

Agenda Item #6

Nevada Department of Education
Auxiliary Services Expanded

Commission on School Funding
September 17, 2021

Auxiliary Services Expanded Presentation

- CSF requested
 - Inclusion of charter and university schools for profoundly gifted students in the allocation of auxiliary services through the Pupil-Centered Funding Plan (PCFP)
 - Charter School Data
 - Financial Impacts

Auxiliary Services Expanded

Data sources

Data sources:

- Charter and university schools for profoundly gifted students actual costs
 - NRS 388A and 388C annual financial report
 - Self reported actuals costs
 - Reporting requirements already exist
 - Currently managed by the department
 - Reported to and utilized by the Governor's Finance Office and Legislative Counsel Bureau
 - Used a four years of actual costs as reported by the charter and university schools for profoundly gifted students
- Same data sets used in previous presentation: agenda item #5
 - Consumer Price Index for All Urban Consumers (CPI-U)
 - U.S. Bureau of Labor Statistics (bls.gov)
 - Nevada Department of Employment, Training and Rehabilitation (DETR)

Auxiliary Services Expanded

Transportation totals

- Transportation Totals
 - Totals demonstrated are combined for all charter and university schools for profoundly gifted students
 - Includes all charter and university schools for profoundly gifted students from all sponsors
 - Fiscal Year 2017 = \$766,759
 - Fiscal Year 2018 = \$818,762
 - Fiscal Year 2019 = \$686,222
 - Fiscal Year 2020 = \$522,554
 - Four-year average = \$698,574

Auxiliary Services Expanded

Food services totals

- Transportation Totals
 - Totals demonstrated are combined for all charter and university schools for profoundly gifted students
 - Includes all charter and university schools for profoundly gifted students from all sponsors
 - Fiscal Year 2017 = \$380,971
 - Fiscal Year 2018 = \$185,790
 - Fiscal Year 2019 = \$101,060
 - Fiscal Year 2020 = \$235,637

 - Four-year average = \$225,864

Auxiliary Services Expanded

Transportation: using ADE hold harmless

For FY 2020

Districts	2019	2020	Percent of Change	FY 2020 HH
Churchill	\$ 1,954,425	\$ 1,719,375	87.97%	\$ 1,954,425
Clark	\$ 160,606,166	\$ 144,286,074	89.84%	\$ 160,606,166
Douglas	\$ 3,931,543	\$ 3,465,564	88.15%	\$ 3,931,543
Elko	\$ 4,886,649	\$ 4,285,094	87.69%	\$ 4,886,649
Esmeralda	\$ 324,260	\$ 328,550	101.32%	\$ 328,550
Eureka	\$ 537,295	\$ 434,259	80.82%	\$ 537,295
Humboldt	\$ 2,622,861	\$ 1,619,978	61.76%	\$ 2,622,861
Lander	\$ 392,352	\$ 582,580	148.48%	\$ 582,580
Lincoln	\$ 598,189	\$ 773,153	129.25%	\$ 773,153
Lyon	\$ 4,676,120	\$ 4,568,463	97.70%	\$ 4,568,463
Mineral	\$ 257,034	\$ 310,615	120.85%	\$ 310,615
Nye	\$ 4,092,226	\$ 3,846,650	94.00%	\$ 4,092,226
Carson	\$ 2,591,617	\$ 2,354,421	90.85%	\$ 2,591,617
Pershing	\$ 887,515	\$ 723,395	81.51%	\$ 887,515
Storey	\$ 366,721	\$ 547,375	149.26%	\$ 547,375
Washoe	\$ 24,028,206	\$ 24,043,224	100.06%	\$ 24,043,224
White Pine	\$ 1,054,974	\$ 1,054,977	100.00%	\$ 1,054,977
Charters Combined	\$ 686,222	\$ 522,554	76.15%	\$ 686,222
Total	\$ 214,494,375	\$ 195,466,301	.	\$ 215,005,456

Auxiliary Services Expanded

Food services: using ADE hold harmless

For FY 2020

Districts	2019	2020	Percent of Change	FY 2020 HH
Churchill	\$ 50,000	\$ -	0.00%	\$ 50,000
Clark	\$ -	\$ -	0.00%	\$ -
Douglas	\$ -	\$ -	0.00%	\$ -
Elko	\$ 301,364	\$ 347,096	115.18%	\$ 347,096
Esmeralda	\$ 49,638	\$ 49,284	99.29%	\$ 49,284
Eureka	\$ 281,756	\$ 399,223	141.69%	\$ 399,223
Humboldt	\$ 19,890	\$ 56,472	283.92%	\$ 56,472
Lander	\$ -	\$ 100,000	0.00%	\$ 100,000
Lincoln	\$ 70,000	\$ 70,000	100.00%	\$ 70,000
Lyon	\$ -	\$ -	0.00%	\$ -
Mineral	\$ 88,000	\$ 88,000	100.00%	\$ 88,000
Nye	\$ -	\$ -	0.00%	\$ -
Carson	\$ 216,198	\$ 529,286	244.82%	\$ 529,286
Pershing	\$ 20,000	\$ 60,899	304.50%	\$ 60,899
Storey	\$ 21,848	\$ 23,002	105.28%	\$ 23,002
Washoe	\$ -	\$ -	0.00%	\$ -
White Pine	\$ 76,980	\$ 89,088	115.73%	\$ 89,088
Combined Charters	\$ 101,060	\$ 235,637	233.17%	\$ 235,637
Total	\$ 1,296,734	\$ 2,047,987		\$ 2,097,987

