

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 2017, there were 294 students enrolled in Eureka County schools (Table 5-1), the highest level since 2012. The highest school enrollment during the period 1994 to 2017 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.



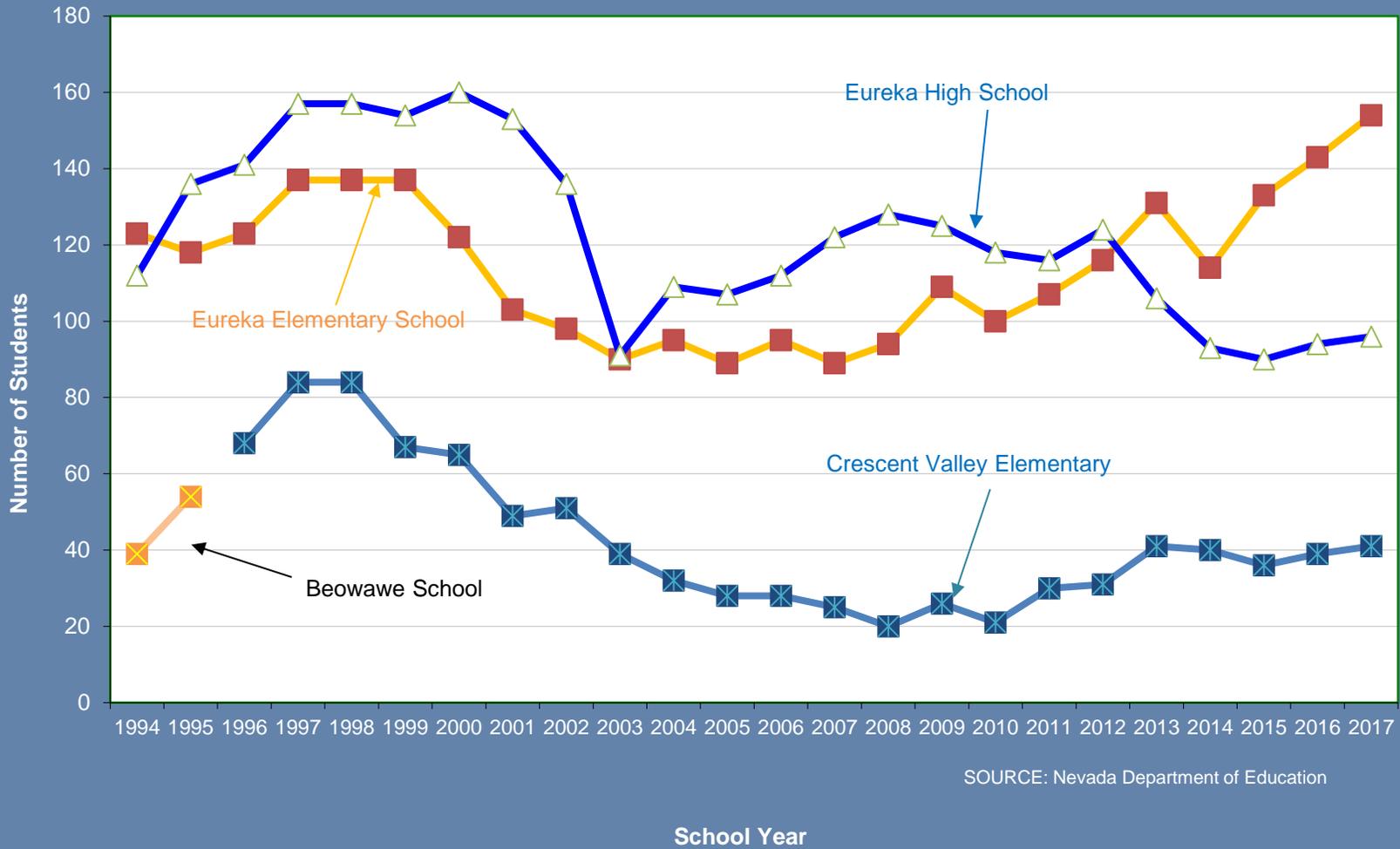
Table 5-1 Eureka County School District Enrollment, 1994-2017

