

April 24, 2026

Modeling CSF Recommended Base and Weighted Student Count Approaches

Enrollment Trends and Weighted Funding Work Groups

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Overview

- **Recap of CSF Recommendations**
- **Practical Implications of Current Year October 1 Counts**
- **Analysis**
 - **Recommended Adjustments**

Recap: CSF Recommendations

- At the last meeting, the Commission recommended replacing the current approach (quarterly ADE) with a single-day (October 1) enrollment count in the current year
- Also recommended shifting October 1 weighted student counts from prior year to current year



Additional Analysis Since Last Commission Meeting

- Following the Commission's recommendations, we were asked to:
 - Walk through the practical implications of the recommendations
 - Assess the recommendations against CSF priorities
 - Analyze state and LEA impacts of the CY October 1 count approach for base funding since the scenario had not been modeled yet
 - Recap the analysis of shifting prior year weighted student counts to current year
 - Recommend adjustments if needed

Practical Implications of Current Year October 1 Count

NDE will need to initially fund districts on prior year count

Assuming objective is to have single count day, this would be the prior October 1

Students would be counted on October 1 of the current school year

However, data for funding would not be available until January 1

Districts will develop budgets in April before the school year and finalize via budget amendments in July and December

This is all prior to having final audited October 1 count data

NDE will need to do a true-up on January 1

Districts whose prior year count was higher will owe money back, while districts whose prior year count was lower will need a catch-up payment

Nevada operates a biennial budget

Changes to counts after state budget set requires recalculation of base and weighted funding amounts

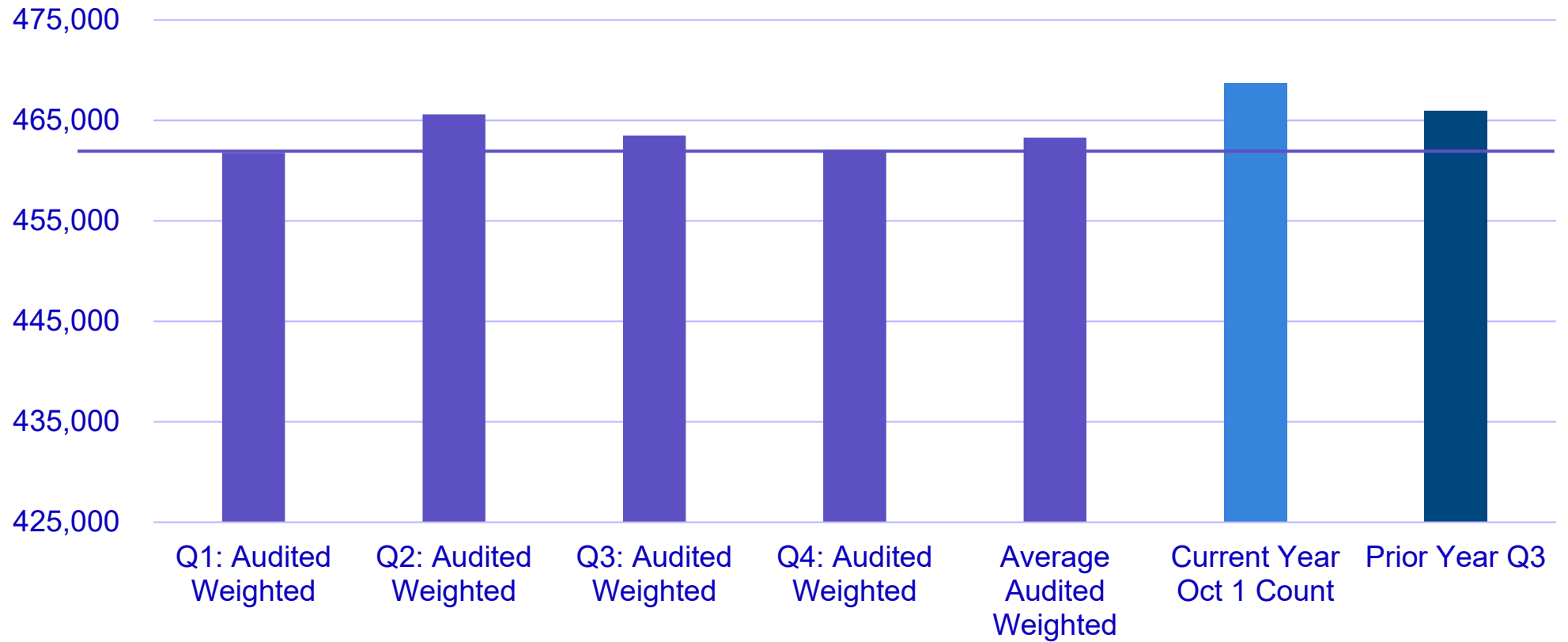
Current Year October 1 Approach Compared to Priorities

