

Nevada Performance Report

Addendum 2019–2024

June 2025

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Executive Summary

This Nevada Performance Report Addendum (2019–2024) analyzes student and school progress, along with revenues and expenditures, following the implementation of the Pupil-Centered Funding Plan (PCFP) in Nevada's public education system. The report extends previous analyses included in the Fall 2024 Nevada Performance Report, through fiscal year 2024. It incorporates new metrics from Assembly Bill 400/Senate Bill 98 and includes feedback from interest holder input sessions held in December 2024.

One of the key themes from local educational agencies (LEA) and charter school leaders during input sessions was the need for additional clarity around the transition in funding from the Nevada Plan to the PCFP, specifically around the treatment of state and local funds.

Nevada implemented significant changes to its education funding system with the adoption of the Pupil-Centered Funding Plan (PCFP), replacing the Nevada Plan beginning in FY2022. The transition aimed to promote equity by consolidating both state and local revenue streams into a centralized State Education Fund. A Hold Harmless provision was temporarily enacted to ensure no district received less funding than in a prior baseline year, even amid declining enrollment or less favorable formula outcomes.

Local revenues previously outside the state's accounting structure—such as the Local School Support Tax and property tax revenues—were incorporated into the State Education Fund, accounting for most of the $6.6 billion increase in total education funding between FY2020–21 and FY2022–23. While this consolidation contributed approximately $5.5 billion to the increase, federal COVID-19 relief funding accounted for an additional $1.7 billion. Further analysis revealed that from FY2022–23 to FY2024–25, the State Education Fund grew by another $1.7 billion. About one-third of this increase came from new state revenue sources—the remainder was driven by increases in local tax revenue and fund balances.

Analyses of enrollment, revenue, expenditure, and staffing trends revealed the following:

- Between 2019 and 2024, enrollment across Nevada LEAs and charter authorizers decreased by 16,291 students, which represents a 3 percent decline. Statewide,

enrollment declined by about 11,100 students between 2019 and 2021, before the implementation of the PCFP, and by another 7,777 students between 2022 and 2024, following the implementation of the PCFP.

- Between FY2019 and FY2024, revenues increased for all LEAs in Nevada's public education system. Growth was driven by increased state investments as well as a significant infusion of federal relief dollars during and after the pandemic (ESSER I–III and related funds). An analysis of total revenues between 2019 and 2024 shows an increase in total funding for all LEAs, ranging from an increase of 9.2 percent (Storey County) to an increase of 113 percent (State Public Charter School Authority charter schools).
- In 2024, approximately $420 million, or 5 percent of the total $8.9 billion in state and local funding in the PCFP, was distributed through weighted funds for English Learner students, students classified as At Risk of not graduating with their cohort, and Gifted and Talented students. The largest category of weighted funding, for English Learners, increased approximately 148 percent, from $85.5 million in FY2022 to $212 million in FY2024. Funding for students At Risk also increased, from $60.3 million in FY2022 to $197.3 million in FY2024. However, during this time, the state made two substantial policy adjustments that affected which students are counted for funding and how much money districts receive per eligible pupil. First, the state changed the metric used to count students for At-risk funding, moving away from the federal definition of free and reduced-price lunch eligibility (FRPL) to the graduation related analytic data, or GRAD, score, a composite At-risk index. This resulted in fewer eligible students for the At-risk weight; however, the amount of funding per student At Risk increased substantially, from a 0.03 effective weight in FY2022 to 0.35 in FY2024. Funding for Gifted and Talented students has remained relatively stable, with a weight of 0.12 each year. Adjustments to the base student allocation have resulted in an overall increase from $6.7 million in FY2022 to $8.0 million in FY2024 in total base funding.
- Total expenditures statewide increased from $5.3 billion in 2019 to $7.6 billion in 2024, an increase in spending of 44 percent, in part reflecting increased PCFP investments (primarily from sources previously considered local) as well as additional federal funding available through the federal Elementary and Secondary Education School Relief (ESSER) Act. Per-pupil expenditure increases ranged from 2 percent in Elko County to over 100 percent in White Pine County.
- Overall staffing levels across Nevada increased steadily since the implementation of the PCFP. Between FY2019 and FY2024, statewide full-time equivalent (FTE) staff increased by 2,875 positions, growing from 47,237 to 50,113 FTEs, a 6 percent statewide increase.
- Moreover, the staffing data reveals that staff-to-student ratios have increased in all categories: teacher, administrator, and non-classroom staff. The data is expressed as staff per 1,000 students, so increases in these ratios mean there are more staff of all types serving students than there were in 2022–23.

As noted in the Nevada Performance Report released in November 2024, the COVID-19 pandemic led to substantial declines across most measures of student success in Nevada. The newly reported indicators of success here largely convey the same story. To begin with, statewide measures of postsecondary preparation and success are lower in 2023–24 compared to the 2018–19 school year, including advanced placement (AP) participation and completion and postsecondary enrollment. Participation rates for career and technical education (CTE) have fluctuated slightly but are not meaningfully different in 2023–24 than in 2019–20.

Postsecondary indicators have slightly improved over the same time period for students with Individualized Education Plans (IEPs) and English Learner students. When analyzed at the district level, performance is mixed, with some LEAs seeing post-pandemic declines and others seeing improvements in performance. Early literacy performance, also newly reported here, has changed very little since the 2021–22 school year.

Trends in discipline and violence that span the pre- and post-pandemic eras are difficult to assess because of changes in the way the data are reported. A three-year trend is available for some metrics in the discipline and violence category available at the student group level. Expulsions due to possession of a dangerous weapon have declined across student groups, whereas suspensions have generally increased across student groups.

This addendum also includes performance data for students who are at risk of not graduating with their cohort (“At-risk”). The prior performance report included many of these same metrics for other student groups, but the data for At-risk students has not previously been available. For both the 2022–23 and 2023–24 school years, At-risk students had substantially lower performance in math, English language arts (ELA), and science; higher rates of chronic absenteeism; and lower rates of grade 9 credit sufficiency and graduation. This is largely a mechanical feature of the algorithm that determines At-risk status—it is built to identify struggling students who need additional support.

As is noted in the Nevada Performance Report released in November 2024, connecting changes in student performance to the implementation of the PCFP and the increased state investment in education requires identifying which students and schools were served by those investments, as well as an analytic framework that can separate cause from correlation. The figures provided here are merely a high-level overview of performance in the state. Continuous assessment of PCFP impacts on student achievement, particularly in high-need schools, will be essential for sustaining equitable and effective education for all Nevada students.

Introduction

In November 2024, the Commission on School Funding released the Nevada Performance Report to meet the reporting requirements of Assembly Bill 400/Senate Bill 98 to assess student and school progress under the Pupil-Centered Funding Plan (PCFP). This report serves as an addendum to the November 2024 Performance Report. As part of ongoing efforts to evaluate the early impact of the PCFP, the original report analyzed trends in revenue, expenditures, and staffing from fiscal years 2019 through 2023 using data from Nevada's 387 Report. The Performance Report also analyzed student and school progress on a range of indicators outlined in Assembly Bill 400/Senate Bill 98 and recommended for inclusion by the Commission on School Funding. This addendum extends the analysis of revenue, expenditures, and staffing through fiscal year 2024 and includes analyses of Assembly Bill 400/Senate Bill 98 metrics that were not yet available in fall 2024.

The Pupil-Centered Funding Plan (PCFP) was developed to allocate funds to school districts, charter schools, and university schools for the profoundly gifted based on student needs, local cost factors, and local capacity to raise revenues. Combining state and local dollars, the PCFP guarantees a minimum level of per-pupil funding regardless of a student's location or demographic characteristics. In addition to the per-pupil base allocation, the PCFP provides additional funding for students attending schools in sparsely populated areas that are not able to benefit from economies of scale, as well as students attending schools in areas with a higher cost of living (to account for higher wages). The PCFP also provides additional weighted funding for particular student groups (English Learners, At-risk students, and Gifted and Talented students), recognizing that some student groups may need additional support. By moving away from categorical grants and program-specific allocations, the PCFP gives local educational agency (LEA) leaders greater flexibility to use funds in the way that best meets the needs of their students while also meeting statutory requirements.

The purpose of this report is to evaluate whether PCFP funds are being distributed and used as intended. It aims to examine the evolution of resource allocation and usage since the

implementation of the program and to assess any changes in student and school performance as a result of the PCFP. There are four parts to this report:

1. A summary of input gathered from LEA leaders during listening sessions conducted in December 2024. These sessions focused on sharing analyses from the November 2024 Performance Report.
2. An analysis of policy changes related to school funding in Nevada.
3. An analysis of revenues and expenditures by Nevada school districts and charter schools from 2019 to 2024.
4. An analysis of the additional metrics outlined in Assembly Bill 400/Senate Bill 98 that were not available in fall 2024.

The Nevada School Performance Framework considers multiple measures across many areas including academic achievement (proficiency and growth in English language arts (ELA), math, and science), student engagement (chronic absenteeism and credit sufficiency), English Learner proficiency, graduation rates, and college and career readiness [Advanced Placement (AP), International Baccalaureate (IB), Career and Technical Education (CTE), Work-based Learning (WBL), and dual enrollment).

In this addendum, we add information comparing At-risk and not At-risk students in terms of achievement, engagement, and graduation. We provide analysis of student-level college and career readiness data (AP, IB, and CTE) for Individualized Education Plans (IEP), limited English proficiency (LEP), and At-risk students. Additionally, we include sections on staffing and vacancies, as well as violence
and discipline.

Input Session Summary

To gather input on the findings from the November 2024 Nevada Performance Report, WestEd and APA hosted three input sessions (on December 2, 5, and 9, 2024) that were open to all interest holders in Nevada. During the input sessions, WestEd and APA shared findings from analyses of performance in Nevada since the implementation of the PCFP, along with changes in funding and expenditures during the same period. Between each section of the presentation, participants were invited to ask questions and provide input on the findings, to share their experience with the shift to the PCFP in Nevada, and what they believed was most important for the state to measure in order to understand progress under the PCFP. The WestEd team took notes to capture the input provided. Several key themes emerged from WestEd's analysis of the notes.

Understanding Progress Under the Pupil-Centered Funding Plan

When asked which indicators are most important for understanding progress under the PCFP that are not already included in the Performance Report, participants recommended measuring student progress in the following areas:

- K–3 math proficiency (in addition to reading)
- World-Class Instructional Design and Assessment (WIDA) scores for English Learner students

However, one participant noted that English Language Proficiency Assessment (ELPA) scores may not be the best possible measure for assessing outcomes for English Learners since the assessments do not measure mastery in content areas like math.

Another participant expressed concern about data being lost or not fully considered for those students who fall into multiple risk categories and suggested that the Performance Report include separate analyses of student performance for those students who fall into multiple PCFP weighted categories. Note that under the current PCFP funding structure, students are funded based on unduplicated counts. For example, a student who qualifies for both special education services and At-risk funding is eligible to receive special education funding.

Other participants noted the importance of including analyses of the link between investments and outcomes in performance reporting. At the same time, at least one participant expressed concern about drawing too many conclusions from the expenditure data; specifically, using them to inform discussions about educational investments. The participant noted that the pandemic disproportionately affected low-income and English Learner students, leading to a significant drop in performance in high PCFP schools (i.e., schools serving greater numbers of students eligible for weighted funding) compared to low PCFP schools. They went on to express concern about attributing changes in student performance to the PCFP, given the ongoing effects of COVID-19.

Concerns About the Pupil-Centered Funding Plan

Several participants used the input sessions to express their concerns with the PCFP. One participant noted that the switch to the PCFP resulted in less funding for their district, particularly highlighting the loss of funds from mining proceeds and the overall financial strain caused by the new funding formula. Note that this concern is addressed in the section of this report to follow.

Other participants expressed concern over the At-risk metric. One participant expressed concern that eligibility for funding under the At-risk metric has changed and is still changing and noted that people do not understand or trust the machine learning algorithm used to calculate the GRAD score. Another participant suggested the need to enhance transparency regarding

how At-risk students are identified and funded, enabling schools to ensure they provide services to the appropriate students.

Additional Considerations Related to Reporting on Progress

Participants made several other suggestions, mostly more technical in nature related to reporting on progress. These suggestions and comments include creating greater clarity around the type of funds being reported (e.g., federal versus state), concerns over how the Performance Report will be shared with legislators and the broader public, and a request to display how total expenditures change when federal funding is included and when it is excluded.

Policy Changes Related to School Funding in Nevada

In response to comments during one of the input sessions about a loss in funding as a result of the switch to the PCFP, this section includes an analysis of how funding for education changed in Nevada when the state shifted from providing funding under the Nevada Plan to the Pupil-Centered Funding Plan.

Notably, the state adopted a minimum funding baseline or Hold Harmless provision to support districts during the transition from the Nevada Plan to the PCFP. This Hold Harmless provision ensured that overall funding levels for districts would not fall below those of a prior baseline year (e.g., 2020) when Nevada transitioned to the PCFP, even if the LEA experienced a decline in enrollment or would have received less funding under the new funding formula.

Table 1 provides funding levels by LEA. LEAs designated as “PCFP” received funding based on actual weighted student enrollment, while those designated as “FY2020 baseline funding methodology” received a minimum per-pupil allocation based on FY2020 funding levels. For LEAs funded under Hold Harmless, allocations for each of the weighted student categories were determined using total funding minimums, not actual student counts. As a result, funding levels may not directly correspond with current-year enrollment.

Table 1. FY2020 Baseline and PCFP-funded LEAs

District	FY2022–23 designation	FY2024 designation
Churchill	PCFP	PCFP
Clark	PCFP	PCFP
Douglas	FY2020 baseline	PCFP
Elko	FY2020 baseline	PCFP
Esmeralda	FY2020 baseline	PCFP
Eureka	FY2020 baseline	FY2020 baseline
Humboldt	FY2020 baseline	FY2020 baseline
Lander	PCFP	PCFP
Lincoln	FY2020 baseline	PCFP
Lyon	PCFP	PCFP
Mineral	PCFP	PCFP
Nye	PCFP	PCFP
Carson	FY2020 baseline	PCFP
Pershing	FY2020 baseline	PCFP
Storey	FY2020 baseline	FY2020 baseline
Washoe	PCFP	PCFP
White Pine	PCFP	PCFP
Charters	PCFP	PCFP

Nevertheless, the shift to the PCFP in Nevada changed how funding for education was sourced and allocated in the state. The next sections describe these shifts.

Nevada Plan Funding Compared to the Pupil-Centered Funding Plan

At the end of the 2019 Nevada legislative session, the legislature passed Senate Bill 543, known as the Pupil-Centered Funding Plan (PCFP). This bill introduced significant changes to the state's education funding framework. One of the primary changes was the creation of the State Education Fund. Additionally, the method for determining the amount and distribution of money to public school operations was revised to promote equity.

To ensure accountability, the bill established specific requirements for accounting and the use of the funds. It also created the Commission on School Funding, which is tasked with overseeing the implementation and effectiveness of the new funding plan. Furthermore, certain revenues were directed to be deposited into the State Education Fund, streamlining the funding process.

Senate Bill 543 went into effect in the 2021–2023 Biennium. To understand how the state adjusted funding as part of the shift to the PCFP, the study team compared education funding for 2019–2021 Biennium under the previous Nevada Plan (NV Plan) to the 2021–2023 Biennium under the PCFP. The goal of the analysis was to identify the major sources of funding and any changes in total funding for education that occurred as part of the switch to the PCFP.

The NV Plan revenues were grouped into three buckets: the state share, the local share inside the plan, and the local share outside the plan. Under the NV Plan, local dollars within the plan were used to determine the allocation of state funds to each district to ensure equity across districts. However, these local dollars were not consolidated in the Distributive School Account and did not appear in the state's budgets. In contrast, the PCFP includes local and state dollars in the State Education Fund, rather than just state funds. Table 2 shows what is included in the NV Plan compared to the PCFP.

Table 2. Nevada Plan Revenue Sources Versus PCFP Revenue Sources

NV Plan—state	NV Plan—local "inside"	NV Plan—local "outside"	PCFP
Share of Annual Slot Tax			Share of Annual Slot Tax
Income from Permanent School Fund			Income from Permanent School Fund

NV Plan—state	NV Plan—local "inside"	NV Plan—local "outside"	PCFP
Federal Mineral Land Lease Revenues			Federal Mineral Land Lease Revenues
Out-of-State Local Support Tax	In-State Local Support Tax		Out-of-State Local Support Tax
IP1 Room Tax Revenues			IP1 Room Tax Revenues
Medical and Recreational Marijuana			Medical and Recreational Marijuana
State General Fund			State General Fund
	1/3 Public School Operating Property Tax (PSOPT)	2/3 PSOPT	All PSOPT
	1/3 Net Proceeds of Mineral Tax (NPM)	2/3 Net Proceeds of Mineral Tax (NPM)	All Net Proceeds of Mineral Tax (NPM)
		Governmental Service Tax	Governmental Service Tax
		Franchise Tax	Franchise Tax

The largest shift in allocated revenues from the NV Plan to the PCFP involved adding both local funds "inside" and "outside" the plan into the State Education Fund. This change consolidated local and state dollars at the state level to facilitate an equity-based funding approach. By consolidating local funds into the state education fund, the state aimed to address disparities in funding and provide equal opportunities for all students, regardless of their geographic location.

To assess the impact of this transition, the study team compared the funding allocated in the NV Plan funding for the 2019–2021 Biennium with the funding under the PCFP for the 2021–2023 Biennium. The primary objective was to investigate the degree to which funding increases following PCFP implementation were a result of rolling local "inside" and "outside" funds into the State Education Fund or the allocation of new dollars from state funds.

The study team's analysis began with a comparison of the total education budget for each biennium, as illustrated in Table 3.

Table 3. Comparison of Total Education Budget (2019–2021 Biennium to 2021–2023 Biennium)

Fund names	2019–2021 Biennium (in millions)	2021–2023 Biennium (in millions)	Difference between Biennia (in millions)
NV Plan/PCFP	$ 4,243.4	$9,348.7	$5,105.3
COVID-19 funding	$ -	$1,359.1	$1,359
NDE other state programs	$129.1	$75.1	($54.0)
Professional development	$15.8	$14.7	($1.1)
Teach NV Scholarship	$329.4	$12.9	($316.5)
Educational Trust Account	$0.9	$ -	($0.9)
Incentives for Licensed Educational Personnel	$2.0	$0.9	($1.1)
Office of the Superintendent	$20.2	$11.3	($9.0)
District Support Services	$3.8	$4.4	$0.6
Department Support Services	$9.1	$10.9	$1.9
Standards and Instructional Support	$3.2	$2.8	($0.4)
Assessments and Accountability	$36.3	$34.9	($1.4)
Data Systems Management	$6.8	$8.0	$1.2
Educator Licensure	$6.9	$8.4	$1.5
Educator Effectiveness	$28.9	$25.2	($3.7)
Gear Up (Federal Grant)	$8.2	$7.0	($1.2)
Parental Involvement and Family Engagement	$0.3	$0.3	$ -

Fund names	2019–2021 Biennium (in millions)	2021–2023 Biennium (in millions)	Difference between Biennia (in millions)
Office of Early Learning and Development	$55.2	$61.4	$6.1
Safe and Respectful Learning	$11.2	$13.5	$2.4
Student and School Support (Federal Programs)	$321.6	$341.1	$19.5
Literacy Programs	$1.1	$1.3	$0.2
CTE	$24.0	$24.2	$0.3
Continuing Education	$14.6	$15.2	$0.6
IDEA	$156.4	$178.5	$22.1
Charter School Authority	$58.1	$76.8	$18.7
Contingency for SPED	$2.4	$459.0	$456.5
Alternative Schools	$8.5	$0.7	($7.8)
Total	**$5,502.4**	**$12,096.3**	**$ 6,593.9**

Note. **NV Plan/PCFP and COVID-19 funding are primarily responsible for an increase in revenue from one biennium to the next.**

The difference in total education funding for the 2019–2021 Biennium compared to the 2021–2023 Biennium is approximately $7.0 billion; of this, $5.5 billion is due to local dollars rolling into the PCFP. This increase is primarily due to two major factors: funding from the PCFP and COVID-19 funding (highlighted rows). State education funding under the PCFP increased by about $5.1 billion, while COVID-19 funding accounted for approximately $1.2 billion in increased funding between biennia. Additionally, there were notable changes in funding for several other education programs. For instance, the allocation for special education increased from $2.4 million to $457 million. The Student and School Support (Federal Programs) increased by $19.5 million, growing from $321.6 million to $341.1 million, reflecting enhanced federal support for educational initiatives.

Next, the study team analyzed whether the increase in state funding after the switch to the PCFP was sourced from local or state contributions.

Table 4. Comparison of Revenues in the NV Plan to Revenues in the PCFP by Revenue Type

Revenues	2019–2021 Biennium (in millions)	2021–2023 Biennium (in millions)	Difference between the Biennia (in millions)
Appropriation control	$3,233.5	$2,620.7	$(612.7)
Balance forward from previous year	$0	$9.0	$9.0
Excise Tax Retail	$60.4	$184.2	$123.8
Cannabis Retail Excise Tax	$61.3	$0	$(61.3)
Annual Slot Tax	$49.6	$48.6	$(1.0)
AB 579 Transient Lodging Tax	$0	$366.1	$366.1
Fed Mineral Leasing Act Revenue	$9.7	$11.3	$1.6
Franchise Tax	$0	$5.1	$5.1
Assessed Value of Taxable Property (PSOPT) 25	NA	$ 1,785.5	$1,785.5
School Support Tax	$405.3	$3,853.6	$3,488.3
Governmental Service Tax (GST)	NA	$249.8	$249.8
Net Proceeds of Mineral (NPM)	NA	$47.7	$47.7
Gold and silver	NA	NA	NA
Fines, forfeitures, and penalties	$0	$1.1	$1.1
Prior Year Refunds	$0	$7.5	$7.5
Treasurer's Interest Distribution	$0	$2.8	$2.8
Transfers from unclaimed property	$0	$0.1	$0.1

Revenues	2019–2021 Biennium (in millions)	2021–2023 Biennium (in millions)	Difference between the Biennia (in millions)
Boating revenue	$0	$1.6	$ 1.6
Interagency Transfers	$329.4	$0	$(329.4)
Transfer from CCB	$0	$131.5	$131.5
Transfer from Permanent Funds	$24.2	$22.3	$(2.0)
Total	**$4,243.3**	**$9,348.7**	**$5,105.3**

Note. **Local dollars were incorporated into the State Education Fund for the following revenue streams: Assessed Value of Taxable Property (PSOPT) 25, School Support Tax, Governmental Service Tax, and Net Proceeds of Mineral (NPM).**

In Table 4, the highlighted rows represent local dollars that were incorporated into the State Education Fund. The largest budget increases between biennia were due to the Local School Support Tax, which increased by approximately $3.4 billion, and the Assessed Value of Taxable Property (PSOPT), which increased by $1.8 billion. Both the PSOPT and the School Support Tax increases are attributed to the integration of local dollars. Revenue from some sources decreased from the 2019–2021 Biennium compared to the 2021–2023 Biennium, excluding local funds. However, these losses, totaling about $356 million, were more than offset by the increases from local funding sources.

The study team then performed the same analysis for the 2021–2023 Biennium compared to the current 2023–2025 Biennium.

