

SUBCOMMITTEE ON EDUCATION - HEARING

FEBRUARY 21ST, 1973

FUNDING PUBLIC EDUCATION

(Rural Counties)

MEMBERS PRESENT: Jack Schofield  
Randy Capurro  
Hal Smith

GUESTS PRESENT: Bill Bible - Budget Office  
Ron Sparks - Budget Office  
Frank Stott - ECCTA  
Lynn White - Elko County Classroom Teacher's  
Assn.  
Valaree Newcombe - Lyon Co. Assn. Classroom  
Teachers  
Ethel Miller - Lyon County Board Club.  
Brookie Swallow - Lincoln Co. School Boards -  
Pres.  
Robert A. Beatty - Lincoln Co. & Small Counties  
Teachers  
Leo Prestevich - Lincoln Co., Acting Supt.  
G. L. Craft - NSSBA  
Bob Best - Nevada State School Board Assn.  
Carl Shaff - Eureka Co. Supt.  
Tod Carlini - Lyon Co. Supt.  
Richard Morgan - NSEA  
Richard Wilson - NSEA  
Grant Anderson - Lyon Co. School Board  
J. W. Denser - Mineral County School Board  
Bob Scott - Humboldt County School District  
ShirleeWedow - Nevada P.T.A.  
Marvin Killfoil - Pershing County School Dist..  
Supt.  
Joaquin Johnson - Nye County School Dist. - Supt.  
Craig Blackham - Lyon Co. School Dist. Asst. Supt.  
Frank Langlinais - Lander Co. Schools - Supt.  
Arlo W. Funk - Mineral Co. School Dist. - Supt.  
John Sullivan - Carson City Classroom Teacher's  
Assn. Pres.  
Jack Norris - Churchill Co. Classroom Teacher Assn.  
Don Perry - N.S.E.A.  
John Hawkins - Carson City, Supt.  
E. DeRicco - Churchill Co. Supt.  
Kenneth H. Hansen - State Supt.  
Lincoln Liston - State Department of Education

Chairman Schofield opened the meeting at 8:00 A.M. He said that the way they would proceed would be to hear the Rural County School Districts first, the Nevada State School Board Association next, the Washoe and Clark Counties Teacher Association and then the Rural Counties Teacher Association. Chairman asked those who would speak to please state their names clearly and who they represented.

SUBCOMMITTEE ON EDUCATION - HEARINGFEBRUARY 21ST, 1973

Bob Sanders said he represented the Small Counties School Superintendents and the School Trustee's Association. He said that in the rural areas they had problems the same as those of the large counties and that they could come up with facts and figures the same as Kenny Guinn had presented for Clark County and those represented for Washoe County but that there was no use of duplicating this as it would be the same only on a smaller scale. He said they basically agreed with the Formula although they didn't agree with all of the ingredients and the manner in which some of these things are carried out but that it was well thought out and generally good. He stated that there were some areas they wanted vociferously to call to the attention of the Committee because they felt that nothing would be done through the State Department level unless it was done through the Legislature.

Specifically, he was calling their attention to the following items: one that was touched on yesterday in the retirement area and this was some sort of reconciliation for retirement at the end of the fourth quarter of each year and could be handled similar to the adjustment they did on ADA. He said they had to dip into the local budgets to meet the state requirement on retirement obligations and it amounted to a total of \$102,000. This should have been provided for through the formula, he said. Now he said he had been told that this was a small percentage of their budget. But he said this could mean a change in base salary of \$50.00 per teacher or it could buy buses. He urged the legislators to make this adjustment that they were not asking for any more money other than to help them meet these state mandates. Another area he mentioned was in the area of transportation and here again although the formula did take care of transportation they were living with out dated figures. He said the formula was lagging years behind the actual transportation costs.

The third area which he thought should be given some attention by members of the Legislature is those monies received by various districts through Public Law 874 which Kenny mentioned yesterday. 874 is the Federal law where school districts which have federally connected schools within the districts, the Federal government is giving a payment in lieu of taxes. Of course, this doesn't come out at the same rate as the taxable level of the property he added. He told them that if they would like to check this if they would take the matter if they would take the document that Mr. Liston provided the Legislators on February 5th, this Federal impaction is placed into the formula under the fiscal neutrality area of the formula and this is refered to in this document on page 6, and page 16 and then Roman Numeral VI which is the last page which is the meat of this programming. He said that there were only four counties that were not receiving this 874 funds, and they were Storey, Douglas and Eureka (only three). Our concern for this money he said is the manner in which the Federal Government is now curtailing some of the funding and 874 is a part of this. He said that all of them were going to lose their 3B students whose parents worked for the Fed. and lived off the property or lived on the Federal and worked in some other area.

SUBCOMMITTEE ON EDUCATION - HEARINGFEBRUARY 21ST, 1973

They would Mr. Sanders said continue to receive the 3A money which was for students whose parents work for and live on Federal property. One County he mentioned and he said Mineral County the 874 funds is a major portion of their total budget and that if they lose this money somewhere there would have to be an adjustment made in these funds and would ask that some means be devised so that these adjustments can be made.

Another area by which they were affected, he said, was the net proceeds of mines. He said that legislation would be or had been introduced giving means of handling this. He suggested that they give serious consideration to this legislation. In Lyon County for instance, a good portion of their ad valorem tax is tied into the net proceeds of mines and that for the current year the tax commission took it upon themselves to make an adjustment because they had extreme losses in their total operation down in South America they were able to write off some of those losses as far as mining operation in Lyon County. So, he said the proceeds from mines took a tremendous drop.

Chairman asked if that was AB 315? Mr. Sanders said it was.

He asked that in some areas where the tax base was very small some provision be made from the State funding for construction. It might be an actual grant on the part of the State or the State could buy their bonds at an extremely low rate.

The last thing he wanted to bring up was to raise the limit for remodeling or construction from \$5,000 to \$25,000, and there had been a bill introduced as they regarded \$25,000 as the more realistic figure in light of construction costs today. What this meant, he said that any construction under \$25,000 would not have to go through a planning board and they would not have to hire the services of an architect. At one time, he said, the flat figure for an architect was right around 6% but not now.

He said to sum it up they were not all being treated equally as far as this 8% is concerned.

Assemblyman Hal Smith said that there was some strong feeling that States should under the Natural Resources Exclusion Act probably incur some bonding capacity to help small areas in those projects either mandated by the State or Federal governments and this help might free some money for you to use.

... said  
Mr. Sanders it might help some. He thanked the Committee for hearing and said some others could add to this better than he could.

Assemblyman Capurro asked what the percentage of the A's and the B's were as explained by Mr. Sanders in Mineral County.

