



WC-1: Washoe County School District Capital Projects Funding

Executive Summary

This Fact Sheet presents information about Washoe County Question 1 (WC-1), the proposed ballot initiative to increase the sales tax in order to generate revenue for K-12 public school facilities in Washoe County. This Fact Sheet explains what will happen if Question 1 passes or fails to pass, and presents information about school facilities issues in Washoe County.

Question 1 reads: “Shall the Board of County Commissioners of Washoe County be authorized to impose a sales and use tax of 0.54 percent in the County to fund only capital projects of Washoe County School District for the acquisition, construction, repair and renovation of school facilities?”

The Guinn Center will not take a position on Washoe County Question 1. Rather, our intent, in the pages that follow, is to summarize the primary arguments for and against the measure and to answer questions voters may have. The following are the questions this Fact Sheet addresses:

- 1) What is Washoe County Question 1?
- 2) What happens if Question 1 passes?
- 3) What happens if Question 1 does not pass?
- 4) Why is this measure coming to the voters?
- 5) If the measure passes, what can these revenues be used for?
- 6) What are the arguments for the measure?
- 7) What are the arguments against the measure?
- 8) Why does Washoe County School District have significant repair needs?
- 9) In 2015, Nevada implemented the Commerce Tax and invested millions of dollars in K-12 education. Why does Washoe County School District need more money?



WC-1: Washoe County School District Capital Projects Funding

Objective

This Fact Sheet presents information about Washoe County Question 1 (WC-1), the proposed ballot initiative to increase the sales tax in order to generate revenue for the construction, repair, and renovation of K-12 public school facilities in Washoe County. This Fact Sheet explains what will happen if Question 1 passes or fails to pass, and presents information about school facilities issues in Washoe County.

1. What is Washoe County Question 1?

Washoe County Question 1 (WC-1) is a ballot proposal to increase the sales and use tax rate in Washoe County to raise revenues for the construction, repair, and renovation of K-12 public school facilities in Washoe County. Washoe County Question 1 reads: "Shall the Board of County Commissioners of Washoe County be authorized to impose a sales and use tax of 0.54 percent in the County to fund only capital projects of Washoe County School District for the acquisition, construction, repair and renovation of school facilities?"

2. What happens if Question 1 passes?

If a majority of voters approve this measure, the sales and use tax in Washoe County would increase from the current rate of 7.725 percent to the new rate of 8.265 percent, which would be slightly higher than the 8.15 percent sales tax in Clark County, currently the highest in the Silver State. (Currently, Washoe County has the fourth highest property tax rate in the Silver State).

Under the current rate of 7.725 percent, an individual purchasing \$1,000 worth of goods subject to the sales tax would have a tax bill of \$77.25. Under a higher tax rate of 8.265, the tax bill on \$1,000 worth of goods would amount to \$82.65, reflecting an increase of \$5.40.¹ Nevada only taxes 37.4 percent of its goods at sale and the Federal tax code allows for itemized deductions of state and local sales tax payments (or state income tax, which Nevada does not have).²

Should the measure pass, Washoe County School District estimates that it will receive \$781 million in bond revenue over the next nine years (or \$86.8 million per year).

3. What happens if Question 1 does not pass?

If this measure does not pass, then the Washoe County sales tax will not be increased to provide funding for school facilities. Consequently, the Washoe County School District will have to explore other options to secure resources necessary to address the repair, renovation, and construction needs of its K-12 public school facilities.

The Washoe County School District has over \$1.1 billion in capital needs associated with the repair, renovation, and construction needs of its facilities. During the Great Recession, Washoe County School District did not adequately fund maintenance and repairs (and new construction).

