

II. NEVADA PLAN FOR SCHOOL FINANCE AND EDUCATION EXPENDITURES

BACKGROUND—THE NEVADA PLAN

The *Nevada Plan* is the means used to finance elementary and secondary education in the State's public schools. The State develops a guaranteed amount of funding for each of the local school districts, and the revenue, which provides the guaranteed funding, is derived both from State and local sources. On average, the guaranteed funding contributes approximately 75 to 80 percent of school districts' general fund resources. Nevada Plan funding for the districts consists of State support received through the Distributive School Account¹ (DSA) and locally collected revenues from the 2.25-cent Local School Support Tax (LSST) (sales tax) and 25 cents of the Ad Valorem Tax (property tax).

To determine the level of guaranteed funding for each district, a Basic Per-Pupil Support Rate is established. The rate is determined by a formula that considers the demographic characteristics of the school districts. In addition, transportation costs are included using 85 percent of the actual historical costs adjusted for inflation according to the Consumer Price Index. A Wealth Adjustment, based on a district's ability to generate revenues in addition to the guaranteed funding, is also included in the formula.

Each district then applies its Basic Per-Pupil Support Rate to the number of students enrolled. The official count for apportionment purposes is taken in each district on the last day of the first school month. The number of kindergarten children and handicapped 3- and 4-year-olds is multiplied by 0.6 percent and added to the total number of all other enrolled children, creating the Weighted Enrollment. Each district's Basic Per-Pupil Support Rate is multiplied by its Weighted Enrollment to determine the guaranteed level of funding, called the Total Basic Support.

¹ The Distributive School Account is financed by legislative appropriations from the State's General Fund and other revenues, including a 2.25-cent tax on out-of-state sales, an annual slot machine tax, mineral land lease income, interest from investments of the Permanent School Fund, and a portion of estate taxes collected.

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To protect districts from decreases in enrollment, *Nevada Revised Statutes* contains a “hold harmless” provision. If a district’s enrollment decreases, the guaranteed level of funding is based on the largest of the previous two years’ enrollment.

An additional provision assists school districts that experience significant growth within the school year. If a district grows by more than 3 percent but less than 6 percent after the second school month, a growth increment consisting of an additional 2 percent of basic support is added to the guaranteed level of funding. If a district grows by more than 6 percent, the growth increment is 4 percent.

Special Education is funded on a “unit” basis, with the amount per unit established by the Legislature. A “unit” includes the full-time services of licensed personnel providing a program of instruction in accordance with minimum standards prescribed by the State Board of Education. Special education unit funding is provided in addition to the Basic Per-Pupil Support Rate.

The *difference* between total guaranteed support and local resources is state aid, which is funded by the Distributive School Account (DSA). Revenue received by the school district from the 2.25 percent LSST and 25 cents of the property tax is deducted from the school district’s Total Basic Support Guarantee to determine the amount of state aid the district will receive. If local revenues from these two sources are less than anticipated, state aid is increased to cover the total guaranteed support. If these two local revenues come in higher than expected, state aid is reduced.

In addition to revenue guaranteed through the Nevada Plan, school districts receive other revenue considered “outside” the Nevada Plan. Revenues outside the formula, which are not part of the guarantee but are considered when calculating each school district’s relative wealth, include the following: 50 cents of the Ad Valorem tax on property; the share of basic

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government services tax distributed to school districts; franchise tax; interest income; tuition; unrestricted federal revenue, such as revenue received under P. L. 81-874 in lieu of taxes for federally impacted areas; and other local revenues.

Local districts also receive funding from the DSA for Adult High School Diploma (AHSD) programs. The maximum funding for AHSD programs in the school districts and in the State's prisons is established by the Legislature.

In addition to revenues recognized by the Nevada Plan, school districts receive "categorical" funds from the State, Federal Government and private organizations that may only be expended for designated purposes. Examples include the State-funded Class-Size Reduction program and Early Childhood Education, which also receive federal funds, remediation programs, and student counseling services. Federally funded programs include the Title I program for disadvantaged youngsters, No Child Left Behind Act, the National School Lunch program, and Individuals with Disabilities Education Act (IDEA). Categorical funds must be accounted for separately in special revenue funds. Funding for capital projects, which may come from the sale of general obligation bonds, "Pay-as-you-go" tax levies or fees imposed on the construction of new residential units are also accounted for in separate funds (Capital Projects Fund, Debt Service Fund).

Source: Fiscal Analysis Division, Legislative Counsel Bureau

NEVADA PLAN FOR SCHOOL FINANCE AND EDUCATION EXPENDITURES

NEVADA PLAN EXAMPLE—SUMMARY

To understand how the system works, follow the steps in the example on the following page. The count of pupils for apportionment purposes (1) is the number of children enrolled on the last day of the first school month in regular or special education programs, except that each kindergarten pupil and handicapped or gifted and talented child under the age of five is counted as six-tenths of a pupil. In instances of declining enrollment, the higher of the current or previous two year's enrollment is used. This weighted enrollment figure is multiplied by the basic per-pupil support guarantee for the school district for that school year (2) to determine the school district's guaranteed basic support (3). Next, the number of special education units maintained and operated by the district that year is multiplied by the amount per program unit established for that school year (4), and the product is added to basic support to obtain the school district's total guaranteed basic support (5). This product is the amount of funding guaranteed to the school district from a combination of state and local funds.

Revenue received by the school district from the 2.25 percent LSST and 25 cents of the property tax (6) is deducted from the school district's total guaranteed basic support to determine the amount of state aid the district will receive (7). If local revenues from these two sources are less than anticipated, state aid is increased to cover the total basic support guarantee. If these two local revenues come in higher than expected, state aid is reduced. The difference between total guaranteed support and local resources is state aid, and it is funded by the DSA.

An amount for AHSD programs (8), together with any specific programs funded by the Legislature through the DSA, are added to a school district's total state aid to determine the total amount of revenue the school district will receive from the DSA (9).

Sources of revenue "outside" the formula are summed (15) and added to total guaranteed support (5) and the amount provided for AHSD programs, and other legislatively approved programs (8), to determine the school district's total available resources (16).

NEVADA PLAN FOR SCHOOL FINANCE AND EDUCATION EXPENDITURES

NEVADA PLAN EXAMPLE—SUMMARY

The following example illustrates the guaranteed funding process based on the revenue of a hypothetical district and, in addition, shows other revenue outside of the guarantee, making up the total resources included in an operating budget.

Basic Support Guarantee

1. Number of Pupils (Weighted Enrollment ²)	7,000
2. x Basic Support Per Pupil	\$ <u>4,100</u>
3. = Guaranteed Basic Support	\$ 28,700,000
4. + Special Education Allocation (52 units @ \$28,000 per unit)	\$ 1,456,000
5. = Total Guaranteed Support	\$ <u>30,156,000</u>
6. - Local Resources	
2.25-cent Local School Support (sales) Tax	(\$ 7,500,000)
25-cent Ad Valorem (property/mining) Tax	<u>(\$ 3,312,500)</u>
7. = State Responsibility	\$ 19,343,500
8. + Adult High School Diploma Funding	\$ <u>35,000</u>
9. = Total Revenue from Distributive School Account	\$ 19,378,000

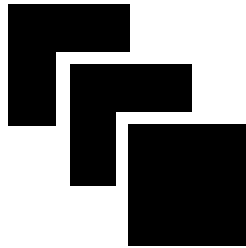
² Weighted Enrollment includes six-tenths the count of pupils enrolled in kindergarten, six-tenths of the count of handicapped 3- and 4-year-olds, a full count of pupils enrolled in grades 1 through 12, and a full count of handicapped minors age 5 and over receiving special education.

