

An Overview of the Nevada PUPIL-CENTERED FUNDING PLAN for School Finance



**Legislative Counsel Bureau
Fiscal Analysis Division**

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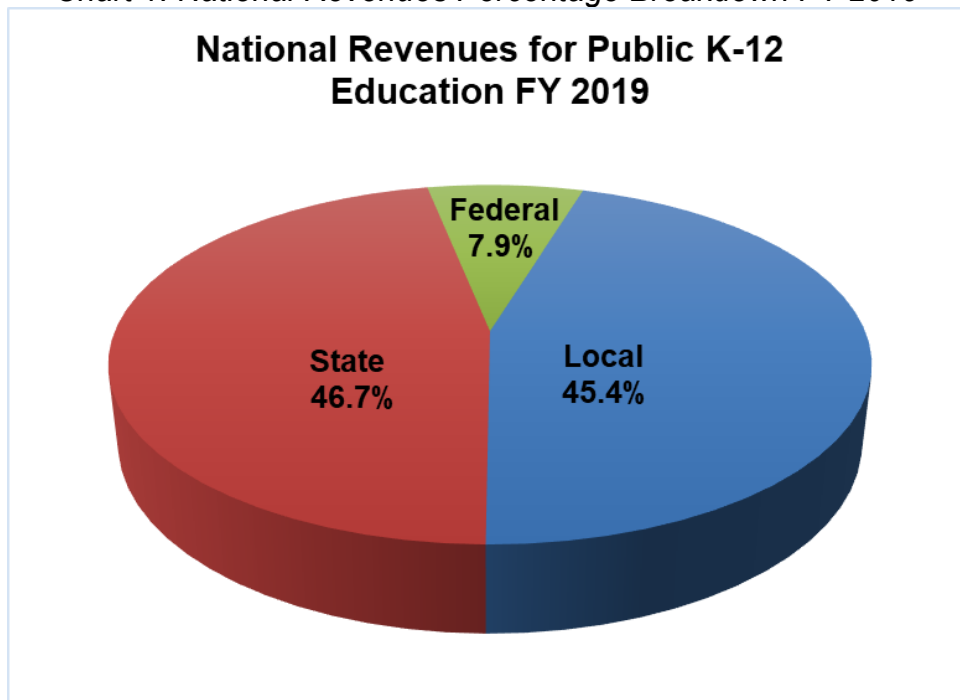
Pupil-Centered Funding Plan

I. Overview of Public K-12 Education Finance

National Overview

The National Center for Education Statistics reports that approximately \$764.716 billion was collected in revenues for public elementary and secondary education in the United States in FY 2019 (the most recent year for which data is available). These revenues, which were generated from a combination of local, state, and federal sources, were used to support the operations of schools as well as capital construction, equipment costs, and debt financing. The greatest percentage of revenues came from state and local governments, which together provided \$704.377 billion, or approximately 92.1% of all revenues; the federal government's contribution was \$60.339 billion, or approximately 7.9% of all revenues.

Chart 1: National Revenues Percentage Breakdown FY 2019



Source: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), Revenues and Expenditures for Public Elementary and Secondary Education: FY 2019.

Between FY 2010 and FY 2019, total revenues for public elementary and secondary education in the United States increased by 28.2%, from \$596.391 billion in FY 2010 to \$764.716 billion in FY 2019. The largest percentage increase occurred in revenue provided by state governments, which increased from \$258.864 billion in FY 2010 to \$356.997 billion in FY 2019, a 37.9% increase. Over the same period, local revenue for public K-12 education increased from \$261.529 billion to \$347.380 billion and federal

revenue decreased from \$75.998 billion to \$60.339 billion, a 32.8% increase and a 20.6% decrease, respectively. See Appendix A for a chart showing changes in national revenues for public elementary and secondary education between FY 2010 and FY 2019.

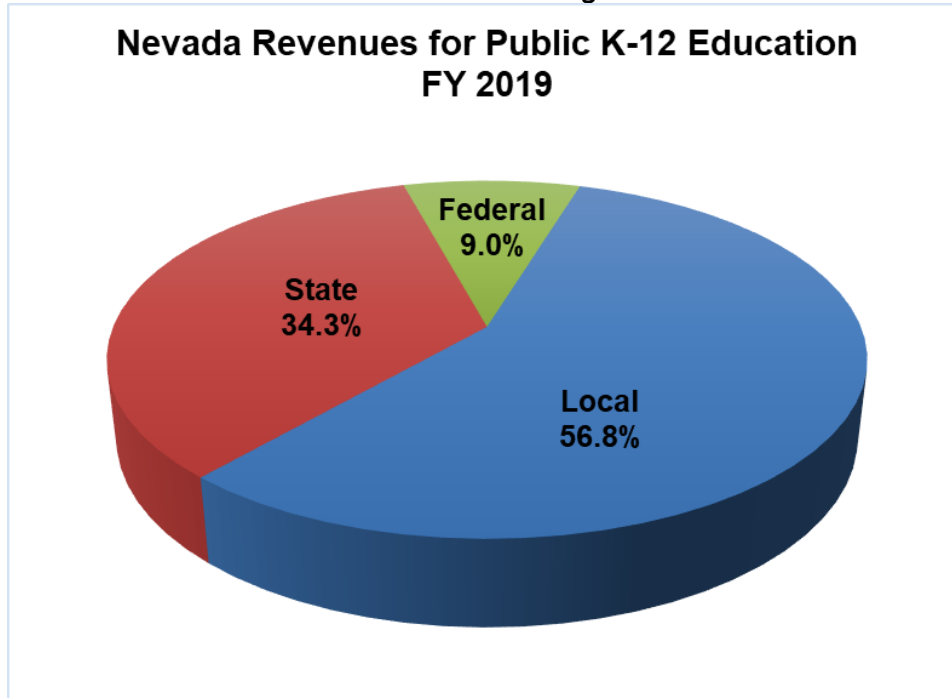
Due to the alternative financing mechanisms utilized in each of the states, there are tremendous differences between the revenue mix used to fund public elementary and secondary education. For example, among states with more than one school district (i.e., all states except Hawaii), local contributions to the public K-12 education funding mix in FY 2019 varied from 3.4% in Vermont to 65.9% in Illinois. Similarly, state contributions to public K-12 education in FY 2019 varied from 26.6% in Illinois to 90.3% in Vermont. As a result of these differences in funding mixes, a meaningful comparison of state and local revenue provided for public elementary and secondary education across states is difficult to derive.

Nevada Overview

According to the National Center for Education Statistics, revenues in support of Nevada's public K-12 schools for FY 2019 were approximately \$5.428 billion, which represents the largest amount over the last ten fiscal years. When compared to the FY 2010 total revenue of \$4.310 billion, revenue for public elementary and secondary education for FY 2019 in Nevada has increased by 25.9%. This percentage increase in K-12 public education revenue is slightly lower when compared to the national increase of 28.2% over the same period. See Appendix B for a chart showing changes in Nevada revenues for public elementary and secondary education from FY 2010 through FY 2019.

Like other states, financial support of Nevada's public elementary and secondary schools is a shared responsibility. In FY 2019, the local share of public K-12 education revenue totaled 56.8% (\$3.081 billion), while revenue from the state totaled 34.3% (\$1.861 billion). Total revenue for public elementary and secondary schools in Nevada in FY 2019 was rounded out by a 9.0% (\$486.3 million) contribution from the federal government, which was above the national average of 7.9%.

Chart 2: Nevada Revenues Percentage Breakdown FY 2019



Source: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey (NPEFS)," FY 2019.

Note: Percentages do not total to 100% due to rounding.

It should be noted that a large portion of the local funding in Nevada is derived from the state-mandated Local School Support Tax (sales tax) and Ad Valorem Property/Mining Tax (property tax), which was considered a local revenue source under the Nevada Plan funding formula that was in effect through FY 2021. As a result, the local share of public K-12 education revenue in Nevada has historically been one of the highest in the nation. In FY 2010, the local share of K-12 public education revenue in Nevada topped out at 58.8%, the second highest in the nation at that time after Illinois (excluding the District of Columbia). By FY 2019, the local revenue share had dropped to 56.8%, the fifth-highest percentage nationally (excluding the District of Columbia). Over the same period, the state share of public elementary and secondary education revenue in Nevada increased from 32.6% to 34.3%. See Appendix C for a chart showing the percentage distribution of revenues for public elementary and secondary education in Nevada and the United States between FY 2010 and FY 2019.

