

SENATE BILL NO. 508—COMMITTEE ON FINANCE

(ON BEHALF OF THE DEPARTMENT OF ADMINISTRATION)

MARCH 23, 2015

Referred to Committee on Education

SUMMARY—Revises provisions governing the Nevada Plan.
(BDR 34-1184)

FISCAL NOTE: Effect on Local Government: May have Fiscal Impact.
Effect on the State: Yes.

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EXPLANATION – Matter in *bolded italics* is new; matter between brackets ~~omitted material~~ is material to be omitted.

AN ACT relating to education; revising provisions governing the Nevada Plan; removing the provisions requiring a single annual count of pupils enrolled in public schools and requiring school districts to make quarterly reports of average daily enrollment; prospectively removing the provision of funding through the use of special education program units and including a multiplier to the basic support guarantee for pupils with disabilities; revising provisions governing the inclusion of pupils enrolled in kindergarten; revising provisions governing the hold harmless provisions for school districts and charter schools; creating the Contingency Account for Special Education; revising provisions governing certain persons with disabilities; requiring the Department of Education to develop a plan for implementing a multiplier to the basic support guarantee for certain categories of pupils; and providing other matters properly relating thereto.

Legislative Counsel’s Digest:

1 Existing law establishes the Nevada Plan and declares that “the proper
2 objective of state financial aid to public education is to ensure each Nevada child a
3 reasonably equal educational opportunity.” (NRS 387.121) To accomplish this
4 objective, the Legislature establishes, during each legislative session and for each
5 school year of the biennium, an estimated statewide average basic support
6 guarantee per pupil for each school district and the basic support guarantee for each
7 special education program unit. (NRS 387.122, 387.1221) The basic support



* S B 5 0 8 R 1 *

8 guarantee for each school district is computed by multiplying the basic support
9 guarantee per pupil that is established by law for the school district for each school
10 year by pupil enrollment and adding funding for special education program units.
11 (NRS 387.1221-387.1233; *see, e.g.*, chapter 382, Statutes of Nevada 2013, p. 2053)
12 The calculation of basic support is based upon the count of pupils enrolled in public
13 schools of the school district on the last day of the first school month of the school
14 district, commonly referred to as “the count day.” Under existing law, pupils
15 enrolled in kindergarten are counted as six-tenths the count of pupils who are
16 enrolled in grades 1 to 12, inclusive. (NRS 387.1233)

17 **Section 4** of this bill expresses the intent of the Legislature, commencing with
18 Fiscal Year 2016-2017, to provide additional resources to the Nevada Plan
19 expressed as a multiplier of the basic support guarantee to meet the unique needs of
20 certain categories of pupils, including, without limitation, pupils with disabilities,
21 pupils who are limited English proficient, pupils who are at risk and gifted and
22 talented pupils. (NRS 387.121) **Section 9** of this bill removes “the count day” and
23 instead requires the school districts to report to the Department of Education
24 “average daily enrollment,” which is defined in **section 5** of this bill, on a quarterly
25 basis. (NRS 387.1211) **Section 9** also requires the Department to prescribe a
26 process to reconcile the quarterly reports of average daily enrollment to account for
27 pupils who leave the school district or a public school during the school year.
28 **Section 11** of this bill removes, effective July 1, 2017, the requirement that pupils
29 enrolled in kindergarten be counted as six-tenths and instead includes those pupils
30 in the regular reporting of average daily enrollment with the pupils enrolled in
31 grades 1 to 12, inclusive.

32 **Section 30** of this bill repeals, effective July 1, 2016, the provision of funding
33 for special education through special education program units and instead **section 7**
34 of this bill requires that the basic support guarantee per pupil for each school
35 district include a multiplier for pupils with disabilities. (NRS 387.1221, 387.122)
36 **Section 24** of this bill creates the Contingency Account for Special Education
37 Services and requires the State Board of Education to adopt regulations for the
38 application, approval and disbursement of money to reimburse the school districts
39 and charter schools for extraordinary program expenses and related services for
40 pupils with significant disabilities.

41 Under existing law, if the enrollment of pupils in a school district or a charter
42 school that is located in the school district on the count day is less than or equal to
43 95 percent of the enrollment of pupils in the same school district or charter school
44 for the immediately preceding school year, the largest number from the
45 immediately preceding 2 school years must be used for apportionment purposes to
46 the school district or charter school, commonly referred to as the “hold harmless
47 provision.” (NRS 387.1233) **Section 9** of this bill revises this hold harmless
48 provision so that if the enrollment of pupils in a school district or charter school
49 based upon the average daily enrollment during the quarter is less than or equal to
50 95 percent of the enrollment of pupils in the same school district or charter school
51 during the same quarter of the immediately preceding school year, the enrollment
52 of pupils during the quarter in the immediately preceding school year must be used
53 for purposes of apportioning money to the school district or charter school. Also
54 under existing law, there is a hold harmless provision if a school district or a charter
55 school has an enrollment of pupils on count day that is more than 95 percent of the
56 enrollment of pupils in the same school district or charter school for the
57 immediately preceding school year, the larger enrollment number from the current
58 school year or the immediately preceding school year must be used for
59 apportioning money to the school district or charter school. (NRS 387.1233)
60 **Section 9** removes this hold harmless provision.

61 **Section 28** of this bill requires the Department of Education to develop a plan
62 as soon as practicable to provide additional resources to the Nevada Plan expressed



* S B 5 0 8 R 1 *

63 as a multiplier of the basic support guarantee to meet the unique needs of pupils
64 with disabilities, pupils who are limited English proficient, pupils who are at risk
65 and gifted and talented pupils. The plan must include: (1) the amount of the
66 multiplier for each such category of pupils; and (2) the date by which the plan
67 should be implemented or phased in, with full implementation occurring not later
68 than Fiscal Year 2021-2022. **Section 28** further requires the Department to submit
69 the plan to the Legislative Committee on Education for its review and consideration
70 during the 2015-2016 interim and requires the Committee to submit a report on the
71 plan on or before October 1, 2016, to the Governor and the Director of the
72 Legislative Counsel Bureau for transmittal to the 79th Session of the Nevada
73 Legislature. **Section 28** also requires the Superintendent of Public Instruction to
74 submit a report on or before October 1, 2016, to the Governor and the Director of
75 the Legislative Counsel Bureau for transmittal to the 79th Session of the Nevada
76 Legislature that includes: (1) the per pupil expenditures associated with legislative
77 appropriations for pupils with disabilities, pupils who are limited English
78 proficient, pupils who are at risk and gifted and talented pupils; and (2) any
79 recommendations for legislation to address the unique needs of those pupils.
80 **Section 29** of this bill provides for the allocation of funding for pupils with
81 disabilities for Fiscal Year 2016-2017.

THE PEOPLE OF THE STATE OF NEVADA, REPRESENTED IN
SENATE AND ASSEMBLY, DO ENACT AS FOLLOWS:

1 **Section 1.** NRS 386.513 is hereby amended to read as follows:
2 386.513 1. The State Public Charter School Authority is
3 hereby deemed a local educational agency for the purpose of
4 directing the proportionate share of any money available from
5 federal and state categorical grant programs to charter schools which
6 are sponsored by the State Public Charter School Authority or a
7 college or university within the Nevada System of Higher Education
8 that are eligible to receive such money. A charter school that
9 receives money pursuant to such a grant program shall comply with
10 any applicable reporting requirements to receive the grant.

11 2. ~~If the charter school is eligible to receive special education~~
12 ~~program units, the Department shall pay the special education~~
13 ~~program units directly to the charter school.~~

14 ~~3.~~ As used in this section, "local educational agency" has the
15 meaning ascribed to it in 20 U.S.C. § 7801(26)(A).

16 **Sec. 2.** NRS 386.570 is hereby amended to read as follows:
17 386.570 1. Each pupil who is enrolled in a charter school,
18 including, without limitation, a pupil who is enrolled in a program
19 of special education in a charter school, must be included in the
20 count of pupils in the school district for the purposes of
21 apportionments and allowances from the State Distributive School
22 Account pursuant to NRS 387.121 to 387.126, inclusive, unless the
23 pupil is exempt from compulsory attendance pursuant to NRS
24 392.070. A charter school is entitled to receive its proportionate
25 share of any other money available from federal, state or local



* S B 5 0 8 R 1 *

1 sources that the school or the pupils who are enrolled in the school
2 are eligible to receive. If a charter school receives special education
3 program units directly from this State, the amount of money for
4 special education that the school district pays to the charter school
5 may be reduced proportionately by the amount of money the charter
6 school received from this State for that purpose. The State Board
7 shall prescribe a process which ensures that all charter schools,
8 regardless of the sponsor, have information about all sources of
9 funding for the public schools provided through the Department,
10 including local funds pursuant to NRS 387.1235.

11 2. All money received by the charter school from this State or
12 from the board of trustees of a school district must be deposited in
13 an account with a bank, credit union or other financial institution in
14 this State. The governing body of a charter school may negotiate
15 with the board of trustees of the school district and the State Board
16 for additional money to pay for services which the governing body
17 wishes to offer.

18 3. Upon completion of each school quarter, the Superintendent
19 of Public Instruction shall pay to the sponsor of a charter school
20 one-quarter of the yearly sponsorship fee for the administrative costs
21 associated with sponsorship for that school quarter, which must be
22 deducted from the quarterly apportionment to the charter school
23 made pursuant to NRS 387.124. Except as otherwise provided in
24 subsection 4, the yearly sponsorship fee for the sponsor of a charter
25 school must be in an amount of money not to exceed 2 percent of
26 the total amount of money apportioned to the charter school during
27 the school year pursuant to NRS 387.124.

28 4. If the governing body of a charter school satisfies the
29 requirements of this subsection, the governing body may submit a
30 request to the sponsor of the charter school for approval of a
31 sponsorship fee in an amount that is less than 2 percent but at least 1
32 percent of the total amount of money apportioned to the charter
33 school during the school year pursuant to NRS 387.124. The
34 sponsor of the charter school shall approve such a request if the
35 sponsor of the charter school determines that the charter school
36 satisfies the requirements of this subsection. If the sponsor of the
37 charter school approves such a request, the sponsor shall provide
38 notice of the decision to the governing body of the charter school
39 and the Superintendent of Public Instruction. If the sponsor of
40 the charter school denies such a request, the governing body of the
41 charter school may appeal the decision of the sponsor to the
42 Superintendent of Public Instruction. Upon appeal, the sponsor of
43 the charter school and the governing body of the charter school are
44 entitled to present evidence. The decision of the Superintendent of
45 Public Instruction on the appeal is final and is not subject to judicial



1 review. The governing body of a charter school may submit a
2 request for a reduction of the sponsorship fee pursuant to this
3 subsection if:

4 (a) The charter school satisfies the requirements of subsection 1
5 of NRS 386.5515; and

6 (b) There has been a decrease in the duties of the sponsor of the
7 charter school that justifies a decrease in the sponsorship fee.

8 5. To determine the amount of money for distribution to a
9 charter school in its first year of operation, the count of pupils who
10 are enrolled in the charter school must initially be determined 30
11 days before the beginning of the school year of the school district,
12 based on the number of pupils whose applications for enrollment
13 have been approved by the charter school. The count of pupils who
14 are enrolled in the charter school must be revised ~~on the last day of~~
15 ~~the first school month of the school district in which the charter~~
16 ~~school is located for the school year,} *each quarter* based on the
17 ~~{actual number}~~ *average daily enrollment* of pupils ~~{who are~~
18 ~~enrolled}~~ *in the charter school* ~~{}~~ *that is reported for that quarter*
19 *pursuant to NRS 387.1233.* Pursuant to subsection 5 of NRS
20 387.124, the governing body of a charter school may request that the
21 apportionments made to the charter school in its first year of
22 operation be paid to the charter school 30 days before the
23 apportionments are otherwise required to be made.~~

24 6. If a charter school ceases to operate as a charter school
25 during a school year, the remaining apportionments that would have
26 been made to the charter school pursuant to NRS 387.124 for that
27 year must be paid on a proportionate basis to the school districts
28 where the pupils who were enrolled in the charter school reside.

29 7. The governing body of a charter school may solicit and
30 accept donations, money, grants, property, loans, personal services
31 or other assistance for purposes relating to education from members
32 of the general public, corporations or agencies. The governing body
33 may comply with applicable federal laws and regulations governing
34 the provision of federal grants for charter schools. The State Public
35 Charter School Authority may assist a charter school that operates
36 exclusively for the enrollment of pupils who receive special
37 education in identifying sources of money that may be available
38 from the Federal Government or this State for the provision of
39 educational programs and services to such pupils.

