

SB 543 OVERVIEW

PREPARED FOR THE

 NEVADA COMMISSION ON EDUCATION FUNDING



Section 2 of SB543 creates a special revenue fund called the State Education Fund. How is that different than how funds are treated (accounted for) under the Nevada Plan?



The Core Elements of SB543



Creation of
the Nevada
Education Fund



Creation of
the Education
Stabilization
Account



Replace the
Nevada Plan with
the Pupil-Centered
Funding Plan



Creation of
the Commission
on School
Funding



Enhanced
Reporting and
Accountability
at All Levels



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Governor to include in the proposed executive budget a recommendation for such funding for the public schools in this State as the Governor determines to be appropriate if the Governor determines that preparing a proposed executive budget as described in section 9 would be impracticable. If the Governor includes such a recommendation, the Governor must also recommend appropriate legislation to improve the method for determining funding for the public schools in this State.

Section 10 of this bill creates the Commission on School Funding and prescribes its membership. Section 11 of this bill prescribes the duties of the Commission. Section 76 of this bill requires the Commission to project the distribution of education funding for the 2019-2021 biennium as if the Pupil-Centered Funding Plan were in effect and compare that projection to the projected distribution of education funding for the 2019-2021 biennium under existing law. Section 76 additionally requires each school district to project its budget for the 2019-2021 biennium as if the Pupil-Centered Funding Plan were in effect, compare that projection to its projected budget for the 2019-2021 biennium under existing law and submit both budgets to the Commission. Finally, section 76 requires the Commission to make recommendations for the implementation of the Pupil-Centered Funding Plan to the Governor and Legislature.

Section 12 of this bill establishes certain reporting requirements for the Department of Education and for each school district and public school relating to educational expenditures. Section 74.5 of this bill makes an appropriation for the costs of implementing this bill.

EXPLANATION – Matter in *bolded italics* is new; matter between brackets ~~(omitted material)~~ is material to be omitted.

THE PEOPLE OF THE STATE OF NEVADA, REPRESENTED IN
SENATE AND ASSEMBLY, DO ENACT AS FOLLOWS:

Section 1. Chapter 387 of NRS is hereby amended by adding thereto the provisions set forth as sections 2 to 12, inclusive, of this act.

Sec. 2. 1. *The State Education Fund is hereby created as a special revenue fund to be administered by the Superintendent of Public Instruction for the purpose of supporting the operation of the public schools in this State. The interest and income earned on the money in the Fund, after deducting any applicable charges, must be credited to the Fund.*

2. *Money which must be deposited for credit to the State Education Fund includes, without limitation:*

(a) *All money derived from interest on the State Permanent School Fund, as provided in NRS 387.030;*

(b) *The proceeds of the tax imposed pursuant to NRS 244.33561 and any applicable penalty or interest, less any amount retained by the county treasurer for the actual cost of collecting and administering the tax;*

(c) *The proceeds of the tax imposed pursuant to subsection 1 of NRS 387.195;*

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(d) The portion of the money in each special account created pursuant to subsection 1 of NRS 179.1187 which is identified in paragraph (d) of subsection 2 of NRS 179.1187;

(e) The money identified in subsection 1 of NRS 328.450;

(f) The money identified in subsection 1 of NRS 328.460;

(g) The money identified in paragraph (a) of subsection 2 of NRS 360.850;

(h) The money identified in paragraph (a) of subsection 2 of NRS 360.855;

(i) The money required to be paid over to the State Treasurer for deposit to the credit of the State Education Fund pursuant to subsection 4 of NRS 362.170;

(j) The portion of the proceeds of the tax imposed pursuant to subsection 1 of NRS 372A.290 identified in paragraph (b) of subsection 3 of NRS 372A.290;

(k) The proceeds of the tax imposed pursuant to subsection 2 of NRS 372A.290;

(l) The proceeds of the fees, taxes, interest and penalties imposed pursuant to chapter 374 of NRS, as transferred pursuant to subsection 3 of NRS 374.785;

(m) The money identified in paragraph (b) of subsection 3 of NRS 453A.344;

(n) The money identified in NRS 453D.510;

(o) The portion of the proceeds of the excise tax imposed pursuant to subsection 1 of NRS 463.385 identified in paragraph (c) of subsection 5 of NRS 463.385;

(p) The money required to be distributed to the State Education Fund pursuant to subsection 3 of NRS 482.181;

(q) The portion of the net profits of the grantee of a franchise, right or privilege identified in NRS 709.110;

(r) The portion of the net profits of the grantee of a franchise identified in NRS 709.230;

(s) The portion of the net profits of the grantee of a franchise identified in NRS 709.270; and

(t) The direct legislative appropriation from the State General Fund required by subsection 3.

