

# analysis

## *Homeschooling in Nevada: The Budgetary Impact*

by John T. Wenders, Ph.D.\* and Andrea D. Clements, Ph.D.\*

### Executive Summary

**D**riven by parents' beliefs that home-school learning environments can be superior to those of public or private schools, as well as a desire by parents to spend more time together as a family, Nevada homeschooling has undergone remarkable growth during the past decade. Homeschool children in the state now make up about 1 percent of all school-age children.

Public school advocates have argued that homeschooling "costs" the school system money through lost per-pupil taxpayer funding whenever a child is homeschooled rather than public schooled. In fact, home school students benefit school districts in the long run by relieving them of the far greater total costs of educating them. In Nevada, these cost savings are well in excess of the "lost" state aid.

By not being educated in public schools, homeschool children either save taxpayers money, or make additional tax money available for other uses, including bolstering the educational opportunities for children who remain in public schools. Similar savings result from private school students. The present analysis measures the extent of this sav-

ing by estimating the additional costs that Nevada's public schools would incur if home- and private school students were placed in public schools.

Based on 2003 data, the analysis shows an annual potential cost savings to Nevada taxpayers ranging from \$24.3 million to \$34.6 million attributable to homeschool students, and another \$101.9 to \$147 million attributable to private school students, for a combined total of \$126.2 million to \$181.7 million. This total amounts to an annual potential cost savings ranging from \$327 to \$471 per Nevada public school student.

Local educators should look at home- and private school students as assets, not as liabilities. Because of them, Nevada public schools' expenses decrease by a greater amount than their revenues decrease, producing a net gain. We calculate the net gain to local school districts to be between \$25.9 million and \$42.7 million.

Moreover, if taxpayers' cost savings are used to enhance the educational opportunities of those students who attend public schools, the benefit to public schools would be even greater.

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# INTRODUCTION

**S**purred by a desire for a more individualized and challenging learning environment, U.S. parents are increasingly opting to homeschool their children. The number of homeschoolers is estimated at 1-2 million nationally, up from approximately 15,000 two decades ago.<sup>1</sup> In Nevada, there were an estimated 4,136 homeschool students during the academic year 2003-2004, with growth rates of 2.17 percent and 5.81 percent for the last two years.

As detailed below, there is abundant evidence that homeschool students are, on the whole, quite successful academically. For all grade levels, homeschoolers' average test scores have been well above that of their public and private school counterparts. In fact, no study has found that homeschooling impedes achievement.<sup>2</sup>

Nevertheless, homeschooling has its detractors—primarily public school officials. They decry the loss of per-pupil funding that occurs when children are homeschooled. It is a complaint that could be made about all privately schooled students.

An article in *Time* magazine summarized a common perception about the relationship between homeschooling and government funding for education:

In many ways, in fact, home schooling has become a threat to the very notion of public education. In some school districts, so many parents are pulling their children out to teach them at home that the districts are bleeding millions of dollars in per-pupil funding. Aside from money, the drain of families is eroding something more precious: public confidence in the schools.<sup>3</sup>

The argument that home, private, and charter schools are a “cost” to traditional public schools' revenues has frequently prompted school districts to push for legislation that

would restrict the establishment of alternative schools. It is often overlooked, however, that a smaller public school enrollment results in lower educational costs for the affected school district.

Indeed, as shown below, homeschooling results in a net financial gain to the school system. Because parents who homeschool continue to pay taxes for services such as public education (even though they are not using it), local governments can simply choose to allocate funds to local schools at a higher per-pupil rate.

Taxpayers also can benefit. An allegation that homeschooling was a cost to public schools in Oregon resulted in a 2003 study by Brian Ray of the National Home Education Research Institute (NHERI) and Nick Weller of the Cascade Policy Institute.<sup>4</sup> Their findings were similar to those of the present report: “. . . the Oregon case study clearly indicates that homeschool families reduce the financial burden on taxpayers by a considerable amount.”<sup>5</sup> As shown below, in Nevada the potential costs savings to Nevada taxpayers range from \$24.3 to \$34.6 million in 2003.

A pattern of cost savings contradicts the beliefs of many school administrators. A 1996 survey showed that although an overwhelming proportion of school administrators had homeschoolers registered in their school districts, most administrators had an incomplete understanding of homeschooling practices and laws, and, apparently, of homeschooling's funding implications.<sup>6</sup>

This study aims to explain the practices, laws, and funding implications of homeschooling. Part I addresses reasons why families choose to homeschool, the socialization of homeschool children, the academic performance of homeschool children, and the extent to which homeschoolers are allowed to participate in public school-sponsored activities. A review of Nevada's regulatory environment is included along with an overview of other

**Home-schooling can be a net financial gain to the school system, as parents who homeschool continue to pay taxes.**

Home-schooling as an educational option has grown at an estimated annual growth rate of 15 to 20 percent in recent years.

types of schooling recognized by state law.

Part II is an economic analysis of homeschooling's effect on Nevada school funding. Student enrollment, recent appropriations for public education, and the positive budgetary impact of both home- and private schooling are considered. Whether homeschooling "costs" public schools money is addressed in

the closing section.

The argument that homeschooling reduces public school funding would have to be levied against private schools as well. Both home- and private school parents pay taxes, yet do not use the services of public schools. Private school data are therefore included with homeschooling data in the economic analysis.

## PART I: HOMESCHOOLING PRACTICES AND LAWS

### The Emergence of Homeschooling In America

The right to direct the education of one's children is founded on the Fourteenth Amendment to the U.S. Constitution as interpreted in *Pierce v. Society of Sisters*.<sup>7</sup> In 1925, after the state of Oregon adopted a law requiring all children to be educated in public schools, the U.S. Supreme Court ruled in *Pierce v. Society of Sisters* that private schools have the right to exist and parents have the right to direct the upbringing and education of their children.<sup>8</sup> This is the same decision that has been commonly used to support homeschooling. There have been several legal opinions since then pertaining to this right. One of the most recent and noteworthy was *Troxel v. Granville*, decided June 5, 2000.<sup>9</sup> It was consistent with a substantial body of case law that forms the legal basis for homeschooling.<sup>10</sup>

As homeschooling grew in popularity during the 1980s, state legislatures, influenced by repeated legal challenges from homeschooling families, gradually changed their laws to permit the practice. By 1993, homeschooling in one form or another had become legal in all 50 states.<sup>11</sup> Homeschoolers now constitute anywhere from approximately 1.8 to 3.7 percent of the total school-age population.<sup>12</sup> The increased availability of homeschooling as an educational option partially explains its estimated annual growth rate of 15 to 20 percent over the past several years.<sup>13</sup>

The exact number of homeschool children is difficult to determine because not all states require homeschool families to register.<sup>14</sup> Idaho, New Jersey, and Texas, for example, require neither registration nor any other form of public notification.<sup>15</sup>

Homeschoolers were once thought to consist primarily of families on the religious far-right or the far-left. Today, however, they tend to be middle of the road.<sup>16</sup> Homeschool children mostly come from two-parent households, in which parents have an above-average level of education, according to the *U.S. Department of Education Trends in Schools from 1993-1999*. Compared with private school children, however, homeschool children come from less-affluent and more rural households, on average.

#### The Decision to Homeschool

According to NHERI president Brian Ray, primary factors prompting families to homeschool include the following:<sup>17</sup>

- ♦ Parents want their children to accomplish more academically than they would in conventional schools.<sup>18</sup>
- ♦ Parents want to customize their children's education.<sup>19</sup>
- ♦ Parents want to enhance family relationships by spending more time together.

- ◆ Parents want to provide guided and reasoned social interactions and avoid unnecessary and harmful peer pressure.
- ◆ Parents want their children to be in a safe educational environment.<sup>20</sup>
- ◆ Parents want to transmit their philosophical, religious, and cultural values to their children.<sup>21</sup>

The National Home Education Network publication *Reasons to Homeschool* listed spending more time together as a family as the No. 1 reason to homeschool.<sup>22</sup>

### Homeschooling In Practice

Homeschooling styles vary substantially; there is no “typical” homeschooling day. Methods of teaching include the parent directly instructing the child, the child watching a video or satellite feed of an actual classroom, self-study workbooks or computer programs, and reading literature.<sup>23</sup> Additional activities may include field trips, volunteering, scouting, organized sports, or taking classes through a homeschool cooperative in which parents teach groups of students.<sup>24</sup> Homeschooling does not necessarily take place in the home, although much of the schoolwork may.

### Homeschooling and Achievement

In 1998, Lawrence Rudner of the University of Maryland conducted a study of 20,760 homeschool children who took the Iowa Tests of Basic Skills or the Tests of Achievement and Proficiency.<sup>25</sup> Among the findings were:

- ◆ The median scores for every subtest at every grade (most in the 70th to 80th percentile) were well above those of public and private school students.
- ◆ Almost 25 percent of homeschool students were enrolled one or more grades above their age-level peers in public and private schools.
- ◆ On average, homeschool students in grades 1 to 4 performed one grade level above their age-level public/private school peers.
- ◆ The achievement test score gap between homeschool students and public/private school students widens from grade 5 upwards.
- ◆ Students who have been homeschooled for grades K-12 have higher scholastic achievement test scores than students who also have attended other educational institutions.
- ◆ There are no meaningful differences in achievement by gender, whether the student is enrolled in a full-service curriculum, or whether a parent holds a state-issued teaching certificate.
- ◆ There are significant achievement differences among homeschool students when classified based on the amount of money their families spend on education, family income, parents’ education, and children’s television viewing.

Rudner’s findings are not atypical. An earlier study by Brian Ray showed higher standardized test scores among homeschool students than among the general population.<sup>26</sup> A separate study found that homeschool children in the state of Washington consistently scored above the national average in reading, language, math, and science.<sup>27</sup> Another found that, while the potential for success in college did not differ significantly between homeschool graduates and conventional-school graduates, homeschool students did place higher on the ACT English subtest.<sup>28</sup>

In a survey of adults aged 18-24 who had been homeschooled, over 74 percent have taken college-level courses—as compared with 46 percent for the general U.S. population. An overwhelming majority of them report that they are glad they were homeschooled.<sup>29</sup>

Spelling and geography bee winners have been among the most visible manifestations of homeschoolers’ superior achievement. In 2001, 13-year-old Sean Conley of Minnesota became the National Spelling Bee’s third winner in five years to have been homeschooled.<sup>30</sup> Ten percent of the 2001 spelling bee contestants were homeschooled (which is significant given that homeschoolers comprised a much smaller percentage of the student population). In 2000, eight of the finalists had been homeschooled, with homeschoolers taking the top three places. The winner of that spelling bee, 12-year-old George Thampy of Missouri, was also the first runner-up in the 2000 National Geographic Bee (formerly

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known as the National Geography Bee).<sup>31</sup>

Brian C. Anderson of the Manhattan Institute summed up the achievement of homeschool children:

Though existing data are incomplete, everything we know about home-schooled kids says that they are flourishing academically in every way. This year, home-schooled kids swept the top three places on the National Spelling Bee, and Stanford accepted 27 percent of its home-schooled applicants, nearly twice its average acceptance rate. Small wonder that the public school establishment wants to regulate home schooling out of existence. It represents a silent, but eloquent, reproach to the professionals.<sup>32</sup>

### **Homeschooling and Socialization**

Those unfamiliar with homeschooling are often concerned about the students' socialization. Many envision homeschoolers as being isolated with their parents, having little cultural exposure, little opportunity to interact with other children, and otherwise having minimal contact with the world outside of their homes. In truth, for most homeschoolers the opposite is true. They have so many social and extracurricular activities that fitting everything into their schedule is a challenge.

