

5.0 EDUCATION

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. The enrollment numbers in the Table 5-1 include a small number of students from the Duckwater Reservation in Nye County.

In 2013, there were 246 students enrolled in Eureka County schools (Table 5-1), a decrease since 2012. The highest school enrollment during the period 1994 to 2013 occurred in 1998 with 378 students. The lowest enrollment year occurred during in 2003, with 220 students. Figure 5-1 shows the trends in Eureka County school enrollments and Figure 5-2 shows the enrollment by grade.

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.

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



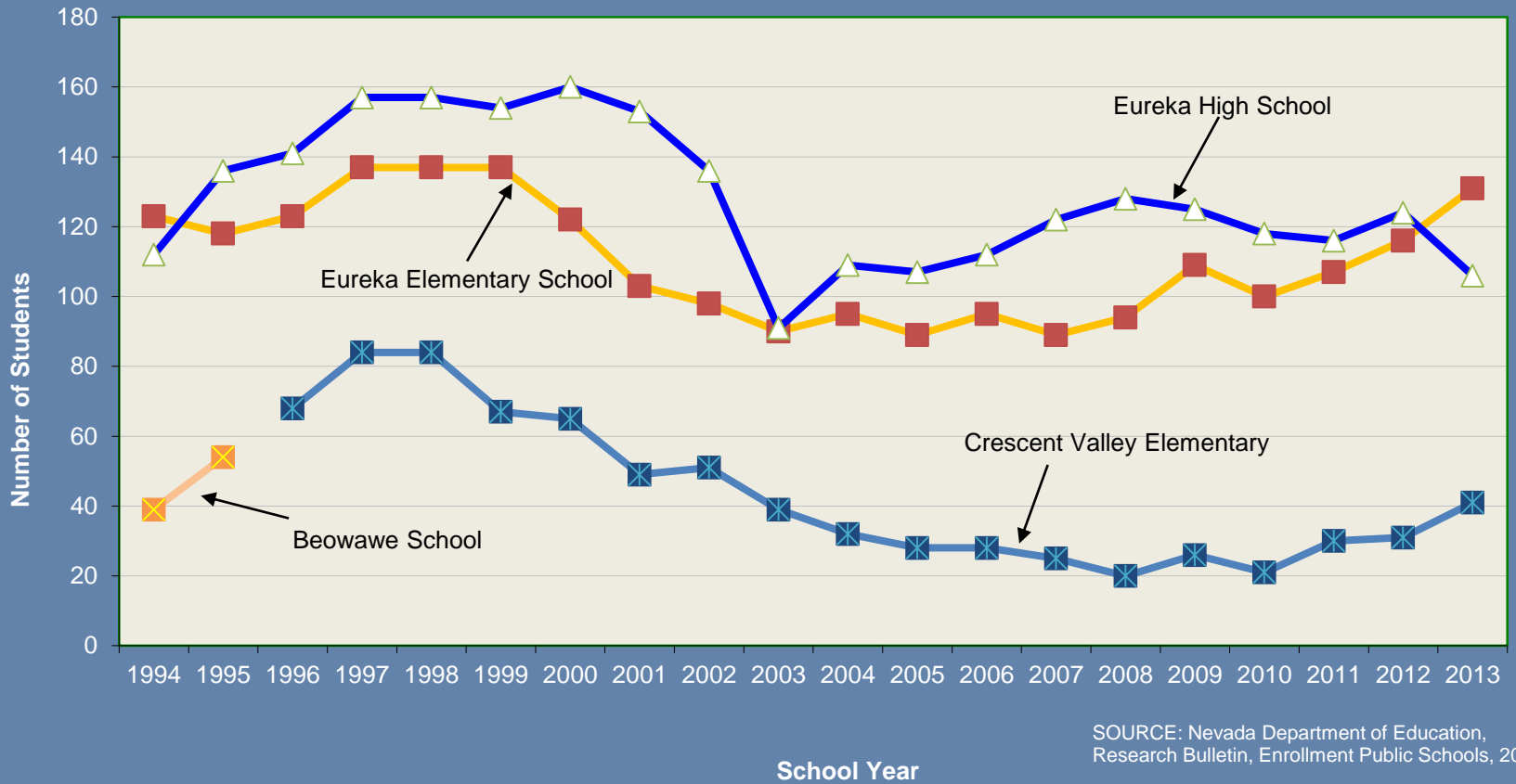
Table 5-1 Eureka County School District Enrollment, 1994-2013