Mr. Capurro asked in Mineral County what was the percentage of the A's and B's. Mr. Sanders told him that about 40% were A and 40% were B and 20% nothing.

Mr. Capurro said the B's then were the ones they were concerned about in Federal cutbacks etc. Mr. Sanders said yes.

Mr. Capurro went on to say that after hearing from all of the counties, both large and small it looked like the formula was not adequate as they all had similar problems.

Mr. Sanders said that he was not suggesting that they take away from the large and give to the small but that the finance formula as presently designed and if it goes into effect this next biennium would increase one county's ADA figure by \$54.00. In like terms most of them came up with little or no increase and in Elko County's case where they were up to \$737.00 they would drop to \$715.00. Now, he said there were many other ramifications, the handicapped program entered into this.

Mr. Capurro said he would like to talk about the handicapped program a bit. He said that the attitude had changed on this to a program basis and he felt this would help them in the long run and provide a better education for the handicapped children is what the intended 2½% is. He said that he didn't feel it was a loss of funding by not giving it to them directly as they would be getting it back on a direct program basis.

Mr. Sanders said he did not feel it would be a loss of funds but it would be on a categorical basis and that no money could be diverted from it.

Chairman said he would like to make a comment. He said he was introducing a bill to pick up the difference in the PL 874 funds that the Federal is taking away and he didn't know how far it was going to get and secondly, Randy and Hal, we do need to raise that \$5,000 to \$25,000. We have that problem in Clark County, he stated, we use up those funds in architect's fees. I am introducing that also, he said.

Chairman next recognized Mr. Morgan who said in substance that he would like to show what had happened in school expenditure increases approved by the Legislature in the years between 1967 and 1971. He didn't think that anyone could complain about the Legislature's attentiveness to the school needs during that period. He asked them to look at Table 13, page 13 (Addendum 1) the comparison of outlay expenditures. He said he thought it made the point of 117% increase in capital outlay out of their operating budgets. He said another thing he thought that couldn't be neglected is the State School Study approved by the last Legislative Session one of the important things to note was the citizens' attitudes and that they by over 60% believe that a very good educational opportunity exists in Nevada and that they were not

SUBCOMMITTEE ON EDUCATION - HEARINGFEBRUARY 21ST, 1973

at all disinclined to spend even more money on their schools. Mr. Morgan then read from the Survey where the citizens felt that more State and Federal funds could be used for particularly special programs. Chairman said that they stressed State and Federal and not local did they not. Mr. Morgan answered yes.

Chairman then said he wanted to interject a comment here that he wanted everyone to be heard who wished to even if they had to continue a little longer after the Session started.

Mr. Capurro said that his name was on the Advisory Board of that Survey and the meetings were sparsely attended.

Mr. Morgan said he thought the Committee might like to know, based on the numbers available three or four months ago, what the various counties would receive under the budget as it exists today. See Addendum 3.

After he concluded giving these figures he was asked if this included Special Education. He answered this included only the units they currently had in Special Education. Mr. Morgan said that he felt the Special Education funding was a very important issue for the Legislature to consider because the State is being sued for its failure to offer opportunity and because it is right for those children to have equal opportunity also.

Mr. Morgan went on to say that in a group of this size their purpose was not how the formula might be changed to add additional money to it but he would like merely to say that as a participant in the development of the State Board's proposal this biennium; there were about five of them, plus members of the State Board of Education who sat down last July and tried to come up with what they believed to be a reasonable increase for the schools and what they could see as anticipated increases in State Revenues. At that time they said an 8 1/6% growth was a reasonable approach to take. He said he would like to say again as he had said before that the estimate based on numbers available last May, June and July are erroneous based on the current data. He said he did not think Mr. Liston who was primarily responsible for developing the figures was remiss in any way, but that the fact remains that the budget presented by the State Board to the Governor and from the Governor to the Legislature is \$1,200,000 short of being capable of generating a 8 1/6% increase over the next two years.

Mr. Capurro asked if this figure would provide the 8% increase in education, all the requirements needed including salary increase etc? Mr. Morgan answered in the negative that it would merely insure - - - Mr. Capurro interrupted that this then would still not be enough for Education and asked if that was right.

SUBCOMMITTEE ON EDUCATION - HEARINGFEBRUARY 21ST, 1973

Mr. Capurro said in other words Mr. Morgan those figures would only provide the increases the teachers are going to get.

Mr. Morgan said he only said \$1,200,000 more was necessary to have an  $8\frac{1}{6}\%$  increase in basic support. He said he didn't know what this would produce in teachers' salaries. He said he clearly was not going to say that teachers would not need a salary increase under inflationary conditions or even less than what State Employees are going to receive.

Mr. Capurro said he didn't either and that he didn't see where these people could go back and attack the problem they are going to have to do with the kind of budget the educational leaders have put together.

Mr. Morgan said he could not respond to the question what was necessary to insure salary increase that he could only respond to the  $8\frac{1}{6}$  basic support at this point.

Mr. Morgan went on to say that the Legislature was going to have to address itself to the question of whether the children across this State are getting equal opportunity and does the question of the current organization of school districts (seventeen) enter dramatically into that picture. He said there were some districts where a student could only get chemistry once every three years, for instance. He said all counties at the present time are utilizing the 70% and 80% local taxes but Douglas does not use this to the full extent as it is short 15¢ of the \$1.50 raised and this 15¢ could generate from \$100,000 to \$150,000 and yet the school formula allows the same amount to Douglas County when they are not using their full local tax as other counties.

He said that Senator Dodge had introduced a bill which would be a Constitutional Amendment to authorize capital outlay expenditures which are up to their bondedness limit. He would tend to support that bill because we do have places in small counties that desperately need new construction. He said he was not sure it was equitable, in terms of the formula, for local school districts which have the opportunity to bond to use their money for capital outlay.

He said he would leave it at that unless there were questions.

Brief discussion followed between Mr. Capurro and Mr. Morgan in which Mr. Capurro questioned on Table 13 referred to by Mr. Morgan in which was shown the total amount of capital outlay expenditures if this was the total amount of capital outlay expenditures from State support or from all areas. Mr. Liston said they were from the General Fund Budget that part of it was from the State and some from local taxes. Mr. Capurro asked if they didn't feel that capital outlay was a legitimate cost and Mr. Morgan answered that when it got to be 7% of a budget and there was an ability to do these things through a bonding capacity he would question the legitimacy of it.

Mr. Capurro asked if the local elected school officials had to answer to that on the accounting of the operation of their school district? If we provide them the money to run the school district if they use the money for capital outlay or whether they use the money to bus kindergarten kids as long as they are staying within their budget is alright with us or otherwise we will run the thing from the State level he commented.

