

THE COSTS OF INSTRUCTION IN NEVADA'S K-12 PUBLIC EDUCATION SYSTEM

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The Costs of Instruction in Nevada's K-12 Public Education System

Executive Summary

The Great Economic Recession placed significant downward pressure on the Silver State's budget, prompting a closer look by policy makers at expenditures and cost-saving strategies. One area that warrants attention is personnel costs, which consume a huge portion of school district budgets. Education is one of the biggest expenditures in Nevada's budget. In Fiscal Year 2015, Nevada spent approximately \$4.06 billion on education, 80 percent of which was for salaries and benefits.

In 2012-2013, the average inflation-adjusted salary for Nevada's teachers was \$55,957, the 18th highest in the country. Historically, teachers have been compensated based on experience and skills and knowledge. Education costs in Nevada have been trending upward for a number of reasons. First, the traditional salary schedule generally increases compensation for teachers as they gain more experience and/or additional education regardless of student achievement.

The second reason is related to Nevada's K-12 funding formula, known as the "Nevada Plan." To prepare a biennial budget for Nevada's K-12 public schools, estimated General Fund expenditures for each of the seventeen school districts are combined or "rolled up" into a single, statewide budget. The estimated financial "needs" of school districts are calculated using historical expenditures. In a system unique to Nevada, these historical expenditures inform the budgetary base without taking into account market conditions (e.g., inflation) or the true costs of educating students.

Managing costs and reducing inefficiencies can also be challenging when every school district has its own local collective bargaining unit (union), which manages discussions with the school district about compensation and benefits. The decisions that school districts and local collective bargaining units make about salaries and benefits (and any increases) get rolled up into the next biennium budget. Finally, around the country, health care costs are increasing and this, too, impacts school district budgets.

Consequently, states and school districts around the country are exploring new models that might help address costs and even address inequities. A number of states have implemented a statewide salary schedule that establishes a minimum salary that districts can pay teachers. One state has also used the statewide salary schedule to reduce salary disparities between districts. Additionally, states and districts are also exploring new salary and career ladders for teachers.

This report examines the costs of instruction in Nevada's K-12 education system. In particular, the study discusses instruction expenditures, including salaries and benefits. It also presents information on the drivers of personnel costs. We review standard teacher compensation models and describe some of the new models of salary and career ladders being implemented around the country. We conclude by offering some recommendations—designed to reduce costs and inefficiencies in our K-12 system—that may be taken under advisement by Nevada's leaders. These recommendations are summarized below.

A. Commission a legislative study to explore the appropriate design and fiscal impact of a statewide salary schedule

There is tremendous variation in the salary schedules across the Silver State. For example, Carson City School District pays its first-year teachers \$33,408, while Eureka County School District pays its new teaching professionals \$51,398, reflecting a 53 percent difference. A number of states have implemented a statewide salary schedule as a tool “to recruit and retain qualified teachers and as a way to ensure some level of equalization of teacher salaries across districts.”¹ States have not established statewide salary schedules to dictate what districts can pay teachers. Rather, they identify the *minimum* that teachers can be paid in order to address disparities across the state.

State policymakers and legislators could use this statewide salary schedule to inform the standard pay increases (based on experience and educational attainment) that the Legislature considers each biennium. This statewide salary schedule could be used to address inequities between the rural and urban school districts in Nevada.

The SAGE Commission could recommend that the Nevada Legislature commission a study in 2017 to explore the design and fiscal impact of establishing a statewide salary schedule for licensed educational professionals, as well as staff and administrators. Some of the issues that the study should address are:

- First, what role should the State play in addressing inequities particularly between urban and rural districts?
- What is the minimum salary range for various years of experience and skills (“step and column”)?
- How will the State determine the minimum salary? What research and/or data will be used to calculate the salary minimums?
- Should the Legislature require that districts submit an annual report to the Legislature (and State Board of Education) that includes data and calculations used to determine the minimum base salary?
- How will the State finance the statewide salary schedule? How might a statewide salary schedule be used in the Nevada Plan (and basic support guarantee calculation)?
- What goals should the statewide salary schedule identify? In Tennessee, state law requires school districts to adopt and implement differentiated pay plans to aid in staffing hard to staff subject areas and schools and attracting and retaining highly qualified teachers.

B. Conduct an assessment of benefit programs for teaching professionals

Benefit rates vary across school districts. And across the State, health care costs are rising and for many districts, the State-funded group insurance rate per student does not cover the full cost of health care insurance premiums. The cost of health care premiums is driven by a number of factors, including but not limited to provider networks, access, reimbursement rates, and location. Worker’s compensation rates are affected by safety programs, network providers, and “return-to-work” policies.

A number of states are exploring creative, innovative ways to reduce costs, particularly health care costs. In Massachusetts, eleven colleges and universities around the state united to create their own self-funded

health insurance company.²

The SAGE Commission may want to request that the Nevada State Legislature conduct a statewide assessment of the State's health care benefit programs for teaching professionals. In addition, the SAGE Commission may want to request that the Nevada State Legislature conduct a statewide assessment of the State's additional (non-medical) benefit programs for teaching professionals.

The scope of the study could include:

- An assessment of the school district's current programs, current pricing, coverage levels by district, provider network and case management, size of premiums, losses, etc.;
- Identification of opportunities to reduce current costs or contain future costs through alternative health care coverage;³
- Identification of possible benefit models (e.g., joining a health insurance consortium, state health insurance plan, etc.) and the fiscal savings of implementing different benefit models;
- Feasibility analysis and potential fiscal benefit of restructuring the K-12 health care benefits system, and/or having rural districts "pool" health care benefit programs.

C. Require that school districts conduct an external third party evaluation of new salary schedules and career ladders and all benefits on teacher retention, teacher quality, and student outcomes

Over the last few years, school districts and the Nevada Legislature have established programs to improve the recruitment and retention of (high-quality) teachers. The Clark County School District and the Clark County Education Association have launched a new salary structure and career ladder, called the Professional Growth System. Departing from the historical salary structure, this Professional Growth System seeks to reward improved educator practice and provide career advancement options for educators who do not want to leave the classroom.

In order to assess the State's return on investment and identify best practices that could be replicated in other school districts around the State, the SAGE Commission may want to recommend that the Legislature (and/or the State Board of Education) require an external third party evaluation of new salary schedules (e.g., Clark County School District's Professional Growth System) on teacher retention, teacher quality, and student outcomes. This information about the impact of a new salary schedule and career can be used to inform decisions and programs that other school districts within Nevada and around the country may want to consider.



The Costs of Instruction in Nevada's K-12 Public Education System

Introduction

The Great Economic Recession placed significant downward pressure on the budgets of many states, prompting a closer look by policy makers at expenditures and cost-saving strategies. One area of the budget that captured the attention of decision makers and political leaders was personnel costs. Personnel costs consume a significant portion of state budgets, including school budgets. Nationally, public schools employ more than 6 million people (largely teachers) who receive almost \$295 billion in salary and benefits. According to the Educational Research Service, personnel costs comprise approximately 80 percent of school districts' budgets around the country.

The landscape in Nevada mirrors these national trends. Education is one of the biggest expenditures in the Silver State budget. The Nevada State 2015-2017 biennium budget is expected to invest \$4.33 billion in K-12 education, which accounts for 60 percent of General Fund revenues and 18 percent of all expenditures.⁴ In Fiscal Year 2015, Nevada spent approximately \$4.06 billion on education, 80 percent of which was for salaries and benefits. Rising benefit costs, particularly in health care, are also driving personnel costs nationally and here in Nevada.

The focus on instructional and personnel costs both here and around the country is occurring against the backdrop of significant and alarming numbers of teacher vacancies. As of April 2016, there were almost 1,000 teacher vacancies in Nevada, most of them (961) reported in Clark County School District. In response to the teacher vacancies, and in an effort to improve the number of high-quality teachers in the classroom, Nevada has implemented a number of new incentive programs for teachers, and the Clark County School District and the Clark County Education Association have launched a new salary schedule and career structure for teachers (e.g., Professional Growth System).

This report examines the costs of instruction in Nevada's K-12 education system. In particular, the study discusses instruction expenditures, including salaries and benefits. It also presents information on the drivers of personnel costs. We review standard teacher compensation models and describe some of the new models of salary and career ladders being implemented around the country. We conclude by offering some recommendations –designed to reduce costs and inefficiencies in our K-12 system– that may be taken under advisement by Nevada's leaders. These recommendations are summarized below.

Education Expenditures: Instruction Costs

Education expenditures consist of a number of large categories, including but not limited to personnel, transportation, instructional support, food service, and business operations. Generally, instruction expenditures tend to account for the largest share of education expenditures. Instruction expenditures include “salaries and benefits for teachers and teacher aides, textbooks, supplies and purchased services,” as well as expenditures related to extracurricular activities.”⁵

In Nevada, educational instruction –and educator compensation as a part of that– is the largest single expenditure item in the K-12 public education system. According to the National Center for Education Statistics (NCES), in 2011, Nevada spent \$3.7 billion on K-12 education, \$2.3 billion (or 65 percent) of which was spent on instruction and instruction-related supports.⁶ Of the total amount spent on instruction (\$2.3 billion), 65 percent was spent on salaries and wages and almost 90 percent was spent on salaries and benefits.⁶ In 2013, Nevada spent \$3.6 billion on education, \$2.1 billion (or 58 percent) of which was spent on instruction and instruction-related supports (see Table 1, Column D).⁷ Despite the economic downturn, instruction expenditures as a share of total education expenditures has not changed since 2009.⁸

The cost of education and education expenditures per pupil vary across the country. Table 1 presents the 2013 current expenditures per pupil by function. As shown in Column B, in 2013, Nevada spent \$8,026 per pupil, which was significantly lower than the national average of \$11,347. In 2013, forty-seven states spent more per pupil than Nevada. Over the period 2011-2015, Nevada’s K-12 enrollment has grown 4.8 percent and per pupil expenditures have increased 11.1 percent over the same period.

As Table 1 reveals, instruction as a share of current expenditures in Nevada is lower than most other states. In fact, in 2013, thirty-nine states in the United States spent more on instruction as a percent of total expenditures than Nevada (at 58 percent).

Nationally, this number varied from a high of 69 percent in New York to a low of 54 percent in Arizona. Instruction as a share of total expenditures for Nevada’s remaining Intermountain West neighbors stands at: California, 60 percent; Colorado, 58 percent; New Mexico, 57 percent; Texas, 59 percent, and Utah, 63 percent. In 2013, Nevada’s per pupil spending on instruction amounted to \$4,613, which is significantly lower than the national average of \$6,809.

^a Current expenditures include instruction, instruction-related support services, and other elementary/secondary current expenditures, but exclude expenditures on capital outlay, other programs, and interest on long-term debt; Source: *Revenues and Expenditures for Public Elementary and Secondary Education: School Year 2011–12*, page 5. (Fiscal Year 2012) <http://nces.ed.gov/pubs2014/2014301.pdf>

Table 1. Nevada Elementary and Secondary Expenditures per Pupil, by Function, FY 2013⁹

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	V
	Enrollment	Total Expenditures Per Pupil	Instruction	Instruction as % of Expenditures (C/B)	Total support services	Total Support Services as % of Expenditures (E/B)	Student Support Services	Student Support as % Total Support (G/E)	Instructional Staff Support	Instructional Staff Support as % Total Support (I/E)	General Admin.	General Admin. as % of Support (K/E)	School Admin.	School Admin. as % Support (M/E)	Operations & Maint.	Operations as % of Total Support (O/E)	Student Transport	Student Transport as % Support (Q/E)	Other Support Services	Other Support Services as % of Total Support	Food Service	Food service as % of Expenditures (U/B)
Alabama	744,637	\$ 8,773	\$ 5,039	57.4	\$ 3,121	35.6	\$ 504	16.1	\$ 400	12.8	\$ 199	6.4	\$ 539	17.3	\$ 832	26.7	\$ 457	14.6	\$ 191	6.1	\$ 612	7.0
Alaska	131,489	\$ 18,217	\$ 10,115	55.5	\$ 7,525	41.3	\$ 1,521	20.2	\$ 1,260	16.7	\$ 259	3.4	\$ 1,113	14.8	\$ 2,149	28.6	\$ 556	7.4	\$ 667	8.9	\$ 509	2.8
Arizona	1,089,384	\$ 7,495	\$ 4,081	54.4	\$ 3,026	40.4	\$ 541	17.9	\$ 387	12.8	\$ 128	4.2	\$ 399	13.2	\$ 929	30.7	\$ 332	11.0	\$ 311	10.3	\$ 386	5.2
Arkansas	486,157	\$ 9,538	\$ 5,361	56.2	\$ 3,602	37.8	\$ 490	13.6	\$ 805	22.3	\$ 232	6.4	\$ 487	13.5	\$ 930	25.8	\$ 377	10.5	\$ 282	7.8	\$ 564	5.9
California	6,299,451	\$ 9,258	\$ 5,527	59.7	\$ 3,313	35.8	\$ 499	15.1	\$ 541	16.3	\$ 97	2.9	\$ 613	18.5	\$ 939	28.3	\$ 218	6.6	\$ 406	12.3	\$ 395	4.3
Colorado	863,561	\$ 8,693	\$ 5,038	58.0	\$ 3,292	37.9	\$ 425	12.9	\$ 470	14.3	\$ 141	4.3	\$ 606	18.4	\$ 803	24.4	\$ 263	8.0	\$ 583	17.7	\$ 319	3.7
Connecticut	550,954	\$ 17,321	\$ 10,965	63.3	\$ 5,798	33.5	\$ 1,092	18.8	\$ 516	8.9	\$ 362	6.2	\$ 1,008	17.4	\$ 1,533	26.4	\$ 886	15.3	\$ 401	6.9	\$ 412	2.4
D.C.	76,140	\$ 20,530	\$ 11,229	54.7	\$ 8,103	39.5	\$ 790	9.7	\$ 1,046	12.9	\$ 1,152	14.2	\$ 1,598	19.7	\$ 1,754	21.6	\$ 1,318	16.3	\$ 444	5.5	\$ 1,148	5.6
Delaware	129,026	\$ 13,653	\$ 8,477	62.1	\$ 4,713	34.5	\$ 593	12.6	\$ 257	5.5	\$ 186	3.9	\$ 733	15.6	\$ 1,460	31.0	\$ 726	15.4	\$ 759	16.1	\$ 462	3.4
Florida	2,692,162	\$ 8,623	\$ 5,286	61.3	\$ 2,912	33.8	\$ 372	12.8	\$ 535	18.4	\$ 77	2.6	\$ 479	16.4	\$ 882	30.3	\$ 351	12.1	\$ 217	7.5	\$ 425	4.9
Georgia	1,703,332	\$ 9,121	\$ 5,656	62.0	\$ 2,933	32.2	\$ 424	14.5	\$ 469	16.0	\$ 116	4.0	\$ 556	19.0	\$ 675	23.0	\$ 421	14.4	\$ 271	9.2	\$ 506	5.5
Hawaii	184,760	\$ 11,943	\$ 6,918	57.9	\$ 4,124	34.5	\$ 1,086	26.3	\$ 452	11.0	\$ 63	1.5	\$ 732	17.7	\$ 1,125	27.3	\$ 373	9.0	\$ 294	7.1	\$ 700	5.9
Idaho	284,834	\$ 6,761	\$ 4,071	60.2	\$ 2,322	34.3	\$ 379	16.3	\$ 286	12.3	\$ 156	6.7	\$ 381	16.4	\$ 615	26.5	\$ 331	14.3	\$ 174	7.5	\$ 366	5.4
Illinois	2,072,120	\$ 12,443	\$ 7,511	60.4	\$ 4,548	36.6	\$ 836	18.4	\$ 498	10.9	\$ 502	11.0	\$ 632	13.9	\$ 1,068	23.5	\$ 581	12.8	\$ 430	9.5	\$ 385	3.1
Indiana	1,041,369	\$ 9,421	\$ 5,478	58.1	\$ 3,498	37.1	\$ 461	13.2	\$ 364	10.4	\$ 239	6.8	\$ 574	16.4	\$ 1,043	29.8	\$ 583	16.7	\$ 236	6.7	\$ 445	4.7
Iowa	499,825	\$ 10,291	\$ 6,317	61.4	\$ 3,491	33.9	\$ 584	16.7	\$ 494	14.2	\$ 259	7.4	\$ 590	16.9	\$ 877	25.1	\$ 383	11.0	\$ 304	8.7	\$ 473	4.6
Kansas	489,043	\$ 10,011	\$ 6,043	60.4	\$ 3,479	34.8	\$ 594	17.1	\$ 410	11.8	\$ 283	8.1	\$ 573	16.5	\$ 941	27.0	\$ 401	11.5	\$ 277	8.0	\$ 489	4.9
Kentucky	68,567	\$ 9,274	\$ 5,323	57.4	\$ 3,355	36.2	\$ 429	12.8	\$ 507	15.1	\$ 213	6.3	\$ 536	16.0	\$ 839	25.0	\$ 586	17.5	\$ 244	7.3	\$ 574	6.2
Louisiana	710,903	\$ 10,539	\$ 5,960	56.6	\$ 4,002	38.0	\$ 648	16.2	\$ 533	13.3	\$ 265	6.6	\$ 638	15.9	\$ 981	24.5	\$ 627	15.7	\$ 311	7.8	\$ 576	5.5
Maine	185,739	\$ 12,655	\$ 7,524	59.5	\$ 4,689	37.1	\$ 795	17.0	\$ 646	13.8	\$ 424	9.0	\$ 703	15.0	\$ 1,312	28.0	\$ 653	13.9	\$ 156	3.3	\$ 439	3.5
Maryland	859,638	\$ 14,086	\$ 8,756	62.2	\$ 4,939	35.1	\$ 633	12.8	\$ 755	15.3	\$ 115	2.3	\$ 977	19.8	\$ 1,276	25.8	\$ 773	15.7	\$ 412	8.3	\$ 390	2.8
Massachusetts	954,773	\$ 15,321	\$ 9,871	64.4	\$ 5,032	32.8	\$ 1,092	21.7	\$ 682	13.6	\$ 241	4.8	\$ 643	12.8	\$ 1,349	26.8	\$ 652	13.0	\$ 373	7.4	\$ 418	2.7
Michigan	1,555,370	\$ 10,515	\$ 6,079	57.8	\$ 4,043	38.4	\$ 804	19.9	\$ 515	12.7	\$ 221	5.5	\$ 580	14.3	\$ 951	23.5	\$ 441	10.9	\$ 531	13.1	\$ 393	3.7
Minnesota	845,404	\$ 11,065	\$ 7,228	65.3	\$ 3,318	30.0	\$ 296	8.9	\$ 482	14.5	\$ 349	10.5	\$ 442	13.3	\$ 797	24.0	\$ 628	18.9	\$ 324	9.8	\$ 486	4.4
Mississippi	493,650	\$ 8,117	\$ 4,620	56.9	\$ 2,986	36.8	\$ 400	13.4	\$ 407	13.6	\$ 259	8.7	\$ 482	16.1	\$ 834	27.9	\$ 410	13.7	\$ 193	6.5	\$ 510	6.3
Missouri	917,900	\$ 9,702	\$ 5,753	59.3	\$ 3,488	36.0	\$ 455	13.0	\$ 424	12.2	\$ 325	9.3	\$ 566	16.2	\$ 971	27.8	\$ 508	14.6	\$ 238	6.8	\$ 462	4.8
Montana	142,908	\$ 10,662	\$ 6,353	59.6	\$ 3,838	36.0	\$ 680	17.7	\$ 408	10.6	\$ 330	8.6	\$ 586	15.3	\$ 1,056	27.5	\$ 525	13.7	\$ 251	6.5	\$ 455	4.3
Nebraska	303,505	\$ 11,743	\$ 7,470	63.6	\$ 3,487	29.7	\$ 511	14.7	\$ 383	11.0	\$ 372	10.7	\$ 548	15.7	\$ 981	28.1	\$ 367	10.5	\$ 325	9.3	\$ 487	4.1
Nevada	445,707	\$ 8,026	\$ 4,613	57.5	\$ 3,092	38.5	\$ 430	13.9	\$ 482	15.6	\$ 103	3.3	\$ 590	19.1	\$ 846	27.4	\$ 342	11.1	\$ 300	9.7	\$ 320	4.0
New Hampshire	188,974	\$ 14,050	\$ 9,023	64.2	\$ 4,653	33.1	\$ 1,050	22.6	\$ 434	9.3	\$ 471	10.1	\$ 769	16.5	\$ 1,158	24.9	\$ 614	13.2	\$ 158	3.4	\$ 373	2.7
New Jersey	1,372,203	\$ 18,523	\$ 11,106	60.0	\$ 6,828	36.9	\$ 1,851	27.1	\$ 594	8.7	\$ 369	5.4	\$ 874	12.8	\$ 1,802	26.4	\$ 918	13.4	\$ 419	6.1	\$ 403	2.2
New Mexico	338,220	\$ 9,164	\$ 5,262	57.4	\$ 3,459	37.7	\$ 928	26.8	\$ 248	7.2	\$ 199	5.8	\$ 549	15.9	\$ 950	27.5	\$ 305	8.8	\$ 280	8.1	\$ 437	4.8
New York	2,710,703	\$ 19,529	\$ 13,540	69.3	\$ 5,589	28.6	\$ 667	11.9	\$ 496	8.9	\$ 374	6.7	\$ 764	13.7	\$ 1,709	30.6	\$ 1,019	18.2	\$ 560	10.0	\$ 401	2.1
North Carolina	1,518,465	\$ 8,342	\$ 5,174	62.0	\$ 2,694	32.3	\$ 395	14.7	\$ 293	10.9	\$ 130	4.8	\$ 528	19.6	\$ 717	26.6	\$ 369	13.7	\$ 263	9.8	\$ 473	5.7
North Dakota	101,111	\$ 11,615	\$ 6,718	57.8	\$ 3,932	33.9	\$ 497	12.6	\$ 419	10.7	\$ 520	13.2	\$ 592	15.1	\$ 1,082	27.5	\$ 509	12.9	\$ 313	8.0	\$ 616	5.3
Ohio	1,729,916	\$ 11,276	\$ 6,438	57.1	\$ 4,449	39.5	\$ 729	16.4	\$ 696	15.6	\$ 340	7.6	\$ 616	13.8	\$ 991	22.3	\$ 548	12.3	\$ 529	11.9	\$ 389	3.4
Oklahoma	673,483	\$ 7,914	\$ 4,378	55.3	\$ 2,945	37.2	\$ 529	18.0	\$ 344	11.7	\$ 261	8.9	\$ 431	14.6	\$ 856	29.1	\$ 272	9.2	\$ 253	8.6	\$ 510	6.4
Oregon	587,564	\$ 9,183	\$ 5,321	57.9	\$ 3,516	38.3	\$ 655	18.6	\$ 336	9.6	\$ 121	3.4	\$ 591	16.8	\$ 763	21.7	\$ 445	12.7	\$ 605	17.2	\$ 342	3.7
Pennsylvania	1,763,677	\$ 13,445	\$ 8,276	61.6	\$ 4,652	34.6	\$ 716	15.4	\$ 462	9.9	\$ 403	8.7	\$ 610	13.1	\$ 1,301	28.0	\$ 674	14.5	\$ 486	10.4	\$ 455	3.4
Rhode Island	142,481	\$ 14,889	\$ 9,204	61.8	\$ 5,290	35.5	\$ 1,553	29.4	\$ 488	9.2	\$ 210	4.0	\$ 703	13.3	\$ 1,163	22.0	\$ 611	11.6	\$ 561	10.6	\$ 390	2.6
South Carolina	735,998	\$ 9,444	\$ 5,333	56.5	\$ 3,580	37.9	\$ 707	19.7	\$ 564	15.8	\$ 97	2.7	\$ 591	16.5	\$ 909	25.4	\$ 387	10.8	\$ 324	9.1	\$ 505	5.3
South Dakota	130,471	\$ 8,630	\$ 5,057	58.6	\$ 3,054	35.4	\$ 472	15.5	\$ 344	11.3	\$ 288	9.4	\$ 421	13.8	\$ 888	29.1	\$ 321	10.5	\$ 320	10.5	\$ 479	5.6
Tennessee	993,496	\$ 8,588	\$ 5,291	61.6	\$ 2,827	32.9	\$ 362	12.8	\$ 547	19.3	\$ 203	7.2	\$ 505	17.9	\$ 724	25.6	\$ 324	11.5	\$ 162	5.7	\$ 470	5.5
Texas	5,077,659	\$ 8,261	\$ 4,873	59.0	\$ 2,899	35.1	\$ 405	14.0	\$ 416	14.3	\$ 126	4.3	\$ 475	16.4	\$ 906	31.3	\$ 243	8.4	\$ 329	11.3	\$ 488	5.9
Utah	613,279	\$ 6,432	\$ 4,068	63.2	\$ 1,981	30.8	\$ 242	12.2	\$ 256	12.9	\$ 62	3.1	\$ 408	20.6	\$ 617	31.1	\$ 207	10.4	\$ 187	9.4	\$ 357	5.6
Vermont	89,624	\$ 17,286	\$ 10,894	63.0	\$ 5,888	34.1	\$ 1,312	22.3	\$ 734	12.5	\$ 386	6.6	\$ 1,077	18.3	\$ 1,422	24.2	\$ 559	9.5	\$ 399	6.8	\$ 490	2.8
Virginia	1,265,419	\$ 10,960	\$ 6,674	60.9	\$ 3,852	35.1	\$ 543	14.1	\$ 703	18.3	\$ 170	4.4	\$ 643	16.7	\$ 1,031	26.8	\$ 588	15.3	\$ 173	4.5	\$ 432	3.9
Washington	1,051,694	\$ 9,714	\$ 5,630	58.0	\$ 3,633	37.4	\$ 650	17.9	\$ 588	16.2	\$ 175	4.8	\$ 572	15.7	\$ 870	23.9	\$ 400	11.0	\$ 377	10.4	\$ 334	3.4
West Virginia	283,044	\$ 11,257	\$ 6,539	58.1	\$ 4,047	36.0	\$ 554	13.7	\$ 459	11.3	\$ 218	5.4	\$ 606	15.0	\$ 1,160	28.7	\$ 853	21.1	\$ 197	4.9	\$ 671	6.0
Wisconsin	872,436	\$ 11,186	\$ 6,714	60.0	\$ 4,048	36.2	\$ 538	13.3	\$ 540	13.3	\$ 303	7.5	\$ 547	13.5	\$ 1,018	25.1	\$ 489	12.1	\$ 613	15.1	\$ 424	3.8
Wyoming	90,993	\$ 15,815	\$ 9,329	59.0	\$ 6,005	38.0	\$ 929	15.5	\$ 937	15.6	\$ 314	5.2	\$ 866	14.4	\$ 1,560	26.0	\$ 783	13.0	\$ 617	10.3	\$ 474	3.0
U.S.	49,769,818	\$ 10,763	\$ 6,543	60.8	\$ 3,759	34.9	\$ 600	16.0	\$ 501	13.3	\$ 217	5.8	\$ 593	15.8	\$ 1,018	27.1	\$ 467	12.4	\$ 363	9.7	\$ 439	4.1

Table 2 presents a breakdown of education expenditures in each of Nevada's seventeen counties. Most counties and charter schools spend roughly 56 to 59 percent of their local school district budget on instruction. There are some exceptions, however.