Table 5. Comparison of State Education Fund (FY2021–23 to FY2023–25)

Revenues	2021–2023 Biennium (in millions)	2023–2025 Biennium (in millions)	Difference between Biennia (in millions)
Appropriation control	$2,620.7	$2,675.4	$54.7
Balance forward from previous year	$9.0	$281.4	$272.4
Retail Excise Tax	$184.2	$152.2	$(32.0)
Recreational Marijuana	$0	$0	$0

Revenues	2021–2023 Biennium (in millions)	2023–2025 Biennium (in millions)	Difference between Biennia (in millions)
Annual Slot Tax	$48.6	$51.3	$2.7
AB 579 Transient Lodging Tax	$366.1	$486.8	$120.8
Federal Mineral Leasing Act Revenue	$11.3	$14.2	$3.0
Franchise Tax	$5.1	$4.1	$(1.1)
State proceeds from minerals	$0	$109.4	$109.4
Assessed Value of Taxable Property (PSOPT)	$ 1,785.5	$2,124.4	$338.8
School Support Tax	$3,853.6	$4,711.7	$858.0
Governmental Service Tax (GST)	$249.8	$266.4	$16.6
Net Proceeds of Mineral (NPM)	$47.7	$42.4	$(5.3)
Gold and silver	NA	$134.8	$134.8
Fines, forfeitures, and penalties	$1.1	$1.2	$0.1
Prior year refunds	$7.5	$5.3	$(2.2)
Treasurer's Interest Distribution	$2.8	$24.8	$22.1
Transfer from unclaimed property	$0.1	$0.6	$0.5
Boating revenue	$1.6	$1.6	$0
Transfer from CCB	$131.5	$72.0	$(59.5)
Transfer from Permanent Funds	$22.3	$27.6	$5.4
Total	**$9,348.7**	**$11,159.9**	**$1,811.2**

Note. **Local dollars were removed from the State Education Fund for the following revenue streams: Assessed Value of Taxable Property (PSOPT), School Support Tax, Governmental Service Tax (GST), and Net Proceeds of Mineral (NPM).**

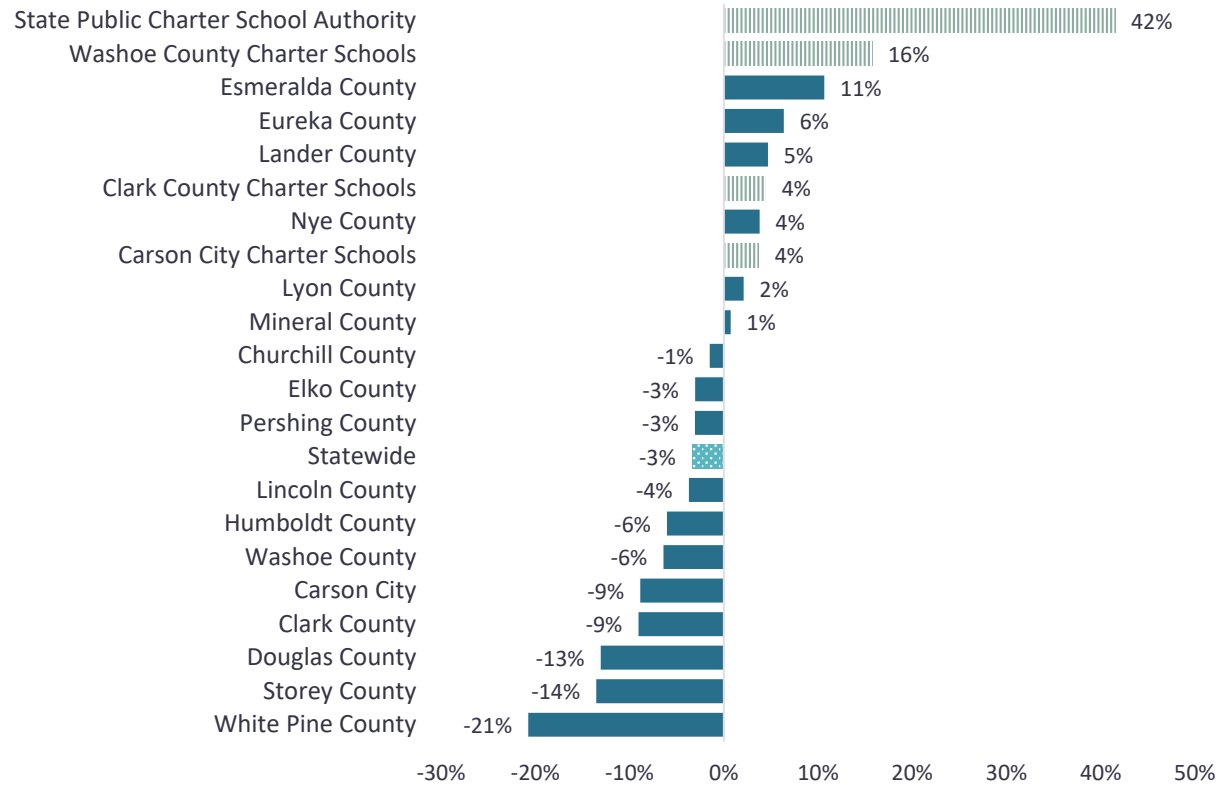
The total change in the State Education Fund from the 2021–2023 Biennium to the 2023–2025 Biennium is about $1.8 billion. This significant increase is primarily driven by three major revenue sources. The largest contributor is the Local School Support Tax (LSST), which grew by approximately $858 million, followed by the PSOPT, which increased by $339 million. When local dollars are removed (funds highlighted in green in Table 5), the increase in state dollars within the State Education Fund amounts to $603 million, which represents about one-third of the total increase.

Analysis of Funding for Nevada Public Education

Trends in State-Level Education Enrollment

Revenue for education in Nevada is driven by enrollment in each LEA. Between 2019 and 2024, across Nevada LEAs and charter authorizers, enrollment declined by 16,291 students, a 3 percent decrease. Statewide, enrollment declined by about 11,100 students between 2019 and 2021, prior to the implementation of the PCFP and by another 7,777 students between 2022 and 2024, following the implementation of the PCFP. Figure 1 shows the percent change in total student enrollment between FY2019 and FY2024.

Figure 1. Percent Change in Total Student Enrollment (FY2019 to FY2024)



Note. **Striped shading in the chart denotes charter schools and the SPCSA. Dot shading indicates statewide totals.**

Large Local Educational Agencies

The two largest districts in the state, Clark County and Washoe County, together account for most of the statewide decrease in enrollment. Clark County saw the most significant decline, with 28,760 fewer students, a decrease of 9 percent, while enrollment in Washoe County declined by 4,076 students, down 6 percent.

Small and Rural Local Educational Agencies

Of the rural and small districts with enrollment declines, Douglas lost 742 students (-13%), Carson City lost 681 students (-9%), White Pine lost 325 students (-21%), and Storey lost 62 students (-14%). Most other small rural districts also experienced modest enrollment declines (e.g., Pershing, Lincoln, Humboldt).

Several small and mid-sized districts experienced modest growth, including Esmeralda (+9 students / +11%), Eureka (+18 students / +6%), Lander (+45 students / +5%), Nye (+199 students / +4%), and Lyon (+184 students / +2%).

Charter Sector

The State Public Charter School Authority (SPCSA) experienced substantial growth of 18,051 students, a 42 percent increase in enrollment. Charter schools authorized by school districts grew by more modest terms. The six charter schools in Clark County grew by 226 students (4%), and the seven charter schools in Washoe County grew by 453 students (16%). The significant growth in enrollment under the SPCSA—an increase of more than 18,000 students—suggests that some portion of the statewide district enrollment decline, including in Clark, may be attributed to students moving into SPCSA-authorized charter schools.

Revenue Trends Across State, Local, and Federal Funds

Between FY2019 and FY2024, revenues increased for all LEAs in Nevada's public education system. Growth was driven by increased state investments as well as significant federal relief dollars during and after the pandemic (ESSER I–III and related funds). However, trends in revenue varied widely across LEAs.

As mentioned in the section describing the transition from the Nevada Plan to the Pupil-Centered Funding Plan, the implementation of the PCFP resulted in a shift from local revenue to state revenue in 2022. The General Fund remained the primary funding source, but major increases in special education funding, federal aid, and new targeted PCFP weights also reshaped funding for LEAs during this period.

Total Revenue Trends

This section includes an analysis of LEA revenues from local, state, and federal sources from 2019–2024. Revenues are examined statewide in total and then disaggregated by funding source to parse out the portion of revenues coming from local, state, or federal sources. Analyses of revenue sources for LEAs is particularly important due to the increase in available federal revenues through ESSER during this time.

As shown in Figure 2 and Table 6, statewide, K–12 revenues from all funds (state, local, and federal) increased by 60 percent, from $5.5 billion to almost $9 billion.

Figure 2. Statewide Total LEA Revenues (2019 to 2024)

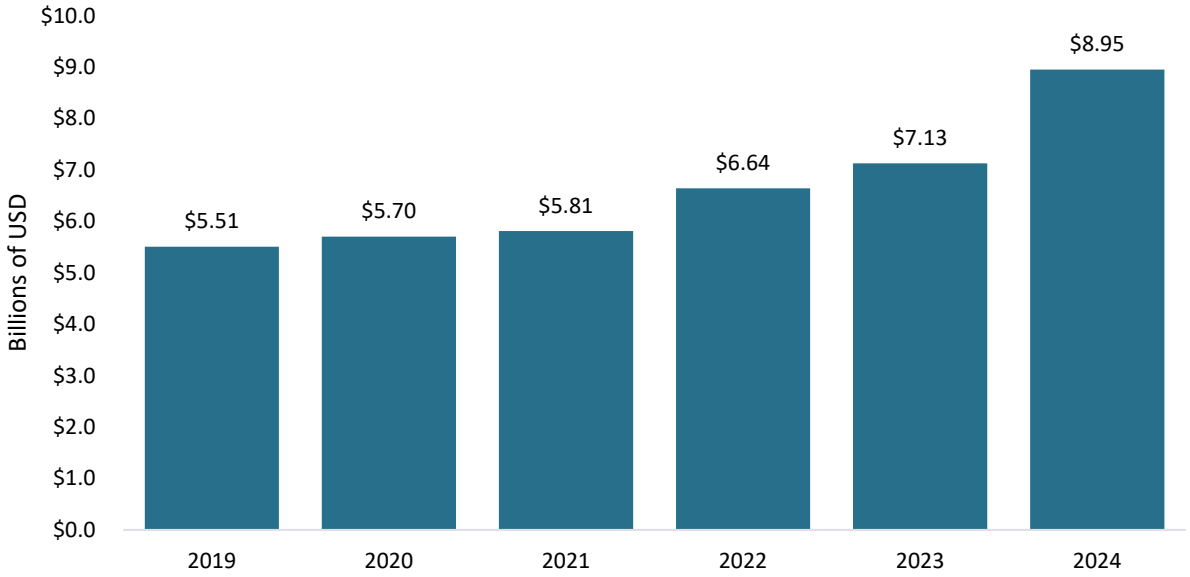


Table 6. Statewide LEA Revenues by Source (2019 to 2024, in billions of dollars)

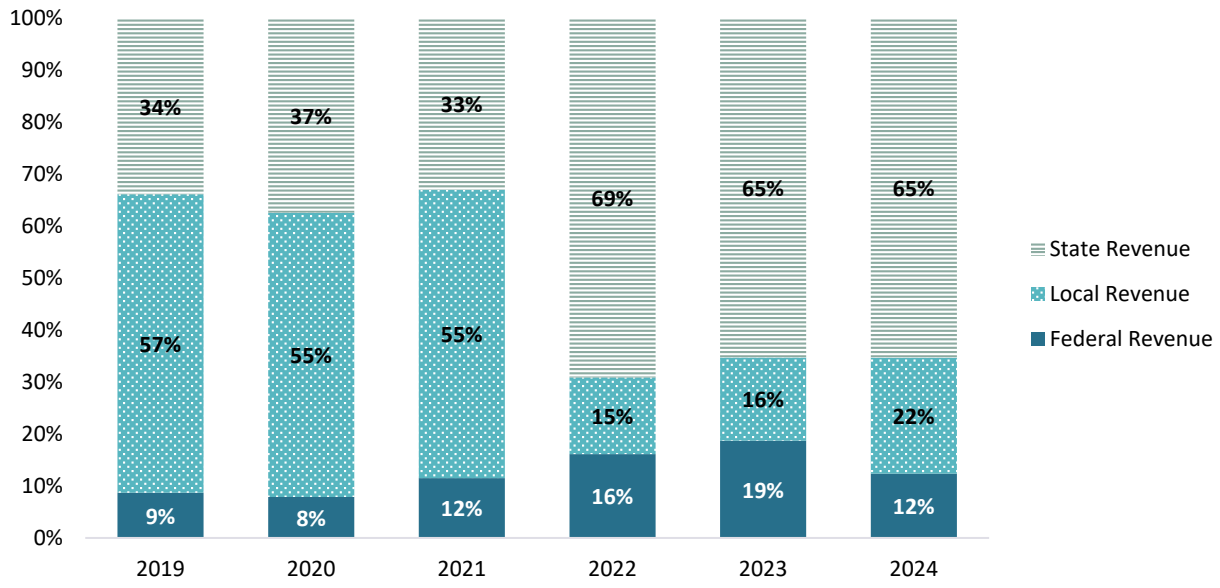
Revenue source	2019	2020	2021	2022	2023	2024
Federal revenue	$0.48	$0.45	$0.67	$1.07	$1.33	$1.11
Local revenue	$3.16	$3.12	$3.22	$0.98	$1.14	$2.00
State revenue	$1.86	$2.13	$1.92	$4.59	$4.65	$5.84
Total	**$5.51**	**$5.70**	**$5.81**	**$6.64**	**$7.13**	**$8.95**

***Note*. Federal, local, and state revenues are assigned based on classification in the 387 Report and may differ from how other sources refer to these revenues. Most notably, since 2022, some local funds are now reported as "state" revenue from the PCFP in the 387 Report.**

The 387 Report classifies revenues received by districts into three broad categories: local, state, and federal. As explained in the "Policy Changes Related to School Funding in Nevada" section above, prior to FY2022, local revenues (such as from ad valorem taxes, net proceeds from minerals, sales and use taxes, or local school support tax) were distributed directly to districts, separate from state funds, and therefore reported as local revenue. Since 2022, many of these local revenue sources are still collected in the same manner as they were prior to FY2022, but are incorporated into, and distributed via, the State Education Fund. Consequently, districts now report these revenues as "state" revenue from the PCFP in the 387 Report (in addition to

other state revenue sources such as restricted and unrestricted state grants). Figure 3 illustrates the state's transition in the treatment of local revenues during this time. Between 2021 and 2022, what was considered local revenues decreased from being over 55 percent of total revenues to approximately 15 percent. Conversely, what was considered state revenue increased from about a third to two-thirds of total revenues. The portion of total revenues from federal sources also increased as ESSER funds were available, up to a peak of about 19 percent of total revenues in 2023.

Figure 3. Percent Statewide Total LEA Revenues by Source (2019 to 2024)



***Note*. Federal, local, and state revenues are assigned based on classification in the 387 Report and may differ from how other sources refer to these revenues. Most notably, since 2022, some local funds are now reported as "state" revenue from the PCFP in the 387 Report.**

Revenues for LEAs are reported in several funds, the largest being Fund 100, the General Fund, also known as the Basic Support Funding, which includes funding for the PCFP adjusted base allocation for all students, PCFP transportation funding, and PCFP food services funding. As shown in Table 7, other fund categories include local special education and the three weight-based allocations: English Learner, At-risk, and Gifted and Talented. The research team analyzed revenues by category following the implementation of the PCFP in 2022. Large increases in funding were observed between 2022 and 2024, particularly for English Learner and At-risk funding. Special education tier revenues also increased significantly, due to the change in how revenues were shifted from local to state funds. Since these increases occurred after the state changed how local revenues were included in the state funding model, these increases represent actual increases in funding from one year to the next.

Table 7. Statewide Total LEA Revenues by Fund (2022 to 2024, in millions of dollars)

Fund description	2022	2023	2024	Change between 2022 and 2024
Basic Support Funding	$4.2b	$4.3b	$5.1b	22%
Other governmental funds	$1.2b	$1.3b	$1.6b	28%
State and local special education	$228	$232	$845	271%
Federal funds	$792	$1.1b	$828	5%
PCFP-EL	$86	$90	$213	149%
PCFP-At-risk	$60	$67	$198	229%
Other state grant funds	$53	$56	$128	140%
State salary increase	$0	$0	$37	NA
PCFP-GT	$7	$6	$9	27%
Total revenues	**$6.6b**	**$7.1b**	**$9.0b**	**35%**

***Note*. Increases between FY2023 and FY2024 reflect changes in how local special education contributions were classified and distributed.**

Basic Support Fund Growth

Funding for the Basic Support allocation of the PCFP (adjusted base, transportation, and food service funding) has increased steadily, growing from $4.2 billion in FY2022 to $5.1 billion in FY2024, a 22.4 percent increase, or nearly $941 million in additional revenue.

Federal Funds and COVID-19 Relief

From 2022 to 2024, federal revenue increased by almost 30 percent, primarily due to federal COVID-19 relief funds through ESSER. Federal revenue peaked in FY2023 at over $1 billion, then dropped slightly to $827 million in 2024, the final year for ESSER expenditures unless LEAs requested a late liquidation extension.

Targeted Weights Under PCFP

With the introduction of the PCFP in FY2022, new PCFP weights for specific student groups were enacted in legislation. Funding for all three student groups increased between 2022 and 2024.

- English Learner funding rose from $85.5 million to $213 million over the same period.
- At-risk funding grew from $60.3 million in FY2022 to $198.4 million in FY2024.
- Gifted and Talented allocations increased modestly from $6.7 million to $8.5 million

Together, these three funds accounted for approximately $420 million, about 5 percent of total state funds for education in 2024, an increase from 2 percent in 2022. These increases reflect the implementation of weighted funding under the PCFP, designed to direct more resources to student groups with greater needs.

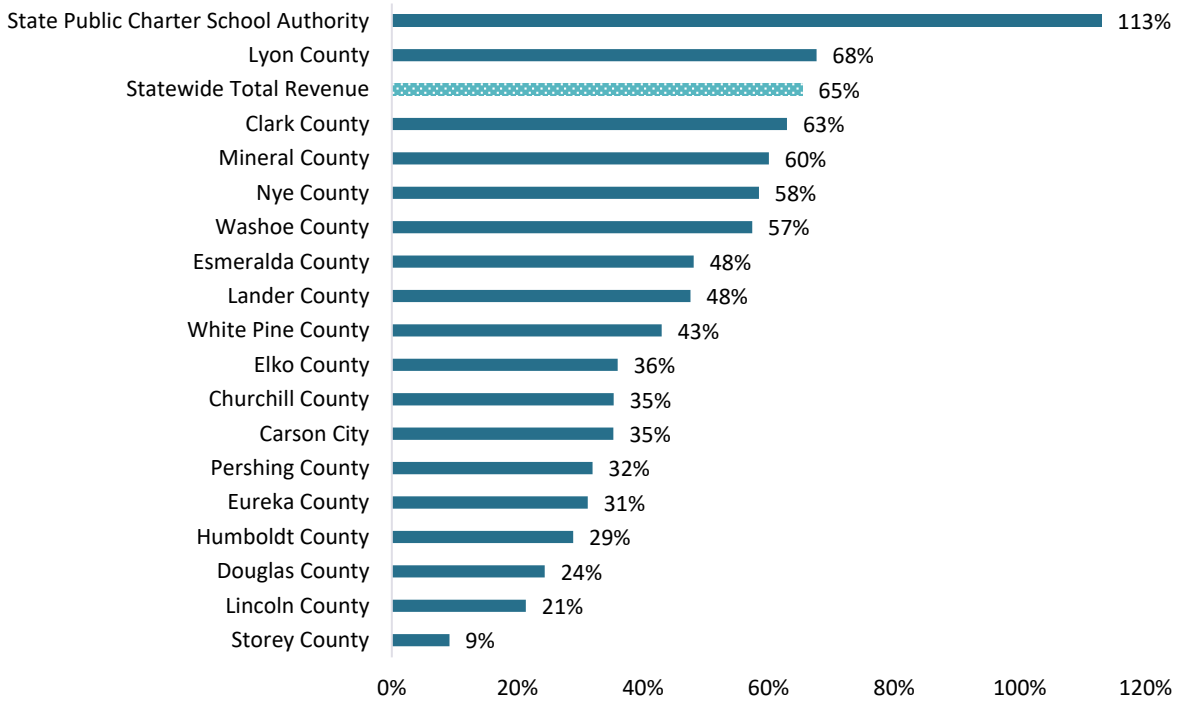
Other Notable Increases

The state also allocated new funding in FY2024—$37.1 million for state-funded educator salary increases—highlighting recent policy efforts to improve teacher pay. The year 2024 marks the first time this line item appears in the statewide data.

Revenue Trends by Local Educational Agency

An analysis of total revenues between 2019 and 2024 shows an increase in total funding for all LEAs, ranging from an increase of 9.2 percent (Storey County) to an increase of 113 percent (State Public Charter School Authority charter schools). In Clark County, revenues increased by 62.9 percent. In Washoe County, revenues similarly increased by 57.4 percent. Across all other districts in Nevada, the average percentage increase was 38.5 percent, but increases varied widely by district. Notably, revenues increased even in those districts where enrollment declined. Figure 4 shows revenue increases between 2019 and 2024 by LEA. Note that non-State Public Charter School Authority charters are grouped together; they are disaggregated further in the expenditure section. Appendix B, Table B4, details total revenue increases by LEAs between 2019 and 2024 in millions of dollars.

Figure 4. Percent Change in Total Revenues by LEA (2019 to 2024)



***Note*. Shaded row indicates statewide totals.**

Large Local Educational Agencies

Among Nevada's two largest school districts, Clark County School District (CCSD) showed the largest absolute revenue increase, growing from $3.7 billion in FY2019 to over $6 billion in FY2024, a 63 percent increase. The growth in funding in CCSD accounted for most of the statewide revenue increase. Though smaller in total gain compared to Clark, funding in Washoe County School District, the second largest school district in the state, increased by 57 percent, rising from $765 million in 2019 to over $1.2 billion in 2024.

Small and Rural Local Educational Agencies

Growth in revenues among Nevada's rural and frontier districts was more mixed. Some small districts experienced rapid growth over the six-year period. Storey County revenues increased the most among small and rural LEAs, by 9.2 percent, while other small and rural districts saw revenue increases between 21 percent and 68 percent. Nine LEAs were granted FY2020 baseline funding to maintain stable funding during 2022–23, while three LEAs received this funding in 2024.

Charter Sector

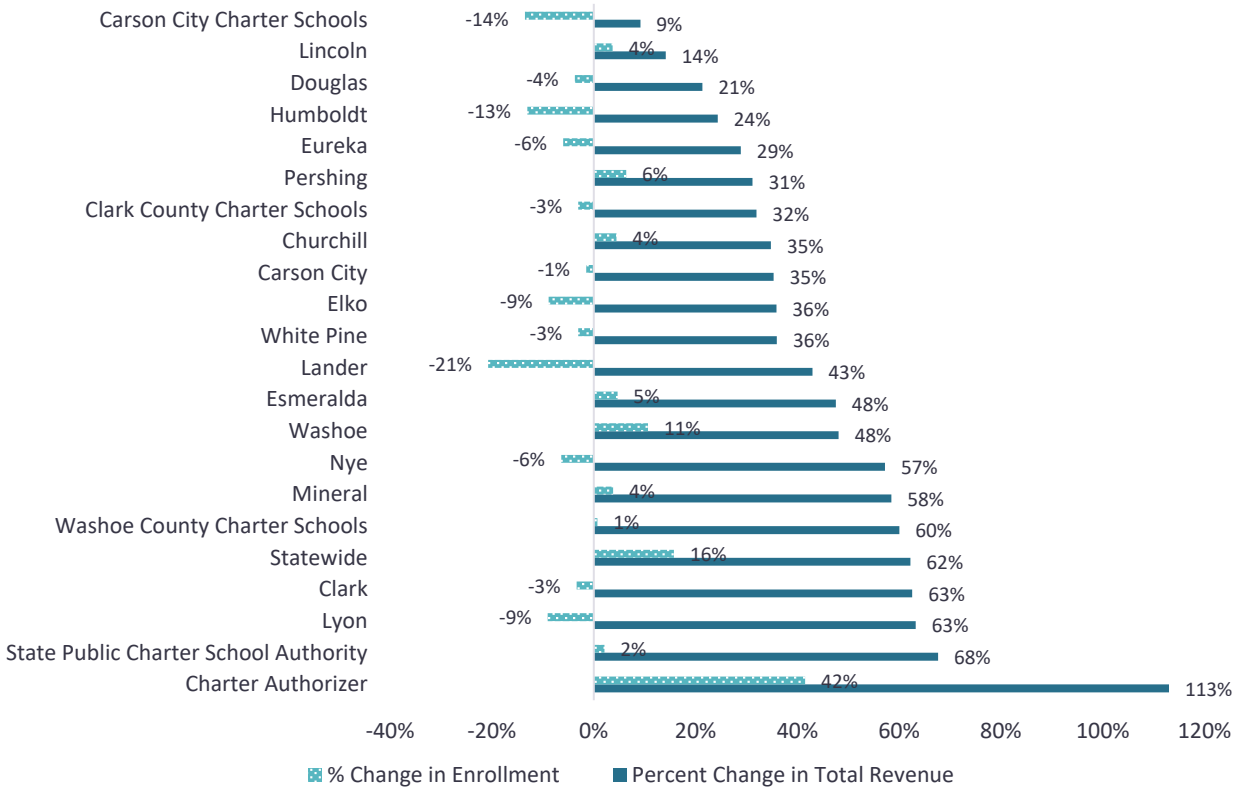
The charter sector, particularly schools authorized by the State Public Charter School Authority (SPCSA), experienced some of the most dramatic revenue increases statewide. SPCSA revenues more than doubled—rising from approximately $358 million in FY2019 to $764 million in FY2024, a 113 percent increase. Other charter LEAs also saw meaningful gains. Overall, the total revenues for all charter and university-authorized schools grew by $430 million, a 99 percent increase, reflecting the sector's rapid enrollment growth and expanded weighted funding through the PCFP.