NEVADA PLAN FOR SCHOOL FINANCE AND EDUCATION EXPENDITURES

NEVADA PLAN EXAMPLE—SUMMARY

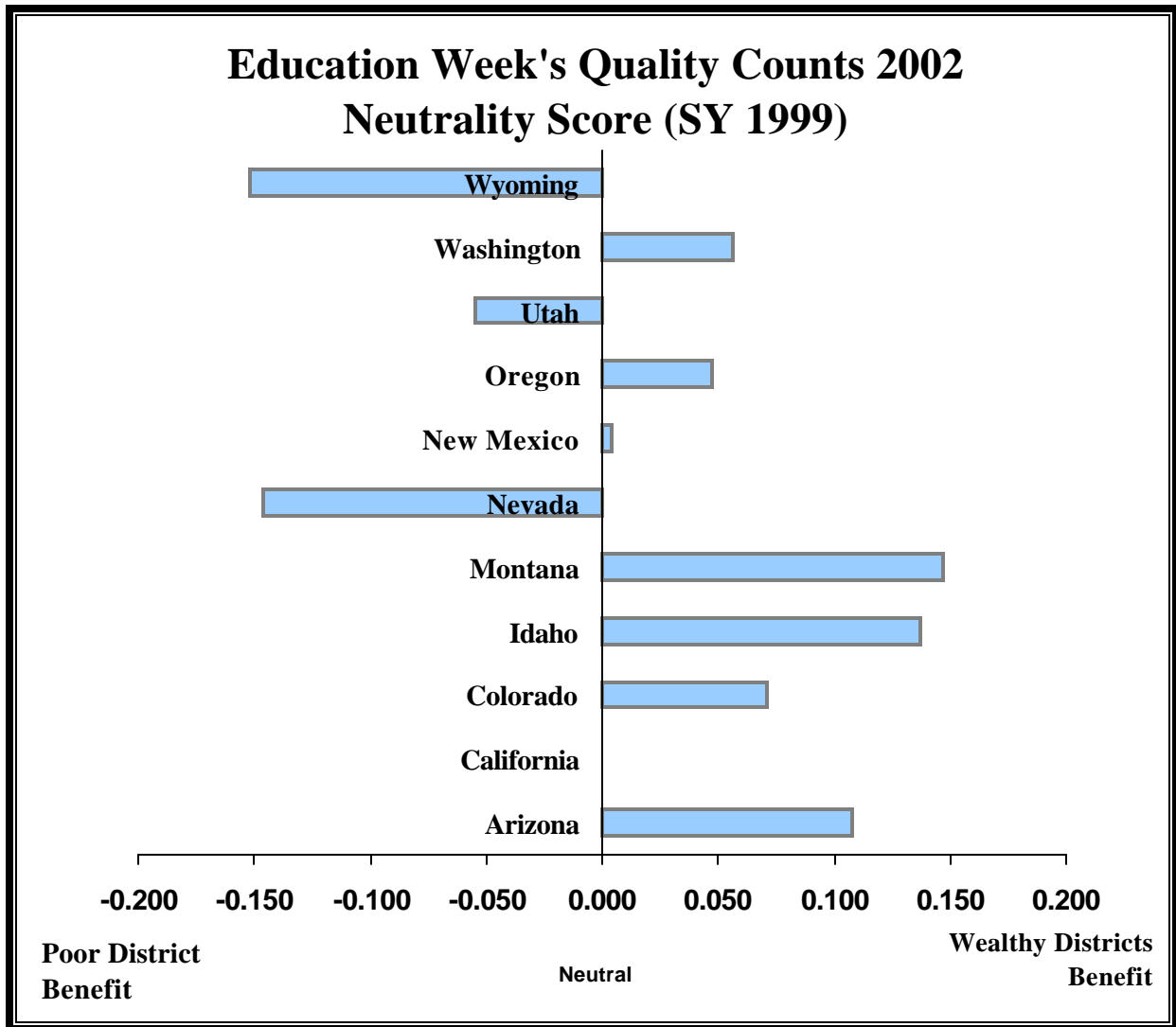
Resources in Addition to Basic Support:

10. 50-cent Ad Valorem (property) Tax	\$ 6,625,000
11. Motor Vehicle Privilege Tax	200,000
12. Federal Revenues (Unrestricted)	150,000
13. Miscellaneous Revenues	10,000
14. Opening Fund Balance	<u>150,000</u>
15. Total Resources in Addition to Basic Support	<u>\$ 7,135,000</u>
16. Total Resources Available (Add lines 5, 8, and 15)	\$37,326,000



NEVADA PLAN FOR SCHOOL FINANCE AND EDUCATION EXPENDITURES

SCHOOL FINANCE SYSTEMS – FISCAL NEUTRALITY



Source: Education Week. *Quality Counts 2002*, January 2002, from the U.S. Census Bureau's Public Elementary-Secondary Education Finance Data for 1999.

Note: Fiscal neutrality = 0. In states with positive scores, total funding increased as district income increased; in states with negative scores, total funding decreased as district income increased. The fiscal neutrality score (which controls for cost and need) is the elasticity of total funding per weighted pupil relative to income per weighted pupil.

NEVADA PLAN FOR SCHOOL FINANCE AND EDUCATION EXPENDITURES

DSA — BUDGETS & ACTUALS

DISTRIBUTIVE SCHOOL ACCOUNT FY92 THROUGH FY 97 ACTUAL EXPENDITURES

DISTRIBUTIVE SCHOOL ACCOUNT	Actual 1991-92	Actual 1992-93	Actual 1993-94	Actual 1994-95	Actual 1995-96	Actual 1996-97
Paid Enrollment (wtd.)	204,256.4	214,985.0	227,364.8	241,794	255,263.8	271,843
Change in Enrollment	5.10%	5.25%	5.76%	6.35%	5.57%	6.50%
Basic Support	\$3,285	\$3,231	\$3,320	\$3,322	\$3,497	\$3,620
Total Basic Support	\$670,919,037 10.99%	\$694,547,591 3.52%	\$754,763,616 8.67%	\$803,298,679 6.43%	\$892,534,627 11.11%	\$984,093,238 10.26%
Class Size Reduction						
Special Education	\$36,052,884	\$38,656,800	\$40,884,480	\$43,112,160	\$46,687,624	\$50,419,819
Special Units/Gifted & Talented						
Adult Diploma	\$7,798,934	\$7,459,592	\$7,723,429	\$7,793,420	\$9,022,637	\$9,646,657
Adult Diploma State Claim				\$21,235		
School Improvement Programs:						
Remediation						
Professional Development						
Student Assessments						
NV Early Literacy Program						
Special Funding*:						
Net Proceeds Tax Advance						
SMART Student Records Sys.						
Education Technology						
Distance Educ/Satellite Dwnlnk						
School-to-Careers						
Early Childhood Education						
Special Stud. Svs--Counseling						
Special Transportation (Lyon)						
Bonus Growth Payments	\$101,278	\$138,284	\$70,531	\$182,548		\$72,015
Schurz Transportation	\$11,308	\$12,585	\$14,698	\$18,253	\$31,385	\$54,872
Eureka Co Adjustment	(\$120,137)	(\$104,108)	(\$126,821)	(\$135,732)	(\$136,919)	(\$141,490)
Non-traditional students						
Emergency Financial Aid - Mineral Co.					\$428,003	
Prior Year Payments Adj.						
Pershing Co Prior Yr Adj	\$96,171					
Total Requirements	\$714,859,475	\$740,710,744	\$803,329,933	\$854,290,563	\$948,567,357	\$1,044,145,111
Less:						
Local Sch Support Tax	(\$258,631,786)	(\$316,545,604)	(\$361,359,553)	(\$399,093,256)	(\$449,087,725)	(\$492,501,929)
13th month due to GASB 22				(\$36,558,385)		
25 Cent Property Tax	(\$56,428,091)	(\$60,408,098)	(\$65,656,450)	(\$71,046,032)	(\$77,410,458)	(\$84,989,673)
Eureka Co Adjustment	\$1,496,397	\$1,609,303	\$2,043,005	\$2,500,746	\$2,500,022	\$2,255,714
State Share	\$401,295,995	\$365,366,345	\$378,356,935	\$350,093,636	\$424,569,196	\$468,909,223
General Fund Appropriation	\$343,207,387	\$324,432,099	\$340,358,172	\$368,052,061	\$362,673,057	\$423,104,047
Annual Slot Tax	\$25,960,921	\$27,056,869	\$31,058,818	\$32,086,231	\$34,736,745	\$35,668,418
Investment Income	\$3,232,011	\$3,245,590	\$3,279,837	\$3,490,103	\$3,728,804	\$2,967,446
Mineral Land Lease	\$7,616,683	\$8,430,806	\$7,600,577	\$8,472,610	\$5,793,503	\$5,796,930
Out-of-State Sales Tax	\$21,531,032	\$27,865,375	\$32,231,684	\$37,479,973	\$44,623,979	\$50,516,093
13th month due to GASB 22				\$3,729,507		
Trans Fund School Imp. (2710)						
Balance From Previous Year		\$252,039	\$0			
Prior Year Refunds		\$4,343	\$37,885	\$259	\$18,276	\$42,156
Prior Year's Interest Earnings						
Transfer Appropriation						
Balance Forward to Next Year						
Total	\$401,548,034	\$391,287,121	\$414,566,974	\$453,310,744	\$451,574,364	\$518,095,090
			Bal. Forward to New Yr \$36,210,039		Bal. Forward to New Yr \$27,005,168	
		Revert to General Fund		Revert to General Fund		Revert to General Fund
Balance	\$252,039	\$25,920,776		\$103,217,108		\$49,185,867

* Special funding was not included in DSA until the 1999 Legislative Session. Therefore, total approved budgets and actual expenditures for public education may not be equal to the figures shown in this table.