Just as there are differences between the national averages and Nevada's sources of revenue for public education, there are differences between Nevada's averages and what might be found in any given Nevada school district. For example, due to the wealth created by the mining industry in Eureka County, approximately 1.0% of total revenue in the Eureka County School District came from state aid in FY 2021 (the most recent year for which district data was reported to the state). On the other hand, the Lincoln County School District received approximately 65.8% of its total revenue from state aid in FY 2021. It is important to note that the funding percentage distribution varied between Nevada school districts as a result of the equity allocation process utilized by the Nevada Plan funding formula, which factored in local sources of revenue, as well as

operating and transportation costs, to determine the amount of state support for each school district.

Table 1: Nevada Revenues Distribution by School District FY 2021

Nevada K-12 Public Education Revenues and Percentage Distribution – FY 2021							
District	Revenues (Millions of \$)				Percentage Distribution		
	Local	State	Federal	Total	Local	State	Federal
Carson City	\$ 60.0	\$ 30.6	\$ 10.5	\$ 101.1	59.3%	30.3%	10.4%
Churchill	\$ 20.0	\$ 18.8	\$ 6.3	\$ 45.1	44.2%	41.7%	14.1%
Clark	\$ 2,288.8	\$ 1,001.6	\$ 489.0	\$ 3,779.4	60.6%	26.5%	12.9%
Douglas	\$ 53.1	\$ 15.3	\$ 5.3	\$ 73.7	72.1%	20.7%	7.2%
Elko	\$ 85.9	\$ 45.9	\$ 11.4	\$ 143.3	60.0%	32.1%	8.0%
Esmeralda	\$ 0.9	\$ 1.7	\$ 0.2	\$ 2.9	32.4%	59.4%	8.2%
Eureka	\$ 14.9	\$ 0.2	\$ 0.7	\$ 15.7	94.5%	1.0%	4.5%
Humboldt	\$ 29.2	\$ 13.2	\$ 7.5	\$ 49.8	58.6%	26.4%	15.0%
Lander	\$ 13.0	\$ 1.3	\$ 1.0	\$ 15.3	84.8%	8.4%	6.8%
Lincoln	\$ 4.4	\$ 11.0	\$ 1.3	\$ 16.7	26.5%	65.8%	7.7%
Lyon	\$ 39.7	\$ 60.2	\$ 10.8	\$ 110.6	35.9%	54.4%	9.8%
Mineral	\$ 2.4	\$ 5.6	\$ 1.3	\$ 9.3	26.2%	59.8%	14.0%
Nye	\$ 30.6	\$ 30.6	\$ 8.1	\$ 69.3	44.2%	44.1%	11.7%
Pershing	\$ 5.7	\$ 7.4	\$ 1.7	\$ 14.7	38.5%	50.1%	11.4%
Storey	\$ 16.8	\$ 0.7	\$ 0.7	\$ 18.2	92.2%	4.0%	3.9%
Washoe	\$ 527.4	\$ 178.3	\$ 83.8	\$ 789.5	66.8%	22.6%	10.6%
White Pine	\$ 10.5	\$ 9.1	\$ 2.9	\$ 22.5	46.7%	40.6%	12.7%
University School	\$ 3.7	\$ 1.3	\$ -	\$ 5.0	74.0%	26.0%	0.0%
Charter Schools*	\$ 17.4	\$ 484.2	\$ 26.3	\$ 528.0	3.3%	91.7%	5.0%
Statewide	\$ 3,224.3	\$ 1,917.0	\$ 668.9	\$ 5,810.2	55.5%	33.0%	11.5%

*Data for charter schools reflects all charter schools combined.

Source: NRS 387.303 Report, Major Funds tab, FY 2021 (unaudited)

Notes: Revenues exclude bond proceeds, fund transfers, opening fund balance, and all other revenue not categorized as local, state, or federal.

Totals may not balance due to rounding.

II. History of Major Legislation Affecting Public K-12 Education Funding in Nevada

For over 50 years, changes in Nevada’s tax policy have affected the revenue provided to fund Nevada’s schools. This section includes a brief overview and discussion of some of the major tax policies and other changes that have affected public elementary and secondary education funding in Nevada. This section should not be read as an exhaustive history of public K-12 education funding changes, but rather a brief introduction to the major adjustments, reforms, and revisions to education funding in Nevada.

- **1967** – The Legislature approves Senate Bill 15, which establishes the Nevada Plan funding formula for K-12 education in Nevada and the State Distributive School Account to distribute state funding under the plan. The Nevada Plan funding formula would be utilized until the implementation of the Pupil-Centered Funding Plan beginning in FY 2022. The Legislature also creates the Local School Support Tax, which is added to the sales and use tax at a rate of 1.0%.

- **1979** – To provide relief to taxpayers, the Legislature approves a reduction in the property tax rate for the support of schools from \$1.50 (70 cents mandatory and 80 cents optional) to 50 cents per \$100 of assessed valuation. General Fund appropriations to the State Distributive School Account were increased to offset the effects of reducing property tax and removing sales tax on food (see the next bullet concerning the food exemption from the sales and use tax).

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*“The Legislature declares
that the proper objective of
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education is to ensure each
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equal educational
opportunity.”*
NRS 387.121
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- **1979** – Voters amend the sales and use tax to provide for the exemption of food for home consumption.
- **1981** – To reduce the cost of K-12 public education on the State General Fund, the Local School Support Tax increases from 1.0% to 1.5%.
- **1983** – As a result of the 1981 “Tax Shift,” which changed the primary revenue source of local governments from the property tax to the sales and use tax, local governments are hit hard when a national recession causes sales and use tax revenues to fall short of estimates. In response, the Legislature increases the property tax rate by 25 cents (from 50 cents to 75 cents) and guarantees the extra 25 cents through the Nevada Plan funding formula.
- **1991** – The Local School Support Tax rate increases from 1.50% to 2.25%, which reduces the need for State General Fund appropriations for K-12 public education.
- **2009** – Due to the Great Recession, the Legislature temporarily increases the Local School Support Tax rate by 0.35 percentage points (from 2.25% to 2.60%) for the period beginning July 1, 2009, through June 30, 2011.
- **2009** – Initiative Petition 1 (2008), though not signed by the Governor, becomes law pursuant to Article 4, Section 35, of the Nevada Constitution. The initiative imposes an additional tax on the gross receipts from the rental of transient lodging in certain counties. Pursuant to the language of the initiative, the proceeds from this tax are credited to the State General Fund between July 1, 2009, and June 30, 2011 (see the next bullet concerning the planned use for this funding in future biennia).
- **2011** – Pursuant to the language of Initiative Petition 1 (2008), beginning July 1, 2011, the proceeds of the transient lodging tax are to be credited to the State Supplemental School Support Account to be distributed proportionally among all school districts and charter schools in the state to improve student achievement and to retain qualified teachers and non-administrative employees. However, the Legislature approves the transfer of all Initiative Petition 1 (2008) revenue generated over the 2011-13 biennium from the State Supplemental School Support Account to the Distributive School Account as a state funding source, offsetting the amount of General Fund appropriations needed for K-12 education in that biennium.

- **2011** – The Legislature approves maintaining the Local School Support Tax rate at 2.60% and extend the sunset to June 30, 2013, at which time the rate would revert to 2.25%.
- **2013** – The Legislature approves maintaining the Local School Support Tax rate at 2.60% and extend the sunset to June 30, 2015, at which time the rate would revert to 2.25%.
- **2013-2019** – During the 2013, 2015, 2017, and 2019 Sessions, the Legislature approves the transfer of all Initiative Petition 1 (2008) revenue from the State Supplemental School Support Account to the Distributive School Account as a state funding source for the 2013-15 biennium, 2015-17 biennium, 2017-19 biennium, and 2019-21 biennium, respectively. (Note: Senate Bill 543 of the 2019 Legislative Session later approves this revenue to be utilized as a state funding source for the State Education Fund beginning in the 2021-23 biennium under the Pupil-Centered Funding Plan).
- **2015** – The Legislature approves a permanent increase to the Local School Support Tax rate from 2.25% to 2.60%.
- **2016** – Ballot Question 2 is approved by Nevada voters and authorizes the sale of recreational marijuana in the state. As required by the provisions of the ballot question, the proceeds from the 15.0% excise tax on wholesale sales by a cultivation facility and the application and license fees first fund the costs of administration by the Department of Taxation and local governments, with the revenue in excess of these costs deposited in the Distributive School Account to provide state funding for K-12 education. (Note: Assembly Bill 533 of the 2019 Legislative Session later creates the Cannabis Compliance Board and transfers the authority to license and regulate persons and establishments involved in the marijuana industry from the Department of Taxation to the board).
- **2019** – The Legislature approves Senate Bill 543, which replaces the Nevada Plan funding formula and the majority of categorical funding for K-12 education with the Pupil-Centered Funding Plan beginning in the 2021-23 biennium. Senate Bill 543 also authorizes the creation of the State Education Fund where all state and the vast majority of local revenue provided for K-12 education would be deposited. In addition, Senate Bill 543 authorizes the establishment of an Education Stabilization Account (i.e., K-12 Rainy Day Account). To fully develop the new plan, Senate Bill 543 also creates the Commission on School Funding to provide guidance, monitor implementation, make recommendations, and review the funding provided under the plan.
- **2019** – The Legislature approves Senate Bill 545 that requires the proceeds from the 10.0% excise tax imposed on the retail sales of recreational marijuana products, which was approved in Senate Bill 487 (2017) with the proceeds deposited in the Account to Stabilize the Operation of the State Government (i.e., State Rainy Day Fund) beginning in FY 2018, to instead be deposited in the Distributive School Account beginning in FY 2020.

