings in accordance with the requirements of the Field Act. This is even more critical at present because of the damage incurred through the February, 1971, earthquake.

With these factors in mind, the Deputy Superintendent directed the Staff Development Office to conduct a study during 1971 to examine the experiences of other school districts in implementing their plans and to evaluate the implications for adopting a plan in Los Angeles.

1.2 Alternative Plans

Since the founding of the first American college in 1636, five varieties of academic calendars have been in vogue at various times. They are:

two-term or semester system;
two-term-plus-summer school system;
three-term or trimester system;
quarter system; and
quintester system.

It might be assumed that after three centuries of experimentation with these various plans one would have evolved as superior to the others. Instead, a number of variations of these basic plans have developed and the issue remains unsettled. The selection of a calendar on which to operate a school system has always been closely related to the societal conditions at the time. Such is the case even now as we look at possible approaches for scheduling schools on a year-round basis.

The year-round school approach is almost always implemented as a way of achieving one or more of the following outcomes:

- a. To save time for students in completing the education experience.
- b. To achieve greater utilization of existing school buildings and eliminate the need for additional construction.
- c. To reduce the waste in time and energy related to the long traditional break of the school year in July and August.
- d. To reduce operating costs through anticipated savings in continuous operation.

A basic assumption of all plans designed to meet the above objectives or outcomes is that students will be scheduled on a mandated period of attendance and inter-session or vacation period.

While there are advantages and disadvantages to any of the possible schedules, in selecting one of several alternatives, a district will most certainly make the selection based on specific local conditions

and local problems that need an immediate solution which the year-round approach might provide. The following plans have listed advantages and disadvantages, but it should be understood that an advantage under one set of local conditions might become a disadvantage under another set of conditions.

The two-term and two-term-plus-summer school systems are sufficiently familiar and require no discussion here. The quinmester system is not discussed here because it does not appear to offer any significant innovations which are not available in the plans examined below.

2.0 TRIMESTER PLAN

Under this calendar, an opportunity is afforded the student for maximum acceleration. By continuous attendance he may complete a four-year program in two years, eight months.

2.1 Advantages

- 2.1.1 The major portion of the academic values of a semester schedule are not materially reduced, while flexibility is added.
- 2.1.2 Terms can be balanced, thus making instructional offerings and content more equal throughout the year.
- 2.1.3 Greater opportunities are provided for student acceleration.
- 2.1.4 More students can be educated with little additional need for plant and equipment.
- 2.1.5 Longer periods are available to off-duty instructors for travel, study or research.

2.2 Disadvantages

- 2.2.1 Articulation with secondary schools and collegiate institutions poses some serious problems.

- 2.2.2 Total enrollments may suffer because of light summer attendance.
- 2.2.3 The compaction of instructional content of two semesters into three trimesters has led to serious morale problems with some faculties, and in some instances produced a "hurried, frantic" program of learning for students.
- 2.2.4 Average course loads of students for a trimester often do not remain at the semester-load level; this defeats the objectives of acceleration.
- 2.2.5 All secondary course offerings cannot be offered in all terms, causing difficulties in sequence patterns and in the completion of prerequisites.
- 2.2.6 Salaries at the secondary school level, while higher in gross pay, are often less when related to work-load.
- 2.2.7 The instruction equivalence of the semester and the trimester is doubtful.

3.0 QUARTER PLAN

3.1 Advantages

- 3.1.1 Greater flexibility of term and vacation periods for both students and faculties is possible.
- 3.1.2 Wider option in course selection and in major/minor sequences is available.
- 3.1.3 Shorter terms give students greater opportunity for exploration and try-out.
- 3.1.4 Students forced to withdraw from school temporarily have a shorter waiting period for re-entry.
- 3.1.5 Quarters are uninterrupted except for national holidays and Thanksgiving. (The traditional Easter week has been done away with in many quarter plans.)
- 3.1.6 Capable students may accelerate by attending four quarters a year and graduate in three years.

- 3.1.7 The shorter term may provide fewer classes per student, permitting more concentrated study and, hopefully, a higher degree of motivation.
- 3.1.8 Summer sessions may be converted to equal quarters without disruption; double shifts, together with the usual shortened day, are unnecessary, thus making transition to full year-round operation comparatively easy.
- 3.1.9 There is better utilization of buildings and equipment.
- 3.1.10 Fewer classrooms are needed, thus reducing debt service and insurance.
- 3.1.11 There is less need for new personnel, equipment, and facilities.
- 3.1.12 Fewer textbooks are needed at any one time.
- 3.1.13 More opportunity can be provided pupils to make up work.
- 3.1.14 The work of the pupil can be evaluated more often than under the nine-month plan.
- 3.1.15 With full-time employment for some teachers and increased annual salaries, there may be less need for teachers and the teacher-turnover may be less serious.
- 3.1.16 The quarter is attractive to teachers who want to teach a partial year.
- 3.1.17 Superior pupils can progress at a pace commensurate with their ability.
- 3.1.18 Slow pupils, by working an additional quarter, are able to progress at a rate in keeping with their ability.
- 3.1.19 Retardation of pupils is decreased.
- 3.1.20 The need for long review periods is lessened.