Revenue and Enrollment Trends

Statewide, total K–12 revenue rose 63 percent, from approximately $5.5 billion in 2019 to $8.95 billion in 2024, a $3.45 billion increase, shown in Figure 5. Meanwhile, total enrollment declined by 3 percent, from 482,052 students to 465,761. This divergence between revenue growth and enrollment loss highlights that per-pupil funding has increased significantly, likely influenced by the implementation of the Pupil-Centered Funding Plan (PCFP), consolidation of categorical programs, and influxes of federal pandemic-related aid.

Between 2019 and 2024, nearly all LEAs across Nevada saw substantial revenue growth, regardless of whether enrollment increased or declined. Large LEAs such as Clark and Washoe received significant increases aligned with PCFP reforms. For small and rural school districts, enrollment largely held steady or declined slightly, yet revenue still increased significantly. In many cases, revenue growth outpaced changes in student counts by wide margins. In contrast, charter schools experienced both enrollment growth and revenue expansion. The SPCSA, in particular, saw a 41 percent increase in enrollment alongside a 113 percent increase in total revenue.

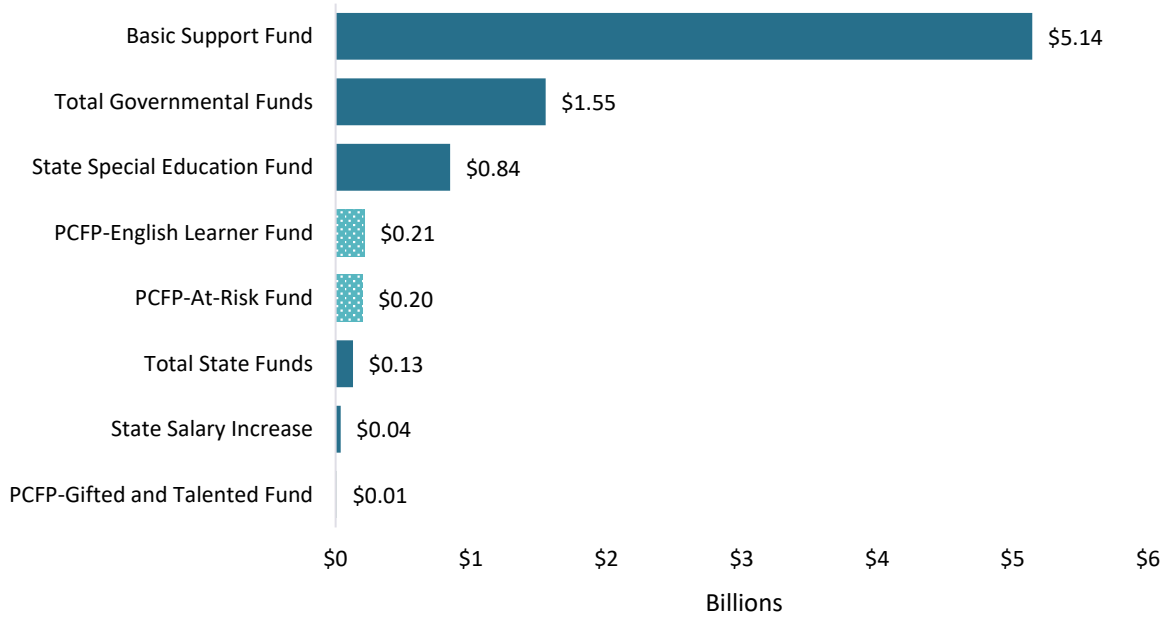
Figure 5. Percent Change in Student Enrollment and Total Revenue (FY2019 to FY2024)



Comparison of School and District Revenues and Student Need

The study team used the revenue data provided in the 387 Report to examine how much of state and local funding (i.e., once federal funds are excluded) was allocated through each of the three student-based weights in the formula—English Learner, At-risk, and Gifted and Talented. These analyses include only state and local funds and exclude any federal funding sources. Figure 6 illustrates the proportion of funding for K–12 education in FY2024 by fund. Overall, approximately $420 million, or 5 percent of the total $8.9 billion in state and local funding, was distributed through weighted PCFP funds in 2024.

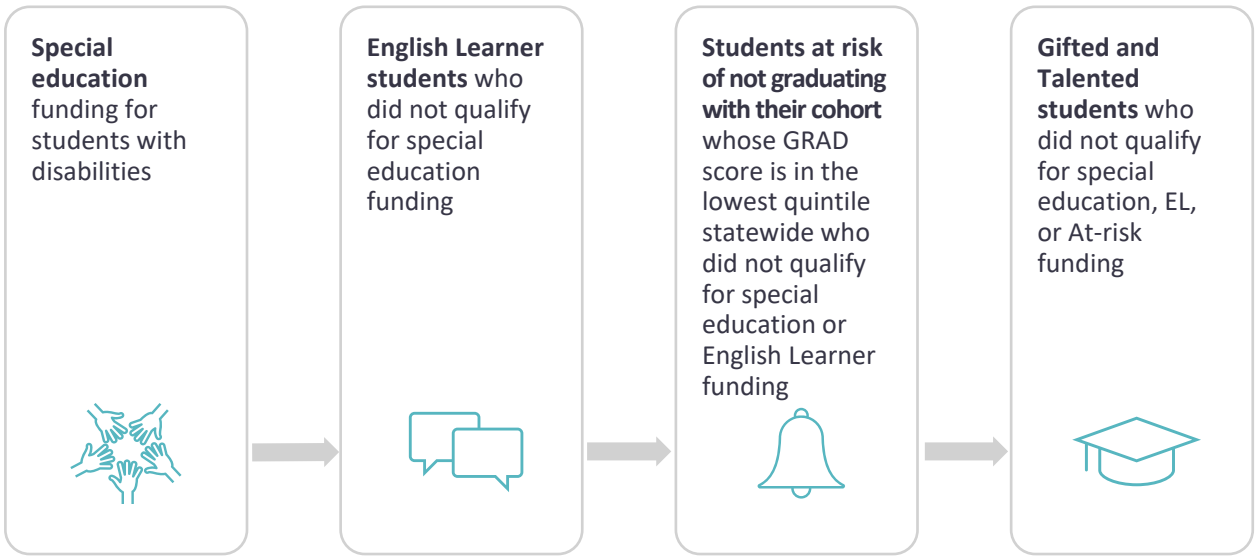
Figure 6. PCFP Weighted Funds Compared to Total State and Local Funds (FY2024)



***Note*. Shaded rows indicate weighted funds within the PCFP.**

The study team analyzed how the PCFP formula has allocated funding for students identified in each of the three weighted categories—English Learner, At-risk, and Gifted and Talented—since its implementation in 2022. As described in the section on Policy Changes Related to School Funding in Nevada, the state implemented a FY2020 Baseline provision for certain districts, ensuring their overall funding levels would not fall below those of a prior baseline year (e.g., 2020), despite enrollment declines or formula changes. As a result, funding levels may not directly correspond with current-year enrollment. The count of students in each of these three categories and special education is unduplicated, meaning students are counted in the highest funded category in which they qualify, and do not qualify for funding in multiple weights. Funding is allocated in the order shown in Figure 7.

Figure 7. Student-Based Funding in the PCFP



Source. **WestEd/APA.**

English Learner Funding

The highest of the three student-based weights, PCFP-English Learner (EL) funding is allocated to students classified as English Learners. Using the state's existing definition, the students included in the count for the EL weight are students who speak a language other than English at home, scored below 4.5 on an English language screener, and do not qualify for special education services. In FY2024, per-pupil EL funding was determined by multiplying the Statewide Base allocation amount by 0.45. Note that prior to the implementation of the PCFP, English Learner funding was allocated to specific schools through categorical Zoom funds before shifting to a student-based allocation. Table 8 details the change in time from FY2022 to FY2024 in funding for the EL weight in the PCFP.

Table 8. PCFP-EL Funding and Enrollment Changes (FY2022 to FY2024)

	Per-pupil base funding	PCFP-EL weight	PCFP-EL per-pupil allocation	Funded student count	Total state revenue for EL weight
FY2022	$6,980	0.23	$1,646	51,597	$84.5 million
FY2023	$7,117	0.23	$1,648	54,313	$89.8 million

	Per-pupil base funding	PCFP-EL weight	PCFP-EL per-pupil allocation	Funded student count	Total state revenue for EL weight
FY2024	$8,981	0.45	$4,041	52,678	$212 million

***Note*. Effective weight reflecting available revenues to equal the weight.**

Statewide Trends

Between FY2022 and FY2024, revenue through the EL weight under the PCPF increased substantially, by approximately 148 percent, from $85.5 million in FY2022 to $212.0 million in FY2024. Enrollment of English Learner students showed much more modest growth, approximately 2 percent statewide, from 51,597 to 52,678. The disproportionate growth in revenue, compared to enrollment, highlights the significant increase in the weight applied to the base in the PCFP to calculate EL funding, allowing districts to receive more per eligible student.

Large Local Educational Agencies

The infusion of funds for the EL weight is especially clear in the two largest districts in the state, Clark and Washoe Counties. In both districts, the enrollment of English Learner students remained relatively flat, but each saw more than 140 percent growth in their PCFP-EL revenues.

Small and Rural Local Educational Agencies

When considering changes in enrollment and funding in the smaller and more rural districts in Nevada, it is important to remember that districts with very low enrollments of English Learner students may experience significant percentage increases or decreases between years due to the addition or loss of just a few students. These swings will be especially noticeable in the eight districts with fewer than 50 funded English Learner students throughout the time period. Despite the volatility in funded enrollment within these eight districts, all except one experienced stable or increased PCFP-EL revenue from FY2022 to FY2024. Lincoln County saw a 55 percent decrease in their PCFP-EL revenue from FY2022 to FY2024, but the district also reported a decrease in EL enrollment of 73 percent in the same time period. In the other seven districts that had more than 50 PCFP-funded English Learner students in this time period, all seven districts saw an increase in their PCFP-EL funding, regardless of whether their enrollment increased or decreased. It should be noted that many small and rural LEAs were under FY2020 Baseline Provision in FY2022 (9 out of 15), and by FY2024, all but three had moved out of the provision. This impacted the revenue trends for English Learner students and other weighted funding categories.

Charter School Sector

Growth in EL enrollment within the charter sector accounts for most of the increase in PCFP-funded EL students across the state. Between FY2022 and FY2024, charter schools authorized by the SPCSA experienced a 35 percent increase in English Learner student enrollment. This growth was accompanied by an increase in PCFP-EL revenues for the sector, with SPCSA's PCFP-EL revenue rising from $6.2 million in FY2022 to $18.8 million in FY2024.

At-risk Funding

The next category of weighted funding is At-risk, which is given to any student that qualifies as At-risk of not graduating with their cohort, provided they are neither in special education nor an English Learner student. Between FY2022 and FY2024, Nevada's PCFP underwent significant structural and policy changes that affected how PCFP-At-risk funding is allocated and distributed across school districts and charter schools, affecting how students are identified for the At-risk weight and how funds are allocated. These changes included a shift in eligibility from free and reduced-price lunch (FRPL) to a composite index known as the GRAD score, as well as adjustments to the formula's base and weight.

- Prior to the implementation of the PCFP, At-risk funding was allocated to specific schools through categorical Victory funds before shifting to a student-based allocation.
- In FY2022, the At-risk weight was 0.03 (effective funded weight), and the per-pupil base was $6,980, resulting in a per-pupil allocation of $243 for each At-risk student. At that time, the funded student count for the At-risk weight was 247,208 students, based on FRPL eligibility. At-risk revenues were approximately $60.3 million statewide.
- In FY2023, although the weight remained at 0.03, the base increased slightly to $7,117, for a per-pupil allocation of $244 and total revenues of $67.0 million.
- In FY2024, Nevada made two substantial policy adjustments. First, the number of funded students decreased dramatically to 63,235, a decrease of 74 percent. The reduction in the number of eligible students was based on the move away from FRPL counts to a new metric based on the GRAD score, a composite At-risk index. Second, the state increased overall funding levels for At-risk students, which allowed the effective At-risk weight to reach the targeted level of 0.35—a substantial increase from the prior weight of 0.03—while also increasing the base per-pupil amount to $8,981. These changes, rather than merely a direct increase to the policy weight, significantly raised the per-pupil allocation for At-risk students to $3,143. Consequently, there was a dramatic increase in total revenues: $197.3 million in At-risk revenue, more than tripling the amount allocated in FY2022.

Table 9 outlines the changes between FY2022 and FY2024.

Table 9. PCFP-At-risk Funding and Enrollment Changes (FY2022 to FY2024)

Fiscal year	Per-pupil base funding	PCFP-At-risk weight	PCFP-At-risk per-pupil allocation	Funded student count	Total state revenue for At-risk weight
FY2022	$6,980	0.03*	$243	247,286	$60.3 million
FY2023	$7,117	.03*	$244	273,828	$67.0 million
FY2024	$8,981	.35	$3,143	63,235	$197.3 million

***Note*. Effective weight reflecting available revenues to equal the weight.**

Large Local Educational Agencies

Clark County and Washoe County, which serve most of Nevada's At-risk students, saw particularly notable shifts in At-risk funding allocations. Both districts experienced substantial drops in funded At-risk student counts from FY2022 to FY2024 due to the eligibility change, yet continued to see significant increases in funding due to the augmented weight and base funding amount.

Clark County

- The funded At-risk student count decreased by 72 percent from FY2022 to FY2024.
- At-risk funding increased by 264 percent, rising from $45.4 million to $165.3 million.

Washoe County

- The funded At-risk student count decreased by 73 percent from FY2022 to FY2024.
- At-risk funding increased by 253 percent, from $4.4 million to $15.4 million.

Small and Rural Local Educational Agencies

Small and rural LEAs saw a large decline in At-risk student counts between FY2022 and FY2024 due to the new At-risk definition. Rural districts lost 70–94 percent of their funded students after the shift to GRAD scores. However, the impact on revenue varied:

- Lander County saw a 70 percent drop in funded students, but At-risk revenue increased 288 percent, from $79,000 in 2022 to $307,000 in 2024.
- Douglas County's At-risk revenue increased 242 percent despite an 86 percent enrollment drop.

In some very small districts, the increase in At-risk funding was not sufficient to offset the loss of enrollment among funded At-risk students. For example, Churchill County had a 93 percent

decrease in its funded At-risk students between FY2022 and FY2024, alongside a 6 percent drop in At-risk funding. A similar situation occurred in Elko County, where the district experienced a 78 percent decline in funded At-risk students and a 30 percent reduction in At-risk funding. The varying impacts across districts regarding declining At-risk student counts on funding can likely be attributed to the different timelines at which districts transitioned out of Hold Harmless status between FY2022 and FY2024, as well as the extent of difference between the funding level they were held harmless to previously.

Charter School Sector

Charter schools authorized by the SPCSA experienced a shift in At-risk student counts and funding as well. The SPCSA At-risk funded student count dropped 88 percent between FY2022 and FY2024, from over 15,000 to just under 2,000 students. Despite the reduction in the number of students eligible for At-risk funding, At-risk revenue increased 54 percent, from $3.8 million to $5.8 million. Charter schools authorized by Clark and Washoe Counties also saw increases in At-risk revenue.

Gifted and Talented Funding

Gifted and Talented (GT) funding is provided for students who qualify as Gifted and Talented who do not qualify for additional funding through special education services, English Learner, or At-risk weights. Since FY2022, Gifted and Talented funding has been determined by multiplying the per-pupil Statewide Base allocation amount by 0.12. For example, in FY2024, with a base of $8,981 per student, LEAs received an additional $1,078 per Gifted and Talented student. Table 10 outlines the changes between FY2022 and FY2024.

Table 10. PCFP-Gifted and Talented Funding and Enrollment Changes (FY2022 to FY2024)

Fiscal year	Per-pupil base funding	PCFP-GT weight	PCFP-GT per-pupil allocation	Funded student count	Total state revenue for GT weight
FY2022	$6,980	0.12	$843	7,838	$6.7 million
FY2023	$7,117	0.12	$869	7,466	$6.5 million
FY2024	$8,981	0.12	$1,078	7,434	$8.0 million

Statewide

Across the state, there was a modest decrease (-5%) in the number of students eligible for Gifted and Talented funding. However, there was an increase of 20 percent in the PCFP-Gifted and Talented revenue statewide. This increase reflects the consistent weight being applied to a higher base amount.

Large Local Educational Agencies

In Clark County, there has been a relatively steady number of Gifted and Talented students since FY2022, yet Clark County had an increase of about $1 million in PCFP-Gifted and Talented revenue. Washoe County had a significant decrease (-28%) in the number of funded Gifted and Talented students between FY2022 and FY2024. The decrease in funded enrollment only resulted in a 7 percent decrease, or about $108,000 less in PFCP-Gifted and Talented revenues.

Small and Rural Local Educational Agencies

Of the smaller and more rural LEAs in Nevada, only five received PCFP-Gifted and Talented revenues between FY2022 and FY2024. The other 11 districts reported no Gifted and Talented students and $0 in revenues or expenditures from the PCFP-Gifted and Talented funds. Given that funded Gifted and Talented student counts represent a small portion of the overall student population—particularly because these students are not also eligible for special education, EL, or At-risk weights—it is not unexpected to see meaningful fluctuation year-to-year in small LEAs. Of the four districts with funded Gifted and Talented students, three saw significant decreases in their funded student counts, ranging from -21 to -100 percent, while one district, Elko, experienced a 127 percent increase in its funded student count. Three of the four districts receiving Gifted and Talented revenues experienced declining funded student counts, and similarly, saw their revenues decrease. In contrast, Carson City saw a 17 percent increase in funding. Although Elko had an increase in their funded Gifted and Talented student count, increase, their revenue ultimately decreased as they transitioned out of the FY2020 Baseline Provision in 2024.

Charter School Sector

SPCSA authorized charter schools saw a 33 percent increase in Gifted and Talented funded enrollment since FY2022 and a 71 percent increase in their PCFP-Gifted and Talented revenues. Like other smaller districts, smaller district-sponsored charters in Carson City and Clark County have no enrolled Gifted and Talented students and thus $0 in PCFP-Gifted and Talented revenues. Washoe County-sponsored charters saw a sharp decrease in their PCFP-Gifted and Talented funded enrollment since FY2022 and a similar decrease in revenues.

District-level Expenditure and Staffing Trends

The implementation of the PCFP in FY2022 coincided with meaningful shifts in how districts and charter schools expanded their funding across major functional categories. While some changes in spending reflect continued patterns from pre-PCFP years, others suggest strategic shifts in resource use—possibly in response to the PCFP's weighted allocations, increased flexibility, and evolving student needs.

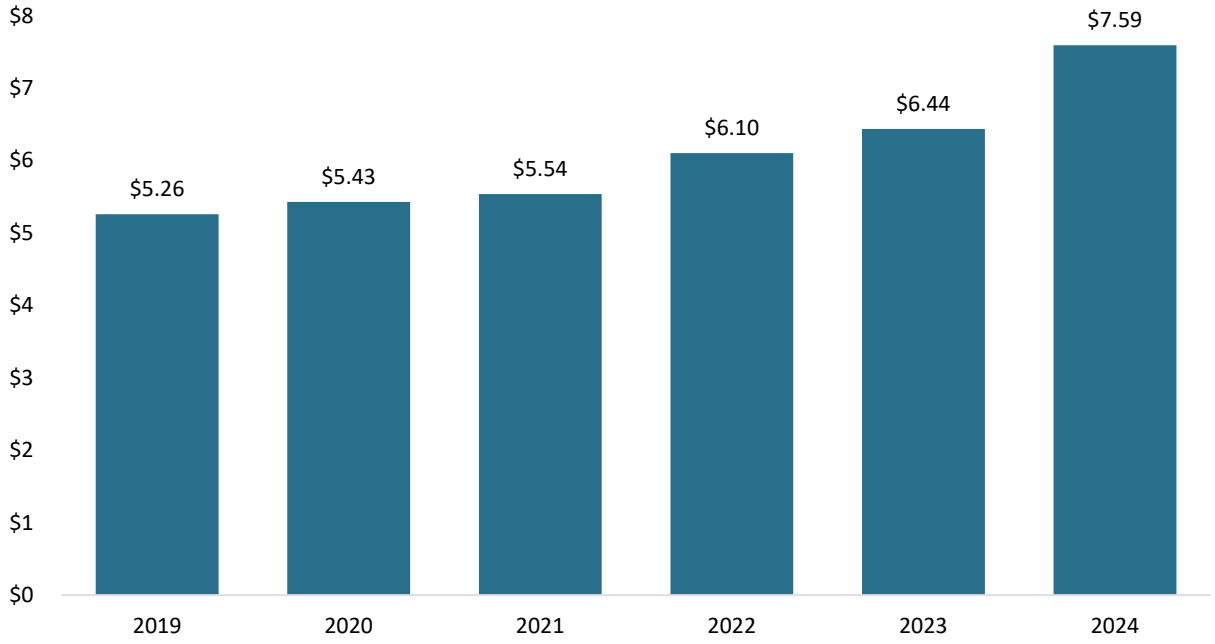
The study team cross-referenced expenditures from the 387 Report's Major Funds tab from 2019 through 2024 to identify emerging trends in how spending patterns may be shifting in Nevada LEAs since the implementation of the PCFP in 2022.

Between 2019 and 2024, per-pupil expenditures (PPE) across Nevada's LEAs increased substantially, driven by increases in both state and local investments and, in many cases, temporary federal relief funding. This section examines expenditure trends between 2019 and 2024, comparing expenditures funded solely by state and local sources to those supplemented by federal funding. This comparison aims to isolate the impact of ESSER and related pandemic-era funding.

Total Expenditure Trends Across All Funds

As shown in Figure 8, total expenditures statewide increased from $5.3 billion to $7.6 billion between 2019 and 2024, an increase in spending of 44 percent, in part reflecting increased PCFP investments (primarily from sources previously considered local) as well as additional federal funding available through ESSER.

Figure 8. Statewide Total Expenditures (2019 to 2024, in billions of dollars)



Total expenditures in Clark County increased from $3.4 billion to $5.0 billion (48% increase), while total expenditure in Washoe County increased from $813.9 million to $1.0 billion (23% increase). In other districts, increases ranged from a 1 percent decrease (Elko) to a 66 percent increase (Lyon). Increases in charter settings were also variable, from 9 percent to 93 percent. Table 11 details the increase in total expenditures between 2019 and 2024 by LEA.

