

Analysis of Lake School Funding vs. Expenditures

DCSD Posted Base Per Pupil Explained

NOTE: All figures discussed in this analysis are found on the district website in the Funding Spreadsheet called: **PCFP Model 2025-2027_L01_Final_6-4-25** and from the District Website under Budget and Funding, **Topic 2 – General Funds**

“The General Fund under the PCFP provides the foundational financial support for all public schools. These dollars are allocated based on a **base per-pupil amount, which is \$10,622** for this school year.”ⁱ

Let’s first break down this number and where it comes from:

| DCSD Students in Model | | 4790.59 | | | | | |
|---|----------------------------|---------------------------------|---------------------------|--------------------------|--|--|---------------------------------|
| Description | Every Student in the State | location of students in "Areas" | | | Reduced Funding Level Across State (-.0169%) | | Adjusted Base Per Pupil Funding |
| District Wide | 45,184,807 | + 5,784,916 = 50,969,723 | x 0.9983 = 50,833,540 | | | | |
| Per Student | 9,432 | + 1,208 = 10,640 | x 0.9983 = \$ 10,622 | | | | |
| Location of Data | 2.5 NCEI Adj. YR1 | 2.6 Adj. Base Summary YR1 | 2.6 Adj. Base Summary YR1 | 3.1b Allocation Adj. YR1 | | | 3.1b Allocation Adj. |
| Cell Location | H10 and D10 | E18 | H18 | K3 | | | F14 and G14 |
| Cell numbers are pulled directly from spreadsheet | | | | | | | |

As explained above \$10,622 is the amount of all funds considered in the Adjusted Allocation of the Base Per Pupil Funding for Douglas County. For other counties this varies from \$9,416-\$35,764. This figure assumes all of these “unrestricted fund” follow each student in the district equally and are referred to as the Base Per Pupil Amount by DCSD.

Area Attendance Funding Explained

What the above Base Per Pupil Amount (BPPA) does not explain is where the numbers above come from, so we will break that down even further. For this we refer Tab 2.4 District Size Adj. YR1. The Statewide Base Per Pupil Amount funded for every school is \$9,432.ⁱⁱ This amount is allocated to each district based on the total number of pupils. Each District is then allocated *additional* Attendance Area funding, aka District Size Adjustment or Rural Funding, per the formulas see on that tab. “As part of the calculation, districts receive an Attendance Area Adjustment that is added to the statewide base per-pupil amount. In Douglas County, this adjustment ranges from approximately \$745 to \$14,474 per student in FY26 and from \$751 to \$14,581 in FY27, depending on the attendance zone. These adjustments are aggregated at the district level to determine the final adjusted base per-pupil funding.” Explained by Alberto Quintero, Senior Policy Analyst, Nevada Legislative Counsel Bureau.

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DCSD Area Funding is broken down into three Attendance Areas by the state funding model as seen on Tab 2.4 District Size Adj. YR1 in Lines 33-36. This calculation is complex, so we are using the number provided by the state for the Per Pupil Average for the Zephyr Cove Area \$7,772. The model below shows how the DCSD district wide Area Attendance funds of \$5,784,916 are funded by the state:

| | DCSD Students in Model | Lake Schools (Zephyr Cove) | Non-Lake Schools | |
|---|---------------------------------|-----------------------------------|---------------------------------------|---------------------|
| Students Per PCFP | 4790.59 | 272.77 | 4517.82 | |
| 2.4 District Size Adj. UR1 | C36 | C35 | | |
| Description | Statewide Base Per Pupil Amount | Averaged District Size Adjustment | Breakdown of District Size Adjustment | |
| | | | Lake Schools | All others District |
| All Funds | 45,184,807 | + 5,784,916 | 2,119,889 | x 3,665,027 |
| Funds Per Student | 9,432 | + 1,208 | 7,772 | x 241 |
| Location of Data | 2.5 NCEI Adj. YR1 | 2.6 Adj. Base Summary YR1 | 2.6 Adj. Base Summary YR1 | |
| Cell Location | H10 and D10 | E18 | F35 and G35 | |
| Cell numbers are pulled directly from spreadsheet | | | | |

Due to the remote location of the Lake Schools, aka Zephyr Cove Area, each student is allocated a larger factor of Area Attendance Funds than students in other areas. This is on purpose as the lawmakers recognized the additional cost of running smaller rural schools. Per state guidelines this allocation follows the student, if the student numbers in that area decline, then so does the additional allocation of \$7,772 per student.