3.2 Disadvantages

- 3.2.1 Initially, the operation of a four-quarter plan is more expensive to implement and maintain than the traditional two-semester, plus a tuition-supported summer school.

- 3.2.2 To divide the textbook or course into four quarters instead of two semesters does not produce an adequate four-quarter program. Without extensive revision of educational goals and an intensive analysis of the curriculum, four quarters or three trimesters of school will be no more exciting than two semesters. Factors other than time, number of sessions and of days must be weighed. The ten- twelve-week term, in the opinion of many, is somewhat short as a basic time unit of instruction, particularly in the sciences and the performing arts.
- 3.2.3 Less time is provided for laboratory work, seminars, deliberation, supplemental reading, and independent study.
- 3.2.4 Some teachers believe the shorter term contributes to impersonality in student-teacher relationships.
- 3.2.5 Prevailing patterns of family and community living and working militate against the acceptance of the staggered-quarter plan. (Parents who have two or more children in school would generally want all of them to be in school during the same quarters. Furthermore, they would want vacation schedules for all members of the family to coincide, very likely, in warm months. Thus, it is almost certain that relatively few families would urge their children to be out of school in such months as November, December, January, February, March, and April. It seems very probable that a family-elective system would result in a very uneven distribution of pupils in the four quarters. Gaining acceptance of the myriad of family inconveniences and hardships which the staggered plan involves is an almost insurmountable obstacle to its operation. Many pupils and teachers would be forced to take their vacations at an undesirable time of year.)

- 3.2.6 The short term is apt to be disadvantageous to the less mature or less able students, and may produce increased emotional tensions and pressures.
- 3.2.6.1 A serious complaint has been voiced that high school students graduating early as a result of acceleration are actually too young for regular employment and not old enough to succeed in college. The objection has been made also that acceleration does not prepare students adequately for work or college, at least as compared with high school graduates elsewhere.
- 3.2.6.2 More frequent changes of term require more rigorous control of administrative tasks to prevent loss of teaching time.
- 3.2.7 Pupil transfers between school districts operating on a year-round basis and those having a nine- or ten-month school year create problems in all areas of student activities and disciplines. Conflicts may exist in scheduling academic continuity, scholarship examinations, athletics, and scholastic events.
- 3.2.8 Out-of-school pupils require community services and facilities as a substitute for the traditional work and play experiences of the summer vacation period as we now know it. (If supervision and programs are established throughout the entire year, many of the economies claimed for the four-quarter plan will vanish.)

4.0 VOLUNTARY vs. MANDATORY ROTATIONAL ATTENDANCE

The matter of balancing enrollments is of major significance in calendar implementation. In order to achieve cost savings and better utilization of buildings, the year-round school plan must include a mandated attendance and vacation schedule that is staggered and rotational. Under the quarter plan, a "staggered" enrollment plan permits 25 percent of the student

population to be off-campus for the equivalent of more than one quarter; under the trimester plan, a student ordinarily attends only two consecutive trimester terms.

4.1 Advantages claimed for the all-year school when enrollment is staggered.

- 4.1.1 Each student is guaranteed as much instruction time as is normally given. (Theoretically, however, 25 percent more pupils are cared for by approximately the same staff and with the same number of classrooms, laboratories, libraries, and other facilities.)
- 4.1.2 The need for additional personnel, buildings, and equipment should be reduced or eliminated; therefore, expenditures should be reduced.
- 4.1.3 With full-time employment possible for teachers and better annual salaries, teachers are not forced to seek summer employment or to turn eventually to occupations offering greater remuneration.
- 4.1.4 Acceleration opportunities can be provided for a limited number of gifted students through continuous attendance. Remedial opportunities can be provided for a limited number of the under-educated in their "off-term."
- 4.1.5 Vacation periods other than summer are made available, which might be favorably received by many families.

4.2 Disadvantages of rotational enrollment.

- 4.2.1 All course offerings cannot be given each term; e.g., advanced foreign language, chemistry, physics, higher mathematics, specialized electives.
- 4.2.2 Student activities may be severely affected; e.g., athletics student government, spring prom.
- 4.2.3 Student participation in traditional summer community projects, summer camps, etc., would be denied to the bulk of the students.

