

LOCAL GOVERNMENT
FISCAL NOTE

AGENCY'S ESTIMATES

Date Prepared: April 8, 2015

Agency Submitting: White Pine County School District

Items of Revenue or Expense, or Both	Fiscal Year 2014-15	Fiscal Year 2015-16	Fiscal Year 2016-17	Effect on Future Biennia
Total	0	0	0	0

Explanation

(Use Additional Sheets of Attachments, if required)

Changing the funding formula to include factors that are not currently included nor adequately funded may have catastrophic, unintended consequences for some districts while benefitting others. Before a formula is implemented, the proposed changes should be modeled and compared against the existing level of funding and current formula in order to determine the cost of the added factors as well as the fiscal impact to each school district. Only after those measures have been taken should a formula be put into effect. Similar changes have been proposed and were included in the American Institutes for Research (AIR) Nevada funding study in 2012. Attached is a spreadsheet that provides an analysis of what can happen to funding using the dated figures and factors used in that model. Most school districts would realize a significant decrease in funding in the attached examples. The purpose of this illustration is to demonstrate the shift of financial resources if additional funding is not provided to compensate for the additional factors and changes in the formula. Also, the factors in this sample came from the AIR report and do not necessarily reflect the factors determined in the Technical Advisory Committee recommendations to the Legislative Task Force on K-12 Funding. The attached model does not include special education.

Name Paul Johnson

Title CFO

White Pine County School District
Funding Simulator - FRL & ELL Only

P. Johnson
5/14/2014

8/26/2013				(C * D)
	FY2014 Per Pupil Weighted Average (SB522)	FY2014 Per Pupil Amount per District (SB 522)	FY2014 Hold Harmless Weighted Enrollment	FY2014 Total Basic Support per District (General Fund Only)
Esmeralda	\$ 5,590	\$ 15,916	59.40	\$ 945,410
Eureka	\$ 5,590	\$ 100	236.20	\$ 23,620
Storey	\$ 5,590	\$ 8,345	399.40	\$ 3,332,993
Mineral	\$ 5,590	\$ 9,534	492.80	\$ 4,698,355
Pershing	\$ 5,590	\$ 8,675	681.20	\$ 5,909,410
Lincoln	\$ 5,590	\$ 10,368	944.80	\$ 9,795,686
Lander	\$ 5,590	\$ 1,051	1,043.20	\$ 1,096,403
White Pine	\$ 5,590	\$ 7,288	1,381.60	\$ 10,069,101
Humboldt	\$ 5,590	\$ 5,242	3,366.60	\$ 17,647,717
Churchill	\$ 5,590	\$ 6,538	3,582.20	\$ 23,420,424
Nye	\$ 5,590	\$ 7,038	5,071.20	\$ 35,691,106
Douglas	\$ 5,590	\$ 5,885	5,900.00	\$ 34,721,500
Carson City	\$ 5,590	\$ 6,537	7,361.80	\$ 48,124,087
Lyon	\$ 5,590	\$ 7,082	7,778.00	\$ 55,083,796
Elko	\$ 5,590	\$ 6,610	9,469.20	\$ 62,591,412
Washoe	\$ 5,590	\$ 5,504	60,146.80	\$ 331,047,987
Clark	\$ 5,590	\$ 5,457	300,081.80	\$ 1,637,546,383
Totals			407,996.20	2,281,745,389.80

