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Preliminary List of Fact Sheets for the Pupil Centered Funding Plan

Drafted as of June 11, 2020

- Pupil Centered Funding Plan (overview)
- State Education Fund
- Statewide Base Per Pupil Funding and Adjusted Base Per Pupil Funding
- Hold Harmless Provision
- Education Stabilization Account
- New Reporting Requirements in SB 543
- Commission on School Funding
- Cost Adjustments to the Statewide Base Per Pupil Funding Amount
- Pupil Centered Funding Plan Tier Levels
 - Tier A
 - Tier B
 - Tier C
 - Tier D
 - Tier E

In progress as of June 11, 2020

- Accounting Requirements for School Districts and Schools
- Nevada Plan vs. Pupil Centered Funding Plan

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Pupil Centered Funding Plan

What is the Pupil Centered Funding Plan?

Senate Bill 543 (2019 Session) replaces the Nevada Plan funding formula for K-12 education in the state of Nevada with the Pupil Centered Funding Plan (PCFP) beginning in the 2021-2023 biennium.

The PCFP combines specific local and state revenues to provide a basic level of financial support for each pupil to receive a reasonably equal education opportunity, regardless of which county they live in. The PCFP includes county specific adjustments that account for the variation in costs associated with educational services, such as the cost of living and the cost of labor in each county. The PCFP also includes weighted funding for identified groups of students.

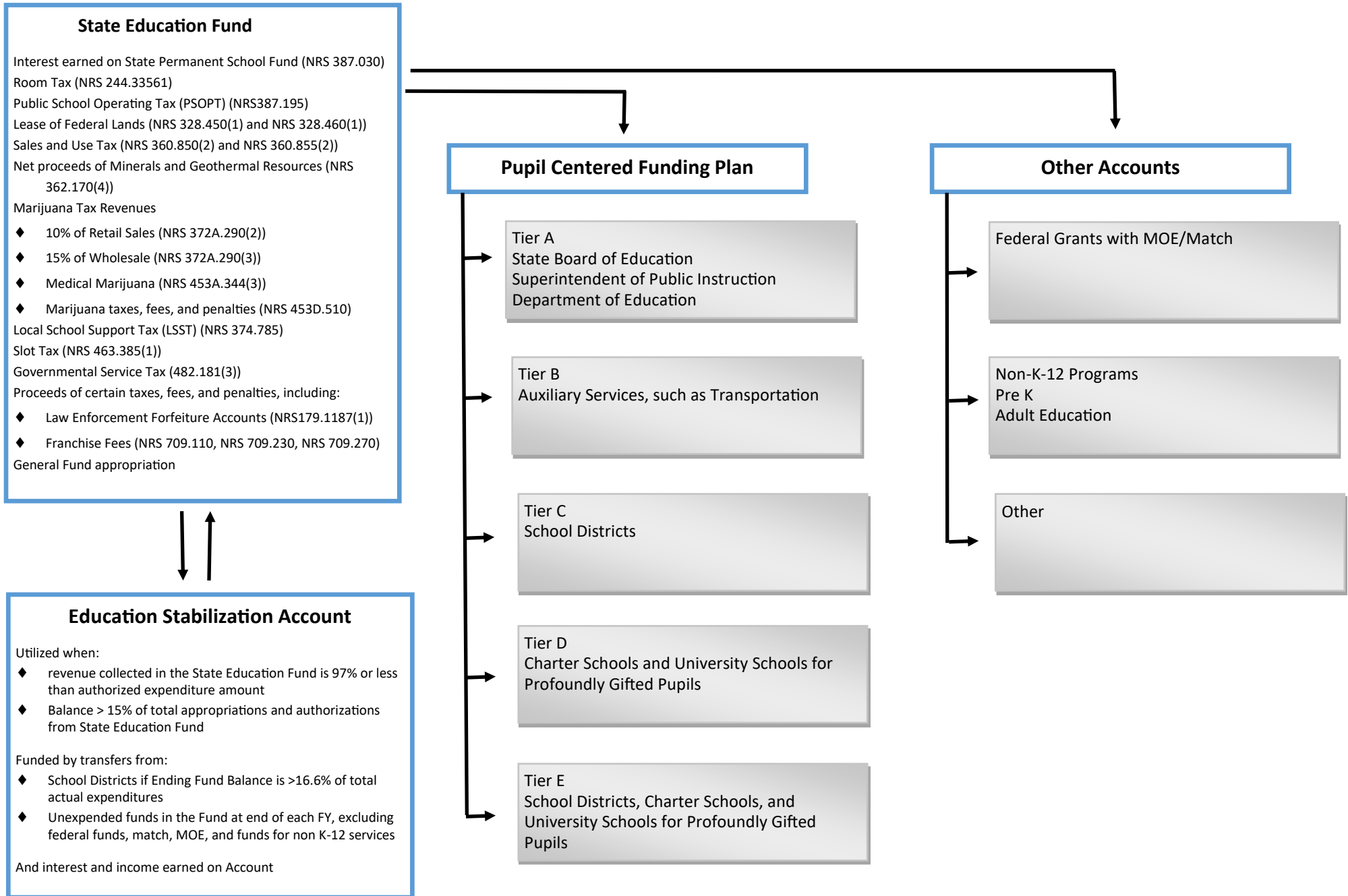
Funding for the PCFP for K-12 education correlates to the future economic growth within the state; as the state's economy grows, funding for K-12 education is anticipated to grow, as well. Conversely, if the state's economy declines, funding for K-12 education will be reduced by an amount not greater than the rate of decrease anticipated for the state.

In SB 543, 2019 Legislature committed to its intent to ensure that the statewide base per pupil funding amount for a fiscal year will not be less than the amount for the prior fiscal year adjusted by inflation and enrollment, to the extent practicable. Additionally, SB 543 requires each Legislature to determine the statewide base per pupil funding amount, which is the amount determined to be sufficient to operate and provide general education to all pupils in the state.

