

**MINUTES OF THE JOINT MEETING
OF THE
ASSEMBLY COMMITTEE ON WAYS AND MEANS
AND THE
ASSEMBLY COMMITTEE ON EDUCATION**

**Eighty-First Session
May 19, 2021**

The joint meeting of the Assembly Committee on Ways and Means and the Assembly Committee on Education was called to order by Chair Maggie Carlton at 11:32 a.m. on Wednesday, May 19, 2021, Online and in Room 4100 of the Legislative Building, 401 South Carson Street, Carson City, Nevada. Copies of the minutes, including the Agenda ([Exhibit A](#)), the Attendance Roster ([Exhibit B](#)), and other substantive exhibits, are available and on file in the Research Library of the Legislative Counsel Bureau and on the Nevada Legislature's website at www.leg.state.nv.us/App/NELIS/REL/81st2021.

ASSEMBLY COMMITTEE ON WAYS AND MEANS MEMBERS PRESENT:

Assemblywoman Maggie Carlton, Chair
Assemblywoman Daniele Monroe-Moreno, Vice Chair
Assemblywoman Teresa Benitez-Thompson
Assemblyman Jason Frierson
Assemblywoman Michelle Gorelow
Assemblyman Gregory T. Hafen II
Assemblywoman Sandra Jauregui
Assemblyman Glen Leavitt
Assemblywoman Brittney Miller
Assemblywoman Sarah Peters
Assemblyman Tom Roberts
Assemblywoman Robin L. Titus
Assemblywoman Jill Tolles
Assemblyman Howard Watts

ASSEMBLY COMMITTEE ON EDUCATION MEMBERS PRESENT:

Assemblywoman Shannon Bilbray-Axelrod, Chair
Assemblywoman Brittney Miller, Vice Chair
Assemblywoman Bea Duran
Assemblyman Edgar Flores
Assemblywoman Michelle Gorelow
Assemblywoman Alexis Hansen
Assemblywoman Melissa Hardy
Assemblywoman Lisa Krasner
Assemblywoman Elaine Marzola



Assemblyman Richard McArthur
Assemblywoman Rochelle T. Nguyen
Assemblywoman Jill Tolles
Assemblywoman Selena Torres

COMMITTEE MEMBERS ABSENT:

None

GUEST LEGISLATORS PRESENT:

None

STAFF MEMBERS PRESENT:

Sarah Coffman, Assembly Fiscal Analyst
Brody Leiser, Principal Deputy Fiscal Analyst
Kristi Robusto, Committee Policy Analyst
Mary O'Hair, Committee Manager
Janice Wright, Committee Secretary
Betnimra Torres Perez, Committee Assistant

OTHERS PRESENT:

Jhone Ebert, Superintendent of Public Instruction, Department of Education
Heidi Haartz, Deputy Superintendent for Business and Support Services, Department of Education
Bradley Keating, Director, Government Relations Department, Clark County School District
Lindsay Anderson, Government Affairs Director, Washoe County School District
Hawah Ahmad, representing Clark County Education Association
Dawn Etcheverry, Vice President, Nevada State Education Association
Alexander Marks, Communications Specialist, Nevada State Education Association
Christopher Daly, Deputy Executive Director of Government Relations, Nevada State Education Association
Annette Magnus-Marquart, Executive Director, Battle Born Progress
Cecia Alvarado, Director, Appointments and Elections Chair, Nevada Latinos Initiative
Priscilla Maloney, AFSCME [American Federation of State, County and Municipal Employees] 4041 Retiree Chapter
Sylvia Lazos, Education Committee, Nevada Immigrant Coalition
James Sullivan, Culinary Workers Union Local 226
Kent Ervin, Nevada Faculty Alliance
Marlene Lockard, representing SEIU [Service Employees International Union]-1107

Terri Shuman, Itinerant Tester Professional, Clark County School District
Susan Kaiser, Educator, Washoe County School District

Chair Carlton:

[Roll was called, and Committee rules and protocols were explained.] We are here today to work with the Assembly Committee on Education on Senate Bill 439 (1st Reprint), which is part of our new Pupil-Centered Funding Plan. Our presenters can come forward. We want to give this bill as much time as the Committees need to ask the questions and get the answers. We also realize what time it is in the 81st Session. We would ask you to give us an overview and walk us through the bill. I asked a lot of the members here today to watch the presentation that was provided to the Senate Committee on Finance so they have some basic knowledge of the bill. After that, I will open the meeting for questions.

Senate Bill 439 (1st Reprint): Revises provisions relating to education. (BDR 34-1099)

Jhone Ebert, Superintendent of Public Instruction, Department of Education:

I am proud to present to you Senate Bill 439 (1st Reprint). We know that it started with Senate Bill 543 of the 80th Session. In September 2019, the Commission on School Funding, a group of 11 experts, met to discuss what was enacted in law and signed by the Governor. Their duties, as a reminder, included:

- Recommending cost adjustments for each county as well as each necessarily small school in a school district; reviewing per-pupil funding amounts.
- Recommending changes to create an optimal funding level. When recommending a change that would require more money to implement than was appropriated in the prior two years, identifying methods to fund the recommendation within ten years.
- Reviewing laws and regulations related to education.
- Making recommendations for changes that would improve education in Nevada.
- Providing guidance and monitoring.
- Making recommendations to improve the implementation of the Pupil-Centered Funding Plan by the Department of Education, school districts, and charter schools.

The Commission on School Funding met 22 times beginning on September 29, 2019, to meet its charge. I want to take this opportunity to publicly thank them for the time and effort that they gave in this incredibly hard work. I appreciate their commitment to the guiding principles: equity, transparency, accountability, and flexibility. In all their conversations, the diversity of our student population in Nevada was their first priority. Commission members were supported throughout their work by the Department of Education, APA [American Psychological Association], Applied Analytics, and WestEd. In addition to regular open meetings, there were two full meetings that were dedicated solely to public comment. Of those two meetings, one related to the weights for categories of pupils and the other focused on defining what optimal funding meant.

In alignment with the requirements of S.B. 543 of the 80th Session, the Commission submitted its first set of recommendations regarding the implementation of the

Pupil-Centered Funding Plan to the Governor and the Legislature in July 2020. Those recommendations included:

- Redefining at-risk students.
- Removing special education from the weighted funding.
- Promoting flexibility and alignment in the reporting.
- Expanding the hold-harmless provisions to include charter schools and university schools for profoundly gifted students.

The Pupil-Centered Funding Plan seeks to provide all students with a base level of resources. Thank you so much this morning for the \$500 million. We have approximately 500,000 children in our state whom we educate in K-12 [kindergarten through grade 12]. That is approximately \$1,000 more per student. That is my public comment on behalf of the Department of Education and the children in Nevada for doing what you do.

The Pupil-Centered Funding Plan is not a reconfiguration of the Nevada Plan as you all have experienced. It is a brand-new approach to funding K-12 education. Rather than asking public schools and districts to cobble together their budgets through categorical and competitive grants, the Pupil-Centered Funding Plan provides a systemic and flexible approach to K-12 education funding that promotes equitable access to high-quality educational opportunities. Under the Nevada Plan, a limited statewide education allocation was divided and reallocated as necessary to determine the per-pupil funding amount. What you have done over these last few weeks has changed all of that and made sure that regional cost adjustments and student characteristics are taken into consideration as the allocation of those funds is made. This is difficult work, but it could not be more important than at this moment when we are redesigning the future of our education system. We all know the Nevada Plan is a 54-year-old plan that no longer worked for Nevada's students. The Nevada Plan has never been flexible enough to accommodate the changes in demographics and circumstances, which force you as policy makers to add grant programs and funding streams to make up for its shortcomings.

This morning, you have the opportunity to review S.B. 439 (R1). It presents revisions to statutes to support the successful implementation of the Pupil-Centered Funding Plan. You will see alignments from what you have been talking about over the last couple of days as I walk through the bill. We also have an amendment to the bill, which we will walk you through, and then we will be prepared to answer any questions you may have.

Section 1 allows interest and income to be earned on the Education Gift Fund and allows funding in the Education Gift Fund to balance forward to future fiscal years. Section 2, subsection 1 clarifies that interest and income earned on State General Fund revenue will not be transferred to the State Education Fund. Subsection 2 adds additional revenue sources found within existing statutes, which will be allocated through the Pupil-Centered Funding Plan, including revenue received through abandoned gift certificates that will be transferred to the State Education Fund. Net proceeds of minerals taxes in paragraph (d) of subsection 6 of *Nevada Revised Statutes* (NRS) 278C.250 for the support of the public schools within a

county school district pursuant to NRS 387.195 must be allocated to, and when collected, must be paid into the appropriate fund of the taxing agency. Administrative fines collected by the State Environmental Commission will be transferred to the State Education Fund, and 50 percent of the boat registration fees collected by the Department of Wildlife will be transferred to the State Education Fund. Subsection 5 removes the Superintendent of Public Instruction's authority to establish other accounts within the State Education Fund, specifically federal funds, and this change impacts additional sections in S.B. 439 (R1).

Section 4, subsection 2 removes the State Board of Education and the Department of Education from the allocation of funding through the Pupil-Centered Funding Plan. This ensures that the NDE [Department of Education] budgets are built in alignment with the state budget instructions as other agencies are within the state. Subsection 2 removes pupils with disabilities from the additional weighted funding portion of the Pupil-Centered Funding Plan. The Commission on School Funding recommended that the state revenues for special education services be funded outside the Pupil-Centered Funding Plan. Subsection 3 removes the adjustment for necessarily small schools. Subsection 5, with the implementation of the Pupil-Centered Funding Plan, makes students eligible for services through more than one weighted category, students receive the highest weighted category, and this subsection is revised to include funding for special education services. Additionally, changes are made to reflect the revisions included in section 2 regarding federal funds.

