



Nevada K-12 Education Finance

Executive Summary

Nevada's system for funding K-12 education is complex and has not been substantially revised since it was created in 1967. It has been criticized for not providing sufficient funding to adequately educate students and for not fully recognizing the additional investment needed to educate specific populations such as low-income students, English Language Learners, and special education students.

The primary funding mechanism for K-12 education is called the Nevada Plan, which includes State and local revenue. Each school district has its own basic support guarantee per pupil, which varies substantially throughout Nevada. The guarantee is the sum of three separate calculations: basic support, the wealth factor, and the transportation factor. State aid is the difference between the basic support guarantee and local funds. School districts with local revenue exceeding the basic support guarantee are able to retain the additional funds. Districts also receive substantial tax revenue outside the Nevada Plan, which is not part of the basic support guarantee. These taxes vary significantly by district and have been volatile in recent years for districts that receive significant revenues from the Net Proceeds of Minerals tax. In addition, districts receive funds for special education as well as a variety of State and Federal grants.

Per-pupil funding for charter schools is based on the funding rate in the county of residence for each pupil. While charter schools receive general fund revenue comparable to school districts, charter schools receive substantially less funds per pupil than school districts for special education, State grants, and Federal grants.

There are several issues the Nevada State Legislature can consider in the 2015 Legislative Session:

1. Historic expenditures vs adequacy formula: Should Nevada move from a school financing system built on historic expenditures to a funding formula based on the cost to adequately educate students?
2. Differential funding for specific populations: Should the Nevada Plan be amended to include weights to account for the extra costs required to educate populations such as English Language Learners, low-income students, and special education students?
3. Categorical Funds: Should the State fold existing categorical programs into the main funding formula and make these monies flexible? Should the proposed weights be funded as categorical programs or should they be folded into the main funding formula? Should charter schools receive a direct allocation of State categorical funding to achieve parity with school districts?
4. Outside Tax Revenue: Should any tax revenues outside the Nevada Plan be incorporated into the funding guarantee? Should outside revenues be considered when calculating weights for special needs?
5. Enrollment: Should Nevada move from a single count day for enrollment to multiple count days?
6. Implementation: Given limited availability of State revenues, how should the State implement a new funding formula? Should it be phased in over time and should districts be held harmless?
7. Revenue: Should legislators increase revenue for K-12 education? What are the potential sources of increased revenues?



Nevada K-12 Education Finance

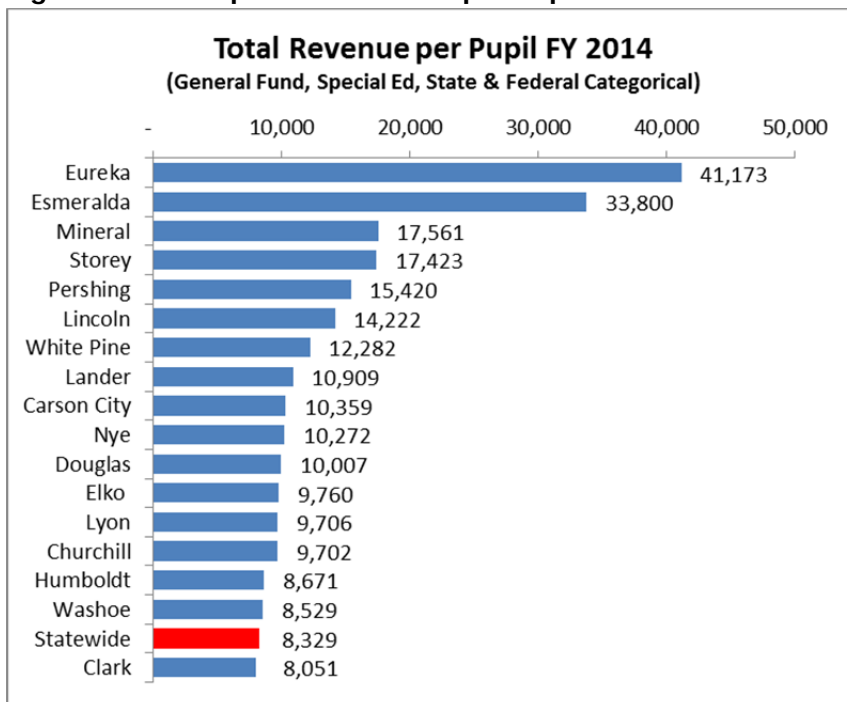
Objective

This Fact Sheet describes how Nevada's K-12 public schools are funded and identifies issues for the Nevada Legislature to consider during the 2015 Session.

1. How does per pupil funding from all revenue sources vary by district?

Nevada's school districts receive operational funding from a variety of local, State, and Federal sources. To provide a broad overview of K-12 education funding, Figure 1 shows the per-pupil funding each school district received from all of these sources in FY 2014. The statewide average in FY 2014 was \$8,329 per pupil. While per pupil revenue for most school districts exceeded the average, these school districts represented only 11 percent of the State's enrollment. In contrast, 84 percent of Nevada's students were in Clark and Washoe Counties, which received the least funding per pupil at \$8,051 and \$8,529 respectively. (The large size of these districts brings down the statewide average.) The districts with the highest funding rates were Eureka and Esmeralda, which received over \$30,000 per pupil. Over 94 percent of Eureka's funds came from local sources while Esmeralda received a mix of local (55 percent), State (39 percent), and Federal funds (6 percent).

Figure 1: Total Operational Funds per Pupil: FY 2014



Source: NRS 387-303 Report for FY 2014

2. What is the Nevada Plan?

The Silver State's primary funding mechanism for K-12 education is called the Nevada Plan, which was created by the Legislature in 1967 (NRS 387.121). Given wide local variations in wealth and costs per pupil, the Nevada Plan creates a mechanism to provide State aid to supplement local funding "to ensure each Nevada child a reasonably equal educational opportunity" (NRS 387.121).

The Nevada Plan establishes a basic support guarantee for each school district.¹ State aid is the difference between the basic support guarantee and local funds. If local revenues are higher or lower than projected, State aid is adjusted to cover the total guaranteed support. Districts with local revenue exceeding the basic support guarantee retain the additional funds.

While the Nevada Plan is the primary source of operational funding for school districts, it is only one component of total school district revenue. Funds from the Nevada Plan and local revenues outside the Nevada Plan are deposited in the school district general fund, which is the primary fund for school district operations. Revenues are also deposited in the following funds: special education fund, governmental funds, State categorical grant funds, and Federal categorical grant funds. Appendix A illustrates all the funding sources received by school districts.

