

MINUTES OF THE  
MEETING OF THE SENATE COMMITTEE  
ON FINANCE

SIXTY-FIRST SESSION  
NEVADA STATE LEGISLATURE  
February 25, 1981

The meeting was called to order by Chairman Floyd R. Lamb on Wednesday, February 25, 1981, at 8:00 a.m., in Room 231 of the Legislature Building, Carson City, Nevada. Exhibit A is the Meeting Agenda. Exhibit B is the Attendance Roster.

COMMITTEE MEMBERS PRESENT:

Senator Floyd T. Lamb, Chairman  
Senator James I. Gibson, Vice Chairman  
Senator Lawrence E. Jacobsen  
Senator Norman D. Glaser  
Senator Eugene V. Echols  
Senator Thomas R. C. Wilson  
Senator Clifford E. McCorkle

STAFF MEMBERS PRESENT:

Ronald W. Sparks, Chief Fiscal Analyst  
Dan Miles, Deputy Fiscal Analyst  
Candace Chaney, Secretary

OTHERS PRESENT:

Howard Barrett, Budget Division

ASSEMBLY BILL NO. 34

Senator Gibson moved to amend and do pass ASSEMBLY BILL NO. 34.

Senator Jacobsen seconded the motion.

The motion carried unanimously.

ASSEMBLY BILL NO. 78

Senator Wilson moved to amend and do pass ASSEMBLY BILL NO. 78.

Senator McCorkle seconded the motion.

The motion carried unanimously.

STATE DEPARTMENT OF EDUCATION

Mr. Ted Sanders, Superintendent of Public Instruction, presented the remaining budgets of the Department of Education.

Adult Basic Education (Pg. 296)

Mr. Sanders noted this budget account provided basic literacy training to adults in the State. The program, he said, was primarily Federally funded with a 10% State match. He stated the agency was requesting the full match be met at the State level. The Governor recommended that only that portion dealing with State administration be matched, and that local sites would meet the match requirements for the remainder.

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Senator Jacobsen asked how the Department saw the future of this program. Mr. Sanders believed this budget account would be one of the programs to have minimal Federal reduction and would remain primarily in tact.

Senator Echols requested a definition of the "aid to schools" category. Mr. Sanders said this program could only serve people in the adult population who had not received a high school diploma. He noted in some cases those individuals were taught in the school system and, in others, were taught in the community colleges or other groups. He said the staff of this program primarily oversaw the grants and monitored the program.

Comprehensive Employment and Training Act (Pg. 298)

Mr. Sanders indicated this program was where the Governor's 6% set-aside monies and the CETA grant for vocational education were budgeted. He stated they operated in concert with other vocational education programs within the State to serve CETA eligible individuals.

The Superintendent noted the Department was proposing to move or transfer monies across to the Vocational budget account from this account for the purpose of the supporting staff that actually work in this particular program.

Senator Lamb inquired as to what emphasis the Department had on receiving these monies. Mr. Sanders stated there was no emphasis on receiving the money. He said the likelihood of CETA coming in its present form was remote to nonexistent.

Care of the Handicapped (Pg. 300)

This program operated under the provisions of NRS 395. The program serves children who were placed in out-of-state facilities because their handicapping conditions were such that they could not be served in the public schools. It was requested last session that the legislature make an effort to try and contain the out-of-state placement and to bring some of the children home where they can now be served. Mr. Sanders said there were currently 39 children placed out-of-state as opposed to the estimated figure of 50.

Mr. Sanders noted the cost of this program in terms of the placements were spiraling beyond belief. He referred to the budget request from the Department of Human Resources and asked the committee to note that they placed children out-of-state also who had similar characteristics through the Welfare Division. He indicated if Federal monies were altered in that particular area, an additional burden would be put upon this program.

Mr. Sanders said, historically, this program had operated with a minimal amount of monitoring. He noted the need to discuss with the legislature about obtaining the necessary authority to use these funds for either their staff, or for local district staff to monitor the placements to assure the agency was actually getting the services contracted for.

Senator McCorkle asked what the overlap was on this program with Title VI; was the program a hybrid between institutional care and educational care. Mr. Sanders said the program was an alternative to institutional care by the State where the State does not have the capacity to serve those particular children. He stated that rather than build that capacity, the children were placed in an out-of-state institution where they might receive services. In most cases, the system was more cost-effective to the State.

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Senator Echols asked if the families of the handicapped children resided in the State. Mr. Sanders said yes. Senator Echols commented that this budget for over \$500,000 to serve only 41 children would be more cost-effective if some kind of program could be developed in the State.

The Chairman noted the cost of the handicapped program was not much worse than what it cost to maintain a boy at the Elko Facility; he said it was a question of priorities.

#### Higher Education Student Loan Fund (Pg. 302)

This program operated as a guarantee of loans to students who were enrolled in higher education at the college or university level, or in vocational secondary or technical training. Mr. Sanders indicated, presently, there were 17 million dollars in loans at the banks guaranteed by the Federal government. He noted the amounts of the loans had almost doubled in this program in the last year.

Senator Lamb asked if these loans were repaid by the students. Mr. Sanders stated the loans were to be paid back. He said the Federal government offsets part of the interest of the loans and the student only paid 7% interest. He noted the loan was made by a private of commercial banking entity in the State; the loan was then guaranteed by the Federal government through this program. In case of default, there were certain steps that were taken to collect the loan.

The Chairman commented that it appeared the Department of Education guaranteed the loans. Mr. Sanders replied the Department of Education became the guarantor through the fund set up on behalf of the Federal government; another kind of program where the State acted as an agent of the Federal government.

Senator Glaser requested a definition of "default recoveries". Mr. Sanders explained when the bank placed one of the loans in default it was transmitted to their agent, the U.S. Student Loan Corporation, and was then transmitted to the agency and paid from this account. He said, when, the Federal government, through its regional insurance program, reimbursed the agency. The Federal government then set in motion their more drastic collection procedures.

Senator Wilson asked how many students were served by the program presently. Mr. Sanders said over 1,700 students presently had loans. He noted last year, there were only 700 to 800 students who had loans, a 59% increase in one year.

Senator Wilson inquired as to the agency's projection for loans for the first and second years of the biennium. Mr. Sanders estimated an additional 10 million dollars would be needed to the first year if the program maintains its current growth level. He indicated this program might be one affected by President Reagan's budget cutbacks. He noted the reason for the tremendous growth level of the program was due in large portion to the low-income criterion being removed.

The Vice Chairman inquired as to the default of loans rate in Nevada. Mr. Sanders said it ran at 13½%. Senator Gibson asked how that figure compared to the national average. Mr. Sanders stated the national average was 5½%. He noted that the out-of-state vocational students, in particular had a tendency to default. He said steps were being taken to increase lines of communication between the financial aid officers and the individuals benefiting from this program.