	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Eureka Elementary	123	118	123	137	137	137	122	103	98	90	95	89	95	89	94	109	100	107	116	131
Eureka High Sch.	112	136	141	157	157	154	160	153	136	91	109	107	112	122	128	125	118	116	124	106
Beowawe Sch.	39	54																		
Crescent Valley Elementary			68	84	84	67	65	49	51	39	32	28	28	25	20	26	21	30	31	41

SOURCE: Nevada Department of Education, Research Bulletin, Enrollment Public Schools June 2013.



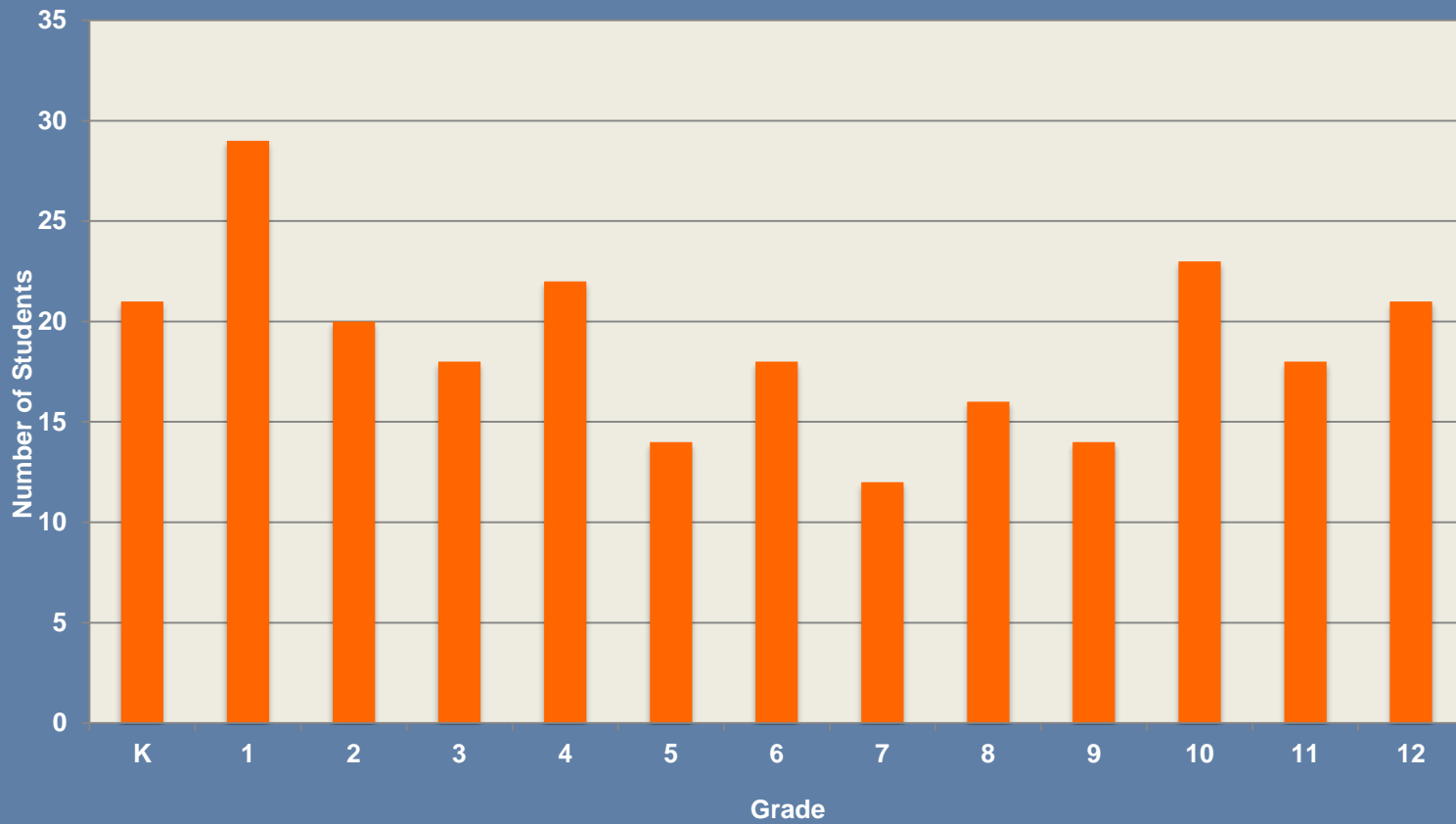
Figure 5-1 Eureka County School District Enrollment, 1994-2013



