

Nevada Plan Formula

“Basic” Support Guarantee

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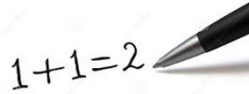
Nevada Plan Formula

- Constitution and NRS
- Education Funding History
- Nevada Plan History
- Tax Policy & Education
- Per Pupil
- Nevada Plan Equity
- Nevada Appropriations
 - Revenue
 - Per Pupil Guarantee
- Nevada Plan Formula

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Nevada Plan Formula



$$\begin{aligned}
 & (1 + e_d) \left[\frac{D}{D_0} w \left(\frac{T}{T_0} \right) + w \left(\frac{T}{T_0} \right) \nabla_x \bar{w} - w \left(\frac{T}{T_0} \right) \nabla_x (\bar{w} + \frac{D_0}{D}) \right] - 2 \nabla_x w \left(\frac{T}{T_0} \right) - 2 w \nabla_x \left(\frac{T}{T_0} \right) D_0 \\
 & + \frac{1}{(1 + e_d) C_2} w \nabla_x \left[(1 + e_d) C_1 \left(\frac{T}{T_0} \right) \right] + \frac{2}{C_2} w \nabla_x \left[(1 + e_d) C_1 w \left(\frac{T}{T_0} \right) + \frac{2}{\beta} w \left(\frac{T}{T_0} \right) \nabla_x w \right] \\
 & - \frac{1}{\beta} \left(\frac{T}{T_0} \right) \nabla_x w + \frac{2}{\beta C_2} w \nabla_x \left[\sigma^2(w) N_x w_y - \sigma^2(w) N_x w_y - \nabla_x F^* \right] = -e_5 \quad (36) \\
 & (1 + e_d) \frac{D}{D_0} \left(\frac{T}{T_0} \right) - 2 \nabla_x \left(\frac{T}{T_0} \right) - 2 w \left(\frac{T}{T_0} \right) D_0 + \frac{3}{(1 + e_d) C_2} w \nabla_x \left[(1 + e_d) C_1 \left(\frac{T}{T_0} \right) \right] \\
 & + \frac{2}{\beta} \left(\frac{T}{T_0} \right) \nabla_x w + \frac{3}{\beta C_2} \left(\frac{T}{T_0} \right) \left[F \nabla_x w - F \nabla_x w - \nabla_x F w - F \nabla_x w - \frac{D D_0}{D_0} \right] \\
 & = \frac{3}{\beta C_2} \left(\frac{T}{T_0} \right) \left[\sigma^2(w) N_x w_y - \sigma^2(w) N_x w_y - \nabla_x F^* \right] = -e_5 \quad (37)
 \end{aligned}$$

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Constitutional and Legislative Declarations

- “Uniform System of Schools” (Article 11, Section 2)
- “Guaranteed per pupil level of educational financial support” (NRS 387.121)
- “Reasonably equal educational opportunity” (NRS 387.121)
- “recognizing wide local variations in wealth & costs per pupil” (NRS 387.121)
 - State should supplement local financial ability to whatever extent
- “expressed in a formula” (i.e. Nevada Plan a.k.a. DSA Formula)

Education Funding History – 1800's

- **1865 Public School System Established**
 - Funding was based on the actual number of students
 - Rural school districts struggled to meet minimum level of support
- **1877 Apportionment Law Established**
 - Established a teacher apportionment unit per 100 children
 - 25% of funding based on unit and 75% based on student population
- **1885 Apportionment Law Amended**
 - Increased teacher apportionment to 40%
- **1890 Apportionment Amended**
 - Decreased teacher unit to 75 children

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Education Funding History – 1900's

- **1911 Apportionment Amended**
 - Teacher allotment reduced to 30 children
- **1947 Interim Committee appointed to consider reorganization of the educational system**
 - Nevada had 238 school districts
- **1954 Peabody Report**
 - Recommended school districts and county be coterminous
- **1963 Legislature commissioned study**
 - Develop formula based on Wyoming's formula
- **1967 Nevada Plan Created**
 - State Population 1970: 493,223
 - 2014 Student population 432,346
 - First atomic detonation at Nevada Test Site
 - First handheld calculator invented
- **1973 Special Education added (IDEA enacted 1975)**

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Education Funding History

- 2000 Dept. of Admin. Audit of Nevada Plan
 - Recommendation #3: "Evaluate and revise the methodology for allocating the DSA"
- 2003 First iNVEST proposal
- 2005 ACR 10 Requests Study of Nevada Plan
 - Analyze of the Nevada Plan for School Finance to determine any inadequacies or inequities in public education that are caused by the Nevada Plan.
 - August 2006 Augenblich, Palaich and Associates
 - Estimating the Cost of an Adequate Education in Nevada
- 2005 Creation of DSA Evaluation Team
 - 8 school district representatives (Supt. & CFO's)
 - 2 Nevada Association of School Boards
 - 2 Department of Education
- 2006 DSA evaluation complete
 - Revisions were made to existing formula. Impact phased in over four years.
 - Recommendations provided to DOE to maintain and monitor formula

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Education Funding History

- 2011 Senate Bill 11
 - Committee to Study a New Method for Funding Public Schools
- 2012 AIR Study submitted to LCB
 - Proposed alternative funding methods for at-risk populations and other measures
 - Illustrated redistribution of existing funds
- 2013 Senate Bill 500
 - Task Force on K-12 Public Education Funding
 - Technical Advisory Committee
 - Recommendations
 - Review and revise teacher allotment tables
 - Update the FTE Staffing and Expenditure Data
 - Replace the implicit wage differential adjustment
 - Reconsider the groupings
 - Consider alternatives to the single count day
 - ELL & At-risk (FRL): Add weight of 1.5 and evaluate after implementation
 - Phase-in impact over three years (10%, 30% & 60%)
 - "New funding" to enhance existing funding
 - Study or identify the base cost to educate
 - Change unit allocation for special education to weighted student model of 2.0

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Tax Policy

- Over the past 35 years, changes in Nevada's tax policy have shifted funding between state and local governments.
 - 1979 taxpayer relief reduced property taxes from \$1.50 (\$0.70 mandatory and \$0.80 optional) to \$0.50 per \$100 of assessed values and removed sales tax on food (increased State support).
 - 1981 Local School Support Tax (LSST) increased from 1% to 1.5% (reduced State support)
 - 1983 recession forced a legislative increase in property taxes by \$0.25 to \$0.75 cents (offset State support)
 - 1991 LSST increased from 1.50% to 2.25% (reduced State support)
 - 2011 – 2013 LSST increased from 2.25% to 2.60% (reduced State support)
 - Because of this relationship between state and local sources, it is possible for the per pupil amount to increase and school district sources decrease

