

Agenda Item #5

Summary of the Governor's Recommended Budget for K-12 Education, 2021-2023

Commission on School Funding

February 4, 2021

Order of Operations: State Budget Building Process

2021-2023 biennium:

1. Nevada Plan and Equity Allocation Model
2. Restorations to State funded grant programs
3. Reductions to K-12 education
4. Transfer Nevada Plan and State funded grant programs to the State Education Funding Account
5. Allocate available funding using the PCFP

Nevada Plan Adjustments

- Inflation Adjustment for the Nevada Plan
 - 2% roll up to cover “merit” increases for school district and charter school staff
- Fringe Benefit Rate Adjustment
- Adjustment for Transportation and Equipment
- Enrollment Growth

NV Plan Adjustments: 2021-2023

Included in Governor's Recommended Budget
Funded with General Fund

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 Growth	\$4,736,077	\$11,830,745
Total	\$82,488,147	\$165,767,785

NV Plan Per Pupil Funding:

FY 2020: Actual enrollment was less than projected in L01 (1,190)

FY 2021: Enrollment less than projected in L01 (14,367 students)

FY 2022: Enrollment is projected to increase from FY 2021 but remains less than FY 2020

FY 2023: Enrollment is projected to increase slightly from FY 2022

	FY 2020 Legislature Approved	FY 2020 Actual	FY 2021 Legislature Approved	FY 2021 Estimated	FY 2022 Governor's Recommend	FY 2023 Governor's Recommend
TOTAL ENROLLMENT	486,465	485,275	490,561	476,194	484,892	485,950
BASIC SUPPORT	\$ 6,218	\$ 6,218	\$ 6,288	\$ 6,288	\$ 6,156	\$ 6,236

Summary of Restorations: FY 2021 Budget Reductions

	FY 2021 Operating GF Reductions	FY 2021 1x Appropriations Reduction	FY 2021 Sweeps	Total FY 2021 Reductions
K-12 Categorical Programs	\$150,967,702	\$12,285,615	\$8,147,348	\$171,400,665
NDE (Admin) Budgets	\$8,924,876	\$25,000	\$375,000	\$9,324,876
Total Reductions	\$159,892,578	\$12,310,615	\$8,522,348	\$180,725,541

Budget Restorations: 31st Special Session

- New Nevada Education Funding Plan: \$69,959,044 per FY
- Read by Grade 3: \$31,429,229 per FY
- Underperforming Schools Turnaround Program: \$2,500,000 per FY
- College and Career Readiness: \$5,000,000 per FY
- Gifted and Talented: \$5,229,699 per FY
- Special Elementary Counseling: \$850,000 per FY
- College and Career Readiness Diploma: \$1,314,000 per FY
- Social Worker Program: \$720,000 per FY
- School Resource Officer: \$1,957,336 per FY
- Anti-Bullying Grants: \$45,000 per FY

Summary of Budget Reductions: 2021-2023

- Class Size Reduction: \$77,952,045 per FY
- Read by Grade 3: \$16,611,000 in FY 2022; \$16,776,000 in FY 2023
- Underperforming Schools Turnaround Program: \$2,500,000 per FY
- College and Career Readiness: \$5,000,000 per FY
- Advanced Placement Exams: 479,530 per FY

Summary of Budget Enhancements: 2021-2023

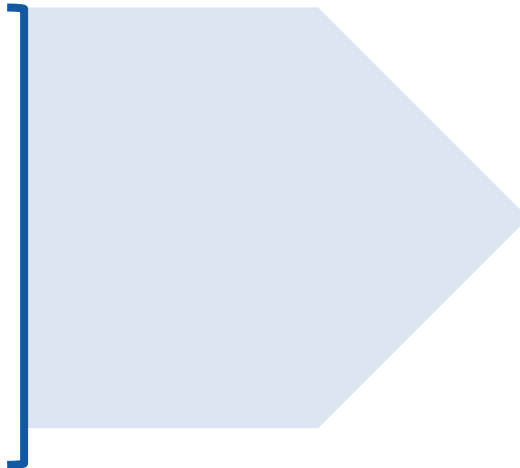
- School Operations: \$28,585,100 in FY 2022; \$33,608,100 in FY 2023