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tendency to default. He said steps were being taken to increase lines of communication between the financial aid officers and the individuals benefitting from this program.

Senator Lamb remarked that the default figure of 13½% in Nevada was a very serious one and he did not see how the program could run with that high a default rate.

Senator Gibson asked how long the students had to pay back their loans. Mr. Sanders replied they had to begin to pay back the loans six months after graduation. A pay-back schedule was then arrived at depending on the size of the loan and the years spent at school. He said the students had 15 years after graduation to repay the loan.

#### Professional Standards Commission (Pg. 303)

Mr. Sanders stated this program provided support to the Professional Standards Commission which the legislature created in 1979 to advise the State Board of Education in certification matters; to propose and upgrade the certification standards for the teachers and administrators working in the schools of the State.

The Superintendent said the State Board was requesting an Administrative Aide II position be approved to assist the Department in carrying out part of the work of this commission. He noted the Governor was recommending that the travel expense related to the commission's activities be defrayed.

Senator Gibson asked what good the Commission had done for the last two years. Mr. Sanders indicated the commission had gotten off to a slow start and was not appointed by the Governor until January, after the session closed in 1979. He said the commission had only about one year in which to work. He noted the commission had spent their first few months on organizing their work and working on recertification requirements. He noted, presently, they were working on certification standards for recommendation to the Board in the area of vocational education and special education.

Senator Jacobsen asked who served on the commission and how many. Mr. Sanders replied there were 11 members made up of the two Deans of the College of Education, several teacher representatives, a superintendent, representatives from the school administrators, and representatives from the boards of school trustees. He said he would supply the committee with a more specific list.

Senator Jacobsen inquired as to how many hours the commission had spent in their duties for the last two years. Mr. Sanders said the commission had only been working over one year presently.

#### Proficiency Testing Program (Pg. 304)

Mr. Sanders said this program did not require any appropriations for this session for further development. He stated continued activity was intended for this particular program area. He noted in the 1979-80 and the 1980-81 work programs showed monies expended from district sources; those monies paid for the printing of tests, scoring, and reporting.

Senator Wilson asked if Title V funds were going to be reduced for this program. Mr. Sanders said there was no doubt the funds were to be seriously reduced. Senator Wilson inquired if State funds would then be used to maintain the support level necessary for proficiency testing.

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Mr. Sanders said priorities would have to be set for the program as the Federal funds diminished. He noted presently the main function of Title V funds were to meet State responsibilities.

Senator Wilson inquired if the program was enlarging fiscally or remaining status quo during the next biennium. Mr. Sanders said the program was enlarging. He asked the committee to note in the budget account monies spent in Title V and in the basic skills grant under the "discretionary grants" program in budget account no. 2709.

Senator Gibson asked Mr. Sanders to identify the "discretionary grants". Mr. Sanders said they were on page 289 in the budget book under "the right to read - basic skills" and on page 290 for the staff expenditures.

Senator Jacobsen inquired if the proficiency testing was outside contracted. Mr. Sanders replied only the scoring of the tests were contracted out.

Senator Glaser requested, if possible, a copy of the proficiency test. Mr. Sanders complied, if kept confidential.

The Chairman announced that on Wednesday, March 4, 1981, at 7:30 a.m., in Room 131, a Finance Committee meeting was to be held to discuss the functional illiteracy problem so prevalent in the higher education institutions. He noted the committee was very upset with regard to the condition of student preparedness and teaching methods. He indicated the committee wanted pertinent answers to these problems, if there were none, other means would be taken to correct the problems. Senator Lamb extended invitations to all interested parties. He requested the attendance of the school superintendents, one member of each school board, the State Board, and representatives of the University System.

Senator Jacobsen requested the presence of Mr. Sanders at the aforementioned meeting to give his opinions on the problems and, hopefully, to provide some short-term solutions.

Senator McCorkle advised the educational representatives to de-emphasize defensive attitudes and emphasize the areas of possible solutions at the time of the meeting.

#### Displaced Homemakers (Pg. 305)

This program was created in the 1979 session by legislation. Mr. Sanders said this program was requesting funds to operate a center in Northern Nevada with the same level of activity as the center presently operating in Southern Nevada. Funds amounting to \$85,690 were being requested; the Governor recommended just the monies necessary to maintain the present program.

Senator Jacobsen asked how Mr. Sanders evaluated this program. Mr. Sanders felt, in his opinion, this program would not be on his list of high priority programs. His priorities would have to be in the area of public education.

Senator Gibson asked Mr. Barrett what the reasoning was behind the Governor's recommendation. Mr. Barrett noted there just was not funding available to expand the program.

Senator Glaser inquired as to why there were men being serviced by this program, as well as, individuals who were under the age requirement of the program. Mr. Sanders replied that it was

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difficult to deny people who come into the agency's office seeking help. He noted Federal support monies were used for much of the program.

DISTRIBUTIVE SCHOOL FUND (Pg. 270)

Mr. Howard Barrett of the budget Division explained the changes in this budget. He noted that the budget was built backwards. Salaries were projected at a 6% increase for the present year, a 14% increase for next year, and a 9% increase for the second year. Mr. Barrett said it was suggested in all areas, other than transportation, that the number of positions be decreased by 10%, the same suggestion applied to most State agencies. He noted utilities were projected at an 80% increase from last year to next year with a 20% increase projected for the second year. (See Exhibit C.)

Mr. Barrett said all other costs had been projected at a 22% increase from last year till next year with a 10% increase in the second year of the biennium. The division projected increased enrollments of 1% for each of the next two years. He indicated basic support was worked backwards with an average weighted basic support of \$1,449. He said Special Education had been provided 744 units at \$19,500.

Referring to revenue, Mr. Barrett stated the figure for the first year of the next biennium showed the State would have to come up \$148,830, which would relate to the figure in the budget document.

Mr. Barrett referred to the financing section of the budget document. He said the State's share had to be \$148,812,103; he suggested that figure be made up of \$116,809,000 in General Fund dollars. The division anticipated no revenue sharing was to be available in the next biennium for the State. He noted the slot tax would go to reduce the State portion. He said investment income from the School Fund, mineral land leasing, out-of-state sales tax totaled \$148,812,000 and was the State's share of the Distributive School Fund.

Senator McCorkle noted the budget showed Federal revenues of 4.5 million dollars while Title I alone contained 5.17 million dollars. He asked why there was not more Federal money in the budget. Mr. Barrett said those monies were all the Federal funds found in the regular school budget. Mr. Sanders indicated that the revenues the Senator was referring to were dispersed through the other budget accounts.

The Vice Chairman commented that he could not reconcile the Budget Division's projection of the School Support Tax with the projection made on the Sales Tax. Mr. Barrett stated the difference occurred because they involved different twelve month periods. The division was recommending a monthly collection for both accounts in July. He added that the monies that the schools received were two months behind the monies the State had in its regular account.