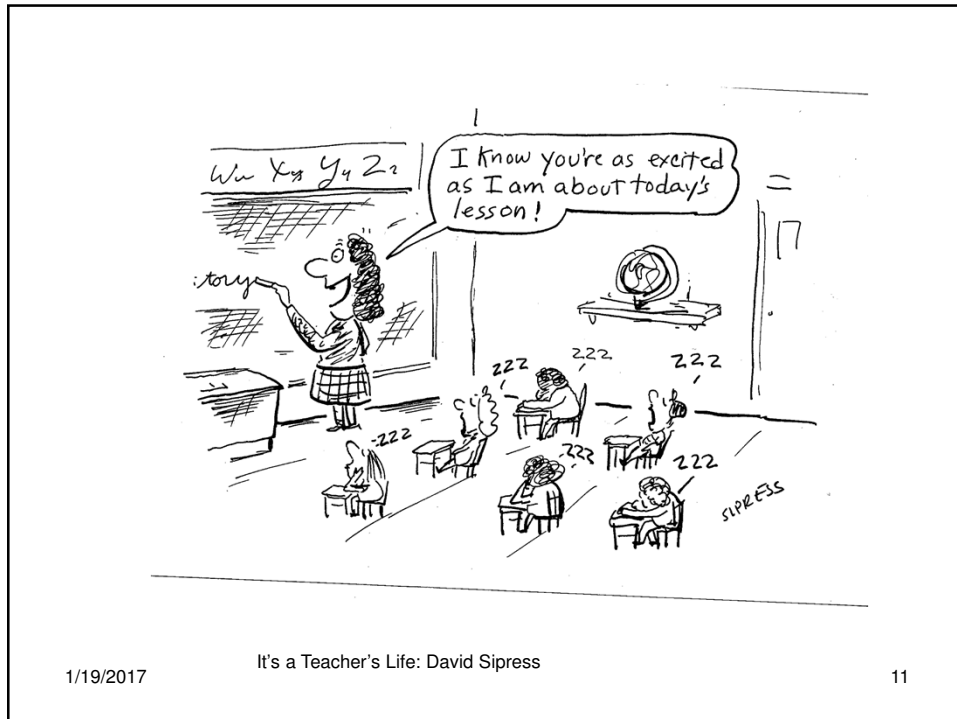
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Per Pupil Spending

- Per Pupil Spending in the 1970's ranked among the top 10 in the nation (\$577 per student) and Student Performance
- Currently, Nevada ranks near the bottom in per pupil funding and student performance (\$5,774 per student)
- Direct correlation between the drop in funding and drop in performance

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Nevada Plan Equity

- “Reasonably equal educational opportunity recognizing wide local variations in wealth & costs per pupil”
 - Combines local wealth and expenditure factors with State funding to provide a “basic” support guarantee.
 - On average, this guaranteed funding contributes approximately 75 percent to 80 percent of school districts’ general fund resources.
 - Less than half of this funding comes from the State.

Nevada Plan Equity

- “Historically the Nevada Plan has been regarded as a very equitable formula ranking 2nd based on two measures of equity (horizontal equity and fiscal neutrality)” (Academic Achievement and School Resources in Nevada: Dr. Teresa S. Jordan, Department of Educational Leadership, UNLV)
- Equity ranking does not address vertical equity or funding of differentiated needs of students (i.e. at risk populations).

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County Populations

State of Nevada Populations By County				
Nevada State Demographer				
	1970	2012	Inc/(Dec)	% Inc/Dec
Carson City	16,041	55,441	39,400.45	245.62%
Churchill County	10,635	25,238	14,603.30	137.31%
Clark County	276,079	1,988,195	1,712,116.12	620.15%
Douglas County	7,008	48,015	41,006.59	585.14%
Elko County	13,932	51,771	37,839.00	271.60%
Esmeralda County	623	860	237.21	38.07%
Eureka County	939	2,011	1,071.66	114.13%
Humboldt County	6,362	17,384	11,021.97	173.25%
Lander County	2,654	6,221	3,566.51	134.38%
Lincoln County	2,506	5,100	2,594.41	103.53%
Lyon County	8,421	52,245	43,824.14	520.41%
Mineral County	6,943	4,679	(2,264.41)	-32.61%
Nye County	5,461	44,292	38,831.23	711.06%
Pershing County	2,657	7,013	4,355.76	163.94%
Storey County	696	4,103	3,406.77	489.48%
Washoe County	122,142	427,704	305,562.42	250.17%
White Pine County	10,124	9,945	(178.66)	-1.76%
Total Nevada	493,223	2,750,217	2,256,994.46	457.60%

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Nevada Plan Equity

- Education Law Center, Rutgers University Graduate School of Education Study (March 2016)

Fairness Measures	National Ranking	National Ranking (5th Edition)
Funding Level	38	41
Funding Distribution	F	F
State Effort	F	F
Coverage	17	15

- Funding Level: Overall level of state and local revenue provided to school districts
- Funding Distribution: Distribution of funding across local districts within a state relative to student poverty
- Effort: The difference in state spending for education relative to state fiscal capacity
- Coverage: Measures the proportion of school-age children attending the State's public schools vs other schools

http://www.edlawcenter.org/assets/files/pdfs/publications/National_Report_Card_2016.pdf

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Recent Legislative Initiatives

- Senate Bill 500 (SB 500)
 - 2013 Legislative Session
 - <http://www.leg.state.nv.us/session/77th2013/reports/history.cfm?ID=1109>
- Senate Bill 508 (SB 508)
 - 2015 Legislative Session
 - <http://www.leg.state.nv.us/Session/78th2015/Reports/history.cfm?billname=SB508>

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Senate Bill 500

- Created the Task Force on K-12 Public Education Funding
 - Recommend a plan for funding public schools based upon a weighted formula that takes into account the individual educational needs and demographic characteristics of pupils
 - Technical Advisory Committee (TAC)
 - Tasked with examining and discussing key components pertaining to the development of a plan for revising and implementing Nevada's K-12 funding formula
 - Equity and program weights (e.g. poverty, special education, English learners, other at-risk populations)

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Task Force and TAC Major K-12 Funding Formula Issues

Special Education

- Modification of the funding model for students with disabilities
- Contingency fund for students with disabilities who require high-cost services

English Language Learners & At-risk Populations

- Weights to be used to determine funding for ELL and at-risk populations
- Duration of ELL funding and weight for ELL maintenance funding

Formula Mechanics

- Implementation of modifications to the funding model for students with disabilities
- Phase-in period inside the K-12 funding formula for ELL and at-risk students
- Implementation of modifications to the State's funding model for ELL and at-risk students.
- Allocation of funding based on density
- Funding for students with disabilities inside or outside the formula