3. How is the Basic Support Guarantee Calculated?

Under the Nevada Plan, each school district has its own basic support guarantee per pupil, which varies substantially throughout the State. The average statewide rate approved by the Legislature was \$5,590 in FY 2014 and \$5,676 in FY 2015 (Chapter 382, *Statutes of Nevada* 2013). For the next biennium, the Governor recommends a statewide rate of \$5,669 in FY 2016 and \$5,716 in FY 2017.²

The methodology for calculating the basic support guarantee is complex and is not delineated in statute, reflecting a lack of analytical rigor and transparency. It is based on historical expenditure data and does not include any adjustments associated with individual student needs and characteristics. The formula used in the 2013-2015 biennium was last updated by a committee of district superintendents and fiscal staff in 2004 and used expenditure data dating back to 2001. In 2014, the Nevada Department of Education convened a group of district superintendents, fiscal staff, and community members to update the data in the calculation. The Governor used these updated calculations in the proposed budget for the 2015-2017 biennium.

The basic support guarantee is the sum of three separate calculations: basic support, the wealth factor, and the transportation factor:³

- **Basic Support:** To calculate basic support, the formula groups districts together by size and density to calculate per-pupil averages of historical staff and operational costs. This data is used to calculate a basic support ratio for each district that is multiplied by the legislatively determined statewide basic support per pupil.
- **Wealth Factor:** The wealth factor takes into account other general fund revenue received outside of the formula (taxes and unrestricted Federal revenue). It calculates a statewide average of this outside revenue and then adds or subtracts revenue based on each district's difference from the statewide average.

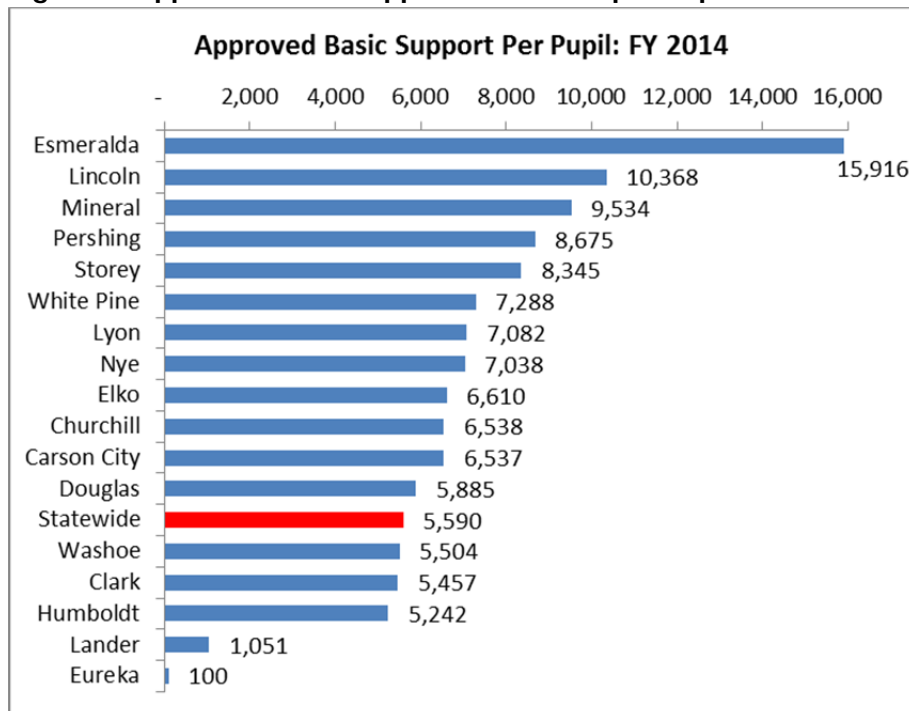
- **Transportation Factor:** The transportation factor is calculated based on 85 percent of a four year average of transportation costs in each school district.

$$\text{Basic Support Guarantee} = \text{Basic Support (basic support ratio x statewide basic support per pupil)} + \text{Wealth Factor} + \text{Transportation Factor}$$

To calculate the actual funding provided to each school district, the basic support guarantee per pupil is multiplied by actual weighted enrollment (NRS 387.1233). Enrollment is determined on “count day,” which is the last day of the first school month. Pre-kindergarten and kindergarten students receive a weight of 0.6, while all other students in grades 1 through 12 receive a weight of 1.0.⁴

The FY 2014 Basic Support Guarantee approved by the Nevada Legislature for each school district is shown in Figure 2. The districts with the largest basic support guarantee are small, rural school districts. In contrast, the largest districts, Clark and Washoe Counties, have basic support guarantees below the statewide average of \$5,590 per pupil. Eureka and Lander Counties have the lowest basic support guarantee due to the wealth factor calculation, which reduces the guarantee based on revenues received outside the formula. In practice, Eureka and Lander Counties receive more revenue than the basic support guarantee provides, because actual local revenues exceed the guarantee. In FY 2014, actual revenues per pupil inside the Nevada Plan were \$32,119 for Eureka County and \$7,068 for Lander County.

Figure 2: Approved Basic Support Guarantee per Pupil: FY 2014



Senate Bill 522 (Chapter 382, *Statutes of Nevada* 2013)

4. What sources of funding do school districts receive inside the Nevada plan?

The Nevada Plan includes both State and local revenue. On a statewide basis, revenues inside the Nevada Plan provided 75 percent of school district general fund resources in FY 2014. Table 1 provides detail on the State and local funding sources included inside the Nevada Plan in the last biennial budget. Total basic support provided inside the Nevada Plan was \$2.42 billion in FY 2014 and \$2.46 billion in FY 2015, of which 46 percent was State funding and 54 percent was local funding (Table 1, Line O).

Table 1: State and Local Funding Inside Nevada Plan: 2013-2015 Biennium

State Funding (Distributive School Account)	FY 2014	FY 2015	Percent
A. General Fund	1,134,528,570	1,110,133,915	
B. Annual Slot Machine Tax	31,658,547	32,305,032	
C. Permanent School Fund	1,000,000	1,000,000	
D. Federal Mineral Lease Revenue	7,874,977	7,874,977	
E. Out of State Local School Support Tax- 2.6%	110,329,328	116,397,425	
F. Initiative Petition 1 Room Tax Revenue	131,932,800	136,653,300	
G. Subtotal	1,417,324,222	1,404,364,649	
H. Less Categorical Funding	(289,454,554)	(297,688,957)	
I. State Funding for Basic Support	1,127,869,668	1,106,675,692	46%
Local Funding	FY 2014	FY 2015	Percent
J. Local School Support Tax- 2.6%	1,095,455,672	1,155,705,575	
K. 1/3 of 75 cent ad valorem tax (Property & Net Proceeds of Minerals Taxes)	193,681,840	201,117,251	
L. Total	1,289,137,512	1,356,822,826	54%
O. Total Basic Support	2,417,007,180	2,463,498,518	

Source: Legislative Counsel Bureau Fiscal Division, 2013 Appropriations Report⁵

State funding is allocated to schools through the Distributive School Account (DSA). As shown on Table 1, Line A, the State General Fund is the primary funding source of the DSA, representing 80 percent of funding. The DSA is also funded by: a share of the annual slot machine tax (Table 1, Line B); investment income from the Permanent School Fund (Table 1, Line C); Federal mineral land lease receipts (Table 1, Line D); out of State sales tax revenue received through the Local School Support Tax (LSST) (Table 1, Line E); and the 3 percent Initiative Petition 1 room tax (Table 1, Line F). Beginning in FY 2015, 75 percent of the new 2 percent medical marijuana excise tax will also become a funding source for the DSA (NRS 372A.075).