3. In addition to money from any other source provided by law, support for the State Education Fund must be provided by direct legislative appropriation from the State General Fund in an amount determined by the Legislature to be sufficient to fund the operation of the public schools in this State for kindergarten through grade 12 for the next ensuing biennium for the population reasonably estimated for that biennium. Money in the

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State Education Fund does not revert to the State General Fund at the end of a fiscal year, and the balance in the State Education Fund must be carried forward to the next fiscal year.

4. Money in the Fund must be paid out on claims as other claims against the State are paid.

5. The Superintendent of Public Instruction may create one or more accounts in the State Education Fund for the purpose of administering any money received from the Federal Government for the support of education and any State money required to be administered separately to satisfy any requirement imposed by the Federal Government. The money in any such account must not be considered when calculating the statewide base per pupil funding amount or appropriating money from the State Education Fund pursuant to section 4 of this act. The interest and income earned on the money in any such account, after deducting any applicable charges, must be credited to the account.

Sec. 3. 1. The Education Stabilization Account is hereby created in the State Education Fund. Except as otherwise provided in subsections 3 and 4, each year after the close of the previous fiscal year and before the issuance of the State Controller's annual report, each county school district shall transfer from the county school district fund to the Education Stabilization Account any amount by which the actual ending fund balance of the county school district fund exceeds 16.6 percent of the total actual

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2. Money transferred pursuant to subsection 1 to the Education Stabilization Account is a continuing appropriation solely for the purpose of authorizing the expenditure of the transferred money for the purposes set forth in this section.

3. The balance in the Educational Stabilization Account must not exceed 15 percent of the total of all appropriations and authorizations from the State Education Fund, excluding the Education Stabilization Account or any account created pursuant to subsection 5 of section 2 of this act, for the immediately preceding fiscal year. Any money transferred to the Education Stabilization Account which exceeds this amount must instead be transferred to the State Education Fund.

4. If the Interim Finance Committee finds that the collection of revenue in any fiscal year will result in the State Education Fund receiving 97 percent or less of the money authorized for expenditure from the State Education Fund, the Committee shall



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by resolution establish an amount of money to transfer from the Education Stabilization Account to the State Education Fund and direct the State Controller to transfer that amount to the State Education Fund. The State Controller shall thereupon make the transfer.

5. The balance remaining in the State Education Fund, excluding the balance remaining in the Education Stabilization Account or any account created pursuant to subsection 5 of section 2 of this act, that has not been committed for expenditure on or before June 30 of each fiscal year must be transferred to the Education Stabilization Account to the extent that such a transfer would not cause the balance in the Education Stabilization Account to exceed the limit established in subsection 3.

Sec. 4. 1. After a direct legislative appropriation is made to the State Education Fund from the State General Fund pursuant to section 2 of this act, the Legislature shall determine the statewide base per pupil funding amount for each fiscal year of the biennium, which is the amount of money expressed on a per pupil basis for the projected enrollment of the public schools in this State, determined to be sufficient by the Legislature to fund the costs of all public schools in this State to operate and provide general education to all pupils for any purpose for which specific funding is not appropriated pursuant to paragraph (a), (b) or (e) of subsection 2. It is the intent of the Legislature that the statewide base per pupil funding amount for any fiscal year, to the extent practicable, be not less than the statewide base per pupil funding amount for the immediately preceding fiscal year, adjusted by inflation, unless the amount of money contained in the State Education Fund, excluding the Education Stabilization Account or any account created pursuant to subsection 5 of section 2 of this act, decreases from the preceding fiscal year. If the amount of money contained in the State Education Fund, excluding the Education Stabilization Account or any account created pursuant to subsection 5 of section 2 of this act, decreases from the preceding fiscal year, it is the intent of the Legislature that a proportional reduction be made in both the statewide base per pupil funding amount and the weighted funding appropriated pursuant to paragraph (e) of subsection 2.

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Can you help us better understand the process and logic underlying the base and the weight calculations used in your model?