- **2021** – The Legislature approves Assembly Bill 495, which imposes an annual tax on each business entity engaged in the business of extracting gold or silver in this state whose Nevada gross revenue in a taxable year exceeds \$20.0 million, effective July 1, 2021. The proceeds from this tax are deposited in the State General Fund in FY 2022 and FY 2023, and then deposited in the State Education Fund beginning in FY 2024.
- **2021** – The Legislature approves Assembly Bill 495, which requires the portion of the Net Proceeds of Minerals Tax provided to the State General Fund instead be deposited in the State Education Fund as a dedicated state funding source for the benefit of K-12 education under the Pupil-Centered Funding Plan beginning in FY 2024.

III. An Overview of the Pupil-Centered Funding Plan

The 2019 Legislature approved Senate Bill 543, which revised the method the state uses to fund elementary and secondary education in the state’s public schools by creating the Pupil-Centered Funding Plan beginning in FY 2022. This funding plan, like its predecessor the Nevada Plan funding formula, allows the Legislature to achieve the intent stated in *Nevada Revised Statutes* (NRS) 387.121 that indicates, “The Legislature declares that the proper objective of state financial aid to public education is to ensure each Nevada child a reasonably equal educational opportunity.”

The Pupil-Centered Funding Plan requires all state and a vast majority of local revenue dedicated for the support of K-12 education to be deposited and distributed through the State Education Fund. The Pupil-Centered Funding Plan also established an Education Stabilization Account that would receive certain ending fund balances from school districts, generally greater than 16.6% of budgeted expenditures, and the remaining uncommitted balance from the State Education Fund at the end of each biennium. With Interim Finance Committee approval, funding in the Education Stabilization Account may be allocated to the Nevada Department of Education for distribution to school districts and charter schools if the State Education Fund were estimated to receive 97.0% or less of its projected funding in a fiscal year or if actual enrollment increases beyond projections.

The Pupil-Centered Funding Plan also utilizes an 11-member Commission on School Funding to monitor the plan, as well as provide guidance, recommend changes, and review the funding amounts included in the plan.

Along with the initial provisions provided by Senate Bill 543 (2019), the 2021 Legislature further refined the Pupil-Centered Funding Plan through the passage of Senate Bill 439 and Senate Bill 458 for its initial implementation beginning in FY 2022. As approved by the 2019 and the 2021 Legislatures, the Pupil-Centered Funding Plan reflects the following statutory provisions for its administration:

- *Nevada Revised Statutes* 387.1214 indicates legislative intent that the base per pupil funding amount should increase each year by not less than inflation to the extent practicable.
- *Nevada Revised Statutes* 387.12455 provides a requirement that the Governor, as practicable, increase or decrease General Fund appropriations for the State Education Fund based on the unrestricted General Fund revenue projections of the Economic Forum in relation to growth in inflation and enrollment.
- *Nevada Revised Statutes* 387.121 provides legislative intent that school districts and charter schools should receive at least the same level of funding under the Pupil-Centered Funding Plan on a per pupil basis as they received or were awarded in FY 2020.
- *Nevada Revised Statutes* 387.12455 allows the Governor, if he or she determines it would be impracticable to fund K-12 education as required under the provisions of Chapter 387 of NRS, to instead propose an executive budget for K-12 education that he or she determines to be appropriate.

The Pupil-Centered Funding Plan approved by the 2021 Legislature also reflected the following key provisions as the plan was implemented for the 2021-23 biennium:

- Funding provided through the Pupil-Centered Funding Plan is provided for the following purposes:
 - Food service and transportation costs of school districts (tier funding)
 - Local funding to support pupils with disabilities (tier funding)
 - Base per pupil funding, along with adjustment factors that are noted below
 - Weighted funding for English learner, at-risk, and gifted and talented pupils
- Adjustment factors to the base per pupil funding amount for variations among the counties for the cost of living/cost of labor and increased costs to operate schools in attendance areas with low population densities.
- Interest is earned only from revenue in the State Education Fund and excludes the General Fund appropriation.
- The Net Proceeds of Minerals revenue that was received by school districts in FY 2021 is deemed as revenue in the State Education Fund in FY 2022.
- Balance the Pupil-Centered Funding Plan model expenditures with available revenue by applying a proportional reduction to base, weighted funding, tier funding, and hold harmless amounts, consistent with NRS 387.1214. These legislatively approved proportional reductions were 0.69% in FY 2022 and 0.61% in FY 2023.

IV. The Legislatively Approved Pupil-Centered Funding Plan Budget for the 2021-23 Biennium

Funding: The Pupil-Centered Funding Plan is a revenue-based funding formula whereby available revenue, rather than projected expenditures, determines the funding that is provided for K-12 education. As detailed in Table 1, the 2021 Legislature approved total funding of \$4.410 billion in FY 2022 and \$4.463 billion in FY 2023 for the Pupil-Centered Funding Plan.

Table 1: Pupil-Centered Funding Plan Funding for the 2021-23 Biennium

Funding Approved by the 2021 Legislature for the Pupil-Centered Funding Plan			
	FY 2022	FY 2023	% Change
General Fund Appropriations	\$ 1,396,939,483	\$ 1,223,780,931	-12.4%
<i>Revenue</i>			
Local School Support Tax	\$ 1,679,865,000	\$ 1,787,026,000	6.4%
Property Tax	\$ 860,351,000	\$ 918,578,000	6.8%
Room Tax Revenue	\$ 126,189,000	\$ 173,735,000	37.7%
Governmental Services Tax	\$ 122,669,000	\$ 125,635,000	2.4%
Recreational Marijuana Retail Tax	\$ 89,908,000	\$ 94,934,000	5.6%
Transfer from the Cannabis Compliance Board	\$ 60,312,470	\$ 63,631,649	5.5%
Net Proceeds of Minerals	\$ 28,667,000	\$ 28,936,000	0.9%
Annual Slot Tax	\$ 23,902,000	\$ 25,322,000	5.9%
Transfer from the Permanent School Fund	\$ 10,516,000	\$ 11,577,000	10.1%
Federal Mineral Leasing	\$ 5,000,000	\$ 5,000,000	0.0%
Franchise Fees	\$ 3,997,500	\$ 3,366,900	-15.8%
Boat Registration Fees	\$ 729,000	\$ 729,000	0.0%
Balance Forward from Prior Year	\$ 615,090	\$ -	-100.0%
Proceeds from Sale of Forfeited Property	\$ 290,100	\$ 361,800	24.7%
Treasurer's Interest	\$ 228,000	\$ 603,000	164.5%
Transfers from Unclaimed Property	\$ 148,000	\$ 148,000	0.0%
Total:	\$ 4,410,326,643	\$ 4,463,364,280	1.2%

It should be noted the 2021 Legislature approved a lower amount of General Fund appropriations in FY 2023, \$1.224 billion, when compared to the amount approved in FY 2022, \$1.397 billion. This was due to the 2021 Legislature largely using the Nevada Plan funding formula to determine most of the funding provided to the Pupil-Centered Funding Plan in the 2021-23 biennium. Under the Nevada Plan funding formula, the General Fund appropriation provided the final funding and was reduced based on increases in revenue for K-12 education, which is what occurred over the 2021-23 biennium in the legislatively approved budget. In future biennia, NRS 387.12455 requires the Governor, as practicable, to recommend biennial General Fund appropriations for the State Education Fund based on Economic Forum unrestricted General Fund revenue projections in comparison to the combined rate of inflation and the growth of enrollment.

