

SENATE BILL NO. 98—COMMITTEE ON FINANCE

(ON BEHALF OF THE JOINT INTERIM STANDING
COMMITTEE ON EDUCATION)

PREFILED FEBRUARY 2, 2023

Referred to Committee on Finance

SUMMARY—Revises provisions relating to education.
(BDR 34-444)

FISCAL NOTE: Effect on Local Government: May have Fiscal Impact.
Effect on the State: Contains Appropriation not included
in Executive Budget.

~

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

AN ACT relating to education; revising provisions relating to funding for pupils enrolled full-time in a program of distance education provided by a school district; authorizing the Commission on School Funding to meet at certain times under certain circumstances; requiring the Commission to conduct an interim study on school funding; making an appropriation; and providing other matters properly relating thereto.

Legislative Counsel's Digest:

Existing law requires the Legislature to appropriate money from the State Education Fund, less the money in the Education Stabilization Account, to fund, in an amount determined sufficient by the Legislature, the operation of each school district for all pupils generally through adjusted base per pupil funding for each pupil enrolled in the school district. (NRS 387.1214) **Section 1** of this bill requires the appropriation from the State Education Fund to fund the operation of each school district to be in an amount determined sufficient by the Legislature to provide, for each pupil who is enrolled full-time in a program of distance education provided by a school district, the statewide base per pupil funding amount instead of the adjusted base per pupil funding amount provided for other pupils enrolled in the school district. This is consistent with the funding provided for each pupil estimated to be enrolled full-time in a program of distance education provided by a charter school or university school for profoundly gifted pupils. (NRS 387.1214) **Sections 2, 3 and 5** of this bill make conforming changes to reflect the change in per pupil funding for pupils enrolled full-time in a program of distance education provided by a school district.



Existing law creates the Commission on School Funding and authorizes the Commission to meet only between July 1 of an odd-numbered year and September 30 of the subsequent even-numbered year. (NRS 387.1246) **Section 4** of this bill authorizes the Commission to also meet during any regular or special session of the Legislature, if requested to do so by the chair of the Senate Standing Committee on Education, Assembly Standing Committee on Education, Senate Standing Committee on Finance or Assembly Standing Committee on Ways and Means. **Section 7** of this bill requires the Commission to conduct an interim study on school funding that examines topics relating to: (1) the funding of building improvement and modernization projects by small school districts; (2) performance metrics to assess the impact of increased investments in K-12 public education and accountability measures to ensure the effective use of such investments; (3) the number of professional educators graduating from institutions of higher education in this State; (4) the classification and compensation of professional educators and support personnel at public schools; and (5) changes to the laws governing sales and use tax and property tax to fully fund public schools in this State at an optimal level of funding. **Section 6** of this bill appropriates \$320,000 from the State General Fund to the Commission for the cost of the study required by **section 7**.

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

Section 1. NRS 387.1214 is hereby amended to read as follows:

387.1214 1. After a direct legislative appropriation is made to the State Education Fund from the State General Fund pursuant to NRS 387.1212, the Legislature shall determine the statewide base per pupil funding amount for each fiscal year of the biennium, which is the amount of money expressed on a per pupil basis for the projected enrollment of the public schools in this State, determined to be sufficient by the Legislature to fund the costs of all public schools in this State to operate and provide general education to all pupils for any purpose for which specific funding is not appropriated pursuant to paragraph (a), (b) or (e) of subsection 2 or NRS 387.122. It is the intent of the Legislature that the statewide base per pupil funding amount for any fiscal year, to the extent practicable, be not less than the statewide base per pupil funding amount for the immediately preceding fiscal year, adjusted by inflation, unless the amount of money contained in the State Education Fund, excluding the Education Stabilization Account, decreases from the preceding fiscal year. If the amount of money contained in the State Education Fund, excluding the Education Stabilization Account, decreases from the preceding fiscal year, it is the intent of the Legislature that a proportional reduction be made in both the statewide base per pupil funding amount and the weighted funding appropriated pursuant to paragraph (e) of subsection 2.