CSF Priorities	
Funding stability	Single day counts are less stable
Funding predictability	Current year data will be less predictable for district and state budgeting
Responsiveness to growing LEAs	Yes, however districts will not receive additional funds until January 1
Responsiveness to declining LEAs	No
<i>Reduced administrative burden</i>	Less data reporting, but still requires January 1 true-up
<i>Funding aligned with year students are served</i>	Yes, but funding received after budgets finalized
<i>Using most recent data available</i>	Yes
<i>Not funding more students than served</i>	Yes

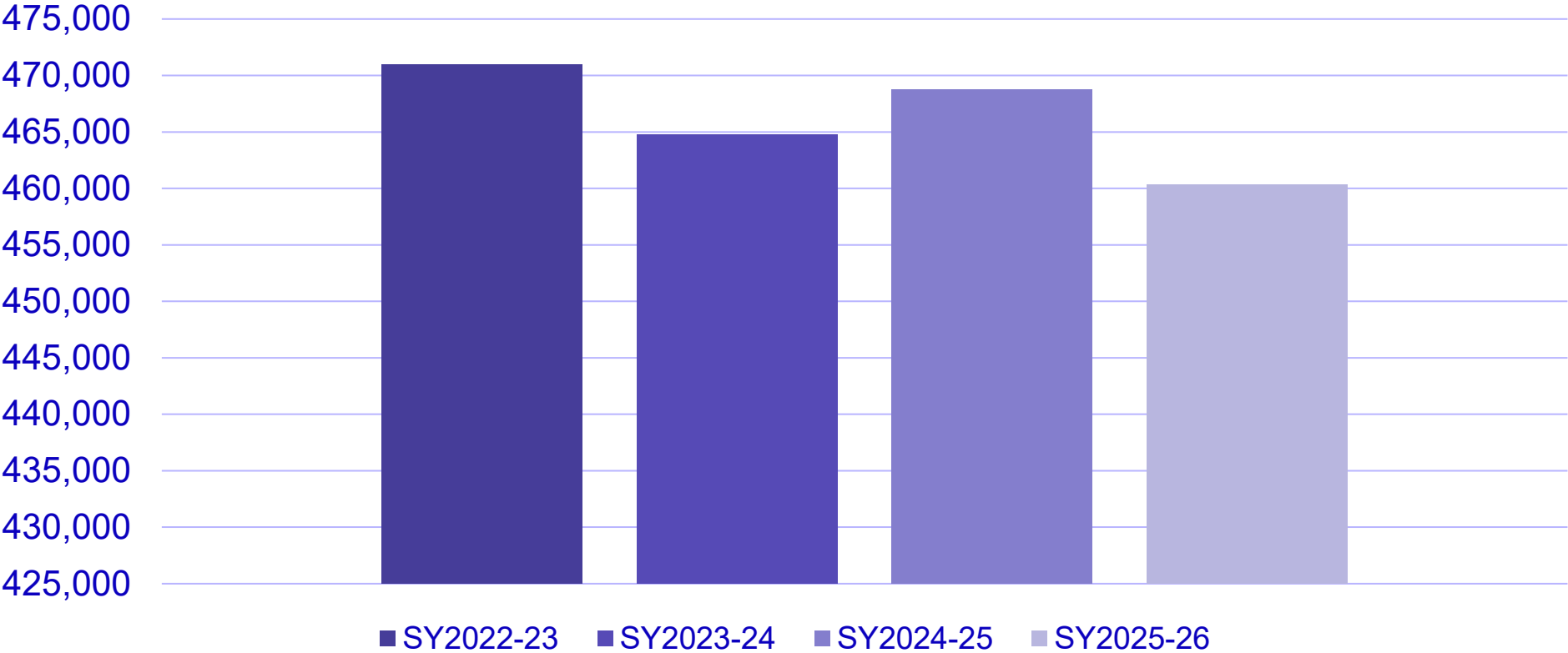
Analysis of Current Year October 1 Count Approach



