

Senate Bill 543: Terminology

Prepared for the Commission on School Funding (updated 12-23-19)

Term	Definition	Source
Adjusted Base Per Pupil Funding Amount for each charter/university school	must be determined by applying the cost adjustment factor established (per Section 5) which applies to the charter/university school to the Statewide Base Per Pupil Funding Amount	Sec 4.4
Adjusted Base Per Pupil Funding Amount for each school district	must be determined by applying the cost adjustment factor , the adjustment for necessarily small schools, and the small district equity adjustment to the Statewide Base Per Pupil Funding Amount	Sec 4.3
At-risk pupil	pupil who is eligible for free or reduced-price lunches pursuant to 42 USC 1751, or an alternative measure prescribed by the State Board	Sec 16.1
Average Daily Attendance	total number of pupils attending a particular school each day during a reporting period divided by the number of days school is in session during that period	Sec 16.2 (already in NRS)
Average Daily Enrollment	total number of pupils enrolled in and scheduled to attend a public school in a specific school district during a reporting period divided by number of days school is in session during that period	Sec 16.3 (already in NRS)
Base	FY 2018 (2020) expenditures serve as the base amount for developing the budget for the upcoming biennial budget	State Budget Instruct
Continuing Appropriation		Sec 3.2
Cost Adjustment Factors	account for variations between counties in the cost of living and the cost of labor	Sec 5.1
County School District Fund	Creation; Transfers	NRS 387.175
County School District Fund	Composition: all local taxes for the maintenance and operation of public schools; all money received from the Federal Government for the maintenance and operation of public schools; apportionments provided by this State (NRS 387.124); and another other receipts, including gifts, for the operation and maintenance of the public schools in the county school district	NRS 387.177
Education Stabilization Account (limit)	the balance in the fund may not exceed 15% of the total of all appropriations and authorizations from the State Education Fund (excluding this account) for the immediate preceding FY Any money transferred to this account which exceeds this amount (Sec 3.3) must instead be transferred to the State Education Fund	Sec 3.3
Education Stabilization Account (purpose)	continuing appropriation, solely for the purpose of authorizing the expenditure of the transferred money	Sec 3.2
Education Stabilization Account (purpose)	If IFC finds that the revenue collected in any FY will result in the State Education Fund receiving 97% or less than the money authorized for expenditure, the IFC shall, by resolution, establish an amount to transfer from the Education Stabilization Account to the Fund (and direct the Controller to transfer that amount to the Fund)	Sec 3.4

Senate Bill 543: Terminology

Prepared for the Commission on School Funding (updated 12-23-19)

Education Stabilization Account (revenue)	<u>County School Districts: Ending Fund Balance</u> Each year, after the close of the fiscal year and before the issuance of the State Controller's annual report, each county school district shall transfer from the county school district fund any amount by which the actual ending fund balance of the county school district fund exceeds 16.6% of the total actual expenditures for that fund. Interest and income earned on the account, less applicable charges, must be credited to the account	Sec 3.1
Education Stabilization Account (revenue)	<u>State Education Fund: Unexpended Revenue</u> the balance remaining in the State Education Fund (excluding this account or any account created per Sec 2.5) that has not been committed for expenditure by 6/30 of each FY must be transferred to this account to the extent that such a transfer will not cause the balance in the Account to exceed the limit in Sec 3.3	Sec 3.5
Ending Fund Balance	Is limited to Unrestricted General Fund dollars	Commission approval 12/20/2019
English Learner	"English Learner" means a pupil whose: 1. Primary language is not English; 2. Proficiency in English is below the average proficiency of pupils at the same age or grade level whose primary language is English; and 3. Probability of success in a classroom in which courses of study are taught only in English is impaired because of his or her limited proficiency in English.	NAC 388.610 (NRS 385.080, 388.405)
Enrollment	count of pupils enrolled in and scheduled to attend programs of instruction of a school district, charter school, or university school for profoundly gifted pupils at a specific time during the school year	Sec 16.4 (and already in NRS)
Fund	means a fiscal and accounting entity having a self-balancing set of accounts, recording cash and other financial resources together with all related liabilities and residual equities or balanced, or changes therein, which are segregated for the purpose of carrying on specific activities or certain objective in accordance with specific regulations, restrictions or limitations.	NRS 354.530
Fund Balance	for a school district, for the purposes of NRS 288 (relations between governments and public employees), a budgeted ending fund balance of not more than 16.6% of the total budgeted expenditures for a county school district fund...	Sec 58.4
Fund Balance	The excess of assets over liabilities in a governmental fund	NRS 354.533
Hold Harmless (flexibility)	(hold harmless) district given flexibility to reapportion money between its adjusted base per pupil funding and weighted funding in a manner similar to the apportionment in FY 20	Sec 15.2
Hold Harmless (Legislative Intent)	transition to the Pupil-Centered Funding Plan without causing an unexpected loss of revenue to any school district which may receive less money under the Plan than the district received during FY 20	Sec 15.2

