



# Nevada Performance Report

2019–2024

November 2024

# Table of Contents

<b>Executive Summary</b>	<b>1</b>
<b>Introduction</b>	<b>3</b>
<b>Revenue and Expenditure Analysis</b>	<b>4</b>
<b>Increased Funding Since PCFP Implementation</b>	<b>5</b>
<b>Weighted Funding to Support Specific Student Groups</b>	<b>6</b>
Weighted Funding for Students Identified as English Learners	7
Weighted Funding for Students Identified as At Risk	7
Weighted Funding for Students Identified as Gifted and Talented	8
<b>Changes in Traditional and Charter LEA Expenditures</b>	<b>8</b>
Overall Expenditures	8
Changes in Per-Pupil Spending	10
LEA and School Expenditure Decisions	11
Types of Investments	13
<i>Personnel:</i>	13
<i>Supplies and Services:</i>	14
<i>Purchased Property Services:</i>	14
<i>Professional Services:</i>	14
<i>Other Purchased Services:</i>	14
<i>Capital and Property:</i>	14
Personnel Investments	17
<i>Instructional Staff:</i>	18
<i>Administrative and Support Services:</i>	19
<i>Noninstructional Roles:</i>	19
<b>Targeted Funding Investments</b>	<b>20</b>
<i>English Learner Funding:</i>	21
<i>At-Risk Funding:</i>	21
<i>Gifted and Talented Funding:</i>	21

<b>Tercile Analysis by School</b>	<b>22</b>
<b>Overview of Findings from Revenue and Expenditure Analysis</b>	<b>24</b>
<b>Analysis of Trends in Student Enrollment and Achievement</b>	<b>25</b>
<b>Enrollment and PCFP</b>	<b>26</b>
<b>Student Achievement</b>	<b>30</b>
Math and Science	30
<i>Grades 3–8 Math</i>	30
<i>Grade 11 Math</i>	31
<i>Grade 5 Science</i>	32
<i>Grade 8 Science</i>	33
<i>High School Science</i>	34
ELA	35
<i>Grades 3–8 ELA</i>	36
<i>Grade 11 ELA</i>	37
<b>Student Attainment</b>	<b>38</b>
Dropout	38
Graduation	40
Ninth Grade Credit Sufficiency	41
<b>Student Engagement</b>	<b>43</b>
Chronic Absenteeism	43
<b>Conclusion</b>	<b>44</b>
<b>Appendix A: Additional Data Tables</b>	<b>46</b>
<b>Appendix B: Methodology</b>	<b>59</b>
<b>Expenditure and Revenue Analysis</b>	<b>59</b>
Expenditure Data	60
Revenue Data	60
Known Data Anomalies	60
School-Level Analysis	61
<b>Student Performance</b>	<b>61</b>
Performance Data	61
School Tercile Analysis	61

# Executive Summary

This report provides an analysis of Nevada’s implementation of the Pupil-Centered Funding Plan (PCFP), focusing on the impacts of the PCFP on revenue distribution, expenditures, and student outcomes. The PCFP, implemented to ensure equitable resource allocation, directs additional funding to student groups with specific needs, including English Learners, at-risk students, and gifted and talented students.

Since implementation of the PCFP, total funding for education has significantly increased, with state allocations rising from approximately \$3.5 billion annually in 2019 to about \$4.6 billion in 2022 and 2023 — a 31% increase. This growth has enabled targeted support for high-need student populations, including English Learners, at-risk students, and gifted and talented students, with \$162.8 million allocated through weighted funding in 2023. Per-pupil funding rose significantly from around \$7,100 in 2019 to over \$9,700 by 2022, reflecting the State’s commitment to increasing their investment in education.

Expenditure trends reflect a 23% increase in total statewide spending (including expenditures of funding from state, federal, and local sources), rising from \$5.2 billion in 2019 to \$6.4 billion in 2023. This surge in expenditures was partially driven by a dramatic influx of federal COVID-19 relief funds, which contributed to a 200% increase in expenditures of federal funds.

Local education agencies (LEAs) increased investments in personnel, instructional programs, and critical services between 2019 and 2023. Statewide, the number of full-time equivalent (FTE) positions increased 3%, from 44,351 in 2019 to 45,756 in 2023, with the most significant growth in instructional staff, which rose 22%. LEAs’ expenditures on instructional staff seem to reflect Nevada’s commitment to enhancing educational support, especially in English Learner programs. At the same time, overall expenditures on personnel salaries increased 15%, indicating that LEAs invested PCFP funds in increasing compensation to a greater extent than in hiring additional staff.

The COVID-19 pandemic led to substantial declines across most measures of student success in Nevada. Compared to the 2018–19 school year, statewide proficiency on standardized tests of math fell 11 percentage points for grades 3–8 and 3 percentage points for grade 11. ELA

proficiency fell 7 percentage points for grades 3–8 but remained unchanged for grade 11. Drops in performance are present across LEAs and student groups, as well as in additional indicators.

Since the 2020–21 school year, student performance has generally improved, though the pace of improvement has varied. Proficiency rates for math, middle school science, and ELA have improved more for English Learners, students with Individualized Education Programs (IEPs), and in schools that serve a high proportion of students who receive weights in the PCFP. Measures of student attainment and engagement are not yet available for the 2023–24 school year. It will be important to track changes in those indicators when the data becomes available in 2025.

The aggregate nature of the data in this report may provide an imperfect view as to the improvement in student success in the State, especially as it relates to changes in investments made through the PCFP. If student mobility across LEAs and migration out of the public education system are correlated with student-level performance, changes in aggregate performance will reflect changes in student composition rather than changes purely in underlying performance. Accordingly, the report includes an analysis of enrollment trends in Nevada.

Beyond issues related to student mobility, linking 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. This report separates performance trend data for schools with a large proportion of students who qualify the district or charter school for additional weighted funding under the PCFP (hereafter “PCFP-eligible students”) from schools with lower proportions of eligible students. In addition, a causal study of the impact of the State’s increased investment in education and the change to the new funding formula is currently underway, with preliminary findings to be available in June 2025.

The PCFP has furthered substantial financial investment in Nevada’s education system and has begun directing resources more equitably to high-need student groups. While funding increases have enabled targeted support, ongoing improvements in educational outcomes are needed to maximize the effectiveness of these investments. 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

Section 23, Subsection (f) of Assembly Bill 400 (AB 400) of the 82nd (2023) Session of the Nevada Legislature directs the Nevada Commission on School Funding (the Commission) to:

*Review the academic progress made by pupils in each public school since the implementation of the Pupil-Centered Funding Plan, including, without limitation, any changes to the academic progress of such pupils as the result of any additional money provided to each such school by the Pupil-Centered Funding Plan.*

Furthermore, AB 400 outlines a set of metrics that the Commission should use and, as needed, revise to inform their review of student progress. Accordingly, the Commission engaged in an iterative process of research, review, and discussion on each of the metrics outlined in AB 400/Senate Bill 98 (SB 98) (2023). Based on their research review and discussion, the Commission adopted a set of recommendations for assessing student and school progress — operationalizing the metrics outlined in AB 400/SB 98 — in five areas:

- Student achievement, including early literacy;
- Student attainment;
- Student engagement;
- Staffing; and
- Use of Pupil-Centered Funding Plan (PCFP) funds, including revenues and expenditures.

This inaugural performance summary report includes an analysis of key metrics in these five areas for those data that are currently available. Analyses in this report were derived from publicly available school and district-level data from 2018–19 to 2023–24 provided by the Nevada Department of Education (NDE).<sup>1</sup> Measures captured by these data include student enrollment, achievement, graduation, dropout, attendance, discipline, and high school attainment, along with staffing and financial data. In addition to school, district, and State totals, these data were disaggregated by English Learner and Individualized Education Program (IEP) status, as well as for non-ELs and for students without IEPs. Due to the COVID-19

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<sup>1</sup> Values for all measures under 5% were censored by NDE.

pandemic, data from the 2019–20 school year were not reported for several measures. Additionally, due to the timing of reporting and analysis, not all measures were available through the entire 2023–24 school year. In spring 2025, the Commission will share an addendum to this report with NDE, the Legislature, the Governor’s Office, and the broader education community that will include the as-yet-unreported data and complete the requirements outlined in the PCFP Reporting Framework. In future years, the Commission will produce a single performance report in the spring — including all data outlined by the Commission for inclusion in the PCFP Reporting Framework — to assess student and school progress since the implementation of the PCFP.

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## Revenue and Expenditure Analysis

The PCFP was designed so that school districts, charter schools, and university schools for the profoundly gifted would receive funds based on the needs of the students they serve and local cost factors. Using a combination of state and local funds, the PCFP provides a guaranteed basic level of support for each pupil regardless of where they live or their demographic characteristics. On top of the guaranteed per-pupil base allocation, the PCFP provides additional funding for students attending school 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 funding for particular student groups (English Learners, at-risk students, and gifted and talented students), recognizing that some student groups may need additional support. Rather than providing funding for school districts through specific programs or categorical grants, the PCFP was designed to provide local education agency (LEA) leadership with the flexibility to use funds in ways that best meet the needs of their students while also meeting statutory requirements. As a part of ongoing work to understand the impact of early implementation of the PCFP, the study team analyzed trends in revenues, expenditures, and staffing for Nevada school districts; schools, including the university school for profoundly gifted; and charter schools from fiscal years (FYs) 2019 through 2023 using the Nevada 387 Report.<sup>2</sup> This report assesses whether PCFP funds were distributed and used as intended and provides insights into how resource use and distribution has changed in the years following PCFP implementation. An additional analysis of these data, including revenue, expenditure, and staffing data from the 2023–24 school year, will be completed in spring 2025. The methodology for this analysis is described in more detail in Appendix B.

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<sup>2</sup> The most recent school-level expenditure data are from accountability year 2023 and reflect FY 2022 expenditures. FY 2023 expenditures are available at the LEA level.

## Increased Funding Since PCFP Implementation

Revenue data show that Nevada significantly increased the amount of revenue to school districts with the implementation of the PCFP. In 2022 and 2023, the State of Nevada allocated approximately \$4.6 billion each year to education, a 31% increase over the \$3.4 to \$3.5 billion allocated each year between 2019 and 2021. As shown in Table 1, under the previous state funding model, annual increases were modest, with a 3.5% rise from 2019 to 2020 and a 0.44% increase from 2020 to 2021.

**Table 1. State Revenue for Education, in Total and Per Pupil, 2019 to 2023**

Revenue and enrollment	2019	2020	2021	2022	2023
Total state revenue	\$3,439,677,104	\$3,582,359,526	\$3,493,996,612	\$4,625,529,756	\$4,646,083,394
% change from prior year	N/A	3.5%	0.4%	31.6%	0.7%

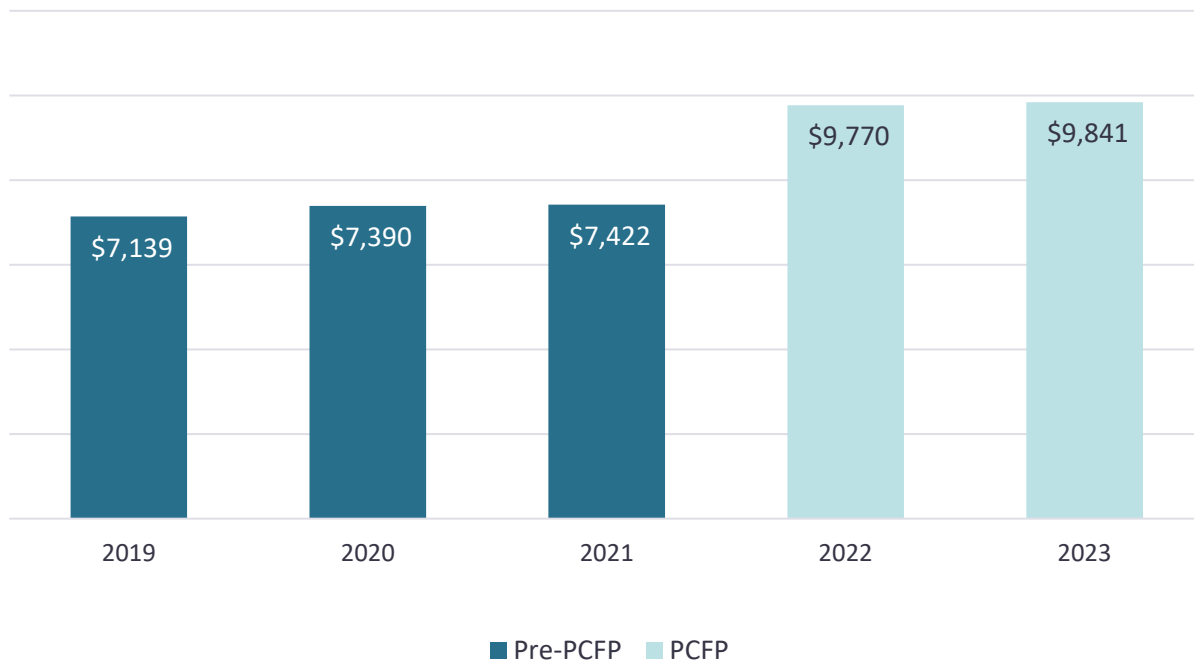
*Note.* Dollar and pupil count values are rounded to the nearest whole dollar or student.

*Note.* Funds do not include federal funds or charter school fees.

Since implementation of the PCFP, both total funding and funding per pupil have increased. Figure 1 shows that statewide, prior to the PCFP, funding amounted to approximately \$7,100 to \$7,400 per pupil and increased to over \$9,700 in 2022.