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TAC Recommendations

- **Special education**
 - Weighted student funding model of 2.0
 - Student population cap of 13% (assuming full funding)
 - Creation of contingency fund. NDE to develop operational guidelines
- **ELL & At-Risk**
 - Weights for both ELL and at-risk of 1.5 until cost study can be conducted
 - Provide funding until student is no longer classified as ELL
- **Formula Mechanics**
 - Phase in changes of four years
 - Special education funding outside the formula for separate accountability. Transition to inside in the future.
 - NDE to develop accountability for funds and plan for implementation
 - Do not implement formula changes until further investigation
 - Do not include a density factor

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Senate Bill 508

- Revises provisions governing the Nevada Plan
- Changed hold harmless and count day
- Prospectively removes special education program units
- Includes a multiplier to the basic support guarantee for pupils with disabilities
- Revises provisions governing the inclusion of pupils enrolled in kindergarten
- Revises provisions governing the hold harmless provisions for school districts and charter schools
- Creates the Contingency Account for Special Education
- Requires the Department of Education to develop a plan for implementing a multiplier to the basic support guarantee for certain categories of pupils (Multiplier = 1.53 currently)

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Nevada Plan Basics

- Appropriations & Budget
- Revenue Sources
- Per pupil “basic guarantee”
- Nevada Plan Formula

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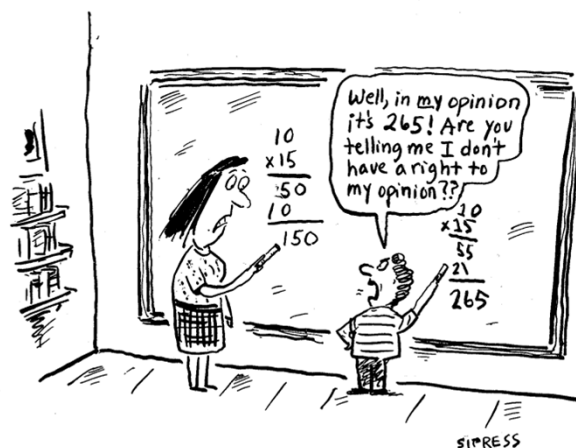
Nevada Appropriations

- Governor's Budget
- Legislative Budget
- Legislative Session Appropriations
 - Based on available revenue
 - Not expenditure based
 - Final basic support amount determined through legislative process

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Nevada Appropriations



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Nevada Plan Revenue

- **State Revenues**
 - Slot tax, Federal Mineral Lease Revenues, Permanent School Fund transfer
 - State General Fund Appropriations
 - Everything else is considered outside revenue
- **Local Revenues**
 - Local School Support Tax (LSST)
 - 1/3 of taxes ad valorem (property taxes) including net proceeds of minerals
 - “outside revenue”
- **Provide a “basic” per pupil guarantee**

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Per Pupil Basic Guarantee

- Appropriation, or revenue, for K-12 education divided by the number of students to get the statewide average.
- Funding is split between State and Local Sources.
- State funding decreases when local sources increase.

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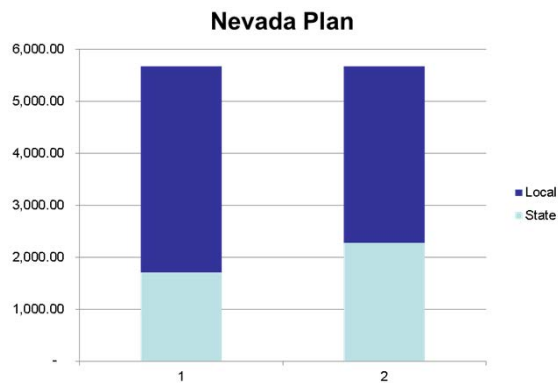
Per Pupil Basic Guarantee

A Legislative Appropriation	\$2,566,646,043.00
B Estimated # of Students (1)	449,505.0
C State Basic Support (A / B)	\$5,710.00
D Less: Transportation (Statewide 6)	(\$368.00)
E Total Per Pupil (C + D)	\$5,342.00

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Per Pupil Basic Guarantee



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Nevada Plan Formula

- Nevada Plan formula adjusts the average per pupil amount based on school district characteristics and control groups.

- Control Groups: Very Small, Small, Rural, Centralized and Large

DISTRICT GROUPING TABLE					
Group	#	Licensed Teacher	Admin Ratio	Licensed Admin	Operating Per Pupil
(see Grouping & Data Tab 6)					
Centralized	1	\$76,264	0.1944	\$100,009	\$2,781
Rural	2	\$80,835	0.1935	\$103,507	\$3,072
Small	3	\$68,589	0.1668	\$112,584	\$4,570
Very Small	4	\$102,270	0.1053	\$106,863	\$12,248
Large	5	\$74,047	0.1826	\$104,281	\$1,971

- Formula produces a ratio that is multiplied by the average to determine each District's per pupil amount.

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Nevada Plan Formula

- Formula generates a basic support ratio, wealth factor and transportation factor that are added to the State per pupil amount.
- Factors included in the formula are:
 - Student Enrollment
 - Operating Costs
 - Equipment Costs
 - Transportation
 - Licensed Teacher Salaries and Benefits
 - Number of Teachers – (Teacher Allotment Tables)
 - Other Licensed Salaries and Benefits
 - Classified Salaries and Benefits
 - Local Wealth