The district reported that if Washoe County Question 1 should not pass, it would impact the school year calendar and the hours of the school day for number of the students in K-12 public school facilities. In the absence of any new funds, the district would have to implement double sessions, whereby one school serves two student populations with a morning and evening school schedule, and expand multitrack schedules, “where a school is broken into four groups of students and the school is run year-round with three groups of students in session and one group off at any given time.” Once enrollment at a middle or high school exceeds 120 percent of its capacity, the school will be forced to move to double sessions to accommodate the growing student population. According to the Washoe County School District, at least six middle and high schools will move to the double session schedule, with more expected to follow.³ The requirements of double sessions schedules could impact the curriculum (e.g., availability of electives), extracurricular activities, and sports practices.

At least one dozen elementary schools are expected to move to multitrack schedules. District officials note that even if Washoe County Question 1 passes, the district cannot phase out multitrack schedules for another decade.⁴

4. Why is this measure coming to the voters?

In Nevada, there are three main types of capital funding provided to school districts: (1) voter approved taxes; (2) taxes authorized by the Legislature and counties; and (3) other local and Federal revenues. In 2015, the Nevada State Legislature approved Senate Bill (SB) 119 and SB 207. These bills legislatively extend expired rollover bond authority for school construction and renovation of schools for 10 years. Under prior law, voter approval would have been necessary to extend this bonding authority. For Clark County and Washoe County, these bills extended authority to issue bonds through 2025, using each district’s respective debt tax rate (see Table 1). The SB119/SB207 legislation reauthorized rollover bonds for Washoe County School District, allowing them to issue additional bonds or do pay-as-you-go projects within the existing tax rate. This will provide Washoe County School District with \$315 million in capital funds through 2025.

However, when a school district goes to the voters for approval of a bond, it must ensure that its proposed tax rate will not cause the highest overlapping tax rate in the county to exceed the statutory tax cap. Nevada has a constitutional ad valorem tax cap of \$5 per \$100 of assessed valuation (*Nevada Constitution* Article 10 Section 2) and a statutory tax cap of \$3.64 per \$100 (Nevada Revised Statutes [NRS] 361.453). There is also a statewide rate of \$0.02 per \$100 that is not subject to the \$3.64 tax cap (Chapter 445, *Statutes of Nevada* 2013), resulting in an actual maximum tax rate of \$3.66 per \$100.

Table 1 provides each school district’s current debt rate and the highest overlapping tax rate in the county (Columns C and D). The difference between the maximum rate of \$3.66 and the highest overlapping tax

rate is the maximum tax increase that a school district could request from the voters (e.g., Column D-\$3.66). This table shows that ten out of 17 school districts are already at the maximum tax rate.¹

Traditionally, a county that has reached the maximum tax rate means that a district *cannot* ask voters to increase the tax rate. However, in 2015, the Legislature also approved SB 411, which allows all school districts in Nevada, except for Clark County, to create a Public Schools Overcrowding and Repair Needs Committee. The Public Schools Overcrowding and Repair Needs Committee could recommend one or more statutory taxes for consideration by voters at the 2016 General Election to fund the capital projects of the school district. This means that, by voter approval, the highest overlapping tax rate in Washoe County can exceed the statutory tax cap for capital projects in the school district. The bill limits the taxes that can be proposed to room taxes, governmental services taxes, real property transfer taxes, sales and use taxes, and property taxes.