	1994	1996	1998	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Eureka Elementary	123	123	137	122	103	98	90	95	89	95	89	94	109	100	107	116	131	114	133	143	154
Eureka High Sch.	112	141	157	160	153	136	91	109	107	112	122	128	125	118	116	124	106	93	90	94	96
Beowawe Sch.	39																				
Crescent Valley Elementary		68	84	65	49	51	39	32	28	28	25	20	26	21	30	31	41	40	36	39	41

SOURCE: Nevada Department of Education, Research Bulletin, Enrollment Public Schools June 2017.



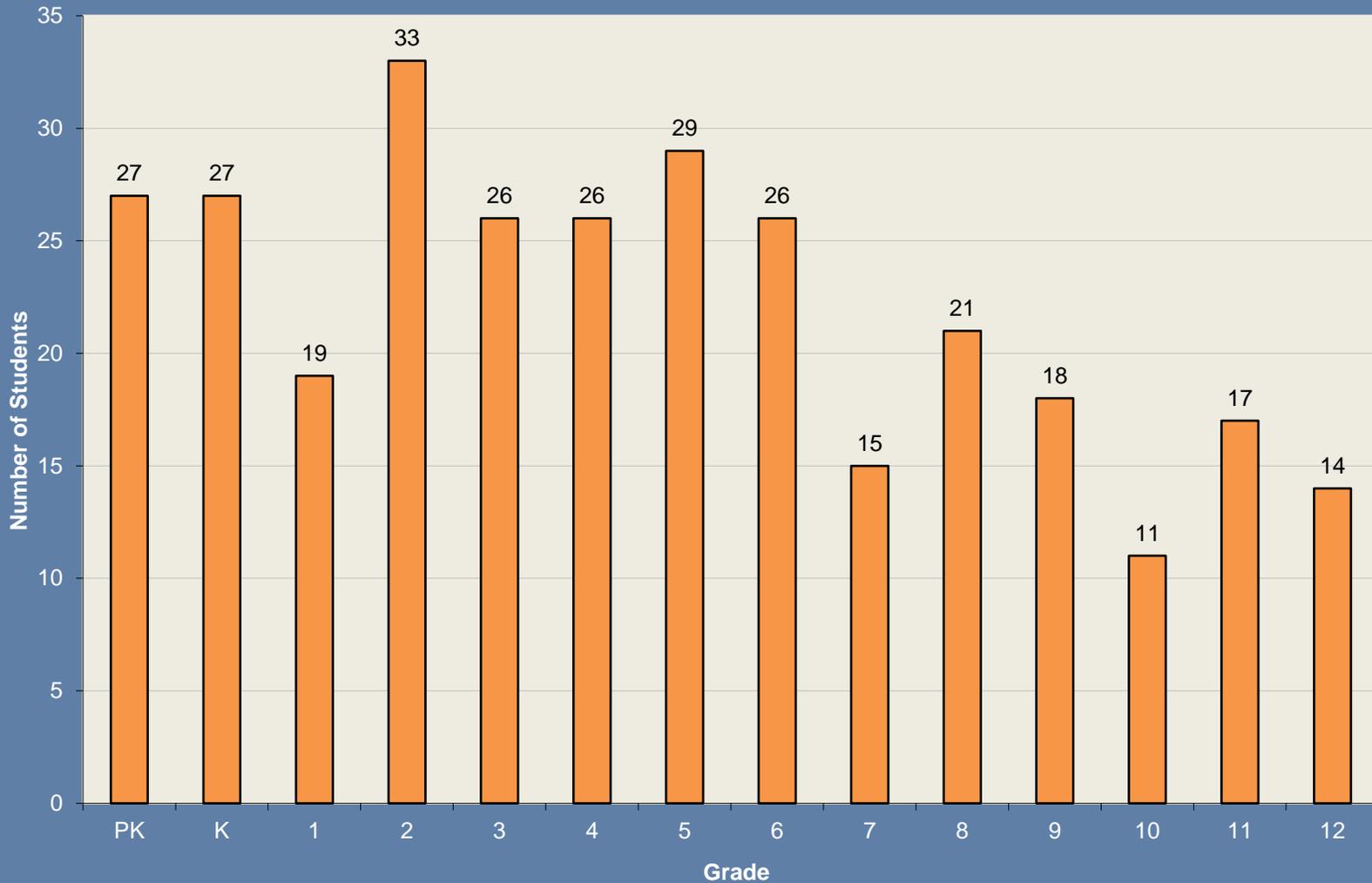
Figure 5-1 Eureka County School District Enrollment, 1994-2017