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Nevada Plan											
Per Pupil Support Guarantee - Final Calculation											
Year 1 of the Biennium (Fiscal Year 2015-16)											
1	2	3	4	5	6	7	8	9	10	11	
Basic Support Ratio (BSR) (BSR Tab 3)	Projected Enrollment Purposes (BSR Tab 3)	State Per Pupil Excluding Transport (E below)	BSR Adjusted Per Pupil Amount (1 * 3)	Plus/Minus Wealth Adjust (Wealth Tab 4)	Plus Per Pupil Transport Adjust (Transport Tab 5)	Per Pupil Adjusted for Wealth & Transport (4 + 5 + 6)	Total Preliminary Support (2 * 7)	Pro Rata Prelim Basic Support (8 / Sum 8)	Total Final Basic Support (9 * A)	Final Per Pupil Basic Support (10 / 2)	
County											
Carson City	1.1653	7,891.2	\$5,342	\$6,225	\$245	\$269	\$6,739	\$53,178,797	2.06%	\$52,982,895	\$6,714
Churchill	1.1151	3,830.0	\$5,342	\$5,957	(\$22)	\$414	\$6,349	\$24,316,670	0.94%	\$24,227,091	\$6,326
Clark	0.9568	333,956.3	\$5,342	\$5,111	\$70	\$347	\$5,528	\$1,846,110,426	71.66%	\$1,839,309,659	\$5,508
Douglas	1.2084	6,077.9	\$5,342	\$6,455	(\$919)	\$507	\$6,043	\$36,728,750	1.43%	\$36,593,447	\$6,021
Elko	1.3319	9,850.4	\$5,342	\$7,115	\$142	\$338	\$7,595	\$74,813,788	2.90%	\$74,538,186	\$7,567
Esmeralda	4.1795	67.2	\$5,342	\$22,327	(\$777)	\$4,813	\$26,363	\$1,771,594	0.07%	\$1,765,068	\$26,266
Eureka	3.4194	245.9	\$5,342	\$18,266	(\$8,834)	\$2,260	\$11,692	\$2,875,063	0.11%	\$2,864,472	\$11,649
Humboldt	1.3263	3,450.0	\$5,342	\$7,085	(\$814)	\$353	\$6,624	\$22,852,800	0.89%	\$22,768,614	\$6,600
Lander	1.4023	1,039.6	\$5,342	\$7,491	(\$3,332)	\$401	\$4,560	\$4,740,576	0.18%	\$4,723,112	\$4,543
Lincoln	1.7420	1,009.5	\$5,342	\$9,306	\$178	\$424	\$9,908	\$10,002,126	0.39%	\$9,965,280	\$9,872
Lyon	1.2137	8,239.6	\$5,342	\$6,484	\$352	\$469	\$7,305	\$60,190,278	2.34%	\$59,968,547	\$7,278
Mineral	1.7240	481.4	\$5,342	\$9,210	(\$398)	\$467	\$9,279	\$4,466,911	0.17%	\$4,450,456	\$9,245
Nye	1.3620	5,293.7	\$5,342	\$7,276	(\$49)	\$673	\$7,900	\$41,820,230	1.62%	\$41,666,171	\$7,871
Pershing	1.5400	681.5	\$5,342	\$8,227	(\$534)	\$974	\$8,667	\$5,906,561	0.23%	\$5,884,802	\$8,635
Storey	1.6882	403.9	\$5,342	\$9,018	(\$2,577)	\$891	\$7,332	\$2,961,395	0.11%	\$2,950,486	\$7,305
Washoe	0.9985	65,605.3	\$5,342	\$5,334	(\$62)	\$405	\$5,677	\$372,441,288	14.46%	\$371,069,276	\$5,656
White Pine	1.3609	1,381.6	\$5,342	\$7,270	(\$104)	\$766	\$7,932	\$10,958,851	0.43%	\$10,918,480	\$7,903
Statewide	1.0000	449,505.0	\$5,342	\$5,342	\$0	\$368	\$5,710	\$2,576,136,104	100.00%	\$2,566,646,043	\$5,710

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How the Formula Functions

- Uses dated historical data to produce ratios to build a per pupil amount that is then multiplied by the current enrollment to determine General Fund sources.
 - Teacher Allotment Tables
 - Attendance Areas
 - Groupings & Data
 - Transportation
 - Wealth Adjustment
 - Basic Support Ratio
 - Final Basic Support

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Teacher Allotment Tables

- School enrollment for elementary and secondary are divided into ranges to determine the number of teacher allotments for various school sizes
- The purpose is to assign teacher allotments to school based on size
- Teacher allotments are subsequently assigned a value through the formula and factored into the final basic support

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FY2012 TEACHER ALLOTMENT TABLES							
Separate Divisors for Clark and Washoe County School Districts? Yes							
ELEMENTARY Attendance Areas				SECONDARY Attendance Areas			
Enrollment Ranges		Factor: 0>136 Divisor: 136>300,000		Enrollment Ranges		Factor: 0>136 Divisor: 136>300,000	
Greater than or Equal to	Less than or Equal to	Teacher Allotments	Number AA's in Range	Greater than or Equal to	Less than or Equal to	Teacher Allotments	Number AA's in Range
0	0.3	-	-				
0.40	12	1.0	7	-0.00001	0.0001	-	
13	27	2.0	10	0.001	45	5.0	3
28	44	4.0	7	46	65	6.0	3
45	65	6.0	2	66	104	9.0	2
66	88	8.0	4	105	145	11.0	8
89	135	9.0	9	146	190	13.0	2
136	189	15.00	6	191	260	14.00	2
190	230	16.00	2	261	450	15.00	3
231	999	17.00	14	451	999	17.00	11
1,000	2,999	18.25	9	1,000	2,799	19.00	10
3,000	9,999	18.25	2	2,800	9,999	19.50	2
10,000	50,000	18.25	1	10,000	50,000	20.25	1
50,001	300,000	18.50	1	50,001	300,000	21.50	1

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Attendance Areas

- Attendance areas seem to provide separation for certain geographic areas with schools of similar characteristics
- This is similar to the district groupings but at the school level based on enrollment
- History of the attendance areas are not well documented

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Sample Attendance Areas

LICENSED TEACHER ALLOTMENTS BASED ON ENROLLMENTS FOR THE FY2015 SCHOOL YEAR												
1	2	3	4	5	6	7	8	9	10	11	12	13
District	Attendance Area	FY 2015 Weighted Elementary Enrollment	Elementary Allotments Based on Tables (Tables Tab 9)	Elementary Allotments Rounded (Round 4)	FY 2015 Weighted Secondary Enrollment	Secondary Allotments Based on Tables (Tables Tab 9)	Secondary Allotments Rounded (Round 7)	FY 2015 Total Weighted Enrollment	Total Teacher Allotments Rounded (3 + 6) (5 + 8)	Elementary Student to Teacher Ratio (3 / 5)	Secondary Student to Teacher Ratio (6 / 8)	District Student to Teacher Ratio (9 / 10)
	Carson City Total	3,500.0	191.8	192.0	4,052.0	207.8	208.0	7,552.0	400.0	18.2	19.5	18.9
	CARSON CITY Total	3,500.0	191.8	192.0	4,052.0	207.8	208.0	7,552.0	400.0	18.2	19.5	18.9
	Fallon Total	1,416.2	77.6	78.0	1,947.0	102.5	103.0	3,363.2	181.0	18.2	18.9	18.6
	CHURCHILL Total	1,416.2	77.6	78.0	1,947.0	102.5	103.0	3,363.2	181.0	18.2	18.9	18.6
	Blue Diamond Total	27.8	2.0	2.0	-	-	-	27.8	2.0	13.9	-	13.9
	Boulder City Total	771.6	45.4	46.0	1,088.0	57.3	58.0	1,859.6	104.0	16.8	18.8	17.9
	Goodsprings Total	11.0	1.0	1.0	-	-	-	11.0	1.0	11.0	-	11.0
	Indian Springs Total	96.2	9.0	9.0	111.0	11.0	11.0	207.2	20.0	10.7	10.1	10.4
	Las Vegas Total	137,072.6	7,409.3	7,410.0	163,063.0	7,584.3	7,585.0	300,135.6	14,995.0	18.5	21.5	20.0
	Laughlin Total	280.0	16.5	17.0	316.0	21.1	22.0	596.0	39.0	16.5	14.4	15.3
	Lundy Total	24.6	2.0	2.0	-	-	-	24.6	2.0	12.3	-	12.3
	Mesquite Total	1,145.8	62.8	63.0	1,240.0	65.3	66.0	2,385.8	129.0	18.2	18.8	18.5
	Moapa Valley Total	721.0	42.4	43.0	907.0	53.4	54.0	1,628.0	97.0	16.8	16.8	16.8
	Sandy Valley Total	100.0	9.0	9.0	119.0	11.0	11.0	219.0	20.0	11.1	10.8	11.0
	Searchlight Total	14.2	2.0	2.0	-	-	-	14.2	2.0	7.1	-	7.1
	CLARK Total	140,264.8	7,601.4	7,604.0	166,844.0	7,803.3	7,807.0	307,108.8	15,411.0	18.4	21.4	19.9