Mr. Sparks asked Mr. Barrett if his statement meant the division was projecting 1.3% for the full year. Mr. Barrett said they were projecting 1.3% for the full year and the tax would have to be in effect in April so the collection in July would be at the 1.3% level. He felt there would be additional money if there were monthly payments of all tax accounts greater than \$500. He believed there would be additional monies in the second year that would come into this budget account.

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Senator McCorkle asked why the projected enrollment figures were so low. Mr. Barrett indicated there was only a 1% enrollment increase for the last year. Mr. Sanders noted the population increase of students did not correspond directly to total adult population increases.

Senator McCorkle inquired if the 10% reduction in staff would mean a student to teacher ratio of 29 or 30 to 1. Mr. Barrett noted there was something in each budget for everyone to dislike. He said the present intent was simply to reduce taxes as much as they could. Mr. Barrett stated the 10% cut would make the ratio 27 to 1.

Mr. Ed Greer, Business Manager for the Clark County School District, addressed the staff cutting issue. He noted the 10% reduction would probably result in the releasing of the newer employees and those would be a mixture of classified and certificated personnel. He noted it would take the reduction of 959 positions to get the dollars the budget was being reduced by. For nine month personnel, the cut would involve over 1,000 positions being cut. Mr. Greer estimated 65% certificated and 35% classified personnel would be cut.

Senator Gibson asked Mr. Greer what kind of pay raise was being projected. Mr. Greer said they were figuring on a cost of living increase ranging from 9% to 11%.

Senator McCorkle inquired of Mr. Greer, if given this budget, would he cut staff. Mr. Greer replied he would not. Bottom line dollars would be looked at and a priority list developed with regard to what services to reduce and what instructional programs to delete. He noted that 86% of the budget was salary and fringe benefit related so that, practically speaking, staff would have to be cut.

The Vice Chairman asked why the Budget Division had not cut prison staffing by 10%. Mr. Barrett noted the positions could not be cut at the prison for the reason a a public safety factor.

Senator McCorkle inquired as to the total tax relief dollars proposed by the Governor. Mr. Barrett said there was no way of answering that question since tax relief dollars were in the amount of property tax that the locals would not be able to levy but would be made up in increase of the sales tax. Senator Gibson supposed the total tax relief would amount to whatever share the sales tax was paid by non-residents.

Mr. Doug Sever, Director of Fiscal Services for the Department of Education, was introduced to the committee to present a brief overview and explanation of the Nevada Plan. (The booklet, entitled "Nevada Plan for Support of Public Education", is on file with the Research Library, Legislature Building, Carson City, Nevada.)

Mr. Sanders said the first thing done was to utilize historical data on the operating expenditure patterns of the 17 school districts and the financial impact was projected by simply moving forward from one year to the next. To this they considered an added amount necessary to give a 10% salary increase in the first year and an 8% salary increase in the second year of the biennium.

For the non-salary items, a 12% increase was allowed, at most, to offset the impact of inflation. The request also included an additional 125 Special Education units across the biennium.



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Mr. Sanders noted, statewide, they would expect just over 4 million dollars in Federal impaction monies. All indications now were that these monies would not be derived by the State from the Federal government. He noted the only possibility seen now, of funds coming into a district, was in the case of Mineral County. Thus, also included in their request was a plea that the legislature guarantee those particular monies since the districts depended on the funds for their day-to-day educational operations.

Mr. Sever noted he would be referring to several kinds of percentage increases during his presentation. One of the increases related to the Basic Support guarantee. The Department was requesting an increase of 18.8% for basic support in the Distributive School Fund for the first year, and, 10% for the second year. He said the request was based bottom line on a 14.1% overall increase in 1981-82, and a 9.3% increase for 1982-83.

Mr. Sever noted the Department's request was the bottom line figure, not the basic support of schools. A \$2,241 expenditure per student was requested.

Senator McCorkle asked what were the numbers based on the Governor's recommendation for 1981-83 in terms of expenditure per student. Mr. Sever said the Governor recommended \$2,114 per student for a 7.6% increase for the first year, and \$2,298 per student for an 8.7% increase for the second year.

Senator McCorkle inquired if the figures for statewide expenditures included Federal monies in the total dollars spent. Mr. Sever stated when the request was made, it was made for the General Fund monies of schools. The Distributive School Fund supports the General Fund in local school districts. He said special revenue funds were not considered; they were given to the schools for specific purposes such as Title I, Title V, etc. Mr. Sanders noted that the legislature in the past session did achieve their goal with the capping mechanism to revenues.

Mr. Sever said the request seemed high because it was built under SENATE BILL NO. 204 and asked for guarantees of mills of assessed valuation. He noted that for 1980-81 the 13.7 million dollar figure represented 30¢ on ad valorem. They were requesting 30¢ again in correlation with SENATE BILL NO. 204, on the predicted ad valorem of 8.2 billion dollars which would produce 24.7 million dollars in terms of 3 mills for the first year, and 29.1 million in the second year.

The Director of Fiscal Services referred to resources outside of basic support and showed a 50¢ and 60¢ capped ad valorem. The department was requesting a capped 50¢.

Mr. Sever noted the Governor was recommending that a guarantee of 30¢ no longer be established and was recommending 1.3% local school tax. The Department was requesting a 1% local school tax. The Governor also recommended a 50¢ ad valorem tax; the agency was requesting a full levy of 50¢, factored up to assessed valuations.

Dr. Claude Perkins of the Clark County School District addressed the committee concerning the school district's opinion of the Governor's recommendations. Dr. Perkins felt the school district had done a very good job and he did not agree with the Governor's recommendations.



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Dr. Perkins noted steps were taken to improve the attendance rate in the senior high schools; as a result, attendance had been increased by 56%.

Senator Lamb asked what had been done to increase the attendance rate. Dr. Perkins said the attendance policy was changed. Now, if a student is unexcused for 18 days, they are assigned to their parents for a certain period of time before they are allowed to return to school. He added that attendance had been increased in the Clark County district 68,000 days over last year.

Senator Wilson commented the mean student in Nevada was generally going to do better academically than the mean student nationally. Senator Lamb said he did not care what the school's statistics showed since the end result was that children were leaving school not being able to read or write when they started high school or college. He noted the fact remained that there was a problem.

Dr. Perkins said a change was being shown by the schools and steps were being taken to correct the problem. He noted that the Department's budget was put together in cooperation with the 17 county superintendents who all supported the budget presented. He remarked the schools provided a direct, one-to-one service on a daily basis. He noted that the prison system had a greater priority than education and the State's values were misplaced. Dr. Perkins stated, due to the cap, statewide there was lost 14 million dollars over the biennium. He said based on their information, it cost approximately 6% to move from this year to the next year, about 10 million dollars.

