

Agenda Item #4

Nevada Department of Education Update

Commission on School Funding
February 4, 2021

Commission on School Funding (CSF)

Information and Data Requests

- Operating costs for school districts and charter schools
- Hold Harmless with and without Special Education
- Pupil-Centered Funding Plan (PCFP)
 - Methodology for the inflationary adjustment in the Agency Request Budget
 - Demonstration of options for including local funding for Special Education in the PCFP
 - Per pupil funding amount for Special Education based on APA recommended weight
- Update APA FY 2017 per pupil funding amount based on full adequacy to current equivalent

School District Operating Costs

Year over Year

Data extracted from NRS 387.303 Report, “Major funds” tab,
General Fund (GF) and Special Education, Total Operational Expenditures

School Districts	2017	2018	2019	2020
Carson City	\$ 9,879,763	\$ 10,461,762	\$ 10,459,789	\$ 8,556,361
Churchill	\$ 4,393,353	\$ 3,954,348	\$ 4,091,259	\$ 3,615,628
Clark	\$ 242,837,779	\$ 235,756,639	\$ 220,043,978	\$ 189,091,947
Douglas	\$ 5,711,846	\$ 5,987,981	\$ 5,899,209	\$ 6,432,699
Elko	\$ 11,074,024	\$ 13,251,108	\$ 13,759,533	\$ 11,152,697
Esmeralda	\$ 519,164	\$ 515,493	\$ 495,394	\$ 514,090
Eureka	\$ 1,540,843	\$ 1,457,145	\$ 1,619,740	\$ 1,883,658
Humboldt	\$ 3,379,136	\$ 4,502,342	\$ 4,578,026	\$ 4,011,529
Lander	\$ 1,773,667	\$ 1,615,231	\$ 2,063,460	\$ 1,631,891
Lincoln	\$ 1,482,326	\$ 1,934,085	\$ 1,904,613	\$ 1,522,998
Lyon	\$ 9,123,651	\$ 10,834,790	\$ 10,666,218	\$ 9,874,183
Mineral	\$ 870,039	\$ 968,539	\$ 1,021,527	\$ 1,113,378
Nye	\$ 7,631,575	\$ 7,148,832	\$ 7,531,342	\$ 7,028,945
Pershing	\$ 1,263,560	\$ 1,394,145	\$ 1,137,859	\$ 1,054,882
Storey	\$ 1,200,098	\$ 1,188,127	\$ 1,188,373	\$ 1,081,341
Washoe	\$ 36,229,165	\$ 34,546,051	\$ 42,342,575	\$ 36,996,245
White Pine	\$ 2,697,249	\$ 6,284,309	\$ 3,252,942	\$ 3,155,469
District Total	341,607,238	341,800,927	332,055,837	288,717,941

Charter School Operating Costs

Year over Year

Charter Schools	2017	2018	2019	2020
100 Academy of Excellence	\$1,654,394	\$2,033,372	\$2,177,448	\$1,973,875
Academy for Career Education	\$529,004	\$500,555	\$462,098	\$611,615
Alpine Academy	\$263,804	\$345,239	\$343,386	\$305,076
American Prep Academy	\$2,219,548	\$3,061,675	\$4,488,825	\$5,420,543
Andre Agassi College Preparatory	\$1,820,646	\$0	\$0	\$0
Argent Academy/Silver State High	\$657,550	\$202,175	\$0	\$0
Bailey Charter Elementary School	\$352,675	\$274,071	\$242,868	\$210,123
Beacon Academy of Nevada	\$1,119,739	\$1,076,276	\$778,594	\$690,192
Carson Montessori School	\$492,773	\$515,939	\$475,614	\$499,934
Coral Academy of Science -Las	\$5,091,205	\$5,213,606	\$5,760,774	\$5,054,437
Coral Academy of Science-Reno	\$2,891,340	\$3,056,333	\$2,716,840	\$2,053,276
Davidson Academy of Nevada	\$540,990	\$1,115,351	\$1,213,476	\$1,175,460
Delta Academy	\$1,379,363	\$1,674,690	\$1,727,432	\$3,046,842
Democracy Prep	\$0	\$9,459,431	\$8,690,618	\$5,979,536
Discovery Charter School	\$1,359,186	\$1,004,334	\$685,832	\$581,850
Doral Academy of Nevada (LV)	\$8,952,642	\$10,377,659	\$11,307,977	\$10,890,563
Doral Academy of No. Nevada	\$0	\$311,906	\$1,108,296	\$1,626,956
Elko Institute for Academic	\$463,321	\$444,026	\$416,016	\$422,244
enCompass Academy	\$207,147	\$195,964	\$227,651	\$198,710
Equipo Academy	\$1,188,507	\$1,390,509	\$1,417,352	\$1,545,668
Explore Knowledge Academy	\$1,029,083	\$1,382,936	\$1,302,637	\$608,104
Founders Academy	\$1,572,366	\$1,580,008	\$1,792,156	\$2,263,487
Freedom Classical Academy/ American Leadership Academy	\$0	\$3,003,211	\$1,066,067	\$984,758
Futuro Academy	\$0	\$815,883	\$1,078,731	\$955,841
High Desert Montessori School	\$610,907	\$671,653	\$589,584	\$952,004
Charter Subtotal	\$34,396,190	\$49,706,802	\$50,070,272	\$48,051,094

