

# NRS 387.12468 Report

## Annual Staffing and Budget Comparison Report for School Districts

Nevada Revised Statute (NRS) 387.12468 requires each public school district and school to create a report that includes a description of the personnel employed and services provided during the immediately preceding school year and any changes the school anticipates making to the personnel and services during the current school year. According to the statute, these reports are to be posted on the respective district or school web site by January 1 of each year.

Additionally, NRS 387.12468 requires the Nevada Department of Education (NDE) to prescribe by regulation the format and contents of the information provided in the reports for school districts and schools. The following must be included in the reports:

- a) Each grade level at which the public school enrolls pupils;
- b) The number of pupils attending the public school;
- c) The average class size at the public school;
- d) The number of persons employed by the public school to provide instruction, support to pupils, administrative support, and other services to pupils;
- e) The professional development provided by the public school;
- f) The amount of money spent per pupil for supplies, materials, equipment and textbooks;
- g) For each category of pupils for which the public school receives any additional (weighted) funding, including pupils with disabilities, pupils who are English learners, pupils who are At-Risk, and pupils who are Gifted and Talented:
  - a. The number of pupils in each category or subcategory attending the public school
  - b. The number of persons employed by the public school to provide instruction, support to pupils, administrative support, and other services to these student groups
- h) The total amount of money received to support the operation of the public school, divided by the number of pupils enrolled in the public school and expressed as a per pupil amount
- i) The total amount of money received by the public school as adjusted base per pupil funding, divided by the number of pupils enrolled in the public school and expressed as a per pupil amount
- j) The amount of money received by the public school as weighted funding for each category of pupils supported by weighted funding, divided by the number of pupils enrolled in the public school who are identified in the appropriate category and expressed as a per pupil amount for each category

NDE developed separate templates for the school district and school reports and identified data sources for completing the report. The overarching goal is to complete the reports, to the extent possible, using readily available data, such as the NRS 387.303 report (often referred to as the “387 report”), Pupil-Centered Funding Plan annual allocation, and the final amended budgets for school districts. Additionally, the use of standardized data sources will allow for comparability of information between districts and individual schools.

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## Annual Staffing and Budget Comparison Report for School Districts

<b>Per Pupil Funding for Selected Activities</b>	<b>2025 (Actual)</b>	<b>2026 (Budgeted)</b>
Pupils Enrolled at the School District	282,888	274,323
Amount Spent for Supplies, Materials, Equipment and Textbooks	\$238,911,588	\$410,479,219
Per Pupil Amount Expended	<b>\$845</b>	<b>\$1,496</b>
Total Amount of Funding Received to Support Operations	\$523,358,862	\$675,059,600
Per Pupil Amount of Funding Received	<b>\$1,850</b>	<b>\$2,461</b>
Total Amount of Adjusted Base Received as Adjusted Base Funding	\$2,713,430,140	\$2,652,646,897
Per Pupil Amount of Adjusted Base Received	<b>\$9,592</b>	<b>\$9,670</b>

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<b>Staff Employed by the School District</b>		
<b>By Position Type</b>	<b>2025 (Actual)</b>	<b>2026 (Budgeted)</b>
Instruction	24,947	21,900
Student Support	3,744	4,077
Administrative Support	3,680	3,461
Other Personnel	5,722	5,972
<b>Total Personnel</b>	<b>38,093</b>	<b>35,410</b>

K-12 Pupils Enrolled at the District	282,888	274,323
Funding Received to Support Operations	\$523,358,862	\$675,059,600
Per Pupil Amount of Funding Received to Support Operations	1,850	2,461
Professional Development Provided to Teachers by School District	\$29,852,605	\$31,286,997

## **Annual Staffing and Budget Comparison Report for School Districts**

The PCFP allocates additional weighted funding for three student groups: students who are English Learners (EL), students who are At-Risk, and students who are Gifted and Talented (GATE). Through the PCPF, funding is allocated to school districts for each weighted category. Per pupil funding for students included in more than one weighted category is based on the category with the highest weight. However, students included in more than one weighted category are to receive all services for which they are eligible.

School districts may add additional funding for these weighted categories. The amounts included in this report reflect all funding expended or budgeted by the school district for this purpose.

Staffing information is provided if the school district supports services to students in the identified weighted categories through a centralized service model. If a staff member's time is allocated to multiple areas, that time is allocated accordingly. For example, if a teacher spends one quarter of their time working with students who are EL, that is represented as .25.

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## 2025 – 2026 Annual Staffing and Budget Comparison Report for School Districts

<b>Weighted Categories</b>		
	<b>2025 (Actual)</b>	<b>2026 (Budgeted)</b>
<b>Pupils who are English Learners</b>		
Number of English Learners (EL)	36,647	33,739
Amount Received for EL	161,220,237	164,485,292
Per Pupil Amount Received for EL	4,399	4,875

Number of Teachers Employed to Provide EL Services	1,609	1,714
Number of Staff Employed to Provide Support to EL	33	36
Number of Administrative Staff Employed to Provide EL Services	6	11
Number of Other Personnel that Provide EL Services	0	0

<b>Pupils who are At-Risk</b>		
Number of At-Risk Pupils	33,853	30,940
Amount Received for At-Risk	173,983,217	137,310,190
Per Pupil Amount Received for At-Risk	5,139	4,438

Number of Teachers Employed to Provide At-Risk Services	1,637	1,407
Number of Staff Employed to Provide Support to At-Risk	2	2
Number of Administrative Staff Employed to Provide At-Risk Services	33	35
Number of Other Personnel that Provide At-Risk Services	0	0

<b>Pupils who are Gifted and Talented</b>		
Number of Gifted and Talented (GATE) Pupils	5,228	5,396
Amount Received for GATE	5,768,123	6,140,874
Per Pupil GATE Amount	1,103	1,138

Number of Teachers Employed to Provide GATE Services	136	136
Number of Staff Employed to Provide Support to GATE	2	2
Number of Administrative Staff Employed to Provide GATE Services	2	2
Number of Other Personnel that Provide GATE Services	0	0