

Commission on School Funding  
Recommendations to the Governor and the Legislature  
***Recommendations approved during the June 12, 2020 meeting***

## **Reporting**

**Recommendation:** Applicable Statutes should be revised remove specific reporting deadlines (dates) and be replaced with flexible terminology, such as “quarterly,” “annually,” or “biennially.” Additionally, Nevada Department of Education, in consultation with local educational agencies, should set specific report submission dates ensuring reporting requirements align with the availability of final data.

**Justification:** Subject matter experts from WestEd gathered information from school districts and schools within Nevada regarding the anticipated level of effort and fiscal impact of the reporting requirements included in SB 543, as well as exemplars for reporting requirements from other states and districts with pupil centered funding models. Based on the results of this work, it was recommended that reporting be consolidated, to the extent possible, and that specific reporting dates be removed from statute and replaced by the frequency for report submission, such as quarterly or annually. Delegating the process of establishing specific due dates to NDE, in consultation with LEAs, will ensure reports include meaningful and complete data.

For example, SB 543, Sections 12.3 and 12.4 require school districts and individual schools to report on or before October 1 of each year, the personnel and services provided during the immediately preceding school year. Additionally, individual schools are to report anticipated changes to personnel and services during the current school year. School districts and schools indicate that due to the timeline associated with this reporting requirement, the data for the previous year would be preliminary; audited data would not be available until near the end of the calendar year. Additionally, school districts and schools noted that it would be difficult to post district wide and school specific information on the same date.

**Recommendation:** Reports collecting staffing data from local educational agencies (LEAs), including staff counts and categories, should be consolidated by NDE, in consultation with LEAs. Additionally, it is recommended that reports strive to eliminate reporting at the sub-category level.

**Justification:** Based on its research, WestEd recommended the consolidation of personnel count data and responsibilities reporting requirements. Currently school districts include the number of licensed full time and part time positions, by funding source, for the previous fiscal year in the “387 report.” This report is due by November 1 of each year. SB 543 requires additional reporting on the number of persons employed during the previous year by subcategory, a description of the personnel employed in the previous year, and the number of staff dedicated to services for students in each of the weighted student categories.

Local educational agencies reported that there are redundancies in reporting regarding staff, which creates additional workload and results in inconsistent reporting, based on the unique requirements of each report. Additionally, it is challenging to accurately allocate staff to specific service areas, because many staff work across serving service areas or provide services to students in multiple categories. Consolidating these reports would eliminate redundant data

collection and facilitate consistent data reporting, from one fiscal year to the next, as well as among school districts and schools.

**Recommendation:** Reporting regarding professional development should be revised to report the amount of funding expended on professional development and the source of the funding by school district on an annual basis.

Justification: Section 12.5(e) requires the Nevada Department of Education to prescribe regulations regarding the content of reports for school districts and supports that identify the professional development provided to each teacher at the public school. Many interpret this requirement to mean that schools must track and report professional development for each individual teacher, which would create a tremendous workload for school staff. Many local educational agencies indicated that professional development is not currently tracked by attendance, length of training, or attendance. If the intent is to track the type of professional development provided and the cost of such training, then a high-level report may be appropriate.

### **Ending Fund Balance**

Recommendation: The definition of “ending fund balance” used in SB 543 (add NRS) should be revised to clarify that the ending fund balance is “the unrestricted General Fund balance for the school district, excluding the net proceeds of minerals.”

Justification: It is necessary to clarify what is meant by “ending fund balance” because some ending fund balances reported by school districts include other funds that should not be considered for transfer to the Education Stabilization Account. Examples of these funds include, but are not limited to, restricted funds, capital debt service, propriety funds, and net proceeds of minerals.

### **Supplemental Appropriations**

Recommendation: It is recommended that the Nevada Department of Education continue to have the ability to access additional revenue, if needed to assure that local educational agencies received the applicable base per pupil funding amount for each eligible pupil during a fiscal year, until such time as the Education Stabilization Account has sufficient revenue to support additional costs associated with an unexpected or greater than anticipated increase in enrollment.

Justification: Currently, if the Nevada Department of Education requires additional General Fund to pay local educational agencies and charter schools the applicable per pupil amount, NDE can transfer funds as follows:

- In the first year of the biennium, NDE can transfer revenue from the second year
- In the second year of the biennium, NDE can request a Supplemental appropriation from the Legislature.