Section 6, subsection 1 clarifies that interest and income earned on General Fund revenue will not be transferred to the State Education Fund. Subsections 1, 2, and 5 remove language that is specific to the development of the Nevada Plan and the corresponding equity model allocation. Section 8, subsection 5 adds clarifying language regarding the statewide multiplier for special education services. Section 9, subsections 1 and 2 edit language regarding section 2 of the legislation. Subsection 3 transfers the nutrition state lunch match from the Department of Education to the State Department of Agriculture. Sections 10 and 11 incorporate changes made in section 4. Section 12 clarifies that monthly payments from NDE do not include the national school lunch program matching funds as well as possible withholdings. Section 13, subsection 1 removes the reference to the necessarily small school adjustments. Sections 14 and 15 incorporate changes made in provisions of the sections. Section 16, subsections 1 and 3 remove the average school report based on the Governor's recommended budget and legislatively approved budget.

Section 17 makes the conforming changes regarding the transfer of the National School Lunch Program match from NDE to the State Department of Agriculture, and these changes include allowing the Director of the State Department of Agriculture to process monthly apportionments to school districts. Section 18 changes the dates by which NDE in consultation with the Legislative Counsel Bureau (LCB) and the Office of Finance, Office of the Governor, must develop the recommendations for the minimum expenditure amounts for textbooks, instructional supplies, instructional software, and instructional hardware for school districts, charter schools, and the university schools for profoundly gifted pupils. Section 19 adds language to indicate that the report prepared by NDE identifying school

districts, charter schools, and the university schools for profoundly gifted pupils that did not meet the recommendations in the fiscal year, will be posted to the NDE website.

Section 21 eliminates the Bullying Prevention Account awarding of grants through the Account. Section 23 renames the Contingency Account for Special Education Services to the Account for State Special Education Services. This Account will include all State General Fund appropriations for the provision of special education services used as MOE [maintenance of effort] for the federal funding. It also includes conforming language regarding the statewide multiplier for pupils with disabilities. Section 24 incorporates the changes for our gifted and talented pupils. Section 23 clarifies the net proceeds of minerals taxes. Section 33 transfers the funds collected for violations, preventions, and abatement for control of air pollution to the State Education Fund. Section 35 creates consistency within section 77 of S.B. 543 of the 80th Session and NRS 387.1213 regarding the ending fund balance for each school district, which is intended to be based on actual expenditures. Section 36 repeals sections of the statutes related to various accounts. Section 37 allows LCB staff to make corresponding changes to NRS and NAC [*Nevada Administrative Code*]. Section 38 accounts for the reversion or transfer of unexpended balances at the end of FY [fiscal year] 2021 for certain accounts. Section 39 repeals sections of the statutes related to necessarily small schools, the Bullying Prevention Account, the Account for Instruction in Financial Literacy, the Account for Computer Education and Technology, the Grant Fund for Incentives for Licensed Education Personnel, and the Great Teaching and Leading Fund. Section 40 provides for the effective dates of each of the sections of the bill.

Our amendment relates to the existing law that establishes the State Stabilization Account and authorizes the IFC [Interim Finance Committee] to direct the State Controller to transfer money. You had action last night in this direction, and that amendment will make that possible. The last item relates to submission of a request from the Department of Education when actual enrollment growth during a fiscal year exceeds the projected enrollment growth by an amount that the IFC determines, a transfer from the State Education Fund would be necessary to fund the excess enrollment.

In closing, I need to put on the record that I am honored to work with amazing staff like Heidi Haartz, Deputy Superintendent for Business and Support Services, Department of Education. We have two staff members who have been working on this for almost two years, James Kirkpatrick and Beau Bennett, and our chief strategy officer, Jessica Todtman, who has been reading all of the public comments into public record for a very long time, and we are thankful for her work as well. We stand ready to answer any questions you may have.

Chair Carlton:

Unfortunately, we do not have the amendment, at least I do not. I have checked with my cochair and she does not have it. Can someone make sure that we get a copy of it. I do not have the first reprint, I have the original. The confusion is I thought you were proposing another amendment, but you were talking about the amendment that was processed in the Senate.

Jhone Ebert:

Yes.

Chair Carlton:

Alright. We have several members who have questions.

Assemblywoman Jauregui:

I was able to watch the hearing in the Senate. That answered a lot of my questions. Because of the way we closed the budget in the money committee yesterday, it brought up a question. In section 5, we are consolidating the small district size adjustments into one. The language is referencing public schools only. Based on the decisions we made yesterday which would now apply to charter schools, will we need to clarify this language in section 5? Will the criteria for the small schools be in statute as well? I know we had it in our closing documents in the money committees yesterday, what those size adjustment factors would be, but is that something that needs to be included in this with the change?

Heidi Haartz, Deputy Superintendent for Business and Support Services, Department of Education:

With respect to the first question, yes, clarifying language would be needed in statute to indicate that charter schools are now eligible for the district size adjustment. As initially prescribed in S.B. 543 of the 80th Session, charter schools were ineligible for that adjustment. It seems to me that could be done either through an amendment to the proposed legislation or your staff may choose to include that either in the K-12 funding bill or other appropriate legislation. With respect to the different criteria that are used to make the district size adjustment based on attendance area, I do not believe the specific parameters would need to be included in statute. They are reviewed by the Commission on School Funding and the Department of Education each interim. Any necessary recommendations pertaining to changing those criteria would be brought forward to the Legislative Committees on Education that would then forward those recommendations to the Governor and the members of the Legislature.

Assemblywoman Krasner:

I had a question about sections 31 and 39. The language is eliminating the Bullying Prevention Account. I was wondering is there going to still be a Bullying Prevention Account somewhere else or what is going to happen to that. It is an important issue.

Jhone Ebert:

The Bullying Prevention Account as well as some other accounts are being eliminated. Those funds are being placed into the Pupil-Centered Funding Plan. All the expectations that are driven for bullying, Read by Grade Three program, and other accounts, those expectations for that work will still happen at the school district level. The school districts wanted the flexibility and to not compete for those funds. That was the "ask," and that was the legislation that was enacted. The expectation for completion of that work is still there.

Assemblywoman Tolles:

This is a follow-up to the questions about section 5. We would have to make an amendment in regard to charter schools in that way that we are establishing the district as an equity adjustment. We had a lot of discussion last night about lumping together and then distributing out. My understanding is that would be done in the same way that we are doing that by district, and we would also be looking at charter schools by district. We would be lumping them by district, and then smoothing it. This might be the best opportunity to ask that on the record, if I understood that correctly.

Heidi Haartz:

I believe that we would defer to LCB Fiscal Analysis Division staff on the intent of the proposal that was approved by the money committees last night. With respect to changes within statute in the enabling legislation, there are specific sources of funding identified for charter schools. Currently in statute, they are not eligible to receive the district size adjustment. A revision to statute would be required to indicate that they would now be eligible to receive that adjustment as well as the cost of education index adjustment.

Sarah Coffman, Assembly Fiscal Analyst:

I would concur with Ms. Haartz. There could be an adjustment to this bill, or the Fiscal staff could provide the revision to the K-12 funding bill as well.

Assemblywoman Tolles:

That is how I understood it, and I think that works best in regard to all the discussion.

Assemblywoman Monroe-Moreno:

This is a follow-up to the question asked by Assemblywoman Krasner. You stated there is an expectation for the Bullying Prevention Account to be used by the school districts in the manner in which it is being used now. What are those accountability measures that you will have in place to ensure that the funding is continuing to be used appropriately?

Jhone Ebert:

We work closely with the school districts. There are many different reports, whether they are state reports that are required and/or federal reports. We start first with supporting school districts in all this work collaboratively. Those that are being successful, we amplify the work they are doing to make sure other school districts see it. Is there always work to be done? Yes. To your question on accountability with the funds, there are many different reports. There is a report that is inclusive of bullying that we do annually as a state and bullying prevention as well. There are those reports that we do produce.

Assemblywoman Monroe-Moreno:

In your opening remarks, you mentioned the Commission on School Funding that had worked during the interim. There were a number of recommendations. How many of the recommendations that they made are included in S.B. 439 (R1) and what were those recommendations?

Heidi Haartz:

During the Commission on School Funding's most recent meeting, we were reviewing the recommendations that they put forward, not only in July 2020, but the subsequent recommendations that they approved in their January 2021 and March 2021 meetings. I believe they put forward approximately 15 recommendations. At this point I believe that the Governor and the Legislature have moved forward with adopting all but two recommendations. I am unsure which two were not included, but my guess is they would pertain to inflationary adjustments, for example, for the FY 2020 baseline amount for districts being funded at the hold-harmless level.

Assemblywoman Titus:

In relationship to S.B. 439 (R1) section 17, my question is regarding that addition in paragraph 1 and subsequent paragraphs. You are adding the Director of the State Department of Agriculture. Could you explain why and what that role is?

Heidi Haartz:

When the money committees closed the Department of Education budget accounts, one of the transitions that was approved was that the state match for the National School Lunch Program should be administered by the State Department of Agriculture, not by the Department of Education. This formalizes that change within statute, and now allows the Director of the State Department of Agriculture to administer the State General Fund dollars that are used as the state match for those federal grant dollars.

Assemblywoman Titus:

The wording was not clear about what that role was, and it says they have to direct the money from the State Treasurer to the county treasurer on a certain date, but it could also be requested by the Superintendent of Public Instruction or the Director of the State Department of Agriculture. It is not clear that it is just for the food program. I was curious what they are asking for. That role is not clear in statute.

