

Agenda Item #6

Nevada Department of Education Transportation and Food Services

Commission on School Funding

August 13, 2021



Transportation and Food Services Presentation

- Agency requested methodology
- Current legislatively approved methodology
- Items for consideration
- NDE recommendation for the commission

Transportation

Agency request methodology

- Used a four-year rolling average
 - Data Sources:
 - Actual costs identified in the NRS 387 report from each year.
 - Included a 2.5% adjustment for inflation
 - The 2.5% was a carryover from the Nevada Plan.
 - Only includes school districts
 - NRS 387.1214, subsection 2(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.”

Food Services

Agency request methodology

- Applied same methodology as previously used for Transportation.
- Used a four-year rolling average
 - Data Sources:
 - Actual costs identified in the NRS 387 report from each year.
 - Included a 2.5% adjustment for inflation
 - The 2.5% was a carryover from the Nevada Plan.
 - Only includes school districts
 - NRS 387.1214, subsection 2(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.”

Transportation

Legislatively approved methodology

- Used a four-year rolling average
 - Data Sources:
 - For FYs 2017 and 2018 actual costs the FY 21 equity allocation model
 - for FYs 2019 and 2020 actual costs the NRS 387 report from each year.
 - No adjustment for inflation
 - Only included school districts
 - NRS 387.1214, subsection 2(b)

Transportation Four-year data

NRS 387 DATA

Four-year Average:	2017	2018	2019	2020	Average
Data Source:	FY 21 Eq Alloc. Model	FY 21 Eq Alloc. Model	2019 NRS 387 Report	2020 NRS 387 Report	for 22 and 23
Churchill	\$ 1,751,429	\$ 1,964,029	\$ 1,954,425	\$ 1,719,375	\$ 1,847,315
Clark	\$ 120,830,699	\$ 163,552,128	\$ 160,606,166	\$ 144,286,074	\$ 147,318,767
Douglas	\$ 3,883,827	\$ 3,778,372	\$ 3,931,543	\$ 3,465,564	\$ 3,764,827
Elko	\$ 7,051,297	\$ 4,110,798	\$ 4,886,649	\$ 4,285,094	\$ 5,083,460
Esmeralda	\$ 327,427	\$ 455,538	\$ 324,260	\$ 328,550	\$ 358,944
Eureka	\$ 394,415	\$ 489,703	\$ 537,295	\$ 434,259	\$ 463,918
Humboldt	\$ 1,891,172	\$ 1,688,594	\$ 2,622,861	\$ 1,619,978	\$ 1,955,651
Lander	\$ 391,649	\$ 367,629	\$ 392,352	\$ 582,580	\$ 433,553
Lincoln	\$ 477,897	\$ 571,526	\$ 598,189	\$ 773,153	\$ 605,191
Lyon	\$ 3,768,980	\$ 5,916,846	\$ 4,676,120	\$ 4,568,463	\$ 4,732,602
Mineral	\$ 304,811	\$ 551,164	\$ 257,034	\$ 310,615	\$ 355,906
Nye	\$ 3,675,220	\$ 3,883,359	\$ 4,092,226	\$ 3,846,650	\$ 3,874,364
Carson	\$ 2,310,035	\$ 2,373,836	\$ 2,591,617	\$ 2,354,421	\$ 2,407,477
Pershing	\$ 734,693	\$ 737,307	\$ 887,515	\$ 723,395	\$ 770,728
Storey	\$ 378,197	\$ 419,745	\$ 366,721	\$ 547,375	\$ 428,010
Washoe	\$ 24,743,443	\$ 31,742,612	\$ 24,028,206	\$ 24,043,224	\$ 26,139,371
White Pine	\$ 1,255,342	\$ 1,009,858	\$ 1,054,974	\$ 1,054,977	\$ 1,093,788
Total:	\$ 174,170,533	\$ 223,613,044	\$ 213,808,153	\$ 194,943,747	\$ 201,633,869