**Figure 1. State Revenue Per Pupil, 2019 to 2023**



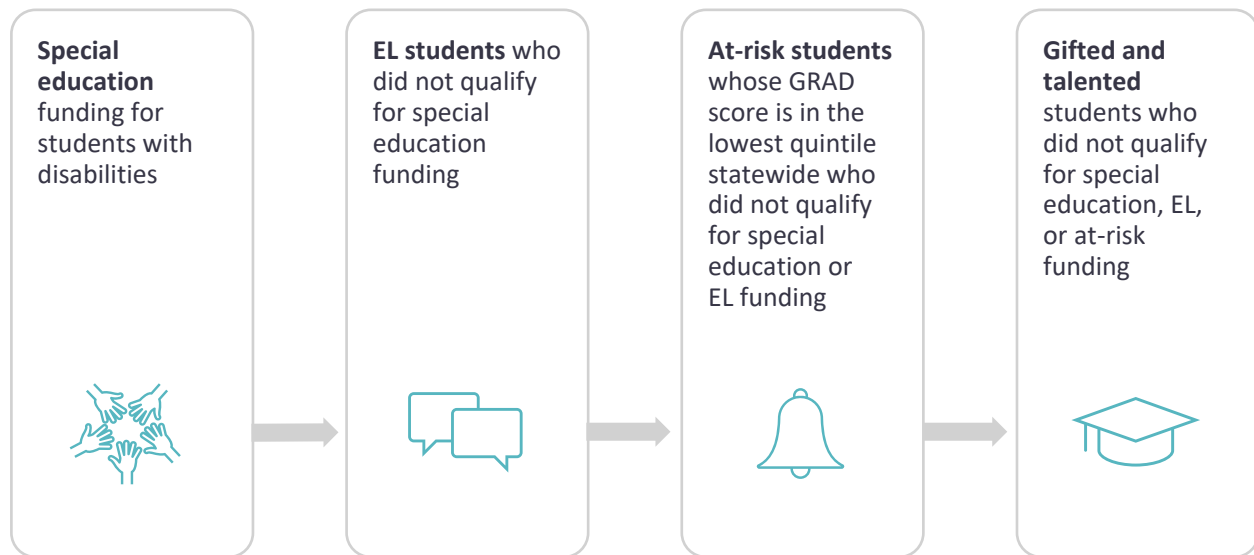
Source: WestEd/APA, 2024

## Weighted Funding to Support Specific Student Groups

The PCFP provides additional funding through weights for students with additional needs in three categories: English Learners (ELs), at-risk students who are determined to be of highest risk of not graduating based on a Graduation Related Analytic Data (GRAD) score calculated by Infinite Campus,<sup>3</sup> and gifted and talented students. Weights are calculated as a percentage of the Statewide Base allocation provided for every student. Counts for ELs, at-risk students, and gifted and talented students are based on October 1 count validation—day data submitted to NDE from the previous year. Students who do not qualify for special education are counted only in the highest funded category in which they qualify and do not qualify for funding in multiple weights (i.e., weighted funding is based on unduplicated counts of students). Funding is allocated in the order shown in Figure 2 below. Funding for students who qualify for special education services is provided through two allocations — a distribution through the PCFP equivalent to the local match for maintenance of effort and a separate state allocation outside of the PCFP.

<sup>3</sup> According to Infinite Campus, the GRAD Score “Summarizes a student’s educational record with a single number indicating a student’s likelihood of graduating or being promoted to next grade level.”

**Figure 2. Per-Pupil Student-Based Funding in the PCFP**



Source: WestEd/APA, 2024

The study team used the revenue data provided in the Nevada 387 Report to examine how much weighted PCFP funding was allocated to serve each of these student groups. Overall, \$162.8 million, or 4% of total PCFP funding, was distributed through weighted PCFP funds in 2023. Table 2 provides a more detailed breakdown by student group.

### Weighted Funding for Students Identified as English Learners

**In 2023, \$89.5 million (55% of all weighted funds) was allocated for the EL weight based on enrollment of 52,727 students, representing 11% of all students in the State.** The highest of the three student-based weights, 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. EL funding is determined by multiplying the Statewide Base allocation amount by 0.45. For example, in FY 2025, with a base of \$9,414 per student, LEAs will receive an additional \$4,236 per EL student.

### Weighted Funding for Students Identified as At Risk

In 2023, \$66.9 million (41% of weighted funds) was allocated for the at-risk weight based on enrollment of 63,030 students, representing 13% of all students in the State. To determine the at-risk weight, the State identifies students who are at risk of not graduating with their cohort. To do this, the State assigns each student a “GRAD score” calculated by a machine learning computer program from Infinite Campus. Infinite Campus’s algorithm analyzes approximately

75 student data points, such as academic performance, attendance, behavior, and economic stability, to determine how likely a student is to graduate on time. At-risk funding is determined by multiplying the Statewide Base allocation amount by 0.35. For example, in FY 2025, with a base of \$9,414 per student, LEAs will receive an additional \$3,294 per at-risk student.

### Weighted Funding for Students Identified as Gifted and Talented

In 2023, \$6.4 million (4% of weighted funds) was allocated for the gifted and talented weight based on enrollment of 7,467 students, representing 2% of all students in the State. This funding is provided for students who qualify as gifted and talented who did not qualify for additional funding through special education services or the EL or at-risk weights. Gifted and talented funding is determined by multiplying the Statewide Base allocation amount by 0.12. For example, in FY 2025, with a base of \$9,414 per student, LEAs will receive an additional \$1,129 per gifted and talented student.

**Table 2. Count of Students per Weight, FY 2023**

Student weight	Funds allocated	Percent of all weighted funds	Weighted student count	Percentage of all students
EL students	\$89.5 million	55%	52,727	11%
At-Risk students	\$66.9 million	41%	63,030	13%
Gifted and Talented students	\$6.4 million	4%	7,467	2%

## Changes in Traditional and Charter LEA Expenditures

### Overall Expenditures

The previous education funding system included more than 30 categorical funds with specific purposes, all of which are captured under State Funds in 2019 expenditure reporting. The PCFP consolidated these categorical funds into a single, comprehensive funding plan, shifting Nevada’s approach to education funding from a strictly defined spending model to a more flexible model based on local student needs. Now, categorical funding streams are integrated into the base allocation per student. However, the statutory requirements for many of these programs remain. School districts, charter schools, and university schools for profoundly gifted students must still meet the requirements using PCFP funds for the following:

- **Advanced Placement (AP) exams**
- **Bullying grants**
- **Class-size reduction**
- **College and Career Ready diploma incentives**
- **Computer education and technology**
- **District library books**
- **Financial literacy professional development**
- **Nevada Ready 21 technology**
- **Read by Grade 3**
- **School social workers**
- **School resource officers**
- **Special elementary counseling**

Nevada’s increased education investment evidenced in the revenue data is borne out by expenditure data as well. Between 2019 and 2023, total statewide expenditures by LEAs from all funds (state, local, and federal) increased by \$1.2 billion (23%), from over \$5.2 billion in 2019 to over \$6.4 billion in 2023.<sup>4</sup> Note that during this time federal expenditures, which included funds through Elementary and Secondary School Emergency Relief (ESSER), accounted for 14% of expenditures in 2023. In 2019, the statewide per-pupil expenditure was \$10,934. Statewide per-pupil expenditures increased 23% to \$13,693 per-pupil in 2023.

Expenditures from the General Fund, which includes funding from the base allocation, increased 22% between 2019 and 2023. Table 3 shows that Total State Funds, which previously included funding for categorical funds for the three weights in the PCFP (EL, at-risk, and gifted and talented), decreased by 85% because LEAs now account for their expenditures for these funds separately. Expenditures for the three weighted funds accounted for approximately \$208.9 million (3%) of total expenditures statewide. Due to the influx of federal relief funds for the COVID-19 pandemic, which expired September 30, 2024, expenditures of federal funds increased over 200% from pre-pandemic levels.

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<sup>4</sup> Expenditures assigned to object codes in the 800s and 900s are not included in LEA-level expenditure analyses throughout this report because they fall outside what is typically considered operating expenditures.

**Table 3. Total Expenditures Statewide by Fund**

Funding stream	2019	2023	Change
General Fund	\$3,029,184,217	\$3,703,874,236	22%
PCFP — At-Risk	N/A	\$75,293,340	N/A
PCFP — EL	N/A	\$111,901,672	N/A
PCFP — GT	N/A	\$21,750,009	N/A
State Special Education	\$606,010,987	\$728,636,568	20%
Total Federal Funds	\$284,003,496	\$934,682,216	229%
Total Governmental Funds	\$948,561,986	\$828,885,851	-13%
Total State Funds	\$400,631,375	\$59,436,812	-85%
<b>Total Expenditures</b>	<b>\$5,268,392,061</b>	<b>\$6,464,460,704</b>	<b>23%</b>

Note. Figures do not include object codes 800–990.

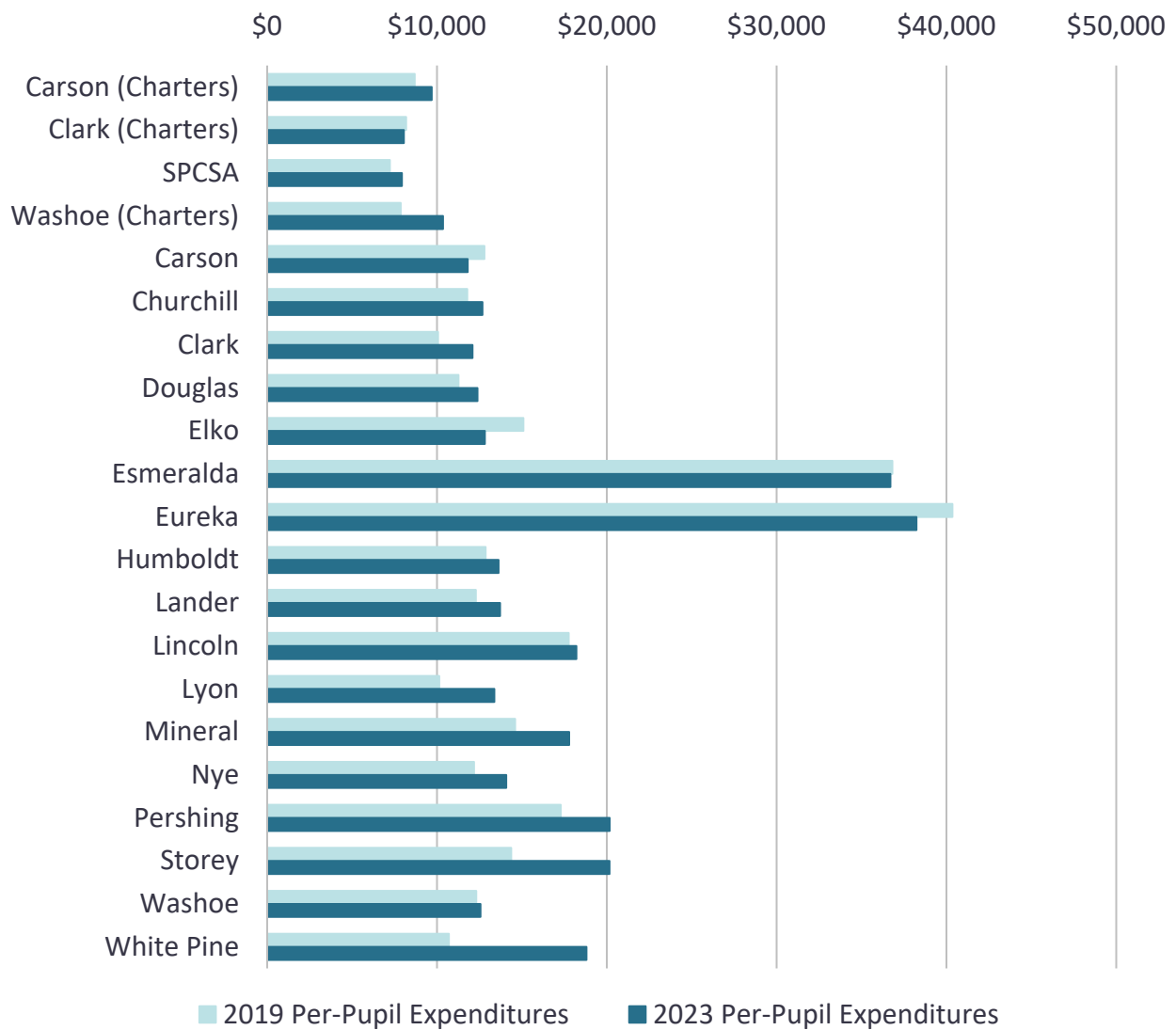
### Changes in Per-Pupil Spending

As shown in Figure 3, in addition to an increase in overall spending since PCFP implementation, district-level expenditures are also rising. Most districts have experienced increased per-pupil spending, particularly smaller or rural districts. Larger districts like Clark and Washoe demonstrate steady but less dramatic increases in per-pupil spending.

Between 2019 and 2023 traditional school districts increased per-pupil spending by an average of 13% from \$10,344 to \$11,713 statewide, with 16 districts increasing per-pupil spending by between 2% and 76%, one district showing no change, and four districts decreasing per-pupil spending by between -2% and -15%.

Charter LEAs saw varied growth, with Washoe charters reporting a 32% increase in per-pupil spending from 2019 to 2023, though this declined from 2022 to 2023 (-23% from \$13,496 in 2022 to \$10,354 in 2023). Schools authorized by the State Public Charter School Authority (SPCSA) reported moderate increases in expenditures (a 10% increase between 2019 and 2023), while Clark charters experienced a decline in per-pupil spending (-2% from 2019 to 2023). Except for Washoe charter schools, the per-pupil expenditure amount for charter LEAs are the lowest in the State at less than \$10,000 on average per pupil reported in 2023.

**Figure 3. State and Local Per-Pupil Expenditures by LEA, FY2019 and 2023**



*Note.* Carson authorizes a single charter LEA. Expenditures do not include federal funds.

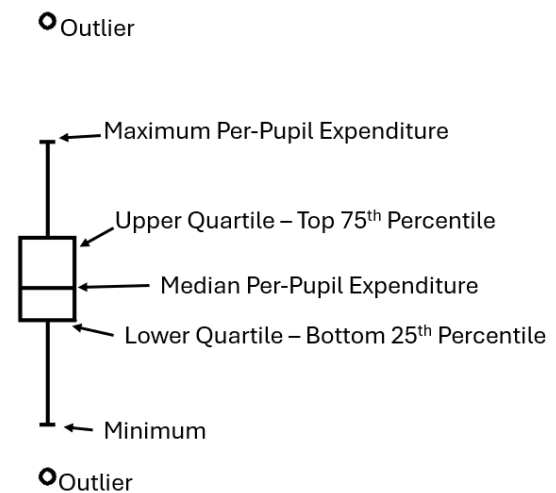
Source: WestEd/APA, 2024

### LEA and School Expenditure Decisions

As mentioned previously, the PCFP is intended to offer a more flexible funding structure that enables school and district leaders to shift financial resources within the district to address student needs. Strategically shifting resources between schools within a district takes time and thoughtful planning. An analysis of school-level expenditure data shows that, in most LEAs, the median per-pupil expenditure amount increased between 2019 and 2021.

Figure 4 is a key to analyzing the data presented in Figure 5, which displays the distribution of per-pupil expenditures by school for each LEA in 2019 and 2023. Figure 5 provides a visual representation of the spread of expenditures between schools within a district. The larger the spread, the more differentiation may exist in resources between schools. For example, if a district is targeting more funding to higher need schools than lower need schools, then the longer the box on the graph; the smaller the box, the less differentiation in spending between schools despite potential differences in the students served. The box contains the lower quartile (bottom 25th percentile), the upper quartile (75th percentile), and the median per-pupil expenditure in the center. The box within the chart displays where around 50% of the data points fall, and the line in the middle indicates the median, or mid-range, of per-pupil expenditures for each LEA. The lines extending from the box on both sides indicate the maximum and minimum per-pupil expenditures, while the dots above and below indicate outliers and may represent schools with special programs or that warrant further investigation.