FAS Column K		(H * D)	(I/E)
FAS Projected Per Pupil Funding	Per Pupil Difference Between Current Formula and FAS	Difference in Total Basic Support per District (General Fund Only)	% Change in Total Basic Support
\$ 6,423	(\$9,492.65)	(\$563,863.18)	-59.64%
\$ 4,424	\$4,324.47	\$1,021,440.64	4324.47%
\$ 4,068	(\$4,276.66)	(\$1,708,096.92)	-51.25%
\$ 4,732	(\$4,801.96)	(\$2,366,404.65)	-50.37%
\$ 5,409	(\$3,265.69)	(\$2,224,586.43)	-37.64%
\$ 4,786	(\$5,582.32)	(\$5,274,174.30)	-53.84%
\$ 4,926	\$3,874.81	\$4,042,202.96	368.68%
\$ 4,719	(\$2,569.29)	(\$3,549,727.69)	-35.25%
\$ 5,170	(\$72.09)	(\$242,687.08)	-1.38%
\$ 4,990	(\$1,548.07)	(\$5,545,488.85)	-23.68%
\$ 5,266	(\$1,772.29)	(\$8,987,634.33)	-25.18%
\$ 4,814	(\$1,071.04)	(\$6,319,145.69)	-18.20%
\$ 5,570	(\$967.20)	(\$7,120,356.30)	-14.80%
\$ 4,941	(\$2,140.50)	(\$16,648,817.44)	-30.22%
\$ 5,052	(\$1,557.64)	(\$14,749,636.11)	-23.56%
\$ 5,476	(\$28.11)	(\$1,690,684.96)	-0.51%
\$ 5,695	\$237.99	\$71,417,131.51	4.36%
		(510,528.80)	

Total Required to Hold District's Harmless	District's with Increased Funding	Total Funding to fund FRL, ELL and Hold Harmless
\$ 563,863.18	\$ -	\$ 563,863.18
\$ -	\$ 1,021,440.64	\$ 1,021,440.64
\$ 1,708,096.92	\$ -	\$ 1,708,096.92
\$ 2,366,404.65	\$ -	\$ 2,366,404.65
\$ 2,224,586.43	\$ -	\$ 2,224,586.43
\$ 5,274,174.30	\$ -	\$ 5,274,174.30
\$ -	\$ 4,042,202.96	\$ 4,042,202.96
\$ 3,549,727.69	\$ -	\$ 3,549,727.69
\$ 242,687.08	\$ -	\$ 242,687.08
\$ 5,545,488.85	\$ -	\$ 5,545,488.85
\$ 8,987,634.33	\$ -	\$ 8,987,634.33
\$ 6,319,145.69	\$ -	\$ 6,319,145.69
\$ 7,120,356.30	\$ -	\$ 7,120,356.30
\$ 16,648,817.44	\$ -	\$ 16,648,817.44
\$ 14,749,636.11	\$ -	\$ 14,749,636.11
\$ 1,690,684.96	\$ -	\$ 1,690,684.96
\$ -	\$ 71,417,131.51	\$ 71,417,131.51
\$ 76,991,303.91	\$ 76,480,775.11	\$ 153,472,079.02

TAC Recommendations:

ELL 1.50
FRL 1.50
SPED 2.00

White Pine County School District
Funding Simulator - Price Level, FRL & ELL

P. Johnson
5/14/2014

8/26/2013				(C * D)
	FY2014 Per Pupil Weighted Average (SB522)	FY2014 Per Pupil Amount per District (SB 522)	FY2014 Hold Harmless Weighted Enrollment	FY2014 Total Basic Support per District (General Fund Only)
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Totals			407,996.20	2,281,745,389.80

FAS Column K		(H * D)	(I/E)
FAS Projected Per Pupil Funding	Per Pupil Difference Between Current Formula and FAS	Difference in Total Basic Support per District (General Fund Only)	% Change in Total Basic Support
\$ 7,988	(\$7,928.00)	(\$470,923.20)	-49.81%
\$ 5,442	\$5,342.00	\$1,261,780.40	5342.00%
\$ 4,401	(\$3,944.00)	(\$1,575,233.60)	-47.26%
\$ 5,117	(\$4,417.00)	(\$2,176,697.60)	-46.33%
\$ 5,846	(\$2,829.00)	(\$1,927,114.80)	-32.61%
\$ 5,178	(\$5,190.00)	(\$4,903,512.00)	-50.06%
\$ 5,238	\$4,187.00	\$4,367,878.40	398.38%
\$ 5,017	(\$2,271.00)	(\$3,137,613.60)	-31.16%
\$ 5,494	\$252.00	\$848,383.20	4.81%
\$ 5,191	(\$1,347.00)	(\$4,825,223.40)	-20.60%
\$ 5,597	(\$1,441.00)	(\$7,307,599.20)	-20.47%
\$ 5,008	(\$877.00)	(\$5,174,300.00)	-14.90%
\$ 5,794	(\$743.00)	(\$5,469,817.40)	-11.37%
\$ 5,141	(\$1,941.00)	(\$15,097,098.00)	-27.41%
\$ 5,369	(\$1,241.00)	(\$11,751,277.20)	-18.77%
\$ 5,441	(\$63.00)	(\$3,789,248.40)	-1.14%
\$ 5,659	\$202.00	\$60,616,523.60	3.70%
		(511,092.80)	