K-12 Funding Model: Components

State Education Fund

Revenue sources include (but are not limited to):

- Sales and use taxes
- Room tax
- Net proceeds of minerals
- Marijuana tax revenues
- Slot tax
- Federal mineral lease revenue
- Public school operating and local school support taxes



Pupil-Centered Funding Plan

State Administration

Funding to the NEVADA DEPARTMENT OF EDUCATION to support the administration of Statewide educational programs

School Operations

Funding to DISTRICTS for food services, transportation, and similar services deemed to be appropriate by the Legislature

Per-Pupil Base Funding

Base per-pupil funding amount guaranteed to every student no matter who they are or where they go to school, distributed to:

- **DISTRICTS** based on estimated enrollment, adjusted for attendance areas and adjusted for costs of living and labor
- **PUBLIC CHARTER SCHOOLS** and **UNIVERSITY SCHOOLS** [for profoundly gifted students] based on estimated enrollment and adjusted for costs of living and labor*

Weighted Funding

Funding above and beyond the adjusted per-pupil base to meet the distinct needs of EACH STUDENT who is identified as an English Learner, At-risk, or Gifted and Talented, which is provided to the district, charter, and university school of enrollment

Education Stabilization Account

Utilized when:

- Revenue collected in the State Education Account is 97% or less than the authorized amount
- Balance exceeds 15% of the appropriations authorized in the State Education Fund to increase funding in the Fund

Funded by transfers from:

- School districts with an ending fund balance greater than 16.6% of total expenditures
- Unexpended money in the State Education Fund at the end of each fiscal year (unless otherwise excluded)

Governor's Recommendation: State Education Account

- State Education Fund does not qualify as a Special Revenue Fund because
 - No specific restricted or committed revenue source that compromises a substantial portion of the inflows reported in the GF
 - Projected General Fund appropriations comprise 70% of the total sources; room tax comprise 6% and LSST comprises 11%

Governmental Accounting Standards Board (GASB) 54: Special Revenue Funds

- **Special Revenue Funds**
- 30. ...used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects. The term *proceeds of specific revenue sources* establishes that one or more specific restricted or committed revenues should be the foundation for a special revenue fund...
- **31. The restricted or committed proceeds of specific revenue sources should be expected to continue to comprise a substantial portion** of the inflows reported in the fund. Other resources (investment earnings and transfers from other funds, for example) also may be reported in the fund if those resources are restricted, committed, or assigned to the specified purpose of the fund. Governments should discontinue reporting a special revenue fund, and instead report the fund's remaining resources in the general fund, if the government no longer expects that a substantial portion of the inflows will derive from restricted or committed revenue sources.

Tier A: SBE and NDE Administration/Oversight

- Superintendent, Public Instruction
- Educator Licensure
- Prof Development Programs
- Educator Effectiveness
- Standards and Instructional Spt
- Student and School Support
- Parental Involvement and Family Engagement
- Inclusive Education
- Safe and Respectful Learning
- Assessment Data and Accountability
- Department and District Support
- Incentives for Licensed Educational Personnel
 - 1/5 retirement credit
 - Incentives for New and Transfer Teachers at Title I schools
 - New Teacher Incentives
 - School Library Media Specialists
 - National Board Certification
 - Counselor Certification
 - Speech Pathologists
- Contracts
 - Nevada Institute on Teaching and Educator Preparation (UNLV)
 - Jobs for America's Graduates

Governor's Recommendation: Remove Tier A from the PCFP

- Allows NDE to be funded in alignment with historical budget policy
- Maintains equity between NDE and other Executive Branch Agencies

Governor's Recommendation: Phased Implementation of PCFP

Phase 1

- 2021-2023 biennium
- Funding currently administered by NDE
- Allocated through the PCFP
- School District Hold Harmless using State funds received in FY 2020
- Initiate transfers to the Education Stabilization Account