40 **Sec. 3.** NRS 386.570 is hereby amended to read as follows:

41 386.570 1. Each pupil who is enrolled in a charter school,
42 including, without limitation, a pupil who is enrolled in a program
43 of special education in a charter school, must be included in the
44 count of pupils in the school district for the purposes of
45 apportionments and allowances from the State Distributive School



1 Account pursuant to NRS 387.121 to 387.126, inclusive, unless the
2 pupil is exempt from compulsory attendance pursuant to NRS
3 392.070. A charter school is entitled to receive its proportionate
4 share of any other money available from federal, state or local
5 sources that the school or the pupils who are enrolled in the school
6 are eligible to receive. ~~If a charter school receives special education
7 program units directly from this State, the amount of money for
8 special education that the school district pays to the charter school
9 may be reduced proportionately by the amount of money the charter
10 school received from this State for that purpose.~~ The State Board
11 shall prescribe a process which ensures that all charter schools,
12 regardless of the sponsor, have information about all sources of
13 funding for the public schools provided through the Department,
14 including local funds pursuant to NRS 387.1235.

15 2. All money received by the charter school from this State or
16 from the board of trustees of a school district must be deposited in
17 an account with a bank, credit union or other financial institution in
18 this State. The governing body of a charter school may negotiate
19 with the board of trustees of the school district and the State Board
20 for additional money to pay for services which the governing body
21 wishes to offer.

22 3. Upon completion of each school quarter, the Superintendent
23 of Public Instruction shall pay to the sponsor of a charter school
24 one-quarter of the yearly sponsorship fee for the administrative costs
25 associated with sponsorship for that school quarter, which must be
26 deducted from the quarterly apportionment to the charter school
27 made pursuant to NRS 387.124. Except as otherwise provided in
28 subsection 4, the yearly sponsorship fee for the sponsor of a charter
29 school must be in an amount of money not to exceed 2 percent of
30 the total amount of money apportioned to the charter school during
31 the school year pursuant to NRS 387.124.

32 4. If the governing body of a charter school satisfies the
33 requirements of this subsection, the governing body may submit a
34 request to the sponsor of the charter school for approval of a
35 sponsorship fee in an amount that is less than 2 percent but at least 1
36 percent of the total amount of money apportioned to the charter
37 school during the school year pursuant to NRS 387.124. The
38 sponsor of the charter school shall approve such a request if the
39 sponsor of the charter school determines that the charter school
40 satisfies the requirements of this subsection. If the sponsor of the
41 charter school approves such a request, the sponsor shall provide
42 notice of the decision to the governing body of the charter school
43 and the Superintendent of Public Instruction. If the sponsor of
44 the charter school denies such a request, the governing body of the
45 charter school may appeal the decision of the sponsor to the



1 Superintendent of Public Instruction. Upon appeal, the sponsor of
2 the charter school and the governing body of the charter school are
3 entitled to present evidence. The decision of the Superintendent of
4 Public Instruction on the appeal is final and is not subject to judicial
5 review. The governing body of a charter school may submit a
6 request for a reduction of the sponsorship fee pursuant to this
7 subsection if:

8 (a) The charter school satisfies the requirements of subsection 1
9 of NRS 386.5515; and

10 (b) There has been a decrease in the duties of the sponsor of the
11 charter school that justifies a decrease in the sponsorship fee.

12 5. To determine the amount of money for distribution to a
13 charter school in its first year of operation, the count of pupils who
14 are enrolled in the charter school must initially be determined 30
15 days before the beginning of the school year of the school district,
16 based on the number of pupils whose applications for enrollment
17 have been approved by the charter school. The count of pupils who
18 are enrolled in the charter school must be revised each quarter based
19 on the average daily enrollment of pupils in the charter school that is
20 reported pursuant to NRS 387.1233. Pursuant to subsection 5 of
21 NRS 387.124, the governing body of a charter school may request
22 that the apportionments made to the charter school in its first year of
23 operation be paid to the charter school 30 days before the
24 apportionments are otherwise required to be made.

25 6. If a charter school ceases to operate as a charter school
26 during a school year, the remaining apportionments that would have
27 been made to the charter school pursuant to NRS 387.124 for that
28 year must be paid on a proportionate basis to the school districts
29 where the pupils who were enrolled in the charter school reside.

30 7. The governing body of a charter school may solicit and
31 accept donations, money, grants, property, loans, personal services
32 or other assistance for purposes relating to education from members
33 of the general public, corporations or agencies. The governing body
34 may comply with applicable federal laws and regulations governing
35 the provision of federal grants for charter schools. The State Public
36 Charter School Authority may assist a charter school that operates
37 exclusively for the enrollment of pupils who receive special
38 education in identifying sources of money that may be available
39 from the Federal Government or this State for the provision of
40 educational programs and services to such pupils.

41 **Sec. 4.** NRS 387.121 is hereby amended to read as follows:

42 387.121 **1.** The Legislature declares that the proper objective
43 of state financial aid to public education is to ensure each Nevada
44 child a reasonably equal educational opportunity. Recognizing wide
45 local variations in wealth and costs per pupil, this State should



1 supplement local financial ability to whatever extent necessary in
2 each school district to provide programs of instruction in both
3 compulsory and elective subjects that offer full opportunity for
4 every Nevada child to receive the benefit of the purposes for which
5 public schools are maintained. Therefore, the quintessence of the
6 State's financial obligation for such programs can be expressed in a
7 formula partially on a per pupil basis and partially on a per program
8 basis as: State financial aid to school districts equals the difference
9 between school district basic support guarantee and local available
10 funds produced by mandatory taxes minus all the local funds
11 attributable to pupils who reside in the county but attend a charter
12 school or a university school for profoundly gifted pupils. This
13 formula is designated the Nevada Plan.

14 ***2. It is the intent of the Legislature, commencing with Fiscal***
15 ***Year 2016-2017, to provide additional resources to the Nevada***
16 ***Plan expressed as a multiplier of the basic support guarantee to***
17 ***meet the unique needs of certain categories of pupils, including,***
18 ***without limitation, pupils with disabilities, pupils who are limited***
19 ***English proficient, pupils who are at risk and gifted and talented***
20 ***pupils. As used in this subsection, "pupils who are at risk" means***
21 ***pupils who are eligible for free or reduced-price lunch pursuant to***
22 ***42 U.S.C. §§ 1751 et seq., or an alternative measure prescribed by***
23 ***the State Board of Education.***

24 **Sec. 5.** NRS 387.1211 is hereby amended to read as follows:
25 387.1211 As used in NRS 387.121 to 387.126, inclusive:

26 1. "Average daily attendance" means the total number of pupils
27 attending a particular school each day during a period of reporting
28 divided by the number of days school is in session during that
29 period.

30 2. ***"Average daily enrollment" means the total number of***
31 ***pupils enrolled in and scheduled to attend a public school in a***
32 ***specific school district during a period of reporting divided by the***
33 ***number of days school is in session during that period.***

34 3. "Enrollment" means the count of pupils enrolled in and
35 scheduled to attend programs of instruction of a school district,
36 charter school or university school for profoundly gifted pupils at a
37 specified time during the school year.

38 ~~3~~ 4. "Special education program unit" means an organized
39 unit of special education and related services which includes full-
40 time services of persons licensed by the Superintendent of Public
41 Instruction or other appropriate licensing body, providing a program
42 of instruction in accordance with minimum standards prescribed by
43 the State Board.



1 **Sec. 6.** NRS 387.1211 is hereby amended to read as follows:

2 387.1211 As used in NRS 387.121 to 387.126, inclusive:

3 1. "Average daily attendance" means the total number of pupils
4 attending a particular school each day during a period of reporting
5 divided by the number of days school is in session during that
6 period.

7 2. "Average daily enrollment" means the total number of
8 pupils enrolled in and scheduled to attend a public school in a
9 specific school district during a period of reporting divided by the
10 number of days school is in session during that period.

11 3. "Enrollment" means the count of pupils enrolled in and
12 scheduled to attend programs of instruction of a school district,
13 charter school or university school for profoundly gifted pupils at a
14 specified time during the school year.

15 ~~4. "Special education program unit" means an organized unit
16 of special education and related services which includes full-time
17 services of persons licensed by the Superintendent of Public
18 Instruction or other appropriate licensing body, providing a program
19 of instruction in accordance with minimum standards prescribed by
20 the State Board.~~

21 **Sec. 7.** NRS 387.122 is hereby amended to read as follows:

22 387.122 *1.* For making the apportionments of the State
23 Distributive School Account in the State General Fund required by
24 the provisions of this title, the basic support guarantee per pupil for
25 each school district and the basic support guarantee for each special
26 education program unit maintained and operated during at least 9
27 months of a school year are established by law for each school year.
28 *The formula for calculating the basic support guarantee may be
29 expressed as an estimated weighted average per pupil, based on
30 the total expenditures for public education in the immediately
31 preceding even-numbered fiscal year, plus any legislative
32 appropriations for the immediately succeeding biennium, minus
33 those local funds not guaranteed by the State pursuant to
34 NRS 387.1235.*

35 *2. The estimated weighted average per pupil for the State
36 must be calculated as a basic support guarantee for each school
37 district through an equity allocation model that incorporates:*

38 *(a) Factors relating to wealth in the school district;*

39 *(b) Salary costs;*

40 *(c) Transportation; and*

41 *(d) Any other factor determined by the Superintendent of
42 Public Instruction after consultation with the school districts and
43 the State Public Charter School Authority.*

44 *3. Not later than July 1 of each even-numbered year, the
45 Superintendent of Public Instruction shall review and, if*



1 *necessary, revise the factors used for the equity allocation model*
2 *adopted for the previous biennium and present the review and any*
3 *revisions at a meeting of the Legislative Committee on Education*
4 *for consideration and recommendations by the Committee. After*
5 *the meeting, the Superintendent of Public Instruction shall*
6 *consider any recommendations of the Legislative Committee on*
7 *Education, determine whether to include those recommendations*
8 *in the equity allocation model and adopt the model. The*
9 *Superintendent of Public Instruction shall submit the equity*
10 *allocation model to the:*

11 (a) *Governor for inclusion in the proposed executive budget.*

12 (b) *Director of the Legislative Counsel Bureau for transmittal*
13 *to the next regular session of the Legislature.*

14 4. *The Department shall make available updated information*
15 *regarding the equity allocation model on the Internet website*
16 *maintained by the Department.*

17 **Sec. 8.** NRS 387.122 is hereby amended to read as follows:

18 387.122 1. For making the apportionments of the State
19 Distributive School Account in the State General Fund required by
20 the provisions of this title, the basic support guarantee per pupil for
21 each school district ~~and the basic support guarantee for each special~~
22 ~~education program unit maintained and operated during at least 9~~
23 ~~months of a school year are] is~~ established by law for each school
24 year. The formula for calculating the basic support guarantee may
25 be expressed as an estimated weighted average per pupil, based on
26 the total expenditures for public education in the immediately
27 preceding *even-numbered* fiscal year, plus any legislative
28 appropriations for the immediately succeeding biennium, minus
29 those local funds not guaranteed by the State pursuant to
30 NRS 387.1235.

31 2. The estimated weighted average per pupil for the State must
32 be calculated as a basic support guarantee for each school district
33 through an equity allocation model that incorporates:

34 (a) Factors relating to wealth in the school district;

35 (b) Salary costs;

36 (c) Transportation; and

37 (d) Any other factor determined by the Superintendent of Public
38 Instruction after consultation with the school districts and the State
39 Public Charter School Authority.

40 3. *The basic support guarantee per pupil must include a*
41 *multiplier for pupils with disabilities. Except as otherwise provided*
42 *in this subsection, the funding provided to each school district and*
43 *charter school through the multiplier for pupils with disabilities is*
44 *limited to the actual number of pupils with disabilities enrolled in*
45 *the school district or charter school, not to exceed 13 percent of*



1 *total pupil enrollment for the school district or charter school. If a*
2 *school district or charter school has reported an enrollment of*
3 *pupils with disabilities equal to more than 13 percent of total pupil*
4 *enrollment, the school district or charter school must receive an*
5 *amount of money necessary to satisfy the requirements for*
6 *maintenance of effort under federal law.*

7 4. Not later than July 1 of each even-numbered year, the
8 Superintendent of Public Instruction shall *review and, if necessary,*
9 revise the *factors used for the* equity allocation model adopted for
10 the previous biennium and present the *review and any revisions* at a
11 meeting of the Legislative Committee on Education for
12 consideration and recommendations by the Committee. After the
13 meeting, the Superintendent of Public Instruction shall *consider any*
14 *recommendations of the Legislative Committee on Education,*
15 *determine whether to include those recommendations in the equity*
16 *allocation model and* adopt the *model. The Superintendent of*
17 *Public Instruction shall* submit *the equity allocation model* to the :

18 (a) Governor for inclusion in the proposed executive budget.

19 (b) *Director of the Legislative Counsel Bureau for transmittal*
20 *to the next regular session of the Legislature.*

21 5. The Department shall make available updated information
22 regarding the *equity allocation model* on the Internet website
23 maintained by the Department.