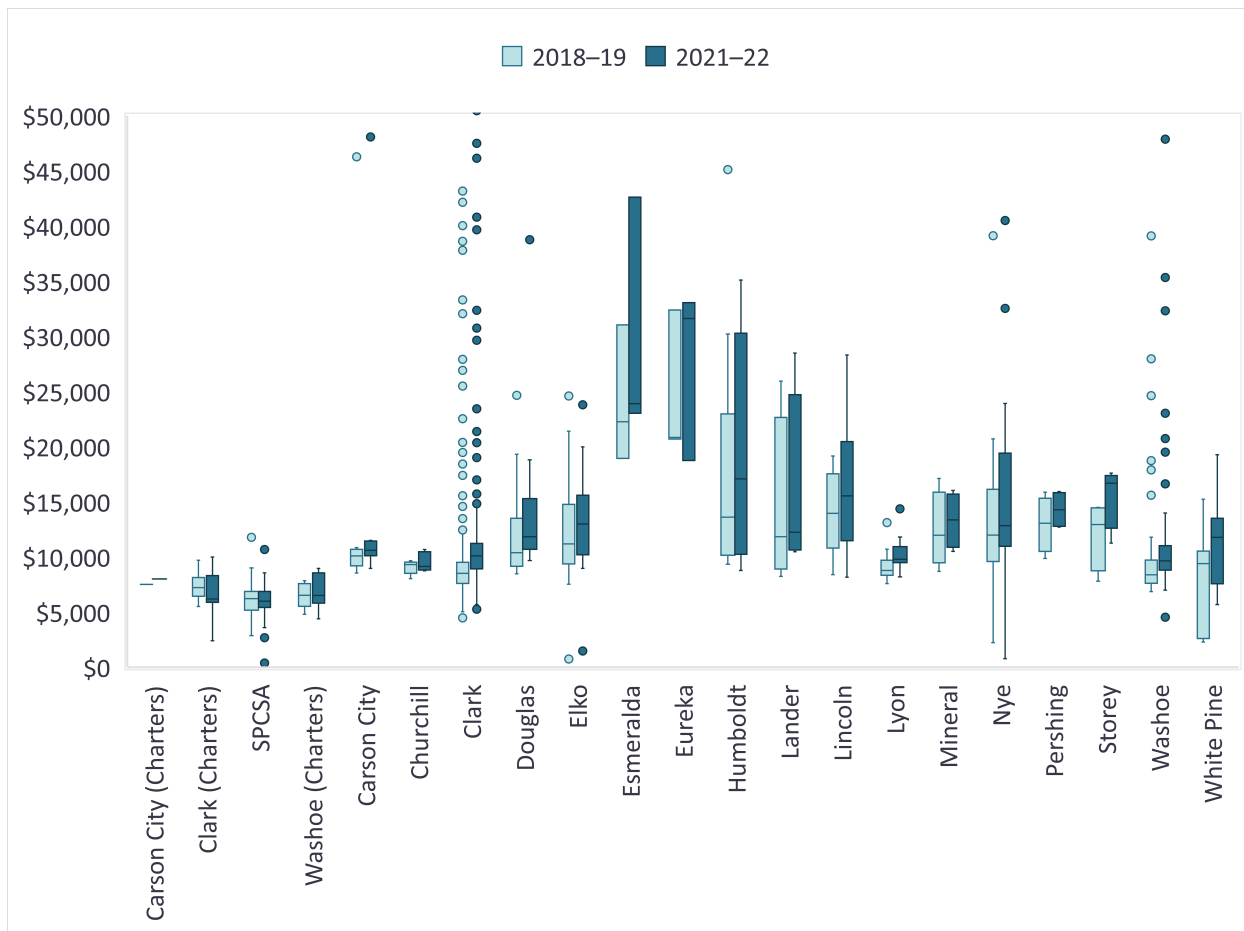
**Figure 4. Key to Figure 5 Chart**



Source: WestEd/APA, 2024

The boxes representing the range of per-pupil expenditures in districts such as Esmeralda, Eureka, Humboldt, Lander, and Lincoln are large, indicating that financial resources may be distributed in a more differentiated manner than in other districts with less variation in spending between schools. Notably, some small school districts, such as Churchill, with seven total schools, may not be able to achieve significant variation in spending between schools due to little difference in need or programming between schools. Clark, with more than 360 schools, shows a high level of variation between schools, indicated on the chart with outliers stretching well above the median and top quartile of schools.

Figure 5. Median Per-Pupil Expenditure by LEA and School, FYs 2019 and 2022



Source: WestEd/APA, 2024

### Types of Investments

State and local expenditures increased by 11% from \$4.98 billion in 2019 to \$5.52 billion in 2023. While personnel costs saw steady increases, some areas, such as tuition reimbursement, supplies, insurance, and food service management, increased at much higher rates than other areas. Declines were seen in capital and property-related expenditures. These expenditures are self-reported by districts, and changes across years may reflect shifting priorities, a shift of expenditures to federal ESSER funds, or differing ways of accounting for expenses.

#### Personnel:

- Salaries and benefits for personnel represent the largest expenditures by LEAs and saw significant increases — salaries by 15%, retirement contributions by 20%, and Medicare payments by 19%. Tuition reimbursement also increased by 122%, indicating a potential increase in demand from staff for additional certifications.



### Supplies and Services:

- Overall supply expenses increased 19%, with general supplies seeing an 85% rise and energy costs increasing by 53%. These data do not differentiate the extent to which costs increased due to LEAs purchasing additional units of supplies and energy, the cost per unit increased, or a combination of both factors.
- Technology-related supplies fell slightly, by 3%, and spending on books and periodicals dropped by 46%.

### Purchased Property Services:

- Spending on purchased property services dropped by 20%. The largest decline was in construction services, down 29%, while repairs and maintenance saw a significant increase of 89%.

### Professional Services:

- Purchased professional and technical services grew by 24%, with increases in professional educational services up 60% and technical services up 94%.

### Other Purchased Services:

- Insurance costs increased by 59%, and food service management increased by over 200%.
- Spending on communications rose by 14%, while transportation services declined by 18%.

### Capital and Property:

- Significant declines occurred in spending on equipment (down 33%), buildings (down 32%), and land and land improvements (down 64%).

Table 4 displays the change by percent in statewide expenditures of state and local funds by object code (e.g., salaries, benefits, supplies). Percentages in green denote object codes in which spending increased by more than the 11% average, and red text denotes object codes in which spending increased by less than 11% or decreased. Bolded categories are totals of the categories listed beneath.

**Table 4. Change in Statewide Expenditures of State and Local Funds Between 2019 and 2023**

Expenditures by object code	2019	2023	% change
<b>Personnel Services — Salaries</b>	<b>\$2,490,090,528</b>	<b>\$2,871,827,392</b>	<b>15%</b>
<b>Personnel Services — Employee Benefits</b>	<b>\$1,033,503,602</b>	<b>\$1,185,038,579</b>	<b>15%</b>
Retirement Contributions	\$623,874,606	\$749,159,892	20%
Group Insurance	\$328,326,107	\$333,988,663	2%
Medicare Payments	\$34,736,594	\$41,446,608	19%
Health Benefits	\$22,059	\$25,832,520	117,009%
Workers’ Compensation	\$20,685,626	\$23,702,030	15%
Social Security Contributions	\$5,942,437	\$6,752,901	14%
Unemployment Compensation	\$3,659,440	\$3,867,751	6%
Tuition Reimbursement	\$239,029	\$531,631	122%
Other Employee Benefits	\$963,576	-\$243,417	-125%
<b>Supplies</b>	<b>\$432,464,644</b>	<b>\$514,660,236</b>	<b>19%</b>
General Supplies	\$134,901,867	\$250,185,550	85%
Energy	\$85,981,316	\$131,962,350	53%
Supplies-Information Technology-related items	\$90,741,329	\$88,287,053	-3%
Food	\$85,912,632	\$25,269,226	-71%
Books and Periodicals	\$34,927,500	\$18,956,057	-46%
<b>Purchased Property Services</b>	<b>\$634,707,118</b>	<b>\$505,837,465</b>	<b>-20%</b>

Expenditures by object code	2019	2023	% change
Construction Services	\$539,675,814	\$381,933,082	-29%
Repairs and Maintenance Services	\$19,069,345	\$36,040,462	89%
Utility Services	\$30,374,647	\$35,014,429	15%
Rentals	\$30,364,038	\$24,639,785	-19%
Cleaning Services	\$14,378,068	\$19,962,885	39%
Other Purchased Property Services	\$845,206	\$8,246,822	876%
<b>Purchased Professional and Technical Services</b>	<b>\$202,953,122</b>	<b>\$251,429,363</b>	<b>24%</b>
Other Professional Services	\$155,136,928	\$181,918,686	17%
Professional Educational Services	\$21,829,131	\$34,933,368	60%
Technical Services	\$9,957,002	\$19,355,226	94%
Official/Administrative Services	\$9,850,880	\$10,142,139	3%
Employee Training and Development Services	\$5,346,551	\$4,149,642	-22%
Other specialized services not included above	\$832,630	\$930,302	12%
<b>Other Purchased Services</b>	<b>\$92,988,505</b>	<b>\$103,048,423</b>	<b>11%</b>
Insurance	\$25,296,190	\$40,339,901	59%
Food Service Management	\$5,044,510	\$16,313,754	223%
Communications	\$13,181,692	\$14,980,356	14%
Student Transportation Services	\$9,319,759	\$7,653,218	-18%
Travel	\$7,212,166	\$7,292,684	1%

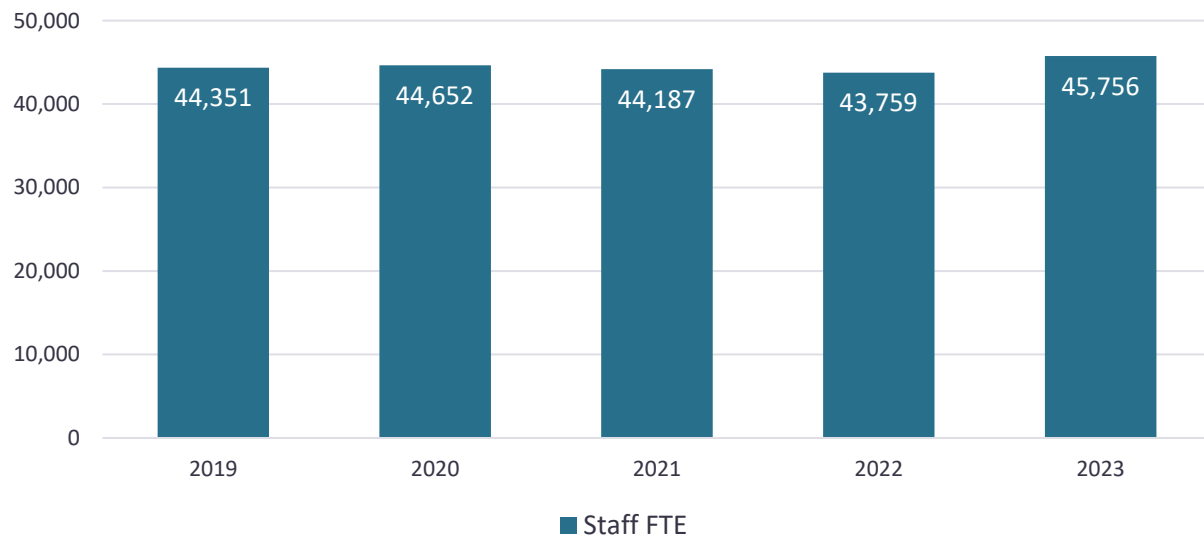
Expenditures by object code	2019	2023	% change
Intereducational, Interagency Purchased Services	\$23,595,826	\$7,130,921	-70%
Tuition	\$5,491,654	\$5,342,964	-3%
Printing and Binding	\$2,862,559	\$2,494,399	-13%
Advertising	\$984,149	\$1,500,226	52%
<b>Property</b>	<b>\$97,681,047</b>	<b>\$85,511,151</b>	<b>-12%</b>
Equipment	\$68,283,952	\$45,434,684	-33%
Depreciation	\$0	\$23,223,568	N/A
Buildings	\$17,224,303	\$11,670,370	-32%
Land and Land Improvements	\$11,693,262	\$4,239,754	-64%
Infrastructure	\$479,530	\$942,775	97%
<b>Grand Total</b>	<b>\$4,984,388,564</b>	<b>\$5,517,352,609</b>	<b>11%</b>

Note. Data for Employee Health Benefits in 2019, Other Employee Benefits in 2023, and Property Depreciation in 2019 may be missing or incomplete as reported.

### Personnel Investments

Statewide, full-time equivalent (FTE) positions increased 3%, from 44,351 in 2019 to 45,756 in 2023. At the same time, overall expenditures on personnel salaries increased 15%, indicating that LEAs invested PCFP funds in increasing compensation to a greater extent than in hiring additional staff; because federal ESSER funds were active during this year, it is possible that LEAs used ESSER dollars to hire positions as well. Figure 6 details the number of FTEs employed using state and local funds for each year between 2019 and 2023.

**Figure 6. Changes in FTEs Statewide Between 2019 and 2023**



*Note.* The figure does not include FTEs hired with federal funds.

Source: WestEd/APA, 2024

Overall, the share of unlicensed staff hired with state and local dollars did not change after PCFP implementation. Among instructional staff, approximately 11% were unlicensed before PCFP implementation (2019 through 2021), and that share remained the same in 2022 and increased to 13% in 2023. It does not appear that new dollars through the PCFP resulted in districts hiring many unlicensed instructional staff. As previously mentioned, increases in staff spending were attributable more to increased compensation than to additional hiring.

The slight increase in unlicensed staff, combined with the overall modest growth in FTEs, suggests that districts may be facing challenges in attracting fully qualified educators. As competition for staff increases, LEAs may need to explore strategies for developing and retaining a qualified workforce.

**Instructional Staff:**

- The most significant growth occurred in instructional staff, which increased from 23,237 in 2019 to 28,303 in 2023 — a 22% increase. This reflects a focus on strengthening classroom-based roles, particularly for programs like alternative/at-risk education and English for Speakers of Other Languages, which saw substantial growth in staffing.
- There was a decrease in FTEs for cocurricular programs (from 64 to 43), suggesting that these areas may have seen reductions in funding or a shift in priorities. LEAs may be reallocating resources to address more urgent needs, such as classroom instruction and specialized programs for vulnerable students.