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Groupings and Data

- Data/expenditures from each school districts NRS 387.303 report are entered into this worksheet to determine the following:
 - Average expenditures
 - Staffing, operating & transportation
 - Staffing ratios
 - Benefit ratios
 - Group Weighted Averages

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Basic Support Ratio (BSR)

- Compares District per pupil expenditures (excluding transportation) with the State average (grouped).
 - Licensed Teacher Wages & Benefits
 - Other Licensed Wages and Benefits
 - Operating and Equipment Expenses (including wages and benefits)

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Basic Support Ratio

Licensed Teacher Wages & Benefits

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	Grouping	Enrollment	Licensed Teacher Salary & Benefits		
		1	2	3	4
		Year 1 Projected Weighted Enrollment for Funding Purposes	Primary and Secondary Teacher Allotments	Average Licensed Teaching Staff Salary & Benefits	Total Licensed Teaching Staff Salary & Benefits
County		Source???	(Teacher Summary Tab 7)	(Grouping Table Below)	(3 * 4)
Carson City	1	7,891.2	400	\$76,264	\$30,505,600
Churchill	1	3,830.0	181	\$76,264	\$13,803,784
Clark	5	333,956.3	15,411	\$74,047	\$1,141,138,317
Douglas	1	6,077.9	326	\$76,264	\$24,862,064
Elko	2	9,850.4	552	\$80,835	\$44,620,920
Esmeralda	4	67.2	9	\$102,270	\$920,430
Eureka	4	245.9	22	\$102,270	\$2,249,940
Humboldt	2	3,450.0	192	\$80,835	\$15,520,320
Lander	2	1,039.6	63	\$80,835	\$5,092,605
Lincoln	3	1,009.5	79	\$68,589	\$5,418,531
Lyon	1	8,239.6	445	\$76,264	\$33,937,480
Mineral	3	481.4	37	\$68,589	\$2,537,793
Nye	2	5,293.7	307	\$80,835	\$24,816,345
Pershing	3	681.5	43	\$68,589	\$2,949,327
Storey	3	403.9	30	\$68,589	\$2,057,670
Washoe	5	65,605.3	3,220	\$74,047	\$238,431,340
White Pine	2	1,381.6	80	\$80,835	\$6,466,800
Statewide		449,505.0	21,397		\$1,595,329,289

Basic Support Ratio

Other Licensed Wages and Benefits

	Grouping	Enrollment	Licensed Administrative Salary & Benefits			
		1	5	6	7	8
		Year 1 Projected Weighted Enrollment for Funding Purposes	Licensed Admin Staff to Teacher Ratios	Licensed Admin Staff Positions	Licensed Admin Staff Salary & Benefit Expense	Total Licensed Admin Staff Salary & Benefits
County		Source???	(Grouping Table Below)	(3 * 6)	(Grouping Table Below)	(7 * 8)
Carson City	1	7,891.2	0.1944	77.8	\$100,009	\$7,780,700
Churchill	1	3,830.0	0.1944	35.2	\$100,009	\$3,520,317
Clark	5	333,956.3	0.1826	2,814.0	\$104,281	\$293,446,734
Douglas	1	6,077.9	0.1944	63.4	\$100,009	\$6,340,571
Elko	2	9,850.4	0.1935	106.8	\$103,507	\$11,054,548
Esmeralda	4	67.2	0.1053	0.9	\$106,863	\$96,177
Eureka	4	245.9	0.1053	2.3	\$106,863	\$245,785
Humboldt	2	3,450.0	0.1935	37.2	\$103,507	\$3,850,460
Lander	2	1,039.6	0.1935	12.2	\$103,507	\$1,262,785
Lincoln	3	1,009.5	0.1668	13.2	\$112,584	\$1,486,109
Lyon	1	8,239.6	0.1944	86.5	\$100,009	\$8,650,779
Mineral	3	481.4	0.1668	6.2	\$112,584	\$698,021
Nye	2	5,293.7	0.1935	59.4	\$103,507	\$6,148,316
Pershing	3	681.5	0.1668	7.2	\$112,584	\$810,605
Storey	3	403.9	0.1668	5.0	\$112,584	\$562,920
Washoe	5	65,605.3	0.1826	588.0	\$104,281	\$61,317,228
White Pine	2	1,381.6	0.1935	15.5	\$103,507	\$1,604,359
Statewide		449,505.0		3,930.8		\$408,876,414