Mr. Morgan said he thought it was a legitimate question to the legislature in view of the fact a great deal of the money comes from this level also.

Mr. Capurro said he agreed with that there should be accountability in Education and he thought that perhaps we had not had proper accountability. He said the size of the classrooms throughout the state were Legislative problems but he was not so sure the outlay of moneys was, as far as exactly how they spent it.

Mr. Sanders said in reference to Lander County there was quite a bit transferred into capital outlay and that they were in the same position as the net proceeds of mines whatever they had extra they put it into capital outlay to improve the school district and not put it into teachers's salaries. What would happen to their salaries if the net proceed of mines go down he asked.

John Hawkins, Superintendent of Carson City said he would like to make two comments that they had put their money into capital outlay because they felt it necessary to do so but that as Mr. Capurro had pointed out in order to meet the rapid growth in population and because they were already bonded to the limit of 14% they had to do this from the State money and also special fringe benefits for teachers had to come out of this which was quite an amount. This, he said, left very little for increase in teachers salaries etc.

Mr. John Orr, Supt. of White Pine School District spoke and said that they were limited to \$1.50 of what they spent and if they used what was allocated in the formula and the money isn't there they had to go to the people and raise it to above \$1.50 and bond themselves.

Mr. Don Perry, NSEA Consultant said that the last Session of the Legislature went from 50% to 75% in the cost of transportation, with the idea that this was a factor which would help the rural counties however that Table 8, Addendum 1, should disprove this idea very effectively as those counties that set up their transportation to 1968 the percentage of increase from that date was shown as smaller. This matter of transportation is a very serious problem, it is not necessarily one of rural areas, he said and that the contingency was to go to areas of greater increases in population and to the urban areas and that these factors can throw these transportation budget all out of kilter as he had explained to the Senate Finance Committee earlier, especially when this taken off the top. When it is taken off the top, he said the tendency is to give it to the urban areas where there is a greater growth in population.

Mr. Grant Anderson from Lyon County School Board arose and said he didn't believe that they had yet heard from the School Board today.

Chairman called a recess at this point and said that Mr. Anderson could be the first to speak after resuming the meeting if he wished.

Brookie Swallow spoke and said she was President of the Lincoln County School Board. She said that they appreciated Mr. Schofield's bill and hope it passed. She went on to say that capital improvement was a real problem in Lincoln County and had been for years and that if they hadn't spent more of their general fund on this it was because they hadn't it to spend and speaking for Lincoln County they were not going to be flush under the formula but they would survive and continue to run their schools and get along. She mentioned that the tables which had been presented were not very accurate for the simple reason that you buy a bus one year and this sort of thing can make a real difference in why they are up or down because they were operating on such a small percentage and this was not quite the whole picture of the situation. She said that the Legislature and State should work towards getting the formula as fair and equitable as possible to begin with and once this is done she would be distressed if they started putting controls on how this was to be spent. She said they had School Boards to deal and check on this, they had budget hearings, the teachers had rights to negotiate and local control had been taken away enough already and that she didn't think the Legislature would want to get involved in these local problems.

Chairman Schofield said that he would like to make an observation here. He commented that he strongly supported this home rule concept and that secondly if the local people desired to improve their educational programs then they should also be willing to fund it to the limit, to equal all of us and that if some of us are up to \$1.50 let's all go up to \$1.50.

Mr. J. W. Denser introduced himself and said he was Chairman of the Mineral County School Board. He said he wished to speak on this matter of funding the Federal Government collects \$2.20 for each dollar it distributes in the form of service, the State \$1.10, the County \$1.25, the cities don't seem to be involved but they can give you a dollar worth of service for \$1.10 and anyone who is going to welcome with open arms the Federal or the State for support should consider what is happening to the hospitals who are now held at 5% increase, the Federal Government seems to have wanted to take their pay over and yet they are liable for 20% increase for supplies and yet they are liable for proper services. So, he said, if you want to spend your money efficiently, you had better to the extent you can, spend it through the county rather than through some higher formula.

Chairman Schofield said on the Governor's study Dr. Davis informed Senator Foley and himself that for transportation the recommendation



was that the State go 100% and that he would like to hear some comments from them some time on this.

Mrs. Elizabeth Lenz was next and she said that she was an "urban cow" that she had been there yesterday and that she was second vice president of the Nevada State School Trustees Association and that the title was almost longer than the job. She said that they all gathered here seemed to agree that they all needed more money and how it was distributed, of course, is a different matter. She said she wanted to speak on something that had not been touched on that was authority and about 85% of our operating budget does go to salaries and we no longer control that since Senator Dodge's bill was passed is arbitrarily controlled from other states. Therefore, she said, we work with 15% of the budget and tried to do their best and last year they were able to patch up things that needed it for a long long time and to benefit all the children. She added she would request and felt everyone would back her on this, if there are extra funds that they be put into a fund that is not going to be negotiated away and they needed help in many of these areas.

Chairman Schofield asked her it is brought out that there will be a 5% increase for State employees and if from the testimony you have just heard we will be lucky to have even a 2% million shortage made up then they were not talking about any increase in salaries are we?

Mrs. Lenz answered that this was very true and that she gathered the increments that were built into salary schedules were not considered an increase. Her plea was that if there were extra funds that the school trustees be given an opportunity to use them in other areas, she said and since they would be hearing a great deal from the teachers about salaries she was speaking for this area.

Mr. Capurro said he felt the areas of negotiation were going to be extremely limited as the amount of money to be provided from them was not going to be that much and as he said before he didn't think they had been given the straight dope on regards to the amount of available for a general increase in education indicated from the Governor that they would have and he didn't feel the people were sympathetic to any tax increases and therefore they would work with-in this.

Mrs. Lenz said for too many years they had paid an awful lot of attention to salaries and every four years the people elect the school trustees and if they don't like what they have done they very quickly let them know in the election and in the last election the teachers voted for their opponents thereby showing they did not have too good a working relationship. She went on to say that the trustees had no ax to grind they were simply interested in the education of the children, so that when they asked for things they were asking truly.

Chairman said that they would have to hear the rest of those who wished to speak quickly as it was almost time to go into Session.

Mr. Grant Anderson introduced himself and said he was a Lyon County School Board member and he was not going to try and give a bunch of figures and he wondered if they had addressed themselves to the Educational opportunities that they deserved in the small counties. He said because of the Statewide concept of thirty in a class what were they going to do where they had maybe six in a class and ten in another class. He said they needed help as they couldn't offer any home economics classes, for instance, because they might have fifteen kids in a Indian History Class that uses one classroom unit and they didn't have anything left over. He commented that they just count't give their kids equal opportunities under the present system they had been talking about today and his kids deserved it and especially when he looked at the wonderful facility they had in Clark County for vocational training and they take it for granted and we can't do these things.