Senator Lamb asked Dr. Perkins what he meant by his last statement. Dr. Perkins replied that if the district grew by 1,000 children, staff would have to be hired; 20% would have to be added for utilities, materials, longevity pay, etc. He noted it would cost \$1,650,000 to reduce class size by one student. He added that to give a 1% pay increase for staff would cost \$1,350,000. Dr. Perkins said five school districts this year had nearly gone under. When the Federal revenue sharing did not come in, the school districts did not receive trigger money.

Dr. Perkins said the schools had received approximately a 6% increase this year while inflation was running twice that much. He noted during that period the staff was given a 6% pay raise. He commented \$9.83 was spent per child each day, less money than babysitting would cost. Dr. Perkins cited problems with the Teachers Union and others that impinged upon the operation of an educational institution. He concluded by saying the budget being presented by the State Department of Education was something that was really needed just to maintain status quo. He felt the Governor's recommendations would destroy the school system in the State.

Senator Gibson requested Dr. Perkins to prepare a list of the regulations impinging upon school operations, notably the Federal regulations. Dr. Perkins said he would comply to the request.

Senator Wilson requested Dr. Perkins' presence at the March 4 meeting to address the functional illiteracy problem at that time.

The Chairman inquired as to what would happen in the committee walked into his school and spot-tested some of the grades for reading, writing, and arithmetic proficiency. Dr. Perkins said the children would react the same as always. He agreed there

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were problems in the proficiency area. He noted one of the closest correlations to the academic performance of children was the level of income of their parents. If the parents are poor, the children tend not to do as well if the parents were of a higher income level.

The Chairman felt the Finance Committee had historically been kind to education. He said if the committee felt that the Department of Education were going to solve the educational deficiency problem that the committee would cut every corner possible in other budgets to see the schools got the money they needed. Senator Lamb believed that education should receive a top priority in any instance.

Dr. Perkins said the schools had already taken some steps to improve; tougher graduation requirements were implemented, the number of classes required by seniors were increased, and the attendance policy had been made stricter.

Senator Lamb asked Dr. Perkins if he thought any child that graduated from any school in Nevada could go right into college with the ability to read and write. Dr. Perkins said he did not think so. He indicated those were goals the schools were trying to make happen and were pursuing the problem. He noted the major problems seemed to happen at the secondary level where, historically, achievement tended to break down.

Senator Glaser commented that the Department of Education had a lot of friends on the Finance Committee and would put every last dollar into education that they could. He asked how the uncapping of the 50¢ was justified in view of the fact that factoring up may take place and create another 2 billion dollars of assessed valuation; would that not create a huge windfall for the school districts.

Dr. Perkins said even with the use of the factored figure with the present 50¢ being uncapped, the schools would still be short of what they needed based on what was being proposed by 15 million dollars. Mr. Sanders said in their budget the parameters of SENATE BILL NO. 204 were used and the request considers the 50¢ capped. He said they were trying to compare that with what the Governor recommended to show the committee the bottom line difference so that information might be used for whatever tax structure was adopted from the Legislature. He noted their request contemplated the capped 50¢.

Dr. Perkins commented that, normally, the student/teacher ratio had very little to do with the academic achievement of the student. He said transiency affected the proficiency problem, too.

Senator McCorkle asked if the 20% failure rate was attributed to the transient nature of the population. Dr. Perkins said he had no figures to prove that inference. Mr. Sanders stated he would supply such data to the committee when received.

Dr. Leonard Dalton, Superintendent of the Washoe County School District, and Mr. George Brighton, Associate Superintendent in charge of Business for Washoe County were introduced to the committee to support the budget presented by the Department of Education.

Dr. Dalton felt that transiency was a prime factor relating to the proficiency problem. He noted studies on the test questions missed were implemented to discover correlations to the problem. Dr. Dalton said there were six elementary schools and one middle school opening in Washoe County. It would take an additional 2.25 million dollars for operating costs to open those schools.

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Senator Wilson requested Dr. Dalton's opinions on the proficiency problem. Dr. Dalton was not sure if those students should have been admitted to the University in the first place; that they possibly should have started in the junior colleges. He felt it was a minority of students who were functionally illiterate and drastic changes would have to be made to alleviate the problem.

Senator Wilson felt there was much pressure on the elementary and secondary school system to pass the students through. Dr. Dalton felt that the teachers of Nevada, especially at the elementary level, were outstanding and highly qualified.

Ms. Joyce Woodhouse, President of the Nevada State Education Association, addressed the committee concerning the needs of education via the Distributive School Fund. The text of Ms. Woodhouse's address is attached. (See Exhibit D.)

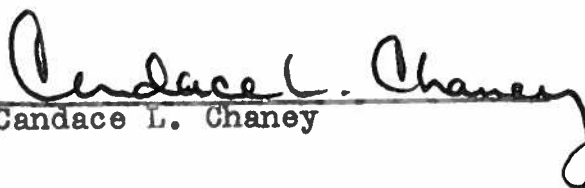
Senator Lamb asked if Ms. Woodhouse recognized the proficiency problems that were addressed. Ms. Woodhouse said yes and would attend the March 4 meeting. She noted that problem was one of the top priorities of problems to be corrected.

Senator McCorkle commented that the better the quality of the teacher, the less the education system seemed to be blamed. Mr. Joe Fisher, representative of NSEA, noted the problem of motivating teachers was one being addressed and worked on. He said many teachers had to hold second jobs. He added that teachers in the public school system do not have the choice of the students they are to teach and have to deal with all of the children of all of the parents that are sent to them.

The Chairman reminded committee members and concerned parties of the March 4 meeting.

There being no further business, the meeting adjourned at 10:40 a.m.

Respectfully submitted by:

  
Candace L. Chaney

APPROVED BY:

  
Senator Floyd R. Lamb, Chairman

DATE: Mar 10 - 81

SENATE AGENDA

COMMITTEE MEETINGS

Committee on FINANCE, Room 231.  
Day (See Below), Date (See Below), Time 8:00 a.m.

MONDAY, FEBRUARY 23, 1981

- ✓ A. B. 34 - Exempts persons who fill elective public offices from disqualification for allowances under public employees' retirement system.
- ✓ S. B. 56 - Allows certain persons to obtain benefits from Public Employees' Retirement System while employed during legislative session.
- ✓ S. B. 113 - Removes conflicting and duplicative statutory provisions respecting purchase of service credit under Public Employees' Retirement System.
- ~~S. B. 198 - Creates process for competitive bidding to provide services proposed by Department of Human Resources.~~
- ✓ S. B. 206 - Makes appropriation to develop computerized tracking and accounting system for clients of Nevada Mental Health Institute.
- ✓ S. B. 207 - Makes appropriation for development of computerized system of filing and retrieval for Division of Water Resources of State Department of Conservation & Natural Resources.
- A. B. 78 - Authorizes certain uses for park bonds and relaxes the requirement for local matching.