- Notably, the number of staff in “Other Instructional Programs” dropped sharply from 897 in 2019 to 323 in 2023. This significant reduction may suggest that resources have been redirected to instructional staff or that some of these programs were deprioritized under the PCFP framework.

#### Administrative and Support Services:

Administrative roles, such as central services and school administration, also saw growth (increases of 4% and 19%, respectively). This could reflect an increasing need for leadership and operational management, especially as schools navigate the complexities of post pandemic recovery and implement new funding models like the PCFP.

#### Noninstructional Roles:

Certain noninstructional areas experienced declines or stagnation in staffing:

- Student Transportation: A decline in transportation staff (from 2,238 to 2,056) could indicate efficiency improvements or challenges in hiring or enrollment declines.

**Table 5. Number of Staff by Function and Instructional Program<sup>5</sup>**

Function and Instructional Program	2019	2023
Central Services	980	1,022
Food Services Operations	1,051	1,404
General Administration	383	450
Instruction (total)	23,237	28,303
Adult/Continuing Education Programs	90	92
Alternative and At-Risk Education Programs	N/A	689
Athletics	13	12
Cocurricular Programs	64	43

<sup>5</sup> Only expenditures in object code 100 (personnel salaries) are also assigned to function codes in the Nevada 387 Reports. All functions listed solely represent personnel expenditures in that category.

Function and Instructional Program	2019	2023
Community Services Programs	0	0
English for Speakers of Other Languages	N/A	1,019
Gifted and Talented Programs	259	215
Other Instructional Programs-Elementary/Secondary	897	323
Other/Unassigned	0	67
Regular Elementary/Secondary Education Programs	20,333	19,386
Special Programs	6,307	6,242
Summer School	2	3
Vocational and Technical Programs	272	212
Land Acquisition	136	152
Operation and Maintenance of Plant	3,576	3,866
Other Support Services	22	56
School Administration	3,375	4,030
Student Transportation	2,238	2,056
Support Services — Instruction	1,769	1,584
Support Services — Students	2,585	2,833
<b>Total</b>	<b>44,351</b>	<b>45,756</b>

*Note.* Staffing for Alternative and At-Risk Education programs and English for Speakers of Other Languages were not separated out in the expenditure files for 2019.

## Targeted Funding Investments

Districts and schools must use funding generated through the EL, at-risk, and gifted and talented weights on eligible pupils, students who meet the eligibility criteria for one or more

categories of weighted funding using current-year data. A pupil is considered eligible to receive allowable supports and services using the weighted student funding from all categories for which they meet the eligibility criteria even if they were not included in the student count that generated weighted funding in the prior year or if they generated funds from a different, higher weight funding category (or received special education funding).

Table 6 shows how LEAs used EL, at-risk, and gifted and talented funds under the PCFP to invest in additional personnel between 2022 and 2023. Key findings include the following:

#### English Learner Funding:

- Instructional staff funded through EL resources increased 34%, from 828 to 1,101 personnel.
- Personnel expenditures (salaries and benefits) comprised 98% of all expenditures for EL funding.
- Support services for instruction saw a slight decrease, from 98 to 77, and central services dropped from 1 to 0.

#### At-Risk Funding:

- Instructional staff funded through at-risk funding increased 35%, from 490 to 660 personnel.
- Personnel expenditures (salaries and benefits) comprised 93% of all expenditures for at-risk funding.
- There were modest increases in school administration (from 6 to 8) and support services for students (from 21 to 41).

#### Gifted and Talented Funding:

- The number of instructional staff for gifted and talented students remained stable (187 to 188), while central services and support services for instruction decreased slightly.
- Personnel expenditures (salaries and benefits) comprised 96% of all expenditures for gifted and talented funding.

Overall, there were significant increases in staff hired with targeted funds between 2022 and 2023 even though PCFP funding was first available to districts in FY 2022.



**Table 6. Personnel Investments by PCFP Fund for FYs 2022 and 2023**

Function Description	At-risk 2022	At-risk 2023	English Learner 2022	English Learner 2023	Gifted and talented 2022	Gifted and talented 2023
Central Services	1	1	1	0	3	2
Food Services Operations	6	1	0	0	0	0
Instruction	490	660	828	1,101	187	188
School Administration	6	8	1	1	0	0
Support Services — Instruction	30	26	98	77	8	4
Support Services — Students	21	41	4	3	3	3
<b>Total</b>	<b>554</b>	<b>737</b>	<b>932</b>	<b>1,182</b>	<b>201</b>	<b>197</b>

### Tercile Analysis by School

Table 7 shows the average expenditure of state and local dollars by school need tercile — high, medium, and low. Schools were broken into these terciles based on what proportion of their students generate PCFP weighted or special education dollars, with “Low PCFP” indicating a relatively smaller share of students generating additional funds and “High PCFP” indicating a relatively larger share. Further details are contained in Appendix B.

Both before and after PCFP implementation, schools within the High PCFP category spent the most per student on average, followed by those in the Medium PCFP category; schools in the Low PCFP category spent the least per student on average. After PCFP implementation, the difference in per-pupil spending between High and Low PCFP schools increased. In FY 2019, High PCFP schools spent 10% more per student on average than Low PCFP schools, and in 2022 High PCFP schools spent 24% more on average than Low PCFP schools.

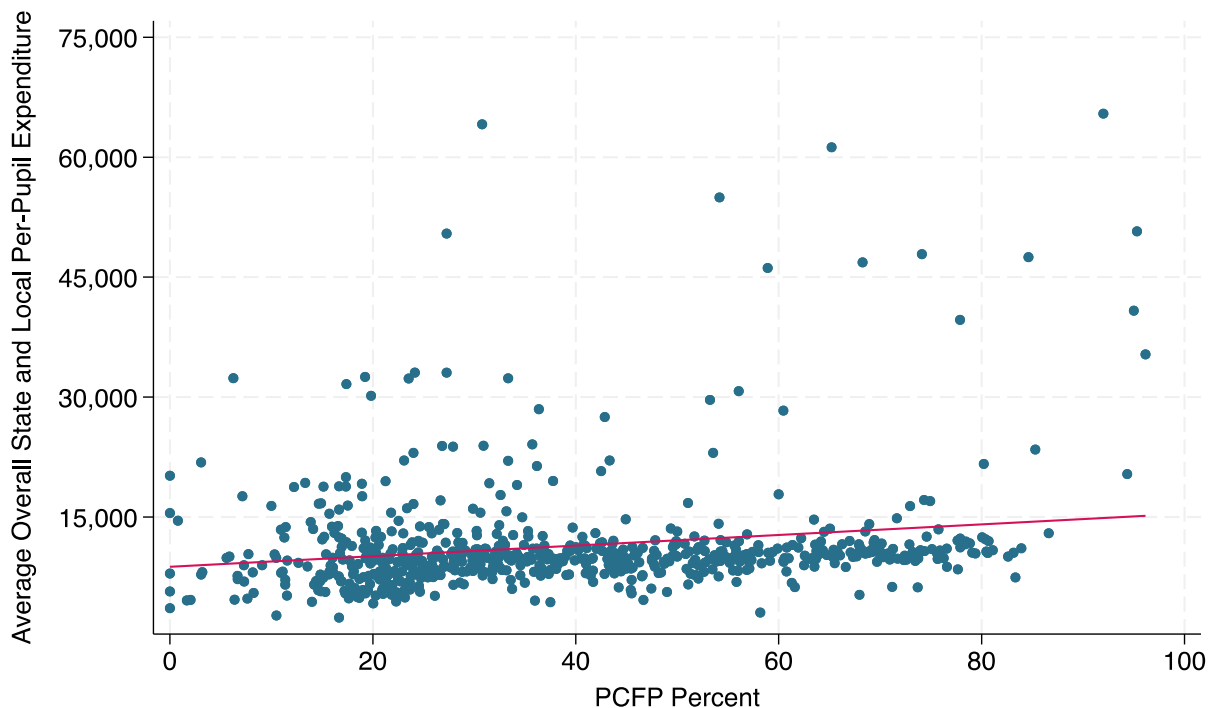
These findings seem to indicate that the PCFP is having the intended effect of directing more dollars to schools serving students who Nevada has determined would benefit from more educational resources.

**Table 7. Average Per-Pupil Expenditure by PCFP Tercile, FYs 2019 and 2022**

2022–23 PCFP tercile	Average state/local per-pupil expenditure (FY 2019)	Average state/local per-pupil expenditure (FY 2022)
High PCFP	\$10,644	\$12,522
Medium PCFP	\$10,316	\$11,141
Low PCFP	\$9,646	\$10,125

Since the implementation of the PCFP, schools with a higher percentage of students eligible for targeted PCFP and special education funding generally have higher per-pupil expenditures. Figure 7 illustrates that as the percentage of PCFP-eligible students in a school increases, the per-pupil expenditure also increases. Even so, there are still high- and low-spending schools at all levels of need. These outliers may be driven by differences in the adjusted base or by district allocation decisions.

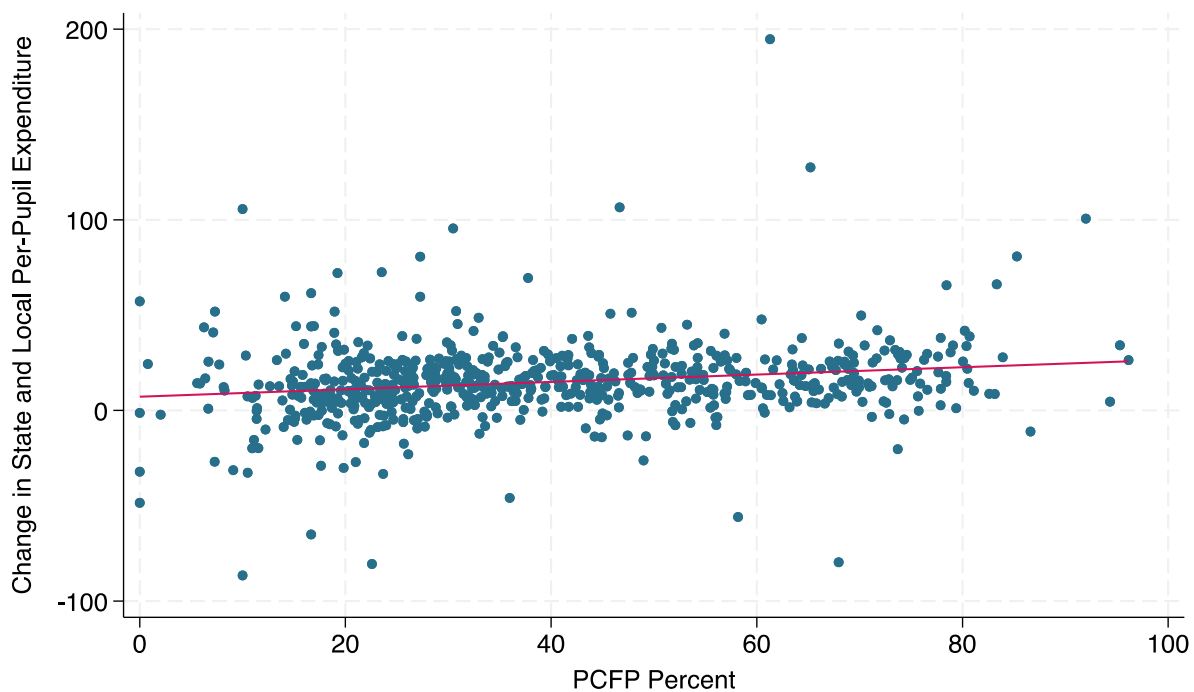
**Figure 7. Percent of Enrollment Generating PCFP and Special Education and Per-Pupil Expenditures of State and Local Funds for FY 2022**



Source: WestEd/APA, 2024

Figure 8 shows the percent increase in per-pupil expenditures in schools with a higher percentage of students eligible for PCFP and special education funding. Overall, higher need schools increased spending between 2019 and 2022, and some lower need schools decreased spending as well, indicating that in some cases LEAs may be reallocating resources to better align with student needs. However, some outliers exist in which high-need schools have seen a decline in their per-pupil expenditures since the implementation of the PCFP.

**Figure 8. Change in State and Local Per-Pupil Expenditures and the Percent of Students Generating PCFP and Special Education Funding from FY2019 to 2022**



Source: WestEd/APA, 2024

## Overview of Findings from Revenue and Expenditure Analysis

The analysis of Nevada’s education revenues and expenditures between 2019 and 2023 highlights the impact of the PCFP on school funding and resource allocation. Since its implementation, total funding for education has increased considerably, with per-pupil funding rising from over \$7,100–\$7,400 to over \$9,700 by 2022. This growth in funding has enabled schools to better support high-need student populations through weighted funding for English Learners, at-risk students, and gifted and talented students, with \$162.8 million allocated for the three weights in 2023.

Expenditure trends reflect a 23% increase in total statewide spending, rising from \$5.2 billion in 2019 to \$6.4 billion in 2023. This surge in expenditures was partially driven by an influx of federal COVID-19 relief funds, which contributed to a 200% increase in federal expenditures. Since implementation of the PCFP, LEAs have increased investments in personnel and instructional programs.

Personnel investments were a major focus, with a 22% increase in instructional staff. Notably, programs serving alternative education and English Learners saw significant growth in staffing, aligning with the PCFP’s goal of addressing the needs of high-need students. Declines in staffing in some noninstructional areas, such as transportation, may reflect a shift in priorities. Per-pupil spending increased across most districts, with smaller or rural districts seeing the highest growth. Larger districts demonstrated steady but more moderate increases.

As Nevada continues to refine its education funding approach, ongoing analysis of how these financial shifts translate to student outcomes will be crucial. These data suggest that while funding increases have been substantial, ensuring that these investments lead to long-term improvements in educational equity and student success should remain a central focus.

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## Analysis of Trends in Student Enrollment and Achievement

The COVID-19 pandemic led to substantial declines across most measures of student success in Nevada. This immediate effect can be seen by comparing performance measures from the 2018–19 school year (the last school year in which data were completely unaffected by the pandemic) to those same measures in the 2020–21 school year. Statewide proficiency on standardized tests of math fell 11 percentage points for grades 3–8 and 3 percentage points for grade 11. ELA proficiency fell 7 percentage points for grades 3–8 but remained unchanged for grade 11. Drops in performance are present across LEAs and student groups, as well as in additional indicators.

Since the 2020–21 school year, student performance has generally improved, though the pace of improvement has varied across indicators, LEAs, and student groups. By the 2023–24 school year, statewide math proficiency rates had climbed back 6 percentage points for grades 3–8 but fell slightly for grade 11. ELA proficiency remained nearly unchanged from 2020–21 to 2023–24 across grades, though improvement was most pronounced in schools with larger proportions of

students counted for additional weighted funding in the PCFP. The report sections corresponding to each indicator contain details for each LEA and student group.