Several researchers have found an overwhelmingly positive picture for homeschool students' socialization.<sup>33</sup> Not only are homeschoolers provided with opportunities that foster positive interaction, they also receive protection from many sources of negative socialization.<sup>34</sup>

Richard Medlin of Stetson University found that self-concept was higher for homeschool students than for public school students.<sup>35</sup> And in a blind, controlled study comparing 70 homeschool with 70 non-homeschool children, the former had fewer behavioral disorders.<sup>36</sup>

While there are apparently no studies measuring the civic involvement of homeschool students, there is such a study of homeschool parents.<sup>37</sup> The 1996 National Household Education Survey found that homeschool and private school parents had higher participation in almost every level of

civic activity than public school parents.<sup>38</sup> They voted, donated money, volunteered, and attended public meetings at a higher rate than public school parents. These findings held even when controlling for age, gender, racial origin, and amount of education.

### **Homeschooling and Homogenization**

Another criticism involves an alleged lack of homogenization of homeschool children.<sup>39</sup> Many observers say that children should be exposed to a common set of ideas and have a common set of experiences. Among them is Rob Reich of Stanford University, who believes that children should be exposed to ideas and opinions that differ from those of their parents.<sup>40</sup> He sees a civic peril in insulating children from certain ideas.

However, the same argument could be used against public schools. The practice of prohibiting the expression of religion in public schools—particularly Christianity—is a good example. It is unlikely that the child whose parents have never introduced him or her to religion would ever learn about it in public school.<sup>41</sup> The argument for exposing the child to a broad range of ideas thus breaks down.

Reich goes on to argue that children should learn decency, civility, and respect. However, the perceived absence of these values in the public school environment is a common reason why parents pull their children out of public schools in favor of homeschooling.

### **Some Explanations for the Success of Homeschooling**

Although experiments involving random assignment of children to homeschooling are not feasible, the available data suggests a number of hypotheses as to why homeschoolers excel academically.

Michael Romanowski of Ohio Northern University, among others, attributes their success to the high degree of parental involvement.<sup>42</sup> Harvard's Caroline Hoxby concurs. Her sophisticated and compelling analysis of the role of families in education suggests the situation is more complex than commonly supposed, and that the choice of educational options is an essential element of parental involvement—one that contributes substantially to homeschooling's success.<sup>43</sup>



Another possible reason for homeschoolers' academic success is that they tend to have more educated parents.<sup>44</sup> Finally, one-on-one

instruction may be more effective than traditional group schooling—a point class-size reduction proponents ought to appreciate.

## Homeschoolers' Participation in Public-School Sponsored Classes and Extracurricular Activities

There are differences of opinion even among homeschool parents as to whether homeschool children should partake of public school services such as classes, extracurricular activities, and special education. Some homeschool families want nothing to do with public schools for fear that the contact will lead to attempts to regulate homeschooling. Others think that as taxpaying citizens, they have a right to services and opportunities that they, in essence, help to finance.

The National Education Association opposes participation by homeschool children in public school extracurricular activities.<sup>45</sup> At odds with this stance, however, many school districts actively recruit and welcome participation by homeschoolers.<sup>46</sup>

In Pennsylvania, for example, 240 of the 501 school districts allow homeschool students to participate in some extracurricular activities, but at this time participation is left to the discretion of the local school district. Timothy Allwein of the Pennsylvania School Boards Association observes that the state's legislature considered a bill that would require school districts to allow homeschool students to participate in extracurricular activities, but it failed. Similar legislation had been reintroduced and approved by the House, but as of March 2004, it was still in committee in the Senate.<sup>47</sup> Allwein supports allowing individual school districts to make such decisions.

## Special Education Services

Homeschooling is an excellent way to educate a special-needs child because of its potential for providing individualized instruction.<sup>51</sup> However, laws governing the availability of publicly funded services to special-needs children vary substantially from state to state. When parents have sued school districts to permit homeschool students to participate

Fairfax County, Virginia, by contrast, does not permit homeschool students to attend public school classes, but does allow them to participate in the county's adult and community education program, which offers classes after regular school hours.<sup>48</sup> California, on the other hand, allows participation in public school classes and activities, provided that the school system is permitted to monitor the homeschoolers' quality of education.<sup>49</sup> (This is not likely to be a worthwhile exchange for homeschoolers whose parents are opposed to public oversight or interference with the education of their children.)

Nevada law permits homeschool children, as well as children from private and charter schools, to attend occasional classes and/or extracurricular activities. The state reimburses the school for that child's participation but does not provide transportation. This degree of participation is conditioned on there being space in the class or activity and the parent demonstrating that the child is qualified. Nevada Revised Statutes (NRS) §392.070 #3 reads (in relevant part): "...the board of trustees of the school district in which the child resides shall authorize the [homeschool or private school] child to participate in a class that is not available to the child at the private school or home school..." There is nearly identical language in NRS §386.580, pertaining to charter schools.<sup>50</sup>

in various activities, the parents have generally lost.<sup>52</sup> The same is true when parents have sued to obtain special education. The Ninth Circuit Court of Appeals concluded: "Nothing in the IDEA (Individuals with Disabilities Education Act) requires that school districts provide services to children who have rejected the state's offer of an education and have

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(NAC 392.035)**

failed to enroll in any ‘school,’ in the state’s definition of that word.”<sup>53</sup>

IDEA, which is the primary source of federal funding to the states for services to children with disabilities, was recently revamped and subsequently signed into law by President Bush on December 3, 2004 under the name Individuals With Disabilities Education Improvement Act (H.R. 1350).

IDEA 2004 does not specifically address homeschooling, but with regard to private schooling, it maintains language from the previous version of IDEA that Nevada has cited in support of its position vis-à-vis homeschooling. Sec.612(a)(10)(C)(i) of the law states:

(i) IN GENERAL- Subject to subparagraph (A), this part does not require a local educational agency to pay for the cost of education, including special education and related services, of a child with a disability at a private school or facility if that agency made a free appropriate public education available to the child and the parents elected to place the child in such private school or facility.

For the purposes of federal IDEA services, Nevada law equates “home schooling” with “private school, parentally placed.” And under IDEA, private school students and

home school students are not automatically entitled to “a free and appropriate education.”<sup>54</sup> This does not mean that state cannot provide such services, but merely that they are not mandatory. Moreover, states may obtain federal monies for the provision of special education services for homeschool or private school children who are identified as having disabilities.

According to Frank Schnorbus, president of the Northern Nevada Home School Advisory Council and an officer of the Nevada Homeschool Network, districts can be obligated to assist special needs students under certain circumstances. Those conditions are: 1) federal funds that have been allocated for the purpose of serving homeschool or private school students in the district, 2) a child has been identified as a special needs student by the local school district and 3) the parents wish to receive services. Such funds may not be used by the district on regularly enrolled special needs students. How the available funds are divided among *eligible* students, however, is “at the discretion of the local public school district.”<sup>55</sup>

In reality, homeschool parents more often have been concerned about having their children evaluated against their wishes under the “child find” provisions of IDEA than they have about demanding special services.

## Nevada Homeschooling Law

As a general rule in Nevada, public school attendance is compulsory between the ages of 7 and 17.<sup>56</sup> NRS 392.070, however, provides an exception—specifying that such attendance “must be excused when satisfactory written evidence is presented to the board of trustees of the school district in which the child resides that the child is receiving at home or in some other school equivalent instruction of the kind and amount approved by the state board.”

To constitute equivalent instruction, under the state board’s regulations, schooling must include “English, including reading, composition and writing,” mathematics, science and social studies. Instruction “may be taught as the parent determines is appropriate for the age and level of skill of his child,” and “does

not need to comply with the standards of content and performance” established for public schools.<sup>57</sup>

Homeschooling parents must annually notify their local school district’s homeschool office. This can be done with the state’s “Notice of Intent to Homeschool” form or any form that meets the requirements of NAC 392.011-392.065—including a simple letter with the required information.<sup>58</sup>

In addition to the annual notice of intent, new homeschool parents and current homeschool parents who have moved to a new district must now provide 1) a statement of the educational plan for the child that includes the proposed educational goals for the child or the instructional materials to be used, and 2) a statement initialed by the parent that he or she meets

at least one of the following criteria:

- ♦ At least one year of homeschooling experience in any state or territory of the United States; or
- ♦ A teaching credential from any state or territory of the United States; or
- ♦ Has read and understands NAC 392.011 to 392.065, inclusive.

Although parents need not submit evidence of homeschooling activities, they must notify the local school board that “the child is receiving at home ... equivalent instruction of the kind and amount approved by the state board of education.”<sup>59</sup>

According to Barbara Dragon, an officer of both the Northern Nevada Home School Advisory Council and the Nevada Homeschool Network, most Nevada homeschoolers do register. Some, however, decline to do so, believing that how they school their

children should not be the state’s concern.<sup>60</sup>

Although homeschool children in Nevada are required to receive an equivalent of 180 days of instruction, school-day length is not specified in either the homeschool laws or the regulations. Parents, therefore, are permitted to determine the length of the school day. By signing the Intent-to-Homeschool form, the parent accepts the responsibility of fulfilling all legal requirements.