2. After a direct legislative appropriation is made to the State Education Fund from the State General Fund pursuant to NRS 387.1212, the money in the State Education Fund, excluding any amount of money in the Education Stabilization Account, must be appropriated as established by law for each fiscal year of the biennium for the following purposes:

(a) To each school district, an amount of money determined to be sufficient by the Legislature, when combined with any other resources available for this purpose, to provide food services and transportation for pupils and any other similar service that the Legislature deems appropriate.

(b) To each school district, charter school or university school for profoundly gifted pupils, an amount of money determined to be sufficient by the Legislature, when combined with any other resources available for this purpose, to provide local funding to support pupils with disabilities.

(c) To each school district, an amount of money determined to be sufficient by the Legislature, when combined with any other resources available for this purpose, to provide ~~adjusted~~ :

(1) The statewide base per pupil funding amount for each pupil estimated to be enrolled full-time in a program of distance education provided by the school district; and

(2) Adjusted base per pupil funding for each pupil estimated to be enrolled in the school district ~~to~~ other than a pupil identified in subparagraph (1).

(d) To each charter school or university school for profoundly gifted pupils, an amount of money determined to be sufficient by the Legislature, when combined with any other resources available for this purpose, to provide:

(1) The statewide base per pupil funding amount for each pupil estimated to be enrolled full-time in a program of distance education provided by the charter school or university school for profoundly gifted pupils; and

(2) Adjusted base per pupil funding for each pupil estimated to be enrolled in the charter school or university school for profoundly gifted pupils other than a pupil identified in subparagraph (1).

(e) To each school district, charter school or university school for profoundly gifted pupils, an amount of money determined to be sufficient by the Legislature, when combined with any other resources available for this purpose, to provide additional weighted funding for each pupil estimated to be enrolled in the school district, charter school or university school for profoundly gifted pupils who is:

(1) An English learner;



(2) An at-risk pupil; or

(3) A gifted and talented pupil.

3. The adjusted base per pupil funding appropriated pursuant to *subparagraph (2) of* paragraph (c) of subsection 2 for each school district must be determined by applying the cost adjustment factor established pursuant to NRS 387.1215 which applies to the school district and the attendance area adjustment established pursuant to NRS 387.1218 which applies to each applicable area of the school district to the statewide base per pupil funding amount.

4. The adjusted base per pupil funding appropriated pursuant to subparagraph (2) of paragraph (d) of subsection 2 for each charter school or university school for profoundly gifted pupils must be determined by applying the cost adjustment factor established pursuant to NRS 387.1215 which applies to the charter school or university school and, if applicable, the attendance area adjustment established pursuant to NRS 387.1218 to the statewide base per pupil funding amount.

5. The weighted funding appropriated pursuant to paragraph (e) of subsection 2 must be established separately for each category of pupils identified in that paragraph and expressed as a multiplier to be applied to the statewide base per pupil funding amount determined pursuant to subsection 1. A pupil who belongs to more than one category of pupils or for whom a school district, charter school or university school for profoundly gifted pupils is eligible to receive the statewide multiplier pursuant to NRS 387.122 must receive only the weighted funding for the single category to which the pupil belongs which has the largest multiplier or the statewide multiplier, whichever is larger. It is the intent of the Legislature that, to the extent practicable:

(a) The multiplier for each category of pupils for any fiscal year be not less than the multiplier for the immediately preceding fiscal year unless:

(1) The amount of money contained in the State Education Fund, excluding the Education Stabilization Account, decreases from the preceding fiscal year, in which event it is the intent of the Legislature that a proportional reduction be made in both the statewide base per pupil funding amount and the weighted funding appropriated pursuant to paragraph (e) of subsection 2; or

(2) The amount of money contained in the State Education Fund, excluding the Education Stabilization Account, increases from the preceding fiscal year but in an amount which, after funding the appropriations required by paragraphs (a) to (d), inclusive, of subsection 2, is insufficient to fund the multiplier for each category of pupils, in which event it is the intent of the Legislature that the remaining money in the State Education Fund be used to provide a



multiplier for each category of pupils which is as close as practicable to the multiplier for the preceding fiscal year;

(b) The recommendations of the Commission for the multiplier for each category of pupils be considered and the multiplier for one category of pupils may be changed by an amount that is not proportional to the change in the multiplier for one or more other categories of pupils if the Legislature determines that a disproportionate need to serve the pupils in the affected category exists; and

(c) If the multipliers for all categories of pupils in a fiscal year are increased from the multipliers in the immediately preceding fiscal year, a proportional increase is considered for the statewide base per pupil funding amount.

