

## Education

### Eureka County School District Overview

Line Graph: Eureka County School District Enrollment, 1994-2005

Table: Eureka County School District Enrollment, 1994-2005

Bar Graph: Eureka County School District Enrollment by Grade, 2004-2005 School Year

### School District Staffing

Line Graph: District Staffing Falls as Enrollment Drops: Eureka County School District Staffing, 1999-2005

Table: Eureka County School District Staffing and Average Salaries, 1999-2005 School Years

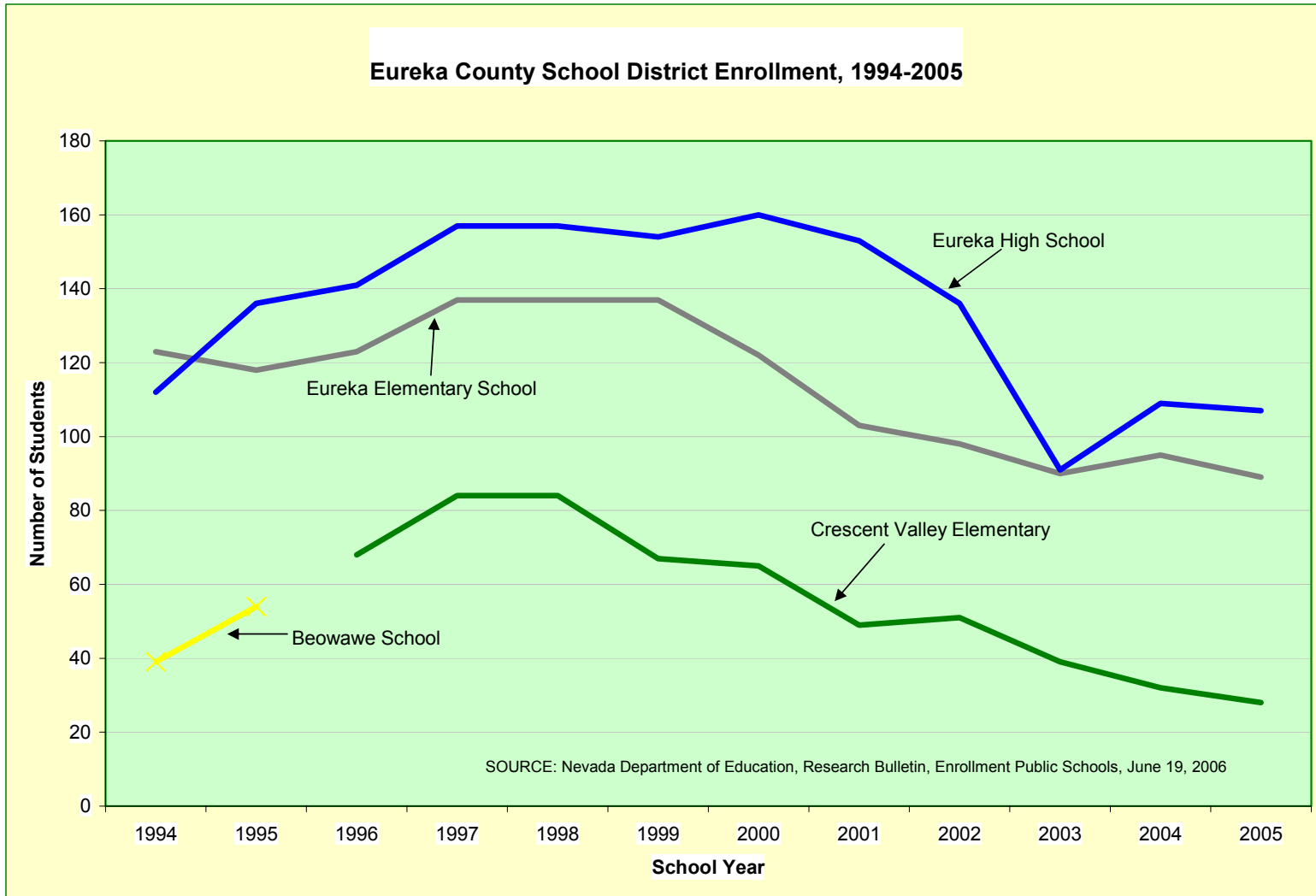
### Revenues and Expenditures

Line Graph: Eureka County School District Revenues and Expenditures, 1995-2005

Table: Eureka County School District Revenues and Expenditures, 1995-2005