SOURCE: Nevada Department of Education, Research Bulletin, Enrollment Public Schools, 2013



Figure 5-2 Eureka County School District Enrollment by Grade, 2013



SOURCE: 2013-2014 Nevada Department of Education, Certificate of Ethnicity, October 2013



School District Staffing

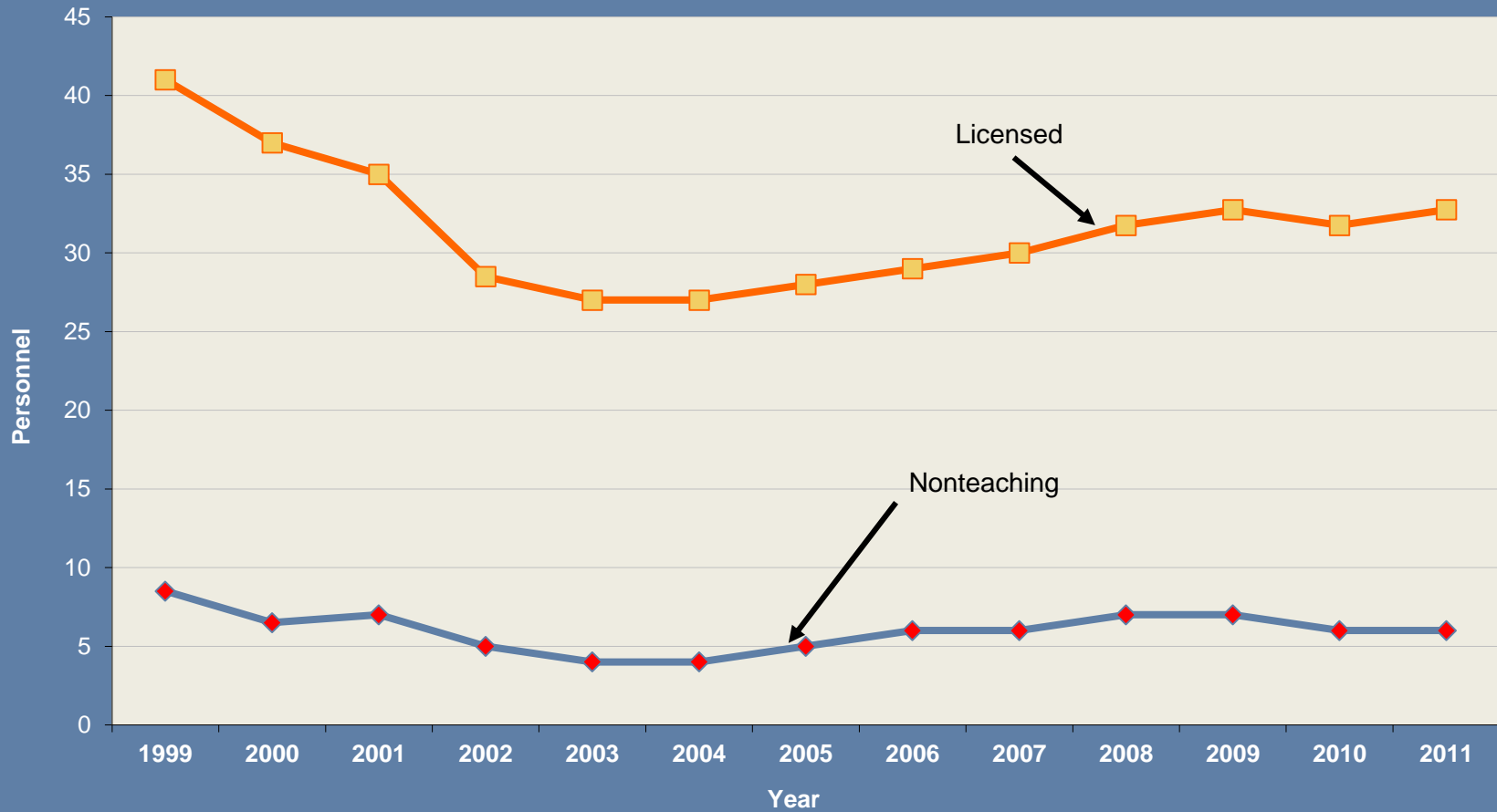
Table 5-2 shows the staffing levels and average salaries for teaching and non-teaching personnel in the school district. Figure 5-3 shows licensed and non-teaching staffing. As overall student enrollment in the district changes, so too has staffing. Over the last several years, staffing has increased commensurate with enrollment increases. Total staff levels were up 21 percent from 2003 to 2012. During the same period, enrollments increased from 220 to 271.