24 **Sec. 9.** NRS 387.1233 is hereby amended to read as follows:

25 387.1233 1. *On or before October 1, January 1, April 1 and*
26 *July 1, each school district shall report to the Department, in the*
27 *form prescribed by the Department, the average daily enrollment*
28 *of pupils pursuant to this section for the immediately preceding*
29 *quarter of the school year.*

30 2. Except as otherwise provided in subsection ~~2.~~ 3, basic
31 support of each school district must be computed by:

32 (a) Multiplying the basic support guarantee per pupil established
33 for that school district for that school year by the sum of:

34 (1) Six-tenths the count of pupils enrolled in the kindergarten
35 department ~~on the last day of the first school month of the school~~
36 ~~district for the school year.~~, *based on the average daily enrollment*
37 *of those pupils during the quarter,* including, without limitation,
38 the count of pupils who reside in the county and are enrolled in any
39 charter school . ~~on the last day of the first school month of the~~
40 ~~school district for the school year.~~

41 (2) The count of pupils enrolled in grades 1 to 12, inclusive,
42 ~~on the last day of the first school month of the school district for~~
43 ~~the school year.~~, *based on the average daily enrollment of those*
44 *pupils during the quarter,* including, without limitation, the count
45 of pupils who reside in the county and are enrolled in any charter



1 school ~~on the last day of the first school month of the school~~
2 ~~district for the school year~~ and the count of pupils who are enrolled
3 in a university school for profoundly gifted pupils located in the
4 county.

5 (3) The count of pupils not included under subparagraph (1)
6 or (2) who are enrolled full-time in a program of distance education
7 provided by that school district or a charter school located within
8 that school district ~~on the last day of the first school month of the~~
9 ~~school district for the school year.~~ , *based on the average daily*
10 *enrollment of those pupils during the quarter.*

11 (4) The count of pupils who reside in the county and are
12 enrolled:

13 (I) In a public school of the school district and are
14 concurrently enrolled part-time in a program of distance education
15 provided by another school district or a charter school ~~on the last~~
16 ~~day of the first school month of the school district for the school~~
17 ~~year.~~ , *based on the average daily enrollment of those pupils*
18 *during the quarter and* expressed as a percentage of the total time
19 services are provided to those pupils per school day in proportion to
20 the total time services are provided during a school day to pupils
21 who are counted pursuant to subparagraph (2).

22 (II) In a charter school and are concurrently enrolled part-
23 time in a program of distance education provided by a school district
24 or another charter school ~~on the last day of the first school month of~~
25 ~~the school district for the school year.~~ , *based on the average daily*
26 *enrollment of those pupils during the quarter and* expressed as a
27 percentage of the total time services are provided to those pupils per
28 school day in proportion to the total time services are provided
29 during a school day to pupils who are counted pursuant to
30 subparagraph (2).

31 (5) The count of pupils not included under subparagraph (1),
32 (2), (3) or (4), who are receiving special education pursuant to the
33 provisions of NRS 388.440 to 388.520, inclusive, ~~on the last day of~~
34 ~~the first school month of the school district for the school year.~~
35 *based on the average daily enrollment of those pupils during the*
36 *quarter and* excluding the count of pupils who have not attained the
37 age of 5 years and who are receiving special education pursuant to
38 subsection 1 of NRS 388.475 . ~~on that day.~~

39 (6) Six-tenths the count of pupils who have not attained the
40 age of 5 years and who are receiving special education pursuant to
41 subsection 1 of NRS 388.475 ~~on the last day of the first school~~
42 ~~month of the school district for the school year.~~ , *based on the*
43 *average daily enrollment of those pupils during the quarter.*

44 (7) The count of children detained in facilities for the
45 detention of children, alternative programs and juvenile forestry



1 camps receiving instruction pursuant to the provisions of NRS
2 388.550, 388.560 and 388.570 ~~on the last day of the first school~~
3 ~~month of the school district for the school year.~~ , based on the
4 *average daily enrollment of those pupils during the quarter.*

5 (8) The count of pupils who are enrolled in classes for at
6 least one semester pursuant to subsection 5 of NRS 386.560,
7 subsection 5 of NRS 386.580 or subsection 3 of NRS 392.070,
8 *based on the average daily enrollment of pupils during the quarter*
9 *and* expressed as a percentage of the total time services are provided
10 to those pupils per school day in proportion to the total time services
11 are provided during a school day to pupils who are counted pursuant
12 to subparagraph (2).

13 (b) Multiplying the number of special education program units
14 maintained and operated by the amount per program established for
15 that school year.

16 (c) Adding the amounts computed in paragraphs (a) and (b).

17 ~~{2-}~~ 3. Except as otherwise provided in subsection 4, if the
18 enrollment of pupils in a school district or a charter school that is
19 located within the school district on the last day of the first school
20 month of the school district for the school year is less than or equal
21 to 95 percent of the enrollment of pupils in the same school district
22 or charter school on the last day of the first school month of the
23 school district for the immediately preceding school year, the
24 ~~largest number from among the~~ immediately preceding ~~{2}~~ school
25 ~~years~~ year must be used for purposes of apportioning money from
26 the State Distributive School Account to that school district or
27 charter school pursuant to NRS 387.124.

28 ~~{3- Except as otherwise provided in subsection 4, if the~~
29 ~~enrollment of pupils in a school district or a charter school that is~~
30 ~~located within the school district on the last day of the first school~~
31 ~~month of the school district for the school year is more than 95~~
32 ~~percent of the enrollment of pupils in the same school district or~~
33 ~~charter school on the last day of the first school month of the school~~
34 ~~district for the immediately preceding school year, the larger~~
35 ~~enrollment number from the current year or the immediately~~
36 ~~preceding school year must be used for purposes of apportioning~~
37 ~~money from the State Distributive School Account to that school~~
38 ~~district or charter school pursuant to NRS 387.124.]~~

39 4. If the Department determines that a school district or charter
40 school deliberately causes a decline in the enrollment of pupils in
41 the school district or charter school to receive a higher
42 apportionment pursuant to subsection 2 , ~~for 3-}~~ including, without
43 limitation, by eliminating grades or moving into smaller facilities,
44 the enrollment number from the current school year must be used
45 for purposes of apportioning money from the State Distributive



1 School Account to that school district or charter school pursuant to
2 NRS 387.124.

3 5. *The Department shall prescribe a process for reconciling*
4 *the quarterly reports submitted pursuant to subsection 1 to*
5 *account for pupils who leave the school district or a public school*
6 *during the school year.*

7 6. Pupils who are excused from attendance at examinations or
8 have completed their work in accordance with the rules of the board
9 of trustees must be credited with attendance during that period.

10 ~~16.1~~ 7. Pupils who are incarcerated in a facility or institution
11 operated by the Department of Corrections must not be counted for
12 the purpose of computing basic support pursuant to this section. The
13 average daily attendance for such pupils must be reported to the
14 Department of Education.

15 ~~17.1~~ 8. Pupils who are enrolled in courses which are approved
16 by the Department as meeting the requirements for an adult to earn a
17 high school diploma must not be counted for the purpose of
18 computing basic support pursuant to this section.

19 **Sec. 10.** NRS 387.1233 is hereby amended to read as follows:

20 387.1233 1. On or before October 1, January 1, April 1 and
21 July 1, each school district shall report to the Department, in the
22 form prescribed by the Department, the average daily enrollment of
23 pupils pursuant to this section for the immediately preceding quarter
24 of the school year.

25 2. Except as otherwise provided in subsection 3, basic support
26 of each school district must be computed by:

27 (a) Multiplying the basic support guarantee per pupil established
28 for that school district for that school year by the sum of:

29 (1) Six-tenths the count of pupils enrolled in the kindergarten
30 department, based on the average daily enrollment of those pupils
31 during the quarter, including, without limitation, the count of pupils
32 who reside in the county and are enrolled in any charter school.

33 (2) The count of pupils enrolled in grades 1 to 12, inclusive,
34 based on the average daily enrollment of those pupils during the
35 quarter, including, without limitation, the count of pupils who reside
36 in the county and are enrolled in any charter school and the count of
37 pupils who are enrolled in a university school for profoundly gifted
38 pupils located in the county.

39 (3) The count of pupils not included under subparagraph (1)
40 or (2) who are enrolled full-time in a program of distance education
41 provided by that school district or a charter school located within
42 that school district, based on the average daily enrollment of those
43 pupils during the quarter.

44 (4) The count of pupils who reside in the county and are
45 enrolled:



1 (I) In a public school of the school district and are
2 concurrently enrolled part-time in a program of distance education
3 provided by another school district or a charter school, based on the
4 average daily enrollment of those pupils during the quarter and
5 expressed as a percentage of the total time services are provided to
6 those pupils per school day in proportion to the total time services
7 are provided during a school day to pupils who are counted pursuant
8 to subparagraph (2).

9 (II) In a charter school and are concurrently enrolled part-
10 time in a program of distance education provided by a school district
11 or another charter school, based on the average daily enrollment of
12 those pupils during the quarter and expressed as a percentage of the
13 total time services are provided to those pupils per school day in
14 proportion to the total time services are provided during a school
15 day to pupils who are counted pursuant to subparagraph (2).

16 (5) The count of pupils not included under subparagraph (1),
17 (2), (3) or (4), who are receiving special education pursuant to the
18 provisions of NRS 388.440 to 388.520, inclusive, based on the
19 average daily enrollment of those pupils during the quarter and
20 excluding the count of pupils who have not attained the age of 5
21 years and who are receiving special education pursuant to
22 subsection 1 of NRS 388.475.

23 (6) Six-tenths the count of pupils who have not attained the
24 age of 5 years and who are receiving special education pursuant to
25 subsection 1 of NRS 388.475, based on the average daily enrollment
26 of those pupils during the quarter.

27 (7) The count of children detained in facilities for the
28 detention of children, alternative programs and juvenile forestry
29 camps receiving instruction pursuant to the provisions of NRS
30 388.550, 388.560 and 388.570, based on the average daily
31 enrollment of those pupils during the quarter.

32 (8) The count of pupils who are enrolled in classes for at
33 least one semester pursuant to subsection 5 of NRS 386.560,
34 subsection 5 of NRS 386.580 or subsection 3 of NRS 392.070,
35 based on the average daily enrollment of pupils during the quarter
36 and expressed as a percentage of the total time services are provided
37 to those pupils per school day in proportion to the total time services
38 are provided during a school day to pupils who are counted pursuant
39 to subparagraph (2).

40 (b) ~~Multiplied the number of special education program units~~
41 ~~maintained and operated by the amount per program established for~~
42 ~~that school year.~~

43 ~~(c)~~ Adding the amounts computed in ~~paragraphs~~ *paragraph*

44 (a). ~~and (b).~~



1 3. Except as otherwise provided in subsection 4, if the
2 enrollment of pupils in a school district or a charter school that is
3 located within the school district ~~on the last day of the first school~~
4 ~~month of the school district for~~ *based on the average daily*
5 *enrollment of pupils during the quarter of* the school year is less
6 than or equal to 95 percent of the enrollment of pupils in the same
7 school district or charter school ~~on~~ *based on the average daily*
8 *enrollment of pupils during* the ~~last day of the first school month~~
9 ~~of the school district for~~ *same quarter of* the immediately
10 preceding school year, the *enrollment of pupils during the same*
11 *quarter of* the immediately preceding school year must be used for
12 purposes of ~~apportioning money~~ *making the quarterly*
13 *apportionments* from the State Distributive School Account to that
14 school district or charter school pursuant to NRS 387.124.

15 4. If the Department determines that a school district or charter
16 school deliberately causes a decline in the enrollment of pupils in
17 the school district or charter school to receive a higher
18 apportionment pursuant to subsection 2, including, without
19 limitation, by eliminating grades or moving into smaller facilities,
20 the enrollment number from the current school year must be used
21 for purposes of apportioning money from the State Distributive
22 School Account to that school district or charter school pursuant to
23 NRS 387.124.

24 5. The Department shall prescribe a process for reconciling the
25 quarterly reports submitted pursuant to subsection 1 to account for
26 pupils who leave the school district or a public school during the
27 school year.

28 6. Pupils who are excused from attendance at examinations or
29 have completed their work in accordance with the rules of the board
30 of trustees must be credited with attendance during that period.

31 7. Pupils who are incarcerated in a facility or institution
32 operated by the Department of Corrections must not be counted for
33 the purpose of computing basic support pursuant to this section. The
34 average daily attendance for such pupils must be reported to the
35 Department of Education.

36 8. Pupils who are enrolled in courses which are approved by
37 the Department as meeting the requirements for an adult to earn a
38 high school diploma must not be counted for the purpose of
39 computing basic support pursuant to this section.

40 **Sec. 11.** NRS 387.1233 is hereby amended to read as follows:

41 387.1233 1. On or before October 1, January 1, April 1 and
42 July 1, each school district shall report to the Department, in the
43 form prescribed by the Department, the average daily enrollment of
44 pupils pursuant to this section for the immediately preceding quarter
45 of the school year.



1 2. Except as otherwise provided in subsection 3, basic support
2 of each school district must be computed by:

3 (a) Multiplying the basic support guarantee per pupil established
4 for that school district for that school year by the sum of:

5 (1) ~~{Six-tenths the count of pupils enrolled in the~~
6 ~~kindergarten department, based on the average daily enrollment of~~
7 ~~those pupils during the quarter, including, without limitation, the~~
8 ~~count of pupils who reside in the county and are enrolled in any~~
9 ~~charter school.~~

10 ~~—(2)}~~ The count of pupils enrolled in *kindergarten and* grades
11 1 to 12, inclusive, based on the average daily enrollment of those
12 pupils during the quarter, including, without limitation, the count of
13 pupils who reside in the county and are enrolled in any charter
14 school and the count of pupils who are enrolled in a university
15 school for profoundly gifted pupils located in the county.