## Eureka County School District Enrollment Down from 1997-98 High



## Eureka County School District Overview

The Eureka County School District (ECSD) is one of the smallest districts in the state. The district operates the Eureka Elementary School and the Eureka County Junior-Senior High School in Eureka, the former with a capacity of 240 students and the latter with a capacity of 240 students; the Crescent Valley Elementary School in Crescent Valley, with a capacity of 180 students; and 12 school buses. The enrollment numbers in the chart below include a small number of students from the Duckwater Reservation in Nye County.

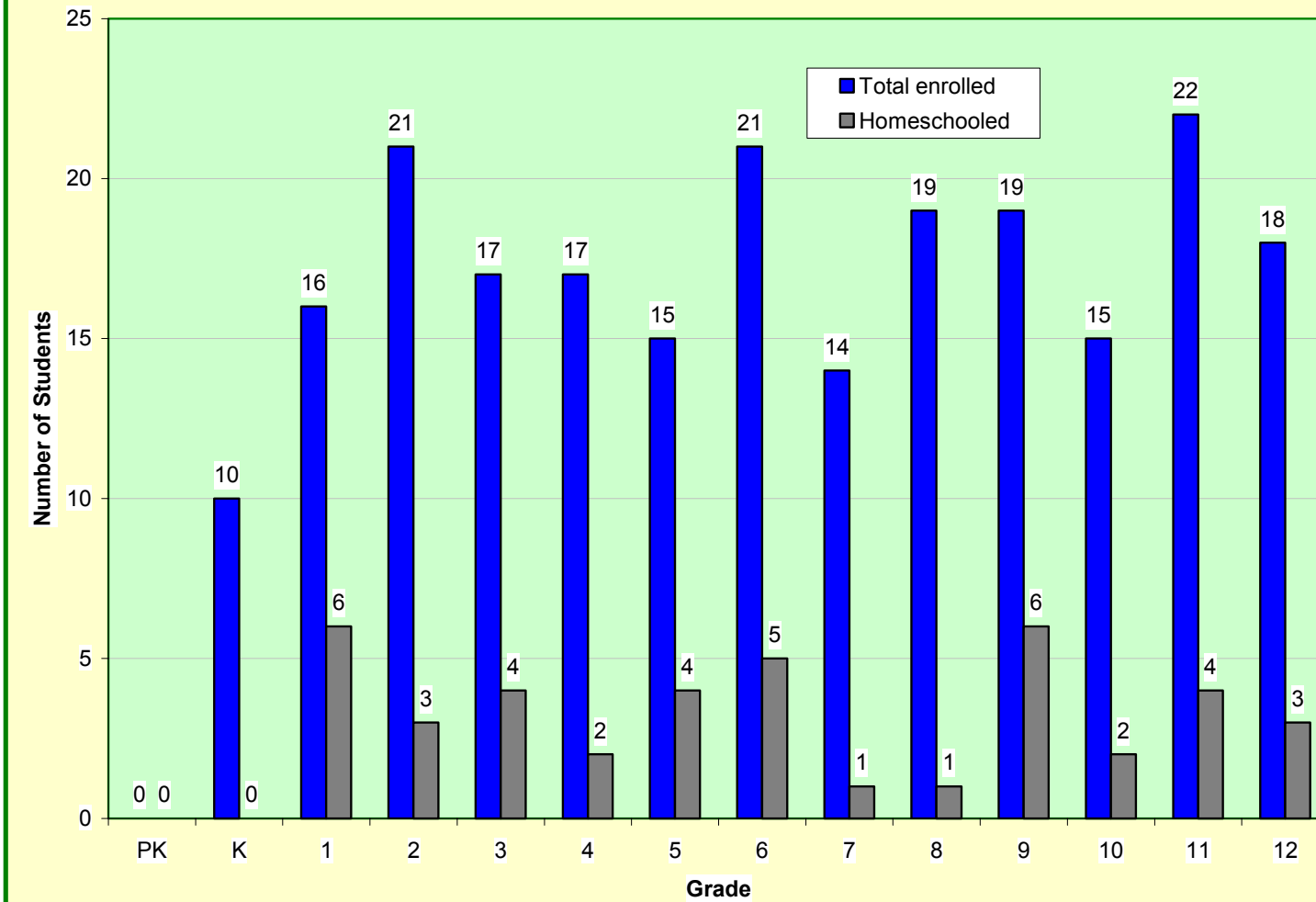
In 2005 there were 224 students enrolled in Eureka County schools, and 41 home schooled students. The highest school enrollment during the period 1994 to 2005 was in 1998 with 378 students enrolled, and the lowest enrollment year during the period was 2003, with 220 students enrolled.