Lake Schools Total Funding Explained

Now that we know the allocations directly related to each student based on their Attendance Areas, let us calculate the total Adjusted Base Per Pupil that the State pays DCSD for each Lake School Student. The model below shows that each student is funded at \$17,204.

The DCSD Topic 2- General Funds page reports the Per Pupil Base as \$10,622 as that is the amount of Base Funds and Area Funds averaged across the district. The funding presentation skips over the Attendance Area Funding Explanation. Generalizing the funding in this manner understates funds that can be directly related to each Lake Student by \$6,582.

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Additional Allocations of Special Funds

Auxiliary Funding is a District Wide allocation, and we include it below as it is calculated at a per pupil rate in the PCFP. We do not have access to the actual 2024 numbers used to assign Weighted Funding to the Lake Schools, so we have created a sample below based on our currently known students who qualify for these special allocations:

| Auxiliary and Weighted Funding | | | | | |
|--------------------------------|----------------|------------------|-----------------|---------------|-------------|
| 2.7 Weighted Funding YR1 | Reference Cell | Estimated Pupils | Per Pupil Funds | | Total Funds |
| 2.1 Auxiliary Svd | K15 | 272.77 | \$ 830 | \$ 226,399.10 | |
| Special Ed | P12 | 17 | \$ 6,760 | \$ 114,920 | |
| English Language Learners | D21 | 11 | \$ 4,244 | \$ 46,684 | |
| Gifted & Talented | L21 | 19 | \$ 1,132 | \$ 21,508 | |
| At Risk | H21 | unknown | 3301 | | 0 |
| | | | | \$ 409,511.10 | |
| | | | | \$ 4,692,656 | |
| | | | | \$ 5,102,167 | |
| | | | | \$ 18,705.01 | |

Summary of Funding Data and Costs of Lake Schools

Do the Lake Schools bring in more funding than they cost the District to operate?

This is where our analysis leaves known and verifiable information and relies on expenditure data published by DCSD. We are using the **2024-2025 State Funded Expenditure by Site report as of 11/10/2025**. There are two reports shown for each location, this is the one that does not include Capital Improvements.

| 2024-2025 State Funded Expenditure by Site as of 11/10/2025 | | | |
|---|---|-------------|--------------|
| | | Per Student | Total Cost |
| | Whittell High School | 16,247 | \$ 2,240,947 |
| | Zephyr Cove Elementary | 10,361 | \$ 1,642,519 |
| | Cost for Lake Schools FY 24-25 | | \$ 3,883,466 |
| | Deference in Verifiable Adjusted Per Pupil Funding and Cost | | \$ 809,190 |
| | Deference in Potential Funding and Cost | | \$ 1,218,701 |

The reader should know that we are using the expenditure numbers exactly as the district has them for simplicity and clarity in this summary. Just as the base per-pupil amount of \$10,622 published is not fully representative of the actual situation, we believe that these expenditure reports do not accurately reflect costs only attributed to education at the Lake.

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Additionally, when looking at the viability of closing or consolidating schools we would ask that additional steps be taken ensuring the accuracy of Facility Capacity numbers and more clarity on those calculations be made available.

This report looks at the Lake Schools together because families at the Lake make enrollment decisions based on whether there are local schools available. From in-person surveys and many direct conversations, it's clear that a large majority of families — roughly 70% to 90% — would leave the district if either Zephyr Cove Elementary or George Whittell High School were closed or further consolidated.

Any additional cuts to funding, staffing, or programs at either school would only increase that risk. Many families have been very clear that they would not send their kids down-valley for school, and families thinking about moving to the Lake would likely look elsewhere without a reliable local school option. If those students leave, the district doesn't just lose enrollment — it loses the Area Attendance funding that comes with them, which ultimately makes the financial situation worse, not better.

This analysis clearly shows that the funding received by the State of Nevada for Lake School Students **exceeds** the district expenditure by \$809K to \$1.2M. Those funds are contributing to the district's general fund rather than being fully reinvested at the Lake. The School District cannot afford to lose this additional income, at any cost.

It makes more sense to capitalize on the funding of these schools by attracting more residents at the elementary level and providing a pathway for tuition paid attendance than it does to change the model altogether.

We would be happy to re-analyze these numbers if more concise data is provided for areas where assumptions were used.

ⁱ Topic 2* The Difference Between General and Restricted Funds, General Fund Obligations,
<https://www.parentsquare.com/feeds/65484928>

ⁱⁱ Quick Links & Resources, PCFP Model 2025-2027_L01_Final_6-4-25,<https://www.dcsd.net/about/budget>