Chairman Schofield asked how many of you School Supts. or people in this room were part of the Nevada School plan we are presently on?

Two said they were on it.

Mr. Frank Langlinais said he represented Lyon County as School Superintendent and that they had because they were affluent from the net proceeds of fines at the present time implemented some extra programs for their students but at any time this could go down and that he would like extra CTU's provided for.

Mr. Craft, President of the National School Board Association addressed himself to the Committee next. He wanted to speak on the ADA versus enrollment. They favored enrollment over ADA, he said. He said they were not in favor of 100% in transportation because you then get somebody else to run your business for you.

Chairman asked Mr. Craft for completely funding transportation was taking it out of local control. Mr. Craft answered in the affirmative. Chairman then asked if they could live with 75% and he answered yes. Chairman asked him if this was consensus Statewide of the counties and Mr. Craft said he thought it was.

Mr. Liston said from what he had heard today he thought there was some misunderstanding about the transportation reimbursement. He said they looked at the last two years expenditures and determined the expenditure rate per pupil. That rate of transportation resource is paid as a resource towards meeting the next two years transportation costs.

Mr. Schofield said he assured them this Subcommittee will be looking into this.

Robert Best of the State School Board Association said he wanted to think the Committee for hearing all of them.

Lynn White, President of the Elko County Classroom Teachers Assn., and said he was speaking in behalf of the small county classroom teachers. They felt that this formula was probably a good formula but being a new instrument there were probably areas where it would be wise to take a look at it a little more closely such as the area of teacher allotments. He said that in measurably small areas where they had one classroom units it required that one teacher teach a multi group of lessons. This did not allow according to him a student to get the benefits of a music teacher, or a school nurse. He said that it had even been reported to him when a teacher was ill in small areas they couldn't even get a replacement, and specifically where this is an isolated school situation. If we do supply this sort of service, he said, then this is going to have to come by taking away teaching units in larger areas where we have twelve grades.

Jack Norris spoke next and said he was presently President of the Nevada Assn. of Classroom Teachers and a teacher in Churchill County, Fallon to be exact, and he was saying that there were inequities in the ways the needs of the urban areas are taken care of the funding and especially in the Nevada Plan where actually the Nevada Plan provides for only a small segment of the students in the fifteen small counties. They did make provision in the Nevada plan for CTU units, a provision for an urban factor and that factor amounted to \$39.70 per student in Washoe and Clark and they did not receive it in the large attendance areas of the small counties, he said. The urban factor itself actually provides for the urban areas of only two counties and it has special provisions on Chart 6 titled Urban Element that provides for \$28.00 per student to Clark County and \$17.00 per student for Washoe County, he said. Under the Nevada plan in the large attendance areas from 235 to 4800 in the elementary or for from 243 to 3200 in the secondary these students have not been provided for in any rural factor but you do under CTU units make provision for an urban factor and that factor amounts to \$39.70 in Washoe and Clark and they did not receive it in the large attendance areas of the small counties. the areas that would fall between the 235 and 4800 elementary or the 243 to the 3200 secondary, he commented. In fact, they were penalized for being in a no man's land and the urban factor helps only Washoe and Clark. He went into detail on inequities in transportation costs also. He mentioned that construction costs in small counties were considerably higher in a small county in Washoe and Clark and that is why they spent considerable on capital outlay or capital improvement. In short, he said he was trying to say that the Nevada Plan did not take care of the needs of the small counties. He said to put a rural factor in of about \$40.00 per student if they wanted to be fair. Also, he said, change the student allotment requirement for CTU units.

Chairman Schofield mentioned that they had Union problems in Clark County that made constructions costs higher than in rural areas and he would have to question that.

FEBRUARY 21ST, 1973

As the rural counties were represented as being more expensive on many items they had to purchase the Chairman wondered if they couldn't get together and purchase these things so that it would cost the same for everybody. It was discussed that vendors didn't like this! Chairman said being as the State was picking up the tab they would probably comply. The rural countie representatives said that you would have transportation costs anyhow.

Chairman then adjourned the meeting after making a statement that he was really concerned with the Indians and that he would like them to take their problems into serious consideration.

He thanked all of them for coming up and that the Committee would consider very seriously all the things they had brought up and hopefully make some attempt to equalize the problems we have. He said as Mr. Capurro had told them, that it was a big job to make everybody happy but that they would sure try.

Respectfully submitted,

Geraldine Smith  
Secretary

## ADDENDUM 1

## COMPARISON OF EXPENDITURES OF NEVADA SCHOOL DISTRICTS

1967-68 With 1971-72

Information necessary for this study was taken from Tables 10 and 18 of the Superintendent of Public Instruction's biennial reports covering the years 1967-68 and 1971-72.

TABLES I, II and III.

Tables I, II and III are comparisons involving expenditures per pupil, average salaries of classroom teachers and average salaries of non-teaching personnel. In the four year period the statewide expenditure per pupil in A.D.A. increased by 36.92%; the average salary of teaching personnel by 28.77%; and non teaching personnel by 30.04%. Within individual districts the variation between the percentage increases to teaching and non-teaching personnel are in considerable contrast to the fairly close statewide figure. Percentage variations favoring non teaching personnel range from around 3% to 13%. Two exceptions are noted. These are in Eureka and Washoe Counties. Eureka's figures are in all probability badly skewed due to the instability of both the teaching and non-teaching personnel during the years covered. In Washoe, the percentage increase is exactly equal for both teaching and non teaching personnel.

TABLES IV through XIV

Tables IV through XIV consist of comparisons of each of the expenditure categories, (100 through 900) plus comparisons of expenditures for teachers salaries (213 through 219) and comparisons of total expenditures for the years 1967-68 and 1971-72.

The following data from these tables is significant:

1. Total expenditures increased statewide by 61.81% and ranged from a low of -3.49% to a high of 184.69% (Table XIV).
2. Administrative expenditures increased statewide at a rate higher than total expenditures, 62.29% to 61.81%, and ranged from 40% to 129.88% (Table IV).
3. Instructional expenditures increased by 50.26% but at rate approximately 12% lower than either the total expenditures or administrative expenditures.
4. Teachers salaries expenditures increased statewide by 46.35%. The range was from 88.36% to 18.85%. The rate of increase is approximately 16% less than the increase in administrative expenditures and 15-1/2% less than the increase in total expenditures (Table VI).
5. Expenditures for auxiliary services increased at a rate 3.13% greater than the rate of increase for teacher salaries. The range was from a low of -20.00% to a high of 147.46% (Table VII).
6. Transportation expenditures increased by 49.89% and ranged from a low of -21.78% to a high of 98.17%. Clearly indicated is that transportation expenditures are not increasing as rapidly in rural counties as in urban and rapidly growing counties. Counties with long established transportation systems necessary to get scattered pupil populations to central educational locations are at or near the bottom in percentage increases for transportation expenses (Table VIII).
7. Expenditures for operation increased by 53.91% statewide - an increase 3.65%

greater than instruction and 7.56% greater than teachers salaries. The range was from 3.56% to 89.83% (Table IX).