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each school district to provide programs of instruction in both compulsory and elective subjects that offer full opportunity for every Nevada child to receive the benefit of the purposes for which public schools are maintained. Therefore, the quintessence of the State's financial obligation for such programs can be expressed ~~[in a formula partially on a per pupil basis and partially on a per program basis as: State financial aid to school districts equals the difference between school district basic support guarantee and local available funds produced by mandatory taxes minus all the local funds attributable to pupils who reside in the county but attend a charter school or a university school for profoundly gifted pupils.]~~ by combining money raised pursuant to state law at the local level with state money to provide a certain basic level of support to each pupil in this State, adjusted to account for variation in the local costs to provide a reasonably equal educational opportunity to pupils and for the costs of providing a reasonably equal educational opportunity to pupils with certain additional educational needs. This formula is designated the **[Nevada] Pupil-Centered Funding Plan.**

2. It is the intent of the Legislature ~~[commencing with Fiscal Year 2016-2017, to provide additional resources to the Nevada Plan expressed as a multiplier of the basic support guarantee to meet the unique needs of certain categories of pupils, including, without limitation, pupils with disabilities, pupils who are English learners, pupils who are at risk and gifted and talented pupils. As used in this subsection, "pupils who are at risk" means pupils who are eligible for free or reduced price lunch pursuant to 42 U.S.C. §§ 1751 et seq., or an alternative measure prescribed by the State Board of Education.]~~ to accomplish the transition to the Pupil-Centered Funding Plan without causing an unexpected loss of revenue to any school district which may receive less money under the Pupil-Centered Funding Plan than the district received during the fiscal year ending on June 30, 2020. Except as otherwise provided in subsection 3, if a school district would receive less money under the Pupil-Centered Funding Plan than the district received during the fiscal year ending on June 30, 2020, it is the intent of the Legislature that the school district instead receive the same level of funding that the district received during the fiscal year ending on June 30, 2020, and be given the flexibility to reapportion money between its adjusted base per pupil funding and weighted funding in a manner similar to the apportionment of such money in the fiscal year ending on June 30, 2020, to ensure that each pupil in the district receives a reasonably equal educational opportunity.



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K12 Education Budget Accounts

Distributive School Account (2610)

New Nevada Education Funding Plan (2677)	Instruction In Financial Literacy (2620)	School and Student Support (2712)	Individuals With Disabilities Education Act (2715)
Other State Education Programs (2699)	Professional Development Programs (2618)	Office of Early Learning and Development (2709)	Career and Technical Education (2680)
School Remediation Trust Fund (2615)	School Safety (2698)	Assessments and Accountability (2679)	Safe and Respectful Learning (2721)
State Supplemental School Support Account (2617)	Teach Nevada Scholarship Program (2718)	Standards and Instructional Support (2675)	Data Systems Management (2616)
Educational Trust Account (2614)	Teacher's School Supplies Reimbursement (2717)	Account for Alternative Schools (2672)	Educator Effectiveness (2612)
Incentives For Licensed Education Personnel (2616)	Office of the Superintendent (2673)	Gear Up (2678)	
District Support Services (2719)	Department Support Services (2720)		
Parental Involvement and Family Engagement (2706)	Literacy Programs (2713)		
Contingency Account for Special Ed Services (2619)	Achievement School District (2674)		
Bullying Prevention Account (2704)	Educator Licensure (2705)		



