

**NEVADA DEPARTMENT OF EDUCATION  
COMMISSION ON SCHOOL FUNDING  
REPORTING AND MONITORING WORK GROUP  
JANUARY 10, 2020  
9:00 A.M.**

**Meeting Location:**

| <b>Office</b>                  | <b>Address</b> | <b>City</b> | <b>Meeting Room</b> |
|--------------------------------|----------------|-------------|---------------------|
| <b>Department of Education</b> | 700 E Fifth St | Carson City | Battle Born         |

**SUMMARY MINUTES OF THE WORK GROUP MEETING**

**WORK GROUP MEMBERS PRESENT**

**In Carson City**

Jim McIntosh  
Dusty Casey  
Andrew J. Feuling  
Jason Goudie

**Via Teleconference**

Dr. Lisa Morris-Hibbler

**DEPARTMENT STAFF PRESENT**

Heidi Haartz, Deputy Superintendent of Business and Support Services  
Jessica Todtman, Chief Strategy Officer  
Beau Bennett, Management Analyst IV  
Megan Peterson, Management Analyst III  
James Kirkpatrick, Administrative Services Officer III

**SUBJECT MATTER EXPERTS PRESENT**

Jason Willis, WestEd  
Felicia Brown, WestEd

**AUDIENCE IN ATTENDANCE**

Jennifer McMenemy, Allison Mackenzie

### **1: CALL TO ORDER; ROLL CALL**

Meeting called to order at 9:01 A.M. by Reporting and Monitoring Work Group Lead Jim McIntosh. Quorum was established.

### **2: PUBLIC COMMENT #1**

No public comment.

### **3: APPROVAL OF NOVEMBER 15, 2019 MEETING MINUTES**

**Member Goudie moved to approve the minutes. Member Feuling seconded. Motion passed.**

### **4: EXEMPLARS OF PUPIL-CENTERED FUNDING MODELS**

Jason Willis and Felicia Brown, WestEd, conducted a PowerPoint presentation on [Exemplars](#) for implementation of and reporting requirements for pupil-centered funding models in other states and districts.

Member Lisa Morris-Hibbler confirmed with the presenters that the monitoring process from the example from Texas was at the school level and requested further information on the program Texas uses.

Member Jason Goudie raised concern about adding additional reporting requirements that may ultimately reduce efficacy; he had further concerns about providing clarity around reporting of overlapping dollars due to overlapping programs. Member Goudie emphasized the importance of focusing on programmatic results.

Lead McIntosh noted that there are statutory and regulatory requirements for how specific dollars are spent. He further emphasized the importance of standing up a working model and that the Work Group's recommendations regarding reporting and monitoring would not necessarily reflect the final approach that is implemented.

Member Dusty Casey requested further information on an exemplar that followed the recommended method and how WestEd established their data-point values.

Member Morris-Hibbler commented on the current knowledge gap and the need for reporting and accountability guidance to provide to districts. She stated that the central issue is taking funding sources from multiple accounts, dispersing them via a single stream, and requiring reporting and accountability measures on every originating account.

Megan Peterson, Management Analyst III, Nevada Department of Education, cited Assembly Bill (AB) 309, which took seven sources of funding and combined them into once source of distribution; she suggested this as a potential example for best practices.

### **5: OVERVIEW OF WORK PLAN TO DETERMINE THE ANTICIPATED LEVEL OF EFFORT AND IMPACT ON SCHOOLS AND DISTRICTS**

Jason Willis and Felicia Brown, WestEd, conducted a PowerPoint presentation on [Effort and Impact](#), identifying the process to be used to determine the level of effort and fiscal impact of reporting requirements anticipated on schools and districts as a result of SB 543.

Member Goudie remarked the reporting requirements for SB 543 are not easy to implement, especially with regard to the deadlines provided and how they align with existing deadlines for audits. Member Casey agreed that accuracy is important and presenting data prior to audit is delicate.

Mr. Willis noted that publication in the fall helps to inform the budget development cycle and creates an opportunity for conversation; Member Goudie agreed that the timeline supports transparency.