8. Maintenance expenditures increased by 65.70% statewide. Three counties showed percentage decreases ranging from -3.36% to -5.52%, while three counties showed increase of more than 100% ranging from 106.63% to 213.51% (Table X).
9. Expenditures for fixed charges increased statewide by 430.29%. Primarily, this increase was caused by the transfer of retirement contribution payments from the state to the school districts in the interim between 1967-68 and 1971-72.
10. Transfers increased 308.90% between 1967-68 and 1971-72. In 1967-68 transfers were primarily made for tuition payments for pupils attending school in other states or other counties. In 1971-72, it appears that transfers have been made within the district for a variety of other purposes. These can be traced out by consulting the audit reports of the districts concerned for 1971-72 (Table XII).
11. Capital Outlay expenditures increased 117.59% statewide despite the fact that five districts decreased their outlay by percentages ranging from 6.11% to 105.97%. Particularly striking is that one district increased its capital outlay by 2,236.66% or by an amount only \$668.77 less than its entire expenditure in 1967-68 (Table XIII).

#### TABLES XV and XVI

Tables XV and XVI are comparisons of percentages going to Instruction and to teacher salaries. In Instruction three counties increased their percentages while fourteen counties decreased for a statewide percentage decrease of 5.17%. In teachers salaries the percentage decreased 5.63% and increased in only two counties.

TABLE I  
 COMPARISON EXPENDITURE PER PUPIL IN A.D.A.  
 1967-68 with 1971-72

|             | 1967-68  | 1971-72  | % of<br>Change |
|-------------|----------|----------|----------------|
| Carson City | 600.27   | 818.17   | +36.30         |
| Churchill   | 696.24   | 883.38   | +26.88         |
| Clark       | 623.02   | 838.20   | +34.54         |
| Douglas     | 731.71   | 940.41   | +28.52         |
| Elko        | 728.94   | 1,004.70 | +37.83         |
| Esmeralda   | 1,282.41 | 3,164.45 | +146.78        |
| Eureka      | 1,900.36 | 1,810.25 | - 4.74         |
| Humboldt    | 668.13   | 1,037.87 | +55.34         |
| Lander      | 772.49   | 1,137.06 | +47.19         |
| Lincoln     | 885.66   | 1,239.73 | +39.98         |
| Lyon        | 721.00   | 1,014.19 | +40.66         |
| Mineral     | 649.38   | 1,042.19 | +60.49         |
| Nye         | 742.26   | 1,172.57 | +57.97         |
| Pershing    | 819.29   | 1,155.43 | +41.03         |
| Storey      | 1,077.93 | 1,491.53 | +38.37         |
| Washoe      | 617.34   | 878.62   | +42.32         |
| White Pine  | 706.20   | 947.66   | +34.19         |
| State       | 640.83   | 877.41   | +36.92         |

TABLE II  
 COMPARISON AVERAGE CLASS ROOM TEACHER SALARY  
 1967-68 with 1971-72

|             | 1967-68 | 1971-72 | % of<br>Change |
|-------------|---------|---------|----------------|
| Carson City | 7,631   | 9,626   | +26.14         |
| Churchill   | 7,132   | 10,148  | +42.28         |
| Clark       | 8,420   | 10,668  | +26.69         |
| Douglas     | 7,503   | 10,449  | +39.26         |
| Elko        | 7,480   | 10,383  | +38.81         |
| Esmeralda   | 5,950   | 8,806   | +48.00         |
| Eureka      | 7,377   | 8,897   | +20.60         |
| Humboldt    | 7,033   | 9,329   | +32.65         |
| Lander      | 7,057   | 9,778   | +38.56         |
| Lincoln     | 7,139   | 9,350   | +30.97         |
| Lyon        | 7,607   | 10,208  | +34.19         |
| Mineral     | 7,567   | 10,042  | +32.70         |
| Nye         | 7,665   | 9,911   | +29.30         |
| Pershing    | 7,669   | 9,563   | +24.70         |
| Storey      | 6,636   | 9,914   | +49.40         |
| Washoe      | 8,115   | 10,392  | +28.06         |
| White Pine  | 7,556   | 10,189  | +34.85         |
| State       | 8,107   | 10,439  | +28.77         |



TABLE III  
 COMPARISON AVERAGE SALARY NON TEACHING PERSONNEL  
 1967-68 with 1971-72

|             | 1967-68 | 1971-72 | % of<br>Change |
|-------------|---------|---------|----------------|
| Carson City | 10,907  | 14,326  | +31.35         |
| Churchill   | 9,868   | 14,505  | +46.99         |
| Clark       | 11,769  | 15,029  | +29.70         |
| Douglas     | 9,459   | 13,765  | +45.52         |
| Elko        | 10,751  | 15,101  | +40.46         |
| Esmeralda   | ---     | ---     |                |
| Eureka      | 14,000  | 12,383  | -11.55         |
| Humboldt    | 10,325  | 13,894  | +34.57         |
| Lander      | 9,685   | 14,066  | +45.23         |
| Lincoln     | 10,513  | 14,985  | +42.54         |
| Lyon        | 10,961  | 14,183  | +29.40         |
| Mineral     | 10,049  | 14,599  | +45.28         |
| Nye         | 11,058  | 13,842  | +25.17         |
| Pershing    | 12,110  | 14,074  | +16.21         |
| Storey      | 10,600  | 16,500  | +55.66         |
| Washoe      | 11,788  | 15,096  | +28.06         |
| White Pine  | 10,149  | 14,525  | +43.12         |
| State       | 11,457  | 14,899  | +30.04         |

