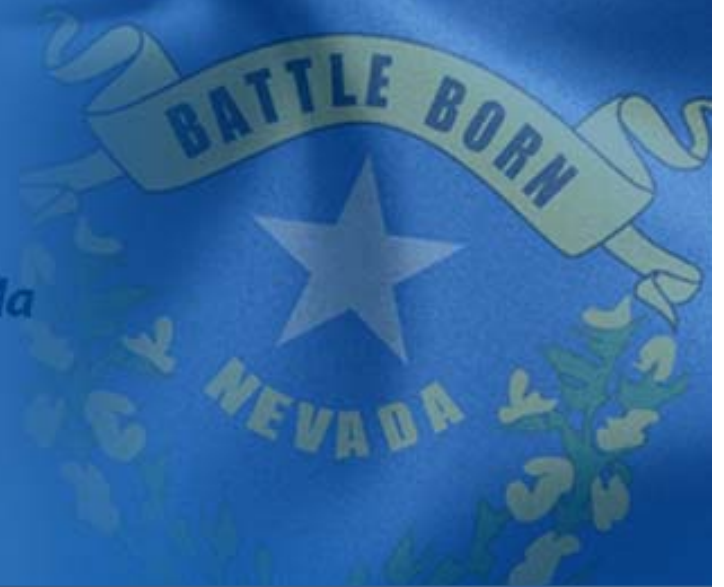




Guinn Center *For Policy Priorities*

Progress for a 21st Century Nevada



K-12 Education Finance

February 16, 2015

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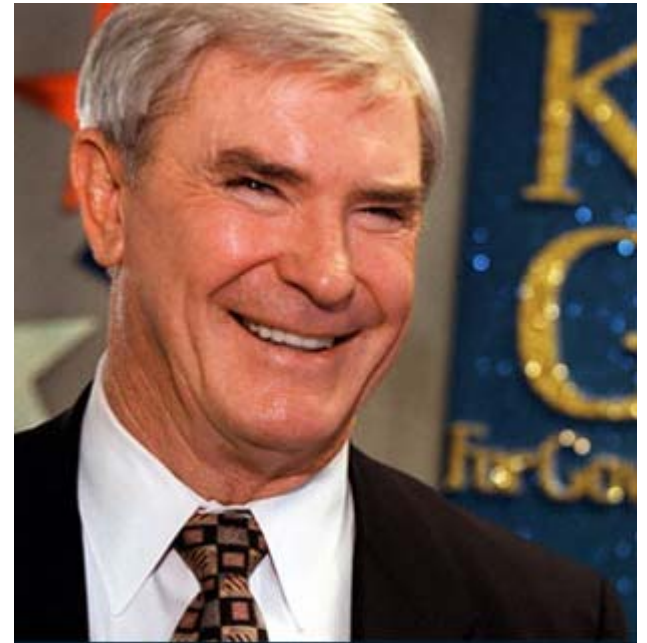
About the Guinn Center

- Mission

- 501(c)(3) nonprofit, bipartisan, think-do tank
- Focused on delivering independent, fact based, & well-reasoned analysis of critical policy issues that advance solutions toward a vibrant Nevada.