SOURCE: Nevada Department of Education



Figure 5-2 Eureka County School District Enrollment by Grade, 2017-2018 School Year



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. Since 2007 staffing has remained relatively constant. Enrollment increases are seen at the elementary school level while secondary school enrollments have declined.

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

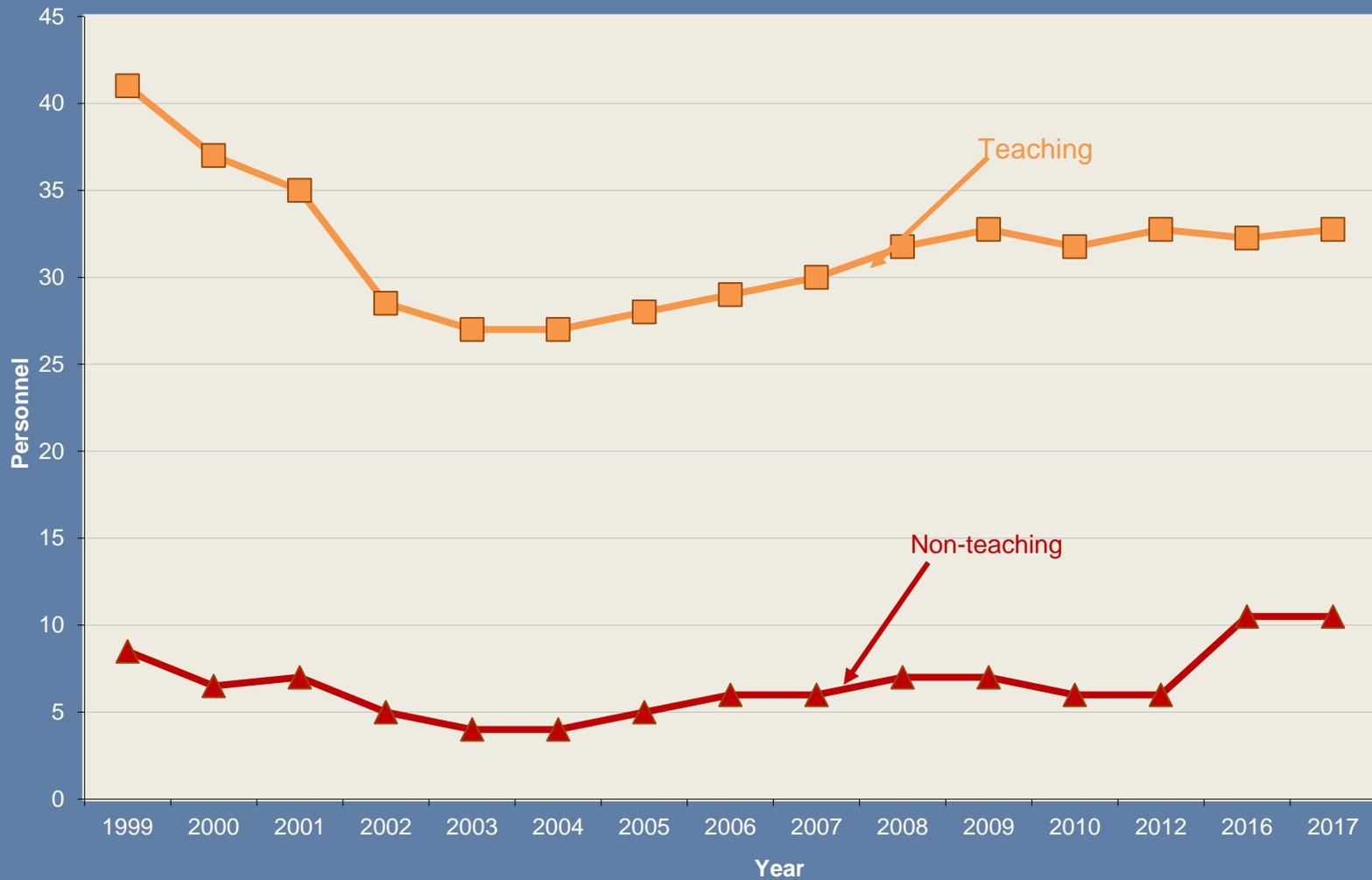
Source: Nevada Department of Education, 2011 salary data not available.