Table 11. Per-Pupil Expenditures by LEA (FY2019 to FY2024)

LEA name	2019	2024	% change 2019 to 2024
Eureka County	$41,568	$55,590	34%
Esmeralda County	$35,956	$51,692	44%
Storey County	$15,345	$25,768	68%
Pershing County	$18,847	$25,527	35%
Mineral County	$16,511	$24,813	50%
White Pine County	$11,575	$23,996	107%

LEA name	2019	2024	% change 2019 to 2024
Nye County	$13,355	$21,293	59%
Lincoln County	$18,521	$20,142	9%
Lander County	$12,916	$18,976	47%
Douglas County	$11,620	$17,523	51%
Lyon County	$10,716	$17,418	63%
Clark County	$10,656	$17,381	63%
Humboldt County	$13,783	$17,258	25%
Washoe County	$12,778	$16,815	32%
Carson City	$13,380	$16,370	22%
Churchill County	$12,523	$16,021	28%
Elko County	$15,487	$15,773	2%
State Public Charter School Authority	$7,609	$10,392	37%
Carson City Charter Schools	$8,864	$10,355	17%
Washoe County Charter Schools	$8,274	$10,289	24%
Clark County Charter Schools	$8,594	$8,982	5%

Per-pupil expenditures in Clark County increased from $10,656 to $17,381 (63%), and in Washoe, they increased by $12,778 to $16,815 (32%). In other districts in the state, per-pupil increases ranged from 2 percent (Elko) to 107 percent (White Pine). The variability observed in total expenditures for charter schools decreased when expressed on a per-pupil basis, ranging from 5 to 37 percent increases.

Expenditures by Object

Expenditures can be classified by the type of goods or services they are used to purchase, including salaries, benefits, purchased services (e.g., outside contracts), supplies, and property.

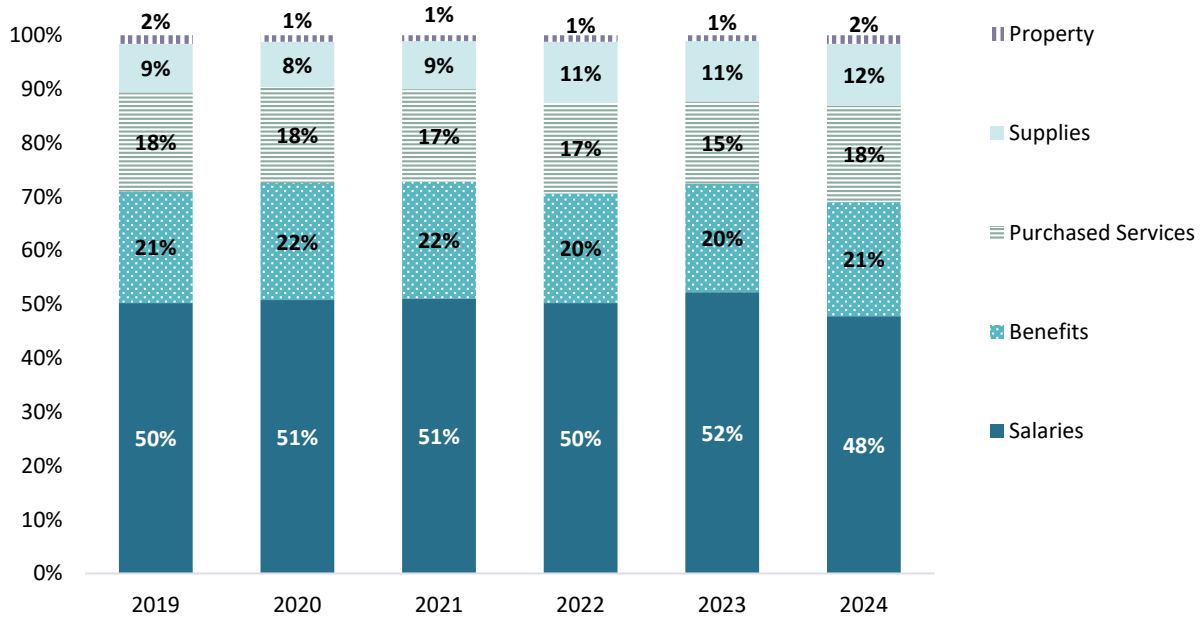
Knowing the types of goods and services purchased with education funding helps the public understand how dollars are being used and how resource allocation has evolved over time.

In alignment with the increase in revenues and expenditures overall, total expenditures in each area have increased since 2019. As a percentage of the total, spending on salaries and benefits has remained relatively stable, with year-to-year fluctuations within object categories of approximately +/- 3 percentage points, shown in Table 12 and Figure 9. Over the five years, expenditures are primarily directed to employees, with salaries and benefits combined accounting for roughly 70 percent of all dollars. The percentage of expenditures on salaries notably increased to 52.3 percent in 2023 before decreasing to 47.8 percent in 2024. Throughout this period, purchased services and supplies have fluctuated only minimally. Property expenditures remain a small portion of total expenditures, even with the addition of ESSER funding.

Table 12. Statewide Expenditures by Object (2019 to 2024, in millions of dollars)

Object	2019	2020	2021	2022	2023	2024
Salaries	$2,641.9	$,2760.4	$2,828.8	$3,067.2	$3,364.3	$3,628.7
Benefits	$1,090.9	$1,180.7	$1,202.8	$1,243.5	$1,298.0	$1,610.0
Purchased services	$967.9	$970.1	$952.9	$1,024.8	$983.9	$1,360.8
Supplies	$471.3	$453.4	$493.7	$693.6	$720.8	$873.8
Property	$86.7	$62.9	$58.6	$72.9	$68.8	$117.9

Figure 9. Statewide Expenditures by Object as a Percent of Total (FY2019 to FY2024)



To understand trends by LEA, Table 13 highlights the percentage of expenditures for each LEA allocated to salaries and benefits. The remaining expenditures are primarily spent on purchased services and supplies.

Table 13. Share of Total Expenditures on Salaries and Benefits by LEA (2019 to 2024)

LEA name	2019	2024	% change 2019 to 2024
Elko County	62%	80%	18%
State Public Charter School Authority	56%	67%	10%
Carson City	72%	79%	7%
Washoe County	66%	71%	4%
Washoe County Charter Schools	70%	74%	4%
Humboldt County	76%	79%	3%
Lander County	77%	79%	2%
Carson City Charter Schools	81%	81%	0%

LEA name	2019	2024	% change 2019 to 2024
Douglas County	81%	80%	-1%
Mineral County	72%	70%	-3%
White Pine County	71%	68%	-3%
Clark County	73%	68%	-5%
Lincoln County	81%	76%	-5%
Eureka County	64%	58%	-6%
Churchill County	81%	74%	-8%
Clark County Charter Schools	68%	60%	-8%
Pershing County	80%	71%	-9%
Storey County	74%	65%	-9%
Nye County	76%	67%	-9%
Esmeralda County	68%	53%	-14%
Lyon County	81%	64%	-17%

Comparing 2019 to 2024, 17 districts allocated a smaller proportion of total expenditures on salaries and benefits, while five districts increased the percentage of total expenditures dedicated to salaries and benefits. This trend may be due to the additional funding from ESSER in later years, which was often allocated to goods and services other than hiring new staff to avoid long-term funding commitments with short-term funds. In Clark County, the percentage of total expenditures on salaries and benefits ranged from 72 to74 percent in most years, with a notable decline to 68.3 percent in 2024. In Washoe County, expenditures on salaries and benefits varied from a low of 66.4 percent in 2019 to a high of 73 percent in 2023, before declining to 70.9 percent in 2024. Other districts also experienced year-to-year variability, particularly in smaller districts. Charters exhibited greater variability in the proportion of total expenditures spent on salaries and benefits year-to-year compared to most districts.

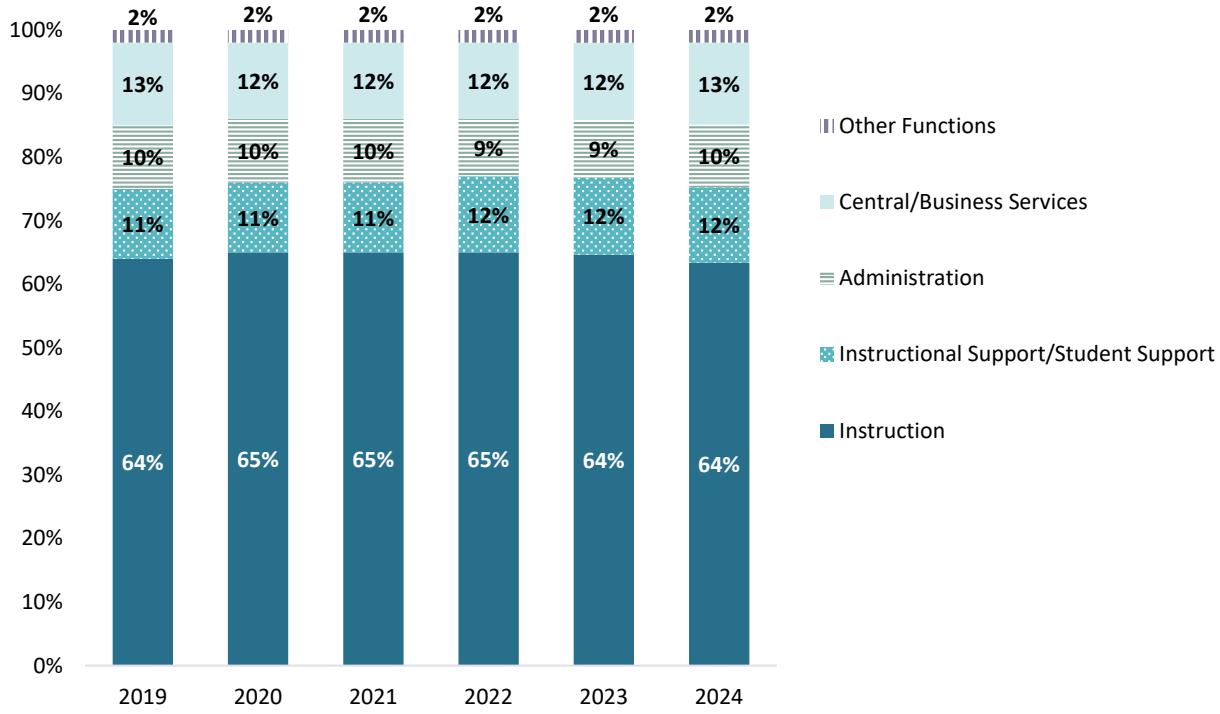
Salaries by Function

Expenditures can also be classified by their function or operational area: instruction, instructional support/student support, administration, central/business services, and other functions.

This final section on expenditures takes a closer look at salary expenditures by function, as this data has been consistently available in the NRS 303.387 Report since 2019.

As shown in Figure 10, the share of salaries in each functional area has been extremely consistent between 2019 and 2024, with roughly 65 percent of all salaries for instruction, followed by central/business services and instructional support/student support (each about 12 percent of salaries), and approximately 10 percent of salaries for administration.

Figure 10. Percentage of Salary Expenditures by Function (2019 to 2024)



Local Educational Agency Staffing Trends

Because personnel comprise the largest portion of any LEA's budget, the study team analyzed staff trends by fund for LEAs between 2019 and 2024 to understand how LEAs allocated funds before and after the implementation of the PCFP. The team analyzed data from the Staff Count tab of the 387 Report for fiscal years 2019 through 2024, a report on average classroom teacher salaries between 2019 and 2025, and expenditures on instructional personnel as reported in the Major Funds tab of the 387 Report. Of note, the team found inconsistencies on the Staff Count tab, indicating potential data reporting errors by some LEAs.

All Staff

Overall staffing levels across Nevada have increased steadily since the implementation of the PCFP. Between FY2019 and FY2024, statewide full-time equivalent (FTE) staff increased by 2,875 positions, growing from 47,237 to 50,113, a 6 percent statewide increase. When filtered to only state and local funding sources, staffing grew by 2,206 FTEs from 44,365 to 46,572 FTEs, an increase of 5 percent. Districts increased positions funded by federal funds by about 23 percent (up 669 positions from 2,872 in 2019 to 3,541 in 2024). Overall, however, federal positions only comprised about 7 percent of all funded positions in the state in 2024, a trend that has held steady since 2019.

Large Local Educational Agency Staff Changes

Of the largest two districts, Clark County added over 1,700 staff between 2019 and 2024, growing from 29,790 in 2019 to 31,493 FTEs in 2024. Washoe County experienced a 6 percent decline in staffing, decreasing by about 450 positions, which is consistent with its reduction in enrollment (-4,076 students or -6%). Washoe County also increased its federally funded staffing during the peak of federal ESSER relief funding, from 602 positions in 2021 to almost 800 in 2023. The district reduced its federally funded FTEs in 2024, however, to coincide with the expiration of ESSER funds, and is down approximately 40 federally funded FTEs from its 2019 staffing levels, indicating a response in staffing overall to account for enrollment decline over this time period.

Small and Rural Local Educational Agency Staff Changes

While statewide staffing levels increased only modestly overall, staffing trends in Nevada's small and rural LEAs were highly variable, reflecting localized challenges in enrollment, funding, and staffing availability, shown in Figure 11.

Small districts have shown modest to significant growth in FTEs using state and local funds:

- Lander County grew by 39 FTEs since 2019, a 32 percent increase, though its staffing has slightly declined since 2022 (-2%).
- Storey County added 11 FTEs (18%), with consistent year-over-year increases in staff.
- White Pine County added 21 FTEs (14%), continuing growth through 2024.
- Esmeralda County, while very small, increased by 2 FTEs, a 6 percent increase since 2019 and 8 percent since 2022.
- Elko County, one of the larger rural LEAs, added 84 FTEs (8%) between 2019 and 2024.

However, other small districts reduced staff between 2019 and 2024:

- Lincoln County lost 25 FTEs (-14%), with continued decline since 2022 (-4%).
- Churchill County lost 27 FTEs (-7%), mirroring a consistent drop in staffing since 2022.

- Humboldt, Mineral, Pershing, and Eureka all saw modest declines in staffing over the past two years, despite slight long-term growth and stability. For example, Humboldt decreased by 18 FTEs (-4%) since 2019. In contrast, Eureka had a slight increase in staff between 2019 and 2024 (8%), but staffing has dropped by 5 percent since 2022.

These declines may reflect ongoing staffing shortages, recruitment difficulties, or fiscal constraints—especially as federal relief funds phased out.

Charter Sector Staff Changes

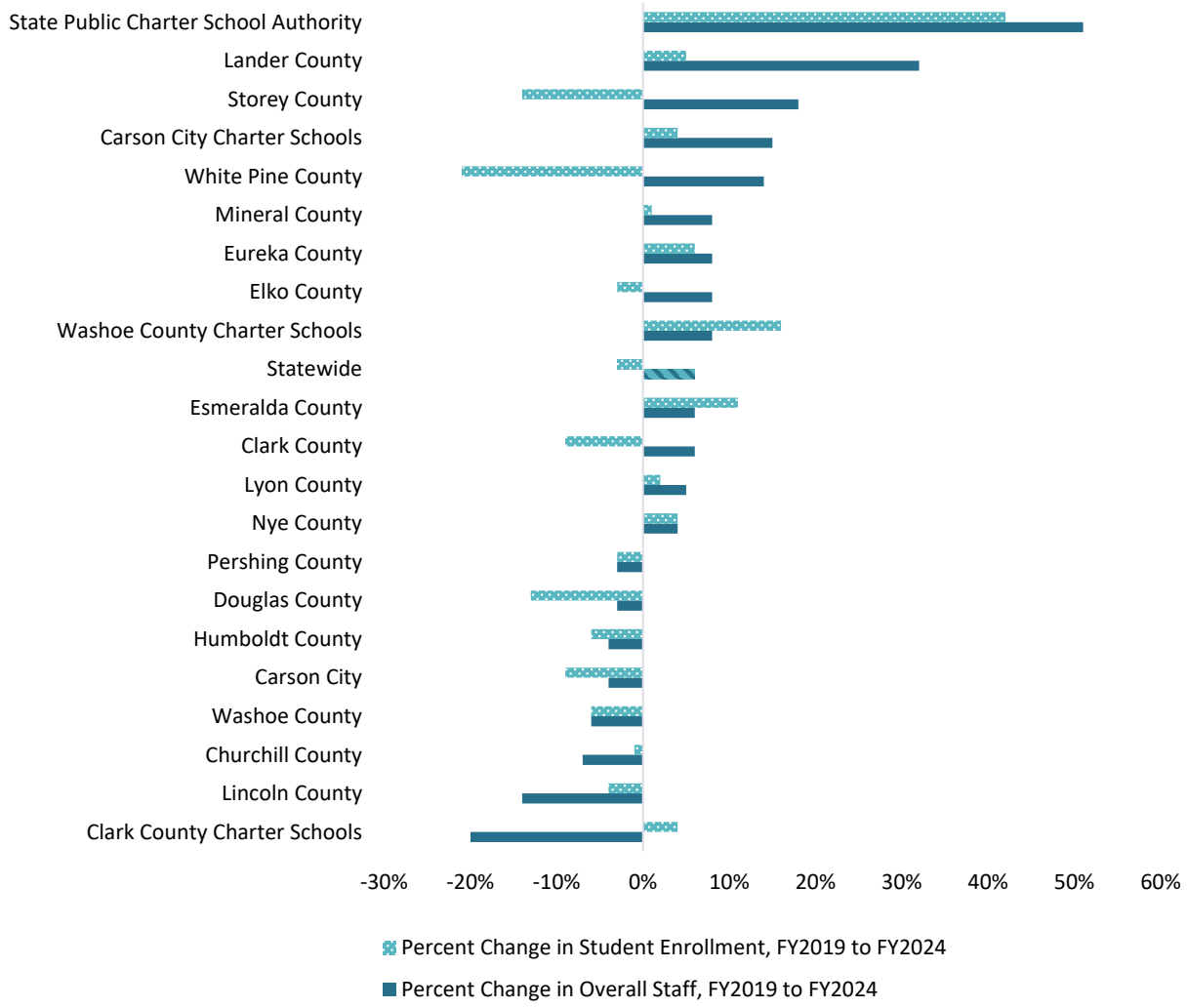
The charter sector, especially schools authorized by the SPCSA, drove much of the staffing growth in Nevada, followed by increases in staff in Clark County.

- All Funds: SPCSA grew from 3,173 positions in 2019 to 4,788 positions in 2024, an increase of 1,614 positions (a 51% increase).
- State/Local Only: SPCSA grew from 2,926 FTEs in 2019 to 4,309 in 2024, an increase of 1,383 positions (47%).
- Federal Funds: SPCSA staffing increased by 232 positions, from 247 FTEs in 2019 to 479 FTEs federally funded positions in 2024, a 94 percent increase.

Other charters, such as those authorized by Carson City and Washoe County, showed moderate growth in FTEs funded primarily through state and local sources. Charter schools authorized by Clark County showed a decline in overall staffing by 84 positions, a 20 percent decline. Overall, charter schools added approximately 1,400 positions from all funding sources, with about 1,200 through state and local funds.

While the bulk of staffing increases were funded through state and local sources, federally funded positions also accounted for some of the increase in staffing, especially in smaller districts and within the charter sector.

Figure 11. Percent Change in LEA Enrollment and Staffing from All Funds (FY2019 to FY2024)

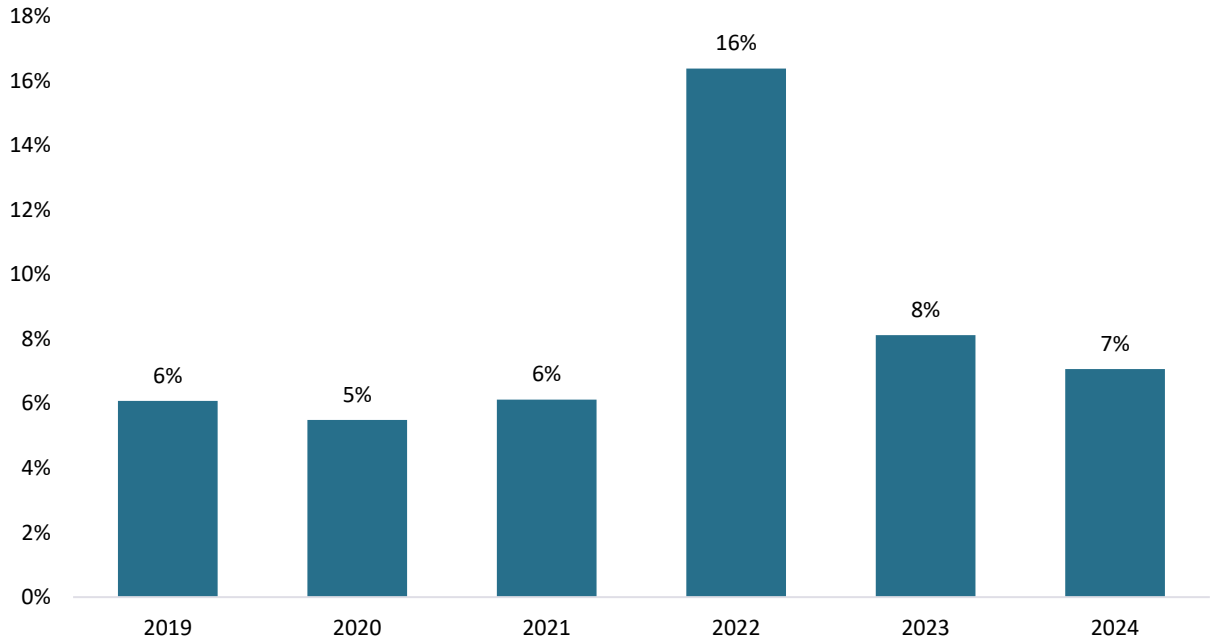


Federally Funded Staff Positions

Across all LEAs, statewide totals for federally funded positions are up 23 percent from 2019 to 2024 (669 FTEs). Similar to trends nationwide, federally funded positions peaked in 2022 at 7,777 positions across the state, before reducing by over half in FY2024 to about 3,500 positions. Overall, federally funded positions make up a small segment of total staffing for an LEA, reflective of the amount of federal funding received by an LEA. Like trends reflected in total expenditures, Clark County and the SPCSA had the most significant increases in federally funded staff between 2019 and 2024, while other Nevada LEAs increased their staffing totals by more modest amounts.

Figure 12 illustrates the peak of federally funded positions statewide in 2022, when 16 percent of all LEA positions were paid for with federal dollars. Although still slightly above pre-ESSER funding levels, LEAs decreased positions paid for with federal funds to almost pre-pandemic levels by 2024, to around 7 percent of all positions statewide.

Figure 12. Federally Funded Positions as a Percent of Total Staff Positions Statewide



Instructional Staff Positions

Statewide, regular instruction staffing declined between 2022 and 2024 by approximately 12 percent, from 20,487 to 18,126 FTEs, largely driven by enrollment changes and shifts in programmatic focus. In contrast, Figure 13 shows that staffing for English Learner programs grew 671 FTEs, (79%), and At-risk education staffing more than doubled, from 633 to 1,454 FTEs (130%). These changes mirror the PCFP's emphasis on equity and increases in weighted funding and suggest that LEAs are beginning to realign staffing to reflect student need as measured by the
new formula.

Large Local Educational Agencies

In Clark County, full-time equivalent (FTE) staffing for regular elementary and secondary instruction declined from 11,662 to 10,202—a 12.5 percent decrease. This decline is consistent with broader enrollment drops, but it also signals a notable shift in resource distribution. At the same time, staffing for Alternative Education programs and At-risk Education more than doubled, from 569 to 1,368 FTEs. Similarly, FTEs for English Learner programs nearly doubled,

from 642 to 1,281. These increases closely track with the growth in PCFP-weighted funding and suggest Clark leveraged its new funding to significantly expand services for these populations. Staffing for special programs and gifted education remained relatively stable, while vocational and technical staffing fluctuated slightly.

Washoe County staffing remained relatively static. Regular instruction staffing held steady at around 2,700 FTEs, while special programs staffing rebounded in FY2024 after a dip in 2023. However, Washoe did not increase FTEs in weighted categories at the same pace as Clark. English Learner staffing decreased slightly from 79 to 70 FTEs, and At-risk staffing remained unchanged at one FTE across the three years.