Total revenue sources for the DSA are shown on Table 1, Line G. The funds in the DSA are allocated to both the Nevada Plan and certain categorical programs, such as Class Size Reduction. These categorical funds are subtracted out on Table 1, Line H because they are not part of the Nevada Plan. State funds provided for basic support through the Nevada Plan totaled \$1.13 billion in FY 2014 and \$1.10 in FY 2015 (Table 1, Line I).

Local funding inside the Nevada Plan includes the LSST (Table 1, Line J) and 1/3 of 75 cent ad valorem tax (Table 1, Line K). The ad valorem tax includes taxes collected from the Property Tax and the Net Proceeds of Minerals Tax. Local funds inside the Nevada Plan totaled \$1.29 billion in FY 2014 and \$1.36 billion in FY 2015 (Table 1, Line L).

Table 2 provides detail on actual funding distributed to school districts inside the Nevada Plan in FY 2014. As previously indicated, statewide, this represented only 75 percent of district general fund revenue. The figures in Table 2 differ from the budget because they reflect actual enrollment and revenues. State and local revenue received inside the Nevada Plan in FY 2014 totaled \$2.46 billion (Table 2, Column E), which

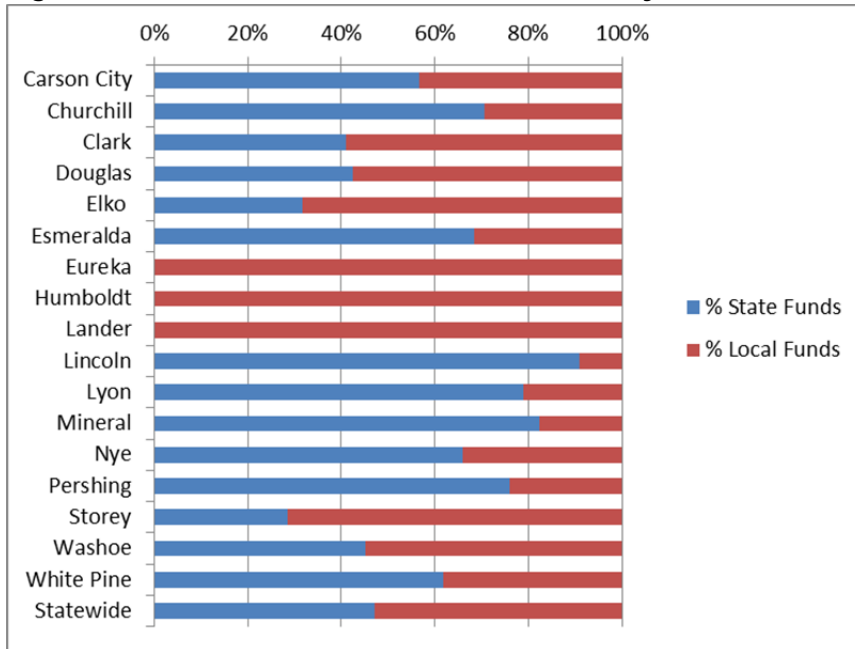
is higher than the \$2.42 billion budgeted (Table 1, Line O). Table 2, Column A shows that actual DSA revenue totaled \$1.16 billion, which represents 47 percent of funding received inside the Nevada Plan. Columns B and C of Table 2 show the amount of local revenue received from ad valorem taxes and the LSST. The LSST was the largest local funding source inside the Nevada Plan at \$1.1 billion, which represents 45 percent of revenue. In contrast, ad valorem taxes totaled only \$203 million, which represents 8 percent of revenue inside the Nevada Plan. Together, the two local funding sources totaled \$1.3 billion, representing 53 percent of revenue inside the Nevada Plan.

Table 2: Actual Revenue Received Inside Nevada Plan: FY 2014

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%

Source: FY 2014 NRS 387-303 Report⁶

There is significant variation in the percentage of State vs. local revenue received by each school district inside the Nevada Plan (see Figure 3). This occurs because some school districts have high Net Proceeds of Minerals Taxes, which cause local funding to exceed the basic support guarantee. As shown in Figure 3, Eureka County, Lander County, and Humboldt County received 100 percent of the basic support guarantee from local funding in FY 2014 and received no State aid. In contrast, Lincoln County and Mineral County received more than 80 percent of their basic support funding from the State.

Figure 3: Nevada Plan State vs Local Revenue by District: FY 2014

Source: FY 2014 NRS 387-303 Report⁷

5. What sources of general fund revenue do school districts receive outside the Nevada plan?

Statewide, 25 percent of district general fund resources come from outside of the Nevada Plan. Unlike the revenues inside the Nevada Plan, these outside revenues are not guaranteed, meaning that the State does not make up for any shortfalls in projected revenues. The primary general fund revenues outside the Nevada Plan include:

- 2/3 of the 75 cent ad valorem tax (includes Property Tax and Net Proceeds of Minerals Tax)
- Government Services Tax
- Franchise Taxes
- Unrestricted Federal funds such as Impact Aid and Forest Reserve revenue
- Interest, tuition, other local revenue
- Beginning fund balance

School districts also receive funding outside of the general fund. As shown in Appendix A, major funds include special education, governmental funds, State grants, and Federal grants.

6. How does actual general fund revenue inside and outside the Nevada Plan vary by district?

There is substantial variation in per-pupil funding between school districts. To provide a complete picture of each district's general fund, Table 3 shows actual FY 2014 funding inside and outside the Nevada Plan. Statewide, total revenue per pupil was \$6,831 but six districts received over \$10,000 per pupil (Table 3, Column H). This table reveals that Eureka County had the highest general fund per-pupil revenue in Nevada at \$39,170, followed by Esmeralda County at \$29,833. Eureka's high funding rate is due to Net

Proceeds of Minerals Taxes while Esmeralda's funding rate is due to its small enrollment. The districts with the lowest general fund per-pupil revenue were Clark at \$6,549 and Washoe County at \$6,761.