NEVADA PLAN FOR SCHOOL FINANCE AND EDUCATION EXPENDITURES

DSA—BUDGET & ACTUALS

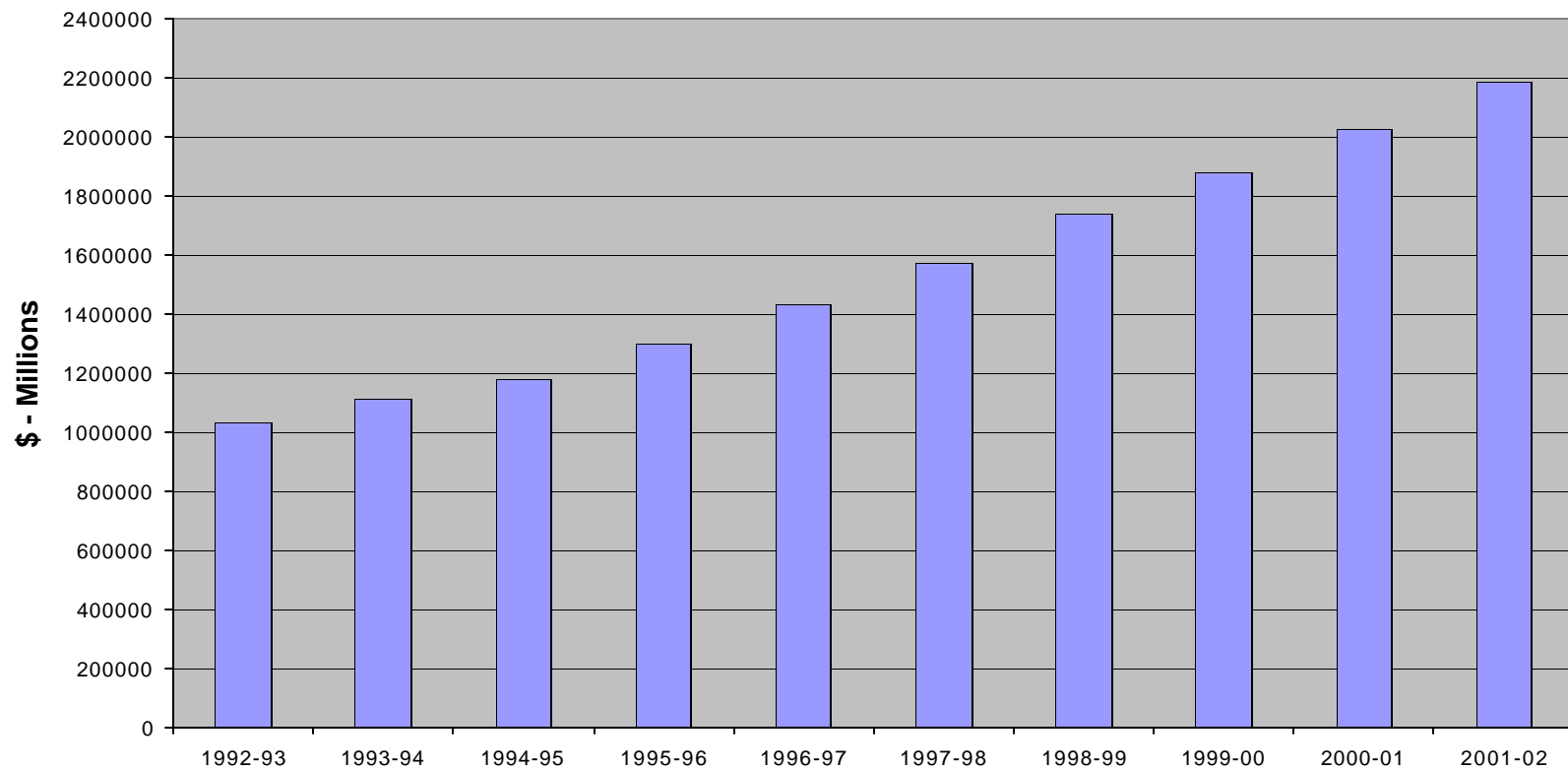
DISTRIBUTIVE SCHOOL ACCOUNT FY98 THROUGH FY 02 ACTUAL AND FY03 BUDGETED EXPENDITURES

DISTRIBUTIVE SCHOOL ACCOUNT	Actual 1997-98	Actual 1998-99	Actual 1999-00	Actual 2000-01	Actual 2001-02	Legis Apprv 2002-03
Paid Enrollment (wtd.)	286,084.0	300,566.8	315,468.0	329,008.2	344,765.0	360,931.0
Change in Enrollment	5.24%	5.06%	4.96%	4.29%	4.79%	4.69%
Basic Support	\$3,698	\$3,812	\$3,803	\$3,814	\$3,902	\$3,991
Total Basic Support	\$1,058,278,275	\$1,143,217,914	\$1,199,555,577	\$1,254,675,975	\$1,351,677,697	\$1,440,389,161
	7.54%	8.03%	4.93%	4.60%	7.73%	6.56%
Class Size Reduction			\$82,900,043	\$86,880,711	\$91,822,619	\$99,730,291
Special Education	\$54,723,344	\$58,981,824	\$62,985,216	\$67,330,199	\$72,004,752	\$76,868,064
Special Units/Gifted & Talented			\$140,256	\$112,020	\$116,971	\$167,321
Adult Diploma	\$10,818,149	\$12,010,785	\$12,851,826	\$13,736,786	\$14,671,612	\$15,641,566
Adult Diploma State Claim						
School Improvement Programs:						
Remediation			\$4,278,000	\$3,914,030	\$5,710,014	\$6,750,000
Professional Development			\$3,500,000	\$3,500,000	\$4,695,530	\$5,500,775
Student Assessments			\$1,200,000	\$1,200,000		
NV Early Literacy Program					\$4,431,127	\$4,500,000
Special Funding:						
Net Proceeds Tax Advance			\$3,687,525			
SMART Student Records Sys.			\$2,000,000	\$1,993,734		
Education Technology			\$1,526,532	\$2,645,791		
Distance Educ/Satellite Dwnlnk			\$400,000	\$400,000		
School-to-Careers			\$1,000,000	\$1,000,000	\$500,000	
Early Childhood Education			\$500,000	\$498,961	\$2,595,583	\$3,500,000
Special Stud. Svs--Counseling			\$850,000	\$850,000	\$850,000	\$850,000
Special Transportation (Lyon)			\$44,675	\$74,170	\$47,715	\$44,675
Bonus Growth Payments		\$21,543		\$70,195		
Schurz Transportation	\$46,753	\$60,039				
Eureka Co Adjustment	(\$147,016)	(\$149,232)		(\$1,021,651)		
Non-traditional students				\$43,424	\$157,102	
Emergency Financial Aid - Mineral Co.						
Prior Year Payments Adj.		\$334,370				
Pershing Co Prior Yr Adj						
Total Requirements	\$1,123,719,505	\$1,214,477,243	\$1,377,419,650	\$1,437,904,345	\$1,549,280,722	\$1,653,941,853
Less:						
Local Sch Support Tax	(\$509,494,808)	(\$560,180,959)	(\$604,160,517)	(\$636,032,731)	(\$644,428,774)	(\$715,166,715)
13th month due to GASB 22						
25 Cent Property Tax	(\$93,284,659)	(\$102,529,456)	(\$114,216,793)	(\$124,396,459)	(\$131,796,116)	(\$144,666,704)
Eureka Co Adjustment	\$2,137,237	\$1,745,240		\$1,603,301		
State Share	\$523,077,275	\$553,512,068	\$659,042,340	\$679,078,456	\$773,055,832	\$794,108,434
General Fund Appropriation	\$432,357,623	\$440,330,443	\$545,989,329	\$564,375,447	\$588,121,907	\$642,986,176
Annual Slot Tax	\$35,405,167	\$37,421,958	\$38,260,686	\$39,718,125	\$38,429,229	\$40,222,309
Investment Income	\$6,016,596	\$3,419,491	\$3,744,428	\$7,256,488	\$4,765,750	\$4,994,428
Mineral Land Lease	\$5,128,231	\$2,838,971	\$2,412,306	\$3,000,487	\$3,655,780	\$2,412,306
Out-of-State Sales Tax	\$56,879,469	\$65,365,286	\$62,402,171	\$64,081,112	\$63,841,496	\$73,993,215
13th month due to GASB 22						
Trans Fund School Imp. (2710)			\$13,891,737	\$16,767,624	\$29,500,000	\$29,500,000
Balance From Previous Year		\$11,701,598		\$7,643,116		
Prior Year Refunds	\$76,437	\$46,609	(\$15,201)	\$157,415	\$947,250	
Prior Year's Interest Earnings						
Appropriation Transfer					\$43,852,000	
Balance Forward to Next Year						
Total	\$535,863,523	\$561,124,356	\$666,685,456	\$702,999,814	\$773,113,412	\$794,108,434
Bal. Forward to New Yr.	\$11,701,598		Bal. Forward to New Yr.	\$7,643,116	Bal. Forward to New Yr.	\$57,580
		Revert to General Fund		Revert to General Fund		
Balance	\$1,084,651	\$7,612,294	\$41,192	\$23,921,358	(\$0)	(\$0)