Phase 2

- 2023-2025 biennium
- State and local revenues identified in SB 543
- School District Hold Harmless using funds received in FY 2020

Governor's Recommendations: Phase 1

State Education Account

Revenue sources include (but are not limited to):

- Sales and use taxes
- Room tax
- Federal mineral lease revenue
- Marijuana tax revenues
- Slot tax

These revenue sources have traditionally funded over 80 education programs and grants. To support transparency, the funds are now combined into the State Education Account and redistributed through the **Pupil-Centered Funding Plan**

Education Stabilization Account

Utilized when:

- Revenue collected in the State Education Account is 97% or less than the authorized amount
- Balance exceeds 15% of the appropriations authorized in the State Education Fund to increase funding in the Fund

Funded by transfers from:

- School districts with an ending fund balance greater than 16.6% of total expenditures
- Unexpended money in the State Education Fund at the end of each fiscal year (unless otherwise excluded)

Pupil-Centered Funding Plan

Per-Pupil Base Funding

Base per-pupil funding amount guaranteed to every student no matter who they are or where they go to school, distributed to:

- **DISTRICTS** based on estimated enrollment, adjusted for attendance areas and adjusted for costs of living and labor
- **PUBLIC CHARTER SCHOOLS and UNIVERSITY SCHOOLS** [for profoundly gifted students] based on estimated enrollment and adjusted for costs of living and labor*

Weighted Funding

Funding above and beyond the adjusted per-pupil base to meet the distinct needs of EACH STUDENT who is identified as an English Learner, At-risk, or Gifted and Talented, which is provided to the district, charter, and university school of enrollment

*For students enrolled in distance learning full-time, the charter or university school will receive the Statewide base per-pupil amount without adjustments

Insulated Education Accounts

Accounts continue to be distributed as distinct programs:

- Federal grants, including those requiring a maintenance of effort (e.g., Special Education)
- Pre-Kindergarten
- Adult Education
- TeachNV Scholarship

State Education Account

Phase 1: 2021-2023 biennium

Same revenues allocated through DSA

- General Fund
- Marijuana Taxes
- School Support Tax (OSST)
- Annual Slot Tax
- Transient Lodging Tax
- Federal Mineral Leasing Act
- Unclaimed Property Transfer
- Permanent School Funds Transfer
- Treasurer's Interest Distribution

Phase 2: 2023-2025 biennium

State no longer guarantees these revenues

- Local School Support Tax (LSST)
- Assessed Value of Taxable Property (PSOPT)
- Net Proceeds of Minerals
- Governmental Services Tax (GST)
- Franchise Fees

Phase 1: Nevada Plan revenue guarantee will not occur: 100% LSST , 1/3 PSOPT and 1/3 Net Proceeds