- 4.2.4 Provision should be made for recreational, cultural, and social activities for the non-attenders.
- 4.2.5 Problems of articulation increase.
- 4.2.6 Sequential courses are interrupted.
- 4.2.7 Problems are encountered with entrance and placement of transient students.
- 4.2.8 Critics offer proof that savings in capital outlay are offset by increase in operating costs and other added expenses.
- 4.2.9 Truancy problems may increase unless extensive provision is made for supervision of non-attenders.
- 4.2.10 The break with traditional social and cultural patterns may prove unsuccessful due to community unwillingness to readjust.

5.0 MECHANICS OF IMPLEMENTATION

The degree of complexity of implementation of a major calendar revision depends upon which academic calendar is selected. Experience suggests that districts can operate successfully with any of the principal calendar variations by re-evaluation, planning, and organization.

5.1 Administration of operations and services

This section of the report provides a brief summary of some of the operations and services affected by a calendar change. If the semester/extended summer-term plan is adopted, the effects would be minimal. The adoption of the trimester system involves slightly more in the way of program modification than does the semester/summer plan. A change to the quarter plan demands major adjustments in many phases of the total educational program. The change would have an impact on the following:

- 5.1.1 Contracts and Insurance (Advantages are probably to be gained in spreading out peak loads.);

- 5.1.2 Curriculum conversion, quarter or trimester plans (hours of instruction, length of class periods, revised course outlines, articulation with four-year institutions, conversion of units, State Department of Education approval);
- 5.1.3 Contractual relations (additional services required, particularly for a fourth registration period as in the quarter plan, with marked increase in costs);
- 5.1.4 Food services (test kitchen, manufacturing kitchen, suppliers, etc.);
- 5.1.5 Health services (increased staff costs and scheduling of added personnel);
- 5.1.6 Instructional planning (programs for the under-educated, gifted, and specialized training);
- 5.1.7 Interdistrict (additional services required);
- 5.1.8 Mail unit (increased services require added costs);
- 5.1.9 Maintenance and operations (major problems if the quarter plan is adopted--with considerable increase in costs--for inspections, testing, major repairs, renovation and overhaul, repainting, cleaning, servicing, custodial services with additional shifts, and possible overtime costs);
- 5.1.10 Payrolls (conversion to new pay schedules, retirement contributions, deductions, salary increments, etc.);
- 5.1.11 Personnel (recruitment, orientation, leave policies, pay schedules);
- 5.1.12 Purchasing and stores (some benefits possible through leveling of peaks and valleys of the work load);
- 5.1.13 Supplies and equipment (peak loads reduced and deliveries facilitated with some added costs);

- 5.1.14 Transportation (additional services required);
- 5.1.15 Need for air conditioning (added cost of estimating, contracting, installing).

5.2 Administration and operation of Institutions

Steps in transition require that sufficient lead-time be provided.

This is generally considered to necessitate a minimum period of two years. Full administration/faculty participation, provision for added remuneration and/or released time for the time and effort needed, district-wide coordination, close articulation with the schools and transfer institutions, announcements and other publicity well in advance of anticipated changes--all are essential to a well-ordered and effective transitional program. The effects on institutions would include the following:

- 5.2.1 Admissions (announcements and publicity, elementary-junior high-high school articulation, handling of applications);
- 5.2.2 Athletic competition (schedules, determination of eligibility);
- 5.2.3 Attendance and accounting (record keeping, reporting);
- 5.2.4 Audio-visual materials (increased usage);
- 5.2.5 Schedules (revision of content, class size, dates of terms);
- 5.2.6 Certificated and classified staff (assignments, instructional loads, vacations, leaves, overtime, relief time, employment of visiting faculty);
- 5.2.7 Community involvement (advisory committees, cultural activities, youth services);
- 5.2.8 Counseling and guidance (individual and group programming, advisement and counseling, testing, skills centers, continuation school operation, articulation with colleges);

- 5.2.9 Career and continuing education articulation and coordination (room utilization, catalogs and schedules, announcements and publicity, staff assignments, supervision);
- 5.2.10 Food service (cafeterias, personnel);
- 5.2.11 Health office (examinations, athletic clearance, first aid, health education);
- 5.2.12 Instruction (conversion of courses, committee activities, recruitment of additional personnel, materials of instruction, teaching loads, activities of the performing arts, supervision of instruction, coordination of vocational-educational programs, and specialized training);
- 5.2.13 Laboratories, shops and special purpose facilities (scheduling, handling, and control of supplies and equipment);
- 5.2.14 Library usage (cataloging, staffing control of books and periodicals);
- 5.2.15 Physical education plant (scheduling, locker issuance, equipment handling, coordination with youth services);
- 5.2.16 Work experience service (added operations);
- 5.2.17 Student activities (student body elections, recreational programs, cultural activities, seasonal events, clubs and organizations, student government, graduation ceremonies, school paper, and other publications);
- 5.2.18 Tabulating units (supplies, personnel requirements, additional machine-time requirements);
- 5.2.19 Second-level administration (added time necessary to year-round

6.0 CONCLUSIONS

6.1 The greatest advantage of changing to year-round operation appears to be related to the deferral of expenses incurred by districts in a state of growth and in need of construction.