Table 1: Bonding Authority and Debt Capacity Analysis⁵

A	B	C	D	E	F	G	H
District	Bonding Authority	Debt Tax Rate	Current Maximum Combined Tax Rate	Outstanding Debt (\$)	2015-16 Debt Service Payment- GO Bonds	2015-16 Projected Revenue from Debt Tax Rate	Difference Between Tax Revenue and Debt Payment (G-F)
Carson City	Rollover expires 2030	0.4300	3.5200	49,790,000	5,389,663	5,413,938	24,275
Churchill	Rollover expires 2028	0.5500	3.6600	38,845,000	2,749,794	3,706,938	957,144
Clark	Rollover expires 2025	0.5534	3.4030	2,060,045,000	308,114,326	320,175,713	12,061,387
Douglas	Rollover expires 2028	0.1000	3.6600	40,925,000	2,820,089	2,594,432	-225,657
Elko	Pay as you go expires 2022		3.6600				0
Esmeralda	None		3.0195				0
Eureka	None		1.9896				0
Humboldt	Rollover expires 2028	0.1350	3.1716	2,395,000	221,581	1,329,578	1,107,997
Lander	None		3.6600			0	0
Lincoln	Traditional expired 2014	0.2231	3.6600	5,130,600	457,916	551,700	93,784
Lyon	Rollover expires 2026	0.5867	3.6600	66,670,000	6,613,542	7,100,030	486,488
Mineral	Traditional expired 2002	0.2800	3.6600	980,000	507,050	381,701	-125,349
Nye	Rollover expires 2026	0.5850	3.6600	81,180,000	8,609,421	6,698,758	-1,910,663
Pershing	Rollover expires 2028	0.4000	3.6592	6,572,071	427,801	902,221	474,420
Storey	Rollover expires 2032	0.1447	3.4607	8,660,300	698,748	713,915	15,167
Washoe	Rollover expires 2025	0.3885	3.6600	467,005,000	46,815,224	50,867,721	4,052,497
White Pine	Rollover expires 2028	0.2490	3.6600	8,600,000	815,080	722,077	-93,003

(1) Outstanding debt as of June 30, 2015 for all districts except Clark, which includes issuances made through November 2015

In January 2016, the Washoe County Public Schools Overcrowding and Repair Needs Committee decided to create a ballot question to fund school construction and repairs.⁶ The Committee is seeking to generate \$781 million for Washoe County School District over the next decade by raising sales taxes.⁷

¹ The ten school districts that are at the maximum rate include: Churchill, Douglas, Elko, Lander, Lincoln, Lyon, Mineral, Nye, Washoe, and White Pine.

5. If the measure passes, what can these revenues be used for?

If a majority of voters approve Washoe County Question 1, Washoe County School District can raise capital funds which, by law, can be used only for construction, repair, and revitalization of schools and support facilities in Washoe County School District.

6. What are the arguments for the measure?

Supporters of the measure argue that Washoe County School District has significant capital needs (\$1.1 billion over the next ten years). Twenty-five percent of schools in the Washoe County School District (WCSD) are over 50 years old.⁸ Given projected economic expansion in the region, the Washoe County School District projects that, within five years, virtually every elementary school will be at capacity with several boundary area schools at overcapacity, half of middle schools will be overcapacity, and two high schools will be overcapacity while others will face enrollment strain.⁹ By some measures, the district is currently overcapacity.

Over the next 10 years, the Washoe County School District estimates it will also need at least 15 new schools over the next decade (nine elementary, three middle, and three high schools), plus some additions, based on current needs and projected growth at a cost of \$887 million. The district also has \$239 million in unfunded school renovation and repair needs. This brings the total 10-year capital need to \$1.1 billion, or \$123.6 million *per year* for capital facilities from 2016 through 2024.¹⁰

The Washoe County School District estimates that it has sufficient debt capacity to issue an average of \$35 million per year over the period 2016 through 2024 (based on the SB 207 extension of rollover bond authority, which will give WCSD \$315 million over the period).¹¹ The first issuance was made in 2016.¹² Given that the Public Schools Overcrowding and Repair Needs Committee's recent assessment of new construction needed and significant renovations and repairs amounts to \$1.1 billion (\$123.6 million per year over nine years), there remains an annual shortfall of \$88.6 million per year.¹³

While K-12 public school facility needs have increased, capital funds per pupil have fallen in recent years—from \$1,004 in 2011 to \$917 in 2015, a decline of 8.6 percent. The 2015 amount of \$917 is lower than the state average of \$1,288. Actual capital funding received by Washoe County School District in 2011-2015 for each revenue source is shown in Table 2. While the Washoe County School District received \$160.8 million in sales tax revenues in Fiscal Year 2015, these revenues were deposited into the district's General Fund, not the capital fund.