Total Required to Hold District's Harmless	District's with Increased Funding	Total Funding to fund FRL, ELL and Hold Harmless
\$ 470,923.20	\$ -	\$ 470,923.20
\$ -	\$ 1,261,780.40	\$ 1,261,780.40
\$ 1,575,233.60	\$ -	\$ 1,575,233.60
\$ 2,176,697.60	\$ -	\$ 2,176,697.60
\$ 1,927,114.80	\$ -	\$ 1,927,114.80
\$ 4,903,512.00	\$ -	\$ 4,903,512.00
\$ -	\$ 4,367,878.40	\$ 4,367,878.40
\$ 3,137,613.60	\$ -	\$ 3,137,613.60
\$ -	\$ 848,383.20	\$ 848,383.20
\$ 4,825,223.40	\$ -	\$ 4,825,223.40
\$ 7,307,599.20	\$ -	\$ 7,307,599.20
\$ 5,174,300.00	\$ -	\$ 5,174,300.00
\$ 5,469,817.40	\$ -	\$ 5,469,817.40
\$ 15,097,098.00	\$ -	\$ 15,097,098.00
\$ 11,751,277.20	\$ -	\$ 11,751,277.20
\$ 3,789,248.40	\$ -	\$ 3,789,248.40
\$ -	\$ 60,616,523.60	\$ 60,616,523.60
\$ 67,605,658.40	\$ 67,094,565.60	\$ 134,700,224.00

White Pine County School District
Funding Simulator - Price Level, FRL & ELL

P. Johnson
5/14/2014

8/26/2013				(C * D)
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FAS Column K		(H * D)	(I/E)
FAS Projected Per Pupil Funding	Per Pupil Difference Between Current Formula and FAS	Difference in Total Basic Support per District (General Fund Only)	% Change in Total Basic Support
\$ 17,259	\$1,343.00	\$79,774.20	8.44%
\$ 9,026	\$8,926.00	\$2,108,321.20	8926.00%
\$ 6,681	(\$1,664.00)	(\$664,601.60)	-19.94%
\$ 7,586	(\$1,948.00)	(\$959,974.40)	-20.43%
\$ 8,379	(\$296.00)	(\$201,635.20)	-3.41%
\$ 8,051	(\$2,317.00)	(\$2,189,101.60)	-22.35%
\$ 6,109	\$5,058.00	\$5,276,505.60	481.26%
\$ 5,756	(\$1,532.00)	(\$2,116,611.20)	-21.02%
\$ 5,848	\$606.00	\$2,040,159.60	11.56%
\$ 5,585	(\$953.00)	(\$3,413,836.60)	-14.58%
\$ 6,119	(\$919.00)	(\$4,660,432.80)	-13.06%
\$ 5,404	(\$481.00)	(\$2,837,900.00)	-8.17%
\$ 6,154	(\$383.00)	(\$2,819,569.40)	-5.86%
\$ 5,637	(\$1,445.00)	(\$11,239,210.00)	-20.40%
\$ 5,715	(\$895.00)	(\$8,474,934.00)	-13.54%
\$ 5,553	\$49.00	\$2,947,193.20	0.89%
\$ 5,544	\$87.00	\$26,107,116.60	1.59%
		(1,018,736.40)	

