

EXECUTIVE AGENCY
FISCAL NOTE

AGENCY'S ESTIMATES

Date Prepared: March 21, 2023

Agency Submitting: Department of Education

Items of Revenue or Expense, or Both	Fiscal Year 2022-23	Fiscal Year 2023-24	Fiscal Year 2024-25	Effect on Future Biennia
Total	0	0	0	0

Explanation

(Use Additional Sheets of Attachments, if required)

If enacted, the proposed legislation would prohibit the counting of a pupil for apportionment purposes unless the pupil receives instruction for not less than 98% of the time the pupil spends in class. NDE is unable to determine the fiscal impact because, to date, the Department has not completed an audit the size required to support the implementation of this legislation. Pursuant to NRS 387.304, the Department is required to conduct an annual audit of the quarterly reported enrollment amended by this BDR. As written, this BDR significantly expands the scope of the required quarterly audit. Based on second-quarter unaudited enrollment counts, there are approximately 475,000 students in public K-12 schools. NDE is unable to determine the number of auditors it would take to audit each classroom according to the parameters identified. Currently, NDE has an audit staff of 7 which supports auditing 68 schools quarterly (including schools in a district) totaling 272 individual audits. If passed, the scope would expand to over 763 schools and their individual classrooms. NDE would need to work extensively with local education agencies to ensure the parameters for measuring instructional time are well established and educators are provided training to ensure accurate reporting of instructional time. Additionally, the student information system would require an enhancement to add the necessary functionality for enrollment reporting. Additionally, NDE would require additional staff to provide annual school calendar training and technical support to ensure alignment with revised regulations to support the implementation to distinguish between instructional and non-instructional time. Due to the scope and extensive nature of this change, NDE is unable to estimate the fiscal impact at this time.

Name Beau Bennett
Title State Education Funding Specialist

GOVERNOR'S OFFICE OF FINANCE COMMENTS

The agency's response appears reasonable.

Date Wednesday, March 15, 2023

Name Amy Stephenson
Title Director