Table 5-2 Cont. Eureka County School District Staffing and Average Salaries, 2016-2017 School Years													
Personnel	2016	2017											
Licensed	32.25	32.75											
Nonteaching	10.5	10.5											
Salaries	2016	2017											
Teaching	\$ 76,079	\$ 74,126											
Nonteaching	\$ 84,914	\$87,893											

Source: Nevada Department of Education, 2015 -2017 Salaries Teaching – licensed instruction and non-teaching is average of licensed administrative support and other administrative support. Personnel include instruction, instructional support, and administration.



Figure 5-3 District Staffing Increases with Enrollment Gains
Eureka County School District Staffing, 1999-2017



Revenue and Expenditures

Over the period from 2006 to 2012 school district revenues increased substantially exceeding \$22 million in 2011. Beginning in 2013 district revenues have fallen substantially while expenditures remained relatively flat ranging between \$8.6 and \$9.1 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 shows school district revenues and expenditures for the years 1995-2017. 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 continued 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 2017 the largest expenditures (regular programs and undistributed) made up 79.3 percent of total district expenditures. In 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	2001
Revenues							
Local	\$ 6,863,104	\$ 8,679,302	\$ 5,108,140	\$ 6,052,209	\$ 5,301,409	\$ 4,762,981	\$ 3,907,053
State	\$ 127	\$ 41,167	\$ 41,512	\$ 43,087	\$ 43,878	\$ 50,132	\$ 91,593
Federal	\$ 28,839	\$ 30,489	\$ 32,671	\$ 35,128	\$ 40,499	\$ 33,165	\$ 230,180
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	\$ 4,228,826
Expenditures							
Regular Programs	\$ 1,657,900	\$ 1,898,346	\$ 2,396,455	\$ 2,237,672	\$ 1,963,751	\$ 1,829,453	\$ 1,910,394
Vocational Programs	\$ 239,135	\$ 300,239	\$ 400,366	\$ 366,519	\$ 233,831	\$ 229,761	\$ 255,798
Other instructional Programs	\$ 175,605	\$ 197,250	\$ 236,395	\$ 166,568	\$ 84,338	\$ 96,085	\$ 590,949
Food Service	\$ 130,350	\$ 159,580	\$ 216,486	\$ 213,083	\$ 184,277	\$ 173,585	\$ 171,387
Undistributed	\$ 1,788,610	\$ 2,148,636	\$ 2,466,013	\$ 2,644,703	\$ 1,940,954	\$ 1,785,010	\$ 2,052,378
Debt service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 243,043
Total expenditures	\$ 6,312,464	\$ 6,757,722	\$ 8,047,892	\$ 6,375,429	\$ 5,039,886	\$ 4,313,894	\$ 5,223,949
YEAR	2002	2003	2004	2005	2006	2007	2008
Revenues							
Local	\$ 3,730,423	\$ 2,477,469	\$ 3,494,250	\$ 5,817,388	\$ 7,096,778	\$ 9,033,549	\$12,198,954
State	\$ 195,828	\$ 799,334	\$ 8,885	\$ 68,722	\$ 226,510	\$ 342,121	\$ 491,177
Federal	\$ 202,806	\$ 27,581	\$ 43,221	\$ 36,738	\$ 307,233	\$ 283,380	\$ 120,671
Other sources	\$ 300	\$ -	\$ -	\$ -	\$ 181,310	\$ 146,618	
Total Revenues	\$ 4,129,357	\$ 3,304,384	\$ 3,546,356	\$ 5,922,848	\$ 7,811,831	\$ 9,805,668	\$12,810,802
Expenditures							
Regular Programs	\$ 2,007,856	\$ 1,841,604	\$ 1,852,841	\$ 1,713,609	\$ 1,924,696	\$ 2,189,489	\$ 2,849,265
Vocational Programs	\$ 251,632	\$ 140,251	\$ 150,792	\$ 155,613	\$ 164,897	\$ 168,833	\$ 212,435
Other instructional Programs	\$ 606,593	\$ 78,124	\$ 80,933	\$ 102,706	\$ 448,956	\$ 422,086	
Food Service	\$ 163,086	\$ 157,062	\$ 153,204	\$ 159,016	\$ 158,585	\$ 185,438	\$ 206,562
Undistributed	\$ 2,099,631	\$ 1,677,355	\$ 1,803,234	\$ 1,964,999	\$ 2,061,130	\$ 2,831,961	\$ 3,214,153
Debt service	\$ 242,635	\$ 242,414	\$ 1,058,636	(*see note below)	\$ 5,215,709	\$ 2,395,342	\$ 24,699
Total expenditures	\$ 5,371,433	\$ 4,136,810	\$ 5,099,640	\$ 4,095,943	\$ 736,427	\$ 2,808,454	\$ 2,096,197