6. For any money identified in subsection 4 of NRS 362.170 which is deposited to the credit of the State Education Fund:

(a) The amount of such money for the county from which the money was collected that does not exceed the total amount of money appropriated pursuant to subsection 2 to the county school district is deemed to be the first money appropriated pursuant to subsection 2 for that county school district.

(b) The amount of such money for the county from which the money was collected which exceeds the total amount of money appropriated pursuant to subsection 2 to the county school district must be transferred to the county school district and is hereby authorized for expenditure as a continuing appropriation for the purpose of mitigating the adverse effects of the cyclical nature of the industry of extracting and processing minerals on the ability of the county school district to offer its pupils a reasonably equal educational opportunity.

7. The weighted funding appropriated pursuant to paragraph (e) of subsection 2:

(a) May not be used to settle or arbitrate disputes between a recognized organization representing employees of a school district or the governing body of a charter school and the school district or governing body or to settle any negotiations; and

(b) May not be used to adjust the district-wide schedules of salaries and benefits of the employees of a school district.

Sec. 2. NRS 387.1223 is hereby amended to read as follows:

387.1223 1. On or before October 1, January 1, April 1 and July 1, each school district shall report to the Department, in the form prescribed by the Department, the average daily enrollment of pupils pursuant to this section for the immediately preceding quarter of the school year. If October 1, January 1, April 1 or July 1 falls on a Saturday, Sunday or legal holiday, the report may be submitted before 5 p.m. on the next business day.



2. Except as otherwise provided in subsection 3, the yearly apportionment from the State Education Fund for each school district must be computed by:

(a) Multiplying the adjusted base per pupil funding established for that school district for that school year by the sum of:

(1) The count of pupils enrolled in kindergarten and grades 1 to 12, inclusive, in a public school in the school district based on the average daily enrollment of those pupils during the quarter ~~[-]~~, *excluding the count of pupils enrolled full-time in a program of distance education provided by that school district.*

~~(2) [The count of pupils not included under subparagraph (1) who are enrolled full time in a program of distance education provided by that school district, based on the average daily enrollment of those pupils during the quarter.~~

~~—(3)]~~ The count of pupils who reside in the county and are enrolled:

(I) In a public school of the school district and are concurrently enrolled part-time in a program of distance education provided by another school district or a charter school, based on the average daily enrollment of those pupils during the quarter.

(II) In a charter school and are concurrently enrolled part-time in a program of distance education provided by the school district, based on the average daily enrollment of those pupils during the quarter.

~~[(4)]~~ (3) The count of pupils not included under subparagraph (1) ~~[-]~~ or (2), ~~for (3),]~~ who are receiving special education pursuant to the provisions of NRS 388.417 to 388.469, inclusive, and 388.5251 to 388.5267, inclusive, based on the average daily enrollment of those pupils during the quarter and excluding the count of pupils who have not attained the age of 5 years and who are receiving special education pursuant to NRS 388.435.

~~[(5)]~~ (4) Six-tenths the count of pupils who have not attained the age of 5 years and who are receiving special education pursuant to NRS 388.435, based on the average daily enrollment of those pupils during the quarter.

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

~~[(7)]~~ (6) The count of pupils who are enrolled in classes for at least one semester pursuant to subsection 1 of NRS 388A.471, subsection 1 of NRS 388A.474 or subsection 1 of NRS 392.074, based on the average daily enrollment of pupils during the quarter



1 and expressed as a percentage of the total time services are provided
2 to those pupils per school day in proportion to the total time services
3 are provided during a school day to pupils who are counted pursuant
4 to subparagraph (1).