The word “equivalent” was added recently to the 180 days, since one-on-one instruction can be much more efficient than group instruction.<sup>61</sup> Until 1997 Nevada homeschooling parents were required to submit a “minutes per day” schedule that equaled the public school requirements for grades 1-12. However, that regulation was repealed at the same time the requirement for annual testing was dropped because it was demonstrated that tutorial education took less time per day than mass education.<sup>62</sup>

## Other Types of Schooling in Nevada

Before addressing the claims about the impact of homeschooling on public school funding, it is worthwhile to give a brief overview of the types of schooling other than homeschooling available in Nevada. Ira Bloom of the City University of New York does an excellent job of describing the range of educational choices available in the United States. He writes,

A continuum of public schools—ranging from the traditional district-attendance schools, to magnet schools, to charter schools, to privately managed charter schools—is emerging. Now, private schools, too, are becoming part of the continuum, ranging from the traditional models, supported primarily by non-public funding, to private schools populated to a great extent by former public school students supported substantially by publicly funded vouchers....In addition, at the far end of the continuum, a rapidly increasing number of students are being educated outside of any formal school structure through homeschooling....<sup>63</sup>

Nevada has 17 counties, each with a school district. Over half of the state’s budget is spent on education. Public schools in Nevada consist of traditional public schools, charter schools, and virtual charter schools, which provide distance education over the Internet. Non-public schooling options in Nevada include private schools and home-schools. The number of children enrolled in each type of school is listed in Table 1.

As of the 2003-2004 school year, 17,894 students—approximately 4.3 percent of Nevada’s school children—attended private schools (see Table 1). This percentage is substantially lower than the national average of 10 percent.<sup>64</sup> Most of the private school population is located in or near Las Vegas or Reno. For children in sparsely populated areas of the state, forming private schools would actually be less convenient or economical than homeschooling.

Nevada charter school legislation was passed in 1997. Despite the state’s charter school law being among the most restrictive in the nation, there are now 14 such schools enrolling some 3,800 students. As they *do*

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schools –  
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Table 1

Nevada Student Enrollments

School Year	[1] Home School	[2] Home School Growth Rate	[3] Private School	[4] Private School Growth Rate	[5] Traditional Public School (Not Charters)	[6] Traditional Public School Growth Rate	[7] Charter School	[8] Charter School Growth Rate	[9] Total Public (Including Charters)	[10] Total Public includ'g Ch'rs Growth Rate	[11] Total Public & Private (Not Home)	[12] Total Public & Private Growth Rate
1989-1990			8973		186834				186834		195807	
1990-1991			9425	5.04%	201316	7.75%			201316	7.75%	210741	7.63%
1991-1992			9817	4.16%	211816	5.22%			211816	5.22%	221633	5.17%
1992-1993			9840	0.23%	222846	5.21%			222846	5.21%	232686	4.99%
1993-1994			10418	5.87%	235800	5.81%	0		235800	5.81%	246218	5.82%
1994-1995			11166	7.18%	250747	6.34%	0		250747	6.34%	261913	6.37%
1995-1996			11982	7.31%	265041	5.70%	0		265041	5.70%	277023	5.77%
1996-1997			12970	8.25%	282131	6.45%	0		282131	6.45%	295101	6.53%
1997-1998*	3566		13848	6.77%	296536	5.11%	0		296536	5.11%	310384	5.18%
1998-1999*	4150		14680	6.01%	311065	4.90%	148		311213	4.95%	325893	5.00%
1999-2000	4924		15789	7.55%	324467	4.31%	843	469.59%	325310	4.53%	341099	4.67%
2000-2001*	5233		16127	2.14%	339399	4.60%	1109	31.55%	340508	4.67%	356635	4.55%
2001-2002	3826		16857	4.53%	354789	4.53%	1863	67.99%	356652	4.74%	373509	4.73%
2002-2003	3909	2.17%	17340	2.87%	366649	3.34%	2753	47.77%	369402	3.57%	386742	3.54%
2003-2004	4136	5.81%	17894	3.19%	381497	4.05%	3803	38.14%	385300	4.30%	403194	4.25%

\* Data missing for home school counts in some districts. See Table Five.

Sources: Nevada Department of Education: Home Schooled Students by Grade; Nevada Department of Education Research Bulletin: Student Enrollments and Licensed Personnel Information (various years); Nevada Department of Education: School District Student Enrollment Forecast Model

divert funds from traditional public education, charter schools often face fierce scrutiny.<sup>65</sup>

Virtual, i.e., online, schooling is growing in popularity.<sup>66</sup> Virtual charter schools offer their instruction “entirely or predominantly via the Internet or other computer linkages.”<sup>67</sup> As of 2002 there were 31 virtual charter schools in 12 states including Nevada.

Although many private schools, corporations, and individuals offer online or virtual education, neither Nevada charter schools nor any other Nevada public school may provide distance education to children registered as homeschoolers (NRS §388.850 #3). Also, as of 2001, NRS 386.550 states:

A charter school shall not provide instruction through a program of distance education to children who are exempt from compulsory attendance authorized by the State Board pursuant to subsection 1 of NRS 392.070. As used in this subsection, “distance education” has the meaning ascribed to it in NRS 388.826.<sup>68</sup>

Homeschool students may utilize private distance education programs, whether they are based in Nevada or any other state. Homeschool students are prohibited only from being served by a public school distance education program, traditional or charter.<sup>69</sup>

## PART II: BUDGETARY ANALYSIS

### Nevada K-12 Student Enrollment

In evaluating the budgetary impact of home- and private schooling on Nevada’s public schools, it is useful to present student enrollment data for K-12 education. The broad features of Nevada student enrollment are displayed in Table 1. For purposes of discussion, we distinguish among three types of students: public school students, private

school students, and homeschool students. Public school students are further distinguished as those in traditional public schools and those in charter schools.

#### Public School Enrollment

Driven by rapid population growth, the pace of Nevada’s public school enrollment has

Table 2

## Enrollment Forecasts

	Forecast Enrollment W/ Charters	% Change	Forecast Enrollment W/O Charters	% Change	Forecast Enrollment Charters	% Change
<b>2004-05</b>	400446		396220		4226	
<b>05-06</b>	418153	4.42%	413700	4.41%	4453	5.37%
<b>06-07</b>	435191	4.07%	430452	4.05%	4739	6.42%
<b>07-08</b>	453460	4.20%	448515	4.20%	4945	4.35%
<b>08-09</b>	472696	4.24%	467627	4.26%	5069	2.51%
<b>09-10</b>	493642	4.43%	488488	4.46%	5154	1.68%
<b>10-11</b>	516329	4.60%	511131	4.64%	5198	0.85%
<b>11-12</b>	540516	4.68%	535254	4.72%	5262	1.23%

Source: Nevada Department of Education, School District Student Enrollment Forecast Model

been among the highest in the United States for years. Columns 9 and 10 in Table 1 show the number of students and growth rates for the last decade and a half. While the growth rate has fallen from an average of 6.06 percent annually during the first half of the 1990s to 5.35 percent during the second half to 4.32 percent during the first years of the present decade, these growth rates are still very high nationally. During the last four years Nevada's public schools have added almost 60,000 students. Most of this occurred in the urban areas of Las Vegas and Reno, with some declines in rural schools.

Nevada has 14 charter schools. Most of these are in the Silver State's most populated counties, Clark (four charter schools) and Washoe (eight charter schools), which contain the cities of Las Vegas and Reno respectively. As discussed in more detail below, it appears that the charter school enrollment growth came mainly out of private school enrollment growth.

Table 2 shows the Nevada Department of Education's forecasted public school enrollment through 2012. Generally, these forecasts show that the enrollment growth for public schools is expected to continue at a 4-5 percent annual rate, with a declining growth rate for charter schools. Most of the growth is forecasted to come in the Clark and Washoe school districts. (Tables showing forecasted enrollments by county are in the Appendix.)

Given the constraints on charter school growth, their assumed declining growth rate is understandable. However, if the artificial constraints on charter schools were lifted, their growth rate might very well continue at the present high rate for some time. As discussed in more detail below, whether or not this growth would continue to come out of private school enrollment growth is problematical.

### Private School Enrollment

Historical data for total private school enrollment are shown in column 3 of Table 1. These, too, show a generally high growth rate—even higher than the public school growth rate during the mid- to late 1990s. However, private school enrollment growth slowed by roughly 50 percent during the first four years of the present decade—from 6-8 percent to about 3 percent annually.

The drop in the private school enrollment growth rate coincides partly with the growth of charter schools, suggesting this growth primarily came at the expense of private school enrollment. In both the Las Vegas (Clark County) and Reno (Carson, Douglas, Lyon, Storey, and Washoe counties) metropolitan areas, the growth rate of total public school enrollment (which includes charter schools) exceeded that of traditional public schools (see Table 4). Had private school enrollment in 1997-98 continued to grow at the same rate as during the previous four years (7.38 percent

Some evidence suggests that charter schools' growth is coming at the expense of private school enrollment.

When charter schools draw their students from private schools, this entails an increase in total taxpayer expenditures on public education.

**Table 3 Private School Enrollments by County**

	1999-00	2000-01	2001-02	2002-03	2003-04	% Change 2000-2004
<b>Carson City</b>	565	576	567	538	487	-13.81%
<b>Churchill</b>	33	45	66	98	108	227.27%
<b>Clark</b>	11,216	11,337	12,095	12,808	13,356	19.08%
<b>Douglas</b>	50	74	115	128	131	162.00%
<b>Elko</b>	100	109	112	103	94	-6.00%
<b>Esmeralda</b>	0	0	0	0	0	
<b>Eureka</b>	0	0	0	0	0	
<b>Humboldt</b>	0	0	0	0	0	
<b>Lander</b>	0	0	0	0	0	
<b>Lincoln</b>	0	0	0	0	0	
<b>Lyon</b>	52	80	53	45	66	26.92%
<b>Mineral</b>	0	0	0	0	0	
<b>Nye</b>	98	113	138	137	166	69.39%
<b>Pershing</b>	0	0	0	0	0	
<b>Storey</b>	0	0	0	0	0	
<b>Washoe</b>	3,675	3,793	3,711	3,483	3,486	-5.14%
<b>White Pine</b>	0	0	0	0	0	
	<b>15,789</b>	<b>16,127</b>	<b>16,857</b>	<b>17,340</b>	<b>17,894</b>	<b>13.33%</b>
<b>Reno Metro</b>	4,342	4,523	4,446	4,194	4,170	-3.96%
<b>% Change</b>						
<b>Total</b>		2.14%	4.53%	2.87%	3.19%	
<b>Clark</b>		1.08%	6.69%	5.89%	4.28%	
<b>Washoe</b>		3.21%	-2.16%	-6.14%	0.09%	
<b>Reno Metro</b>		4.17%	-1.70%	-5.67%	-0.57%	

*Nevada Department of Education, Student Enrollment and Licensed Personnel Information, Research Bulletin, Various Years*

annually), there would have been an additional 3,329 private school students during 2003-04. This coincides closely with the rise in charter school enrollment, which reached 3,803 in 2003-04.

