

Assembly

MINUTES OF MEETING - WAYS AND MEANS COMMITTEE - NEVADA STATE LEGISLATURE
55th SESSION FEBRUARY 20, 1969

The meeting was called to order by Chairman R. Young at 2:10 P.M. in the Ways and Means Room.

Present: R. Young, Howard, Bowler, Ashworth, Jacobsen,
F. Young, Glaser, Webb

Absent: Close

Present to discuss the Equal Rights Commission were Mr. Jerry Furr, President, Mr. Paul Garwood, Vice-President, and Tyrone Levi, Chairman.

Mr. Furr recommends agency request for the Personnel salaries. The existing positions are recommended for full approval. Full agency requests for two professional positions. A Director of Education is recommended to foster better understanding of the agency's goals and objectives and to work with various employers in the State to make them aware of the requirements of the Fair Employment Practice Act. Another is a Field Representative, to provide investigation and follow-up on an ever increasing number of complaints. An additional clerical position is recommended to support the two professional positions. The Out-of-State travel request is \$2,000.

Mr. Levi stated that salaries and adequate staffing is important, but Civil Rights is our most important matter.

Mr. Garwood commented that he hopes the Committee will support these requests.

Mr. Jim Anderson, Chairman of NAACP stated that the crucial matter is Open Housing. People must recognize that we are not clear of racial disorder in Nevada.

Mr. Furr also stated that this Budget request does not include any funds for Fair Housing. Within the week the request will be in nearly final form. Much work has been done on this supplemental request. This is brought about by two major requests. Resignation of an executive secretary, \$1300 a public hearing brought about by an official against 12 major hotels and two labor unions which has resulted in 8 days of public hearing which cost has been \$2600. The request for supplemental totals \$4,000.

Mrs. Anderson stated that there are no provisions made in the Budget for helping people get their high school diploma. One-half of the people in Nevada do not have a high school diploma. Also, the mother on ADC should get money more equal to their needs. One mother with four children gets \$188 a month.

Mrs. Miller, League of Women Voters, stated they want to endorse the Equal Rights Commission's full request.

Mr. Burnell Larson, Director, Mr. John Gamble, and Mr. Lincoln Liston were present to discuss the Distributive School Fund's Budget.

The State Distributive School Fund need is funded by General Fund appropriation, sales tax on out-of-state sales, federal mineral land lease income and interest from the Permanent School Fund. In arriving at the Distributive School Fund need for 1969-71, it was recognized that the cost of educating a pupil has increased because of the inflationary trend in the economy, and the basic support guarantee should be increased to reflect this increase in costs. In addition to inflation, changes in pupil distribution, school construction, transportation needs, etc., have produced a need to reexamine the elements used to compute the basic support guarantee per pupil. Statistics call for an additional \$5 to be added to the current average basic support. The State average basic support for 1967-69 of \$484 is thus adjusted to \$525 for 1969-71. The average daily attendance is estimated to increase by 6% in each year of the biennium. The total amounts required for retirement of \$3,334,200 and \$3,610,300 have been estimated by the Dept. of Education and can be worked into the final per pupil support guarantees for each school district. This recommendation will simplify administration for teacher's retirement at both the State and local levels.

Meeting adjourned at 4:35 P.M.

February 20, 1969

Assemblyman Roy Young, Chairman
Ways & Means Committee
Nevada State Assembly
Carson City, Nevada

Dear Assemblyman Young:

The Equal Rights Commission has a vital and extremely sensitive task to perform in the State of Nevada. The State of Nevada has asked this Commission to eliminate racial discrimination in employment and public accommodations. You have added to this responsibility the elimination of discrimination by reason of sex.

At a time in our nation and in our state when conflict between different racial and ethnic groups has reached an all-time high, we have the responsibility in Nevada of maintaining racial harmony.

Assemblyman Young and members of the Ways and Means Committee, it will not be possible for the Equal Rights Commission to meet this responsibility without adequate provision for professional personnel and staff.

We urge you and your committee to recommend the full annual salary request for the two professional positions which now exist.

Executive Secretary - \$16,563
Field Representative - \$8,532

We urge you to recommend the full annual salary request for two professional positions: Director of Education, \$9,535, and an additional Field Representative, \$8,030. Of course, there will need to be the two existing secretarial positions and one additional new senior clerk typist.