TABLE IV  
 COMPARISON ADMINISTRATIVE EXPENDITURES (100)  
 1967-68 with 1971-72

|             | 1967-68      | 1971-72      | %<br>Change |
|-------------|--------------|--------------|-------------|
| Carson City | 53,104.44    | 115,721.42   | 117.91      |
| Churchill   | 51,102.53    | 86,630.67    | 69.52       |
| Clark       | 684,439.51   | 1,065,072.57 | 62.48       |
| Douglas     | 25,067.19    | 57,626.61    | 129.88      |
| Elko        | 49,060.11    | 100,987.30   | 105.84      |
| Esmeralda   | 7,662.95     | 19,304.69    | 151.92      |
| Eureka      | 14,300.47    | 25,317.03    | 77.04       |
| Humboldt    | 49,943.98    | 58,618.22    | 17.38       |
| Lander      | 21,162.78    | 32,442.97    | 21.39       |
| Lincoln     | 26,725.58    | 37,422.40    | 40.02       |
| Lyon        | 47,806.95    | 99,954.53    | 109.08      |
| Mineral     | 47,529.39    | 85,047.57    | 78.94       |
| Nye         | 35,733.10    | 51,350.70    | 43.70       |
| Pershing    | 23,483.86    | 33,666.56    | 43.36       |
| Storey      | 6,961.58     | 13,005.91    | 86.82       |
| Washoe      | 267,224.85   | 414,314.13   | 55.04       |
| White Pine  | 35,854.07    | 52,064.73    | 45.21       |
| State       | 1,447,163.34 | 2,348,568.01 | 62.29       |

TABLE V  
 COMPARISON INSTRUCTION EXPENDITURES (200)  
 1967-68 with 1971-72

|             | 1967-68       | 1971-72       | % of<br>Change |
|-------------|---------------|---------------|----------------|
| Carson City | 1,528,564.88  | 2,473,211.02  | +45.90         |
| Churchill   | 1,126,685.80  | 1,675,997.31  | +48.75         |
| Clark       | 28,507,030.62 | 42,238,439.51 | +48.17         |
| Douglas     | 641,263.42    | 1,175,225.53  | +83.26         |
| Elko        | 1,901,686.97  | 2,634,864.67  | +38.55         |
| Esmeralda   | 27,934.09     | 60,130.87     | +115.26        |
| Eureka      | 126,046.32    | 154,063.09    | +22.23         |
| Humboldt    | 748,677.83    | 1,078,661.75  | +44.07         |
| Lander      | 314,790.66    | 491,808.46    | +56.23         |
| Lincoln     | 420,401.77    | 573,055.76    | +36.31         |
| Lyon        | 1,051,110.73  | 1,665,833.66  | +58.48         |
| Mineral     | 813,260.13    | 1,114,756.78  | +37.07         |
| Nye         | 552,496.92    | 754,585.02    | +36.58         |
| Pershing    | 355,814.13    | 447,218.62    | +25.69         |
| Storey      | 56,260.81     | 93,168.97     | +68.60         |
| Washoe      | 10,920,089.49 | 17,262,959.33 | +58.08         |
| White Pine  | 1,225,564.60  | 1,713,856.75  | +39.84         |
| State       | 50,317,679.12 | 75,607,837.10 | +50.26         |

TABLE VI  
 COMPARISON EXPENDITURES FOR TEACHER SALARIES (213-219)  
 1967-68 with 1971-72

|             | 1967-68       | 1971-72       | % of<br>Change |
|-------------|---------------|---------------|----------------|
| Carson City | 1,272,193.06  | 1,981,884.12  | +55.78         |
| Churchill   | 958,819.19    | 1,408,956.15  | +46.94         |
| Clark       | 22,857,870.42 | 32,841,774.56 | +43.68         |
| Douglas     | 514,525.90    | 969,183.04    | +88.36         |
| Elko        | 1,640,977.33  | 2,225,988.59  | +35.65         |
| Esmeralda   | 25,159.60     | 44,192.42     | +75.65         |
| Eureka      | 97,326.00     | 115,679.88    | +18.85         |
| Humboldt    | 611,549.77    | 883,470.13    | +44.46         |
| Lander      | 254,618.98    | 394,509.87    | +54.94         |
| Lincoln     | 359,918.88    | 459,212.34    | +27.59         |
| Lyon        | 871,944.58    | 1,367,793.99  | +56.86         |
| Mineral     | 676,283.96    | 906,273.85    | +33.99         |
| Nye         | 462,685.73    | 638,702.14    | +38.04         |
| Pershing    | 298,981.45    | 375,774.43    | +25.68         |
| Storey      | 51,528.11     | 82,516.18     | +60.14         |
| Washoe      | 9,091,538.07  | 14,006,052.37 | +54.06         |
| White Pine  | 1,031,188.18  | 1,404,894.44  | +36.24         |
| State       | 41,077,109.21 | 60,116,754.52 | +46.35         |

TABLE VII  
 COMPARISON AUXILIARY SERVICE EXPENDITURES (300)  
 1967-68 with 1971-72

|             | 1967-68      | 1971-72      | % of<br>Change |
|-------------|--------------|--------------|----------------|
| Carson City | 69,015.85    | 109,765.91   | +59.04         |
| Churchill   | 34,248.40    | 43,712.88    | +27.63         |
| Clark       | 686,057.11   | 1,084,245.59 | +58.04         |
| Douglas     | 14,777.18    | 27,833.49    | +88.35         |
| Elko        | 24,358.40    | 30,462.17    | +25.06         |
| Esmeralda   | 635.30       | 1,105.66     | +74.04         |
| Eureka      | 5,300.91     | 4,367.36     | -17.61         |
| Humboldt    | 12,280.01    | 18,596.97    | +51.44         |
| Lander      | 8,342.89     | 13,059.40    | +56.53         |
| Lincoln     | 14,633.56    | 25,565.11    | +74.70         |
| Lyon        | 21,931.92    | 45,592.37    | +107.88        |
| Mineral     | 17,812.48    | 44,078.30    | +147.46        |
| Nye         | 10,761.84    | 10,779.19    | + .16          |
| Pershing    | 9,495.84     | 18,777.01    | +97.74         |
| Storey      | 1,348.07     | 2,549.67     | +89.13         |
| Washoe      | 437,378.59   | 598,600.03   | +36.86         |
| White Pine  | 48,390.22    | 38,708.91    | -20.00         |
| State       | 1,416,768.57 | 2,117,800.02 | 49.48          |