STUDENT CENTERED K-12 EDUCATION FUNDING MODEL								
Uses Summary Other Education Programs								
Uses	FY2018 Actual	FY2019 Work Program	FY2020 Agency Request	FY2020 Recommended	FY2021 Agency Request	FY2021 Recommended	SCFM Allocation	Federal Funds
Read By Three	\$ 19,871,866	\$ 20,537,953	\$ 31,737,953	\$ 31,737,953	\$ 31,737,953	\$ 31,737,953	BASE	NO
Underperforming Schools Turnaround	\$ 2,331,481	\$ 2,500,000	\$ 2,500,000	\$ 2,500,000	\$ 2,500,000	\$ 2,500,000	BASE	NO
Ed- Tech-K12x-Satellite	\$ 392,329	\$ -	\$ 392,329	\$ 392,329	\$ -	\$ -	STATE	NO
Jobs For America's Graduates	\$ 3,484,186	\$ 3,689,103	\$ 4,649,105	\$ 4,649,105	\$ 4,806,329	\$ 4,806,329	STATE	NO
College And Career Readiness	\$ 4,325,949	\$ 5,000,000	\$ 5,000,000	\$ 5,000,000	\$ 5,000,000	\$ 5,000,000	BASE	NO
Advanced Placement Exams	\$ 619,786	\$ 662,750	\$ 662,750	\$ 662,750	\$ 662,750	\$ 662,750	BASE	NO
Voc Student Org	\$ 106,998	\$ 106,998	\$ 106,998	\$ 106,998	\$ 106,998	\$ 106,998	STATE	NO
Gifted And Talented Education	\$ 6,374,243	\$ 8,274,243	\$ 8,274,243	\$ 8,274,243	\$ 8,274,243	\$ 8,274,243	GATE	NO
Lea Library Books	\$ 448,765	\$ 449,519	\$ 449,142	\$ 449,142	\$ 449,142	\$ 449,142	BASE	NO
Computer Educ & Tech	\$ 887,480	\$ 1,400,000	\$ -	\$ -	\$ -	\$ -	BASE	NO
Public Broadcasting	\$ 462,725	\$ 462,725	\$ 462,725	\$ 462,725	\$ 462,725	\$ 462,725	STATE	NO
Early Childhood Education	\$ 2,998,770	\$ 3,677,257	\$ 3,338,875	\$ 3,338,875	\$ 3,338,875	\$ 3,338,875	STATE	NO
Special Elementary Counseling	\$ 800,000	\$ 850,000	\$ 850,000	\$ 850,000	\$ 850,000	\$ 850,000	SPED	NO
School Library Media Specialist	\$ 18,798	\$ 18,798	\$ 18,798	\$ 18,798	\$ 18,798	\$ 18,798	BASE	NO
Project Gain - Geographic Alliance In Nevada	\$ 40,605	\$ 44,583	\$ 44,583	\$ 44,583	\$ 44,583	\$ 44,583	STATE	NO
Education Leadership	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	STATE	NO
Nv Inst On Teaching & Edu Prep	\$ -	\$ 1,000,000	\$ 1,250,000	\$ 1,250,000	\$ 1,250,000	\$ 1,250,000	STATE	NO
Teacher/Nursing Certification	\$ 49,250	\$ 49,319	\$ 49,285	\$ 62,410	\$ 49,285	\$ 62,410	BASE	NO
Counselor Certification	\$ 668,741	\$ 668,740	\$ 668,740	\$ 668,740	\$ 668,740	\$ 668,740	BASE	NO
Speech Pathologists Increment	\$ 526,784	\$ 526,785	\$ 526,784	\$ 526,784	\$ 526,784	\$ 526,784	BASE	NO
Cte Programs	\$ 11,819,452	\$ 13,267,027	\$ 12,543,822	\$ 13,543,822	\$ 12,543,822	\$ 13,543,822	BASE	NO
Adult Education	\$ 16,979,498	\$ 19,541,298	\$ 20,260,398	\$ 19,260,398	\$ 20,260,398	\$ 19,260,398	STATE	NO
Reserve	\$ -	\$ 3,784,500	\$ -	\$ -	\$ -	\$ -	BASE	NO
Total	\$ 73,707,706	\$ 87,011,598	\$ 94,286,530	\$ 94,299,655	\$ 94,051,425	\$ 94,064,550		
Total Funding (All Sources)								
Funding Allocations								
State Oversight, Admin and Other (STATE)	\$ 24,965,111	\$ 29,021,964	\$ 31,005,013	\$ 30,005,013	\$ 30,769,908	\$ 29,769,908		
Based K-12 Education Funding (BASE)	\$ 41,568,352	\$ 48,865,391	\$ 54,157,274	\$ 55,170,399	\$ 54,157,274	\$ 55,170,399		
Special Education Program Funding (SPED)	\$ 800,000	\$ 850,000	\$ 850,000	\$ 850,000	\$ 850,000	\$ 850,000		
English Learner Program Funding (EL)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
At-Risk Learner Program Funding (AT-RISK)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Gifted and Talented Program Funding (GATE)	\$ 6,374,243	\$ 8,274,243	\$ 8,274,243	\$ 8,274,243	\$ 8,274,243	\$ 8,274,243		
Total Funding Allocations	\$ 73,707,706	\$ 87,011,598	\$ 94,286,530	\$ 94,299,655	\$ 94,051,425	\$ 94,064,550		
Crosscheck	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		

F Schedules

Sources and uses for every line item in every budget account were allocated to state oversight and administration, base or specific weights. Federal allocations were also segmented.



