

NDE - PUPIL-CENTERED FUNDING PLAN ACCOUNT

203-2609

PROGRAM DESCRIPTION

The Pupil Centered Funding Plan was implemented during the 81st Legislative session. The Legislature declared that the proper objective of state financial aid to public education is to ensure each Nevada child a reasonably equal educational opportunity. Recognizing wide local variations in wealth and costs per pupil, this state should supplement local financial ability to whatever extent necessary in each school district to provide programs of instruction in both compulsory and elective subjects that offer full opportunity for every Nevada child to receive the benefit of the purposes for which public schools are maintained. Therefore, the quintessence of the state's financial obligation for such programs is now expressed in a formula that provides a certain basic and level of support to each pupil in this state, adjusted to account for variation in the local costs to provide a reasonably equal educational opportunity to pupils and for the costs of providing a reasonably equal educational opportunity to pupils with certain additional educational needs. NRS 387.1212; NRS 387.1214 to NRS 387.12468.

BASE

This request continues funding for ongoing programs.

	2023-2024 ACTUAL	2024-2025 WORK PROGRAM	2025-2026 AGENCY REQUEST	2025-2026 GOVERNOR RECOMMENDS	2026-2027 AGENCY REQUEST	2026-2027 GOVERNOR RECOMMENDS
RESOURCES:						
APPROPRIATION CONTROL	1,187,446,261	1,487,995,964	1,280,753,741	1,453,455,789	1,430,971,595	1,371,913,400
BALANCE FORWARD FROM PREVIOUS YEAR	281,421,778	23,184,801	19,223,000	25,648,000	19,223,000	27,047,000
BALANCE FORWARD TO NEW YEAR	-23,184,801	0	0	0	0	0
NET PROCEEDS MINERALS - STATE	51,140,179	58,305,000	58,305,000	82,694,000	58,305,000	86,685,000
GOLD AND SILVER TAX	71,729,972	63,063,000	63,063,000	93,509,000	63,063,000	98,125,000
MV GOVERNMENTAL SERVICES TAX COMMISSIONS	131,944,285	134,499,000	134,499,000	141,250,000	134,499,000	145,488,000
EXCISE TAX RETAIL	76,800,162	75,404,000	75,404,000	76,705,000	75,404,000	76,763,000
SCHOOL SUPPORT TAX	2,257,257,330	2,454,407,000	2,454,407,000	2,341,894,000	2,454,407,000	2,417,537,000
ANNUAL SLOT TAX	26,177,827	25,152,000	25,152,000	25,011,000	25,152,000	25,022,000
AB 579 TRANSIENT LODGING TAX	245,004,523	241,840,000	241,840,000	249,644,000	241,840,000	257,082,000
PROPERTY TAX	1,037,676,931	1,086,704,000	1,080,279,000	1,208,120,000	1,080,279,000	1,281,818,000
FED MINERAL LEASING ACT REV	6,740,004	7,500,000	7,500,000	7,000,000	7,500,000	7,000,000
FRANCHISE FEES	640,279	3,500,000	3,500,000	3,250,000	3,500,000	3,500,000
NET PROCEEDS OF MINERALS	23,184,801	19,223,000	19,223,000	27,047,000	19,223,000	28,348,000
FINES/FORFEITURES/PENALTIES	314,032	740,000	740,000	750,000	740,000	750,000
FINES	118,100	50,000	50,000	50,000	50,000	50,000
PRIOR YEAR REFUNDS	5,301,052	0	0	0	0	0
GIFTS AND DONATIONS	1,494	900	900	1,000	900	1,000
TREASURER'S INTEREST DISTRIB	10,293,102	14,540,000	14,540,000	10,034,000	14,540,000	9,814,000
FINE COLLECTIONS (FUEL VIOLATIONS	0	11,000	11,000	0	11,000	0
TRANS FROM UNCLAIMED PROPERTY	572,973	34,000	34,000	500,000	34,000	500,000
TRANS BOATING REVENUE	726,430	900,000	900,000	800,000	900,000	800,000
TRANSFER FROM CCB	31,079,460	40,907,000	40,907,000	17,832,115	40,907,000	16,713,499
TRANSFER FROM PERMANENT FUNDS	16,123,708	11,501,000	11,501,000	10,124,000	11,501,000	9,960,000