5 ~~[(8)]~~ (7) The count of pupils enrolled in a challenge school
6 based on the average daily enrollment of those pupils calculated in
7 the manner set forth in an agreement entered into pursuant to
8 NRS 388D.330.

9 (b) Adding to the amount computed in paragraph (a) ~~[(the)]~~ :

10 (1) *The sum of the count of pupils not included under*
11 *subparagraph (1) of paragraph (a) who are enrolled full-time in a*
12 *program of distance education provided by that school district,*
13 *based on the average daily enrollment of those pupils during the*
14 *quarter, multiplied by the statewide base per pupil funding amount*
15 *established for that school year; and*

16 (2) *The* amounts appropriated pursuant to paragraphs (a), (b)
17 and (e) of subsection 2 of NRS 387.1214.

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

30 4. If the Department determines that a school district or charter
31 school deliberately causes a decline in the enrollment of pupils in
32 the school district or charter school to receive a higher
33 apportionment pursuant to subsection 3, including, without
34 limitation, by eliminating grades or moving into smaller facilities,
35 the enrollment number from the current school year must be used
36 for purposes of apportioning money from the State Education Fund
37 to that school district or charter school pursuant to NRS 387.124.

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

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



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

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

Sec. 3. NRS 387.12445 is hereby amended to read as follows:

387.12445 1. Except as otherwise provided in subsection 2, each school district shall ensure that all *statewide base per pupil funding and* adjusted base per pupil funding received by the school district pursuant to paragraph (c) of subsection 2 of NRS 387.1214 is accounted for separately and, after a deduction for the administrative expenses of the school district in an amount which does not exceed the amount prescribed by the Department by regulation for each school district, be distributed and used as described in this subsection. The *statewide base per pupil funding and* adjusted base per pupil funding provided to each school district must:

(a) Be distributed by each school district to its public schools in a manner that ensures each pupil in the school district receives a reasonably equal educational opportunity.

(b) Be used to support the educational needs of all pupils in the school district, including, without limitation, operating each public school in the school district, training and supporting educational personnel and carrying out any program or service established by, or requirement imposed pursuant to, this title for any purpose for which specific funding is not appropriated pursuant to paragraph (a), (b) or (e) of subsection 2 of NRS 387.1214 or NRS 387.122.

2. If a school district determines that an additional amount of money is necessary to satisfy requirements for maintenance of effort or any other requirement under federal law for pupils with disabilities enrolled in the school district, the school district may transfer the necessary amount of money from the *statewide base per pupil funding or* adjusted base per pupil funding received by the school district for that purpose.

3. Each school district shall ensure that all weighted funding received by the school district pursuant to paragraph (e) of subsection 2 of NRS 387.1214 is accounted for separately and distributed directly to each school in which the relevant pupils are estimated to be enrolled.

4. Each public school shall account separately for the local funding for pupils with disabilities received by the public school



pursuant to paragraph (b) of subsection 2 of NRS 387.1214, for the *statewide base per pupil funding received by the public school pursuant to subparagraph (1) of paragraph (c) of subsection 2 of NRS 387.1214*, for the adjusted base per pupil funding received by the public school pursuant to *subparagraph (2) of paragraph (c) of subsection 2 of NRS 387.1214*, for each category of weighted funding received by the public school pursuant to paragraph (e) of subsection 2 of NRS 387.1214 and for money received from the statewide multiplier pursuant to NRS 387.122. Unless the provisions of subsection 7 or 8 impose greater restrictions on the use of weighted funding by a public school, the public school must use the weighted funding received for each relevant pupil:

(a) As a supplement to the *statewide base per pupil funding or* adjusted base per pupil funding received for the pupil; and

(b) Solely for the purpose of providing such additional educational programs, services or support as are necessary to ensure the pupil receives a reasonably equal educational opportunity.