In 2014-2015, instruction expenditures accounted for only 38 percent of all expenditures in Esmeralda; 53 percent in Lyon; 49 percent in Mineral; 51 percent in Storey; and 45 percent in White Pine.¹⁰ Not surprisingly, rural school districts Esmeralda, Mineral, Storey, and White Pine reported operations costs that significantly exceeded the State average. This can be attributed to the transportation costs associated with busing students in a large geographic district.

Table 2. Distribution of Educational Expenditures, by County¹¹

		2014-2015		2011-2012	
		Per Pupil	Percent	Per Pupil	Percent
CARSON CITY	Instruction	\$ 5,663	57%	\$ 5,836	59%
	Instructional Support	\$ 1,696	17%	\$ 1,415	14%
	Operations	\$ 1,984	20%	\$ 2,004	20%
	Leadership	\$ 575	6%	\$ 570	6%
	Total	\$ 9,918	100%	\$ 9,825	100%
CLARK	Instruction	\$ 5,147	60%	\$ 4,933	61%
	Instructional Support	\$ 788	9%	\$ 805	10%
	Operations	\$ 1,935	23%	\$ 1,796	22%
	Leadership	\$ 694	8%	\$ 593	7%
	Total	\$ 8,564	100%	\$ 8,127	100%
CHURCHILL	Instruction	\$ 5,933	56%	\$ 5,913	58%
	Instructional Support	\$ 1,206	11%	\$ 1,246	12%
	Operations	\$ 2,732	26%	\$ 2,298	23%
	Leadership	\$ 800	8%	\$ 756	7%
	Total	\$ 10,671	100%	\$ 10,212	100%
DOUGLAS	Instruction	\$ 6,120	58%	\$ 5,523	59%
	Instructional Support	\$ 1,243	12%	\$ 975	10%
	Operations	\$ 2,391	23%	\$ 2,204	24%
	Leadership	\$ 825	8%	\$ 675	7%
	Total	\$ 10,579	100%	\$ 9,377	100%
ELKO	Instruction	\$ 5,935	59%	\$ 5,510	58%
	Instructional Support	\$ 1,199	12%	\$ 1,115	12%
	Operations	\$ 2,178	22%	\$ 2,202	23%
	Leadership	\$ 679	7%	\$ 624	7%
	Total	\$ 9,991	100%	\$ 9,451	100%
ESMERALDA	Instruction	\$ 10,519	38%	\$ 13,701	35%
	Instructional Support	\$ 1,519	6%	\$ 1,703	4%
	Operations	\$ 11,983	43%	\$ 20,242	52%
	Leadership	\$ 3,589	13%	\$ 3,058	8%
	Total	\$ 27,610	100%	\$ 38,703	100%
EUREKA	Instruction	\$ 18,955	55%	\$ 16,095	51%
	Instructional Support	\$ 2,384	7%	\$ 3,054	10%
	Operations	\$ 8,440	25%	\$ 8,874	28%
	Leadership	\$ 4,529	13%	\$ 3,785	12%
	Total	\$ 34,308	100%	\$ 31,808	100%
HUMBOLDT	Instruction	\$ 6,074	59%	\$ 5,856	61%
	Instructional Support	\$ 1,100	11%	\$ 899	9%
	Operations	\$ 2,117	21%	\$ 1,991	21%
	Leadership	\$ 987	10%	\$ 918	10%
	Total	\$ 10,277	100%	\$ 9,664	100%

Table 2. Distribution of Educational Expenditures, by County (continued)

		2014-2015		2011-2012	
		Per Pupil	Percent	Per Pupil	Percent
LANDER	Instruction	\$ 7,236	57%	\$ 6,502	59%
	Instructional Support	\$ 1,576	13%	\$ 1,294	12%
	Operations	\$ 2,401	19%	\$ 2,083	19%
	Leadership	\$ 1,393	11%	\$ 1,085	10%
	Total	\$ 12,606	100%	\$ 10,964	100%
LINCOLN	Instruction	\$ 8,192	54%	\$ 7,835	59%
	Instructional Support	\$ 1,006	7%	\$ 797	6%
	Operations	\$ 3,876	25%	\$ 3,001	23%
	Leadership	\$ 2,139	14%	\$ 1,647	12%
	Total	\$ 15,212	100%	\$ 13,280	100%
LYON	Instruction	\$ 5,406	53%	\$ 4,984	53%
	Instructional Support	\$ 1,517	15%	\$ 1,293	14%
	Operations	\$ 2,260	22%	\$ 2,230	24%
	Leadership	\$ 998	10%	\$ 862	9%
	Total	\$ 10,181	100%	\$ 9,368	100%
MINERAL	Instruction	\$ 7,661	49%	\$ 7,189	51%
	Instructional Support	\$ 2,022	13%	\$ 1,441	10%
	Operations	\$ 4,233	27%	\$ 3,888	28%
	Leadership	\$ 1,880	12%	\$ 1,469	11%
	Total	\$ 15,796	100%	\$ 13,986	100%
NYE	Instruction	\$ 5,906	53%	\$ 5,362	53%
	Instructional Support	\$ 1,157	10%	\$ 1,058	10%
	Operations	\$ 3,140	28%	\$ 2,828	28%
	Leadership	\$ 972	9%	\$ 926	9%
	Total	\$ 11,175	100%	\$ 10,174	100%
PERSHING	Instruction	\$ 8,522	58%	\$ 8,222	54%
	Instructional Support	\$ 1,194	8%	\$ 1,401	9%
	Operations	\$ 3,693	25%	\$ 4,492	30%
	Leadership	\$ 1,246	9%	\$ 1,111	7%
	Total	\$ 14,656	100%	\$ 15,226	100%
STOREY	Instruction	\$ 8,983	51%	\$ 7,866	48%
	Instructional Support	\$ 1,586	9%	\$ 1,463	9%
	Operations	\$ 4,496	26%	\$ 4,469	28%
	Leadership	\$ 2,463	14%	\$ 2,454	15%
	Total	\$ 17,527	100%	\$ 16,252	100%
WASHOE	Instruction	\$ 4,993	55%	\$ 4,869	56%
	Instructional Support	\$ 1,376	15%	\$ 1,221	14%
	Operations	\$ 2,014	22%	\$ 1,915	22%
	Leadership	\$ 729	8%	\$ 658	8%
	Total	\$ 9,112	100%	\$ 8,663	100%
WHITE PINE	Instruction	\$ 5,890	45%	\$ 5,090	46%
	Instructional Support	\$ 1,811	14%	\$ 1,371	13%
	Operations	\$ 3,792	29%	\$ 3,313	30%
	Leadership	\$ 1,538	12%	\$ 1,185	11%
	Total	\$ 13,030	100%	\$ 10,970	100%
CHARTERS	Instruction	\$ 5,176	59%	\$ 4,973	59%
	Instructional Support	\$ 917	10%	\$ 897	11%
	Operations	\$ 2,002	23%	\$ 1,879	22%
	Leadership	\$ 723	8%	\$ 637	8%
	Total	\$ 8,818	100%	\$ 8,387	100%
STATE	Instruction	\$ 5,153	59%	\$ 4,981	59%
	Instructional Support	\$ 911	10%	\$ 897	11%
	Operations	\$ 1,998	23%	\$ 1,875	22%
	Leadership	\$ 724	8%	\$ 634	8%
	Total	\$ 8,785	100%	\$ 8,387	100%

In 2013, Nevada had 34,003 public elementary and secondary school staff, 64.5 percent of which were teachers (see Table 3). This reflects a slight increase from 2012 when 63.3 percent of total personnel were teachers, and from 2000 when 58.6 percent of all K-12 personnel were teachers. Across the nation, the percentage ranged from 66.5 (South Carolina) to 41.4 (Indiana). Appendix A presents additional information on the staff assigned in public elementary and secondary schools around the United States.¹²

Table 3. Staff and Teachers in Public Elementary and Secondary Schools, 2013¹³

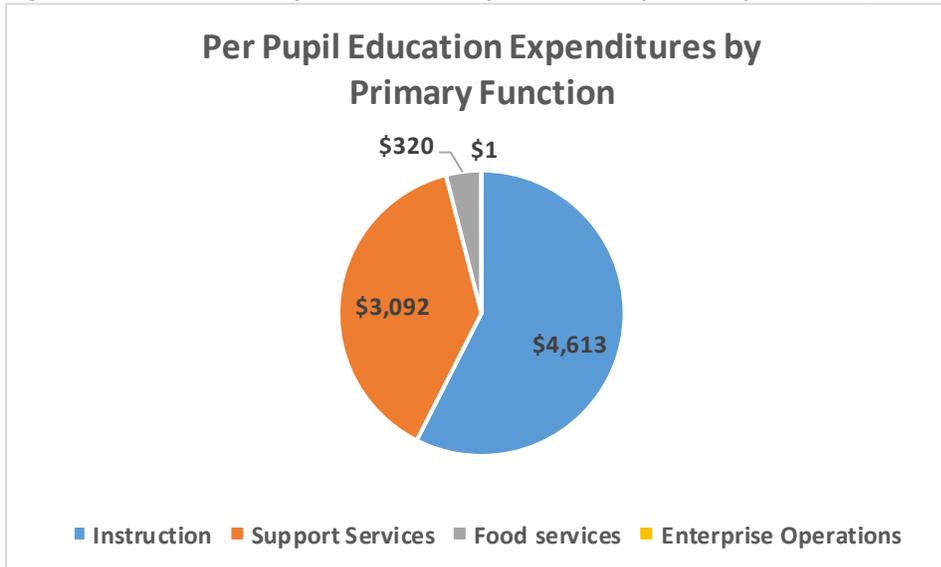
	All Staff	Teachers	Teachers as % of Staff		All Staff	Teachers	Teachers as % of Staff
Alabama	91,753	47,162	51.4	Montana	20,885	10,310	49.4
Alaska	17,127	7,898	46.1	Nebraska	45,907	22,401	48.8
Arizona	103,343	48,359	46.8	Nevada	34,003	21,921	64.5
Arkansas	70,387	34,933	49.6	New Hampshire	31,832	14,826	46.6
California	541,762	259,506	47.9	New Jersey	231,012	114,581	49.6
Colorado	104,025	50,157	48.2	New Mexico	46,380	22,239	47.9
Connecticut	94,208	43,443	46.1	New York	359,255	206,693	57.5
Delaware	18,253	9,388	51.4	North Carolina	192,336	99,327	51.6
D.C.	11,403	5,991	52.5	North Dakota	17,036	8,805	51.7
Florida	335,081	177,853	53.1	Ohio	248,469	106,010	42.7
Georgia	218,097	109,441	50.2	Oklahoma	85,152	41,983	49.3
Hawaii	22,438	11,781	52.5	Oregon	59,768	26,733	44.7
Idaho	23,803	15,002	63.0	Pennsylvania	243,021	121,330	49.9
Illinois	266,645	136,355	51.1	Rhode Island	17,312	9,824	56.7
Indiana	144,412	59,823	41.4	South Carolina	72,401	48,151	66.5
Iowa	71,551	35,397	49.5	South Dakota	19,205	9,510	49.5
Kansas	72,016	38,153	53.0	Tennessee	125,506	65,847	52.5
Kentucky	97,808	41,820	42.8	Texas	658,340	334,580	50.8
Louisiana	95,687	46,437	48.5	Utah	54,945	27,247	49.6
Maine	34,249	15,452	45.1	Vermont	18,300	8,375	45.8
Maryland	115,066	58,611	50.9	Virginia	178,202	90,098	50.6
Massachusetts	126,962	70,490	55.5	Washington	105,365	54,867	52.1
Michigan	184,175	85,786	46.6	West Virginia	39,121	19,978	51.1
Minnesota	112,735	54,413	48.3	Wisconsin	102,476	57,980	56.6
Mississippi	68,252	32,292	47.3	Wyoming	16,931	7,555	44.6
Missouri	123,505	66,651	54.0	U.S.	6,187,901	3,113,764	50.3

Other Categories of Expenditures

After instruction, the second biggest category of expenditures is support services. The broad category of support services includes student support, instructional support, general administration and school administration support, operations and maintenance, transportation, and other support services. Nevada spends 38.5 percent of all education expenditures on support services (Table 1, Column F), the 5th highest in the country. This amounts to \$3,092 per pupil, which is lower than the national average of \$4,032.

Figure 1 summarizes Nevada's 2013 per pupil expenditures by function. Instruction accounts for 57.5 percent of education expenditures and support services account for 38.5 percent. Food service accounts for another 4 percent and enterprise operations account for less than 1 percent.

Figure 1. Nevada Per Pupil Education Expenditures by Primary Function, FY 2013¹⁴



Per Table 4, student support services in Nevada account for almost 14 percent of all support services. Nevada ranks 35th in the United States in student support services as a percentage of total support services (see Table 1, Column H for a comparison with other states). Student support services include attendance and social work, guidance, health, psychological services, speech pathology and audiology, and other student support services. In 2013, Nevada spent \$430 per student for student support services, significantly lower than the national average of \$632.

Table 4, Nevada Per Pupil Expenditures by Support Services Function, FY 2013¹⁵

A	B	C	D	E	F	G	H
Support services	Student Support Services	Instructional Staff Support	General Admin.	School Admin.	Operations & Maint.	Student Transport	Other Support Services
\$ 3,092	\$ 430	\$ 482	\$ 103	\$ 590	\$ 846	\$ 342	\$ 300
As % of Support Services	13.9%	15.6%	3.3%	19.1%	27.4%	11.1%	9.7%

Nevada ranks 10th in the nation based on instructional staff support as a percent of support services (15.6 percent).¹⁶ Nevada spent \$482 on instructional staff support, only slightly lower than the national average of \$516 (see also Table 1, Columns I and J for a comparison with other states). General administration support accounts for only 3.3 percent of support services (see Table 4). This category includes expenses related to the school board trustees and superintendent's office. Nevada ranks 46th in the country in general administration support as a percent of total support services.

In 2013, Nevada spent \$590 per pupil on school administration support (amounting to 19.1 percent of total support services). This budget category includes related "expenditures for the office of the principal, full-time department chairpersons, and graduation expenses."¹⁷ Only four other states spent more than Nevada on school administration support as a share of support services. Table 5 presents a comparison of other states that spent roughly the same amount on support services.

Table 5. A Comparison of Categories of Support Services Expenditures¹⁸

	Expend. Per Pupil	Total Support Services	Support Services as % of Expend. (B/A)	Student Support Services	Student Support as % Total Support (D/B)	Instructional Staff Support	Instructional Staff Support as % Support Services (F/B)	General Admin.	General Admin. as % of Support Services (H/B)	School Admin.	School Admin. as % Support Services (J/B)
	A	B	C	D	E	F	G	H	I	J	K
Alabama	\$ 8,773	\$ 3,121	35.6	\$ 504	16.1	\$ 400	12.8	\$ 199	6.4	\$ 539	17.3
Arizona	\$ 7,495	\$ 3,026	40.4	\$ 541	17.9	\$ 387	12.8	\$ 128	4.2	\$ 399	13.2
California	\$ 9,258	\$ 3,313	35.8	\$ 499	15.1	\$ 541	16.3	\$ 97	2.9	\$ 613	18.5
Colorado	\$ 8,693	\$ 3,292	37.9	\$ 425	12.9	\$ 470	14.3	\$ 141	4.3	\$ 606	18.4
Mississippi	\$ 8,117	\$ 2,986	36.8	\$ 400	13.4	\$ 407	13.6	\$ 259	8.7	\$ 482	16.1
Nevada	\$ 8,026	\$ 3,092	38.5	\$ 430	13.9	\$ 482	15.6	\$ 103	3.3	\$ 590	19.1
Oklahoma	\$ 7,914	\$ 2,945	37.2	\$ 529	18.0	\$ 344	11.7	\$ 261	8.9	\$ 431	14.6
South Dakota	\$ 8,630	\$ 3,054	35.4	\$ 472	15.5	\$ 344	11.3	\$ 288	9.4	\$ 421	13.8
Texas	\$ 8,261	\$ 2,899	35.1	\$ 405	14.0	\$ 416	14.3	\$ 126	4.3	\$ 475	16.4
U.S.	\$ 10,763	\$ 3,759	34.9	\$ 600	16.0	\$ 501	13.3	\$ 217	5.8	\$ 593	15.8

While it was impossible to cross-walk NCES budget categories with Nevada's K-12 financial reports (e.g., NRS 387-303) to identify the types of expenses included in NCES' school administration category, school district officials and policy makers in Nevada may want to explore why school administration expenditures account for a significant share of support services expenditures.

The number of administrators and students in each school district in Nevada varies significantly (see Table 6). Smaller, rural districts tend to have a lower student-to-administrator ratio. Or stated differently, smaller rural districts tend to have a higher number of administrators per student enrollment than is found in larger and/or urban school districts.

Table 6. Student-to-Administrator Ratio, 2012-2013¹⁹

County	Enrollment	Administrators	Student-to-Administrator Ratio	County	Enrollment	Administrators	Student-to-Administrator Ratio
Esmeralda	67	1	67	Nye	5,361	19	282
Lincoln	977	9	109	Humboldt	3,501	12	292
Storey	416	3	139	Washoe	62,424	200	312
Pershing	708	5	142	Carson City	7,545	24	314
White Pine	1,407	9	156	Elko	9,841	31	317
Mineral	501	3	167	Douglas	621	19	322
Lyon	8,059	37	218	Churchill	3,740	11	340
Lander	1,093	5	219	Clark	311,029	883	352
Eureka	271	1	271	Statewide	445,381	1,272	236

Breaking Down Instruction Costs: Salaries and Benefits

Instruction expenditures are comprised largely of educator salaries and benefits. As Table 7 (page 15) indicates, there is tremendous variation around the country in the size of salaries and benefits offered by school districts to its employees. In 2011, Nevada spent \$2.3 billion on instruction. Of the total amount spent on instruction (\$2.3 billion), 65 percent was spent on salaries, which placed the Silver State 36th in the United States.²⁰ The range varied from a low of 52.6 percent (Alaska) to a high of 76.1 percent (Texas).

In addition to salaries and wages, school districts may provide their employees with a number of benefits. Among these are tuition assistance or educational benefits, health care, and retirement benefits (i.e., pensions). More often than not, these benefits, particularly retirement and health benefits, are subject to protection and negotiation by the local collective bargaining unit (union). School districts are also responsible for paying Federal- and State-mandated benefits, including workers' compensation, unemployment, Social Security, and Medicare.

Combined, Nevada's salaries and benefits accounted for 88.6 percent of instruction expenditures in 2011.²¹ The range around the United States varied from a low of 80.5 percent (Florida) to a high of 95.6 (Indiana) (see Table 7). Nevada was ranked 34th in the nation on this metric of salaries and benefits as a share of instruction expenditures, slightly lower than the U.S. average (89.5).



Table 7. Instruction Expenditures, FY2011²² (thousands U.S. current dollars)

State	Total	Salaries	Employee Benefits	Other	Salaries as % of Instruction Expenditures	Salaries & Benefits as % of Instruction Expenditures	Benefits to Salary Ratio
Alabama	4,139,434	2,680,427	1,050,898	361,486	64.8%	90.1%	0.39
Alaska	1,369,108	719,641	446,648	138,111	52.6%	85.2%	0.62
Arizona	4,652,081	3,355,387	773,020	479,413	72.1%	88.7%	0.23
Arkansas	2,968,004	1,955,872	533,188	324,330	65.9%	83.9%	0.27
California	37,551,147	24,644,686	8,332,982	3,961,169	65.6%	87.8%	0.34
Colorado	4,646,449	3,278,940	804,676	488,940	70.6%	87.9%	0.25
Connecticut	5,456,884	3,627,653	1,461,091	719,456	66.5%	93.3%	0.40
D.C.	713,701	499,915	88,052	223,424	70.0%	82.4%	0.18
Delaware	1,033,983	656,610	287,452	93,155	63.5%	91.3%	0.44
Florida	15,797,882	9,614,287	3,097,068	2,878,907	60.9%	80.5%	0.32
Georgia	10,385,812	7,117,041	2,352,182	780,373	68.5%	91.2%	0.33
Hawaii	1,325,746	885,420	277,832	149,699	66.8%	87.7%	0.31
Idaho	1,216,438	836,251	276,999	81,622	68.7%	91.5%	0.33
Illinois	15,523,084	9,988,069	4,055,785	1,403,890	64.3%	90.5%	0.41
Indiana	6,071,756	3,927,194	1,875,051	262,552	64.7%	95.6%	0.48
Iowa	3,226,748	2,237,642	706,978	212,222	69.3%	91.3%	0.32
Kansas	3,019,398	1,962,760	532,023	254,391	65.0%	82.6%	0.27
Kentucky	4,015,395	2,826,520	934,767	194,739	70.4%	93.7%	0.33
Louisiana	4,734,975	3,099,629	1,218,804	364,160	65.5%	91.2%	0.39
Maine	1,492,952	975,588	413,788	140,151	65.3%	93.1%	0.42
Maryland	7872366	5,115,250	2,225,978	690,359	65.0%	93.3%	0.44
Massachusetts	8,704,046	5,828,111	2,357,857	974,748	67.0%	94.0%	0.40
Michigan	10,556,136	6,108,667	3,103,505	1,045,387	57.9%	87.3%	0.51
Minnesota	6,236,313	4,211,750	1,332,242	603,193	67.5%	88.9%	0.32
Mississippi	2,435,094	1,628,582	494,155	203,206	66.9%	87.2%	0.30
Missouri	5,604,855	3,858,590	1,084,506	545,435	68.8%	88.2%	0.28
Montana	960,590	631,398	185,927	130,030	65.7%	85.1%	0.29
Nebraska	2,203,931	1,348,797	465,706	278,177	61.2%	82.3%	0.35
Nevada	2,391,143	1,548,702	570,360	214,429	64.8%	88.6%	0.37
New Hampshire	1,658,746	1,084,731	460,092	225,999	65.4%	93.1%	0.42
New Jersey	13,833,327	9,416,190	3,445,519	1,555,156	68.1%	93.0%	0.37
New Mexico	1,850,029	1,261,133	396,441	177,708	68.2%	89.6%	0.31
New York	36,944,094	22,696,550	10,930,746	3,621,345	61.4%	91.0%	0.48
North Carolina	8,178,108	5,770,875	1,650,841	685,157	70.6%	90.8%	0.29
North Dakota	696,525	479,278	148,092	48,599	68.8%	90.1%	0.31
Ohio	12,377,855	8,173,109	2,913,271	1,375,177	66.0%	89.6%	0.36
Oklahoma	3,032,960	1,991,003	647,367	231,791	65.6%	87.0%	0.33
Oregon	3,367,956	2,042,642	977,084	317,553	60.6%	89.7%	0.48
Pennsylvania	15,174,448	9,821,743	3,587,219	1,682,725	64.7%	88.4%	0.37
Rhode Island	1,312,403	881,770	351,588	115,638	67.2%	94.0%	0.40
South Carolina	4,060,290	2,825,816	863,557	323,042	69.6%	90.9%	0.31
South Dakota	706,969	482,199	131,904	86,387	68.2%	86.9%	0.27
Tennessee	5,456,257	3,750,304	1,219,967	725,144	68.7%	91.1%	0.33
Texas	28,007,667	21,316,415	3,576,891	2,763,071	76.1%	88.9%	0.17
Utah	2,438,277	1,478,693	663,877	247,463	60.6%	87.9%	0.45
Vermont	913,233	599,612	222,635	135,728	65.7%	90.0%	0.37
Virginia	8,719,202	6,091,405	1,885,225	555,588	69.9%	91.5%	0.31
Washington	6,405,764	4,374,988	1,380,256	652,548	68.3%	89.8%	0.32
West Virginia	2,144,523	1,236,785	774,892	165,021	57.7%	93.8%	0.63
Wisconsin	6,640,041	4,081,367	2,110,808	470,087	61.5%	93.3%	0.52
Wyoming	917,103	587,918	230,479	74,689	64.1%	89.2%	0.39
United States	\$341,137,230	\$225,593,905	\$79,888,273	\$35,655,052	66.1%	89.5%	0.35

Following the Great Recession which forced many states to implement drastic budget cuts, education expenditures (and personnel costs) fell. In 2015, personnel costs (salaries and benefits) accounted for 80 percent of school districts' budgets around the United States, down from almost 90 percent in 2011.²³ In FY 2015, Nevada spent approximately \$4.06 billion on education. Of this, 80 percent (\$3.25 billion) was spent on educator compensation.^{b,24,25} Of total personnel costs, \$2.33 billion (72 percent of total personnel costs) funded salaries, and \$923 million (28 percent) funded benefits.

In 2011, Nevada had a benefits-to-salary ratio of 0.37, which placed it 21st in the country.^c The range varied from a low of 0.17 (Texas) to a high of 0.63 (West Virginia). Compared to its Intermountain West neighbors, Nevada has a lower share of salaries as a share of instruction expenditures (see Table 8). Only Utah had a lower share of salaries as a share of instruction expenditures. The Silver State's share of combined salaries and benefits as a share of instruction expenditures (88.6 percent) was comparable to its neighbors. However, Nevada had one of the highest benefits-to-salary ratio in the Intermountain West. Only Utah had a higher benefits-to-salary ratio.

Table 8. Instruction Expenditures in the Intermountain West, FY 2011²⁶

State	Salaries as % of Instruction Expenditures	Salaries & Benefits as % of Instruction Expenditures	Benefits-to-Salary Ratio
Arizona	72.1	88.7	0.23
California	65.6	87.8	0.34
Colorado	70.6	87.9	0.25
Nevada	64.8	88.6	0.37
New Mexico	68.2	89.6	0.31
Texas	76.1	88.9	0.17
Utah	60.6	89.2	0.45

^b The \$4.01 education expenditure figure excludes capital outlays, debt service, and reserves.

^c Here we note that the comparative data is from 2011. Our analysis using the NRS 387-303 Report for FY 2015 data suggests that the Statewide benefits-to-salary ratio is closer to 0.40-0.45. This updated benefits to salary ratio would place Nevada in the top ten states in the United States, provided that other states have not significantly increased their benefits. Source: Author's calculations. Source: NRS 387-303 Report for FY 2015.

Available: http://www.doe.nv.gov/Business_Support_Services/Reports/20151209_NRS_387_303_Report_FY15/

The Components of Instructional Costs: Salaries

As of 2011, salaries and wages alone accounted for more than two thirds of instructional expenditures and teachers accounted for roughly half of the salaried personnel in school districts (and 64.5 percent in Nevada—see Table 3). Accordingly, this report will focus on teacher salaries (as opposed the salaries and benefits of administrators and support staff).

Nevada Teacher Salaries

Collectively, school districts around the country face significant challenges in hiring sufficient numbers of teachers to meet the demand. As of April 2016, Nevada has more than 1,000 teacher vacancies, the majority of which (961) were in Clark County School District, the 5th largest district in the country.^{27,d} States, school districts, and institutions of higher education around the country are collaborating, and dedicating resources and attention to improving the recruitment, graduation, and employment of teachers.

In the face of a staggering number of vacancies here in Nevada, which had reached almost epidemic proportions earlier this year, much of the conversation has focused on the need to raise teacher salaries. In January 2016, the Clark County School District announced that it had approved a new teachers' contract that would raise the starting salary of new teachers to \$40,000.^e But a comparison of the data suggests that Nevada's current salaries, even without salary increases, are competitive.