Charter School Operating Costs Year over Year (continued)

Charter Schools (Cont)	2017	2018	2019	2020
Honors Academy of Literature	\$355,080	\$496,953	\$505,806	\$470,650
I Can Do Anything Charter High	\$556,096	\$553,842	\$439,453	\$0
Imagine School at Mt. View	\$1,692,258	\$2,130,126	\$2,038,180	\$1,542,773
Innovations International	\$2,183,145	\$1,846,545	\$1,617,612	\$1,455,236
Leadership Academy of Nevada	\$1,049,137	\$1,046,105	\$1,203,516	\$463,725
Learning Bridge Charter School	\$304,404	\$264,806	\$313,305	\$344,238
Legacy Traditional	\$0	\$3,270,718	\$5,226,831	\$8,574,173
Mariposa Academy of Language and	\$432,651	\$475,001	\$424,893	\$319,582
Mater Academy of NV	\$1,917,459	\$3,747,950	\$4,348,390	\$4,050,352
Mater Academy of No. Nevada	\$0	\$413,665	\$497,894	\$787,856
Nevada Connections Academy	\$16,585,403	\$16,357,385	\$17,542,621	\$16,998,905
Nevada Prep	\$0	\$0	\$226,838	\$669,496
Nevada Rise	\$0	\$0	\$187,890	\$358,608
Nevada State High School	\$1,530,195	\$1,754,070	\$2,431,064	\$2,692,719
Nevada State High School	\$0	\$0	\$205,672	\$195,346
Nevada State High School Sunrise	\$0	\$0	\$336,028	\$292,608
Nevada Virtual Academy	\$12,348,196	\$9,919,609	\$9,579,277	\$6,482,440
Oasis Academy	\$1,231,007	\$1,359,390	\$1,705,171	\$1,396,572
Odyssey Charter Schools	\$3,195,720	\$3,339,152	\$3,382,125	\$6,190,892
Pinecrest Academy	\$8,197,202	\$9,466,275	\$11,444,301	\$9,612,673
Quest Academy Preparatory	\$2,407,090	\$2,492,889	\$2,292,035	\$1,229,559
Rainbow Dreams Academy	\$1,051,433	\$1,187,909	\$1,048,353	\$931,337
Sierra Nevada Academy Charter	\$586,901	\$875,331	\$985,918	\$1,194,335
Signature Prep	\$0	\$0	\$0	\$1,028,252
Silver Sands Montessori Charter	\$536,828	\$628,727	\$608,133	\$558,190
Somerset Academy of Las Vegas	\$12,612,863	\$13,714,819	\$17,476,761	\$18,898,203
Sports Leadership and Management	\$982,415	\$1,875,230	\$2,433,183	\$3,335,679
Charter Total	\$104,151,673	\$126,923,299	\$138,571,522	\$138,125,493
Statewide Total	\$445,758,911	\$468,724,226	\$470,627,359	\$426,843,434