NV Plan: State Share Elements

DISTRIBUTION STATE ACCOUNT						
STATE SHARE ELEMENTS	FY 2020	FY 2020	FY 2021	FY 2021	FY 2022	FY 2023
	Legislature		Legislature		Governor's	Governor's
	Approved	Actual	Approved	Estimated	Recommend	Recommend
GENERAL FUND	\$ 1,166,677,713	\$ 1,166,677,713	\$ 1,162,939,824	\$ 1,162,939,824	\$ 1,133,905,629	\$ 1,014,471,316
TRANSFER FROM CCB - REC & MED MARIJUANA	\$ 40,983,256	\$ 39,740,986	\$ 42,221,670	\$ 45,623,211	\$ 58,673,885	\$ 61,676,637
RECREATIONAL MARIJUANA RETAIL TAX	\$ 58,554,600	\$ 60,410,272	\$ 61,253,900	\$ 85,410,000	\$ 89,839,000	\$ 94,862,000
GENERAL FUND TRANSFERS ^{1,3}		\$ 126,819,732		\$ (126,819,732)		
DSA SHARE OF SLOT TAX	\$ 27,421,600	\$ 21,936,496	\$ 27,660,300	\$ 22,614,000	\$ 23,150,000	\$ 26,428,000
PERMANENT SCHOOL FUND	\$ 7,000,000	\$ 17,232,288	\$ 7,000,000	\$ 6,810,000	\$ 7,720,000	\$ 8,760,000
FEDERAL MINERAL LEASE REVENUE	\$ 4,000,000	\$ 5,680,216	\$ 4,000,000	\$ 5,000,000	\$ 5,000,000	\$ 5,000,000
OUT OF STATE LSST - 2.60%	\$ 170,315,000	\$ 229,778,238	\$ 175,539,000	\$ 226,977,000	\$ 232,348,000	\$ 247,133,000
IP1 (2009) ROOM TAX REVENUE TRANSFER	\$ 187,177,000	\$ 138,837,797	\$ 190,585,000	\$ 77,740,400	\$ 130,254,400	\$ 177,153,500
GENERAL FUND SUPPLEMENTAL APPROPRIATION	\$ -	\$ -	\$ -	\$ 331,686,641	\$ -	\$ -
REVERSION TO THE GENERAL FUND ²	\$ -	\$ (27,494)				
31ST SPECIAL SESSION BUDGET REDUCTION ³	\$ -	\$ -	\$ -	\$ (18,146,459)	\$ -	\$ -
TOTAL STATE SHARE ELEMENTS	\$ 1,662,129,169	\$ 1,807,086,244	\$ 1,671,199,694	\$ 1,819,834,885	\$ 1,680,890,914	\$ 1,635,484,453

Pupil-Centered Funding Plan

**Statewide Base Per Pupil Funding Amount includes
the Basic Support Guarantee following State Categorical Grants**

- AP Exams
- Bullying Grant
- Class Size Reduction
- College and Career Ready Diploma Incentives
- Computer Education and Technology
- Financial Literacy Professional Development
- LEA Library Books
- Nevada Ready 21 Technology
- Read by Grade 3
- SB 551 Supplemental Support
- School Social Workers
- School Resource Officers
- Special Elementary Counseling

Pupil-Centered Funding Plan Model

Weighted Funding

- At-Risk
 - Alternative definition recommended by Commission on School Funding and approved by State Board of Education: pupils at risk of not graduating with their cohort
 - Sources of initial funding:
 - Victory
 - 50% New Nevada Education Funding Plan
- English Learners
 - Sources of initial funding:
 - Zoom
 - ELL-Zoom Schools
 - 50% New Nevada Education Funding Plan
- Gifted and Talented
 - Source of initial funding: Gifted and Talented

Funded Outside of the PCFP: Federally Funded and Non K-12 Activities

Federally Funded Programs

- Special Education
 - State MOE, Contingency Account
- National School Lunch State Match
- Career and Technical Education
- Adult/Continuing Education
- Account for Alternative Schools
- GEAR Up
- Title Grants
- School Safety Grants

Non K-12 Programs/Activities

- Pre-K
- Teach Nevada Scholarship
- Educational Trust Account

Education Stabilization Account

- Included in the Governor's recommendation for phased implementation
- Beginning in FY 2022
 - School district ending fund balance as of June 30, 2022 > 16.6% or the FY 2020 ending fund balance → Education Stabilization Account
 - Unexpended funds from the State Education Account as of June 30, 2023 → Education Stabilization Account
- Establishes funding in the Account prior to full implementation at the start of FY 2024

Transferred to the State Education Account

- Basic Support Guarantee (Nevada Plan)
 - Including Enrollment Growth and Inflation
- Enhancement to School Operations
- Applicable State Funded Grant Programs
 - Including restored funding

State Education Account: 2021-2023 (Phase 1)