Table 2. Actual Capital Funds Received by Washoe County School District, 2011-2015²

	Sales Tax	Residential Construction Tax	Real Property Transfer Tax & Room Tax	Ad Valorem (Voter Approved)	Governmental Services Tax	Other Local Revenue	Federal Support	Total	Total Per Pupil
2011	-	-	-	\$ 53,348,510	\$ 2,994,034	\$ 6,204,808	-	\$ 62,547,352	\$ 1,004
2012	-	-	-	\$ 49,472,378	\$ 2,885,831	\$ 11,313,684	-	\$ 63,671,893	\$ 1,023
2013	-	-	-	\$ 47,585,889	\$ 2,970,466	\$ 2,145,020	-	\$ 52,701,375	\$ 845
2014	-	-	-	\$ 47,791,419	\$ 3,162,904	\$ 2,946,399	-	\$ 53,900,722	\$ 856
2015	-	-	-	\$ 48,960,291	\$ 3,512,462	\$ 5,423,622	-	\$ 57,896,375	\$ 917

Source: NRS 387-303 Reports, annual. Editions 2011-2015.

Note: Ad valorem taxes are used primarily for servicing debt (payment of bonds).

If a majority of voters approve Washoe County Question 1, Washoe County School District estimates that it will raise \$781 million in capital funds, which when coupled with its current capital funds \$315 million, will enable the district to address its \$1.1 billion in capital needs, including land purchases, new construction, and school repairs and renovations (see Table 3 for a list of the capital projects). These capital funds will enable the district to undertake necessary repairs and new construction and will avoid the need to implement double sessions. Multitrack schedules, however, would not be phased out for another ten years.

Table 3. List of Capital Projects in Washoe County School District

Category	Cost (Millions)	% of Total
New Construction		
3 new Middle Schools	\$ 165	15%
3 new High Schools	\$ 330	30%
9 new Elementary Schools	\$ 207	19%
Subtotal	\$ 702	64%
Renovation		
Addition to Damonte Ranch High School	\$ 30	3%
Repurpose Hug High School	\$ 20	2%
Expand Sparks High School (Land purchase)	\$ 4	0.4%
Subtotal	\$ 54	5%
Repairs		
Invest in Older Schools	\$ 50	5%
Repairs to Existing Schools	\$ 180	16%
Subtotal	\$ 230	21%
Other		
Expand Transportation Yard	\$ 7	1%
Expand Nutrition Services	\$ 3	0%
Inflation Adjustment	\$ 100	9%
Subtotal	\$ 110	10%
TOTAL CAPITAL NEEDS	\$ 1,096	100%

Source: Washoe County School District.

² The column "Other Local Revenue" includes a number of items. For example, \$3,160,773 of the \$5,423,622 Washoe County School District received in 2015 in "Other Local Revenue" came from a *one-time* rebate from NV Energy for previous expenditures for photovoltaic installations at several of the public school facilities.

<http://www.washoeschools.net/cms/lib08/NV01912265/Centricity/Domain/216/Facilities%20Management%20Department%20Plan%202012-13.pdf>

Given competing priorities and limited resources, voters may wonder if an investment in facilities has any impact on student outcomes (as opposed to instruction). A number of studies find a positive relationship between the physical state of school facilities (including overcrowding) and academic achievement. According to the U.S. Department of Education, “Good facilities appear to be an important precondition for student learning, provided that other conditions are present that support a strong academic program in the school.”¹⁴ These studies found that structural building issues, as well as superficial features (e.g., paint color) had some impact on student achievement (measured by test scores). A 2010 summary of almost two dozen studies concluded that “recent research continues to point to a small but steadily positive relationship between the quality of a public school facility and a range of academic and community outcomes.”¹⁵

7. What are the arguments against the measure?

Opponents of the measure express concern that, if approved, Washoe County’s sales tax would be the highest in the Silver State, and argue that the district should explore other means of raising revenues to address the school district’s capital needs. School districts in Nevada receive several types of taxes that are specifically earmarked for capital needs, as well as other types of local and Federal revenues (see Table 4). However, not all counties can take advantage of these provisions. Opponents of Washoe County Question 1 believe that the Legislature should be requested to change applicable existing statutes thus allowing Washoe County to benefit from these other sources. Of all the districts, Washoe County has the fewest sources of revenue available to fund its K-12 capital projects (see Table 4).