Table 3: Actual School District General Fund Revenue FY 2014

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

Source: FY 2014 NRS 387-303 Report

For districts with substantial amounts of Net Proceeds of Minerals Taxes, total General Fund revenue can be quite volatile from year to year. This Net Proceeds of Minerals Taxes allocated to local governments and school districts statewide tripled from 2008 to 2012 and then fell by 30 percent in 2013.⁸ As a result, from FY 2011 to FY 2014, total General Fund revenue decreased by 60 percent in Eureka County, 50 percent in Lander County, and 18 percent in Humboldt County.

7. What other State and Federal grants do school districts receive?

School districts receive a variety of State and Federal grants to fund specific programs or to meet special student needs. These are commonly called categorical programs. The largest State categorical programs are class size reduction, full day kindergarten, Senate Bill 504 funds for English Language Learners, adult education, and Career Technical Education (CTE). The largest Federal programs include Title I of the Elementary and Secondary Education Act for at-risk students, Individuals with Disabilities Education Act (IDEA) for special education, and Perkins funds for CTE.

Table 4 provides detail on total State and Federal grants per pupil for each district in FY 2014. Statewide, school districts received \$668 per pupil in State grants (Table 4, Column D) and \$613 per pupil in Federal grants (Table 4, Column F) for a total of \$1,281 per pupil (Table 4, Column G). The districts with the highest per-pupil funding for all categorical grants were Esmeralda and Pershing, while the districts with the lowest per-pupil amounts were Lander and Douglas.

Table 4: State and Federal Grant Funds for School Districts FY 2014

A	B	C	D	E	F	G
District	Enrollment	Total State Categorical Funds	Total State per Pupil	Total Federal Categorical Funds	Total Federal per Pupil	Grand Total Categorical per Pupil
			C/B		E/B	D+F
Carson City	7,274	6,835,183	940	7,067,300	972	1,911
Churchill	3,539	1,877,683	531	2,122,781	600	1,130
Clark	303,447	201,992,135	666	172,925,622	570	1,236
Douglas	5,885	3,011,882	512	3,503,421	595	1,107
Elko	9,496	8,256,885	869	4,682,469	493	1,363
Esmeralda	65	105,987	1,631	89,481	1,377	3,007
Eureka	238	100,525	422	258,184	1,084	1,506
Humboldt	3,363	2,196,706	653	1,550,500	461	1,114
Lander	1,064	483,603	454	486,749	457	912
Lincoln	934	500,819	536	731,972	784	1,320
Lyon	7,812	4,394,120	562	6,269,939	803	1,365
Mineral	439	705,565	1,606	599,023	1,363	2,969
Nye	5,036	3,168,431	629	4,054,906	805	1,434
Pershing	681	1,819,532	2,670	575,368	844	3,515
Storey	385	311,392	809	354,189	920	1,730
Washoe	60,796	37,275,646	613	46,460,003	764	1,377
White Pine	1,303	2,029,268	1,557	560,570	430	1,987
Total	411,759	275,065,362	668	252,292,477	613	1,281

Source: NRS 387-303 Report for FY 2014

8. How is special education funded?

State funding for special education is allocated based on “units,” which provide funding for licensed personnel.⁹ The funding units were initially designed to cover the cost of an average teacher salary for a specified number of special education pupils by disability. This methodology was established prior to requirements that students be placed in the least restrictive environment and does not reflect the current reality that many special education students are now mainstreamed in regular classrooms.

The number of units across all districts in Nevada has been fixed at 3,049 since 2009. The per-unit rates for the current biennium are \$41,608 for FY 2014 and \$42,745 for FY 2015. Although this funding rate was originally meant to cover the average teacher salary, the funding rate approved by the Legislature has not kept pace with the statewide average teacher salary plus benefits of \$75,756 in FY 2014 and \$77,384 in FY 2015.¹⁰ Total State funding allocated for special education funding units in the biennium was \$126.8 million in FY 2014 and \$130.3 million in FY 2015.

Each school district has a special education fund, which primarily includes State-funded special education units as well as monies transferred from the district general fund to make up for any shortfall not covered by other funds. IDEA revenues total \$60 to \$70 million per year statewide but are accounted for in a Federal grants fund instead of the special education fund. Table 5 illustrates school district special education fund revenue per pupil in FY 2014. Each district received State funds, ranging from a low of \$186 per pupil in Lander County to \$960 per pupil in Eureka County (Table 5, Column C). There is also wide variation in the amount transferred from the general fund to the special education fund. If State funding is adequate, no transfer is necessary, but this is not the case for most districts. Transfers ranged from \$0 in Lincoln to \$1,259 per pupil in Eureka (Table 5, Column E). Statewide, total resources in the special education fund averaged \$1,170 per pupil (Table 5, Column F).

Table 5: School District Special Education Fund Revenue FY 2014

A District	B Enrollment	C State Funds per Pupil	D Local/ Federal Funds per Pupil	E Transfers in per Pupil	F Total Revenue per Pupil C+D+E
Carson City	7,274	458	-	734	1,192
Churchill	3,539	553	41	879	1,472
Clark	303,447	266	0	962	1,228
Douglas	5,885	503	0	775	1,278
Elko	9,496	368	-	243	611
Esmeralda	65	960	-	778	1,738
Eureka	238	497	-	1,259	1,757
Humboldt	3,363	401	3	557	960
Lander	1,064	186	-	712	899
Lincoln	934	846	-	-	846
Lyon	7,812	339	-	960	1,299
Mineral	439	760	-	467	1,226
Nye	5,036	479	-	1,044	1,523
Pershing	681	946	-	778	1,724
Storey	385	703	-	647	1,350
Washoe	60,796	391	-	507	898
White Pine	1,303	511	18	904	1,433
TOTAL	411,759	305	0	865	1,170

Source: NRS 387-303 Report for FY 2014

9. How are charter schools funded?

Charter schools also receive funding through the Nevada Plan. Because charter schools do not have access to local tax revenue, the entire basic support guarantee is funded by the State. The allocation is based on the per-pupil funding rate of revenues inside the Nevada Plan and taxes outside the Nevada Plan in the county where each pupil resides, minus a charter school sponsorship fee (NRS 387.124). For some charter schools, all pupils reside in one county and there is a single funding rate per pupil. For other charter schools, students reside in multiple counties and generate multiple funding rates. Table 6 shows the county where each charter school is located and the per-pupil funding provided under the Nevada Plan in FY 2014. Charter schools sponsored by the State Public Charter School Authority (SPCSA) are denoted with "SPCSA" after the county name. This table reveals that charter school funding rates are comparable to the total revenue per pupil for districts shown in Table 3.