Auxiliary Services Expanded

Weighted four-year allocation

- Establish four-year weighted allocation
 - The actuals from each of the four years would have a weighted rate applied and the sum would establish the allocation
 - The weights being demonstrated
 - Year 1 = 10%
 - Year 2 = 20%
 - Year 3 = 30%
 - Year 4 = 40%

Transportation

4-year weighted vs 4-year average allocation

Districts	4 Year Average allocation	4 Year weighted allocation	Difference
Churchill	\$ 1,847,315	\$ 1,842,026	\$ (5,288)
Clark	\$ 147,318,767	\$ 150,689,775	\$ 3,371,008
Douglas	\$ 3,764,827	\$ 3,709,746	\$ (55,081)
Elko	\$ 5,083,460	\$ 4,707,322	\$ (376,138)
Esmeralda	\$ 358,944	\$ 352,548	\$ (6,396)
Eureka	\$ 463,918	\$ 472,274	\$ 8,356
Humboldt	\$ 1,955,651	\$ 1,961,686	\$ 6,034
Lander	\$ 433,553	\$ 463,428	\$ 29,876
Lincoln	\$ 605,191	\$ 650,813	\$ 45,622
Lyon	\$ 4,732,602	\$ 4,790,488	\$ 57,886
Mineral	\$ 355,906	\$ 342,070	\$ (13,836)
Nye	\$ 3,874,364	\$ 3,910,522	\$ 36,158
Carson	\$ 2,407,477	\$ 2,425,024	\$ 17,547
Pershing	\$ 770,728	\$ 776,543	\$ 5,816
Storey	\$ 428,010	\$ 450,735	\$ 22,726
Washoe	\$ 26,139,371	\$ 25,648,618	\$ (490,753)
White Pine	\$ 1,093,788	\$ 1,065,989	\$ (27,799)
Charters Combined	\$ 698,574	\$ 655,317	\$ (43,258)
Totals:	\$ 201,633,869	\$ 204,259,607	\$ 2,625,738

Food Services

4-year average vs 4-year weighted allocations

Districts	4 Year Average allocation	4 year weighted allocation	Difference
Churchill	\$ 126,250	\$ 90,500	\$ (35,750)
Clark	\$ 366,241	\$ 292,993	\$ (73,248)
Douglas	\$ -	\$ -	\$ -
Elko	\$ 370,979	\$ 350,863	\$ (20,116)
Esmeralda	\$ 44,586	\$ 47,193	\$ 2,607
Eureka	\$ 187,313	\$ 254,705	\$ 67,392
Humboldt	\$ 77,118	\$ 63,308	\$ (13,810)
Lander	\$ 37,500	\$ 45,000	\$ 7,500
Lincoln	\$ 70,000	\$ 70,000	\$ -
Lyon	\$ -	\$ -	\$ -
Mineral	\$ 73,000	\$ 79,000	\$ 6,000
Nye	\$ -	\$ -	\$ -
Carson	\$ 298,070	\$ 340,933	\$ 42,863
Pershing	\$ 60,225	\$ 53,360	\$ (6,865)
Storey	\$ 14,796	\$ 17,869	\$ 3,073
Washoe	\$ -	\$ -	\$ -
White Pine	\$ 82,751	\$ 82,723	\$ (29)
Charters Combined	\$ 259,509	\$ 240,201	\$ (19,308)
Totals:	\$ 2,068,337	\$ 2,028,647	\$ (39,691)

Auxiliary Services Expanded

Inflation rates

- PCFP approved inflation rate = 1.74%
- Education inflation rate = 2.04%
- Industry Specific inflation rate
 - Transportation = 1.15%
 - Food = (-)4.07%
- Western Region rate = 2.53%
- Nevada rate = 1.88%