As of 2012-2013, the average salary for Nevada's teachers was \$55,957 (adjusted for inflation) (see Table 9). At this level, Nevada's average salaries for public school teachers were the 18th highest in the country, and slightly higher than the U.S. average of \$56,383. Among its Intermountain West neighbors, only California's average salary, the fourth highest in the nation, was significantly higher (\$69,435).

^d As of August 1, 2016, there are reportedly only 100 vacancies in Washoe County School District and 370 in Clark County School District.

^e After adjustments, the starting salary is now \$40,900.

Table 9. Average Annual Salary of Public School Teachers²⁸

State	Current Dollars				Constant Dollars				% change, 1999-2000 to 2012-13
	1999- 2000	2009-10	2011-12	2012-13	1999- 2000	2009-10	2011-12	2012-13	
Alabama	\$36,689	\$47,571	\$48,003	\$47,949	\$50,139	\$50,779	\$48,802	\$47,949	-4.4%
Alaska	\$46,462	\$59,672	\$62,425	\$65,468	\$63,495	\$63,696	\$63,464	\$65,468	3.1%
Arizona	\$36,902	\$46,952	\$48,691	\$45,264	\$50,430	\$50,119	\$49,501	\$45,264	-10.2%
Arkansas	\$33,386	\$46,700	\$46,314	\$46,631	\$45,625	\$49,850	\$47,085	\$46,631	2.2%
California	\$47,680	\$68,203	\$68,531	\$69,435	\$65,159	\$72,803	\$69,672	\$69,435	6.6%
Colorado	\$38,163	\$49,202	\$49,049	\$49,844	\$52,153	\$52,520	\$49,865	\$49,844	-4.4%
Connecticut	\$51,780	\$64,350	\$69,465	\$69,397	\$70,762	\$68,690	\$70,621	\$69,397	-1.9%
D.C.	\$47,076	\$64,548	\$68,720	\$70,906	\$64,334	\$68,901	\$69,864	\$70,906	10.2%
Delaware	\$44,435	\$57,080	\$58,800	\$59,679	\$60,724	\$60,930	\$59,779	\$59,679	-1.7%
Florida	\$36,722	\$46,708	\$46,479	\$46,598	\$50,184	\$49,858	\$47,253	\$46,598	-7.1%
Georgia	\$41,023	\$53,112	\$52,938	\$52,880	\$56,062	\$56,694	\$53,819	\$52,880	-5.7%
Hawaii	\$40,578	\$55,063	\$54,070	\$54,300	\$55,453	\$58,777	\$54,970	\$54,300	-2.1%
Idaho	\$35,547	\$46,283	\$48,551	\$44,669	\$48,578	\$49,404	\$49,359	\$44,669	-8.0%
Illinois	\$46,486	\$62,077	\$57,636	\$59,113	\$63,527	\$66,264	\$58,595	\$59,113	-6.9%
Indiana	\$41,850	\$49,986	\$50,516	\$50,077	\$57,192	\$53,357	\$51,357	\$50,077	-12.4%
Iowa	\$35,678	\$49,626	\$50,240	\$50,946	\$48,757	\$52,973	\$51,076	\$50,946	4.5%
Kansas	\$34,981	\$46,657	\$46,718	\$47,464	\$47,805	\$49,804	\$47,496	\$47,464	-0.7%
Kentucky	\$36,380	\$49,543	\$49,730	\$50,203	\$49,717	\$52,884	\$50,558	\$50,203	1.0%
Louisiana	\$33,109	\$48,903	\$50,179	\$51,381	\$45,246	\$52,201	\$51,014	\$51,381	13.6%
Maine	\$35,561	\$46,106	\$47,338	\$48,430	\$48,597	\$49,216	\$48,126	\$48,430	-0.3%
Maryland	\$44,048	\$63,971	\$63,634	\$64,248	\$60,196	\$68,285	\$64,693	\$64,248	6.7%
Massachusetts	\$46,580	\$69,273	\$71,721	\$71,620	\$63,656	\$73,945	\$72,915	\$71,620	12.5%
Michigan	\$49,044	\$57,958	\$61,560	\$61,560	\$67,023	\$61,867	\$62,585	\$61,560	-8.2%
Minnesota	\$39,802	\$52,431	\$54,959	\$56,268	\$54,393	\$55,967	\$55,874	\$56,268	3.4%
Mississippi	\$31,857	\$45,644	\$41,646	\$41,814	\$43,535	\$48,722	\$42,339	\$41,814	-4.0%
Missouri	\$35,656	\$45,317	\$46,406	\$47,517	\$48,727	\$48,373	\$47,178	\$47,517	-2.5%
Montana	\$32,121	\$45,759	\$48,546	\$48,855	\$43,896	\$48,845	\$49,354	\$48,855	11.3%
Nebraska	\$33,237	\$46,227	\$48,154	\$48,842	\$45,421	\$49,345	\$48,955	\$48,842	7.5%
Nevada	\$39,390	\$51,524	\$54,559	\$55,957	\$53,830	\$54,999	\$55,467	\$55,957	4.0%
New Hampshire	\$37,734	\$51,443	\$54,177	\$55,599	\$51,567	\$54,912	\$55,079	\$55,599	7.8%
New Jersey	\$52,015	\$65,130	\$67,078	\$67,447	\$71,083	\$69,523	\$68,194	\$67,447	-5.1%
New Mexico	\$32,554	\$46,258	\$45,622	\$45,453	\$44,488	\$49,378	\$46,381	\$45,453	2.2%
New York	\$51,020	\$71,633	\$73,398	\$75,279	\$69,723	\$76,464	\$74,620	\$75,279	8.0%
North Carolina	\$39,404	\$46,850	\$45,947	\$45,737	\$53,849	\$50,010	\$46,712	\$45,737	-15.1%
North Dakota	\$29,863	\$42,964	\$46,058	\$47,344	\$40,810	\$45,862	\$46,825	\$47,344	16.0%
Ohio	\$41,436	\$55,958	\$56,715	\$56,307	\$56,626	\$59,732	\$57,659	\$56,307	-0.6%
Oklahoma	\$31,298	\$47,691	\$44,391	\$44,373	\$42,772	\$50,907	\$45,130	\$44,373	3.7%
Oregon	\$42,336	\$55,224	\$57,348	\$57,600	\$57,856	\$58,948	\$58,302	\$57,600	-0.4%
Pennsylvania	\$48,321	\$59,156	\$61,934	\$62,994	\$66,035	\$63,146	\$62,965	\$62,994	-4.6%
Rhode Island	\$47,041	\$59,686	\$62,186	\$63,474	\$64,286	\$63,711	\$63,221	\$63,474	-1.3%
South Carolina	\$36,081	\$47,508	\$47,428	\$48,375	\$49,308	\$50,712	\$48,217	\$48,375	-1.9%
South Dakota	\$29,071	\$38,837	\$38,804	\$39,018	\$39,728	\$41,456	\$39,450	\$39,018	-1.8%
Tennessee	\$36,328	\$46,290	\$47,082	\$47,568	\$49,645	\$49,412	\$47,866	\$47,568	-4.2%
Texas	\$37,567	\$48,261	\$48,373	\$48,819	\$51,339	\$51,516	\$49,178	\$48,819	-4.9%
Utah	\$34,946	\$45,885	\$48,159	\$45,543	\$47,757	\$48,980	\$48,961	\$45,543	-4.6%
Vermont	\$37,758	\$49,084	\$51,306	\$53,735	\$51,600	\$52,394	\$52,160	\$53,735	4.1%
Virginia	\$38,744	\$50,015	\$48,703	\$49,988	\$52,947	\$53,388	\$49,514	\$49,988	-5.6%
Washington	\$41,043	\$53,003	\$52,232	\$52,234	\$56,089	\$56,578	\$53,101	\$52,234	-6.9%
West Virginia	\$35,009	\$45,959	\$45,320	\$45,453	\$47,843	\$49,059	\$46,074	\$45,453	-5.0%
Wisconsin	\$41,153	\$51,264	\$53,792	\$53,797	\$56,239	\$54,721	\$54,687	\$53,797	-4.3%
Wyoming	\$34,127	\$55,861	\$57,222	\$56,775	\$46,638	\$59,628	\$58,174	\$56,775	21.7%
United States	\$41,807	\$55,202	\$55,418	\$56,383	\$57,133	\$58,925	\$56,340	\$56,383	-1.3%

Additionally, over the period 1999-2013, Nevada was among the two dozen states that witnessed a real gain in inflation-adjusted salaries. In the period from 1999-2013, Nevada's inflation-adjusted salaries rose 4 percent, the 14th highest gain in the country.^f Within the Intermountain West, only California had higher gains (6.6 percent).

The average new teacher salary in Nevada was \$35,358 (Table 10, Column G), placing Nevada 21st in the country. Among its Intermountain West neighbors, California (\$41,259) and Texas (\$38,091) had higher salaries. Nevada's salary for new teachers was only 1.08 percent lower than the U.S. national average.

The growing shortage of teachers around the country has forced states to compare their salaries against those offered in other states. One important consideration is the cost of living in each region, which can significantly affect the real value or purchasing power of a teaching professional's salary. Generally, reported salaries do not reflect the cost of living. Recently, the nonprofit organization EdBuild calculated National Education Association (NEA) reported data for new teacher salaries and adjusted the salaries to take into account the cost of living.²⁹

After making a cost-of-living adjustment calculation, Nevada's new teacher salary is closer to \$33,292, placing the Silver State 19th in the United States ((Table 10, Column H). More importantly, Nevada now has the highest salary in the Intermountain West, excluding Texas (\$37,955).³⁰

In January 2016, the Clark County School District and the Clark County Education Association (CCEA) reached an agreement on a new contract for all teachers.³¹ As part of the \$135.5 million contract, the starting salary for new teachers will increase to \$40,000 (now \$40,900 after annual adjustments). The decision to raise the salary of new teachers to \$40,000 makes Clark County School District one of the highest paid districts in the United States for new teaching professionals. In fact, after adjusting for the cost of living, the \$40,000 salary for starting teachers amounts to approximately \$37,663. This makes new teacher salaries in Clark County School District the 6th highest salary in the United States. Only Alabama, Louisiana, Maryland, New Jersey, and Texas offer higher starting salaries for new teachers.

^f The National Education Association (NEA) published a second data set that assessed teacher salary gains over the period 2003-2004 to 2013-2014. This data indicated that Nevada realized a 4.8 percent gain in average public school teacher salaries, placing it 9th in the nation in terms of realized gains over this period. Source: NEA Research. *Rankings Estimates and Rankings of the States 2014 and Estimates of School Statistics 2015*. March 2014. <http://www.nea.org/home/rankings-and-estimates-2014-2015.html>, Table C-14: C-14. Percentage Change in Average Salaries of Public School Teachers 2003-04 to 2013-2014 (Constant \$), page 20.

Table 10. Comparison of Teacher Salaries, Adjusted for Local Cost of Living, 2012

	A	B	C	D	E	F	G	H	I	J	K
State	Enrollment	Total Expend. Per Pupil	Instruction	Instruction as % of Expenditures	Av. Teacher Salary (2012)	Av. Teacher Salary (2013)	New Teacher Salary (2012)	New Teacher Salary, COLA (2012)	Salary as % of Instruction	Salary & Benefits	Benefits-to-Salary Ratio
Alabama	744,637	\$ 8,773	\$ 5,039	57.4	\$ 47,949	\$ 48,720	\$ 36,198	\$ 37,835	65.0%	90.6%	0.39
Alaska	131,489	\$ 18,217	\$ 10,115	55.5	\$ 65,468	\$ 65,891	\$ 44,166	\$ 33,828	54.7%	88.7%	0.62
Arizona	1,089,384	\$ 7,495	\$ 4,081	54.4	\$ 45,264	\$ 45,335	\$ 31,874	\$ 29,970	72.3%	89.4%	0.24
Arkansas	486,157	\$ 9,538	\$ 5,361	56.2	\$ 46,631	\$ 47,319	\$ 32,691	\$ 34,604	68.8%	87.6%	0.27
California	6,299,451	\$ 9,258	\$ 5,527	59.7	\$ 69,435	\$ 71,396	\$ 41,259	\$ 30,932	66.0%	88.6%	0.34
Colorado	863,561	\$ 8,693	\$ 5,038	58.0	\$ 49,844	\$ 49,615	\$ 32,126	\$ 29,539	71.0%	88.5%	0.25
Connecticut	550,954	\$ 17,321	\$ 10,965	63.3	\$ 69,397	\$ 70,583	\$ 42,924	\$ 32,117	62.4%	87.5%	0.40
D.C.	76,140	\$ 20,530	\$ 11,229	54.7	\$ 70,906	\$ 73,162	.	.	59.8%	70.4%	0.18
Delaware	129,026	\$ 13,653	\$ 8,477	62.1	\$ 59,679	\$ 59,305	\$ 39,338	\$ 37,126	63.2%	90.9%	0.44
Florida	2,692,162	\$ 8,623	\$ 5,286	61.3	\$ 46,598	\$ 47,780	\$ 35,166	\$ 33,697	60.6%	80.2%	0.32
Georgia	1,703,332	\$ 9,121	\$ 5,656	62.0	\$ 52,880	\$ 52,924	\$ 33,664	\$ 32,660	68.9%	91.9%	0.33
Hawaii	184,760	\$ 11,943	\$ 6,918	57.9	\$ 54,300	\$ 56,291	\$ 41,027	\$ 30,034	66.7%	88.0%	0.32
Idaho	284,834	\$ 6,761	\$ 4,071	60.2	\$ 44,669	\$ 44,465	\$ 31,159	\$ 30,740	69.8%	92.9%	0.33
Illinois	2,072,120	\$ 12,443	\$ 7,511	60.4	\$ 59,113	\$ 60,124	\$ 37,166	\$ 33,324	64.3%	90.4%	0.41
Indiana	1,041,369	\$ 9,421	\$ 5,478	58.1	\$ 50,077	\$ 50,289	\$ 34,696	\$ 35,013	64.3%	95.4%	0.48
Iowa	499,825	\$ 10,291	\$ 6,317	61.4	\$ 50,946	\$ 52,032	\$ 33,226	\$ 33,120	70.5%	92.9%	0.32
Kansas	489,043	\$ 10,011	\$ 6,043	60.4	\$ 47,464	\$ 48,221	\$ 33,386	\$ 32,829	72.2%	91.1%	0.26
Kentucky	68,567	\$ 9,274	\$ 5,323	57.4	\$ 50,203	\$ 50,560	\$ 35,166	\$ 36,874	70.8%	94.7%	0.34
Louisiana	710,903	\$ 10,539	\$ 5,960	56.6	\$ 51,381	\$ 49,067	\$ 38,655	\$ 38,748	65.5%	91.7%	0.40
Maine	185,739	\$ 12,655	\$ 7,524	59.5	\$ 48,430	\$ 49,232	\$ 31,835	\$ 26,092	63.4%	90.3%	0.42
Maryland	859,638	\$ 14,086	\$ 8,756	62.2	\$ 64,248	\$ 64,546	\$ 43,235	\$ 38,118	63.4%	90.7%	0.43
Massachusetts	954,773	\$ 15,321	\$ 9,871	64.4	\$ 71,620	\$ 73,195	\$ 40,600	\$ 30,347	63.7%	89.0%	0.40
Michigan	1,555,370	\$ 10,515	\$ 6,079	57.8	\$ 61,560	\$ 62,166	\$ 35,901	\$ 35,724	59.0%	89.2%	0.51
Minnesota	845,404	\$ 11,065	\$ 7,228	65.3	\$ 56,268	\$ 54,752	\$ 34,505	\$ 33,403	68.4%	89.8%	0.31
Mississippi	493,650	\$ 8,117	\$ 4,620	56.9	\$ 41,814	\$ 42,187	\$ 31,184	\$ 33,252	69.8%	91.0%	0.30
Missouri	917,900	\$ 9,702	\$ 5,753	59.3	\$ 47,517	\$ 46,750	\$ 30,064	\$ 29,929	69.7%	89.5%	0.28
Montana	142,908	\$ 10,662	\$ 6,353	59.6	\$ 48,855	\$ 49,893	\$ 27,274	\$ 26,286	66.2%	85.7%	0.29
Nebraska	303,505	\$ 11,743	\$ 7,470	63.6	\$ 48,842	\$ 49,539	\$ 30,844	\$ 30,301	65.2%	87.3%	0.34
Nevada	445,707	\$ 8,026	\$ 4,613	57.5	\$ 55,957	\$ 55,812	\$ 35,358	\$ 33,292	65.7%	90.2%	0.37
New Hampshire	188,974	\$ 14,050	\$ 9,023	64.2	\$ 55,599	\$ 57,057	\$ 34,280	\$ 27,328	61.1%	86.8%	0.42
New Jersey	1,372,203	\$ 18,523	\$ 11,106	60.0	\$ 67,447	\$ 68,238	\$ 48,631	\$ 40,143	63.4%	89.1%	0.40
New Mexico	338,220	\$ 9,164	\$ 5,262	57.4	\$ 45,453	\$ 45,727	\$ 31,960	\$ 30,880	68.5%	90.1%	0.32
New York	2,710,703	\$ 19,529	\$ 13,540	69.3	\$ 75,279	\$ 76,409	\$ 48,839	\$ 32,175	61.5%	89.9%	0.46
North Carolina	1,518,465	\$ 8,342	\$ 5,174	62.0	\$ 45,737	\$ 44,990	\$ 30,778	\$ 30,190	70.8%	91.1%	0.29
North Dakota	101,111	\$ 11,615	\$ 6,718	57.8	\$ 47,344	\$ 48,666	\$ 32,019	\$ 30,929	70.3%	92.0%	0.31
Ohio	1,729,916	\$ 11,276	\$ 6,438	57.1	\$ 56,307	\$ 55,913	\$ 33,096	\$ 33,564	65.2%	87.9%	0.35
Oklahoma	673,483	\$ 7,914	\$ 4,378	55.3	\$ 44,373	\$ 44,549	\$ 31,606	\$ 32,227	70.5%	91.9%	0.30
Oregon	587,564	\$ 9,183	\$ 5,321	57.9	\$ 57,600	\$ 58,638	\$ 33,549	\$ 29,387	60.9%	90.0%	0.48
Pennsylvania	1,763,677	\$ 13,445	\$ 8,276	61.6	\$ 62,994	\$ 63,701	\$ 41,901	\$ 36,708	64.8%	88.3%	0.36
Rhode Island	142,481	\$ 14,889	\$ 9,204	61.8	\$ 63,474	\$ 64,696	\$ 39,196	\$ 30,706	65.1%	91.3%	0.40
South Carolina	735,998	\$ 9,444	\$ 5,333	56.5	\$ 48,375	\$ 48,430	\$ 32,306	\$ 31,829	69.7%	91.2%	0.31
South Dakota	130,471	\$ 8,630	\$ 5,057	58.6	\$ 39,018	\$ 40,023	\$ 29,851	\$ 29,742	67.5%	87.0%	0.29
Tennessee	993,496	\$ 8,588	\$ 5,291	61.6	\$ 47,568	\$ 47,742	\$ 34,098	\$ 35,382	65.1%	86.4%	0.33
Texas	5,077,659	\$ 8,261	\$ 4,873	59.0	\$ 48,819	\$ 49,690	\$ 38,091	\$ 37,955	77.3%	89.3%	0.15
Utah	613,279	\$ 6,432	\$ 4,068	63.2	\$ 45,543	\$ 45,695	\$ 33,081	\$ 32,138	63.1%	89.6%	0.42
Vermont	89,624	\$ 17,286	\$ 10,894	63.0	\$ 53,735	\$ 55,958	\$ 35,541	\$ 28,723	64.7%	84.5%	0.31
Virginia	1,265,419	\$ 10,960	\$ 6,674	60.9	\$ 49,988	\$ 49,826	\$ 37,848	\$ 34,512	70.9%	92.9%	0.31
Washington	1,051,694	\$ 9,714	\$ 5,630	58.0	\$ 52,234	\$ 52,969	\$ 36,335	\$ 32,614	67.9%	89.2%	0.31
West Virginia	283,044	\$ 11,257	\$ 6,539	58.1	\$ 45,453	\$ 45,086	\$ 32,533	\$ 33,245	55.0%	91.9%	0.67
Wisconsin	872,436	\$ 11,186	\$ 6,714	60.0	\$ 53,797	\$ 53,679	\$ 33,546	\$ 33,003	61.0%	92.6%	0.52
Wyoming	90,993	\$ 15,815	\$ 9,329	59.0	\$ 56,775	\$ 56,583	\$ 43,269	\$ 33,003	65.3%	91.0%	0.39
U.S.	49,769,818	\$ 10,763	\$ 6,543	60.8	\$ 56,383	\$ 54,224	\$ 35,741	\$ 32,722	66.0%	89.3%	0.35

Nevada Teacher Salary Schedules

As one might expect, the salaries and overall compensation of teachers vary. Generally, teacher compensation programs in the United States are calculated based upon years of teaching experience and other service (or responsibilities), plus any additional education or training that leads to a graduate degree or certification. Teachers start with a base salary and then receive a salary increase each year based on years of service and educational attainment.

These salary schedules, also known as “step and column (or lane)” salary schedules, provide some predictability in compensation. The typical salary schedule is a grid-like structure that contains a series of rows and columns. The columns reflect years of service (called “steps”) and the columns (or “lanes” or “classes”) indicate the levels of educational attainment acquired by teaching professionals.³² In general, a teacher moves up “steps” in the salary ladder as he (she) acquires year of experience and across “columns” as he (she) additional training. Notwithstanding severe budget cuts, teachers are almost guaranteed a salary increase regardless of their effectiveness in the classroom or student outcomes.

In most districts, education and skills and longevity (years of experience) account for 70 to 100 percent of increases in teacher compensation.³³ Figure 2 illustrates the average breakdown of total compensation spending for teachers.³⁴

Figure 2. Total Compensation Spending, Typical District, 2011³⁵

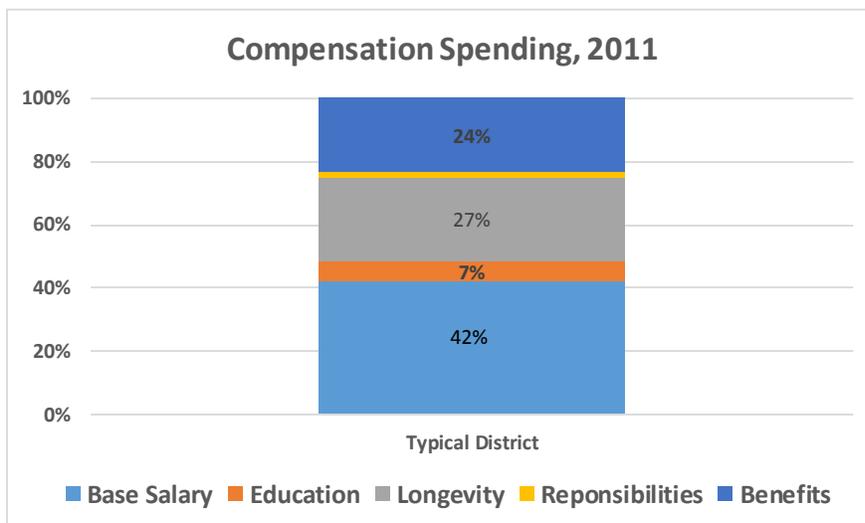


Table 11 presents the salary schedule for the seventeen school districts in Nevada and a selection of district- and State Public School Charter Authority (SPSCA)-sponsored schools. There is tremendous variation in the salary schedules around the State. Districts may not have the same number of lanes. Additionally, the educational requirements to move from one lane to the next may vary across school districts. For instance, placement in the third column or lane for many school districts is a Bachelor’s degree and 32 additional credits. In Elko, however, the requirement is a Bachelor’s degree and 24 credits. Charter schools, both

Table 11. Teacher Salary Schedules in Nevada, FY 2015³⁶

	Degree B.A.	Degree B.A. + 16	Degree B.A. + 32	Master's B.A. + 48	Master's+16 B.A. + 64	Master's+32 B.A. + 80
CARSON CITY						
Year 1	\$ 33,408	\$ 34,916	\$ 36,427	\$ 37,933	\$ 39,441	\$ 41,192
Year 2	\$ 34,633	\$ 36,141	\$ 37,651	\$ 39,157	\$ 40,815	\$ 42,568
Year 10	\$ 45,477	\$ 46,987	\$ 48,495	\$ 50,000	\$ 53,504	\$ 55,258
% change Yr 1-2	3.7%	3.5%	3.4%	3.2%	3.5%	3.3%
% change 10 yr period	36.1%	34.6%	33.1%	31.8%	35.7%	34.1%
Inflation 2005-2015	23.1%	23.1%	23.1%	23.1%	23.1%	23.1%
CHURCHILL						
Year 1	\$ 34,506	\$ 34,506	\$ 34,506	\$ 34,506	\$ 34,506	\$ 34,506
Year 2	\$ 34,506	\$ 34,506	\$ 34,506	\$ 34,506	\$ 34,506	\$ 34,506
Year 10		\$ 49,978	\$ 49,978	\$ 49,978	\$ 49,978	\$ 49,978
% change Yr 1-2	0%	0%	0%	0%	0%	0%
% change 10 yr period		44.8%	44.8%	44.8%	44.8%	44.8%
Inflation 2005-2015	23.1%	23.1%	23.1%	23.1%	23.1%	23.1%
CLARK						
Year 1	\$ 40,000	\$ 46,303	\$ 51,706	\$ 57,109	\$ 62,512	\$ 67,914
Year 2	\$ 42,251	\$ 47,654	\$ 53,057	\$ 58,459	\$ 63,862	\$ 69,265
Year 10	\$ 53,057	\$ 58,459	\$ 63,862	\$ 69,265	\$ 74,668	\$ 80,071
% change Yr 1-2	5.6%	2.9%	2.6%	2.4%	2.2%	2.0%
% change 10 yr period	32.6%	26.3%	23.5%	21.3%	19.4%	17.9%
Inflation 2005-2015	23.1%	23.1%	23.1%	23.1%	23.1%	23.1%
DOUGLAS						
Year 1	\$ 35,946	\$ 37,771	\$ 39,594	\$ 41,418	\$ 43,241	\$ 45,064
Year 2	\$ 37,231	\$ 39,055	\$ 40,878	\$ 42,700	\$ 44,525	\$ 46,349
Year 10		\$ 49,325	\$ 51,151	\$ 52,972	\$ 54,799	\$ 56,620
% change Yr 1-2	3.57%	3.40%	3.24%	3.10%	2.97%	2.85%
% change 10 yr period		30.6%	29.2%	27.9%	26.7%	25.6%
Inflation 2005-2015	23.1%	23.1%	23.1%	23.1%	23.1%	23.1%
ELKO						
		B.A. + 12	B.A. + 24	B.A. + 36	B.A. + 48	B.A. + 60
Year 1	\$ 38,103	\$ 40,008	\$ 41,913	\$ 43,817	\$ 45,723	\$ 47,627
Year 2	\$ 39,626	\$ 41,532	\$ 43,437	\$ 45,343	\$ 47,247	\$ 49,152
Year 10	\$ 51,819	\$ 53,724	\$ 55,629	\$ 57,534	\$ 59,440	\$ 61,345
% change Yr 1-2	4.00%	3.81%	3.64%	3.48%	3.33%	3.20%
% change 10 yr period	36.0%	34.3%	32.7%	31.3%	30.0%	28.8%
Inflation 2005-2015	23.1%	23.1%	23.1%	23.1%	23.1%	23.1%
ESMERALDA						
Year 1	\$ 36,766	\$ 38,188	\$ 39,610	\$ 41,032	\$ 42,454	\$ 43,878
Year 2	\$ 38,188	\$ 39,610	\$ 41,032	\$ 42,454	\$ 43,876	\$ 45,300
Year 10			\$ 52,408	\$ 53,830	\$ 55,252	\$ 56,676
% change Yr 1-2	3.9%	3.7%	3.6%	3.5%	3.3%	3.2%
% change 10 yr period			32.3%	31.2%	30.1%	29.2%
Inflation 2005-2015	23.1%	23.1%	23.1%	23.1%	23.1%	23.1%
EUREKA						
Year 1	\$ 51,398	\$ 53,035	\$ 54,671	\$ 56,308	\$ 57,945	\$ 59,581
Year 2	\$ 53,035	\$ 54,671	\$ 56,308	\$ 57,945	\$ 59,581	\$ 61,218
Year 10	\$ 66,128	\$ 67,765	\$ 69,401	\$ 71,038	\$ 72,765	\$ 74,311
% change Yr 1-2	3.2%	3.1%	3.0%	2.9%	2.8%	2.7%
% change 10 yr period	28.7%	27.8%	26.9%	26.2%	25.6%	24.7%
Inflation 2005-2015	23.1%	23.1%	23.1%	23.1%	23.1%	23.1%