With this staff and the approval of the Agency request of \$2,000 for out-of-state travel to attend two conferences of major importance in the civil rights field, the Equal Rights Commission will have the minimum personnel to do the job assigned to us.

We recommend that you approve the other three budget requests as recommended in the Governor's Budget:

In-State Travel	- \$5,000	}
Operating	- \$9,664	
Equipment	- \$1,617	

These three categories, added to the out-of-state travel request of \$2,000 and the salary request of \$57,841, makes a total annual request from the Equal Rights Commission of \$76,122.

It is the unanimous judgement of this Commission that the budget request represents the minimum budget possible for us to perform the duties assigned to us.

It is vital that the Equal Rights Commission do its job well.
We need your help.

It should be made very clear that this budget request includes no provision for open or fair housing legislation, which is now pending in the Assembly.

Sincerely,

Jerry Furr, Chairman
Equal Rights Commission

JF/ag

Feb. 20

Points and Factors Regarding Development of Basic Support Per Pupil
in School Finance Formula

1967

I. Analyses of Spending Power Requirements.

Spending requirements were analyzed by observing spending records of school districts over the ten year period of the Peabody Plan.

The purpose of this analysing was to determine the extent that expenditures varied in accordance with factors assumed to be basic to causing the variations. The aim was to determine ratios of variation, not dollar expenditure requirements.

To avoid data that might exert biased influence, data which showed extreme deviation were not included in the determination of various correlations.

Conclusions of this analysis included:

1. The greater part of expenditure requirements relate more directly to the number of groups of pupils organized than to the number of pupils.
2. The factor that relates most directly to the number of pupil groups is the certificated employee.
3. Some expenditure requirements relate directly to the individual pupil.
4. Direct pupil expenditure requirements are different for different levels of pupils - elementary, secondary, handicapped.
5. Some elements of school plant costs relate directly to the kind of school plant regardless of number of school pupils - i.e., gymnasium and laboratory rooms in secondary schools.

II. Analyses of Factors in the Peabody Finance Formula and the Extent to Which Factor Amounts Related to Spending Requirement Variations.

1. The factor amount of \$5,100 per certificated employee was not in good proportion to the expenditure requirement per pupil group.
2. The factor amount was the same for elementary and secondary pupils while expenditure requirements were different for the two levels of pupils.
3. The factor amount for kindergarten pupils was 50% of that for elementary pupils, whereas per-pupil costs for teaching supplies, materials, and curriculum aids are little different than for other elementary pupils.

4. The factor of 50% of actual transportation costs was an equal sharing of transportation costs in basic need, even though some districts had proportionately greater transportation requirements than others.
5. The factor of \$500 per handicapped pupil was not particularly challenged because of lack of data.

When ratios of total per-pupil basic support to the various school districts provided in the Peabody formula were compared to the respective ratios of spending power requirements of the various school districts it was revealed that the range spread of spending requirements was much greater than the range spread of basic support. The formula, then, could only adequately finance a few districts of quite similar characteristics that influenced spending requirements.

III. Corrections to Financing Factors and Assignment of Factor Amounts.

1. The amount per certified employee allotment was increased from \$5,100 to \$5,500. This established a more realistic relationship of financing to per-group costs.
2. Allotments of certified employees were calculated from a wider range of pupil group size within attendance areas, as follows:

Elementary teacher allotments

A.D.A. of	3 to 14	-	1 teacher
	15 to 29	-	2 teachers
	30 to 48	-	3 teachers
	49 to 80	-	4 teachers
	81 to 110	-	5 teachers
	111 to 144	-	6 teachers
	145 to 175	-	7 teachers
	176 to 208	-	8 teachers
	209 or more	-	divide by 27

Secondary teacher allotments

A.D.A. of not more than	44	-	4 teachers
A.D.A. of	45 to 60	-	5 teachers
	61 to 90	-	6 teachers
	91 to 126	-	7 teachers
	127 to 168	-	8 teachers
	169 to 208	-	9 teachers
	209 or more	-	divide by 23

This established a wider range of financing per-pupil to relate to the wider range of per-pupil spending power necessary to support the less densely populated attendance areas where teachers have to be assigned to smaller groups of pupils.

3. Allotments of certified employees other than regular elementary-secondary teachers were established as follows:

For districts of less than 400 A.D.A., divide sum of elementary-secondary teachers by 7.