6.1.1 In Los Angeles this advantage would currently be significantly related to Phase-5 earthquake damaged schools that face double sessions because of a space shortage.

6.1.2 Costs of changeover can be a trade-off.

6.1.2.1 Amortized building costs are a small portion of the total cost of education per year.

6.1.2.2 Cost of building now is less expensive than the cost later, if we still have to build.

6.1.2.3 Added cost of air conditioning would be necessary in most of our schools.

6.2 Year-round operation of schools in Los Angeles is educationally feasible. To effectively implement year-round operation, however, the district must:

6.2.1 Assume added costs.

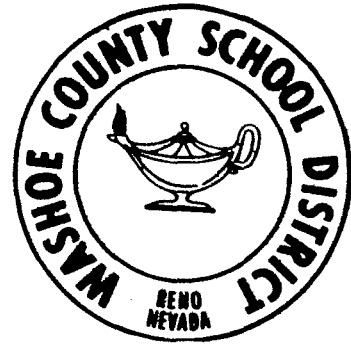
6.2.2 Commit itself to a massive in-service training program related to a readjustment of curriculum, instruction, personnel practices, business and support systems, schedules, etc.

6.3 Far more adjustment would be needed at the secondary level than at elementary.

7.0 RECOMMENDATIONS

7.1 The district should study and comply with the requirements of the legislation relating to the year-round school including AB 1002, AB 331, AB 1924, and other applicable regulation.

- 7.2 Before moving into year-round operation on a large scale the district should gain experience with one or two schools.
- 7.2.1 It appears that confining such experimentation to the elementary level at first would be less complex.
- 7.2.1.1 Elizabeth Street Elementary School has demonstrated an interest and has requested approval to proceed.
- 7.2.1.2 Phase-5 earthquake schools would be those most likely to profit from year-round operation. Principals of such elementary schools should be polled for interest and one selected in addition to Elizabeth Street School.
- 7.3 There is little carefully documented data to support the claims of the proponents of the year-round school. If the district embarks upon an experimental program in a limited number of schools, the experiment should be designed and controlled to yield hard data for subsequent implementation or abandonment decision.
- 7.3.1 Caveat: The history of abandonment of such programs should not be ignored.
- 7.3.2 Schools proposing to attempt a year-round program should be required to submit a program plan similar to California State Department of Education Form No. A-127, "Application for Funds for Educational Programs." The program plan should include consideration of the mechanics of implementation of changes affecting administration and operation of services and of institutions as indicated in Section 5, above. The Research and Evaluation Branch could be enlisted to help, on request.



45-15

YEAR-ROUND SCHOOL

WASHOE COUNTY SCHOOL DISTRICT
425 E. NINTH STREET
RENO, NEVADA 89502

EXHIBIT B

WASHOE COUNTY SCHOOL DISTRICT

BOARD OF TRUSTEES

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Marvin Picollo, Ed.D., Superintendent

WASHOE COUNTY SCHOOL DISTRICT
THE YEAR-ROUND SCHOOL (45-15)

THE STUDY:

In October of 1970 a study committee made up of 7-teachers, 7-principals, 4-representatives from the State Department of Education and several members of the Central Administrative Staff were charged by the Superintendent to study the various year-round school plans. The culmination of this study was the development of a simulation comparison of the 45-15 Education Program in a given school with that educational program which was already in existence in that school. The results of the simulation comparison showed that if a district was able to maintain a student-teacher ratio in the 45-15 plan which was the same as that in the regular Educational Program then the per student costs of the 45-15 would not be increased over that of the regular year program. This means that the building capacity can be expanded by almost 1/3, but at the same time the per student costs do not appear to increase. In January 1972, the information from the study was presented to the Board of Trustees. Subsequently, at the April 4, 1972 meeting of the Board of Trustees, direction was given to the Administrative Staff to pursue two alternatives with the parents of the Sun Valley attendance area. The first alternative was to bus groups of students from the Sun Valley attendance area to other schools which had unused space or the second alternative, which was to implement a Year-Round Educational Program.

Open public meetings were held with the parents and residents of the Sun Valley attendance area to gain their assistance in making the selection of the most acceptable alternative. Attached you will find a copy of the ballot which was sent to each family in the attendance area. The results of the ballot indicated that the parents supported the Year-Round Program by slightly less than 2-1.