Expenditures: Pursuant to NRS 387.1214, funding under the Pupil-Centered Funding Plan is provided for the following purposes:

- Food service and transportation costs of school districts (tier funding)
- Local funding to support pupils with disabilities (tier funding)
- Base per pupil funding with adjustment factors
- Weighted funding for English learner, at-risk, and gifted and talented pupils

The following describes the methodology utilized by the 2021 Legislature to calculate the funding provided for each of these purposes:

Food Service and Transportation Costs

The 2021 Legislature approved food service and transportation funding based on the four-year average of these expenditures for each school district (FY 2017 - FY 2020). The calculated four-year average amount was then provided to each school district in both years of the 2021-23 biennium.

Local Funding to Support Pupils with Disabilities

The 2021 Legislature approved local funding to support pupils with disabilities (i.e., special education pupils) based on the actual local revenue provided by each school district and charter school for these students in FY 2020. These calculated amounts were then provided back to each school district and charter school in both years of the 2021-23 biennium.

Statewide Average Base Per Pupil Funding

Inflation, Enrollment Growth, and Proportional Reduction: Although Senate Bill 543 (2019) did not specify how the statewide base per pupil amount should be calculated when the Pupil-Centered Funding Plan was initially implemented, the 2021 Legislature approved a beginning statewide base per pupil funding amount of \$6,909. This amount was then increased by 1.74% to reflect the change in the Consumer Price Index (CPI) for All Urban Consumers (West Region) from 2019 to 2020. The 2021 Legislature did not approve an enrollment increase for FY 2022 and instead approved projected enrollment equal to the FY 2020 amount of 484,892 pupils. Finally, the 2021 Legislature approved applying a proportional reduction to this base amount of 0.69% in FY 2022 to balance the funding model, consistent with NRS 387.1214. This provided a final FY 2022 statewide base per pupil funding amount of \$6,980 ($\$6,909 \times 1.74\% \text{ CPI increase} \times 0.00\% \text{ enrollment change} \times 0.69\% \text{ proportional reduction} = \$6,980$).

The FY 2023 statewide base per pupil amount was calculated by multiplying the FY 2022 statewide base per pupil amount of \$6,980 by the CPI increase of 1.74%, a projected enrollment increase of 0.22%, and a proportional reduction of 0.61% needed to balance the funding model. This provided a final FY 2023 statewide base per pupil funding amount of \$7,074 ($\$6,980 \times 1.74\% \text{ CPI increase} \times 0.22\% \text{ enrollment change} \times 0.61\% \text{ proportional reduction} = \$7,074$).

Cost Adjustment Factor: Pursuant to NRS 387.1215, a cost adjustment factor should be established for each county to account for variation between the counties in the cost of living and the cost of labor. The cost adjustment factor for each county, otherwise known as the Nevada Cost of Education Index, is applied to each school district and each charter school that provides classroom-based instruction. The Nevada Cost of Education Index approved by the 2021 Legislature benefited all counties except Carson City, Douglas, Lyon, Storey, and Washoe counties, which reflected a cost adjustment floor factor amount of 1.0. The legislatively approved Nevada Cost of Education Index factor was calculated as 1.027 for all other counties, except for Clark County which reflected a factor of 1.031.

Attendance Area Adjustment: Pursuant to NRS 387.1218, an attendance area adjustment should be established for each relevant

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“...if a school district, charter school or university school for profoundly gifted pupils would receive less money under the Pupil-Centered Funding Plan than the district, charter school or university school for profoundly gifted pupils received during the fiscal year ending on June 30, 2020, it is the intent of the Legislature that the school district, charter school or university school for profoundly gifted pupils instead receive a reasonably similar level of funding on a per-pupil basis that the district, charter school or university school for profoundly gifted pupils received during the fiscal year ending on June 30, 2020.”

NRS 387.121

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adjustment should be established for each relevant portion of a school district to account for the increased cost to provide services in areas with lower population densities. A charter school which provides in-person instruction must receive the same attendance area adjustment on a per pupil basis that a public school within a school district at the same location would receive.

Table 2 provides the base funding, attendance area adjustment funding, and cost adjustment factor funding for each school district, university school for profoundly gifted pupils, and all charter schools combined for FY 2022 and FY 2023. It should be noted that the calculation for all school districts is provided. However, nine school districts (Carson City, Douglas, Elko, Esmeralda, Eureka, Humboldt, Lincoln, Pershing, and Storey) were determined to have received more funding on a per pupil basis in FY 2020 than they would have received under the Pupil-Centered Funding Plan. Therefore, consistent with the legislative intent provided by NRS 387.121(3), those school districts were instead provided with a reasonably similar level of funding on a per pupil basis that the school district received in FY 2020.

One-Time Funding for Charter Schools in the 2021-23 Biennium: The 2021 Legislature approved evaluating hold harmless eligibility for charter schools by treating all charter schools as one group, as opposed to individual schools. Based on this methodology, all charter schools were placed on the Pupil-Centered Funding Plan rather than under the hold harmless provisions of the plan. However, the 2021 Legislature also approved Senate Bill 463 that provided additional funding to individual charter schools that were projected to receive less funding under the Pupil-Centered Funding Plan than the amount of revenue received/awarded in FY 2020. The bill provided total General Fund appropriations of \$3.8 million over the 2021-23 biennium to provide additional funding to 12 charter schools.

Table 2: Base, Attendance Area Adjustment, and Cost Adjustment Factor Funding

FY 2022: Calculation of Adjusted Base Per Pupil Funding for School Districts and All Charter Schools, Inclusive of Proportional Reduction						
	Projected Enrollment	Base Funding ¹	Attendance Area Adjustment Funding	Nevada Cost of Education Index Adjustment Funding	Total Adjusted Base Funding	Adjusted Base Per Pupil Funding
Carson City ²	7,606	\$ 53,093,656	\$ 3,907,835	\$ -	\$ 57,001,491	\$ 7,494
Churchill	3,196	\$ 22,311,979	\$ 2,953,948	\$ 602,417	\$ 25,868,344	\$ 8,093
Clark	309,191	\$ 2,158,275,874	\$ 20,671,314	\$ 66,905,902	\$ 2,245,853,090	\$ 7,264
Douglas ²	5,412	\$ 37,779,875	\$ 4,610,224	\$ -	\$ 42,390,099	\$ 7,832
Elko ²	9,563	\$ 66,751,837	\$ 15,870,755	\$ 1,802,278	\$ 84,424,871	\$ 8,829
Esmeralda ²	95	\$ 661,982	\$ 1,036,751	\$ 17,873	\$ 1,716,606	\$ 18,101
Eureka ²	324	\$ 2,259,613	\$ 1,979,649	\$ 61,008	\$ 4,300,270	\$ 13,285
Humboldt ²	3,294	\$ 22,996,476	\$ 4,893,333	\$ 620,898	\$ 28,510,706	\$ 8,654
Lander	1,014	\$ 7,077,519	\$ 3,424,959	\$ 191,090	\$ 10,693,569	\$ 10,547
Lincoln ²	826	\$ 5,768,630	\$ 4,871,629	\$ 155,750	\$ 10,796,009	\$ 13,064
Lyon	9,003	\$ 62,846,036	\$ 13,969,069	\$ -	\$ 76,815,105	\$ 8,532
Mineral	553	\$ 3,860,641	\$ 2,830,263	\$ 104,236	\$ 6,795,140	\$ 12,286
Nye	5,333	\$ 37,223,085	\$ 8,508,471	\$ 1,005,012	\$ 46,736,568	\$ 8,764
Pershing ²	651	\$ 4,543,836	\$ 2,803,450	\$ 122,682	\$ 7,469,968	\$ 11,476
Storey ²	458	\$ 3,196,035	\$ 2,490,152	\$ -	\$ 5,686,186	\$ 12,419
Washoe	62,978	\$ 439,608,732	\$ 15,215,510	\$ -	\$ 454,824,243	\$ 7,222
White Pine	1,229	\$ 8,581,813	\$ 5,076,521	\$ 231,705	\$ 13,890,039	\$ 11,298
University School	173	\$ 1,210,153	\$ -	\$ -	\$ 1,210,153	\$ 6,980
Charter Schools ³	63,993	\$ 446,695,054	\$ 1,554,891	\$ 11,856,517	\$ 460,106,462	\$ 7,190