The tentative conclusion that charter school growth came largely out of private school enrollment is at least partially supported by the trends in county private school enrollment shown in Tables 3 and 4. In Washoe County, where eight charter schools are located, private school enrollment showed a drop of some 300 students between 2001

and 2004. And while the growth in private school enrollment in Clark County was below that of public schools, private school enrollment actually declined in the Reno metropolitan area. This suggests that the growth of charter schools affected private school enrollment mostly in the Reno metropolitan area where most of the charter schools are located.

The complementary suggestion is that the growth in charter school enrollment did not significantly slow the enrollment growth of traditional public schools.

To the extent that charter schools drew their students from private schools, this required an increase in total taxpayer expenditures on public education. (The converse of this is that private and homeschooled save taxpayers education monies.) Further, since the charters undoubtedly operate at a higher resource cost than private schools—private schools typically operate at 60-70 percent of the cost of public schools<sup>70</sup>—the

**Table 4 Enrollment Change 2000-04**

	Public Without Charters	Public With Charters	Private Schools
<b>Clark</b>	23.65%	24.37%	19.08%
<b>Washoe</b>	11.76%	14.12%	-5.14%
<b>Reno Metro</b>	10.41%	12.07%	-3.96%

*Source: Computed from Table One.*

charters' growth also represented a net increase in total expenditure (public and private) on K-12 education.

Given that the public revenues per student received by Nevada charter schools were not significantly different from those received by the traditional public schools in the same districts (Clark and Washoe counties), the movement of students from traditional public schools to charter schools required no significant increase in public education funding. However, neither did it create any decrease in public education spending in those counties.

### Homeschool Enrollment

Nevada homeschool student numbers obtained from the Nevada Department of Education are presented in column 1 of Table 1 above. For the 2003-2004 school year, the number of homeschool students was 4,136 out of a total of 403,194 public and private school students. In addition, there may have been some homeschool students who did not register with their local school districts as required by Nevada's compulsory education laws. To the extent that this is true, these data underes-

timate the number of homeschool students.

Note that the Department believes that data before 2001-02 are inaccurate and inflated. At that time, public school student dropout rates were artificially reduced as a result of districts assuming that some dropouts moved to homeschooling. The Department is confident that this reporting problem has been corrected, that the homeschool student numbers for the past three years are accurate, and that homeschooling is growing. These data show growth rates of 2.17 percent and 5.81 percent for the last two years.

Table 5 shows the distribution of homeschool students by county. Again, only data for the last three years are considered reliable. The number of homeschool students as a percentage of county public school enrollment is shown in the last column of Table 5. Overall, homeschool students are equal to 1.07 percent of public school students. While Clark County's number of homeschool students is the largest of any county in the state, the actual percentage is below the state average. Generally, the more rural counties have a higher percentage of homeschool students.

**Before 2001-02, Nevada public school student dropout rates were artificially reduced by districts assuming that some dropouts had moved to homeschooling.**

**TABLE 5**

**NEVADA HOMESCHOOL STUDENTS**

Historical Enrollment by County

School Year	97/98	98/99	99/00	00/01	01/02	02/03	03/04	Public	Home
								School	School
								Enrollment	as % of Public
								03/04	03/04
Carson City	28	77	100	102	99	114	134	8801	1.5226%
Churchill	111	114	102	Missing	99	111	109	4567	2.3867%
Clark	2024	2484	2968	2961	1981	2091	2152	270365	0.7960%
Douglas	177	245	248	298	260	214	230	7192	3.1980%
Elko	254	224	272	273	187	152	179	9582	1.8681%
Esmeralda	4	6	10	10	11	9	11	69	15.9420%
Eureka	5	8	7	16	22	24	32	220	14.5455%
Humboldt	71	72	87	78	54	69	52	3523	1.4760%
Lander	52	36	42	37	13	13	19	1255	1.5139%
Lincoln	12	20	22	16	15	9	17	1012	1.6798%
Lyon	Missing	Missing	153	183	171	156	169	7685	2.1991%
Mineral	18	19	13	Missing	4	17	12	745	1.6107%
Nye	145	135	95	412	136	160	187	5472	3.4174%
Pershing	9	5	11	17	22	16	21	841	2.4970%
Storey	6	10	7	15	5	9	10	467	2.1413%
Washoe	624	653	766	799	732	726	777	62124	1.2507%
White Pine	26	42	21	16	15	19	25	1380	1.8116%
<b>TOTAL</b>	<b>3,566</b>	<b>4,150</b>	<b>4,924</b>	<b>5,233</b>	<b>3,826</b>	<b>3,909</b>	<b>4,136</b>	<b>385,300</b>	<b>1.0734%</b>

Nevada Department of Education, Student Enrollment and Licensed Personnel Information, Research Bulletin, Various Years.

# Public Education Financing in Nevada

## The Nevada Plan

Public education in Nevada is financed by the “Nevada Plan” and its associated Distributive School Account (DSA). Typical of such plans, the Nevada Plan is simple in concept but Byzantine in detail. In essence, it guarantees a basic level of per-student support for each of Nevada’s 17 county school districts by using state funds to make up the difference between the local county’s “ability-to-tax” and the guaranteed minimum.

Table 6 reproduces the proceeds of the Nevada Plan on a statewide basis for the 2002-2003 school year. Each individual school district’s finances are determined by an identical formula. To effect the Plan, the state specifies a level of “basic support per student” (line 10) for each district, which, when multiplied by a measure of enrollment (line 9a), yields a total dollar level of “total basic support” (line 13). Certain minor revenues are added to this base support, mostly special education funds (lines 14 through 16), to get a “total state guarantee” (line 18).

From the total state guarantee certain local tax revenues are deducted, pro forma—mostly the 2.25 cent local sales tax and a 25 cent (per \$100 of assessed valuation) property tax (lines 19 and 20), yielding the “state responsibility” (line 22). Note that these pro forma deductions are a measure of the county’s “ability-to-tax.” To the state responsibility are added certain other elements of state support (lines 23 through 23d), yielding “total other state support” in line

The Nevada Plan is simple in concept but Byzantine in detail.

**Table 6 NRS 387.303 Report-FY 2003  
Combined General and State Special Education Fund**

		Statewide
<b>ENROLLMENT</b>		
6	Full Enrollment	369392
7	Weighted Enrollment	357489.6
8	Transported Out Less Transported In	-267.8
9	"Hold Harmless" Enrollment	1412.2
9a	TOTAL APPORTIONMENT ENROLLMENT	358634
<b>RESOURCES</b>		
10	Basic support per student	\$3,987
11	Special Adjustment	(In Line 10)
12	Total per student support	\$3,987
13	TOTAL BASIC SUPPORT	\$1,429,877,972
13a	Growth Increment - NRS 387.1243	\$184,015
13b	Non-Trad. Student Pay. NRS 387.1243(3)	\$59,759
13c	Net Proceeds from Mines Adjustment	-\$239,287
14	Special Education units (General Fund)	116.2
14a	Special Education Units not in Gen. Fund	2397.8
15	Amount per Special Education unit	\$30,576
16	TOTAL SPECIAL EDUCATION SUPPORT	\$76,868,063
17	Adult HS Diploma Program (General Fund)	\$384,566
17a	Adult HS Diploma Prog. not in General Fund	\$15,022,377
17b	Transportation Reimbursement	\$80,719
18	TOTAL STATE GUARANTEE	\$1,522,238,184
<b>Deductions:</b>		
19	Local School Support Tax, 2.25	\$686,820,222
20	Ad Valorem Property Tax, .25	\$144,705,551
20a	Charter School DSA Adjustment	\$0
20b	Charter School Special Payment	\$0
21	TOTAL DEDUCTIONS	\$831,525,773
22	<b>State Responsibility</b>	\$690,712,411
Other State Support:		
23	Elementary Counselors	\$650,000
23a	Group Insurance Special Appropriation	\$6,826,379
23b	Utility Insurance Special Appropriation	\$4,793,952
23c	Endangered Programs	\$3,206,085
23d	Other State Support	\$176,729
23e	TOTAL OTHER STATE SUPPORT	\$15,653,145
<b>County Taxes:</b>		
24	Ad Valorem Property Tax, .50	\$293,498,724
25	Ad Valorem Property Tax, .25	\$144,705,551
26	Local School Support Tax, 2.25	\$686,820,222
27	Motor Vehicle Privilege Tax	\$65,464,903
28	Franchise Tax	\$2,699,084
29	Other County Taxes	\$1,470,017
30	TOTAL COUNTY TAXES	\$1,194,658,501
<b>Other Local Sources of Financing:</b>		
31	Interest on Investments	\$3,758,390
32	Other County Taxes	\$16,541,849
33	TOTAL OTHER LOCAL	\$20,300,239
<b>Federal Support:</b>		
34	Public Law 874 (Impact Aid)	\$3,770,470
35	Forest Reserve	\$152,015
36	Fish & Wildlife	\$42,089
37	Other Federal Support	\$2,375,246
38	TOTAL FEDERAL SUPPORT	\$6,339,820
<b>TOTAL REVENUE</b>		<b>\$1,927,664,116</b>
State	\$706,365,556	36.64%
Local	\$1,214,958,740	63.03%
Federal	\$6,339,820	0.33%

Source: NRS 387.303 Report for 2002-03



Charter schools are financed through the Nevada Plan.

**Table 7 Nevada School District Revenues Per Student**  
School Year 2002-2003

Category	[1] Full Enroll.	[2] State \$ Per Student	[3] Current Local \$ Per Student	[4] Total Local \$ Per Student	[5] Federal \$ Per Student	[6] Average Current \$ Per Student [2] + [3] + [5]	[7] Average Total \$ Per Student [2] + [4] + [5]
<b>All Public</b>	369,392	1,912	3,289	4,067	17	5,218	5,997
<b>Carson City</b>	8,827	2,401	3,433	4,010	14	5,849	6,425
<b>Churchill</b>	4,545	4,183	1,864	2,452	309	6,356	6,944
<b>Clark</b>	255,306	1,593	3,378	4,244	2	4,973	5,840
<b>Douglas</b>	7,180	2,010	4,083	4,562	2	6,095	6,575
<b>Elko</b>	9,694	3,354	2,621	3,335	119	6,094	6,808
<b>Esmeralda</b>	74	8,597	7,796	7,843	0	16,393	16,440
<b>Eureka</b>	239	3,127	10,495	12,286	134	13,756	15,547
<b>Humbolt</b>	3,500	3,436	3,060	3,242	2	6,498	6,680
<b>Lander</b>	1,276	3,952	2,743	2,753	207	6,901	6,911
<b>Lincoln</b>	992	7,502	1,690	1,963	0	9,192	9,465
<b>Lyon</b>	7,256	4,490	1,551	2,173	2	6,043	6,665
<b>Mineral</b>	780	5,791	1,948	2,180	688	8,427	8,659
<b>Nye</b>	5,312	3,957	2,476	3,400	26	6,460	7,383
<b>Pershing</b>	870	6,761	2,583	3,308	36	9,381	10,106
<b>Storey</b>	450	4,982	4,384	5,146	0	9,366	10,128
<b>Washoe</b>	58,903	1,669	3,493	4,095	9	5,171	5,773
<b>White Pine</b>	1,435	5,805	2,003	2,472	15	7,823	8,292
<b>Traditional Public</b>	366,639	1,889	3,310	4,094	13	5,212	5,997
<b>Charter Schools*</b>	2,752	4,929	520		538	5,986	

\*Excludes one charter school with one student.  
Column [3] computed from Nevada NRS 387.303 Report and includes all local taxes there.  
Column [4] computed by multiplying school district assessed valuation times school district property tax rate, subtracting both property taxes in NRS 387.303 Report, then adding back in other local taxes from NRS 387.303 Report.  
The difference between columns [6] and [7] is local property tax revenues in excess of those in the Nevada Plan.  
All other data from NRS 387.303 Report for each school district.