16 ~~{(3)}~~ (2) The count of pupils not included under
17 subparagraph (1) ~~{or (2)}~~ who are enrolled full-time in a program of
18 distance education provided by that school district or a charter
19 school located within that school district, based on the average daily
20 enrollment of those pupils during the quarter.

21 ~~{(4)}~~ (3) The count of pupils who reside in the county and are
22 enrolled:

23 (I) In a public school of the school district and are concurrently enrolled part-time in a program of distance education
24 provided by another school district or a charter school, based on the
25 average daily enrollment of those pupils during the quarter and
26 expressed as a percentage of the total time services are provided to
27 those pupils per school day in proportion to the total time services
28 are provided during a school day to pupils who are counted pursuant
29 to subparagraph ~~{(2)}~~ (1).

30 (II) In a charter school and are concurrently enrolled part-
31 time in a program of distance education provided by a school district
32 or another charter school, based on the average daily enrollment of
33 those pupils during the quarter and expressed as a percentage of the
34 total time services are provided to those pupils per school day in
35 proportion to the total time services are provided during a school
36 day to pupils who are counted pursuant to subparagraph ~~{(2)}~~ (1).

37 ~~{(5)}~~ (4) The count of pupils not included under
38 subparagraph (1), (2) ~~{}~~ or (3), ~~{or (4)}~~ who are receiving special
39 education pursuant to the provisions of NRS 388.440 to 388.520,
40 inclusive, based on the average daily enrollment of those pupils
41 during the quarter and excluding the count of pupils who have not
42 attained the age of 5 years and who are receiving special education
43 pursuant to subsection 1 of NRS 388.475.
44



1 ~~+(6)+~~ (5) Six-tenths the count of pupils who have not attained
2 the age of 5 years and who are receiving special education pursuant
3 to subsection 1 of NRS 388.475, based on the average daily
4 enrollment of those pupils during the quarter.

5 ~~+(7)+~~ (6) The count of children detained in facilities for the
6 detention of children, alternative programs and juvenile forestry
7 camps receiving instruction pursuant to the provisions of NRS
8 388.550, 388.560 and 388.570, based on the average daily
9 enrollment of those pupils during the quarter.

10 ~~+(8)+~~ (7) The count of pupils who are enrolled in classes for
11 at least one semester pursuant to subsection 5 of NRS 386.560,
12 subsection 5 of NRS 386.580 or subsection 3 of NRS 392.070,
13 based on the average daily enrollment of pupils during the quarter
14 and expressed as a percentage of the total time services are provided
15 to those pupils per school day in proportion to the total time services
16 are provided during a school day to pupils who are counted pursuant
17 to subparagraph ~~+(2)+~~ (1).

18 (b) Adding the amounts computed in paragraph (a).

19 3. Except as otherwise provided in subsection 4, if the
20 enrollment of pupils in a school district or a charter school that is
21 located within the school district based on the average daily
22 enrollment of pupils during the quarter of the school year is less
23 than or equal to 95 percent of the enrollment of pupils in the same
24 school district or charter school based on the average daily
25 enrollment of pupils during the same quarter of the immediately
26 preceding school year, the enrollment of pupils during the same
27 quarter of the immediately preceding school year must be used for
28 purposes of making the quarterly apportionments from the State
29 Distributive School Account to that school district or charter school
30 pursuant to NRS 387.124.

31 4. If the Department determines that a school district or charter
32 school deliberately causes a decline in the enrollment of pupils in
33 the school district or charter school to receive a higher
34 apportionment pursuant to subsection 2, including, without
35 limitation, by eliminating grades or moving into smaller facilities,
36 the enrollment number from the current school year must be used
37 for purposes of apportioning money from the State Distributive
38 School Account to that school district or charter school pursuant to
39 NRS 387.124.

40 5. The Department shall prescribe a process for reconciling the
41 quarterly reports submitted pursuant to subsection 1 to account for
42 pupils who leave the school district or a public school during the
43 school year.



1 6. Pupils who are excused from attendance at examinations or
2 have completed their work in accordance with the rules of the board
3 of trustees must be credited with attendance during that period.

4 7. Pupils who are incarcerated in a facility or institution
5 operated by the Department of Corrections must not be counted for
6 the purpose of computing basic support pursuant to this section. The
7 average daily attendance for such pupils must be reported to the
8 Department of Education.

9 8. Pupils who are enrolled in courses which are approved by
10 the Department as meeting the requirements for an adult to earn a
11 high school diploma must not be counted for the purpose of
12 computing basic support pursuant to this section.

13 **Sec. 12.** NRS 387.124 is hereby amended to read as follows:

14 387.124 Except as otherwise provided in this section and
15 NRS 387.528:

16 1. On or before August 1, November 1, February 1 and May 1
17 of each year, the Superintendent of Public Instruction shall
18 apportion the State Distributive School Account in the State General
19 Fund among the several county school districts, charter schools and
20 university schools for profoundly gifted pupils in amounts
21 approximating one-fourth of their respective yearly apportionments
22 less any amount set aside as a reserve. Except as otherwise provided
23 in NRS 387.1244, the apportionment to a school district, computed
24 on a yearly basis, equals the difference between the basic support
25 and the local funds available pursuant to NRS 387.1235, minus all
26 the funds attributable to pupils who reside in the county but attend a
27 charter school, all the funds attributable to pupils who reside in the
28 county and are enrolled full-time or part-time in a program of
29 distance education provided by another school district or a charter
30 school and all the funds attributable to pupils who are enrolled in a
31 university school for profoundly gifted pupils located in the county.
32 No apportionment may be made to a school district if the amount of
33 the local funds exceeds the amount of basic support.

34 2. Except as otherwise provided in subsection 3 and NRS
35 387.1244, the apportionment to a charter school, computed on a
36 yearly basis, is equal to the sum of the basic support per pupil in the
37 county in which the pupil resides plus the amount of local funds
38 available per pupil pursuant to NRS 387.1235 and all other funds
39 available for public schools in the county in which the pupil resides
40 minus the sponsorship fee prescribed by NRS 386.570 and minus all
41 the funds attributable to pupils who are enrolled in the charter
42 school but are concurrently enrolled part-time in a program of
43 distance education provided by a school district or another charter
44 school. If the apportionment per pupil to a charter school is more
45 than the amount to be apportioned to the school district in which a



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1 pupil who is enrolled in the charter school resides, the school district
2 in which the pupil resides shall pay the difference directly to the
3 charter school.

4 3. Except as otherwise provided in NRS 387.1244, the
5 apportionment to a charter school that is sponsored by the State
6 Public Charter School Authority or by a college or university within
7 the Nevada System of Higher Education, computed on a yearly
8 basis, is equal to the sum of the basic support per pupil in the county
9 in which the pupil resides plus the amount of local funds available
10 per pupil pursuant to NRS 387.1235 and all other funds available for
11 public schools in the county in which the pupil resides, minus the
12 sponsorship fee prescribed by NRS 386.570 and minus all funds
13 attributable to pupils who are enrolled in the charter school but are
14 concurrently enrolled part-time in a program of distance education
15 provided by a school district or another charter school.

16 4. Except as otherwise provided in NRS 387.1244, in addition
17 to the apportionments made pursuant to this section, an
18 apportionment must be made to a school district or charter school
19 that provides a program of distance education for each pupil who is
20 enrolled part-time in the program. The amount of the apportionment
21 must be equal to the percentage of the total time services are
22 provided to the pupil through the program of distance education per
23 school day in proportion to the total time services are provided
24 during a school day to pupils who are counted pursuant to
25 subparagraph (2) of paragraph (a) of subsection ~~1~~ 2 of NRS
26 387.1233 for the school district in which the pupil resides.

27 5. The governing body of a charter school may submit a
28 written request to the Superintendent of Public Instruction to
29 receive, in the first year of operation of the charter school, an
30 apportionment 30 days before the apportionment is required to be
31 made pursuant to subsection 1. Upon receipt of such a request, the
32 Superintendent of Public Instruction may make the apportionment
33 30 days before the apportionment is required to be made. A charter
34 school may receive all four apportionments in advance in its first
35 year of operation.

36 6. Except as otherwise provided in NRS 387.1244, the
37 apportionment to a university school for profoundly gifted pupils,
38 computed on a yearly basis, is equal to the sum of the basic support
39 per pupil in the county in which the university school is located plus
40 the amount of local funds available per pupil pursuant to NRS
41 387.1235 and all other funds available for public schools in the
42 county in which the university school is located. If the
43 apportionment per pupil to a university school for profoundly gifted
44 pupils is more than the amount to be apportioned to the school
45 district in which the university school is located, the school district



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1 shall pay the difference directly to the university school. The
2 governing body of a university school for profoundly gifted pupils
3 may submit a written request to the Superintendent of Public
4 Instruction to receive, in the first year of operation of the university
5 school, an apportionment 30 days before the apportionment is
6 required to be made pursuant to subsection 1. Upon receipt of such a
7 request, the Superintendent of Public Instruction may make the
8 apportionment 30 days before the apportionment is required to be
9 made. A university school for profoundly gifted pupils may receive
10 all four apportionments in advance in its first year of operation.

11 7. The Superintendent of Public Instruction shall apportion, on
12 or before August 1 of each year, the money designated as the
13 "Nutrition State Match" pursuant to NRS 387.105 to those school
14 districts that participate in the National School Lunch Program, 42
15 U.S.C. §§ 1751 et seq. The apportionment to a school district must
16 be directly related to the district's reimbursements for the Program
17 as compared with the total amount of reimbursements for all school
18 districts in this State that participate in the Program.

19 8. If the State Controller finds that such an action is needed to
20 maintain the balance in the State General Fund at a level sufficient
21 to pay the other appropriations from it, the State Controller may pay
22 out the apportionments monthly, each approximately one-twelfth of
23 the yearly apportionment less any amount set aside as a reserve. If
24 such action is needed, the State Controller shall submit a report to
25 the Department of Administration and the Fiscal Analysis Division
26 of the Legislative Counsel Bureau documenting reasons for the
27 action.

28 **Sec. 13.** NRS 387.124 is hereby amended to read as follows:

29 387.124 Except as otherwise provided in this section and
30 NRS 387.528:

31 1. On or before August 1, November 1, February 1 and May 1
32 of each year, the Superintendent of Public Instruction shall
33 apportion the State Distributive School Account in the State General
34 Fund among the several county school districts, charter schools and
35 university schools for profoundly gifted pupils in amounts
36 approximating one-fourth of their respective yearly apportionments
37 less any amount set aside as a reserve. Except as otherwise provided
38 in NRS 387.1244, the apportionment to a school district, computed
39 on a yearly basis, equals the difference between the basic support
40 and the local funds available pursuant to NRS 387.1235, minus all
41 the funds attributable to pupils who reside in the county but attend a
42 charter school, all the funds attributable to pupils who reside in the
43 county and are enrolled full-time or part-time in a program of
44 distance education provided by another school district or a charter
45 school and all the funds attributable to pupils who are enrolled in a



1 university school for profoundly gifted pupils located in the county.
2 No apportionment may be made to a school district if the amount of
3 the local funds exceeds the amount of basic support.

4 2. Except as otherwise provided in subsection 3 and NRS
5 387.1244, the apportionment to a charter school, computed on a
6 yearly basis, is equal to the sum of the basic support per pupil in the
7 county in which the pupil resides plus the amount of local funds
8 available per pupil pursuant to NRS 387.1235 and all other funds
9 available for public schools in the county in which the pupil resides
10 minus the sponsorship fee prescribed by NRS 386.570 and minus all
11 the funds attributable to pupils who are enrolled in the charter
12 school but are concurrently enrolled part-time in a program of
13 distance education provided by a school district or another charter
14 school. If the apportionment per pupil to a charter school is more
15 than the amount to be apportioned to the school district in which a
16 pupil who is enrolled in the charter school resides, the school district
17 in which the pupil resides shall pay the difference directly to the
18 charter school.

19 3. Except as otherwise provided in NRS 387.1244, the
20 apportionment to a charter school that is sponsored by the State
21 Public Charter School Authority or by a college or university within
22 the Nevada System of Higher Education, computed on a yearly
23 basis, is equal to the sum of the basic support per pupil in the county
24 in which the pupil resides plus the amount of local funds available
25 per pupil pursuant to NRS 387.1235 and all other funds available for
26 public schools in the county in which the pupil resides, minus the
27 sponsorship fee prescribed by NRS 386.570 and minus all funds
28 attributable to pupils who are enrolled in the charter school but are
29 concurrently enrolled part-time in a program of distance education
30 provided by a school district or another charter school.