5. Except as otherwise provided in subsection 6, the separate accounting required by subsection 4 for pupils with disabilities and gifted and talented pupils must include:

(a) The amount of money provided to the public school for special education; and

(b) The cost of:

(1) Instruction provided by licensed special education teachers and supporting staff;

(2) Related services, including, without limitation, services provided by psychologists, therapists and health-related personnel;

(3) Transportation of the pupils with disabilities and gifted and talented pupils to and from school;

(4) The direct supervision of educational and supporting programs; and

(5) The supplies and equipment needed for providing special education.

6. Money received from federal sources must be accounted for separately and excluded from the accounting required pursuant to subsection 5.

7. A public school that receives weighted funding for one or more at-risk pupils must use that weighted funding only to provide Victory services and, if one or more at-risk pupils for whom the school received weighted funding in the at-risk pupil category also belong to one or more other categories of pupils who receive weighted funding, the additional services for each such at-risk pupil which are appropriate for each category to which the at-risk pupil belongs.



8. A public school that receives weighted funding for one or more pupils who are English learners must use that weighted funding only to provide Zoom services and, if one or more English learners for whom the school received weighted funding in the English learner category also belong to one or more other categories of pupils who receive weighted funding, the additional services for each such English learner which are appropriate for each category to which the English learner belongs.

9. The Department shall adopt regulations prescribing the maximum amount of money that each school district may deduct for its administrative expenses from the *statewide base per pupil funding and* adjusted base per pupil funding received by the school district. When adopting such regulations, the Department may express the maximum amount of money that may be deducted as a percentage of the *statewide base per pupil funding and* adjusted base per pupil funding received by the school district.

10. As used in this section:

(a) “Victory services” means any one or more of the following services:

(1) A prekindergarten program provided free of charge.

(2) A summer academy or other instruction for pupils provided free of charge at times during the year when school is not in session.

(3) Additional instruction or other learning opportunities provided free of charge at times of day when school is not in session.

(4) Professional development for teachers and other educational personnel concerning instructional practices and strategies that have proven to be an effective means to increase pupil achievement in populations of at-risk pupils.

(5) Incentives for hiring and retaining teachers and other licensed educational personnel who provide Victory services.

(6) Employment of paraprofessionals, other educational personnel and other persons who provide Victory services.

(7) A reading skills center.

(8) Integrated student supports, wrap-around services and evidence-based programs designed to meet the needs of at-risk pupils.

(9) Any other service or program that has a demonstrated record of success for similarly situated pupils in comparable school districts and has been reviewed and approved as a Victory service by the Superintendent of Public Instruction.

(b) “Zoom services” means any one or more of the following services:



(1) A prekindergarten program provided free of charge.

(2) A reading skills center.

(3) Professional development for teachers and other licensed educational personnel regarding effective instructional practices and strategies for pupils who are English learners.

(4) Incentives for hiring and retaining teachers and other licensed educational personnel who provide Zoom services.

(5) Engagement and involvement with parents and families of pupils who are English learners, including, without limitation, increasing effective, culturally appropriate communication with and outreach to parents and families to support the academic achievement of those pupils.

(6) A summer academy or, for those schools that do not operate on a traditional school calendar, an intersession academy provided free of charge, including, without limitation, the provision of transportation to attend the summer academy or intersession academy.

(7) An extended school day.

(8) Any other service or program that has a demonstrated record of success for similarly situated pupils in comparable school districts and has been reviewed and approved as a Zoom service by the Superintendent of Public Instruction.

Sec. 4. NRS 387.1246 is hereby amended to read as follows:

387.1246 1. The Commission on School Funding, consisting of 11 members, is hereby created.

2. The Commission consists of the following members, who may not be Legislators:

(a) One member appointed by the Governor, who serves as Chair;

(b) Two members appointed by the Majority Leader of the Senate;

(c) Two members appointed by the Speaker of the Assembly;

(d) One member appointed by the Minority Leader of the Senate;

(e) One member appointed by the Minority Leader of the Assembly;

(f) Two members appointed by the Governor, each of whom is the chief financial officer of a school district in this State which has more than 40,000 pupils enrolled in its public schools, nominated by the Nevada Association of School Superintendents or its successor organization; and

(g) Two members appointed by the Governor, each of whom is the chief financial officer of a school district in this State which has 40,000 or fewer pupils enrolled in its public schools, nominated by



1 the Nevada Association of School Superintendents or its successor
2 organization.