FY 2023: Calculation of Adjusted Base Per Pupil Funding for School Districts and All Charter Schools, Inclusive of Proportional Reduction						
	Projected Enrollment	Base Funding ¹	Attendance Area Adjustment Funding	Nevada Cost of Education Index Adjustment Funding	Total Adjusted Base Funding	Adjusted Base Per Pupil Funding
Carson City ²	7,623	\$ 53,922,100	\$ 3,967,298	\$ -	\$ 57,889,399	\$ 7,594
Churchill	3,203	\$ 22,660,105	\$ 2,986,191	\$ 611,823	\$ 26,258,119	\$ 8,197
Clark	309,220	\$ 2,187,388,152	\$ 20,949,326	\$ 67,809,033	\$ 2,276,146,511	\$ 7,361
Douglas ²	5,424	\$ 38,369,354	\$ 4,680,203	\$ -	\$ 43,049,557	\$ 7,937
Elko ²	9,584	\$ 67,793,276	\$ 16,097,018	\$ 1,830,418	\$ 85,720,713	\$ 8,945
Esmeralda ²	95	\$ 672,302	\$ 1,052,111	\$ 18,152	\$ 1,742,565	\$ 18,335
Eureka ²	324	\$ 2,294,853	\$ 2,009,153	\$ 61,961	\$ 4,365,967	\$ 13,458
Humboldt ²	3,302	\$ 23,355,264	\$ 4,954,551	\$ 630,592	\$ 28,940,408	\$ 8,766
Lander	1,016	\$ 7,187,924	\$ 3,473,617	\$ 194,074	\$ 10,855,615	\$ 10,683
Lincoln ²	828	\$ 5,858,597	\$ 4,944,105	\$ 158,182	\$ 10,960,884	\$ 13,235
Lyon	9,023	\$ 63,826,563	\$ 14,165,594	\$ -	\$ 77,992,157	\$ 8,644
Mineral	554	\$ 3,920,855	\$ 2,872,053	\$ 105,863	\$ 6,898,771	\$ 12,447
Nye	5,344	\$ 37,803,830	\$ 8,636,067	\$ 1,020,703	\$ 47,460,600	\$ 8,881
Pershing ²	652	\$ 4,614,711	\$ 2,843,923	\$ 124,597	\$ 7,583,231	\$ 11,624
Storey ²	459	\$ 3,245,883	\$ 2,527,044	\$ -	\$ 5,772,927	\$ 12,581
Washoe	63,115	\$ 446,468,313	\$ 15,423,923	\$ -	\$ 461,892,235	\$ 7,318
White Pine	1,232	\$ 8,715,674	\$ 5,150,023	\$ 235,323	\$ 14,101,020	\$ 11,445
University School	174	\$ 1,229,048	\$ -	\$ -	\$ 1,229,048	\$ 7,074
Charter Schools ³	64,778	\$ 458,230,189	\$ 1,575,117	\$ 12,183,155	\$ 471,988,461	\$ 7,286

¹ Base per pupil funding may not balance to the statewide average per pupil amount multiplied by projected enrollment due to rounding and the possible distribution of minor residual base funding.

² Although the calculated adjusted base per pupil funding amount is provided for this school district, it was determined the school district received more funding in FY 2020. Therefore, this school district was placed on the hold harmless provisions pursuant to NRS 387.121(3) and provided funding equivalent to the per pupil amount provided in FY 2020 rather than the calculated amount.

³ Data for charter schools reflects all charter schools combined.

Payments from the Pupil-Centered Funding Plan to School Districts and Charter Schools: The adjusted base per pupil funding amount is established for each school district and charter school (by county) in the K-12 Education Funding Bill (Senate Bill 458 of the 2021 Legislative Session) and then multiplied by a school district's or charter school's official enrollment for apportionment purposes (Average Daily Enrollment) on a monthly basis. Pursuant to NRS 387.1223, enrollment is reported quarterly by each school district and charter school on or before October 1, January 1, April 1, and July 1 for the immediately preceding quarter of the school year. The number of disabled three- and four-year-old children and the number of children enrolled in half-day kindergarten are multiplied by 60.0% and added to the total number of all other children who are enrolled in full-day kindergarten through Grade 12, net of transfers, to derive the total weighted apportionment enrollment.

Nevada Revised Statutes 387.1223 allows school districts and charter schools with current enrollment of less than or equal to 95.0% of the prior school year's enrollment to utilize the enrollment number from the same quarter from the immediately preceding school year for purposes of apportioning funding from the Pupil-Centered Funding Plan. It should be noted that this hold harmless provision does not apply to school districts or charter schools that deliberately cause a decline in the enrollment by eliminating grade levels, moving into smaller facilities, or other means. For FY 2022, the 2021 Legislature approved a temporary revision to the provisions of NRS 387.1223 by allowing school districts and charter schools to base their enrollment comparison for the hold harmless calculation based on enrollment from the prior two fiscal years (FY 2020 or FY 2021). This temporary revision provides some flexibility as the Pupil-Centered Funding Plan is initially implemented and the state recovers from the COVID-19 pandemic.

Weighted Funding for English Learner, At-Risk, and Gifted and Talented Pupils: As required by NRS 387.1214(2)(e), the 2021 Legislature approved funding for English learner, at-risk, and gifted and talented pupils. Audited October 1, 2020, enrollment counts were used to determine the weighted funding that would be allocated to pupils in FY 2022 and FY 2023. However, the 2021 Legislature approved the use of October 1 audited enrollment counts for use in the following fiscal year (i.e., October 1, 2021, counts would be utilized to update the weighted funding that would be provided in FY 2023). In addition, the 2021 Legislature approved the use of eligibility for free or reduced-priced lunch to identify at-risk students in the 2021-23 biennium. Furthermore, the 2021 Legislature approved the use of unduplicated enrollment counts for these pupils, with those pupils receiving special education funding excluded from the count since special education funding would provide a greater level of additional funding than the weighted funding.

The weighted funding provided in total and on a statewide, average basis is reflected in Table 3:

Table 3: Weighed Funding Approved by the 2021 Legislature

Weighted Funding Approved by the 2021 Legislature Under the Pupil-Centered Funding Plan								
Weighted Category	FY 2022				FY 2023			
	Total Funding	Projected Number of Pupils *	Average Per Pupil Amount	Weight Based on Statewide Base Per Pupil Amount of \$6,980	Total Funding	Projected Number of Pupils *	Average Per Pupil Amount	Weight Based on Statewide Base Per Pupil Amount of \$7,074
English Learner	\$ 85,025,808	51,597	\$ 1,648	0.24	\$ 85,099,950	51,597	\$ 1,649	0.23
At-Risk	\$ 60,323,872	247,286	\$ 244	0.03	\$ 60,376,474	247,286	\$ 244	0.03
Gifted and Talented	\$ 6,672,193	7,838	\$ 851	0.12	\$ 6,753,950	7,838	\$ 862	0.12

* Projections are unduplicated and reflect a pupil only receiving the highest weight he/she is eligible to receive.

Hold Harmless Provisions Under the Pupil-Centered Funding Plan

As previously indicated, nine school districts (Carson City, Douglas, Elko, Esmeralda, Eureka, Humboldt, Lincoln, Pershing, and Storey) were determined to have received more funding on a per pupil basis in FY 2020 than they would have received under the Pupil-Centered Funding Plan. Therefore, consistent with the legislative intent provided by NRS 387.121(3), those school districts were instead provided with a reasonably similar level of weighted funding that the school district received in FY 2020.

Total Funding Approved for the Pupil-Centered Funding Plan by the 2021 Legislature: Table 4 provides the total funding approved for the Pupil-Centered Funding Plan by the 2021 Legislature for each school district, university school for profoundly gifted pupils, and all charter schools combined.

