

**NDE - ACCOUNT FOR STATE SPECIAL EDUCATION SERVICES**

**101-2619**

**PROGRAM DESCRIPTION**

The Contingency Account for Special Education Services allows the state to reimburse school districts and charter schools for extraordinary program expenses and related services which are not ordinarily present in the typical special education service and delivery system at a public school, are associated with the implementation of an individualized education program of a pupil with significant disabilities, and the costs of which exceed the total funding available to the school district or charter school for the pupil. Statutory authority: NRS 388.5243.

**BASE**

This request continues ongoing programs. One-time expenditures have been eliminated and partial year costs have been annualized.

	<b>2023-2024 ACTUAL</b>	<b>2024-2025 WORK PROGRAM</b>	<b>2025-2026 AGENCY REQUEST</b>	<b>2025-2026 GOVERNOR RECOMMENDS</b>	<b>2026-2027 AGENCY REQUEST</b>	<b>2026-2027 GOVERNOR RECOMMENDS</b>
<b>RESOURCES:</b>						
APPROPRIATION CONTROL	245,688,753	252,791,713	254,291,713	252,791,713	254,291,713	252,791,713
BALANCE FORWARD FROM PREVIOUS YEAR	1,662,086	1,625,428	2,000,000	2,000,000	2,000,000	2,000,000
BALANCE FORWARD TO NEW YEAR	-1,625,428	0	0	0	0	0
TRANSFER FROM INTERIM FINANCE	337,914	374,572	0	0	0	0
<b>TOTAL RESOURCES:</b>	<b>246,063,325</b>	<b>254,791,713</b>	<b>256,291,713</b>	<b>254,791,713</b>	<b>256,291,713</b>	<b>254,791,713</b>
<b>EXPENDITURES:</b>						
SPECIAL EDUCATION	244,188,753	251,291,713	252,791,713	251,291,713	252,791,713	251,291,713
SPECIAL EDUCATION CONTINGENCY	374,572	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
STUDENTS WITH DISABILITIES EXCEEDING 13 %	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000
<b>TOTAL EXPENDITURES:</b>	<b>246,063,325</b>	<b>254,791,713</b>	<b>256,291,713</b>	<b>254,791,713</b>	<b>256,291,713</b>	<b>254,791,713</b>

**MAINTENANCE**

**M100 STATEWIDE INFLATION**

This request funds rate changes for internal service funds such as the Attorney General, Fleet Services, information technology services, state-owned building rent, vehicle insurance, personnel assessments, and property and contents insurance.

	<b>2023-2024 ACTUAL</b>	<b>2024-2025 WORK PROGRAM</b>	<b>2025-2026 AGENCY REQUEST</b>	<b>2025-2026 GOVERNOR RECOMMENDS</b>	<b>2026-2027 AGENCY REQUEST</b>	<b>2026-2027 GOVERNOR RECOMMENDS</b>
<b>RESOURCES:</b>						
APPROPRIATION CONTROL	0	0	4,803,043	0	5,179,300	0
<b>TOTAL RESOURCES:</b>	<b>0</b>	<b>0</b>	<b>4,803,043</b>	<b>0</b>	<b>5,179,300</b>	<b>0</b>
<b>EXPENDITURES:</b>						
SPECIAL EDUCATION	0	0	4,803,043	0	5,179,300	0
<b>TOTAL EXPENDITURES:</b>	<b>0</b>	<b>0</b>	<b>4,803,043</b>	<b>0</b>	<b>5,179,300</b>	<b>0</b>

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**M101 AGENCY SPECIFIC INFLATION**

This request funds the cost of the 2% "roll-up" each year to cover merit increases for attaining additional education and additional years of service.

	2023-2024 ACTUAL	2024-2025 WORK PROGRAM	2025-2026 AGENCY REQUEST	2025-2026 GOVERNOR RECOMMENDS	2026-2027 AGENCY REQUEST	2026-2027 GOVERNOR RECOMMENDS
<b>RESOURCES:</b>						
APPROPRIATION CONTROL	0	0	0	4,774,543	0	9,639,801
<b>TOTAL RESOURCES:</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,774,543</b>	<b>0</b>	<b>9,639,801</b>
<b>EXPENDITURES:</b>						
SPECIAL EDUCATION	0	0	0	4,774,543	0	9,639,801
<b>TOTAL EXPENDITURES:</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,774,543</b>	<b>0</b>	<b>9,639,801</b>

**ENHANCEMENT**

**E125 EDUCATION & WORKFORCE**

This request funds an increase to the supplemental category to reflect a corrected calculation.