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Basic Support Ratio

Operating Expenses and BSR

County	Grouping	Operating Expenses		Basic Support Ratio		
		9	10	11	12	13
		Operating Expense Per Pupil (Grouping Table Below)	Total Grouped Operational Expenses	Total Staff & Operating Expenses	Total Staff & Operating Expenses Per Pupil	Basic Support Ratio (BSR)
		(1 * 10)	(5 + 9 + 11)	(12 / 1)	(13 / Sum 13)	
Carson City	1	\$2,781	\$21,945,427	\$60,231,727	\$7,633	1.1653
Churchill	1	\$2,781	\$10,651,230	\$27,975,331	\$7,304	1.1151
Clark	5	\$1,971	\$658,227,867	\$2,092,812,918	\$6,267	0.9568
Douglas	1	\$2,781	\$16,902,640	\$48,105,275	\$7,915	1.2084
Elko	2	\$3,072	\$30,260,429	\$85,935,897	\$8,724	1.3319
Esmeralda	4	\$12,248	\$823,066	\$1,839,673	\$27,376	4.1795
Eureka	4	\$12,248	\$3,011,783	\$5,507,508	\$22,397	3.4194
Humboldt	2	\$3,072	\$10,598,400	\$29,969,180	\$8,687	1.3263
Lander	2	\$3,072	\$3,193,651	\$9,549,041	\$9,185	1.4023
Lincoln	3	\$4,570	\$4,613,415	\$11,518,055	\$11,410	1.7420
Lyon	1	\$2,781	\$22,914,328	\$65,502,587	\$7,950	1.2137
Mineral	3	\$4,570	\$2,199,998	\$5,435,812	\$11,292	1.7240
Nye	2	\$3,072	\$16,262,246	\$47,226,907	\$8,921	1.3620
Pershing	3	\$4,570	\$3,114,455	\$6,874,387	\$10,087	1.5400
Storey	3	\$4,570	\$1,845,823	\$4,466,413	\$11,058	1.6882
Washoe	5	\$1,971	\$129,308,046	\$429,056,614	\$6,540	0.9985
White Pine	2	\$3,072	\$4,244,275	\$12,315,434	\$8,914	1.3609
Statewide			\$940,117,079	\$2,944,322,759	\$6,550	1.0000

Basic Support Ratio



Transportation

- Transportation costs are removed from operating expenditures
 - No documentation available to explain rationale
- 85% of the four-year weighted average per pupil cost adjusted for inflation

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Transportation Factor

	Actual Transportation Costs				Actual Weighted Enrollment			
	1	2	3	4	5	6	7	8
	FY 2011	FY 2012	FY 2013	FY 2014	FY 2011	FY 2012	FY 2013	FY 2014
	Actual Transport Costs	Actual Transport Costs	Actual Transport Costs	Actual Transport Costs	Actual Weighted Enrollment	Actual Weighted Enrollment	Actual Weighted Enrollment	Actual Weighted Enrollment
School District	(CAFR Transportation Costs + NRS 387.303 Report Transportation Capital Lease Costs)				Source?			
Carson City	\$2,220,359	\$2,158,243	\$2,184,791	\$2,242,975	7,360.2	7,341.8	7,361.8	7,273.6
Churchill	\$1,644,430	\$1,783,627	\$1,686,296	\$1,770,587	4,028.2	3,770.0	3,582.2	3,538.8
Clark	\$127,409,727	\$98,673,904	\$113,440,385	\$126,219,700	299,322.0	297,659.2	300,081.8	303,447.2
Douglas	\$3,244,020	\$3,150,722	\$3,349,996	\$3,810,990	6,116.4	6,053.8	5,900.0	5,885.0
Elko	\$3,264,011	\$3,506,898	\$3,616,342	\$3,889,078	9,153.8	9,560.6	9,469.2	9,496.4
Esmeralda	\$257,744	\$312,229	\$293,692	\$423,102	56.2	56.6	59.4	65.0
Eureka	\$580,313	\$588,223	\$666,667	\$544,826	227.4	239.0	236.2	238.2
Humboldt	\$1,277,641	\$1,285,920	\$1,322,237	\$1,358,044	3,246.6	3,294.8	3,366.6	3,363.2
Lander	\$290,096	\$486,374	\$444,779	\$682,582	1,070.8	1,061.2	1,043.2	1,064.2
Lincoln	\$386,174	\$427,714	\$439,571	\$537,314	940.8	952.6	944.8	934.0
Lyon	\$4,967,627	\$4,559,145	\$3,766,380	\$3,488,061	8,225.2	7,992.8	7,778.0	7,812.0
Mineral	\$195,169	\$283,473	\$247,832	\$265,371	497.2	492.8	476.8	439.4
Nye	\$3,568,768	\$3,744,383	\$4,687,974	\$3,899,804	5,738.4	5,392.4	5,071.2	5,036.2
Pershing	\$516,369	\$1,143,676	\$661,588	\$603,342	655.4	664.8	681.2	681.4
Storey	\$378,145	\$396,138	\$399,669	\$404,593	408.8	391.2	399.4	384.8
Washoe	\$28,588,967	\$26,659,329	\$24,524,255	\$29,765,832	60,260.4	60,071.2	60,146.8	60,796.0
White Pine	\$1,115,385	\$1,177,168	\$1,060,839	\$1,292,576	1,385.4	1,354.6	1,381.6	1,303.4
Statewide	\$179,904,945	\$150,337,166	\$162,793,293	\$181,198,777	408,693.2	406,349.4	407,980.2	411,758.8

Transportation Costs Per Student										
	9	10	11	12	13	14	15	16	17	18
	FY 2011	FY 2012	FY 2013	FY 2014	FY 2011-14	FY 2015	FY 2016	FY 2016	FY 2017	FY 2017
	Per Pupil Transport Costs	Per Pupil Transport Costs	Per Pupil Transport Costs	Per Pupil Transport Costs	Average Per Pupil Transport Costs	Average Costs 2.5% Inflation Estimate	Average Costs 2.5% Inflation Estimate	Transport Costs 85 % DSA Share Adjustment	Average Costs 2.5% Inflation Estimate	Transport Costs 85 % DSA Share Adjustment
School District	(1 / 5)	(2 / 6)	(3 / 7)	(4 / 8)	[(Sum 9 to 12] / 4)	(13 * 102.5%)	(14 * 102.5%)	(15 * 85%)	(15 * 102.5%)	(15 * 85%)
Carson City	\$301.67	\$293.97	\$296.77	\$308.37	\$300	\$308	\$316	\$269	\$324	\$275
Churchill	\$408.23	\$473.11	\$470.74	\$500.34	\$463	\$475	\$487	\$414	\$499	\$424
Clark	\$425.66	\$331.50	\$378.03	\$415.95	\$388	\$398	\$408	\$347	\$418	\$355
Douglas	\$530.38	\$520.45	\$567.80	\$647.58	\$567	\$581	\$596	\$507	\$611	\$519
Elko	\$356.57	\$366.81	\$381.91	\$409.53	\$379	\$388	\$398	\$338	\$408	\$347
Esmeralda	\$4,586.19	\$5,516.41	\$4,944.31	\$6,509.26	\$5,389	\$5,524	\$5,662	\$4,813	\$5,804	\$4,933
Eureka	\$2,551.95	\$2,461.18	\$2,822.47	\$2,287.26	\$2,531	\$2,594	\$2,659	\$2,260	\$2,725	\$2,316
Humboldt	\$393.53	\$390.29	\$392.75	\$403.80	\$395	\$405	\$415	\$353	\$425	\$361
Lander	\$270.92	\$458.32	\$426.36	\$641.40	\$449	\$460	\$472	\$401	\$484	\$411
Lincoln	\$410.47	\$449.00	\$465.25	\$575.28	\$475	\$487	\$499	\$424	\$511	\$434
Lyon	\$603.95	\$570.41	\$484.24	\$446.50	\$526	\$539	\$552	\$469	\$566	\$481
Mineral	\$392.54	\$575.23	\$519.78	\$603.94	\$523	\$536	\$549	\$467	\$563	\$479
Nye	\$621.91	\$694.38	\$924.43	\$774.35	\$754	\$773	\$792	\$673	\$812	\$690
Pershing	\$787.87	\$1,720.33	\$971.21	\$885.44	\$1,091	\$1,118	\$1,146	\$974	\$1,175	\$999
Storey	\$925.01	\$1,012.62	\$1,000.67	\$1,051.44	\$997	\$1,022	\$1,048	\$891	\$1,074	\$913
Washoe	\$474.42	\$443.80	\$407.74	\$489.60	\$454	\$465	\$477	\$405	\$489	\$416
White Pine	\$805.10	\$869.02	\$767.83	\$991.70	\$858	\$879	\$901	\$766	\$924	\$785
Statewide	\$440.20	\$369.97	\$399.02	\$440.06	\$412	\$422	\$433	\$368	\$444	\$377