Table 5-2 Eureka County School District Staffing and Average Salaries, 1999-2012 School Years													
Personnel	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2012
Licensed	41	37	35	28.5	27	27	28	29	30	31.75	32.75	31.75	32.75
Nonteaching	8.5	6.5	7	5	4	4	5	6	6	7	7	6	6
Salaries	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2012
Teaching	\$ 54,754	\$ 55,039	\$ 60,162	\$ 58,582	\$ 60,339	\$ 62,673	\$ 62,673	\$ 64,528	\$ 69,080	\$ 70,149	\$ 69,764	\$ 70,439	\$65,431
Nonteaching	\$ 63,437	\$ 64,525	\$ 68,966	\$ 68,750	\$ 72,007	\$ 75,260	\$ 75,260	\$ 69,491	\$ 72,844	\$ 78,208	\$ 79,003	\$ 79,769	\$104,229

Source: Nevada Department of Education, 2011 salary data not available.



Figure 5-3 Eureka County School District Staffing, 1999-2011



Revenue and Expenditures



Over the period from 2006 to 2012 school district revenues increased substantially exceeding \$22 million in 2011. At the same time, district expenditures have remained relatively flat ranging between \$8.6 and \$11 million annually. The revenues and expenditures reflect the current operating conditions where district enrollments have increased slightly with improved economic conditions in the mining sector.

Local sources make up 94 percent of school district revenue. The largest category is ad valorem taxes, which makes up over 80 percent 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. Bond proceeds paid for an addition to and remodel of the Eureka County High School. As of 2011, Eureka County School District has no debt service requirements.

Table 5-3 on the following pages show school district revenues and expenditures for the years 1995-2013. Both revenues and expenditures dropped over the 1995-2004 period. During the years 2000 to 2004 expenditures were higher than revenues. In 2008, however, revenues increased sharply while expenditures continued to drop, making school district revenues higher than expenditures for the first time in four years. That trend continues through 2013 as revenues have nearly doubled annual district expenditures (Figure 5-4).

As shown in Table 5-4, 2013 spending for regular, vocational and other instructional programs was approximately 48 percent of overall expenditures. Undistributed expenditures, which include spending for administration, operation and maintenance of facilities, student transportation, and facilities acquisition, made up 45 percent of school expenditures. In 2011, 2012, and 2013 the district funded \$2.9, \$2.6, and \$3.7 million in building construction, respectively.

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 special revenue 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 construction, remodel and or enlargement of school facilities.