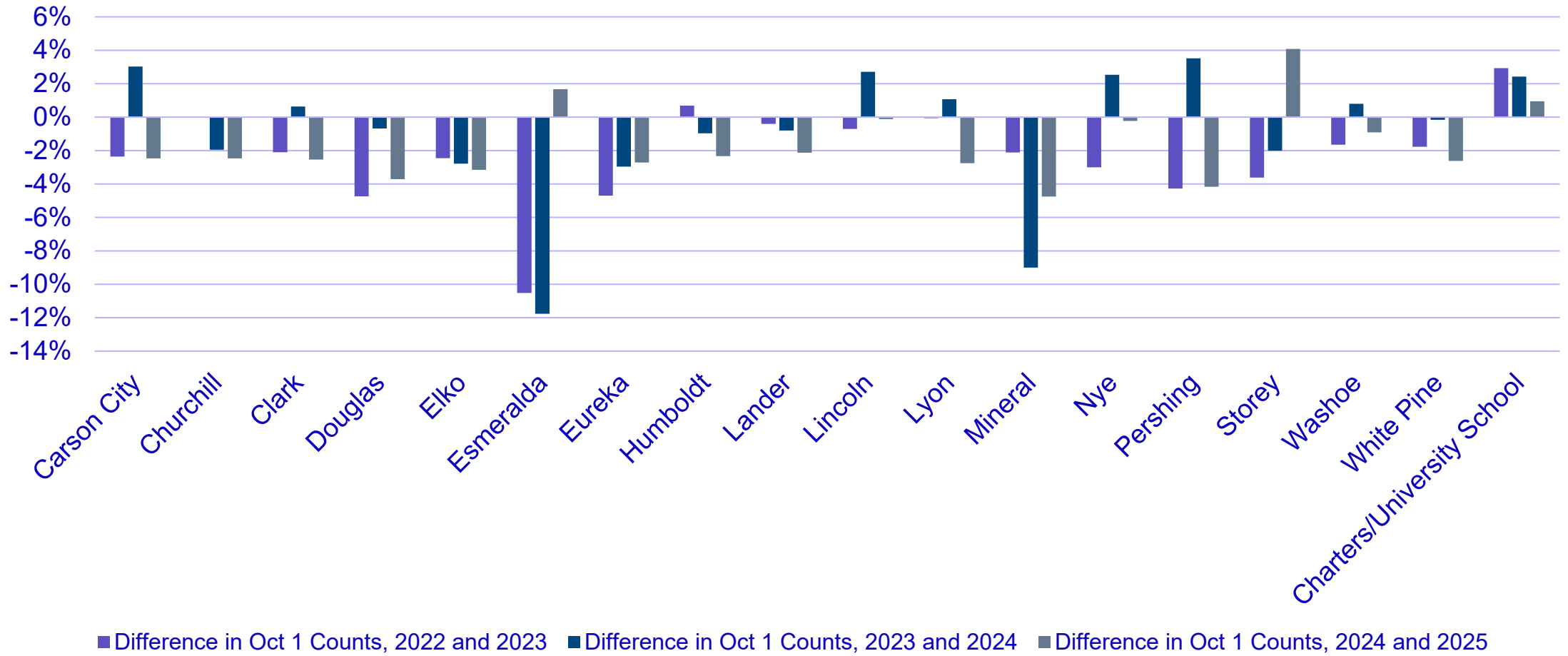
October 1 Compared to Other Counts, SY2024-25