However, it is important to note that the aggregate nature of the data in this report may provide an imperfect view of the improvement in student success in the State, especially as it relates to changes in investments made through the PCFP. First, aggregate data do not account for changes in the composition of students. If student mobility across LEAs and migration out of the public education system are correlated with student-level performance, changes in aggregate performance will reflect changes in student composition rather than changes purely in underlying performance. Accordingly, the report begins with an analysis of enrollment trends in Nevada. Second, linking 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.

Within the limitations of aggregate data, this report separates performance trend data for schools with a large proportion of PCFP-eligible students from performance trend data for schools with lower proportions of eligible students.

## Enrollment and PCFP

The following section describes K – 12 enrollment in Nevada over the last five years, and the population of PCFP-eligible students in 2022–23. To compare outcomes in schools with different PCFP populations throughout this report we construct terciles of High, Medium, and Low PCFP schools and districts, where High PCFP schools have the highest share of PCFP-eligible students. We used data on enrollment collected from the Nevada Report Card and PCFP counts by category (IEP, EL, At-Risk, and Gifted and Talented Education (GATE)) provided by the Nevada Department of Education Office of Assessment, Data, and Accountability Management (ADAM). Table A1 presents enrollment by district between 2018–19 and 2023–24. Statewide enrollment fell by 3% between 2018–19 and 2023–24, but there was significant variation across districts.

Table 8 presents the terciles of PCFP-eligible students by district. Schools tend to vary more than districts, so the distribution of PCFP percents across districts is narrower than across schools, with Low PCFP districts (districts serving between 16% and 24% PCFP-eligible students) and High PCFP districts (districts serving between 26% and 42% PCFP-eligible students).

Table 8 presents the counts of students by each component of the PCFP (IEP, EL, At-Risk, and GATE), the share of PCFP-eligible students (unduplicated) in overall enrollment, and the district PCFP tercile (High, Medium, Low PCFP).

**Table 8. District PCFP Share Tercile Ranges (Based on 2022–23)**

District PCFP Share Tercile Ranges	Districts	Mean	Min	Max
Low PCFP	6	19%	16%	24%
Medium PCFP	6	25%	25%	25%
High PCFP	6	31%	26%	42%
<b>Total</b>	<b>18</b>	<b>25%</b>	<b>16%</b>	<b>42%</b>

Across the State, 37% ( $n = 180,641$ ) of students are PCFP eligible, and the majority of PCFP-eligible students (72%) attend schools in Clark County, which has the highest share of PCFP-eligible students (42%). Medium and Low PCFP districts are similarly sized on average (about 3,500 students), while the largest districts (Clark, Washoe, SPCSA) are High PCFP.

Students with IEPs compose the largest share of PCFP-eligible students (43%), followed by EL students (30%) and students identified as at risk (21%). Low and Medium PCFP districts have much greater shares of students with IEPs relative to the total PCFP count, 68% and 54%, respectively, compared to High PCFP districts, which have only 41%. Across both the State and districts, very few students are included in PCFP under GATE (6%) — with ten districts reporting no gifted students — even among moderately sized districts (Nye, Humboldt, and Churchill) (Table A2, Appendix A).

Table 9 presents the terciles of PCFP-eligible students across schools. There are 237 to 238 schools in each tercile. Low PCFP schools have between 0% and 26% PCFP-eligible students, and within that range the mean is 18%. Medium PCFP schools range from 26% to 46% PCFP-eligible students, with a mean of 35%, and High PCFP schools range from 47% to 100% with a mean of 64%.

**Table 9. School PCFP Share Tercile Ranges (Based on 2022–23)**

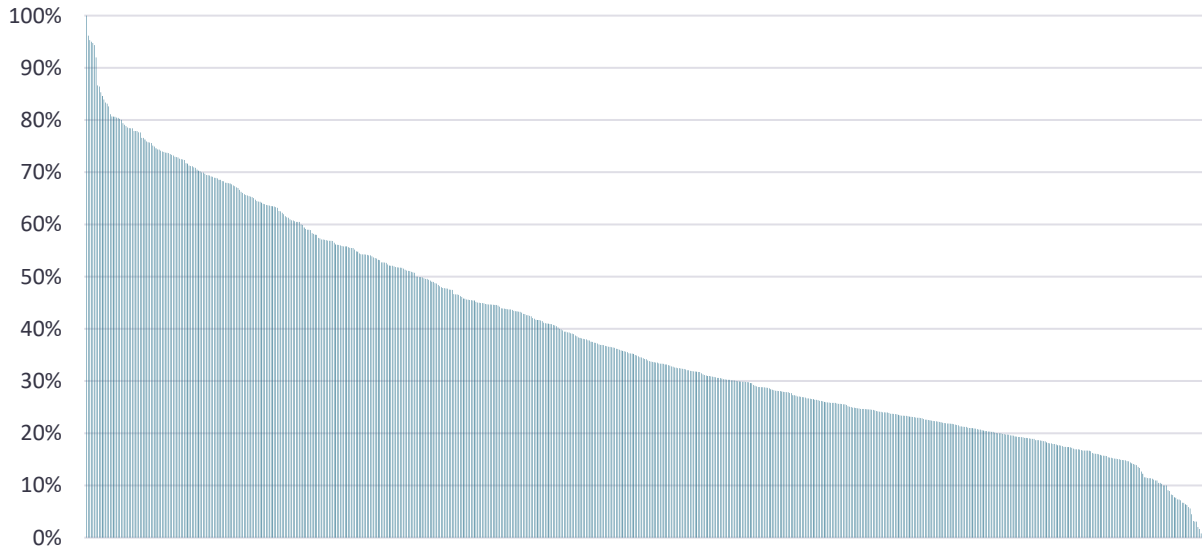
School PCFP Share Tercile Ranges	Schools	Mean	Min	Max
Low PCFP	238	18%	0%	26%
Medium PCFP	238	35%	26%	46%
High PCFP	237	64%	47%	100%
<b>Total</b>	<b>713</b>	<b>39%</b>	<b>0%</b>	<b>100%</b>

Figure 9 shows the share of PCFP-eligible students by each school in the State. This figure gives a sense of outliers (typically driven by small schools). Under 80%, the distribution is quite smooth, with many schools across each portion of the distribution.

There are few schools (23) with 80% or more PCFP-eligible students, and they tend to be small, with an average enrollment size of 318. The 100% PCFP-eligible school is an outlier and only enrolls eleven students. There are seven schools between 87 and 96% PCFP-eligible (average enrollment size of 57) and 15 between 80% and 86%, with an average enrollment size of 452.

Below 10% PCFP, the distribution also falls abruptly. There are five small schools (average enrollment is 72) with zero PCFP-eligible students and 22 schools with 1% to 9% PCFP-eligible students (average enrollment is 550). There are some notably large magnet schools with very low shares of PCFP-eligible students, including West Career and Technical Academy, The Las Vegas Academy of the Arts, and Advanced Technologies Academy, with only 3% to 6% PCFP-eligible students and enrollments averaging 1,479 students.

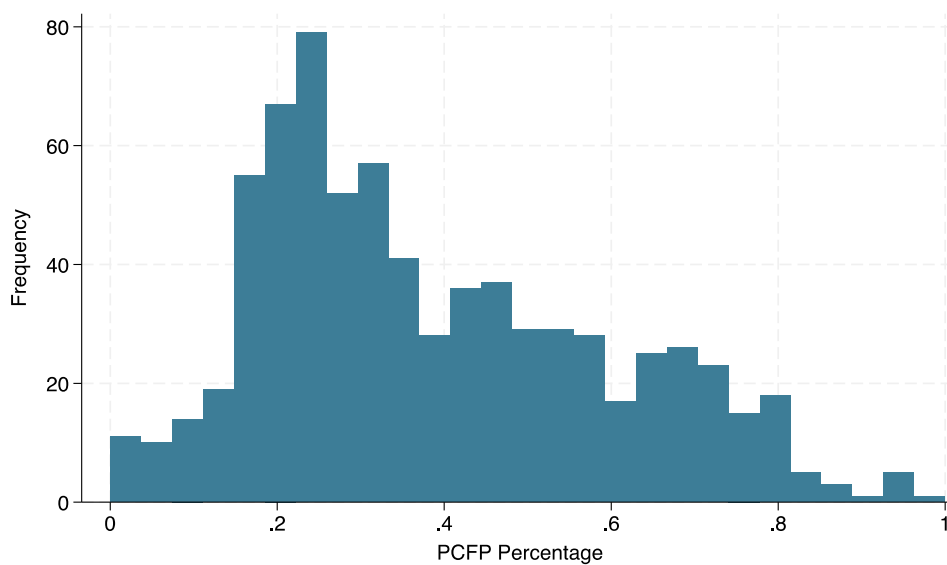
**Figure 9. Distribution of Schools by Share of PCFP-Eligible Students**



Source: WestEd/APA, 2024

Figure 10 presents a histogram of the same data. The central weight of this histogram is around 25% PCFP-eligible schools, but it has a small left tail and a longer right tail, reflecting the significant number of schools between 40% and 80% PCFP.

**Figure 10. Frequency of PCFP-eligible percentages for Schools**



Source: WestEd/APA, 2024



## Student Achievement

*The following sections present data on trends in achievement (math, science, and ELA), attainment (graduation, dropout, and ninth-grade credit sufficiency), and engagement (chronic absenteeism).*

### Math and Science

In alignment with ESSA, NDE assesses students annually on math in grades 3 through 8 and 11. Math performance in grades 3 through 8 is assessed via the annual spring Smarter Balanced Assessment, whereas the ACT is used for grade 11. NDE also assesses students on science in grades 5 and 8 and once in high school through the Nevada Science Criterion-Referenced Test. The high school science assessment is typically administered in grade 10, though some students take it in grade 9. The sections below report and summarize data on overall student performance between the 2018–19 and 2023–24 school years. The values presented in all tables indicate the percentage of students who reached proficiency benchmarks on each assessment. Student group analyses focus on IEP, EL, non-IEP, and non-EL students, as well breakdowns by district and school PCFP tercile.

#### Grades 3–8 Math

Prior to the COVID-19 pandemic, 38% of students were proficient in grades 3–8 math, and this fell to 26% in the 2020–21 school year, as is shown in Table 10 below. Since this 12-percentage point decline, the State has recovered to 33% proficiency as of 2024. These trends have been similar for EL students, who have significantly lower proficiency than non-EL students. Students with IEPs experienced a less significant decline following COVID-19, but proficiency rates have since recovered in 2024, improving to 12%.

**Table 10. Percent Proficient in Grades 3–8 Math by School Year**

Percent proficient: Grades 3–8 math	2018–19	2020–21	2021–22	2022–23	2023–24
EL students	14.6	6.1	9.8	10.9	11.3
Students with IEPs	10.8	8.5	10.5	11.5	12
Non-EL students	41.8	29.5	33.1	34.7	36.3

Percent proficient: Grades 3–8 math	2018–19	2020–21	2021–22	2022–23	2023–24
Students without IEPs	41	28.7	32.4	34.1	35.6
Statewide	37.5	26.3	29.8	31.3	32.6

Across the State, most districts have experienced similar downward trends in math proficiency in grades 3 through 8. Eureka and Lincoln have been the lone exceptions, where proficiency rates have increased from pre-pandemic levels (Table A3, Appendix A). Between 2019 and 2024, the decline for Low, Medium, and High PCFP schools was 5, 7, and 9 percentage points, respectively.

**Table 11. Percent Proficient in Grades 3–8 Math by PCFP Tercile**

Percent proficient: Grades 3–8 math	2018–19	2020–21	2021–22	2022–23	2023–24
Low PCFP	48.24	38.85	43.17	42.96	43.65
Medium PCFP	43.93	28.44	34.60	35.88	37.02
High PCFP	31.10	14.16	19.30	20.88	22.33
Statewide	37.5	26.3	29.8	31.3	32.6

### Grade 11 Math

Prior to the COVID-19 pandemic, 26% of students were proficient in grade 11 math, and this fell to 22% in the 2020–21 school year. Grade 11 math scores have continued to decline slightly by about 3 percentage points through 2024.

**Table 12. Percent Proficient in Grade 11 Math by School Year**

Percent proficient: Grade 11 math	2018–19	2019–20	2020–21	2021–22	2022–23	2023–24
EL Students	N/A	N/A	N/A	N/A	N/A	N/A
Students with IEPs	N/A	N/A	N/A	N/A	N/A	N/A
Non-EL Students	28.6	28.7	24.8	22.9	22.1	21.8
Students without IEPs	27.7	28	24.4	22.4	21.5	21.3
<b>Statewide</b>	<b>25.5</b>	<b>25.8</b>	<b>22.4</b>	<b>20.5</b>	<b>19.7</b>	<b>19.4</b>

The decline in math proficiency rates has been more significant in districts like Carson City, Churchill, Douglas, Elko, Lyon, Washoe, and Nye. Humboldt, Lander, Lincoln, and White are exceptions, where proficiency rates have either recovered or increased from pre-pandemic years (Table A4, Appendix A). The decline in proficiency rates between 2019 and 2024 was highest for Low PCFP schools (7 percentage points), followed by Medium PCFP schools (5 percentage points) and High PCFP schools (2 percentage points).

**Table 13. Percent Proficient in Grade 11 Math by PCFP Tercile**

Percent proficient: Grade 11 math	2018–19	2019–20	2020–21	2021–22	2022–23	2023–24
Low PCFP	39.30	40.53	35.81	33.87	34.08	31.90
Medium PCFP	18.84	18.89	16.27	13.37	13.53	13.50
High PCFP	10.52	16.24	14.55	7.97	9.77	8.34
<b>Statewide</b>	<b>25.5</b>	<b>25.8</b>	<b>22.4</b>	<b>20.5</b>	<b>19.7</b>	<b>19.4</b>

### Grade 5 Science

Prior to the COVID-19 pandemic, 25% of students were proficient in grade 5 science, and this fell to 19% in the 2020–21 school year. Grade 5 science proficiency has since dropped to 14% proficiency in the 2023–24 school year.

**Table 14. Percent Proficient in Grade 5 Science by School Year**

Percent proficient: Grade 5 science	2018–19	2020–21	2021–22	2022–23	2023–24
EL students	N/A	N/A	N/A	N/A	N/A
Students with IEPs	7	6.2	6.6	6.3	N/A
Non-EL students	28.5	21.6	23.2	22	15.9
Students without IEPs	26.9	20.7	21.8	21	15.4
<b>Statewide</b>	<b>24.6</b>	<b>18.9</b>	<b>20</b>	<b>19.1</b>	<b>13.9</b>

Districts experienced similar trends in grade 5 science proficiency over this period. Only Lincoln County School District has maintained proficiency levels between 2019 and 2024 (Table A5, Appendix A). While Low and Medium PCFP schools experienced similar declines in proficiency levels (12 percentage points) between 2019 and 2024, High PCFP school proficiency rates decreased by less than 3 percentage points in the same period.