	2023-2024 ACTUAL	2024-2025 WORK PROGRAM	2025-2026 AGENCY REQUEST	2025-2026 GOVERNOR RECOMMENDS	2026-2027 AGENCY REQUEST	2026-2027 GOVERNOR RECOMMENDS
<b>RESOURCES:</b>						
APPROPRIATION CONTROL	0	0	0	1,500,000	0	1,500,000
<b>TOTAL RESOURCES:</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,500,000</b>	<b>0</b>	<b>1,500,000</b>
<b>EXPENDITURES:</b>						
SPECIAL EDUCATION	0	0	0	1,500,000	0	1,500,000
<b>TOTAL EXPENDITURES:</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,500,000</b>	<b>0</b>	<b>1,500,000</b>

**E600 BUDGET REDUCTIONS**

This decision unit removes an appropriation of funds for school districts or charter schools that report an enrollment of pupils with disabilities equal to more than 13 percent of total pupil enrollment.

	2023-2024 ACTUAL	2024-2025 WORK PROGRAM	2025-2026 AGENCY REQUEST	2025-2026 GOVERNOR RECOMMENDS	2026-2027 AGENCY REQUEST	2026-2027 GOVERNOR RECOMMENDS
<b>RESOURCES:</b>						
APPROPRIATION CONTROL	0	0	0	-1,500,000	0	-1,500,000
<b>TOTAL RESOURCES:</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-1,500,000</b>	<b>0</b>	<b>-1,500,000</b>

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	2023-2024 ACTUAL	2024-2025 WORK PROGRAM	2025-2026 AGENCY REQUEST	2025-2026 GOVERNOR RECOMMENDS	2026-2027 AGENCY REQUEST	2026-2027 GOVERNOR RECOMMENDS
<b>EXPENDITURES:</b>						
STUDENTS WITH DISABILITIES EXCEEDING 13 %	0	0	0	-1,500,000	0	-1,500,000
<b>TOTAL EXPENDITURES:</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-1,500,000</b>	<b>0</b>	<b>-1,500,000</b>

SUMMARY

	2023-2024 ACTUAL	2024-2025 WORK PROGRAM	2025-2026 AGENCY REQUEST	2025-2026 GOVERNOR RECOMMENDS	2026-2027 AGENCY REQUEST	2026-2027 GOVERNOR RECOMMENDS
<b>RESOURCES:</b>						
APPROPRIATION CONTROL	245,688,753	252,791,713	259,094,756	257,566,256	259,471,013	262,431,514
BALANCE FORWARD FROM PREVIOUS YEAR	1,662,086	1,625,428	2,000,000	2,000,000	2,000,000	2,000,000
BALANCE FORWARD TO NEW YEAR	-1,625,428	0	0	0	0	0
TRANSFER FROM INTERIM FINANCE	337,914	374,572	0	0	0	0
<b>TOTAL RESOURCES:</b>	<b>246,063,325</b>	<b>254,791,713</b>	<b>261,094,756</b>	<b>259,566,256</b>	<b>261,471,013</b>	<b>264,431,514</b>
<b>EXPENDITURES:</b>						
SPECIAL EDUCATION	244,188,753	251,291,713	257,594,756	257,566,256	257,971,013	262,431,514
SPECIAL EDUCATION CONTINGENCY	374,572	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
STUDENTS WITH DISABILITIES EXCEEDING 13 %	1,500,000	1,500,000	1,500,000	0	1,500,000	0
<b>TOTAL EXPENDITURES:</b>	<b>246,063,325</b>	<b>254,791,713</b>	<b>261,094,756</b>	<b>259,566,256</b>	<b>261,471,013</b>	<b>264,431,514</b>
<b>PERCENT CHANGE:</b>		<b>3.55%</b>	<b>2.47%</b>	<b>1.87%</b>	<b>0.14%</b>	<b>1.87%</b>