



UNITED STATES DEPARTMENT OF EDUCATION

OFFICE OF ELEMENTARY AND SECONDARY EDUCATION

April 25, 2024

The Honorable Jhone M. Ebert
Superintendent of Public Instruction
Nevada Department of Education
700 E. Fifth Street
Carson City, NV 89701

Dear Superintendent Ebert:

The U.S. Department of Education (Department) received your written plan for a reasonable level of tolerance when calculating whether the Nevada Department of Education (NDE) has met State maintenance of equity requirements in fiscal year (FY) 2023 under the American Rescue Plan Act of 2021 (ARP Act). This written plan applies only to a subset of Nevada's local educational agencies (LEAs).

The ARP Act State maintenance of equity requirements help ensure that State funding supports LEAs with high concentrations of poverty and students who have been subject to longstanding opportunity gaps in our education system and experienced the greatest impact from the COVID-19 pandemic. These requirements are vital for ensuring that States maintain funding to address the impact of the pandemic on students' education, and for protecting students in high-need and highest-poverty LEAs from disproportionate cuts if reductions in State effort do occur.

The Department determined that it is consistent with the State maintenance of equity requirements to allow a State educational agency (SEA) to calculate whether it has maintained funding equity with respect to its very small high-need and highest-poverty LEAs within a reasonable "tolerance level." The Department's determination is based on the possibility of significant volatility in the calculated per-pupil funding amounts for very small LEAs caused by small changes in student enrollment, which may be unrelated to whether an SEA has achieved the intent of the requirements. (See *Frequently Asked Questions, American Rescue Plan Elementary and Secondary School Emergency Relief Program, Maintenance of Equity Requirements*, July 26, 2022, Question 21(a).)

NDE considers LEAs with enrollments of 100 students or fewer to be very small for the purposes of this proposal. Under this proposed threshold, Nevada had one such LEA (out of 76 LEAs statewide) in FY 2023 that served 0.02 percent of Nevada's students. NDE asserts that calculated per-pupil funding amounts for very small LEAs are significantly affected by small changes in attendance rates and students' educational needs, making per-pupil funding amounts an imperfect indicator of whether the SEA has achieved the intent of maintaining equity in funding across LEAs. For its one very small LEA, NDE proposes to implement a tolerance of up to a one percent decline in per-pupil funding.

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The Department of Education's mission is to promote student achievement and preparation for global competitiveness by fostering educational excellence and ensuring equal access

After reviewing NDE's tolerance proposal and accompanying data, the unique circumstances in the State, and our further State-specific analysis, we have determined that this approach includes a reasonable level of tolerance when calculating whether Nevada has maintained equity in FY 2023.

We appreciate your diligence in developing this proposal. If you have any questions, please contact your program officer at: Nevada.OESE@ed.gov.

Sincerely,

Laura Jimenez

Laura Jimenez
Director, Office of State and Grantee Relations