31 4. Except as otherwise provided in NRS 387.1244, in addition
32 to the apportionments made pursuant to this section, an
33 apportionment must be made to a school district or charter school
34 that provides a program of distance education for each pupil who is
35 enrolled part-time in the program. The amount of the apportionment
36 must be equal to the percentage of the total time services are
37 provided to the pupil through the program of distance education per
38 school day in proportion to the total time services are provided
39 during a school day to pupils who are counted pursuant to
40 subparagraph ~~(2)~~ (1) of paragraph (a) of subsection 2 of NRS
41 387.1233 for the school district in which the pupil resides.

42 5. The governing body of a charter school may submit a
43 written request to the Superintendent of Public Instruction to
44 receive, in the first year of operation of the charter school, an
45 apportionment 30 days before the apportionment is required to be



1 made pursuant to subsection 1. Upon receipt of such a request, the
2 Superintendent of Public Instruction may make the apportionment
3 30 days before the apportionment is required to be made. A charter
4 school may receive all four apportionments in advance in its first
5 year of operation.

6 6. Except as otherwise provided in NRS 387.1244, the
7 apportionment to a university school for profoundly gifted pupils,
8 computed on a yearly basis, is equal to the sum of the basic support
9 per pupil in the county in which the university school is located plus
10 the amount of local funds available per pupil pursuant to NRS
11 387.1235 and all other funds available for public schools in the
12 county in which the university school is located. If the
13 apportionment per pupil to a university school for profoundly gifted
14 pupils is more than the amount to be apportioned to the school
15 district in which the university school is located, the school district
16 shall pay the difference directly to the university school. The
17 governing body of a university school for profoundly gifted pupils
18 may submit a written request to the Superintendent of Public
19 Instruction to receive, in the first year of operation of the university
20 school, an apportionment 30 days before the apportionment is
21 required to be made pursuant to subsection 1. Upon receipt of such a
22 request, the Superintendent of Public Instruction may make the
23 apportionment 30 days before the apportionment is required to be
24 made. A university school for profoundly gifted pupils may receive
25 all four apportionments in advance in its first year of operation.

26 7. The Superintendent of Public Instruction shall apportion, on
27 or before August 1 of each year, the money designated as the
28 "Nutrition State Match" pursuant to NRS 387.105 to those school
29 districts that participate in the National School Lunch Program, 42
30 U.S.C. §§ 1751 et seq. The apportionment to a school district must
31 be directly related to the district's reimbursements for the Program
32 as compared with the total amount of reimbursements for all school
33 districts in this State that participate in the Program.

34 8. If the State Controller finds that such an action is needed to
35 maintain the balance in the State General Fund at a level sufficient
36 to pay the other appropriations from it, the State Controller may pay
37 out the apportionments monthly, each approximately one-twelfth of
38 the yearly apportionment less any amount set aside as a reserve. If
39 such action is needed, the State Controller shall submit a report to
40 the Department of Administration and the Fiscal Analysis Division
41 of the Legislative Counsel Bureau documenting reasons for the
42 action.

43 **Sec. 14.** NRS 387.1243 is hereby amended to read as follows:

44 387.1243 1. The first apportionment based on an estimated
45 number of pupils and special education program units and



1 succeeding apportionments are subject to adjustment from time to
2 time as the need therefor may appear, including, without limitation,
3 an adjustment made for a pupil who is not properly enrolled in or
4 attending a public school, as determined through an independent
5 audit or other examination conducted pursuant to NRS 387.126 or
6 through an annual audit of the count of pupils conducted pursuant to
7 subsection 1 of NRS 387.304.

8 2. The apportionments to a school district may be adjusted
9 during a fiscal year by the Department of Education, upon approval
10 by the State Board of Examiners and the Interim Finance
11 Committee, if the Department of Taxation and the county assessor
12 in the county in which the school district is located certify to the
13 Department of Education that the school district will not receive the
14 tax levied pursuant to subsection 1 of NRS 387.195 on property of
15 the Federal Government located within the county if:

16 (a) The leasehold interest, possessory interest, beneficial interest
17 or beneficial use of the property is subject to taxation pursuant to
18 NRS 361.157 and 361.159 and one or more lessees or users of the
19 property are delinquent in paying the tax; and

20 (b) The total amount of tax owed but not paid for the fiscal year
21 by any such lessees and users is at least 5 percent of the proceeds
22 that the school district would have received from the tax levied
23 pursuant to subsection 1 of NRS 387.195.

24 ↪ If a lessee or user pays the tax owed after the school district's
25 apportionment has been increased in accordance with the provisions
26 of this subsection to compensate for the tax owed, the school district
27 shall repay to the State Distributive School Account in the State
28 General Fund an amount equal to the tax received from the lessee or
29 user for the year in which the school district received an increased
30 apportionment, not to exceed the increase in apportionments made
31 to the school district pursuant to this subsection.

32 3. On or before August 1 of each year, the board of trustees of
33 a school district shall provide to the Department, in a format
34 prescribed by the Department, the count of pupils calculated
35 pursuant to subparagraph (8) of paragraph (a) of subsection ~~¶~~ 2 of
36 NRS 387.1233 who completed at least one semester during the
37 immediately preceding school year. ~~¶The count of pupils submitted~~
38 ~~to the Department must be included in the final adjustment~~
39 ~~computed pursuant to subsection 4.~~

40 ~~—4. A final adjustment for each school district, charter school~~
41 ~~and university school for profoundly gifted pupils must be~~
42 ~~computed as soon as practicable following the close of the school~~
43 ~~year, but not later than August 25. The final computation must be~~
44 ~~based upon the actual counts of pupils required to be made for the~~
45 ~~computation of basic support and the limits upon the support of~~



~~1 special education programs, except that for any year when the total
2 enrollment of pupils and children in a school district, a charter
3 school located within the school district or a university school for
4 profoundly gifted pupils located within the school district described
5 in paragraphs (a), (b), (c) and (e) of subsection 1 of NRS 387.123 is
6 greater on the last day of any school month of the school district
7 after the second school month of the school district and the increase
8 in enrollment shows at least:~~

~~9 —(a) A 3 percent gain, basic support as computed from first-
10 month enrollment for the school district, charter school or university
11 school for profoundly gifted pupils must be increased by 2 percent.~~

~~12 —(b) A 6 percent gain, basic support as computed from first-
13 month enrollment for the school district, charter school or university
14 school for profoundly gifted pupils must be increased by an
15 additional 2 percent.~~

~~16 —5.†~~ 4. If the final computation of apportionment for any
17 school district, charter school or university school for profoundly
18 gifted pupils exceeds the actual amount paid to the school district,
19 charter school or university school for profoundly gifted pupils
20 during the school year, the additional amount due must be paid
21 before September 1. If the final computation of apportionment for
22 any school district, charter school or university school for
23 profoundly gifted pupils is less than the actual amount paid to the
24 school district, charter school or university school for profoundly
25 gifted pupils during the school year, the difference must be repaid to
26 the State Distributive School Account in the State General Fund by
27 the school district, charter school or university school for
28 profoundly gifted pupils before September 25.

29 **Sec. 15.** NRS 387.1243 is hereby amended to read as follows:

30 387.1243 1. The first apportionment based on an estimated
31 number of pupils ~~{and special education program units}~~ and
32 succeeding apportionments are subject to adjustment from time to
33 time as the need therefor may appear, including, without limitation,
34 an adjustment made for a pupil who is not properly enrolled in or
35 attending a public school, as determined through an independent
36 audit or other examination conducted pursuant to NRS 387.126 or
37 through an annual audit of the count of pupils conducted pursuant to
38 subsection 1 of NRS 387.304.

39 2. The apportionments to a school district may be adjusted
40 during a fiscal year by the Department of Education, upon approval
41 by the State Board of Examiners and the Interim Finance
42 Committee, if the Department of Taxation and the county assessor
43 in the county in which the school district is located certify to the
44 Department of Education that the school district will not receive the



1 tax levied pursuant to subsection 1 of NRS 387.195 on property of
2 the Federal Government located within the county if:

3 (a) The leasehold interest, possessory interest, beneficial interest
4 or beneficial use of the property is subject to taxation pursuant to
5 NRS 361.157 and 361.159 and one or more lessees or users of the
6 property are delinquent in paying the tax; and

7 (b) The total amount of tax owed but not paid for the fiscal year
8 by any such lessees and users is at least 5 percent of the proceeds
9 that the school district would have received from the tax levied
10 pursuant to subsection 1 of NRS 387.195.

11 ↪ If a lessee or user pays the tax owed after the school district's
12 apportionment has been increased in accordance with the provisions
13 of this subsection to compensate for the tax owed, the school district
14 shall repay to the State Distributive School Account in the State
15 General Fund an amount equal to the tax received from the lessee or
16 user for the year in which the school district received an increased
17 apportionment, not to exceed the increase in apportionments made
18 to the school district pursuant to this subsection.

19 3. On or before August 1 of each year, the board of trustees of
20 a school district shall provide to the Department, in a format
21 prescribed by the Department, the count of pupils calculated
22 pursuant to subparagraph (8) of paragraph (a) of subsection 2 of
23 NRS 387.1233 who completed at least one semester during the
24 immediately preceding school year.

25 4. If the final computation of apportionment for any school
26 district, charter school or university school for profoundly gifted
27 pupils exceeds the actual amount paid to the school district, charter
28 school or university school for profoundly gifted pupils during the
29 school year, the additional amount due must be paid before
30 September 1. If the final computation of apportionment for any
31 school district, charter school or university school for profoundly
32 gifted pupils is less than the actual amount paid to the school
33 district, charter school or university school for profoundly gifted
34 pupils during the school year, the difference must be repaid to the
35 State Distributive School Account in the State General Fund by the
36 school district, charter school or university school for profoundly
37 gifted pupils before September 25.

38 **Sec. 16.** NRS 387.1243 is hereby amended to read as follows:

39 387.1243 1. The first apportionment based on an estimated
40 number of pupils and succeeding apportionments are subject to
41 adjustment from time to time as the need therefor may appear,
42 including, without limitation, an adjustment made for a pupil who is
43 not properly enrolled in or attending a public school, as determined
44 through an independent audit or other examination conducted



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1 pursuant to NRS 387.126 or through an annual audit of the count of
2 pupils conducted pursuant to subsection 1 of NRS 387.304.

3 2. The apportionments to a school district may be adjusted
4 during a fiscal year by the Department of Education, upon approval
5 by the State Board of Examiners and the Interim Finance
6 Committee, if the Department of Taxation and the county assessor
7 in the county in which the school district is located certify to the
8 Department of Education that the school district will not receive the
9 tax levied pursuant to subsection 1 of NRS 387.195 on property of
10 the Federal Government located within the county if:

11 (a) The leasehold interest, possessory interest, beneficial interest
12 or beneficial use of the property is subject to taxation pursuant to
13 NRS 361.157 and 361.159 and one or more lessees or users of the
14 property are delinquent in paying the tax; and

15 (b) The total amount of tax owed but not paid for the fiscal year
16 by any such lessees and users is at least 5 percent of the proceeds
17 that the school district would have received from the tax levied
18 pursuant to subsection 1 of NRS 387.195.

19 ➤ If a lessee or user pays the tax owed after the school district's
20 apportionment has been increased in accordance with the provisions
21 of this subsection to compensate for the tax owed, the school district
22 shall repay to the State Distributive School Account in the State
23 General Fund an amount equal to the tax received from the lessee or
24 user for the year in which the school district received an increased
25 apportionment, not to exceed the increase in apportionments made
26 to the school district pursuant to this subsection.

27 3. On or before August 1 of each year, the board of trustees of
28 a school district shall provide to the Department, in a format
29 prescribed by the Department, the count of pupils calculated
30 pursuant to subparagraph ~~†(8)†~~ (7) of paragraph (a) of subsection 2
31 of NRS 387.1233 who completed at least one semester during the
32 immediately preceding school year.

33 4. If the final computation of apportionment for any school
34 district, charter school or university school for profoundly gifted
35 pupils exceeds the actual amount paid to the school district, charter
36 school or university school for profoundly gifted pupils during the
37 school year, the additional amount due must be paid before
38 September 1. If the final computation of apportionment for any
39 school district, charter school or university school for profoundly
40 gifted pupils is less than the actual amount paid to the school
41 district, charter school or university school for profoundly gifted
42 pupils during the school year, the difference must be repaid to the
43 State Distributive School Account in the State General Fund by the
44 school district, charter school or university school for profoundly
45 gifted pupils before September 25.



1 **Sec. 16.5.** NRS 387.1244 is hereby amended to read as
2 follows:

3 387.1244 1. The Superintendent of Public Instruction may
4 deduct from an apportionment otherwise payable to a school district,
5 charter school or university school for profoundly gifted pupils
6 pursuant to NRS 387.124 if the school district, charter school or
7 university school:

8 (a) Fails to repay an amount due pursuant to subsection ~~1~~ 4 of
9 NRS 387.1243. The amount of the deduction from the quarterly
10 apportionment must correspond to the amount due.

11 (b) Fails to repay an amount due the Department as a result of a
12 determination that an expenditure was made which violates the
13 terms of a grant administered by the Department. The amount
14 of the deduction from the quarterly apportionment must correspond
15 to the amount due.