Heidi Haartz:

I would offer, if you would like the language to be clarified, we would be happy to work with the members of your Legal Division staff. They assisted in the development of the bill draft request. If they have better language that addresses your concerns, we would be happy to work with them.

Assemblywoman Titus:

It may be self-explanatory, but it was not clear to me. It seems like a big hole where they could ask for all the funds as opposed to just the food program funds. Maybe that is clarified later when that statute is quoted, but I do not think it is. Maybe our Legal staff could tell us if that is clear enough.

Chair Carlton:

What is your actual question?

Assemblywoman Titus:

My concern is the way that paragraph reads, the Director of the State Department of Agriculture has equal authority as the Superintendent of Public Instruction to ask for the funds to be drawn down. It does not specifically say they are asking only for the food program funds. It says either could ask for the funds to be directed to their departments. I am curious about that.

Chair Carlton:

We will look into that and make sure there is a clarification. I think we all know where we are going because of the way the funds are tiered in the other portion of the bill and the way we were handling this. Those funds are outside the provisions. I think there is a way to make sure the intent is on the record reflecting what is actually going to happen.

Assemblywoman Titus:

That is exactly where I am going. I think we need to make sure what that role is, and it is just for the food programs and put that on the record. It is not clear the way it reads now.

Chair Carlton:

We will look into it to make sure that is clear. The way the dollars are tiered, I believe that will address the issue, but we will make sure.

Assemblywoman Miller:

My question is more technical in nature as well. Section 1, subsection 1 refers to the interest and income that come to the Education Gift Fund. It is my understanding that this is basically for gifts and donations made to the schools. I see in existing language it goes through all the stipulations of what that would include. Basically, donations up to \$100,000 may be made to school districts and charter schools. When a donation is made, existing statutory language allows any instructions provided by the donor concerning the use of the gift to be honored. That could include something that may be in conflict or contradicting a goal or agenda of the schools. A donor could dictate this money must go to a particular school or a particular charter school. We are having a discussion around equity. We know that some of our alumni and communities have additional resources. If someone were to make a donation like this and direct it toward one school, does that not increase the per-pupil funding at that institution?

Heidi Haartz:

Within existing statute, the Department of Education has the Education Gift Fund and perhaps some other gift accounts. Funds can be received by the State Board of Education into this Education Gift Fund. We allocate and distribute the funds with the intent of the original donor. An example of one of those donations would be the donation that the state recently received from IKEA, which was approved by the IFC in January 2021. That donation was designated for investments that would improve educational opportunities and support within the state. The requirements that come from the donor would be specific to what their intent was. I would have to go back to research historically to see if this

Education Gift Fund has ever received a donation that was specific to an individual school or an individual school district.

Assemblywoman Miller:

I understand the scenario where donations are made to support a statewide program or a statewide initiative. In those cases where we know that individual schools are getting donations, how will that impact the per-pupil funding? If we are speaking about equity, then would that essentially not increase the per-pupil funding in that one building? Would there be a way that would be reallocated or adjusted, or is it going to be accepted as a gift?

Jhone Ebert:

To your point of will that individual school receive more funding and will the individual students receive more funding, the answer to your question is yes. The school gets more funding, and they receive it. This funding that we are talking about with the gifts and donations is outside of the per-pupil funding formula. The donations would not be considered as the money flows through the formula. Donations would not be considered and be outside and separate from this formula.

Assemblywoman Miller:

Yes, I understand that. We are focused on equity overall. I was questioning how that would be equitable overall. I am going to shift my question to another amendment. Section 3, subsection 4 is about changes in enrollment. Acknowledging the fact that enrollment changes and shifts, the actual enrollment does not always match exactly with the projections that were made. I was wondering how that process will look, especially in the two largest school districts where enrollment is more transient, and more enrollment shifts occur. The challenge is the school might not be okay next year or in the next biennium. Perhaps we had an additional 200 students show up whom we did not expect, or this grade has an additional 50 students we did not expect. What will that look like, how often, and what will the standard be? Perhaps a school increased by 2 percent that was not expected, or 5 percent that was not expected. Do you have some process around how that would look?

Jhone Ebert:

Your question is getting to step one, now step two, step three, and step four. The state does collect enrollment data quarterly. We pay out monthly. We used to have one count day for the entire year. For an institution like the Clark County School District, 10,000 kids move in, and it did not matter during the year because there was only one count day. Now there are four count days during the year. The Commission on School Funding and the team worked closely with the school districts. As people move and flow, when you start out the school year, you need to know how many teachers you are going to hire based on the number of students who are there. Enrollment determines the services that you are going to provide and the resources that are needed. That allocation per school district is set, but that does not mean that they will not move things during the year. It is difficult to move people, but the districts should always be providing the resources. In some schools, I will use our English language learners (ELL) as an example, we have an FTE [full-time-equivalent] position

dedicated to ELL, and there are enough students to support that. In other schools, there may only be ten students who are ELL, but the resources for those students need to be provided. That may be provided via a central distribution across the school district, but those resources always need to be provided based on those funds that are being made available.

Assemblywoman Torres:

My question is about section 20, subsection 3 on page 34 regarding merit pay. As I am reading this, in preparing the agency biennial budget request for the State Education Fund, we are eliminating the language that would allow for any type of merit salary increases, cost of living adjustments, or inflation. I want to understand why this language is eliminated, and whether or not we believe this is going to impact our educator advancement.

Heidi Haartz:

Under the Nevada Plan, these adjustments were included in the development of the projected expenditures for each year of the upcoming biennium. The Nevada Plan is an expenditure-based funding model. The Pupil-Centered Funding Plan is a revenue-driven funding model. All allocations to school districts and charter schools are driven by the amount of revenue available in each fiscal year. The language that is proposed to be removed from statute is reflective of language that pertains specifically to the Nevada Plan. There is no intent that school districts would no longer honor merit salary increases for their teachers and other employees. It simply would not be reflected in the budget-building process as a line item expense.

Assemblywoman Torres:

At what point would there be plans to address merit salary increases? We obviously know that merit salary increases are going to take place, and we are going to encourage our educators to continue achieving. I am wondering, at what point in the budget process will that occur?

Heidi Haartz:

Each school district and charter school would accommodate that in their local budget. From a state perspective, when the biennial budget is prepared using the Pupil-Centered Funding Plan, the adjustments that are made are tied to inflationary factors and increases in enrollment growth as well as projected increases in state revenues, either the General Fund or the other revenues, that will flow through the State Education Fund. The Pupil-Centered Funding Plan is based on the allocation of available revenues, and it is a different way of contemplating the development of the state's biennial budget request for this purpose.

Assemblywoman Marzola:

My question was asked and answered.

Assemblywoman Bilbray-Axelrod:

Existing language in section 4 talks about transportation and food services. I am looking at the draft that came from the last meeting and auxiliary funding. I know that a lot of charter

schools do not offer transportation, and that has been an issue, but some are beginning to offer transportation and most provide food services. Why are we not seeing any money specifically for that?

Heidi Haartz:

Senate Bill 543 of the 80th Session indicated that auxiliary services would be funded by school districts, and that is how the model was stood up. I would note that the money committees have indicated that they wish to issue a letter of intent to the Department of Education to work with the Commission on School Funding to look at the funding methodology specific to transportation services. That may very well be a part of the conversation during the next interim.

Assemblywoman Duran:

My question is why you are now doubling the NAC provision related to the excess of the ending fund balance over 8.3 percent and moving it to 16.6 percent.

Heidi Haartz:

Within the provisions of S.B. 543 of the 80th Session, there is the establishment of the Education Stabilization Account. If school districts have an ending fund balance that exceeds 16.6 percent of their actual expenditures in a fiscal year, the amount over the 16.6 percent would be transferred into the Education Stabilization Account unless they had a higher percentage at the end of FY 2020, in which case that would be their minimum threshold moving forward. It is my understanding that the 16.6 percent makes the transfer amount consistent with other local governments. I would note that the 16.6 percent is what was prescribed in S.B. 543 of the 80th Session.

Assemblywoman Duran:

Would that have an effect on the wage increases for the educators or teachers?

Jhone Ebert:

Each school district would make that determination, and they have made that determination for many years.

Assemblywoman Duran:

Is that increased by region or school district?

Jhone Ebert:

Each school district makes those determinations through the negotiation process. I have seen that it varies across the state. There is not one set increase across the entire state because it is negotiated locally.

Assemblywoman Duran:

Would that have an effect for being an equal base across increases for educators' pay?

Chair Carlton:

That might be a better question for the school districts that come forward. I am giving them a heads-up that the question is coming their way, so be prepared. I have heard this concern numerous times and could probably recite it verbatim, and I think I hear it in my sleep. I think we really need to have a conversation along Assemblywoman Duran's line of questioning. The 16.6 percent we understand is the level for other local governments. That is probably where you pegged that number. It is my understanding that in a lot of other cases, it is 16.6 percent of the budgeted expenditures and not 16.6 percent of the actual expenditures. That can make a significant difference in what that actual 16.6 percent excess ending fund balance can be. Can you address that for me at this time? I believe that is a significant change from how other local governments are handling it. I know that school districts are different because of the backstop that we have to provide, but we also put \$50 million into the Education Stabilization Account, which we hope will be there, and you will not have to pay it back if the money does not go in. School districts are set with the \$50 million from the state to start. I really need to understand the difference between budgeted versus actual expenditures.