For districts of 401 to 1,200 A.D.A., divide sum of elementary-secondary teachers by 4.

For districts of more than 1,200 A.D.A., divide sum of elementary-secondary teachers by 2.75.

These rates for calculating other certified employee units were near the permissible hiring rates under the Peabody formula, and when tested against actual organization and hiring practices of 1966-67, showed that allotments were as great as or greater than actual hiring practices in all districts except five.

When the totals of all certified allotments to each district were compared to actual hiring practices of 1966-67, allotments exceeded practices in all districts except four.

4. Allotments per pupil were set at:

\$90 per elementary pupil

\$120 per secondary pupil

\$500 per handicapped pupil

These rates created financial support rates more realistically proportional to expenditure rate requirements for the various levels of pupils.

Kindergarten pupils were weighted 0.6, then considered as elementary pupils, because one teacher can serve two classes of pupils.

5. The transportation allotment of 50% of actual prior year expenditures was maintained. When computed in January, 1967, transportation expenditures of 1966-67 were used.

Application of the foregoing allotments were made to each of the 17 school districts in accordance with average daily attendance projected for the 1966-67 school year from data available through December, 1966. Actual six months of highest average daily attendance for 1966-67 turned out to be very near the attendance projected.

Total dollar amounts of basic support as calculated from application of the foregoing allotments came to \$42,158,940.

At this point, the following conclusions were held to be valid.

1. The amount of basic support for each of the factors was in good proportion to the spending power requirements directly related to the factors.
2. The various ranges of pupil group size to number of certified employee allotments provided a wider range of allotment variations among the various attendance areas, and were more proportional to meeting the needs for establishing pupil groups to be served by certified employees.
3. The principle of sharing transportation costs equally within the basic support was maintained.
4. The basic support guaranteed to each district was in good proportion to spending power requirements as they varied because of density and level of pupils.

However, it was recognized that financing included in basic support is insufficient to meet total spending requirements and that each local district has to depend upon local resources outside the basic support formula to help meet expenditures. Local resources vary mostly in accordance with assessed valuation and receipts from motor vehicle taxes. The less wealthy district did not have sufficient resources to meet indicated expenditure requirements, especially when it also had characteristics that required higher than usual expenditure rates.

To help overcome the major of these combined extremes, there was added to the basic support of such districts special amounts of money for special reasons, as follows:

1. Low wealth. Districts with assessed value per pupil of less than \$12,423 were allotted additional amounts to the extent that, when added to the proceeds of an 80¢ permissive tax rate, it would result in providing the district with at least \$100 per pupil.

Counties and amounts included were:

Churchill	\$23,328
Clark	153,896
Lincoln	26,082
Mineral	37,967
(Not made up in local wealth was 50% of 75% of PL 874 receipts)	(40,020)
Ormsby	119,007
White Pine	<u>16,670</u>

c276 oen

2. Excess transportation. Districts transporting more than 34% of their pupils were allotted additional amounts as follows:

Churchill	\$5,688
Lincoln	5,778
White Pine	<u>11,950</u>
	\$23,416

3. Low pupil/school plant ratios. Districts with small enrollments in school plants were allotted additional amounts as follows:

Elko	\$12,052
Lincoln	23,717
Lyon	3,017
Pershing	11,128
White Pine	<u>22,595</u>
	\$72,509

Total basic support for all districts as determined to this point amounted to \$42,639,367. Because proponents of the bill had agreed that total basic support could be increased \$6,000,000, from \$41,756,815 to \$47,756,815, it was possible to increase the basic support for each district by 12%. Total basic support then came to \$47,756,092.

IV. Establishment of Basic Support Per Pupil.

The A.D.A. of each attendance area of the district was used to determine teacher allotments. Total A.D.A. of each level of pupils was used to determine A.D.A. amounts. 50% of transportation costs of 1965-66 were included. Any special allotments were added.

The sum of all basic support amounts was increased 12%, then divided by the weighted A.D.A. of the district to give the amount of basic support per-pupil.

Example:

Attendance area A -	A.D.A.	Teacher Allotment
Kindergarten (100 x .6)	60	} ÷ 27 = 25
Elementary	610	
Secondary	<u>565</u>	÷ 23 = <u>25</u>
	1,235	50 teacher allotment

If more than one attendance area, repeat above steps, using allotment tables, for all attendance areas.