Table 4. School Construction Funding Sources in Nevada

County	Property Tax	Government Services Tax	Real Estate Transfer Tax	Residential Construction Tax	County Infrastructure Sales Tax	Transient Lodging Tax
Carson City	Yes	Yes	NO	NO	Yes	NO
Clark	Yes	Yes	Yes	NO	NO	Yes
14 Rural Counties	Yes	Yes	NO	Yes	Yes	NO
Washoe	Yes	Yes	NO	NO	NO	NO

(1) Taxes Approved by the Legislature and Counties

Sales Tax: There are several statutory provisions that provide sales tax revenue for school facility needs, but not all counties can take advantage of these provisions and only one provision is currently generating revenue for schools.¹⁶ Nevada Revised Statutes allows for a county commission in counties with a population of less than 100,000 to impose a 0.25 percent sales tax (NRS 377B.160(3c)). These funds can go towards school or other municipal capital needs. While seven rural counties levy this tax (referred to as the County Infrastructure Sales Tax in Table 4), all of the revenue goes towards other municipal projects and school districts do not currently receive any funding. In 2013, the Nevada Legislature passed Assembly Bill 46 which allowed a board of county commissioners to impose a 0.25 percent sales tax by a two-thirds vote (NRS 377C.100). This tax was not implemented, however, because the Washoe County Commission failed to act by the deadline of January 1, 2014. The Legislature could revisit this provision and extend the deadline for action.

Real Property Transfer Tax: This tax is levied when property is transferred. Although this is a statewide tax, rates vary by county. In counties where the population exceeds 700,000, the county can collect 60 cents for each \$500 of value or fraction thereof for “deposit in the county school district’s fund for capital projects” (NRS 375.070). Given the population threshold requirement, the Clark County School District is the only school district that receives a portion of this revenue (it received \$22.1 million in Fiscal year 2015). The Legislature would have to approve new legislation to lower the population threshold so that Washoe County (and the school district) could take advantage of this revenue stream.

Residential Construction Tax: At the request of a school district, county commissioners in jurisdictions with a population of less than 55,000 can impose a tax on residential construction of up to \$1,600 per unit (NRS 387.331). In FY 2015, five school districts received this funding for a total of \$579,982. Again, the Legislature would have to approve new legislation to increase the population threshold so that Washoe County (and the school district) could take advantage of this revenue stream.

(2) Impact Fees

Several states require that impact fees are paid to local governments and/or school districts to help pay for construction of new schools. Currently, cities and counties in Nevada operate under a 1989 state law that authorizes them to collect impact fees from developers. However, this law does not allow jurisdictions to collect impact fees for libraries, municipal buildings, parks, or schools. Nevada state law indicates that school districts can seek reimbursement from local jurisdictions for costs incurred (NRS 278B.240) when they are asked to construct “off-site facilities”,³ but there is no indication that school districts have ever exercised this option.

Recently, the Reno City Council has discussed the issue of imposing impact fees for school construction, recognizing that projected new developments will significantly impact the capacity at existing school facilities (largely in high-growth areas of the county as opposed to the urban core).