**Table 15. Percent Proficient in Grade 5 Science by PCFP Tercile**

Percent proficient: Grade 5 science	2018–19	2020–21	2021–22	2022–23	2023–24
Low PCFP	37.72	32.75	33.53	33.54	25.52
Medium PCFP	33.72	26.10	27.25	25.96	21.95
High PCFP	18.95	18.98	16.06	16.03	16.17
<b>Statewide</b>	<b>24.6</b>	<b>18.9</b>	<b>20</b>	<b>19.1</b>	<b>13.9</b>

### Grade 8 Science

Prior to the COVID-19 pandemic, 37% of students were proficient in grade 8 science, and this fell to 34% in the 2020–21 school year. Students with IEPs did not experience a decline, and their 2024 proficiency rates have surpassed 2019 rates by 3 percentage points. Throughout the State, 2024 proficiency rates (36.3%) have nearly recovered to 2019 rates (36.8%).

**Table 16. Percent Proficient in Grade 8 Science by School Year**

Percent proficient: Grade 8 science	2018–19	2020–21	2021–22	2022–23	2023–24
EL students	N/A	N/A	N/A	N/A	N/A
Students with IEPs	7.2	7.6	8.5	7.8	10.1
Non-EL students	41.7	38.1	37.9	36.5	41
Students without IEPs	40.5	37.8	37	35.7	39.7
<b>Statewide</b>	<b>36.8</b>	<b>34.4</b>	<b>34</b>	<b>32.7</b>	<b>36.3</b>

Several districts have fully recovered or surpassed 2019 rates, including Carson City, Humboldt, Lincoln, SPCSA, Storey, and White (Table A6, Appendix A). In 2024, Low PCFP schools surpassed their 2019 proficiency rates, but Medium and High PCFP schools remained nearly 5 percentage points below 2019 levels.

**Table 17. Percent Proficient in Grade 8 Science by PCFP Tercile**

Percent proficient: Grade 8 science	2018–19	2020–21	2021–22	2022–23	2023–24
Low PCFP	49.42	46.75	48.57	48.02	51.47
Medium PCFP	39.69	33.83	33.67	32.15	35.35
High PCFP	24.18	16.98	18.07	16.81	19.36
<b>Statewide</b>	<b>36.8</b>	<b>34.4</b>	<b>34</b>	<b>32.7</b>	<b>36.3</b>

### High School Science

Prior to the COVID-19 pandemic, 27% of high school students were proficient in science, and this *increased* to 30% in the 2020–21 school year. However, the State then experienced a 10-percentage-point decline that has persisted through the 2023–24 school year.

**Table 18. Percent Proficient in Grades 9/10 Science by School Year**

Percent proficient: Grades 9/10 science	2018–19	2020–21	2021–22	2022–23	2023–24
EL students	N/A	N/A	N/A	N/A	N/A
Students with IEPs	N/A	7.1	5	N/A	5
Non-EL students	30.5	32.5	23.2	22.7	22.8
Students without IEPs	29.3	32.2	22.3	21.9	21.8
<b>Statewide</b>	<b>26.9</b>	<b>29.7</b>	<b>20.7</b>	<b>20.1</b>	<b>20.2</b>

All districts have experienced declines, though of varying magnitudes, with Nye being the one exception where proficiency rates have increased from 2019 (Table A7, Appendix A). Low PCFP schools declined by 11 percentage points between 2019 and 2024, but the decline for Medium and High PCFP schools was less than half of that.

**Table 19. Percent Proficient in Grades 9/10 Science by PCFP Tercile**

Percent proficient: Grades 9/10 science	2018–19	2020–21	2021–22	2022–23	2023–24
Low PCFP	39.34	37.63	30.45	29.14	28.13
Medium PCFP	22.30	24.76	17.18	15.69	16.57
High PCFP	13.86	21.05	11.54	10.09	9.20
<b>Statewide</b>	<b>26.9</b>	<b>29.7</b>	<b>20.7</b>	<b>20.1</b>	<b>20.2</b>

## ELA

As they do with math, NDE assesses students annually on ELA in grades 3 through 8 and 11. Like the previous section, this section reports and summarizes the overall, district-level, and student and school group performance results. From kindergarten through grade 3, schools also assess students on early literacy skills using diagnostic and benchmark assessments that may vary from district to district. Scores on these assessments are not reported to the State, so the

section below focuses solely on ELA performance on grades 3 through 8 and 11. ELA performance in grades 3 through 8 is measured by proficiency rates on the annual spring Smarter Balanced Assessment, whereas the ACT is used for grade 11.

### Grades 3–8 ELA

Prior to the COVID-19 pandemic, 49% of grades 3–8 students were proficient in ELA, and this fell to 41% in the 2020–21 school year. Proficiency rates increased slightly in 2022, but rates have declined again to 2021 levels (41%). EL students experienced a similar decline following the pandemic but have made more progress in recovery through 2024 than have non-EL students. Students with IEPs did not experience a meaningful decline following the pandemic, and proficiency rates have been consistent through 2024 (14%).

**Table 20. Percent Proficient in Grades 3–8 ELA by School Year**

Percent proficient: Grades 3–8 ELA	2018–19	2020–21	2021–22	2022–23	2023–24
EL students	15.8	8.3	12.8	12	11.4
Students with IEPs	13.4	12.9	14	13.9	14.1
Non-EL students	54.6	46.5	48.8	45.9	46.5
Students without IEPs	53	45.2	47.7	44.9	45.4
Statewide	48.5	41.4	43.7	41	41.3

The rates of decline in grades 3–8 ELA proficiency have been similar across most districts. Eureka and Lincoln have been the lone district exceptions where proficiency rates have increased from pre-pandemic levels (Table A8, Appendix A). High PCFP schools have experienced the largest decline in proficiency rates between 2019 and 2024 (10 percentage points), followed by Medium PCFP schools (9 percentage points), and Low PCFP schools experienced the least decline (5 percentage points).

**Table 21. Percent Proficient in Grades 3–8 ELA by PCFP Tercile**

Percent proficient: Grades 3–8 ELA	2018–19	2020–21	2021–22	2022–23	2023–24
Low PCFP	56.14	52.06	54.20	51.07	51.04
Medium PCFP	52.83	42.18	46.31	43.44	44.26
High PCFP	38.97	25.48	29.50	28.32	28.59
<b>Statewide</b>	<b>48.5</b>	<b>41.4</b>	<b>43.7</b>	<b>41</b>	<b>41.3</b>

### Grade 11 ELA

Prior to the COVID-19 pandemic, 49% of grade 11 students were proficient in ELA, and this fell to 47% in the 2020–21 school year. Grade 11 ELA scores declined to 45% in 2022 and have remained at that level through 2024. Students with IEPs experienced similar rates of decline, though their 2024 rates (10%) have now surpassed pre-pandemic rates (9%).

**Table 22. Percent Proficient in Grade 11 ELA by School Year**

Percent proficient: Grade 11 ELA	2018–19	2019–20	2020–21	2021–22	2022–23	2023–24
EL students	N/A	N/A	N/A	N/A	N/A	7
Students with IEPs	8.9	8.8	7.8	8.6	10	10.3
Non-EL students	52.1	54.1	51.6	50.1	50.7	50.4
Students without IEPs	50.4	52.6	50.5	48.9	49.6	49.3
<b>Statewide</b>	<b>46.7</b>	<b>48.8</b>	<b>46.7</b>	<b>45.2</b>	<b>45.9</b>	<b>45.6</b>

There is similarity across districts in the rate of decline in grade 11 ELA proficiency, but Clark County and Mineral County have nearly or fully recovered (Table A9, Appendix A). Low and High PCFP schools have nearly recovered pre-pandemic proficiency rates, whereas Medium PCFP schools continue to lag more than 3 percentage points behind 2020 levels.



**Table 23. Percent Proficient in Grade 11 ELA by PCFP Tercile**

Percent proficient: Grade 11 ELA	2018–19	2019–20	2020–21	2021–22	2022–23	2023–24
Low PCFP	60.34	62.60	63.66	61.13	60.45	60.16
Medium PCFP	39.21	39.93	37.26	33.34	35.01	36.35
High PCFP	28.33	31.60	27.29	25.04	26.67	30.95
Statewide	46.7	48.8	46.7	45.2	45.9	45.6

## Student Attainment

Student attainment is measured across many dimensions, including grade 12 dropout rates, graduation rates, and ninth-grade credit sufficiency. Data on dropout and graduation are publicly available and were collected from the Nevada Report Card website. Ninth-grade credit sufficiency data were provided by ADAM.<sup>6</sup>

High PCFP schools have very high dropout rates and low graduation rates, and these rates tend to be worsening in recent years.

Students with IEPs and EL students have higher dropout rates and lower graduation rates compared to their peers, and these rates have worsened in recent years.

Generally, COVID-19 does not appear to have greatly affected these measures; but COVID-19 may have offset improvements that would have occurred otherwise or exacerbated an existing downward trend. There appears to be little to no recovery in the later post-COVID-19 period.

## Dropout

The following section considers dropout rates for grade 12 students by PCFP tercile, EL and IEP student groups, and district. This analysis focuses on grade 12, specifically, because it has the most uncensored values greater than or equal to 5%. Generally, it is not possible to make nuanced comparisons either over time or between groups due to data suppression to avoid the possibility of identifying specific students.

High PCFP schools have much higher dropout rates than Low PCFP schools (Table 24). Even if censored values (“<5%”) are all replaced with 5% (Table 24), the dropout rates for Medium and

<sup>6</sup> Note that the Nevada Report Card reports ninth-grade credit deficiency and may not align precisely with the data used in this report. For more information about data sources and methods see Appendix B.

Low PCFP schools are very marginally above 5%. In comparison, dropout rates in High PCFP districts are often 100% higher than in Low and Medium PCFP districts. Dropout rates for High PCFP schools have oscillated between about 8% and 10% and do not show a clear trend over time. The rates around the COVID-19 period may also be inconsistently measured or reflective of different student populations based on COVID-19-era special policies or students being withdrawn from school.

**Table 24. Dropout Rate by Tercile**

Dropout Rate by Tercile	2018–19	2019–20	2020–21	2021–22	2022–23
Low PCFP	5.1%	5.2%	5.1%	5.1%	5.2%
Medium PCFP	5.1%	5.1%	5.2%	5.4%	5.6%
High PCFP	10.3%	8.3%	10.8%	8.9%	10.1%
Statewide	<5%	<5%	<5%	<5%	<5%

For EL students and students with IEPs, dropout rates follow a similar trend and are highest in recent years. In 2022–23, the dropout rate was about 7.5% for both groups (Table 25). Students with IEPs have dropout rates greater than 5% in every year between 2018–19 and 2022–23, while EL students had dropout rates greater than 5% starting after the onset of COVID-19 in 2020–21. Students who are Non-ELs and do not have IEPs have dropout rates consistently below 5%.

**Table 25. Dropout Rate by Student Group**

Group	2018–19	2019–20	2020–21	2021–22	2022–23
EL	<5%	<5%	6.1%	5.4%	7.6%
Non-EL	<5%	<5%	<5%	<5%	<5%
IEP	6.0%	5.4%	6.1%	5.2%	7.5%
Not IEP	<5%	<5%	<5%	<5%	<5%
State Overall	<5%	<5%	<5%	<5%	<5%

There is little variation in dropout rates by district, with most districts (eleven) having dropout rates of less than 5% in all years (Table A10, Appendix A). Lincoln has had very high dropout rates since 2020–21 (11% — 15.9%). Mineral had a large jump in dropout between 2021–22 and 2022–23, from less than 5% to 14.8%. Washoe is also seeing an uptick in dropout rates, increasing from under 5% to 8.3% in 2022–23. White Pine had high rates in 2018–19 and 2019–20 but improved to less than 5% in the past three years.

## Graduation

This section summarizes 4-year graduation rates, as defined by the Nevada Report Card, by PCFP tercile, EL and IEP student groups, and district. Graduation rates across the State declined between 2018–19 and 2022–23, from 84% to 81%.

High PCFP schools have low graduation rates, and they are continuing to decline. In the pre-COVID-19 period, both Medium and Low PCFP schools had graduation rates above 90%, while High PCFP schools had a 79% graduation rate; there was a 14.8-percentage-point gap between High and Low PCFP schools.

Graduation rates in Low PCFP schools have not meaningfully changed. Medium PCFP schools experienced a small decline during COVID-19 but appear to be recovering; however, the graduation rate in these schools is still about 3% lower than it was in 2018–19. Graduation rates in High PCFP schools declined in every year between 2018–19 and 2021–22, and the gap between High and Low PCFP schools has increased to 22.8 percentage points. Graduation rates for High PCFP schools are 11% lower in 2022–23 than in 2018–19.

**Table 26. Graduation Rate by Tercile**

Graduation Rate by Tercile	2018–19	2019–20	2020–21	2021–22	2022–23
Low PCFP	93.9%	93.9%	92.2%	92.7%	93.3%
Medium PCFP	91.0%	88.6%	86.6%	87.6%	88.1%
High PCFP	79.1%	74.7%	73.4%	70.3%	70.5%
Statewide	<b>84.1%</b>	<b>82.6%</b>	<b>81.3%</b>	<b>81.7%</b>	<b>81.4%</b>

Graduation rates for EL students and students with IEPs are much lower than those for their peers. Only two thirds of students with IEPs graduate in four years. The graduation rate for students with IEPs had a slight dip during COVID-19 but has returned to post-COVID-19 levels.

EL students had a sharper decline in graduation during COVID-19 from 77% to 71%, but the graduation rate has recovered slightly to 73%.

**Table 27. Graduation Rate by Group**

Group	2018–19	2019–20	2020–21	2021–22	2022–23
EL	77%	75%	71%	73%	73%
Non-EL	85%	84%	83%	83%	83%
IEP	67%	66%	65%	66%	67%
Not IEP	86%	85%	83%	84%	83%
<b>State Overall</b>	<b>84%</b>	<b>83%</b>	<b>81%</b>	<b>82%</b>	<b>81%</b>

While graduation rates across the State declined on average across the past five years, the graduation rate improved in many districts, or the rate did not change (Table A11, Appendix A). White Pine increased their graduation rate significantly from 67% to 87%. Lander and Churchill also experienced increases greater than 10 percentage points. Decreases in graduation rates occurred in only five districts: Mineral (11 percentage-point decline), Carson City (6 percentage-point decline), Douglas (5 percentage-point decline), Washoe (5 percentage-point decline), and Clark (4 percentage-point decline). Notably, graduation rates declined in two of the largest districts in the State (Clark and Washoe), which led to an overall statewide decline in graduation rates.