Wealth Adjustment

- Local “outside” revenue is adjusted by BSR and per pupil amount calculated
 - 2/3 ad valorem taxes & net proceeds of minerals
 - Government services tax
 - Franchise Fees
 - Unrestricted Federal Revenue
- School districts receive an increase, or decrease, based on the statewide per pupil average.
 - Above average revenue results in a decrease
 - Below average results in an increase

	Revenues Outside the Nevada Plan Formula					Outside Revenue Adjusted by BSR and Normalized				
	4	5	6	7	8	9	10	11	12	13
		FY 2014	FY 2014	FY 2014			FY 2016	FY 2016	FY 2016	FY 2016
	2/3 of Total Ad Valorem (Property) Taxes & NPM (\$0.75/\$100)	Actual Governmental Services Tax (GST)	Actual Franchise Fee Revenues	Actual Federal Unrestricted Revenues	Total Outside Revenues (aka Wealth)	Basic Support Ratio (Max/Min Limits below)	BSR Adjusted Outside Revenue	Weighted Enrollment for Funding Purposes	BSR Total Adjusted Outside Revenue Per Pupil	Normalized Outside Revenue Per Pupil Wealth Adjustment
School District	[(16 * .0075) * (2 / 3)]	NRS 387.303 Report	NRS 387.303 Report	NRS 387.303 Report	(4 + 5 + 6 + 7)	(BSR Tab 3)	(8 / 9)	(BSR Tab 3)	(10 / 11)	(12 Statewide - 12)
Carson City	\$6,195,309	\$1,562,317	\$127,020	\$72,004	\$7,956,650	1.1653	\$6,827,984	7,891.2	\$865	\$245
Churchill	\$3,271,493	\$858,455	\$17,439	\$688,939	\$4,836,326	1.1151	\$4,337,123	3,830.0	\$1,132	(\$22)
Clark	\$278,366,823	\$50,183,704	\$3,602,799	\$237,429	\$332,390,755	0.9568	\$347,398,364	333,956.3	\$1,040	\$70
Douglas	\$12,434,918	\$2,359,778	\$54,104	\$51,206	\$14,900,006	1.2084	\$12,330,359	6,077.9	\$2,029	(\$919)
Elko	\$8,992,234	\$3,629,365	-	\$84,070	\$12,705,669	1.3319	\$9,539,507	9,850.4	\$968	\$142
Esmeralda	\$304,412	\$182,631	-	\$43,069	\$530,112	4.1795	\$126,836	67.2	\$1,887	(\$777)
Eureka	\$7,954,724	\$299,583	\$8,994	\$98,049	\$8,361,350	3.4194	\$2,445,268	245.9	\$9,944	(\$8,834)
Humboldt	\$6,988,109	\$1,232,847	-	\$582,801	\$8,803,757	1.3263	\$6,637,832	3,450.0	\$1,924	(\$814)
Lander	\$5,796,190	\$445,865	-	\$233,203	\$6,475,258	1.4023	\$4,617,598	1,039.6	\$4,442	(\$3,332)
Lincoln	\$1,227,294	\$282,575	-	\$129,200	\$1,639,069	1.7420	\$940,912	1,009.5	\$932	\$178
Lyon	\$5,842,501	\$1,349,967	\$194,528	\$193,202	\$7,580,198	1.2137	\$6,245,529	8,239.6	\$758	\$352
Mineral	\$698,083	\$168,649	-	\$384,888	\$1,251,620	1.7240	\$725,998	481.4	\$1,508	(\$398)
Nye	\$5,976,724	\$1,473,442	-	\$907,392	\$8,357,558	1.3620	\$6,136,239	5,293.7	\$1,159	(\$49)
Pershing	\$1,142,908	\$502,347	-	\$80,268	\$1,725,523	1.5400	\$1,120,469	681.5	\$1,644	(\$534)
Storey	\$2,375,895	\$138,379	-	\$0	\$2,514,274	1.6882	\$1,489,322	403.9	\$3,687	(\$2,577)
Washoe	\$63,427,369	\$12,414,364	-	\$905,381	\$76,747,114	0.9985	\$76,862,408	65,605.3	\$1,172	(\$62)
White Pine	\$1,410,654	\$578,433	-	\$293,106	\$2,282,193	1.3609	\$1,676,973	1,381.6	\$1,214	(\$104)
Statewide	\$412,405,640	\$77,662,701	\$4,004,884	\$4,984,207	\$499,057,432	1.0000	\$499,057,432	449,505.0	\$1,110	\$0