Table 5-3 Eureka County School District Revenues and Expenditures, 1995-2005

YEAR	1995	1996	1997	1998	1999	2000
Revenues						
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	
Total Revenues	\$ 6,892,070	\$ 8,756,308	\$ 5,182,323	\$ 6,130,424	\$ 5,389,185	\$ 4,846,278
Expenditures						
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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total expenditures	\$ 6,312,464	\$ 6,757,722	\$ 8,047,892	\$ 6,375,429	\$ 5,039,886	\$ 4,313,894
YEAR	2001	2002	2003	2004	2005	2006
Revenues						
Local	\$ 3,907,053	\$ 3,730,423	\$ 2,477,469	\$ 3,494,250	\$ 5,817,388	\$ 7,096,778
State	\$ 91,593	\$ 195,828	\$ 799,334	\$ 8,885	\$ 68,722	\$ 226,510
Federal	\$ 230,180	\$ 202,806	\$ 27,581	\$ 43,221	\$ 36,738	\$ 307,233
Other sources	\$ -	\$ 300	\$ -	\$ -	\$ -	\$ 181,310
Total Revenues	\$ 4,228,826	\$ 4,129,357	\$ 3,304,384	\$ 3,546,356	\$ 5,922,848	\$ 7,811,831
Expenditures						
Regular Programs	\$ 1,910,394	\$ 2,007,856	\$ 1,841,604	\$ 1,852,841	\$ 1,713,609	\$ 1,924,696
Vocational Programs	\$ 255,798	\$ 251,632	\$ 140,251	\$ 150,792	\$ 155,613	\$ 164,897
Other instructional Programs	\$ 590,949	\$ 606,593	\$ 78,124	\$ 80,933	\$ 102,706	\$ 448,956
Food Service	\$ 171,387	\$ 163,086	\$ 157,062	\$ 153,204	\$ 159,016	\$ 158,585
Undistributed	\$ 2,052,378	\$ 2,099,631	\$ 1,677,355	\$ 1,803,234	\$ 1,964,999	\$ 2,061,130
Debt service	\$ 243,043	\$ 242,635	\$ 242,414	\$ 1,058,636	(*see note below)	\$ 5,215,709
Total expenditures	\$ 5,223,949	\$ 5,371,433	\$ 4,136,810	\$ 5,099,640	\$ 4,095,943	\$ 736,427



SOURCE: (1995-2000) Nevada Department of Education. (2001-2002) Eureka County School District, Financial statement and Report of Independent Certified Public Accountant, June 30, 2002. (2003-2013) Lisa Jones, Finance Officer, Eureka County School District
 NOTES: *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 inter-fund transfer.

Table 5-4 Eureka County School District Revenue and Expenditures: 2006-2013

YEAR	2007	2008	2009	2010	2011	2012	2013
Revenues							
Local	\$ 9,033,549	\$12,198,954	\$19,421,404	\$17,356,748	\$ 20,796,076	\$ 17,930,376	\$ 18,146,639
State	\$ 342,121	\$ 491,177	\$ 315,662	\$ 252,816	\$ 676,183	\$ 251,396	\$ 147
Federal	\$ 283,380	\$ 120,671	\$ 468,242	\$ 482,051	\$ 661,208	\$ 974,139	\$ 72,788
Other sources	\$ 146,618					\$ 29,000	
Total Revenues	\$ 9,805,668	\$12,810,802	\$20,205,308	\$18,091,615	\$22,133,497	\$19,184,911	\$18,219,574
Expenditures							
Regular Programs	\$ 2,189,489	\$ 2,849,265	\$ 2,488,215	\$ 2,925,626	\$ 2,859,509	\$ 2,802,266	\$ 3,035,522
Vocational Programs	\$ 168,833	\$ 212,435	\$ 206,584	\$ 195,187	\$ 181,420	\$ 204,907	\$ 113,659
Other instructional Programs	\$ 422,086						
Food Service	\$ 185,438	\$ 206,562	\$ 218,929	\$ 249,693	\$ 244,133	\$ 263,165	\$ 273,250
Undistributed	\$ 2,831,961	\$ 3,214,153	\$ 5,477,301	\$ 3,439,385	\$ 3,936,444	\$ 4,451,165	\$ 3,756,030
Building Construction	\$ 2,395,342	\$ 24,699	\$ 948,075	\$ 1,042,454	\$ 2,900,935	\$ 2,608,331	\$ 3,676,240
Debt service	\$ 2,808,454	\$ 2,096,197	\$ 1,331,528	\$ 1,905,859	\$ -	\$-	\$-
Total expenditures	\$11,001,603	\$ 8,603,311	\$10,670,632	\$ 9,758,204	\$10,122,441	\$10,329,834	\$10,854,701

Source: Lisa Jones, Eureka County School District, Finance Department.



Figure 5-4 Eureka County School District Revenues and Expenditures, 1995-2013