- Vision

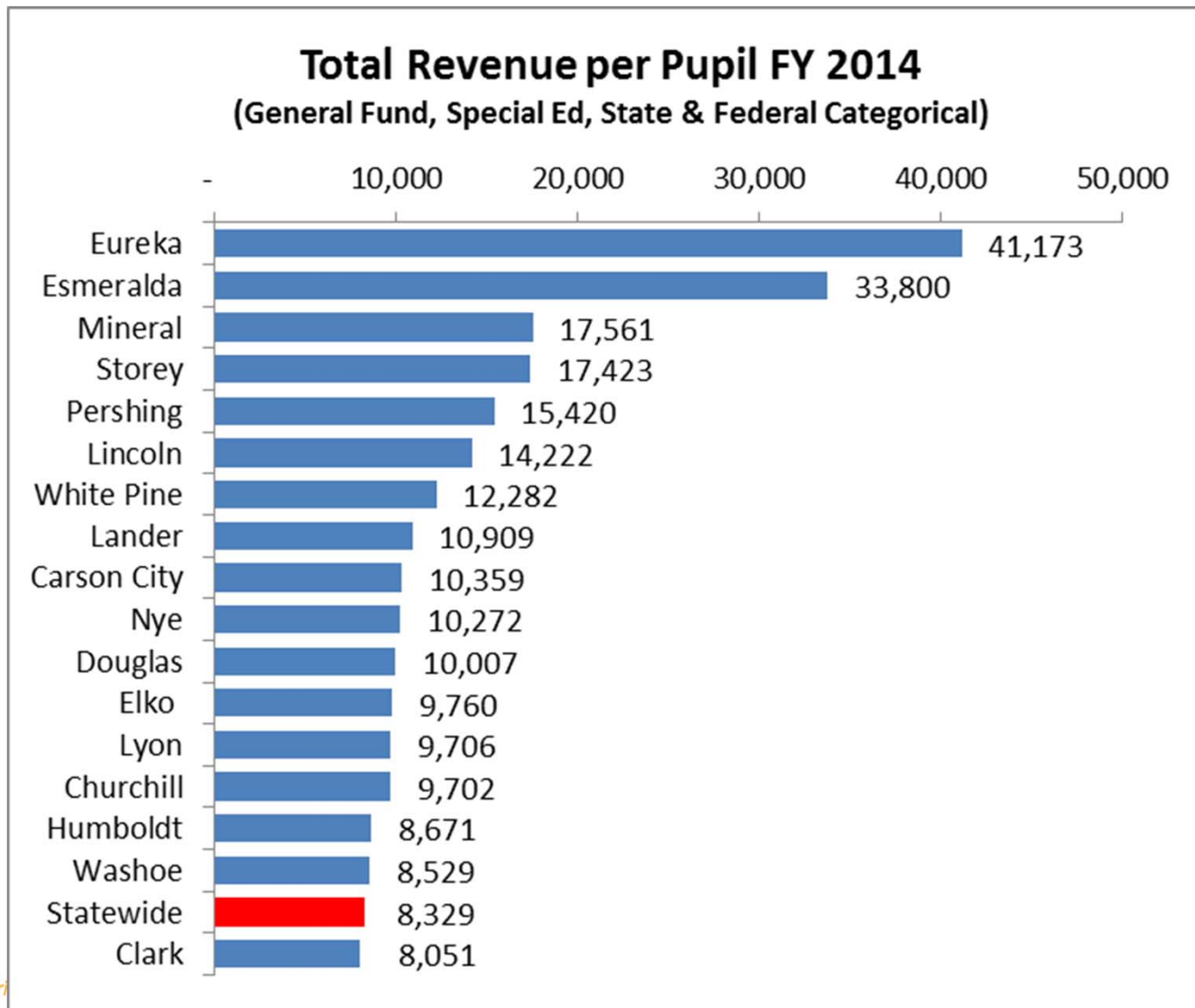
- Identify and inform sound policies that support a thriving and prosperous 21st century Nevada