Table 11. Teacher Salary Schedules in Nevada, FY 2015³⁷ (continued)

	Degree B.A.	Degree B.A. + 16	Degree B.A. + 32	Master's B.A. + 48	Master's+16 B.A. + 64	Master's+32 B.A. + 80
HUMBOLDT						
Year 1	\$ 35,142	\$ 37,075	\$ 39,008	\$ 40,941	\$ 42,873	
Year 2	\$ 36,548	\$ 38,481	\$ 40,413	\$ 42,346	\$ 44,279	
Year 10	\$ 51,299	\$ 53,300	\$ 55,301	\$ 57,302	\$ 59,303	
% change Yr 1-2	4.0%	3.8%	3.6%	3.4%	3.3%	
% change 10 yr period	46.0%	43.8%	41.8%	40.0%	38.3%	
Inflation 2005-2015	23.1%	23.1%	23.1%	23.1%	23.1%	
LANDER						
Year 1	\$ 37,007	\$ 38,854	\$ 40,707	\$ 42,556	\$ 44,408	
Year 2	\$ 38,446	\$ 40,335	\$ 42,186	\$ 44,036	\$ 45,888	
Year 10	\$ 50,323	\$ 52,193	\$ 54,026	\$ 55,875	\$ 57,724	
% change Yr 1-2	3.9%	3.8%	3.6%	3.5%	3.3%	
% change 10 yr period	36%	34%	33%	31%	30%	
Inflation 2005-2015	23.1%	23.1%	23.1%	23.1%	23.1%	
LINCOLN						
Year 1	\$ 36,302	\$ 37,754	\$ 39,205	\$ 42,109	\$ 43,560	\$ 45,012
Year 2	\$ 37,754	\$ 39,205	\$ 40,657	\$ 43,560	\$ 45,012	\$ 46,464
Year 10	\$ 49,368	\$ 50,817	\$ 52,269	\$ 55,781	\$ 57,233	\$ 58,685
% change Yr 1-2	4.0%	3.8%	3.7%	3.4%	3.3%	3.2%
% change 10 yr period	36.0%	34.6%	33.3%	32.5%	31.4%	30.4%
Inflation 2005-2015	23.1%	23.1%	23.1%	23.1%	23.1%	23.1%
LYON						
Year 1	\$ 36,087	\$ 37,735	\$ 39,383	\$ 41,031	\$ 42,679	\$ 44,327
Year 2	\$ 37,507	\$ 39,155	\$ 40,803	\$ 42,451	\$ 44,099	\$ 45,747
Year 10		\$ 50,515	\$ 52,163	\$ 53,811	\$ 55,459	\$ 57,107
% change Yr 1-2	3.9%	3.8%	3.6%	3.5%	3.3%	3.2%
% change 10 yr period		33.9%	32.5%	31.1%	29.9%	28.8%
Inflation 2005-2015	23.1%	23.1%	23.1%	23.1%	23.1%	23.1%
MINERAL						
Year 1	\$ 35,536	\$ 36,958	\$ 38,380	\$ 39,801	\$ 41,223	
Year 2	\$ 36,958	\$ 38,380	\$ 39,801	\$ 41,223	\$ 42,645	
Year 10	\$ 48,333	\$ 49,755	\$ 51,176	\$ 52,598	\$ 54,020	
1-2 % change	4.0%	3.8%	3.7%	3.6%	3.4%	
10 year change	36.0%	34.6%	33.3%	32.2%	31.0%	
Inflation 2005-2015	23.1%	23.1%	23.1%	23.1%	23.1%	
NYE						
		B.A. + 20	B.A. + 28	B.A.+36/MA	B.A. + 48	Master's+24
Year 1	\$ 35,717	\$ 38,655	\$ 40,123	\$ 41,595	\$ 43,062	\$ 44,533
Year 2	\$ 37,223	\$ 40,161	\$ 41,630	\$ 43,100	\$ 44,568	\$ 46,038
Year 10		\$ 52,204	\$ 53,672	\$ 55,143	\$ 56,613	\$ 58,081
1-2 % change	4.2%	3.9%	3.8%	3.6%	3.5%	3.4%
10 year change		35.1%	33.8%	32.6%	31.5%	30.4%
Inflation 2005-2015	23.1%	23.1%	23.1%	23.1%	23.1%	23.1%
PERSHING						
Year 1	\$ 35,729	\$ 37,286	\$ 38,843	\$ 40,400	\$ 41,957	\$ 43,514
Year 2	\$ 37,079	\$ 38,636	\$ 40,193	\$ 41,750	\$ 43,307	\$ 44,864
Year 10	\$ 47,879	\$ 49,436	\$ 50,993	\$ 52,550	\$ 54,107	\$ 55,664
1-2 % change	3.8%	3.6%	3.5%	3.3%	3.2%	3.1%
10 year change	34.0%	32.6%	31.3%	30.1%	29.0%	27.9%
Inflation 2005-2015	23.1%	23.1%	23.1%	23.1%	23.1%	23.1%

Table 11. Teacher Salary Schedules in Nevada, FY 2015³⁸ (continued)

	Degree B.A.	Degree B.A. + 16	Degree B.A. + 32	Master's B.A. + 48	Master's+16 B.A. + 64	Master's+32 B.A. + 80
STOREY						
Year 1	\$ 36,996	\$ 38,999	\$ 41,032	\$ 43,059	\$ 45,096	\$ 47,127
Year 2	\$ 38,363	\$ 40,392	\$ 42,430	\$ 44,459	\$ 46,494	\$ 48,527
Year 10		\$ 51,571	\$ 53,602	\$ 55,635	\$ 57,668	\$ 59,701
1-2 % change	3.7%	3.6%	3.4%	3.3%	3.1%	3.0%
10 year change		32.2%	30.6%	29.2%	27.9%	26.7%
Inflation 2005-2015	23.1%	23.1%	23.1%	23.1%	23.1%	23.1%
WASHOE						
Year 1	\$ 34,034	\$ 35,659	\$ 37,284	\$ 38,916	\$ 40,541	\$ 42,169
Year 2	\$ 35,563	\$ 37,191	\$ 38,812	\$ 40,443	\$ 42,070	\$ 43,702
Year 10			\$ 51,054	\$ 52,681	\$ 54,309	\$ 55,937
1-2 % change	4.5%	4.3%	4.1%	3.9%	3.8%	3.6%
10 year change			36.9%	35.4%	34.0%	32.6%
Inflation 2005-2015	23.1%	23.1%	23.1%	23.1%	23.1%	23.1%
WHITE PINE						
		B.A. + 20	BA+37, MA/VOC	BA+55/ MA+18	BA+64/	BA+82/ MA+45
Year 1	\$33,171	\$37,853	\$41,337	\$45,141	\$47,173	\$51,514
Year 2	\$34,265	\$39,102	\$42,701	\$46,631	\$48,729	\$53,213
Year 10			\$47,070	\$51,401	\$55,487	\$62,593
1-2 % change	3.3%	3.3%	3.3%	3.3%	3.3%	3.3%
10 year change			13.9%	13.9%	17.6%	21.5%
Inflation 2005-2015	23.1%	23.1%	23.1%	23.1%	23.1%	23.1%
CHARTER SCHOOL, WASHOE						
Year 1	\$ 34,034	\$ 35,659	\$ 37,284	\$ 38,916	\$ 40,541	\$ 42,169
Year 2	\$ 35,563	\$ 37,191	\$ 38,812	\$ 40,443	\$ 42,070	\$ 43,702
Year 10			\$ 51,054	\$ 52,681	\$ 54,309	\$ 55,937
1-2 % change	4.5%	4.3%	4.1%	3.9%	3.8%	3.6%
10 year change			36.9%	35.4%	34.0%	32.6%
Inflation 2005-2015	23.1%	23.1%	23.1%	23.1%	23.1%	23.1%
CHARTER SCHOOL, CLARK						
	B.A.	B.A.+ AMI/	Master's	M.A.+ AMI/		
Year 1	\$ 31,149	\$ 32,707	\$ 35,824	\$ 37,384		
Year 2	\$ 32,614	\$ 34,173	\$ 37,293	\$ 38,850		
Year 10		\$ 45,901	\$ 49,019	\$ 50,578		
1-2 % change						
	4.7%	4.5%	4.1%	3.9%		
10 year change		40.3%	36.8%	35.3%		
Inflation 2005-2015	23.1%	23.1%	23.1%	23.1%		
SPSCA CHARTER, WASHOE						
Year 1	\$34,684	\$36,545	\$38,409	\$40,276		
Year 2	\$36,134	\$37,994	\$39,863	\$41,726		
Year 10			\$51,471	\$53,342		
1-2% change	4.2%	4.0%	3.8%	3.6%		
10 % chage			34.0%	32.4%		
Inflation 2005-2015	23.1%	23.1%	23.1%	23.1%		
SPSCA CHARTER, CLARK						
Year 1	\$ 35,031	\$ 36,910	\$ 38,793	\$ 40,679	\$ 42,565	\$ 44,953
Year 2	\$ 36,495	\$ 38,374	\$ 40,262	\$ 42,143	\$ 44,036	\$ 46,670
Year 10			\$ 51,986	\$ 53,875	\$ 55,750	\$ 60,510
1-2%	4.2%	4.0%	3.8%	3.6%	3.5%	3.8%
10 % chage			34.0%	32.4%	31.0%	34.6%
Inflation 2005-2015	23.1%	23.1%	23.1%	23.1%	23.1%	23.1%
	B.A.-M.A.		B.A.-M.A. (performance based)	B.A.-M.A. (performance based)		
SPSCA CHARTER, CLARK						
	\$35,000-\$40,000		\$40,000-\$45,000		\$45,000—OPEN	

those sponsored by a school district and those sponsored by the State Public Charter School Authority (SPCSA), have significantly different lanes.

Table 11 also reflects tremendous variation in salaries. For example, the starting salary of a new teacher in White Pine County School District is \$33,171, compared to Eureka County School District's starting salary of \$51,398 (which is 55 percent higher than White Pine's starting salary) or Clark County School District's recently negotiated starting salary of \$40,000. Here we briefly note that "a national study of teachers from 2007-2012 found that those who earned a base salary of less than \$40,000 were 17 percent less likely to continue teaching after five years than those who earned more than \$40,000."³⁹ In Nevada, only two school districts (Clark and Eureka) pay a beginning teacher salary of \$40,000 or more.

Salary increases based on experience also vary. For example, teachers in Churchill County School District do not receive a salary "step" increase in their first two years of teaching. In contrast, teachers in Clark County School District receive a 5.6 percent step increase in their first two years of teaching, teachers in Nye County School District receive a 4.2 percent increase, and Washoe County School District teachers receive a 4.5 percent increase.

A Clark County School District teacher with a Master's degree would make \$57,109 compared to a Washoe County School District teacher with a Master's degree, who would only earn \$38,916. Similarly, a teacher with a Master's degree who worked in Churchill County School District for ten years would receive a 45 percent increase in his salary over that period while the same teacher in Clark County School District would receive only a 21.3 percent increase (using the schedule from the new 2016 negotiated contract).⁴⁰ Appendices B-C provide data comparing the salaries of teachers with Master's degrees around the United States and within Nevada.

There is also variation among charter schools when compared to traditional public schools. Some charter schools follow their sponsoring district's salary schedules (e.g. charter schools in Washoe County School District), while others do not. Admittedly, while Table 11 presents only a small selection of district- and SPCSA-sponsored schools, some trends appear. First, charter school starting salaries are lower on average than traditional public schools. Additionally, maximum salaries appear lower. A teacher with a Master's degree with ten years of experience at an SPCSA-sponsored charter school in Clark County School District may earn \$53,342 while the same teacher at a traditional public school may earn \$67,741.

Drivers of Cost

Around the country, education expenditures have increased steadily as have the size of school districts' budgets. The increase in costs is largely a function of population growth, wage growth, and the growing expense of benefits (particularly health care). In Nevada, the State's ability to manage costs and control expenditures is hindered by two specific institutional features, unique to Nevada. The first is our system of funding K-12 education and the second is the presence of collective bargaining units at the local school district level.

Nevada K-12 Finance

There are benefits and costs to local control. Proponents of local control argue that they can make decisions that more accurately reflect local preferences and needs. However, the fiscal impact of local control is exacerbated by the way Nevada finances its education system.

Briefly, Nevada's primary funding mechanism for K-12 education is called the Nevada Plan (NRS 387.121).⁸ Given local variations in wealth and costs per pupil, the Nevada Plan creates a mechanism to provide State aid to supplement local funding "to ensure each Nevada child a reasonably equal educational opportunity" (NRS 387.121). The Nevada Plan establishes a basic support guarantee for each school district. State aid is the difference between the basic support guarantee and local funds. If local revenues are higher or lower than projected, State aid is adjusted to cover the total guaranteed support (and districts with local revenue exceeding the basic support guarantee retain the additional funds).

While the Nevada Plan is the primary source of operational funding for school districts, it is only one component of total school district revenue. Funds from the Nevada Plan and local revenues outside the Nevada Plan are deposited in each school district's General Fund, which is the primary fund for school district operations.

Table 12 provides a breakdown of the state and local contribution to the Nevada Plan. Data shows that total basic support provided inside the Nevada Plan was \$2.5 billion in FY 2015, of which 46 percent was State funding and 54 percent was local funding. As a point of comparison, the State of North Carolina only provided 37 percent of educational expenditures in 2013-2014, compared to 46 percent in Nevada. The percentage of State versus local support varies by county. For example, in Churchill County, the breakdown of total basic support provided to the school district inside the Nevada Plan was 72 percent from State funding and 28 percent from local funding (FY 2015). In contrast, in the Elko County School District, the State accounted for 35 percent of the funding, while local funding accounted for 65 percent (FY 2015). In the two biggest urban districts, the State provided 39 percent of Clark County School District's funding (inside the Nevada Plan) and 43 percent of Washoe County School District's basic support for FY 2015.

⁸ For a background summary of Nevada K-12 Finance, please see the 2014 Guinn Center policy report, "[Nevada K-12 Education Finance](#)."

To prepare a biennial budget for Nevada’s K-12 public schools, estimated General Fund expenditures for each of the seventeen school districts and charter schools are combined into a single, statewide budget for each year of the upcoming biennium.⁴¹ The estimated need of school districts, minus local revenues “outside” the Nevada Plan, is divided by the number of pupils to determine a statewide average basic support per pupil that will be guaranteed by a combination of state Distributive School Account (DSA) funding and local revenues “inside” the plan.

In Nevada, the estimated “need” of school districts and charter schools is calculated using historical expenditures. In other words, school districts and charter schools prepare a budget based on the previous year’s expenditures, which are then aggregated and “rolled up” into a single, statewide budget. The historical expenditures of seventeen districts and charter schools combined then become the base budget.

In addition, this base budget includes automatic “step and column” increases in the salary schedule of teaching professionals.^h These increases, too, are often referred to as “roll ups” because, again, each school district’s costs are rolled up (and aggregated) into a statewide budget. And these increases are a standard part of the budgeting process, regardless of student outcomes.

Nevada’s system for funding its K-12 system is unique. Most other states do not build school budgets based on historical expenditures. Some states, for example, centrally determine an amount of funding per student, which is not based on previous expenditures (at the local level). A number of other states have used research-informed estimates to determine the level of funding required to educate public school students “adequately.”ⁱ One challenge of relying on a funding model that is driven by historical expenditures –like the one here in Nevada –is that there is no correlation between the base amount and the cost and resources required to educate each student adequately.

Some stakeholders in Nevada have argued that using historic expenditures to build out the next biennium’s budget perpetuates low funding levels and does not establish a goal for an adequate funding level. In addition, small districts with traditionally high fixed costs have the largest funding rates, while large districts receive the lowest funding per pupil. Using past expenditure data also makes it difficult for districts with historically low costs to change the status quo and increase per-pupil funding relative to other districts.⁴²

More importantly, for the scope of this paper, the K-12 finance system creates some distorted incentives. Local school districts can increase expenditures, which then become part of the base that the Silver State “is on the hook” for funding, according to Michael Griffith, school finance strategist, with the Education Commission of the States.⁴³

^h During times of economic downturn, the Governor and Legislature may decide not to include the step and column increases.

ⁱ Over the past decade, the education finance consulting firm Augenblick, Palaich and Associates conducted two studies on the adequate cost to educate students in Nevada, one in 2006 and a second in 2015. The 2015 study recommends a base funding rate of \$8,251 per pupil, plus adjustments for size. The cost of implementing this higher base funding rate is approximately \$1.6 billion more than actual State, local, and Federal expenditures in FY 2013. Given the large price tag of a higher base funding rate, the Legislature may want to set a goal for per-pupil funding and develop a multi-year implementation plan.

Table 12. State and Local Contributions to the Nevada Plan

* Enrollment growth over 2011-2015; ** Growth in Expenditures Per Pupil over 2011-2015

	2015		2014		2013		2012		2011	
	State	Local	State	Local	State	Local	State	Local	State	Local
STATE	\$1.177 bn	\$1.355 bn	\$1.155 bn	\$1.302 bn	\$1.055 bn	\$1.259 bn	\$1.032 bn	\$1.217 bn	\$1.032 bn	\$1.144 bn
Percent	46%	54%	47%	53%	46%	54%	46%	54%	47%	53%
Enrollment	443,013	4.8%*	435,921		429,502		424,133		422,803	
Exp/Pupil	\$ 5,718	11.1%**	\$ 5,638		\$ 5,388		\$ 5,303		\$ 5,148	
CARSON	\$ 26,339,365	\$ 21,779,100	27034368	\$ 20,608,841	\$ 23,815,433	\$ 20,656,856	\$ 23,629,294	\$ 19,993,443	\$ 24,528,324	\$ 19,232,018
Percent	55%	45%	57%	43%	54%	46%	54%	46%	56%	44%
Enrollment	7,321	-0.5%*	7,274		7,362		7,342		7,360	
Exp/Pupil	\$ 6,573	10.5%**	\$ 6,550		\$ 6,041		\$ 5,942		\$ 5,946	
CHURCHILL	\$ 16,761,459	\$ 6,447,393	\$ 16,313,799	\$ 6,807,908	\$ 15,785,326	\$ 7,011,707	\$ 16,018,288	\$ 8,244,599	\$ 16,232,117	\$ 7,271,849
Percent	72%	28%	71%	29%	69%	31%	66%	34%	69%	31%
Enrollment	3,362	-16.5%*	3,539		3,582		3,770		4,028	
Exp/Pupil	\$ 6,903	18.3%**	\$ 6,533		\$ 6,364		\$ 6,436		\$ 5,835	
CLARK	\$653,806,552	\$1,017,882,454	\$671,657,851	\$964,862,039	\$621,805,351	\$924,575,013	\$615,995,295	\$892,120,786	\$615,046,248	\$846,311,221
Percent	39%	61%	41%	59%	40%	60%	41%	59%	42%	58%
Enrollment	306,827	2.5%*	303,447		300,100		297,681		299,341	
Exp/Pupil	\$ 5,448	11.6%**	\$ 5,393		\$ 5,153		\$ 5,066		\$ 4,882	
DOUGLAS	\$ 14,120,669	\$ 20,431,717	\$ 14,573,286	\$ 19,718,311	\$ 12,130,604	\$ 19,590,441	\$ 12,860,887	\$ 18,742,461	\$ 13,791,172	\$ 17,842,323
Percent	41%	59%	42%	58%	38%	62%	41%	59%	44%	56%
Enrollment	5,874	-4.6%*	5,885		5,945		6,088		6,160	
Exp/Pupil	\$ 5,882	14.5%**	\$ 5,827		\$ 5,336		\$ 5,191		\$ 5,135	
ELKO	\$ 22,161,899	\$ 41,175,717	\$ 19,838,844	\$ 42,611,494	\$ 8,619,192	\$ 51,342,230	\$ 13,588,590	\$ 45,779,909	\$ 23,130,076	\$ 35,966,592
Percent	35%	65%	32%	68%	14%	86%	23%	77%	39%	61%
Enrollment	9,498	1.3%*	9,496		9,529		9,618		9,378	
Exp/Pupil	\$ 6,669	5.8%**	\$ 6,576		\$ 6,293		\$ 6,173		\$ 6,302	
ESMERALDA	\$ 617,591	\$ 362,074	\$ 689,080	\$ 318,045	\$ 736,341	\$ 315,414	\$ 735,423	\$ 327,688	\$ 649,896	\$ 484,113
Percent	63%	37%	68%	32%	70%	30%	69%	31%	57%	43%
Enrollment	71	16.4%*	65		63		61		61	
Exp/Pupil	\$ 13,798	-25.8%**	\$ 15,494		\$ 16,695		\$ 17,428		\$ 18,590	
EUREKA	\$ (140,694.00)	\$ 3,992,282	\$ -	\$ 7,650,834	\$ -	\$ 7,283,644	\$ (42,288)	\$ 7,563,443	\$ 50,230	\$ 7,344,473
Percent	-4%	104%	0%	100%	0%	100%	-1%	101%	1%	99%
Enrollment	236	4.0%*	238		236		239		227	
Exp/Pupil	\$ 16,320	-49.9%**	\$ 32,146		\$ 30,863		\$ 31,469		\$ 32,576	
HUMBOLDT	\$ 4,555,218	\$ 14,591,258	\$ (285,948)	\$ 17,956,275	\$ 3,095,931	\$ 15,368,106	\$ 4,785,865	\$ 13,944,403	\$ 7,881,023	\$ 11,932,455
Percent	24%	76%	-2%	102%	17%	83%	26%	74%	40%	60%
Enrollment	3,340	2.4%*	3,363		3,374		3,301		3,261	
Exp/Pupil	\$ 5,732	-5.7%**	\$ 5,254	\$ (0)	\$ 5,472		\$ 5,674		\$ 6,076	

Table 12. State and Local Contributions to the Nevada Plan (continued)

* Enrollment growth over 2011-2015; ** Growth in Expenditures Per Pupil over 2011-2015

	2015		2014		2013		2012		2011	
	State	Local	State	Local	State	Local	State	Local	State	Local
HUMBOLDT	\$ 4,555,218	\$ 14,591,258	\$ (285,948)	\$ 17,956,275	\$ 3,095,931	\$ 15,368,106	\$ 4,785,865	\$ 13,944,403	\$ 7,881,023	\$ 11,932,455
Percent	24%	76%	-2%	102%	17%	83%	26%	74%	40%	60%
Enrollment	3,340	2.4%*	3,363		3,374		3,301		3,261	
Exp/Pupil	\$ 5,732	-5.7%**	\$ 5,254	\$ (0)	\$ 5,472		\$ 5,674		\$ 6,076	
LANDER	\$ (120,655)	\$ 4,058,022	\$ -	\$ 7,521,406	\$ (290,111)	\$ 7,455,107	\$ (214,574)	\$ 7,659,611	\$ 35,532	\$ 5,385,601
Percent	-3%	103%	0%	100%	-4%	104%	-3%	103%	1%	99%
Enrollment	1,003	-6.3%*	1,064		1,043		1,061		1,071	
Exp/Pupil	\$ 3,926	-22.48%**	\$ 7,069	\$ 0	\$ 6,870		\$ 7,017		\$ 5,062	
LINCOLN	\$ 8,886,131	\$ 1,060,337	\$ 8,898,341	\$ 878,912	\$ 8,624,744	\$ 799,770	\$ 8,466,971	\$ 871,278	\$ 8,984,092	\$ 900,604
Percent	89%	11%	91%	9%	92%	8%	91%	9%	91%	9%
Enrollment	962	2.2%*	934		945		953		941	
Exp/Pupil	\$ 10,339	-1.6%**	\$ 10,468	5.0%	\$ 9,973		\$ 9,799		\$ 10,504	
LYON	\$ 43,239,573	\$ 12,328,675	\$ 43,406,064	\$ 11,606,855	\$ 42,849,751	\$ 10,680,715	\$ 43,479,592	\$ 10,784,424	\$ 46,259,279	\$ 8,940,056
Percent	78%	22%	79%	21%	80%	20%	80%	20%	84%	16%
Enrollment	7,813	-5.0%*	7,812		7,778		7,993		8,225	
Exp/Pupil	\$ 7,112	6.0%**	\$ 7,042	2.3%	\$ 6,882		\$ 6,789		\$ 6,711	
MINERAL	\$ 3,602,463	\$ 693,750	\$ 3,836,667	\$ 828,855	\$ 3,354,508	\$ 779,959	\$ 3,394,770	\$ 872,778	\$ 3,842,055	\$ 664,059
Percent	84%	16%	82%	18%	81%	19%	80%	20%	85%	15%
Enrollment	452	-8.9%*	439		476		492		496	
Exp/Pupil	\$ 9,505	4.6%**	\$ 10,628	22.4%	\$ 8,686		\$ 8,674		\$ 9,085	
NYE	\$ 23,944,022	\$ 11,512,436	\$ 23,365,103	\$ 11,996,444	\$ 23,752,430	\$ 11,724,441	\$ 27,760,425	\$ 11,038,582	\$ 26,172,457	\$ 11,736,250
Percent	68%	32%	66%	34%	67%	33%	72%	28%	69%	31%
Enrollment	4974	-13.3%*	5036		5073		5394		5738	
Exp/Pupil	\$ 7,128	7.9%**	\$ 7,022	\$ 0	\$ 6,993		\$ 7,193		\$ 6,607	
PERSHING	\$ 4,900,034	\$ 1,194,349	\$ 4,477,763	\$ 1,414,062	\$ 4,863,325	\$ 1,141,212	\$ 4,850,027	\$ 1,123,157	\$ 4,738,054	\$ 953,076
Percent	80%	20%	76%	24%	81%	19%	81%	19%	83%	17%
Enrollment	667	1.8%*	681		681		665		655	
Exp/Pupil	\$ 9,137	5.2%**	\$ 8,652	\$ (0)	\$ 8,817		\$ 8,982		\$ 8,689	
STOREY	\$ 788,598	\$ 2,389,933	\$ 933,732	\$ 2,337,455	\$ -	\$ 2,795,951	\$ 567,252	\$ 2,208,830	\$ 670,693	\$ 2,082,209
Percent	25%	75%	29%	71%	0%	100%	20%	80%	24%	76%
Enrollment	388	-5.1%*	385		399		391		409	
Exp/Pupil	\$ 8,192	21.7%**	\$ 8,497	\$ 0	\$ 7,007		\$ 7,100		\$ 6,731	
WASHOE	\$ 144,118,930	\$ 192,098,120	\$ 149,045,682	\$ 181,241,114	\$ 141,413,298	\$ 173,064,340	\$ 140,905,457	\$ 168,023,351	\$ 143,904,130	\$ 162,544,965
Percent	43%	57%	45%	55%	45%	55%	46%	54%	47%	53%
Enrollment	61,016	1.2%*	60,796		60,171		60,102		60,295	
Exp/Pupil	\$ 5,510	8.4%**	\$ 5,433	\$ 0	\$ 5,226		\$ 5,140		\$ 5,082	
WHITE PINE	\$ 6,433,425	\$ 3,523,864	\$ 6,109,577	\$ 3,758,888	\$ 4,731,881	\$ 4,428,569	\$ 1,131,194	\$ 7,925,575	\$ 5,796,295	\$ 4,321,398
Percent	65%	35%	62%	38%	52%	48%	12%	88%	57%	43%
Enrollment	1,186	-13.4%*	1,303		1,365		1,339		1,369	
Exp/Pupil	\$ 8,396	13.6%**	\$ 7,574	\$ 0	\$ 6,711		\$ 6,764		\$ 7,391	
CHARTERS	\$ 203,493,102	0	\$ 165,664,763	0	\$ 139,742,967	0	\$ 115,545,816	0	\$ 91,037,367	0
Percent	100%	0%	100%	0%	100%	0%	100%	0%	100%	0%
Enrollment	28,022	103.4%*	23,797		21,380		17,791		13,774	
Exp/Pupil	\$ 7,262	**9.9%	\$ 6,962		\$ 6,536		\$ 6,495		\$ 6,609	

Moreover, in Nevada, the Governor and Legislature generally approve standard annual “step and column” increases for teaching professionals, except during times of economic downturns. In recent years, the increase has been two percent. But as recently as 2009, the Nevada Legislature approved a four percent rate increase. In addition to the State-approved “step and column” increases, individual school districts may choose to provide their own supplemental increases. Historically, these increases are not linked to student academic outcomes or to teacher effectiveness in the classroom.