NEVADA PLAN FOR SCHOOL FINANCE AND EDUCATION EXPENDITURES

EXPENDITURES

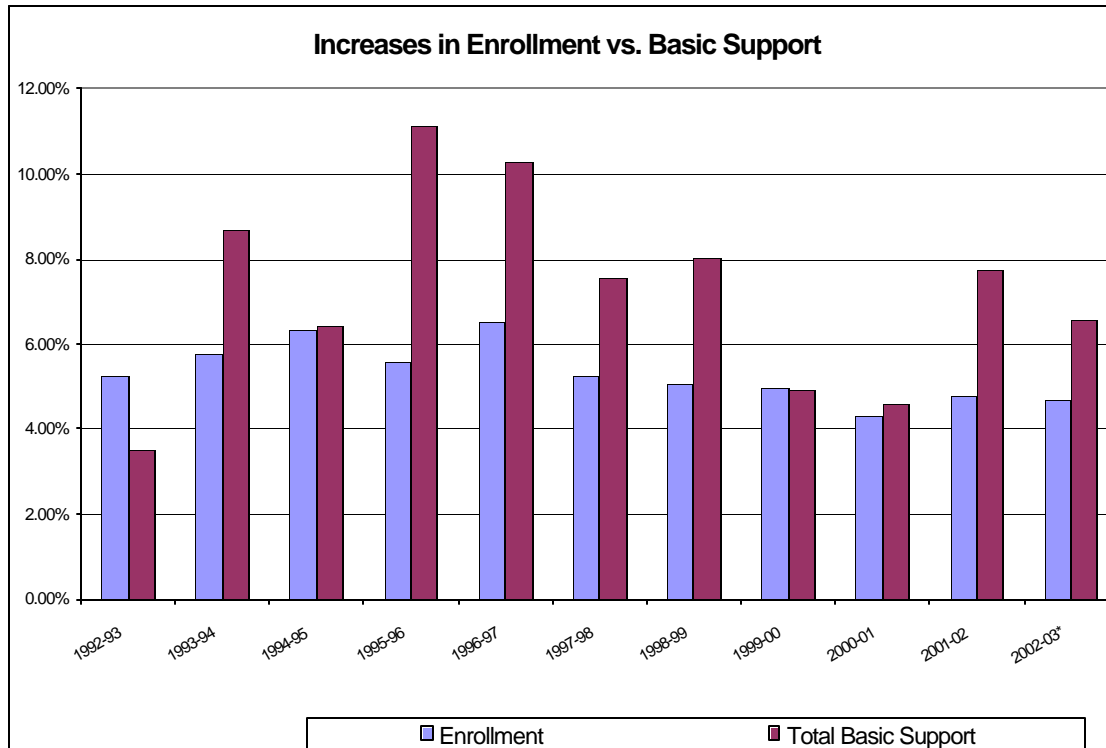
STATE OF NEVADA:
Current Expenditures for Public Elementary and Secondary Education
FY 1993 through 2002



Source: U.S. Department of Education, National Center for Education Statistics, "Early Estimates of Public Elementary/Secondary Education Survey," 2001-2002, and Common Core of Data surveys.

NEVADA PLAN FOR SCHOOL FINANCE AND EDUCATION EXPENDITURES

EXPENDITURES



	1992-93	1993-94	1994-95	1995-96	1996-97	1997-98	1998-99	1999-00	2000-01	2001-02	2002-03*
Enrollment	5.25%	5.76%	6.35%	5.57%	6.50%	5.24%	5.06%	4.96%	4.29%	4.79%	4.69%
Total Basic Support	3.52%	8.67%	6.43%	11.11%	10.26%	7.54%	8.03%	4.93%	4.60%	7.73%	6.56%

* 2002-03 is based on Legislatively approved amount.

Source: Fiscal Analysis Division, 2003.



NEVADA PLAN FOR SCHOOL FINANCE AND EDUCATION EXPENDITURES

EXPENDITURES

WESTERN STATES COMPARISON: Estimated Student Membership And Number Of Teachers, And Estimates Of Revenues, Expenditures, And Pupil/Teacher Ratio, For Public Elementary And Secondary Schools – 2001-02

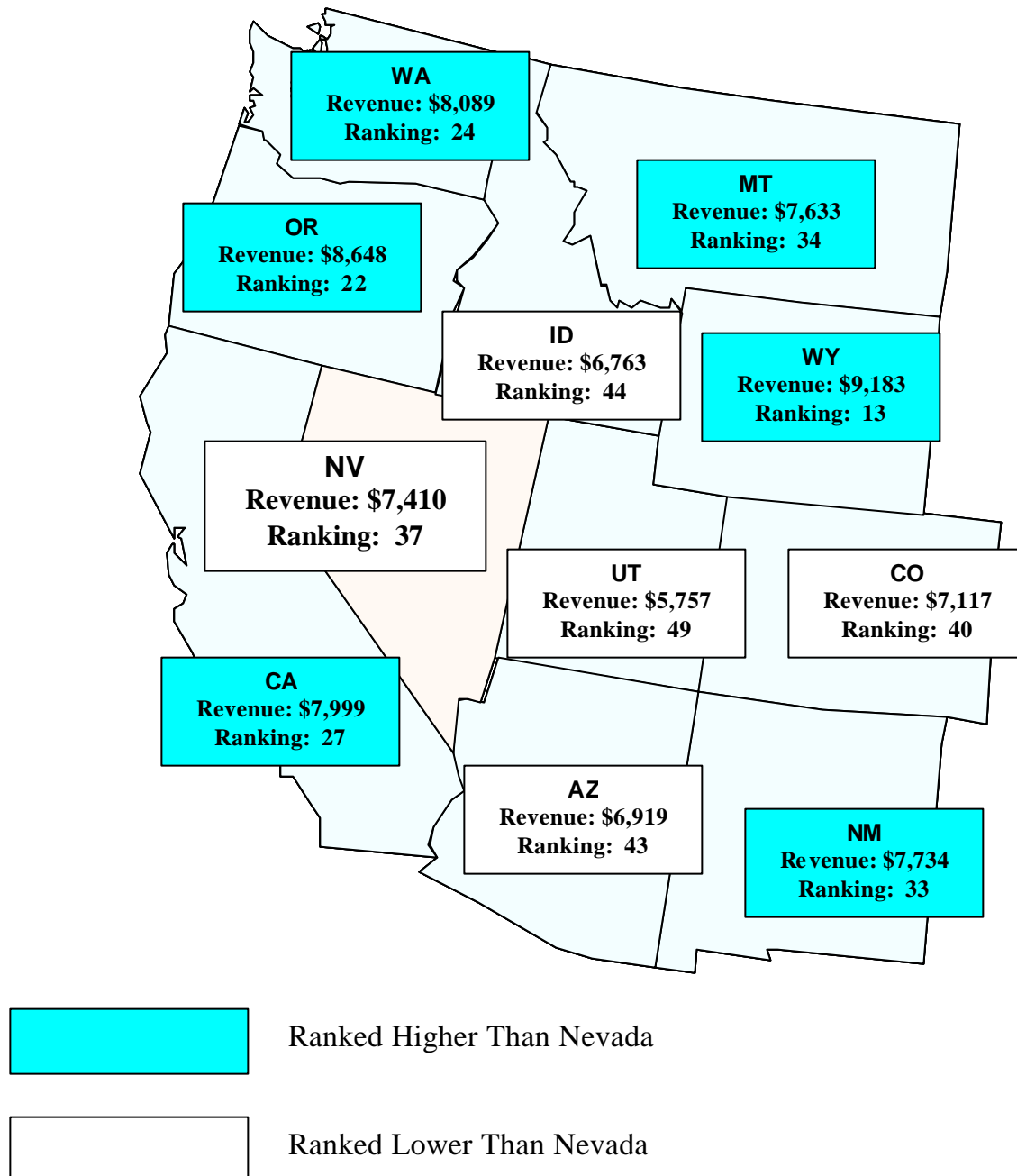
State	Preliminary		Estimated				
	Students	Teachers	Revenues (In Thousands)	Expenditures (In Thousands)	Pupil/Teacher Ratio	Per-Pupil Revenue	Per-Pupil Expenditure
Arizona	903,518	45,959	6,251,791	4,919,844	19.7	6,919	5,445
California	6,247,889	304,598	49,977,065	42,972,693	20.5	7,999	6,878
Colorado	742,065	43,282	5,281,259	4,633,739	17.1	7,117	6,244
Idaho	246,000	13,800	1,663,600	1,424,116	17.8	6,763	5,789
Montana	151,970	10,212	1,160,000	1,076,000	14.9	7,633	7,080
Nevada	356,038	19,255	2,638,399	2,183,900	18.5	7,410	6,134
New Mexico	316,143	20,000	2,445,050	2,242,287	15.8	7,734	7,093
Oregon	552,144	30,895	4,775,000	4,572,000	17.9	8,648	8,280
Utah	477,801	21,900	2,750,680	2,278,647	21.8	5,757	4,769
Washington	1,009,626	51,584	8,166,964	7,305,880	19.6	8,089	7,236
Wyoming	87,768	6,730	806,000	720,000	13.0	9,183	8,203
United States	47,575,862	2,988,379	405,796,406	357,955,487	15.9	8,529	7,524

Source: U.S. Department of Education, National Center for Education Statistics, Common Core of Data, “Early Estimates of Public Elementary/Secondary Education Survey,” 2001-02.