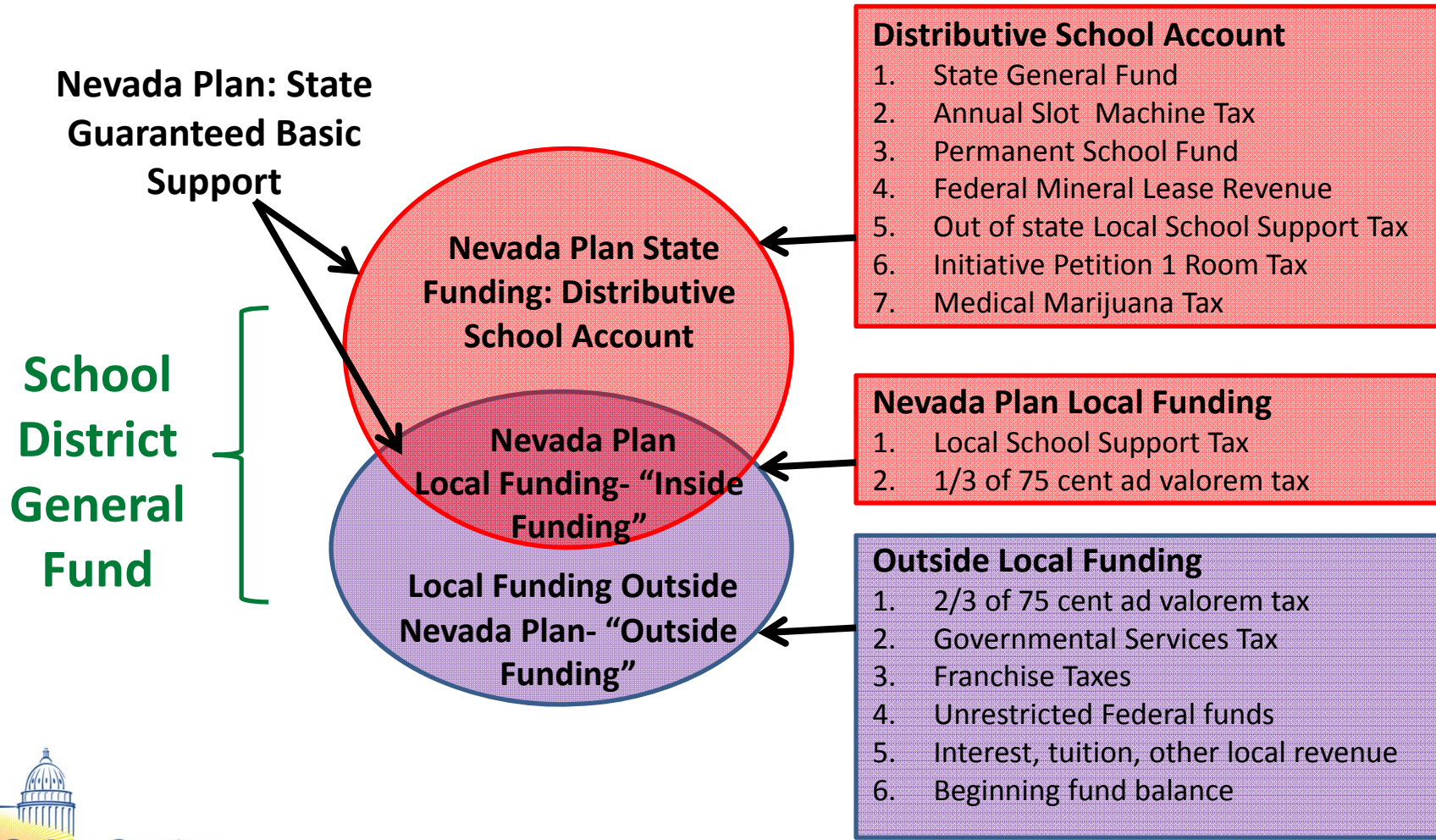
Key Concepts in Nevada K-12 Finance

- **General Fund**
 - Nevada Plan
 - Funds Basic Support Guarantee
 - Based on historic expenditures
 - Includes State and Local Revenue
 - Local revenues outside Nevada Plan
 - Net Proceeds of Minerals revenue
- **Other Funds**
 - Special education, State and Federal grants

What is the total received per pupil from all funding sources?



What Revenue Sources do School Districts Receive in the General Fund?