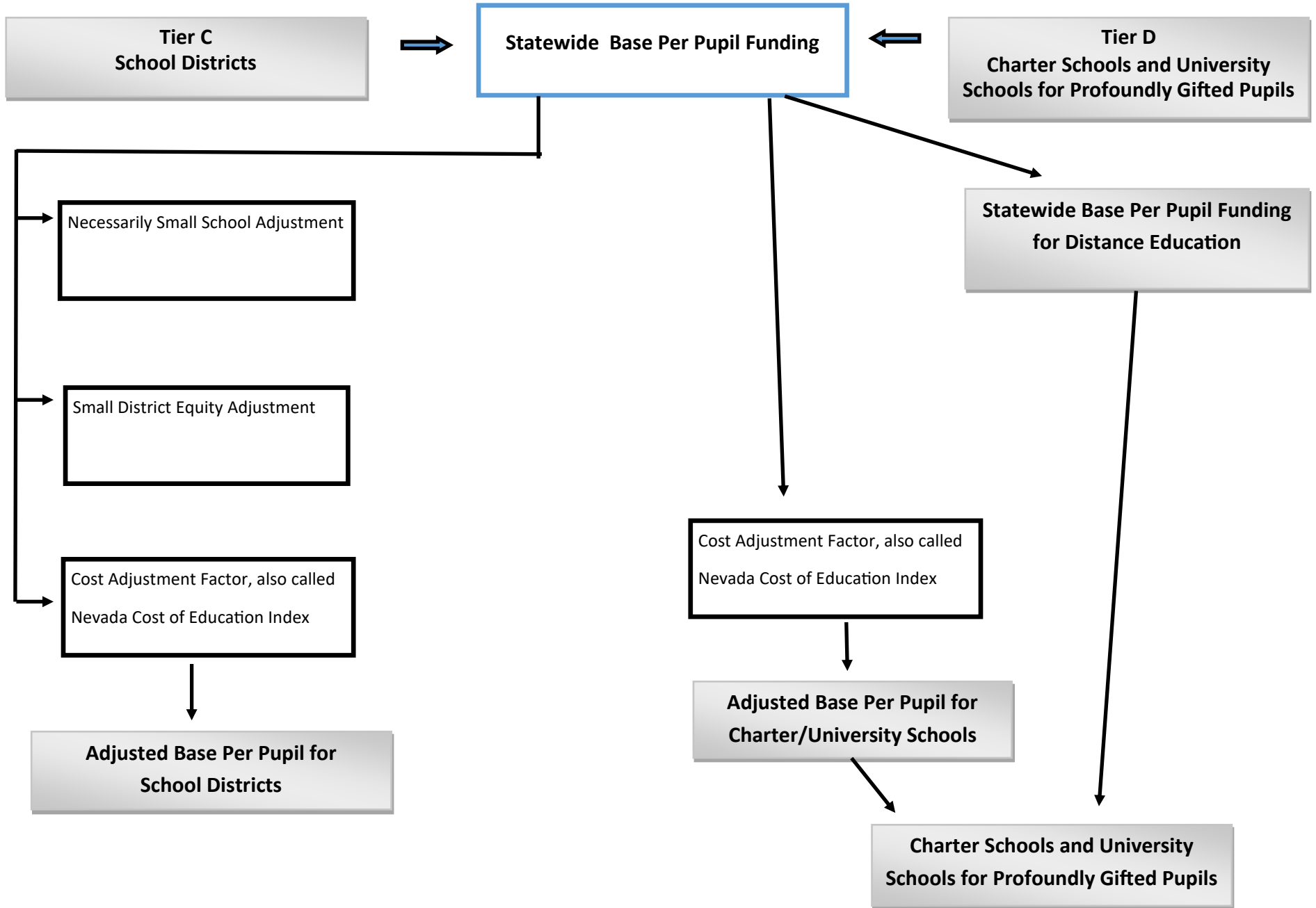
The plan includes:

- Creation of the State Education Fund that includes all state and local revenue currently identified in SB 543 for K-12 education in Nevada
- Distribution of funding across five tier levels:
 - a) Nevada Department of Education and the State Board of Education
 - b) Auxiliary Services, such as transportation and food services
 - c) School Districts
 - d) Charter Schools and University Schools for Profoundly Gifted Pupils
 - e) School Districts, Charter Schools, and University Schools for Profoundly Gifted Students for specific categories of pupils eligible for additional weighted funding
- Creation of the Education Stabilization Account, which can be used to augment the State Education Fund if revenues are 97 percent or less than the authorized expenditures
- A hold harmless provision that protects school districts from a reduction in funding as the State transitions from the Nevada Plan to the PCFP

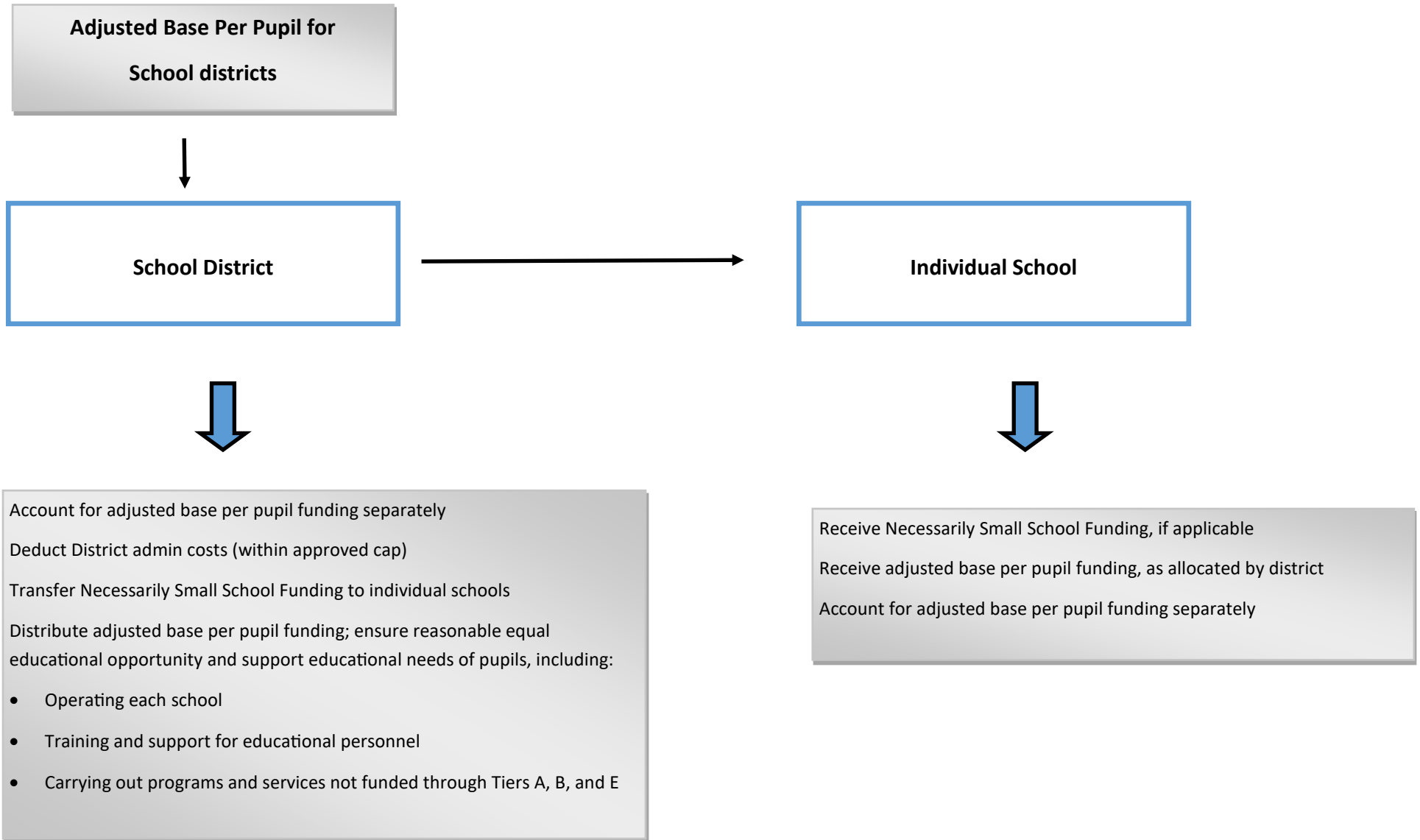
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Pupil Centered Funding Plan
Senate Bill 543 (2019 Session)