NEVADA PLAN FOR SCHOOL FINANCE AND EDUCATION EXPENDITURES

EXPENDITURES

Per Pupil Revenue Rankings - 2002

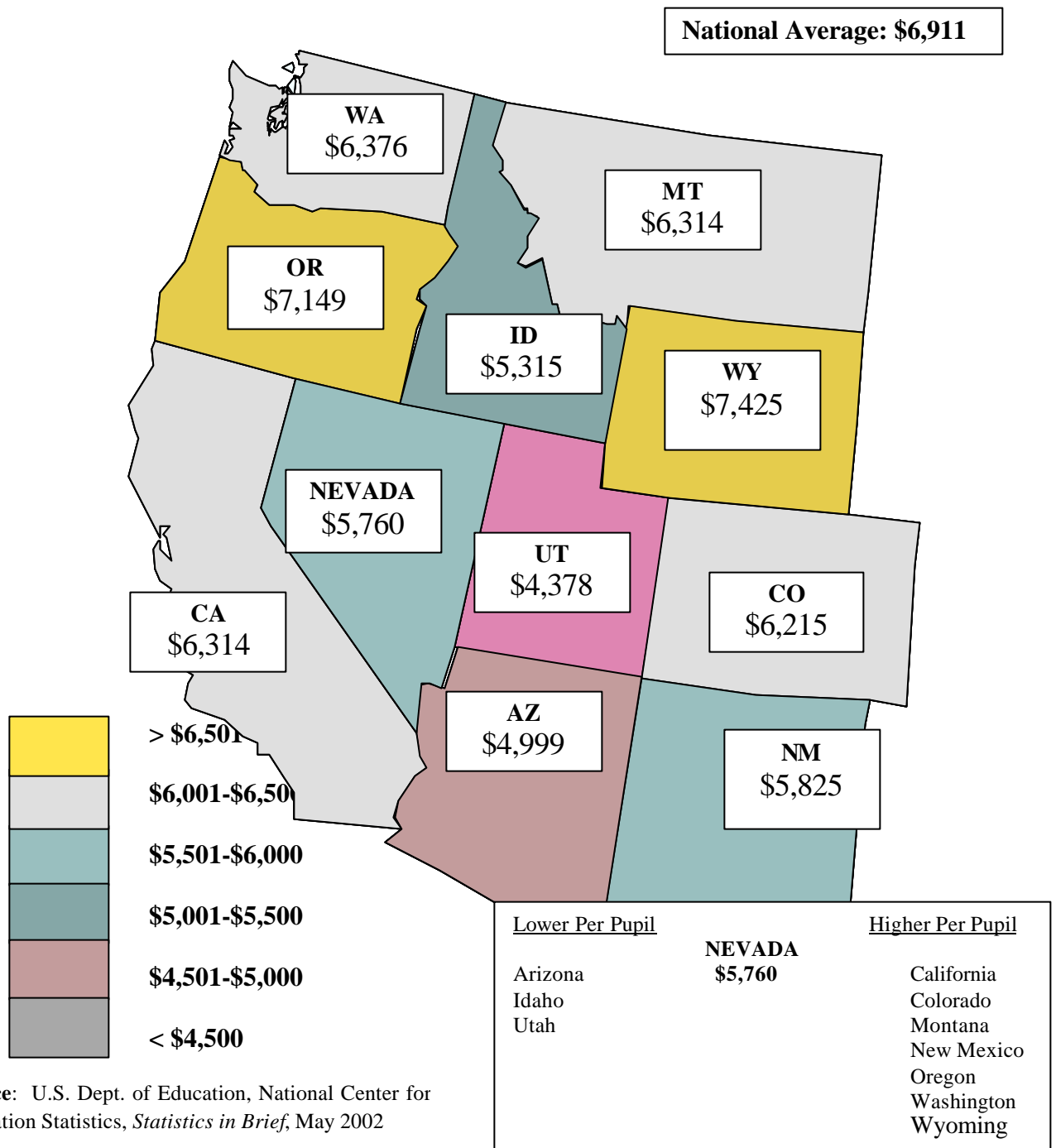


Source: US Department of Education, NCES, "Early Estimates of Public Elementary and Secondary Education Statistics: 2001-2002" in Education State Rankings 2002-2003.

NEVADA PLAN FOR SCHOOL FINANCE AND EDUCATION EXPENDITURES

EXPENDITURES

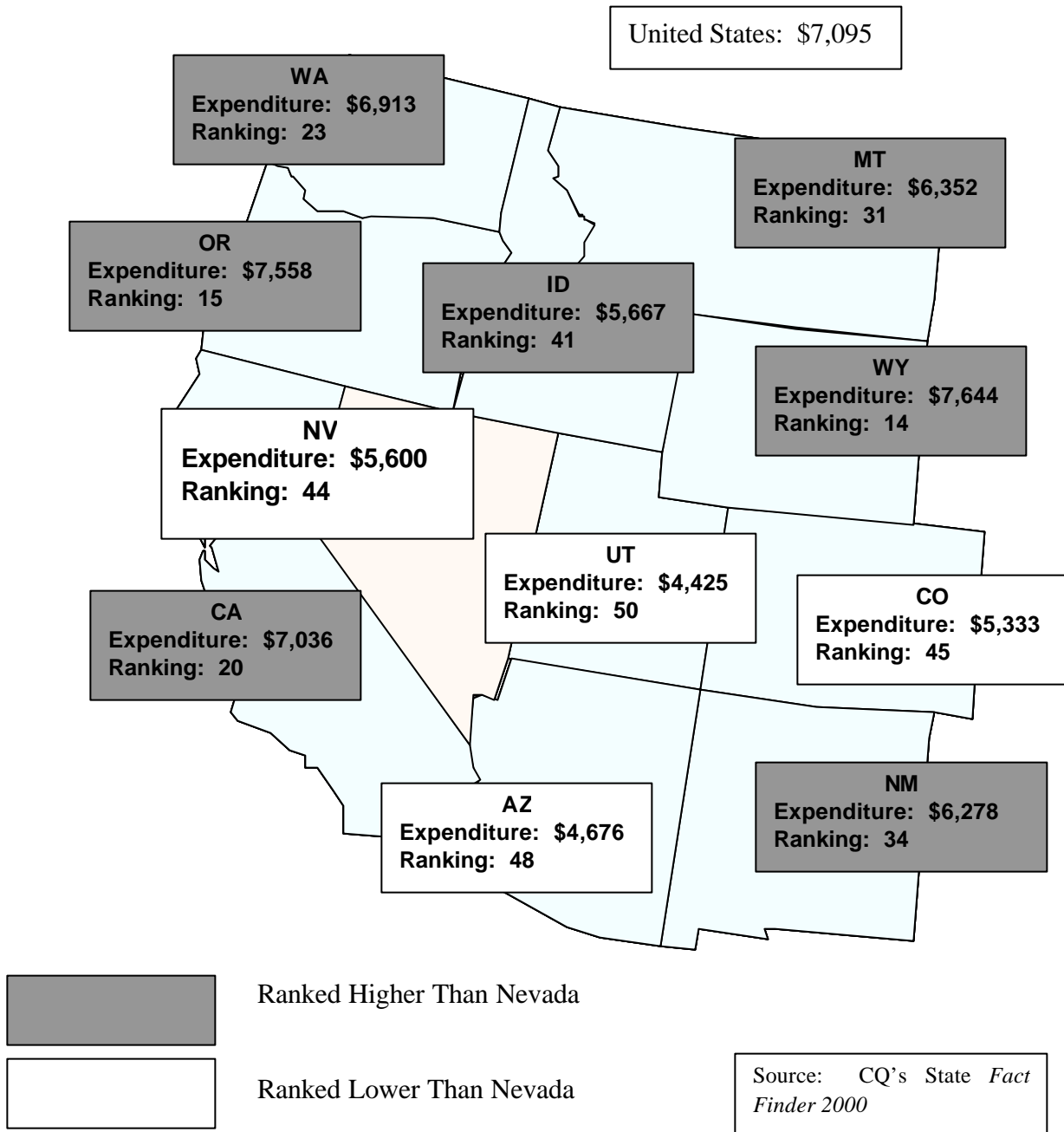
PER-PUPIL EXPENDITURES FOR ELEMENTARY AND SECONDARY SCHOOLS, SCHOOL YEAR 1999-2000