STUDENT CENTERED K-12 EDUCATION FUNDING MODEL Budget Account District Level Allocations Other Education					Cross Check Against Known District Allocations (FY2018) NRS 387.303 Report (Green reference is the source column from the ...)	
	FY2018 Actual	FY2019 Work Program	FY2020 Recommended	FY2021 Recommended	AG	AO
School District					Read By Three Underperforming Schools Turnaround	Ed- Tech-
Churchill	\$ 361,001	\$ 428,949	\$ 475,587	\$ 475,587	\$ 157,840	\$ -
Clark	\$ 28,440,553	\$ 33,793,652	\$ 37,467,916	\$ 37,467,916	\$ 11,568,627	\$ 451,404
Douglas	\$ 1,385,154	\$ 1,645,868	\$ 1,824,817	\$ 1,824,817	\$ 655,182	\$ -
Elko	\$ 1,174,809	\$ 1,395,932	\$ 1,547,707	\$ 1,547,707	\$ 560,143	\$ 60,482
Esmeralda	\$ 99,838	\$ 118,630	\$ 131,528	\$ 131,528	\$ 33,054	\$ -
Eureka	\$ 50,000	\$ 59,411	\$ 65,871	\$ 65,871	\$ -	\$ -
Humboldt	\$ 1,228,408	\$ 1,459,619	\$ 1,618,318	\$ 1,618,318	\$ 766,661	\$ 100,079
Lander	\$ 257,403	\$ 305,851	\$ 339,105	\$ 339,105	\$ 133,293	\$ -
Lincoln	\$ 384,151	\$ 456,456	\$ 506,085	\$ 506,085	\$ 204,154	\$ 81,500
Lyon	\$ 1,363,839	\$ 1,620,542	\$ 1,796,738	\$ 1,796,738	\$ 671,826	\$ -
Mineral	\$ 273,200	\$ 324,622	\$ 359,917	\$ 359,917	\$ 81,691	\$ 63,275
Nye	\$ 1,248,950	\$ 1,484,028	\$ 1,645,381	\$ 1,645,381	\$ 594,412	\$ 471,332
Carson	\$ 2,672,250	\$ 3,175,223	\$ 3,520,454	\$ 3,520,454	\$ 1,382,043	\$ 209,020
Pershing	\$ 246,287	\$ 292,644	\$ 324,462	\$ 324,462	\$ 181,257	\$ -
Storey	\$ 67,502	\$ 80,208	\$ 88,928	\$ 88,928	\$ -	\$ -
Washoe	\$ 6,203,363	\$ 7,370,964	\$ 8,172,383	\$ 8,172,383	\$ 1,635,283	\$ 418,039
White Pine	\$ 1,122,543	\$ 1,333,829	\$ 1,478,851	\$ 1,478,851	\$ 529,396	\$ 277,260
Charter Schools (Combined)	\$ 2,224,508	\$ 2,643,206	\$ 2,930,592	\$ 2,930,592	\$ 717,006	\$ 199,090
Total School Districts	\$ 48,803,759	\$ 57,989,634	\$ 64,294,642	\$ 64,294,642	\$ 19,871,868	\$ 2,331,481
Not Allocated to Districts (State Admin, Oversight and Other)	\$ 24,965,111	\$ 29,021,964	\$ 30,005,013	\$ 29,769,908		
Total Program Allocations	\$ 73,768,870	\$ 87,011,598	\$ 94,299,655	\$ 94,064,550		
Cross Check Against Reported Revenue Totals						
Other Education Revenues						
State General Fund Appropriations	\$ 77,209,615	\$ 81,446,198	\$ 94,299,655	\$ 94,064,550		
Local School Support Tax (in state)	\$ -	\$ -	\$ -	\$ -		
Local School Support Tax (out-of-state)	\$ -	\$ -	\$ -	\$ -		
Property Taxes	\$ -	\$ -	\$ -	\$ -		
IP1 (2009) 3% Hotel Room Tax	\$ -	\$ -	\$ -	\$ -		
Governmental Services Tax	\$ -	\$ -	\$ -	\$ -		
Marijuana 10% Retail Excise Tax	\$ -	\$ -	\$ -	\$ -		
DSA Share of Slot Tax	\$ -	\$ -	\$ -	\$ -		

0 Schedules
District-level allocations provided by NDE were also cross checked against NRS 387.303 reports by line item to ensure, as closely as was possible, alignment of all expenditures.