3 ➡ In making appointments to the Commission, the appointing
4 authorities shall consider whether the membership generally reflects
5 the geographic distribution of pupils in the State.

6 3. Each member of the Commission must:

7 (a) Be a resident of this State;

8 (b) Not have been registered as a lobbyist pursuant to NRS
9 218H.200 for a period of at least 2 years immediately preceding
10 appointment to the Commission;

11 (c) Have relevant experience in public education;

12 (d) Have relevant experience in fiscal policy, school finance or
13 similar or related financial activities;

14 (e) Have the education, experience and skills necessary to
15 effectively execute the duties and responsibilities of a member of
16 the Commission; and

17 (f) Have demonstrated ability in the field of economics, taxation
18 or other discipline necessary to school finance and be able to bring
19 knowledge and professional judgment to the deliberations of the
20 Commission.

21 4. Each member of the Commission serves a term of 3 years
22 and may be reappointed to additional terms.

23 5. Each member may be removed by the appointing authority
24 for good cause. A vacancy on the Commission must be filled in the
25 same manner as the original appointment.

26 6. The Commission shall:

27 (a) Elect a Vice Chair from among its members at its first
28 meeting for a term of 3 years. A vacancy in the office of Vice Chair
29 must be filled by the Commission by election for the remainder of
30 the existing term.

31 (b) Adopt such rules governing the conduct of the Commission
32 as it deems necessary.

33 (c) Hold its first meeting on or before October 1, 2019, and hold
34 such additional number of meetings as may be necessary to
35 accomplish the tasks assigned to it in the time allotted.

36 7. A majority of the members of the Commission constitutes a
37 quorum and a majority of those present must concur in any decision.

38 8. The Department shall provide the Commission with meeting
39 rooms, data processing services and administrative and clerical
40 assistance. The Superintendent of Public Instruction and Office of
41 Finance shall jointly provide the Commission with professional staff
42 services.

43 9. While engaged in the business of the Commission, each
44 member is entitled to receive the per diem allowance and travel
45 expenses provided for state officers and employees generally.



10. The Commission may meet only ~~between~~ :
(a) *Between* July 1 of an odd-numbered year and September 30
of the subsequent even-numbered year ~~or~~ ; or

(b) *During any regular or special session of the Legislature, if
requested to do so by the chair of the:*

(1) *Senate Standing Committee on Education;*

(2) *Assembly Standing Committee on Education;*

(3) *Senate Standing Committee on Finance; or*

(4) *Assembly Standing Committee on Ways and Means.*

Sec. 5. NRS 387.12468 is hereby amended to read as follows:

387.12468 1. On or before October 1 of each year, each
school district shall create a report that includes a description of the
personnel employed and services provided by the school district
during the immediately preceding school year and any changes that
the school district anticipates making to the personnel and services
during the current school year. The school district shall post a copy
of the report on the Internet website maintained by the school
district.

2. On or before October 1 of each year, each public school
shall create a report that includes a description of the personnel
employed and services provided by the school during the
immediately preceding school year and any changes the school
anticipates making to the personnel and services during the current
school year. The public school shall post a copy of the report on the
Internet website maintained by the public school or, if the public
school does not maintain an Internet website, on the Internet website
maintained by the school district or the governing body or sponsor
of the public school, as applicable.