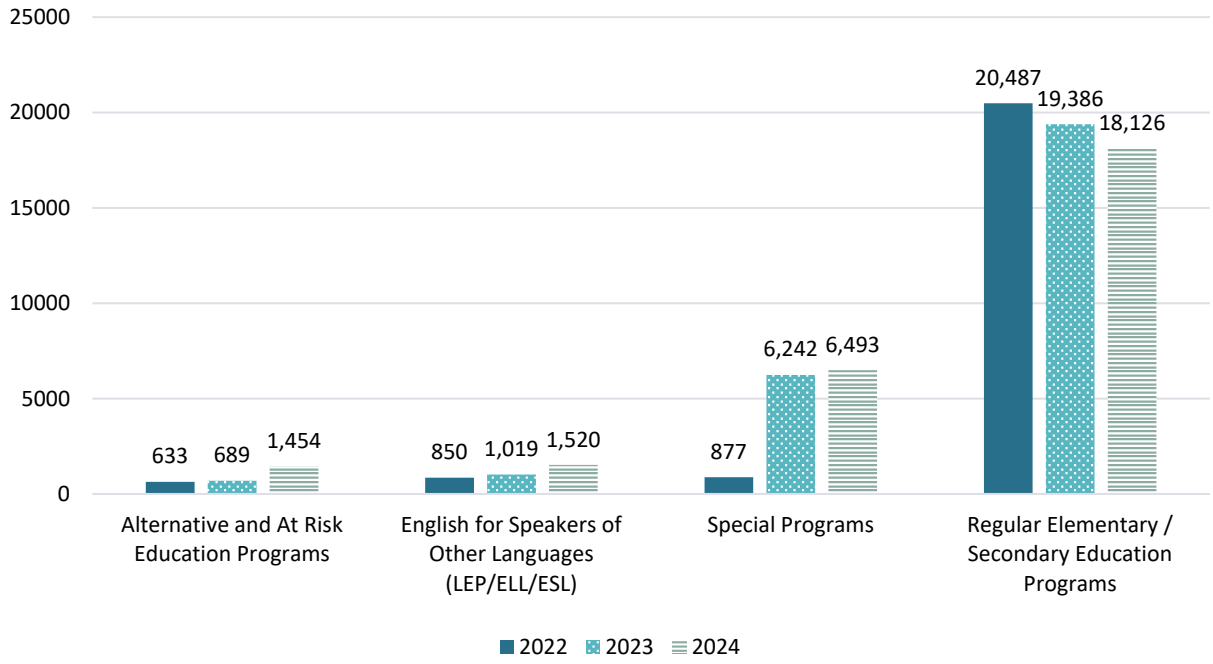
Small and Rural Local Educational Agencies

In small and rural districts, staffing trends were mixed. Regular instruction staffing generally remained stable or declined slightly. Some districts, such as Lyon and Carson City, increased staffing for At-risk and English Learner programs—Lyon's At-risk FTEs grew from 13 to 27, and Carson City's EL FTEs grew from 24 to 40. However, other rural districts showed minimal or inconsistent staffing shifts, often maintaining flat or zero staffing in weighted categories despite receiving increased PCFP funding. This inconsistency may reflect the challenges rural LEAs face in recruiting specialized staff or their use of flexible staffing models in response to small student populations.

Charter School Sector

In the charter sector, particularly among schools authorized by the SPCSA, FTEs increased significantly in both core instruction and targeted programs. Regular instruction staffing under SPCSA rose from 2,372 in FY2022 to 2,699 in FY2024. The most dramatic growth occurred in English Learner staffing, which increased from 7 to 43 FTEs—a more than 500 percent increase. Charter schools, under other authorizers, also expanded EL staffing considerably, from 11 to 51 FTEs over the same period. Special programs staffing also increased modestly, and vocational staffing grew slightly, reflecting a gradual expansion of instructional services.

Figure 13. Full-Time Equivalent (FTE) Instructional Positions (FY2022 to FY2024)



Teacher Salary Trends

NDE provided average teacher salaries by LEA from FY2020 to FY2025 for analysis. Note that these data are one year off from analyses of the 387 Report, which covered FY2019 through FY2024. Figure 14 shows that between FY2020 and FY2025, average instructional salaries increased across nearly every LEA in Nevada, with statewide raises ranging from single-digit increases in some rural districts to double-digit growth in larger districts and charter networks. The largest salary increases occurred in Nye County (43%), Clark County (34%), White Pine (33%), and Washoe County (29%).

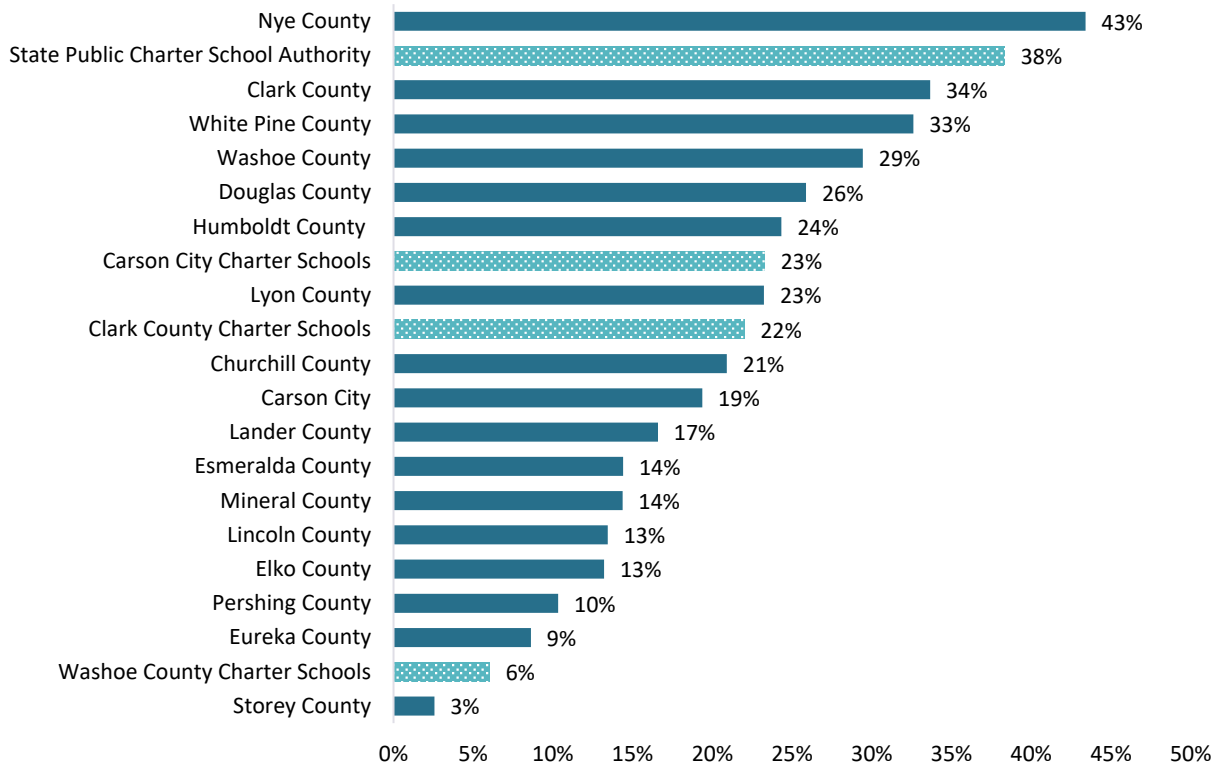
The charter sector also increased salaries, particularly among schools authorized by the SPCSA, where average instructional salaries rose by 38 percent—from approximately $46,563 in FY2020 to $64,408 in FY2025. Washoe County Charters showed a modest 6 percent increase, with significant year-to-year volatility, likely driven by differences across individual charter operators.

While rising salaries were observed nearly everywhere, trends in instructional staffing did not always follow the same pattern. For example, both Clark and Washoe County School Districts significantly increased average instructional salaries—by 34 percent and 29 percent, respectively—but simultaneously reduced the number of instructional staff. This suggests that higher compensation did not translate into overall growth in teaching staff, possibly due to

challenges in recruitment and retention, or a strategic focus on improving pay rather than expanding the number of instructional staff.

In contrast, many rural and smaller districts grew their instructional workforce while also increasing salaries. The largest growth in staffing occurred in the charter sector, where the SPCSA added more than 1,000 instructional positions—far outpacing any district—while also raising average salaries by 38 percent.

Figure 14. Percent Increase in Average Salaries (FY2020 to FY2025)



***Note*. Shading indicates charter schools within each LEA.**

Taken together, these data suggest that while most LEAs have prioritized teacher salary increases over the past five years, only some have also expanded their instructional workforce. In many districts, particularly larger ones—salary increases may have been used to stabilize staffing amid recruitment challenges rather than to fund additional positions as enrollment declined.

Academic Achievement

The tables in this section report on the following measures of student assessment:

- K–3 Literacy
- Math and ELA for Grades 3–8 SBAC
- Math and ELA for Grade 11 ACT
- Science for Grades 5, 8, 9, and 10

Performance disaggregated by At-risk status is provided for each assessment for the 2022–23 to 2023–24 school years for Smarter Balanced Assessment Consortium (SBAC), American College Testing (ACT), and science. An additional year of data and rates disaggregated by English Learner and IEP status are provided for K–3 literacy since this data was not included in the prior report.

Literacy Growth in Kindergarten Through Grade 3

This section reports K–3 literacy performance (Table 14) and growth (Table 15). Literacy performance levels reflect a student's scaled score. The growth measure is a student's percentile of growth relative to similar students. Students with IEPs, English Learner students, and students At Risk have lower literacy growth than their peers. Growth between 2022–23 and 2023–24 has been modest, with some student groups showing improvement and others showing slightly lower levels of performance.

Table 14. K–3 Literacy Performance Levels, Share of Students Above 40th Percentile

Share of students above 40th percentile	2020–21	2021–22	2022–23	2023–24
English Learner students	33%	34%	33%	35%
Students with IEPs	34%	33%	32%	34%
Students At Risk	-	-	30%	28%

Share of students above 40th percentile	2020–21	2021–22	2022–23	2023–24
Non-English Learner students	61%	60%	60%	63%
Students without IEPs	58%	59%	59%	62%
Students not At Risk	-	-	64%	63%
Statewide	**55%**	**55%**	**55%**	**56%**

Table 15. K–3 Literacy Growth Conditional Percentiles

Average literacy growth	2021–22	2022–23	2023–24
English Learner students	44.2	42.6	46.2
Students with IEPs	39.5	39.3	41.7
Students At Risk	-	40.4	40.2
Non-English Learner students	49.3	48.5	50.7
Students without IEPs	49.5	48.6	51.2
Students not At Risk	-	49.8	51.9
Statewide	**48.3**	**47.4**	**49.8**

Math, English Language Arts, and Science

The sections below report and summarize data on student performance for At-risk and not At-risk students between the 2022–23 and 2023–24 school years. The values presented in all tables indicate the percentage of students who reached proficiency benchmarks, as measured by achieving level 3 or level 4 performance on each assessment. The analysis demonstrates that students who receive the At-risk indicator are much less likely to be proficient in mathematics, English language arts, or science compared to students who are not At-risk.

Student group analyses focused on IEP, EL, non-IEP, and non-English Learner students, as well as breakdowns by district and school PCFP tercile, are included in the Fall Performance Report.

Grades 3–8 Smarter Balanced Assessment Consortium Assessment

About a third (33%) of the state (in grades 3–8) is proficient in math on the SBAC, and about 40 percent are proficient in English on the SBAC, but proficiency rates are much lower for At-risk students (more than 30 percentage points lower in both subjects) than students not At Risk. The gaps between At-risk and not At-risk students grew by several percentage points between 2022–23 and 2023–24 (Table 16).

Table 16. Percent Proficient in Grades 3–8 SBAC Math and ELA by School Year

Percent proficient: Grades 3–8 SBAC	Math		ELA	
	2022–23	2023–24	2022–23	2023–24
Students At Risk	7.5	6.6	14	13
Students not At Risk	37	39	48	49
State average in student-level data	**30.7**	**32.2**	**40.2**	**40.8**

***Note*. This analysis only reflects students that have both At-risk data and assessment data. Because the state report card proficiency rates do not consider At-risk data, they are computed somewhat differently and not exactly the same as the state averages calculated here. However, the rates are very close.**

Grade 11 ACT Assessment

Very few students overall are proficient in math on the ACT in grade 11 (20%), and almost no At-risk students–only about 1 percent are proficient (Table 17). More students overall are proficient in English, but the gap between At-risk and not At-risk students is much greater in English (40 percentage points) than in math (20 percentage points).

Table 17. Percent Proficient in Grade 11 ACT Math and ELA by School Year

Percent proficient: Grade 11 ACT	Math		ELA	
	2022–23	2023–24	2022–23	2023–24
Students At Risk	0.7	1.1	5	9
Students not At Risk	20	22	46	49
State average in student-level data	**18.6**	**18.6**	**42.4**	**42.5**

Science

There are similar trends in science (Table 18), 5 to 6 percent of At-risk students are proficient compared to 30 percent of not At-risk students. However, the performance gap between not At Risk and At Risk narrowed between 2022–23 and 2023–24 in science.

Table 18. Percent Proficient in Science by School Year

Percent proficient: Science	2022–23	2023–24
Students At Risk	4.6	6.1
Students not At Risk	30	29
State average in student-level data	**24.9**	**24.5**

Student Engagement

The sections below report and summarize data on student performance for At-risk and not At-risk students between the 2022–23 and 2023–24 school years for three measures of student engagement: chronic absenteeism, grade 9 credit sufficiency, and school dropout.

As described in further detail below, the analysis demonstrates that students who receive the At-risk indicator are more likely to be chronically absent and drop out compared to students who are not At-risk. Additionally, students who receive the At-risk indicator are less likely to have attained grade 9 credit sufficiency compared to students who are not At-risk.

Chronic Absenteeism

Chronic absenteeism is a key measure to understand student engagement. The state identifies students as chronically absent if they were absent for 10 percent or more of their enrolled school days and were enrolled for at least 10 days. In 2022–23, this was calculated at the school level, so students could be counted multiple times if they attended different schools. Starting in 2023–24, the state started aggregating students' absences across different schools of enrollment to reduce duplication. Rates are only presented for students in grades K–12 who were enrolled for at least 10 days in the state.

Table 19 shows that about 64% of At-risk students were chronically absent in 2022–23 compared to only 25 percent of not At-risk students. Though rates for both groups reduced between 2022–23 and 2023–24, At-risk students were still three times more likely to be chronically absent than not At-risk students.

Table 19. Statewide Chronic Absenteeism Rate by School Year

Chronic absenteeism	2022–23	2023–24
Students At Risk	64%	60%
Students not At Risk	25%	20%
Statewide average in student-level data	**34%**	**28%**

Grade 9 Credit Sufficiency

Grade 9 credit sufficiency considers whether students are accumulating sufficient credits at the conclusion of grade 9 to graduate on time. Credit sufficiency is defined as the percent of grade 9 students who earned at least five credits by the end of their first year of high school. Table 20 shows that the state average for credit sufficiency was 87 percent in 2022–23 and 81 percent in 2023–24. Students who were not At Risk had very high credit sufficiency in 2022–23 (97%) and 2023–24 (92%). At-risk students, however, were significantly less likely to have attained grade 9 credit sufficiency, with a 58 percent rate in 2022–23 and 49 percent in 2023–24.

Table 20. Grade 9 Credit Sufficiency Rate by School Year

Grade 9 credit sufficiency	2022–23	2023–24
Students At Risk	58%	49%
Students not At Risk	97%	92%
Statewide average in student-level data	**87%**	**81%**

Dropout Rate

The dropout rate refers to the percentage of students who were enrolled at some point in the state during the school year but are no longer enrolled, have not graduated, and have not

transferred to another school or other recognized education pathway. Importantly, the dropout rate is not simply the percentage of students who do not graduate with their cohort, as some may graduate later, transfer out of state, or receive a diploma through another recognized pathway. Dropout is rare in Nevada and most frequently occurs when students are in high school, though some students are recorded in the state system as having dropped out as early as grade 7. In accordance with state data suppression rules, the overall dropout rate and the dropout rate by group is suppressed because the rate is below 5 percent. Though rare, At-risk students are more likely to drop out compared to not At-risk students. Table 21 provides dropout rates for 2022-23 and 2023-24.

Table 21. Dropout Rate by School Year

Dropout rate	2022–23	2023–24
Students At Risk	< 5%	< 5%
Students not At Risk	< 5%	< 5%
Statewide average in student-level data	**< 5%**	**< 5%**

Graduation Rates

Graduation Cohort Counts

To understand graduation rates by risk status, we merged the At-risk student file with the graduating cohort file. Recall that the graduation cohort does not align directly with the number of grade 12 students in each year. Table 22 provides counts of the number of students by risk group and those missing risk data in each graduating cohort for 2022–23 and 2023–24. The graduating cohort includes 38,348 students in 2022–23 and 39,180 students in 2023–24. About 4,600 students in each cohort did not match the data record in the At-risk data file. There are about twice as many At-risk students in 2023–24 than 2022–23 (5,441 versus 2,309). To calculate the graduation rates for each group, we divided the number of graduates in each group by the total number of students in that group in the cohort (graduates and non-graduates).

At-risk students and those missing At-risk status generally had very low graduation rates, but the graduation rate for At-risk students is much higher in the second year, going from

24 percent to 63 percent (Table 22). It is unclear why there is such a large difference across years; it may be related to the smaller number of At-risk students overall in 2022–23. These data points were confirmed with internal checks by NDE data staff. Compared to LEP and IEP students, students At Risk had a lower graduation rate in both years. Students who were not At Risk had a 95 percent graduation rate each year.

In theory, it makes sense that the graduation rate for students At Risk (of not graduating) should be very low. If the algorithm for determining eligibility for At-risk status was predicting a binary measure of graduation, and was perfect, the graduation rate for At-risk students would be zero, and the graduation rate for students who are not At Risk would be 100 percent. Since the algorithm assigns the lowest quintile of students based on their GRAD rate (not a binary measure), we should not expect the graduation rate of At-risk students to approach zero (i.e., risk indicator to be close to perfect) unless we also expect a non-graduation rate approaching 20 percent, or the share of At-risk students in the cohort.

The 5 percent of not At-risk students who do not graduate represent somewhat of an error in the model predicting graduation. However, it is likely that these students had GRAD scores closer to the lowest quintile.

At-risk status is not mutually exclusive from IEP or LEP status, thus there are students in those groups who are also At Risk, so the fact that IEP and LEP groups had higher graduation rates than At-risk students indicates that the algorithm is better able to predict graduation beyond these statuses. The graduation rates for IEP and LEP students should be higher if At-risk students are excluded from that calculation.

Non-graduates without At-risk data are likely students who dropped out (true dropouts, not transferring out of state or to other districts) before receiving a GRAD score, as the graduation rate for those without risk data is only 20 percent. The number of students without At-risk data may also be related to the processes for collecting and reporting risk status data.

Table 22. Graduation Counts and Rates by Risk Status and Data Availability

Graduation cohorts and rates	2022–23	2023–24
Total At-risk students	2,309	5,441
At-risk non-graduates	1,747	2,024
At-risk graduates	562	3,417
At-risk graduation rate	**24%**	**63%**
Total not At-risk students	31,502	29,110

Graduation cohorts and rates	2022–23	2023–24
Not At-risk non-graduates	1,693	1,466
Not At-risk graduates	29,809	27,644
Not At-risk graduation rate	**95%**	**95%**
Total missing At-risk data	4,537	4,629
Missing data non-graduates	3,696	3,712
Missing data graduates	841	917
Missing data graduation rate	**19%**	**20%**
Cohort total	38,348	39,180
Total non-graduates	7,136	7,202
Total graduates	31,212	31,978
Overall graduation rate	**81%**	**82%**

Notably, the number of At-risk students is very low in 2022–23, only 6 percent of students in that cohort are At Risk compared to nearly 14 percent in the next cohort. It is unclear why the number of At-risk students varies so much across cohorts.

Table 23 reports the share of each grade in each year that is considered At-risk. In 2022–23, 15 percent of students in grades 9–12 were At Risk, compared to 20 percent in the next year, and only 9 percent of grade 12 students were At Risk, compared to 17 percent in the next year.

Table 23. Share of At-risk Students by Grade in High School

Grade	2022–23	2023–24
9	25%	24%
10	14%	21%
11	12%	19%
12	9%	17%

Grade	2022–23	2023–24
High school overall	15%	20%

College and Career Readiness

This section includes information about Advanced Placement (AP), International Baccalaureate (IB), Career and Technical Education (CTE), Work-based Learning (WBL), and postsecondary enrollment. Data for career and college readiness indicators are typically considered relative to the high school graduating cohort, rather than to all grade 12 or high school students at a specific point in time. These indicators are measured based on whether they were ever achieved.

Advanced Placement and International Baccalaureate

Available data on AP and IB students reflects measures aligned with existing accountability structures for college and career readiness. In the context of this report, the initial measures of interest for AP and IB students were the share of students earning a passing score on an AP exam (AP completers), and the percentage participating in an IB program. Data regarding enrollment in IB programs was unavailable; thus, we report on the existing measure of IB participation based on passing an IB course.

AP and IB participants and completers are defined as follows:

- **AP Participant:** Passed at least one AP course at any point during their high school career.
- **AP Completer:** Passed at least one AP exam with a score of three or higher at any point during their high school career. Students do not need to be participants to be completers.
- **IB Participant:** Passed at least one IB course in the IB Diploma Program at any point during their high school career.
- **IB Completer:** Passed at least one IB exam in the IB Diploma Program with a score of four or higher at any point during their high school career. Completers must also be participants.

Based on these data, it appears Nevada primarily utilizes AP for advanced coursework (excluding dual enrollment, as data regarding dual enrollment is not currently in the scope of

this report). Across cohorts, about 40 percent of students participate in AP, compared to approximately 2 percent in IB.

At-risk students have the lowest AP participation (Table 24) and completion rates (Table 25) across student groups. English Learners participate in AP at about half the rate of non-English Learner students, and students with IEPs and students At Risk participate at about a quarter of the rate of non-English Learner or not At-risk students.

Table 24. Statewide AP Participation by Student Group

AP participation	2018–19	2018–19	2020–21	2021–22	2022–23	2023–24
English Learner students	14%	17%	20%	22%	20%	19%
Students with IEPs	5%	6%	7%	9%	9%	10%
Students At Risk	-	-	-	-	7%	9%
Non-English Learner students	43%	42%	42%	42%	42%	40%
Students without IEPs	44%	43%	43%	43%	43%	40%
Students not At Risk	-	-	-	-	40%	42%
Statewide	**40%**	**39%**	**39%**	**39%**	**39%**	**37%**

Table 25. Statewide AP Completion by Student Group

AP completion	2018–19	2018–19	2020–21	2021–22	2022–23	2023–24
English Learner students	5%	5%	5%	5%	5%	6%
Students with IEPs	1.1%	1.5%	1.5%	1.4%	1.6%	2.3%
Students At Risk	-	-	-	-	0.5%	0.9%

AP completion	2018–19	2018–19	2020–21	2021–22	2022–23	2023–24
Non-English Learner students	21%	20%	18%	17%	18%	18%
Students without IEPs	21%	20%	18%	17%	18%	19%
Students not At Risk	-	-	-	-	17%	19%
Statewide	**19%**	**18%**	**16%**	**15%**	**16%**	**17%**

Overall IB participation and completion across the state is quite low, this likely reflects limited access to IB programs (only three districts have any IB participation; see Appendix C, Tables C5 and C6). Since these rates reflect a very small number of students, they should be interpreted with caution; changes year to year do not necessarily reflect meaningful increases or decreases, and differences between groups may not be statistically significant.

Across years, statewide participation ranged from 1.5 percent to 2.2 percent (Table 26). Generally, less than half of students participating in IB complete, and almost no IEP or At-risk students complete IB (Table 27). When EL students participate in IB at the same rate as non-EL students (2022–23), they are still three times less likely to complete.

Washoe has typically had the highest rates of IB participation, with an especially high 6.2 percent in 2022–23.