"After a direct legislative appropriation is made to the State Education Fund from the State General Fund pursuant to section 2 of this act, the money in the State Education Fund, excluding any amount of money in the Education Stabilization Account or in any account established pursuant to subsection 5 of section 2 of this act, must be appropriated as established by law for each fiscal year of the biennium for the following purposes:..."

Sec. 4. 1. After a direct legislative appropriation is made to the State Education Fund from the State General Fund pursuant to section 2 of this act, the Legislature shall determine the statewide base per pupil funding amount for each fiscal year of the biennium, which is the amount of money expressed on a per pupil basis for the projected enrollment of the public schools in this State, determined to be sufficient by the Legislature to fund the costs of all public schools in this State to operate and provide general education to all pupils for any purpose for which specific funding is not appropriated pursuant to paragraph (a), (b) or (e) of subsection 2. It is the intent of the Legislature that the statewide base per pupil funding amount for any fiscal year, to the extent practicable, be not less than the statewide base per pupil funding amount for the immediately preceding fiscal year, adjusted by inflation, unless the amount of money contained in the State Education Fund, excluding the Education Stabilization Account or any account created pursuant to subsection 5 of section 2 of this act, decreases from the preceding fiscal year. If the amount of money contained in the State Education Fund, excluding the Education Stabilization Account or any account created pursuant to subsection 5 of section 2 of this act, decreases from the preceding fiscal year, it is the intent of the Legislature that a proportional reduction be made in both the statewide base per pupil funding amount and the weighted funding appropriated pursuant to paragraph (e) of subsection 2.

2. After a direct legislative appropriation is made to the State Education Fund from the State General Fund pursuant to section 2 of this act, the money in the State Education Fund, excluding any amount of money in the Education Stabilization Account or in any account established pursuant to subsection 5 of section 2 of



80th Session (2019)

this act, must be appropriated as established by law for each fiscal year of the biennium for the following purposes:



this act, must be appropriated as established by law for each fiscal year of the biennium for the following purposes:

(a) To the Department, an amount of money determined to be sufficient by the Legislature, when combined with any other resources available for this purpose, to fund the operation of the State Board, the Superintendent of Public Instruction and the Department, including, without limitation, the statewide administration and oversight of the public schools and any educational programs administered by this State.

(b) To each school district, an amount of money determined to be sufficient by the Legislature, when combined with any other resources available for this purpose, to provide food services and transportation for pupils and any other similar service that the Legislature deems appropriate.

(c) To each school district, an amount of money determined to be sufficient by the Legislature, when combined with any other resources available for this purpose, to provide adjusted base per pupil funding for each pupil estimated to be enrolled in the school district.

(d) To each charter school or university school for profoundly gifted pupils, an amount of money determined to be sufficient by the Legislature, when combined with any other resources available for this purpose, to provide:

(1) The statewide base per pupil funding amount for each pupil estimated to be enrolled full-time in a program of distance education provided by the charter school or university school for profoundly gifted pupils; and

(2) Adjusted base per pupil funding for each pupil estimated to be enrolled in the charter school or university school for profoundly gifted pupils other than a pupil identified in subparagraph (1).

(e) To each school district, charter school or university school for profoundly gifted pupils, an amount of money determined to be sufficient by the Legislature, when combined with any other resources available for this purpose, to provide additional weighted funding for each pupil estimated to be enrolled in the school district, charter school or university school for profoundly gifted pupils who is:

(1) An English learner;

(2) An at-risk pupil;

(3) A pupil with a disability; or

(4) A gifted and talented pupil.

“

“To each school district, charter school or university school for profoundly gifted pupils, an amount of money determined to be sufficient by the Legislature, when combined with any other resources available for this purpose, to provide additional weighted funding for each pupil estimated to be enrolled in the school district, charter school or university school for profoundly gifted pupils who is:

- (1) An English learner;
- (2) An at-risk pupil;
- (3) A pupil with a disability; or
- (4) A gifted and talented pupil.”



3. The adjusted base per pupil funding appropriated pursuant to paragraph (c) of subsection 2 for each school district must be determined by applying the cost adjustment factor established pursuant to section 5 of this act which applies to the school district, the adjustment for necessarily small schools established pursuant to section 6 of this act which applies to the school district and the small district equity adjustment established pursuant to section 7 of this act which applies to the school district to the statewide base per pupil funding amount.