Other certified employee allotment - $50 \div 2.75 = 18$

Dollar computation:

elementary pupils	-	670 x \$90	=	\$60,300
secondary pupils	-	565 x \$120	=	67,800
handicapped pupils	-	24 x \$500	=	12,000
certified employees	-	68 x \$5,500	=	374,000
transportation	-	\$60,000 x 50%	=	30,000
low wealth allotment	-	---	=	<u>12,590</u>
Total Basic Support				\$556,690
additions for low wealth and/or specials				<u>12,000</u>
568,690 x 12%				\$68,243

568,690
+ 68,243

636,933 \div 1,259 = \$506 basic support per pupil.

The above computation procedure was followed for all attendance areas and their respective districts in the state.

The smallest quotient so obtained was \$474 for Clark County. The largest was \$1,101 for Esmeralda County.

Estimates of local resources outside the basic support guarantee for each district were made and expressed as dollars per pupil. The sum of basic support per pupil and local resources outside basic support per pupil was then calculated for each district, and called total spending power per pupil. The smallest sum so determined was \$613 per pupil for Clark County; the largest was \$1,954 for Esmeralda County.

When ranks of expenditure requirements were correlated to ranks of total spending power, there was a very high coefficient of correlation.

Basic support resources provided from 75% to 80% of expected expenditure requirements and vary mostly according to pupil density, pupils transported, and distribution of level of pupils. For districts of lowest wealth per pupil basic support resources provide as much as 85% of expected expenditure requirements.

Basic support resources are provided by state and local sources at an over-all sharing of about 45% state and 55% local; however, in the two wealthiest districts, the state pays no share, and in the poorest district, the state pays 80%.

More wealthy districts have local resources spending power such that basic support becomes as little as 60% of total spending power.

November 12, 1968

98.620

BASIC SUPPORT AND LOCAL WEALTH COMPARISONS

County	Current Basic Support	Changes and amounts that could be supported by executive budget - estimated cost above current program, <u>\$9,621,329</u>			Changes and amounts as proposed - estimated cost above executive budget, <u>\$5,717,667</u>		
		Basic Support Increase	Local Wealth Increase	New Basic Support	Basic Support Increase	Local Wealth Increase	New Basic Support
Churchill							
Best 6 mos.	\$511	\$ 30	\$11	\$541	\$ 55	\$11	\$566
Best 3 mos.	504				54		558
Clark							
Best 6 mos.	474	31	7	505	53	7	527
Best 3 mos.	467				53		520
Douglas							
Best 6 mos.	475	58	-	533	91	-	566
Best 3 mos.	468				90		558
Elko							
Best 6 mos.	494	54	5	548	91	5	585
Best 3 mos.	487				90		577
Esmeralda							
Best 6 mos.	1,101	41	-	1,142	101	-	1,202
Best 3 mos.	1,086				99		1,185
Eureka							
Best 6 mos.	712	125	-	837	174	-	886
Best 3 mos.	702				172		874
Humboldt							
Best 6 mos.	500	72	9	572	113	9	613
Best 3 mos.	493				111		604
Lander							
Best 6 mos.	513	69	13	582	110	13	623
Best 3 mos.	506				108		614
Lincoln							
Best 6 mos.	664	76	6	740	109	6	773
Best 3 mos.	655				107		762
Lyon							
Best 6 mos.	507	51	1	558	84	1	591
Best 3 mos.	500				83		583
Mineral							
Best 6 mos.	514	12	32	526	45	32	559
Best 3 mos.	507				44		551
Nye							
Best 6 mos.	543	82	12	625	125	12	668
Best 3 mos.	535				124		659
Ormsby							
Best 6 mos.	513	37	3	550	63	3	576
Best 3 mos.	506				63		568
Pershing							
Best 6 mos.	517	36	4	553	76	4	593
Best 3 mos.	510				75		585
Storey							
Best 6 mos.	642	287	-	929	340	-	982
Best 3 mos.	633				335		968
Washoe							
Best 6 mos.	477	35	2	512	59	2	536
Best 3 mos.	470				58		528
White Pine							
Best 6 mos.	530	46	1	576	77	1	607
Best 3 mos.	523				76		599