Table 26. Statewide IB Participation by Student Group

IB participation	2018–19	2018–19	2020–21	2021–22	2022–23	2023–24
English Learner students	0.46%	0.44%	0.36%	0.81%	2.18%	0.93%
Students with IEPs	0.13%	0.06%	0.24%	0.20%	1.13%	0.46%
Students At Risk	-	-	-	-	1.19%	0.76%
Non-English Learner students	1.67%	1.99%	1.74%	1.89%	2.16%	1.93%
Students without IEPs	1.71%	2.00%	1.74%	1.94%	2.29%	1.98%

IB participation	2018–19	2018–19	2020–21	2021–22	2022–23	2023–24
Students not At Risk	-	-	-	-	2.23%	1.98%
Statewide	**1.56%**	**1.79%**	**1.58%**	**1.75%**	**2.16%**	**1.81%**

Table 27. Statewide IB Completion by Student Group

IB completion	2018–19	2018–19	2020–21	2021–22	2022–23	2023–24
English Learner students	0	0.03%	0.05%	0.17%	0.31%	0.22%
Students with IEPs	0	0.03%	0.09%	0.06%	0.08%	0
Students At Risk	-	-	-	-	0	0.07%
Non-English Learner students	0.85%	0.52%	0.91%	0.93%	0.90%	0.94%
Students without IEPs	0.86%	0.51%	0.89%	0.93%	0.92%	0.96%
Students not At Risk	-	-	-	-	0.88%	0.99%
Statewide	**0.76%**	**0.46%**	**0.81%**	**0.83%**	**0.82%**	**0.85%**

Career and Technical Education and Work-based Learning

Career and technical education and work-based learning are measures of the career aspect of college and career readiness. CTE and WBL participation rates differ from the cohort-based measures in this section, as they are reported based on enrollment in a CTE or WBL course as of validation day (October 10 of each school year). Thus, these rates are based on merging CTE and WBL data files with the validation day records for high schoolers. The rate in each year reflects the share of grade 9 to grade 12 students in that year who are enrolled in a CTE or WBL course.

Overall, about half of high school students in each year participate in CTE, and on this particular measure, English Learner, IEP, and At-risk students are not far behind their peers. At-risk students participate in CTE at a similar rate to students with IEPs (40%), while English Learner students are only 3 percentage points behind non-English Learner peers (Table 28).

Nevada is significantly below the nationwide average for CTE participation. Typically, around 85 percent of students participate in CTE.[1] CTE participation can be somewhat of a neutral indicator for students, given the history of vocational education and tracking for certain student groups into low-wage CTE pathways. There is generally stratification of students within CTE, with lower performing students underrepresented in pathways that lead to higher-wage careers (i.e., health, information technology, or engineering pathways).[2] Therefore, it is important to understand how many students complete a CTE pathway during their high school career (a cohort-based measure), in what industry, and ideally, how many of those students go on to work in those fields.

Table 28. CTE Participation Rate

CTE participation	2019–20	2020–21	2021–22	2022–23	2023–24
English Learner students	43%	45%	45%	46%	46%
Students with IEPs	37%	38%	40%	42%	40%
Students At Risk	-	-	-	38%	40%
Non-English Learner students	48%	50%	51%	51%	49%
Students without IEPs	49%	51%	52%	52%	49%
Students not At Risk	-	-	-	53%	50%
Statewide	**48%**	**49%**	**51%**	**51%**	**48%**

Overall, participation in work-based learning is very low in Nevada, between 2 and 4 percent in the last 3 years, as shown in Table 29. Students who are not At Risk are four times more likely to participate in WBL compared to At-risk peers. Given the small number of students participating in WBL, these differences between groups may not be statistically significant (i.e., there may not be any real difference in participation rates across groups).

[1] https://nces.ed.gov/programs/coe/indicator/tob#:~:text=These%20data%20show%20that%20a,CTE%20course%20(85%20percent)

[2] https://gettingdowntofacts.com/publications/portrait-california-career-technical-education-pathway-completers

Table 29. WBL Participation Rate

WBL participation	2019–20	2020–21	2021–22	2022–23	2023–24
English Learner students	1%	0%	1%	2%	2%
Students with IEPs	1%	0%	2%	3%	2%
Students At Risk	-	-	-	2%	1%
Non-English Learner students	1%	0%	2%	4%	3%
Students without IEPs	1%	0%	2%	4%	3%
Students not At Risk	-	-	-	4%	4%
Statewide	**1%**	**0%**	**2%**	**4%**	**3%**

Postsecondary Enrollment

Very few (2%) At-risk students continued on to postsecondary education. Postsecondary enrollment rates are calculated by identifying if a student in the graduating cohort is ever reported as having enrolled in postsecondary education (including 2-year, 4-year, and short-term programs) in the National Student Clearinghouse file, which is collected a year after students graduate and then updated on a rolling basis. Detailed by student group in Table 30, postsecondary enrollment varied across years, starting at 50 percent for the 2018–19 cohort, and was particularly low for students who were expected to graduate in the early months of the COVID-19 pandemic. By 2023, less than 40 percent of students went on to postsecondary education. These rates are much lower for English Learner and IEP students, who are about half as likely as their non-English Learner, non-IEP peers to go to college.

Table 30. Graduation Cohort Postsecondary Enrollment Rates by Student Group

Postsecondary enrollment	2018–19	2019–20	2020–21	2021–22	2022–23
English Learner students	32%	15%	27%	26%	22%

Postsecondary enrollment	2018–19	2019–20	2020–21	2021–22	2022–23
Students with IEPs	23%	8%	21%	20%	17%
Students At Risk	-	-	-	-	2%
Non-English Learner students	53%	16%	49%	47%	41%
Students without IEPs	53%	17%	49%	48%	41%
Students not At Risk	-	-	-	-	46%
Statewide	**50%**	**16%**	**46%**	**44%**	**38%**

Discipline and Violence

The collection and reporting of discipline data in Nevada over the past few years have made it difficult to establish connections between targeted investments and student outcomes. Discipline data was collected using three different models (or templates) between 2018–19 and 2023–24. It was not disaggregated by student groups (gender, race/ethnicity, and special populations like IEP and EL) until 2020–21. Additionally, metrics were not reported for students not in each student group (i.e., non-English Learner, non-IEP), as they are not required by the state. These measures are often reported as counts and by types of incidents rather than being centered on students. For example, we are unable to report the share of English Learner or IEP students who were suspended or expelled; we only know which suspensions or expulsions are associated with those student groups. It may be more useful to connect clear and simple indicators—such as suspension, multiple suspensions, suspension due to violence, or other key indicators of interest—directly to students. This approach would allow the rate of suspensions by student group to be directly compared, and student outcomes to be tracked longitudinally. This practice is commonly used in accountability systems in other states. In the following sections, we report the discipline measures called for in AB 400/SB 98 across models for violence and disciplinary actions.

Violence

The first model, used in 2018–19 and 2019–20, reports the number of incidents resulting in suspensions or expulsions due to different discipline categories. We added these counts together to get a measure of total incidents of violence (resulting in suspensions or expulsions), involving either staff or students. The second model, used in 2020–21, disaggregates suspensions and expulsions by type. We report incidents resulting in suspension due to violence to either staff or students, which were similarly combined.

The third model, starting in 2021–22, reports the number of all incidents, including violence, and distinguishes the number of students involved in the violent incidents. In Table 31, we report the total numbers for all incidents, assuming they are most comparable to measures from previous years, though comparisons across systems should be made with caution. The reported values in 2020–21 appear very low, likely due to limited in-person schooling during COVID-19.

Table 31. Violence to Staff or Students by District

District name	Incidents of violence to staff or students resulting in suspension or expulsion			Number of students suspended or expelled due to battery against a school employee		
	2018–19	2019–20	2020–21	2021–22	2022–23	2023–24
Carson City	46	19	39	4	3	11
Churchill	68	6	0	0	3	1
Clark	8,363	7,879	73	855	819	797
Douglas	4	0	1	2	0	1
Elko	6	5	-	2	0	1
Esmeralda	0	0	-	0	0	0
Eureka	8	0	0	0	0	0
Humboldt	74	13	11	1	1	3
Lander	5	4	5	1	1	1
Lincoln	6	0	-	0	0	0
Lyon	252	51	6	5	20	9

District name	Incidents of violence to staff or students resulting in suspension or expulsion			Number of students suspended or expelled due to battery against a school employee		
	2018–19	2019–20	2020–21	2021–22	2022–23	2023–24
Mineral	0	0	11	4	0	6
Nye	332	139	10	8	36	43
Pershing	5	10	3	0	0	0
Storey	5	1	-	0	0	0
Washoe	2,537	1,647	565	8	5	10
White Pine	29	20	-	1	2	7
SPCSA (Charters)	615	322	16	15	12	54
Statewide	**12,494**	**10,265**	**740**	**906**	**902**	**944**

Comparisons within the measurement system suggest that violence decreased by 17.8 percent between 2018–19 and 2019–20 and later increased by 18 percent between 2021–22 and 2022–23. These changes may also be driven by transitions to and from virtual schooling during COVID-19.

Prior to 2020–21, discipline data was not available in disaggregated form across student groups. Table 32 includes the reported measure of violence and that measure as a share of the statewide value, disaggregated by student group for English Learner students, students with IEPs, and students with FRL from 2020–21 to 2023–24. Measures are not available for non-English Learner, non-IEP, or non-FRL students. For reference, in 2023–24, English Learner students and students with IEPs each constituted about 14 percent of the overall student population in the state, and 83 percent of students were FRL. Students with IEPs are overrepresented in this count and students with FRL are underrepresented, relative to their respective shares of the population.

Table 32. Violence to Staff or Students by Student Groups, Reported Measure and Share of Statewide Count

Violence to staff or students	2020–21		2021–22		2022–23		2023–24	
	Count	Percent	Count	Percent	Count	Percent	Count	Percent
English Learner students	127	17%	63	7%	68	8%	88	9%
Students with IEPs	248	34%	322	36%	391	43%	441	47%
Students with FRL	559	76%	891	98%	835	93%	817	87%
Statewide	**740**		**906**		**902**		**944**	

Disciplinary Actions

Due to differences in measurement and reporting across measurement systems, we focus on data in the most recent system from 2021–22 to 2023–24 to understand disciplinary action, in particular suspensions and expulsions. Suspensions and expulsions are reported under several categories: (1) habitual disciplinary problems, (2) battery to a school employee, (3) sale of controlled substances, (4) distribution of controlled substances, and expulsions have the additional categories (5) possession of a firearm, and (6) possession of a dangerous weapon.

The largest number of suspensions are for battery against a school employee (Table 33), and the largest number of expulsions are due to possession of a dangerous weapon (Table 34). In each of the following tables, we report the count of students by student group, and that group's share of the count to understand their proportional representation.

English Learner students were underrepresented in most of the suspension categories across years, and overrepresented in expulsions due to possession of a dangerous weapon (Table 34). Students with IEPs were very overrepresented in suspensions, making up 51 percent of suspensions due to battery against a school employee, and somewhat overrepresented in expulsions.

Table 33. Suspensions: Number of Students Suspended Due to Battery Against a School Employee

Suspensions due to battery against a school employee	2021–22		2022–23		2023–24	
	Count	Percent	Count	Percent	Count	Percent
English Learner students	57	8%	60	8%	72	9%
Students with IEPs	286	40%	342	47%	406	51%
Statewide	**715**		**731**		**803**	

Table 34. Expulsions: Number of Students Expelled Due to Possession of a Dangerous Weapon

Expulsions due to possession of a dangerous weapon	2021–22		2022–23		2023–24	
	Count	Percent	Count	Percent	Count	Percent
English Learner students	85	19%	79	17%	58	15%
Students with IEPs	78	17%	84	18%	69	18%
Statewide	**459**		**456**		**391**	

To make a comparison within the same category, in Tables 35 and 36, we report suspensions and expulsions for habitual disciplinary problems. Suspensions due to habitual disciplinary problems were relatively rare, though students with IEPs are still overrepresented in this measure. Expulsions due to habitual disciplinary problems were extremely rare (Table 36).

Table 35. Suspensions: Number of Students Suspended Due to Being Deemed Habitual Disciplinary Problems

Suspensions due to being deemed habitual disciplinary problems	2021–22		2022–23		2023–24	
	Count	Percent	Count	Percent	Count	Percent
English Learner students	9	13%	12	6%	20	8%
Students with IEPs	16	22%	43	23%	61	23%
Statewide	**72**		**190**		**261**	

Table 36. Expulsions: Number of Students Expelled Due to Being Deemed Habitual Disciplinary Problems

Expulsions due to being deemed habitual disciplinary problems	2021–22		2022–23		2023–24	
	Count	Percent	Count	Percent	Count	Percent
English Learner students	0	0%	0	0%	0	0%
Students with IEPs	1	17%	0	0%	0	0%
Statewide	**6**		**12**		**12**	

Staffing and Vacancies

The following section provides data and analysis regarding staffing and vacancies by district for the years 2021–22, 2022–23, and 2023–24.

Staffing Ratios

This section provides information about staffing per 1,000 students for teachers, administrators, and non-classroom staff for each district and year with available data. It is important to note that in very small districts (e.g., Esmeralda), changes in a small number of staff (1–2) can result in drastic changes in the staffing ratios.

Teachers

Most districts had modest increases in the ratio of teachers to students. Table 37 shows that, on average, the ratio increased by about four teachers per 1,000 students in the state between the 2022–23 and 2024–25 school years.

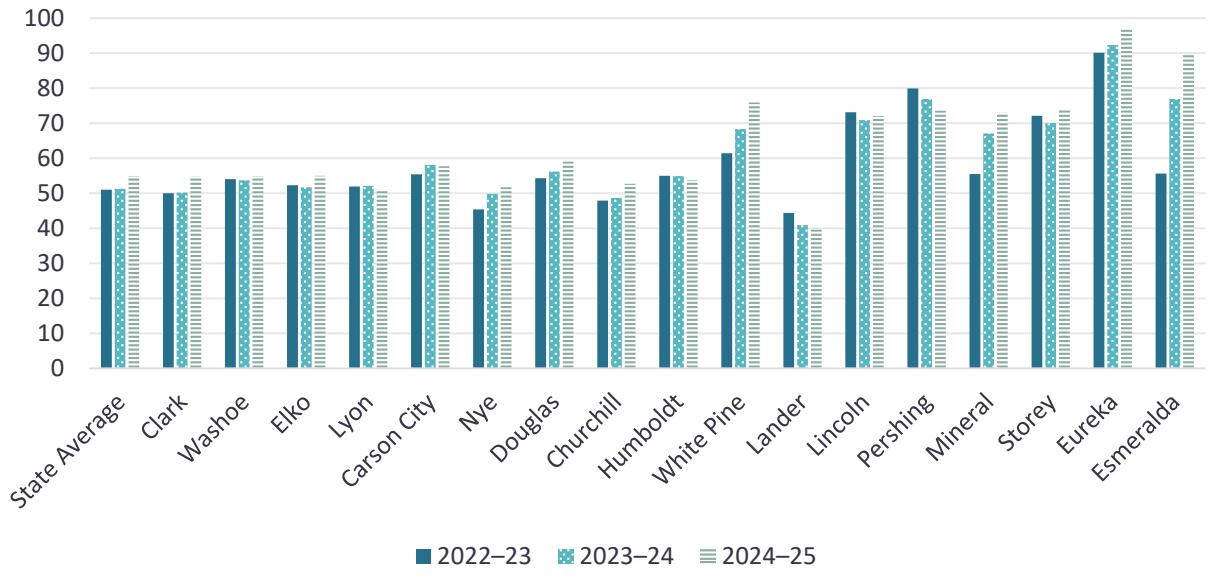
Table 37. Teacher to Student Ratios by District and Year (Staffing per 1,000 Students)

District name	2022–23	2023–24	2024–25	Change since 2022–23
Carson City	55.4	58.1	57.7	2.3
Churchill	47.9	48.7	52.7	4.8
Clark	50.0	50.2	54.8	4.8
Douglas	54.3	56.2	59.1	4.8
Elko	52.3	51.7	55.0	2.7
Esmeralda	55.6	76.9	89.6	34.0
Eureka	90.1	92.3	96.8	6.7
Humboldt	55.0	54.9	53.8	-1.2
Lander	44.4	40.9	39.7	-4.7
Lincoln	73.1	70.9	72.0	-1.1
Lyon	51.9	52.1	51.0	-0.9
Mineral	55.5	67.1	73.0	17.5
Nye	45.4	49.8	51.7	6.3
Pershing	79.9	76.9	73.6	-6.3

District name	2022–23	2023–24	2024–25	Change since 2022–23
Storey	72.1	70.0	74.0	1.9
Washoe	54.0	53.7	54.9	0.9
White Pine	61.4	68.3	75.9	14.5
Statewide	**51.0**	**51.3**	**54.9**	**3.9**

Districts in Figure 15 are ordered left to right by largest (Clark) to smallest (Esmeralda). White Pine had relatively high teacher to student ratios with substantive increases across years, while Lander had unusually low ratios that declined over time.

Figure 15. Teacher to Student Ratios by District and Year (Staffing per 1,000 Students)



Administrators and Non-Classroom Staff

Because schools have a much lower number of administrators and non-classroom staff compared to teachers, the administrator or non-classroom staff to student ratio can fluctuate more, especially in small districts. Table 38 shows that, across the state, there was a modest increase of 0.5 administrators per 1,000 students (with Eureka and Mineral having the largest increases of administrators). Table 39 shows an increase of 0.3 non-classroom staff per 1,000 students (with Lander having the largest increase in non-classroom staff). Figure 16 shows

administrator and student ratios by district and year from 2022–23 to 2024–25. Figure 17 shows the same information for non-classroom staff.

Table 38. Administrator to Student Ratios by District and Year (Staffing per 1,000 Students)

District name	2022–23	2023–24	2024–25	Change since 2022–23
Carson City	4.6	4.7	4.6	0.0
Churchill	1.3	4.4	4.2	2.9
Clark	4.1	4.5	4.6	0.5
Douglas	5.8	6.0	5.9	0.1
Elko	5.1	5.2	5.1	0.0
Esmeralda	-	-	-	-
Eureka	9.0	12.3	12.9	3.9
Humboldt	6.5	6.3	6.5	0.0
Lander	-	-	6.5	-
Lincoln	10.4	11.1	10.4	0.0
Lyon	5.0	5.1	5.1	0.1
Mineral	9.9	9.7	15.2	5.3
Nye	5.8	5.1	6.2	0.4
Pershing	9.3	11.3	10.8	1.5
Storey	9.6	7.5	10.2	0.6
Washoe	3.4	3.6	3.9	0.5
White Pine	8.9	8.2	7.6	-1.3

District name	2022–23	2023–24	2024–25	Change since 2022–23
State Average	4.2	4.5	4.7	0.5

Figure 16. Administrator to Student Ratios by District and Year (Staffing per 1,000 Students)

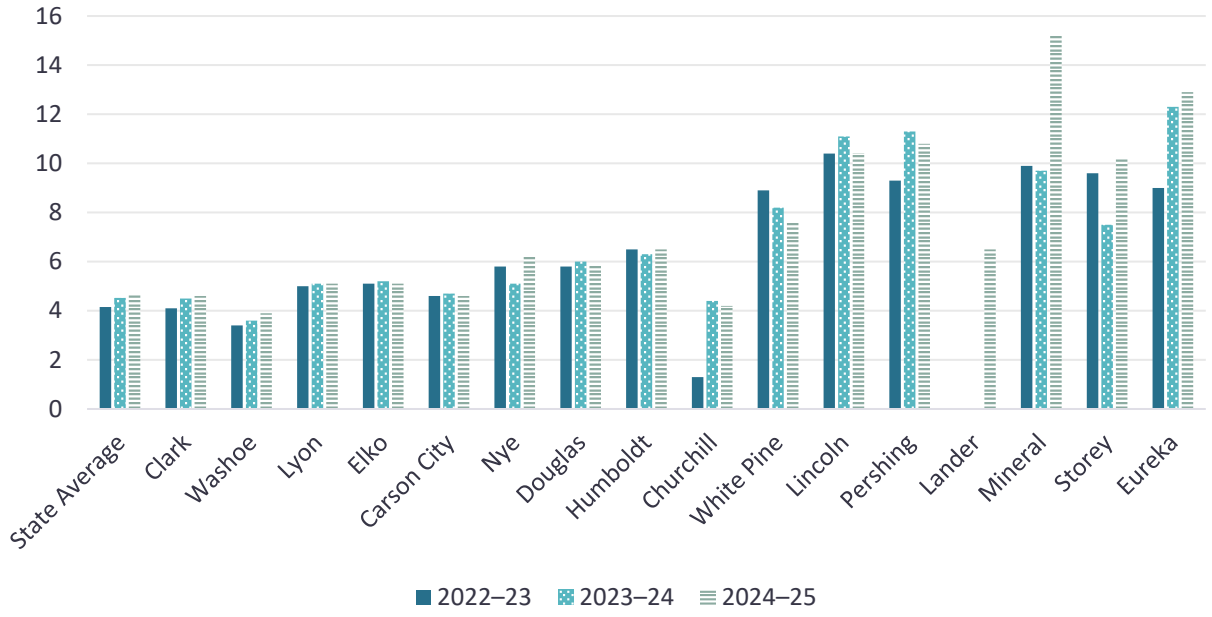
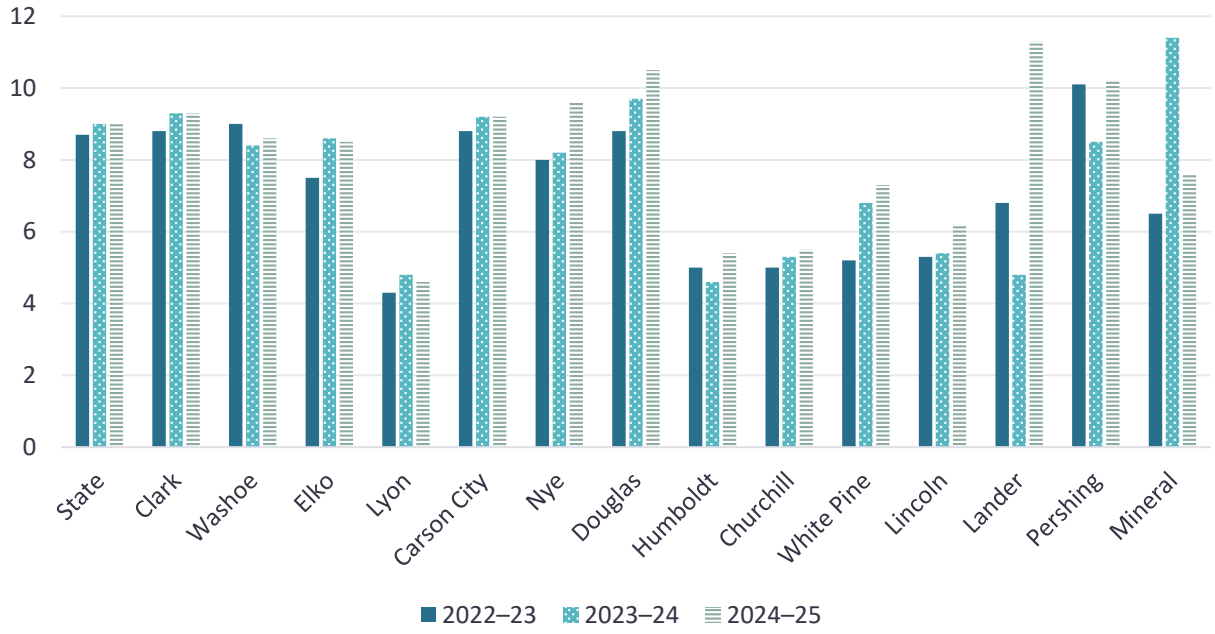


Table 39. Non-Classroom Staff to Student Ratios by District and Year (Staffing per 1,000 Students)

District name	2022–23	2023–24	2024–25	Change since 2022–23
Carson City	8.8	9.2	9.2	0.4
Churchill	5.0	5.3	5.5	0.5
Clark	8.8	9.3	9.3	0.5
Douglas	8.8	9.7	10.5	1.7
Elko	7.5	8.6	8.5	1.0

District name	2022–23	2023–24	2024–25	Change since 2022–23
Esmeralda	-	-	-	-
Eureka	-	-	-	-
Humboldt	5.0	4.6	5.4	0.4
Lander	6.8	4.8	11.3	4.5
Lincoln	5.3	5.4	6.2	0.9
Lyon	4.3	4.8	4.6	0.3
Mineral	6.5	11.4	7.6	1.1
Nye	8.0	8.2	9.6	1.6
Pershing	10.1	8.5	10.2	0.1
Storey	7.2	-	-	-
Washoe	9.0	8.4	8.6	-0.4
White Pine	5.2	6.8	7.3	2.1
Statewide	**8.7**	**9.0**	**9.0**	**0.3**

Figure 17. Non-Classroom Staff to Student Ratios by District and Year (Staffing per 1,000 Students)



Staff Retention

This section provides information about the rates of retention and departure for teachers, administrators, and non-classroom staff across school districts.