4. The adjusted base per pupil funding appropriated pursuant to subparagraph (2) of paragraph (d) of subsection 2 for each charter school or university school for profoundly gifted pupils must be determined by applying the cost adjustment factor established pursuant to section 5 of this act which applies to the charter school or university school to the statewide base per pupil funding amount.

5. The weighted funding appropriated pursuant to paragraph (e) of subsection 2 must be established separately for each category of pupils identified in that paragraph and expressed as a multiplier to be applied to the statewide base per pupil funding amount determined pursuant to subsection 1. A pupil who belongs to more than one category of pupils must receive only the weighted funding for the single category to which the pupil belongs which has the largest multiplier. It is the intent of the Legislature that, to the extent practicable:

(a) The multiplier for each category of pupils for any fiscal year be not less than the multiplier for the immediately preceding fiscal year unless:

(1) The amount of money contained in the State Education Fund, excluding the Education Stabilization Account or any account created pursuant to subsection 5 of section 2 of this act, decreases from the preceding fiscal year, in which event it is the intent of the Legislature that a proportional reduction be made in both the statewide base per pupil funding amount and the weighted funding appropriated pursuant to paragraph (e) of subsection 2; or

(2) The amount of money contained in the State Education Fund, excluding the Education Stabilization Account or any account created pursuant to subsection 5 of section 2 of this act, increases from the preceding fiscal year but in an amount which, after funding the appropriations required by paragraphs (a) to (d), inclusive, of subsection 2, is insufficient to fund the multiplier for each category of pupils, in which event it is the intent of the



“The multiplier for each category of pupils for any fiscal year be not less than the multiplier for the immediately preceding fiscal year unless:...”



Weighted Funding Classifications

1

Special Education Students

2

English Language Learners

3

At-Risk Students (those living at or near the poverty level)

4

Gifted and Talented Students

Base Funding

Funds Allocated to Every Student in the State

+

Existing Categorical Funding

All Funds Currently Allocated to Programs Targeting Weighted Students Remain with Weighted Students

+

Incremental Funding

All Funds After Base Funding is Increased by Inflation are Allocated to Weighted Student Programs Until Those Programs are Fully Funded



Pupil-Centered Funding Model Waterfall

State of Nevada
Education Fund

State Administrative and
Oversight Programs

Base Funding
(Inflation + Enrollment Growth)

Weighted Funding
(Allocation of All Other Funds)

Excess Allocation
(Distribution of Funds After Parity)

STEP 1

Identify all non-federal resources available to fund education programs (see, Element 1)

STEP 2

Allocate resources necessary to fund state administration, oversight and non-district programs (i.e., funds not allocated to districts)

STEP 3

Ensure that base funding is made whole such that allocations made to all students are not diminished to increase allocations to selected students

STEP 4

Additional funds are directed to weighted categories in proportion to the gap between their current funding and targets under full adequacy

STEP 5

At the point where there is parity in funding relative to full adequacy, funds are proportionally allocated





If the 1.1, .5, .3 and .05 weights used in the API study are the suggested weights from the experts, why isn't that the starting point from a legislative perspective?



Legislature that the remaining money in the State Education Fund be used to provide a multiplier for each category of pupils which is as close as practicable to the multiplier for the preceding fiscal year;

(b) *The recommendations of the Commission for the multiplier for each category of pupils be considered and the multiplier for one category of pupils may be changed by an amount that is not proportional to the change in the multiplier for one or more other categories of pupils if the Legislature determines that a disproportionate need to serve the pupils in the affected category exists;* and

(c) *If the multipliers for all categories of pupils in a fiscal year are increased from the multipliers in the immediately preceding fiscal year, a proportional increase is considered for the statewide base per pupil funding amount.*

6. *For any money identified in subsection 4 of NRS 362.170 which is deposited to the credit of the State Education Fund:*

(a) *The amount of such money for the county from which the money was collected that does not exceed the total amount of money appropriated pursuant to subsection 2 to the county school district is deemed to be the first money appropriated pursuant to subsection 2 for that county school district.*

(b) *The amount of such money for the county from which the money was collected which exceeds the total amount of money appropriated pursuant to subsection 2 to the county school district must be transferred to the county school district and is hereby authorized for expenditure as a continuing appropriation for the purpose of mitigating the adverse effects of the cyclical nature of the industry of extracting and processing minerals on the ability of the county school district to offer its pupils a reasonably equal educational opportunity.*