Financing Requirements for 1969-71 Basic Support Program

I. If no change in current statutes:

6%

	<u>A.D.A.</u>	<u>Basic Support</u>	<u>State Responsibility</u>	<u>Local Availability</u>
1969-70	114,400	\$55,353,025	\$29,113,451	\$26,239,574
1970-71	<u>121,264</u>	<u>58,675,201</u>	<u>30,875,663</u>	<u>27,799,538</u>
Biennium Totals	235,664	\$114,028,226	\$59,989,114	\$54,039,112

II. If executive budget dollars are applied to increased support rate:

1. Average support increase of \$35 per pupil

235,664 pupil years times \$35 = \$8,248,240

Additional state dollars in executive budget \$9,695,374

Reduced local availability by elimination of

PL 874 clause \$1,582,484

Increased local availability by Douglas and
Eureka counties earning more basic support . . - 209,395

\$1,373,089

Net increase to state responsibility \$1,373,089

Available additional funds \$8,322,285

Remaining unapplied funds \$74,045

III. If proposal to increase basic support 12.3% and provide funds for up to 2½% of A.D.A. to receive special handicapped education program services:

1. Increase to allot funds for up to 2½% of A.D.A. \$371,440
(If no more than current practice of serving 2.22% of
A.D.A. are served, this money would be withheld)

2. Otherwise increase basic support by average \$58/pupil \$13,668,512

Total possible increase. \$14,039,952

Executive budget provides. 8,322,285

Additional funds required. \$5,717,667

more than Exec. Budget

I. Application of factors of original SB 15 to enrollment data of October, 1968 results in calculations of basic support per pupil equal to, or slightly less, than those calculated in March, 1967, except for the following county districts:

- Churchill - Increased from \$511 to \$512 because of lesser assessed value per pupil.
- Douglas - Increased from \$475 to \$490 because of initiation of handicapped programs, a greater proportion of pupils in the smaller schools at Zephyr Cove, and more than 12% increase in transportation costs.
- Elko - Increased from \$494 to \$509 because of change in organization from K-8 to K-6, less total A.D.A., and more than 12% increase in transportation costs.
- Esmeralda - Decreased from \$1,101 to \$1,059 because of increased A.D.A.
- Eureka - Increased from \$712 to \$776 because of change in organization from 1-8 to 1-6, and more than 12% increase in transportation costs.
- Humboldt - Increased from \$500 to \$527 because of change in organization from K-8 to K-6, and less total A.D.A.
- Lander - Increased from \$513 to \$521 because of less A.D.A. at Austin, greater proportion of secondary pupils, and more than 12% increase in transportation costs.
- Lincoln - Increased from \$664 to \$673 because of additional small high school.
- Lyon - Increased from \$507 to \$514 because of reduced A.D.A. and a greater proportion of secondary pupils.
- Nye - Increased from \$543 to \$559 because of greater small school enrollment, more than 12% increase in transportation costs, and for excessive out-of-state tuition costs.
- Storey - Increased from \$642 to \$862 because of reduced A.D.A. and greater proportion of secondary pupils. *more high school students*
- White Pine - Increased from \$530 to \$535 because of greater proportion of secondary pupils.

January 27, 1969

Changes In Basic Support Formula Suggested For Consideration

II. Change the ranges of pupil count that determine certificated personnel allotments -

Current Allotment Ranges

Proposed Allotment Ranges

Elementary				Elementary			
A.D.A. From To		No. of teachers	Pupil/teacher extremes	A.D.A. From To		No. of teachers	Pupil/teacher extremes
3	14	1	3 14	3	12	1	3 12
15	29	2	7.5 14.5	13	27	2	6.5 13.5
30	48	3	10 16	28	44	3	9.3 14.9
49	80	4	12.2 20	45	66	4	11.2 16.5
81	110	5	16.2 22	67	90	5	13.2 18
111	144	6	18.5 24	91	120	6	15 20
145	175	7	20.7 25	121	152	7	17.2 22
176	208	8	22 26	153	192	8	19 24
209 or more		divide by 27	23.2 27	193 - 234		9	21.5 26
				235 or more		divide by 27 but not less than 9	23.5 27

Secondary				Secondary			
A.D.A. From To		No. of teachers	Pupil/teacher extremes	A.D.A. From To		No. of teachers	Pupil/teacher extremes
Not more than 44		4	- 11	Not more than 44		4	- 11
45	60	5	9 12	45	55	5	9 11
61	90	6	10.1 15	56	78	6	10.2 13
91	126	7	13 18	79	105	7	11.3 15
127	168	8	16 21	106	136	8	13.2 17
169	208	9	18.7 23	137	171	9	15.2 19
209 or more		divide by 23	20.9 23	172	210	10	17.2 21
				211	242	11	19 22
				243 or more		divide by 23 but not less than 11	22 23

It is this allotment factor that does most to differentiate the number of dollars of basic support for the districts, assuming that per pupil expenditures must be higher where pupil groups must be formed that contain fewer pupils.