There are no private schools in Eureka County. High school students from Crescent Valley and Beowawe attend Battle Mountain High School. Pine Valley high school students go to Carlin High School. A former school building in Beowawe is no longer used for classes since students from Beowawe attend school in Crescent Valley, but the building is used as a recreation center and is maintained by Eureka County's juvenile probation office.

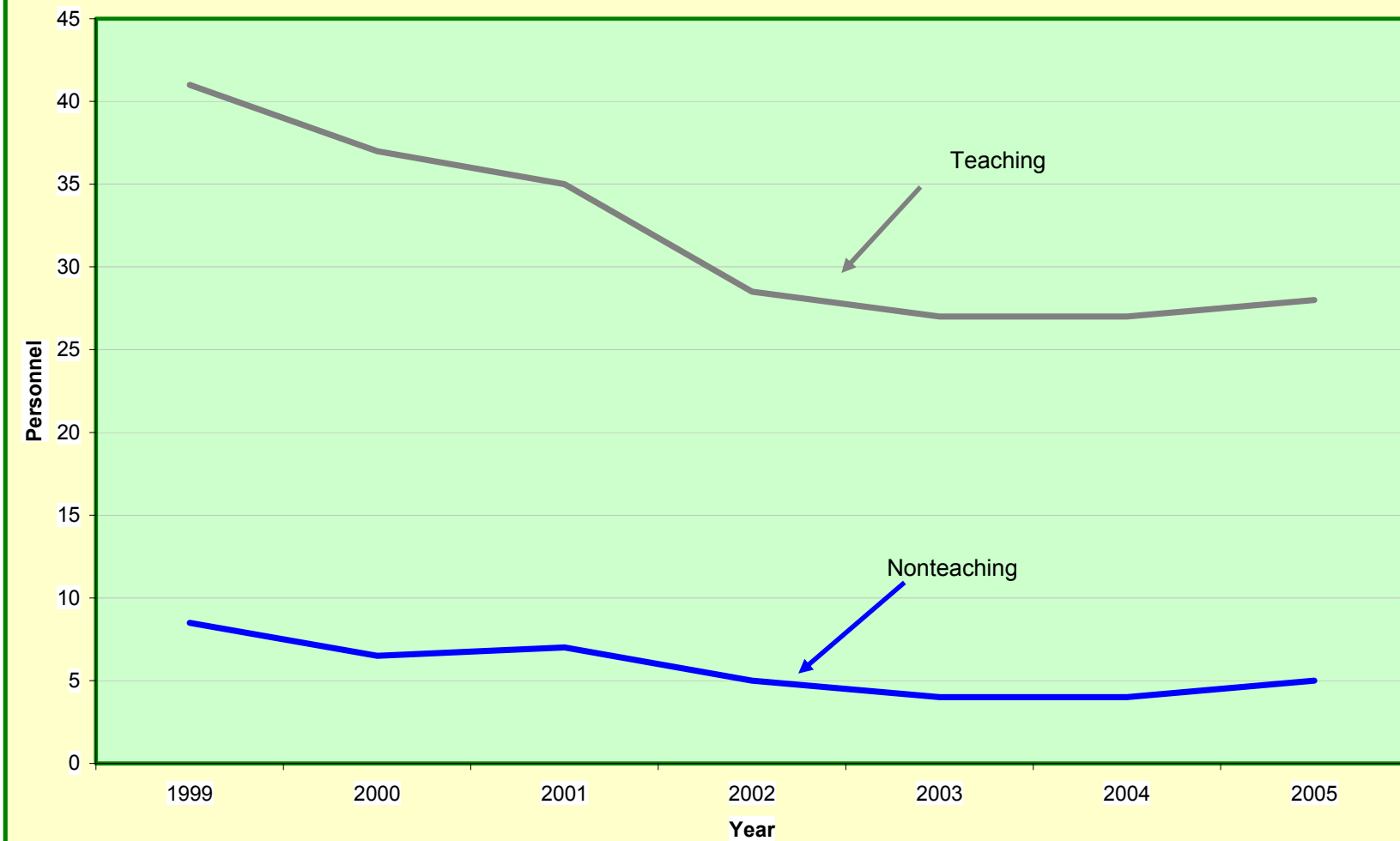
Great Basin Community College offers classes in Eureka County by way of interactive video, making available most of the college's course offerings this way. Interactive video facilities in Eureka High School and Eureka and Crescent Valley Elementary Schools are used for the interactive video classes.