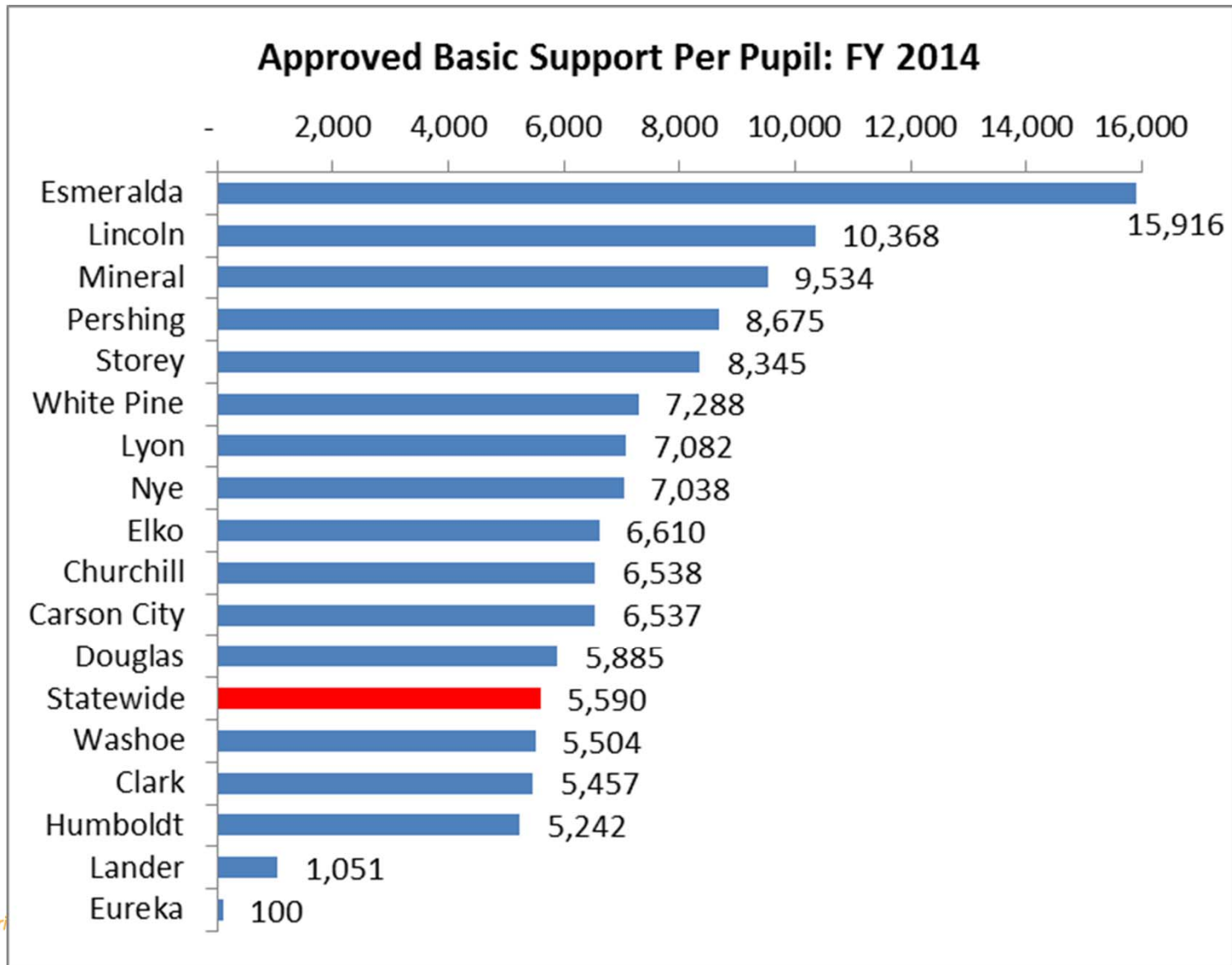
Legislature approves Basic Support Guarantee per Pupil

- Different per pupil amount for each district
- Funded by revenues “inside” Nevada Plan
- Funding is guaranteed
- Basic Support
 - Based on historic expenditures
- Wealth Factor
 - Takes into account “outside” taxes and unrestricted Federal funds
- Transportation Factor
 - Based on 85 percent of a four year average of transportation costs for each district

Basic Support Guarantee=

Basic Support (basic support ratio x statewide basic support per pupil) +
Wealth Factor + Transportation Factor