Total Required to Hold District's Harmless	District's with Increased Funding	Total Funding to fund FRL, ELL and Hold Harmless
\$ -	\$ 79,774.20	\$ 79,774.20
\$ -	\$ 2,108,321.20	\$ 2,108,321.20
\$ 664,601.60	\$ -	\$ 664,601.60
\$ 959,974.40	\$ -	\$ 959,974.40
\$ 201,635.20	\$ -	\$ 201,635.20
\$ 2,189,101.60	\$ -	\$ 2,189,101.60
\$ -	\$ 5,276,505.60	\$ 5,276,505.60
\$ 2,116,611.20	\$ -	\$ 2,116,611.20
\$ -	\$ 2,040,159.60	\$ 2,040,159.60
\$ 3,413,836.60	\$ -	\$ 3,413,836.60
\$ 4,660,432.80	\$ -	\$ 4,660,432.80
\$ 2,837,900.00	\$ -	\$ 2,837,900.00
\$ 2,819,569.40	\$ -	\$ 2,819,569.40
\$ 11,239,210.00	\$ -	\$ 11,239,210.00
\$ 8,474,934.00	\$ -	\$ 8,474,934.00
\$ -	\$ 2,947,193.20	\$ 2,947,193.20
\$ -	\$ 26,107,116.60	\$ 26,107,116.60
\$ 39,577,806.80	\$ 38,559,070.40	\$ 78,136,877.20

White Pine County School District
Funding Simulator - Price Level, FRL, ELL and Scale/Density

P. Johnson
5/14/2014

8/26/2013				(C * D)
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Totals			407,996.20	2,281,745,389.80

FAS Column K		(H * D)	(I/E)
FAS Projected Per Pupil Funding	Per Pupil Difference Between Current Formula and FAS	Difference in Total Basic Support per District (General Fund Only)	% Change in Total Basic Support
\$ 21,436	\$5,520.00	\$327,888.00	34.68%
\$ 11,088	\$10,988.00	\$2,595,365.60	10988.00%
\$ 7,218	(\$1,127.00)	(\$450,123.80)	-13.51%
\$ 8,193	(\$1,341.00)	(\$660,844.80)	-14.07%
\$ 9,044	\$369.00	\$251,362.80	4.25%
\$ 8,701	(\$1,667.00)	(\$1,574,981.60)	-16.08%
\$ 6,487	\$5,436.00	\$5,670,835.20	517.22%
\$ 6,112	(\$1,176.00)	(\$1,624,761.60)	-16.14%
\$ 6,206	\$964.00	\$3,245,402.40	18.39%
\$ 5,803	(\$735.00)	(\$2,632,917.00)	-11.24%
\$ 6,496	(\$542.00)	(\$2,748,590.40)	-7.70%
\$ 5,615	(\$270.00)	(\$1,593,000.00)	-4.59%
\$ 6,394	(\$143.00)	(\$1,052,737.40)	-2.19%
\$ 5,857	(\$1,225.00)	(\$9,528,050.00)	-17.30%
\$ 6,065	(\$545.00)	(\$5,160,714.00)	-8.25%
\$ 5,510	\$6.00	\$360,880.80	0.11%
\$ 5,502	\$45.00	\$13,503,681.00	0.82%
		(1,071,304.80)	

Total Required to Hold District's Harmless	District's with Increased Funding	Total Funding to fund FRL, ELL and Hold Harmless
\$ -	\$ 327,888.00	\$ 327,888.00
\$ -	\$ 2,595,365.60	\$ 2,595,365.60
\$ 450,123.80	\$ -	\$ 450,123.80
\$ 660,844.80	\$ -	\$ 660,844.80
\$ -	\$ 251,362.80	\$ 251,362.80
\$ 1,574,981.60	\$ -	\$ 1,574,981.60
\$ -	\$ 5,670,835.20	\$ 5,670,835.20
\$ 1,624,761.60	\$ -	\$ 1,624,761.60
\$ -	\$ 3,245,402.40	\$ 3,245,402.40
\$ 2,632,917.00	\$ -	\$ 2,632,917.00
\$ 2,748,590.40	\$ -	\$ 2,748,590.40
\$ 1,593,000.00	\$ -	\$ 1,593,000.00
\$ 1,052,737.40	\$ -	\$ 1,052,737.40
\$ 9,528,050.00	\$ -	\$ 9,528,050.00
\$ 5,160,714.00	\$ -	\$ 5,160,714.00
\$ -	\$ 360,880.80	\$ 360,880.80
\$ -	\$ 13,503,681.00	\$ 13,503,681.00
\$ 27,026,720.60	\$ 25,955,415.80	\$ 52,982,136.40