On occasion, even when the State approves “step and column” increases, a school district may decide not to pass those funds directly to the teachers. For example, despite automatic “step and column” increases, Churchill County School District’s salary schedule appears to hold salaries constant for the first two years that a teacher is in the classroom (see Table 11). This occurs, in part, because the increases approved by the Legislature are aggregated and are included in the total funds that are distributed to each school district and charter schools around the State. School districts have some discretion about how to use these funds and may negotiate with the collective bargaining unit about how to distribute those funds among the local licensed teaching professionals. In recent years, this decision not to pass on the State-approved “step and column” increases has been the focus of bargaining agreements between school districts and collective bargaining units.

In addition to the (almost) automatic “step and column” increases, school districts can set their own schedules. For example, in 2007, the Nevada Legislature authorized a two percent “step and column” increase for FY 2007-2008 and a four percent increase for FY 2008-2009.⁴⁴ In June 2008, the Elko County School District reached an agreement that increased its 2008 teacher salaries retroactively by 4 percent. The agreement also included a four percent increase for FY 2008-2009 and an additional one percent for FY 2009-2010.⁴⁵ Exacerbating the potential financial impact on the State’s bottom line is the fact that Nevada has not established statewide guidance or parameters to inform salaries and compensation.

Collective Bargaining

As illustrated previously, the salary schedule of licensed educational professionals varies significantly across the State. This is due, in large part, to the fact that salary schedules (and benefits) for teachers are set at the school district level through collective bargaining.

State employees in Nevada are prohibited from engaging in collective bargaining. However, in 1969, the Nevada Legislature adopted the Local Government Employee-Management Relations Act (NRS 288), thereby providing statutorily protected collective bargaining rights for employees of local governments (e.g., police, firefighters, etc.), as well as school districts.⁴⁶ The law was amended in 1973 to limit the scope of mandatory bargaining to a defined set of issues including salaries, insurance benefits, hours worked, and disciplinary procedures, as well as others.⁴⁷

Currently, each school district has its own collective bargaining unit (union) which manages discussions with its respective local school district about compensation and benefit related issues. In other states, a single collective bargaining unit may represent all teachers in the State.

This institutional structure does impact the State’s ability to control costs. For example, in addition to the State-approved “step and column” increases, each school district may reach an agreement with the local bargaining unit to provide increases beyond those funded by the State. These increases then become part of the school district’s budget. And because Nevada builds its biennium budget based on historical expenditures, these locally-approved compensation increases get “rolled up” into the State’s baseline budget. Ultimately, the State is on the hook for funding the base budget.⁴⁸

Combined, the institutional structures of our K-12 education funding system and the operation of collective bargaining units in each school district challenge the State’s ability to control education expenditures, including compensation costs.

Benefits

In recent years, benefits as a share of total compensation have increased relative to salaries and wages in the United States. In large part, the increase in benefits can be attributed to rising health care costs. Nevada’s landscape mirrors the national landscape.

In 2011, Nevada spent \$3.7 billion on K-12 education, \$2.3 billion (or 65 percent) of which was spent on instruction. Of the total amount spent on instruction (\$2.3 billion), 24 percent was spent on benefits. In FY 2015, Nevada spent approximately \$4.06 billion on education. Of this, 80 percent (\$3.25 billion) was spent on educator compensation.^{49,50} Of total personnel costs, \$923 million (28 percent) funded benefits.

Figure 3 reveals the changes over time in education expenditures. Salaries as a share of personnel costs have declined while benefits have increased.

Figure 3. Percentage of Expenditures Per Student, by Type of Expenditure (2002-2013)

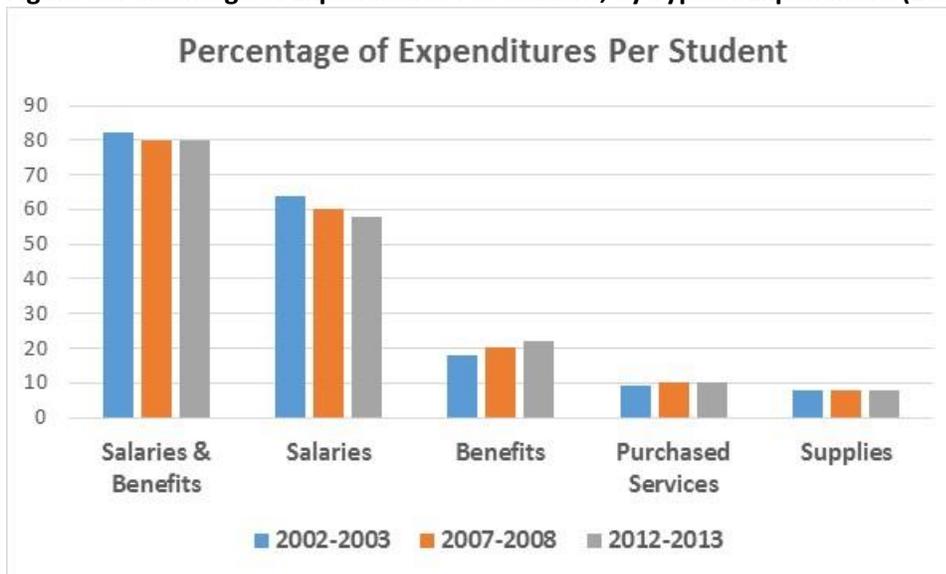


Table 13 below also reveals that the benefits-to-ratio has changed over time. In 2012, Nevada had a benefit- to-salary ratio of 0.37, which placed Nevada in the top 20 states (see Table 10, Column K, page 20). As of 2015, the average benefits-to-salary ratio in Nevada is approximately 0.39. In May 2016, the Chief Finance Officer of the Clark County School District (CCSD) stated that the average fully loaded salary (salary and benefits) of a CCSD teacher was \$100,000. Of course, there is tremendous variation across the Silver State.

Table 13. Average Salary and Benefits, Reflecting Step and Column Increase⁵¹

	2014	2015	2016	2017
Average salary	\$ 53,095	\$ 54,157	\$ 55,240	\$ 56,345
Average benefits	\$ 20,982	\$ 21,266	\$ 21,668	\$ 21,963
Total	\$ 74,077	\$ 75,423	\$ 76,908	\$ 78,308
Benefits to Salary Ratio	0.395	0.393	0.392	0.390

Source: Legislative Counsel Bureau's Appropriations Report, various years

Below is a brief summary of the benefits that teaching professionals receive. The biggest benefits are retirement and health care benefits. In 2015, retirement and health care benefits amounted to 93 percent of all benefits offered to licensed instructional staff.

Retirement/Pension Benefits

The retirement benefits system available to Nevada's teachers is the same system offered to all State employees through the Public Employees Retirement System (PERS). Like most teachers around the country, teaching professionals in Nevada are enrolled in "defined benefit" pension plans. This means that both employers and employees make contributions toward their pensions, and workers are guaranteed a "defined benefit" once they retire. Under this system, Nevada must calculate how much money is required to cover the payouts to its retired state employees.

In Nevada, there are two plans for administering its defined benefit plan: the Employer Pay Contribution Plan (ERPaid) and the Employee/Employer Contribution Plan (EES/ERS). Local districts may choose between the two plans. Under the ERPaid plan, the employer pays the entire contribution to the retirement system, with teachers contributing through a salary reduction or in lieu of a pay increase. In the EES/ERS plan, teachers contribute half of the mandatory pension rate through a payroll deduction, and the employer pays the other half.

Across the Silver State, most school districts have elected to use **ERPaid** whereby the school district pays the entire contribution to the retirement system. For example, in Clark County School District and most other districts, the district pays 100 percent of the retirement contribution. In Washoe County, however, employees have an option of choosing either plan: "Employees who select the employer paid salary schedule will have Washoe County School District (WCSD) contribute 100 percent of the employee's retirement contributions. Employees who select the employer-employee paid salary schedule will have a portion of the legislatively designated amount paid by WCSD to PERS [the Public Employees Retirement

System] for retirement benefits and the employee, in turn, will pay the remaining portion of the legislatively designated amount of his/her salary to PERS.”⁵²

In addition, NRS 286.421(3) requires that the school district and the employee share equally the cost of *any increase* in contribution rates to PERS. For example, when the PERS contribution rate increased from 25.75 percent to 28.0 percent (amounting to a change of 2.25 percentage points), the school district paid 1.125 percent and the employee paid 1.125 percent (usually absorbed by a reduction in salary).

Nevada’s annual retirement rate calculations are based on rigorous actuarial formulas and are reviewed by the Public Employees Retirement System Board. Table 14 provides data from the Nevada Public Employees Retirement System (PERS) Board on membership and size of benefits. In 2015, almost 40 percent of all active PERS members are the employees of the Silver State’s two urban school districts combined (Clark County School District and Washoe County School District). As a point of comparison, the State of Nevada employees account for 17.2 percent of active PERS members, and Clark County employees only account for 6.9 percent of its membership.

Table 15 (page 34) provides a summary of all benefits and rates provided across Nevada over time. Not surprisingly, there is tremendous variation across the districts.

Table 14. Public Employees Retirement System (PERS) Data, Over Time⁵³

PERS Data	2006	2015
Number of Active Members	98,187	103,108
Clark County School District Covered Employees	29,596	32,002
Clark County School District Covered Employees as % of Total System	30.2%	31%
Washoe County School District Covered Employees	6,706	7,537
Washoe County School District Covered Employees as % of Total System	6.8%	7.3%
State of Nevada Covered Employees	14,770	17,686
State of Nevada Covered Employees as % of Total System	15.0%	17.2%
Clark County Covered Employees	7,040	7,059
Clark County Covered Employees as % of Total System	7.2%	6.9%
Average Monthly Benefit	\$ 2,136	\$ 2,765
Average Monthly Compensation at Retirement	\$ 4,643	\$ 5,129

Table 15. Benefit Rates Over Time, by School District

DATA & BENEFIT RATES BY DISTRICT	% Change (2011-2016)	2016 Budgeted	FY2015	FY2014	FY2013	FY2012	FY2011
CARSON CITY							
Average Salary	4.8%	\$ 57,035	\$ 53,874	\$52,676	\$54,945	\$ 54,337	\$54,431
Number of Employees	1.3%	905	865	874	874	892	893
Health Premium Per Employee	33.8%	\$9,898	\$10,139	\$10,008	\$ 8,564	\$ 8,427	\$ 7,400
Retirement	30.2%	28.00%	25.75%	25.75%	23.75%	23.75%	21.50%
Workers' Compensation	-70.9%	0.25%	0.25%	0.25%	0.25%	0.74%	0.86%
Unemployment Compensation	0.0%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%
CHURCHILL							
Average Salary	5.5%	\$ 57,946	\$ 55,995	\$55,835	\$ 57,635	\$ 55,562	\$54,938
Number of Employees	-14.0%	394	440	446	443	458	458
Health Premium Per Employee	19.2%	\$9,696	\$8,879	\$ 8,594	\$ 8,484	\$ 8,343	\$ 8,136
Retirement	30.2%	28.00%	25.75%	25.75%	23.75%	23.75%	21.50%
Workers' Compensation	16.7%	1.33%	1.33%	1.30%	1.26%	0.71%	1.14%
Unemployment Compensation	0.0%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CLARK							
Average Salary	-7.2%	\$ 50,381	\$ 50,403	\$53,218	\$ 53,049	\$ 53,922	\$54,309
Number of Employees	3.3%	31,965	30,810	30,340	29,510	29,938	30,933
Health Premium Per Employee	0.5%	\$6,860	\$6,860	\$ 6,791	\$ 6,827	\$ 6,827	\$ 6,827
Retirement	30.2%	28.00%	25.75%	25.75%	23.75%	23.75%	21.50%
Workers' Compensation	112.1%	0.70%	0.58%	0.58%	0.33%	0.33%	0.33%
Unemployment Compensation	-83.3%	0.05%	0.05%	0.05%	0.30%	0.30%	0.30%
DOUGLAS							
Average Salary	0.8%	\$ 55,853	\$ 53,967	\$55,530	\$ 54,688	\$ 54,511	\$55,385
Number of Employees	-3.2%	731	725	724	717	718	755
Health Premium Per Employee	11.0%	\$7,020	\$7,020	\$ 7,020	\$ 6,960	\$ 6,900	\$ 6,325
Retirement	30.2%	28.00%	25.75%	25.75%	23.25%	23.75%	21.50%
Workers' Compensation	57.0%	0.79%	0.79%	0.50%	0.50%	0.50%	0.50%
Unemployment Compensation	0.0%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
ELKO							
Average Salary	13.5%	\$ 65,034	\$ 61,480	\$55,905	\$ 51,870	\$ 54,709	\$57,305
Number of Employees	15.1%	1,138	1,132	1,049	1,010	1,010	989
Health Premium Per Employee	20.3%	\$9,672	\$9,132	\$ 8,448	\$ 704	\$ 10,441	\$ 8,040
Retirement	30.2%	28.00%	25.75%	25.75%	23.75%	23.75%	21.50%
Workers' Compensation	72.6%	1.20%	1.70%	1.00%	2.00%	2.00%	0.70%
Unemployment Compensation	11.1%	0.10%	0.10%	0.10%	1.00%	3.10%	0.09%
ESMERALDA							
Average Salary	4.8%	\$ 46,310	\$ 40,933	\$57,015	\$ 56,870	\$ 56,120	\$44,182
Number of Employees	20.0%	24	24	24	23	22	20
Health Premium Per Employee	7.7%	\$7,056	\$7,056	\$ 7,056	\$ 6,552	\$ 6,552	\$ 6,552
Retirement	17.9%	28.00%	25.75%	25.75%	23.75%	23.75%	23.75%
Workers' Compensation	8.9%	2.94%	2.94%	2.70%	2.70%	2.70%	2.70%
Unemployment Compensation	0.0%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
EUREKA							
Average Salary	14.1%	\$ 74,108	\$ 77,207	\$ 75,029	\$ 81,025	\$ 58,606	\$64,960
Number of Employees	-8.3%	55	55	53	61	67	60
Health Premium Per Employee	4.2%	\$ 10,000	\$ 9,000	\$10,500	\$ 8,769	\$ 12,500	\$ 9,600
Retirement	31.8%	28.00%	28.00%	23.75%	23.75%	23.75%	21.25%
Workers' Compensation	-6.3%	1.50%	1.50%	1.50%	2.50%	1.06%	1.60%
Unemployment Compensation	0.0%	0.00%	0.00%	0.00%	0.00%	0.10%	0.00%

Table 15. Benefit Rates over time, by school district (continued)

DATA & BENEFIT RATES BY DISTRICT	% Change (2011-2016)	2016 Budgeted	FY2015	FY2014	FY2013	FY2012	FY2011
HUMBOLDT							
Average Salary	-4.1%	\$ 56,429	\$ 55,551	\$ 58,473	\$ 57,159	\$ 57,195	\$58,812
Number of Employees	12.9%	368	332	383	401	379	326
Health Premium Per Employee	34.6%	\$8,808	\$8,352	\$ 7,870	\$ 7,349	\$ 6,933	\$ 6,542
Retirement	30.2%	28.00%	25.75%	25.75%	25.75%	23.75%	21.50%
Workers' Compensation	-15.3%	1.50%	1.50%	1.50%	1.50%	2.14%	1.77%
Unemployment Compensation	0.0%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LANDER							
Average Salary	19.2%	\$ 63,347	\$ 59,388	\$57,877	\$ 58,311	\$ 54,473	\$53,148
Number of Employees	7.3%	118	118	113	113	111	110
Health Premium Per Employee	31.5%	\$9,300	\$9,300	\$ 9,300	\$ 9,300	\$ 9,300	\$ 7,073
Retirement	30.2%	28.00%	25.75%	25.75%	23.75%	23.75%	21.50%
Workers' Compensation	0.0%	2.20%	2.20%	2.20%	2.20%	0.00%	0.00%
Unemployment Compensation	0.0%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LINCOLN							
Average Salary	14.5%	\$ 57,201	\$ 56,640	\$38,024	\$ 48,734	\$ 44,268	\$49,968
Number of Employees	-7.7%	143	137	149	136	150	155
Health Premium Per Employee	45.6%	\$8,359	\$7,469	\$ 5,433	\$ 6,336	\$ 6,026	\$ 5,739
Retirement	30.2%	28.00%	25.75%	25.75%	25.75%	23.75%	21.50%
Workers' Compensation	93.0%	2.76%	2.62%	3.00%	3.48%	1.43%	1.43%
Unemployment Compensation	0.0%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LYON							
Average Salary	1.2%	\$ 50,279	\$ 52,434	\$52,331	\$ 51,717	\$ 52,556	\$49,679
Number of Employees	71.6%	985	1,001	939	906	916	574
Health Premium Per Employee	15.6%	\$7,200	\$7,199	\$ 6,881	\$ 6,696	\$ 6,700	\$ 6,230
Retirement	30.2%	28.00%	25.75%	25.75%	23.75%	23.75%	21.50%
Workers' Compensation	16.7%	1.05%	1.05%	1.05%	0.90%	0.90%	0.90%
Unemployment Compensation	0.0%	0.45%	0.45%	0.45%	0.45%	0.45%	0.45%
MINERAL							
Average Salary	9.9%	\$ 53,948	\$ 50,036	\$ 45,791	\$ 48,217	\$ 51,868	\$49,083
Number of Employees	-8.5%	75	80	80	69	74	82
Health Premium Per Employee	-9.4%	\$6,684	\$6,684	\$ 6,684	\$ 6,689	\$ 6,659	\$ 7,379
Retirement	30.2%	28.00%	25.75%	25.75%	23.75%	23.75%	21.50%
Workers' Compensation	76.3%	2.82%	3.30%	3.25%	2.94%	2.33%	1.60%
Unemployment Compensation	0.0%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
NYE							
Average Salary	2.1%	\$ 58,822	\$ 56,044	\$56,074	\$ 54,196	\$ 56,767	\$57,631
Number of Employees	-14.4%	527	531	523	516	521	616
Health Premium Per Employee	0.0%	\$8,904	\$9,825	\$ 11,666	\$ 11,666	\$ 11,666	\$ 8,908
Retirement	30.2%	28.00%	25.75%	25.75%	23.75%	23.75%	21.50%
Workers' Compensation	0.0%	1.15%	58.00%	1.15%	0.00%	0.00%	0.00%
Unemployment Compensation	0.0%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PERSHING							
Average Salary	6.5%	\$ 67,079	\$ 60,868	\$58,523	\$ 60,634	\$ 63,292	\$62,970
Number of Employees	7.1%	120	119	118	111	116	112
Health Premium Per Employee	43.4%	\$ 9,250	\$8,765	\$ 8,140	\$ 7,553	\$ 6,912	\$ 6,450
Retirement	30.2%	28.00%	28.00%	25.75%	23.75%	23.75%	21.50%
Workers' Compensation	38.2%	2.75%	2.75%	2.75%	2.75%	2.75%	1.99%
Unemployment Compensation	0.0%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

Table 15. Benefit Rates over time, by school district (continued)

DATA & BENEFIT RATES BY DISTRICT	% Change (2011-2016)	2016 Budgeted	FY2015	FY2014	FY2013	FY2012	FY2011
STOREY							
Average Salary	9.9%	\$ 62,268	\$ 61,764	\$ 58,966	\$ 57,544	\$ 58,921	\$56,650
Number of Employees	-12.0%	66	66	65	66	73	75
Health Premium Per Employee	56.2%	\$ 11,500	\$10,400	\$ 10,236	\$ 9,884	\$ 8,700	\$ 7,362
Retirement	30.2%	28.00%	25.75%	25.75%	23.50%	23.75%	21.50%
Workers' Compensation	0.0%	1.95%	1.10%	1.26%	1.95%	1.95%	1.95%
Unemployment Compensation	-100.0%	0.00%	0.20%	0.10%	2.23%	0.00%	1.84%
WASHOE							
Average Salary	5.2%	\$ 55,648	\$ 53,996	\$ 52,700	\$ 52,650	\$ 53,871	\$52,893
Number of Employees	13.3%	6,361	6,360	6,216	6,135	5,495	5,615
Health Premium Per Employee	4.0%	\$7,526	\$7,182	\$ 7,290	\$ 7,292	\$ 7,260	\$ 7,240
Retirement	30.2%	28.00%	25.75%	25.75%	23.75%	23.75%	21.50%
Workers' Compensation	-27.5%	0.29%	0.38%	0.38%	0.38%	0.71%	0.40%
Unemployment Compensation	-100.0%	0.00%	0.00%	0.00%	0.00%	0.27%	0.27%
WHITE PINE							
Average Salary	6.6%	\$ 50,850	\$ 51,744	\$ 49,997	\$ 47,430	\$ 49,187	\$47,717
Number of Employees	-28.4%	144	164	178	175	183	201
Health Premium Per Employee	31.9%	\$10,240	\$10,587	\$ 10,875	\$ 10,293	\$ 8,960	\$ 7,764
Retirement	30.2%	28.00%	25.75%	25.75%	23.75%	23.75%	21.50%
Workers' Compensation	4.8%	2.61%	2.61%	2.60%	2.60%	2.57%	2.49%
Unemployment Compensation	-100.0%	0.00%	0.00%	0.00%	0.00%	0.00%	0.22%
WASHOE CHARTER							
Average Salary	5.3%	\$ 44,289	\$ 42,611	\$ 41,909	\$ 45,283	\$ 39,577	\$42,062
Number of Employees	46.8%	91	82	69	61	72	62
Health Premium Per Employee	-30.9%	\$ 4,200	\$ 4,200	\$ 4,200	\$ 4,200	\$ 5,083	\$ 6,074
Retirement	17.9%	28.00%	28.00%	25.75%	23.75%	23.75%	23.75%
Workers' Compensation	0.0%	0.63%	0.63%	0.63%	0.63%	0.63%	0.63%
Unemployment Compensation	500.0%	1.80%	1.80%	1.80%	0.30%	0.30%	0.30%
CLARK CHARTER							
Average Salary	6.4%	\$ 46,322	\$ 45,913	\$ 47,051	\$ 45,962	\$ 41,833	\$43,524
Number of Employees	23.8%	52	58	68	58	50	42
Health Premium Per Employee	24.7%	\$6,360	\$6,444	\$ 3,891	\$ 3,458	\$ 5,300	\$ 5,100
Retirement	-6.3%	20.14%	20.50%	25.75%	0.00%	23.75%	21.50%
Workers' Compensation	17.3%	0.61%	0.79%	0.00%	0.00%	0.30%	0.52%
Unemployment Compensation	174.1%	1.59%	1.22%	2.50%	0.00%	1.90%	0.58%
SPSCA CHARTER							
Average Salary	-17.5%	\$ 40,832	\$ 38,999	\$ 46,534	\$ 51,578	\$ 46,459	\$49,508
Number of Employees	150.0%	35	33	18	18	56	14
Health Premium Per Employee	4.8%	\$7,765	\$7,180	\$ 7,068	\$ 4,545	\$ 1,392	\$ 7,410
Retirement	316.7%	28.00%	25.75%	25.75%	25.75%	6.38%	6.72%
Workers' Compensation	0.0%	0.50%	0.50%	1.25%	1.40%	1.32%	0.50%
Unemployment Compensation	33.3%	2.00%	2.00%	1.20%	1.15%	2.19%	1.50%
Medicaid and Fica are 1.45 and 6.20 respectively, except in Clark County which has a 7.65 FICA							

In other states, the contributions of employers and employees varies (see Table 16 for a comparison of retirement benefit rates and contributions in the Intermountain West). According to the National Council of Teacher Quality, Nevada’s retirement rates (28.0 in FY 2016) are “reasonable rates.”⁵⁴ The retirement rate has increased from 20.5 in FY 2007 to 28.0 in FY 2016. Retirement benefits accounted for 63.3 percent of total benefits offered in FY 2015.

In general, public school teachers become eligible for pension benefits (or “vested”) in these plans after five to seven years of employment. Education analysts have noted that because of the high turnover rates of teachers in their early years, “these defined benefit plans in practice transfer wealth from younger to more senior teachers.”⁵⁵ The result or unintended consequence is that the system “permits teachers to retire earlier than they would if they were covered by Social Security or a conventional pension plan.”⁵⁶ Comparative national data indicates that the average retirement age of teachers is 59 years of age, compared to 63 years for the general population.⁵⁷

Across the Intermountain West, teachers generally become vested after five years. Teachers in Arizona, however, are vested immediately. Nevada has the highest retirement benefit rate of 28.0 percent. New Mexico and Colorado have the second and third highest retirement benefit rates at 24.6 and 24.4 percent, respectively. And again, in Nevada, most school districts pay the entire retirement benefit contribution (currently equaling 28 percent of the employee’s salary), although employers and employees share any *increases* in mandated retirement benefit rate contributions.