Basic Support Guarantee Provides Highest Funding Rates to Small Rural Districts



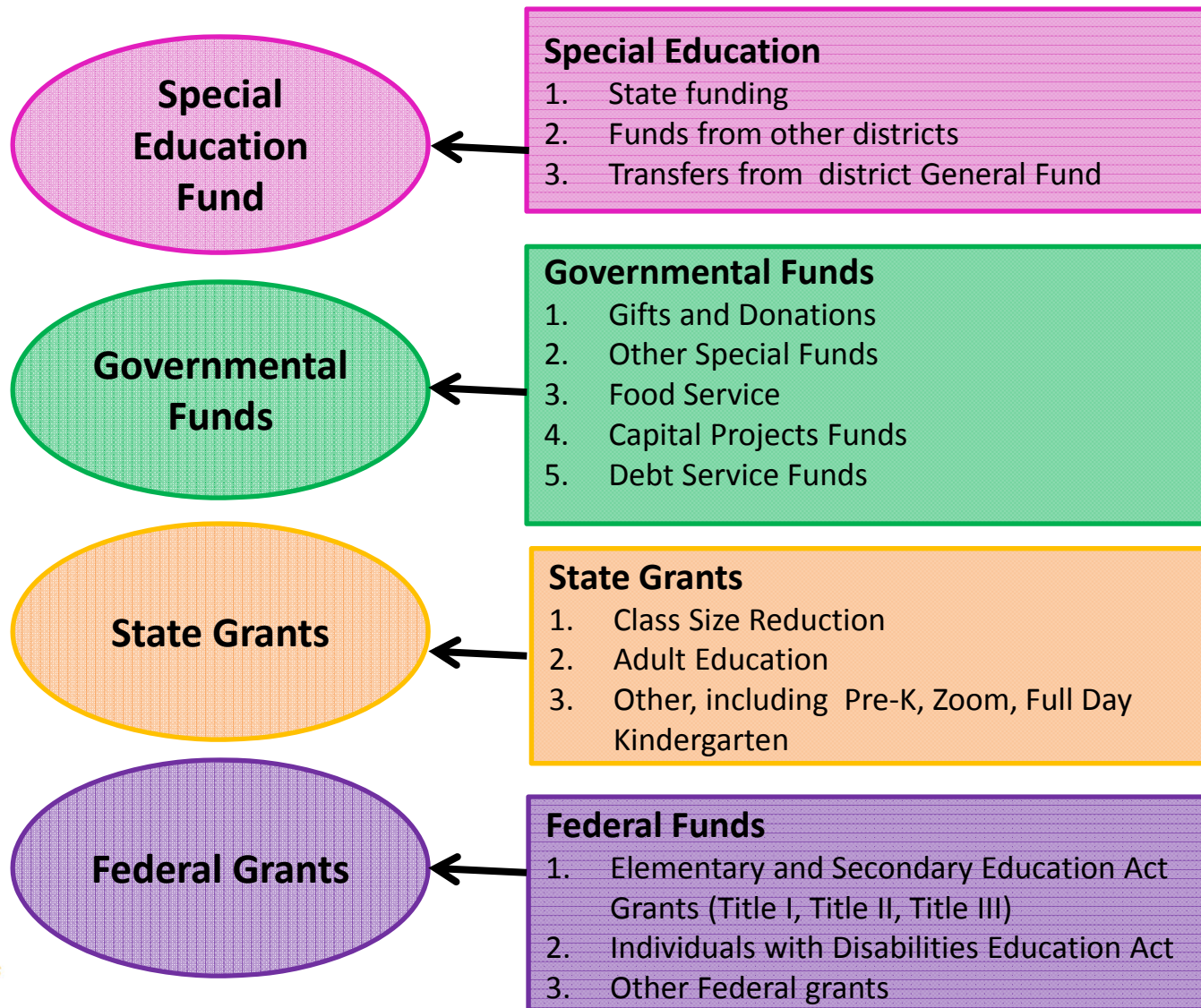
Mix of Local vs. State Funding Received Inside Nevada Plan Varies Greatly by District