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	2023-2024 ACTUAL	2024-2025 WORK PROGRAM	2025-2026 AGENCY REQUEST	2025-2026 GOVERNOR RECOMMENDS	2026-2027 AGENCY REQUEST	2026-2027 GOVERNOR RECOMMENDS
TOTAL RESOURCES:	5,438,509,882	5,749,461,665	5,531,832,641	5,775,318,904	5,682,050,495	5,864,916,899
EXPENDITURES:						
ADJUSTED BASE PUPIL FUNDING	4,341,561,156	4,604,992,481	4,444,259,343	4,552,283,626	4,604,534,267	4,641,108,460
TRANSPORTATION FUNDING	193,150,692	193,187,746	182,749,475	190,802,790	177,245,170	190,802,790
FOOD SERVICES FUNDING	1,619,718	1,620,030	1,492,234	1,028,195	1,447,289	1,028,195
LOCAL SPECIAL EDUCATION FUNDING	483,781,492	483,874,302	466,459,045	597,401,430	452,409,581	597,401,432
ENGLISH LEARNER WEIGHTED FUNDING	212,534,769	223,153,735	217,247,252	232,230,102	222,210,101	231,928,742
AT-RISK PUPIL WEIGHTED FUNDING	197,841,153	208,593,011	191,420,548	164,688,470	195,794,074	164,474,753
GIFTED AND TALENTED WEIGHTED FUNDING	8,020,902	8,392,360	8,981,744	9,837,291	9,187,013	9,824,527
RESERVE FUTURE YR NET PROCEEDS	0	25,648,000	19,223,000	27,047,000	19,223,000	28,348,000
TOTAL EXPENDITURES:	5,438,509,882	5,749,461,665	5,531,832,641	5,775,318,904	5,682,050,495	5,864,916,899

ENHANCEMENT

E125 EDUCATION & WORKFORCE

This request adds funding appropriated from Senate Bill 231 from the 2023 Legislative Session to the Pupil-Centered Funding Plan. Additionally, this request adds funding to support raises for State Public Charter Schools, District-Sponsored Public Charter Schools, and City Public Charter Schools.

	2023-2024 ACTUAL	2024-2025 WORK PROGRAM	2025-2026 AGENCY REQUEST	2025-2026 GOVERNOR RECOMMENDS	2026-2027 AGENCY REQUEST	2026-2027 GOVERNOR RECOMMENDS
RESOURCES:						
APPROPRIATION CONTROL	0	0	25,635,252	143,941,393	57,024,297	143,941,393
TOTAL RESOURCES:	0	0	25,635,252	143,941,393	57,024,297	143,941,393
EXPENDITURES:						
ADJUSTED BASE PUPIL FUNDING	0	0	25,635,252	0	57,024,297	0
SALARY INCREASES	0	0	0	143,941,393	0	143,941,393
TOTAL EXPENDITURES:	0	0	25,635,252	143,941,393	57,024,297	143,941,393

E126 EDUCATION & WORKFORCE

This request adds funding for State Sponsored Charter Schools, District Sponsored Charter Schools, and City Sponsored Charter Schools.

	2023-2024 ACTUAL	2024-2025 WORK PROGRAM	2025-2026 AGENCY REQUEST	2025-2026 GOVERNOR RECOMMENDS	2026-2027 AGENCY REQUEST	2026-2027 GOVERNOR RECOMMENDS
RESOURCES:						
APPROPRIATION CONTROL	0	0	0	8,000,000	0	9,000,000
TOTAL RESOURCES:	0	0	0	8,000,000	0	9,000,000
EXPENDITURES:						
TRANSPORTATION FUNDING	0	0	0	8,000,000	0	9,000,000
TOTAL EXPENDITURES:	0	0	0	8,000,000	0	9,000,000

E999 UNFUNDED

	2023-2024 ACTUAL	2024-2025 WORK PROGRAM	2025-2026 AGENCY REQUEST	2025-2026 GOVERNOR RECOMMENDS	2026-2027 AGENCY REQUEST	2026-2027 GOVERNOR RECOMMENDS
RESOURCES:						
UNFUNDED DECISION UNITS	0	0	181,606,971	0	484,638,084	0
TOTAL RESOURCES:	0	0	181,606,971	0	484,638,084	0