State Education Account Revenue Sources	FY 2022	FY 2023
APPROPRIATION CONTROL	\$ 1,109,758,299	\$ 984,809,735
Governmental Services Tax (GST)	\$ -	\$ -
RECREATIONAL MARIJUANA RETAIL TAX	\$ 89,839,000	\$ 94,862,000
SCHOOL SUPPORT TAX (OSST)	\$ 232,348,000	\$ 247,133,000
ANNUAL SLOT TAX	\$ 23,150,000	\$ 26,428,000
AB 579 TRANSIENT LODGING TAX	\$ 129,616,000	\$ 177,153,500
Assessed Value of Taxable Property (PSOPT)	\$ -	\$ -
FED MINERAL LEASING ACT REV	\$ 5,000,000	\$ 5,000,000
Franchise Taxes	\$ -	\$ -
Net Proceeds of Minerals (NPM)	\$ -	\$ -
Pledge of Sales\Use Tax (LSST)	\$ -	\$ -
TREASURER'S INTEREST DISTRIB	\$ 638,400	\$ -
TRANSFER FROM TAXATION	\$ 58,673,885	\$ 61,676,637
TRANSFER FROM PERMANENT FUNDS	\$ 7,720,000	\$ 8,760,000
BALANCE FORWARD	\$ 206,196	\$ -
Total State Education Account (Phase 1): for allocation through the PCFP	\$ 1,656,949,780	\$ 1,605,822,872

Enrollment and Inflation

2021-2023: Calculated using the Nevada Plan and the Equity Allocation Model

- Amounts exceed CPI increase for 2021-2023

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

Statewide Base Per Pupil Funding

Pupil-Center Funding Plan, Phased Implementation			
	FY 2021	FY 2022	FY 2023
Estimated Enrollment	476,194	484,892	485,950
Statewide Base Per Pupil Funding Amount	\$2,918	\$2,936	\$2,839

Adjusted Base Per Pupil Funding

- Statewide Base Per Pupil Funding Amount
- Adjusted by the District Size Adjustment by Attendance Area
- Adjusted by the Nevada Cost of Education Index (NCEI)

District Size Adjustment by Attendance Area

Attendance Area Enrollment	Size Adjustment Factor
1	25.00
5	7.00
25	1.96
50	2.30
100	2.11
250	1.85
500	1.65
1,000	1.46
2,500	1.20
5,000	1.08
10,000	1.06
25,000	1.04
50,000 and above	1.00

Nevada Cost of Education Index

- Composite factor based on 2 elements:
 - Comparative Wage Index: percentage of district funding spent on wages
 - Cost of Goods: Bureau of Economic Analysis regional price parities “Goods” Index
- Regional cost adjustment for each county school district
 - NCEI for charter schools/university schools: based on district in which school is located
- Base is set to 1.0, so no district, charter, or university school will lose money due to the adjustment

Nevada Cost of Education Index: 2021-2023 biennium

72% of (A) + 28% of (B) = (C)				
	(A)	(B)	(C)	(D)
	CWI, All Workers, All Professions	RPP "Goods" Index	Raw NCEI	NCEI, with a Floor of 1.0
Carson City	0.95	1.05	0.98	1.00
Churchill	1.03	1.04	1.03	1.03
Clark	1.04	1.02	1.03	1.03
Douglas	0.95	1.05	0.98	1.00
Elko	1.03	1.04	1.03	1.03
Esmeralda	1.03	1.04	1.03	1.03
Eureka	1.03	1.04	1.03	1.03
Humboldt	1.03	1.04	1.03	1.03
Lander	1.03	1.04	1.03	1.03
Lincoln	1.03	1.04	1.03	1.03
Lyon	0.95	1.04	0.98	1.00
Mineral	1.03	1.04	1.03	1.03
Nye	1.03	1.04	1.03	1.03
Pershing	1.03	1.04	1.03	1.03
Storey	0.95	1.05	0.98	1.00
Washoe	0.98	0.99	0.99	1.00
White Pine	1.03	1.04	1.03	1.03