NEVADA PLAN FOR SCHOOL FINANCE AND EDUCATION EXPENDITURES

EXPENDITURES

PER PUPIL EXPENDITURE RANKINGS – 2000-2001



NEVADA PLAN FOR SCHOOL FINANCE AND EDUCATION EXPENDITURES

EXPENDITURES

WESTERN STATE COMPARISON PER PUPIL EXPENDITURES FOR ELEMENTARY AND SECONDARY SCHOOLS, BY FUNCTION – 1999-2000

State	CURRENT PER PUPIL EXPENDITURES			
	Total	Instruction	Support Services	Non-Instruction
Arizona	4,999	3,056	1,702	242
California	6,314	3,947	2,122	245
Colorado	6,215	3,601	2,389	225
Idaho	5,315	3,280	1,803	231
Montana	6,314	3,939	2,121	254
Nevada	5,760	3,437	2,145	178
New Mexico	5,825	3,287	2,254	285
Oregon	7,149	4,244	2,653	251
Utah	4,378	2,858	1,256	264
Washington	6,376	3,803	2,261	312
Wyoming	7,425	4,537	2,636	252
United States	6,911	4,267	2,350	293

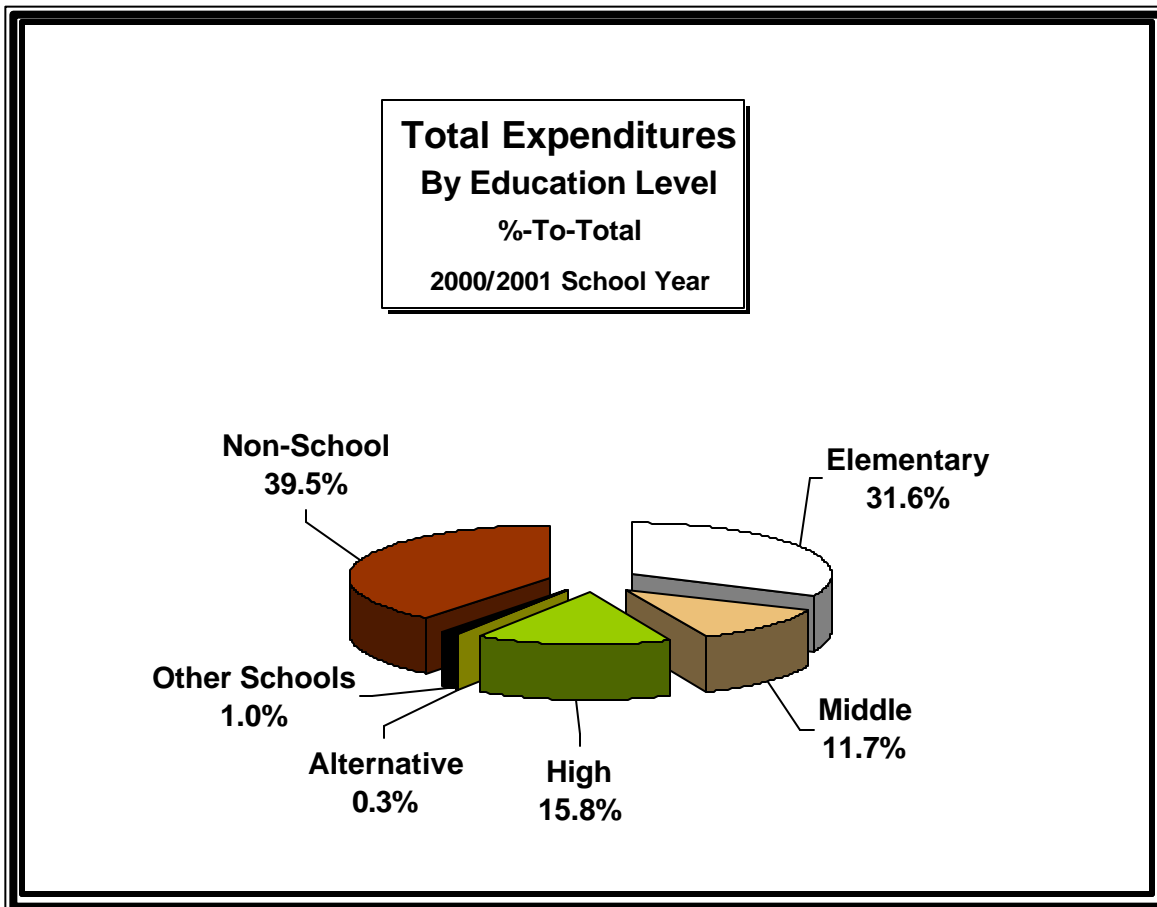
Source: U.S. Department of Education, NCES, Common Core of Data, *Statistics In Brief*, May 2002.



Higher Per Pupil Expenditures on Instruction than Nevada

NEVADA PLAN FOR SCHOOL FINANCE AND EDUCATION EXPENDITURES

IN\$ITE FINANCIAL ANALYSIS SYSTEM



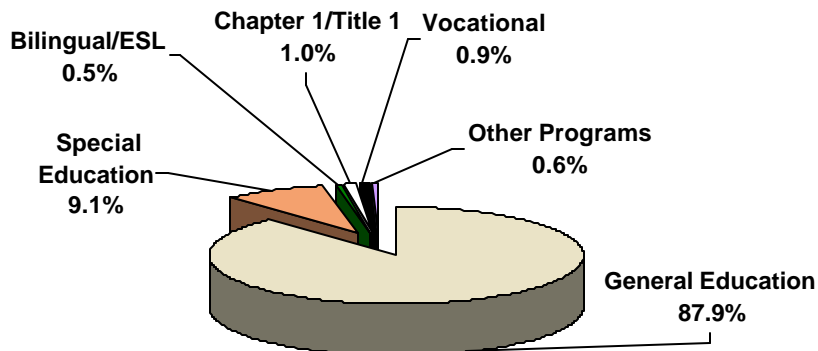
Education Level	Enrollment	Amount	\$ Per Pupil	%-To-Total
Elementary	173,837	\$890,283,046	\$5,121	31.6%
Middle	72,936	\$330,315,283	\$4,529	11.7%
High	89,428	\$444,115,718	\$4,966	15.8%
Alternative	958	\$9,828,445	\$10,259	0.3%
Other Schools	N/A	\$28,221,501	N/A	1.0%
Non-School	N/A	\$1,112,748,625	N/A	39.5%
Total	339,201	\$2,815,512,618	\$8,300	100.0%

Source: Fox River Learning, Inc 2000-2001 reports.

NEVADA PLAN FOR SCHOOL FINANCE AND EDUCATION EXPENDITURES

IN\$ITE FINANCIAL ANALYSIS SYSTEM

#12 Expenditures By Six Programs
General Education and
Incremental Programs
%-To-Total
2000/2001 School Year



Program	Program Enrollment ¹	Amount	Incremental \$ Per Pupil ³	Total \$ Per Pupil ³	%-To-Total
General Education	328,612.40	\$2,476,186,110	\$7,535	\$7,535	87.9%
Special Education	37,917.00	\$254,978,724	\$6,725	\$14,260	9.1%
Bilingual / ESL	49,048.00	\$12,930,862	\$264	\$7,799	0.5%
Chapter 1 / Title 1	59,561.20	\$28,740,390	\$483	\$8,018	1.0%
Vocational	53,872.00	\$26,713,973	\$496	\$8,031	0.9%
Other Programs ²	N/A	\$15,962,558	N/A	N/A	0.6%
Total	339,201	\$2,815,512,618	N/A	\$8,300	100.0%

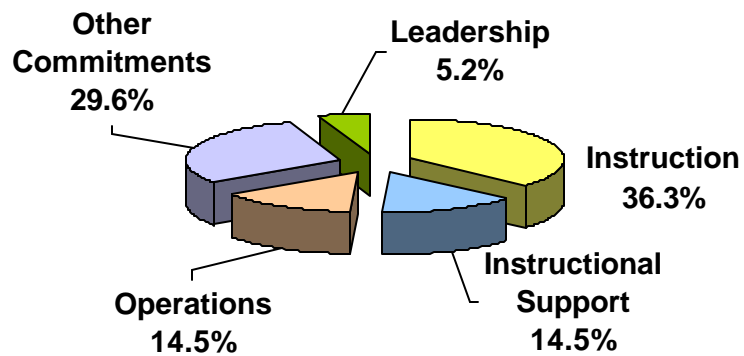
1. Students are counted as 1.0 in multiple programs. Therefore, the total of programmatic enrollments is greater than "Total District" enrollment. Kindergarten and pre-school students are counted as 0.6 for enrollment because they attend school for only part of the day.
2. "Other Programs" does not include a per pupil expenditure because these programs benefit various student populations with a variety of needs, and a per pupil calculation would not be comparable.

