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GUIDANCE MEMORANDUM #17-23

TO: District Superintendents

FROM: Steve Canavero, Ph.D. 
Superintendent of Public Instruction

SUBJECT: Class Size Reduction Expense Reporting, Funding and Baseline Ratio

Beginning fiscal year 2019, per legislative intent of SB544 section 11, the Class-Size reduction funding model will undergo a revision. This revision will allocate funds at the student-to-teacher ratios levels associated with the type of Class-Size Reduction (CSR) program implemented by each district.

Class Size Reduction Expense Reporting

In response to audit findings reported in the audit entitled "Department of Education, Use of Class-Size Reduction Funds by School Districts, 2016", the Nevada Department of Education will require districts to provide quarterly reporting of all expenditures from class size reduction funds.

Expenditures will be reported according to the same schedule as other class-size reduction (CSR) reporting (i.e., Nov 1, Feb 1, May1, Aug 1) in a format that is congruent with the annual 387.303 report.

This will be implemented beginning FY18, with the first report to be provided by the districts on or before November 1st. These expenditures and their annual totals will then be compared to quarterly CSR fund allocations. At year-end, any CSR funds issued by the Department in excess of CSR funds spent by the recipient will be returned to the Department. Reporting templates will be provided.

Class Size Reduction Funding

Districts implementing the alternative plan will be funded at the higher student-teacher ratios of 22-to-1 for grades one through three, and 25-to-1 for grades four through six. The districts which

elect to implement the regular program will be funded at the ratios of 17-to-1 for grades one through two, and 20-to-1 for grade three.

This revision could greatly impact district's Class-Size Reduction allocations. Owing to the timing of district plan submissions and the legislative session, we recognize the burden this would create if implemented this fiscal year per intent. As a result, the revision will be implemented in fiscal year 2019 to allow districts time to review program choices and revise as necessary to meet district goals.

The Department will expand on the CSR model at the State Chief Finance Officer meeting at the end of October, date to be determined, as well as at an upcoming State Board of Education meeting. An allocation breakdown for each program to demonstrate the impact each program will have on the dollars received by the district will also be made available.

Class Size Reduction Baseline Ratio

Senate Bill 544 section 15(b) requires the money transferred for class-size reduction pursuant to sections 12 and 13 of the act must not be distributed to a district unless that school district has:

“Demonstrated that, from resources of the school district other than allocations received from the State Distributive School Account for class-size reduction, a sufficient number of classroom teachers have been employed to maintain the average pupil-teacher ratio that existed for each grade for grades 1, 2, and 3, in that school district for the 3 school years immediately preceding the start of the class-size reduction program in the 1990-1991 school year.”

This will require accurate and separate reporting of general funded and class-size reduction funded teachers. Ratio reporting will need to be revised to report the pupil-teacher ratio using general funded teachers only and general fund with class-size reduction funded teachers. The two ratios will be used concurrently with a district's class-size reduction plan to allocate class-size reduction dollars.

Updated reporting templates will be provided beginning school year 2018-2019.

Please contact Megan Hanke with any questions or concerns at mhanke@doe.nv.gov or by phone at 775-687-9236.