District	State Funds	Local Funds			Total
	A State DSA Revenue	B 1/3 of 75 cent ad valorem tax	C Local School Support Tax	D Sum of Local Funds inside Nevada Plan B+C	E Total State and Local A+D
Carson City	27,034,368	3,007,871	17,600,970	20,608,841	47,643,209
Churchill	16,313,799	1,677,784	5,130,124	6,807,908	23,121,707
Clark	671,657,851	132,350,310	832,511,729	964,862,039	1,636,519,890
Douglas	14,573,286	6,003,026	13,715,285	19,718,311	34,291,597
Elko	19,838,844	4,150,753	38,460,741	42,611,494	62,450,338
Esmeralda	689,080	199,705	118,340	318,045	1,007,125
Eureka	-	5,580,828	2,070,006	7,650,834	7,650,834
Humboldt	(285,948)	4,659,436	13,296,840	17,956,275	17,670,327
Lander	-	5,804,824	1,716,582	7,521,406	7,521,406
Lincoln	8,898,341	525,280	353,632	878,912	9,777,253
Lyon	43,406,064	2,832,516	8,774,339	11,606,855	55,012,919
Mineral	3,836,667	304,153	524,702	828,855	4,665,522
Nye	23,365,103	3,357,123	8,639,321	11,996,444	35,361,547
Pershing	4,477,763	877,079	536,982	1,414,062	5,891,825
Storey	933,732	1,177,147	1,160,309	2,337,455	3,271,187
Washoe	149,045,682	30,170,146	151,070,968	181,241,114	330,286,796
White Pine	6,109,577	856,046	2,902,842	3,758,888	9,868,465
Charter Schools	165,664,763	-	-	-	165,664,763
Statewide	1,155,558,972	203,534,025	1,098,583,712	1,302,117,736	2,457,676,709
Percent of Total	47%	8%	45%	53%	100%

Total General Funds Per Pupil Reveal Large Disparities Between Districts

A District	B Enrollment	Inside Nevada Plan			Outside Nevada Plan		H Total Revenue per pupil E+F+G
		C Local Funds per Pupil	D State Funds per Pupil	E Total Basic Support per Pupil C+D	F Outside taxes per pupil	G Outside other revenue per pupil	
Carson City	7,274	2,833	3,717	6,550	1,061	379	7,990
Churchill	3,539	1,924	4,610	6,534	1,201	244	7,979
Clark	303,447	3,180	2,213	5,393	1,050	106	6,549
Douglas	5,885	3,351	2,476	5,827	2,461	109	8,397
Elko	9,496	4,487	2,089	6,576	1,342	111	8,029
Esmeralda	65	4,893	10,601	15,494	10,072	4,267	29,833
Eureka	238	32,119	-	32,119	5,830	1,221	39,170
Humboldt	3,363	5,339	(85)	5,254	1,583	317	7,154
Lander	1,064	7,068	-	7,068	2,491	252	9,811
Lincoln	934	941	9,527	10,468	1,424	164	12,056
Lyon	7,812	1,486	5,556	7,042	926	35	8,003
Mineral	439	1,886	8,732	10,618	2,227	987	13,832
Nye	5,036	2,382	4,639	7,021	1,111	226	8,358
Pershing	681	2,075	6,571	8,646	2,175	137	10,958
Storey	385	6,074	2,427	8,501	6,470	19	14,990
Washoe	60,796	2,981	2,452	5,433	1,207	121	6,761
White Pine	1,303	2,884	4,687	7,571	1,866	328	9,765
Statewide	435,795	2,988	2,652	5,640	1,062	129	6,831

What Revenue Sources do School Districts Receive Outside the General Fund?



Issues for the 2015 Legislature

- Move to an adequacy formula?
- Implement weights for special populations?
(English Language Learners, low-income, special education)
- Allocate weighted funding through categorical programs?
- Move outside tax revenue into the basic support guarantee?
- Implement a new formula over several years?
- Increase funding for education?

Questions?

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