FY 2020 Hold Harmless Amounts

Including local expenditures for Special Education

School District	Hold Harmless FY 2020 includes SpEd
Churchill	\$ 28,932,092
Clark	\$ 2,566,425,296
Douglas	\$ 56,156,644
Elko	\$ 101,638,740
Esmeralda	\$ 2,582,530
Eureka	\$ 11,985,423
Humboldt	\$ 37,707,909
Lander	\$ 11,748,945
Lincoln	\$ 12,666,128
Lyon	\$ 83,888,749
Mineral	\$ 7,267,522
Nye	\$ 56,646,489
Carson	\$ 72,863,068
Pershing	\$ 9,033,758
Storey	\$ 11,364,910
Washoe	\$ 528,120,186
White Pine	\$ 15,168,822
School District Summary	\$ 3,614,197,209

Excluding local expenditures for Special Education

School District	Hold Harmless FY 2020 excludes local SpEd
Churchill	\$ 27,059,165
Clark	\$ 2,216,087,867
Douglas	\$ 51,969,108
Elko	\$ 95,747,757
Esmeralda	\$ 2,547,039
Eureka	\$ 11,614,127
Humboldt	\$ 35,274,168
Lander	\$ 11,236,608
Lincoln	\$ 12,516,957
Lyon	\$ 75,623,553
Mineral	\$ 7,167,264
Nye	\$ 49,024,146
Carson	\$ 65,285,621
Pershing	\$ 8,573,831
Storey	\$ 11,309,862
Washoe	\$ 482,945,918
White Pine	\$ 14,647,998
School District Summary	\$ 3,178,630,990

of Education

Based on NDE Agency Request Budget;
presented to CSF on 1/8/21

Based on NDE Agency Request Budget;
presented to CSF on 12/18/20



Inflationary Adjustment in the PCFP

- SB 543 (2019 Session), Section 9.6
 - “rate of inflation” means the percentage of increase or decrease in the Consumer Price Index for All Urban Consumers, West Region (All Items), as published by the United States Department of Labor for the immediately preceding calendar year...

Closer look at “preceding calendar year”

- Agency Request Budgets are due in September of even numbered years
 - Budget due in September 2020
 - Preceding calendar year: January 2018 vs January 2019
 - PCFP Model, Tab 1.1A Assumption Control_Admin
 - “Inflation is the difference between the latest available value of the Consumer Price Index for All Consumer (Seasonally Adjusted, US City Average, All Items, Monthly Series) and the value for the same period of the immediately preceding calendar year.”
 - NDE used methodology in Assumptions Control Tab
 - June 2019 vs June 2020

PCFP Inflationary Adjustment Options

Seasonally Adjusted Indexes, All Items ¹	CPI-W Jan-Jan	CPI-W June-June	CPI-W July-July	CPI-W Dec-Dec
2020	252.251	250.446	252.186	255.452
2019	246.034	248.936	249.650	252.030
2018	243.517	244.931	245.287	242.010

Calculation of Inflationary Adjustments for 2021-2023 Biennium using the PCFP ²:

- Preceding Calendar Year
 - January 2018 vs January 2019: 1.03%
 - Calculated Inflationary Adjustment: \$14,687,193 in FY 2022 and \$0 in FY 2023 (due to decrease in GF appropriations)
- Latest Available Value
 - June 2019 vs June 2020: 0.61%
 - Calculated Inflationary Adjustment if included in Governor’s Recommended Budget: \$8,619,342 in FY 2022 and \$0 in FY 2023



¹ Data Source: Consumer Price Index for All Urban Consumers, West Region (All Items)

² Governor’s Recommended Budget calculated inflation in the Nevada Plan, not the PCFP

Budgeted Inflationary Adjustments: 2021-2023

PCPF: Inflationary Adjustment Agency Request Budget

	FY 2021	FY 2022	FY 2023
Inflationary Factor (CPI)	-	.61%	.61%
Statewide Base Per Pupil Funding Amount	\$7,139.00	\$7,182.30	\$7,225.87
Estimated Cost	-	\$21,141,416	\$21,313,664

Previously presented to CSF: September 2020 – January 2021

NV Plan and Equity Allocation Model: Inflationary Adjustments Governor's Recommended Budget