Adjusted Base Per Pupil Funding Amounts: FY 2022

	Total Statewide Base Per Pupil Funding	District Size Adjustment by Attendance Area	Nevada Cost of Education Index (NCEI)	Total Adjusted Base Per Pupil Funding	Adjusted Base Per Pupil Amount
School District					
Churchill	\$ 9,253,075	\$ 1,261,358	\$ 315,433	\$ 10,829,866	\$ 3,436
Clark	\$ 913,952,389	\$ 8,731,440	\$ 28,603,199	\$ 951,287,028	\$ 3,055
Douglas	\$ 15,785,518	\$ 1,926,502	\$ -	\$ 17,712,020	\$ 3,294
Elko	\$ 28,239,353	\$ 6,673,262	\$ 1,047,378	\$ 35,959,993	\$ 3,738
Esmeralda	\$ 269,051	\$ 427,401	\$ 20,894	\$ 717,346	\$ 7,827
Eureka	\$ 932,419	\$ 820,796	\$ 52,596	\$ 1,805,811	\$ 5,685
Humboldt	\$ 9,665,808	\$ 2,053,760	\$ 351,587	\$ 12,071,155	\$ 3,666
Lander	\$ 2,944,356	\$ 1,434,800	\$ 131,375	\$ 4,510,531	\$ 4,497
Lincoln	\$ 2,387,939	\$ 2,031,447	\$ 132,582	\$ 4,551,968	\$ 5,596
Lyon	\$ 26,235,089	\$ 5,849,837	\$ -	\$ 32,084,926	\$ 3,590
Mineral	\$ 1,594,898	\$ 1,174,216	\$ 83,073	\$ 2,852,187	\$ 5,250
Nye	\$ 15,738,807	\$ 3,601,546	\$ 580,211	\$ 19,920,564	\$ 3,716
Carson	\$ 22,268,500	\$ 1,639,824	\$ -	\$ 23,908,324	\$ 3,152
Pershing	\$ 1,861,400	\$ 1,162,573	\$ 90,719	\$ 3,114,692	\$ 4,912
Storey	\$ 1,341,731	\$ 1,045,018	\$ -	\$ 2,386,749	\$ 5,222
Washoe	\$ 184,895,975	\$ 6,390,134	\$ -	\$ 191,286,108	\$ 3,037
White Pine	\$ 3,574,199	\$ 2,116,027	\$ 170,707	\$ 5,860,932	\$ 4,814
Charter Schools (Combined)	\$ 182,495,065	\$ -	\$ 4,266,723	\$ 186,761,788	\$ 3,004
Total School Districts	\$ 1,423,435,572	\$ 48,339,941	\$ 35,846,476	\$ 1,507,621,990	\$ 3,109

Adjusted Base Per Pupil Funding Amounts: FY 2023

	Adjusted Base Funding Amount				
	Total Statewide Base Per Pupil Funding	District Size Adjustment by Attendance Area	Nevada Cost of Education Index (NCEI)	Total Adjusted Base Per Pupil Funding	Adjusted Base Per Pupil Amount
School District					
Churchill	\$ 8,969,094	\$ 1,217,154	\$ 305,587	\$ 10,491,835	\$ 3,321
Clark	\$ 885,902,797	\$ 8,445,350	\$ 27,724,793	\$ 922,072,939	\$ 2,955
Douglas	\$ 15,301,054	\$ 1,866,592	\$ -	\$ 17,167,646	\$ 3,186
Elko	\$ 27,372,675	\$ 6,459,699	\$ 1,014,971	\$ 34,847,345	\$ 3,615
Esmeralda	\$ 260,794	\$ 413,961	\$ 20,243	\$ 694,997	\$ 7,566
Eureka	\$ 903,802	\$ 795,052	\$ 50,966	\$ 1,749,820	\$ 5,497
Humboldt	\$ 9,369,160	\$ 1,984,645	\$ 340,614	\$ 11,694,419	\$ 3,544
Lander	\$ 2,853,992	\$ 1,388,846	\$ 127,285	\$ 4,370,124	\$ 4,348
Lincoln	\$ 2,314,652	\$ 1,967,684	\$ 128,470	\$ 4,410,806	\$ 5,411
Lyon	\$ 25,429,923	\$ 5,661,675	\$ -	\$ 31,091,598	\$ 3,471
Mineral	\$ 1,545,950	\$ 1,137,232	\$ 80,495	\$ 2,763,677	\$ 5,076
Nye	\$ 15,255,776	\$ 3,488,882	\$ 562,340	\$ 19,306,999	\$ 3,593
Carson	\$ 21,585,070	\$ 1,588,877	\$ -	\$ 23,173,947	\$ 3,048
Pershing	\$ 1,804,273	\$ 1,125,597	\$ 87,896	\$ 3,017,767	\$ 4,749
Storey	\$ 1,300,553	\$ 1,012,149	\$ -	\$ 2,312,702	\$ 5,049
Washoe	\$ 179,221,438	\$ 6,182,345	\$ -	\$ 185,403,782	\$ 2,937
White Pine	\$ 3,464,505	\$ 2,048,795	\$ 165,399	\$ 5,678,699	\$ 4,654
Charter Schools (Combined)	\$ 176,894,213	\$ -	\$ 4,135,775	\$ 181,029,988	\$ 2,906
Total School Districts	\$ 1,379,749,722	\$ 46,784,534	\$ 34,744,834	\$ 1,461,279,090	\$ 3,007