TABLE VIII  
 COMPARISON TRANSPORTATION EXPENDITURES (400)  
 1967-68 with 1971-72

|             | 1967-68      | 1971-72      | % of<br>Change |
|-------------|--------------|--------------|----------------|
| Carson City | 53,660.60    | 106,339.19   | +98.17         |
| Churchill   | 116,811.11   | 146,024.05   | +25.00         |
| Clark       | 874,224.31   | 1,480,715.21 | +69.37         |
| Douglas     | 53,317.16    | 88,490.57    | +65.97         |
| Elko        | 120,094.31   | 153,553.60   | +27.86         |
| Esmeralda   | 16,575.87    | 18,424.05    | +11.15         |
| Eureka      | 35,250.96    | 39,897.33    | +13.18         |
| Humboldt    | 72,518.32    | 95,889.17    | +32.23         |
| Lander      | 26,147.35    | 28,189.61    | + 7.81         |
| Lincoln     | 55,078.23    | 43,083.41    | -21.78         |
| Lyon        | 90,861.26    | 145,635.59   | +60.28         |
| Mineral     | 49,704.04    | 85,683.64    | +74.40         |
| Nye         | 73,113.74    | 108,467.09   | +48.35         |
| Pershing    | 35,171.94    | 41,550.81    | +18.14         |
| Storey      | 3,222.86     | 4,137.79     | +28.39         |
| Washoe      | 396,099.24   | 546,820.33   | +38.05         |
| White Pine  | 78,203.33    | 88,835.67    | +13.60         |
| State       | 2,150,054.63 | 3,222,737.11 | +49.89         |

TABLE IX  
 COMPARISON OPERATION EXPENDITURES (500)  
 1967-68 with 1971-72

|             | 1967-68      | 1971-72      | % of<br>Change |
|-------------|--------------|--------------|----------------|
| Carson City | 166,633.80   | 306,190.47   | 83.75          |
| Churchill   | 122,821.10   | 177,062.47   | 44.16          |
| Clark       | 3,280,195.95 | 5,169,272.13 | 57.59          |
| Douglas     | 87,179.17    | 165,496.57   | 89.83          |
| Elko        | 193,875.07   | 282,469.58   | 45.70          |
| Esmeralda   | 5,801.47     | 8,025.72     | 38.34          |
| Eureka      | 18,622.24    | 35,261.69    | 89.35          |
| Humboldt    | 109,555.88   | 151,145.49   | 37.96          |
| Lander      | 54,493.10    | 56,434.10    | 3.56           |
| Lincoln     | 58,235.22    | 77,918.85    | 33.80          |
| Lyon        | 130,900.52   | 208,030.77   | 58.92          |
| Mineral     | 92,090.59    | 145,956.19   | 58.49          |
| Nye         | 85,946.92    | 133,319.74   | 55.12          |
| Pershing    | 52,014.56    | 64,755.95    | 24.50          |
| Storey      | 10,088.79    | 13,791.85    | 36.70          |
| Washoe      | 1,455,192.03 | 2,160,609.24 | 48.47          |
| White Pine  | 134,041.86   | 167,376.16   | 24.87          |
| State       | 6,057,688.27 | 9,323,296.97 | 53.91          |

TABLE X  
 COMPARISON MAINTENANCE EXPENDITURES (600)  
 1967-68 with 1971-72

|             | 1967-68      | 1971-72      | % of<br>Change |
|-------------|--------------|--------------|----------------|
| Carson City | 57,120.60    | 85,262.65    | +49.27         |
| Churchill   | 70,347.16    | 97,673.74    | +38.85         |
| Clark       | 1,110,027.69 | 1,964,210.77 | +76.95         |
| Douglas     | 25,381.87    | 43,539.36    | +71.54         |
| Elko        | 117,934.45   | 138,182.11   | +17.17         |
| Esmeralda   | 2,970.85     | 9,313.83     | +213.51        |
| Eureka      | 13,108.24    | 8,619.36     | -34.24         |
| Humboldt    | 38,806.14    | 85,932.61    | +121.44        |
| Lander      | 8,662.11     | 17,898.36    | +106.63        |
| Lincoln     | 36,909.65    | 35,668.34    | - 3.36         |
| Lyon        | 43,508.69    | 70,974.33    | +63.13         |
| Mineral     | 70,138.80    | 109,073.28   | +55.51         |
| Nye         | 14,529.40    | 20,420.29    | +40.54         |
| Pershing    | 19,879.23    | 24,479.27    | +23.14         |
| Storey      | 4,943.76     | 8,743.62     | +76.86         |
| Washoe      | 475,063.75   | 817,427.74   | +72.07         |
| White Pine  | 58,970.84    | 55,599.86    | - 5.72         |
| State       | 2,168,303.23 | 3,593,019.52 | +65.70         |



TABLE XI  
 COMPARISON FIXED CHARGES EXPENDITURES (700)  
 1967-68 with 1971-72

|             | 1967-68      | 1971-72      | % of<br>Change |
|-------------|--------------|--------------|----------------|
| Carson City | 46,952.60    | 257,669.81   | +448.78        |
| Churchill   | 48,060.77    | 171,250.22   | +256.32        |
| Clark       | 782,991.41   | 4,308,154.47 | +450.21        |
| Douglas     | 10,829.84    | 115,334.73   | +964.95        |
| Elko        | 48,546.67    | 238,442.75   | +391.16        |
| Esmeralda   | 1,464.00     | 7,622.50     | +420.66        |
| Eureka      | 4,731.91     | 19,137.23    | +304.43        |
| Humboldt    | 31,455.76    | 122,641.66   | +289.89        |
| Lander      | 10,267.68    | 42,016.71    | +309.21        |
| Lincoln     | 15,915.97    | 61,707.54    | +287.71        |
| Lyon        | 30,468.72    | 155,164.22   | +409.26        |
| Mineral     | 24,074.75    | 106,509.37   | +342.41        |
| Nye         | 11,969.31    | 72,454.13    | +505.33        |
| Pershing    | 11,536.72    | 45,309.42    | +292.74        |
| Storey      | 2,420.35     | 10,338.17    | +327.14        |
| Washoe      | 306,729.53   | 1,674,411.30 | +445.89        |
| White Pine  | 40,220.94    | 167,810.62   | +317.82        |
| State       | 1,428,636.93 | 7,575,974.85 | +430.29        |

TABLE XII  
 COMPARISON TRANSFERS OUT (800)  
 1967-68 with 1971-72

|             | 1967-68    | 1971-72    | % of<br>Change |
|-------------|------------|------------|----------------|
| Carson City | 0          | 1,601.75   | ----           |
| Churchill   | 1,470.28   | 363.85     | - 75.25        |
| Clark       | ----       | 458,072.00 | ----           |
| Douglas     | 13,856.27  | 15,737.38  | + 13.58        |
| Elko        | 32,889.82  | 77,361.99  | +135.22        |
| Esmeralda   | 8,057.17   | 13,965.43  | + 73.33        |
| Eureka      | 4,608.62   | 11,314.49  | +145.51        |
| Humboldt    | 8,666.18   | 4,089.63   | - 52.81        |
| Lander      | 2,579.43   | 23,182.00  | +798.43        |
| Lincoln     | 12,511.94  | 24,915.29  | + 99.13        |
| Lyon        | 12,063.00  | 20,189.28  | + 67.37        |
| Mineral     | 14,440.72  | 25,921.59  | + 79.50        |
| Nye         | 36,343.54  | 158,829.48 | +337.02        |
| Pershing    | 10,815.76  | 8,256.54   | - 23.62        |
| Storey      | 8,232.60   | 2,120.05   | - 74.25        |
| Washoe      | 32,132.19  | 4,843.50   | - 84.93        |
| White Pine  | 20,510.71  | 45,722.08  | +122.92        |
| State       | 219,178.23 | 896,216.33 | +308.90        |