Auxiliary Services Expanded

Inflation rate impacts transportation

Transportation	Original Allocations	PCFP Rate	Education Rate	Industry Rates	Western Region Rate	Nevada Rate
	Leg. Approved	Applying	Applying	Applying	Applying	Applying
Districts	No inflation rate	1.74%	2.04%	1.15%	2.53%	1.88%
Churchill	\$ 1,847,315	\$ 1,879,478	\$ 1,885,005	\$ 1,868,632	\$ 1,893,959	\$ 1,882,095
Clark	\$ 147,318,767	\$ 149,883,699	\$ 150,324,494	\$ 149,018,766	\$ 151,038,566	\$ 150,092,407
Douglas	\$ 3,764,827	\$ 3,830,375	\$ 3,841,640	\$ 3,808,271	\$ 3,859,888	\$ 3,835,709
Elko	\$ 5,083,460	\$ 5,171,966	\$ 5,187,177	\$ 5,142,121	\$ 5,211,817	\$ 5,179,168
Esmeralda	\$ 358,944	\$ 365,193	\$ 366,267	\$ 363,086	\$ 368,007	\$ 365,702
Eureka	\$ 463,918	\$ 471,995	\$ 473,383	\$ 469,271	\$ 475,632	\$ 472,652
Humboldt	\$ 1,955,651	\$ 1,989,701	\$ 1,995,552	\$ 1,978,219	\$ 2,005,032	\$ 1,992,471
Lander	\$ 433,553	\$ 441,101	\$ 442,398	\$ 438,556	\$ 444,500	\$ 441,715
Lincoln	\$ 605,191	\$ 615,728	\$ 617,539	\$ 612,175	\$ 620,472	\$ 616,585
Lyon	\$ 4,732,602	\$ 4,815,000	\$ 4,829,161	\$ 4,787,215	\$ 4,852,100	\$ 4,821,705
Mineral	\$ 355,906	\$ 362,102	\$ 363,167	\$ 360,013	\$ 364,892	\$ 362,607
Nye	\$ 3,874,364	\$ 3,941,819	\$ 3,953,412	\$ 3,919,072	\$ 3,972,191	\$ 3,947,308
Carson	\$ 2,407,477	\$ 2,449,393	\$ 2,456,597	\$ 2,435,259	\$ 2,468,266	\$ 2,452,804
Pershing	\$ 770,728	\$ 784,146	\$ 786,453	\$ 779,621	\$ 790,188	\$ 785,238
Storey	\$ 428,010	\$ 435,461	\$ 436,742	\$ 432,949	\$ 438,817	\$ 436,068
Washoe	\$ 26,139,371	\$ 26,594,478	\$ 26,672,690	\$ 26,441,009	\$ 26,799,390	\$ 26,631,509
White Pine	\$ 1,093,788	\$ 1,112,831	\$ 1,116,104	\$ 1,106,410	\$ 1,121,406	\$ 1,114,381
Charters Combined	\$ 698,574	\$ 710,737	\$ 712,827	\$ 706,636	\$ 716,213	\$ 711,727
Total Nevada Department of Education	\$ 202,332,444	\$ 205,855,206	\$ 206,460,608	\$ 204,667,279	\$ 207,441,338	\$ 206,141,853



Auxiliary Services Expanded

Inflation rate impacts food services

Food Services	Original Allocations	PCFP Rate	Education Rate	Industry Rates	Western Region Rate	Nevada Rate
	Leg. Approved	Applying	Applying	Applying	Applying	Applying
Districts	No inflation rate	1.74%	2.04%	-4.07%	2.53%	1.88%
Churchill	\$ 126,250	\$ 128,448	\$ 128,826	\$ 121,112	\$ 129,438	\$ 128,627
Clark	\$ 366,241	\$ 372,617	\$ 373,713	\$ 351,335	\$ 375,488	\$ 373,136
Douglas	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Elko	\$ 370,979	\$ 377,438	\$ 378,548	\$ 355,880	\$ 380,346	\$ 377,963
Esmeralda	\$ 44,586	\$ 45,363	\$ 45,496	\$ 42,772	\$ 45,712	\$ 45,426
Eureka	\$ 187,313	\$ 190,574	\$ 191,134	\$ 179,689	\$ 192,042	\$ 190,839
Humboldt	\$ 77,118	\$ 78,461	\$ 78,691	\$ 73,979	\$ 79,065	\$ 78,570
Lander	\$ 37,500	\$ 38,153	\$ 38,265	\$ 35,974	\$ 38,447	\$ 38,206
Lincoln	\$ 70,000	\$ 71,219	\$ 71,428	\$ 67,151	\$ 71,768	\$ 71,318
Lyon	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Mineral	\$ 73,000	\$ 74,271	\$ 74,489	\$ 70,029	\$ 74,843	\$ 74,374
Nye	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Carson	\$ 298,070	\$ 303,260	\$ 304,152	\$ 285,939	\$ 305,597	\$ 303,682
Pershing	\$ 60,225	\$ 61,273	\$ 61,454	\$ 57,774	\$ 61,745	\$ 61,359
Storey	\$ 14,796	\$ 15,054	\$ 15,098	\$ 14,194	\$ 15,170	\$ 15,075
Washoe	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
White Pine	\$ 82,751	\$ 84,192	\$ 84,440	\$ 79,383	\$ 84,841	\$ 84,309
Charters Combined	\$ 259,509	\$ 264,027	\$ 264,803	\$ 248,947	\$ 266,061	\$ 264,395
Total	\$ 2,068,337	\$ 2,104,349	\$ 2,110,538	\$ 1,984,159	\$ 2,120,563	\$ 2,107,279

Nevada Department
of Education



Auxiliary Services Expanded

Allocation methodology

NDE recommendation for auxiliary services

- Use four years of a school districts actual reported data
 - NRS 387 Reports
- Apply a hold harmless type of adjustment for the outlier year
- Apply a weight to each of the four year's actual costs
- Apply a consistent inflation factor that can be applied to auxiliary services, the per pupil and weighted funding equally

Thank you