Statewide October 1 Counts



Year-to-Year October 1 Counts by LEA

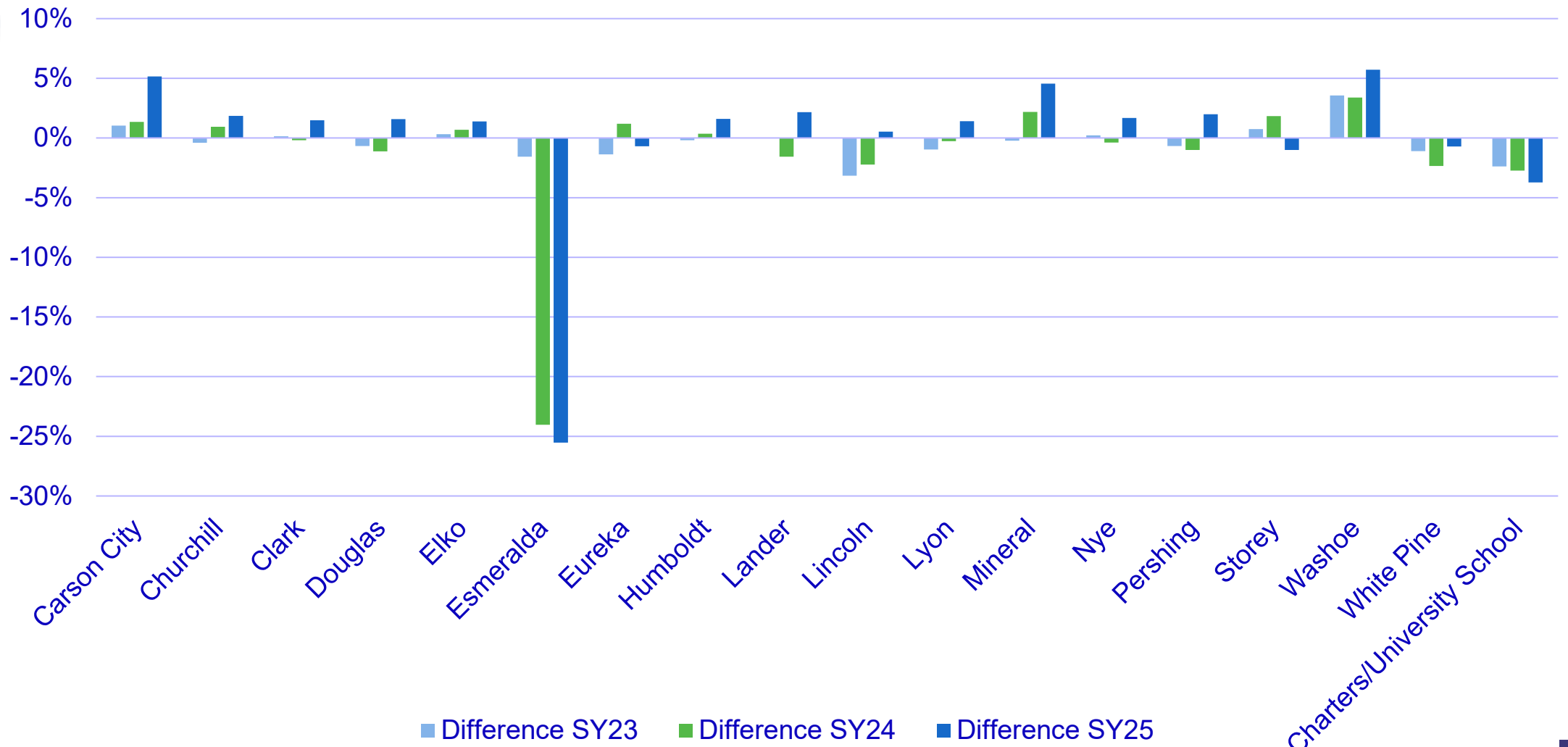


Impact of Current Year October 1 Count Approach

School Year	Current Approach: Quarterly Average	CSF Rec: Current Year Oct 1 Count	Difference (Count)	Difference (Funding in Millions)	Difference (%)
SY2022-23	470,616	470,935	319	\$2.3	0.1%
SY2023-24	465,768	464,752	(1,016)	-\$9.1	-0.2%
SY2024-25	463,277	468,734	5,457	\$51.4	1.2%
SY2025-26	455,659*	460,325	4,666	\$44.0	1.0%

* Estimated based on the average Q1 and Q2 weighted count (Q3 and Q4 data not available)

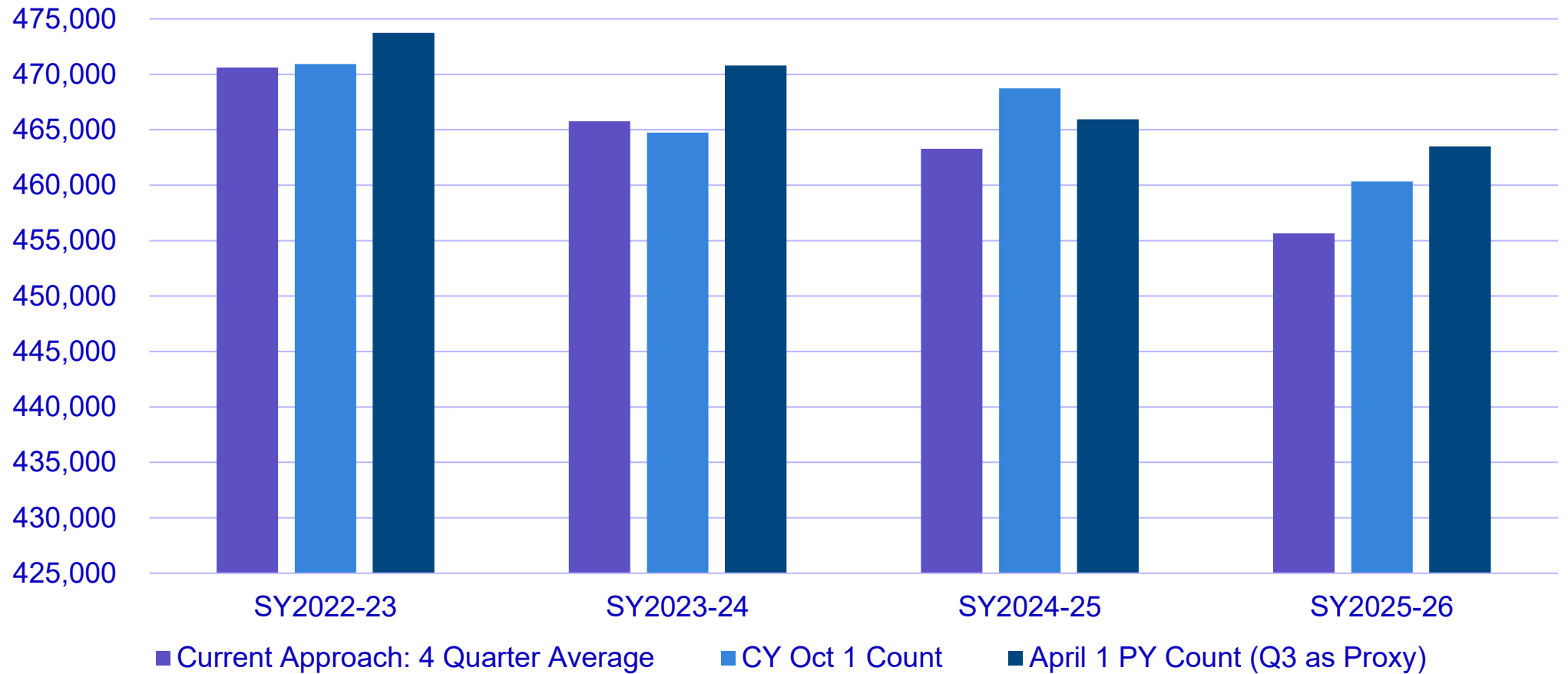
October 1 Count Compared to 4 Quarter Average