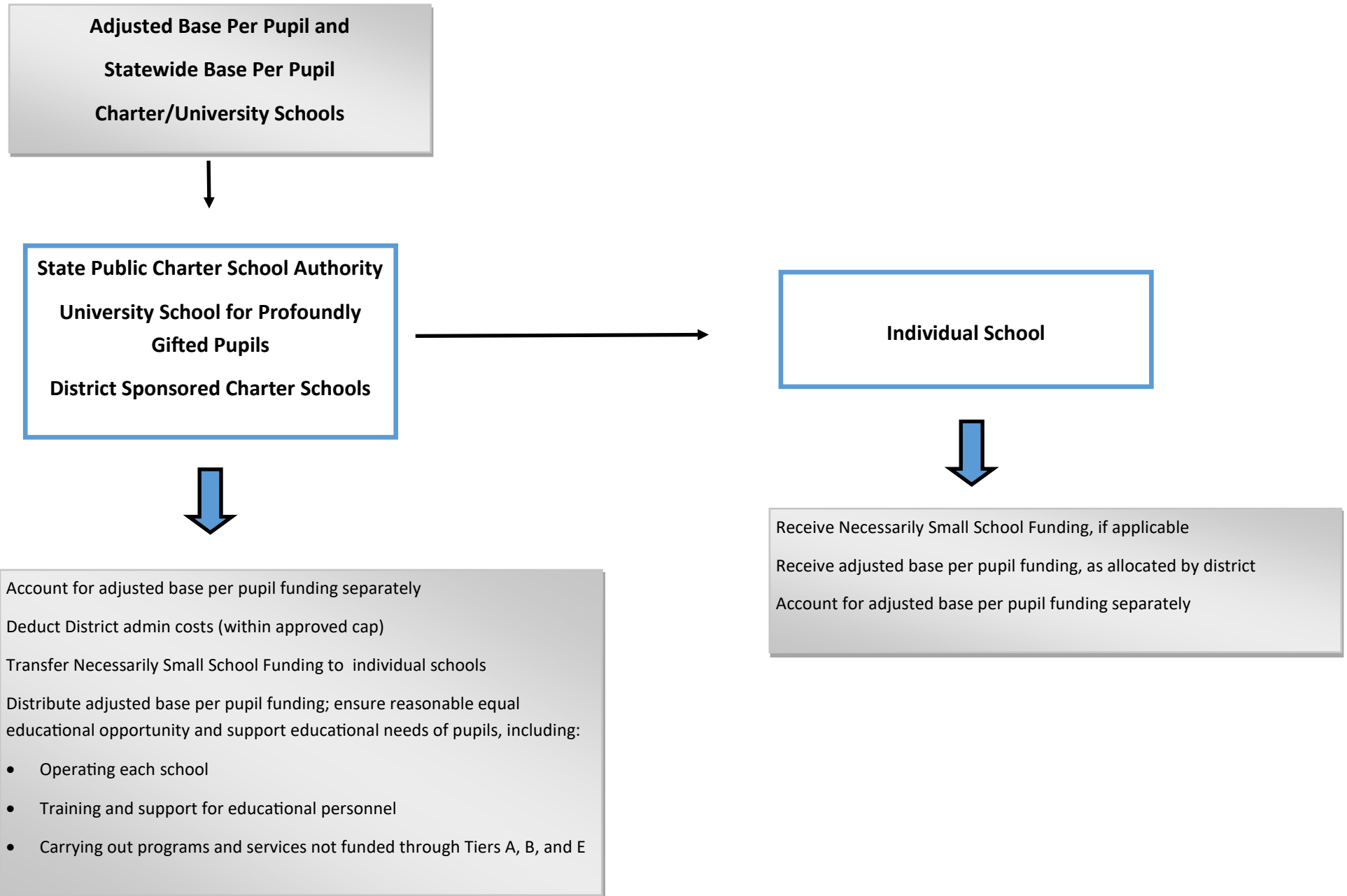
Allocation of Funding to School Districts, Charter Schools, and University Schools for Profoundly Gifted Pupils