Table 16. Retirement Benefit Rates and Employee v. Employer Contributions, Intermountain West, FY 2016

State	Retirement Benefit Rate & Employee v. Employer Contribution (%)		Vested (years)
	Teacher	Employer	
Arizona	11.5	11.5	Immediate
California	8.0	13.8	5
Colorado	8.0	16.4	5
Nevada	14.0	14.0	5
New Mexico	7.9 or 10.7	13.9	5
Texas	6.7	6.8	5
Utah	hybrid, defined contribution	10.0	4

Health Care

In Nevada, the benefit package provided to teaching professionals includes health insurance. Health care costs and health insurance costs for employees are a growing fiscal concern for states and districts. Nationally, rising health care costs have been the focus of significant policy discussions. Legislation, such as the 2010 Affordable Care Act was presented as a solution to the problem of rising health care costs. Some education finance experts estimate that “school employees’ health insurance consumes about 8 percent of all education spending at the combined local, state, and Federal levels.”⁵⁸ One study estimated that the annual cost to employees for their share of health care premiums had increased 175 percent over the period 2003 to 2013.⁵⁹ And health care costs have been rising “10 to 15 percent annually.”⁶⁰

The Nevada Legislature includes money for health insurance in the Distributive School Account (DSA). Using average enrollment figures, the amount is calculated as a group insurance per student rate and given to the school districts. In 2015, the Legislature agreed on a group insurance rate of \$6,927 per employee for both FY 2016 and FY 2017, which represented a 1.7 percent increase over the FY 2014 amount of \$6,813 per employee. The group insurance funds are given directly to each school district. School districts, however, can increase the health care premium. The terms and conditions of health care benefits are negotiated in collective bargaining agreements at the local level.

As Table 15 indicates, there is considerable variation in the health care premiums offered by district. For example, the FY 2015 group insurance rate funded by the State was \$6,813. However, Carson City School District’s health premium amounted was \$10,139. All school districts pay more in group insurance premiums than the State funds currently. Table 17 presents the costs of retirement and health benefits funded by the State over the period 2014-2017.

Table 17. Rates and Cost of Fringe Benefits for Teachers⁶¹

	2017	2016	2015	2014
Group Insurance Per Employee	\$ 6,927	\$ 6,927	\$ 7,227	\$ 6,976
Retirement Rate	28.00%	28.00%	25.75%	25.75%
Total Cost	\$20.5M	\$19.5M	\$23.4M	\$13.5M

The two biggest urban school districts, Clark County and Washoe County, have self-funded health care systems. In Clark County School District, the self-funded group, run by the Clark County Education Association, is called the Teachers Health Trust. Under the self-funded system, Teachers Health Trust directly pays health insurance claims (as opposed to using an insurer like Blue Cross/Blue Shield) from money that they put into their health insurance funds.

Unfortunately, rising health care costs have affected these self-funded health care systems sponsored by the school districts. Last fall, the Teachers Health Trust faced bankruptcy. The new teachers’ contract approved in January 2016 provides the Teachers Health Trust, which faces a projected deficit of \$20.6 million in 2016, with an additional \$9 million.⁶²

In 2015, Washoe County School District paid \$600 a month per employee for health care premiums, which amounted to roughly \$7200 each year. This amount is slightly more than the FY 2015 amount of \$6,927 funded by the State. Faced with growing fiscal pressures, Washoe County School District increased the cost of health care premiums paid by instructional staff by 5 percent in January 2016.⁶³

A number of states are exploring creative, innovative ways to reduce costs, particularly health care costs. In Massachusetts, eleven colleges and universities around the state united to create their own self-funded health insurance company.⁶⁴ A number of school districts in New York banded together to form a health care consortium, which is a group of school districts that join together to purchase group health insurance for their active employees, retirees and dependents.⁶⁵ A consortium may be fully-insured, self-funded, or a hybrid of the two. As noted by the New York State School Boards Association, “[f]or school districts that are struggling to rein in expenses, health insurance consortiums may be a viable cost-saving solution.”⁶⁶

Several times in recent years, policy makers and education leaders in Nevada have attempted to establish a health insurance pool similar to the Nevada Public Agency Insurance Pool (POOL/PACT), which enables Nevada public entities to obtain quality property casualty coverage at a reasonable cost.⁶⁷ Those involved with previous efforts noted that they have failed due to the “complexities of collective bargaining” associated with having seventeen collective bargaining units.

Tuition Reimbursement Benefits

Around the country, school districts may offer tuition reimbursement benefits to employees as a benefit or incentive. In Nevada, tuition reimbursement programs as a share of total benefits is small. Some districts do not offer a tuition reimbursement program; others have low demand for the program. Most school districts tend to reward teachers for higher educational attainment through a salary increase as they move across columns in the salary schedule rather as opposed to providing tuition reimbursements. Per Table 18 (page 41), across the state of Nevada, the total expenditures for tuition reimbursement programs was \$38,993. School districts in Eureka, Pershing, and Storey County offered tuition reimbursement benefits totaling \$8,442, which represents approximately 22 percent of the total amount. The remaining tuition reimbursements were distributed by charter schools.

Charter schools, who do not receive facilities funds, use approximately 10 to 12 percent of their operational funds for facility needs. Consequently, this reduces the amount of resources charter schools have to pay teacher salaries and benefits. Several charter school administrators in Nevada use tuition reimbursement benefits rather than linking salary increases to levels of educational attainment. A teacher at a charter school who requests a tuition reimbursement for enrolling in a relevant advanced degree program must commit to remaining at the school for a specific number of years.⁶⁸

Required Benefits

School districts pay benefits that are required by Federal and State laws, such as workers’ compensation, Medicare, and unemployment insurance. As shown in Table 15 (page 34), these benefit rates have

changed over time. The unemployment insurance rate is set by the State. For example, in 2011, the Nevada Legislature increased the unemployment insurance from 0.36 percent to 0.55 percent for school districts and charter schools.⁶⁹

There is tremendous variation in workers' compensation rates around the State. Urban districts tend to have lower workers' compensation rates: Clark County School District's rate is 0.70 percent and Washoe County School District's rate is 0.29 percent. At least one rural district has a lower rate: Douglas County School District's rate is 0.79 percent. However, the rates in most rural districts are significantly higher. The following school districts have workers' compensation rates that exceed 2.6 percent: Esmeralda, Lincoln, Mineral, Pershing, and White Pine. The actual cost of those benefits as a share of total benefits also varies. In Lincoln County School District, workers' compensation benefits account for 6.8 percent of all fringe benefits; they account for 4.2 percent in White Pine County School District, and 3.5 percent in Humboldt County School District. In contrast, they only account for 0.95 percent in Washoe County School District and 0.51 percent in Carson City School District.

Industry consultants have indicated that key drivers in workers' compensation rates are "claims, safety programs, provider networks and discounted fee schedules, and "return-to-work" programs."⁷⁰ According to industry representatives, some rural school districts in Nevada "do not have strong safety programs" and they lack a "return-to-work-program" that urban districts have.⁷¹

Insufficient access to health care providers in rural districts can also drive up costs, particularly if employees are forced to rely on the nearest emergency room or health care services. Higher medical reimbursements lead to higher rates and pricing for workers' compensation benefits.⁷² Additionally, because of the relatively few number of teaching professionals employed by school districts in the smaller, rural counties, teaching professionals may be pooled with or participate in their local county's workers' compensation program, which includes public safety personnel (e.g., fire fighters, law enforcement, etc.). Public safety employees, however, tend to have a larger risk exposure for insurance companies, which can also drive up workers' compensation rate plans for school districts.

Table 18 presents data for each school district and a selection of district- and SPCSA- sponsored schools on salaries and benefits for instructional staff (licensed professional teachers). The total portfolio of benefits offered to teaching professionals includes health and retirement benefits, over which states and school districts have considerable discretion. Additionally, there are other State and Federal benefits that are required and over which school districts have less discretion. Among these are Medicare, workers' compensation, and unemployment insurance. In general, these are not the subject of extended negotiations. Here we propose that the fairest representation of the total portfolio of benefits is that which is not required. As such, we examine the total benefits represented in the line under the benefits section, which reads 'EXCLUDING FEDERALLY REQUIRED BENEFITS (2) (Line 30).'

As seen, the benefits-to-salary ratio varies across the Silver State. Elko County School District has the highest benefits-to-salary ratio (0.520). Mineral County School District and Eureka County School District have the lowest benefits-to-salary ratios at 0.342 and 0.37 respectively. In general, the benefits-to-salary ratio in charter schools is much smaller.

Table 18. Benefits and Salaries for Licensed Instructional Staff, by School District, FY 2015^j

SALARIES & BENEFITS, INSTRUCTIONAL STAFF		STATE	CARSON	CHURCHILL	CLARK	DOUGLAS	ELKO	ESMERALDA	EUREKA	HUMBOLDT	LANDER
1	Average Salary	\$ 48,922	\$ 54,181	\$ 56,270	\$ 46,881	\$ 55,591	\$ 60,497	\$ 36,395	\$ 78,846	\$ 56,370	\$ 59,313
2	Number of Instructional Staff	18,144	326	165	12,081	298	396	9	31	184	58
3	Total Salaries of Instructional Staff	\$853,166,135	\$17,998,696	\$ 9,114,932	\$616,952,408	\$ 16,578,290	\$26,211,994	\$ 360,605	\$ 2,404,031	\$10,063,251	\$3,666,497
4	BENEFITS										
5	Group Insurance Costs	\$ 37,427,604	\$ 3,112,690	\$ 1,323,710	\$ -	\$ 1,941,700	\$ 1,940,114	\$ 55,239	\$ 340,012	\$ 1,244,133	\$ 523,305
6	Percent of Total Salaries	4.0%	19.12%	15.82%	0.00%	13.10%	4.55%	12.74%	13.88%	12.64%	14.50%
7	Social Security	\$ 3,733,291	\$ 46,349	\$ 24,989	\$ 2,613,205	\$ 43,273	\$ 87,939	\$ 1,730	\$ 5,886	\$ 30,284	\$ 9,268
8	Percent of Total Salaries	0.29%	0.240%	0.29%	0.29%	0.23%	0.32%	0.53%	0.26%	0.27%	0.26%
9	Retirement	\$231,876,983	\$ 4,309,301	\$ 2,227,172	\$153,497,232	\$ 3,949,283	\$ 6,029,694	\$ 85,512	\$ 492,711	\$ 2,397,283	\$ 864,611
10	Percent of Total Salaries	24%	23.9%	26.88%	24.96%	22.29%	21.82%	23.49%	22.11%	24.08%	30.18%
11	Medicare	\$ 13,351,724	\$ 245,898	\$ 125,973	\$ 8,718,443	\$ 229,046	\$ 360,331	\$ 5,646	\$ 29,430	\$ 134,264	\$ 48,921
12	Percent of Total Salaries	1.39%	1.37%	1.38%	1.39%	1.39%	1.37%	1.49%	1.30%	1.34%	1.33%
13	Tuition Reimbursement	\$ 38,993.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,120.00	\$ -	\$ -
14	Percent of Total Salaries	0%	0%	0.00%	0.00%	0.00%	0.00%	0.00%	0.05%	0.00%	0.00%
15	Unemployment Compensation	\$ 1,146,169	\$ 53,078	\$ -	\$ 329,086	\$ -	\$ 53,330	\$ -	\$ 2,877	\$ -	\$ 5,950
16	Percent of Total Salaries	11.0%	0.30%	0.05%	0.05%	0.01%	0.20%	0.00%	0.07%	0.00%	0.10%
17	Worker's Compensation	\$ 6,677,439	\$ 44,238	\$ 76,773	\$ 4,348,228	\$ 118,315	\$ 377,408	\$ 11,680	\$ 24,579	\$ 150,380	\$ 52,011
18	Percent of Total Salaries	0.70%	0.25%	1.59%	0.69%	0.71%	1.47%	3.24%	1.22%	1.50%	1.46%
19	Health Benefits	\$ 77,983,311	\$ -	\$ -	\$ 70,252,588	\$ -	\$ 4,650,189	\$ -	\$ -	\$ -	\$ -
20	Percent of Total Salaries	8.69%	3.14%	0.00%	11.93%	0.00%	17.59%	1.73%	0.00%	0.07%	0.02%
21	Other Benefits	\$ 1,147,353		\$ 9,232	\$ 12	\$ -	\$ 367,996	\$ -	\$ -	\$ 88,750	\$ -
22	Percent of Total Salaries	0.02%		0.06%	-0.11%	0.00%	0.95%	0.00%	0.00%	0.57%	0.04%
23	Ret. Employee Group Ins. Subsidy										
24	PEBS	\$ 16,306,773	\$ -	\$ -	\$ 12,123,991	\$ -	\$ 587,183	\$ -	\$ -	\$ 240,123	\$ 174,062
25	Other (Not PEBS)	\$ 75,445.67	\$ -	\$ -	\$ -	\$ -	\$ 42,237.00	\$ -	\$ -	\$ 5,211.67	\$ -
26	Ret. Health Annual Required Contr.										
27	PEBS (held for OPEB liabilities)	\$ 2,189,882	\$ 897,799	\$ 581,691	\$ -	\$ 637,805	\$ -	\$ -	\$ -	\$ -	\$ -
28											
29	SUBTOTAL FRINGE BENEFITS (1)	\$391,954,966	\$ 8,709,353	\$ 4,369,540	\$251,882,785	\$ 6,919,422	\$14,496,421	\$ 159,808	\$ 897,615	\$ 4,290,429	\$1,678,128
30	EXCL FEDERALLY REQUIRED BENEFITS (2)	\$367,046,344	\$ 8,319,790	\$ 4,141,805	\$235,873,823	\$ 6,528,788	\$13,617,413	\$ 140,751	\$ 834,843	\$ 3,975,501	\$1,561,978
31	EXCL REQUIRED & PEBS (3)	\$348,474,244	\$ 7,421,991	\$ 3,560,114	\$223,749,832	\$ 5,890,983	\$12,987,993	\$ 140,751	\$ 834,843	\$ 3,730,166	\$1,387,916
32											
33	BENEFITS TO SALARY RATIO (1)		0.484	0.479	0.408	0.417	0.553	0.443	0.373	0.426	0.458
34	BENEFITS TO SALARY RATIO (2)		0.462	0.454	0.382	0.394	0.520	0.390	0.347	0.395	0.426
35	BENEFITS TO SALARY RATIO (3)		0.412	0.391	0.363	0.355	0.495	0.390	0.347	0.371	0.379

Source: General Fund. NRS 387, 2015; Available: http://www.doe.nv.gov/Business_Support_Services/Reports/20151209_NRS_387_303_Report_FY15/

^j This data is limited to General Fund revenues/expenditures. It does not include total funds received from State Grants and Federal Special Education funds.

Table 18. Benefits and Salaries for Instructional Staff, by school district, FY 2015 (continued)

SALARIES & BENEFITS, INSTRUCTIONAL STAFF		LINCOLN	LYON	MINERAL	NYE	PERSHING	STOREY	WASHOE	WHITE PINE	BEACON	CORAL	EXPLORE
1	Average Salary	\$ 60,628	\$ 53,368	\$ 49,864	\$ 57,885	\$ 59,744	\$ 61,821	\$ 54,514	\$ 50,280	\$ 44,830	\$ 42,452	\$ 44,932
2	Number of Instructional Staff	70	368	27	204	37	25	2487	59	21	64	47
3	Total Salaries of Instructional Staff	\$4,405,311	\$20,778,886	\$ 1,470,837	\$ 12,383,888	\$2,275,435	\$ 1,602,622	\$ 142,267,474	\$3,240,075	\$943,418	\$2,683,128	\$1,736,571
4	BENEFITS											
5	Group Insurance Costs	\$ 522,480	\$ 2,633,980	\$ 121,423	\$ 1,861,937	\$ 319,593	\$ -	\$ 17,032,470	\$ 524,380	\$ 91,183	\$ 183,742	\$ -
6	Percent of Total Salaries	12.77%	14.37%	20.20%	16.43%	15.88%	0.00%	12.45%	18.00%	10.05%	7.88%	0.00%
7	Social Security	\$ -	\$ 64,445	\$ 7,003	\$ 40,003	\$ 4,534	\$ 7,773	\$ 430,885	\$ 12,642	\$ 23,732	\$ 4,913	\$ 5,358
8	Percent of Total Salaries	0.12%	0.26%	0.35%	0.32%	0.16%	0.37%	0.20%	0.35%	1.73%	0.24%	0.25%
9	Retirement	\$1,075,540	\$ 4,879,554	\$ 381,972	\$ 2,938,518	\$ 554,826	\$ 406,133	\$ 36,123,176	\$ 698,039	\$115,981	\$ 552,359	\$ 276,255
10	Percent of Total Salaries	24.86%	22.23%	24.77%	23.91%	25.05%	25.06%	23.71%	21.30%	15.91%	18.89%	16.61%
11	Medicare	\$ 63,877	\$ 279,951	\$ 20,703	\$ 171,745	\$ -	\$ 21,598	\$ 2,065,984	\$ 44,516	\$ 14,984	\$ 37,366	\$ 24,279
12	Percent of Total Salaries	1.45%	1.37%	1.37%	1.40%	0.00%	1.38%	1.42%	1.38%	1.80%	1.39%	1.39%
13	Tuition Reimbursement	\$ -	\$ -	\$ -	\$ -	\$ 4,400.00	\$ 1,922.00	\$ -	\$ -	\$ -	\$ -	\$ -
14	Percent of Total Salaries	0.00%	0.00%	0.00%	0.00%	0.12%	0.06%	0.00%	0.00%	0.00%	0.00%	0.00%
15	Unemployment Compensation	\$ -	\$ 50,972	\$ -	\$ -	\$ -	\$ 7,380	\$ 149,679	\$ -	\$ 9,924	\$ 47,571	\$ 26,817
16	Percent of Total Salaries	0.00%	0.28%	0.17%	0.08%	0.00%	0.25%	0.10%	0.18%	1.42%	1.57%	1.28%
17	Worker's Compensation	\$ 121,877	\$ 213,990	\$ 36,777	\$ 45,179	\$ 40,560	\$ 19,854	\$ 560,859	\$ 64,793	\$ 3,675	\$ 26,536	\$ 21,988
18	Percent of Total Salaries	2.77%	1.04%	2.65%	0.39%	1.80%	1.14%	0.76%	1.97%	0.48%	0.99%	0.87%
19	Health Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 275,250	\$ -	\$ -	\$ -	\$ -	\$ 150,649
20	Percent of Total Salaries	0.00%	0.00%	0.00%	0.00%	3.06%	17.53%	0.00%	0.00%	0.00%	0.00%	9.37%
21	Other Benefits	\$ -	\$ -	\$ -	\$ -	\$ 31,941	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 44
22	Percent of Total Salaries	0.00%	0.01%	0.00%	0.00%	1.41%	0.00%	0.00%	0.03%	0.00%	0.00%	0.00%
23	Ret. Employee Group Ins. Subsidy											
24	PEBS	\$ -	\$ -	\$ -	\$ 217,605	\$ -	\$ -	\$ 2,769,822	\$ 186,870	\$ -	\$ -	\$ -
25	Other (Not PEBS)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 27,997.00	\$ -	\$ -	\$ -	\$ -	\$ -
26	Ret. Health Annual Required Contr.											
27	PEBS (held for OPEB liabilities)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 70,670	\$ -	\$ -	\$ -	\$ -	\$ -
28												
29	SUBTOTAL FRINGE BENEFITS (1)	\$1,783,774	\$ 8,122,892	\$ 567,878	\$ 5,274,987	\$ 955,854	\$ 838,577	\$ 59,132,874	\$1,531,240	\$259,479	\$ 852,488	\$ 505,389
30	EXCL FEDERALLY REQUIRED BENEFITS (2)	\$1,598,020	\$ 7,513,534	\$ 503,395	\$ 5,018,061	\$ 910,760	\$ 781,972	\$ 55,925,467	\$1,409,289	\$207,164	\$ 736,101	\$ 426,947
31	EXCL REQUIRED & PEBS (3)	\$1,598,020	\$ 7,513,534	\$ 503,395	\$ 4,800,455	\$ 910,760	\$ 683,305	\$ 53,155,645	\$1,222,419	\$207,164	\$ 736,101	\$ 426,947
32												
33	BENEFITS TO SALARY RATIO (1)	0.405	0.391	0.386	0.426	0.420	0.523	0.416	0.473	0.275	0.318	0.291
34	BENEFITS TO SALARY RATIO (2)	0.363	0.362	0.342	0.405	0.400	0.488	0.393	0.435	0.220	0.274	0.246
35	BENEFITS TO SALARY RATIO (3)	0.363	0.362	0.342	0.388	0.400	0.426	0.374	0.377	0.220	0.274	0.246

Source: General Fund. NRS 387, 2015; Available: http://www.doe.nv.gov/Business_Support_Services/Reports/20151209_NRS_387_303_Report_FY15/.

New Models

A Statewide Salary Schedule

Supporters of the traditional (“step/column”) teacher salary schedule generally praise its input-based objectivity derived from years of experience and educational attainment (degrees and certifications). However, critics argue that the standard system fails to reward individual efforts, which results in teachers often leaving the classroom as the only path of career advancement. Additionally, the input-based salary schedule does not distinguish between teachers’ areas of expertise and technical knowledge, so subjects such as math and science, which have high(er) “wages in nonteaching occupations, often face shortages while elementary grades and social studies do not.”⁷³ And the traditional salary schedule does not account for teaching jobs that require more preparation or are in high demand (e.g., special education).

As such, education policy experts argue that the salary schedule should be taken into account area of expertise, job demand, skill requirements, and high-priority schools (e.g., Title I, rural schools, etc.).⁷⁴ Moreover, critics claim the standard “step/column” pay structure treats “each additional increment of experience roughly the same.”⁷⁵ Traditional salary schedules tend to pay more to a teacher with five or more years of experience (than a new teacher), regardless of their effectiveness in the classroom or their impact on student achievement.⁷⁶ Current research, however, suggests that “while teacher experience in the early years leads to greater student achievement, there is limited evidence regarding its effect after five years.”⁷⁷

In recent years, some states have attempted to improve the salary structure and inject greater accountability for outcomes by creating statewide salary schedules that provide guidance on personnel costs, often using analysis or metrics (i.e. local inflation). These states have experimented with establishing a statewide salary schedule as a way of reducing costs and inefficiencies in the system.

In a 2016 paper by the Education Commission for the States, author Michael Griffith writes, “a group of states have chosen to play a role in teacher pay decisions by instituting statewide teacher salary schedules.”⁷⁸ These states have identified statewide salary schedules as tools “to recruit and retain qualified teachers and as a way to ensure some level of equalization of teacher salaries across districts.”⁷⁹

States have implemented the statewide teacher salary schedule in different ways. Text Box 1 summarizes efforts around the country. Many states have chosen not to use the statewide salary schedules to dictate what districts can pay teachers as they move across the “step/column” schedule.⁸⁰ Rather, they have established a minimum salary that teachers can be paid along the career ladder, with the goal of ensuring equity across districts. In some states that have established statewide teacher salary schedules, salaries continue to be determined at the local level, but state officials and legislators use the salary schedule when allocating funds to the districts.⁸¹ In Hawaii, the statewide teacher salary schedule applies only to new teachers.⁸² In most states, districts pay salaries in excess of the minimum statewide requirement.

Other states – like Iowa and Maine – do not have salary schedules but require their districts to provide teachers with minimum levels of pay. In fact, seven states (California, Iowa, Maine, Massachusetts, Missouri, New Jersey, and New Mexico) have established a minimum salary requirement.⁸³ Some policy

makers have commented that state “salary schedules make more sense in smaller, less diverse [socially, economically, and geographically].”^a

Text Box 1. Examples of Salary Schedules^k

Alabama

Alabama sets a statewide minimum salary schedule for teachers. The State Minimum Salary Schedule gives consideration to certification, education, and experience. As required by legislation, the average salary of Alabama teachers, including base salary, local salary supplements, and state incentive pay (e.g., National Board of Professional Teaching Standards certification), is supposed to be linked to national averages. The Legislature determines the amounts in the State Minimum Salary Schedule in its annual education appropriation act.

Arkansas

Arkansas sets a minimum salary schedule for teachers. Prior to 2003, the state minimum salary schedule amounts were determined annually by the legislature in the annual education appropriations act. High-priority school districts (those with fewer than 1,000 students and 80 percent or more of their students are eligible for free or reduced-price lunch) participate in the High-Priority District Teacher Incentive Program. This state-funded program provides a one-time \$5,000 signing bonus to a newly hired teacher, a \$4,000 bonus in the teacher’s second and third years and a \$3,000 bonus for a teacher remaining in a high-priority district.

Delaware

Delaware sets a base salary schedule for teachers, principals, administrators, and other school district employees.

Georgia

Georgia’s State Board of Education establishes a minimum salary schedule for teachers annually. The House of Representatives and Senate Education and Appropriations Committees can request a report that includes data and calculations used to determine the minimum base salary. The law requires that the minimum salary base for certificated professionals with bachelor’s degrees be comparable to the beginning salaries of recent graduates of the University System of Georgia holding bachelor’s degrees and entering positions in Georgia having educational entry requirements comparable to the requirements for entry into Georgia public schools.

Hawaii

In Hawaii, the governor, Board of Education, and the state superintendent negotiate salaries with teachers through a collective bargaining process.

Idaho

Idaho’s state salary schedule is used to calculate part of each district’s salary-based apportionment, and is tied to a new tiered licensure scheme. The state also establishes the minimum salary for beginning teachers. Salaries are negotiated at each district, but the state’s minimum salary expectation must be met.

^k Adapted from Diane Hirshberg, Matthew Berman, Dayna Jean DeFeo, Alexandra Hill. November 13, 2015. Salary & Benefits Schedule and Teacher Tenure Study: Appendix (Salary Schedule Review From Other States). University of Alaska Anchorage Center or Alaska Education Policy Research. Available at: http://www.iser.uaa.alaska.edu/Publications/2015_11_16-TeacherSalaryAndTenureReport_Appendixes.pdf

Text Box 1. Examples of Salary Schedules, continued**Illinois**

The State salary schedule sets the minimum salary a school district is allowed to pay teachers based on education and experience. Districts are allowed to pay above the minimum salaries (which the State has not updated since 1980). The Illinois State Board of Education requires that a teacher salary study that includes information on teacher salary policies, salaries paid, and fringe benefits, be submitted annually.

Kentucky

Kentucky's minimum salary schedule is updated every year based on directives contained in the legislature's biennial budget bill. The Kentucky Legislature can also mandate raises for classified and certified school district employees regardless of the minimum salary schedule. For example, the 2014 biennial budget bill stated: "The Budget of the Commonwealth requires that all certified and classified staff employed by local boards of education receive a salary or compensation increase of at least 1 percent in fiscal year 2015 and at least 2 percent in fiscal year 2016." The legislature attempts to pay for the mandated raises by increasing per-pupil funding.

Louisiana

Currently, districts are required to establish salary schedules to determine the salaries of all school employees. The salary schedules for teachers, administrators, and other certified school personnel are required to be based on effectiveness, as determined by the state's performance evaluation program; demand, including area of certification, particular school need, geographic area, and subject area; and experience. If a teacher or administrator is rated "ineffective," he is prohibited by the law from receiving a higher salary the following year.

Mississippi

Mississippi has a statewide minimum salary schedule for teachers.

North Carolina

North Carolina statewide salary schedule is aligned with the state's funding allocation calculation; individual employees are tracked in each district every year, and funding is allocated to districts based on each individual employee. In 2014, the State adopted a new schedule structure for teachers that has experience bands, as opposed to steps for every year of experience.