✓ S. B. 79 - Amends Act adding two judges to Second Judicial District.  
TUESDAY, FEBRUARY 24, 1981

✓ State Department of Education (except Distributive School Fund) (Pg. 261-305)  
(Ted Sanders)

WEDNESDAY, FEBRUARY 25, 1981

✓ Distributive School Fund (Pg. 270 - Ted Sanders)

THURSDAY, FEBRUARY 26, 1981

- ✓ 1. Commission of Postsecondary Education (Pg. 306 - Merlin Anderson)
- ✓ 2. Nevada Department of Museums and History (Pg. 312 - Jack Porter)
- ✓ 3. Nevada Historical Society (Pg. 314)
- ✓ 4. Nevada State Museum (Pg. 316 - Scott Miller)
- ✓ 5. Lost City Museum (Pg. 319)
- ✓ 6. Nevada State Museum - Las Vegas (Pg. 322)
- ✓ 7. Virginia and Truckee Railroad Museum (Pg. 806)

FRIDAY, FEBRUARY 27, 1981

- 1. Nevada State Library (Pg. 324 - Joe Anderson)
- 2. Library Center for Cooperative Library Services (Pg. 328 - Joe Anderson)
- 3. Archives (Pg. 330 - Joe Anderson)
- 4. Library Service Improvement Program (Pg. 332 - Joe Anderson)

ATTENDANCE ROSTER FORM

COMMITTEE MEETINGS

SENATE COMMITTEE ON FINANCE

DATE: February 25, 1981

PLEASE PRINT NAME	PLEASE PRINT ORGANIZATION & ADDRESS	PLEASE PRINT TELEPHONE
x <i>Hellen M. Kelley</i>	<i>Department of Education</i>	<i>885-5700-EX272</i>
<i>Wendell K. Newman</i>	<i>Dept of Education</i>	<i>885-5700</i>
<i>John Hawkins</i>	<i>New State School Boards Assoc</i>	<i>852-2679</i>
<i>W. W. Brighton</i>	<i>Washoe Co Sch Dist</i>	<i>322-7041</i>
<i>Leonard Dalton</i>	<i>" " "</i>	<i>322-7041</i>
<i>Marion Pickett</i>	<i>State School Bds</i>	<i>322-5462</i>
<i>Passerary Clarke</i>	<i>SA Bd of Educ</i>	<i>726-7988</i>
<i>Marie T Egbert</i>	<i>New Advisory Council for Voc-Tech Ed</i>	<i>885-4499</i>
<i>Michael Rask</i>	<i>New Advisory Council for Voc-Tech Ed</i>	<i>885-4499</i>

DISTRIBUTIVE SCHOOL FUND - January 15, 1981

	1979-80		1980-81		1981-82				1982-83			
	Actual	% of Change	Current Estimate	% of Change	Agency Request	% of Change	BUDGET Recommends	% of Change	Agency Request	% of Change	BUDGET Recommends	% of Change
Weighted Enrollment	\$ 144,087	1.0%	\$ 145,772	1.2%	\$ 147,670	1.6%	\$ 147,229	1.00%	\$ 149,515	1.2%	\$ 148,702	1.00%
Basic Support	1,252	8.0%	1,331	6.3%	1,583	18.9%	1,449	8.9%	1,742	10.0%	1,596	10.1%
Total Basic Support	\$ 180,397,174	11.8%	\$ 194,022,532	7.6%	\$ 233,761,610		\$ 213,334,821	9.9%	\$ 260,455,130		\$ 237,328,392	11.2%
Special Education*	\$ 12,420,000	12.0%	\$ 13,140,000	5.8%	\$ 15,697,500	19.5%	\$ 14,508,000	10.4%	\$ 16,672,500	6.2%	\$ 14,781,000	1.9%
Adult Diploma	936,005	4.8%	1,104,730	18.0%	1,329,720	20.4%	1,086,750	(1.6%)	1,515,540	14.0%	1,197,000	10.1%
30¢ Property Tax**	17,183,180	new	13,807,507	(19.7%)	24,757,104		-0-		29,157,485		-0-	
Teacher Conferences	1,057		-0-		-0-		-0-		-0-		-0-	
Bonus Payments:												
NRS 387.1233	604,635	33.6%	605,000	.0%								
NRS 387.1243	65,894	7.5%	70,000	6.2%								
Total Support	\$ 211,607,945	21.8%	\$ 222,749,769	5.2%	\$ 275,545,934		\$ 228,929,571		\$ 307,800,655		\$ 253,306,392	
Less 1¢ Sales Tax	(56,816,023)	6.3%	(59,372,744)	4.5%	(73,121,072)		(80,117,468)	34.9%	(84,198,444)		(94,662,700)	18.2%
State Share	\$ 154,791,922	79.2%	\$ 163,377,025	5.5%	\$ 202,424,862		\$ 148,812,103	(8.9%)	\$ 223,602,221		\$ 158,643,692	6.6%
General Fund	\$ 131,391,063	61.9%	\$ 140,458,456	6.9%	\$ 171,648,582		\$ 116,809,243	(16.8%)	\$ 187,877,541		\$ 122,621,050	5.0%
Revenue Sharing	5,964,408	2.0%	2,950,000	(50.5%)	-0-		-0-		-0-		-0-	
Slot Tax	11,333,577	1.4%	12,903,000	13.8%	13,780,800		14,692,000	13.9%	14,883,260		16,661,000	13.4%
Investment Income	1,672,597	69.0%	1,250,000	(25.3%)	1,603,480		1,250,000	.0%	1,731,750		1,250,000	.0%
Mineral Land Lease	6,939,325	23.0%	8,000,000	(15.3%)	8,750,000		9,500,000	18.8%	10,940,000		10,500,000	10.5%
Out-of-State Sales Tax	4,526,215	24.4%	4,752,525	5.0%	6,642,000		6,560,860	38.0%	8,169,660		7,611,642	16.0%
Balance Forward												
Previous Year	-0-		7,035,263		-0-		-0-		-0-		-0-	
Balance Forward												
To New Year	(7,035,263)		-0-		-0-		-0-		-0-		-0-	
Total	\$ 154,791,922		\$ 177,349,244		\$ 202,424,862		\$ 148,812,103		\$ 223,602,211		\$ 158,643,692	
Balance			\$ 13,972,219									
Less Clark County Emergency	-		2,964,026									
Less Carson City Emergency	-		449,201									
Less Lyon County Emergency	-		342,604									
Less White Pine County Emergency	-		378,438									
Less Churchill County Emergency	-		195,293									
Estimated Balance			\$ 9,642,657									