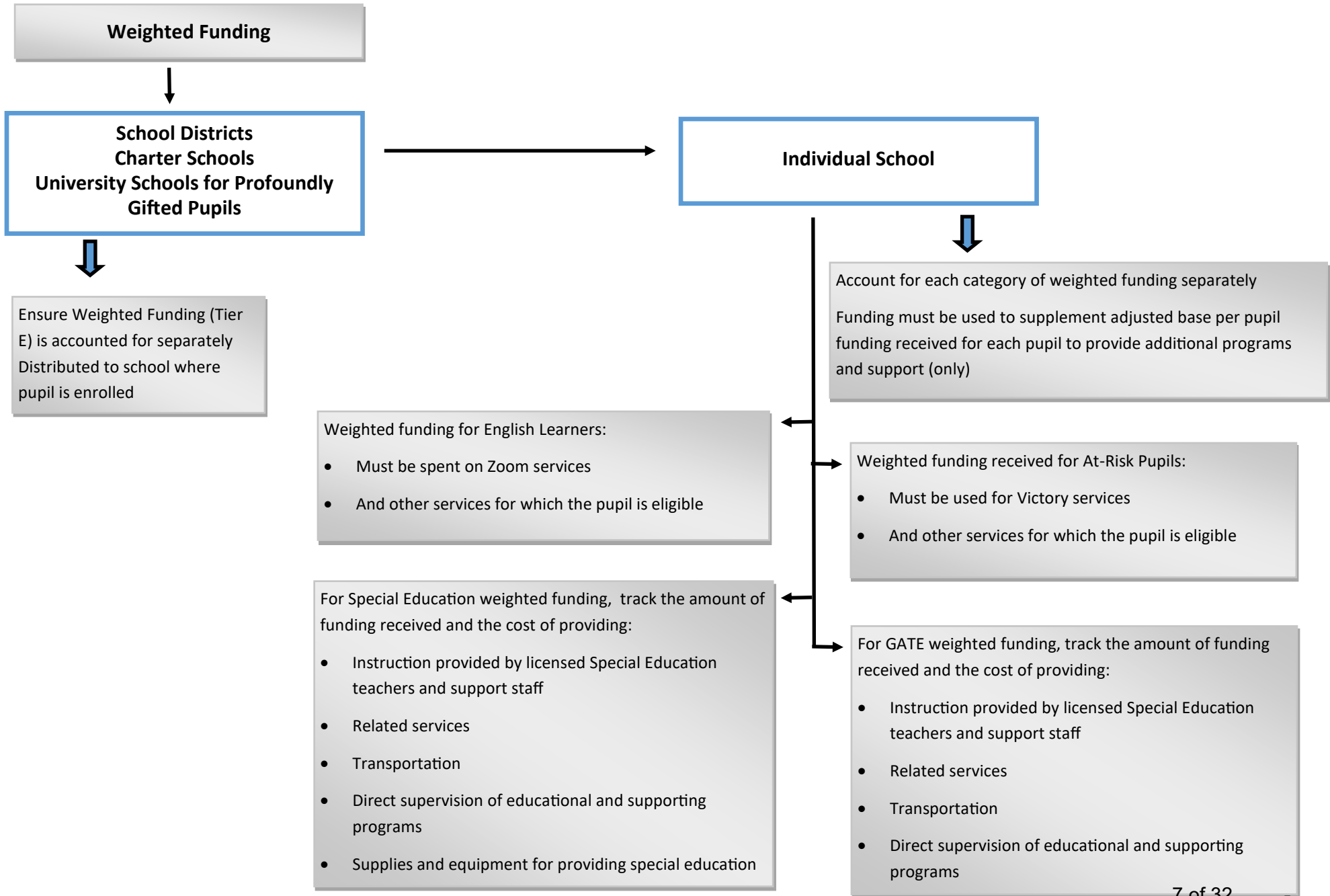
Allocation of Funding from NDE to School District to Individual School



Allocation of Funding from NDE to Charter Schools and University Schools for Profoundly Gifted Students



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**Allocation of Weighted Funding from
 NDE to School Districts/Charter Schools/University Schools for Profoundly Gifted Pupils
 to Individual Schools**



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State Education Fund

What is the State Education Fund?

Senate Bill (SB) 543 (2019 Session) created the State Education Fund, which is a special revenue fund that combines specific local revenues and state revenues to support the operation of public schools in Nevada. The State Education Fund retains interest and income earned on the revenue in the funds, less any applicable charges.

Additionally, unexpended funds in the State Education Fund do not revert to the General Fund at the end of each fiscal year. Instead, unexpended funds in the State Education Fund balance forward to the next fiscal year.

What revenues are included in the State Education Fund?

According to SB 543, there are twenty sources of revenue included in the State Education Fund to support the Pupil Centered Funding Plan, including:

- Interest earned on the State Permanent School Fund (NRS 387.030)
- Room Tax (NRS 244.33561)
- Public School Operating Tax (PSOPT) (NRS387.195)
- Lease of Federal Lands (NRS 328.450(1) and NRS 328.460(1))
- Sales and Use Tax (NRS 360.850(2) and NRS 360.855(2))
- Net proceeds of Minerals and Geothermal Resources (NRS 362.170(4))
- Marijuana Tax Revenues
 - 10% of Retail Sales (NRS 372A.290(2))
 - 15% of Wholesale (NRS 372A.290(3))
 - Medical Marijuana (NRS 453A.344(3))
 - Marijuana taxes, fees, and penalties (NRS 453D.510)
- Local School Support Tax (LSST) (NRS 374.785)
- Slot Tax (NRS 463.385(1))
- Governmental Service Tax (482.181(3))
- Proceeds of certain taxes, fees, and penalties, including:
 - Law Enforcement Forfeiture Accounts (NRS179.1187(1))
 - Franchise Fees (NRS 709.110, NRS 709.230, NRS 709.270)
- General Fund appropriation

How are other revenues accounted in the State Education Fund?

SB 543 authorizes the Superintendent of Public Instruction to create other accounts within the State Education Fund to support the administration of funds received from the federal government, as well as State funds required to meet match or maintenance of effort (MOE) requirements required by the federal government. These funds are not included in the Pupil Centered Funding Plan (PCFP); therefore, the funds are not included in the statewide base per pupil funding amount.

The list below summarizes the funds that may be placed in a separate account within the State Education Fund and are excluded from the PCFP.

- Federal funds
- General Fund appropriation used at match or MOE for federal funds
- Funding for non-K-12 activities, including early childhood education and adult education
- Contingency Funds

What is funded by the State Education Fund?

- State Board of Education, Office of the Superintendent of Public Instruction, and Nevada Department of Education
- Auxiliary Services, such as transportation and food service, provided by school districts
- K-12 educational opportunities provided by school districts, charter schools and university schools for profoundly gifted students
- Weighted funding for specific categories of students served by school districts, charter schools and university schools for profoundly gifted students

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Statewide Base Per Pupil Funding and Adjusted Base Per Pupil Funding

What is Statewide Base Per Pupil Funding?

The statewide base per pupil funding amount is a per pupil amount, determined by the legislature, that is deemed to be sufficient to fund the costs of all public schools in Nevada to operate and provide general education to all students. This amount does not include funding for the Nevada Department of Education, Ancillary Services, or weighted funding for specific student groups.

The statewide base per pupil amount for each year of an upcoming biennium is determined by the State Legislature based on the funding in the State Education Funding, including the General Fund revenue appropriation by the Legislature.

To the extent possible, it is the intent of the Legislature that the statewide base per pupil amount for a fiscal year will not be less than the amount for the previous fiscal year, adjusted by inflation and enrollment, unless the total revenue in the State Education Fund (excluding the Education Stabilization Account) decreases from the previous fiscal year.

What is the Adjusted Base Per Pupil Funding Amount?