Adjustment	FY 2022	FY 2023
Inflation (Merit Salary Increases)	\$62,009,033	\$125,258,252
Fringe Benefit Rates	\$15,743,037	\$28,678,788
Enrollment	\$4,736,077	\$11,830,745
Total	\$82,488,147	\$165,767,785

Governor's Recommended Budget, January 2021

Options for Including Local Support for Special Education in the PCFP

- Option 1: similar to auxiliary services (Tier B)
- Option 2: allocate between adjusted base per pupil funding (Tier C/D) and weighted funding (Tier E)
- Option 3: allocated from adjusted base per pupil funding amount (Tier C/D) following application of Hold Harmless adjustments

Option 1: Local Support for Special Education before Tier B

Total Pupil Centered Funding Revenue Sources		Revenues			
	1.4 Total Revenue	\$	4,061,653,797		
Total Funding Allocations		Total Allocations	Funding Per Pupil	Effective Weights	
	Local Special Education MOE Requirement (Level B)	\$	435,523,319		
	Auxiliary Education Services Funding (Level B)	\$	204,165,596		
	Statewide Base Per Pupil K-12 Education Allocations (Level C&D)	\$	3,098,070,282	\$ 6,345.20	1.00x
	District Size Adjustment Allocations (Level C&D)	\$	103,320,412		
	Nevada Cost of Education Index Allocations (NCEI) (Level C&D)	\$	78,895,956		
	Adjusted Based Per Pupil K-12 Education Allocations (Level C&D)	\$	3,280,286,650		
	English Learner Initial Allocations	\$	79,928,326	\$ 1,406	0.22x
	At-Risk Learner Initial Allocations	\$	53,475,243	\$ 239	0.04x
	Gifted and Talented Initial Allocations	\$	8,274,242	\$ 854	0.13x
	Weighed Allocations, Initial (Level E)	\$	141,677,811		
	English Learner Incremental Allocations	\$	89	\$ 0.00	0.00x
	At-Risk Learner Incremental Allocations	\$	332	\$ 0.00	0.00x
	Gifted and Talented Incremental Allocations	\$	0	\$ 0.00	0.00x
	Weighed Allocations, Incremental (Level E)	\$	421		
	Total Weighed Program Allocations (Level E)	\$	141,678,232		
	Additional Funding: Excess Funding Proportional Distribution	\$	-	\$ -	
	Total Pupil Centered Funding Allocations	\$	4,061,653,797		