\*1981-82 = 744 Units @ \$19,500

\*\*20¢ Multiplier in Fiscal Year 1980-81

**1981-83 SCHOOL DISTRICT EXPENDITURES  
AND REVENUES  
50¢ FACTORED AD VALOREM AND  
1.3¢ SCHOOL SUPPORT TAX**

	<u>Fiscal Year 1979-80 Actual</u>	<u>Fiscal Year 1981-82<sup>2</sup> Projected</u>	<u>Fiscal Year 1982-83<sup>2</sup> Projected</u>
<b>EXPENSES</b>			
Salary			
Certified	\$148,017,027	\$160,977,397	\$175,465,363
Administrative	15,707,023	17,082,329	18,619,739
Transportation	7,505,869	9,070,092	9,886,400
Other Classified	39,171,547	42,601,407	46,435,534
Utilities	\$ 10,654,809	\$ 19,178,656	\$ 23,014,387
Other Costs	45,192,649	55,135,031	60,648,534
Sub-Total	<u>\$266,248,924</u>	<u>\$304,044,912</u>	<u>\$334,069,957</u>
Enrollment Adjustment <sup>3</sup>		x 1.02212	x 1.03234
Grand Total Projected		<u>\$310,770,385</u>	<u>\$344,873,779</u>
<b>REVENUE</b>			
State	\$154,650,867	\$148,812,103	\$158,643,692
School Support <sub>1</sub>	56,647,624	80,177,468	94,662,700
Ad Valorem -	23,763,142	50,698,000	59,823,000
Motor Vehicle	7,091,908	7,000,000	7,000,000
Other County	571,697	600,000	600,000
Federal	4,412,769	4,500,000	4,500,000
All Other	19,110,917	20,000,000	20,000,000
Total	<u>\$266,248,924</u>	<u>\$311,787,571</u>	<u>\$345,229,392</u>

1. Fiscal Year 1979-80 capped 50¢, Fiscal Year 1981-82 and Fiscal Year 1982-83 uncapped 50¢ after factoring.
2. Assumptions include 10% cut in all staff except Transportation, 6% average salary increase for 1980-81, 14% increase for 1981-82, and 9% increase for 1982-83. Utilities at 1979-80 actual plus 80% for Fiscal Year 1981-82 plus 20% for Fiscal Year 1982-83. Other costs at actual 1979-80 plus 22% for Fiscal Year 1981-82 plus 10% for Fiscal Year 1982-83.
3. Enrollment adjustment compounds a 1.2% increase for Fiscal Year 1980-81, a 1% increase for Fiscal Year 1981-82, and a 1% increase for Fiscal Year 1982-83.



**DISTRIBUTIVE SCHOOL FUND**

**Testimony Presented by:**

**Joyce L. Woodhouse, President  
NEVADA STATE EDUCATION ASSOCIATION**

**Presented to:**

**Senate Finance Committee**

**February 25, 1981**

I am Joyce Woodhouse, President of the Nevada State Education Association and represent the 5800 members of that association. I am a veteran of the classroom by virtue of being a first grade teacher for the past fourteen years.

We are pleased to have the opportunity to address you as to the needs of education via the Distributive School Fund. In addition, we will give you an insight into some of the problems we face in the classroom and our views about those problems.

The Nevada Plan used to finance public education for the seventeen school districts is based on the premise that "the proper objective of state financial aid to public education is to ensure each Nevada child a reasonably equal education opportunity" (see Nevada Plan for Support of Public Education, 1981-1983 Biennial Request). It is a minimum foundation plan which seeks to equalize support among the districts both on a per pupil basis and on a program basis. Calculations to determine need of the districts are made primarily on projections of historical data rather than a thorough analysis of the state's and district's ability to support quality education for the students of the state.

A comparison was made of current expenditures for public elementary and secondary schools per pupil in average daily attendance for 1979-80. Nevada spent \$1,806 compared to the national average of \$2,142 per pupil (Table 1). Thus, Nevada's support per pupil was 85% of the national average. This ranked Nevada the 36th state in the nation (including the District of Columbia) and 11th of 13 states in the western region. Although Nevada has increased these expenditures per pupil by 137% over the last decade, this increase has lagged below the national increase which was 177% (Table 2). We must make an extra effort to avoid further serious erosion of school programs. In terms of growth of expenditures, Nevada ranks 48th in the nation and 12th in the region.

It would be expected that low per pupil expenditures would be found in the relatively poor states of the southeastern region rather than in Nevada which has the 3rd highest personal income per capita in the nation according to the U.S. Department of Commerce, Survey of Current Business.

Other reasonable explanations for low per student expenditures would be densely populated states where economics of scale in school programs could be enjoyed or in states where substantial private education is provided, such as in

Hawaii. In fact, Nevada suffers from the problems of high cost programs in the sparsely populated rural counties (see Nevada Plan).

The question remains: Why does Nevada with one of the highest per capita income rankings in the nation support education so poorly relative to other states? In terms of total expenditures, as a percent of personal income, Nevada ranks 49th in the nation and 12th in the region (Table 3). Nine of the 13 western states rank above the U.S. average, and only Hawaii of the western states, which provides considerable private education, ranks below Nevada. When higher education is included with elementary and secondary education, Nevada ranks below Hawaii at 50th in the nation (Table 4).

Nevada allocates a relatively small portion of state and local expenditures for education. State and local expenditures combined are used rather than separately because of the different reliance on state funding as opposed to local funding of schools among the states. State and local government expenditures for all education was 29.71 percent of all direct expenditures for all functions in Nevada in 1977-78. This compares with the U.S. average of 37.48 percent and ranks 49th in the nation and 12th in the 13 state western region (Table 5).

The Nevada Plan aims to provide a reasonably equal educational opportunity for students of the seventeen school districts. It should, however, go further and address the level of that equality or the means of arriving at the minimum foundation. Improvement can come from either of two directions. First, the tax capacity can be used more effectively. The most recent figures released by the Tax Foundation rank Nevada 7th in per capita, state and local tax revenues, but 16th in taxes per \$1,000 of personal income. Taxes per \$1,000 of personal income increased by only 6% in Nevada over the decade 1969-79. These figures clearly overstate the tax burden on Nevadans because some of our most productive tax sources are levied on visitors. Furthermore, the tax package enacted by the 1979 session of the Legislature reduces tax revenues relative to personal income. It is imperative that tax relief be balanced with increased support for education. Instead of, or in addition to, considering new revenue sources, the state could allocate a larger portion of total state and local expenditures to education.

The action of the 1981 session of the Legislature will largely determine the status of education in Nevada during the decade of the 1980's. You will not have another chance to deal with the tax cuts of 1979 until 1983. In all probability, Nevada's relative position will worsen by that time unless corrective

action is taken now. Moreover, the state has taken on a greater responsibility and reduced the local participation in financing education. There is little that local districts can do to deal with their own financial problems since much of their local source of funding has been removed by the Legislature.