The statewide base per pupil funding amount represents the average amount of funding available per pupil, estimated to be enrolled in a public school in Nevada. This average, however, does not reflect the variables that impact the costs incurred in each county associated with providing educational opportunities. Examples of these variables include costs of living and costs of labor, as well as economies of scale (it can be less expensive to serve a larger number of students in a more densely populated area). The adjusted base per pupil funding amount revises the per pupil amount based on these types' variables.

How is the Adjusted Base Per Pupil Funding Amount determined?

The Pupil Centered Funding Plan includes two adjusted base per pupil funding amounts – one for school districts and one for charter schools and university schools for profoundly gifted students.

The adjusted base per pupil funding amount for school districts is determined by applying the following adjustments to the statewide base per pupil funding amount:

1. Cost Adjustment Factor
2. Necessarily Small Schools Adjustment
3. Small School District Equity Adjustment

The cost adjustment factor accounts for variations between counties in the cost of living and the cost of labor.

The necessarily small schools adjustment accounts for the increased costs incurred by school districts when operating a public school for a small number of pupils.

The small school district equity adjustment accounts for the increased costs per pupil to operate a school district with relatively fewer pupils enrolled.

The adjusted base per pupil funding amount for charter schools and university schools for profoundly gifted students is determined by applying the Cost Adjustment Factor to the statewide base per pupil funding amount.

How are these per pupil funding amounts used in the Pupil Centered Funding Plan?

The Pupil Centered Funding Plan allocates funding as follows:

School districts receive the adjusted base per pupil funding for each pupil estimated to be enrolled in the school district during the applicable fiscal year.

Each charter school and university school for profoundly gifted students receive the statewide base per pupil funding amount for each pupil estimated to be enrolled full-time in a distance education program and adjusted base budget funding for each pupil estimated to be enrolled in the school during the applicable fiscal year.

Additionally, the multipliers established for the students eligible for weighted funding will be applied to the statewide base per pupil funding amount.

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Hold Harmless Provision

What is the intent of hold harmless?

The 2019 Legislature established a hold harmless provision to protect school districts from an unexpected loss in revenues as the State transitions from the Nevada Plan to the Pupil Centered Funding Plan (PCFP). If a school district will receive less funding under the PCFP than it received in FY 2020, then the funding for the school district will be reset to the FY 2020 amount. If a school district receives funding under the hold harmless provision, the school district will also be granted flexibility to reapportion funding between its adjusted base per pupil funding and weighted funding, more closely mirroring the school district's FY 2020 budget.

If a school district receives less funding under the PCFP due to a decline in enrollment over two or more years, the Legislature is responsible for determining how to mitigate the financial impact. The decline in enrollment will be tracked beginning in FY 2022, when the PCFP is implemented.

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Education Stabilization Account

What is the Education Stabilization Account?

The Education Stabilization Account allows the State to set aside surplus revenue designed for K-12 education. These funds may be utilized if the State experiences declining revenues or budget deficits during a fiscal year. If the revenue collected in the State Education Fund is 97 percent or less than the amount authorized by the Legislature for that fiscal year, the Interim Finance Committee of the Legislature may authorize a transfer from the Education Stabilization Account to the State Education Fund, ensuring the Fund remains appropriately funded.

As the Education Stabilization Account grows, over time, excess revenue in the account may be transferred to the State Education Fund. For instance, if the balance in the Education Stabilization Account at the end of a fiscal year exceeds 15 percent of the revenue in the State Education Fund for the prior fiscal year, then the amount greater than 15 percent will be transferred to the State Education Fund.

How is the Education Stabilization Account funded?

The Education Stabilization Account is funded through transfers from local school districts and the State Education Fund. At the end of each fiscal year, each school district will transfer the amount of its ending fund balance that exceeds 16.6 percent of its total (actual) expenditures for the fiscal year. Additionally, any balance remaining in the State Education Fund at the end of a fiscal year will be transferred to the Education Stabilization Account. The Education Stabilization Account may earn interest and income, both of which will remain in the account.

These transfers begin in FY 2022, when the Pupil Centered Funding Plan is implemented.

What if a school district's ending fund balance already exceeds 16.6 percent?

At the end of FY 2020, if a school district has an ending fund balance greater than 16.6 percent of the total budgeted expenditures for FY 2020, the school district may maintain all of its ending fund balance until such time as the balance decreases below 16.6 percent. For example:

FY 20 Ending Fund Balance = 20% of total budgeted expenditures → school district may retain ending fund balance; does NOT transfer to Education Stabilization Account

FY 21 Ending Fund Balance = 20% → continue to retain ending fund balance
or

FY 21 Ending Fund Balance = 22% → 2% transfers to the Education Stabilization Account

If a school district has an ending fund balance greater than 16.6 percent of total expenditures as of June 30, 2020, that becomes the new threshold for the ending fund balance in the subsequent fiscal year.

The ending fund balance in each subsequent fiscal year may not exceed the ending fund balance for the immediately preceding fiscal year. Any amount over the preceding fiscal year's ending fund balance percentage must be transferred to the Education Stabilization Account.

For example:

FY 20 Ending Fund Balance = 20% of total budgeted expenditures → resets the baseline to 20% for the succeeding FY

FY 21 Ending Fund Balance = 22% → 2% transfers to Stabilization Account

FY 22 Ending Fund Balance = 22% → 0 transfers to the Stabilization Account

For a school district with an ending fund balance greater than 16.6 percent as of June 30, 2020, once a school district has reduced its ending fund balance to below 16.6 percent, then any amount over 16.6 percent will transfer to the Education Stabilization Account at the end of each fiscal year.

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PCFP New Reporting Requirements

Are there new reporting requirements for the Pupil Centered Funding Plan?

Although Senate Bill (SB) 543 (2019 Session) added some additional reporting requirements due to the implementation of the Pupil Centered Funding Plan (PCFP), many of the existing reporting requirements currently in statute remain in place.

The Pupil Centered Funding Plan adds reporting requirements for the Nevada Department of Education (NDE), school districts, and all public schools. These reporting requirements are in alignment with Every Student Succeeds Act (ESSA), which went into effect in 2020.

What are the new reporting requirements for the Nevada Department of Education?

By February 1 of each odd-number year, the Department will prepare and submit a report to the Commission on School Funding (Commission) that includes a description of personnel and services it reasonably believes an average elementary, middle, and high school could employ based on the Governor's recommended budget. This report is referred to as the "Average Schools Report."

The Department will submit a revised Average Schools Report, which includes the recommendations of the Commission, to the Director of the Legislative Counsel Bureau, who will then share the report with the members of the Legislature. This report must also be posted on the Department's website on or before March 1 of each odd-numbered year.