Charter School Per-Pupil Funding Calculation for Each County Where Pupils Reside

Revenues inside Nevada Plan + Taxes Outside Nevada Plan

Total Charter and District Enrollment in County

Table 6: FY 2014 Charter School Funding through Nevada Plan

A Charter School	B County	C Enrollment	D Nevada Plan Funding Per Pupil
100 Academy of Excellence	Clark	657	6,520
Academy for Career Education	Washoe	191	6,827
Alpine Academy	Washoe- SPCSA	80	9,298
Andre Agassi College Preparatory Academy	Clark	1,128	6,520
Bailey Charter Elementary School	Washoe	249	6,684
Beacon Academy of Nevada	Clark- SPCSA	804	6,627
Carson Montessori School	Carson	220	7,672
Coral Academy of Science-Las Vegas	Clark- SPCSA	1,337	6,520
Coral Academy of Science-Reno	Washoe	900	6,703
Davidson Academy of Nevada (University)	State School- Washoe	133	6,736
Delta Academy	Clark	226	6,777
Discovery Charter School	Clark- SPCSA	346	6,520
Doral Academy of Nevada (LV)	Clark- SPCSA	712	6,520
Elko Institute for Academic Achievement	Elko- SPCSA	154	8,174
Explore Knowledge Academy	Clark	755	6,520
High Desert Montessori School	Washoe	351	6,695
Honors Academy of Literature	Clark- SPCSA	187	6,698
I Can Do Anything Charter High School	Washoe	238	8,702
Imagine School at Mt. View	Clark- SPCSA	426	6,520
Innovations International	Clark	928	6,520
Learning Bridge Charter School	White Pine- SPCSA	109	9,225
Mariposa Academy of Language and Learning	Washoe	147	6,684
Nevada Connections Academy	Washoe- SPCSA	1,904	6,899
Nevada State High School	Clark- SPCSA	279	6,528
Nevada Virtual Academy	Clark- SPCSA	3,528	8,177
Oasis Academy	Churchill- SPCSA	173	7,738
Odyssey Charter Schools	Clark	1,759	6,520
Pinecrest Academy	Clark- SPCSA	847	6,520
Quest Academy Preparatory	Clark- SPCSA	836	7,324
Rainbow Dreams Academy	Clark	244	6,753
Rainshadow Community Charter High School	Washoe	127	6,987
Sierra Nevada Academy Charter	Washoe	263	7,081
Silver Sands Montessori Charter School	Clark- SPCSA	266	6,520
Silver State High School	Carson- SPCSA	429	8,093
Somerset Academy of Las Vegas	Clark- SPCSA	2,864	6,522

Source: NRS 387-303 Report for FY 2014

For categorical and special education funding, charter schools are supposed to receive funding comparable to school districts. Under NRS 386.570, "A charter school is entitled to receive its proportionate share of any other money available from Federal, State or local sources that the school or the pupils who are enrolled in the school are eligible to receive." In practice, charter schools have experienced limited accessibility to categorical and special education funds compared to school districts.

For State and Federal categorical funds, charter schools sometimes opt not to participate due to the small size of potential grants and/or compliance requirements. In other cases, charter schools are not eligible for funding. For example, charter schools are not eligible for class size reduction, which is the largest State categorical program (NRS 388.700[8]). Some charter schools are also not eligible for Federal Title I

funding, which is only allocated to schools with a high percentage of low-income students. As shown in Table 7, average statewide categorical funding in FY 2014 for charter schools was \$13 per pupil for State funding and \$223 per pupil for Federal funding, for a total of \$236 per pupil (Columns D, F, and G). This is less than one-fifth of the school district average of \$1,281 per pupil (see Table 4, Column G).

Table 7: State and Federal Grant Funds for Districts FY 2014

A	B	C	D	E	F	G
Charter School	Enrollment	Total State Categorical Funds	Total State per pupil	Total Federal Categorical Funds	Total Federal per pupil	Grand Total Categorical per Pupil
			C/B		E/B	D+F
100 Academy of Excellence	657	0	0	231,559	352	352
Academy for Career Education	191	38,105	200	100,110	524	724
Alpine Academy	80	0	0	25,395	317	317
Andre Agassi College Preparatory Academy	1,128	2,948	3	237,732	211	213
Bailey Charter Elementary School	249	108,672	437	52,452	211	648
Beacon Academy of Nevada	804	0	0	130,000	162	162
Carson Montessori School	220	0	0	0	0	0
Coral Academy of Science-Las Vegas	1,337	0	0	73,232	55	55
Coral Academy of Science-Reno	900	0	0	0	0	0
Davidson Academy of Nevada (University)	133	0	0	0	0	0
Delta Academy	226	2,828	13	45,413	201	213
Discovery Charter School	346	0	0	36,932	107	107
Doral Academy of Nevada (LV)	712	0	0	46,717	66	66
Elko Institute for Academic Achievement	154	0	0	173,795	1,127	1,127
Explore Knowledge Academy	755	0	0	88,434	117	117
High Desert Montessori School	351	0	0	107,109	305	305
Honors Academy of Literature	187	2,317	12	52,313	279	292
I Can Do Anything Charter High School	238	1,540	6	0	0	6
Imagine School at Mt. View	426	5,015	12	212,111	497	509
Innovations International	928	5,077	5	199,586	215	221
Learning Bridge Charter School	109	0	0	57,299	526	526
Mariposa Academy of Language and Learning	147	108,672	737	3,840	26	763
Nevada Connections Academy	1,904	0	0	552,345	290	290
Nevada State High School	279	0	0	5,051	18	18
Nevada Virtual Academy	3,528	7,311	2	1,691,433	479	482
Oasis Academy	173	0	0	41,406	239	239
Odyssey Charter Schools	1,759	2,456	1	421,405	240	241
Pinecrest Academy	847	2,226	3	94,830	112	115
Quest Academy Preparatory	836	0	0	124,953	149	149
Rainbow Dreams Academy	244	0	0	33,768	139	139
Rainshadow Community Charter High School	127	0	0	45,521	358	358
Sierra Nevada Academy Charter	263	0	0	0	0	0
Silver Sands Montessori Charter School	266	606	2	31,515	118	121
Silver State High School	429	0	0	111,028	259	259
Somerset Academy of Las Vegas	2,864	21,159	7	273,990	96	103
Total	23,798	308,932	13	5,301,272	223	236

Source: NRS 387-303 Report for FY 2014

For special education, SPCSA-sponsored charter schools have access to a total of only 13 special education units while charter schools sponsored by school districts can receive special education funding through their sponsoring district.¹¹ In FY 2014, total per-pupil revenue for special education was much lower for charter schools (\$301) than for school districts (\$1,170) in FY 2014 (see Table 8, Column F and Table 5, Column F). Fourteen out of 35 charter schools did not receive any State special education funding (Table 8, Column C). Charter schools can also receive local and Federal funding for special

education (Table 8, Column D). Five charter schools received local funds from their sponsoring district and three received Federal funds. In addition, twenty charter schools transferred money from their general fund to help pay for special education (Table 8, Column E).