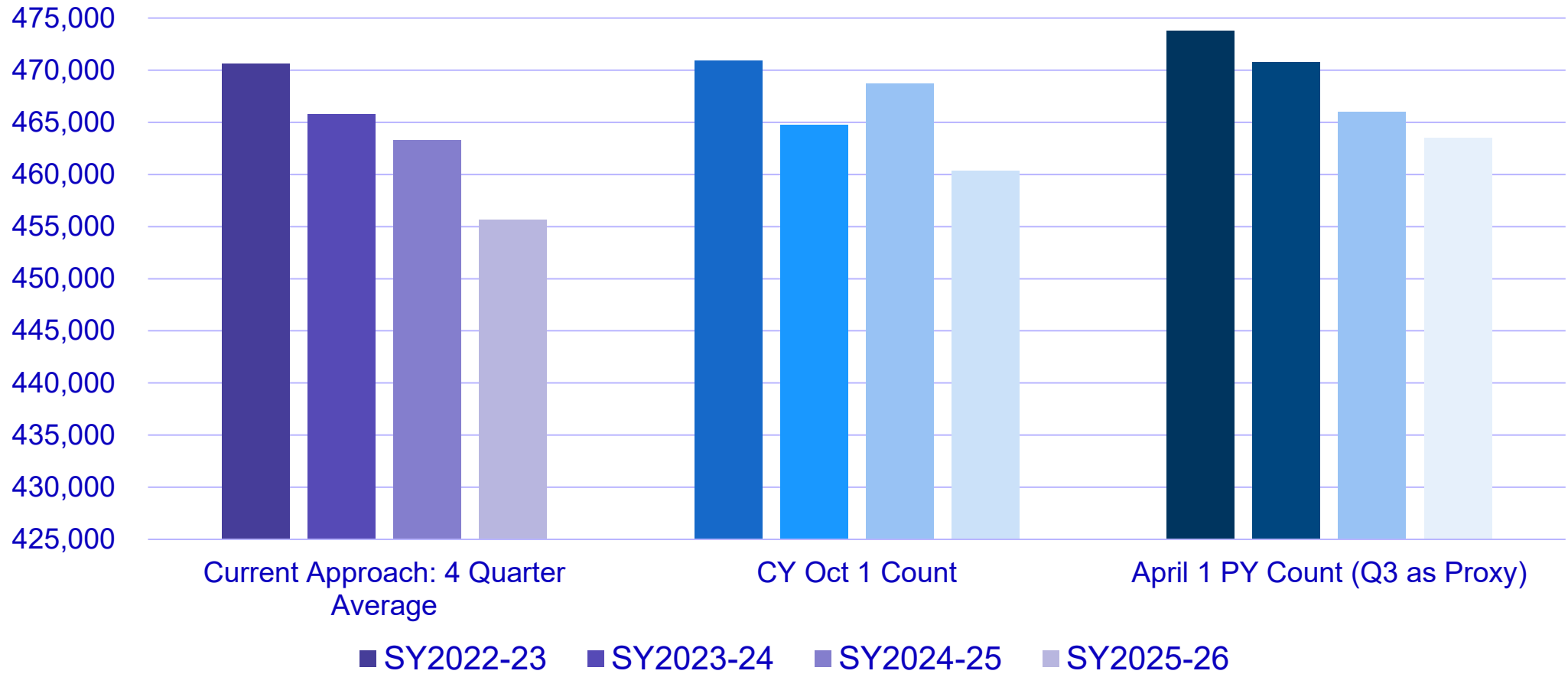
Difference in Budgeted and October 1 Counts Requiring True-up Payments