Heidi Haartz:

I believe S.B. 543 of the 80th Session established the 16.6 percent based on the actual expenditures. Later in S.B. 543 of the 80th Session, I believe in section 77, there is a provision that indicates if your ending fund balance at the end of FY 2020 exceeded 16.6 percent, that would be your starting point when you get to FY 2022 and begin transferring the difference into the Education Stabilization Account. Within S.B. 543 of the 80th Session, in section 77 it referenced the budgeted expenditures where earlier in the bill it referenced the actual expenditures. In working with the Office of Finance, Office of the Governor and the staff of the Fiscal Analysis Division, Legislative Counsel Bureau, the bill before you today included the language that made those references similar in nature. It references what was in statute, which is the actual expenditures.

Chair Carlton:

The question still is basically if we are looking at this difference between what you budget and what is actual, the Committees need to understand what the significant difference is between those two. I will put this on the record because not a lot of individuals have been willing to say it, but this is no longer S.B. 543 of the 80th Session. We left S.B. 543 of the 80th Session in the rearview mirror about mid-April when we made the decision to stand up this new model and fully implement it. When the model had its technical difficulties, we had to go even further to try to get where we were this morning. I appreciate that the language was in S.B. 543 of the 80th Session, but one legislature cannot tie the hands of the next legislature. We need to have a conversation and make sure the record is clear on what those differences will actually be. We have heard significant concerns from individuals on that. It is best for us to have that conversation in a public forum. What is the real difference between budgeted and actual?

Jhone Ebert:

Are you asking for the amount of money or the philosophy?

Chair Carlton:

I am asking about the philosophy. We know other local governments use budgeted and not actual expenditures. We want to understand what the differences are.

Heidi Haartz:

I am not sure I am going to be able to give you the answer that moves the conversation forward. When the Department of Education and the Office of Finance, Office of the Governor were working with staff from LCB, this recommended revision was proposed to be included in the bill draft request. The fact that this is here is not reflective of the Department of Education or the Office of the Governor saying we want to change this terminology. It is reflective of LCB staff saying we would like to make sure that the terminology is consistent.

Chair Carlton:

We will let it go from there, but eventually there does need to be a conversation about what the difference in those two terms means because they are not equal. It has been a serious item that has come before multiple education and finance committees repeatedly. I think in the bill language it had it one way in one place and one way in another place. A decision was made, but we need to understand the impact of that decision and what it really means as this bill moves forward. Once we send the bill out the door, it is supposed to go on its own. We must make sure it is all tied up the way it needs to be. We will continue this conversation, but I do think the Committees need to have those answers.

Assemblywoman Nguyen:

Section 13 on page 22 relates to the Zoom and Victory schools, and I have concerns about those. While I am appreciative of the overall increase in spending across all our Title 1 and Zoom schools in general, I have concerns. I spent a lot of time with the staff of the Vegas Verdes Elementary School in my district right across the street from my house. I know that the Victory school has been so successful in part because they have amazing teachers, but also because of this additional funding that comes with the Victory schools. There are a number of these Victory schools I know in many of our districts. How would this decrease and the cutting of funds to these schools impact these schools? I think in part they are successful because of that additional funding. I am concerned that when we take that funding away, we may lose the flexibility to give them more money back in the future if we find they are starting to slip because they do not have that funding any longer.

Jhone Ebert:

That has been a question that has been asked repeatedly. I am happy to share the thought process behind all of this. First and foremost, Zoom and Victory schools were the beginning of all this work, right? We as educators have been asking for additional funds, knowing that our students are different and need different resources. The Zoom concept and schools were developed out of that. If you fund and provide extended days, if you have reading labs, if

you have additional resources, our children will succeed. Those resources were provided to a very small subset of our students in our state and were successful. We need to carry that success now throughout the rest of the state. Those 30-plus schools received additional funding. We know that through the additional funding, students were successful. Now that concept needs to transfer to all the students across the entire state, because there are students in other schools who are English language learners (ELL) who have not been receiving those resources.

Through the Pupil-Centered Funding Plan, each ELL student will be receiving approximately \$1,400. The students who are in those various schools who had zero resources and zero access now have access. The Commission on School Funding is working diligently, and I think all of you received the report on some ways to get to optimal funding. That is where we need to go as a state. We have been working with the larger school districts, but I do not want to speak for them. It is my understanding that two things will occur. They will be supporting those schools to make sure they are whole with their ESSA [Every Student Succeeds Act] and ARP [American Rescue Plan Act of 2021] dollars. To alleviate your concern about this next school year, Zoom and Victory schools will be able to continue. Again, I do not speak for them, but that is my understanding. Considering the additional funds that were made available this morning, there are a lot of conversations that the schools will not have enough funding. We believe in some instances, some of these schools will have more funding because their students are disabled, ELL students, or at-risk students. Those students are identified, and the resources will be for those students. We have not had the opportunity to model the additional funding, but I believe in some instances those Zoom and Victory schools will have more funds than they had in the prior model.

Assemblywoman Nguyen:

I am concerned what will happen when we already have a successful model in those limited schools. I am uncomfortable legislating and making legislative policy decisions on what we believe might happen. I realize that we have a lot of faith in the decisions we make that they are hopefully going to benefit. But we have a proven model, and we know these schools are doing well with the additional funds. If there are any of the school districts present that can address how they plan on making them whole, I would appreciate that as well. I know you said you cannot speak for them.

Assemblywoman Marzola:

My question is on section 13, page 21, lines 24 through 26 [subsection 1, paragraph (a)]. It says each pupil in a school district receives a reasonably equal educational opportunity. What do you mean exactly by reasonably equal?

Heidi Haartz:

That language is consistent with legislative intent and the language already in statute. According to statute, it is the Legislature's responsibility to ensure that education is funded in that manner for all the students in the state.

Assemblywoman Marzola:

My next question is about page 35, section 22, subsection 3. It says the board of trustees of a school district in a county whose population is less than 700,000 may provide early intervention services. I am wondering why is Clark County excluded, or is Clark County in another section and maybe I missed it?

Heidi Haartz:

I believe you are referring to the section that references NRS 388.429, and that is existing language within statute. The only change that is being recommended through this bill is that we would have some clarifying language that funding for special education services would be allocated using a statewide multiplier. The provision specific to school district size has been in statute for a number of years.

Assemblywoman Marzola:

Do we know why Clark County was excluded?

Heidi Haartz:

I would have to go back and review the legislative history to see when that provision was added and why it was added.

Assemblywoman Gorelow:

I think my question has been answered already by Assemblywoman Nguyen. I might have another question soon.

Assemblyman Flores:

I have some questions that will go directly to the school districts in line with questions regarding the equity discussion. I can come back to the conversations that we had about the charter schools and hold-harmless. There are things that we discussed in the presentation, but I know those are not specifically laid out in the language here. I guess we could go into that conversation now. I am going through the language here of the original version of the bill, and I have gone back and forth between sections of S.B. 439 (R1). I know there were conversations about charter schools' access to size adjustment, inclusion, hold-harmless, and other matters. None of that language is codified in NRS, is that correct? Does that mean that we are going to have this conversation consistently every single time we come back to the Legislature? I am trying to understand. We had the conversation, and I am looking at the language. We had this overarching conversation. I want to understand where we are going or if that is the intent that we continue to have these conversations throughout a number of years? We will be back in this room every two years.

Jhone Ebert:

To answer your question in regard to the charter component, we realize there are components that have been discussed over the last few days that needed to be included to make sure it is captured. I will turn to Ms. Haartz to address the other components regarding specific calculations.

Heidi Haartz:

I would note that in the budget closing documents that were provided by LCB staff over the last several days, there have been many references to the fact that if legislative changes are needed, it would be possible to either add those to the K-12 funding bill or to another piece of legislation. Yes, based on the changes specific to charter school funding, it would seem reasonable that at some point the legislation does need to be reflective of those changes.

Assemblyman Flores:

I had the opportunity to speak with some charter schools. I know this was a conversation we had. I wanted to get clarification on that. Just for the sake of clarity, I heard you say that is something we need to do in the future. I am confused. When we say future, are we talking about in the next five days, or are we talking about as this conversation moves down the road in two years? I am trying to understand what we are saying here, and if the record can be abundantly clear.

Heidi Haartz:

Based on the budget-closing decisions approved by the money committees last night, it does seem reasonable that staff...

Chair Carlton:

I am going to stop you right there, because I am going to ask the Fiscal Analysis Division staff to help Assemblyman Flores.

Sarah Coffman:

The decisions that were made by the money committees over the last couple of days will be encapsulated in the K-12 funding bill, which will be presented to the money committees next week.

Assemblywoman Gorelow:

I am still trying to wrap my head around the Victory and Zoom schools. I know we have the hold-harmless provision for the school districts but not necessarily each individual school. Would you explain a little more about the safeguards that are in place, and how we can make sure those schools are not receiving less funding. I believe there was a report that some of these schools might receive 30 percent to 50 percent less funding. I am curious and concerned about the safeguards that are put in place to make sure they can continue the programs that have been so successful.

Jhone Ebert:

There are a couple of moving parts that are going on right now. To your point about the identification of the supports that are needed for our diverse population, as this shift goes, all the students will receive the base funding. Then if there are additional resources that are identified to make sure the student is successful, those resources will run through the model. We have not had the opportunity to run some of those models for individual schools, but they will receive their funding via the school district. What is interesting and what is happening

right now is we are accepting those federal funds that are being allocated at this point in time. I know that all of our conversations include this being an equity model. Schools districts, if they determine that they would like to accept those federal funds as well, have an equity provision in that bill that states no low-performing school district shall receive less funds than they have in the prior years. We have two moving parts. I think through both of those right now, we should be covered. Again, it would only be with school districts that decide if they did not want to accept the federal funds, that there may be a drop. I think that question is better suited for the school districts themselves.