23e. Total state support for each school district is the sum of lines 22 and 23e.

School revenues from local sources are comprised of the revenues from the local 2.25 cent sales tax, the mandated 25 cent property tax, a discretionary 50 cent property tax, and certain other (minor) tax revenues (lines 24 through 29), amounting to total county taxes in line 30. To these county taxes are then added certain other (minor) local financing sources (lines 31 and 32). For federal support for local schools see lines 34 through 38.

In short, state support is the sum of lines 22 and 23e, local support is the sum of lines 30 and 33, and federal support is in line 38. The sum of these three is given in the line labeled "total revenue" at the bottom of Table 6. These funds can be divided by "full enrollment" in line 6 to yield a per-student value for each. The result for each school district is labeled "Average Current \$ Per Student" in column 6 of Table 7.

**Table 8 Charter Schools**  
School Year 2002-2003

	[1] Home District	[2] Enrollment	[3] Total Dollars Per Student
<b>Academy for Career Education</b>	WASHOE	113	6,926
<b>Andre Agassi</b>	CLARK	206	7,874
<b>Bailey</b>	WASHOE	285	5,954
<b>Coral Academy of Science</b>	WASHOE	178	6,492
<b>Gateways to Success (Churchill)</b>	CHURCHILL	66	10,613
<b>Gateways to Success (Lyon)</b>	LYON	1	93,442
<b>High Desert Montessori</b>	WASHOE	41	5,121
<b>ICDA</b>	WASHOE	366	5,343
<b>Keystone Academy</b>	CLARK	53	10,512
<b>Mariposa Academy</b>	WASHOE	93	5,192
<b>Nevada Leadership Academy</b>	WASHOE	82	6,507
<b>Odyssey</b>	CLARK	566	5,314
<b>Odyssey Secondary</b>	CLARK	396	5,502
<b>Sierra Nevada Academy</b>	WASHOE	307	5,183
<b>Charters w/o GS (Lyon)</b>		2752	5,986
<b>Average Clark</b>		\$6,033	
<b>Average Washoe</b>		\$5,739	
<b>Ave Both</b>		\$5,873	

Source: NRS 387.303 Reports.

Charter schools are also financed through the Nevada Plan. Their total revenues received per student are shown in column 3 of Table 8.

In constant dollars, basic support per student has grown by 58.1 percent during the 1975 to 2003 period.

## Other Property Tax Revenues

School revenues for local bonds and interest lie outside the Nevada Plan. These are local county property taxes in excess of those given in lines 24 and 25 in Table 6 and must be computed separately. Adding these to the “Current Local \$ Per Student” in column 3 of Table 7 yields “Total Local \$ Per Student” in column 4.

“Total \$ Per Student” for each Nevada

school district is given in column 7 of Table 7. These range from a high of \$16,440 per student for Esmeralda school district to \$5,773 per student for Washoe County school district. As seen in column 2, state funding varies inversely with the counties’ “ability-to-tax.”

On average, charter schools receive approximately the same total financing per student as traditional public schools: \$5,986 vs. \$5,997.

## How Much Do Home- and Private Schools Save Nevada?

### Basic Support per Student

A key driver in the Nevada Plan is the exogenously determined “basic support per student” parameter for each school district (line 10 of Table 6). This parameter is determined uniquely “by an apportionment formula that considers several school district specific factors, including student enrollment, teacher and staff licensing, other operating costs, the school district’s degree of urbanization [determined] through the concept of ‘attendance areas’, consideration for transportation costs, special education unit cost allocation, and a local wealth factor incorporating each school district’s relative ability to raise local taxes.”<sup>71</sup> The result of this process yields the “basic

support per student” for each school district.

Table 9 gives recent history of basic support per student for each school district.

Table 10 shows the history of the state average basic support per student since 1975 in both current and constant 2003 dollars, as computed using the Consumer Price Index (CPI). While basic support per student in constant dollars has grown by 58.1 percent from 1975 to 2003, all of this growth came before 1990. Since the late 1980s to the present, real basic support per student, as computed, has been essentially flat. It is well known that the CPI overstates inflation because it does not adequately account for product quality improvement. Thus, using this index to com-

Table 9

Basic Support Per Student

School Districts	FY1996 1995-96	FY1997 1996-97	FY1998 1997-98	FY1999 1998-99	FY2000 1999-00	FY2001 2000-01	FY2002 2001-2002	FY2003 2002-2003	FY2004 2003-2004	FY2005 2004-2005
Carson City	\$3,805	\$3,953	\$4,052	\$4,226	\$4,266	\$4,310	\$4,435	\$4,545	\$4,923	\$5,092
Churchill	4,084	4,246	4,390	4,611	4,675	4,751	4,894	5,020	5,418	5,608
Clark	3,389	3,503	3,554	3,640	3,632	3,630	3,731	3,819	4,127	4,250
Douglas	3,711	3,803	3,931	4,102	4,129	4,142	4,135	4,227	4,541	4,654
Elko	4,028	4,211	4,339	4,512	4,559	4,615	4,781	4,903	5,307	5,504
Esmeralda	6,625	7,084	7,261	7,413	7,419	7,546	7,861	8,032	9,169	9,559
Eureka	100	100	100	100	1,956	2,700	3,052	5,081	50	50
Humboldt	3,976	4,110	4,278	4,420	4,454	4,594	4,749	4,864	5,362	5,565
Lander	3,978	4,177	4,316	4,642	4,225	4,278	4,314	4,407	4,836	5,181
Lincoln	6,053	6,364	6,511	6,957	7,037	7,064	7,229	7,417	7,943	8,272
Lyon	4,394	4,520	4,656	4,855	4,880	4,906	5,025	5,152	5,553	5,743
Mineral	4,088	4,290	4,550	4,916	5,041	5,189	5,415	5,554	6,012	6,245
Nye	4,200	4,400	4,594	4,843	4,910	4,924	5,018	5,141	5,561	5,716
Pershing	4,538	4,747	4,856	5,136	5,291	5,404	5,706	5,845	6,385	6,726
Storey	5,651	5,675	5,209	5,823	5,809	6,140	6,292	6,438	7,082	7,366
Washoe	3,258	3,388	3,533	3,639	3,663	3,680	3,777	3,865	4,161	4,317
White Pine	4,474	4,622	4,869	5,142	5,198	5,386	5,596	5,741	6,164	6,418
<b>State Totals</b>	<b>\$3,497</b>	<b>\$3,621</b>	<b>\$3,698</b>	<b>\$3,812</b>	<b>\$3,806</b>	<b>\$3,804</b>	<b>\$3,897</b>	<b>\$3,991</b>	<b>\$4,295</b>	<b>\$4,424</b>

Nevada Department of Education, DSA Basic Support Per Student.

pute real basic support per student understates its growth. Nevertheless, it is still clear that most of the growth in basic support came in the 1970s and 1980s with only a modest increase since then.

Shown in Table 10 are certain other statistics pertaining to per-student cost. They indicate that from 1980 to 1999, total per-student costs increased by about the same percentage as state average basic support, except that from 1992 to 1999 they increased faster than basic support per student.

The importance of the “basic support per student” concept is that it is the largest element of a local school district’s revenues that varies with short-run enrollment change. Since the mandated local school taxes are essentially independent of enrollment,

changes in enrollment have the immediate effect of changing a school district’s state revenues. Of course, as can be seen by comparing columns 1 and 5 in Table 10, this basic support per student falls well short of total cost per student for any school district—the difference being made up primarily by local taxes.

Home- and private school parents pay taxes but do not educate their children in public schools. This either saves taxpayers money or makes additional tax money available for other uses, including bolstering the educational opportunities for children who remain in public schools. The extent of this saving can be measured by estimating the additional cost that Nevada’s public schools would incur if home- and private school students were placed in public schools.

The cost of providing public education in

**Table 10 Statewide Basic Support Per Student**

School Year Ending	[1] Support Per Student Current \$	[2] Annual Change	[3] Support Per Student (2003 \$)	[4] Annual Change	[5] NCES Current Cost Per Student (2003 \$)	[6] Clark County Current Cost Per Student (2003 \$)
1975	738		2,524			
1976	864	17.1%	2,794	10.7%		
1977	918	6.3%	2,787	-0.2%		
1978	1,035	12.7%	2,921	4.8%		
1979	1,159	12.0%	2,937	0.6%		
1980	1,252	8.0%	2,796	-4.8%	4,261	
1981	1,331	6.3%	2,694	-3.6%	3,897	
1982	1,631	22.5%	3,110	15.4%		
1983	1,787	9.6%	3,301	6.2%		
1984	1,885	5.5%	3,338	1.1%		
1985	1,926	2.2%	3,294	-1.3%		
1986	2,201	14.3%	3,695	12.2%	5,365	
1987	2,354	7.0%	3,813	3.2%		
1988	2,517	6.9%	3,915	2.7%		
1989	2,655	5.5%	3,940	0.6%		
1990	2,904	9.4%	4,088	3.8%	5,372	
1991	3,111	7.1%	4,203	2.8%	5,801	
1992	3,285	5.6%	4,308	2.5%	6,091	5,696
1993	3,231	-1.6%	4,114	-4.5%	5,938	5,730
1994	3,320	2.8%	4,122	0.2%	5,873	5,644
1995	3,323	0.1%	4,012	-2.7%	5,907	5,534
1996	3,497	5.2%	4,101	2.2%	5,962	5,501
1997	3,621	3.5%	4,151	1.2%	6,070	5,621
1998	3,698	2.1%	4,174	0.6%	6,307	5,766
1999	3,812	3.1%	4,210	0.9%	6,361	5,966
2000	3,806	-0.2%	4,067	-3.4%		5,938
2001	3,804	-0.1%	3,952	-2.8%		5,743
2002	3,897	2.4%	3,986	0.9%		
2003	3,991	2.4%	3,991	0.1%		
2004	4,295	7.6%				
2005	4,424	3.0%				

Source: Nevada Department of Education, DSA Basic Support per Student.