	SY2023-24	SY2024-25	SY2025-26
Carson City	-\$1,535,751	\$2,017,592	-\$1,697,760
Churchill	\$0	-\$584,536	-\$726,264
Clark	-\$55,376,846	\$17,272,096	-\$69,230,880
Douglas	-\$2,182,383	-\$311,124	-\$1,697,760
Elko	-\$2,164,421	-\$2,517,276	-\$2,773,008
Esmeralda	-\$71,848	-\$75,424	\$9,432
Eureka	-\$134,715	-\$84,852	-\$75,456
Humboldt	\$197,582	-\$292,268	-\$697,968
Lander	-\$35,924	-\$75,424	-\$198,072
Lincoln	-\$53,886	\$216,844	-\$9,432
Lyon	-\$53,886	\$905,088	-\$2,348,568
Mineral	-\$107,772	-\$471,400	-\$226,368
Nye	-\$1,508,808	\$1,291,636	-\$122,616
Pershing	-\$251,468	\$207,416	-\$254,664
Storey	-\$134,715	-\$75,424	\$150,912
Washoe	-\$9,286,354	\$4,591,436	-\$5,366,808
White Pine	-\$197,582	-\$18,856	-\$301,824
Charters/University School	\$17,369,254	\$15,546,772	\$6,253,416
Statewide	-\$55,529,523	\$37,542,296	-\$79,313,688