For retention, the report focuses on two primary indicators: (1) stayers (those who stay in the same district, school, and position) and (2) leavers (those who leave the system entirely). These two rates will not add up to 100 percent because they do not include rates for those moving to different schools, districts, or switching roles. Detailed by district and statewide in Table 40 and Figure 18, stayer rates are higher and leaver rates are lower in 2024–25 than in 2023–24 statewide. This trend is generally true for most districts as well. Table 41 and Figure 19 show that the same is true for administrators, who had (mostly) higher stayer rates and lower leaver rates in 2024–25 than in 2023–24.

Table 40. Teacher Retention Rates by District by Year

District name	Stayer rate 2023–24	Leaver rate 2023–24	Stayer rate 2024–25	Leaver rate 2024–25	Change in staying	Change in leaving
Carson City	85%	10%	86%	9%	1%	-1%

District name	Stayer rate 2023–24	Leaver rate 2023–24	Stayer rate 2024–25	Leaver rate 2024–25	Change in staying	Change in leaving
Churchill	73%	14%	76%	14%	3%	-1%
Clark	76%	10%	82%	6%	5%	-4%
Douglas	73%	15%	85%	11%	13%	-5%
Elko	80%	12%	83%	11%	3%	-1%
Esmeralda	50%	50%	67%	33%	17%	-17%
Eureka	75%	19%	91%	6%	16%	-13%
Humboldt	86%	8%	81%	10%	-5%	3%
Lander	77%	21%	73%	11%	-	-
Lincoln	82%	12%	77%	7%	-4%	-5%
Lyon	81%	8%	83%	8%	2%	0%
Mineral	86%	2%	71%	15%	-15%	12%
Nye	78%	11%	79%	10%	1%	-2%
Pershing	66%	15%	84%	4%	18%	-11%
Storey	81%	16%	87%	7%	6%	-9%
Washoe	75%	9%	82%	7%	7%	-2%
White Pine	85%	13%	86%	7%	2%	-6%
Statewide	**77%**	**10%**	**82%**	**7%**	**5%**	**-3%**

Figure 18. Teacher Retention Rates by District (2024–25)

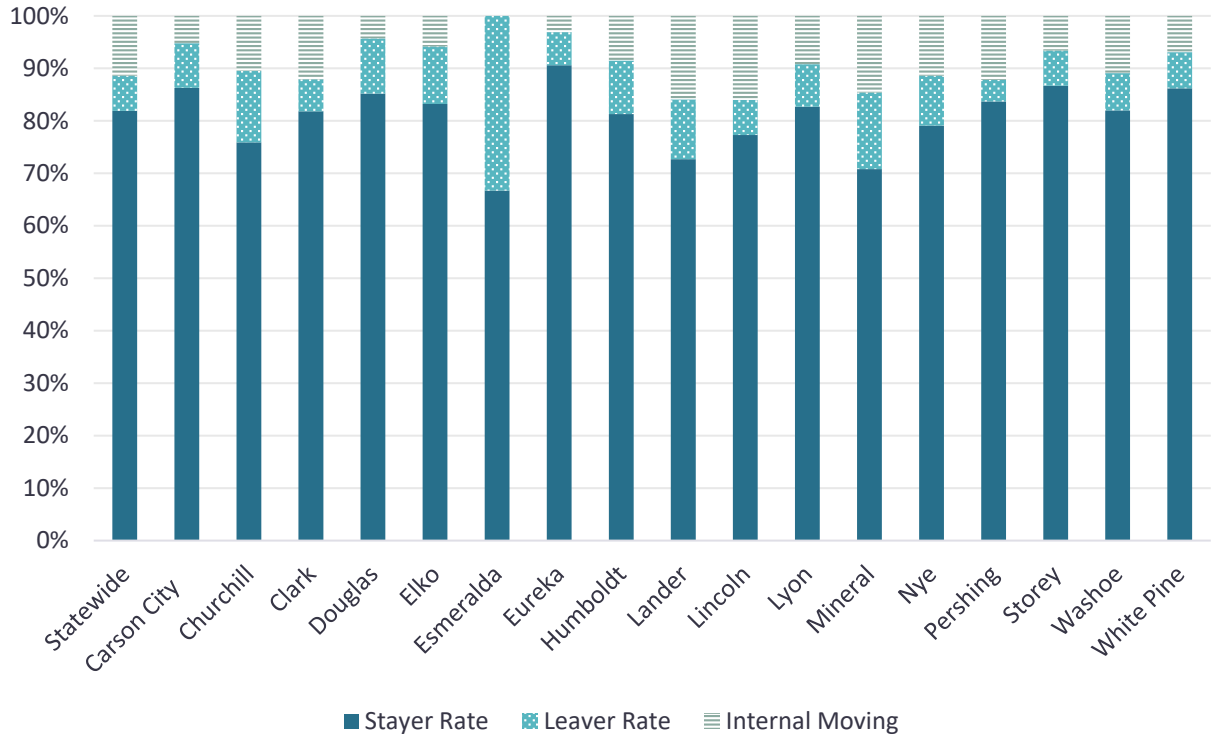
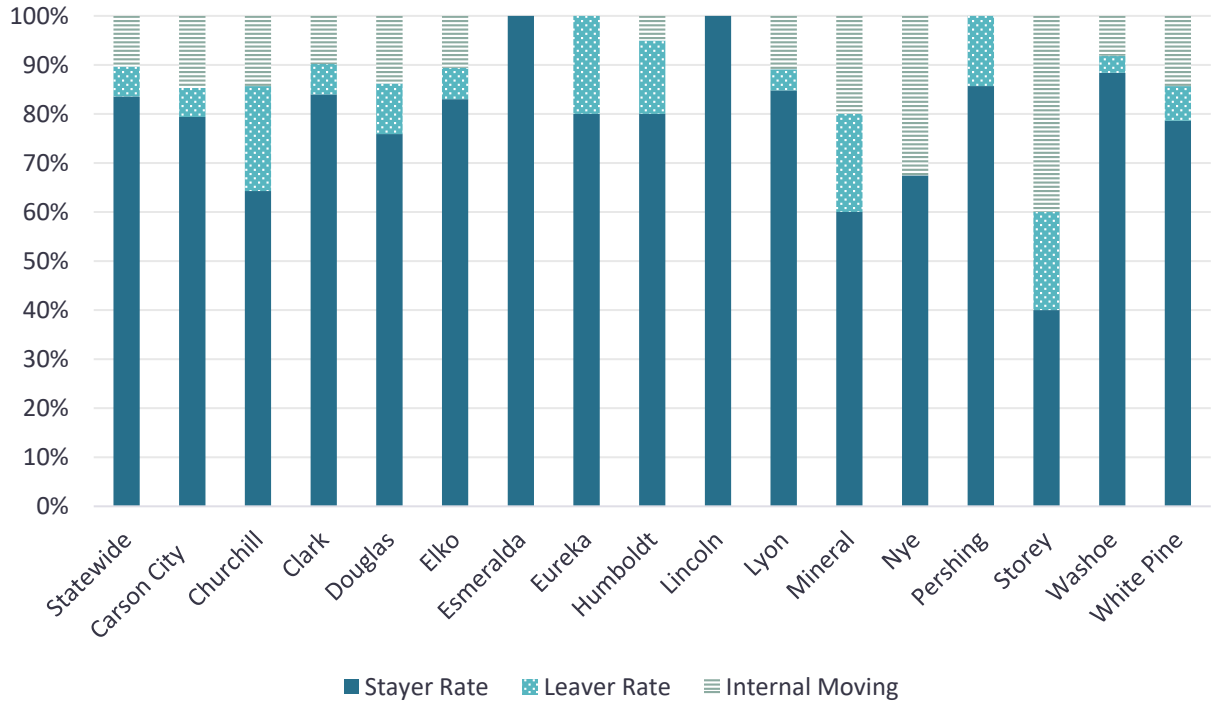


Table 41. Administrator Retention Rates by District by Year

District name	Stayer rate 2023–24	Leaver rate 2023–24	Stayer rate 2024–25	Leaver rate 2024–25	Change in staying	Change in leaving
Carson City	94%	3%	79%	6%	-15%	3%
Churchill	100%	0%	64%	21%	-36%	21%
Clark	75%	7%	84%	6%	9%	-1%
Douglas	75%	6%	76%	10%	1%	4%
Elko	87%	4%	83%	6%	-4%	2%
Esmeralda	100%	0%	100%	0%	0%	0%
Eureka	75%	25%	80%	20%	5%	-5%

District name	Stayer rate 2023–24	Leaver rate 2023–24	Stayer rate 2024–25	Leaver rate 2024–25	Change in staying	Change in leaving
Humboldt	67%	19%	80%	15%	13%	-4%
Lander	-	-	-	-	-	-
Lincoln	82%	0%	100%	0%	18%	0%
Lyon	89%	4%	85%	4%	-4%	0%
Mineral	14%	71%	60%	20%	46%	-51%
Nye	71%	19%	68%	0%	-3%	-19%
Pershing	67%	33%	86%	14%	19%	-19%
Storey	60%	20%	40%	20%	-20%	0%
Washoe	71%	9%	88%	4%	17%	-5%
White Pine	85%	8%	79%	7%	-6%	-1%
Statewide	**75%**	**8%**	**84%**	**6%**	**8%**	**-2%**

Figure 19. Administrator Retention Rates by District (2024–25)



Staff Vacancies

This section provides information about FTE vacancies, including both the overall number of vacancies and vacancies by type, including unfilled positions, long-term substitutes, and independent contractors. The data is available for individual LEAs, as well as for charter schools (aggregated at the state level).

Table 42 reports total vacancies by district by year, measured in FTEs. Total vacancies include unfilled positions, long-term substitutes, and independent contractors. The largest districts have the highest number of vacancies. However, to compare across districts more effectively, we adjust for district size by looking at the ratio of vacancies to enrollment.

Table 42. Total Staff Vacancies by District by Year, FTEs

District name	2021–22	2022–23	2023–24
Carson City	18	49	38

District name	2021–22	2022–23	2023–24
Churchill	20	12	23
Clark	1,878	1,370	1,487
Douglas	14	18	29
Elko	46	65	84
Esmeralda	-	4	-
Eureka	0	0	1
Humboldt	14	10	15
Lander	10	0	-
Lincoln	4	5	6
Lyon	42	45	74
Mineral	8.5	0	12
Nye	64	66	47
Pershing	6	2	6
Storey	1	1	2
Washoe	135	160	40
White Pine	8	19	-
SPCSA (Charters)	726	1,097	1,094
Statewide FTEs	**2,993**	**2,922**	**2,958**

Table 43 provides the ratio of the share of vacancies by district relative to each district's relative share of enrollment. Values less than 1 indicate that a district has fewer vacancies relative to their enrollment size, and values greater than 1 indicate that a district has more vacancies relative to their enrollment size.

Students in charter schools are the most impacted by staff vacancies. Of the largest districts, Clark and Washoe have relatively low vacancies, while the charter school district (SPSCA) has disproportionally high vacancies. SPSCA has between approximately 55,000 and 62,000 students depending on the year, and about 700–1,100 FTE vacancies.

Only the Mineral and Esmeralda districts had a greater relative ratio of vacancy than SPCSA, but this is driven by their small size. Mineral typically only serves about 600 students and had an average number of 6.8 FTE vacancies. Esmeralda serves less than 100 students and reported four vacancies in one year. These districts also have one or more years of missing data.

For very small districts, vacancy ratios may vary substantially across years due to the small size of the student population and the low number of vacancies. For example, Pershing, Elko, Lyon, and Churchill districts all had disproportionately high vacancy rates in 2023–24, but lower rates in previous years. Carson City also had both high and low years. Nye and White Pine Districts had consistently high vacancy ratios, while Storey, Douglas, Humboldt, and Lincoln Districts had consistently low ratios.

Table 43. Ratio of the Share of Staff Vacancies to Share of Enrollment by Year with Share of Enrollment

District name	2021–22		2022–23		2023–24	
	Ratio	Enrollment	Ratio	Enrollment	Ratio	Enrollment
Carson City	0.38	1.6%	1.06	1.6%	0.82	1.6%
Churchill	0.97	0.69%	0.60	0.7%	1.14	0.7%
Clark	0.97	65%	0.73	64%	0.79	64%
Douglas	0.41	1.1%	0.56	1.1%	0.93	1.0%
Elko	0.75	2.0%	1.06	2.1%	1.38	2.1%
Esmeralda	-	0.02%	7.53	0.02%	-	0.02%
Eureka	-	0.07%	-	0.07%	0.50	0.07%
Humboldt	0.68	0.69%	0.50	0.68%	0.73	0.70%
Lander	1.58	0.21%	-	0.22%	-	0.22%

District name	2021–22		2022–23		2023–24	
	Ratio	Enrollment	Ratio	Enrollment	Ratio	Enrollment
Lincoln	0.69	0.19%	0.86	0.20%	1.01	0.20%
Lyon	0.76	1.8%	0.82	1.9%	1.32	1.9%
Mineral	2.28	0.12%	-	0.13%	3.27	0.12%
Nye	1.87	1.1%	1.87	1.2%	1.35	1.2%
Pershing	1.42	0.14%	0.48	0.14%	1.48	0.14%
Storey	0.38	0.09%	0.40	0.09%	0.81	0.08%
Washoe	0.33	13%	0.41	13%	0.10	13%
White Pine	1.03	0.26%	2.35	0.27%	-	0.27%
SPCSA (Charters)	2.13	11%	3.05	12%	2.87	13%
Statewide Enrollment		**486,682**		**484,240**		**479,578**

The statewide counts of vacancy types and their corresponding percentage share of total vacancies for the state are provided in Table 44. The majority of vacancies are long-term substitutes, and the proportion has increased over the years, from 50 percent in 2021–22 to 73 percent in 2023–24. The change has been driven entirely by a shift from unfilled vacancies, which were 38 percent of vacancies in 2021–22 and only 8 percent of vacancies in 2023–24. Independent contractors are a small (12% to 19%) and relatively stable share of vacancies.

Table 44. Statewide Vacancies by Type and Year

Statewide vacancies	Unfilled		Long-term substitutes		Independent contractors	
	FTEs	Percent	FTEs	Percent	FTEs	Percent
2021–22	1,130	38%	1,496	50%	367	12%
2022–23	603	21%	1,976	68%	343	12%
2023–24	231	8%	2,168	73%	559	19%

Table 45 provides a count of FTE vacancies by category (unfilled, long-term substitutes, or independent contractors) and the share of each category type as a percentage of total district vacancies in 2023–24. Additional years of data are available in Appendix C, Tables C10 and C11.

Washoe and Douglas districts had a high share of unfilled vacancies, 100 and 69 percent, respectively. Pershing also appears to be high (89%), though that share only corresponds to five FTEs. Several districts' (Churchill, Elko, Eureka, and Humboldt) vacancies were entirely long-term substitutes. Pershing, Storey, and Washoe reported no independent contractors. There may be additional districts that also do not have independent contractors if missing data corresponds to a true zero.

For the largest districts, Washoe in particular has a very high share of unfilled positions (100% of vacancies), while Clark and SPCSA have much lower shares, 4 and 5 percent, respectively. Clark and SPCSA have a majority of vacancies in long-term substitutes, 72 and 81 percent, respectively.

Table 45. Vacancies by Category by District 2023–24, FTE Counts and Percent of District Vacancies

District name	Unfilled		Long-term substitutes		Independent contractors	
	FTEs	Percent	FTEs	Percent	FTEs	Percent
Carson City	7	18%	11	29%	20	53%
Churchill	0	0%	23	100%	0	0%
Clark	57	4%	1,075	72%	355	24%
Douglas	20	69%	6	21%	3	10%
Elko	0	0%	84	100%	0	0%
Esmeralda	-	-	-	-	-	-
Eureka	0	0%	1	100%	0	0%
Humboldt	0	0%	15	100%	0	0%
Lander	-	-	-	-	-	-
Lincoln	1	17%	4	67%	1	17%

District name	Unfilled		Long-term substitutes		Independent contractors	
	FTEs	Percent	FTEs	Percent	FTEs	Percent
Lyon	17	22%	42	56%	16	22%
Mineral	4	33%	4	33%	4	33%
Nye	21	45%	17	36%	9	19%
Pershing	5	83%	1	17%	0	0%
Storey	1	50%	1	50%	0	0%
Washoe	40	100%	0	0%	0	0%
White Pine	-	-	-	-	-	-
SPCSA (Charters)	59	5%	885	81%	151	14%
Statewide	**231**	**8%**	**2,168**	**73%**	**559**	**19%**

Conclusion

Between 2019 and 2024, there has been a statewide enrollment decline of 3 percent. However, this trend was not uniform across the state, with charter schools, especially those under the SPCSA, experiencing increased enrollment. During the same period, total K–12 revenues from all sources—state, local, and federal—increased by over 60 percent, growing from $5.5 billion to $8.9 billion. This increase is partly due to a 2022 policy shift that rolled categorical state funds into the General Fund. Federal revenue also more than doubled due to the federal investment of ESSER COVID-19 funds. Following the implementation of the PCFP in 2022, funding for the base allocation of the PCFP was channeled through the state's General Fund for K–12 education, rising from $4.2 billion in FY2022 to $5.1 billion in FY2024, marking a 22 percent increase.

Targeted funding for At-risk students expanded from $60.3 million in FY2022 to $197.3 million in FY2024, and funding for English Learners more than doubled, while allocations for Gifted and Talented students rose modestly. FY2024 also marked the introduction of a new allocation of $37.1 million for state-funded educator salary increases, contributing to a total increase of nearly $3.4 billion in revenue between 2019 and 2025.

Total spending statewide climbed by 44 percent, driven by increased investments in the PCFP, with expenditures primarily on employee salaries and benefits—about 70 percent of total spending. The share of spending within functional areas like instruction remained consistent, with approximately 65 percent allocated for salaries. Statewide, full-time equivalent (FTE) staffing funded by all sources increased by 6 percent, though the growth was slightly lower, at 5 percent, when considering only state and local funding. Salaries across LEAs increased by 3 percent to 45 percent, highlighting significant investments in educator compensation.

The data presented in this report reveal varied degrees of performance and recovery across student groups and LEAs. Table 46 below represents the change from the 2022–23 school year to the 2023–24 school year across student groups for select indicators. There is not a clear trend—some indicators have slightly improved, such as K–3 literacy scores and AP completion rates, while others have not, such as CTE participation rates.

Table 46. Change in Performance from 2022–23 to 2023–24

Performance metric	Statewide	EL	IEP	At-risk
K–3 literacy level (% above 40th Percentile)	1%	2%	2%	-2%
AP participation rate	-2%	-1%	1%	2%
AP completion rate	1%	1%	0.70%	0.40%
CTE participation rate	-3%	0%	-2%	2%

This report contains, for the first time, performance data on At-risk students. Tables 47 and 48 below present the change from the 2022–23 school year to the 2023–24 school year. As a group, these students have higher achievement in grade 11 math and ELA than in prior years, as well as science, but have done slightly worse in grades 3–8 math and ELA. Chronic absenteeism has slightly improved; grade 9 credit sufficiency has slightly worsened. Graduation appears to have improved markedly, though, as we note above, caution should be taken when interpreting that change due to the substantial shifts in At-risk identification across graduating cohorts during this time.

Table 47. Change in Proficiency Rates of At-risk Students from 2022–2023 to 2023–2024

Performance metric: Proficiency rates	2022–23	2023–24	Change
Grades 3–8 math	7.5	6.6	-0.9
Grades 3–8 ELA	14	13	-1
Grade 11 ACT math	0.7	1.1	0.4
Grade 11 ACT ELA	5	9	4
Science	4.6	6.1	1.5

Table 48. Change in Overall Performance of At-risk Students from 2022–23 to 2023–24

Performance metric: Overall rates	2022–23	2023–24	Change
Chronic absenteeism	0.64	0.6	-0.04
Grade 9 credit sufficiency	0.58	0.49	-0.09
Graduation	0.24	0.63	0.39

Ultimately, while these data serve as helpful indicators of the state of academic performance in Nevada public schools, they cannot answer the fundamental question of what impact the PCFP and its attendant resources are making. It is possible that performance might have been lower in the absence of the new funding; it is also possible that effects on student achievement have not yet manifested. Careful examination of the links between specific investments and targeted outcomes is warranted to inform the state's continuous improvement efforts.

Appendix A. Methodology: Expenditure and Revenue Analysis

The study team conducted a comprehensive analysis of revenues and expenditures by local educational agencies (LEAs) and charter schools with data provided by the Nevada Department of Education (NDE) via the NDE website or personal communication. The primary data sources included:

- The 387 Report for fiscal years 2019–2024, specifically the Major Funds, and Staff Detail Database
- Average Daily Enrollment (ADE) and PCFP funded enrollment counts by LEA
- Average teacher salaries by district for school years 2019–2025

For all aggregations of charter school information, the team excluded charter schools that had closed during the six-year analysis period, focusing instead on those operational as of FY2024. All analyses of statewide aggregations were based on the NDE statewide aggregation presented in the 387 Reports. This means that all schools operational in a given year were included in statewide numbers.

The Nevada 387 Report details data for all LEAs and charter schools individually. The research team used a list of charter schools by authorizer provided by NDE to group the data as follows:

- Traditional school districts (17)
- Charter schools authorized by the Nevada State Public Charter School Authorizer (NSPCSA)
- Charter schools authorized by the Carson City School District
- Charter schools authorized by the Clark County School District
- Charter schools authorized by the Washoe County School District

With the implementation of the PCFP, NDE changed the reporting structure of the 387 Report. Table A1 shows how the study team grouped reported funds to be able to compare data across all years.

Table A1. Fund Names by Year

Final fund name	Pre-PCFP fund name (FY2019–22)	FY2023 and FY2022 fund name	FY2024 fund name
General Fund (Fund 100)	General Fund	General Fund	General Fund; PCFP-Food Services; PCFP-Transport; PCFP-Local Special Education
PCFP-EL (Fund 206)	Categorical Grant funding under Zoom programming	PCFP-EL	PCFP-EL
PCFP-GATE (Fund 207)	Categorical Grant funding under Gifted and Talented programming	PCFP-GATE	PCFP-Gifted and Talented
PCFP-At-risk (Fund 208)	Categorical Grant funding under Victory programming	PCFP-At-risk	PCFP-At-risk
State Special Education (Fund 250)	State Special Education Fund	State Special Education Fund	State Special Education
Salary Increases (Fund 220)	N/A	N/A	Salary Increases
Total Governmental Funds	Total Governmental Funds	Total Governmental Funds	Total Other Governmental Funds
Total State Funds	Total State Grants	Total State Grants	Total All State Grants
Total Federal Funds	Total Federal Grants	Total Federal Grants	Total Federal Funds Total COVID-19 Funds

***Note*. Our team did not use any fund aggregations such as Combined PCFP, Total All State Funds, and Total All Funds.**

Enrollment Counts

The study team used total weighted enrollment from the Average Daily Enrollment (ADE) rate as reported on the students tab of the 387 Report. Funded student counts for the PCFP

weighted categories were provided to the study team by NDE through the PCFP calculation worksheets.

Financial Analysis

Revenue Data

To compile and analyze revenues, the study team used data reported on the Major Funds tab of the 387 Report. Using Stata, the team created a vertical file for each year that detailed the revenue by source (Local, State and Federal) and by fund for every LEA and charter school by fund. The source or funds identified in each section of the report for revenues.

Expenditure data

To compile and analyze expenditures, the team used the data reported on the Major Funds tab of the 387 Report. Using Stata, the team created a vertical file for each year that detailed expenditures by LEA and charter school by function, object, and fund.

The team conducted analyses on function and object codes. However, the only function available consistently for year over year reporting was salaries. To crosswalk between FY2019–21 and FY2022–24, the team assigned functions in the same way they were classified in the FY2019–2021 reports. Table A2 provides a breakdown of the grouping by function used for the analysis.

Table A2. Function Ranges Crosswalk

Function description	Function range
Instruction	1000
Instructional/Student support	2100–2200
Administration	2300–2400
Central/Business services	2500, 2600, 2700, 2900
Other functions	3100-4900

The analysis of object codes only included expenditures classified as operational expenses. This included object codes 100–600; 720 and 730. Other object codes were excluded from our analysis. Table A3 provides a breakdown of the grouping by object code used for the analysis.