Nevada is driven, on the margin, by enrollment. Indeed, providing for Nevada’s spectacular growth in student enrollment has been the driving force behind school funding for decades. From 1994 to 2004, enrollment in Nevada’s traditional public schools increased by 61.8 percent. Most of this growth occurred in Nevada’s largest school districts, Clark and Washoe counties—84.7 percent and 38.2 percent respectively—which accounted for 95.9 percent of Nevada’s total increase in enrollment during this period. Because of declining enrollment in smaller and more rural counties, enrollment in the five high-growth counties—Carson City, Clark, Lyon, Nye and Washoe—grew by slightly more than that of the state as a whole. (See data in Appendix Table A-2, as well as in Table 13.)

With 217,033 and 54,053 students respectively in 2000, Clark and Washoe county

**Homeschool and private school parents pay taxes but do not educate their children in public schools – saving taxpayers’ money.**

As Nevada's student population continues growing, diseconomies of scale will continue causing incremental costs to increase faster than average costs.

**Table 11 Annual Current Cost Saving Due to Home- and Private School Students**

2002-2003	[1]	[2]	[3]	[4]	[5]	[6]	[7]	
Public School District	Number of Public School Students	Number of Home School Students	Number of Private School Students	Average Current Cost Per School Student	Annual Current Cost Saving from Home School Students	Annual Current Cost Saving from Private School Students	Total Annual Current Cost Saving from Home & Private Students	Annual Saving Per Public Student
Carson City	8801	114	538	5,849	666,768	3,146,676	3,813,443	433
Churchill	4567	111	98	6,356	705,543	622,912	1,328,454	291
Clark	270365	2091	12808	4,973	10,398,538	63,694,151	74,092,689	274
Douglas	7192	214	128	6,095	1,304,268	780,123	2,084,390	290
Elko	9582	152	103	6,094	926,319	627,703	1,554,023	162
Esmeralda	69	9	0	16,393	147,540	0	147,540	2,138
Eureka	220	24	0	13,756	330,155	0	330,155	1,501
Humboldt	3523	69	0	6,498	448,346	0	448,346	127
Lander	1255	13	0	6,901	89,715	0	89,715	71
Lincoln	1012	9	0	9,192	82,729	0	82,729	82
Lyon	7685	156	45	6,043	942,669	271,924	1,214,593	158
Mineral	745	17	0	8,427	143,260	0	143,260	192
Nye	5472	160	137	6,460	1,033,538	884,967	1,918,504	351
Pershing	841	16	0	9,381	150,089	0	150,089	178
Storey	467	9	0	9,366	84,296	0	84,296	181
Washoe	62124	726	3483	5,171	3,754,341	18,011,529	21,765,870	350
White Pine	1380	19	0	7,823	148,644	0	148,644	108
<b>TOTAL</b>	<b>385,300</b>	<b>3,909</b>	<b>17,340</b>	<b>5,212</b>	<b>\$21,356,757</b>	<b>\$88,039,984</b>	<b>\$109,396,741</b>	<b>\$284</b>
<b>High Growth</b>	354447	3247	17011		1.12%	4.61%	5.72%	
<b>% High Growth</b>	91.99%	83.06%	98.10%		0.99%	5.05%	6.03%	\$290.04

Source: Nevada Department of Education, authors' calculations

school districts ranked 6th and 68th in size among the United States' 14,928 school districts that year.<sup>72</sup> And since then, these districts have grown by another 23.7 percent and 11.8 percent respectively. The rapid growth in these already very large school districts raises the issue of whether serious diseconomies are being encountered there. With optimal elementary school size estimated at 300-400 students, and optimal secondary school size at 400-800 students, some 75 percent of U.S. students are in schools that are most likely too large for maximum effectiveness.<sup>73</sup> One suspects that the same is true in Nevada's largest school districts. It is worth noting that private schools, which operate at a per-pupil cost of some 60-65 percent of their public school counterparts, are usually much smaller and have no administrative structure above the school level.<sup>74</sup>

This is not simply an issue of classic diseconomies of individual school size, but also of the resulting increased costs from diseconomies in multi-school operations—such things as decreased competition among schools and increased bargaining power by labor unions. Not only may schools become too large, so may districts. Or, as expressed in

economists' terms, an enrollment increase may not only slide along classic average cost curves, but also may cause these curves to shift upward.

None of this addresses the quality of education issue, which many would argue declines as school and district sizes increase.<sup>75</sup>

While we do not propose to solve the issue of scale diseconomies here, we do believe that both an average and incremental cost of enrollment should be considered in assessing how much money home- and private school enrollment either saves Nevada's taxpayers, or make available for other uses. (Note on definitions: in contrast to the average cost per student, incremental cost is the unit cost of adding a student to an existing school district.) As Nevada's student population continues to grow in its largest school districts, diseconomies will cause incremental costs to increase faster than average costs.

### Annual Savings Based on Average Public School Costs

The savings from both homeschool and private school students are computed in Tables 11 and 12. The fulcrum in Table 11, in column 3, is the annual average current costs of edu-

**Table 12 Annual Total Cost Saving Due to Home- and Private School Students**

2002-2003	[1]	[2]	[3]	[4]	[5]	[6]	[7]	
Public School District	Number of Public School Students	Number of Home School Students	Number of Private School Students	Average Total Cost Per Public School Student	Annual Cost Saving from Home School Students	Annual Cost Saving from Private School Students	Total Annual Cost Saving from Home & Private Students	Annual Saving Per Public Student
Carson City	8801	114	538	\$6,425	\$732,476	\$3,456,772	\$4,189,248	\$476
Churchill	4567	111	98	6,944	770,824	680,547	1,451,371	318
Clark	270365	2091	12808	5,840	12,211,030	74,796,206	87,007,236	322
Douglas	7192	214	128	6,575	1,406,968	841,551	2,248,519	313
Elko	9582	152	103	6,808	1,034,854	701,250	1,736,103	181
Esmeralda	69	9	0	16,440	147,961	0	147,961	2,144
Eureka	220	24	0	15,547	373,130	0	373,130	1,696
Humboldt	3523	69	0	6,880	460,904	0	460,904	131
Lander	1255	13	0	6,911	89,843	0	89,843	72
Lincoln	1012	9	0	9,465	85,186	0	85,186	84
Lyon	7685	156	45	6,665	1,039,733	299,923	1,339,656	174
Mineral	745	17	0	8,659	147,207	0	147,207	198
Nye	5472	160	137	7,383	1,181,271	1,011,463	2,192,734	401
Pershing	841	16	0	10,106	161,688	0	161,688	192
Storey	467	9	0	10,128	91,150	0	91,150	195
Washoe	62124	726	3483	5,773	4,191,236	20,107,540	24,298,776	391
White Pine	1380	19	0	8,292	157,544	0	157,544	114
<b>TOTAL</b>	<b>385300</b>	<b>3909</b>	<b>17340</b>	<b>\$5,997</b>	<b>\$24,283,003</b>	<b>\$101,895,253</b>	<b>\$126,178,256</b>	<b>\$327.48</b>
High Growth	354447	3247	17011		\$19,355,745	\$99,671,905	\$119,027,650	\$335.81
% Hi-Growth		83.06%	98.10%		1.01%	5.05%	6.03%	

Source: Nevada Department of Education, authors' calculations

Average costs, multiplied by the number of homeschool and private school students, yield the total cost savings for each district.

cation in each of Nevada's school districts in 2002-03, found in column 6 of Table 7. (Recall that current costs exclude those covered by property taxes outside the Nevada Plan.) These average costs are multiplied by the number of home- and private school students, to arrive at the total cost savings for each district displayed in columns 4 and 5, which are totaled in column 6 (of Table 11). These total approximately \$109 million for all districts and \$103 million in Nevada's high-growth districts (Carson City, Clark, Lyon, Nye and Washoe), or \$283.93 and \$290.04 per public school student, respectively.

Table 12 shows the potential cost savings using annual average total costs from column 7 of Table 7. These total \$126 million for all districts and \$119 million in Nevada's high-growth districts, or \$327.48 and \$335.81 per public school student, respectively.

### Annual Savings Are Based on Incremental Public School Costs

Reasonably accurate estimates of incremental public school costs are most likely to be found in districts that have experienced significant growth. As indicated, Nevada's Clark

and Washoe school districts have experienced the most growth, but other urban districts have been growing as well. Between 2001-02 and 2002-03 six school districts experienced both an increase in total costs and an increase in enrollment—the five high-growth districts plus Douglas. Most of Nevada's rural school districts have experienced declining enrollment over the past decade—see column 3 of Table 13.

For these six growth districts, the ratio of their increase in total costs to their increase in enrollment is reflected in column 1 of Table 13. This result is used to determine the (average) incremental cost of an additional student in each of these districts.

Since the increase in total costs may have been partly due to inflation costs, an adjustment was made to account for the 2.1 percent increase in the CPI between the two years. The resulting adjusted increase in cost per student is shown in column 2 of Table 13, and represents the ratio of the increase in inflation-adjusted costs to the increase in enrollment. Only Douglas school district, the district with the slowest positive growth rate over the past decade (+7.36 percent), experienced incre-

**Costs avoided by Nevada public schools when students are homeschooled or attend private schools potentially range from \$327 to \$472 per public school student each year.**

mental costs less than its average costs, as shown in Tables 11 and 12 (average cost) and Table 13 (incremental cost). For Clark and Washoe districts, incremental total costs were 46.1 percent and 24.8 percent greater than average total costs. For the group as a whole, incremental costs exceeded average costs by about 44 to 45 percent. The details are presented in Table 14.