Assemblywoman Gorelow:

That brings up another point, and maybe it is a question for the school districts as well. When those federal funds run out, what is our next move at that point?

Jhone Ebert:

The beauty of S.B. 543 of the 80th Session that was built in is we know as a state we could not flip a switch overnight and go from the \$4,000s per-pupil funding to even getting to the average. The Commission on School Funding has met over this time to develop that path forward that is not just a flip of the switch, but that we build out the capacity within our state to support our children. The school district superintendents, as well as the team within the Department of Education, are cognizant of what can happen if you are not mindful with one-shot funds. It ends up being a roller coaster that is not beneficial to our students. Even though there is great intent at times with one-shot funds, you see capacity builds within staff and supports and then it goes away. We have been working with the school district superintendents when they are planning the use of those funds to help build capacity within the system. They are making sure the allocations are invested in the students, the staff, and the systems, and there is a systems approach to all of this. As those federal funds start to decrease, we see an increase in state funds. That would be the determination of this body.

Assemblyman Watts:

I had one question to tie this up to make sure we get our questions to the right individuals. I know we made some funding decisions, and time is needed to update some of the modeling and address some of the questions that have come up around the equity component. One thing I wanted to get clarity on is something the Department of Education is taking the lead on, especially when it comes to looking at the school level. Is that something that the school districts do, or is that something you do in collaboration with them? Is there any timeline that you can provide for the updates based on the funding adjustments the Department of Education will be making?

Heidi Haartz:

We would defer to the staff of the Fiscal Analysis Division to address your question.

Sarah Coffman:

Would you repeat the question?

Assemblyman Watts:

Yes, why is the Department of Education responding to some of the questions about equity, and would the Department determine the impacts on certain schools and figure out the funding based on some of the updated funding decisions that we have made? I was asking if running those models and trying to figure out the impact on individual schools and Zoom and Victory schools would be done by the Department of Education, or if it would be done by the school districts, or in collaboration. What is the timeline so that we can understand what some of the impacts of these changes might look like on a school level?

Sarah Coffman:

It is my understanding that the K-12 funding bill is based on the school districts, and Fiscal staff would not be providing that information at the school level.

Chair Carlton:

I think you are all beginning to feel some of the unknown behind the curtain as the State sends the money to the school districts. Once the funds get to the school districts, the distribution is made at the school district level. Our function is to provide the dollars, and the school districts' function is to make it work. Sometimes those things happen with the curtain open, and sometimes those things happen with the curtain closed. That has been an ongoing conversation for a long time. That can be a difficult way to deal with funding the schools. Using that K-12 funding bill as a guide will point you in the direction of where you think the money is supposed to be going, and then sometimes you have to backtrack for accountability's sake.

With that, I believe we have finished with all our questions for the Department of Education. Having two Committees here is a bit overwhelming, but the more people who understand this conversation as we move forward, I think the better off the whole state is. That is why we are happy we can do this. Typically, we would open testimony on the bill for support, opposition, and neutral. I will provide guidance to the school districts depending on where they are when they testify. If you have a specific question for the school districts, we will go ahead and hear those questions within that period to make sure everyone gets their answers. I will open the hearing for testimony in support of Senate Bill 439 (1st Reprint).

Bradley Keating, Director, Government Relations Department, Clark County School District:

I am here in support of Senate Bill 439 (1st Reprint). I want to provide comment as it relates to the Pupil-Centered Funding Plan that has been discussed at great length today and previously over the last few days and 18 months. The Clark County School District (CCSD) supports the new funding model, which holds as its core a principle of a pupil-centered approach, which was proposed and passed by this body in 2019. It addresses the needs of every student throughout the state. We are appreciative of the conversation and the dialogue today. We support S.B. 439 (R1). I am happy to answer any questions the Committees might have.

Assemblyman Flores:

I wanted to follow up on the conversation that I think several members had. It comes to the question of equality and equity and what the district envisions with that playing out. I think a lot of members have concerns, specifically in my district of northeast Las Vegas. We have a whole host of individuals there who are directly impacted by these conversations when we talk about Victory and Zoom schools. I have had a whole host of emails and conversations, and I am happy that the community is involved. I want to have this conversation publicly so they can hear it directly from the district on how we see this playing out when we have the equity conversation specifically.

Bradley Keating:

When we talk about the equity conversation, it is incredibly important to CCSD that we move forward with that lens as one of our top priorities. I want to mention that we currently have 31 Zoom schools and 22 Victory schools. We have committed in writing to all of the principals across the CCSD that section 76 of S.B. 543 of the 80th Session allows us the ability to continue funding those schools over the next biennium as we transition to the Pupil-Centered Funding Plan. We have committed fully over the next two years to fully fund every single Zoom and Victory school at the current level that they are receiving funding today. We have discussed effects over these next two years and will work with your SOTs [settings other than schools] and district administration as we implement the Pupil-Centered Funding Plan, and the dollars truly follow the students at that point. We would fully implement the funding formula, and it would take effect.

We have nearly 50,000 students who are English language learners (ELL) in this district and only 33 Zoom schools. Clearly, not every ELL student is at a Zoom school, so we want to make sure we are providing the best services possible to every one of those students. But in knowing that there are going to be growing pains and in working closely with the principals in the last few months, we have committed as a district to fully funding Zoom and Victory schools for the next two years and providing an offramp so that they know where we are headed. We can work closely with them as a district to ensure year three can work smoothly.

Assemblyman Flores:

Some of my more committed constituents, who often follow these public forum conversations, and I are curious to know, prior to this conversation that we are having here publicly, where have we had this conversation? Were these commitments made before, because again, up until now, the position of the community was that none of these commitments were made, and there were none of these promises. Understandably, many constituents have been horrified about what the potential unintended consequences could be. Could you help me put that into context of where the district made these commitments leading up to this conversation today?

Bradley Keating:

I am pulling up the email that I believe we sent to and worked on with Senator Moises Denis, Senate District 2. I will pull it up and provide it to this group so that you have it, and we will

post it as an exhibit as well. It commits to our school principals and our community that we will hold these programs harmless over the next two years and work with them afterward. We have been working on this for a number of months. Like you, we have heard the same thing about funding concerns. Our principals and our community are concerned that we do not pull anything out from them immediately, and that we work with them so they are not hurt or harmed in any way, shape, or form. We will provide to this group a letter from the CCSD that states specifically that we will hold all those Victory and Zoom schools harmless for the next two years [[Exhibit C](#)].

Chair Carlton:

I have some concerns. The whole process that we have worked on and stayed awake all night over was to make sure that we increased the base and the weights worked. Now, I am hearing for the first time that the CCSD is going to come up with their own version of hold-harmless to take care of Zoom and Victory schools. That has not been proposed to any member of the Assembly Committee on Ways and Means or to any other member in this body. I believe it was one conversation you had with one senator. If you are going to fund the Zoom and Victory schools, where are you going to get that money, and what will those dollars not fund because you are going to artificially support Zoom and Victory schools?

Bradley Keating:

I am happy to provide this [[Exhibit C](#)]. It was a request from the Vice Chair of the Senate Committee on Finance. We submitted the email on March 24, 2021.

Chair Carlton:

If you could, answer this question: was this ever presented to a Committee and was it ever discussed?

Bradley Keating:

No, it was presented to the Vice Chair, and he provided it to his leadership.

Chair Carlton:

The next question is how are you going to pay for it? The way this plan is now set up, it is very prescriptive on what you are doing with the funds. If you are going to move money from one category to another, that is a behind-the-curtain maneuver, and this is what I talked about when I said things happen behind the curtain. Where are those dollars going to come from? A lot of work has been put into making sure this plan works, and now before we get the Pupil-Centered Funding Plan up on its legs in the first year, you are manipulating it.

Bradley Keating:

I do not want to give the Committees a wrong answer. I can provide an answer in 20 minutes or less. I can call my chief finance officer. I do not want to give you or the Committees the wrong information. I am happy to get that answer right after we are done here.

Chair Carlton:

We do not want a commitment made that cannot be followed through on or causes harm to other students in the CCSD. No side deals were to be cut. This is the Pupil-Centered Funding Plan. We understand we fund the school district and the district allocates funds, but we are being very prescriptive on how this funding formula should be working. I have heard rumors of this, but nothing ever came before us. I want to make sure we are all on the same page and understand what is about to happen to this formula that we just funded with \$500 million this morning. I will give you ten minutes, and then you will be back.

Bradley Keating:

I can give you the answer now. We are going to use federal funds to take care of the next two years for the Zoom and Victory schools.

Chair Carlton:

I need to see the documents, the numbers, and where the federal funds are coming from to make sure they are not being shifted from federal funding that goes to another source. I need some documents in order to make everyone comfortable, including myself.

Bradley Keating:

I will do that.

Assemblyman Frierson:

I am incredibly frustrated and disappointed to learn this on the last two weeks of session about a subject that we have been busting our chops, sleeping only four hours a night over, and all of a sudden we get a curve ball. We had this exact same conversation about the lack of communication in the 32nd Special Session. I do not want to beat up on the only person from a school district who happens to be sitting here. For all the school districts, please hear this. If this funding gets messed up, it is on you. We have been asking for over a year for steady communication. We have been prohibited from having that kind of conversation, which I believe has prohibited us from being able to do our jobs. When we were here last night and the night before all night long trying to figure out how to allocate upwards of \$500 million for education, we were talking about Victory and Zoom schools and how to best meet the needs of these students. There should not be conversations taking place that do not include the policy makers who have to make decisions and have to take the hits, and with all due respect, none of you with the school districts have to go out and knock on doors. None of you get the emails. I would be happy to forward all the emails that we get about people who are frustrated about funding for public education because we are the ones who get those emails. For these conversations to take place without the ability for us or our staff to participate, and who have to stay up all night to come up with ways to implement this, is inconsiderate at the very least, is counterproductive, is disrespectful, and I think creates a problem in how we fund education moving forward. I would urge every single school district, no matter what you are told by somebody above you, to communicate with the people who have to cast votes and have to come up with these policies to implement for our children.