Senate Bill 543: Terminology

Prepared for the Commission on School Funding (updated 12-23-19)

Hold Harmless (Legislative Intent)	ensure no school district that receives a modified allocation of money (described in Sec 15.2) receives less funding in a school year than it received in the preceding FY UNLESS the enrollment continues to decline for a period of 2 or more years. In the event of an enrollment decline, Legislature's intent is to determine an appropriate method to mitigate the effects of a continued decline in enrollment, which may include (without limitation) appropriating money to the school district as if the number of pupils enrolled in the district equaled the average number of pupils enrolled in the district over a rolling 3 year period	Sec 15.3
Hold Harmless (maintain FY 20 funding)	If a school district would receive less money under the Plan (than it received in FY 20), the district will instead receive the same level of funding received in FY 20	Sec 15.2
Necessarily Small School	3 options presented: student weights, student count, or minimum staffing/funding recommendation: school in any district that is below 50 students, one assistant principal, and one teacher per seven students	APA Presentation
Pupil-Centered Funding Plan	formula State's financial obligation ... shall be expressed by combining money raised pursuant to state law at the local level with state money to provide a certain basic level of support to each pupil in this State, adjusted by to account for variation in the local costs to provide a reasonably equal educational opportunity to pupils and for the costs of providing the costs of providing a reasonably equal educational opportunity to pupils with certain additional educational needs.	Sec 15.1
Rate of Inflation	percentage increase or decrease in the "Consumer Price Index for All Urban Consumers, West Region (All Items), as published the by the US Department of Labor for the immediately preceding calendar year (or, if that ceases, the published index that most closely resembles that index, as determined by the Governor	Sec 9.6
Small District Equity Adjustment	Evidence Based (below 3,900 students) or Professional Judgement (below 50,000 students)	APA Presentation
State Education Fund	special revenue fund	Sec 2.1
Statewide Base Per Pupil Funding Amount	amount of money expressed on a per pupil basis for the projected enrollment of public schools, determined to be sufficient to fund the costs of all public schools in the state to operate and provide general education to all pupils for which specific funding is not appropriated (Sec 4.2 (a), (b), or (e) excludes appropriated funds to Dept., food services and transportation, and weighted funding Legislature shall determine for each FY of the biennium Legislative Intent: to the extent practicable, the amount for any FY shall not be less than the amount for the preceding FY, adjusted by inflation, unless: the amount in the Fund decreases from the preceding FY Legislative Intent: if the amount in the Fund (excluding the Education Stabilization account and accounts created per Sec. 2.5) decreases from the preceding FY, a proportional reduction will be made to both the statewide base per pupil funding amount and the weighted funding (Sec 4.2 (e))	Sec 4.1

Senate Bill 543: Terminology

Prepared for the Commission on School Funding (updated 12-23-19)

Senate Bill 543: Terminology

Prepared for the Commission on School Funding (updated 12-23-19)