TABLE XIII

COMPARISON CAPITAL OUTLAY EXPENDITURES (900)  
1967-68 with 1971-72

|             | 1967-68    | 1971-72      | % of<br>Change |
|-------------|------------|--------------|----------------|
| Carson City | 75,528.49  | 182,716.86   | +141.92        |
| Churchill   | 63,166.41  | 59,308.85    | - 6.11         |
| Clark       | 82,754.96  | 661,070.65   | +698.83        |
| Douglas     | 110,359.44 | 53,579.20    | -105.97        |
| Elko        | 32,810.88  | 33,317.89    | + 1.55         |
| Esmeralda   | 3,149.44   | 73,582.32    | +2236.36       |
| Eureka      | 95,579.00  | 8,497.87     | - 91.11        |
| Humboldt    | 26,502.26  | 24,775.87    | - 6.51         |
| Lander      | 19,353.90  | 48,611.92    | +151.17        |
| Lincoln     | 39,156.38  | 49,342.79    | + 26.01        |
| Lyon        | 26,181.22  | 34,052.00    | + 30.06        |
| Mineral     | 34,035.17  | 43,073.37    | + 26.56        |
| Nye         | 16,223.75  | 18,203.53    | + 12.20        |
| Pershing    | 7,936.87   | 39,630.36    | +399.32        |
| Storey      | 4,181.61   | 10,992.13    | +162.87        |
| Washoe      | 82,604.36  | 245,366.93   | +197.04        |
| White Pine  | 12,517.60  | 6,767.60     | - 45.94        |
| State       | 732,041.74 | 1,592,890.34 | +117.59        |

TABLE XIV

COMPARISON ALL EXPENDITURES (100 through 900)  
1967-68 with 1971-72

|             | 1967-68       | 1971-72        | % of<br>Change |
|-------------|---------------|----------------|----------------|
| Carson City | 2,050,581.26  | 3,638,479.08   | + 77.43        |
| Churchill   | 1,634,713.56  | 2,458,024.04   | + 50.36        |
| Clark       | 36,007,721.56 | 58,429,272.90  | + 62.27        |
| Douglas     | 982,031.54    | 1,742,863.44   | + 77.47        |
| Elko        | 2,521,256.68  | 3,689,642.06   | + 46.34        |
| Esmeralda   | 74,251.09     | 211,385.07     | +184.69        |
| Eureka      | 317,548.67    | 306,475.45     | - 3.49         |
| Humboldt    | 1,098,406.36  | 1,640,351.37   | + 49.33        |
| Lander      | 465,799.90    | 753,643.53     | + 61.80        |
| Lincoln     | 679,568.30    | 928,679.49     | + 36.66        |
| Lyon        | 1,454,833.01  | 2,445,426.95   | + 68.08        |
| Mineral     | 1,163,086.07  | 1,761,100.09   | + 51.41        |
| Nye         | 837,118.52    | 1,328,409.17   | + 58.68        |
| Pershing    | 526,148.91    | 723,644.54     | + 37.54        |
| Storey      | 97,660.43     | 158,848.16     | + 62.05        |
| Washoe      | 14,372,514.03 | 23,725,352.53  | + 65.07        |
| White Pine  | 1,654,274.17  | 2,336,742.38   | + 41.25        |
| State       | 65,937,514.06 | 106,278,340.25 | + 61.81        |

TABLE XV  
 COMPARISON % OF TOTAL EXPENDITURES FOR INSTRUCTION (200)  
 1967-68 with 1971-72

|             | 1967-68 | 1971-72 | Difference |
|-------------|---------|---------|------------|
| Carson City | 74.54   | 67.97   | - 6.57%    |
| Churchill   | 68.92   | 68.18   | - .74      |
| Clark       | 79.17   | 72.29   | - 6.88     |
| Douglas     | 65.30   | 67.43   | + 2.13     |
| Elko        | 75.43   | 71.41   | - 4.02     |
| Esmeralda   | 37.62   | 28.45   | - 9.17     |
| Eureka      | 39.69   | 50.27   | +10.58     |
| Humboldt    | 68.16   | 65.76   | - 2.49     |
| Lander      | 67.58   | 65.26   | - 2.32     |
| Lincoln     | 61.86   | 61.71   | - .15      |
| Lyon        | 72.25   | 68.12   | - 4.13     |
| Mineral     | 69.92   | 63.13   | - 6.79     |
| Nye         | 66.00   | 56.80   | - 9.20     |
| Pershing    | 62.63   | 61.80   | - 5.83     |
| Storey      | 57.61   | 58.65   | + 1.04     |
| Washoe      | 75.98   | 72.76   | - 3.72     |
| White Pine  | 74.08   | 73.34   | - .74      |
| State       | 76.31   | 71.14   | - 5.17%    |

TABLE XVI

COMPARISON % OF TOTAL EXPENDITURES FOR TEACHER SALARIES (213-219)  
1967-68 with 1971-72

|             | 1967-68 | 1971-72 | Difference |
|-------------|---------|---------|------------|
| Carson City | 62.04   | 54.47   | - 7.57%    |
| Churchill   | 58.65   | 57.32   | - 1.33     |
| Clark       | 63.48   | 56.21   | - 7.27     |
| Douglas     | 52.39   | 55.61   | + 3.22     |
| Elko        | 65.08   | 60.33   | - 4.75     |
| Esmeralda   | 33.88   | 20.90   | -12.98     |
| Eureka      | 30.65   | 37.75   | + 7.10     |
| Humboldt    | 55.68   | 53.86   | - 1.82     |
| Lander      | 54.66   | 52.35   | - 2.31     |
| Lincoln     | 52.96   | 49.44   | - 3.52     |
| Lyon        | 59.93   | 55.93   | - 4.00     |
| Mineral     | 58.15   | 51.46   | - 6.69     |
| Nye         | 55.27   | 48.08   | - 7.19     |
| Pershing    | 56.82   | 51.93   | - 4.89     |
| Storey      | 52.76   | 51.95   | - .81      |
| Washoe      | 63.25   | 59.03   | - 4.22     |
| White Pine  | 62.33   | 60.12   | - 2.21     |
| State       | 62.30   | 56.67   | - 5.63     |