Table 4: Funding Approved for the Pupil-Centered Funding Plan for the 2021-23 Biennium

FY 2022: Funding Approved for the Pupil-Centered Funding Plan by the 2021 Legislature										
	Designation	Adjusted Base Funding	Per Pupil Amount	English Learners			Transportation	Food Services	Local Special Education Funding	Total Funding
				At-Risk	Gifted and Talented					
Carson	Hold Harmless	\$ 59,046,497	\$ 7,763	\$ 1,430,707	\$ 669,135	\$ 354,238	\$ 2,338,121	\$ 525,622	\$ 7,547,383	\$ 71,911,703
Churchill	PCFP	\$ 25,868,344	\$ 8,093	\$ 237,020	\$ 590,618	\$ -	\$ 1,980,140	\$ 125,376	\$ 1,862,019	\$ 30,663,517
Clark	PCFP	\$ 2,245,853,090	\$ 7,264	\$ 61,950,498	\$ 45,419,303	\$ 3,853,983	\$ 146,298,844	\$ 363,705	\$ 350,169,543	\$ 2,853,908,967
Douglas	Hold Harmless	\$ 49,669,902	\$ 9,177	\$ 371,245	\$ 156,708	\$ 128,814	\$ 3,441,571	\$ -	\$ 3,785,594	\$ 57,553,833
Elko	Hold Harmless	\$ 88,732,322	\$ 9,279	\$ 1,132,544	\$ 1,614,769	\$ 128,814	\$ 4,255,427	\$ 344,693	\$ 5,859,740	\$ 102,068,308
Esmeralda	Hold Harmless	\$ 2,120,449	\$ 22,360	\$ 17,310	\$ 8,342	\$ -	\$ 326,275	\$ 48,943	\$ 44,311	\$ 2,565,630
Eureka	Hold Harmless	\$ 10,923,628	\$ 33,746	\$ 10,159	\$ 1,192	\$ -	\$ 431,253	\$ 396,459	\$ 198,615	\$ 11,961,307
Humboldt	Hold Harmless	\$ 31,999,506	\$ 9,713	\$ 488,403	\$ 362,218	\$ -	\$ 1,608,763	\$ 56,081	\$ 2,374,930	\$ 36,889,900
Lander	PCFP	\$ 10,693,569	\$ 10,547	\$ 76,827	\$ 79,247	\$ -	\$ 430,551	\$ 37,240	\$ 732,955	\$ 12,050,389
Lincoln	Hold Harmless	\$ 11,341,946	\$ 13,725	\$ 54,252	\$ 45,284	\$ -	\$ 767,800	\$ 69,515	\$ 327,715	\$ 12,606,513
Lyon	PCFP	\$ 76,815,105	\$ 8,532	\$ 645,675	\$ 834,621	\$ 29,317	\$ 4,699,837	\$ -	\$ 8,182,953	\$ 91,207,509
Mineral	PCFP	\$ 6,795,140	\$ 12,286	\$ 76,827	\$ 98,035	\$ -	\$ 353,442	\$ 72,495	\$ 215,665	\$ 7,611,603
Nye	PCFP	\$ 46,736,568	\$ 8,764	\$ 532,886	\$ 986,130	\$ -	\$ 3,847,541	\$ -	\$ 7,569,572	\$ 59,672,696
Pershing	Hold Harmless	\$ 7,677,189	\$ 11,794	\$ 88,651	\$ 58,989	\$ -	\$ 718,387	\$ 60,477	\$ 456,815	\$ 9,060,509
Storey	Hold Harmless	\$ 10,655,910	\$ 23,274	\$ 13,704	\$ 13,704	\$ -	\$ 543,585	\$ 22,843	\$ 54,667	\$ 11,304,414
Washoe	PCFP	\$ 454,824,243	\$ 7,222	\$ 10,976,479	\$ 4,371,586	\$ 1,462,520	\$ 25,958,402	\$ -	\$ 45,738,073	\$ 543,331,303
White Pine	PCFP	\$ 13,890,039	\$ 11,298	\$ 24,519	\$ 168,129	\$ -	\$ 1,086,215	\$ 82,178	\$ 517,218	\$ 15,768,298
University School	PCFP	\$ 1,210,164	\$ 6,980	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,210,164
Charter Schools (All)	PCFP	\$ 460,106,450	\$ 7,190	\$ 6,898,100	\$ 4,845,863	\$ 714,507	\$ -	\$ -	\$ 6,415,159	\$ 478,980,079
Totals:		\$ 3,614,960,061		\$ 85,025,808	\$ 60,323,872	\$ 6,672,193	\$ 199,086,154	\$ 2,205,627	\$ 442,052,928	\$ 4,410,326,643
FY 2023: Funding Approved for the Pupil-Centered Funding Plan by the 2021 Legislature										
	Designation	Adjusted Base Funding	Per Pupil Amount	English Learners			Transportation	Food Services	Local Special Education Funding	Total Funding
				At-Risk	Gifted and Talented					
Carson	Hold Harmless	\$ 59,097,984	\$ 7,753	\$ 1,431,955	\$ 669,719	\$ 354,547	\$ 2,340,160	\$ 526,080	\$ 7,553,965	\$ 71,974,409
Churchill	PCFP	\$ 26,258,119	\$ 8,197	\$ 237,227	\$ 591,133	\$ -	\$ 1,982,861	\$ 125,485	\$ 1,863,643	\$ 31,058,468
Clark	PCFP	\$ 2,276,146,511	\$ 7,361	\$ 62,004,518	\$ 45,458,908	\$ 3,905,636	\$ 146,426,415	\$ 364,022	\$ 350,474,887	\$ 2,884,780,898
Douglas	Hold Harmless	\$ 49,713,214	\$ 9,165	\$ 371,568	\$ 156,844	\$ 128,926	\$ 3,444,572	\$ -	\$ 3,788,895	\$ 57,604,019
Elko	Hold Harmless	\$ 88,809,695	\$ 9,267	\$ 1,133,531	\$ 1,616,177	\$ 128,926	\$ 4,259,138	\$ 344,994	\$ 5,864,849	\$ 102,157,311
Esmeralda	Hold Harmless	\$ 2,122,298	\$ 22,331	\$ 17,325	\$ 8,349	\$ -	\$ 326,559	\$ 48,985	\$ 44,350	\$ 2,567,867
Eureka	Hold Harmless	\$ 10,933,154	\$ 33,701	\$ 10,168	\$ 1,193	\$ -	\$ 431,629	\$ 396,805	\$ 198,789	\$ 11,971,737
Humboldt	Hold Harmless	\$ 32,027,409	\$ 9,701	\$ 488,829	\$ 362,534	\$ -	\$ 1,610,165	\$ 56,130	\$ 2,377,001	\$ 36,922,068
Lander	PCFP	\$ 10,855,615	\$ 10,683	\$ 76,894	\$ 79,316	\$ -	\$ 430,926	\$ 37,273	\$ 733,594	\$ 12,213,619
Lincoln	Hold Harmless	\$ 11,351,836	\$ 13,707	\$ 54,299	\$ 45,324	\$ -	\$ 768,470	\$ 69,576	\$ 328,001	\$ 12,617,506
Lyon	PCFP	\$ 77,992,157	\$ 8,644	\$ 646,238	\$ 835,349	\$ 29,710	\$ 4,703,936	\$ -	\$ 8,190,088	\$ 92,397,478
Mineral	PCFP	\$ 6,898,771	\$ 12,447	\$ 76,894	\$ 98,120	\$ -	\$ 353,750	\$ 72,558	\$ 215,853	\$ 7,715,946
Nye	PCFP	\$ 47,460,600	\$ 8,881	\$ 533,351	\$ 986,990	\$ -	\$ 3,850,896	\$ -	\$ 7,576,172	\$ 60,408,009
Pershing	Hold Harmless	\$ 7,683,884	\$ 11,779	\$ 88,729	\$ 59,040	\$ -	\$ 719,013	\$ 60,530	\$ 457,214	\$ 9,068,409
Storey	Hold Harmless	\$ 10,665,202	\$ 23,243	\$ 13,716	\$ 13,716	\$ -	\$ 544,059	\$ 22,863	\$ 54,715	\$ 11,314,272
Washoe	PCFP	\$ 461,892,235	\$ 7,318	\$ 10,986,051	\$ 4,375,398	\$ 1,482,121	\$ 25,981,037	\$ -	\$ 45,777,956	\$ 550,494,799
White Pine	PCFP	\$ 14,101,020	\$ 11,445	\$ 24,541	\$ 168,275	\$ -	\$ 1,087,162	\$ 82,250	\$ 517,669	\$ 15,980,917
University School	PCFP	\$ 1,229,048	\$ 7,074	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,229,048
Charter Schools (All)	PCFP	\$ 471,988,462	\$ 7,286	\$ 6,904,115	\$ 4,850,088	\$ 724,083	\$ -	\$ -	\$ 6,420,753	\$ 490,887,501
Totals:		\$ 3,667,227,214		\$ 85,099,950	\$ 60,376,474	\$ 6,753,950	\$ 199,260,749	\$ 2,207,551	\$ 442,438,393	\$ 4,463,364,280

Totals may not balance due to rounding.