16 (c) Pays a claim determined to be unearned, illegal or
17 unreasonably excessive as a result of an investigation conducted
18 pursuant to NRS 387.3037. The amount of the deduction from the
19 quarterly apportionment must correspond to the amount of the claim
20 which is determined to be unearned, illegal or unreasonably
21 excessive.

22 ➤ More than one deduction from a quarterly apportionment
23 otherwise payable to a school district, charter school or university
24 school for profoundly gifted pupils may be made pursuant to this
25 subsection if grounds exist for each such deduction.

26 2. The Superintendent of Public Instruction may authorize the
27 withholding of the entire amount of an apportionment otherwise
28 payable to a school district, charter school or university school for
29 profoundly gifted pupils pursuant to NRS 387.124, or a portion
30 thereof, if the school district, charter school or university school for
31 profoundly gifted pupils fails to submit a report or other information
32 that is required to be submitted to the Superintendent, State Board or
33 Department pursuant to a statute. If a charter school fails to submit a
34 report or other information that is required to be submitted to the
35 Superintendent, State Board or Department through the sponsor of
36 the charter school pursuant to a statute, the Superintendent may only
37 authorize the withholding of the apportionment otherwise payable to
38 the charter school and may not authorize the withholding of the
39 apportionment otherwise payable to the sponsor of the charter
40 school. Before authorizing a withholding pursuant to this
41 subsection, the Superintendent of Public Instruction shall provide
42 notice to the school district, charter school or university school for
43 profoundly gifted pupils of the report or other information that is
44 due and provide the school district, charter school or university
45 school with an opportunity to comply with the statute. Any amount



1 withheld pursuant to this subsection must be accounted for
2 separately in the State Distributive School Account, does not revert
3 to the State General Fund at the end of a fiscal year and must be
4 carried forward to the next fiscal year.

5 3. If, after an amount is withheld pursuant to subsection 2, the
6 school district, charter school or university school for profoundly
7 gifted pupils subsequently submits the report or other information
8 required by a statute for which the withholding was made, the
9 Superintendent of Public Instruction shall immediately authorize the
10 payment of the amount withheld to the school district, charter school
11 or university school for profoundly gifted pupils.

12 4. A school district, charter school or university school for
13 profoundly gifted pupils may appeal to the State Board a decision of
14 the Superintendent of Public Instruction to deduct or withhold from
15 a quarterly apportionment pursuant to this section. The Secretary of
16 the State Board shall place the subject of the appeal on the agenda of
17 the next meeting for consideration by the State Board.

18 **Sec. 17.** NRS 387.191 is hereby amended to read as follows:

19 387.191 1. Except as otherwise provided in this subsection,
20 the proceeds of the tax imposed pursuant to NRS 244.33561 and any
21 applicable penalty or interest must be paid by the county treasurer to
22 the State Treasurer for credit to the State Supplemental School
23 Support Account, which is hereby created in the State General Fund.
24 The county treasurer may retain from the proceeds an amount
25 sufficient to reimburse the county for the actual cost of collecting
26 and administering the tax, to the extent that the county incurs any
27 cost it would not have incurred but for the enactment of this section
28 or NRS 244.33561, but in no case exceeding the amount authorized
29 by statute for this purpose. Any interest or other income earned on
30 the money in the State Supplemental School Support Account must
31 be credited to the Account.

32 2. On and after July 1, 2015, the money in the State
33 Supplemental School Support Account is hereby appropriated for
34 the operation of the school districts and charter schools of the state,
35 as provided in this section. The money so appropriated is intended
36 to supplement and not replace any other money appropriated,
37 approved or authorized for expenditure to fund the operation of the
38 public schools for kindergarten through grade 12. Any money that
39 remains in the State Supplemental School Support Account at the
40 end of the fiscal year does not revert to the State General Fund, and
41 the balance in the State Supplemental School Support Account must
42 be carried forward to the next fiscal year.

43 3. On or before February 1, May 1, August 1 and November 1
44 of 2016, and on those dates each year thereafter, the Superintendent
45 of Public Instruction shall transfer from the State Supplemental



1 School Support Account all the proceeds of the tax imposed
2 pursuant to NRS 244.33561, including any interest or other income
3 earned thereon, and distribute the proceeds proportionally among
4 the school districts and charter schools of the state. The
5 proportionate amount of money distributed to each school district or
6 charter school must be determined by dividing the number of
7 students enrolled in the school district or charter school by the
8 number of students enrolled in all the school districts and charter
9 schools of the state. For the purposes of this subsection, the
10 enrollment in each school district and the number of students who
11 reside in the district and are enrolled in a charter school must be
12 determined as of ~~the last day of the first school month~~ *each*
13 *quarter* of the ~~school district for the~~ school year. This
14 determination governs the distribution of money pursuant to this
15 subsection until the next ~~annual~~ *quarterly* determination of
16 enrollment is made. The Superintendent may retain from the
17 proceeds of the tax an amount sufficient to reimburse the
18 Superintendent for the actual cost of administering the provisions of
19 this section, to the extent that the Superintendent incurs any cost the
20 Superintendent would not have incurred but for the enactment of
21 this section, but in no case exceeding the amount authorized by
22 statute for this purpose.

23 4. The money received by a school district or charter school
24 from the State Supplemental School Support Account pursuant to
25 this section must be used to improve the achievement of students
26 and for the payment of salaries to attract and retain qualified
27 teachers and other employees, except administrative employees, of
28 the school district or charter school. Nothing contained in this
29 section shall be deemed to impair or restrict the right of employees
30 of the school district or charter school to engage in collective
31 bargaining as provided by chapter 288 of NRS.

32 5. On or before November 10 of 2016, and on that date each
33 year thereafter, the board of trustees of each school district and the
34 governing body of each charter school shall prepare a report to
35 the Superintendent of Public Instruction, in the form prescribed by
36 the Superintendent. The report must provide an accounting of the
37 expenditures by the school district or charter school of the money it
38 received from the State Supplemental School Support Account
39 during the preceding fiscal year.

40 6. As used in this section, "administrative employee" means
41 any person who holds a license as an administrator, issued by the
42 Superintendent of Public Instruction, and is employed in that
43 capacity by a school district or charter school.



1 **Sec. 18.** NRS 387.303 is hereby amended to read as follows:

2 387.303 1. Not later than November 1 of each year, the board
3 of trustees of each school district shall submit to the Superintendent
4 of Public Instruction and the Department of Taxation a report which
5 includes the following information:

6 (a) For each fund within the school district, including, without
7 limitation, the school district's general fund and any special revenue
8 fund which receives state money, the total number and salaries of
9 licensed and nonlicensed persons whose salaries are paid from the
10 fund and who are employed by the school district in full-time
11 positions or in part-time positions added together to represent full-
12 time positions. Information must be provided for the current school
13 year based upon the school district's final budget, including any
14 amendments and augmentations thereto, and for the preceding
15 school year. An employee must be categorized as filling an
16 instructional, administrative, instructional support or other position.

17 (b) The school district's actual expenditures in the fiscal year
18 immediately preceding the report.

19 (c) The school district's proposed expenditures for the current
20 fiscal year.

21 (d) The schedule of salaries for licensed employees in the
22 current school year and a statement of whether the negotiations
23 regarding salaries for the current school year have been completed.
24 If the negotiations have not been completed at the time the schedule
25 of salaries is submitted, the board of trustees shall submit a
26 supplemental report to the Superintendent of Public Instruction upon
27 completion of negotiations or the determination of an arbitrator
28 concerning the negotiations that includes the schedule of salaries
29 agreed to or required by the arbitrator.

30 (e) The number of employees who received an increase in
31 salary pursuant to subsection 2, 3 or 4 of NRS 391.160 for the
32 current and preceding fiscal years. If the board of trustees is
33 required to pay an increase in salary retroactively pursuant to
34 subsection 2 of NRS 391.160, the board of trustees shall submit a
35 supplemental report to the Superintendent of Public Instruction not
36 later than February 15 of the year in which the retroactive payment
37 was made that includes the number of teachers to whom an increase
38 in salary was paid retroactively.

39 (f) The number of employees eligible for health insurance within
40 the school district for the current and preceding fiscal years and the
41 amount paid for health insurance for each such employee during
42 those years.

43 (g) The rates for fringe benefits, excluding health insurance,
44 paid by the school district for its licensed employees in the
45 preceding and current fiscal years.



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1 (h) The amount paid for extra duties, supervision of
2 extracurricular activities and supplemental pay and the number of
3 employees receiving that pay in the preceding and current fiscal
4 years.

5 (i) The expenditures from the account created pursuant to
6 subsection 4 of NRS 179.1187. The report must indicate the total
7 amount received by the district in the preceding fiscal year and the
8 specific amount spent on books and computer hardware and
9 software for each grade level in the district.

10 2. On or before November 25 of each year, the Superintendent
11 of Public Instruction shall submit to the Department of
12 Administration and the Fiscal Analysis Division of the Legislative
13 Counsel Bureau, in a format approved by the Director of the
14 Department of Administration, a compilation of the reports made by
15 each school district pursuant to subsection 1.

16 3. In preparing the agency biennial budget request for the State
17 Distributive School Account for submission to the Department of
18 Administration, the Superintendent of Public Instruction:

19 (a) Shall compile the information from the most recent
20 compilation of reports submitted pursuant to subsection 2;

21 (b) May increase the line items of expenditures or revenues
22 based on merit salary increases and cost of living adjustments or
23 inflation, as deemed credible and reliable based upon published
24 indexes and research relevant to the specific line item of expenditure
25 or revenue;

26 (c) May adjust expenditures and revenues pursuant to paragraph
27 (b) for any year remaining before the biennium for which the budget
28 is being prepared and for the 2 years of the biennium covered by the
29 biennial budget request to project the cost of expenditures or the
30 receipt of revenues for the specific line items; *and*

31 (d) May consider the cost of enhancements to existing programs
32 or the projected cost of proposed new educational programs,
33 regardless of whether those enhancements or new programs are
34 included in the per pupil basic support guarantee for inclusion in the
35 biennial budget request to the Department of Administration. ~~†; and~~

36 ~~—(e) Shall obtain approval from the State Board for any~~
37 ~~inflationary increase, enhancement to an existing program or~~
38 ~~addition of a new program included in the agency biennial budget~~
39 ~~request.†~~

40 4. The Superintendent of Public Instruction shall, in the
41 compilation required by subsection 2, reconcile the revenues of the
42 school districts with the apportionment received by those districts
43 from the State Distributive School Account for the preceding year.

44 5. The request prepared pursuant to subsection 3 must:



1 (a) Be presented by the Superintendent of Public Instruction to
2 such standing committees of the Legislature as requested by the
3 standing committees for the purposes of developing educational
4 programs and providing appropriations for those programs; and

5 (b) Provide for a direct comparison of appropriations to the
6 proposed budget of the Governor submitted pursuant to subsection 4
7 of NRS 353.230.

8 **Sec. 19.** NRS 387.304 is hereby amended to read as follows:

9 387.304 The Department shall:

10 1. Conduct an annual audit of the count of pupils for
11 apportionment purposes reported *each quarter* by each school
12 district pursuant to NRS 387.123 and the data reported by each
13 school district pursuant to NRS 388.710 that is used to measure the
14 effectiveness of the implementation of a plan developed by each
15 school district to reduce the pupil-teacher ratio as required by
16 NRS 388.720.

17 2. Review each school district's report of the annual audit
18 conducted by a public accountant as required by NRS 354.624, and
19 the annual report prepared by each district as required by NRS
20 387.303, and report the findings of the review to the State Board and
21 the Legislative Committee on Education, with any recommendations
22 for legislation, revisions to regulations or training needed by school
23 district employees. The report by the Department must identify
24 school districts which failed to comply with any statutes or
25 administrative regulations of this State or which had any:

26 (a) Long-term obligations in excess of the general obligation
27 debt limit;

28 (b) Deficit fund balances or retained earnings in any fund;

29 (c) Deficit cash balances in any fund;

30 (d) Variances of more than 10 percent between total general
31 fund revenues and budgeted general fund revenues; or

32 (e) Variances of more than 10 percent between total actual
33 general fund expenditures and budgeted total general fund
34 expenditures.

35 3. In preparing its biennial budgetary request for the State
36 Distributive School Account, consult with the superintendent of
37 schools of each school district or a person designated by the
38 superintendent.

39 4. Provide, in consultation with the Budget Division of the
40 Department of Administration and the Fiscal Analysis Division of
41 the Legislative Counsel Bureau, training to the financial officers of
42 school districts in matters relating to financial accountability.

43 **Sec. 20.** NRS 388.450 is hereby amended to read as follows:

44 388.450 1. The Legislature declares that ~~the basic support~~
45 ~~guarantee for each special education program unit established by~~



1 ~~law~~ *funding provided* for each school year establishes financial
2 resources sufficient to ensure a reasonably equal educational
3 opportunity to pupils with disabilities *residing in Nevada through*
4 *the use of the multiplier to the basic support guarantee prescribed*
5 *by NRS 387.122* and *to* gifted and talented pupils residing in
6 Nevada.

