

SENATE BILL NO. 227—SENATORS DENIS AND WOODHOUSE

FEBRUARY 18, 2019

Referred to Committee on Finance

SUMMARY—Requires certain information to be reported concerning public school expenditures. (BDR 34-825)

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

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

AN ACT relating to education; requiring the Department of Education to prescribe a template for reporting information about expenditures by public schools; requiring the Department to publish a description of the personnel and services that a public school may employ and provide with the amount budgeted for the public school; requiring each public school to report certain information prescribed by the Department relating to expenditures by the public school; and providing other matters properly relating thereto.

Legislative Counsel’s Digest:

1 Existing law requires the board of trustees of each school district to annually
2 report various information to the Superintendent of Public Instruction and the
3 Department of Taxation relating to the expenditures of the school district. (NRS
4 387.303) Existing law also establishes a statewide system of accountability for
5 public schools and requires the Department of Education to annually determine
6 whether each public school is meeting the measurable objectives and performance
7 targets established pursuant to the statewide system of accountability for public
8 schools. (NRS 385A.600, 385A.670) This bill requires the Department of
9 Education to report to the Director of the Legislative Counsel Bureau each year and
10 post on its Internet website a description of the personnel and services that the
11 Department reasonably believes an average elementary school, middle school and
12 high school in this State could provide on the basis of the amount of money
13 budgeted or appropriated for public education by the State when combined with all
14 local and federal money available for public education. This bill also requires each
15 public school to annually publish a description of the personnel employed and
16 services provided by the school during the immediately preceding academic year
17 and any changes to the personnel or services that the school expects to employ or



18 provide during the current academic year. Finally, this bill requires the Department
19 to prescribe the format and contents of the reports required and published by each
20 public school.

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

1 **Section 1.** Chapter 387 of NRS is hereby amended by adding
2 thereto a new section to read as follows:

3 *1. On or before March 1 of each odd-numbered year, the*
4 *Department shall create a report that includes a description of the*
5 *personnel and services that the Department reasonably believes an*
6 *average elementary school, middle school and high school in this*
7 *State could employ and provide using the amount of money for*
8 *public education contained in the proposed budget submitted by*
9 *the Governor to the Legislature pursuant to NRS 353.230 when*
10 *combined with all other local and federal money expected to be*
11 *available for public education. The report must be submitted to the*
12 *Director of the Legislative Counsel Bureau for transmission to the*
13 *Legislature and posted on an Internet website maintained by*
14 *the Department.*

15 *2. On or before July 1 of each year, the Department shall*
16 *create a report that includes a description of the personnel and*
17 *services that the Department reasonably believes an average*
18 *elementary school, middle school and high school in this State*
19 *could employ and provide using the amount of money for public*
20 *education appropriated by the Legislature when combined with all*
21 *other local and federal money expected to be available for public*
22 *education. The report must be submitted to the Director of the*
23 *Legislative Counsel Bureau for transmission to the Legislative*
24 *Committee on Education and posted on an Internet website*
25 *maintained by the Department.*

26 *3. On or before October 1 of each year, each public school*
27 *shall create a report that includes a description of the personnel*
28 *employed and services provided by the school during the*
29 *immediately preceding academic year and any changes the school*
30 *anticipates making to the personnel and services during the*
31 *current academic year. The public school shall provide a written*
32 *copy of the report to the parent or legal guardian of each pupil*
33 *who attends the public school and, if the public school maintains*
34 *an Internet website, post a copy of the report on the website.*

35 *4. The Department shall prescribe by regulation the format*
36 *and contents of the information to be provided to create the*
37 *reports required pursuant to subsections 1 and 2 by the*
38 *Department and for the report created by each public school*



1 *pursuant to subsection 3. The reports must include, without*
2 *limitation:*

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

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

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

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

11 (e) *The professional development provided to each teacher at*
12 *the public school;*

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

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

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

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

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

30 5. *As used in this section, “pupils who are at risk” means*
31 *pupils who are eligible for free or reduced-price lunches pursuant*
32 *to 42 U.S.C. §§ 1751 et seq., or an alternative measure prescribed*
33 *by the State Board of Education.*

34 **Sec. 2.** *The provisions of subsection 1 of NRS 218D.380 do*
35 *not apply to any provision of this act which adds or revises a*
36 *requirement to submit a report to the Legislature.*

37 **Sec. 3.** *This act becomes effective on July 1, 2019.*