Table 5-4 Eureka County School District Revenue and Expenditures: 2006-2017

YEAR	2009	2010	2011	2012	2013	2015	2016	2017
Revenues								
Local	\$19,421,404	\$17,356,748	\$ 20,796,076	\$ 17,930,376	\$ 18,146,639	\$ 12,959,564	\$10,067,057	\$ 10,841,303
State	\$ 315,662	\$ 252,816	\$ 676,183	\$ 251,396	\$ 147	\$ 326,977	\$ 287,294	\$ 415,982
Federal	\$ 468,242	\$ 482,051	\$ 661,208	\$ 974,139	\$ 72,788	\$ 380,987	\$ 339,750	\$ 384,525
Other sources				\$ 29,000				
Total Revenues	\$20,205,308	\$18,091,615	\$22,133,497	\$19,184,911	\$18,219,574	\$13,667,528	\$ 10,694,101	\$ 11,641,810
Expenditures								
Regular Programs	\$ 2,488,215	\$ 2,925,626	\$ 2,859,509	\$ 2,802,266	\$ 3,035,522	\$ 3,534,492	\$ 3,463,022	\$ 3,800,122
Vocational Programs	\$ 206,584	\$ 195,187	\$ 181,420	\$ 204,907	\$ 113,659	\$ 276,913	\$ 159,970	\$ 172,354
Other instructional Programs						\$ 942,462	\$ 819,841	\$ 932,820
Food Service	\$ 218,929	\$ 249,693	\$ 244,133	\$ 263,165	\$ 273,250	\$ 300,655	\$ 330,467	\$ 335,106
Undistributed	\$ 5,477,301	\$ 3,439,385	\$ 3,936,444	\$ 4,451,165	\$ 3,756,030	\$ 3,249,403	\$ 3,423,580	\$ 3,433,138
Building Construction	\$ 948,075	\$ 1,042,454	\$ 2,900,935	\$ 2,608,331	\$ 3,676,240	\$ 336,472	\$ 145,418	\$ 447,610
Debt service	\$ 1,331,528	\$ 1,905,859	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$10,670,632	\$ 9,758,204	\$10,122,441	\$10,329,834	\$10,854,701	\$8,640,397	\$8,342,298	\$9,121,150

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



Figure 5-4 Eureka County School District Revenues and Expenditures, 1995-2017