All modeling based on NDE Agency Request Budget, 2020

Option 1: Allocation of Funding

	Total Local SpEd Contribution	Total Transportation Allocations	Total Food Services Allocations	Adjusted Base Per Pupil Funding Allocation	English Learners Allocation	At-Risk Student Allocation	Gifted and Talented Allocation	Total K12 Education Funding
School District								
Churchill	\$ 1,872,926.67	\$ 1,914,293	\$ 216,518	\$ 24,422,607	\$ 226,917	\$ 278,829	\$ -	\$ 28,932,092
Clark	\$ 350,337,428.55	\$ 146,408,030	\$ -	\$ 2,027,225,110	\$ 59,603,136	\$ 39,608,269	\$ 5,292,672	\$ 2,628,474,645
Douglas	\$ 4,187,536.13	\$ 3,814,396	\$ 51,321	\$ 47,367,185	\$ 298,798	\$ 345,786	\$ 91,622	\$ 56,156,644
Elko	\$ 5,890,982.48	\$ 5,400,582	\$ 452,307	\$ 87,897,075	\$ 1,157,137	\$ 735,333	\$ 105,323	\$ 101,638,740
Esmeralda	\$ 35,491.17	\$ 347,329	\$ 38,428	\$ 2,141,850	\$ 9,866	\$ 9,565	\$ -	\$ 2,582,530
Eureka	\$ 371,295.14	\$ 548,039	\$ 115,751	\$ 10,923,040	\$ 11,275	\$ 16,022	\$ -	\$ 11,985,423
Humboldt	\$ 2,390,841.25	\$ 1,713,628	\$ 58,169	\$ 32,910,282	\$ 326,986	\$ 308,003	\$ -	\$ 37,707,909
Lander	\$ 512,336.60	\$ 397,824	\$ 52,816	\$ 10,631,876	\$ 74,699	\$ 79,392	\$ -	\$ 11,748,945
Lincoln	\$ 149,171.00	\$ 495,065	\$ 65,829	\$ 11,842,957	\$ 26,779	\$ 86,327	\$ -	\$ 12,666,128
Lyon	\$ 8,265,195.58	\$ 4,693,488	\$ 26,823	\$ 69,212,366	\$ 844,245	\$ 820,943	\$ 25,688	\$ 83,888,749
Mineral	\$ 100,258.07	\$ 381,858	\$ 63,486	\$ 6,556,756	\$ 97,250	\$ 67,914	\$ -	\$ 7,267,522
Nye	\$ 7,622,343.03	\$ 4,072,068	\$ -	\$ 43,506,321	\$ 511,621	\$ 1,008,184	\$ -	\$ 56,720,536
Carson	\$ 7,577,447.02	\$ 2,458,740	\$ 257,191	\$ 60,282,301	\$ 1,072,572	\$ 800,377	\$ 414,440	\$ 72,863,068
Pershing	\$ 459,926.87	\$ 825,672	\$ 81,973	\$ 7,534,899	\$ 66,243	\$ 65,044	\$ -	\$ 9,033,758
Storey	\$ 55,048.00	\$ 418,757	\$ 12,481	\$ 10,845,669	\$ -	\$ 24,392	\$ 8,563	\$ 11,364,910
Washoe	\$ 45,174,267.46	\$ 27,496,096	\$ -	\$ 438,420,622	\$ 10,380,409	\$ 4,981,613	\$ 1,667,179	\$ 528,120,186
White Pine	\$ 520,823.63	\$ 1,184,211	\$ 102,428	\$ 13,234,307	\$ 22,551	\$ 104,501	\$ -	\$ 15,168,822
Charter Schools (Combined)	\$ -	\$ -	\$ -	\$ 375,331,423	\$ 5,197,931	\$ 4,135,083	\$ 668,755	\$ 385,333,191
Total School Districts	\$ 435,523,318.65	\$ 202,570,076	\$ 1,595,521	\$ 3,280,286,650	\$ 79,928,415	\$ 53,475,575	\$ 8,274,242	\$ 4,061,653,797



All modeling based on NDE Agency Request Budget, 2020

Option 2: Local Support for Special Education after Tier C/D

Total Pupil Centered Funding Revenue Sources		Revenues			
	1.4 Total Revenue	\$	4,061,653,797		
Total Funding Allocations		Total Allocations		Funding Per Pupil	Effective Weights
	Auxiliary Education Services Funding (Level B)	\$	204,165,596		
	Statewide Base Per Pupil K-12 Education Allocations (Level C&D)	\$	3,098,070,282	\$ 6,345.20	1.00x
	District Size Adjustment Allocations (Level C&D)	\$	103,320,412		
	Nevada Cost of Education Index Allocations (NCEI) (Level C&D)	\$	78,895,956		
	Adjusted Based Per Pupil K-12 Education Allocations (Level C&D)	\$	3,280,286,650		
	Local Special Education MOE Requirement (Level B)	\$	435,523,319		
	English Learner Initial Allocations	\$	79,928,326	\$ 1,406	0.22x
	At-Risk Learner Initial Allocations	\$	53,475,243	\$ 239	0.04x
	Gifted and Talented Initial Allocations	\$	8,274,242	\$ 854	0.13x
		\$	141,677,811		
	Weighed Allocations, Initial (Level E)				
	English Learner Incremental Allocations	\$	89	\$ 0.00	0.00x
	At-Risk Learner Incremental Allocations	\$	332	\$ 0.00	0.00x
	Gifted and Talented Incremental Allocations	\$	0	\$ 0.00	0.00x
	Weighed Allocations, Incremental (Level E)	\$	421		
	Total Weighed Program Allocations (Level E)	\$	141,678,232		
	Additional Funding: Excess Funding Proportional Distribution	\$	-	\$ -	
	Total Pupil Centered Funding Allocations	\$	4,061,653,797		



