

## Pupil Centered Funding Plan Components Tier Levels

### What are Tier Levels?

The Tier Levels were established by Senate Bill (SB) 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 SB 543, funding is to be appropriated as follows:

Tier	Recipient	Purpose
A	Department of Education	Fund the operation the State Board of Education, the State Superintendent of Public Instruction and the Department of Education, 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"> <li>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 school</li> <li>2. 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)</li> </ol>
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"> <li>1. An English Learner</li> <li>2. An at-risk Pupil;or</li> <li>3. Gifted and Talented Pupil</li> </ol>

# Pupil Centered Funding Plan Components

## Tier Level B

### Who does Tier Level B support?

School districts.

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

Tier Level 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 Level B includes:

- State Distributive School Account (DSA)
  - Limited to the portion that currently supports the school districts transportation (85% of a 4-year average of eligible expenditures, +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 a rolling four year average of actual expenditures.

# Pupil Centered Funding Plan Components

## 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 provides 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
- Nevada Ready 21
- LEA Library Books
- Financial Literacy Professional Development
- School Social Workers
- School Resource Officers
- Social Emotional Learning
- Read by Grade 3
- Turnaround Grant
- College and Career Readiness
- Computer Science Education
- Computer Ed & Tech Program
- Special Elementary Counseling
- Anti-Bullying Grants AID to Schools
- District Local Funding
  - Public School Operating Tax
  - Net Proceeds from Minerals
  - Local School Support Tax
  - Government Service Tax
  - Franchise Fee

### 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 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.

# Pupil Centered Funding Plan Components

## 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 statewide base per pupil funding amount for each pupil enrolled full-time in a program of distance education
2. 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

### **How is Tier Level D funded?**

Funding comes from the State Education Fund which is authorized through legislative appropriations and local county revenue as identified in Tier Level C.

### **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 and District Size Adjustment by district and Attendance Area 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 enrollment.

# Pupil Centered Funding Plan Components

## 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 the school district, charter school or university for profoundly gifted pupils who is:

1. An English Learner
2. An at-risk pupil; or
3. 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 Zoom Grants
- State K-12 Weighted Funding (New Nevada Plan SB 178)
- 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.