Source: Fox River Learning, Inc 2000-2001 reports.

NEVADA PLAN FOR SCHOOL FINANCE AND EDUCATION EXPENDITURES

IN\$ITE FINANCIAL ANALYSIS SYSTEM

**#1 Total Expenditures
(All Funding Sources)
By Five Major Functions
2000/2001 School Year**

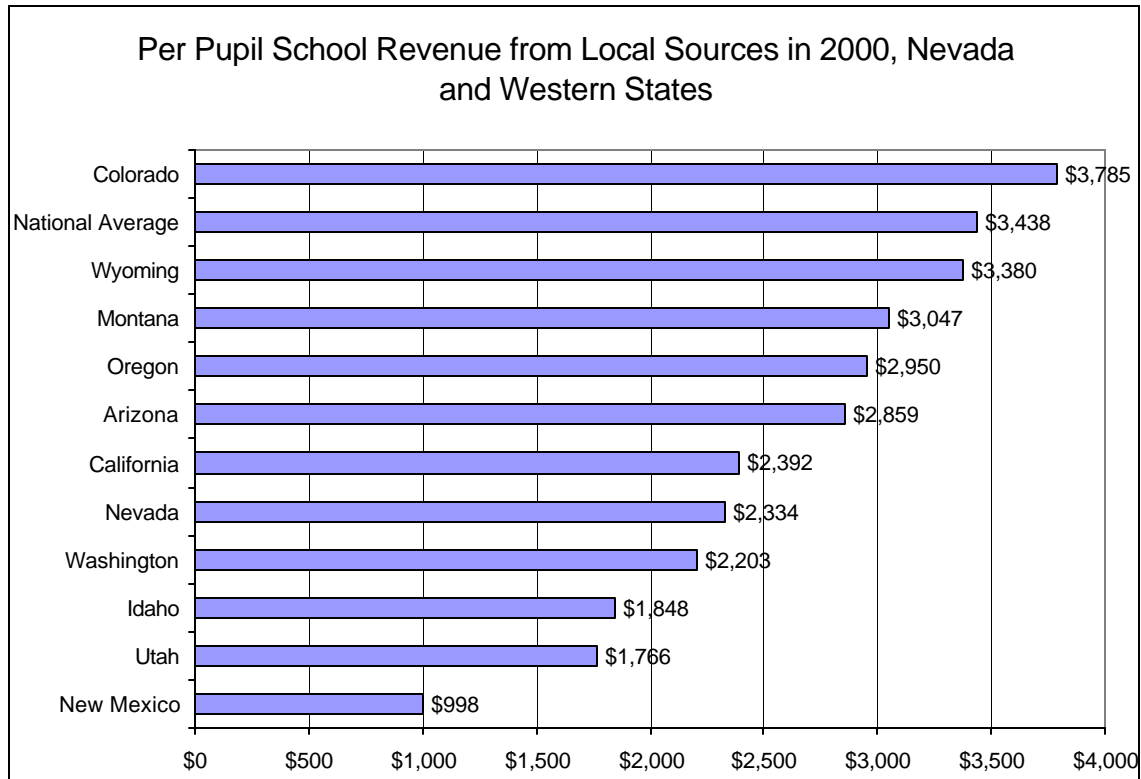


Enrollment:				
339,201				
	Amount	Per Pupil	% - To - Total	
Instruction	\$1,022,165,376	\$3,013	36.3%	
Instructional Support	\$407,002,831	\$1,200	14.5%	
Operations	\$407,420,925	\$1,201	14.5%	
Other Commitments	\$832,295,105	\$2,454	29.6%	
Leadership	\$146,628,380	\$432	5.2%	
Total Expenditures	\$2,815,512,618	\$8,300	100.0%	

Source: Fox River Learning, Inc 2000-2001 reports.

NEVADA PLAN FOR SCHOOL FINANCE AND EDUCATION EXPENDITURES

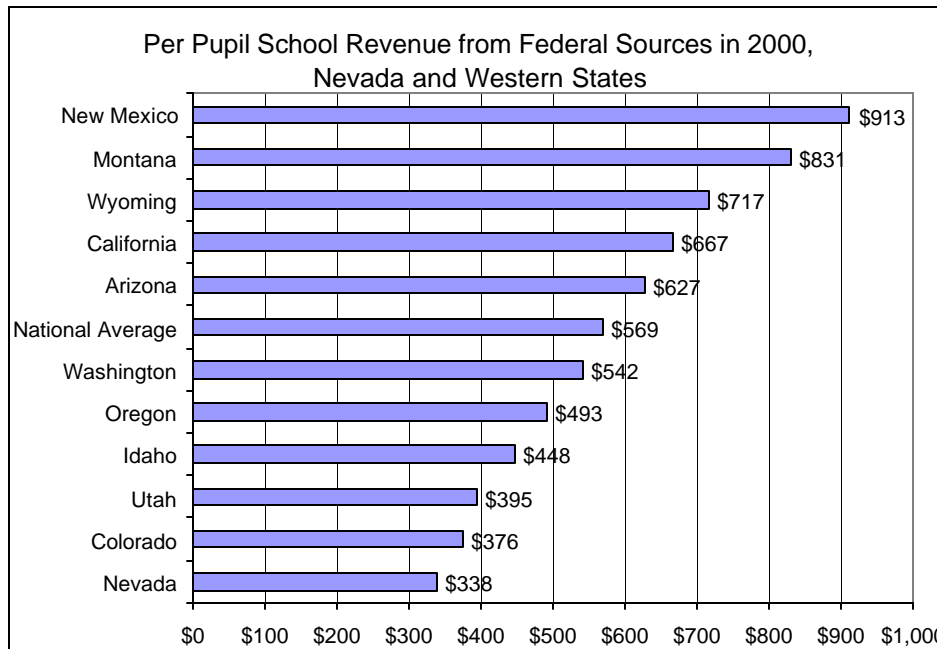
REVENUE SOURCES — NEVADA AND WESTERN STATES



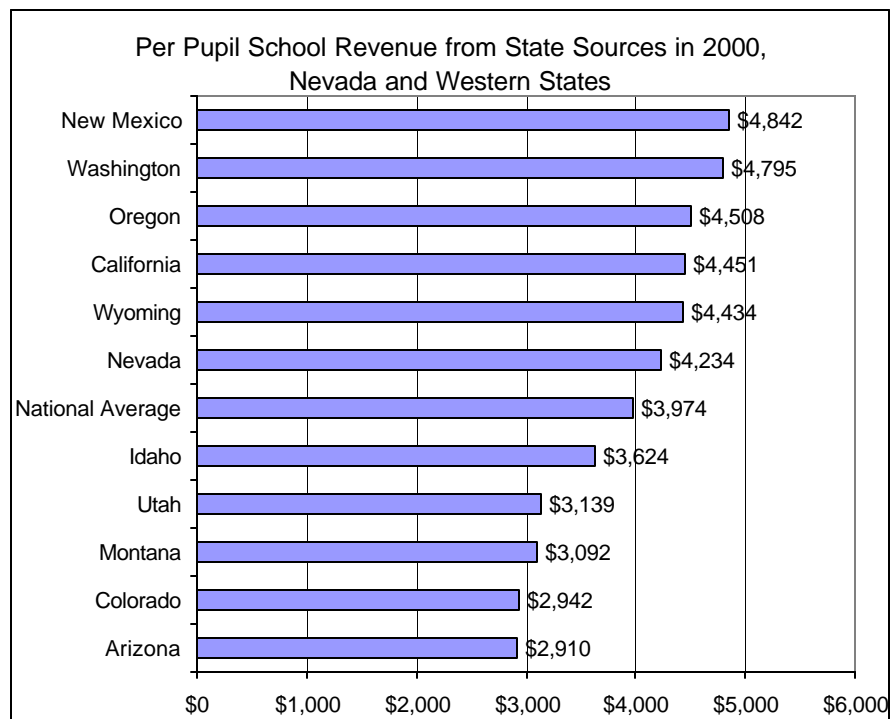
Source: U.S. Bureau of the Census, "Public Elementary-Secondary Education Finances: 1999-2000," in *Education State Rankings 2002-2003*

NEVADA PLAN FOR SCHOOL FINANCE AND EDUCATION EXPENDITURES

REVENUE SOURCES — FEDERAL SOURCES



Source: U.S. Bureau of the Census, "Public Elementary-Secondary Education Finances: 1999-2000" in *Education State Rankings 2002-2003*.