Class sizes in the State of Nevada are growing larger as the years go by. Presently, Nevada ranks fourth from the bottom in pupil-teacher ratio as compared to other states in the nation. Class size creates a tremendous impact on the instruction of the children and the morale of the teacher. Good educational philosophy dictates an emphasis on the individualization of instruction. As classes get larger, that special help is denied to the child who needs it. It is disgraceful that Nevada is already close to the bottom and that those class sizes continue to grow. As a practitioner, I can sincerely attest to the difference created when class sizes get larger. Finding time to teach is becoming increasingly difficult in today's schools. We are well aware of the expense incurred to reduce class size. However, can we afford to say "no" to the personal attention a child needs from the teacher in the instructional process?

Another serious problem to be faced is that of payment for the services of the educational work force. At the same time that Nevada experienced a 15 percent increase in per capita personal income, the average teacher's salary in Nevada only increased by seven percent.

Teachers are being forced out of the profession due to inadequate salaries. The 1979 Nevada Wage Survey shows starting teachers' salaries are lower than those of mechanics, accountants, building construction inspectors, computer programmers, court clerks, and agriculturalists, among others. We don't begrudge those workers their salaries, nor do we wish ill on our public employee counterparts. However, when compared to state and local government employees in Nevada, teachers do not fare well. Over the ten year period from 1968-78, government employees' average salaries increased six percent more than the average teacher's salary.

Nevada ranks at the bottom of the scale in terms of teacher salaries in the Far West Region which includes our sister states of California, Washington, and Oregon. The average teacher's salary in Nevada comes in at almost \$2,500 below the average in other states: the average for the region is \$18,678, but the average in Nevada is only \$16,191.

In terms of cost of living, the situation is even more deplorable. Figures gathered from the Nevada State Department of Education, the U.S. Department of

Labor, and NSEA Research show that our teachers have lost one-fifth of their buying power over the ten-year span from 1970-80. The figures show a loss of \$30,848 over the ten years, or \$3,856 per year. In order to stay even with the cost of living, the average teacher's salary should be \$20,220 rather than the \$16,191 that it is.

The problems of equitable salaries for services rendered by teachers is compounded by the impact of inflation on school districts. In sample school districts of Mineral, Clark, and Carson City, one can clearly see the declining percentages of school budgets that go to teacher salaries: from 1971-1972 to 1979-1980, Mineral County dropped from 52.35% to 38.3%, in Clark County the drop was from 56.9% to 49.9%, and in Carson City the decline was from 57.0% of the budget to 44.9% (Exhibits A, B, C).

For all of these reasons, the Nevada State Education Association, speaking for the teachers, requests additional monies in the Distributive School Fund. The Governor's recommendations translate into increases of 7.6% and 8.7% over the biennium for per pupil expenditures for school districts. These recommendations would, if adopted, cripple the educational opportunities of Nevada's children and would destroy the morale of teachers as well as plunge them into the abyss of poverty. The Department of Education has recommended a 14.1% increase in the first year and 9.3% in the second year. This proposal for per pupil expenditures only provides maintenance of the status quo.

The NSEA believes that programs for students must be maintained and improved and that teachers must receive a fair salary increase for their vital services. We call upon you to fund the Distributive School Fund at an increase of 14.9% the first year and 12.9% the second year of the biennium (Exhibits D and E).

There have been a number of issues raised in the past two weeks that I would appreciate the opportunity to make a response to this morning. We have already addressed the significant issue of class size since it does cost money. Teachers deal with other problems in the classroom that take time away from teaching. As class sizes grow, discipline problems increase. Many children come to school these days rebelling against having to be there and defying the authority of the teacher. These circumstances certainly do not produce an atmosphere conducive to learning.

The NSEA is proposing in this legislative session an answer to the problem of social promotion. The issue has been raised before but we all have not been brave enough to face the heat since the answer is to give the teacher and the

principal the authority through mutual agreement to retain a child who needs another year in the same grade.

Teachers are concerned about the quality of the profession. Last session you honored our request to set up a Commission on Professional Standards which is charged with the task of making recommendations to the State Board of Education on certification and recertification requirements for teachers. The Commission has the responsibility to improve the quality and standards of our profession. In doing so, we teachers have joined with representatives of public and private school administrators, school board members, university deans of colleges of education, and the general public. We don't always agree, but we work out the problems together. We ask that you approve, this session, the continuation of the Commission on Professional Standards.

Another area where all of us in the educational community have worked together is in our efforts to devise a pilot program on teacher internships. Senate Bill 24 will, we hope, be before you soon. It provides for essential help for the beginning teacher.

P.L. 94-142, a federal law which has led to mainstreaming of special education students, creates many problems in the classroom. Neither the federal government nor the state government provide adequate funds for this process. Teachers are not always prepared to handle the special problems of special education students. They are given little training and are sadly lacking in instructional materials to help.

We are very concerned about instances where teachers are teaching out of their major and minor fields of preparation. This occurs especially in the rural counties due to the number of positions available and the difficulty in securing qualified teachers. The problem of teacher supply is an urban issue, too, especially in the areas of math and science. Teachers trained in these fields can find better paying jobs outside of teaching. Their positions are often filled by long term substitutes who may be unqualified in the subject area.

School funding is our major goal this session. A shortage of funds is causing students to use history texts that are seven years old. We have occasions where 120 students share 30 textbooks. Teachers are spending \$100 to \$300 a year out of their own pockets to buy supplies and materials for their classrooms.

In conclusion, I wish to state for the record that the teachers of this state care sincerely about the students they teach. We also have serious concerns about the level of funding provided for those students and for the welfare

of the teachers. We thank you for the support you have given education in past years. We urge your profound study of these issues and stand ready to work with you.

Thank you.