Following the end of the legislative session the Department will update the Average Schools Report to reflect the legislatively approved budget for the first fiscal year of the biennium. This report must be submitted to the Commission on or before July 1 of each odd-numbered year.

The Department will then submit the Average Schools Report based on the legislatively approved budget for that fiscal year to the Commission. The revised report, which incorporates the recommendations of the Commission, will be submitted to the Director of the Legislative Counsel Bureau, who will then share the report with the members of the Legislature. This report must also be posted on the Department's website August 1 of each odd-numbered year.

This process is repeated for the even-numbered fiscal year, updating the Average Schools Report based on the legislatively approved budget for the second fiscal year of the biennium.

How are other revenues accounted in the State Education Fund?

By October 1 of each year, in a format prescribed by NDE, each school district will create a report that includes a description of personnel and services provided by the school district during the immediately preceding school year. The school district's report must also include any anticipated changes it will be making to the personnel and services during the current school year. The report must be posted on a website maintained by the school district.

What are the new reporting requirements for public schools?

Similar to the reporting requirement for school districts, each public school will create a report that includes a description of personnel and services provided by the school during the immediately preceding school year. The school will also include any anticipated changes it will be making to the personnel and services during the current school year in the report. This report is due on or before October 1 of each year, in a format prescribed by NDE.

Additionally, SB 543 requires that each school provide a written copy of the report to the parent or guardian of each student that attends the school and must post a copy of the school's report on its website, if the school has a website.

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Commission on School Funding

What is the Commission on School Funding?

Senate Bill (SB) 543 created the 11-member Commission on School Funding to guide the implementation of the Pupil Centered Funding Plan, which will replace Nevada's current K-12 education funding plan that was established more than 50 years ago.

Who Serves on the Commission for School Funding?

The Commission on School Funding consists of eleven appointed members, who may not be Legislators. The members are appointed as follows:

- One member appointed by the Governor, who serves as the Chair
- Four members appointed by the Governor, who were nominated by the Nevada Association of School Superintendents, two of whom are the chief financial officer of a school district in the State with more than 40,000 pupils and two of whom are the chief financial officer of a school district in the State with less than 40,000 pupils.
- Two members are appointed by the Majority Leader of the Senate
- Two members appointed by the Speaker of the Assembly
- One member is appointed by the Minority Leader of the Senate
- One member is appointed by the Minority Leader of the Assembly

What are the qualifications for those serving on the Commission for School Funding?

Each member of the Commission must have relevant experience in public education; fiscal policy, school finance or related financial activities; education, experience and skills necessary to execute the duties and responsibilities of the Commission; and have demonstrated ability in the field of economics, taxation or other discipline related to school finance. Additionally, each member must be a resident of Nevada and must not been registered as a lobbyist for at least two years prior to being appointed to serve on the Commission.

What is the term for members of the Commission on School Funding?

Each member serves a three-year term. Members may be reappointed for additional terms.

What are the duties of the Commission on School Funding?

The Commission's duties are outlined in SB 543 and include the following:

- Provide guidance to school districts and the Department on the implementation of the PCFP
 - Review laws and regulations relating to education and make recommendations for revisions needed to improve the efficiency or effectiveness of public education to the Legislative Committee on Education and notify each school district of such recommendations
 - Review the statewide base per pupil funding amount, the adjusted base per pupil funding for each district, and the multiplier for weighted funding for each category of pupils and recommend any revisions the Commission determines to be appropriate to create an optimal level of funding for the public schools in this State, including:
 - potentially recommending the creation or elimination of one or more categories of pupils receiving weighted funding
 - 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
- Project the distribution of public-school funding for the 2019-21 biennium as if the provisions of SB 543 were in effect and compare the projection to the projected distribution of funding under existing law (the Nevada Plan) for the 2019-2021 biennium
- Monitor the implementation of the Pupil-Centered Funding Plan and make recommendations to the Legislative Committee on Education (LCE) that the Commission determines would, within the limits of appropriated funding, improve the implementation of the PCFP or correct any deficiencies of the Department or any school district or public school in carrying out the PCFP
- Review the Department's report (due to the Commission on or before February 1 of each odd-numbered year and transmitted to the LCB and posted on a Department website no later than March 1 of each odd-numbered year) that includes a description of the personnel and services that the Department reasonably believes an average elementary, middle, and high school in the State could employ and provide using the amount of money for public education contained in the proposed executive budget when combined with all other money expected to be available for public education.
- Review the Department's report (due to the Commission on July 1 of each year and transmitted to the LCB and posted on a Department website no later than August 1 of each year) on the description of the personnel and services the Department reasonably believes an average elementary, middle, and high school could employ using the amount of money for public education appropriated by the Legislature when combined with all other money expected to be available for public education
- If the Commission makes a recommendation that would require more money to implement than what was appropriated from the State Education Fund in the immediately preceding biennium, the Commission shall also identify a method to fully fund the recommendation within 10 years after the date of the recommendation

How often does the Commission on School Funding meet?

The Commission currently meets monthly. However, the frequency of the meetings is not established in statute.

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Pupil Centered Funding Plan Components Adjustment Factors

Senate Bill 543 (2019 Session) establishes certain factors which are applied to the statewide base per pupil funding amount to create an adjusted base per pupil funding amount for each school district and certain charter schools and university schools for profoundly gifted pupils.

The **cost adjustment factor** was established to adjust the amount of the statewide base per pupil funding for each school district, certain charter schools and university schools for profoundly gifted pupils to account for economic variations between the counties.

An **adjustment for necessarily small schools** was established for each district to account for the increased cost to operate certain schools which cannot be efficiently operated due to the size and geographical restrictions of the school.

A **small district equity adjustment** was established for each district to account for the increased cost per pupil to operate a school district in which relatively fewer pupils are enrolled.

Can these factors be changed after implementation of the Pupil Centered Funding Plan?

Yes, the Department of Education is required to review and determine revisions that are necessary and submit recommendations to the Legislative Committee on Education for consideration and no later than May 1 of each even-numbered year.

The Department shall submit any revisions to the adjustment factor methodology to each school district, the Governor and the Director of the Legislative Counsel Bureau.

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Pupil Centered Funding Plan Components
Cost Adjustment Factor

What is the Cost Adjustment Factor?

The cost adjustment factor was established by SB 543 to account for the variation in the cost of living and the cost of labor of a school district and certain charter schools and is applied to the statewide base per pupil funding amount that is determined by the State Legislature.

Who receives the Cost Adjustment Factor?