7 2. Subject to the provisions of NRS 388.440 to 388.520,
8 inclusive, the board of trustees of each school district shall make
9 such special provisions as may be necessary for the education of
10 pupils with disabilities and gifted and talented pupils.

11 3. The board of trustees of a school district in a county whose
12 population is less than 700,000 may provide early intervening
13 services. Such services must be provided in accordance with the
14 Individuals with Disabilities Education Act, 20 U.S.C. §§ 1400 et
15 seq., and the regulations adopted pursuant thereto.

16 4. The board of trustees of a school district shall establish
17 uniform criteria governing eligibility for instruction under the
18 special education programs provided for by NRS 388.440 to
19 388.520, inclusive. The criteria must prohibit the placement of a
20 pupil in a program for pupils with disabilities solely because the
21 pupil is a disciplinary problem in school. The criteria are subject to
22 such standards as may be prescribed by the State Board.

23 **Sec. 21.** NRS 388.700 is hereby amended to read as follows:

24 388.700 1. Except as otherwise provided in this section, for
25 each school quarter of a school year, the ratio in each school district
26 of pupils per licensed teacher designated to teach, on a full-time
27 basis, in classes where core curriculum is taught:

28 (a) In kindergarten and grades 1 and 2, must not exceed 16 to 1,
29 and in grade 3, must not exceed 18 to 1; or

30 (b) If a plan is approved pursuant to subsection 3 of NRS
31 388.720, must not exceed the ratio set forth in that plan for the grade
32 levels specified in the plan.

33 ➤ In determining this ratio, all licensed educational personnel who
34 teach a grade level specified in paragraph (a) or a grade level
35 specified in a plan that is approved pursuant to subsection 3 of NRS
36 388.720, as applicable for the school district, must be counted
37 except teachers of art, music, physical education or special
38 education, teachers who teach one or two specific subject areas to
39 more than one classroom of pupils, and counselors, librarians,
40 administrators, deans and specialists.

41 2. A school district may, within the limits of any plan adopted
42 pursuant to NRS 388.720, assign a pupil whose enrollment in a
43 grade occurs after the ~~last day of the first month~~ *end of a quarter*
44 *during* the school year to any existing class regardless of the
45 number of pupils in the class if the school district requests



1 and is approved for a variance from the State Board pursuant to
2 subsection 4.

3 3. Each school district that includes one or more elementary
4 schools which exceed the ratio of pupils per class during any
5 quarter of a school year, as reported to the Department pursuant to
6 NRS 388.725:

7 (a) Set forth in subsection 1;

8 (b) Prescribed in conjunction with a legislative appropriation for
9 the support of the class-size reduction program; or

10 (c) Defined by a legislatively approved alternative class-size
11 reduction plan, if applicable to that school district,

12 ➔ must request a variance for each such school for the next quarter
13 of the current school year if a quarter remains in that school year or
14 for the next quarter of the succeeding school year, as applicable,
15 from the State Board by providing a written statement that includes
16 the reasons for the request and the justification for exceeding the
17 applicable prescribed ratio of pupils per class.

18 4. The State Board may grant to a school district a variance
19 from the limitation on the number of pupils per class set forth in
20 paragraph (a), (b) or (c) of subsection 3 for good cause, including
21 the lack of available financial support specifically set aside for the
22 reduction of pupil-teacher ratios.

23 5. The State Board shall, on a quarterly basis, submit a report
24 to the Interim Finance Committee on each variance requested by a
25 school district pursuant to subsection 4 during the preceding quarter
26 and, if a variance was granted, an identification of each elementary
27 school for which a variance was granted and the specific
28 justification for the variance.

29 6. The State Board shall, on or before February 1 of each odd-
30 numbered year, submit a report to the Legislature on:

31 (a) Each variance requested by a school district pursuant to
32 subsection 4 during the preceding biennium and, if a variance was
33 granted, an identification of each elementary school for which
34 variance was granted and the specific justification for the variance.

35 (b) The data reported to it by the various school districts
36 pursuant to subsection 2 of NRS 388.710, including an explanation
37 of that data, and the current pupil-teacher ratios per class in the
38 grade levels specified in paragraph (a) of subsection 1 or the grade
39 levels specified in a plan that is approved pursuant to subsection 3
40 of NRS 388.720, as applicable for the school district.

41 7. The Department shall, on or before November 15 of each
42 year, report to the Chief of the Budget Division of the Department
43 of Administration and the Fiscal Analysis Division of the
44 Legislative Counsel Bureau:

45 (a) The number of teachers employed;



1 (b) The number of teachers employed in order to attain the ratio
2 required by subsection 1;

3 (c) The number of pupils enrolled; and

4 (d) The number of teachers assigned to teach in the same
5 classroom with another teacher or in any other arrangement other
6 than one teacher assigned to one classroom of pupils,

7 during the current school year in the grade levels specified in
8 paragraph (a) of subsection 1 or the grade levels specified in a plan
9 that is approved pursuant to subsection 3 of NRS 388.720, as
10 applicable, for each school district.

11 8. The provisions of this section do not apply to a charter
12 school or to a program of distance education provided pursuant to
13 NRS 388.820 to 388.874, inclusive.

14 **Sec. 22.** NRS 392A.083 is hereby amended to read as follows:

15 392A.083 1. Each pupil who is enrolled in a university
16 school for profoundly gifted pupils, including, without limitation, a
17 pupil who is enrolled in a program of special education in a
18 university school for profoundly gifted pupils, must be included in
19 the count of pupils in the school district in which the school is
20 located for the purposes of apportionments and allowances from the
21 State Distributive School Account pursuant to NRS 387.121 to
22 387.126, inclusive, unless the pupil is exempt from compulsory
23 school attendance pursuant to NRS 392.070.

24 2. A university school for profoundly gifted pupils is entitled to
25 receive its proportionate share of any other money available from
26 federal, state or local sources that the school or the pupils who are
27 enrolled in the school are eligible to receive.

28 3. If a university school for profoundly gifted pupils receives
29 money for special education program units directly from this State,
30 the amount of money for special education that the school district
31 pays to the university school for profoundly gifted pupils may be
32 reduced proportionately by the amount of money the university
33 school received from this State for that purpose.

34 4. All money received by a university school for profoundly
35 gifted pupils from this State or from the board of trustees of a school
36 district must be deposited in an account with a bank, credit union or
37 other financial institution in this State.

38 5. The governing body of a university school for profoundly
39 gifted pupils may negotiate with the board of trustees of the school
40 district in which the school is located or the State Board for
41 additional money to pay for services that the governing body wishes
42 to offer.

43 6. To determine the amount of money for distribution to a
44 university school for profoundly gifted pupils in its first year of
45 operation in which state funding is provided, the count of pupils



1 who are enrolled in the university school must initially be
2 determined 30 days before the beginning of the school year of the
3 school district in which the university school is located, based upon
4 the number of pupils whose applications for enrollment have been
5 approved by the university school. The count of pupils who are
6 enrolled in a university school for profoundly gifted pupils must be
7 revised ~~on the last day of the first school month of the school~~
8 ~~district in which the university school is located for the school year,~~
9 *each quarter* based upon the ~~actual number~~ *average daily*
10 *enrollment* of pupils ~~who are enrolled~~ in the university school ~~for~~
11 *reported for the preceding quarter pursuant to subsection 1 of*
12 *NRS 387.1233.*

13 7. Pursuant to subsection 6 of NRS 387.124, the governing
14 body of a university school for profoundly gifted pupils may request
15 that the apportionments made to the university school in its first year
16 of operation be paid to the university school 30 days before the
17 apportionments are otherwise required to be made.

18 8. If a university school for profoundly gifted pupils ceases to
19 operate pursuant to this chapter during a school year, the remaining
20 apportionments that would have been made to the university school
21 pursuant to NRS 387.124 for that school year must be paid on a
22 proportionate basis to the school districts where the pupils who were
23 enrolled in the university school reside.

24 9. If the governing body of a university school for profoundly
25 gifted pupils uses money received from this State to purchase real
26 property, buildings, equipment or facilities, the governing body of
27 the university school shall assign a security interest in the property,
28 buildings, equipment and facilities to the State of Nevada.

29 **Sec. 23.** NRS 392A.083 is hereby amended to read as follows:

30 392A.083 1. Each pupil who is enrolled in a university
31 school for profoundly gifted pupils, including, without limitation, a
32 pupil who is enrolled in a program of special education in a
33 university school for profoundly gifted pupils, must be included in
34 the count of pupils in the school district in which the school is
35 located for the purposes of apportionments and allowances from the
36 State Distributive School Account pursuant to NRS 387.121 to
37 387.126, inclusive, unless the pupil is exempt from compulsory
38 school attendance pursuant to NRS 392.070.

39 2. A university school for profoundly gifted pupils is entitled to
40 receive its proportionate share of any other money available from
41 federal, state or local sources that the school or the pupils who are
42 enrolled in the school are eligible to receive.

43 3. ~~If a university school for profoundly gifted pupils receives~~
44 ~~money for special education program units directly from this State,~~
45 ~~the amount of money for special education that the school district~~



~~pays to the university school for profoundly gifted pupils may be reduced proportionately by the amount of money the university school received from this State for that purpose.~~

~~4.]~~ All money received by a university school for profoundly gifted pupils from this State or from the board of trustees of a school district must be deposited in an account with a bank, credit union or other financial institution in this State.

~~5.]~~ 4. The governing body of a university school for profoundly gifted pupils may negotiate with the board of trustees of the school district in which the school is located or the State Board for additional money to pay for services that the governing body wishes to offer.

~~6.]~~ 5. To determine the amount of money for distribution to a university school for profoundly gifted pupils in its first year of operation in which state funding is provided, the count of pupils who are enrolled in the university school must initially be determined 30 days before the beginning of the school year of the school district in which the university school is located, based upon the number of pupils whose applications for enrollment have been approved by the university school. The count of pupils who are enrolled in a university school for profoundly gifted pupils must be revised each quarter based upon the average daily enrollment of pupils in the university school reported for the preceding quarter pursuant to subsection 1 of NRS 387.1233.

~~7.]~~ 6. Pursuant to subsection 6 of NRS 387.124, the governing body of a university school for profoundly gifted pupils may request that the apportionments made to the university school in its first year of operation be paid to the university school 30 days before the apportionments are otherwise required to be made.

~~8.]~~ 7. If a university school for profoundly gifted pupils ceases to operate pursuant to this chapter during a school year, the remaining apportionments that would have been made to the university school pursuant to NRS 387.124 for that school year must be paid on a proportionate basis to the school districts where the pupils who were enrolled in the university school reside.

~~9.]~~ 8. If the governing body of a university school for profoundly gifted pupils uses money received from this State to purchase real property, buildings, equipment or facilities, the governing body of the university school shall assign a security interest in the property, buildings, equipment and facilities to the State of Nevada.

Sec. 24. Chapter 395 of NRS is hereby amended by adding thereto a new section to read as follows:

1. The Contingency Account for Special Education Services is hereby created in the State General Fund to be administered by



1 *the Superintendent of Public Instruction. The Superintendent of*
2 *Public Instruction may accept gifts and grants of money from any*
3 *source for deposit in the Account. Any money from gifts and*
4 *grants may be expended in accordance with the terms and*
5 *conditions of the gift or grant, or in accordance with this section.*

6 2. *The interest and income earned on the sum of:*

7 (a) *The money in the Account; and*

8 (b) *Unexpended appropriations made to the Account from the*
9 *State General Fund,*

10 *↪ must be credited to the Account. Any money remaining in the*
11 *Account at the end of a fiscal year does not revert to the State*
12 *General Fund, and the balance in the Account must be carried*
13 *forward to the next fiscal year.*

14 3. *The money in the Account may only be used for public*
15 *schools and public education, as authorized by the Legislature.*

16 4. *The State Board shall adopt regulations for the*
17 *application, approval and disbursement of money commencing*
18 *with the 2016-2017 school year to reimburse school districts and*
19 *charter schools for extraordinary program expenses and related*
20 *services which:*

21 (a) *Are not ordinarily present in the typical special education*
22 *service and delivery system at a public school;*

23 (b) *Are associated with the implementation of the*
24 *individualized education program of a pupil with significant*
25 *disabilities, as defined by the State Board, to provide an*
26 *appropriate education in the least restrictive environment; and*

27 (c) *The costs of which exceed the total funding available to the*
28 *school district or charter school for the pupil.*

29 **Sec. 25.** NRS 395.070 is hereby amended to read as follows:

30 395.070 1. The Interagency Panel is hereby created. The
31 Panel is responsible for making recommendations concerning the
32 placement of persons with disabilities who are eligible to receive
33 benefits pursuant to this chapter. The Panel consists of:

34 (a) The Administrator of the Division of Child and Family
35 Services of the Department of Health and Human Services;

36 (b) The Administrator of the Division of Public and Behavioral
37 Health of the Department of Health and Human Services;

38 (c) The Director of the Department of Health and Human
39 Services; and

40 (d) The Superintendent of Public Instruction.

41 2. A member of the Panel may designate a person to represent
42 him or her at any meeting of the Panel. The person designated may
43 exercise all the duties, rights and privileges of the member he or she
44 represents.