Chair Carlton:

Mr. Keating, I do not want you to think that this is all happening to you. You are the person who is at the table, and you are the messenger. We are going to show our frustrations, and unfortunately, it happens to be you sitting at the table. We understand that you can get us some answers. We want those documents. We need to know what is going on. I think the Speaker made it very clear how the majority of the Committees feels at this moment.

Bradley Keating:

The only other thing I would like to add is about the ending fund balance conversation because it was a question that was brought up. I wanted to address that. From the CCSD's perspective, I wanted to let the Committees know regardless of whether the word is budgeted or actual, we are fine with either word moving forward with the conversation as you make decisions. The only thing we would ask is that what we have worked on, and the Commission discussed this at length, was that we call out that the ending fund balance be the unrestricted dollars. I had hoped not to bring this up ever again after the special session. The carry-forward dollars that are at schools are restricted funds at the school level, and that has been a conversation in the past. We hope those are not considered as part of the ending fund balance, as the district does not have access to those dollars, and we do not plan to access them in any way, shape, or form.

Chair Carlton:

That is the Clark County School District. Does the Washoe County School District want to come forward?

Lindsay Anderson, Government Affairs Director, Washoe County School District:

I had planned to testify on this bill in the neutral position, and that is why I did not come up originally. If you would like me to answer these questions now, I would be happy to.

Chair Carlton:

I think it would be best to keep this conversation going. We understand that you are in the neutral position on the bill, and I will make sure the record reflects that the Washoe County School District is in neutral. You have heard some of the questions. Could you answer them for us, and that way we would have a complete record?

Lindsay Anderson:

I do not believe the Washoe County School District intends to hold Victory or Zoom schools harmless. This new funding model that was considered this morning will be taken into account with the impact at the school level when we are allocating federal funds. There are a lot of pieces to this puzzle that are moving quickly. I think the change in funding as a result of the Pupil-Centered Funding Plan will be taken into consideration by our team as we decide how to use those federal dollars going forward. There has not been an external or public commitment in any way about that at this point as far as I know.

Chair Carlton:

We realize the school district must make decisions at the moment in time when they are faced with a problem. If they have federal dollars, that is how the process works. I think you heard that the frustration was more about a previous conversation. Do you see any complications about the budgeted versus actual ending fund balance? What are your thoughts?

Lindsay Anderson:

I think we do not feel strongly about budgeted versus actual. There is a difference, as you have indicated, but our team does not believe it is material at this point. We would support the recommendation from the Clark County School District about using the word "unrestricted" ending fund balance to clarify, but the "actual versus budgeted" language at this point is not a priority for us.

Chair Carlton:

Committee members, are there any questions for Ms. Anderson at this time? [There were none.] We will show that you testified in neutral. We will open testimony from those in support of Senate Bill 439 (1st Reprint).

Hawah Ahmad, representing the Clark County Education Association:

Hello and thank you, Committee Chairwomen Carlton and Bilbray-Axelrod [[Exhibit D](#)]. For the record, my name is Hawah Ahmad, and I am here representing the Clark County Education Association (CCEA). The CCEA represents over 18,000 licensed educators and is the largest independent teachers union in the country. We engage in bipartisan advocacy to advance public education in Nevada.

I am only going to read a portion of my testimony because I can go off a little bit on what Mr. Keating has said.

The CCEA is in support of S.B. 439 (1st Reprint), and we thank this Legislature for moving forward with the full implementation of the Pupil-Centered Funding Plan. Additionally, CCEA's board and membership are very appreciative of your attention to detail to get the Pupil-Centered Funding Plan off the ground.

In the Commission on School Funding's April 23, 2021, report, four plans to gradually increase revenue are suggested to put our students first and fund education in Nevada. Step one in our goal is the restoration of the budget, with step two being the addition of new revenue to ensure our base and weights are well-funded. We thank you for working hard to make this happen. The CCEA thanks you for all your hard work, but we ask you to join us to support our educators and students, and we stand ready to work with the Legislature, Governor, gaming, and mining to find a solution. Thank you for your hard work this legislative session; we cannot wait to continue the discussion on how to ensure that the K-12 education delivery system works and puts students first.

The one thing I did want to comment on is that currently I know that a document has floated around to some of the members of the Committees. We did calculate how many students in the Clark County School District could potentially be receiving language services, and right now, 81.81 percent of those students are not. We are super supportive of this bill because it is more equitable in our approach for ELL students. In addition to that, I believe in an exhibit online, there is a petition that over 5,000 of our educators have signed supporting the full implementation of S.B. 543 of the 80th Session in this form of Senate Bill 439 (1st Reprint). We thank you all for going to full implementation versus a phased approach because a phased approach would have hurt us.

Lastly, when it comes to the 16.67 percent ending fund balance, as a collective bargaining agent for CCSD, we do not have an issue with this at this time due to the interactions of how the Board of Trustees of the Clark County School District utilizes unrestricted funds. Realistically, as I have mentioned to many of the people on the Committees, we have a teacher recruitment and retention issue. When it comes to collective bargaining, we do not necessarily see an issue in this idea that the ending fund balance would prohibit any type of teacher raises or anything of that sort. I know we do have some more meetings with a few more members of the Committees. If you have questions or you would like a breakdown of the data in your school district on Zoom schools, please let us know and we can get that to you. We are in full support of this bill and full implementation [[Exhibit E](#)]. We do look forward to working to make sure that this truly does put our students first.

Chair Carlton:

Is there any more testimony in support of Senate Bill 439 (1st Reprint)? [There was none.]
Is there any testimony in opposition to the bill?

Dawn Etcheverry, Vice President, Nevada State Education Association:

I have been teaching music in Washoe County School District for 28 years. I am currently serving as Vice President, Nevada State Education Association (NSEA), the voice of Nevada state educators for over 120 years [[Exhibit F](#)].

Two years ago, S.B. 543 of the 80th Session was developed behind closed doors, introduced on the 99th day of the session, and had but a single public hearing with the bill passing minutes before sine die. Senate Bill 543 of the 80th Session not only excluded key education stakeholders, a lack of communication from the Senate, along with the late timing of the bill, prevented a more robust discussion of the bill in the Assembly. This flawed process produced a flawed bill. Senate Bill 439 (1st Reprint) was introduced on the 99th day of this session and heard and passed out of the Senate committee on the following day. It was also developed behind closed doors without even a preview of its content.

We hope today's joint hearing of the Assembly Committee on Education and the Assembly Committee on Ways and Means allows for a more transparent process that incorporates stakeholders' input. Nevada ranks 48th among states in education funding. The NSEA applauds the action taken by the budget committee this morning to increase K-12 education funding by a significant amount in FY 2022.

The Commission on School Funding has recommended a 10-year plan for Nevada to increase education funding by \$2 billion per year. In contrast to the action taken this morning, S.B. 439 (R1) completely ignores that recommendation. Meanwhile, S.B. 439 (R1) further moves Nevada backward by proposing to strike language in the *Nevada Revised Statutes* that references merit salary increases and the cost-of-living adjustments.

As the Legislature moves forward with the implementation of the new funding formula, NSEA recommends the following three changes to ensure the new plan does significantly less harm to Nevada's students and educators.

First, grandfather existing Zoom and Victory programs located in Nevada's poorest communities serving the highest percentage of at-risk and proven models of education equity.

Second, hold districts truly harmless by using the greater of the 2020 total budget or per-pupil amount by district, adjusted by the inflationary costs of doing business.

Finally, remove the antiunion language that increases the district ending fund balance walled off from collective bargaining up to 16.6 percent of annual operating costs, to preserve the collective bargaining process.

Alexander Marks, Communications Specialist, Nevada State Education Association:

I want to talk about a couple of those recommendations in a little more detail [[Exhibit F](#)], specifically beginning with grandfathering Zoom and Victory schools, which are Nevada's model programs of education equity. They are in Nevada's poorest communities serving schools with a high concentration of English learners and at-risk students. Senate Bill 543 of the 80th Session takes funds from Zoom and Victory to use against student weights to spread across the state, including schools in higher income areas. While districts will be required to provide services from a menu of related Zoom and Victory programs, these schools will receive significantly less money for these services and will not be able to maintain their current level of services for students to continue their success. With reduced funding, the current model will be watered down and, we believe, compromised. With that shift away from the school-based approach, these schools lose significant momentum on school climate and culture, jeopardizing gains made in our most-impacted schools. Meanwhile, language in S.B. 543 of the 80th Session limiting the application of student weights to an either/or approach runs counter to educational best practices that recognize our most-impacted students fall into multiple categories of weights and require much greater investment than provided by any single weight provided in S.B. 543 of the 80th Session. The need is greater for students and communities that are beset with serious intractable social and economic issues.

Backers of S.B. 543 of the 80th Session have claimed that the new funding formula was all about equity. But if that were true, schools in our most-impacted communities serving students with the greatest needs would not be facing the largest budget cuts next year. This is

the definition of education inequity. We believe the Assembly should right this wrong. We certainly appreciate and share Chair Carlton and Speaker Frierson's concerns about the breaking news that was made a few minutes ago. We have been concerned about these programs for two years now, and while we appreciate the investment from the district, we are certainly concerned about the long-term implications of that proposal. At the same time, we believe that grandfathering these programs in might solve that problem that we are facing.