Final Basic Support

State per pupil amount

x BSR

= BSR adjusted per pupil amount

+/- Wealth Adjustment

+ Transportation

= Per Pupil Preliminary Basic Support

x Enrollment

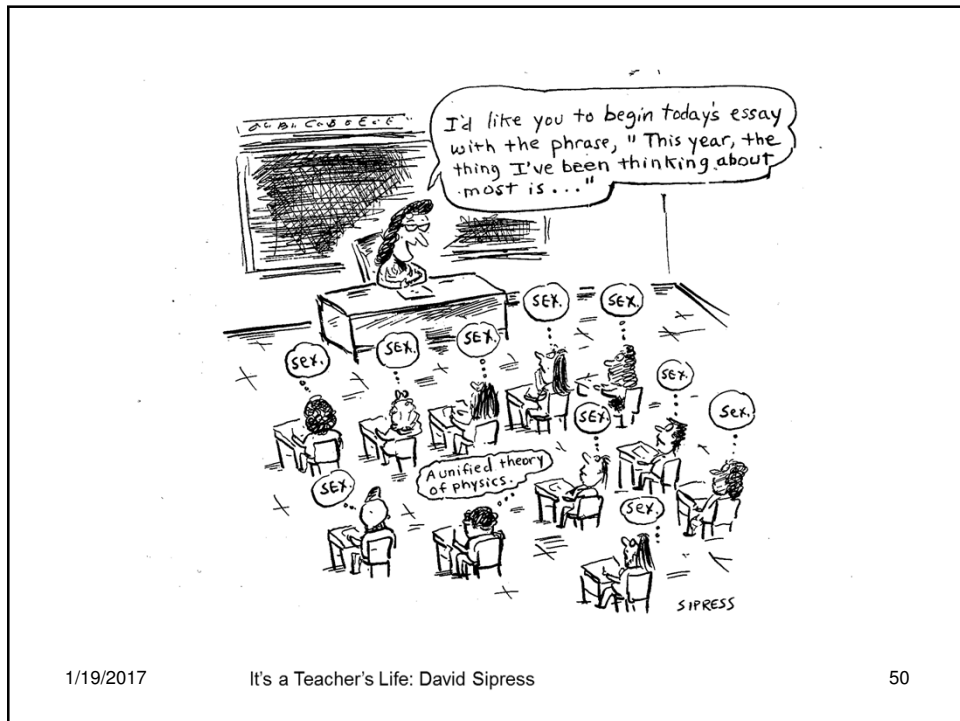
= Total Preliminary Basic Support

Pro rata share of preliminary applied to
Legislative Appropriation for final amount.

Nevada Plan											
Per Pupil Support Guarantee - Final Calculation											
Year 1 of the Biennium (Fiscal Year 2015-16)											
1	2	3	4	5	6	7	8	9	10	11	
Basic Support Ratio (BSR) (BSR Tab 3)	Projected Enrollment Purposes (BSR Tab 3)	State Per Pupil Excluding Transport (E below)	BSR Adjusted Per Pupil Amount (1 * 3)	Plus/Minus Wealth Adjust (Wealth Tab 4)	Plus Per Pupil Transport Adjust (Transport Tab 5)	Per Pupil Adjusted for Wealth & Transport (4 + 5 + 6)	Total Preliminary Basic Support (2 * 7)	Pro Rata Prelim Basic Support (8 / Sum 8)	Total Final Basic Support (9 * A)	Final Per Pupil Basic Support (10 / 2)	
Carson City	1.1653	7,891.2	\$5,342	\$6,225	\$245	\$269	\$6,739	\$53,178,797	2.06%	\$52,982,895	\$6,714
Churchill	1.1151	3,830.0	\$5,342	\$5,957	(\$222)	\$414	\$6,349	\$24,316,670	0.94%	\$24,227,091	\$6,326
Clark	0.9568	333,956.3	\$5,342	\$5,111	\$70	\$347	\$5,528	\$1,846,110,426	71.66%	\$1,839,309,659	\$5,508
Douglas	1.2084	6,077.9	\$5,342	\$6,455	(\$919)	\$507	\$6,043	\$36,728,750	1.43%	\$36,593,447	\$6,021
Elko	1.3319	9,850.4	\$5,342	\$7,115	\$142	\$338	\$7,595	\$74,813,788	2.90%	\$74,538,186	\$7,567
Esmeralda	4.1795	67.2	\$5,342	\$22,327	(\$777)	\$4,813	\$26,363	\$1,771,594	0.07%	\$1,765,068	\$26,266
Eureka	3.4194	245.9	\$5,342	\$18,266	(\$8,834)	\$2,260	\$11,692	\$2,875,063	0.11%	\$2,864,472	\$11,649
Humboldt	1.3263	3,450.0	\$5,342	\$7,085	(\$814)	\$353	\$6,624	\$22,852,800	0.89%	\$22,768,614	\$6,600
Lander	1.4023	1,039.6	\$5,342	\$7,491	(\$3,332)	\$401	\$4,560	\$4,740,576	0.18%	\$4,723,112	\$4,543
Lincoln	1.7420	1,009.5	\$5,342	\$9,306	\$178	\$424	\$9,908	\$10,002,126	0.39%	\$9,965,280	\$9,872
Lyon	1.2137	8,239.6	\$5,342	\$6,484	\$352	\$469	\$7,305	\$60,190,278	2.34%	\$59,968,547	\$7,278
Mineral	1.7240	481.4	\$5,342	\$9,210	(\$398)	\$467	\$9,279	\$4,466,911	0.17%	\$4,450,456	\$9,245
Nye	1.3620	5,293.7	\$5,342	\$7,276	(\$49)	\$673	\$7,900	\$41,820,230	1.62%	\$41,666,171	\$7,871
Pershing	1.5400	681.5	\$5,342	\$8,227	(\$534)	\$974	\$8,667	\$5,906,561	0.23%	\$5,884,802	\$8,635
Storey	1.6882	403.9	\$5,342	\$9,018	(\$2,577)	\$891	\$7,332	\$2,961,395	0.11%	\$2,950,486	\$7,305
Washoe	0.9985	65,605.3	\$5,342	\$5,334	(\$62)	\$405	\$5,677	\$372,441,288	14.46%	\$371,069,276	\$5,656
White Pine	1.3609	1,381.6	\$5,342	\$7,270	(\$104)	\$766	\$7,932	\$10,958,851	0.43%	\$10,918,480	\$7,903
Statewide	1.0000	449,505.0	\$5,342	\$5,342	\$0	\$368	\$5,710	\$2,576,136,104	100.00%	\$2,566,646,043	\$5,710

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It's a Teacher's Life: David Sipress

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Distribution of Per Pupil Resources

- Monthly versus Quarterly Allocations
- Complexion of Local versus State Wealth
- Mid-year Adjustments
- Liquidity

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Adding Program Weights

- Current legislation require adding weights to the per pupil allotment for special programs (i.e. at-risk populations)
- Inside or outside the formula??
 - Advantages/Disadvantages
- Categorical funding
 - Direct or Application
 - Formula or Student Population
 - Advantages/Disadvantages

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Brief Overview Of The 2017 Legislative Session

- INVest
- Current Discussions
- Current Trends
- Questions?

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Questions/Comments



<https://americanenglish.state.gov/files/ae/teachers-corner-management-week1-resource.jpg>

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