All modeling based on NDE Agency Request Budget, 2020

Option 2: Allocation of Funding

School District	Total Transportation Allocations	Total Food Services Allocations	Adjusted Base Per Pupil Funding Allocation	Total Local SpEd Contribution	English Learners Allocation	At-Risk Student Allocation	Gifted and Talented Allocation	Total K12 Education Funding
Churchill	\$ 1,914,293	\$ 216,518	\$ 24,422,607	\$ 1,872,927	\$ 226,917	\$ 278,829	\$ -	\$ 28,932,092
Clark	\$ 146,408,030	\$ -	\$ 2,027,225,110	\$ 350,337,429	\$ 59,603,136	\$ 39,608,269	\$ 5,292,672	\$ 2,628,474,645
Douglas	\$ 3,814,396	\$ 51,321	\$ 47,367,185	\$ 4,187,536	\$ 298,798	\$ 345,786	\$ 91,622	\$ 56,156,644
Elko	\$ 5,400,582	\$ 452,307	\$ 87,897,075	\$ 5,890,982	\$ 1,157,137	\$ 735,333	\$ 105,323	\$ 101,638,740
Esmeralda	\$ 347,329	\$ 38,428	\$ 2,141,850	\$ 35,491	\$ 9,866	\$ 9,565	\$ -	\$ 2,582,530
Eureka	\$ 548,039	\$ 115,751	\$ 10,923,040	\$ 371,295	\$ 11,275	\$ 16,022	\$ -	\$ 11,985,423
Humboldt	\$ 1,713,628	\$ 58,169	\$ 32,910,282	\$ 2,390,841	\$ 326,986	\$ 308,003	\$ -	\$ 37,707,909
Lander	\$ 397,824	\$ 52,816	\$ 10,631,876	\$ 512,337	\$ 74,699	\$ 79,392	\$ -	\$ 11,748,945
Lincoln	\$ 495,065	\$ 65,829	\$ 11,842,957	\$ 149,171	\$ 26,779	\$ 86,327	\$ -	\$ 12,666,128
Lyon	\$ 4,693,488	\$ 26,823	\$ 69,212,366	\$ 8,265,196	\$ 844,245	\$ 820,943	\$ 25,688	\$ 83,888,749
Mineral	\$ 381,858	\$ 63,486	\$ 6,556,756	\$ 100,258	\$ 97,250	\$ 67,914	\$ -	\$ 7,267,522
Nye	\$ 4,072,068	\$ -	\$ 43,506,321	\$ 7,622,343	\$ 511,621	\$ 1,008,184	\$ -	\$ 56,720,536
Carson	\$ 2,458,740	\$ 257,191	\$ 60,282,301	\$ 7,577,447	\$ 1,072,572	\$ 800,377	\$ 414,440	\$ 72,863,068
Pershing	\$ 825,672	\$ 81,973	\$ 7,534,899	\$ 459,927	\$ 66,243	\$ 65,044	\$ -	\$ 9,033,758
Storey	\$ 418,757	\$ 12,481	\$ 10,845,669	\$ 55,048	\$ -	\$ 24,392	\$ 8,563	\$ 11,364,910
Washoe	\$ 27,496,096	\$ -	\$ 438,420,622	\$ 45,174,267	\$ 10,380,409	\$ 4,981,613	\$ 1,667,179	\$ 528,120,186
White Pine	\$ 1,184,211	\$ 102,428	\$ 13,234,307	\$ 520,824	\$ 22,551	\$ 104,501	\$ -	\$ 15,168,822
Charter Schools (Combined)	\$ -	\$ -	\$ 375,331,423	\$ -	\$ 5,197,931	\$ 4,135,083	\$ 668,755	\$ 385,333,191
Total School Districts	\$ 202,570,076	\$ 1,595,521	\$ 3,280,286,650	\$ 435,523,319	\$ 79,928,415	\$ 53,475,575	\$ 8,274,242	\$ 4,061,653,797