Eureka County School District Enrollment, 1994-2005												
	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005
<b>Eureka Elementary</b>	123	118	123	137	137	137	122	103	98	90	95	89
<b>Eureka High School</b>	112	136	141	157	157	154	160	153	136	91	109	107
<b>Beowawe School</b>	39	54										
<b>Crescent Valley Elementary</b>			68	84	84	67	65	49	51	39	32	28
SOURCE:	Nevada Department of Education, Research Bulletin, Enrollment Public Schools. 19 June 2006.											

Eureka County School District Enrollment by Grade, 2004-2005 School Year



**District Staffing Falls as Enrollment Drops: Eureka County School District Staffing, 1999-2005**



## School District Staffing

A comparison of the line graphs on the previous pages showing staffing and enrollment, illustrates how school district staffing levels follow student enrollment levels. As overall student enrollment in the district has diminished, so too has staffing. Total staff levels are down 32% over the 1999-2005 period, while enrollments in that period were down 37%.

<b>Eureka County School District Staffing and Average Salaries, 1999-2005 School Years</b>							
<b>Number of Personnel</b>	<b>1999</b>	<b>2000</b>	<b>2001</b>	<b>2002</b>	<b>2003</b>	<b>2004</b>	<b>2005</b>
Teaching	41	37	35	28.5	27	27	28
Nonteaching	8.5	6.5	7	5	4	4	5
<b>Salaries</b>	<b>1999</b>	<b>2000</b>	<b>2001</b>	<b>2002</b>	<b>2003</b>	<b>2004</b>	<b>2005</b>
Teaching	\$ 54,754	\$ 55,039	\$ 60,162	\$ 58,582	\$ 60,339	\$ 62,673	\$ 62,673
Nonteaching	\$ 63,437	\$ 64,525	\$ 68,966	\$ 68,750	\$ 72,007	\$ 75,260	\$ 75,260
SOURCE: Nevada Department of Education, Research Bulletin. 19 June 2006.							