School districts and charter schools that provide classroom-based instruction.

Can the Cost Adjustment Factor be changed?

Yes, by May 1 of each even-numbered year, the Department Education can make recommendations to revise the cost adjustment factor to the Legislative Committee on Education.

The Department of Education shall consider any recommendations of the Legislative Committee on Education and determine whether to include those recommendations and adopt any revision to the cost adjustment factor.

The Department shall submit any revision to the Cost Adjustment Factor to each school district, the Governor and the Director of the Legislative Counsel Bureau.

What Cost Adjustment Factor is currently being considered by the Commission on School Funding?

The Nevada Cost of Education Index (NCEI) is currently under consideration of the Commission on School Funding. The NCEI considers the Comparable Wage Index (CWI) for all workers, all education levels for wages and the regional price parities (RPPs) for “Goods” for Non-wages.

The current recommendation is to implement a minimum adjustment of 1.0 to negate negative adjustments to school districts funding during a transition phase.

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Pupil Centered Funding Plan Components Necessarily Small Schools Adjustment

What is the Necessarily Small Schools Adjustment?

The Necessarily Small Schools Adjustment is to account for the increased cost to a school district to operate a public school for a small number of pupils which may be necessary in certain circumstances.

Who receives the Necessarily Small Schools Adjustment?

Each school district which has a school less than a predetermined number of students.

Can the Necessarily Small Schools Adjustment be changed?

Yes, by May 1 of each even-numbered year, the Department Education can make recommendations to revise the cost adjustment factors to the Legislative Committee on Education for consideration.

The Department of Education shall consider any recommendations of the Legislative Committee on Education and determine whether to include those recommendations and adopt any revision to the Small Schools Adjustment Factor.

The Department shall submit any revision to the Small Schools Adjustment Factor to each school district, the Governor and the Director of the Legislative Counsel Bureau.

What is the Necessarily Small Schools Adjustment currently being considered by the Commission on School Funding?

The Commission on School Funding has recommended the implementation of a tiered Necessarily Small Schools Adjustment.

The tier levels implemented are as follows and is based on the number of students in each school:

- Schools with less than 7 students, minimum of 1 teacher and 1 assistant principal
- Schools between 7-49 students, 1 teacher per 7 students and 1 assistant principal
- Schools between 50-74 students, 1 teacher per 9 students and 1 assistant principal
- Schools between 75-99 students, 1 teacher per 11 students and 1 assistant principal
- Schools between 100-124 students, 1 teacher per 13 students and 1 assistant principal
- Schools between 125-149 students, 1 teacher per 15 students and 1 assistant principal

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Pupil Centered Funding Plan Components Small District Equity Adjustment

What is the Small District Equity Adjustment?

The Small District Equity Adjustment is to account for the increased cost per pupil to operate a school district in which relatively fewer pupils are enrolled.

Who receives the Small District Equity Adjustment?

School districts.

Can the Small District Equity Adjustment?

Yes, by May 1 of each even-numbered year, the Department of Education can make recommendations to revise the Small District Equity Adjustment to the Legislative Committee on Education for consideration.

The Department of Education shall consider any recommendations of the Legislative Committee on Education and determine whether to include those recommendations and adopt any revision to the Small District Equity Adjustment.

The Department shall submit any revision to the Small District Equity Adjustment to each school district, the Governor and the Director of the Legislative Counsel Bureau.

What is the Small District Equity Adjustment currently being considered by the Commission on School Funding?

The Commission on School Funding has recommended the implementation of a tiered Small District Equity Adjustment based on district enrollment.

The recommended adjustments are as follows:

District Enrollment	Size Adjustment Factor
50	2.30
100	2.11
250	1.85
500	1.65
1,000	1.46
2,000	1.26
3,000	1.15
4,000	1.08
7,500	1.07
10,000	1.06
30,000	1.04
50,000 and above	1.00

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Allocation of FY 2020 Expenditures within the Pupil Centered Funding Plan

What are tier levels?

The tier levels were established by Senate Bill 543 (2019 Session), to provide guidance on the prioritization and purposes of the appropriations funded by the Legislature for the State Education Fund.

According to Section 4.2 of Senate Bill 543, funding is to be appropriated as follows:

Tier	Recipient	Purpose
A	Department of Education	Fund the operation the State Board of Education, Superintendent of Public Instruction and the Department, including the statewide administration and oversight of the public schools and any educational programs administered by this State
B	School Districts	Provide food services and transportation for pupils and any other service that the Legislature deems appropriate
C	School Districts	Provide adjusted base per pupil funding for each pupil estimated to be enrolled in the school district
D	Charter Schools and University Schools for Profoundly Gifted Pupils	<ol style="list-style-type: none">1. Provide the statewide base per pupil funding amount for each pupil estimated to be enrolled full time in a distance education program provided by the charter school/university school2. Provide adjusted base per pupil funding for each pupil estimated to be enrolled in the charter school/university school other than pupils identified above (in 1)
E	School Districts, Charter Schools, and University Schools	Provide additional weighted funding for each pupil estimated to be enrolled in the school district/charter school/university school who is: <ol style="list-style-type: none">1. An English Learner2. At-risk Pupils3. Special Education Pupils4. Gifted and Talented Pupils

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The Pupil Centered Funding Plan Tier Level B

Who does tier level B support?

School districts.

What educational activities or services are supported by tier level B?

Tier B supports the statewide costs to provide food, transportation and/or any other similar services the Legislature deems appropriate for pupils.

How is tier level B funded?

Funding comes from the State Education Fund which is authorized through legislative appropriations and local county revenue appropriations.

Funding for Tier B includes:

- State Distributive School Account (DSA)
 - Limited to the portion that currently supports the school districts transportation (85% of a 4-year average, +2.5% inflation)
- State Special Transportation
- School district Local Funding
 - Limited to the portion that currently supports budgeted transportation costs.

How is tier level B funding allocated?

The transportation funding will be allocated using pupil enrollment as a multiplier applied to the legislatively appropriated amount.

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The Pupil Centered Funding Plan Tier Level C

Who does tier level C support?

School districts.

What educational activities or services are supported by tier level C?

Tier Level C is to provide the adjusted base per pupil funding for each pupil estimated to be enrolled in the school district.

How is tier level C funded?