The proposed allotment ranges would increase the number of elementary ranges by one, and the number of secondary ranges by two.

The attendance areas whose enrollments are near the center of the current ranges would have no change in allotment count. For attendance areas whose enrollments are near the high side margins of current ranges, application

III. Handicapped Education

This is a high cost program that was included in the original formula calculations in February, 1967. Districts that maintained programs at the same proportion as 1966-67 have experienced no impact from the factor. Those who then had no programs and want to initiate programs can look forward to no special state assistance until after programs are started, and the next support formula calculation can include them.

One proposal to consider is to include an allotment for handicapped education in the basic support formula calculated by multiplying $2\frac{1}{2}\%$ of a district's A.D.A. by \$560.

Results and comparisons of this procedure would be as follows:

County	Handicapped A.D.A.		$2\frac{1}{2}\%$ of 1968-69 A.D.A.	Difference	Effect on Basic Support	Per-Pupil Basic Support
	1966-67	1968-69				
Churchill	70	67	61	- 6	- \$3,360	- \$1.38
Clark	1,690	1,529	1,538	+ 9	+ 5,040	+ .08
Douglas	0	12	37	+ 25	+ 14,000	+ 9.49
Elko	10	12	87	+ 75	+ 42,000	+ 12.04
Esmeralda	0	0	1	+ 1	+ 560	+ 11.66
Eureka	0	0	4	+ 4	+ 2,240	+ 12.95
Humboldt	0	0	40	+ 40	+ 22,400	+ 14.11
Lander	0	0	15	+ 15	+ 8,400	+ 14.09
Lincoln	10	19	17	- 2	- 1,120	- 1.60
Lyon	9	20	50	+ 30	+ 16,800	+ 8.47
Mineral	19	18	44	+ 26	+ 14,560	+ 8.36
Nye	7	0	29	+ 29	+ 16,240	+ 13.89
Ormsby	95	73	87	+ 14	+ 7,840	+ 2.24
Pershing	0	0	16	+ 16	+ 8,960	+ 14.24
Storey	0	0	2	+ 2	+ 1,120	+ 12.04
Washoe	640	586	604	+ 18	+ 10,080	+ .42
White Pine	40	36	62	+ 26	+ 14,560	+ 5.88
Totals	2,590	2,372	2,694	+ 322	+ \$180,320	+ \$1.67

$2\frac{1}{2}\%$ of the total school
A.D.A. - Average Daily Attendance

Original Basic Support Amounts And Effects Of Proposed Changes
For 17 Nevada School Districts

	(1)	(2)	(3)	(4)	(5)	(6) <i>highest attendance</i>	(7)
County	Present Number	New Basic Base Number	Col. 2 x 1.123%	Basic Support Increase	Local Financing Increase <i>State provide</i>	New Support Number at Best 6 Months ADA	New Support Number at Best 3 Months ADA
Churchill	\$511	\$513	\$577	\$53	\$11	\$566	\$558
Clark	474	475	534	52	7	527	520
Douglas	475	504	566	62	0	566	558
Elko	494	525	590	60	5	585	577
Esmeralda	1,101	1,071	1,202	131	0	1,202	1,185
Eureka	712	789	886	97	0	886	874
Humboldt	500	553	622	60	9	613	604
Lander	513	566	636	57	13	623	614
Lincoln	664	694	779	79	6	773	762
Lyon	507	527	592	64	1	591	583
Mineral	514	526	591	33	32	559	551
Nye	543	605	680	63	12	668	659
✓ Ormsby	513	515	579	61	3	576	568
Pershing	517	531	597	62	4	593	585
Storey	642	874	982	108	0	982	968
Washoe	477	478	538	58	2	536	528
White Pine	530	541	608	66	1	607	599
State Average	\$484	\$489		\$58		\$544	\$536

PL 874

February 18, 1969