On May 9, 1972 this information was reported to the Board of Trustees. At that time it was their decision that starting on July 10, 1972 a year-round (45-15) program would be in operation at the Sun Valley School.

What was accomplished?

1. Parents were allowed to make a choice of sections A, B, C and D. As a result, there was a fairly equal distribution of children in each section.
2. Teachers who did not want to participate in the program were allowed to transfer to other non year-round schools and were replaced by teachers who wanted to be in the program. Only 5 of the 21 teachers at the school requested transfers.
3. Parents who did not want their children in the program were granted variances to other elementary schools. Only 8 children moved to other schools on a variance.
4. There appears to be no need for any change in the Nevada Revised Statutes.
5. Nevada law requires that a student have the opportunity

to attend school for 180 days between July 1 and June 30 of the following year. Subsequently, it was impossible to have a staggered start such as Valley View, Illinois. In order for all students to receive 180 days of instruction it was necessary to start 3 groups at once. (See attached information)

6. The teachers are on the same cycle as students. They teach for nine weeks and then are on a three week vacation. Each time teachers return from a vacation, they are assigned to a teaching area (room) which will be different from the one which they previously had been assigned.
7. Because of enrollment numbers, it was not possible to have kindergarten in all sessions. Subsequently, it was decided that only sections A and D would have kindergarten. Section D is a full day session and section A is a 1/2 day session
8. The capacity of the building is 620 students on a regular program. On the Year-Round schedule it is 775. It is anticipated that there will be 725 students in attendance in the 1972-73 school year.

Attached you will find the various memos, forms, etc. which were sent home to parents or other individuals within the District.

June 2, 1972

TO: Dr. Marvin Picollo, Superintendent
FR: Dick Wright, Coordinator Federal Programs
RE: Year-Round School

When a district changes from the traditional 180 day school year with a 2 1/2 month vacation in the summer time to some type of year-round educational program which calls for a change in the attendance patterns of the students of that district, a serious investigation of intent must precede that change. The general alternative which exists for a district seem to be:

- A. Year-Round Schools operation which is solely for increasing the student capacity of a given building and/or buildings.
- B. Year-Round School operation which would follow an intensive in-service program which would bring about a change in the educational program and the instructional process which accompanys that program; namely, individualization.
- C. A combination of both of the above.

In the Sun Valley School for the 1972-73 school year we would envision the alternative which increases the capacity of the building as having primary importance. The capacity of the building will be 620 students under a regular year program. In the year-round program 775 students will be able to attend the Sun Valley School with 725 anticipated at the beginning of the year with a 50 student margin for growth. It should be understood that only 620 students or less will be in attendance at Sun Valley at any given time because of the cycling system of the 45-15 program which will be utilized.

Attached you will find the anticipated attendance patterns for the four sections of students in the program. As it is presently planned, there will be kindergarten in sections A and D. All sections will have grades 1-6 represented. The reason for there being 2 sections with kindergarten classes is that the Sun Valley School has 1 1/2 kindergarten teacher allocations, with this limitation, the uniqueness of the program and the fact that there are not extended contracts in the 1972-73 school year it was not possible for there to be kindergarten in all 4 of the sections.

What has been accomplished thus far?

When the Board of Trustees gave the administration the direction to take the alternatives of busing some portion of the student body or the year-round program to the parents of the Sun Valley attendance

area, a meeting was held to gather information which would reflect parent desires. At that meeting most of those present supported the year-round program over a busing program. Because those present at the meeting represented a minority of the parents of the attendance area, a survey (attached) was sent home to every family with the eldest child in each family. 328 were sent home and 320 were returned, with 120 supporting busing and 200 supporting the year-round program.

When the Board gave direction to implement the year-round school a task of major importance was to develop the attendance patterns of each section so that parents would be able to select the section for their children which would best suit the needs of their particular family. NRS 388.080 states that "The Public School Year shall commence on the 1st day of July and shall end on the last day of June". The pupil accounting manual, revised in July of 1971, states on page 4 that the minimum school year shall consist of 180 days. Thus in the development of attendance patterns we must insure that the students in each section has the opportunity to attend 180 days during the year. The total number of days that the school will be open is 240 days, but it should be emphasized that no student will attend more than 180 days.

Under the 45-15 program it is attempted to have each section attend for four - 45 sessions and have four - 15 day vacation periods plus vacation time at Christmas, 4th of July, Thanksgiving and one day for each of the following: Labor Day, Veteran's Day, Nevada Day, Washington's Birthday, Good Friday and Memorial Day. In an attempt to begin all sections on the first day of the week and end all sections on the last day of the week, it was not possible to have all sections have exactly 45 days at a given time but it may be 43 or 47, with the composite total being 180 days. This same is true for vacation periods.