Special Education Funding

In addition to the funding provided through the Pupil-Centered Funding Plan, funding for pupils with disabilities (i.e., special education pupils) is provided to each school district and charter school. State funding for pupils with disabilities is distributed proportionally to each school district and charter school largely based upon the number of students with a disability, not to exceed 13.0% of the total pupil enrollment for the school district or charter school as required by NRS 387.122. The 2021 Legislature approved General Fund appropriations of \$223.2 million in FY 2022 and \$228.8 million in FY 2023 to provide support for pupils with disabilities. As previously noted, pupils with disabilities

who belong to weighted pupil categories, such as, English learner, at-risk, and gifted and talented pupils, are not eligible to receive weighted funding for these categories since they receive a greater level of funding through the special education program.

The 2021 Legislature also approved additional funding of \$1.5 million in each year of the 2021-23 biennium to be distributed to those school districts and charter schools that exceed the 13.0% funding cap for special education. Pursuant to NRS 387.122, school districts and charter schools with enrollment of students with disabilities that exceed 13.0% of the total student enrollment receive one-half of the additional funding that is provided by the state for students with disabilities for those students that exceed the 13.0% threshold.

In addition, the 2021 Legislature approved funding of \$2.0 million in each year of the 2021-23 biennium for the Special Education Contingency program to reimburse school districts and charter schools for extraordinary program expenses and related services for pupils with significant disabilities.

Other State and Federal Funding

In addition to revenue received under the Pupil-Centered Funding Plan, school districts and charter schools may receive “categorical” funds from the state, federal government, and private organizations that may only be expended for designated purposes. Examples of these categorical programs include the special education and career and technical education programs.

Examples of federally-funded programs include the Title I program for disadvantaged pupils, Every Student Succeeds Act, and Individuals with Disabilities Education Act. Categorical funds must be accounted for separately in special revenue funds by school districts and charter schools. Funding for capital projects, which may be generated by the sale of general obligation bonds, “pay-as-you-go” tax levies, Governmental Services Tax, fees imposed on the construction of new residential units, or the Room Tax and Real Property Transfer Tax in Clark County, are also accounted for in separate funds (Capital Projects Fund, Debt Service Fund).

V. Statewide Average Per Pupil Funding Legislatively Approved for the 2021-23 Biennium

Inclusive of funding approved for the Pupil-Centered Funding Plan, K-12 categorical programs, and federal programs (excluding one-time federal funding to address the COVID-19 pandemic), the 2021 Legislature approved total funding for K-12 education of \$4.950 billion in FY 2022 and \$5.002 billion in FY 2023. Dividing this amount by the legislatively approved projected enrollment of 484,892 in FY 2022 and 485,950 in FY 2023, the 2021 Legislature approved average per pupil funding amounts of \$10,209 in FY 2022 and \$10,293 in FY 2023 as detailed in Table 5.

Table 5: All K-12 Funding Approved by the 2021 Legislature

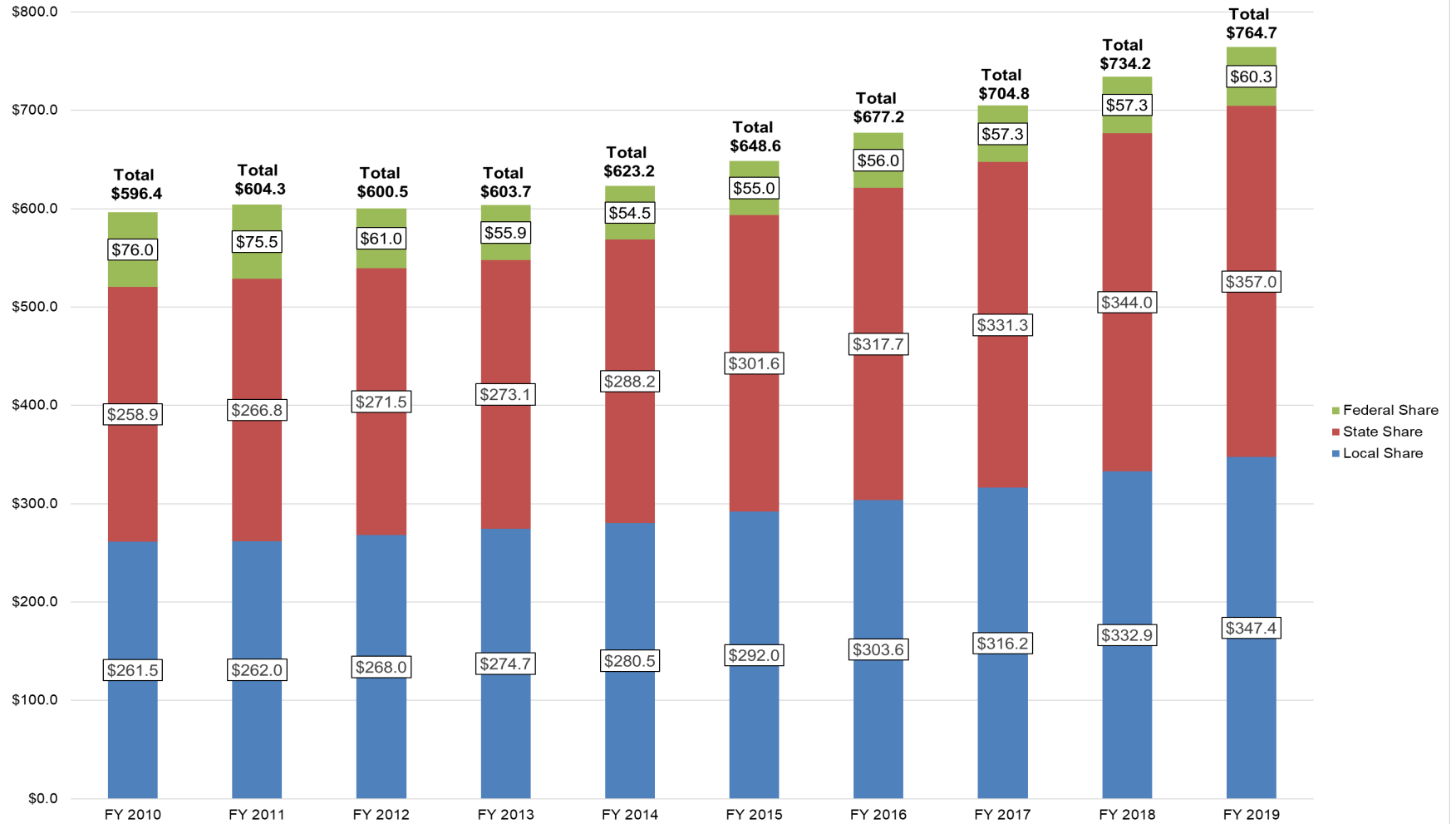
Funding Approved by the 2021 Legislature for K-12 Education from State and Federal Sources		
	FY 2022	FY 2023
Pupil-Centered Funding Plan Adjusted Base	\$3,614,960,061	\$3,667,227,214
Pupil-Centered Funding Plan Tiers (Food Service, Transportation, Local Special Education Funding)	\$643,344,709	\$643,906,692
Pupil-Centered Funding Plan Weighted Populations	\$152,021,873	\$152,230,374
State Categorical Programs	\$261,514,055	\$260,535,676
Federal Funding	\$278,461,563	\$278,186,719
Total	\$4,950,302,261	\$5,002,086,675
Projected Enrollment	484,892	485,950
Funding Approved by the 2021 Legislature on a Per Pupil Basis		
	FY 2022	FY 2023
Pupil-Centered Funding Plan Adjusted Base	\$7,455	\$7,547
Pupil-Centered Funding Plan Tiers	\$1,327	\$1,325
Pupil-Centered Funding Plan Weights	\$314	\$313
State Categorical Programs	\$539	\$536
Federal Funding	\$574	\$572
Total Per Pupil Funding	\$10,209	\$10,293
State and Federal Funding for Nevada School Districts/Charter Schools as Approved by the 2021 Legislature		

	FY 2022	FY 2023
Federal Funding	\$574	\$572
State Categorical Programs	\$539	\$536
Pupil-Centered Funding Plan Weights	\$314	\$313
Pupil-Centered Funding Plan Tiers	\$1,327	\$1,325
Pupil-Centered Funding Plan Adjusted Base	\$7,455	\$7,547

Note: Excludes pre-K funding, adult education funding, and federal grants received directly by school districts/charter schools. Amounts provided differ from the amounts provided in Sections 1 and 2 of S.B. 458 (2021) due to the inclusion of K-12 categorical funding approved in the final days of the 2021 Legislative Session.