NEVADA PLAN FOR SCHOOL FINANCE AND EDUCATION EXPENDITURES

LOCAL GOVERNMENT INDEBTEDNESS

LOCAL GOVERNMENT INDEBTEDNESS GENERAL OBLIGATION BONDS OF SCHOOL DISTRICTS AND OTHER LOCAL GOVERNMENT ENTITIES IN NEVADA June 30, 2002

County	County Bond Amount	Schools Amount	Cities/Other Amount	Total	Percent of G.O. Bonds for Schools
Carson City	\$2,425,000	\$43,190,000		\$45,615,000	94.7%
Churchill		\$25,250,000		\$25,250,000	100.0%
Clark	\$142,195,000	\$1,922,076,995	\$247,423,486	\$2,311,695,481	83.1%
Douglas		\$20,189,659	\$1,085,000	\$21,274,659	94.9%
Elko			\$1,475,000	\$1,475,000	0.0%
Esmeralda				\$0	0.0%
Eureka				\$0	0.0%
Humboldt	\$325,000	\$5,610,000	\$4,370,000	\$10,305,000	54.4%
Lander	\$3,955,000			\$3,955,000	0.0%
Lincoln		\$1,593,000		\$1,593,000	100.0%
Lyon		\$52,710,000		\$52,710,000	100.0%
Mineral		\$5,615,000		\$5,615,000	100.0%
Nye		\$53,915,000	\$2,199,000	\$56,114,000	96.1%
Pershing		\$5,585,000		\$5,585,000	100.0%
Storey		\$1,160,000		\$1,160,000	100.0%
Washoe	\$59,295,000	\$335,985,000	\$40,845,000	\$436,125,000	77.0%
White Pine		\$7,655,000		\$7,655,000	100.0%
Statewide	\$208,195,000	\$2,480,534,654	\$297,397,486	\$2,986,127,140	83.1%

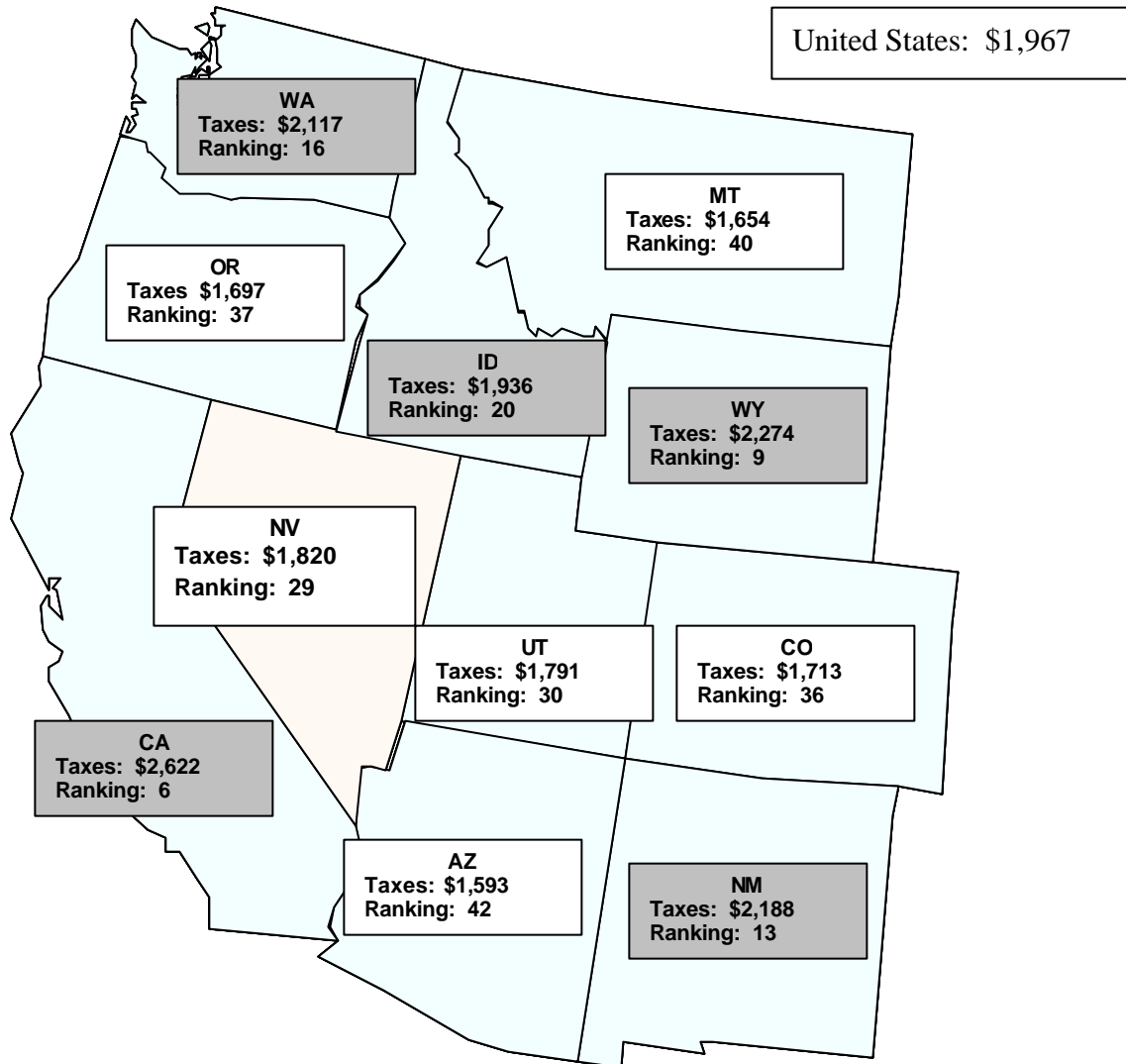
Source: Nevada Department of Taxation, "Annual Local Government Indebtedness."



NEVADA PLAN FOR SCHOOL FINANCE AND EDUCATION EXPENDITURES

TAX BURDEN

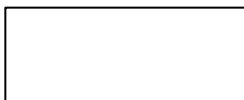
STATE GOVERNMENT TAX COLLECTIONS – 2001 TOTAL TAXES PER CAPITA



Source: U.S. Bureau of Census, State Government Tax Collections: May 2002.



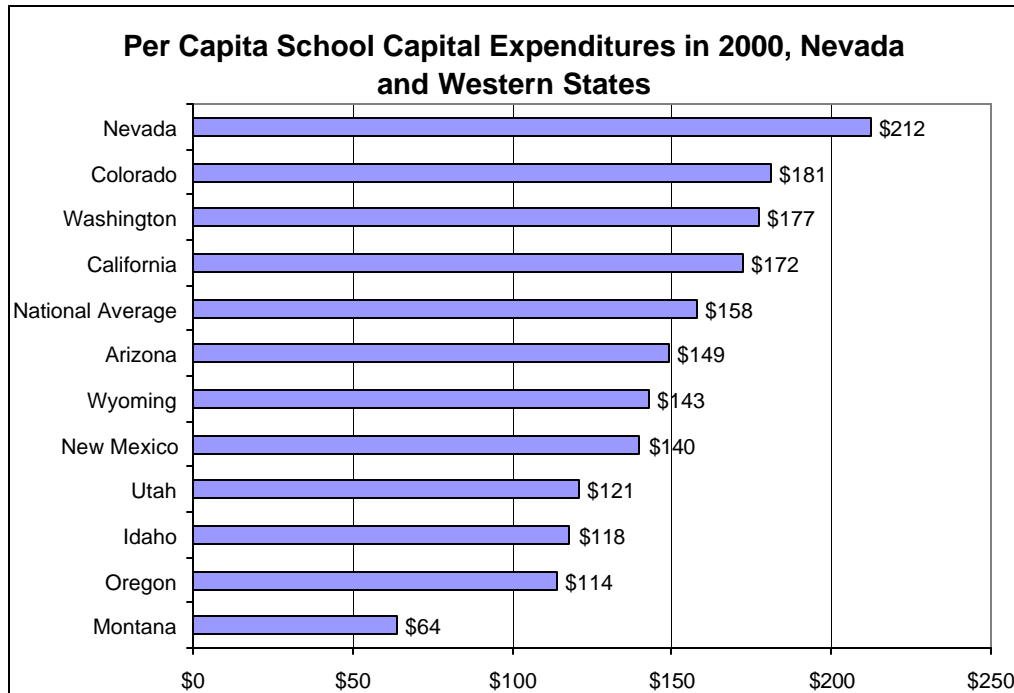
Ranked Higher Than Nevada



Ranked Lower Than Nevada

NEVADA PLAN FOR SCHOOL FINANCE AND EDUCATION EXPENDITURES

EXPENDITURES-CAPITAL CONSTRUCTION



Source: U.S. Bureau of the Census, "Public Elementary-Secondary Education Finances: 1999-2000" in *Education State Rankings 2002-2003*.