Staffing:

The next day after the Board gave direction for the implementations of the year-round program, representatives of Personnel, Curriculum and Testing and Guidance met with the principal and staff of the school. Four of the staff members indicated a desire, for a variety of reasons, not to participate in the program. They have subsequently filled out transfer request forms. The Personnel Department has advertised for individuals who would wish to transfer to the school. In the first year of the project, no teacher will have an extended contract, but rather will be on the same schedule as the children to which they are assigned (in 45 days - out for 15 days). Thus the teacher will work a 182 day contract in the 1972-73 school year. If they desire to do so, teachers have the opportunity to substitute in the 15 day vacation periods.

Auxiliary Staff:

- A. Music Teacher - The Sun Valley School receives a combined total of 3 1/2 days of vocal and string instruction per week. Mrs. Hemenway has indicated that it will be possible to find one individual capable of handling both programs. This teacher will sign a regular teacher contract for the 1972-73 school year

and will work 182 days between July 1, 1972 and June 30, 1973. The work week will be 3 1/2 days in most cases, but will work 4 days on some occasions to make up the total of 182 days. We see this same approach being taken in all of the auxiliary services areas; such as, psychologist, speech therapist, nursing, etc..

Mr. Winters has assured us that there will be a hot lunch program starting with July 10, 1973.

Because there were 614 students enrolled in the 8th statistical month, we see no problem in furnituring the new buildings until any new furniture arrives. The 614 students will be basically the same number of students in the school at a given time during the year-round program.

Daily mail service has been assured by the regular mail delivery staff or in conjunction with food service deliveries to the school.

Instructional supplies will be available at the same levels as in any other school and will be available by the beginning of school.

Variance requests in and out of the school are being handled by Mr. Kirchner in accordance with established procedures for handling variances. To this date only 6 have been received from parents of the valley.

Mr. Coyle has set up internal planning for the various grade levels. I have requested that at least one paid planning day be established between June 9, 1972 and July 10, 1972 for all grade levels of the school.

At this point we see no great change in the curriculum of the school, Mrs. Taylor has indicated that the Open Court Reading Program can be paced to fit the pattern of the year-round school. The reading consultants from Open Court will be available 2 days a month starting in July to assist in implementing the program.

Parents have been asked to indicate their choice of sections for their children. Every attempt will be made to give the parents their first or second choice. All children in the same family will be placed in the same section, unless directed differently by the parents.

I will be happy to meet with any individual or group to answer questions or explain the program.

cc: Mr. Roth
Mr. Brighton
Mr. Anderson
Mr. Hare
Mr. Robb

Attachment

April 18, 1972

Dear Parents,

The Board of Trustees of the Washoe County School District is gathering information about attendance patterns, which will assist them in making the best decision for the children in the Sun Valley attendance zone.

Officials of the Washoe County School District met with parents in the Sun Valley attendance zone on April 13, 1972. The following two alternatives were discussed at the meeting:

1. Rezone the present Sun Valley School attendance area into two zones, with one of the zones attending the Sun Valley School and the other zone being bussed to another school.
2. The possibility of a year-round school which will allow all the students residing in the present Sun Valley Elementary School attendance zone to attend the Sun Valley School. If this alternative is selected, it would not be necessary to bus the sixth grade or some other group of students out of the present Sun Valley attendance zone to another elementary school.

Those parents attending the meeting indicated a strong preference in favor of the Year-Round program.

Attached is a short description of how the Year-Round program will operate.

Please fill out the attached questionnaire and have your child return it to school by this Friday, April 21, 1972. The decision is scheduled for the April 25, 1972 meeting of the Board of Trustees.

Sincerely,
Chuck Coyle, Principal
Sun Valley School

The students of Sun Valley School would be divided into four equal groups, with all members of a family being assigned to the same group. At any one time only 3 of the 4 groups are in school, thus an area is able to increase the student capacity of their school. Groups of students will go to school for 45 days and then take 15 days vacation. (In each case we are talking of school days.) In a year's time the student will have 4 - 45 school day sessions and 4 - 15 school day vacation sessions. The four - 15 day vacations will be equal to the present summer vacation and each student will receive a vacation in each season. (Spring, Summer, Winter, Fall) Each student will attend 180 days or four - 45 day sessions. This is the same amount of time a student spends in school at the present time. School districts which have moved to this type of plan have found that children are able to maintain a high level of interest in school because they seem to "recharge" in each of their 15 day vacation periods. Attached you will find a sample calendar showing the 45-15 plan as it might be introduced in this District.

Every attempt will be made to initiate this program by July 1972.

If you want more information about the year-round school at the Sun Valley School, call your principal, Mr. Coyle at 358-4233 or Richard Wright at 322-7041, ext. 361. If you have any questions about the year-round school, Mr. Coyle and Mr. Wright will be at the Sun Valley School from 9:30 to 10:00 a.m. on Saturday, April 22, 1972.