Comparison Between Base Count Scenarios



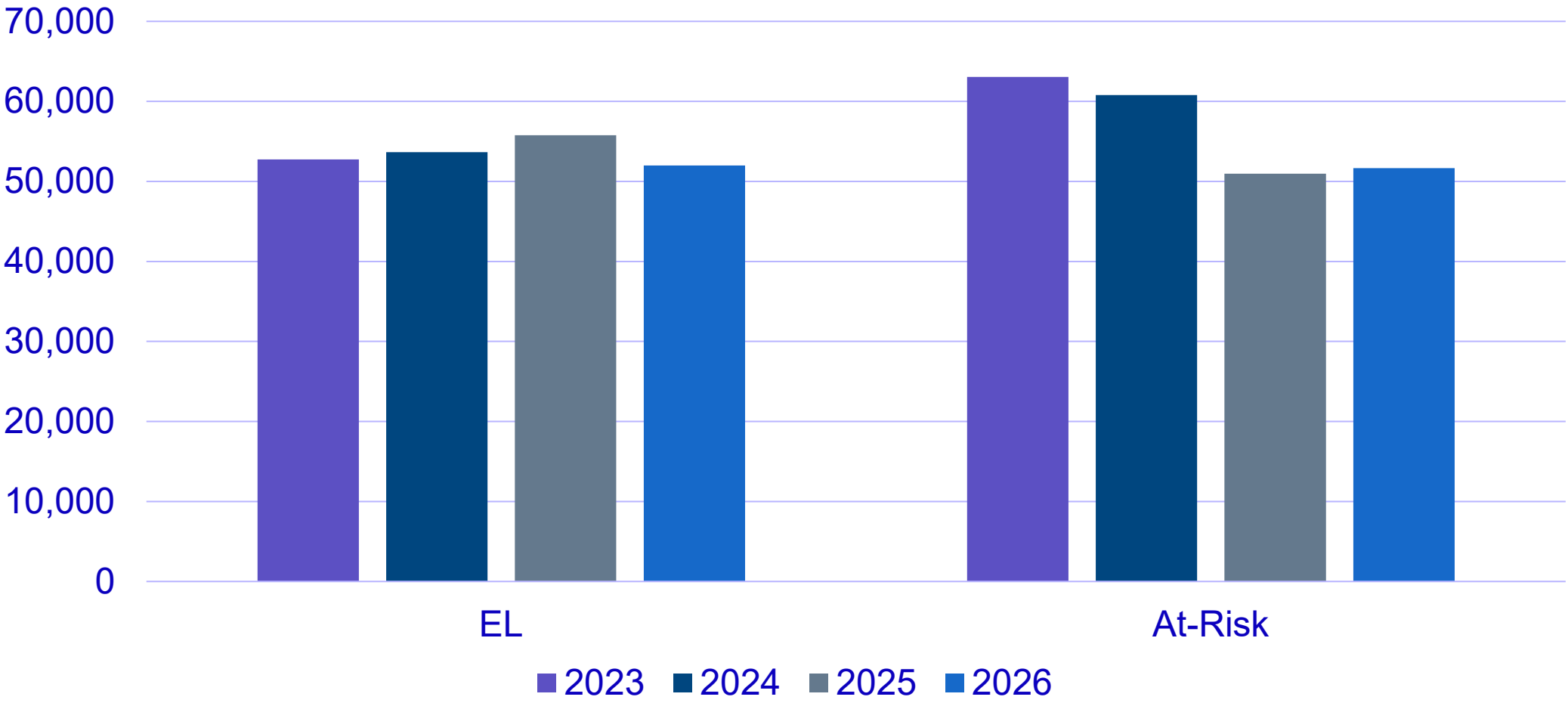
Comparison Across Years



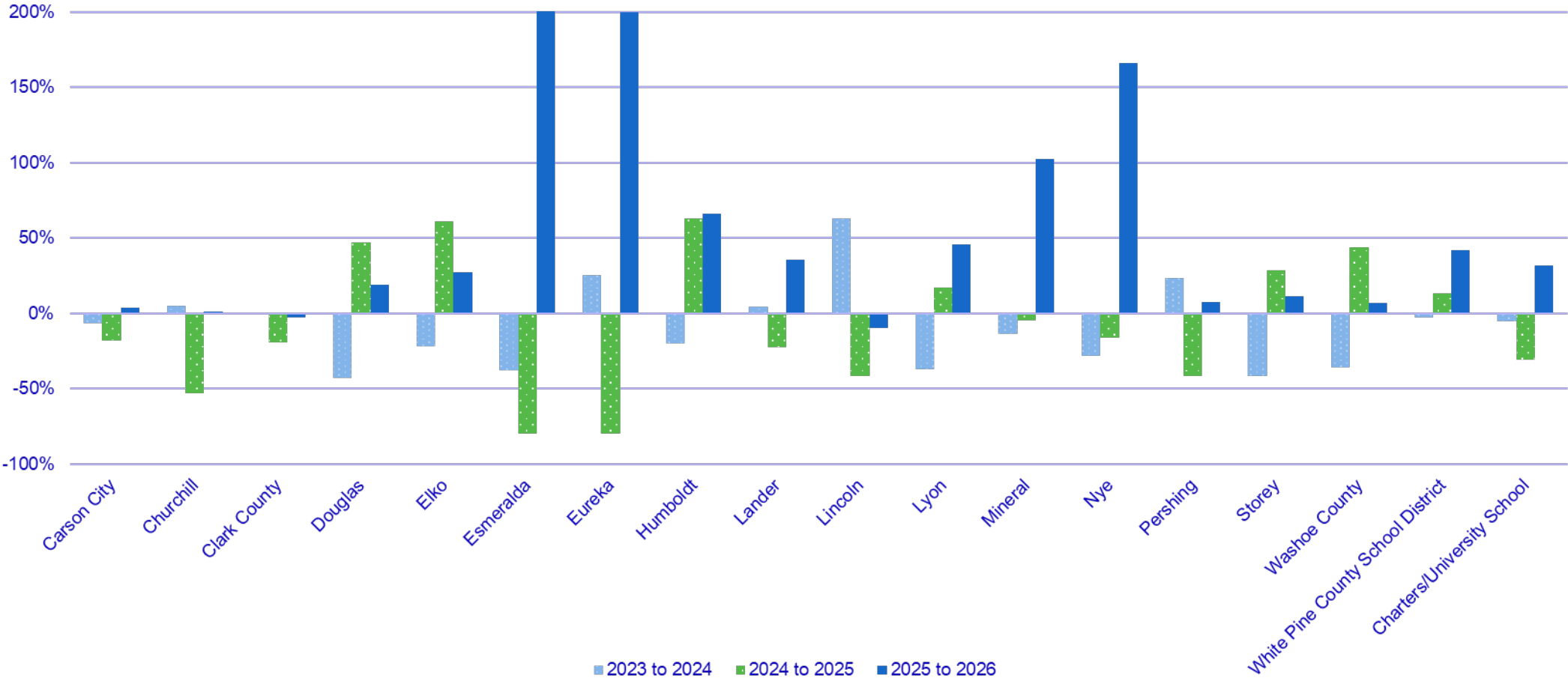
Recap: Impacts of Shifting to Current Year