Table A3. Object Ranges Crosswalk

Object description	Object range
Salaries	100
Benefits	200
Purchased services	300–500
Supplies	600
Property	720–730

Staff Data

Staff counts were accessed by unlocking the Enter Staff Database tab on the 387 Report, which details full-time equivalents (FTEs) by function code and fund, for each LEA and charter school. Using Stata, the team completed a similar process as the expenditure data for combining data from this tab for each of the fiscal years. The 387 Report also includes staffing information on the "Staff Detail" tab, but the team chose not to use this data due to inconsistencies between this tab and the Major Funds tab. These inconsistencies are due to known issues with the formulas embedded in the 387 Report template that include self-reported data from districts.

The study team also received average teacher salary data by year and district from NDE.

Known Data Anomalies

The Excel template for the 387 Report includes many formulas that cross-reference cells on other tabs. Our team verified that total expenditures and revenues matched for individual LEAs and charter schools, but due to inconsistencies or errors in the formulas, our team was unable to verify the statewide totals by adding together the totals for each individual LEA and charter school. As a result, total statewide figures are pulled directly from NDE's aggregation of statewide totals.

Appendix B. Data Tables for Revenues and Expenditures Analyses

Table B1. Percent Change in Total Student Enrollment (FY2019 to FY2024)

LEA name	Percent change between 2019 and 2024
State Public Charter School Authority	42%
Washoe County Charter Schools	16%
Esmeralda County	11%
Eureka County	6%
Lander County	5%
Clark County Charter Schools	4%
Nye County	4%
Carson City Charter Schools	4%
Lyon County	2%
Mineral County	1%
Churchill County	-1%
Elko County	-3%
Pershing County	-3%
Statewide	-3%
Lincoln County	-4%
Humboldt County	-6%

LEA name	Percent change between 2019 and 2024
Washoe County	-6%
Carson City	-9%
Clark County	-9%
Douglas County	-13%
Story County	-14%
White Pine County	-21%

Table B2. Statewide Total Revenues by Funding Source (FY2019 to FY2024)

Year	Total local revenue	Total state revenue	Total federal revenue
2019	9%	57%	34%
2020	8%	55%	37%
2021	12%	55%	33%
2022	16%	15%	69%
2023	19%	16%	65%
2024	12%	22%	65%

Table B3. Percent Change in Total Revenues by LEA (FY2019 to FY2024)

LEA name	Percent change between 2019 and 2024
State Public Charter School Authority	113%
Lyon County	68%
Statewide total revenue	65%
Clark County	63%

LEA name	Percent change between 2019 and 2024
Mineral County	60%
Nye County	58%
Washoe County	57%
Esmeralda County	48%
Lander County	48%
White Pine County	43%
Elko County	36%
Churchill County	35%
Carson City	35%
Pershing County	32%
Eureka County	31%
Humboldt County	29%
Douglas County	24%
Lincoln County	21%
Storey County	9%

Table B4. Total Revenue Increases by LEA (FY2019 to FY2024, in millions of dollars)

LEA name	2019	2024	Change between 2019 and 2024
Clark County	$3.7b	$6.0b	63%
Washoe County	$764	$1.2b	57%
State Public Charter School Authority	$359	$764	113%
Elko County	$137	$186	36%

LEA name	2019	2024	Change between 2019 and 2024
Lyon County	$105	$175	68%
Carson City	$99	$134	35%
Nye County	$70	$112	58%
Douglas County	$72	$89	24%
Humboldt County	$47	$60	29%
Churchill County	$43	$58	35%
White Pine County	$21	$30	43%
Lander County	$15	$22	48%
Lincoln County	$16	$20	21%
Pershing County	$14	$18	32%
Eureka County	$13	$17	31%
Mineral County	$10	$16	60%
Storey County	$13	$15	9%
Esmeralda County	$3	$4	48%
Statewide Total Revenue	**$5.9b**	**$9.8b**	**65%**

Table B5. PCFP Weighted Funds Compared to Total State and Local Funds (FY2024)

Fund description	Total State and Local Funds
PCFP-Gifted and Talented fund	$.01 billion
State salary increases	$.04 billion
Total State Funds	$.13 billion
PCFP-At-risk fund	$.2 billion

Fund description	Total State and Local Funds
PCFP-English Learner fund	$.21 billion
State Special Education fund	$.84 billion
Total Governmental funds	$1.55 billion
Basic Support fund	$5.14 billion

Table B6. Statewide Expenditures by Object as a Percent of Total (FY2019 to FY2024)

Year	Salaries	Benefits	Purchased services	Supplies	Property
2019	50%	21%	18%	9%	2%
2020	51%	22%	18%	8%	1%
2021	51%	22%	17%	9%	1%
2022	50%	20%	17%	11%	1%
2023	52%	20%	15%	11%	1%
2024	48%	21%	18%	12%	2%

Table B7. Percentage of Salary Expenditures by Function (FY2019 to FY2024)

Function category	2019	2020	2021	2022	2023	2024
Instruction	64%	65%	65%	65%	64%	64%
Instructional/Student support	11%	11%	11%	12%	12%	12%
Administration	10%	10%	10%	9%	9%	10%
Central/Business services	13%	12%	12%	12%	12%	13%
Other functions	2%	2%	2%	2%	2%	2%

Table B8. Percent Change in LEA Enrollment and Staffing from All Funds (FY2019 to FY2024)

	Percent change in overall staff	Percent change in student enrollment
Clark County Charter Schools	-20%	4%
Lincoln County	-14%	-4%
Churchill County	-7%	-1%
Washoe County	-6%	-6%
Carson City	-4%	-9%
Humboldt County	-4%	-6%
Douglas County	-3%	-13%
Pershing County	-3%	-3%
Nye County	4%	4%
Lyon County	5%	2%
Clark County	6%	-9%
Esmeralda County	6%	11%
Statewide	6%	-3%
Washoe County Charter Schools	8%	16%
Elko County	8%	-3%
Eureka County	8%	6%
Mineral County	8%	1%
White Pine County	14%	-21%
Carson City Charter Schools	15%	4%
Storey County	18%	-14%

	Percent change in overall staff	Percent change in student enrollment
Lander County	32%	5%
State Public Charter School Authority	51%	42%

Table B9. Full-Time Equivalent (FTE) Instructional Positions (FY2022 to FY2024)

Program description	2022	2023	2024
Regular elementary/secondary education programs	20,487	19,386	18,126
Special programs	877	6,242	6,493
English for speakers of other languages (English learner programs)	850	1,019	1,520
Alternative and At-risk education programs	633	689	1,454

Table B10. Percent Increase in Average Salaries (FY2020 to FY2025)

LEA name	Percent increase
Nye County	43%
State Public Charter School Authority	38%
Clark County	34%
White Pine County	33%
Washoe County	29%
Douglas County	26%
Humboldt County	24%
Carson City Charter Schools	23%
Lyon County	23%

LEA name	Percent increase
Clark County Charter Schools	22%
Churchill County	21%
Carson City	19%
Lander County	17%
Esmeralda County	14%
Mineral County	14%
Lincoln County	13%
Elko County	13%
Pershing County	10%
Eureka County	9%
Washoe County Charter Schools	6%
Storey County	3%

Table B11. Total Revenue Increases by LEA (FY2019 to FY2024, in millions of dollars)

LEA name	2019	2024	Change between 2019 and 2024
Clark County	$3.7b	$6.0b	63%
Washoe County	$764	$1.2b	57%
State Public Charter School Authority	$359	$764	113%
Elko County	$137	$186	36%
Lyon County	$105	$175	68%
Carson City	$99	$134	35%
Nye County	$70	$112	58%

LEA name	2019	2024	Change between 2019 and 2024
Douglas County	$72	$89	24%
Humboldt County	$47	$60	29%
Churchill County	$43	$58	35%
White Pine County	$21	$30	43%
Lander County	$15	$22	48%
Lincoln County	$16	$20	21%
Pershing County	$14	$18	32%
Eureka County	$13	$17	31%
Mineral County	$10	$16	60%
Storey County	$13	$15	9%
Esmeralda County	$3	$4	48%
Statewide Total Revenue	**$5.9b**	**$9.8b**	**65%**

Appendix C. District Data Tables

Table C1. K–3 Literacy Performance by District, Share of Students Above 40th Percentile

District name	2019–20	2020–21	2021–22	2022–23	2023–24
Carson City	59%	57%	57%	52%	53%
Churchill	55%	63%	65%	58%	58%
Clark	52%	51%	51%	53%	53%
Douglas	61%	68%	62%	60%	67%
Elko	56%	56%	62%	56%	56%
Esmeralda	46%	-	46%	46%	35%
Eureka	69%	77%	60%	74%	69%
Humboldt	52%	55%	53%	50%	57%
Lander	57%	55%	50%	54%	55%
Lincoln	75%	71%	73%	72%	68%
Lyon	47%	52%	55%	51%	54%
Mineral	45%	51%	45%	41%	38%
Nye	53%	45%	49%	49%	52%
Pershing	49%	47%	41%	39%	41%
Storey	57%	68%	67%	68%	71%
Washoe	50%	56%	56%	52%	56%
White Pine	48%	50%	43%	47%	50%
SPCSA (Charters)	68%	70%	67%	67%	68%

Table C2. K–3 Literacy Growth Conditional Percentiles by District

District name	2021–22	2022–23	2023–24
Carson City	49.1	42.3	47.7
Churchill	53.2	46.5	48.2
Clark	48.1	49.1	48.5
Douglas	46.7	44.8	57.7
Elko	52.0	39.4	48.1
Esmeralda	-	46.5	30.5
Eureka	40.3	59.7	42.7
Humboldt	43.1	41.7	51.6
Lander	41.3	54.1	42.9
Lincoln	49.9	52.1	50.3
Lyon	48.3	42.2	50.2
Mineral	40.0	39.2	36.1
Nye	44.3	43.5	46.0
Pershing	46.1	41.0	55.8
Storey	41.9	44.1	52.6
Washoe	48.3	43.4	51.9
White Pine	35.5	42.2	40.4
SPCSA (Charters)	49.3	50.3	53.9

Table C3. AP Participation Rate by District

District name	2018–19	2019–20	2020–21	2021–22	2022–23	2023–24
Carson City	38%	31%	30%	30%	27%	29%
Churchill	29%	30%	28%	14%	16%	14%
Clark	41%	40%	39%	39%	38%	37%
Douglas	38%	42%	48%	41%	44%	41%
Elko	22%	23%	27%	24%	26%	31%
Esmeralda	0	0	0	0	0	0
Eureka	7%	8%	8%	0	0	0
Humboldt	20%	19%	17%	20%	22%	15%
Lander	0	0	0	0	0	0
Lincoln	0	0	0	3%	0	0
Lyon	24%	10%	22%	17%	20%	15%
Mineral	36%	7%	44%	0	2%	6%
Nye	19%	21%	24%	27%	20%	26%
Pershing	0	0	0	0	0	0
Storey	0	0	0	0	0	0
Washoe	54%	55%	54%	53%	50%	48%
White Pine	14%	22%	21%	15%	0	0
SPCSA (Charters)	20%	27%	34%	36%	44%	36%

Table C4. AP Completion Rate by District

District name	2018–19	2019–20	2020–21	2021–22	2022–23	2023–24
Carson City	23%	23%	20%	21%	16%	21%
Churchill	1%	7%	4%	5%	4%	1%
Clark	19%	17%	15%	15%	16%	17%
Douglas	27%	29%	33%	24%	29%	31%
Elko	17%	15%	12%	5%	13%	10%
Esmeralda	-	-	0	-	0	0
Eureka	0	0	0	0	0	0
Humboldt	5%	9%	12%	7%	7%	9%
Lander	0	0	0	0	0	0
Lincoln	0	0	0	0	0	0
Lyon	5%	5%	6%	0	5%	6%
Mineral	31%	7%	0	0	2%	0
Nye	4%	4%	3%	5%	3%	4%
Pershing	0	0	0	0	0	0
Storey	0	0	0	0	0	0
Washoe	30%	29%	28%	26%	24%	24%
White Pine	3%	6%	7%	0	0	0
SPCSA (Charters)	8%	9%	10%	10%	13%	12%

Table C5. IB Participation Rate by District

District name	2018–19	2019–20	2020–21	2021–22	2022–23	2023–24
Clark	1.7%	2.1%	1.8%	2.1%	1.9%	2.1%
Washoe	2.5%	2.2%	2.2%	1.8%	6.2%	1.4%
SPCSA (Charters)	0	0	0.53%	0.83%	0.04%	2.24%

Table C6. IB Completion Rate by District

District name	2018–19	2019–20	2020–21	2021–22	2022–23	2023–24
Clark	0.70%	0.33%	0.89%	0.96%	0.95%	1.11%
Washoe	1.89%	1.64%	1.32%	1.18%	1.20%	0.75%
SPCSA (Charters)	0	0	0	0	0	0

Table C7. CTE Participation by District

District name	2019–20	2020–21	2021–22	2022–23	2023–24
Carson City	61%	52%	60%	60%	60%
Churchill	66%	44%	65%	66%	53%
Clark	51%	54%	54%	54%	51%
Douglas	54%	47%	51%	49%	46%
Elko	69%	66%	65%	62%	60%
Esmeralda	-	0%	0%	0%	0%
Eureka	0%	0%	0%	0%	0%
Humboldt	49%	49%	54%	54%	55%

District name	2019–20	2020–21	2021–22	2022–23	2023–24
Lander	41%	29%	42%	53%	46%
Lincoln	48%	53%	52%	58%	50%
Lyon	55%	52%	59%	54%	51%
Mineral	51%	34%	22%	29%	36%
Nye	47%	51%	44%	42%	39%
Pershing	61%	53%	71%	73%	64%
Storey	0%	0%	0%	0%	0%
Washoe	39%	35%	37%	38%	37%
White Pine	70%	60%	57%	70%	65%
SPCSA (Charters)	12%	31%	35%	37%	36%

Table C8. WBL Participation by District

District name	2019–20	2020–21	2021–22	2022–23	2023–24
Carson City	22%	5%	13%	3%	18%
Churchill	6%	1%	24%	0%	1%
Clark	1%	0%	1%	3%	3%
Douglas	0%	1%	0%	0%	4%
Elko	5%	4%	15%	9%	20%
Esmeralda	-	0%	0%	0%	0%
Eureka	0%	0%	0%	0%	0%
Humboldt	0%	0%	0%	0%	0%
Lander	0%	0%	0%	0%	2%

District name	2019–20	2020–21	2021–22	2022–23	2023–24
Lincoln	0%	0%	0%	0%	0%
Lyon	4%	5%	7%	17%	16%
Mineral	0%	0%	0%	0%	0%
Nye	2%	0%	3%	2%	2%
Pershing	0%	0%	0%	0%	0%
Storey	0%	0%	0%	0%	0%
Washoe	3%	1%	3%	6%	0%
White Pine	1%	0%	5%	3%	0%
SPCSA (Charters)	0%	0%	0%	0%	0%

Table C9. Postsecondary Enrollment by District

District name	2018–19	2019–20	2020–21	2021–22	2022–23
Carson City	54%	16%	54%	53%	44%
Churchill	39%	13%	42%	36%	25%
Clark	49%	17%	45%	43%	37%
Douglas	64%	9%	59%	55%	52%
Elko	54%	12%	45%	44%	40%
Esmeralda	-	-	0	-	0
Eureka	73%	9%	40%	41%	65%
Humboldt	42%	11%	45%	50%	35%
Lander	54%	15%	38%	41%	44%
Lincoln	23%	10%	52%	34%	29%

District name	2018–19	2019–20	2020–21	2021–22	2022–23
Lyon	47%	9%	37%	37%	31%
Mineral	33%	4%	41%	20%	31%
Nye	35%	9%	36%	29%	24%
Pershing	36%	10%	53%	48%	47%
Storey	48%	15%	74%	62%	49%
Washoe	55%	14%	53%	53%	46%
White Pine	26%	11%	39%	47%	28%
SPCSA (Charters)	45%	16%	54%	51%	44%

Table C10. Vacancies by Category by District 2022–23, FTE Counts and Percent of District Vacancies

District name	Unfilled		Long-term substitutes		Independent contractors	
	FTEs	Percent	FTEs	Percent	FTEs	Percent
Carson City	13	27%	16	33%	20	41%
Churchill	6	50%	6	50%	-	-
Clark	335	24%	889	65%	146	11%
Douglas	4	22%	10	56%	4	22%
Elko	2	3%	63	97%	-	0%
Esmeralda	0	0%	4	100%	0	0%
Eureka	-	-	-	-	-	-
Humboldt	-	-	10	100%	-	-
Lander	0	0%	0	0%	0	0%

District name	Unfilled		Long-term substitutes		Independent contractors	
	FTEs	Percent	FTEs	Percent	FTEs	Percent
Lincoln	3.5	70%	1	20%	0.5	10%
Lyon	-	-	31	68%	14	32%
Mineral	0	0%	0	0%	0	0%
Nye	23	35%	35	53%	8	12%
Pershing	1	50%	1	50%	-	-
Storey	-	-	1	100%	-	-
Washoe	92	58%	68	43%	-	-
White Pine	-	-	19	100%	-	-
SPCSA (Charters)	123	11%	823	75%	150	14%
Statewide	**603**	**21%**	**1,976**	**68%**	**343**	**12%**

Table C11. Vacancies by Category by District 2021–22, FTE Counts and Percent of District Vacancies

District name	Unfilled		Long-term substitutes		Independent contractors	
	FTEs	Percent	FTEs	Percent	FTEs	Percent
Carson City	6	33%	9	50%	3	17%
Churchill	10	50%	10	50%	-	-
Clark	877	47%	774	41%	227	12%
Douglas	8	56%	5	37%	1	7%
Elko	21	46%	25	54%	-	-

District name	Unfilled		Long-term substitutes		Independent contractors	
	FTEs	Percent	FTEs	Percent	FTEs	Percent
Esmeralda	-	-	-	-	-	-
Eureka	0	0%	0	0%	0	0%
Humboldt	-	-	14	100%	-	-
Lander	0	0%	10	100%	0	0%
Lincoln	0	0%	3	75%	1	25%
Lyon	28	66%	10	24%	4	10%
Mineral	0	0%	3	35%	5.5	65%
Nye	51	80%	13	20%	-	-
Pershing	4	67%	2	33%	-	-
Storey	-	-	1	100%	-	-
Washoe	63	47%	72	53%	-	-
White Pine	-	-	8	100%	-	-
SPCSA (Charters)	63	9%	537	74%	126	17%
Statewide	**1,130**	**38%**	**1,496**	**50%**	**367**	**12%**

Appendix D. Methodology

At-risk Students

Students at risk of not graduating with their cohort ("At-risk" students) are identified through a machine learning model from Infinite Campus, which assigns a GRAD score (GRAD stands for graduation related assessment data) associated with the predicted risk for not graduating. This is a part of the early warning system built into the Infinite Campus Student Information System, which is designed to inform schools and districts about a student's likelihood of successfully progressing to the next grade and ultimately completing high school. The model uses around 70 data points on academics, attendance, behavior, home stability, years in school, and special populations (IEP, EL, FRL, experiencing homelessness, and students in foster care) to generate a GRAD score. Importantly, GRAD scores are only computed for students in grades kindergarten through 12.

In this analysis, we use annual risk status. For the purposes of funding, students with IEPs or English Learners are counted in higher tiers of the PCFP and excluded from the unduplicated count of At-risk students. In this analysis, we include any student that was considered At-risk based on the GRAD score, regardless of whether they were also ELs or had IEPs.

It is important to note that the population of At-risk students changes year to year, as students fluctuate in and out of the group. Thus, the measures of outcomes for students at risk should be interpreted as a cross-sectional snapshot in time, rather than a measure of At-risk student progress over time since PCFP implementation.

Academic Achievement and Student Engagement Data

Data for the measures of academic achievement and student engagement are based on validation day data files from NDE, reflecting students that are registered for school in Nevada on October 1 of each school year from 2018–19 to 2023–24. The validation day data was used to identify students in each school year and collect demographic and program information. Validation day data contains information about students with disabilities, limited English proficiency, and free and reduced-price lunch eligibility. This data was matched to other student-level data files for risk status, assessments, and engagement using unique student identification codes consistent across data files.

The validation files include approximately 465,000 students per year enrolled in the state public school system. Data for 2022–23 scores, and thus At-risk status, was available for all but

0.2 percent of K–12 students across both years in which GRAD scores were calculated (2022–23 and 2023–24). Tables that report proficiency rates on assessments focus on just the students who took those assessments and for whom the At-risk indicator was available.

Early literacy scores are limited to K–3 students who participated in the spring benchmark assessment, Measures of Academic Progress (MAP). The MAP assessment is administered to these students three times a year, though assessment data was missing for about 6 percent of students. Of the students for whom assessment data was available, 4 percent were missing an At-risk indicator. Analyses are focused on students for whom both assessment and At-risk data was available. The K–3 literacy growth percentile is calculated by comparing each student's growth in performance from spring to spring with that of their peers in similar grades and with similar initial literacy scores. Caution should be taken when interpreting these figures in aggregate and over time, as the conditional growth percentiles are not designed by the testing company for such use. We present them here in context with K–3 literacy level scores to ease interpretation of performance and changes over time.

Data for SBAC, ACT, and science assessments were provided via corresponding files for each assessment. These were merged to validation day and At-risk data to identify student groups. Students who had assessment data but were not in the validation day data were excluded. The proficiency rates are based on students who had *both* assessment data and At-risk status data and were present in the validation day data file.

Chronic absenteeism data was provided via a single file indicating whether students were chronically absent based upon the ED*Facts* definition, as well as the Nevada School Performance Framework Definition. To maintain consistency with the Nevada State Report Card, the ED*Facts* indicator was used and limited to K–12 students enrolled in the state public school system for at least 10 days. The chronic absenteeism data included over 40,000 students in each year who were not found in the validation file. These students were thus excluded from the derived tables, and accordingly, presented rates may not match publicly reported state chronic absenteeism rates.

Graduating Cohort Data

Data for career and college readiness indicators are typically considered relative to the high school graduating cohort rather than to all grade 12 or high school students and measured based on whether or not they were ever achieved. This base group is different from the group of all high school students at a particular time or in a particular grade. These cohorts are based on four-year adjusted cohort graduation rate (ACGR) data files from NDE. Data on students in each cohort are validated and certified by their districts, and the state tracks students who leave the state and exit the cohort to remove them for the calculation of statewide graduation rates. Since districts certify this data, a small number of students are counted in more than one district and thus are counted more than once in the graduation calculations. The state graduating cohorts used in this report contain the same count of students as reported on the

state report card, and therefore a small number of duplicates (about 80–150 double-counted students in each cohort, less than half a percent of the cohort). This number is unlikely to impact calculations in this report.

Graduation data on the NV Report Card is disaggregated by students with disabilities and students with limited English proficiency based on whether students were ever reported as having an IEP or LEP in high school. CDE provided the graduation cohort files with the same IEP and LEP flags that are used in the state graduation rate calculation. We used these for the analysis of career and technical education participation (CTE) and work-based learning (WBL).

Career and College Readiness Data

Career and College Readiness measures, including Advanced Placement (AP), International Baccalaureate (IB), career and technical education (CTE), work-based learning (WBL), and postsecondary enrollment come from three different data sources: (1) NDE ADAM files that report AP and IB, (2) NDE CTE and WBL files, and (3) National Student Clearinghouse (NSC) postsecondary enrollment files.

AP and IB participant and completer data were reported for NDE's ADAM01 file, which is collected annually from districts. The denominator used for the rate calculations was simply all students that were included in that data file, since it also contains students who were not AP/IB Participants or Completers.

CTE and WBL data was provided by the CTE subject matter experts at NDE, aligned to enrollment in a CTE course as of validation day, and merged to validation day data. We used the population of grade 9 to grade 12 students in the validation day data file as the denominator to calculate rates.

Postsecondary data was provided via a National Student Clearinghouse (NSC) file, and rates were calculated using the graduating cohort as a denominator.

Discipline and Staffing Data

Discipline data was provided by NDE. Staffing data included publicly available data from NDE's report card website and vacancy data by district for 2021–22 to 2023–24 from NDE.