Ohio

Despite efforts in 2014 to eliminate the minimum statewide salary schedule, it remains in place.

Oklahoma

Oklahoma public school teachers receive at least the salary amount specified in a schedule set in statute. Local boards of all school districts may adopt a salary schedule in excess of statewide minimums. A teacher index with weights for a teacher's education and experience is factored into the state's appropriation to each district.

Pennsylvania

While Pennsylvania has a minimum salary schedule for educators, it was last revised in 1968.

South Carolina

South Carolina code requires the minimum salary paid to teachers to match the Southeastern average, as long as the legislature appropriates funding for this goal.

Text Box 1. Examples of Salary Schedules, continued**Tennessee**

Tennessee state law requires school districts to adopt and implement differentiated pay plans to aid in staffing hard to staff subject areas and schools and attracting and retaining highly qualified teachers. The differentiated pay plan policy requires districts to differentiate teacher compensation based on at least one criterion in addition to years of experience and education, including additional roles or responsibilities, hard-to-staff schools or subject areas, and performance based on State board approved teacher evaluation criteria. In 2013, the State revised the state minimum salary schedule to streamline degree levels and create four experience bands.

Texas

Texas has a minimum salary schedule for classroom teachers. Texas uses a formula set in statute to establish minimum salaries. The minimum monthly salary is determined by multiplying a “salary factor,” based on years of experience, by a basic allotment. The basic allotment is an amount, determined annually by the legislature.

Washington

Washington has a salary allocation schedule for teachers, staff and administrators. The schedules are used to calculate state funding to local school districts. However, the actual salaries paid are determined at the local level. The Legislature restricts each school district’s authority to establish salaries for certified instructional staff by setting a minimum, which is the state-allocated salary for a beginning teacher, and an average salary level.

West Virginia

West Virginia code sets a minimum salary schedule for teachers that is based on education and experience. There is a separate equity supplement schedule; salary equity among the counties means that the salary potential of school employees employed by the various districts throughout the state does not differ by greater than 10 percent between those offering the highest salaries and those offering the lowest salaries.

While there may be some benefits to implementing a statewide teacher salary schedule in Nevada, the framework likely would require additional fiscal resources. Requiring a minimum level of pay may require additional resources from the State to address inequalities between districts.⁸⁴ West Virginia, for example, acknowledged this reality and subsequently, it established an “additional salary supplement program,” (or grants program), which was instituted to ensure that teachers’ salaries do not vary by more than ten percent across districts.⁸⁵ The state’s program compares the salary schedules of the ten highest-paying districts to the lowest-paying districts in the state. West Virginia then provides grants to the lower-paying districts that must be used for teacher salaries to help ensure that all districts are able to offer competitive salaries for teaching professionals.⁸⁶ Generally, states with minimum salary schedules “provide funds to cover some if not all the mandated minimums.”⁸⁷

In 2015, the Alaska Department of Administration commissioned a study to assess its salary and benefits schedule and the system of teacher tenure.⁸⁸ The report’s authors concluded:

We do not recommend that the state adopt a single teacher salary schedule at this time. Salaries based on such a schedule, with appropriate community differentials, would cost

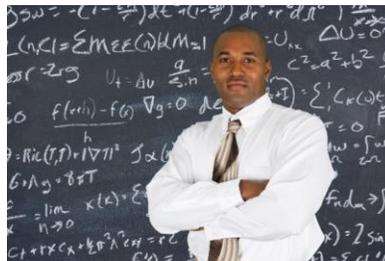
more than current teacher compensation. If our models were implemented statewide, salary costs would increase by approximately 15 percent across Alaska, while individual district salary cost changes would range from a 6 percent decrease to a 105 percent increase.”⁸⁹

If Nevada decided to require a minimum level of pay, the State would have to determine its level of responsibility in implementing a statewide teacher salary schedule, as well as its capacity to provide financial assistance for districts that may not have the resources to provide its teachers with a minimum salary. In recent years, the idea of a statewide salary schedule has been considered, in fact, by district leaders and educational policy makers. The looming questions for stakeholders looking at this model were two-fold: (1) What is the capacity of the State to fund such a model? What is the level of commitment by the State to fund such a model? And (2): How might the State use this tool to address urban-rural disparities?

Based on the experience of other states, a statewide salary schedule could be an effective tool in Nevada to reduce disparities between school districts. As an example, currently, there is a 55 percent difference between the counties offering the highest and lowest starting salaries (for beginning teachers), and a 66 percent gap between the counties offering the highest and lowest salaries for teachers with Master’s degrees. Recently, the chief financial officer of one of Nevada’s rural counties wrote, “[Our] district has struggled to maintain competitive wages and entry level teacher wages are once again near the bottom. Each year we lose staff to neighboring school districts because their wages are higher and cost of insurance is lower.”⁹⁰ Policy makers may decide that there is a State interest in ensuring that teachers are able to transfer and move within Nevada to pursue professional growth opportunities without having to consider significant reductions in compensation (wages and benefits).

A statewide salary schedule could also be used to recruit teachers in high-demand subjects (e.g., math, science, etc.) or with specialized training (e.g., special education, Teaching English as a Second Language Endorsement, etc.), or recruit teachers to work at Title I and rural schools.

We conclude this section by noting that while some school districts nationwide have adopted statewide salary schedules to improve teacher retention and even address inequities between districts, there is an absence of robust evidence-based research to validate a positive relationship between the implementation of a statewide salary schedule and improved teacher retention and/or improved student outcomes.



A New Teacher Career Ladder

Around the country, stagnant academic outcomes and even declining academic performance in many states and districts have forced educational leaders and policy makers to reconsider how teachers are compensated. To make that point, Table 19 provides data based on an assessment of the quality of Nevada’s teaching professionals.

Table 19. Teacher Quality in Nevada⁹¹

	2009	2011	2013	2015
Delivering Well Prepared Teachers	D-	D-	D-	D-
Expanding the Pool of Teachers	D-	D+	D	D
Identifying Effective Teachers	D-	B-	B-	C-
Retaining Effective Teachers	D	C-	D+	C-
Exiting Ineffective Teachers	D+	B-	B	B+
Pensions			.	C-
Average Overall Grade	D-	C-	C-	C-

Historically, in the United States, teachers have been compensated based on experience and education or skills and knowledge acquisition. The standard salary schedule design for licensed educational professionals reflects that compensation scheme: teachers can increase their salary through experience (“step”) and/or by acquiring new skills and knowledge (“column”).

Given that there are inherent incentives embedded in the salary structure to continue acquiring knowledge, many teachers have pursued graduate degrees (Master’s, doctorates, other certificate programs). According to the National Center for Education Statistics (NCES), the number of teachers in the United States who hold a Master’s degree has “almost doubled over the past 50 years, with half of all teachers in the United States currently holding Master’s degrees.”⁹² In Nevada, 50 percent of teachers have Master’s degrees; another 21 percent have doctorates and/or educational certificates (see Table 20).⁹³ In Clark County School District, the share of teachers with bachelor’s degrees has declined over the period 2002-2014; in contrast, the percentage of teachers with a Master’s and/or doctorate degrees has increased over the same period (see Table 21). In Washoe County School District, 22.6 percent of teachers have Master’s degrees; 10.3 percent have Master’s degrees plus 16 hours; 26.8 percent have Master’s plus 32 hours; and 0.7 percent have doctorate degrees.

School districts bear considerable costs in rewarding teachers for advanced degrees –either directly or indirectly by subsidizing the cost of tuition. “School districts nationally spend \$14.8 billion on raises for teachers for the attainment of master’s degrees alone.”⁹⁴ On average, teachers with advanced degrees earn 11 percent more than those teachers without them.⁹⁵ In Nevada, teachers with a Master’s degree earn 14 percent more than teachers with a bachelor’s degree (see Table 11, pages 22-24).

Table 20. Percent of Teachers by Highest Degree Earned, 2011-2012^{96, l}

State	Less < B.A.	B.A.	Master's	Education Specialist or Doctorate	State	Less < B.A.	B.A.	Master's	Specialist or Doctorate
Alabama	3.8	34.5	52.8	8.9	Nebraska	5.5	44.9	45.9	3.7
Alaska	4.4	45.6	41.9	8.2	Nevada	4.5	25.1	49.8	20.6
Arizona	4.6	44.4	44.1	6.9	New Hampsh	3.0	40.2	48.7	8.1
Arkansas	3.7	54.7	35.0	6.6	New Jersey	3.0	48.5	40.8	7.6
California	4.8	43.4	39.2	12.7	New Mexico	4.3	43.3	42.1	10.3
Colorado	2.8	36.1	49.9	11.2	New York	2.8	4.4	84.2	8.6
Connecticut	.	15.3	64.4	17.7	North Carol	4.1	54.2	33.8	7.8
Delaware	4.0	34.5	49.7	11.8	North Dako	6.9	59.2	30.1	3.9
Florida	.	.	.	.	Ohio	5.3	24.0	64.5	6.2
Georgia	3.4	29.5	43.5	23.6	Oklahoma	4.3	65.6	26.9	3.2
Hawaii	.	.	.	.	Oregon	4.2	26.3	59.8	9.7
Idaho	4.6	55.6	35.3	4.4	Pennsylvan	4.5	32.9	53.9	8.7
Illinois	2.7	32.6	57.8	7.0	Rhode Islan	.	.	.	.
Indiana	2.2	43.6	47.4	6.9	South Carol	3.0	28.8	57.9	10.3
Iowa	3.5	52.8	39.7	4.1	South Dako	2.3	68.8	26.6	2.3
Kansas	3.8	43.8	47.0	5.4	Tennessee	4.4	35.1	46.3	14.2
Kentucky	5.1	17.5	57.5	20.0	Texas	3.3	66.4	25.8	4.6
Louisiana	3.5	61.9	27.0	7.6	Utah	4.2	56.8	27.3	11.7
Maine	4.9	46.3	42.8	6.0	Vermont	6.6	35.4	52.0	6.0
Maryland	.	.	.	.	Virginia	3.3	47.5	41.6	7.6
Massachusetts	3.9	21.8	67.5	6.8	Washington	2.9	23.1	62.9	11.1
Michigan	2.3	29.8	62.9	5.0	West Virgin	3.1	46.6	43.2	7.1
Minnesota	4.4	35.3	50.1	10.2	Wisconsin	2.7	36.7	55.1	5.5
Mississippi	5.3	54.4	35.2	5.1	Wyoming	7.0	44.3	41.2	7.5
Missouri	4.4	33.3	57.5	4.8	U.S.	3.8	39.9	47.7	8.7
Montana	6.4	55.2	34.6	3.8					

Table 21. Educational Level of Teaching Staff (by Percent), Clark County School District^{97, m}

Education	2002-2003	2003-2004	2004-2005	2005-2006	2006-2007	2007-2008	2008-2009	2009-2010	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015
B.A.	19.4	17.6	18	19.6	18.7	17.1	15.1	13	11.2	10.9	13.5	13.3	14
B.A. + 16 hrs	7.4	7.1	6.8	6.9	6.7	6.6	6.5	6	5.3	4.9	4.7	4.3	4.3
B.A. + 32 hrs	14.5	14.1	13.6	13.7	12.8	12.8	12.4	12.4	11	10.2	9.8	8.7	8.8
Master's Degree	18.8	21.1	22.3	21.9	22.7	23.1	22.6	22.4	23.4	23.7	23.8	26	24.4
Master's + 16 hrs	6.0	6.4	6.5	6.1	6.3	6.4	7.5	6.7	6.7	6.9	6.6	6.2	6.8
Master's + 32hrs	33.2	33	32.1	31.1	32.1	33.2	28.8	29.2	29.4	29	26.9	27.6	28.4
Doctorate	0.7	0.7	0.7	0.7	0.7	0.8	7.1	10.3	13	14.4	0.9	1.1	1.2
Adv Studies Cert.											13.6	12.6	11.9
Doctorate + ASC											0.2	0.2	0.2
Total percentage	100	100	100	100	100	100	100	100	100	100	100	100	100

^l Education specialist degrees or certificates are generally awarded for 1 year's work beyond the master's level. This category also includes certificate of advanced graduate studies.

^m Beginning with 2008-2009 and continuing through 2011-2012, the Advanced Studies Certification (ASC) replaced the PhD column (Class G) on the Annual Teachers Salary Schedule. PhD became a stipend per contract. Beginning with 2012-2013, Class G was re-designated as the PhD column. Two new columns, Class H and I, were added and designated as the Advanced Studies Certification (Class H) and the Advanced Studies Certification with a PhD (Class I).

However, there are a growing number of states and school districts that are reassessing the traditional salary schedule. There are several reasons prompting this change. First, school districts around the country are struggling to attract and retain teachers. In their 2009 book *Redesigning Teacher Pay: A System for the Next Generation of Educators*, authors Sean P. Corcoran and Joydeep Roy write,

School districts have long paid teachers according to the “single salary” schedule [....]. A new conventional wisdom among education reformers has emerged suggesting that this system is outmoded (Hassel 2002; Solmon 2005; Vigdor 2008). The traditional system, reformers argue, fails to attract our best college graduates into teaching and provides practicing teachers no incentives to produce results.⁹⁸

Contributing to the recent reevaluation of traditional salary schedules for teachers is the fact that there is a lack of conclusive evidence linking a teacher’s education to his (her) effectiveness in the classroom and, more importantly, student outcomes.^{99,100} Summarizing previous research, a 2012 study reported:

Taken together, the body of research examining the impact of holding a master’s degree on a teacher’s effectiveness in the classroom suggests that advanced degrees are not associated with improved student outcomes (Clotfelter, Ladd, & Vigdor, 2007; Goldhaber & Brewer, 1997). Results of a few studies have found slightly negative effects on student achievement by teachers holding a Master’s degree, while several studies report small, but significant, positive effects. The majority of published work finds no effect of teachers’ advanced degrees on students’ academic outcomes.¹⁰¹

Recently, more sophisticated analytical methods and the growing accessibility of better data have given risen to a second generation of students. This set of studies, while still limited, does provide more robust evidence of a link between teacher credentials (a Master’s degree) and student outcomes. However, this relationship is subject-matter specific. A 2012 study found a positive relationship between elementary school teachers with Master’s degrees and higher language arts proficiency scores. The authors write, “elementary teachers’ attainment of master’s degrees, irrespective of area of study, is associated with improved student achievement in both reading and language arts and that content-specific programs are associated with additionally improved student achievement outcomes in language arts.”¹⁰²

A 2007 study found that secondary teachers with master’s degrees in science and math were linked to higher student scores in math and science in high school: “In mathematics and science, teacher subject-specific training has a significant impact on student test scores in those subjects.”¹⁰³ Another study concluded:

[O]btaining an advanced degree during one’s teaching career is positively correlated with teacher productivity only in the case of middle school math. For elementary teachers there is no correlation between receipt of an advanced degree and performance. For middle school reading teachers and both math and reading high school teachers there is actually a significant negative association between attainment of an advanced degree and measured productivity.¹⁰⁴

A 2015 Center for American Progress study echoed these findings and wrote, “Advanced degrees have little effect on student academic success except in the areas of math.”¹⁰⁵

Additionally, the existing salary schedule has the unintended consequence of pulling teachers out of the classroom who, were it not for additional pay, might otherwise choose to stay in the classroom. Stated differently, the institutional design of the traditional salary schedule has inadvertently contributed to the growing number of teacher vacancies.ⁿ

Interestingly, national research finds that strict salary schedules play a much smaller role in charter and private schools in determining teachers’ compensation than they do in traditional public schools. Many charter and private schools either do not use a salary schedule, or simply use it as an informal reference point. Both charter and private schools are more likely than district schools to link salary advancement to student achievement, and are more likely to use of non-monetary incentives to attract and retain teachers. Interviews with several charter schools reveal similar practices here locally in Nevada.¹⁰⁶

Recently, the National Education Association has developed the following principles for a professional growth salary schedule that have the goal of helping recruit and retain highly talented teaching professionals:

- (1) “Provide an outline for a career path for teachers who want to seek additional responsibility without altogether leaving the classroom;
- (2) Recognize and reward teachers who attain and can demonstrate knowledge and skills that improve professional teaching;
- (3) Recognize and reward improved teacher practice that is a factor in student learning and other student outcomes, based on evidence of student progress drawn from teacher documentation, student work samples, and classroom assessments;
- (4) Provide guidance for how to recognize and compensate teachers for the myriad duties that their daily work entails outside of direct classroom teaching; and
- (5) Position teachers on par with the salary, professional growth opportunities, and career earnings of comparably prepared professionals.”¹⁰⁷

Locally, here in Nevada, educational leaders and policymakers are experimenting with revisions to the standard salary teacher schedule. In 2015-2016, Clark County School District and the Clark County Education Association (CCEA) approved a new teachers’ contract. Central to the new teacher contract was a plan to revise and restructure the traditional “step and column” salary schedule for licensed educational professionals in Clark County School District.

ⁿ The Guinn Center has conducted interviews with dozens of school leaders and many have confirmed that this is a real concern: effective teachers often leave the classroom to go into administration because they recognize this is the only way they can “advance” on the salary schedule.

Under the new system, the traditional salary schedule has been replaced by the Professional Growth System (PGS).¹⁰⁸ As stated in the agreement between Clark County School District and CCEA, the purpose of a PGS is as follows: (1) it provides an outline for career options for educators who want to seek additional responsibility without leaving the classroom; (2) it recognizes and rewards educators who attain and demonstrate knowledge and skills that improve professional teaching; and (3) it rewards improved educator practice that impacts student learning and other student outcomes.¹⁰⁹ Maine's Portland Public Schools implemented a similar model in 2007, upon which the Clark County School District model draws quite heavily.¹¹⁰

Portland's model (and the new CCEA/Clark County School District model) is described as

a moderate alternative to both performance pay and the status quo, skills- and knowledge-based pay structure. Instead of incentivizing test results or relying on evaluation and value-added scores, teachers are rewarded financially for activities expected to increase instructional capacity, resulting in improved student performance. Proponents argue that, "[u]nlike other pay approaches, it does not interfere with teachers' developmental processes, pit teachers against each other, encourage teachers to withhold information from superiors, or induce teachers to see teaching as a means to an end" (Conley & Odden, 1995, 225). [This model] does not rely solely on higher education attainment and years of experience, but ties career advancement to in-service learning.¹¹¹

The Professional Growth System allows teachers to move across in the salary schedule by amassing 225 "contact units," which can be earned by participating in a broad set of professional development opportunities. As is standard practice in most districts, educators can earn contact units by enrolling in educational training programs (e.g., National Board Certification, Master's degree programs, doctoral degree programs, etc.). But, they can also earn contact units by participating in professional development opportunities (e.g. professional learning communities, etc.). As stated in the negotiated contract, "Categories of documented accomplishments will include, but are not limited to, professional learning opportunities with families and communities, work as a leader/ collaborator, and/or development as a learner."¹¹²

Table 22 provides a simple illustration of how the new Clark County School District Professional Growth System will be implemented. A new teacher (Column I, Step A) in Clark County will make \$40,900 (\$40,000 starting salary, plus a 2.25 percent annual cost of living adjustment) in Year 1. After three years of teaching and completion of 225 "count credits" (roughly 675 professional development hours), a teacher can move to Column II, which results in a \$5,284 salary increase, plus a 2.25 percent Cost-of-Living Adjustment.¹¹³ Additionally, if a new teacher chooses to work at a Title I school, he (she) would be able to earn an additional \$3,963 at the beginning of the third year.¹¹⁴

The principles of the Professional Growth System incorporate recent research and best practices on new models that reward teachers for their work in more effective ways. For example, Public Impact's Opportunity Culture model emphasizes the importance of rewarding teachers for time spent collaborating.¹¹⁵ Some studies have found that providing opportunities for teachers to work together

Table 22. Professional Growth System Salary Schedule, Clark County School District, 2016-2017

Step	Column		If Teaching in Title I School
	I	II	
A	\$ 40,900	\$ 46,303	
B	\$ 42,251	\$ 47,654	
C	\$ 43,601	\$ 49,004	\$ 52,967
D	\$ 44,952	\$ 50,335	\$ 54,298
E	\$ 46,303	\$ 51,706	\$ 55,669
F	\$ 47,654	\$ 53,057	\$ 57,019

1. The move up each step reflects an annual increase of \$1,321, plus a 2.25 percent annual Cost-of-Living Adjustment (COLA).
2. A licensed professional can only move across columns by earning 225 "count credits" (which equates to roughly 675 hours of professional development). This movement across columns results in a \$5,284 salary increase, plus a 2.25 percent annual COLA.

collaboratively have been found to improve teacher retention.¹¹⁶ Currently, the Professional Growth System allows teachers to earn credits by participating in professional learning communities.

Additionally, one of the salient features of the PGS is that licensed educational professionals are able to design their own professional growth plan (PGP).¹¹⁷ According to the website, the PGP "will empower [the educator] to chart [his or her] own path towards instructional and professional growth."¹¹⁸ Research emphasizes the importance of involving teachers in the decision of their growth.^{119, 120} One study examining the impacts of a similar professional growth program found that the program had "improved teacher retention" and improved the collaborative learning environment.¹²¹

Currently, educators have the option of participating in the Professional Growth System. However, a teacher who chooses to remain outside of the new professional growth system can receive credit for professional development (e.g., an advanced degree program) only after completing the personalized, detailed professional growth plan (PGP). While the PGS will be implemented in the 2016-2017 school year, there are reports that several principals in the Clark County School District have already left their administrative positions to return to the classroom.

Critics of the traditional salary schedule for teachers argue that it takes too long to reach the maximum salary. Currently, in the Clark County School District, it takes sixteen years and moves across nine columns to reach the maximum salary.¹²² Under the new Professional Growth System, teachers can reach the maximum salary by moving across eight columns and after ten years in the classroom.¹²³ This reform could help increase teacher retention.

While opt-in policies tend to be preferred because they avoid the appearance or reality of coercion, they do have the potential of resulting in high(er) costs because higher-performing teachers may choose to opt-in, while lower-performing teachers who do not opt-in will still get significant increases by remaining in the old compensation system.¹²⁴ Some districts have given teachers the opportunity to opt-in timeframe which requires everyone to participate in the new system by a specific date.

Recommendations

Based on our analysis, the Guinn Center proposes the following recommendations. These recommendations have been identified as potential solutions to reduce costs and inefficiencies in the current category of instruction-related expenditures in Nevada’s K-12 system.

A. Commission a study to explore the appropriate design and fiscal impact of a statewide salary schedule

There is tremendous variation in the salary schedules across the Silver State. For example, Carson City School District pays its first-year teachers (with a B.A.) \$33,408, whereas Eureka County School District pays its new teaching professionals (with a B.A.) \$51,398, reflecting a 53 percent difference. A number of states have implemented a statewide salary schedule as a tool “to recruit and retain qualified teachers and as a way to ensure some level of equalization of teacher salaries across districts.”¹²⁵ States have not established statewide salary schedules to dictate what districts can pay teachers. Rather, they identify the *minimum* that teachers can be paid in order to address disparities across the state.

State policymakers and legislators could use this statewide salary schedule to inform the standard pay increases (based on experience and educational attainment) that the Nevada Legislature considers each biennium. Nevada Legislators could also use the statewide salary schedule to address disparities between the rural and urban school districts in Nevada, particularly if the State provided fiscal resources.

In recent years, the idea of a statewide salary schedule has been considered, in fact, by district leaders and educational policy makers. The looming questions for stakeholders looking at this model were two-fold: (1) What is the capacity of the State to fund such a model? What is the level of commitment by the State to fund such a model? And (2): How might the State use this tool to address urban-rural disparities?

The SAGE Commission could recommend that the Nevada Legislature commission a study in 2017 to explore the design and fiscal impact of establishing a statewide salary schedule for licensed educational professionals, as well as staff and administrators. Some of the issues that the study should address are:

- What role should the State play in addressing inequities within Nevada particularly between urban and rural districts? Increasingly, the differences in fiscal resources make it difficult for some rural school districts to recruit, retain, and even promote licensed educational professionals. One state – West Virginia– addressed its disparities by establishing a separate equity supplement schedule; salary equity among the counties means that the salary potential of school employees employed by the various districts throughout the state does not differ by greater than 10 percent between those offering the highest salaries and those offering the lowest salaries. When the difference exceeds 10 percent, the State provide resources to the less-resourced district.
- What is the minimum salary range for various columns (years or bands of experience)?
- How will the State determine the minimum salary? What research and data will be used to calculate the salary minimums? In Louisiana, salary schedules are based on effectiveness, as determined by the state’s performance evaluation program; demand, particular school need, geographic area, and subject area, which may include advanced degrees; and experience.

- How will the State align the statewide salary schedule to the new teacher evaluation system? In Louisiana, the salary schedules for teachers (and administrators) are required to be based on effectiveness, as determined by the State’s evaluation framework. In Tennessee, the differentiated pay plan policy requires districts to differentiate teacher compensation based on at least one criterion in addition to years of experience and education, including additional roles or responsibilities, hard-to-staff schools or subject areas, and performance based on State board-approved teacher evaluation criteria.
- Should the Legislature require that districts submit an annual report to the Legislature (and State Board of Education) that includes data and calculations used to determine the minimum base salary?
- How will the State finance the statewide salary schedule? Like several states (Idaho, Oklahoma, and Washington), should the salary schedule be used to calculate part of each district’s salary-based apportionment?
- What goals should the statewide salary schedule identify? In Tennessee, state law requires school districts to adopt and implement differentiated pay plans to aid in staffing hard to staff subject areas and schools and attracting and retaining highly qualified teachers.
- Should the State establish high-priority districts or teaching positions and direct incentive pay to those districts?
- Should the State consider legislation such that if a teacher or administrator is rated “ineffective,” he (she) is prohibited by the law from receiving a higher salary the following school year?

B. Conduct an assessment of benefit programs for teaching professionals

Benefit rates vary across school districts. And across the State, health care costs are rising and for many districts, the State-funded group insurance rate per student does not cover the full cost of health care insurance premiums. The cost of health care premiums is driven by a number of factors, including but not limited to provider networks, access, reimbursement rates, and location. Worker’s compensation rates are affected by safety programs, network providers, and “return-to-work” policies.

A number of states are exploring creative, innovative ways to reduce costs, particularly health care costs. In Massachusetts, eleven colleges and universities around the state united to create their own self-funded health insurance company.¹²⁶ A number of school districts in New York banded together to form a health care consortium, which is a group of school districts that join together to purchase group health insurance for their active employees, retirees and dependents.¹²⁷ A consortium may be fully-insured, self-funded, or a hybrid of the two. As noted by the New York State School Boards Association, “[f]or school districts that are struggling to rein in expenses, health insurance consortiums may be a viable cost-saving solution.”¹²⁸ Several times in recent years, policy makers and education leaders in Nevada have attempted to establish a health insurance pool similar to the Nevada Public Agency Insurance Pool (POOL/PACT), which enables Nevada public entities to obtain quality property casualty coverage at a reasonable cost.¹²⁹

The SAGE Commission may want to request that the Nevada State Legislature conduct a statewide assessment of the State’s health care benefit programs for teaching professionals. In addition, the SAGE Commission may want to request that the Nevada State Legislature conduct a statewide assessment of the State’s additional (non-medical) benefit programs for teaching professionals.