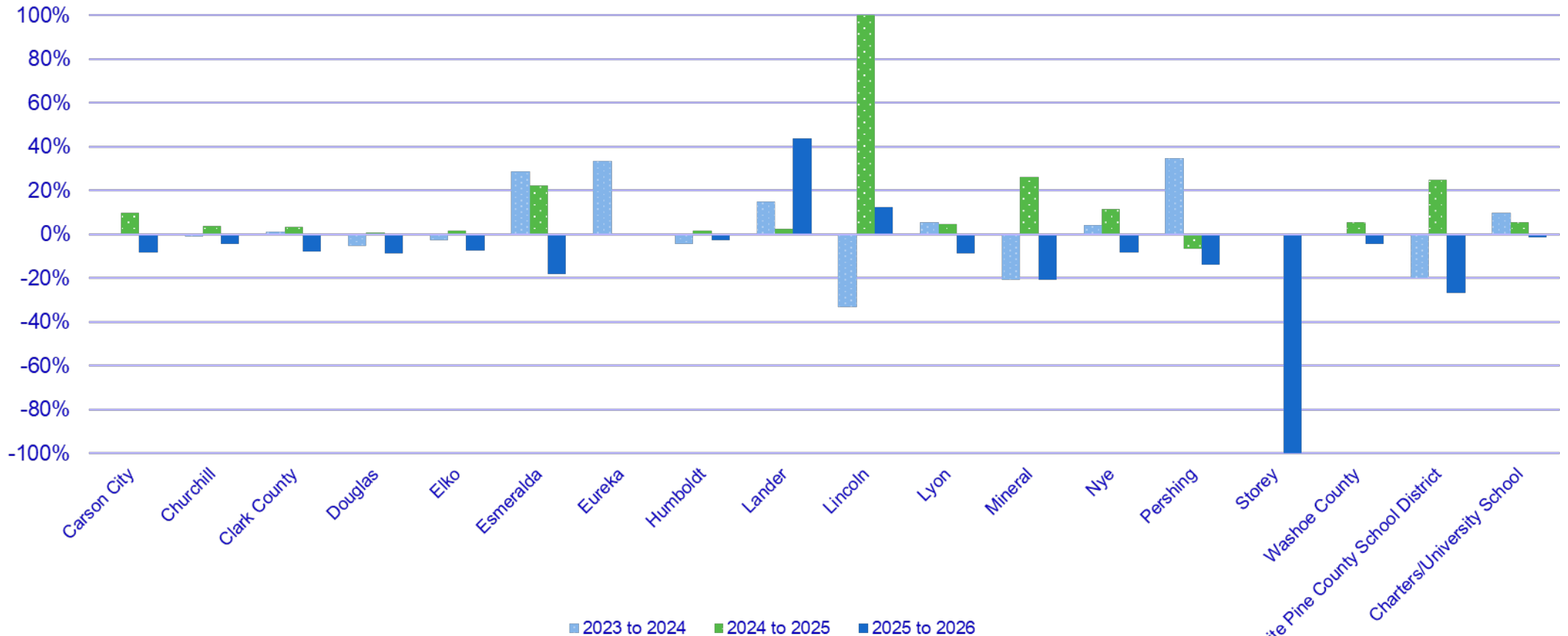
Statewide Funded Count of EL and At-Risk Students



Recap: Change in Year-to-Year Funded At-Risk Student Counts



Recap: Change in Year-to-Year Funded EL Student Counts



Shifting to Current Year October 1 Count: State Impact

FY25

	EL			At-Risk			GATE		
	Count	Funding (millions)	% Diff.	Count	Funding (millions)	% Diff.	Count	Funding (millions)	% Diff.
Current Approach: Prior Year	53,660	\$227.4	NA	60,794	\$200.4	NA	8,317	\$9.4	NA
CSF Rec: Shifting to Current Year	55,758	\$236.3	3.9%	50,970	\$168.0	-16.2%	8,724	\$9.9	4.9%

FY26

	EL			At-Risk			GATE		
	Count	Funding (millions)	% Diff.	Count	Funding (millions)	% Diff.	Count	Funding (millions)	% Diff.
Current Approach: Prior Year	55,758	\$236.3	NA	50,970	\$168.0	NA	8,724	\$9.9	NA
CSF Rec: Shifting to Current Year	51,984	\$220.3	-6.8%	51,646	\$170.2	1.3%	8,945	\$10.1	2.5%

Shifting to Current Year October 1 Count: Impact by LEA

	FY25			FY26		
	EL	At-Risk	GATE	EL	At-Risk	GATE
Carson City	10%	-18%	-9%	-8%	4%	-23%
Churchill	4%	-53%	0%	-4%	1%	0%
Clark	3%	-20%	6%	-8%	-3%	2%
Douglas	1%	47%	44%	-9%	19%	1%
Elko	2%	61%	27%	-8%	27%	-11%
Esmeralda	22%	-80%	0%	-18%	500%	0%
Eureka	0%	-80%	0%	0%	200%	0%
Humboldt	2%	63%	0%	-3%	66%	0%
Lander	3%	-23%	0%	44%	35%	0%
Lincoln	100%	-41%	0%	13%	-10%	0%
Lyon	5%	17%	43%	-9%	46%	-62%
Mineral	26%	-4%	0%	-21%	102%	0%
Nye	12%	-16%	0%	-8%	166%	0%
Pershing	-6%	-42%	0%	-14%	7%	0%
Storey	0%	29%	-100%	-100%	11%	0%
Washoe	5%	44%	-1%	-5%	7%	11%
White Pine	25%	13%	0%	-27%	42%	0%
Charters/University Schools	5%	-31%	4%	-2%	31%	5%

Recommended Adjustments



Recommended Adjustments

- If the Commission wants to use a single year of data and a single count day, **recommend using April 1 of the prior school year for both base and weighted student counts**
 - Benefits:
 - More predictable for state using prior year
 - More stable for district budgeting with final data prior to budget finalization
 - More responsive to declining enrollment districts (majority of state)
 - Does not require a true-up
 - By moving date to Q3, will be closer to current year without challenges of current year funding

Discussion