3. The Department shall prescribe by regulation the format and
contents of the information to be provided to create the report
created by each school district pursuant to subsection 1 and each
public school pursuant to subsection 2. The reports must include, as
applicable and without limitation:

(a) Each grade level at which the public school enrolls pupils;

(b) The number of pupils attending the public school;

(c) The average class size at the public school;

(d) The number of persons employed by the public school to
provide instruction, support to pupils, administrative support and
other personnel including, without limitation, the number of
employees in any subgroup of each type or classification of
personnel as prescribed by the Department;

(e) The professional development provided by the public school;

(f) The amount of money spent per pupil for supplies, materials,
equipment and textbooks;



(g) For each category of pupils for which the public school receives any additional funding, including, without limitation, pupils with disabilities, pupils who are English learners, at-risk pupils and gifted and talented pupils:

(1) The number of pupils in each category who attend the public school;

(2) If the Department determines that pupils within a category must be divided based on severity of need, the number of pupils in each such subcategory; and

(3) The number of persons employed to provide instruction, support to pupils, administrative support and other personnel employed by the public school and dedicated to providing services to each category or subcategory of pupils, including, without limitation, any subgroup of each kind of personnel prescribed by the Department;

(h) The total amount of money received to support the operations of the public school, divided by the number of pupils enrolled in the public school and expressed as a per pupil amount;

(i) *The total amount of money received by the public school as statewide base per pupil funding, divided by the number of pupils enrolled full-time in a program of distance education provided by the public school and expressed as a per pupil amount;*

(j) The total amount of money received by the public school as adjusted base per pupil funding, divided by the number of pupils enrolled in the public school , *not including pupils enrolled full-time in a program of distance education*, and expressed as a per pupil amount; and

~~(k)~~ (k) The amount of money received by the public school as weighted funding for each category of pupils supported by weighted funding, divided by the number of pupils enrolled in the public school who are identified in the appropriate category and expressed as a per pupil amount for each category.

Sec. 6. 1. There is hereby appropriated from the State General Fund to the Commission on School Funding created by NRS 387.1246 the sum of \$320,000 for the cost of conducting the study of school funding required by section 7 of this act.

2. Any remaining balance of the appropriation made by subsection 1 must not be committed for expenditure after June 30, 2025, by the entity to which the appropriation is made or any entity to which money from the appropriation is granted or otherwise transferred in any manner, and any portion of the appropriated money remaining must not be spent for any purpose after September 19, 2025, by either the entity to which the money was appropriated or the entity to which the money was subsequently



1 granted or transferred, and must be reverted to the State General
2 Fund on or before September 19, 2025.

3 **Sec. 7.** 1. The Commission on School Funding created by
4 NRS 387.1246 shall conduct an interim study concerning school
5 funding. The study must include, without limitation, an examination
6 of:

7 (a) Methods to enable small school districts to acquire capital
8 and engage in building improvement and modernization projects,
9 including, without limitation:

10 (1) The creation of a revolving fund to make loans to small
11 school districts;

12 (2) The allocation of additional funding to the Nevada State
13 Infrastructure Bank and implementation of changes to statute or
14 regulation as necessary to permit the Nevada State Infrastructure
15 Bank to provide financial assistance to smaller school districts; and

16 (3) Financial assistance through the Municipal Bond Bank
17 pursuant to NRS 350A.010 to 350A.210, inclusive.

18 (b) Recommendations for performance metrics to assess the
19 impact of increased investments in K-12 public education and
20 accountability measures to ensure the effective use of such
21 investments in K-12 public education.

22 (c) The number of teachers graduating from institutions of
23 higher education in this State each year relative to the number of
24 teacher positions sought to be filled by school districts in this State
25 each year.

26 (d) The classification and compensation of teachers and support
27 personnel at public schools in this State and whether insufficient
28 compensation is contributing to the difficulty in attracting and
29 retaining teachers and support personnel at public schools.

30 (e) Recommendations for changes to the laws governing sales
31 and use tax and property tax to fully fund public schools in this
32 State at an optimal level of funding.

33 2. On or before November 15, 2024, the Commission shall
34 submit a report of its findings, including, without limitation, any
35 recommendations for legislation, to the Governor and the Director
36 of the Legislative Counsel Bureau for transmittal to the 83rd Session
37 of the Nevada Legislature.

38 **Sec. 8.** This act becomes effective on July 1, 2023.