All modeling based on NDE Agency Request Budget, 2020

Option 3: Local Support for Special Education after Hold Harmless adjustment

Total Pupil Centered Funding Revenue Sources		Revenues			
	1.4 Total Revenue	\$	4,061,653,797		
Total Funding Allocations		Total Allocations		Funding Per Pupil	Effective Weights
	Auxiliary Education Services Funding (Level B)	\$	204,165,596		
	Statewide Base Per Pupil K-12 Education Allocations (Level C&D)	\$	3,506,791,525	\$ 7,182.30	1.00x
	District Size Adjustment Allocations (Level C&D)	\$	116,951,235		
	Nevada Cost of Education Index Allocations (NCEI) (Level C&D)	\$	89,304,517		
	Adjusted Based Per Pupil K-12 Education Allocations (Level C&D)	\$	3,713,047,277		
	English Learner Initial Allocations	\$	79,928,326	\$ 1,406	0.20x
	At-Risk Learner Initial Allocations	\$	53,475,243	\$ 239	0.03x
	Gifted and Talented Initial Allocations	\$	8,274,242	\$ 854	0.12x
		\$	141,677,811		
	Weighed Allocations, Initial (Level E)				
	English Learner Incremental Allocations	\$	618,238	\$ 10.87	0.00x
	At-Risk Learner Incremental Allocations	\$	2,137,574	\$ 9.53	0.00x
	Gifted and Talented Incremental Allocations	\$	7,301	\$ 0.75	0.00x
		\$	2,763,113		
	Weighed Allocations, Incremental (Level E)				
	Total Weighed Program Allocations (Level E)	\$	144,440,924		
	Additional Funding: Excess Funding Proportional Distribution	\$	-	\$ -	
	Total Pupil Centered Funding Allocations	\$	4,061,653,797		



All modeling based on NDE Agency Request Budget, 2020

Option 3: Allocation of Funding

School District	Total Transportation Allocations	Total Food Services Allocations	HH Adjusted Base Per Pupil Allocation Less Local MOE	Total Local SpEd Contribution	English Learners Allocation	At-Risk Student Allocation	Gifted and Talented Allocation	Total K12 Education Funding
Churchill	\$ 1,914,293	\$ 216,518	\$ 24,608,871	\$ 1,872,927	\$ 228,672	\$ 289,973	\$ -	\$ 29,131,254
Clark	\$ 146,408,030	\$ -	\$ 1,974,901,241	\$ 350,337,429	\$ 60,064,093	\$ 41,191,280	\$ 5,297,342	\$ 2,578,199,415
Douglas	\$ 3,814,396	\$ 51,321	\$ 47,350,974	\$ 4,187,536	\$ 301,109	\$ 359,606	\$ 91,703	\$ 56,156,644
Elko	\$ 5,400,582	\$ 452,307	\$ 87,858,644	\$ 5,890,982	\$ 1,166,086	\$ 764,722	\$ 105,415	\$ 101,638,740
Esmeralda	\$ 347,329	\$ 38,428	\$ 2,141,392	\$ 35,491	\$ 9,942	\$ 9,948	\$ -	\$ 2,582,530
Eureka	\$ 548,039	\$ 115,751	\$ 10,922,312	\$ 371,295	\$ 11,363	\$ 16,662	\$ -	\$ 11,985,423
Humboldt	\$ 1,713,628	\$ 58,169	\$ 32,895,444	\$ 2,390,841	\$ 329,515	\$ 320,313	\$ -	\$ 37,707,909
Lander	\$ 397,824	\$ 52,816	\$ 10,628,126	\$ 512,337	\$ 75,277	\$ 82,565	\$ -	\$ 11,748,945
Lincoln	\$ 495,065	\$ 65,829	\$ 11,839,300	\$ 149,171	\$ 26,986	\$ 89,777	\$ -	\$ 12,666,128
Lyon	\$ 4,693,488	\$ 26,823	\$ 69,335,910	\$ 8,265,196	\$ 850,774	\$ 853,753	\$ 25,711	\$ 84,051,655
Mineral	\$ 381,858	\$ 63,486	\$ 6,619,206	\$ 100,258	\$ 98,002	\$ 70,628	\$ -	\$ 7,333,438
Nye	\$ 4,072,068	\$ -	\$ 43,388,023	\$ 7,622,343	\$ 515,578	\$ 1,048,477	\$ -	\$ 56,646,489
Carson	\$ 2,458,740	\$ 257,191	\$ 60,241,652	\$ 7,577,447	\$ 1,080,867	\$ 832,366	\$ 414,806	\$ 72,863,068
Pershing	\$ 825,672	\$ 81,973	\$ 7,537,461	\$ 459,927	\$ 66,755	\$ 67,644	\$ -	\$ 9,039,431
Storey	\$ 418,757	\$ 12,481	\$ 10,844,687	\$ 55,048	\$ -	\$ 25,366	\$ 8,570	\$ 11,364,910
Washoe	\$ 27,496,096	\$ -	\$ 438,139,773	\$ 45,174,267	\$ 10,460,688	\$ 5,180,711	\$ 1,668,650	\$ 528,120,186
White Pine	\$ 1,184,211	\$ 102,428	\$ 13,422,914	\$ 520,824	\$ 22,725	\$ 108,678	\$ -	\$ 15,361,780
Charter Schools (Combined)	\$ -	\$ -	\$ 424,848,029	\$ -	\$ 5,238,130	\$ 4,300,348	\$ 669,345	\$ 435,055,853
Total School Districts	\$ 202,570,076	\$ 1,595,521	\$ 3,277,523,958	\$ 435,523,319	\$ 80,546,564	\$ 55,612,817	\$ 8,281,543	\$ 4,061,653,797