Talking about holding districts truly harmless, which was the second option, the new funding formula creates new winners and losers among school districts. Modeling the new funding formula varied across the interim, showing different winners and losers at different times. Even with additional funds programmed into this plan, nine school districts will still be under the hold-harmless for a period of years, squeezing those districts' operations over time as their costs continue to increase. While the budget subcommittee did recommend adjusting for growth in student enrollment, these school districts will still be impacted by increases in the cost of doing business. Increasing costs for things like utilities and health care will have a squeezing effect on school district budgets, effectively cutting most districts in inflation-adjusted dollars. This will make it harder for those districts to attract and retain educators, maintain class sizes, and effectively operate their districts. The Nevada State Education Association recommends adjusting the hold-harmless provision by using the greater of the 2020 total budget or per-pupil amount by district, adjusted by the inflationary costs of doing business.

Assemblywoman Benitez-Thompson:

I am glad you brought that up. Let us talk more about some of those counties that are not going to move on to the hold-harmless provision, because I think there are some things that we should keep in mind here. Let us look at one of them. Let us look at Storey County. What do you think things look like for Storey County in 2024?

Alexander Marks:

I do not know and could not speculate.

Assemblywoman Benitez-Thompson:

I will tell you. Things look like this. All those GOED [Office of Economic Development, Office of the Governor] abatements that we approved for the big industries result in Storey County's property taxes going through the roof, and they become the wealthiest county in the state. That is what happens, so I think they are going to be fine. Let us talk about Eureka County. How much right now does Eureka County School District have in their reserves that they can use?

Alexander Marks:

I do not know.

Assemblywoman Benitez-Thompson:

I think you can get that number and get back to us. It is a large amount of money. Let us talk about the numbers and the additional resources that are coming into these rural counties. They have one thing in common, which is money coming in from the net proceeds of minerals. There are some pieces that are not in the books. I would hate for you to think that we did not consider all of those matters and look at the big picture down the line about additional revenues, because we did. I think it would be unfair to paint this picture that just because they are on a hold-harmless, that they are somehow left in a completely unfortunate spot, because I also think that is not fair. If we want to talk more specifically about those rural districts and the other resources that they have, I would be happy to do that. I do not want to leave anyone on these Committees with the impression that there was not a lot of thought put into the model and analyzing the future. We are not leaving anyone in a bad spot with this after approving an additional \$500 million in funding for education across the board.

Chair Carlton:

I think you will want to remember that over 93 percent of the children in this state are being taken care of with the Pupil-Centered Funding Plan. That was made very clear today. Let us make sure we are talking about the real impacts of what is going on.

Christopher Daly, Deputy Executive Director of Government Relations, Nevada State Education Association:

The Nevada State Education Association has been the voice of Nevada educators for over 120 years [[Exhibit F](#)]. I want to talk about the antiunion provision included in S.B. 543 of the 80th Session. The bill included language that increased the district ending fund balance walled off from collective bargaining up to 16.6 percent of annual operating costs. Historically, for school districts, the *Nevada Administrative Code* provides for up to 8.3 percent. We believe the 8.3 percent figure is appropriate, as school district budgets have a high level of predictability given their state funding. Senate Bill 543 of the 80th Session also contains a provision in a separate section that sweeps district ending fund balance over 16.6 percent and deposits those funds in the Education Stabilization Account. The Nevada State Education Association is concerned that when taken together, there is no room—16.6 percent walled off and over 16.6 percent swept—and the ending fund balance will effectively be removed as a source of funds to justify any union proposal with a cost. This fundamentally compromises the collective bargaining process, slanting bargaining entirely in favor of employers.

For a little bit of history, in the late 1960s, teacher strikes and walkouts became increasingly common both in Clark and Washoe Counties. In response to this and a movement across the country, Republican Senator Carl Dodge brought forward Nevada's public sector collective bargaining process. This provided public employers and employees a process for discussion and resolution of differences regarding wages, hours, and conditions of employment, while also ensuring the public service would continue without interruption.

The collective bargaining process is designed to push parties to reach agreement whenever possible. This is accomplished through a series of proposals and counterproposals where parties move toward agreement. It also includes binding arbitration with a last-best-offer total package. If parties cannot reach agreement, either side can declare an impasse. Under this method, parties present their proposals to an arbitrator who accepts either the association's position or the district's proposal, and both parties are bound to the decision. This process also requires parties to determine before the arbitrator the district's ability to pay for any items. This is why the issue of ending fund balance is so important.

In most negotiations, ending fund balance is the main source of funds identified to cover proposals with a financial cost proposed by employee associations. This includes wages and benefits like health care and retirement, but also includes many proposals related to workplace safety. If the 16.6 percent ending fund balance language goes unchanged and takes effect on July 1, it will drastically slant bargaining in favor of employers, making it nearly impossible for employees to earn even the most modest proposals through the collective bargaining process. Where would that leave us? That would leave us back here at subsequent legislative sessions asking for educator raises and asking for money to cover increases in health care costs. We think there is a compromise to be made on this to go back to the 8.3 percent of ending fund balance that is walled off for school districts from the collective bargaining process. We hope the Assembly will consider that.

Annette Magnus-Marquart, Executive Director, Battle Born Progress:

I am the daughter of a mother who works for the Clark County School District at a Title 1 school, the same elementary school that I went to. My mom sees the actual impact of policies like this every day without input on how they are created. Contrary to popular belief, I come to this critical work because of people like my mom, real Nevadans whom I represent every single day. I march in the streets, I take to social media, and I come to this building for them, as my family has done for generations, to work for a better future for the state that raised me.

We are in opposition to S.B. 439 (R1). This bill is not a fix that our educators or kids need or deserve. This bill was developed without even a preview of its content or input from educators. Senate Bill 439 (1st Reprint) fails to address a single issue raised by educators, especially around Zoom and Victory schools and walling off district ending fund balances from collective bargaining. We ask you to oppose this bill and work with educators who do this work every day to implement the actual policies they have been asking for during the past few sessions. We have been consistent on this issue over the years. This is simply more of the same since I went through the Clark County School District under the original Nevada Plan. That plan did not work, and this is not a fix either.

As we have heard, there is zero transparency by these school districts on what they do with the money that you all put in. This is what these educators and support staff are so frustrated about. I hear this from my mom every single day. I got a text from her about it this morning. To be clear, our organization is all for actual fixes for our education system. I lived this issue

firsthand in the Clark County School District. I sat on the floor in my French class in 9th grade because we did not have enough desks, and we did not have enough books for everyone in the 11th grade. The educators and our support staff deserve to be included in a real way in this conversation and all conversations around raising revenue and education funding this session. This is simply more of the same.

Cecia Alvarado, Director, Appointments and Elections Chair, Nevada Latinos Initiative:

After hearing testimony from the presenters and the great questions that are being asked, I want to say thank you to Assemblywoman Nguyen and Assemblyman Flores for advocating for the part that I am in opposition. It is a concern, and not just my concern as an organization but the concern of our community and the students of the Zoom and Victory schools. We cannot live off the promises of I do believe, and we hope, and this is up to the school district. I believe, from my own perspective, that this legislation should ensure that it is funding the future of the poorest kids in our district and not just in Clark County but in the state of Nevada.

I think that this bill does not address equity, and those are my concerns about the lack of clarity and the future of the programs that have proven to work. Now these programs were designed to help schools that were underperforming. These programs were designed to help students. As much as I hear and advocate and love the fact that many of you are speaking for the ELL students, Zoom and Victory schools benefit more than just ELL students. Zoom and Victory schools benefit the low-income communities. They benefit not just immigrants, not just those who need help learning English, but also benefit the schools that need the additional support to support the schools and the communities that they are serving. My organization, Nevada Latinos Initiative, is in strong opposition to this bill as it stands. I hope that you can work with the school district. I hope that our community input is also taken into account when you are making the decision. Our community wants to see more Zoom and Victory schools beyond two years and beyond promises. We cannot rely on broken promises to fund our school districts.

Priscilla Maloney, AFSCME [American Federation of State, County and Municipal Employees] 4041 Retiree Chapter:

We appreciate all the hard work the Committees have done during this extraordinary session for K-12 education in Nevada. However, we are here in opposition today to S.B. 439 (R1) in solidarity with our coalition partner NSEA on the potential collective bargaining issues that will come in the future. In particular, the ending fund balance is particularly concerning to the AFSCME retirees and labor in general. Therefore, we certainly hope that the compromise possibilities as suggested by NSEA's testimony are at least a possibility for the Committees for this state.

Sylvia Lazos, Education Committee, Nevada Immigrant Coalition:

I have been from the very beginning a true advocate of the Zoom and Victory schools. I want to first thank Senator Denis and Jhone Ebert for their hard work to try to make this

formula work. What we have in front of us is both a policy and budget issue. Whenever we fund Zoom and Victory schools, what we are funding is geography. It did not start out that way. Our Zoom and Victory schools are located in areas that have the lowest opportunity for children to make it to the middle class. If you would do me the favor when you have time, go to www.opportunityatlas.org and it will make it clear that a child in Green Valley has a 70 percent to 80 percent chance to continue in the middle class versus the Bonanza/Eastern immigrant communities where those children have a 20 percent to 30 percent chance to make it to the middle class. When we fund Zoom and Victory, we are funding that dimension which is segregation, low opportunity, and a high concentration of children who are from poverty. It takes a special effort for those schools to be successful.