The scope of the study could include:

- An assessment of the school district’s current programs, current pricing, coverage levels by district, provider network and case management, size of premiums, losses, etc.;
- Identification of opportunities to reduce current costs or contain future costs through alternative health care coverage;¹³⁰
- Identification of possible benefit models (e.g., joining a health insurance consortium, state health insurance plan, etc.) and the fiscal savings of implementing different benefit models;
- Feasibility analysis and potential fiscal benefit of restructuring the K-12 health care benefits system, and/or having rural districts “pool” health care benefit programs.

C. Require that school districts conduct an external third party evaluation of new salary schedules and career ladders and benefits on teacher retention, teacher quality, and student outcomes

Over the last few years, school districts and the Nevada Legislature have established programs to improve the recruitment and retention of (high-quality) teachers. The Clark County School District and the Clark County Education Association have launched a new salary structure and career ladder, called the Professional Growth System. Departing from the historical salary structure, this Professional Growth System seeks to reward improved educator practice and provide career advancement options for educators who do not want to leave the classroom.

In order to assess the State’s return on investment and identify best practices that could be replicated in other school districts around the State, the SAGE Commission may want to recommend that the Legislature (and/or the State Board of Education) require an external third party evaluation of new salary schedules (e.g., Clark County School District’s Professional Growth System) on teacher retention, teacher quality, and student outcomes. This information about the impact of a new salary schedule and career can be used to inform decisions and programs that other school districts within Nevada and around the country may want to consider.



Conclusion

In Nevada, approximately 58 percent of the State's \$3.58 billion education expenditures in 2013 were directed at instruction.¹³¹ In FY 2015, 80 percent of the State's education budget funded salaries and benefits of the individuals working in the classroom and in our school buildings.

While personnel costs are significant, instruction as a share of current expenditures in Nevada is lower than most other states. In fact, 39 states in the country spend more on instruction as a percent of total expenditures than Nevada.

However, despite the cost, the State should continue to prioritize instruction-related spending. Our preliminary analysis indicates that instruction as a share of total expenditures is positively correlated with the reading and math scores using National Assessment of Educational Progress (NAEP) results (see Table 23). When examining a simple correlation between a number of instruction-related variables (e.g., instruction as a percent of total expenditures, average teacher salary, etc.), the highest correlations exist between instruction as a percent of total expenditures and NAEP reading scores. This simple analysis suggests that investing efficiently and smartly in instructional resources (e.g., teaching professionals) can have significant outcomes on academic performance.

Table 23. Instruction-Related Variables and Academic Outcomes, Correlation Matrix

	NAEP Math (4)	NAEP Math (8)	NAEP Reading (4)	Reading (8)	Graduation Rate
Expenditures per pupil	0.14	0.25	0.31	0.25	-0.03
Instruction \$	0.20	0.32	0.39	0.33	0.05
Instruction as % of Expenditures	0.46	0.52	0.60	0.57	0.38
Average Teacher Salary	0.07	0.25	0.23	0.26	-0.16
Salary as % of Instruction	0.10	0.02	-0.04	-0.10	0.17

In the pages above, the Guinn Center has proposed some recommendations for controlling costs (of benefits) and attempting to ensure that the investment in our human capital—and the way school districts compensate teachers—is more directly linked to student outcomes.

In recent years, other states and school districts have also taken up the charge to consider new models to improve the link between compensation of classroom instructors and student outcomes. While this question is beyond the scope of this paper, the Guinn Center examines this issue in its companion paper, *Rewarding Performance: Lessons for Nevada's K-12 System*.

Appendix A. Staff Employed in K-12 School Systems, by Type of Assignment and State, 2010¹³²

	Total Staff	Officials and administrators as % of Staff	Officials and administrators as % of Staff	Administrative support staff as % of Staff	Administrative support staff as % of Staff	Instructional coordinators as % of Total Staff	Instructional coordinators as % of Total Staff	School District Staff Total	Principals & Asst principals as % of Total Staff	Principals & Asst principals as % of Total Staff	School and library support staff as % of Total Staff	School & library support staff as % of Total Staff	Teachers as % of Total Staff	Instructional aides as % of Total Staff	Instructional aides as % of Total Staff	Guidance counselors as % of Total Staff	Guidance counselors as % of Total Staff	Librarians as % of Total Staff	Librarians as % of Total Staff	Student support staff as % of Total Staff	Student support staff as % of Total Staff	Other support services staff as % of Total Staff	Other support services staff as % of Total Staff	
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	
Alabama	95,144	803	0.8%	1,658	1.7%	1,013	1.1%	3.7%	2,606	2.7%	3,953	4.2%	49,363	51.9%	6,550	6.9%	1,802	1.9%	1,413	1.5%	2,318	2.4%	23,665	24.9%
Alaska	18,102	709	3.9%	752	4.2%	192	1.1%	9.1%	683	3.8%	1,338	7.4%	8,171	45.1%	2,537	14.0%	327	1.8%	163	0.9%	537	3.0%	2,694	14.9%
Arizona	96,622	425	0.4%	852	0.9%	98	0.1%	1.4%	2,471	2.6%	5,809	6.0%	50,031	51.8%	14,386	14.9%	1,245	1.3%	529	0.5%	7,383	7.6%	13,393	13.9%
Arkansas	72,185	668	0.9%	2,427	3.4%	847	1.2%	5.5%	1,767	2.4%	3,531	4.9%	34,273	47.5%	8,065	11.2%	1,527	2.1%	1,088	1.5%	7,697	10.7%	10,295	14.3%
California	530,337	3,579	0.7%	21,271	4.0%	3,391	0.6%	5.3%	15,267	2.9%	35,532	6.7%	260,806	49.2%	63,972	12.1%	6,191	1.2%	757	0.1%	16,314	3.1%	103,258	19.5%
Colorado	101,426	1,174	1.2%	4,487	4.4%	2,434	2.4%	8.0%	2,777	2.7%	5,482	5.4%	48,543	47.9%	14,680	14.5%	2,100	2.1%	773	0.8%	5,542	5.5%	13,434	13.2%
Connecticut	93,088	1,800	1.9%	3,336	3.6%	3,496	3.8%	9.3%	2,127	2.3%	2,354	2.5%	42,951	46.1%	15,637	16.8%	1,081	1.2%	781	0.8%	2,725	2.9%	16,799	18.0%
DC	11,381	246	2.2%	213	1.9%	377	3.3%	7.3%	491	4.3%	647	5.7%	5,925	52.1%	1,635	14.4%	260	2.3%	111	1.0%	757	6.6%	721	6.3%
Delaware	16,478	366	2.2%	463	2.8%	226	1.4%	6.4%	413	2.5%	353	2.1%	8,933	54.2%	1,577	9.6%	281	1.7%	134	0.8%	743	4.5%	2,988	18.1%
Florida	333,183	1,920	0.6%	15,448	4.6%	696	0.2%	5.4%	7,957	2.4%	16,818	5.0%	175,609	52.7%	30,031	9.0%	5,859	1.8%	2,589	0.8%	10,488	3.1%	65,768	19.7%
Georgia	227,188	2,300	1.0%	2,553	1.1%	2,353	1.0%	3.2%	6,157	2.7%	10,398	4.6%	112,460	49.5%	25,773	11.3%	3,557	1.6%	2,247	1.0%	7,493	3.3%	51,898	22.8%
Hawaii	21,704	218	1.0%	577	2.7%	573	2.6%	6.3%	571	2.6%	1,232	5.7%	11,396	52.5%	2,407	11.1%	632	2.9%	208	1.0%	1,664	7.7%	2,225	10.3%
Idaho	27,783	133	0.5%	582	2.1%	229	0.8%	3.4%	701	2.5%	1,177	4.2%	15,673	56.4%	2,991	10.8%	564	2.0%	98	0.4%	692	2.5%	4,944	17.8%
Illinois	215,764	2,828	1.3%	2,411	1.1%	491	0.2%	2.7%	7,362	3.4%	3,700	1.7%	132,983	61.6%	30,219	14.0%	3,193	1.5%	1,960	0.9%	9,636	4.5%	20,982	9.7%
Indiana	138,802	1,096	0.8%	702	0.5%	2,219	1.6%	2.9%	2,903	2.1%	8,554	6.2%	58,121	41.9%	23,589	17.0%	1,688	1.2%	646	0.5%	2,442	1.8%	36,842	26.5%
Iowa	69,615	1,237	1.8%	1,921	2.8%	305	0.4%	5.0%	1,740	2.5%	2,688	3.9%	34,642	49.8%	10,531	15.1%	1,157	1.7%	513	0.7%	4,190	6.0%	10,689	15.4%
Kansas	67,751	477	0.7%	1,407	2.1%	970	1.4%	4.2%	1,807	2.7%	2,574	3.8%	34,644	51.1%	9,163	13.5%	1,061	1.6%	797	1.2%	4,259	6.3%	10,592	15.6%
Kentucky	99,225	922	0.9%	2,262	2.3%	1,000	1.0%	4.2%	3,147	3.2%	6,050	6.1%	42,042	42.4%	14,325	14.4%	1,515	1.5%	1,122	1.1%	2,866	2.9%	23,975	24.2%
Louisiana	100,881	380	0.4%	2,811	2.8%	2,079	2.1%	5.2%	2,880	2.9%	3,836	3.8%	48,655	48.2%	11,448	11.3%	1,919	1.9%	1,157	1.1%	4,856	4.8%	20,860	20.7%
Maine	32,549	418	1.3%	765	2.4%	250	0.8%	4.4%	876	2.7%	1,586	4.9%	15,384	47.3%	5,744	17.6%	575	1.8%	222	0.7%	1,542	4.7%	5,187	15.9%
Maryland	115,367	3,328	2.9%	2,324	2.0%	1,792	1.6%	6.5%	3,635	3.2%	6,279	5.4%	58,428	50.6%	11,360	9.8%	2,389	2.1%	1,245	1.1%	4,724	4.1%	19,863	17.2%
Massachusetts	122,057	2,496	2.0%	3,010	2.5%	408	0.3%	4.8%	4,382	3.6%	6,467	5.3%	68,754	56.3%	23,484	19.2%	2,168	1.8%	727	0.6%	8,659	7.1%	1,502	1.2%
Michigan	193,487	3,132	1.6%	1,202	0.6%	3,347	1.7%	4.0%	4,751	2.5%	12,077	6.2%	88,615	45.8%	21,379	11.0%	2,249	1.2%	746	0.4%	13,435	6.9%	42,554	22.0%
Minnesota	108,993	2,072	1.9%	2,296	2.1%	2,035	1.9%	5.9%	2,103	1.9%	4,702	4.3%	52,672	48.3%	16,759	15.4%	1,072	1.0%	709	0.7%	11,750	10.8%	12,823	11.8%
Mississippi	67,866	989	1.5%	2,033	3.0%	649	1.0%	5.4%	1,912	2.8%	2,490	3.7%	32,255	47.5%	8,195	12.1%	1,096	1.6%	872	1.3%	2,907	4.3%	14,469	21.3%
Missouri	128,289	1,395	1.1%	8,091	6.3%	1,081	0.8%	8.2%	3,136	2.4%	460	0.4%	66,735	52.0%	13,314	10.4%	2,613	2.0%	1,477	1.2%	4,435	3.5%	25,552	19.9%
Montana	19,249	175	0.9%	479	2.5%	165	0.9%	4.3%	534	2.8%	178	0.9%	10,361	53.8%	2,397	12.5%	457	2.4%	369	1.9%	694	3.6%	3,440	17.9%
Nebraska	45,509	614	1.3%	1,088	2.4%	999	2.2%	5.9%	1,029	2.3%	1,921	4.2%	22,345	49.1%	6,506	14.3%	811	1.8%	556	1.2%	1,372	3.0%	8,268	18.2%
Nevada	33,400	30	0.1%	957	2.9%	1,380	4.1%	7.1%	993	3.0%	1,644	4.9%	21,839	65.4%	4,152	12.4%	880	2.6%	376	1.1%	42	0.1%	1,107	3.3%
New Hampshire	32,955	742	2.3%	718	2.2%	264	0.8%	5.2%	506	1.5%	862	2.6%	15,365	46.6%	7,356	22.3%	824	2.5%	330	1.0%	694	2.1%	5,294	16.1%
New Jersey	202,634	1,394	0.7%	5,602	2.8%	3,138	1.5%	5.0%	4,651	2.3%	8,042	4.0%	110,202	54.4%	26,227	12.9%	3,904	1.9%	1,585	0.8%	11,844	5.8%	26,046	12.9%
New Mexico	46,519	897	1.9%	87	0.2%	659	1.4%	3.5%	1,309	2.8%	3,841	8.3%	22,437	48.2%	6,009	12.9%	815	1.8%	272	0.6%	3,054	6.6%	7,138	15.3%
New York	413,971	2,921	0.7%	22,216	5.4%	1,979	0.5%	6.6%	9,282	2.2%	8,509	2.1%	211,606	51.1%	37,849	9.1%	6,979	1.7%	2,775	0.7%	11,936	2.9%	97,920	23.7%
North Carolina	193,039	1,565	0.8%	4,934	2.6%	1,043	0.5%	3.9%	5,101	2.6%	7,961	4.1%	98,357	51.0%	26,173	13.6%	3,976	2.1%	2,290	1.2%	9,806	5.1%	31,833	16.5%
North Dakota	16,239	474	2.9%	245	1.5%	179	1.1%	5.5%	447	2.8%	715	4.4%	8,417	51.8%	2,071	12.8%	309	1.9%	193	1.2%	792	4.9%	2,397	14.8%
Ohio	241,212	2,110	0.9%	13,517	5.6%	1,676	0.7%	7.2%	5,053	2.1%	14,053	5.8%	109,282	45.3%	19,333	8.0%	3,655	1.5%	1,217	0.5%	20,543	8.5%	50,773	21.0%
Oklahoma	82,262	593	0.7%	3,019	3.7%	329	0.4%	4.8%	2,147	2.6%	4,341	5.3%	41,278	50.2%	8,362	10.2%	1,610	2.0%	1,072	1.3%	4,320	5.3%	15,194	18.5%
Oregon	63,603	446	0.7%	3,194	5.0%	409	0.6%	6.4%	1,584	2.5%	4,471	7.0%	28,109	44.2%	9,837	15.5%	1,032	1.6%	306	0.5%	2,335	3.7%	11,880	18.7%
Pennsylvania	266,796	2,708	1.0%	7,421	2.8%	1,671	0.6%	4.4%	5,531	2.1%	12,589	4.7%	129,911	48.7%	34,314	12.9%	4,763	1.8%	2,136	0.8%	8,351	3.1%	57,401	21.5%
Rhode Island	18,632	85	0.5%	486	2.6%	84	0.5%	3.5%	452	2.4%	741	4.0%	11,212	60.2%	2,224	11.9%	384	2.1%	298	1.6%	479	2.6%	2,187	11.7%
South Carolina	65,508	704	1.1%	775	1.2%	453	0.7%	2.9%	2,554	3.9%	1,130	1.7%	45,210	69.0%	8,475	12.9%	1,816	2.8%	1,085	1.7%	3,088	4.7%	218	0.3%
South Dakota	19,545	764	3.9%	403	2.1%	132	0.7%	6.6%	430	2.2%	582	3.0%	9,512	48.7%	2,454	12.6%	345	1.8%	137	0.7%	1,051	5.4%	3,735	19.1%
Tennessee	128,197	174	0.1%	810	0.6%	836	0.7%	1.4%	3,360	2.6%	5,299	4.1%	66,558	51.9%	16,243	12.7%	2,889	2.3%	1,933	1.5%	1,258	1.0%	28,836	22.5%
Texas	665,419	6,563	1.0%	22,339	3.4%	3,456	0.5%	4.9%	22,360	3.4%	27,386	4.1%	334,997	50.3%	63,338	9.5%	11,212	1.7%	5,097	0.8%	24,171	3.6%	144,500	21.7%
Utah	52,341	367	0.7%	731	1.4%	1,699	3.2%	5.3%	1,300	2.5%	2,718	5.2%	25,677	49.1%	8,214	15.7%	807	1.5%	279	0.5%	1,505	2.9%	9,044	17.3%
Vermont	18,485	135	0.7%	444	2.4%	235	1.3%	4.4%	488	2.6%	902	4.9%	8,382	45.3%	4,284	23.2%	413	2.2%	212	1.1%	900	4.9%	2,091	11.3%
Virginia	201,047	1,537	0.8%	4,173	2.1%	13,419	6.7%	9.5%	4,606	2.3%	9,341	4.6%	70,947	35.3%	19,388	9.6%	3,977	2.0%	1,978	1.0%	7,224	3.6%	64,456	32.1%
Washington	103,783	2,416	2.3%	1,916	1.8%	358	0.3%	4.5%	2,800	2.7%	5,103	4.9%	53,934	52.0%	10,422	10.0%	2,045	2.0%	1,134	1.1%	3,200	3.1%	20,455	19.7%
West Virginia	39,270	771	2.0%	1,136	2.9%	370	0.9%	5.8%	1,105	2.8%	769	2.0%	20,338	51.8%	3,632	9.2%	738	1.9%	352	0.9%	1,590	4.0%	8,469	21.6%
Wisconsin	103,901	973	0.9%	2,634	2.5%	1,326	1.3%	4.7%	2,447	2.4%	4,311	4.1%	57,625	55.5%	10,292	9.9%	1,874	1.8%	1,074	1.0%	6,465	6.2%	14,879	14.3%
Wyoming	16,424	330	2.0%	425	2.6%	424	2.6%	7.2%	354	2.2%	995	6.1%	7,127	43.4%	2,402	14.6%	444	2.7%	161	1.0%	612	3.7%	3,151	19.2%
United States	6,195,207	64,597																						

Appendix B. Average Base Salary for Teachers with a Master's Degree, by Years of Full-Time Teaching Experience, Current Dollars

	2007-08			2011-12			
	6-10 years 1	11-20 years 2	> 20 years 3	5 yrs or < 4	6-10 years 5	11-20 years 6	> 20 years 7
Alabama	\$ 45,050	\$ 48,150	\$ 50,960	\$ 44,830	\$ 45,940	\$ 49,500	\$ 51,910
Alaska	\$ 54,480	\$ 61,530	\$ 65,260	\$ 53,330	.	\$ 68,130	.
Arizona	\$ 39,600	\$ 44,910	\$ 52,300	\$ 36,780	\$ 39,270	\$ 45,220	\$ 48,420
Arkansas	\$ 42,450	\$ 45,130	\$ 50,260	\$ 41,060	\$ 42,230	\$ 49,350	\$ 53,850
California	\$ 59,930	\$ 68,830	\$ 78,710	\$ 50,170	\$ 61,100	\$ 70,260	\$ 81,310
Colorado	\$ 46,050	\$ 54,760	\$ 60,770	\$ 42,580	\$ 45,800	\$ 54,990	\$ 67,830
Connecticut	\$ 57,870	\$ 68,270	\$ 72,230	\$ 52,510	\$ 59,060	\$ 72,890	\$ 77,630
D.C.	.	\$ 70,100	\$ 81,410	.	.	.	.
Delaware	\$ 52,280	\$ 62,270	\$ 69,340	\$ 45,820	\$ 52,090	\$ 63,840	\$ 71,640
Florida	\$ 41,600	\$ 45,760	\$ 61,650	.	.	.	.
Georgia	\$ 48,020	\$ 53,320	\$ 57,920	\$ 43,240	\$ 46,510	\$ 53,010	\$ 60,350
Hawaii	.	.	.	.	.	.	.
Idaho	\$ 41,150	\$ 51,410	\$ 53,120	.	\$ 37,300	\$ 49,020	\$ 54,210
Illinois	\$ 53,930	\$ 62,610	\$ 74,860	\$ 49,030	\$ 57,570	\$ 66,730	\$ 80,650
Indiana	\$ 43,470	\$ 49,100	\$ 58,370	\$ 39,610	\$ 45,570	\$ 54,370	\$ 61,760
Iowa	\$ 39,040	\$ 43,130	\$ 50,980	.	\$ 42,010	\$ 51,650	\$ 53,420
Kansas	\$ 41,240	\$ 46,160	\$ 50,260	\$ 39,350	\$ 41,890	\$ 48,730	\$ 53,720
Kentucky	\$ 42,750	\$ 48,430	\$ 51,540	\$ 45,830	\$ 46,240	\$ 51,520	\$ 56,590
Louisiana	.	\$ 46,060	\$ 47,470	\$ 41,670	\$ 45,420	\$ 48,690	\$ 50,220
Maine	\$ 38,970	\$ 45,960	\$ 51,680	.	\$ 42,190	\$ 48,160	\$ 57,530
Maryland	\$ 51,950	\$ 62,770	\$ 70,570	.	.	.	.
Massachusetts	\$ 57,660	\$ 62,000	\$ 68,590	\$ 49,650	\$ 58,840	\$ 68,450	\$ 73,440
Michigan	\$ 56,030	\$ 67,540	\$ 69,980	\$ 54,060	\$ 55,250	\$ 67,590	\$ 70,610
Minnesota	\$ 49,930	\$ 56,750	\$ 61,830	\$ 43,830	\$ 49,380	\$ 60,860	\$ 64,270
Mississippi	\$ 40,110	\$ 44,090	\$ 50,570	\$ 35,860	\$ 40,180	\$ 43,290	\$ 50,860
Missouri	\$ 41,260	\$ 46,150	\$ 54,300	\$ 39,240	\$ 43,430	\$ 47,790	\$ 58,230
Montana	\$ 39,360	\$ 45,700	\$ 51,300	.	\$ 42,210	\$ 47,620	\$ 60,160
Nebraska	\$ 37,490	\$ 38,420	\$ 43,880	\$ 39,320	\$ 44,930	\$ 48,880	\$ 50,660
Nevada	\$ 47,280 (18)	\$53,010 (23)	\$60,420 (20)	\$46,770 (9)	\$45,770 (24)	\$58,850 (16)	\$63,590 (16)
New Hampshire	\$ 46,650	\$ 55,020	\$ 59,610	.	\$ 48,480	\$ 58,180	\$ 63,000
New Jersey	\$ 54,270	\$ 66,070	\$ 81,170	\$ 56,040	\$ 59,390	\$ 72,360	\$ 85,460
New Mexico	\$ 44,420	\$ 48,890	\$ 53,050	\$ 37,280	\$ 44,620	\$ 50,160	\$ 53,570
New York	\$ 58,520	\$ 67,830	\$ 83,090	\$ 55,820	\$ 67,940	\$ 74,960	\$ 89,350
North Carolina	\$ 40,790	\$ 46,800	\$ 52,660	\$ 33,070	\$ 39,020	\$ 44,700	\$ 48,870
North Dakota	\$ 40,400	\$ 43,610	\$ 49,560	.	\$ 43,410	\$ 53,160	\$ 59,920
Ohio	\$ 49,420	\$ 58,470	\$ 63,100	\$ 42,660	\$ 49,940	\$ 61,280	\$ 65,380
Oklahoma	\$ 36,550	\$ 39,350	\$ 44,400	.	.	\$ 39,220	\$ 44,610
Oregon	\$ 46,830	\$ 53,310	\$ 57,740	\$ 41,170	\$ 49,890	\$ 57,300	\$ 61,040
Pennsylvania	\$ 52,120	\$ 64,360	\$ 74,360	\$ 45,940	\$ 54,790	\$ 67,650	\$ 75,380
Rhode Island	.	\$ 67,950	\$ 69,950	.	.	.	.
South Carolina	\$ 41,280	\$ 47,160	\$ 52,970	\$ 38,250	\$ 41,190	\$ 48,850	\$ 54,960
South Dakota	\$ 35,110	\$ 39,180	\$ 44,110	.	.	\$ 41,160	\$ 45,840
Tennessee	\$ 39,840	\$ 44,370	\$ 49,150	\$ 38,260	\$ 40,540	\$ 48,770	\$ 49,660
Texas	\$ 44,490	\$ 48,340	\$ 51,960	\$ 44,300	\$ 46,340	\$ 50,120	\$ 56,520
Utah	\$ 41,020	\$ 49,140	\$ 54,170	\$ 36,970	\$ 42,530	\$ 54,440	\$ 58,620
Vermont	\$ 44,780	\$ 51,310	\$ 58,040	\$ 44,410	\$ 50,380	\$ 56,450	\$ 64,460
Virginia	\$ 43,090	\$ 52,520	\$ 62,310	\$ 45,110	\$ 45,780	\$ 51,120	\$ 60,390
Washington	\$ 47,380	\$ 55,970	\$ 58,670	\$ 44,030	\$ 52,050	\$ 61,510	\$ 63,780
West Virginia	\$ 37,120	\$ 41,910	\$ 47,700	\$ 36,640	\$ 41,530	\$ 45,730	\$ 51,600
Wisconsin	\$ 46,650	\$ 53,120	\$ 58,010	.	\$ 48,360	\$ 57,280	\$ 61,410
Wyoming	\$ 49,530	\$ 52,550	\$ 57,580	.	.	\$ 59,700	\$ 63,230
U.S.	\$ 50,540	\$ 56,770	\$ 63,050	\$ 45,880	\$ 52,260	\$ 60,810	\$ 67,150

Appendix C.

Nevada's average salary in 2011-2012 for a teacher with a Master's degree who had 6-10 years of experience was \$45,770. For the same teacher with 11-20 years of experience, the average salary was \$58,850. In 2015, the average salary for a teacher with a Master's degree who had 6-10 years of experience was \$52,610. For the same teacher with 11-20 years of experience, the average salary was \$61,436.

Appendix C. Average Base Salary for Teachers with a Master's Degree, by Years of Full-Time Teaching Experience, Current Dollars, Nevada¹³³

	2015	
	6-10 years	11-20 years
Carson	\$ 47,135	\$ 52,865
Churchill	\$ 37,600	\$ 57,527
Clark	\$ 65,099	.
Douglas	\$ 51,743	\$ 58,788
Elko	\$ 57,915	\$ 67,059
Esmeralda	\$ 50,988	\$ 55,963
Eureka	\$ 67,765	\$ 80,049
Humboldt	\$ 55,483	\$ 66,580
Lander	\$ 52,916	\$ 63,052
Lincoln	\$ 54,202	\$ 60,136
Lyon	\$ 52,391	\$ 60,201
Mineral	\$ 51,176	\$ 60,769
Nye	\$ 53,637	\$ 60,412
Pershing	\$ 49,850	\$ 59,959
Storey	\$ 52,841	\$ 62,290
Washoe	\$ 46,563	\$ 55,895
White Pine	\$ 47,070	.
State	\$ 52,610	\$ 61,436

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The Kenny C. Guinn Center for Policy Priorities is a 501(c)(3) nonprofit, bipartisan, independent research center focused on providing fact-based, relevant, and well-reasoned analysis of critical policy issues facing Nevada and the Intermountain West. The Guinn Center engages policy-makers, experts, and the public with innovative, data-driven research and analysis to advance policy solutions, inform the public debate, and expand public engagement.

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- ¹⁸ Instructional Staff Support includes activities associated with assisting the instructional staff with the content and process of providing learning experiences for pupils. Among these are improvement of instruction (curriculum development), educational media services (selecting materials, planning the use of educational media), instruction-related technology (technology activities and services for the purpose of supporting instruction), and academic student assessment (including purchased academic testing services), directing and managing instructional services, and Special Education directors.
- ¹⁹ Administrators include: principals and assistant principals; directors and supervisory personnel; associates and assistant superintendents; and superintendents. See: Nevada Association of School Boards. 2015. “Nevada Data Education Book.” Page 50. Available: http://www.nvasb.org/assets/2015_educationdatatobook.pdf.
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