## Revenue and Expenditures

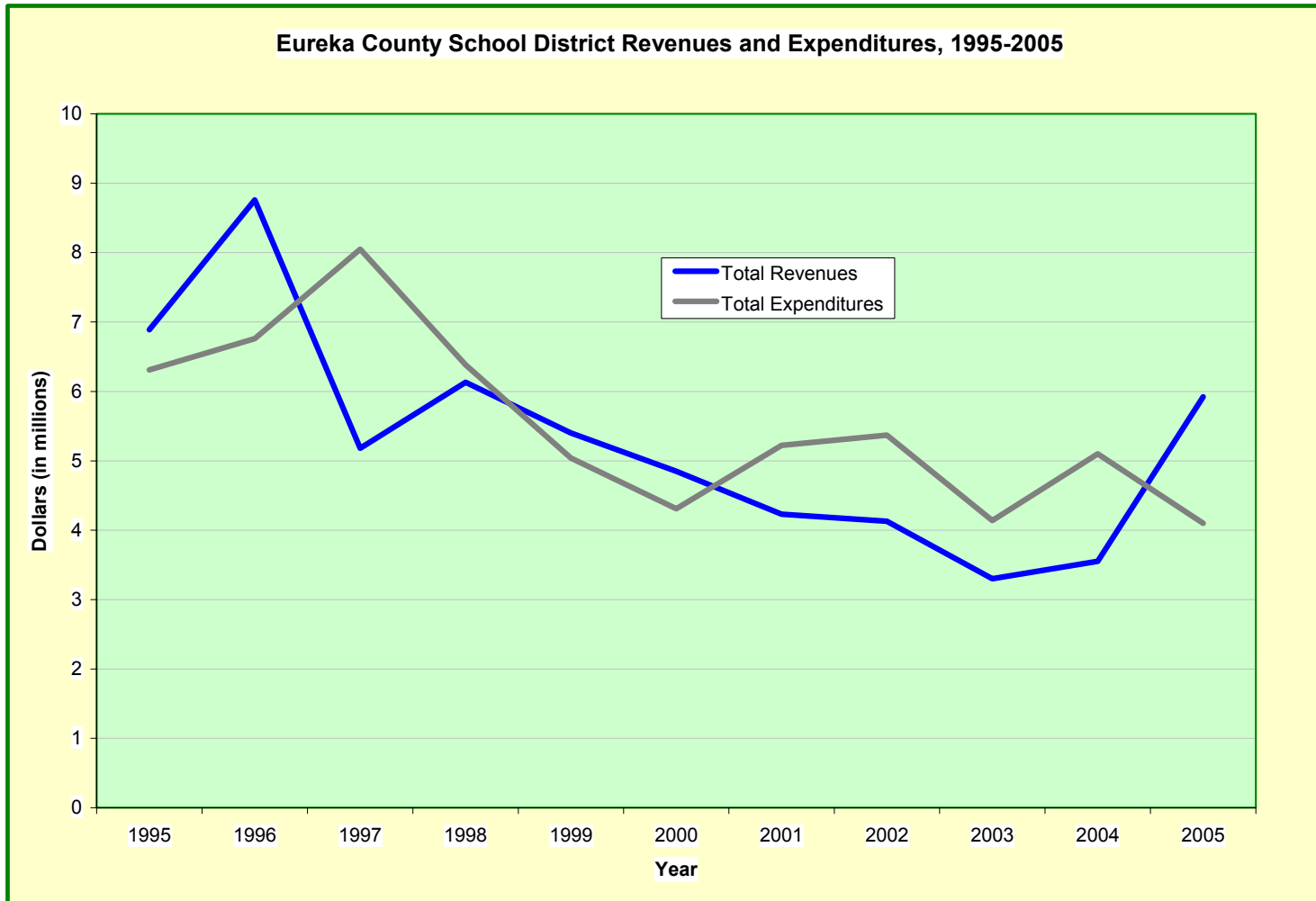
Local sources make up 97% of school district revenue. The largest category is ad valorem taxes, which makes up 83% of total local support, followed by school support taxes and a motor vehicle privilege tax. In 2004 the Eureka County voters passed a school bond measure of \$6 million. The Bond proceeds will pay for an addition to and remodeling of the Eureka County High School.

The table and line graph on the following pages show school district revenues and expenditures for the years 1995-2005. Both revenues and expenditures dropped over the 1995-2004 period. During the years 2000 to 2004 expenditures were higher than revenues. In 2005, however, revenues increased sharply while expenditures continued to drop, making school district revenues higher than expenditures for the first time in four years.

