

**NEVADA EDUCATION K-12 FUNDING
TRANSITION TO THE PUPIL-CENTERED FUNDING PLAN (PHASE 1: 2021-2023)
AS OF JANUARY 18, 2021**

NEVADA PLAN		
DISTRIBUTIVE SCHOOL ACCOUNT REVENUE	FY 2022	FY 2023
STATE SHARE ELEMENTS (STATE SHARE)	G01	G01
GENERAL FUND (GF)	\$ 1,133,905,629	\$ 1,014,471,316
TRANSFER FROM CCB - REC & MED MARIJUANA	\$ 58,673,885	\$ 61,676,637
RECREATIONAL MARIJUANA RETAIL TAX	\$ 89,839,000	\$ 94,862,000
DSA SHARE OF SLOT TAX	\$ 23,150,000	\$ 26,428,000
TRANSFER FROM PERMANENT SCHOOL FUND	\$ 7,720,000	\$ 8,760,000
FEDERAL MINERAL LEASE REVENUE	\$ 5,000,000	\$ 5,000,000
OUT OF STATE SCHOOL SUPPORT TAX (OSST) 2.60%	\$ 232,348,000	\$ 247,133,000
IP1 (2009) ROOM TAX REVENUE TRANSFER	\$ 130,254,400	\$ 177,153,500
GENERAL FUND SUPPLEMENTAL APPROPRIATION	\$ -	\$ -
REVERSION TO THE GENERAL FUND	\$ -	\$ -
31ST SPECIAL SESSION BUDGET REDUCTION	\$ -	\$ -
TOTAL DISTRIBUTIVE SCHOOL ACCOUNT	\$ 1,680,890,914	\$ 1,635,484,453

PUPIL-CENTERED FUNDING PLAN		
STATE EDUCATION FUNDING ACCOUNT REVENUE	FY 2022	FY 2023
STATE SHARE + IDENTIFIED STATE GRANTS	G01	G01
GENERAL FUND	\$ 1,109,758,299	\$ 984,809,735
TRANSFER FROM CCB - REC & MED MARIJUANA	\$ 58,673,885	\$ 61,676,637
RECREATIONAL MARIJUANA RETAIL TAX	\$ 89,839,000	\$ 94,862,000
DSA SHARE OF SLOT TAX	\$ 23,150,000	\$ 26,428,000
TRANSFER FROM PERMANENT SCHOOL FUND	\$ 7,720,000	\$ 8,760,000
FEDERAL MINERAL LEASE REVENUE	\$ 5,000,000	\$ 5,000,000
OUT OF STATE SCHOOL SUPPORT TAX (OSST) 2.60%	\$ 232,348,000	\$ 247,133,000
IP1 (2009) ROOM TAX REVENUE TRANSFER	\$ 129,616,000	\$ 177,153,500
TREASURER'S INTEREST DISTRIB	\$ 638,400	
BALANCE FWD (1 x, VICTORY FUNDS)	\$ 206,196	
TOTAL STATE EDUCATION ACCOUNT	\$ 1,656,949,780	\$ 1,605,822,872

math check: G01 model updated by NDE - \$ 100

PART OF NEVADA PLAN; NOT PART OF PCFP OR STATE ED FUND ACCT		
SPECIAL EDUCATION	\$ (223,203,922)	\$ (228,758,469)
SPECIAL EDUCATION 50% ABOVE 13% CAP	\$ (1,500,000)	\$ (1,500,000)
SCHOOL LUNCH PROGRAM STATE MATCH	\$ (588,732)	\$ (588,732)
SPECIAL TRANSPORTATION	\$ (146,630)	\$ (147,630)
SUBTOTAL: GF NOT IN STATE ED FUND ACCT	\$ (225,439,284)	\$ (230,994,831)
REVISED STATE SHARE	\$ 1,455,451,630	\$ 1,404,489,622

NOT PART OF NEVADA PLAN; PART OF PCFP AND INCLUDED IN STATE ED FUND ACCT		
NEW NEVADA FUNDING PLAN	\$ 69,937,000	\$ 69,937,000
VICTORY	\$ 21,668,322	\$ 21,668,322
ZOOM	\$ 49,448,225	\$ 49,448,225
GIFTED AND TALENTED (GATE)	\$ 8,274,243	\$ 8,274,243
ANTI-BULLYING GRANT PROGRAM	\$ 45,000	\$ 45,000
NV READY 21 TECH GRANTS	\$ 10,000,000	\$ 10,000,000
READ BY GRADE 3	\$ 14,818,229	\$ 14,653,229
AP EXAMS	\$ 583,220	\$ 583,220
LEA LIBRARY BOOKS	\$ 449,142	\$ 449,142
COMPUTER EDUC & TECH	\$ 700,000	\$ 700,000
SPECIAL ELEMENTARY COUNSELING	\$ 850,000	\$ 850,000
CCR DIPLOMA INCENTIVES	\$ 1,314,000	\$ 1,314,000
SOCIAL WORKERS	\$ 18,348,269	\$ 18,348,269
SCHOOL RESOURCE OFFICER	\$ 4,312,500	\$ 4,312,500
FINANCIAL LITERACY PROGRAM	\$ 750,000	\$ 750,000
SUBTOTAL: GF INCLUDED IN STATE ED FUND ACCT	\$ 201,498,150	\$ 201,333,150

TOTAL STATE SHARE AND SELECTED STATE FUNDED GRANTS		
	\$ 1,656,949,780	\$ 1,605,822,772

SUMMARY OF GENERAL FUND		
DISTRIVUTIVE SCHOOL ACCOUNT GF	\$ 1,133,905,629	\$ 1,014,471,316
LESS GF NOT TX TO STATE ED FUND ACCT	\$ (225,439,284)	\$ (230,994,831)
PLUS GF NOT IN DSA BUT IN STATE ED FUND ACCT	\$ 201,498,150	\$ 201,333,150
SUBTOTAL	\$ 1,109,964,495	\$ 984,809,635
STATE EDUCATION FUNDING ACCOUNT GF	\$ 1,109,758,299	\$ 984,809,735
DIFFERENCE DSA VS STATE ED FUND ACCT	\$ 206,196	\$ (100)
	BAL FWD AMT	G01 DISCREPANCY

PUPIL-CENTERED FUNDING PLAN ALLOCATION OF FUNDING	FY 2022 G01	FY 2023 G01
Auxiliary Services Funding (Level B)	\$ -	\$ -
Statewide Base Per Pupil Funding (Level C&D)	\$ 1,423,435,572	\$ 1,379,749,722
District Size Adjustment	\$ 48,339,941	\$ 46,784,534
Nevada Cost of Education Index (NCEI) Adjustment	\$ 35,846,476	\$ 34,744,834
Subtotal Adjusted Based Per Pupil Funding	\$ 1,507,621,990	\$ 1,461,279,090
Weighted Student Funding (Level E)		
English Learner Funding	\$ 84,416,725	\$ 81,647,856
At-Risk Learner Funding	\$ 56,636,823	\$ 54,893,079
Gifted and Talented Funding	\$ 8,274,242	\$ 8,002,847
Subtotal Weighed Student Funding	\$ 149,327,790	\$ 144,543,782
Total PCFP Funding Allocations	\$ 1,656,949,780	\$ 1,605,822,872