All modeling based on NDE Agency Request Budget, 2020

APA recommended weight for Special Education

- APA recommended weight: 1.1 full adequacy weight
- APA considerations:
 - Based state and local funding sources
 - Federal funding would be a separate and in addition to

FY 2020 Special Education Funding as Weights and Weighted Funding

FY 2020 Basic Support Guarantee: \$6,218	State Funding by LEA	Local Funding by LEA	Combined State and Local
Carson City	0.64x	1.05x	1.69x
Churchill	0.83x	0.57x	1.40x
Clark	0.55x	1.41x	1.96x
Douglas	0.79x	0.86x	1.65x
Elko	0.60x	0.75x	1.35x
Esmeralda	1.29x	0.82x	2.11x
Eureka	1.02x	1.42x	2.44x
Humboldt	0.62x	0.76x	1.38x
Lander	0.83x	0.62x	1.45x
Lincoln	1.20x	0.16x	1.36x
Lyon	0.54x	1.06x	1.60x
Mineral	0.86x	0.17x	1.03x
Nye	0.72x	1.63x	2.35x
Pershing	1.27x	0.66x	1.93x
Storey	1.15x	0.14x	1.29x
Washoe	0.58x	0.80x	1.37x
White Pine	0.77x	0.34x	1.11x
State Charters	0.56x	0.00x	0.56x
Average Per Pupil Amount	\$ 3,548.47	\$ 7,255.46	\$ 10,803.93
Statewide Weight	0.57x	1.17x	1.74x



Data Source: NDE Legislatively approved budget (L01) for FY 2020; consistent data source and methodology used by the CSF to recommend weights for other student groups
 State Funding includes regular and Spec Ed > 13%

Estimated Cost of APA Recommended Weight for Special Education

- Legislatively Approved Budget, FY 2020
 - FY 2020 Per Pupil Funding amount
 - Basic Support Guarantee: \$6,218
 - FY 2020 Special Education Calculated Weight
 - Total budgeted expenditures divided by enrollment = weight of 1.74%
 - Combined State and Local Weight: 1.74%
 - State Only Weight: 0.57%
 - Based on APA recommended weight of 1.10: weighted funding total \$6,840
 - Current (combined) weight exceeds APA recommendation of 1.10

2018 APA recommendation: per pupil funding target based on full adequacy

Recommended per pupil funding amount, full adequacy	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
FY 2017	\$9,238					
Inflationary Adjustment	3.6%	2.7%	1.7%	2.2%	2.2%	2.3%
Adjusted per pupil amount	\$9,574	\$9,830	\$9,996	\$10,217	\$10,442	\$10,685

APA recommended FY 2017 amount: Nevada School Finance Study, October 22, 2018

APA applied Regional Consumer Price Index for All Urban Consumers (CPI-U), West Urban Index to 2015 PJ study’s base cost to calculate 2017 cost.

NDE applied similar methodology to project per pupil amount following FY 2017; inflation for FY 2021-FY 2023 are based on 7-year average of CPI data.

Questions?