Table 8: Charter School Special Education Fund Revenue FY 2014

A District	B Enrollment	C State Funds per Pupil	D Local/ Federal Funds per Pupil	E Transfers in per Pupil	F Total Revenue per Pupil C+D+E
100 Academy of Excellence	657	-	233	252	485
Academy for Career Education	191	-	379	-	379
Alpine Academy	80	520	-	203	723
Andre Agassi College Preparatory Academy	1,128	-	223	273	496
Bailey Charter Elementary School	249	-	-	41	41
Beacon Academy of Nevada	804	52	-	18	70
Carson Montessori School	220	-	371	-	371
Coral Academy of Science-Las Vegas	1,337	47	-	-	47
Coral Academy of Science-Reno	900	-	161	-	161
Davidson Academy of Nevada (University)	133	-	-	-	-
Delta Academy	226	-	388	289	677
Discovery Charter School	346	120	-	107	227
Doral Academy of Nevada (LV)	712	44	-	191	234
Elko Institute for Academic Achievement	154	135	-	-	135
Explore Knowledge Academy	755	143	-	377	520
High Desert Montessori School	351	118	-	-	118
Honors Academy of Literature	187	111	-	-	111
I Can Do Anything Charter High School	238	-	416	-	416
Imagine School at Mt. View	426	98	-	401	498
Innovations International	928	201	-	126	327
Learning Bridge Charter School	109	95	-	37	133
Mariposa Academy of Language and Learning	147	-	-	-	-
Nevada Connections Academy	1,904	33	-	-	33
Nevada State High School	279	-	-	-	-
Nevada Virtual Academy	3,528	29	-	260	289
Oasis Academy	173	241	-	182	422
Odyssey Charter Schools	1,759	260	-	586	846
Pinecrest Academy	847	49	-	110	159
Quest Academy Preparatory	836	75	-	303	377
Rainbow Dreams Academy	244	-	-	-	-
Rainshadow Community Charter High School	127	-	-	-	-
Sierra Nevada Academy Charter	263	-	-	220	220
Silver Sands Montessori Charter School	266	78	-	-	78
Silver State High School	429	242	-	777	1,019
Somerset Academy of Las Vegas	2,864	29	-	209	238
TOTAL	23,798	68	37	195	301

Source: NRS 387-303 Report for FY 2014

10. How do the "sunset taxes" affect K-12 funding?

Three of the funding sources for K-12 education are part of the package of temporary tax increases and tax shifts enacted by the State to address revenue shortfalls resulting from the Great Recession: the Local School Support Tax, the Initiative Petition 1 room tax, and prepayment of the Net Proceeds of Minerals Tax. These revenue sources represent approximately \$630 million in revenue in the 2013-2015 biennium and are scheduled to expire on June 30, 2015.

For the 2015-2017 biennium, these revenues represent a State impact of approximately \$700 million.¹² The Governor recommends making the Local School Support Tax permanent, making the Initiative Petition 1 transfer permanent, and extending the prepayment of Net Proceeds of Minerals Taxes for one year. The Legislature will need to decide whether to extend these sunsets, make them permanent, or substitute other taxes. Each tax is discussed in detail below.

- Local School Support Tax: This sales tax increased from 2.25 percent to 2.6 percent in 2009 and will revert to 2.25 percent on June 30, 2015 (NRS 374.110 & 374.111). The increased rate was budgeted to provide approximately \$333.6 million during the 2013-2015 biennium. The Governor recommends that this rate increase be made permanent beginning July 1, 2015, representing \$379.4 million for the 2015-2017 biennium.¹³ Again, the LSST comprises approximately 45 percent of the total basic support provided by the Nevada Plan.
- Initiative Petition 1: This 3 percent room tax was originally designed to provide supplemental revenue to education beginning in 2011 but has instead been used as a funding source to the Distributive School Account (NRS 387.191) due to budget shortfalls. This tax shift was budgeted to provide approximately \$268.6 million during the 2013-2015 biennium. On June 30, 2015, this revenue source is scheduled to become a supplemental source for education as originally intended, which would necessitate backfilling from the State general fund. The Governor recommends making this funding shift permanent, which represents \$308.2 million in revenue in the 2015-2017 biennium.¹⁴
- Prepayment of Net Proceeds of Minerals: School districts receive Net Proceeds of Minerals Taxes as part of the 75 cent ad valorem tax rate. One-third of this revenue is inside the Nevada Plan and two-thirds is outside the Nevada Plan. The total impact to schools was approximately \$28 million during the 2013-2015 biennium, with 83 percent of the revenue going to Eureka, Humboldt, and Lander Counties.¹⁵ The prepayment of these taxes is scheduled to sunset on June 30, 2015. The Governor recommends that this sunset be extended to June 30, 2016, which means that school districts would not receive any Net Proceeds of Minerals Taxes in FY 2017 but would begin receiving this revenue again in FY 2018. The portion of this revenue that is inside the Nevada Plan is guaranteed and would be made up by the general fund (\$12.6 million).¹⁶ However, the portion outside the Nevada Plan is not guaranteed and would be unfunded for one year (approximately \$25 million). This would have a significant impact on school districts in which large mining operations are located.

11. What key issues should the Legislature consider in 2015?

Several studies and Legislative committees have identified the following key challenges and issues in the K-12 funding formula which can be considered during the 2015 Legislative Session.¹⁷

- Historic expenditures vs adequacy formula: Should Nevada move from a funding system built on historic expenditures to a funding formula based on the cost to adequately educate students? Some stakeholders argue that using historic expenditures perpetuates low funding levels and does not establish a goal for an adequate funding level. In addition, small districts with traditionally high fixed costs have the largest funding rates, while large districts receive the lowest funding per pupil. Using past expenditure data also makes it difficult for districts with historically low costs to change the status quo and increase per-pupil funding relative to other districts.

Over the past decade, the education finance consulting firm Augenblick, Palaich and Associates (APA) conducted two studies of the adequate cost to educate students in Nevada, one in 2006 and a second in 2015. The 2015 study recommends a base funding rate of \$8,251 per pupil plus adjustments for size.¹⁸ The cost of implementing this higher base funding rate is approximately \$1.6 billion more than actual State, local, and Federal expenditures in FY 2013. Given the large price tag of a higher base funding rate, the Legislature may want to set a goal for per-pupil funding and develop a multi-year implementation plan.