PCFP Model as of 1-13-21

Weighted Funding: 2021-2023

Weighted Funding	FY 2021 (as reduced)		FY 2022 Gov Rec		FY 2023 Gov Rec		Rec. Weight
Category	Weight	Per Pupil Funding	Weight ¹	Per Pupil Funding	Weight ²	Per Pupil Funding	Target Weight ³
English Language	.20	\$1,406	.51	\$1,485	.48	\$1,433	.50
At-Risk	.03	\$239	.09	\$253	.08	\$244	.30
Gifted and Talented	.12	\$854	.29	\$854	.29	\$824	.14

¹ When running the PCFP with only State revenues, the weights are overstated; initial and targeted weights were calculated based on both State and local revenues being included in the State Education Account

² If the revenue in the State Education Account decreases from the prior fiscal year, a proportional reduction should be made to the statewide base per pupil funding amount and the weighted funding amount (SB 543, Section 4.1)

³ Target Weights as recommended by the Commission on School Funding



Hold Harmless

- Legislature's intent: to transition to the PCFP without causing an unexpected loss of revenue for any school district if the district would receive less funding than it received in FY 2020.
 - If a school district would receive less money under the PCFP, the district should receive the same amount of funding received in FY 2020.
- Funding received in FY 2020
 - Phase 1: funding administered by NDE including: DSA payments, State funded categorical grants
- School districts
 - Confirmed the methodology
 - Confirmed amounts for FY 2020

PCFP Allocation: FY 2022

Phase 1 only

School District	PCFP Allocation FY 2022	Hold Harmless FY 2020	Funding Allocation FY 2022	Funding Type
Churchill	\$ 11,364,837	\$ 15,837,805	\$ 15,837,805	FY 2020 Amount
Clark	\$ 1,061,479,539	\$ 990,047,171	\$ 1,023,880,791	PCFP
Douglas	\$ 18,485,446	\$ 15,167,664	\$ 16,739,117	PCFP
Elko	\$ 38,066,234	\$ 39,810,074	\$ 39,810,074	FY 2020 Amount
Esmeralda	\$ 737,897	\$ 1,521,392	\$ 1,521,392	FY 2020 Amount
Eureka	\$ 1,834,689	\$ 199,889	\$ 974,204	PCFP
Humboldt	\$ 12,742,714	\$ 12,627,198	\$ 12,681,912	PCFP
Lander	\$ 4,673,510	\$ 730,981	\$ 2,598,342	PCFP
Lincoln	\$ 4,671,681	\$ 10,084,501	\$ 10,084,501	FY 2020 Amount
Lyon	\$ 33,871,741	\$ 58,269,032	\$ 58,269,032	FY 2020 Amount
Mineral	\$ 3,026,827	\$ 5,149,892	\$ 5,149,892	FY 2020 Amount
Nye	\$ 21,528,697	\$ 30,518,610	\$ 30,518,610	FY 2020 Amount
Carson	\$ 26,303,257	\$ 31,280,437	\$ 31,280,437	FY 2020 Amount
Pershing	\$ 3,253,544	\$ 5,765,247	\$ 5,765,247	FY 2020 Amount
Storey	\$ 2,421,145	\$ 569,536	\$ 1,446,542	PCFP
Washoe	\$ 209,192,703	\$ 184,284,484	\$ 196,082,150	PCFP
White Pine	\$ 5,995,428	\$ 7,009,839	\$ 7,009,839	FY 2020 Amount
School District Summary	\$ 1,459,649,890	\$ 1,408,873,754	\$ 1,459,649,890	
Charter Schools (Combined)	\$ 197,299,890	\$ -	\$ 197,299,890	
Totals	\$ 1,656,949,780	\$ 1,408,873,754	\$ 1,656,949,780	