### Ninth Grade Credit Sufficiency

Medium and High PCFP schools have lower rates of ninth-grade credit sufficiency, and the rate in High PCFP schools was seriously impacted by COVID-19. Low and Medium PCFP Schools have been quite consistent on their ninth-grade credit sufficiency rates, while High PCFP schools experienced a sharp drop from 83% to 77% after COVID-19, increasing the gap between Medium PCFP and Low PCFP schools from 3 to 10 percentage points in 2021–22. In 2022–23, High PCFP schools experienced a 2 percentage-point increase so that the gap between Medium and Low PCFP schools fell to 8 percentage points (Table 28).

Ninth-grade credit sufficiency is lower in Medium and High PCFP schools compared to schools with fewer PCFP-eligible students. Low and Medium PCFP schools do not appear to have been

impacted by COVID-19, while High PCFP schools experienced a substantial 6 percentage-point decrease in ninth-grade credit sufficiency, from 83% in 2018–19 to 77% in 2021–22.

**Table 28. Ninth Grade Credit Sufficiency Rate by PCFP Tercile**

Ninth grade credit sufficiency rate	2018–19	2021–22	2022–23
Low PCFP	91%	92%	92%
Medium PCFP	86%	87%	87%
High PCFP	83%	77%	79%
Statewide	86%	86%	86%

Ninth grade credit sufficiency rates for students with IEPs and EL students are consistently lower than the statewide average, and both groups were significantly impacted by COVID-19. Credit sufficiency for both groups increased in 2019–20 and fell 22 percentage points for students with IEPs and 16 percentage points for EL students in 2020–21. Rates for these groups recovered in 2021–22 but fell again in 2023–24.

**Table 29. Statewide Ninth Grade Credit Sufficiency Rate by IEP and EL<sup>7</sup>**

Group	2018–19	2019–20	2020–21	2021–22	2022–23	2023–24
IEP	78%	83%	61%	80%	78%	68%
EL	79%	86%	70%	81%	82%	76%
All Grade 9	86%	90%	76%	86%	86%	81%

Credit sufficiency rates vary by district (Table A12, Appendix A).

<sup>7</sup> Data in this chart are based on credit insufficiency rates reported in the Nevada Report Card and may be calculated differently from data provided by ADAM for sufficiency rates.

## Student Engagement

In accordance with the PCFP Reporting Framework, student engagement is measured by chronic absenteeism rates and violence and discipline measures. Chronic absenteeism is defined as the share of students who miss 10% of scheduled days or more.

### Chronic Absenteeism

Overall, COVID-19 is associated with a very large and persistent increase in chronic absenteeism across the State, from 19% to a peak of 36% in 2021–22.

**Table 30. Chronic Absenteeism Rate by PCFP Tercile**

Chronic Absenteeism Rate by PCFP Tercile	2018–19	2019–20	2021–22	2022–23
Low PCFP	13%	21%	27%	26%
Medium PCFP	18%	33%	36%	35%
High PCFP	24%	38%	45%	44%
<b>Statewide</b>	<b>19%</b>	<b>31%</b>	<b>36%</b>	<b>35%</b>

In 2022–23 students with IEPs were much more likely to be chronically absent relative to the state average (6 percentage points higher), while EL students were slightly more likely (3 percentage points higher).

**Table 31. Statewide Chronic Absenteeism Rate by IEP and EL**

Group	2018–19	2020–21	2021–22	2022–23
IEP	25%	37%	42%	41%
EL	19%	36%	38%	38%
<b>State Overall</b>	<b>19%</b>	<b>31%</b>	<b>36%</b>	<b>35%</b>

Rates of chronic absenteeism vary widely across districts, but all districts have had substantial increases in chronic absenteeism (Table A13, Appendix A).

# Conclusion

Nevada’s transition to a more student-centered funding model and the increased financial investment in education reflect the State’s commitment to a more equitable resource allocation in the State and dedication to achieving better outcomes for all students. Through a detailed analysis of revenue sources and expenditure patterns, our team found:

- **Increased funding:** Since 2019, Nevada’s education funding has grown by approximately 31%, with \$4.6 billion allocated annually in 2022 and 2023. Per-pupil funding rose significantly from around \$7,100 in 2019 to over \$9,700 by 2022, reflecting the State’s commitment to addressing student needs.
- **Expenditure trends:** Statewide, expenditures increased by 23% from \$5.2 billion in 2019 to \$6.4 billion in 2023. Federal relief funds from COVID-19 contributed significantly to these increases. LEAs have focused particularly on expenditures on instructional staff, reflecting Nevada’s commitment to enhancing educational support, especially in English Learner programs. Between 2019 and 2023, traditional school districts increased per-pupil spending by an average of 13%, from \$10,344 to \$11,713 statewide.
- **Targeted support for high-need students:** The PCFP’s weighted funding model has directed \$162.8 million (4% of total PCFP funding) toward high-need student groups, primarily English Learners (55% of weighted funds) and at-risk students (41%). This approach has facilitated significant staffing increases in instructional roles for these groups.

As demands on educational resources continue to grow, particularly amid an environment of tight labor markets for instructional personnel and an increase in diverse learning needs, Nevada must continue to evaluate the manner in which it allocates funding to its LEAs, the flexibility afforded to LEAs to allow them to make resource decisions that align with local needs, and the impact of additional funding on student outcomes.

The data presented above reveal varied degrees of recovery from the post pandemic losses of 2020–21, as is summarized in Table 32 below. This table contains select indicators for which data are available for the 2020–21 and 2023–24 school years. The following trends can be seen:

- **Math improvement for earlier grades and declines in grade 11:** Math proficiency rates have improved for grades 3 through 8, with larger gains in the schools with the highest proportion of PCFP-eligible students. The gains to English Learners and students with an

IEP are somewhat smaller than overall statewide improvements. Math proficiency rates in grade 11 have declined statewide, with larger declines in schools with the highest proportion of PCFP-eligible students.

- **Science improvement in middle school:** Grade 8 science proficiency rates increased statewide and for English Learners and students in schools with the highest proportion of PCFP-eligible students. Science proficiency rates declined for grades 5 and 9/10.
- **ELA proficiency improvement in targeted groups and schools:** While proficiency rates for ELA declined slightly statewide for grades 3 through 8 and 11, they improved for English Learners and students with IEPs, as well as in schools with the highest proportion of PCFP-eligible students.

Taken as a whole, these data show that students identified for support through the PCFP have seen larger improvements since 2020–21 than have their peers. However, these student groups and the schools that serve them also saw greater declines due to the pandemic such that their performance levels in 2023–24 are still lagging behind those of their peers. The most recent year of data for attainment and engagement will reveal trends in additional aspects of student success when they become available in 2025.

**Table 32. Change in Performance Since 2020–21**

Performance metric	Statewide	EL	IEP	High PCFP schools
Math, grades 3–8	6.3	5.2	3.5	8.2
Math, grade 11	-3	N/A	N/A	-6.2
Science, grade 5	-5	N/A	N/A	-2.8
Science, grade 8	1.9	N/A	2.5	2.4
Science, grades 9/10	-9.5	N/A	-2.1	-11.8
ELA, grades 3–8	-0.1	3.1	1.2	3.1
ELA, grade 11	-1.1	N/A	2.5	3.7



# Appendix A: Additional Data Tables

**Table A1. Enrollment by District**

District	2018–19	2020–21	2021–22	2022–23	2023–24
Carson City	8,131	7,787	7,742	7,654	7,484
SPCSA (Charters)	42,333	53,223	55,415	59,670	61,883
Churchill	3,396	3,200	3,360	3,342	3,283
Clark	330,227	315,647	315,787	309,813	304,568
Douglas	5,834	5,385	5,383	5,312	5,032
Elko	10,133	9,609	9,943	10,161	9,888
Esmeralda	96	101	83	88	89
Eureka	321	324	348	333	325
Humboldt	3,514	3,267	3,358	3,311	3,349
Lander	1,002	1,027	1,030	1,059	1,077
Lincoln	993	881	938	958	959
Lyon	9,066	8,817	8,918	9,053	9,057
Mineral	582	572	607	608	594
Nye	5,367	5,353	5,577	5,842	5,657
Pershing	658	651	686	684	657
Storey	460	448	433	416	400
Washoe	67,113	64,584	65,555	64,443	63,777
White Pine	1,655	1,216	1,261	1,307	1,282
<b>Statewide</b>	<b>496,939</b>	<b>482,364</b>	<b>486,682</b>	<b>484,240</b>	<b>479,578</b>

**Table A2. PCFP Counts and Shares by District 2022–23**

District	IEP #	LEP #	Risk #	GATE #	PCFP percent	District tercile
Carson City	956	719	289	385	31%	High PCFP
SPCSA (Charters)	6,842	5,519	3,069	1,104	28%	High PCFP
Churchill	557	111	177	0	25%	Medium PCFP
Clark	35,612	37,688	52,649	4,545	42%	High PCFP
Douglas	663	169	171	46	20%	Low PCFP
Elko	1,202	677	361	97	23%	Low PCFP
Esmeralda	8	7	8	0	26%	High PCFP
Eureka	47	3	4	0	16%	Low PCFP
Humboldt	526	203	81	0	24%	Low PCFP
Lander	129	33	98	0	25%	Medium PCFP
Lincoln	116	6	43	0	17%	Low PCFP
Lyon	1,225	485	526	26	25%	Medium PCFP
Mineral	68	34	52	0	25%	Medium PCFP
Nye	693	324	449	0	25%	Medium PCFP
Pershing	116	23	39	0	26%	High PCFP
Storey	50	1	12	5	16%	Low PCFP
Washoe	8,363	6,726	4,912	1,259	33%	High PCFP
White Pine	209	15	109	0	25%	Medium PCFP
<b>Statewide</b>	<b>57,382</b>	<b>52,743</b>	<b>63,049</b>	<b>7,467</b>	<b>37%</b>	

**Table A3. Percent Proficient in Grades 3–8 Math by District**

<b>Percent proficient: Grades 3–8 Math</b>	<b>2018–19</b>	<b>2020–21</b>	<b>2021–22</b>	<b>2022–23</b>	<b>2023–24</b>
Carson City	35.8	28.2	33.8	32	28.1
SPCSA (Charters)	48.4	36.4	42.2	44.3	45
Churchill	28.9	22.5	24.5	21.7	20.5
Clark	36.6	21.3	26.4	28.2	30.1
Douglas	46.3	37.9	34.9	34	33.7
Elko	34.3	22.2	26.4	27.5	26.8
Esmeralda	19.6	21.1	N/A	N/A	N/A
Eureka	44.4	39.7	47.1	51.8	42.3
Humboldt	34	26.8	29.8	31.2	29.3
Lander	36.9	19.7	18.3	15	15
Lincoln	46	42.5	46.1	42.5	46.6
Lyon	34.3	21.5	26.8	24.4	24.6
Mineral	23.1	16	14.9	8.9	15
Nye	27.6	21.3	21.8	23.3	21.9
Pershing	22.2	19.9	17.2	14.3	17.2
Storey	44.2	32.7	36.5	38.7	34.6
Washoe	40.8	30.9	33.6	33.6	33.9
White	23.8	22.2	26	28	29.1
<b>Statewide</b>	<b>37.5</b>	<b>26.3</b>	<b>29.8</b>	<b>31.3</b>	<b>32.6</b>

**Table A4. Percent Proficient in Grade 11 Math by District and School Year**

<b>Percent proficient: Grade 11 math</b>	<b>2018–19</b>	<b>2020–21</b>	<b>2021–22</b>	<b>2022–23</b>	<b>2023–24</b>
Carson City	27.9	21	17.5	19.7	17.4
SPCSA (Charters)	25.3	27.8	24.5	24.8	22.6
Churchill	23.6	11.6	15.9	18.9	13.4
Clark	24.5	21.2	19.5	19.2	19
Douglas	38.1	26.4	25.5	26	24.3
Elko	21	20.3	17.1	16.1	11.2
Esmeralda	N/A	N/A	N/A	N/A	N/A
Eureka	22.4	N/A	N/A	N/A	32.4
Humboldt	N/A	17.9	11.1	11.1	20.9
Lander	N/A	15.9	N/A	N/A	23.9
Lincoln	21.2	23	24.2	20.3	N/A
Lyon	24.4	18.4	14.7	10.2	9.2
Mineral	N/A	N/A	N/A	N/A	N/A
Nye	20.8	13	8.7	8.1	6.7
Pershing	N/A	N/A	N/A	N/A	N/A
Storey	N/A	N/A	34.1	N/A	N/A
Washoe	30.8	27.5	26.3	21.9	23.1
White	17.2	22.4	13.5	23.4	N/A
<b>Statewide</b>	<b>25.5</b>	<b>22.4</b>	<b>20.5</b>	<b>19.7</b>	<b>19.4</b>

**Table A5. Percent Proficient in Grade 5 Science by District and School Year**

<b>Percent proficient: Grade 5 science</b>	<b>2018–19</b>	<b>2020–21</b>	<b>2021–22</b>	<b>2022–23</b>	<b>2023–24</b>
Carson City	33.3	20.9	26.2	22.3	15.4
SPCSA (Charters)	34.9	28.6	30.4	29.4	21.1
Churchill	31.3	12.4	21.2	12.4	10.3
Clark	22.7	15.2	17.1	16.5	12.2
Douglas	34	35.4	28.6	27.5	16.1
Elko	21.2	13.7	18	13	7.3
Esmeralda	N/A	N/A	N/A	N/A	N/A
Eureka	N/A	N/A	N/A	N/A	N/A
Humboldt	14.1	13.2	14.3	12.9	N/A
Lander	23.9	N/A	N/A	N/A	N/A
Lincoln	26.8	31.4	25.5	27.6	25.5
Lyon	23.7	15.3	14	8.8	7.3
Mineral	N/A	N/A	N/A	N/A	N/A
Nye	14.7	12.6	12.9	15.7	9.2
Pershing	31.4	20.8	N/A	26.9	N/A
Storey	33.3	31.4	N/A	N/A	N/A
Washoe	28.7	23.7	24	23	16.4
White	15.9	N/A	14.1	N/A	12.8
<b>Statewide</b>	<b>24.6</b>	<b>18.9</b>	<b>20</b>	<b>19.1</b>	<b>13.9</b>