- Differential funding for specific populations: Should the Nevada Plan be amended to include weights to account for the extra costs to educate populations such as English Language Learners, low-income students, and special education students? Nevada is one of only a few states that does not provide weighted funding and studies have shown that using weights increases fairness.¹⁹ Several alternative recommendations have been made to the Legislature.
 - In June 2014, the Legislature's Task Force on K-12 Public Education Funding recommended implementing weights of not less than 1.5 for English Learners and Free and Reduced Lunch students, until such time as a cost (adequacy) study may be conducted.²⁰ For Special Education, the Task Force recommended a weight of 2.0 with a funding cap of 13 percent of enrollment.¹ The Task Force recommended that the base for applying weights would include all State and local funding but exclude all Federal and State categorical funding. To ensure accountability, the Task Force also recommended that the funding associated with these weights be initially allocated as a categorical program outside the funding formula and then transitioned into the formula at a future date.
 - In January 2015, the consulting firm APA released a cost (adequacy) study and recommended a base of \$8,251 per pupil plus weights of 1.35 for at-risk students, 1.42 for English Language Learners, and 2.1 for special education students.²¹ While APA's weights for at-risk students and English Language Learners are lower than those recommended by the Task Force on K-12 Public Education Funding, they are calculated off of a higher base funding rate, resulting in higher overall funding levels. The Legislature could reconsider the base funding level and weights recommended by the Task Force on K-12 Public Education Funding in light of the new APA study.
 - The Governor's 2015-2017 Executive Budget includes a \$25 million increase in FY 2017 for special education to start the transition toward a weight of 2.0 as recommended by the Task Force on K-12 Public Education Funding. A timeline for achieving the weight of 2.0 is not specified in the Governor's budget. The proposed budget also includes a new \$5 million contingency fund for high cost special education students.

¹ Here we note that Governor Brian Sandoval has proposed phasing in a weighted formula, beginning with Special Education. The Governor's biennium budget allocates an additional \$25 million in FY 2017, with the eventual goal of achieving a funding weight of 2.0.

- Categorical funds: There are three key questions Nevada should consider for categorical funds:
 - Should the State fold existing categorical programs into the main funding formula and make these monies flexible? State funds for specific populations and programs are currently allocated outside the basic support guarantee, such as special education, Senate Bill 504 funding for English Learners, class size reduction, and full day kindergarten. Funding these programs outside the funding formula limits school district flexibility and places emphasis on compliance instead of outcomes. It may not be possible to place all programs in the main funding formula. For example, special education has maintenance of effort requirements that are easier to monitor if expenditures are accounted for separately.^{2,22}
 - Should the proposed weights be funded as categorical programs or should they be folded into the main funding formula? The Task Force on K-12 Public Education Funding recommended that the proposed weights be funded as categorical programs and then be transitioned into the funding formula at some future date. For 2015-2017, the Governor recommends providing \$100 million for Zoom Schools to serve English Language Learners and \$50 million for a new categorical program for at-risk students called Victory Schools. As an alternative, the Legislature could use this \$150 million to fund new weights inside the formula for English Language Learners and at-risk students. Doing so would enhance flexibility for school districts and could be accompanied by accountability measures that switch the focus from compliance to increased student achievement.
 - Should charter schools receive a direct allocation of State categorical funding? Under current law, charter schools are entitled to a proportionate share of State grants but in practice receive very limited funds. If categorical grants are folded into the funding formula, the Legislature could increase the per-pupil funding rate for charter schools to ensure parity with school districts. Alternatively, if the State chooses to keep categorical grants outside the formula, charter schools could receive a categorical block grant to ensure proportionate funding.
- Outside Tax Revenue: There are two key questions the Legislature should consider regarding tax revenue that school districts currently receive outside the Nevada Plan:
 - Should any tax revenues outside the Nevada Plan be incorporated into the funding guarantee? The tax revenues outside the Nevada Plan are significant in size, so incorporating them into the formula would increase transparency and provide a more accurate picture of the amount of funding schools receive. If the State increases the base funding guarantee, these revenues could be counted towards the new higher guarantee, thereby reducing the amount of new revenue the State would need to contribute. Moving outside taxes into the formula would also shift much of the risk for the volatility of the Net Proceeds of Minerals Tax from school districts to the State. Conversely, this action would increase stability and predictability of revenue for districts.

² California is an example of a State that has consolidated categorical programs into the main funding formula in return for greater accountability from schools. In FY 2014, California folded most categorical programs into the main funding formula. In return for making these funds unrestricted, districts were tasked with crafting accountability plans that tie funding to outcomes for specific populations.

- Should outside revenues be taken into account when calculating weights for special needs? The Task Force for K-12 Public Education recommended that the base for applying weights include all State and local funding but exclude all Federal and State categorical funding. The Legislature's decision on this issue interacts with other determinations, such as the base funding rate and what funding sources should be included in the guarantee.
- Enrollment: Should Nevada move from a single count day for enrollment to multiple count days? A single count day does not take into account variation throughout the school year. Multiple count days would help growing districts receive additional revenue but would result in less revenue for districts that experience enrollment declines throughout the year. Alternatively, the State could base funding on average daily attendance. This incentivizes school districts to keep students in school. However, it would disadvantage high schools with significant drop-out rates where attendance decreases throughout the year. The State would need to take into account the cost implications of increased reporting for both the Department of Education and school districts.
- Implementation: Given limited availability of funds, how should Nevada implement a new funding formula? If a new formula is implemented using existing funds, monies would simply be reallocated and some districts could receive significantly less revenue. Conversely, the State could establish a per-pupil funding goal and create a multi-year plan to reach that objective. Nevada would need to consider how long it should hold districts harmless to avoid sharp decreases in revenue in rural areas.
- Revenue: Should legislators increase revenue for K-12 education and what revenue sources should be used? To help provide additional funding for education, the Governor recommends increasing cigarette taxes, increasing business taxes on mining, modifying the restricted slot machine tax, and restructuring the Business License Fee. These proposals would raise approximately \$569 million over the biennium. In addition, several funding sources used for K-12 education are part of the package of sunset taxes the Legislature will be considering during the 2015 Session. The State will need to decide whether to continue these taxes, replace them with other revenue sources, or develop new revenue sources.

Conclusion

This fact sheet illustrates the breadth and complexity of the K-12 public school financing system. While the Nevada Plan is the primary source of funding for operations, schools also receive revenue from a variety of local, State, and Federal sources. There is significant variation in funding between school districts and there are funding disparities between school districts and charter schools. In addition, there is a high degree of volatility in some of the general fund tax revenue received outside the Nevada Plan.

As the Legislature begins the 2015 Session, it can draw on the recommendations made by several Legislative committees and outside experts to improve the K-12 finance system. Issues include whether the State should move to a formula based on the cost to adequately educate pupils, whether to implement funding weights for specific populations, how to treat categorical funds and outside tax revenue, how to count the number of students, how to phase in implementation of the formula, and what revenue sources should be used for a new funding formula.