Food Services

Legislatively approved methodology

- Used a four-year rolling average
 - Data Sources:
 - for FYs 2017 through 2020 actual costs the NRS 387 report from each year was used.
 - Revenue Code 5200 (Transfers in)
- No adjustment for inflation
- Only includes school districts
 - NRS 387.1214, subsection 2(b)

Food Services

Four-year data

NRS 387 DATA

Four Year Average	2017	2018	2019	2020	Average
Data Source: (Rev Code 5200)	2017 NRS 387 Report	2018 NRS 387 Report	2019 NRS 387 Report	2020 NRS 387 Report	
Churchill	\$ 155,000	\$ 300,000	\$ 50,000	\$ -	\$ 126,250
Clark	\$ -	\$ 1,464,963	\$ -	\$ -	\$ 366,241
Douglas	\$ -	\$ -	\$ -	\$ -	\$ -
Elko	\$ 454,759	\$ 380,695	\$ 301,364	\$ 347,096	\$ 370,979
Esmeralda	\$ 32,962	\$ 46,461	\$ 49,638	\$ 49,284	\$ 44,586
Eureka	\$ 31,652	\$ 36,620	\$ 281,756	\$ 399,223	\$ 187,313
Humboldt	\$ 116,702	\$ 115,408	\$ 19,890	\$ 56,472	\$ 77,118
Lander	\$ 50,000	\$ -	\$ -	\$ 100,000	\$ 37,500
Lincoln	\$ 70,000	\$ 70,000	\$ 70,000	\$ 70,000	\$ 70,000
Lyon	\$ -	\$ -	\$ -	\$ -	\$ -
Mineral	\$ 58,000	\$ 58,000	\$ 88,000	\$ 88,000	\$ 73,000
Nye	\$ -	\$ -	\$ -	\$ -	\$ -
Carson	\$ 249,999	\$ 196,799	\$ 216,198	\$ 529,286	\$ 298,070
Pershing	\$ 90,000	\$ 70,000	\$ 20,000	\$ 60,899	\$ 60,225
Storey	\$ 7,535	\$ 6,799	\$ 21,848	\$ 23,002	\$ 14,796
Washoe	\$ -	\$ -	\$ -	\$ -	\$ -
White Pine	\$ 89,940	\$ 74,997	\$ 76,980	\$ 89,088	\$ 82,751
Total:	\$ 1,406,549	\$ 2,820,742	\$ 1,195,674	\$ 1,812,350	\$ 1,808,829

Transportation and Food Services Variables to consider-part 1

- Should Transportation and food Services be pupil driven or based on actuals?
 - The 2018 Augenblick, Palaich and Associates (APA) study did not include transportation and food service as a part of the scope for the report.
 - APA's report did recognize, that according to discussion with District representatives, they did emphasize the importance that transportation should be funded based on actual transportation costs.

Transportation and Food Services Variables to consider-part 2

- Inflation adjustments
 - Which CPI should be used?
 - Use the same CPI that is used for the PCFP Inflationary Factor?
 - Use unadjusted indexes or use seasonally adjusted indexes?
- What data sources should be used?
- The higher the costs of transportation and food services, the less funding that flows to the per pupil and weighted funding allocations.

Transportation and Food Services NDE Recommendation

- Continue to use the four-year rolling average
 - Data sources:
 - The data source should be from the NRS 387 report as reported from districts each year.
 - Would include
 - Other Support Costs
 - Salaries
 - Benefits
 - Operational Costs
 - Purchased Property Services
 - Supplies Costs (Less than \$5,000 per unit)
 - Energy Costs
 - Information Technology Costs
 - PROPERTY (\$5,000 or greater per unit)
 - Vehicle registration and licensing fees

Transportation and Food Services NDE Recommendation - Continued

- Would not include
 - Any excluded local, state or federal funding
 - Changes to Balance Sheet/Statement of Net asset
 - Debt Services & Misc.
 - Instructional costs
- An Inflation adjustment equal to the PCFP identified inflation Factor
- Does the commission wish to recommend expansion beyond the school districts?

Thank you