**Summary: Annual Savings from Nevada’s Home- and Private Schools**

The annual savings results are summarized in Table 15, where computations parallel to those in Tables 11 and 12 are made based on traditional public school average total costs, and incremental total costs. Based on 2003 data, the results show an annual potential cost savings in the range of \$24.3 million to \$34.6 million attributable to homeschool students, \$101.9 million to \$147 million attributable to private school students, and \$126.2 million to \$181.7 million combined. These are the costs avoided by Nevada public schools by not having to educate the home- and private school students. These totals amount to an annual potential cost savings ranging from \$327.48 to \$471.64 per public school

**Table 13 Change in Cost Per Student School Years 2002-2003**

District	[1] Average Incremental Cost Per Student 2002-03	[2] Adjusted for Inflation	[3] Enrollment Percent Change 1994-04
Carson City*	\$39,313	\$21,267	24.0%
Churchill			8.0%
Clark*	\$11,250	\$8,298	84.7%
Douglas	\$9,760	\$4,570	7.4%
Elko			4.7%
Esmeralda			-46.9%
Eureka			-31.0%
Humbolt			2.0%
Lander			-22.1%
Lincoln			-7.2%
Lyon*	\$12,935	\$8,099	57.1%
Mineral			-36.4%
Nye*	\$40,907	\$15,950	39.6%
Pershing			-6.1%
Storey			-3.5%
Washoe*	\$12,354	\$6,945	38.2%
White Pine			-18.4%
<b>Regular Public</b>			<b>61.8%</b>

\*High Growth School Districts

Source: State data, authors' calculations

student.<sup>76</sup>

If homeschools and private schools continue to grow as they have in the past two years (3.99 percent and 3.03 percent annual-

**Table 14 Incremental Total Cost Savings Due to Home- and Private School Students Growth and High Growth School Districts, 2002-2003**

		[1]	[2]	[3]	[4]	[5]	[6]	[7]	
	Number of Public School Students	Student Growth 1994-04	Home School Students	Private School Students	Change in Cost per Student 2002-03	Annual Cost Saving from Home School Students	Annual Cost Saving from Private School Students	Annual Total Cost Saving	Annual Saving Per Public Student
Carson City	8,801	24.04%	114	538	\$21,267	\$2,424,438	\$11,441,644	\$13,866,082	\$1,575.51
Clark	270,365	84.66%	2,091	12,808	8,298	17,351,399	106,282,504	123,633,902	457
Douglas	7,192	7.36%	214	128	4,570	977,992	584,967	1,562,960	217
Lyon	7,685	57.11%	156	45	8,099	1,263,383	364,437	1,627,821	212
Nye	5,472	39.64%	160	137	15,950	2,551,921	2,185,082	4,737,003	866
Washoe	62,124	38.19%	726	3,483	6,945	5,041,769	24,187,991	29,229,760	471
<b>Regular Public Only</b>		61.79%			8,637				
<b>Total Growth Districts</b>	361,639		3,461	17,139		29,610,902	145,046,626	174,657,527	483
<b>% in Growth Districts</b>			88.54%	98.84%		1.46%	7.17%	8.64%	
<b>% Above Average Cost</b>						42.62%	44.31%	44.02%	
<b>Total, Hi-Growth Districts</b>	354,447		3,247	17,011		\$28,632,909	\$144,461,658	\$173,094,568	\$488.35
						1.39%	7.04%	8.43%	
<b>% Above Average Cost</b>						47.93%	44.94%	45.42%	

Source: Nevada Department of Education, authors' calculations

**Table 15****Summary: Annual Total Cost Savings, 2003  
Due to Home- and Private School Students**

	[1] Annual Cost Saving from Home School Students	[2] Annual Cost Saving from Private School Students	[3] Annual Total Cost Saving, Home & Private	[4] Saving Per Public Student
<b>Based on Average Total Costs</b>	<b>\$24,283,003</b>	<b>\$101,895,253</b>	<b>\$126,178,256</b>	<b>\$327.48</b>
<b>Based on Incremental Total Costs</b>	<b>\$34,632,419</b>	<b>\$147,045,039</b>	<b>\$181,721,924</b>	<b>\$471.64</b>

\*From Table 12

\*\*Using % Increase of Incremental over Average Costs in Table Fourteen

Source: Nevada Department of Education, authors' calculations

Local educators should look at home- and private school students as an asset that can make increased monies available for their local schools.

ly), by 2013 these ranges of annual cost savings will total \$35.9 million to \$51.2 million attributable to homeschools, \$137.3 million to \$198.2 million attributable to private schools, and \$173.2 million to \$249.4 million attributable to both.

This analysis does not prejudge the issue of exactly what is done with the savings attributable to home- and private schools. The savings might be used to reduce tax burdens, in which case the savings would accrue directly to taxpayers. They also could be used for

other public purposes, including enhancing the education of those students who remain in public schools.

Local educators should look at home- and private school students as an asset that can make increased monies available for their local schools on a per-student basis.

Indeed, if all of the savings were used to enhance the education of the state's public school students, this would amount to an additional \$327.48 to \$471.64 per public school student.

## Conclusions: The Spurious "Costs" of Home- and Private Schooling

It is common for traditional public school advocates to argue that home-, private-, and charter schools—particularly homeschools—"cost" the traditional public schools revenues. This argument is often offered as justification for legislation that would handicap such alternative schools because they are a competitive threat to public schools.

The logic goes as follows: To the extent that state aid to local schools is paid on a per-student basis, each student who attends an alternative school "takes" state aid from the traditional public school that this student would otherwise attend. This logic is flawed.

The argument that students who attend

alternative schools "cost" the traditional public schools revenue ignores the total cost to taxpayers of providing for each child's education.

Consider Table 16. Column 1 shows the combined home- and private school students in each of Nevada's school districts. Column 2 shows the "basic support per student" for each school district under the above-discussed Nevada Plan. As noted there, any short-run changes in enrollment are multiplied by the "basic support per student" figure and thus directly result in an increase (or decrease) in that district's "state responsibility" revenues (see line 22 in Table 6). According to this

The bottom line is that home- and private schooling is a 'win-win' arrangement for both taxpayers and individual public school districts.

Table 16 **Spurious "Costs" of Home- and Private Schooling to Local School Districts**

	[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]	[9]
Public School District	Number of Home and Private School Students	Basic Support per Student	Total 'Lost' Revenues	Average Current Cost per Student in Public Schools	Average Total Cost per Student in Public Schools	Total Current Costs Avoided	Total Costs Avoided	Savings to School District #1	Savings to School District #2
Carson City	652	\$4,545	\$2,963,340	\$5,849	\$6,425	\$3,813,443	\$4,189,248	\$850,103	\$1,225,908
Churchill	209	5,020	1,049,180	6,356	6,944	1,328,454	1,451,371	279,274	402,191
Clark	14899	3,819	56,899,281	4,973	5,840	74,092,689	87,007,236	17,193,408	30,107,955
Douglas	342	4,227	1,445,634	6,095	6,575	2,084,390	2,248,519	638,756	802,885
Elko	255	4,903	1,250,265	6,094	6,808	1,554,023	1,736,103	303,758	485,838
Esmeralda	9	8,032	72,288	16,393	16,440	147,540	147,961	75,252	75,673
Eureka	24	5,081	121,944	13,756	15,547	330,155	373,130	208,211	251,186
Humboldt	69	4,864	335,616	6,498	6,680	448,346	460,904	112,730	125,288
Lander	13	4,407	57,291	6,901	6,911	89,715	89,843	32,424	32,552
Lincoln	9	7,417	66,753	9,192	9,465	82,729	85,186	15,976	18,433
Lyon	201	5,152	1,035,552	6,043	6,665	1,214,593	1,339,656	179,041	304,104
Mineral	17	5,554	94,418	8,427	8,659	143,260	147,207	48,842	52,789
Nye	297	5,141	1,526,877	6,460	7,383	1,918,504	2,192,734	391,627	665,857
Pershing	16	5,845	93,520	9,381	10,106	150,089	161,688	56,569	68,168
Storey	9	6,438	57,942	9,366	10,128	84,296	91,150	26,354	33,208
Washoe	4209	3,865	16,267,785	5,171	5,773	21,765,870	24,298,776	5,498,085	8,030,991
White Pine	19	5,741	109,079	7,823	8,292	148,644	157,544	39,565	48,465
<b>Total</b>			<b>\$83,446,765</b>			<b>\$109,396,741</b>	<b>\$126,178,256</b>	<b>\$25,949,976</b>	<b>\$42,731,491</b>

logic, the lost revenues to each school district from home or private school students can be calculated by multiplying their numbers by the "lost" basic support per student. Thus, by this calculation, in total Nevada's school districts "lost" some \$83.4 million of state aid in 2002-03.

Of course, what goes unsaid in this short-run argument is that the "loss" to the school districts in column 3 is a potential "gain" of \$83.4 million to Nevada's taxpayers. The state aid monies saved could be used to fund other state programs or to reduce the need to raise state taxes by that amount. They also could be used to increase school funding in other ways, including increasing the basic support per student that drives the Nevada Plan.

But putting this observation aside for the moment, the argument also ignores the fact that these same home- and private school students benefit school districts in the long run by relieving the school districts of the far greater costs of educating them.

Consider the average current and average total costs of educating students in each of Nevada's school districts (columns 6 and 7 of Table 7). They are reproduced in columns 4 and 5 of Table 16 and they do not include incremental costs. Assuming that all revenues received were spent, each district's avoided total current costs and avoided total costs for

home- and private school students may be calculated by multiplying the average costs by the number of each district's home- and private school students. These totals—given in columns 6 and 7 of Table 16—amount to \$109.4 million and \$126.2 million respectively—amounts far in excess of the "lost" revenues in state aid.

In other words, the loss of these students results in a net gain to the public schools. Given that their revenue loss is \$83.4 million attributable to home- and private school students, and that their expenses are reduced by \$109.4 million (on an average basis) and \$126.2 million (on an incremental basis), the schools' net gain is \$25.9 million and \$42.7 million respectively. See columns 8 and 9—which are the differences between columns 6 and 7 and column 3.

In essence, the reduction in students relieves the school districts of the need for these revenues, and the local taxpayers (i.e., those who pay the local school taxes as opposed to the state aid, which is paid from state taxes) could ultimately benefit by having their school taxes reduced by \$25.9 million and \$42.7 million respectively. Or as suggested above, these monies could be used for other public purposes including enhancing the educational opportunities of those students who remain in public schools.



The bottom line is that home- and private schooling is a “win-win” arrangement for both taxpayers and individual public school districts. Taxpayers benefit on the order of \$109.4 million to \$126.2 million. The individual public school districts’ net gain ranges from \$25.9 million to \$42.7 million, thanks to their costs decreasing by more than the decrease in state aid.

In reply, public school advocates will say that most of the costs embodied in the average costs given in columns 4 and 5 of Table 16 are fixed and do not decline when students choose alternative schooling and leave traditional public schools. But their logic is belied by their own figures when student numbers increase. When student numbers increase, costs are said to increase and additional funding is required. When student numbers decrease, however, costs are never said to decrease. Plainly there is a self-serving asymmetry to this argument.