7. *The weighted funding appropriated pursuant to paragraph (e) of subsection 2:*

(a) *May not be used to settle or arbitrate disputes between a recognized organization representing employees of a school district or the governing body of a charter school and the school district or governing body or to settle any negotiations; and*

(b) *May not be used to adjust the district-wide schedules of salaries and benefits of the employees of a school district.*

Sec. 5. 1. *To account for variation between the counties of this State in the cost of living and the cost of labor, the Department shall establish by regulation cost adjustment factors*

“

“It is the intent of the Legislature that...The recommendations of the Commission for the multiplier for each category of pupils be considered and the multiplier for one category of pupils may be changed by an amount that is not proportional to the change in the multiplier for one or more other categories of pupils if the Legislature determines that a disproportionate need to serve the pupils in the affected category exists...”





Can you discuss the derivation of equity adjustment calculations for small schools, small districts and cost of living?





The CWI in the APA study excludes teacher salaries in the calculations. Were average teacher salaries by district ever considered instead of the CWI? If not why?





Please outline any differences in base funding, equity adjustments, weights, mineral taxes, and auxiliary services as they compare to traditional districts.



School-type Comparison Matrix

	Traditional Public Schools	Traditional Charter Schools	Virtual Charter Schools
Base Funding (Section 4.1)	Calculated value based, adjusted annual for inflation and enrollment growth	Calculated value based, adjusted annual for inflation and enrollment growth	Calculated value based, adjusted annual for inflation and enrollment growth
Weighted Funding (Section 4.1(e))	Allocation based on weighted student enrollment, including initial weight and incremental weight	Allocation based on weighted student enrollment, including initial weight and incremental weight	Allocation based on weighted student enrollment, including initial weight and incremental weight
Equity Adjustment – Cost of Living/Cost of Labor (Section 5)	Adjustment based on county-level cost-of-living/cost-of-labor factor	Adjustment based on county-level cost-of-living/cost-of-labor factor	No adjustment
Equity Adjustment – Necessarily Small Schools (Section 6)	Adjustment based on necessarily small school formula	No adjustment	No adjustment



School-type Comparison Matrix (cont.)

	Traditional Public Schools	Traditional Charter Schools	Virtual Charter Schools
Equity Adjustment – Small Districts (Section 7)	Adjustment based on necessarily small school formula	No adjustment	No adjustment
Ancillary Education Services (Section 4(2)(b))	Allocation made to each school district to cover the cost of transportation, food service, and similar services	No allocation	No allocation





Please explain how public charter schools were originally accounted for in the model, and how they ultimately were accounted for in the model passed in SB543.





Can you discuss the treatment of mining dollars in SB543? Do they go into the Nevada Education Fund? Are they part of the allocation or are they returned to the county of origin?



Legislature that the remaining money in the State Education Fund be used to provide a multiplier for each category of pupils which is as close as practicable to the multiplier for the preceding fiscal year;

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(c) If the multipliers for all categories of pupils in a fiscal year are increased from the multipliers in the immediately preceding fiscal year, a proportional increase is considered for the statewide base per pupil funding amount.

6. For any money identified in subsection 4 of NRS 362.170 which is deposited to the credit of the State Education Fund:

(a) The amount of such money for the county from which the money was collected that does not exceed the total amount of money appropriated pursuant to subsection 2 to the county school district is deemed to be the first money appropriated pursuant to subsection 2 for that county school district.

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7. The weighted funding appropriated pursuant to paragraph (e) of subsection 2:

(a) May not be used to settle or arbitrate disputes between a recognized organization representing employees of a school district or the governing body of a charter school and the school district or governing body or to settle any negotiations; and

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Sec. 5. 1. To account for variation between the counties of this State in the cost of living and the cost of labor, the Department shall establish by regulation cost adjustment factors

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Sec. 5. 1. To account for variation between the counties of this State in the cost of living and the cost of labor, the Department shall establish by regulation cost adjustment factors



“The amount of such money for the county from which the money was collected which exceeds the total amount of money appropriated pursuant to subsection 2 to the county school district must be transferred to the county school district and is hereby authorized for expenditure as a continuing appropriation for the purpose of mitigating the adverse effects of the cyclical nature of the industry of extracting and processing minerals on the ability of the county school district to offer its pupils a reasonably equal educational opportunity.”



SB 543 OVERVIEW

PREPARED FOR THE

 NEVADA COMMISSION ON EDUCATION FUNDING