45 3. The Panel shall ~~+~~



1 ~~—(a) Every time a person with a disability is to be placed pursuant~~
2 ~~to subsection 2 of NRS 395.010 in a foster home or residential~~
3 ~~facility, meet to determine the needs of the person and the~~
4 ~~availability of homes or facilities under the authority of the~~
5 ~~Department of Health and Human Services after a joint evaluation~~
6 ~~of that person is completed by the Department of Education and the~~
7 ~~Department of Health and Human Services;~~

8 ~~—(b) Determine the appropriate placement of the person, giving~~
9 ~~priority to homes or facilities under the authority of the Department~~
10 ~~of Health and Human Services over any home or facility located~~
11 ~~outside of this State; and~~

12 ~~—(c) Make a recommendation concerning the placement of the~~
13 ~~person—} *perform such duties as prescribed by the State Board.*~~

14 **Sec. 26.** NRS 354.598005 is hereby amended to read as
15 follows:

16 354.598005 1. If anticipated resources actually available
17 during a budget period exceed those estimated, a local government
18 may augment a budget in the following manner:

19 (a) If it is desired to augment the appropriations of a fund to
20 which ad valorem taxes are allocated as a source of revenue, the
21 governing body shall, by majority vote of all members of the
22 governing body, adopt a resolution reciting the appropriations to be
23 augmented, and the nature of the unanticipated resources intended to
24 be used for the augmentation. Before the adoption of the resolution,
25 the governing body shall publish notice of its intention to act
26 thereon in a newspaper of general circulation in the county for at
27 least one publication. No vote may be taken upon the resolution
28 until 3 days after the publication of the notice.

29 (b) If it is desired to augment the budget of any fund other than a
30 fund described in paragraph (a) or an enterprise or internal service
31 fund, the governing body shall adopt, by majority vote of all
32 members of the governing body, a resolution providing therefor at a
33 regular meeting of the body.

34 2. A budget augmentation becomes effective upon delivery to
35 the Department of Taxation of an executed copy of the resolution
36 providing therefor.

37 3. Nothing in NRS 354.470 to 354.626, inclusive, precludes the
38 amendment of a budget by increasing the total appropriation for any
39 fiscal year to include a grant-in-aid, gift or bequest to a local unit of
40 government which is required to be used for a specific purpose as a
41 condition of the grant. Acceptance of such a grant and agreement to
42 the terms imposed by the granting agency or person constitutes an
43 appropriation to the purpose specified.

44 4. A local government need not file an augmented budget for
45 an enterprise or internal service fund with the Department of



1 Taxation but shall include the budget augmentation in the next
2 quarterly report.

3 5. Budget appropriations may be transferred between
4 functions, funds or contingency accounts in the following manner, if
5 such a transfer does not increase the total appropriation for any
6 fiscal year and is not in conflict with other statutory provisions:

7 (a) The person designated to administer the budget for a local
8 government may transfer appropriations within any function.

9 (b) The person designated to administer the budget may transfer
10 appropriations between functions or programs within a fund, if:

11 (1) The governing body is advised of the action at the next
12 regular meeting; and

13 (2) The action is recorded in the official minutes of the
14 meeting.

15 (c) Upon recommendation of the person designated to
16 administer the budget, the governing body may authorize the
17 transfer of appropriations between funds or from the contingency
18 account, if:

19 (1) The governing body announces the transfer of
20 appropriations at a regularly scheduled meeting and sets forth the
21 exact amounts to be transferred and the accounts, functions,
22 programs and funds affected;

23 (2) The governing body sets forth its reasons for the transfer;
24 and

25 (3) The action is recorded in the official minutes of the
26 meeting.

27 6. In any year in which the Legislature by law increases or
28 decreases the revenues of a local government, and that increase or
29 decrease was not included or anticipated in the local government's
30 final budget as adopted pursuant to NRS 354.598, the governing
31 body of any such local government may, within 30 days of
32 adjournment of the legislative session, file an amended budget with
33 the Department of Taxation increasing or decreasing its anticipated
34 revenues and expenditures from that contained in its final budget to
35 the extent of the actual increase or decrease of revenues resulting
36 from the legislative action.

37 7. In any year in which the Legislature enacts a law requiring
38 an increase or decrease in expenditures of a local government,
39 which was not anticipated or included in its final budget as adopted
40 pursuant to NRS 354.598, the governing body of any such local
41 government may, within 30 days of adjournment of the legislative
42 session, file an amended budget with the Department of Taxation
43 providing for an increase or decrease in expenditures from that
44 contained in its final budget to the extent of the actual amount made
45 necessary by the legislative action.



1 8. An amended budget, as approved by the Department of
2 Taxation, is the budget of the local government for the current fiscal
3 year.

4 9. On or before January 1 of each school year, each school
5 district shall adopt an amendment to its final budget after the ~~count~~
6 *average daily enrollment* of pupils is ~~completed~~ *reported for the*
7 *preceding quarter* pursuant to subsection 1 of NRS 387.1233. The
8 amendment must reflect any adjustments necessary as a result of the
9 ~~completed count of pupils.~~ *report.*

10 **Sec. 27.** NRS 701B.350 is hereby amended to read as follows:

11 701B.350 1. The Renewable Energy School Pilot Program is
12 hereby created. The goal of the Program is to encourage the
13 development of and determine the feasibility for the integration of
14 renewable energy systems on school properties.

15 2. The Commission shall adopt regulations for the Program.
16 Such regulations shall include, but not be limited to:

17 (a) A time frame for implementation of the Program;

18 (b) The allowed renewable energy systems and combinations of
19 such renewable energy systems on school property;

20 (c) The amount of capacity that may be installed at each school
21 property that participates in the Program;

22 (d) A process by which a school district may apply for
23 participation in the Program;

24 (e) Requirements for participation by a school district;

25 (f) The type of transactions allowed between a renewable energy
26 system generator, a school district and a utility;

27 (g) Incentives which may be provided to a school district or
28 school property to encourage participation; and

29 (h) Such other parameters as determined by the Commission and
30 are consistent with the development of renewable energy systems at
31 school properties.

32 3. The Program shall be limited to 10 school properties. Not
33 more than 6 school properties from any one school district may
34 participate in the Program.

35 4. The Commission shall adopt the regulations necessary to
36 implement the Program not later than March 1, 2008.

37 5. The Commission shall prepare a report detailing the results
38 of the Program and shall submit the report to the Legislature by
39 December 1, 2008.

40 6. As used in this section:

41 (a) "Commission" means the Public Utilities Commission of
42 Nevada.

43 (b) "Owned, leased or occupied" includes, without limitation,
44 any real property, building or facilities which are owned, leased or



1 occupied under a deed, lease, contract, license, permit, grant, patent
2 or any other type of legal authorization.

3 (c) "Renewable energy system" has the meaning ascribed to it in
4 NRS 704.7815.

5 (d) "School district" ~~has the meaning ascribed to it in NRS~~
6 ~~395.0075~~ *means a county school district created pursuant to*
7 *chapter 386 of NRS.*

8 (e) "School property" means any real property, building or
9 facilities which are owned, leased or occupied by a public school as
10 defined in NRS 385.007.

11 (f) "Utility" has the meaning ascribed to it in NRS 701B.180.

12 **Sec. 28.** 1. As soon as practicable after the effective date of
13 this section, the Department of Education shall develop a plan to
14 provide additional resources to the Nevada Plan expressed as a
15 multiplier of the basic support guarantee to meet the unique needs of
16 pupils with disabilities, pupils who are limited English proficient,
17 pupils who are at risk and gifted and talented pupils. In developing
18 the plan, the Department of Education shall review and consider the
19 recommendations made by the Task Force on K-12 Public
20 Education Funding created by chapter 500, Statutes of Nevada 2013,
21 at page 3181. The plan must include, without limitation:

22 (a) The amount of the multiplier to the basic support guarantee
23 to be used for each such category of pupils; and

24 (b) The date by which the plan should be implemented or
25 phased in, with full implementation occurring not later than Fiscal
26 Year 2021-2022.

27 2. The Department of Education shall submit the plan
28 developed pursuant to subsection 1 to the Legislative Committee on
29 Education for its review and consideration during the 2015-2016
30 interim. The Legislative Committee on Education shall:

31 (a) Review and consider the recommendations made by the Task
32 Force on K-12 Public Education Funding created by chapter 500,
33 Statutes of Nevada 2013, at page 3181;

34 (b) Consider the appropriateness and likely effectiveness of the
35 plan developed pursuant to subsection 1 in meeting the unique needs
36 of pupils with disabilities, pupils who are limited English proficient,
37 pupils who are at risk and gifted and talented pupils; and

38 (c) On or before October 1, 2016, submit a report to the
39 Governor and the Director of the Legislative Counsel Bureau for
40 transmittal to the 79th Session of the Legislature that includes,
41 without limitation:

42 (1) Any provision of the plan developed pursuant to
43 subsection 1 that should be implemented or phased in, with full
44 implementation occurring not later than Fiscal Year 2021-2022;



1 (2) The amount of the multiplier to the basic support
2 guarantee to be used for each category of pupils addressed by the
3 plan; and

4 (3) Any recommendations for legislation.

5 3. On or before October 1, 2016, the Superintendent of Public
6 Instruction shall submit to the Governor and the Director of the
7 Legislative Counsel Bureau for transmittal to the 79th Session of the
8 Nevada Legislature:

9 (a) A report of the per pupil expenditures associated with
10 legislative appropriations for pupils with disabilities, pupils who are
11 limited English proficient, pupils who are at risk and gifted and
12 talented pupils.

13 (b) Any recommendations for legislation to address the unique
14 needs of pupils with disabilities, pupils who are limited English
15 proficient, pupils who are at risk and gifted and talented pupils.

16 4. During the 2017-2019 biennium and the 2019-2021
17 biennium, the Department of Education shall review and, if
18 necessary, revise the plan developed pursuant to subsection 1 based
19 upon data available on the costs and expenditures associated with
20 meeting the unique needs of pupils with disabilities, pupils who are
21 limited English proficient, pupils who are at risk and gifted and
22 talented pupils. The Department shall submit any revisions to the
23 plan after its review to the Governor and the Director of the
24 Legislative Counsel Bureau for transmittal to the next regular
25 session of the Legislature following the 2017-2019 and 2019-2021
26 bienniums, respectively.

27 5. As used in this section, "pupils who are at risk" means a
28 pupil who is eligible for free or reduced-price lunch pursuant to 42
29 U.S.C. §§ 1751 et seq., or an alternative measure prescribed by the
30 State Board of Education.

31 **Sec. 29.** 1. Notwithstanding the provisions of NRS 387.122,
32 as amended by section 8 of this act, the Department shall calculate
33 an amount of funding for each pupil with a disability for Fiscal Year
34 2016-2017 by dividing the total count of such pupils by the money
35 appropriated by the Legislature for such pupils in Fiscal Year 2016-
36 2017. The Department shall report this multiplier to the basic
37 support guarantee to the State Board of Education, the Interim
38 Finance Committee and the Governor.

39 2. Except as otherwise provided in subsections 3 and 4, the
40 funding provided to each school district and charter school pursuant
41 to subsection 1 must not exceed 13 percent of total pupil enrollment
42 for the school district or charter school.

43 3. If a school district or charter school has reported an
44 enrollment of pupils with disabilities equal to more than 13 percent
45 of total pupil enrollment, the school district or charter school is



1 entitled to receive an amount of money equal to the amount
2 necessary to satisfy requirements for maintenance of effort under
3 federal law.

4 4. A school district or charter school may not receive less
5 funding pursuant to subsection 1 for Fiscal Year 2016-2017 than the
6 amount per pupil with a disability that the school district or charter
7 school received from the State in Fiscal Year 2015-2016.

8 **Sec. 30.** NRS 387.1221, 395.001, 395.0065, 395.0075,
9 395.008, 395.010, 395.030, 395.040, 395.050 and 395.060 are
10 hereby repealed.

11 **Sec. 31.** 1. This section and sections 2, 4, 5, 7, 9, 12, 14,
12 16.5, 17, 18, 19, 21, 22, 24 and 26 to 29, inclusive, of this act
13 become effective upon passage and approval.

14 2. Sections 1, 3, 6, 8, 10, 15, 20, 23, 25 and 30 of this act
15 become effective on July 1, 2016.

16 3. Sections 11, 13 and 16 of this act become effective on
17 July 1, 2017.

LEADLINES OF REPEALED SECTIONS

387.1221 Basic support guarantee for special education program units; reallocation of unused allocation; authorization to contract to provide special education program unit; authorization to provide early intervening services.

395.001 Definitions.

395.0065 "Related services" defined.

395.0075 "School district" defined.

395.008 "Special education program" defined.

395.010 Special education program and related services to be provided to person with disability.

395.030 Application for benefits; action by board of trustees.

395.040 Duties of Superintendent of Public Instruction upon receipt of application.

395.050 Transportation of person with disability; State to pay for provision of special education program and related services.

395.060 Money to carry out provisions of chapter.

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