The following table shows that in 2005 spending for regular, vocational and other instructional programs was approximately 48% of overall expenditures. Undistributed expenditures, which include spending for administration, operation and maintenance of facilities, student transportation, and facilities acquisition, also made up 48% of school expenditures.

In addition to its general fund, the school district maintains several special revenue funds. One of these, the District Special Education Fund, is maintained with operating transfers from the general fund; the other funds account for federal or state grant revenues for programs including Schools to Careers, disabled education, special education aides, and others. Most funding for special education comes from these categories. The School District also maintains a Capital Projects Fund to provide for the purchase of capital assets, and a Building and Sites Fund, which was created to account for receipts from rental and sale of school property, gifts to the school district, and monies from the Federal government for construction of school facilities. Expenditures from this fund are limited to constructing, remodeling or enlarging school facilities. At the end of June, 2002, the balances in these funds were a total of \$485,080.

## School District Revenues Greater than Expenditures in 2005





### Eureka County School District Revenues and Expenditures, 1995-2005

YEAR	1995	1996	1997	1998	1999	2000
<b>Revenues</b>						
Local	\$ 6,863,104	\$ 8,679,302	\$ 5,108,140	\$ 6,052,209	\$ 5,301,409	\$ 4,762,981
State	\$ 127	\$ 41,167	\$ 41,512	\$ 43,087	\$ 43,878	\$ 50,132
Federal	\$ 28,839	\$ 30,489	\$ 32,671	\$ 35,128	\$ 40,499	\$ 33,165
Other sources	\$ -	\$ 5,350	\$ -	\$ -	\$ 3,399	
<b>Total Revenues</b>	<b>\$ 6,892,070</b>	<b>\$ 8,756,308</b>	<b>\$ 5,182,323</b>	<b>\$ 6,130,424</b>	<b>\$ 5,389,185</b>	<b>\$ 4,846,278</b>
<b>Expenditures</b>						
Regular Programs	\$ 1,657,900	\$ 1,898,346	\$ 2,396,455	\$ 2,237,672	\$ 1,963,751	\$ 1,829,453
Vocational Programs	\$ 239,135	\$ 300,239	\$ 400,366	\$ 366,519	\$ 233,831	\$ 229,761
Other instructional Programs	\$ 175,605	\$ 197,250	\$ 236,395	\$ 166,568	\$ 84,338	\$ 96,085
Food Service	\$ 130,350	\$ 159,580	\$ 216,486	\$ 213,083	\$ 184,277	\$ 173,585
Undistributed	\$ 1,788,610	\$ 2,148,636	\$ 2,466,013	\$ 2,644,703	\$ 1,940,954	\$ 1,785,010
Debt service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total expenditures</b>	<b>\$ 6,312,464</b>	<b>\$ 6,757,722</b>	<b>\$ 8,047,892</b>	<b>\$ 6,375,429</b>	<b>\$ 5,039,886</b>	<b>\$ 4,313,894</b>