Member Goudie inquired about the two reporting dates, October 1<sup>st</sup> and November 1<sup>st</sup>. Ms. Brown and Ms. Peterson both cited examples of reporting dates, such as the Zoom program or the federal Every Student Succeeds Act, which are set in statute.

Member Goudie clarified that the timing of reporting requirements needed to be more closely examined and the goal was to make reporting dates as consistent as possible. He also emphasized the importance of defined parameters for counting students and staff, requiring a common definition of categories to allow for comparability of data.

## **6: OVERVIEW OF WORK PLAN TO PROVIDE GUIDANCE TO SCHOOL DISTRICTS TO SUPPORT THE IMPLEMENTATION OF THE PUPIL-CENTERED FUNDING PLAN**

Jason Willis and Felicia Brown, WestEd, conducted a PowerPoint presentation on their proposed work plan for [Guidance to Support Implementation](#) of the Pupil-Centered Funding Plan.

*Convenience Break*

## **7: PRESENTATION REGARDING THE FORMAT OF SCHOOL DISTRICT BUDGETS**

James Kirkpatrick, Administrative Services Officer III, Nevada Department of Education, presented the current format of [School District Budgets](#) to the Work Group to support their conversation regarding the budgetary projections due to the Commission from districts per section 76.2 of SB 543.

Deputy Superintendent Haartz clarified that the Department of Taxation provides the template and revenue sources may be added to the form, although this will be further confirmed with the Department of Taxation.

Member Andrew J. Feuling remarked that on the district level, Special Education is a special revenue fund. He asked whether, when districts receive those funds, they show them as a revenue to the Special Education fund or the general fund. Deputy Superintendent Haartz noted that this is an example of data that districts need to submit to the Commission so that areas of need for additional guidance can be identified.

## **8: RECOMMENDATION REGARDING THE PARAMETERS FOR DISTRICT BUDGET PROJECTIONS**

*The Work Group discussed the parameters for school district budget projections, specifically whether to request fiscal year 2020 or years 2020-21 for comparison.*

Member Goudie recommended that only 2020 data be collected for 2019-20 comparison and initial analysis. Lead McIntosh supported this, as the budget projections are due by May 15<sup>th</sup>, 2020.

Deputy Superintendent Haartz noted that SB 543 states the Commission must look at the biennium budget process, which provides flexibility, and if they believe the results will be the same whether analyzing a one-year budget or a two-year budget, their recommendation is reasonable.

Member Goudie emphasized that the information of note for the analysis are the revenue streams.

The Work Group completed discussion about reporting school districts' budget projections under the Nevada Plan and the Pupil-Centered Funding Plan only for fiscal year 2020. For the Nevada Plan, Schedule A1 and BB5 will be submitted. The Pupil-Centered Funding Plan projections will be submitted using new forms that will be informed by the Commission's recommendations.

**9: RECOMMENDATION REGARDING KEY ELEMENTS TO MONITOR THE IMPLEMENTATION OF THE PUPIL-CENTERED FUNDING PLAN**

*The Work Group discussed key elements to monitor the implementation of the pupil-centered funding plan.*

Lead McIntosh recommended the transition from the Nevada Plan to the Pupil-Centered Funding Plan as an element for consideration.

Member Feuling noted that WestEd would be returning with additional information on how other states have implemented pupil-centered funding models and that this data would provide a better sense of what to monitor.

Member Goudie questioned if a recommendation needed to be made at that time.

Deputy Superintendent Haartz clarified that formal recommendations would not be made until 2022 and current recommendations were guidance and direction from which to build models.

Lead McIntosh noted that the Work Group currently agrees on core calculations regarding the implementation of the funding plan, but is not yet prepared to recommend additional monitoring elements.

**10: FUTURE AGENDA ITEMS**

*No additional items discussed.*

**11: PUBLIC COMMENT #2**

No public comment.

**12: ADJOURNMENT**

Meeting adjourned at 12:26 P.M.