APPENDIX A

**United States Revenues for Public Elementary and Secondary Education
(Billions of Dollars, by Source, FY 2010 - FY 2019)**

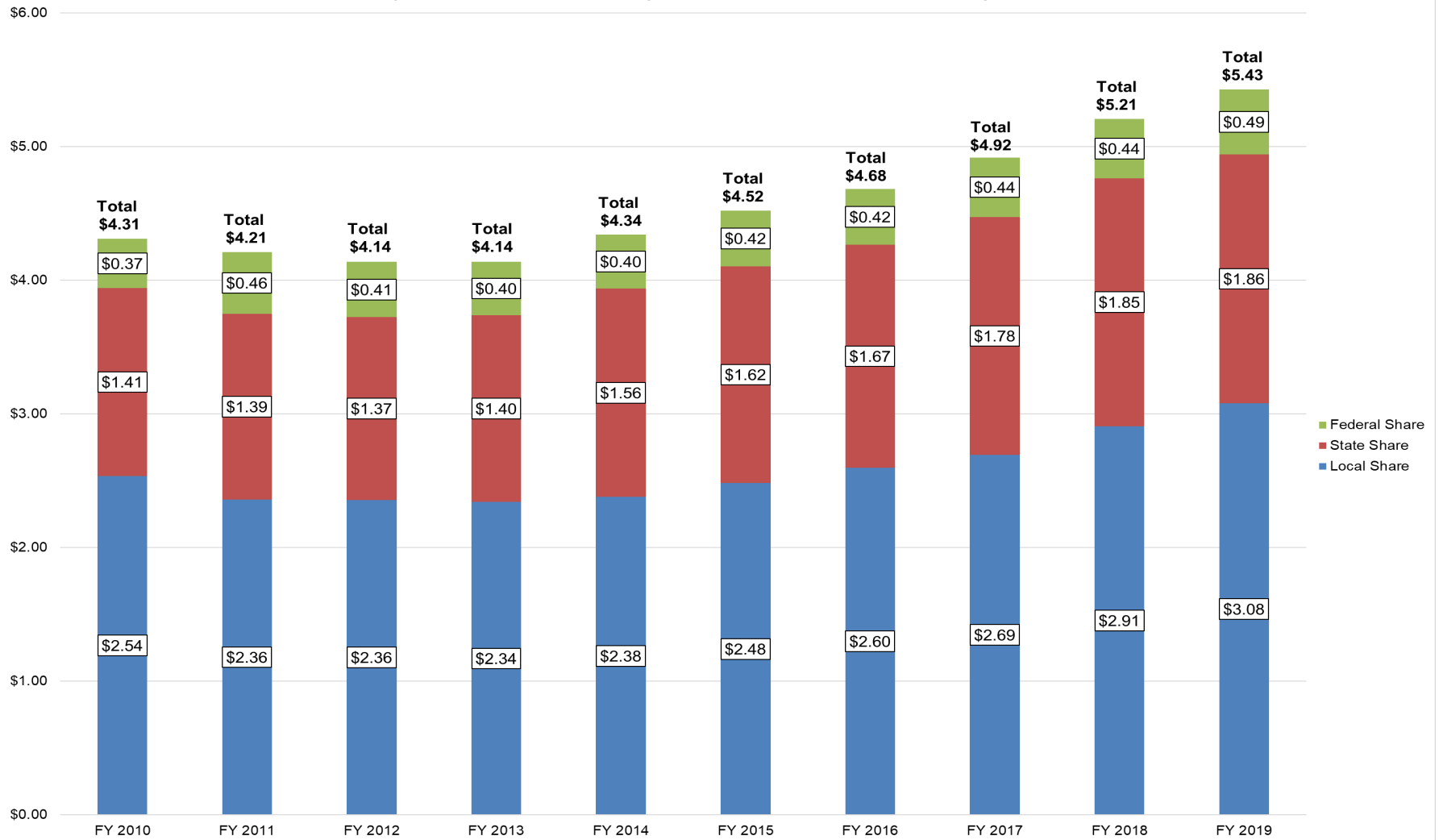


Source: U.S. Department of Education, National Center for Education Statistics, Common Core Data (CCD), "National Public Education Financial Survey (NPEFS)," Fiscal Years 2010-2019

Note: Totals may not balance due to rounding.

APPENDIX B

**Nevada Revenues for Public Elementary and Secondary Education
(Billions of Dollars, by Source, FY 2010 - FY 2019)**

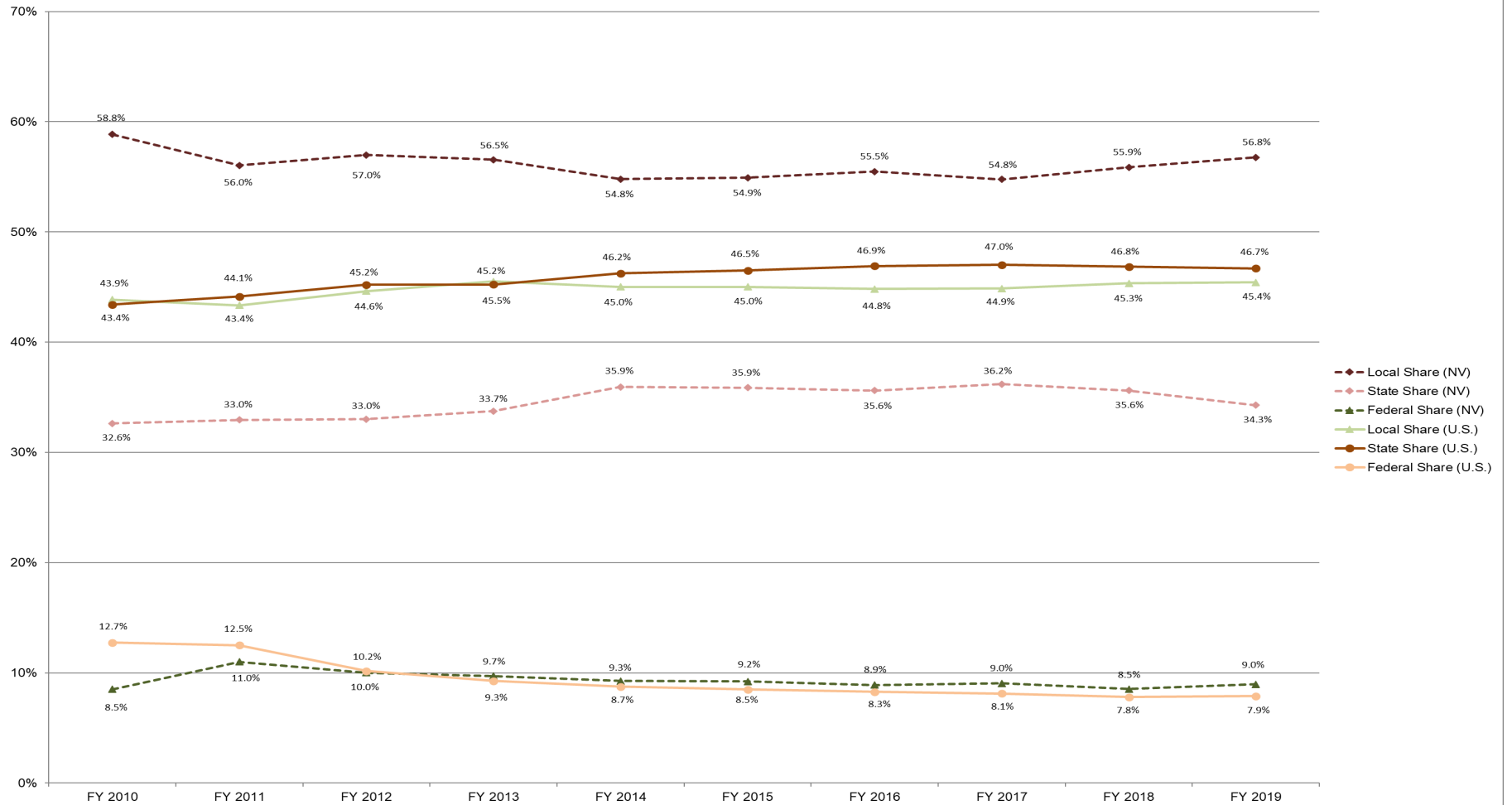


Source: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey (NPEFS)," Fiscal Years 2010-2019

Note: Totals may not balance due to rounding.

APPENDIX C

Percentage Distribution of Revenues for Public Elementary and Secondary Education in the United States and Nevada, FY 2010 - FY 2019



Source: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey (NPEFS), "Fiscal Years 2010-2019

Note: Percentages may not total to 100% due to rounding.