PCFP Allocation: FY 2023

Phase 1 only

School District	PCFP Allocation FY 2023	Hold Harmless FY 2020	Funding Allocation FY 2023	Funding Type
Churchill	\$ 11,009,853	\$ 15,837,805	\$ 15,837,805	FY 2020 Amount
Clark	\$ 1,028,735,530	\$ 990,047,171	\$ 993,347,032	PCFP
Douglas	\$ 17,916,441	\$ 15,167,664	\$ 15,402,117	PCFP
Elko	\$ 36,886,068	\$ 39,810,074	\$ 39,810,074	FY 2020 Amount
Esmeralda	\$ 714,895	\$ 1,521,392	\$ 1,521,392	FY 2020 Amount
Eureka	\$ 1,777,784	\$ 199,889	\$ 334,473	PCFP
Humboldt	\$ 12,344,607	\$ 12,627,198	\$ 12,627,198	FY 2020 Amount
Lander	\$ 4,527,927	\$ 730,981	\$ 1,054,835	PCFP
Lincoln	\$ 4,526,776	\$ 10,084,501	\$ 10,084,501	FY 2020 Amount
Lyon	\$ 32,821,554	\$ 58,269,032	\$ 58,269,032	FY 2020 Amount
Mineral	\$ 2,932,733	\$ 5,149,892	\$ 5,149,892	FY 2020 Amount
Nye	\$ 20,864,534	\$ 30,518,610	\$ 30,518,610	FY 2020 Amount
Carson	\$ 25,492,032	\$ 31,280,437	\$ 31,280,437	FY 2020 Amount
Pershing	\$ 3,152,203	\$ 5,765,247	\$ 5,765,247	FY 2020 Amount
Storey	\$ 2,346,022	\$ 569,536	\$ 721,059	PCFP
Washoe	\$ 202,733,655	\$ 184,284,484	\$ 185,858,076	PCFP
White Pine	\$ 5,809,006	\$ 7,009,839	\$ 7,009,839	FY 2020 Amount
School District Summary	\$ 1,414,591,620	\$ 1,408,873,754	\$ 1,414,591,620	
Charter Schools (Combined)	\$ 191,231,252	\$ -	\$ 191,231,252	
Totals	\$ 1,605,822,872	\$ 1,408,873,754	\$ 1,605,822,872	

PCFP vs NV Plan Per Pupil Funding

*Adjusted for Comparison Purposes

	FY 2021 (est.)	FY 2022	FY 2023
PCFP: Phase 1 Statewide Base Per Pupil Funding Amt	\$2,918	\$2,936	\$2,840
NV Plan: State Funds Only* Basic Support Guarantee		\$2,842	\$2,724
PCFP: All Revenues Statewide Base Per Pupil Funding Amt*	\$6,835	\$6,876	\$6,918
NV Plan: All Guaranteed Revenues Basic Support Guarantee	\$6,288	\$6,156	\$6,236

Next Steps: Budget Approval Process

- February – March: Budget Hearings
- April: Enrollment data updated
 - Quarterly Average Daily Enrollment (Q3)
 - October 1 counts for weighted categories
 - Adjusted, students included in highest weight
- May: Economic Forum Projections available
- May: Budget Closing Hearings

Questions?