It is beautiful to watch the Vegas Verde Elementary School go from a school that was a total failure for ten or more years to a school where you and I would enroll our children. We are asking the Nevada Legislature to please preserve those schools beyond ARP [American Rescue Plan Act of 2021] money and look at that aspect of what makes children successful and not successful.

I want to add my frustration with the school district in terms of transparency, communication, and taking into account community input. It is very hard to work with CCSD [Clark County School District]. I can only underline that an infinite number of times. When the Nevada Legislature [unintelligible] an important program like Zoom and Victory and says yes, geography is important, it is an incredible help for us who are advocates at the local level because we do not have to fight those battles over data, transparency, have you kept your word, and will you keep your word. That is why this ask is coming. I appreciate all the hard work that has gone into this, but I ask you, please, to think of the children who never had an opportunity, and now because of Zoom and Victory we are watching these kids go to college and be successful.

James Sullivan, Culinary Workers Union Local 226:

We are in opposition to this bill for what we see as the antiunion provisions of this bill as Chris Daly from NSEA and Priscilla Maloney from AFSCME pointed out earlier. We are in opposition for many of the same reasons that they are. I will add and emphasize what they said that collective bargaining is the best way for teachers and the school district to come to an agreement that works for everybody. That process must be completely fair. We believe that the provisions in this bill prevent that from being a completely fair collective bargaining process. Therefore, we are opposed.

Kent Ervin, Nevada Faculty Alliance:

The Nevada Faculty Alliance is the independent professional organization of faculty at NSHE [Nevada System of Higher Education] colleges and universities. First, I would like to strongly thank you for your support of education and for the budget addbacks for both K-12 and higher education in the past week. Juggling all the changing budget circumstances has been a monumental challenge, and we appreciate your hard work.

We are speaking in opposition to S.B. 439 (R1). Specific features of S.B. 543 of the 80th Session and S.B. 439 (R1) in combination will harm our K-12 teacher colleagues and their ability to negotiate with districts in the future. I would like to draw particular attention to section 20 of S.B. 439 (R1), which removes consideration of merit salary increases and cost-of-living adjustments from the process. Those cost factors obviously still exist and will exist in the future and are important regardless of the budgeting mechanism. The NSHE is a case in point of the disastrous consequences of the lack of budgeting for professional merit salary increases over the past dozen years. There has been no funding since we went to a formal funding distribution mechanism, which has resulted in severe salary compression issues and low faculty morale. To follow best practices, a compensation system must include a means to increase the salaries for those who are performing well over their careers and to meet inflationary changes. The deleted language in section 20 should be restored or similar language added to the sections on setting cost of education factors. Thank you again for your work to advance education in Nevada. For this bill, we just need to avoid unintended consequences.

Marlene Lockard, representing SEIU [Service Employees International Union]-1107:

We are in opposition to this bill and agree with the comments of some of the previous testifiers and especially have concerns about section 35. While it is confined to this bill in this instance, this changes language that has been in existence in our labor section for a long time. We are concerned about the potential impact this could have. We are supporting our fellow partner NSEA in opposition to the bill.

Terri Shuman, Itinerant Tester Professional, Clark County School District:

I want to say thank you to the Committees that worked so hard to improve the funding going to our students and the additional money that was added between last night and this morning. But one right does not fix all the other wrongs. First, I will address the 16.6 percent ending fund balance. When I first came to Las Vegas in 2004, I was invited to the Grant Sawyer State Office Building. At that time, the Senators were sitting in front of me. I had no idea what was going on. Somebody came and said, Terri, we know your story, and you need to tell it. I shared with them that I came from Mississippi. At that time, Nevada was ranked 47th and Mississippi was 48th in the nation in education funding. At the time I got to Las Vegas, I was informed that Mississippi had just jumped Nevada in the rankings. Senator Horsford was serving in the Legislature, and he said, Well, now you have somebody to look up to. I will never forget that statement. As an educator in the Clark County School District, I am appalled that we are ranked at number 48 in the nation. There is no reason for that. I am hoping that with the additional funding, maybe we can jump up a couple of spaces.

The other thing that I am concerned about with S.B. 439 (R1) is this year I celebrated my 15th year in the CCSD. I had to wait from my 10th year to my 15th year to get a \$1 increase in my steps. If we had not had collective bargaining, then we would never have been able to receive the 23 cents or 38 cents that was provided during the year. I am asking you please, do not take collective bargaining from our unions because our employees desperately need

whatever we can get since we do not have a cost of living. Many of our support staff are at or below the poverty level as it is. They need collective bargaining. We need negotiations. We are asking you, please, do not take that from us.

Susan Kaiser, Educator, Washoe County School District:

I am a 20-year veteran educator of the Washoe County School District, and I am speaking in opposition to S.B. 439 (R1). I know legislators work hard because their jobs are not unlike an educator's job. The work is important, the time is short, and the passions run high. No matter what you do, someone is going to be mad at you. I thank you for this effort. The fact is that the real problem is not being addressed by any of these laws. What we need is increased, consistent, sustainable funding for education in our state. During my entire career, that has never existed. Our state has been underfunded for decades. In addition, the voices of educator experts are not included in this legislation that is being written, vetted, and problem solved, which leads to additional division between us. Now more than ever, we feel attacked by the limits of our bargaining language.

As a side note, this is the eighth time I have phoned in to give comments during the session, and I have only been able to get in 50 percent of the time. I called Mary O'Hair last night after the meeting adjourned because I was in the queue and was not able to speak. This is an ongoing problem with the voter's voice, in particular for educators. I want to thank you for your hard work and ask you not to stop working until we have that full funding.

Chair Carlton:

We know there were some individuals who had problems testifying last night, and we had some technical difficulties. We are accepting any written comments to be added to the hearing because we know that there have been some problems. We apologize for that, and we are doing everything we can to make sure that individuals have access. Thank you for your patience, and do not give up trying.

I will take two more persons with testimony in opposition to the bill. Then if there are any others in the queue, we would ask you to submit your comments in writing. [There was no one.] I will open testimony from those in neutral on the bill. [There were no one.]

It is always good to have a wrap-up and final conversation as we move forward. Ms. Ebert, you heard a number of the concerns around some of the issues in the bill. We look forward to working with you and having some conversations as we move forward. We know this is an important bill, and it is in essence the budget implementation bill that is the first domino that will fall in order for the K-12 funding bill to go through. It is more about getting it right, so do you have any closing comments? We look forward to working with you on these issues.

Jhone Ebert:

We have taken copious amounts of notes from the conversation this morning about components around charter schools and others. We will be working collaboratively with you

and your staff. What I would like to note is I heard several times about transparency and the expenditure of funds. I want to make sure that everyone is aware that the Department of Education does have the Nevada Report Card, which is where you can see the funding for each school district as well as individual schools. It is inclusive not only of the funding that is allocated through this body but also federal funds. That is another source for open transparency where people can see the funds being made available to schools. It breaks down the cost of staff, professional development, supplies, and other components as well. That is a resource that is available to help everyone understand where there are resources when they want to drill in either on a school district or a specific school.

[[Exhibit H](#) is a letter dated May 18, 2021, from Victor Salcido, Executive Director, Charter School Association of Nevada, in opposition to Senate Bill 439 (1st Reprint) that was submitted but not discussed and is included as an exhibit of the hearing.]

Chair Carlton:

For the public and the members of the Committees who did not know those reports existed, that is wonderful information. I think the frustration level comes more on the front end and not on the back end, giving the money and watching it flow versus finding out later where it actually went. We need to keep working on that part. We appreciate your making sure individuals know that there is reporting and accountability on these issues. I will close the hearing on S.B. 439 (R1).

I do not believe there is anything else to come before us except for public comment. I will open public comment. Public comment is on issues that are not before the Committees at this time. We open and close a hearing on a bill to create the records, so no comment on S.B. 439 (R1) will be accepted as public comment today. [There was none.]

There being no further business before the Committees, this meeting is adjourned [at 1:42 p.m.].

RESPECTFULLY SUBMITTED:

Janice Wright
Committee Secretary

APPROVED BY:

Assemblywoman Maggie Carlton, Chair

DATE: _____

Assemblywoman Shannon Bilbray-Axelrod, Chair

DATE: _____

EXHIBITS

[Exhibit A](#) is the Agenda.

[Exhibit B](#) is the Attendance Roster.

[Exhibit C](#) is a statement dated March 24, 2021, submitted by Bradley Keating, Director, Government Relations Department, Clark County School District, in support of the Pupil-Centered Funding Plan.

[Exhibit D](#) is written testimony dated May 19, 2021, presented by Hawah Ahmad, representing the Clark County Education Association to the Joint Meeting of the Assembly Committee on Ways and Means and Assembly Committee on Education, in support of [Senate Bill 439 \(1st Reprint\)](#).

[Exhibit E](#) is written testimony dated May 19, 2021, signed by Marie Neisess, President, Clark County Education Association, and presented by Hawah Ahmad, representing the Clark County Education Association.

[Exhibit F](#) is written testimony dated May 19, 2021, presented by Dawn Etcheverry, Vice President, Nevada State Education Association; Alexander Marks, Communications Specialist, Nevada State Education Association, and Christopher Daly, Deputy Executive Director of Government Relations, Nevada State Education Association, in opposition to [Senate Bill 439 \(1st Reprint\)](#).

[Exhibit G](#) is a letter dated May 19, 2021, presented by Sylvia Lazos, Education Committee, Nevada Immigrant Coalition, regarding [Senate Bill 439 \(1st Reprint\)](#).

[Exhibit H](#) is a letter dated May 18, 2021, from Victor Salcido, Executive Director, Charter School Association of Nevada, regarding [Senate Bill 439 \(1st Reprint\)](#).