In order for the Board of Trustees of the School District to have information concerning what the parents of Sun Valley want for their children, please fill out the following, and return it with your children to the principal of the Sun Valley School.

PLEASE RETURN THIS FORM TO THE SCHOOL BY THIS FRIDAY, APRIL 21, 1972

Place an X by the one you prefer.

- I would prefer that the Board of Trustees vote to redistrict the Sun Valley attendance zone and bus those students that cannot be housed at the Sun Valley School to another elementary school which has unused space.
- I would prefer that the Board of Trustees vote to have a year-round school program (45-15) started at the Sun Valley School sometime during the 1972-73 school year and thus allow all elementary students in the present Sun Valley zone to attend the Sun Valley School.

Signed: Name of Parent _____

Address _____

Date _____

SAMPLE CALENDAR



67

WASHOE COUNTY SCHOOL DISTRICT
425 EAST NINTH STREET
RENO, NEVADA 89502

Telephone (702) 322-7041

Marvin Picollo, Superintendent

BOARD OF TRUSTEES

Lloyd Diedrichsen, D.D.S., President Edward L. Pine, Vice President Robert McQueen, Ph.D., Clerk H. Elizabeth Lenz, Member
Donald L. Mastord, Member William A. O'Brien III, M.D., Member Edward C. Reed, Jr., Member

May 23, 1972

Dear Parents:

In recent surveys that were conducted in the Sun Valley attendance area and in subsequent meetings with the parents of Sun Valley students, the majority of the parents indicated a preference for a year-round school program over a program in which students would be bused to other schools or one in which the students would be placed on double sessions. This information from parents was then combined with an extensive study of the year-round school and the total report was presented to the Board of Trustees at their May 9, 1972 meeting. During this meeting, the Trustees studied the report and the growth patterns in the Sun Valley area and with this information in mind, voted to begin a year-round school program at the Sun Valley Elementary School on July 10, 1972.

It should be noted that the decision to implement the program in July of this year was made only after the Trustees had determined that all of the necessary planning had been completed and that a quality educational program would be made available to these children.

As the program begins and as additional information is developed, it will be forwarded to you in the hope that you will make suggestions or recommendations that will make the program even more beneficial for both the students and the community.

Finally, on behalf of the Board of Trustees, the staff and the students, may we thank you for your assistance and cooperation and may we extend an invitation to you to visit the school and talk with the principal and the members of the staff.

Respectfully,

Marvin Picollo

Marvin Picollo
Superintendent

MP:rs

SUN VALLEY ELEMENTARY SCHOOL
1972-73 SCHOOL YEAR

Section Selection for Students in Year-Round School at Sun Valley Elementary School.

In the year-round school it is necessary to divide the student population into 4 equal groups, with three groups being in school at one time. In each case, unless requested differently by the family, all students in the same family will be put in the same section. All grade levels will be found in each section. Please study the attached calendar for the 1972-73 school year and select which section, A, B, C, or D is your first choice, then select a second choice, a third choice and finally a fourth choice.

Example:

My first choice is Section	C
My second choice is Section	B
My third choice is Section	A
My fourth choice is Section	D
Any Section	_____

The students in your family will be placed in the highest choice possible which is consistent with the best interests of the students, the family and the school. As soon as section assignments are made you will be notified as to the section, starting date and other information as it may pertain to your children.

On the attached selection sheet please indicate your section selections.

SUN VALLEY ELEMENTARY SCHOOL
1972-73 SCHOOL YEAR

SECTION SELECTION FOR YEAR-ROUND SCHOOL AT SUN VALLEY ELEMENTARY SCHOOL

My first choice is Section _____
My second choice is Section _____
My third choice is Section _____
My fourth choice is Section _____
Any section _____

The following children from my family will be attending the Sun Valley Elementary School in the 1972-73 school year.

<u>FULL NAME - Please Print</u>			<u>GRADE</u> <u>1972-73</u>	<u>DATE OF BIRTH</u>
_____	_____	_____	_____	_____
Last	First	Middle		
_____	_____	_____	_____	_____
Last	First	Middle		
_____	_____	_____	_____	_____
Last	First	Middle		
_____	_____	_____	_____	_____
Last	First	Middle		
_____	_____	_____	_____	_____
Last	First	Middle		

Signed:

Parent or Guardian

Address

Home Telephone Number

Emergency Telephone Number

SUN VALLEY ELEMENTARY SCHOOL

Dear Parents,

Your children have been assigned to the following schedule:

SCHEDULE A (Begins July 31)

NAME: _____

Schedule A

Vacation Dates

First Day of School, July 31, 1972
 July 31 - September 29
 October 24 - December 22
 January 22 - March 30
 April 26 - June 29
 Last Day of School, June 29, 1973