SUMMARY

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RESOURCES:						
APPROPRIATION CONTROL	1,187,446,261	1,487,995,964	1,487,995,964	1,605,397,182	1,972,633,976	1,524,854,793
BALANCE FORWARD FROM PREVIOUS YEAR	281,421,778	23,184,801	19,223,000	25,648,000	19,223,000	27,047,000
BALANCE FORWARD TO NEW YEAR	-23,184,801	0	0	0	0	0
NET PROCEEDS MINERALS - STATE	51,140,179	58,305,000	58,305,000	82,694,000	58,305,000	86,685,000
GOLD AND SILVER TAX	71,729,972	63,063,000	63,063,000	93,509,000	63,063,000	98,125,000
MV GOVERNMENTAL SERVICES TAX COMMISSIONS	131,944,285	134,499,000	134,499,000	141,250,000	134,499,000	145,488,000
EXCISE TAX RETAIL	76,800,162	75,404,000	75,404,000	76,705,000	75,404,000	76,763,000
SCHOOL SUPPORT TAX	2,257,257,330	2,454,407,000	2,454,407,000	2,341,894,000	2,454,407,000	2,417,537,000
ANNUAL SLOT TAX	26,177,827	25,152,000	25,152,000	25,011,000	25,152,000	25,022,000
AB 579 TRANSIENT LODGING TAX	245,004,523	241,840,000	241,840,000	249,644,000	241,840,000	257,082,000
PROPERTY TAX	1,037,676,931	1,086,704,000	1,080,279,000	1,208,120,000	1,080,279,000	1,281,818,000

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FED MINERAL LEASING ACT REV	6,740,004	7,500,000	7,500,000	7,000,000	7,500,000	7,000,000
FRANCHISE FEES	640,279	3,500,000	3,500,000	3,250,000	3,500,000	3,500,000
NET PROCEEDS OF MINERALS	23,184,801	19,223,000	19,223,000	27,047,000	19,223,000	28,348,000
FINES/FORFEITURES/PENALTIES	314,032	740,000	740,000	750,000	740,000	750,000
FINES	118,100	50,000	50,000	50,000	50,000	50,000
PRIOR YEAR REFUNDS	5,301,052	0	0	0	0	0
GIFTS AND DONATIONS	1,494	900	900	1,000	900	1,000
TREASURER'S INTEREST DISTRIB	10,293,102	14,540,000	14,540,000	10,034,000	14,540,000	9,814,000
FINE COLLECTIONS (FUEL VIOLATIONS	0	11,000	11,000	0	11,000	0
TRANS FROM UNCLAIMED PROPERTY	572,973	34,000	34,000	500,000	34,000	500,000
TRANS BOATING REVENUE	726,430	900,000	900,000	800,000	900,000	800,000
TRANSFER FROM CCB	31,079,460	40,907,000	40,907,000	17,832,115	40,907,000	16,713,499
TRANSFER FROM PERMANENT FUNDS	16,123,708	11,501,000	11,501,000	10,124,000	11,501,000	9,960,000
TOTAL RESOURCES:	5,438,509,882	5,749,461,665	5,739,074,864	5,927,260,297	6,223,712,876	6,017,858,292
EXPENDITURES:						
ADJUSTED BASE PUPIL FUNDING	4,341,561,156	4,604,992,481	4,596,224,599	4,552,283,626	5,056,481,637	4,641,108,460
TRANSPORTATION FUNDING	193,150,692	193,187,746	192,205,022	198,802,790	192,270,828	199,802,790
FOOD SERVICES FUNDING	1,619,718	1,620,030	1,569,443	1,028,195	1,569,980	1,028,195
LOCAL SPECIAL EDUCATION FUNDING	483,781,492	483,874,302	490,593,864	597,401,430	490,761,836	597,401,432
ENGLISH LEARNER WEIGHTED FUNDING	212,534,769	223,153,735	228,487,731	232,230,102	241,047,585	231,928,742
AT-RISK PUPIL WEIGHTED FUNDING	197,841,153	208,593,011	201,324,741	164,688,470	212,392,184	164,474,753
GIFTED AND TALENTED WEIGHTED FUNDING	8,020,902	8,392,360	9,446,464	9,837,291	9,965,826	9,824,527
SALARY INCREASES	0	0	0	143,941,393	0	143,941,393
RESERVE FUTURE YR NET PROCEEDS	0	25,648,000	19,223,000	27,047,000	19,223,000	28,348,000
TOTAL EXPENDITURES:	5,438,509,882	5,749,461,665	5,739,074,864	5,927,260,297	6,223,712,876	6,017,858,292
PERCENT CHANGE:		5.72%	-0.18%	3.09%	8.44%	1.53%