## TABLE

ESTIMATED CURRENT EXPENDITURES FOR PUBLIC ELEMENTARY AND SECONDARY SCHOOLS  
PER PUPIL IN AVERAGE DAILY ATTENDANCE, 1979-80

<u>REGIONAL RANK</u>	<u>NATIONAL RANK</u>	<u>STATE</u>	<u>DOLLARS (\$)</u>
1	1	Alaska	4,779
2	13	Oregon	2,459
3	17	Wyoming	2,343
4	19	Washington	2,256
5	20	Montana	2,247
6	21	Arizona	2,236
7	22	Colorado	2,085
8	25	California	2,000
9	31	New Mexico	1,855
10	31	Hawaii	1,855
<u>11</u>	<u>36</u>	<u>NEVADA</u>	<u>1,806</u>
12	45	Utah	1,609
13	47	Idaho	1,542
		United States	2,142

Nevada 85.05 percent of National Association

Prepared by Nevada State Education Association  
Source: NEA, Ranking of the States, 1980, p. 46

TABLE 2

PERCENT INCREASE IN ESTIMATED PERSONAL EXPENDITURES PER PUPIL IN AVERAGE  
DAILY ATTENDANCE, 1969-70 to 1979-80

<u>REGIONAL RANK</u>	<u>NATIONAL RANK</u>	<u>STATE</u>	<u>PERCENT (%)</u>
1	1	Alaska	318.76
2	14	Arizona	191.21
3	18	Washington	190.41
4	19	Colorado	190.04
5	25	New Mexico	181.59
6	28	Oregon	178.94
7	30	Montana	177.49
8	35	Idaho	169.06
9	36	California	168.78
10	38	Wyoming	165.85
11	41	Utah	164.26
<u>12</u>	<u>48</u>	<u>NEVADA</u>	<u>137.35</u>
13	50	Hawaii	108.06
		United States	177.00

TABLE

TOTAL CURRENT EXPENDITURES FOR PUBLIC ELEMENTARY AND SECONDARY SCHOOLS  
IN 1978-79 AS PERCENT OF PERSONAL INCOME, 1978

<u>REGIONAL RANK</u>	<u>NATIONAL RANK</u>	<u>STATE</u>	<u>PERCENT (%)</u>
1	1	Alaska	7.29
2	2	Montana	5.88
3	3	Arizona	5.76
4	4	New Mexico	5.45
5	5	Maine	5.37
6	7	Utah	5.32
7	14	Wyoming	4.99
8	18	Colorado	4.83
9	25	Washington	4.70
10	29	Oregon	4.63
11	31	Idaho	4.39
12	44	California	3.92
<u>13</u>	<u>49</u>	<u>NEVADA</u>	<u>3.75</u>
14	51	Hawaii	3.55
		United State Average	4.50

Prepared by Nevada State Education Association  
Source: NEA, Ranking of the States, 1980, p. 46

## TABLE

STATE AND LOCAL GOVERNMENT EXPENDITURES FOR ALL EDUCATION IN 1977-78 AS  
PERCENT OF PERSONAL INCOME IN 1978

<u>REGIONAL RANK</u>	<u>NATIONAL RANK</u>	<u>STATE</u>	<u>PERCENT (%)</u>
1	1	Alaska	10.23
2	2	Montana	9.50
3	3	Utah	9.46
4	4	New Mexico	8.97
5	5	Wyoming	8.35
6	7	Arizona	7.89
7	10	Oregon	7.62
8	12	Colorado	7.36
9	13	Washington	7.33
10	25	California	6.88
11	27	Idaho	6.64
12	31	Hawaii	6.50
<u>13</u>	<u>50</u>	<u>NEVADA</u>	<u>5.17</u>
		United States	6.48

Prepared by Nevada State Education Association  
Source: NEA, Ranking of the States, 1980, p. 44

## TABLE

## STATE AND LOCAL GOVERNMENT EXPENDITURES FOR ALL EDUCATION AS PERCENT OF DIRECT EXPENDITURES FOR ALL FUNCTIONS, 1977-78

<u>REGIONAL RANK</u>	<u>NATIONAL RANK</u>	<u>STATE</u>	<u>PERCENT (%)</u>
1	1	Utah	47.95
2	2	New Mexico	46.98
3	5	Arizona	43.22
4	7	Colorado	42.84
5	9	Montana	42.34
6	11	Washington	41.09
7	13	Wyoming	40.58
8	26	Oregon	38.39
9	28	Idaho	38.02
10	34	California	37.15
11	48	Alaska	30.34
<u>12</u>	<u>49</u>	<u>NEVADA</u>	29.71
13	50	Hawaii	28.76
		United States	37.48

Prepared by Nevada State Education Association

Source: NEA, Ranking of the States, 1980, pg. 43

## PERCENTAGE OF TEACHER SALARY COMPARED TO TOTAL BUDGET

Year	Total Budget	Teachers Salaries	% of Teachers Salary/Total Budget	% Increase % Decrease
71-72	\$ 1,844,220	\$ 965,391	52.35%	
72-73	1,936,577	982,695	52.23%	-.12%
73-74	2,176,427	1,019,929	47.05%	-5.18%
74-75	2,258,528	1,028,264	46.71%	-.34%
75-76	2,286,784	975,113	42.6%	-4.1%
76-77	2,263,320	942,962	41.6%	-1.00%
77-78	2,475,850	977,208	39.4%	-2.20%
78-79	2,639,280	1,018,536	38.3%	-1.1%
79-80	2,792,922	1,072,452	38.3%	0.0%

This exhibit proves that the percentage of teacher salaries has decreased in comparison to the total budget.

This shows that the District priorities have changed in Mineral County

COMPARISON OF DEPARTMENT OF EDUCATION/GOVERNOR/TEACHERS RECOMMENDATIONS

Expenditures of Local School Districts (Expressed per Pupil)

COUNTIES	BUDGETED 1980-81	DEPARTMENT OF EDUCATION		GOVERNOR'S RECOMMENDATION		TEACHERS RECOMMENDATION	
		1981-82	1982-83	1981-82	1982-83	1981-82	1982-83
Carson City	\$1,960	\$2,331	\$2,520	\$2,067	\$2,252	\$2,345	\$2,612
Churchill	1,972	2,151	2,382	1,940	2,136	2,165	2,471
Clark	1,852	2,114	2,313	1,970	2,159	2,129	2,408
Douglas	2,256	2,486	2,755	2,541	2,823	2,500	2,843
Elko	2,087	2,468	2,723	2,254	2,475	2,483	2,823
Esmeralda	4,779	6,210	6,845	5,476	5,970	6,232	6,990
Eureka	4,926	4,641	4,795	4,333	4,639	4,663	4,933
Humboldt	2,135	2,599	2,797	2,342	2,528	2,615	2,962
Lander	1,905	2,594	2,762	2,424	2,561	2,609	2,856
Lincoln	2,597	3,248	3,855	2,884	3,162	3,267	3,676
Lyon	2,266	2,502	2,726	2,226	2,464	2,517	2,821
Mineral	2,300	2,680	2,941	2,366	2,602	2,695	3,029
Nye	2,353	2,830	2,900	2,696	2,833	2,847	3,009
Pershing	2,584	3,067	3,373	2,709	2,984	3,082	3,463
Storey	3,635	4,486	4,727	3,939	4,218	4,506	4,855
Washoe	2,058	2,306	2,531	2,306	2,445	2,321	2,625
White Pine	2,410	2,533	2,755	2,228	2,438	2,549	2,856
TOTALS	\$1,964	\$2,241	\$2,450	\$2,114	\$2,298	\$2,256	\$2,545
Percent of Incr.		14.1%	9.3%	7.6%	8.7%	14.9%	12.9%