But even if correct, this argument is largely irrelevant in the context of Nevada’s fast-growing student enrollment. The issue is not

one of students leaving public schools causing a decline in enrollment, but of slowed growth in the number of students and the accelerating costs. And, as noted previously, this slowed growth saves the public schools their incremental costs, which surely exceed the average costs (see columns 4 and 5 of Table 16).

Finally, in addition to being logically flawed, the argument that students who fail to enroll in public schools are a “cost” implies that public schools are somehow *entitled* to every child, and are being deprived of something that is their due. The underlying assumption here is statist—one characteristic of totalitarian societies. In America, it is parents who are legally entitled to manage the upbringing of their children, not the public schools.

The notion that homeschool children somehow “cost” the public schools turns reality on its head. In truth, the situation could be more accurately characterized as one in which Nevada’s public education establishment profits from unwarranted taxes on parents who choose to exercise their parental rights.

**The argument that students who fail to enroll in public schools are a “cost” implies that public schools are somehow *entitled* to every child, and are being deprived of something that is their due.**

Appendix Table A-1

**Historic and Forecasted Enrollments, Statewide Public Schools, With Charter Schools.**

County	1993-94	94-95	95-96	96-97	97-98	98-99	99-00	00-01	01-02	02-03	% Change		04-05	05-06	06-07	07-08	08-09	09-10
											03-04	1994-2004						
CARSON CITY	7093	7369	7694	8037	8286	8358	8363	8425	8761	8827	8801	24.08%	8897	8985	9073	9167	9256	9348
CHURCHILL	4167	4350	4470	4743	4766	4834	4830	4790	4713	4611	4567	9.60%	4467	4349	4284	4236	4200	4174
CLARK	145327	156348	166788	179106	190796	203777	217382	231495	245530	256527	270365	86.04%	282878	297790	312084	327695	344299	362569
DOUGLAS	6697	7031	7090	7301	7302	7322	7158	7033	6989	7180	7192	7.39%	7199	7209	7219	7229	7244	7259
ELKO	9152	9486	9861	10524	10622	10443	10161	10100	9847	9694	9582	4.70%	9641	9874	9937	10005	10049	10089
ESMERALDA	130	117	124	123	114	114	104	96	89	74	69	-46.92%	65	62	60	58	57	56
EUREKA	319	274	308	332	378	358	347	305	285	239	220	-31.03%	250	260	275	287	295	303
HUMBOLDT	3453	3702	3845	4046	4257	4288	4032	3803	3616	3500	3523	2.03%	3535	3547	3557	3567	3575	3583
LANDER	1611	1523	1639	1820	1857	1703	1534	1449	1355	1276	1255	-22.10%	1262	1300	1300	1304	1308	1312
LINCOLN	1091	1128	1109	1108	1081	1052	1016	1016	1014	992	1012	-7.24%	1008	1015	1034	1044	1054	1064
LYON	4887	5134	5426	5867	6154	6354	6557	6682	7057	7267	7685	57.25%	7957	8249	8526	8804	9074	9334
MINERAL	1168	1192	1160	1138	1075	1039	907	872	774	780	745	-36.22%	742	742	728	716	706	698
NYE	3918	4170	4528	4969	5272	5265	5424	5288	5279	5312	5472	39.66%	5635	5804	5978	6158	6342	6533
PERSHING	896	886	967	1002	999	985	963	900	898	870	841	-6.14%	837	832	826	820	816	818
STOREY	484	501	480	493	532	507	458	447	479	450	467	-3.51%	491	505	517	529	541	553
WASHOE	43715	45752	47572	49671	51171	52961	54439	56245	58502	60368	62124	42.11%	64106	66118	68244	70262	72276	74325
WHITE PINE	1692	1784	1980	1851	1874	1853	1635	1562	1464	1435	1380	-18.44%	1476	1512	1549	1579	1604	1624
<b>Statewide w/ Charters</b>	<b>235,800</b>	<b>250,747</b>	<b>265,041</b>	<b>282,131</b>	<b>296,536</b>	<b>311,213</b>	<b>325,310</b>	<b>340,508</b>	<b>356,652</b>	<b>369,402</b>	<b>385,300</b>	<b>63.40%</b>	<b>400,446</b>	<b>418,153</b>	<b>435,191</b>	<b>453,460</b>	<b>472,696</b>	<b>493,642</b>
<b>% Change 2000-2004</b>												<b>18.44%</b>						

Source: Nevada Department of Education, School District Student Enrollment Forecast Model

Appendix Table A-2

Historic and Forecasted Enrollments, Statewide Public Schools, Without Charter Schools.

School Year:	93-94	94-95	95-96	96-97	97-98	98-99	99-00	00-01	01-02	02-03	03-04	% Change				
												1994-2004	04-05	05-06	06-07	07-08
CARSON CITY SCH DIST	7093	7369	7694	8037	8286	8358	8363	8425	8761	8827	8798	24.04%	8897	8985	9073	9167
CHURCHILL CO SCH DIST	4167	4350	4470	4743	4766	4834	4738	4678	4610	4545	4500	7.99%	4402	4288	4224	4172
CLARK COUNTY SCH DIST	145327	156348	166788	179106	190796	203777	217035	231110	244700	255306	268357	84.66%	280606	295430	309637	325112
DOUGLAS CO SCH DIST	6697	7031	7090	7301	7302	7322	7158	7033	6989	7180	7190	7.36%	7199	7209	7219	7229
ELKO CO SCH DIST	9152	9486	9861	10524	10622	10443	10161	10100	9847	9694	9582	4.70%	9640	9873	9936	10004
ESMERALDA CO SCH DIST	130	117	124	123	114	114	104	96	89	74	69	-46.92%	65	62	60	58
EUREKA CO SCH DIST	319	274	308	332	378	358	347	305	285	239	220	-31.03%	250	260	275	287
HUMBOLDT CO SCH DIST	3453	3702	3845	4046	4257	4288	4032	3803	3616	3500	3523	2.03%	3535	3547	3557	3567
LANDER CO SCH DIST	1611	1523	1639	1820	1857	1703	1534	1449	1355	1276	1255	-22.10%	1262	1300	1300	1304
LINCOLN CO SCH DIST	1091	1128	1109	1108	1081	1052	1016	1016	1014	992	1012	-7.24%	1008	1015	1034	1044
LYON CO SCH DIST	4887	5134	5426	5867	6154	6354	6539	6664	7046	7266	7678	57.11%	7952	8246	8524	8804
MINERAL CO SCH DIST	1168	1192	1160	1138	1075	1039	907	872	774	780	743	-36.39%	742	742	728	716
NYE CO SCH DIST	3918	4170	4528	4969	5272	5265	5424	5288	5279	5312	5471	39.64%	5635	5804	5978	6158
PERSHING CO SCH DIST	896	886	967	1002	999	985	963	900	898	870	841	-6.14%	837	832	826	820
STOREY CO SCH DIST	484	501	480	493	532	507	458	447	479	450	467	-3.51%	491	505	517	529
WASHOE COUNTY SCH DIST	43715	45752	47572	49671	51171	52813	54053	55651	57583	58903	60411	38.19%	62223	64090	66015	67965
WHITE PINE CO SCH DIST	1692	1784	1980	1851	1874	1853	1635	1562	1464	1435	1380	-18.44%	1476	1512	1549	1579
<b>Statewide w/o Charters</b>	<b>235,800</b>	<b>250,747</b>	<b>265,041</b>	<b>282,131</b>	<b>296,536</b>	<b>311,065</b>	<b>324,467</b>	<b>339,399</b>	<b>354,789</b>	<b>366,649</b>	<b>381,497</b>	<b>61.79%</b>	<b>396,220</b>	<b>413,700</b>	<b>430,452</b>	<b>448,515</b>
% Change 2000-2004												17.58%				

Appendix Table A-3

Historic and Forecasted Enrollments, Charter Schools

School Year:	98-99	99-00	00-01	01-02	02-03	Forecasted					Forecasted					
						03-04	04-05	05-06	06-07	07-08	08-09	09-10	10-11	11-12	2012/2004	
CARSON CITY SCH DIST	0	0	0	0	0	3	0	0	0	0	0	0	0	0	0	0
CHURCHILL CO SCH DIST	0	92	112	103	66	67	65	61	60	64	68	72	76	80	80	19.40%
CLARK COUNTY SCH DIST	0	347	385	830	1221	2008	2272	2360	2447	2583	2665	2697	2729	2762	2762	37.55%
DOUGLAS CO SCH DIST	0	0	0	0	0	2	0	0	0	0	0	0	0	0	0	0
ELKO CO SCH DIST	0	0	0	0	0	0	1	1	1	1	0	0	0	0	0	0
ESMERALDA CO SCH DIST	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
EUREKA CO SCH DIST	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
HUMBOLDT CO SCH DIST	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
LANDER CO SCH DIST	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
LINCOLN CO SCH DIST	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
LYON CO SCH DIST	0	18	18	11	1	7	5	3	2	0	0	0	0	0	0	0
MINERAL CO SCH DIST	0	0	0	0	0	2	0	0	0	0	0	0	0	0	0	0
NYE CO SCH DIST	0	0	0	0	0	1	0	0	0	0	0	0	0	0	0	0
PERSHING CO SCH DIST	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
STOREY CO SCH DIST	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
WASHOE COUNTY SCH DIST	148	386	594	919	1465	1713	1883	2028	2229	2297	2336	2385	2393	2420	2420	41.27%
WHITE PINE CO SCH DIST	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>Total For Charter Schools</b>	<b>148</b>	<b>843</b>	<b>1109</b>	<b>1863</b>	<b>2753</b>	<b>3803</b>	<b>4226</b>	<b>4453</b>	<b>4739</b>	<b>4945</b>	<b>5069</b>	<b>5154</b>	<b>5198</b>	<b>5262</b>	<b>5262</b>	<b>38.36%</b>

Source: Nevada Department of Education, School District Student Enrollment Forecast Model

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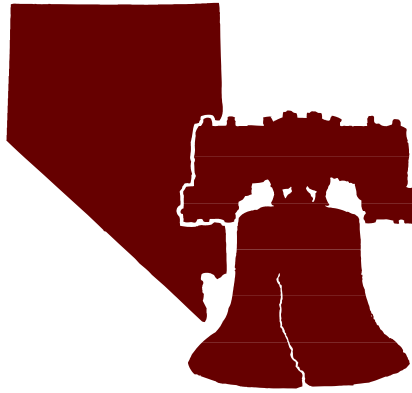
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**The Education Consumers Consultants Network** is a partnership of experienced scholars and educators dedicated exclusively to serving education's consumers. It is affiliated with the Education Consumers ClearingHouse, a subscriber-supported consumer advocacy organization. It can be found on the Web at <http://www.education-consumers.com>



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