Appendix A: Funding of K-12 Public Schools in Nevada



About the Kenny C. Guinn Center for Policy Priorities

The Kenny C. Guinn Center for Policy Priorities is a 501(c)(3) nonprofit, bipartisan, think-do tank focused on independent, fact-based, relevant, and well-reasoned analysis of critical policy issues facing Nevada and the Intermountain West. The Guinn Center engages policy-makers, experts, and the public with innovative, data-driven research and analysis to advance policy solutions, inform the public debate, and expand public engagement. The Guinn Center does not take institutional positions on policy issues.

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¹ For more information, see Fiscal Analysis Division, Legislative Counsel Bureau. The Nevada Plan for School Finance: An Overview (January 2015) http://www.leg.state.nv.us/interim/77th2013/Committee/Interim/LegCommissionBudgetSubcomm/Other/20-January-2015/Nevada_Plan_web_version.pdf and 2013: http://www.leg.state.nv.us/Division/Fiscal/NevadaPlan/Nevada_Plan_2013.pdf

² Nevada Department of Education. The Executive Budget - DSA & Related K-12 Budgets: 2015-2017 Biennium (January 20, 2015) <http://www.leg.state.nv.us/interim/77th2013/Committee/Interim/LegCommissionBudgetSubcomm/Other/20-January-2015/DSA.pdf>

³ 2013-2014 Interim Task Force on K-12 Public Education Funding Technical Advisory Committee, Item VI- Simplified DSA Model Example- Mike Alastuey (April 21, 2014) <http://www.leg.state.nv.us/interim/77th2013/Committee/Studies/K12FundingTAC/Other/21-April-2014/MeetingPage.cfm?ID=77&d=21-April-2014>

⁴ There are special provisions to accommodate times when enrollment is increasing or decreasing. The guaranteed level of funding is based on the higher of current or prior year enrollment (NRS 387.1233). If a district's enrollment declines by more than 5 percent, funding is based on the higher count of the two previous years. Districts that experience enrollment increases during the school year can receive an increase in basic support of 2 to 4 percent (NRS 387.1243). If enrollment increases after the second school month by at least 3 percent, basic support will increase by 2 percent. If enrollment increases by 6 percent or more after the second school month, basic support will increase by 4 percent.

⁵ Legislative Counsel Bureau, Fiscal Division, 2013 Appropriations Report. Education. http://www.leg.state.nv.us/Division/fiscal/Appropriation%20Reports/2013AppropriationsReport/6_Education.pdf

⁶ Nevada Department of Education. State Reports, NRS 387-303 http://www.doe.nv.gov/Business_Support_Services/Reports/

⁷ Nevada Department of Education. State Reports, NRS 387-303 http://www.doe.nv.gov/Business_Support_Services/Reports/

⁸ Nevada Department of Taxation, 2013-2014 Net Proceeds of Minerals Bulletin

http://tax.nv.gov/LocalGovt/PolicyPub/ArchiveFiles/Net_Proceeds_of_Minerals/ and Nevada Department of Taxation: Local Government Finance: Property Taxes for Nevada Local Governments Fiscal Year 2013-2014.

⁹ Nevada Department of Education, Nevada K-12 Funding: Special Education, SB 500 (2013) Task Force on K-12 Funding (March 31, 2014) <http://www.leg.state.nv.us/interim/77th2013/Committee/Studies/K12Funding/Other/31-March-2014/NDESpeciaEducationFunding.pdf>

¹⁰ Ibid

¹¹ Ibid

- ¹² Nevada Legislative Counsel Bureau, Fiscal Division. Table 1: General Fund Revenue for 2015-2017 Biennium: Economic Forum Forecast versus Governor Recommends Estimate. (February 1, 2015). <https://www.leg.state.nv.us/App/NELIS/REL/78th2015/ExhibitDocument/OpenExhibitDocument/8940/General%20Fund%20Revenue%20Comparison%20-%20EF%20Forecast%20vs%20Gov%20Rec.pdf>
- ¹³ Ibid
- ¹⁴ Ibid
- ¹⁵ Nevada Department of Taxation, 2013-2014 Net Proceeds of Minerals Bulletin http://tax.nv.gov/LocalGovt/PolicyPub/ArchiveFiles/Net_Proceeds_of_Minerals/ and Nevada Department of Taxation: Local Government Finance: Property Taxes for Nevada Local Governments Fiscal Year 2013-2014. <http://tax.nv.gov/LocalGovt/PolicyPub/ArchiveFiles/Redbook/>
- ¹⁶ Nevada Legislative Counsel Bureau, Fiscal Division. Table 1: General Fund Revenue for 2015-2017 Biennium: Economic Forum Forecast versus Governor Recommends Estimate. (February 1, 2015). <https://www.leg.state.nv.us/App/NELIS/REL/78th2015/ExhibitDocument/OpenExhibitDocument/8940/General%20Fund%20Revenue%20Comparison%20-%20EF%20Forecast%20vs%20Gov%20Rec.pdf>
- ¹⁷ Augenblick, Palaich and Associates, Inc. Estimating the Cost of an Adequate Education in Nevada (August, 2006) <http://www.leg.state.nv.us/Division/Research/Publications/InterimReports/2007/Bulletin07-07.pdf>, American Institutes for Research. Study of a New Method for Funding Public Schools in Nevada (September, 2012) <http://www.leg.state.nv.us/Interim/77th2013/Committee/Studies/K12Funding/Other/NVFundingStudyReportFINAL92812.pdf>, and Baker, B., Sciarra, D. & Farrie, D. Education Law Center. Is School Funding Fair? A National Report Card (January 2014): http://www.edlawcenter.org/assets/files/pdfs/publications/National_Report_Card_2014.pdf, and Augenblick, Palaich and Associates Inc. 2015 Professional Judgment Study in Nevada. <http://www.unlv.edu/lincyinstitute/events>
- ¹⁸ Augenblick, Palaich and Associates Inc. 2015 Professional Judgment Study in Nevada. <http://www.unlv.edu/lincyinstitute/events>
- ¹⁹ American Institutes of Research. Study of a New Method for Funding Public Schools in Nevada (September, 2012) <http://www.leg.state.nv.us/Interim/77th2013/Committee/Studies/K12Funding/Other/NVFundingStudyReportFINAL92812.pdf>
- ²⁰ Legislative Counsel Bureau. Task Force on Public Education Funding. Bulletin 15-5 (January 2015) <https://www.leg.state.nv.us/Division/Research/Publications/InterimReports/2015/Bulletin15-05.pdf>
- ²¹ Augenblick, Palaich and Associates Inc. 2015 Professional Judgment Study in Nevada. http://www.unlv.edu/sites/default/files/page_files/27/Lincy-ProfessionalJudgmentStudySummary.pdf
- ²² California Department of Education. Local Control Funding Formula. <http://www.cde.ca.gov/fg/aa/lc/>

Funding of K-12 Public Schools in Nevada