Funding comes from the State Education Fund which is authorized through legislative appropriations and local county revenue appropriations such as:

- Distributed School Account (DSA) Basic Support
- Class Size Reduction
- SB551 - School Operation Support
- New Teacher Incentives
- Nevada Ready 21
- Peer Assistance and Review
- Library Books
- S.B.178 New Nevada Plan funding
- Financial Literacy Professional Development
- School Social Workers
- School Resource Officers
- Multi-tiered Systems of Support
- Social Emotional Learning
- Read by Grade 3
- Turnaround Grant
- College and Career Readiness
- Computer Science Education
- Special Elementary Counseling
- Career Ready Diploma Incentives
- Anti-Bullying Grants AID to Schools
- Teacher School Supply Reimbursement
- District Local Funding
 - PSOPT
 - NPM

How is tier level C funding allocated?

The adjusted base per pupil funding for each school district is determined by applying the Cost Adjustment Factor, the Adjustment for Necessarily Small Schools and the Small District Equity Adjustment, for districts that qualify, to the statewide base per pupil funding amount and is then multiplied by the projected enrollment.

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The Pupil Centered Funding Plan Tier Level D

Who does tier level D support?

Charter schools or university school for profoundly gifted pupils.

What educational activities or services are supported by tier level D support?

Tier level D is to provide:

1. the adjusted base per pupil funding for each pupil estimated to be enrolled in a traditional charter school or university school for profoundly gifted pupils.
2. the statewide base per pupil funding amount for each pupil enrolled full-time in a program of distance education.

How is tier level D funded?

Funding comes from the State Education Fund which is authorized through legislative appropriations and local county revenue appropriations such as:

- Distributed School Account basic support (DSA)
- Class Size Reduction
- SB551 - School Operation Support
- New Teacher Incentives
- Nevada Ready 21
- Peer Assistance and Review
- Library Books
- S.B.178 New Nevada Plan funding
- Financial Literacy Professional Development
- School Social Workers
- School Resource Officers
- Multi-tiered Systems of Support
- Social Emotional Learning
- Read by Grade 3
- Turnaround Grant
- College and Career Readiness
- Computer Science Education
- Special Elementary Counseling
- Career Ready Diploma Incentives
- Anti-Bullying Grants AID to Schools
- Teacher School Supply Reimbursement

How is tier level D funding allocated?

The adjusted base per pupil funding for each charter school or university school for profoundly gifted pupils is determined by applying the Cost Adjustment Factor by district to the statewide base per pupil funding amount and is multiplied by the projected pupil enrollment.

The Statewide base per pupil funding amount is determined by the legislature for each fiscal year of the biennium and multiplied by the projected pupil enrollment.

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The Pupil Centered Funding Plan

Tier Level E

Who does tier level E support?

School districts, charter schools, and university schools for profoundly gifted pupils.

What does tier level E support?

Tier level E is to provide additional weighted funding for each pupil estimated to be enrolled in programs for profoundly gifted pupils who is an English learner, at-risk pupil, a special education pupil, or a gifted and talented pupil.

How is tier level E funded?

Funding comes from the State Education Fund which is authorized through legislative appropriations and local county revenue appropriations such as:

- State Special Education
- State Student with Disabilities 13%
- State Zoom Grants
- State Victory Schools
- S.B.178 New Nevada Plan funding
- State Gifted and Talented Education

How is tier Level E funding allocated?

- The weighted funding is expressed as a multiplier to be applied to the statewide base per pupil funding amount.
- A pupil who belongs to more than one category of pupils will receive only the weighted funding for the single category which has the largest multiplier.
- Legislator intent is that, the multiplier for each category of pupils be not less than the multiplier from the immediately preceding fiscal year.
 - **Unless:** The amount of money contained in the State Education Fund decreases from the preceding fiscal year.
 - **Unless:** The amount of money contained in the State Education Fund increases from the preceding fiscal year but in an amount that is insufficient to fund the multiplier for each category of pupils
 - **Unless:** The Commission on School Funding recommends 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.

Draft

The Pupil Centered Funding Plan

Tier Level E - English Learners

What does tier level E for English Learners support?

This funding is to provide additional weighted funding for each pupil estimated to be enrolled who are English Learners.

How is tier level E for English Learners funded?

It is the current recommendation of the Commission on School Funding that previously identified funding from the below listed programs be directed to fund weighting funding for English Learners.

- State Zoom
- 50% of State K-12 WEIGHTED FUNDING (New Nevada Plan S.B.178)

How is tier level E for English Learners funding allocated?

The weighted funding appropriated for English Learners must be established separately and expressed as a multiplier to be applied to the statewide base per pupil funding amount and is multiplied by the English Learner pupil counts collected by the Nevada Validation Day data.

Draft

The Pupil Centered Funding Plan

Tier Level E - At-risk Pupils

What does tier level E for At-Risk pupils support?

This funding is to provide additional weighted funding for each pupil estimated to be enrolled who are At-risk pupils as defined in section 16 of SB 543.

How is tier level E funded?

It is the current recommendation of the Commission on School Funding that previously identified funding from the below listed programs be directed to fund weighting funding for At-risk pupils.

- State Victory
- 50% of State K-12 WEIGHTED FUNDING (New Nevada Plan S.B.178)

How is tier level E for At-risk pupils funding allocated?

The weighted funding appropriated for At-risk pupils must be established separately and expressed as a multiplier to be applied to the statewide base per pupil funding amount and is multiplied by the At-risk pupil counts collected by the Nevada Validation Day data.

Draft

The Pupil Centered Funding Plan

Tier Level E – Special Education Pupils

What does tier level E for Special Education support?

This funding is to provide additional weighted funding for each pupil with disabilities estimated to be enrolled who are Special Education pupils.

How is tier level E for Special Education funded?

It is the current recommendation of the Commission on School Funding that previously identified funding from the below listed programs be directed to fund weighting funding for Special Education pupils.

- State Special Education
- State Student with Disabilities 13%

How is tier level E for Special Education funding allocated?

The weighted funding appropriated for Special Education pupils must be established separately and is expressed as a multiplier to be applied to the statewide base per pupil funding amount and is multiplied by the students with disabilities counts collected by the Nevada Validation Day data.

Draft
The Pupil Centered Funding Plan
Tier Level E – Gifted and Talented Pupils

What does tier level E for Gifted and Talented support?

This funding is to provide additional weighted funding for each pupil estimated to be enrolled who are Gifted and Talented pupils.

How is tier level E for Gifted and Talented funded?

It is the current recommendation of the Commission on School Funding that previously identified funding from the below listed programs be directed to fund weighting funding for Gifted and Talented pupils.

- State Gifted and Talented Education

How is tier level E for Gifted and Talented funding allocated?

The weighted funding appropriated for Gifted and Talented pupils must be established separately and expressed as a multiplier to be applied to the statewide base per pupil funding amount and multiplied by the Gifted and Talented counts collected by the Nevada validation day data.