

# **Agenda Item # 10**

# **Pupil-Centered Funding Plan**

# **Model Update**

Commission on School Funding

August 25, 2023

# Overview

- Compare FY 2023 to FY 2024 and FY 2025
  - The District, Charter and University school allocation detail can be found at Nevada Department of Education Website: [Pupil Centered Funding Plan \(nv.gov\)](https://www.nv.gov/pupil-centered-funding-plan)
  - The Pupil-Centered Funding Plan (PCFP) full model can be requested from the Nevada Department of Education Public Information Office

# Revenues

Description	FY 2023	FY 2024	FY 2025
General Fund	\$1,223,780,931	\$1,137,995,964	\$1,487,995,964
Net Proceeds of Minerals-State	\$0	\$37,525,000	\$58,305,000
Gold and Silver Tax	\$0	\$65,747,000	\$63,063,000
Governmental Services Tax	\$125,635,000	\$130,140,000	\$134,499,000
Recreational Marijuana Tax	\$94,934,000	\$76,037,000	\$75,404,000
Local School Support Tax	\$1,787,026,000	\$2,347,428,000	\$2,454,407,000
Annual Slot Tax	\$25,322,000	\$25,788,000	\$25,152,000
Room Tax	\$173,735,000	\$249,739,000	\$241,840,000
Property Tax	\$918,578,000	\$1,012,450,000	\$1,080,279,000
Federal Mineral Leasing Act	\$5,000,000	\$7,500,000	\$7,500,000
Franchise Fee	\$3,366,900	\$3,500,000	\$3,500,000

# Revenues Continued

Description	FY 2023	FY 2024	FY 2025
Net Proceeds of Minerals-Local	\$28,936,000	\$17,440,000	\$19,602,000
Proceeds from Forfeited Properties	\$361,800	\$740,000	\$740,000
Fines	\$0	\$50,000	\$50,000
Interest Distributions	\$603,000	\$18,569,000	\$14,540,000
Unclaimed Property	\$148,000	\$34,000	\$34,000
Boat Registration Fees	\$729,000	\$900,000	\$900,000
Cannabis Compliance Board Transfer	\$63,631,649	\$40,504,000	\$40,907,000
Gift and Donations	\$0	\$900	\$900
Permanent School Funds	\$11,577,000	\$13,447,000	\$11,501,000
Agriculture Fines	\$0	\$11,000	\$11,000
Education Stabilization Account (Transfer above 15% Cap)	\$0	\$291,375,945	\$0

# Auxiliary Services and Special Education

Description	FY 2023	FY 2024	FY 2025
Transportation	\$199,114,013	\$193,150,692	\$193,187,746
Food Services	\$2,207,551	\$1,619,718	\$1,620,030
Local Special Education	\$442,438,392	\$483,781,493	\$483,874,302

- Auxiliary Services and Special Education allocations are not based on a per pupil allocation methodology.
- PCFP Auxiliary Services allocations are distributed to School Districts only.
- Auxiliary Services allocations are based on a 4-year average of a district actual reported expenses.
- Local Special Education allocations are based on the actual expenditures as reported in the Annual Financial Reports

# Statewide Base and Adjusted Base

Description	FY 2023	FY 2024	FY 2025
Inflation Growth	1.74%	4.52%	4.52%
Statewide Base	\$7,074	\$8,966	\$9,414
Adjusted Base (Average)	\$7,547	\$9,292	\$9,754
Enrollment (Duplicated)	485,950	471,283	471,754
Adjusted Base Allocation	\$3,667,227,214	\$4,379,176,004	\$4,601,409,680
Baseline Funding Status (On the PCFP)	10	16	16
Baseline Funding Status (On The FY 2020 Baseline)	9	3	3

# Weights

## English Learners

Description	FY 2023	FY 2024	FY 2025
English Learners Weight	.23	.45	.45
EL Counts*	54,313	52,678	52,678
EL Per Pupil Rate	\$1,648	\$4,035	\$4,236
EL Allocation	\$89,492,734	\$212,534,769	\$223,153,735

\*EL counts are unduplicated

# Weights At-Risk

Description	FY 2023	FY 2024	FY 2025
At-risk Weight	.03	.35	.35
At-risk Counts*	273,828	63,325	63,325
At-risk Per Pupil Rate	\$244	\$3,137	\$3,294
At-risk Allocation	\$66,931,735	\$198,666,203	\$208,593,011

\*At-risk counts are unduplicated

- The change from FY 2023 to FY 2024 is due the transition from using Free and Reduced-Price Lunch (FRL) to a new the definition, as recommended by the Commission of School Funding, that was codified in law with the passage of SB 503



# Weights

## Gifted and Talented

Description	FY 2023	FY 2024	FY 2025
Gifted and Talented	.12	.12	.12
GATE Counts*	7,466	7,434	7,434
GATE Per Pupil Rate	\$869	\$1,075	\$1,129
GATE Allocation	\$6,489,952	\$7,992,928	\$8,392,360

\*GATE counts are unduplicated

# Total Allocations

Description	FY 2023	FY 2024	FY 2025
Auxiliary Services	\$201,468,300	\$194,770,412	\$194,807,776
Local Special Education	\$442,438,392	\$483,781,493	\$483,874,302
Adjusted Base	\$3,667,227,214	\$4,379,176,004	\$4,601,409,680
Weighted	\$162,914,421	\$419,193,900	\$440,139,106
<b>Total Allocations</b>	<b>\$4,474,048,327</b>	<b>\$5,476,921,809</b>	<b>\$5,720,230,864</b>
Net Revenue Increase/Decrease	1.20%	22.42%	4.44%

Thank You