

SB 543, Terminology

Term	Definition	Source
Adjusted Base Per Pupil Funding Amount for each school district	must be determined by applying the cost adjustment factor , the adjustment for necessarily small schools, and the small district equity adjustment to the Statewide Base Per Pupil Funding Amount	Sec 4.3
Adjusted Base Per Pupil Funding Amount for each charter/university school	must be determined by applying the cost adjustment factor established (per Section 5) which applies to the charter/university school to the Statewide Base Per Pupil Funding Amount	Sec 4.4
At-risk pupil	pupil who is eligible for free or reduced-price lunches pursuant to 42 USC 1751, or an alternative measure prescribed by the State Board	Sec 16.1
Base	FY 2018 (2020) expenditures serve as the base amount for developing the budget for the upcoming biennial budget	State Budget Inst
Continuing Appropriation		Sec 3.2
Cost Adjustment Factors	account for variations between counties in the cost of living and the cost of labor	Sec 5.1
Education Stabilization Account		Sec 3.1
Fund	means a fiscal and accounting entity having a self-balancing set of accounts, recording cash and other financial resources together with all related liabilities and residual equities or balanced, or changes therein, which are segregated for the purpose of carrying on specific activities or certain objective in accordance with specific regulations, restrictions or limitations.	NRS 354.530
County School District Fund	Creation; Transfers	NRS 387.175
County School District Fund	Composition: all local taxes for the maintenance and operation of public schools; all money received from the Federal Government for the maintenance and operation of public schools; apportionments provided by this State (NRS 387.124); and another other receipts, including gifts, for the operation and maintenance of the public schools in the county school district	NRS 387.177
Fund Balance	for a school district, for the purposes of NRS 288 (relations between governments and public employees), a budgeted ending fund balance of not more than 16.6% of the total budgeted expenditures for a county school district fund...	Sec 58.4
Fund Balance	The excess of assets over liabilities in a governmental fund	NRS 354.533
Necessarily Small School	3 options presented: student weights, student count, or minimum staffing/funding recommendation: school in any district that is below 50 students, one assistant principal, and one teacher per seven students	APA Presentation

SB 543, Terminology (continued)

Term	Definition	Source
Rate of Inflation	percentage increase or decrease in the "Consumer Price Index for All Urban Consumers, West Region (All Items), as published the by the US Department of Labor for the immediately preceding calendar year (or, if that ceases, the published index that most closely resembles that index, as determined by the Governor	Sec 9.6
Small District Equity Adjustment	Evidence Based (below 3,900 students) or Professional Judgement (below 50,000 students)	APA Presentation
State Education Fund	special revenue fund	Sec 2.1
Statewide Base Per Pupil Funding Amount	amount of money expressed on a per pupil basis for the projected enrollment (not appropriated to Dept, food services and transportation, and weighted funding)	Sec 4.1

**Commission on School Funding
Parameters per SB 543**

Section	Summary Description	Possible Actions	Timeframe
Sec 11.1 (e)	Review and recommend to the Department revisions of the cost adjustment factors for each county, the method for determining the adjustment for each necessarily small school, and the method for calculating the small district equity adjustment	Recommend revisions to cost adjustment factors and small school and small district methodologies	biennial review, even # FY
Sec 76.1	Commission shall project the distribution of funding for public schools of the State for the 2019-2021 biennium as if the provisions of SB 543 were in effect and compare the projection to the projected distribution under existing law	Project the funding distribution using Pupil-Centered Funding Model	before districts prepare comparative budgets; district budgets due to Commission on or before May 15, 2020
Sec 76.3	Commission shall examine the results of the comparisons and make recommendations to the governor and legislature regarding changes needed for successful implementation	Identify what changes are needed, based on the Commission's work (moving from concept to calculation)	on or before 7/15/20 ONE TIME OPPORTUNITY
Sec 11.1 (a)	Provide guidance to school districts and the Department on the implementation of the Pupil Centered Funding Plan	Development (and distribution) of business rules, guidance documents, revision based on evaluation	ongoing
Sec 11.1 (b)	Monitor the implementation of the Pupil Centered Funding Plan and make recommendations to LCE that the Commission determines would, within the limits of appropriated funding, improve the implementation of the Plan or correct any deficiencies of the Department or any school district or public school in carrying out the Plan	Identify areas of investment to improve the implementation of the Plan, at the State and local levels	biennial
Sec 11.1 (c)	Review the statewide base per pupil funding amount, the adjusted base per pupil funding for each school district, and the multiplier for each weighted funding category for each biennium and recommend any revisions determined by the Commission to be appropriate to create an optimal level of funding, without limitation the creation or elimination of one or more categories of students that receive weighted funding; if the recommendation would require more money to implement than was appropriated during the preceding biennium, the Commission must identify a method to fully fund within 10 years after the date of the recommendation	define "optimal" funding recommend revisions to current adjustments in order to achieve "optimal" funding if additional funding needed, identify how to fully fund within 10 years of recommendation	biennial
Sec 12.1	Commission shall review the (average school) report and provide the Department with recommendations for revision that the Commission determines to be appropriate. (Gov Rec and Leg Approved)	Provide input to the Department regarding the format of the report Provide input to the Department on the actual reports	biennial review, prior to and immediately following each legislative session (odd numbered calendar years)
Sec 11.1 (d)	Review the laws and regulations of the State relating to education, make recommendations to LCE for any revisions of laws and regulations that the Commission determines would improve the efficiency or effectiveness of public education and notify each school district of such recommendations		ongoing activity; LCE generally meets in the spring and summer of even # FY Initially: 2022
Sec 11.2	Commission shall present any recommendations regarding activities described in Section 11.1 (a-d) at a meeting of LCE		ongoing activity; LCE generally meets in the spring and summer of even # FY Initially: 2022
Sect 4.5 (b)	<i>L01, insufficient funding, ...recommendations of the Commission for the multiplier for each category of pupils ... may be changed</i>		

SB 543: Implementation Concerns

Requesting Entity	Topic	Area of Concern
GFO	State Education Fund is a special revenue fund	State Permanent School Fund
NDE	Section 30, publish a report identifying districts that do not meet minimum expenditure recommendation for textbooks, etc.	Where does the report go?
NDE	Average school report	Based on # teachers and services provided by school level; funding is per pupil, not per teacher.
Commission	Mining Tax revenue	Legality of transfer to the State Ed Fund