July 10 - July 30
 September 30 - October 23
 January 3 - January 21
 March 31 - April 25

Holiday Dates

July 1 - 9-----Vacation all students
 September 4-----Labor Day
 October 23-----Veterans Day
 October 31-----Nevada Day
 November 23-24----Thanksgiving

December 23 thru
 January 2-----Christmas & New Year
 February 19-----Washington's Birthday
 April 20-----Good Friday
 May 28-----Memorial Day

Dear Parents,

Your children have been assigned to the following schedule:

SCHEDULE B (July 10)

NAME: _____

Schedule B

School Dates	Vacation Dates
First Day of School, July 10, 1972 July 10 - July 28 August 21 - October 20 November 13 - December 22 January 3 - January 19 February 12 - April 25 May 21 - June 29 Last Day of School, June 29, 1973	July 29 - August 20 October 21 - November 12 January 20 - February 11 April 26 - May 20

Holiday Dates

July 1 - 9-----Vacation all students	December 23 thru
September 4-----Labor Day	January 2-----Christmas & New Year
October 23-----Veterans Day	February 19-----Washington's Birthday
October 31-----Nevada Day	April 20-----Good Friday
November 23-24-----Thanksgiving	May 28-----Memorial Day

SUN VALLEY ELEMENTARY SCHOOL

Dear Parents,

Your children have been assigned to the following schedule:

SCHEDULE C (Begins July 10)

NAME: _____

Schedule C	Vacation Dates
First Day of School, July 10, 1972 July 10 - August 18 September 11 - November 10 December 4 - December 22 January 3 - February 9 March 12 - May 18 June 11 - June 29 Last Day of School, June 29, 1973	August 19 - September 10 November 11 - December 3 February 10 - March 11 May 19 - June 10

Holiday Dates

July 1 - 9-----Vacation all students	December 23 thru
September 4-----Labor Day	January 2-----Christmas & New Year
October 23-----Veterans Day	February 19-----Washington's Birthday
October 31-----Nevada Day	April 20-----Good Friday
November 23-24-----Thanksgiving	May 28-----Memorial Day

SUN VALLEY ELEMENTARY SCHOOL

Dear Parents,

Your children have been assigned to the following schedule:

SCHEDULE D (Begins July 10)

NAME: _____

Schedule D	Vacation Dates
First Day of School, July 10, 1972 July 10 - September 8 October 2 - December 1 January 3 - March 9 April 2 - June 8 Last Day of School, June 8, 1973	September 9 - October 1 December 2 - December 22 March 10 - April 1 June 9 - June 30

Holiday Dates

July 1 - 9-----Vacation all students
 September 4-----Labor Day
 October 23-----Veterans Day
 October 31-----Nevada Day
 November 23-24-----Thanksgiving

December 23 thru
 January 2-----Christmas & New Year
 February 19-----Washington's Birthday
 April 20-----Good Friday
 May 28-----Memorial Day

SUN VALLEY ELEMENTARY SCHOOL
1972-73 SCHOOL YEAR

ALL SECTIONS - HOLIDAY SCHEDULE

July 1 - 9-----Vacation all students
September 4-----Labor Day
October 23-----Veterans Day
October 31-----Nevada Day
November 23-24-----Thanksgiving

December 23 thru
January 2-----Christmas & New Year
February 19-----Washington's Birthday
April 20-----Good Friday
May 28-----Memorial Day

SECTION A

School Schedule	Vacation Schedule
First Day of School, July 31, 1972 July 31 - September 29 October 24 - December 22 January 22 - March 30 April 26 - June 29 Last Day of School, June 29, 1973	July 10 - July 30 September 30 - October 23 January 3 - January 21 March 31 - April 25

SECTION B

School Schedule	Vacation Schedule
First Day of School, July 10, 1972 July 10 - July 28 August 21 - October 20 November 13 - December 22 January 3 - January 19 February 12 - April 25 May 21 - June 29 Last Day of School, June 29, 1973	July 29 - August 20 October 21 - November 12 January 20 - February 11 April 26 - May 20

SECTION C

School Schedule	Vacation Schedule
First Day of School, July 10, 1972 July 10 - August 18 September 11 - November 10 December 4 - December 22 January 3 - February 9 March 12 - May 18 June 11 - June 29 Last Day of School, June 29, 1973	August 19 - September 10 November 11 - December 3 February 10 - March 11 May 19 - June 10

SECTION D

School Schedule	Vacation Schedule
First Day of School, July 10, 1972 July 10 - September 8 October 2 - December 1 January 3 - March 9 April 2 - June 8 Last Day of School, June 8, 1973	September 9 - October 1 December 2 - December 22 March 10 - April 1 June 9 - June 30