**Table A6. Percent Proficient in Grade 8 Science by District and School Year**

<b>Percent proficient: Grade 8 science</b>	<b>2018–19</b>	<b>2020–21</b>	<b>2021–22</b>	<b>2022–23</b>	<b>2023–24</b>
Carson City	29	28.1	36.9	33	35.5
SPCSA (Charters)	44.8	43.5	44.6	43	48.8
Churchill	25.1	26.6	28.5	30.4	23.9
Clark	35.3	29.5	30.3	29.5	33.1
Douglas	46.2	39.9	47.4	39.5	30.4
Elko	32.3	36.4	30.5	30.1	29.9
Esmeralda	N/A	N/A	N/A	N/A	N/A
Eureka	78.6	N/A	45.5	53.8	46.9
Humboldt	35.8	42.5	39.2	48.6	46.9
Lander	32.1	19.7	20.8	16.2	30
Lincoln	43.1	40.4	54.7	48.5	43.4
Lyon	40.6	26.4	37.4	28.8	29.9
Mineral	N/A	N/A	N/A	33.3	N/A
Nye	34.6	30.1	32.8	29.2	34.5
Pershing	N/A	N/A	35.4	27.7	N/A
Storey	61	42.5	57.1	51.6	67.9
Washoe	44.4	37.3	38.3	36.3	39.3
White	36.1	30.3	44.9	37.3	46.7
<b>Statewide</b>	<b>36.8</b>	<b>34.4</b>	<b>34</b>	<b>32.7</b>	<b>36.3</b>

**Table A7. Percent Proficient in Grades 9/10 Science by District and School Year**

<b>Percent proficient: Grades 9/10 science</b>	<b>2018–19</b>	<b>2020–21</b>	<b>2021–22</b>	<b>2022–23</b>	<b>2023–24</b>
Carson City	N/A	32.8	27.4	30.5	24.3
SPCSA (Charters)	30.5	34.2	27.3	23.3	22.8
Churchill	7.8	19.4	23.1	16.5	7.5
Clark	26.9	28.8	19	18.7	19.6
Douglas	35.8	38.2	26.5	31.7	25.6
Elko	27.2	25.3	21.7	14.3	20.4
Esmeralda	N/A	N/A	N/A	N/A	N/A
Eureka	N/A	N/A	N/A	N/A	N/A
Humboldt	31	30.4	19.6	13.7	11.5
Lander	24.4	N/A	23.6	N/A	13.2
Lincoln	28.4	28.8	19.7	22.2	22.2
Lyon	25.1	25.3	21.8	16.3	14.7
Mineral	N/A	N/A	N/A	N/A	N/A
Nye	14.9	18.1	8.5	18	17.7
Pershing	45.5	33.3	N/A	N/A	23.1
Storey	54.8	31.7	N/A	29.7	N/A
Washoe	30.9	30.9	26.3	23.9	21.9
White	30.5	23.5	15.8	23.5	22.2
<b>Statewide</b>	<b>26.9</b>	<b>29.7</b>	<b>20.7</b>	<b>20.1</b>	<b>20.2</b>

**Table A8. Percent Proficient in Grades 3–8 ELA by District**

<b>Percent proficient: Grades 3–8 ELA</b>	<b>2018–19</b>	<b>2020–21</b>	<b>2021–22</b>	<b>2022–23</b>	<b>2023–24</b>
Carson City	43.2	39.7	44.5	37.9	36.7
SPCSA (Charters)	60	53.2	56.1	53.3	54.1
Churchill	42.3	39.7	37.8	32	29.6
Clark	48.3	37.1	41.2	39	39.3
Douglas	55.4	50.9	48.2	46.6	41
Elko	44.6	38.4	37.6	35.4	32.8
Esmeralda	39.2	32.1	N/A	N/A	N/A
Eureka	55.6	54.1	61.3	51.8	59.1
Humboldt	41	37.6	38.8	34.7	35.1
Lander	46.8	33.9	31.1	21.3	26.2
Lincoln	48.1	45.8	51.1	50.3	49.3
Lyon	42.7	34.5	34.5	29.2	29.6
Mineral	39.1	31.1	32.4	23.3	22.5
Nye	38.5	33.4	34.7	31	31.7
Pershing	39.8	32.9	36	31.6	24.1
Storey	53.3	54.4	48.1	45.3	48.6
Washoe	49.3	43.5	45.4	41.2	41.1
White	32.6	31.5	35.5	27.7	30
<b>Statewide</b>	<b>48.5</b>	<b>41.4</b>	<b>43.7</b>	<b>41</b>	<b>41.3</b>



**Table A9. Percent Proficient in Grade 11 ELA by District**

Percent proficient: Grade 11 ELA	2018–19	2020–21	2021–22	2022–23	2023–24
Carson City	50.8	48.8	41.5	43.5	40.1
SPCSA (Charters)	53.3	57.5	53.3	53.3	53.4
Churchill	52.1	51	46.1	48.7	37.1
Clark	46.2	45.8	44	45.9	46.3
Douglas	57.8	51.8	52.1	47.2	45.2
Elko	43.3	38.4	39.8	38.1	37.6
Esmeralda	N/A	N/A	N/A	N/A	N/A
Eureka	N/A	76.2	70.6	45.5	48.5
Humboldt	48.1	44.8	36.5	36.7	42.4
Lander	31.6	49.3	36.7	53.3	47.6
Lincoln	36.9	40.7	39.1	40.3	29.1
Lyon	43.2	37	37.5	33.9	27.4
Mineral	33.3	N/A	N/A	24.4	37.9
Nye	42	36.8	33.4	33.8	30.8
Pershing	33.3	41.2	31.7	44.4	34.3
Storey	61.9	60.6	61.4	60	51.4
Washoe	46.7	47.9	50.1	45.8	43.4
White	40.5	41.2	35.6	36.3	24
<b>Statewide</b>	<b>46.7</b>	<b>46.7</b>	<b>45.2</b>	<b>45.9</b>	<b>45.6</b>

**Table A10. Dropout Rate by District**

District	2018–19	2020–21	2021–22	2022–23
Carson City	<5%	<5%	<5%	<5%
SPCSA (Charters)	5.4%	<5%	<5%	5.1%
Churchill	<5%	<5%	<5%	<5%
Clark	<5%	<5%	<5%	<5%
Douglas	<5%	<5%	<5%	<5%
Elko	<5%	<5%	5.7%	<5%
Esmeralda	<5%	<5%	<5%	<5%
Eureka	<5%	<5%	<5%	<5%
Humboldt	<5%	<5%	<5%	<5%
Lander	<5%	<5%	<5%	<5%
Lincoln	5.2%	15.9%	11.0%	13.2%
Lyon	<5%	<5%	<5%	<5%
Mineral	<5%	<5%	<5%	14.8%
Nye	7.6%	<5%	<5%	5.5%
Pershing	<5%	N/A	<5%	<5%
Storey	<5%	<5%	<5%	<5%
Washoe	<5%	<5%	7%	8.3%
White Pine	14.6%	<5%	<5%	<5%
Statewide	<5%	<5%	<5%	<5%

**Table A11. Graduation Rate by District**

District	2018–19	2020–21	2021–22	2022–23
Carson City	87%	86%	83%	81%
SPCSA (Charters)	78%	87%	86%	84%
Churchill	73%	80%	80%	84%
Clark	86%	81%	81%	82%
Douglas	91%	85%	84%	86%
Elko	84%	80%	80%	84%
Esmeralda <sup>8</sup>	N/A	N/A	N/A	N/A
Eureka	93%	73%	>95%	>95%
Humboldt	86%	94%	94%	94%
Lander	78%	67%	86%	91%
Lincoln	88%	>95%	>95%	>95%
Lyon	87%	88%	85%	86%
Mineral	85%	89%	66%	74%
Nye	80%	83%	81%	80%
Pershing	95%	94%	>95%	>95%
Storey	84%	>95%	88%	>95%
Washoe	86%	83%	84%	81%
White Pine	67%	84%	90%	87%
<b>Statewide</b>	<b>84%</b>	<b>81%</b>	<b>82%</b>	<b>81%</b>

<sup>8</sup> Data are unavailable for Esmeralda.

**Table A12. Ninth Grade Credit Sufficiency Rate by District**

District name	2018–19	2021–22	2022–23
Carson City	87%	81%	82%
SPCSA (Charters)	91%	93%	93%
Churchill	77%	77%	83%
Clark	89%	88%	88%
Douglas	90%	91%	91%
Elko	89%	84%	88%
Esmeralda	N/A	100%	100%
Eureka	100%	100%	100%
Humboldt	99%	93%	91%
Lander	91%	91%	87%
Lincoln	97%	97%	98%
Lyon	93%	91%	90%
Mineral	83%	94%	100%
Nye	88%	83%	85%
Pershing	100%	100%	93%
Storey	100%	93%	72%
Washoe	87%	83%	85%
White Pine	81%	97%	95%

**Table A13. Chronic Absenteeism Rates by District**

District	2018–19	2020–21	2021–22	2022–23
Carson City	15%	41%	33%	29%
SPCSA (Charters)	11%	9%	22%	23%
Churchill	22%	25%	29%	33%
Clark	22%	34%	41%	38%
Douglas	13%	17%	23%	24%
Elko	14%	36%	42%	34%
Esmeralda	14%	6%	40%	37%
Eureka	21%	11%	27%	26%
Humboldt	23%	42%	48%	35%
Lander	18%	29%	36%	39%
Lincoln	9%	9%	14%	24%
Lyon	19%	19%	39%	38%
Mineral	22%	30%	45%	37%
Nye	23%	5%	38%	35%
Pershing	14%	22%	27%	21%
Storey	19%	33%	41%	36%
Washoe	9%	37%	26%	31%
White Pine	18%	26%	38%	32%
<b>Statewide</b>	<b>19%</b>	<b>31%</b>	<b>36%</b>	<b>35%</b>

# Appendix B: Methodology

## Expenditure and Revenue Analysis

The study team conducted a comprehensive analysis of revenues and expenditures by local education agencies (LEAs), schools, 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 Nevada 387 Report for fiscal years (FYs) 2019–2023, specifically the Major Funds, Staff Detail Database, and NDE Master Database tabs;
- PCFP weighted enrollment counts by LEA; and
- IEP counts by LEA.

Excluded charter schools include Nevada State High School Sunrise, I Can Do Anything Charter High School, Girls Athletic Leadership School, Eagle Charter School (no expenditures reported in 2023). This exclusion also applied to schools lacking data on at-risk students, English Learners, special education, or gifted programs, such as early education and adult education centers. In most cases, these included schools such as early education and adult education centers.

The Nevada 387 Report details revenues and expenditures for all LEAs and charter schools individually. However, enrollment counts for charter schools authorized by LEAs are included in the LEA enrollments reported on the Enrollment Database tab of the report. To delineate charter school enrollment and expenditures, the research team used a list of charters and enrollment by authorizer, provided by NDE, to exclude enrollment counts for charter schools authorized by LEAs from the district totals, and we grouped the financial data as follows:

- Traditional school districts (17)
- Charter schools authorized by LEAs (e.g., all charter schools authorized by Clark County are grouped together, all charter schools authorized by Carson City are grouped together)
- Charter schools authorized by the SPCSA

Reporting structures in the Nevada 387 Report have shifted since the implementation of the PCFP. To account for these changes, the research team combined and analyzed the Nevada 387 Report detailing pre-PCFP data (FYs 2019–2021) separately from the post-PCFP data (FY 2022–2023).

## Expenditure Data

To compile and analyze expenditures, the team utilized the data reported on the Major Funds tab of the Nevada 387 Report. Using Stata, we created a vertical file for each year that details every expenditure by LEA and charter school by function, object, and fund. We then grouped expenditures by function code. For example, function codes 2100–2900 are rolled together into 2000 for Support Services. The team completed the same process for object codes, rolling up codes to the second digit in the three-digit code (e.g., 591a and 591b are combined into a common object code of 590). Because the structure of the Nevada 387 Report is the same for FYs 2019–21 and 2022–23, the team then combined the data into two files with the years combined, based on the similar reporting structures for pre- and post-PCFP implementation. Object codes in the 800s (debt service and miscellaneous) and 900s (other items) were excluded from expenditure analyses because objects in the 800s are typically not considered current operating expenditures and objects in the 900s are, according to the NDE chart of accounts, “transactions that are not properly classified as expenditures/expenses.”

Staff counts were accessed by unlocking the “Enter Staff Database” tab on the Nevada 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 for the expenditure data for combining data from this tab for each of the fiscal years. We adjusted the function code 1x40 (Summer School) to match function code 1440 as detailed on the State’s chart of accounts. We also identified that function code 1200 was incorrectly attributed to English Learners and replaced the description with Special Education staffing as detailed on the State’s chart of accounts. The Nevada 387 Report also includes staffing information on the “Staff Detail” tab, but the team chose not to use these 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 Nevada 387 Report template that includes self-reported data from districts.

## Revenue Data

To compile and analyze revenues, the team utilized data reported on the Master Database tab of the Nevada 387 Report, a tab that is typically hidden and locked on the public-facing version of the report and that provides the data reported across several other tabs. For ease of analysis, we combined all non-PCFP state funds and all federal funds into one fund description and combined special education state funding, special education above 13% funding, and the contingency account for special education into one state special education fund.

## Known Data Anomalies

The Excel template for the Nevada 387 Report includes many formulas that cross-reference cells on other tabs. The research team verified that total expenditures and revenues matched for individual LEAs and charter schools, but due to inconsistencies or errors in the formulas, the

team was unable to verify the statewide totals by adding together the totals for each individual LEA and charter school.

Additionally, calculations on the Major Funds tab, the NDE Master Database tab, and the True Up tab reveal discrepancies in how year-end true up amounts and charter amounts are incorporated into reported base allocations. For the base allocation figure, the team used what is reported in column C of the NDE Master Database tab, without adjustments.

## School-Level Analysis

The research team conducted a comprehensive analysis of expenditures by school, using school-level per-pupil expenditure data available on the NDE Report Card. The team used per-pupil expenditures by school as reported on the Nevada Report Card for school year 2018–19 through 2021–22 (accountability year 2019–20 through 2022–23). In a similar way as the process described for the LEA analysis, the team used Stata to combine data into a single, vertical file for analysis.

## Student Performance

### Performance Data

Data contained in this report comes directly from files provided by NDE. These files provided performance metrics for the State as a whole, by LEA, by student group, and by school for the 2018–19 to 2023–24 school years. Because the data are given in percentage format (percent proficient, percent chronically absent, etc.), percentage values of less than 5% were suppressed without regard for the underlying number of students (e.g., 5% of the State vs. 5% of a small LEA). For most tables, metrics were taken directly from the NDE files. The exception is the analysis of performance by school tercile, as described below.

### School Tercile Analysis

In order to provide details on the alignment between student outcomes and increased investments driven by the PCFP, this report presents performance metrics for schools grouped by their share of PCFP-eligible students in the 2022–23 school year. This year is the first in which counts for eligible student groups are available for the current definition of “at risk.” Schools are grouped by tercile (thirds) based on the proportion of their students eligible for PCFP weights. Just as a median is the middle value that splits the data in half, terciles split the data into more or less evenly spaced thirds.