YEAR	2001	2002	2003	2004	2005
<b>Revenues</b>					
Local	\$ 3,907,053	\$ 3,730,423	\$ 2,477,469	\$ 3,494,250	\$ 5,817,388
State	\$ 91,593	\$ 195,828	\$ 799,334	\$ 8,885	\$ 68,722
Federal	\$ 230,180	\$ 202,806	\$ 27,581	\$ 43,221	\$ 36,738
Other sources	\$ -	\$ 300	\$ -	\$ -	\$ -
<b>Total Revenues</b>	<b>\$ 4,228,826</b>	<b>\$ 4,129,357</b>	<b>\$ 3,304,384</b>	<b>\$ 3,546,356</b>	<b>\$ 5,922,848</b>
<b>Expenditures</b>					
Regular Programs	\$ 1,910,394	\$ 2,007,856	\$ 1,841,604	\$ 1,852,841	\$ 1,713,609
Vocational Programs	\$ 255,798	\$ 251,632	\$ 140,251	\$ 150,792	\$ 155,613
Other instructional Programs	\$ 590,949	\$ 606,593	\$ 78,124	\$ 80,933	\$ 102,706
Food Service	\$ 171,387	\$ 163,086	\$ 157,062	\$ 153,204	\$ 159,016
Undistributed	\$ 2,052,378	\$ 2,099,631	\$ 1,677,355	\$ 1,803,234	\$ 1,964,999
Debt service	\$ 243,043	\$ 242,635	\$ 242,414	\$ 1,058,636	(*see note below)
<b>Total expenditures</b>	<b>\$ 5,223,949</b>	<b>\$ 5,371,433</b>	<b>\$ 4,136,810</b>	<b>\$ 5,099,640</b>	<b>\$ 4,095,943</b>
<b>SOURCE:</b>	(1995-2000) Nevada Department of Education				
	(2001-2002) Eureka County School District, Financial statement and Report of Independent Certified Public Accountant, June 30, 2002				
	(2003-2005) Lisa Jones, Finance Officer, Eureka County School District				
<b>NOTES:</b>	*Prior year medium term financing paid off early; district sought \$6M bond in FY2005 and this general obligation bond was approved by voters. District did receive \$6M in bond proceeds in FY2005 but was not scheduled to begin repayment until FY2006				
	Revenue and expenditure totals exclude fund balances and interfund transfer.				

## References: Education

### 1. Eureka County School District Enrollment

Enrollment Public Schools. 19 June 2006. Nevada Department of Education. 31 July 2006.

< <http://www.doe.nv.gov/resources/enrollment-publicschools/2000-2001enrollmentbyschool.html>>

< <http://www.doe.nv.gov/resources/enrollment-publicschools/2001-2002enrollmentbyschool.html>>

< <http://www.doe.nv.gov/resources/enrollment-publicschools/2002-2003enrollmentbyschool.html>>

< <http://www.doe.nv.gov/resources/enrollment-publicschools/2003-2004enrollmentbyschool.html>>

< <http://www.doe.nv.gov/resources/enrollment-publicschools/2004-2005enrollmentbyschool.html>>

< <http://www.doe.nv.gov/resources/enrollment-publicschools/2005-2006enrollmentbyschool.html>>

*There is an update every year.*

### 2. Eureka County School District Staffing and Average Salaries

Research Bulletins. 19 June 2006. Nevada Department of Education. 31 July 2006.

<<http://www.doe.nv.gov/resources/researchbulletins.attachment/301412/1999researchbulletin.xls>> ,

<<http://www.doe.nv.gov/resources/researchbulletins.attachment/301411/2000researchbulletin.xls>> ,

<<http://www.doe.nv.gov/resources/researchbulletins.attachment/301410/2001researchbulletin.xls>> ,

<<http://www.doe.nv.gov/resources/researchbulletins.attachment/301409/2002ResearchBulletin.xls>> ,

<<http://www.doe.nv.gov/resources/researchbulletins.attachment/301408/2003ResearchBulletin.xls>> ,

<<http://www.doe.nv.gov/resources/researchbulletins.attachment/301407/2004ResearchBulletin.xls>> ,

<<http://www.doe.nv.gov/resources/researchbulletins.attachment/301629/2005researchbulletin.xls>> , and

<<http://www.doe.nv.gov/resources/researchbulletins.attachment/304883/2006ResearchBulletin.xls>>

*There is an update every year.*

### 3. Eureka County School District Revenues and Expenditures

Source: Lisa Jones, Finance Officer, Eureka County School District (2003-2005)  
Nevada Department of Education (1995-2000)

Eureka County School District, Financial Statement and Report of Independent Certified Public Accountant, June 30, 2002  
(2001, 2002)

*There is an update every year.*

#### 4. Eureka County School District Enrollment by Grade

Research Bulletins, 19 June 2006. Nevada Department of Education. 31 July 2006.

<<http://www.doe.nv.gov/resources/researchbulletins.attachment/304883/2006ResearchBulletin.xls>>

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