Several of the options that the Washoe County School District could explore to raise revenues to fund its capital needs would require additional legislation action. On several occasions, the Legislature has, in fact, increased population limits on similar tax measures following the national census. However, it is not clear that these options would result in sufficient revenues to meet Washoe County School District’s annual \$88.6 million in annual unfunded capital needs. As example, if the Legislature revised the Residential Construction Tax to allow Washoe County to collect up to \$1,600 on each unit of construction, a new housing tract of 700 homes would generate \$1.1 million, which is a fraction of the \$23 million cost to build an elementary school.

Another argument against Washoe County Question 1 is that sales taxes are inherently regressive, meaning that sales taxes “take a larger percentage of income from low-income groups than from high-income groups.”¹⁷ In fact, of the main forms of taxes – sales, property, and income – the sales tax is the

³ NRS 278B.240 reads: “If a school district is required by a local government to construct or dedicate, or both, a portion of the off-site facilities for which impact fees are imposed, the local government shall, upon the request of the school district, reimburse or enter into an agreement to reimburse the school district for the cost of the off-site facilities constructed or dedicated, or both, minus the cost of the off-site facilities immediately adjacent to or providing connection to the school development which would be required by local ordinance in the absence of an ordinance authorizing impact fees.”

most regressive. This means that a disproportionate share of a low-income voter's income is allocated to sales taxes, relative to a high-income voter's income.

Finally, opponents have expressed concern with the quality of governance of the Washoe County School District. Specifically, recent incidents involving members of the Board of Trustees of the Washoe County School District have undermined public confidence in the body's ability to govern – including its ability to manage new capital revenues. To address this concern, the Washoe County School District Board of Trustees voted in early 2016 to form a Capital Funding Protection Committee. The Capital Funding Protection Committee, comprised of government officials from Reno, Sparks, and Washoe County, and community members with experience in specified areas “will examine all proposed spending on construction and repairs in the District, work with staff to consider each item, and forward its recommendations to the Board of Trustees. If Trustees decide to change the decisions made by the committee, they must communicate with the committee during a public meeting and the committee will re-evaluate the issue, also at a public meeting.”¹⁸ In addition, Washoe County School District has an independent Oversight Panel for School Facilities that provides oversight and management guidance to the District and the Board of Trustees.¹⁹

Despite recent incidents which have shaken public confidence in the Board of Trustees, the district's bond ratings have not faltered. Moody's, for example, acknowledged the district's “strong creditworthiness” based on its “healthy and stable financial position, strong management, and somewhat high but manageable debt and pension burdens.”²⁰

8. Why does Washoe County School District have significant repair needs?

Washoe County School District has estimated that it has \$239 million in unfunded school repair and renovation needs. Briefly, maintenance and operations costs are typically funded out of a district's General Fund. Routine maintenance includes routine and recurring work “to ensure expected life and functions of a facility.”²¹ This includes: inspections; equipment servicing; replacement of items such as lamps, filters, and failed components; emergency repairs; and routine repair of furniture and fixtures. Operations expenditures include custodial services, security services, and utilities.

However, when a school district defers regular maintenance, this can impact the life span of facilities and equipment. School district officials have stated that “deferred maintenance costs more in the long run by forcing the district to replace machinery and renovate schools sooner.”²² Officials estimate that for every dollar in deferred maintenance, districts will end up paying four dollars in capital costs over time because emergency repairs or replacements will be needed, but deferred.²³

The industry standard for keeping school facilities in good repair is spending 3 percent of the Current Replacement Value (CRV) on maintenance and operations.²⁴ The CRV is calculated by multiplying construction cost per square foot by the square footage of each school facility. According to the 20th Annual School Construction Report (2015) published by *School Planning and Management*, the average cost of school construction in the western region (including Arizona, California, Hawaii, and Nevada) in 2014 was \$290.33 per square foot for elementary schools, \$368.42 per square foot for middle schools, and \$295.83 per square foot for high schools.²⁵ Based on data provided by school districts, the Guinn Center estimates that there is nearly 47 million square feet of school facilities in Nevada. Using the average

regional cost of school construction discussed above, we estimate that CRV is approximately \$14.9 billion (2014 dollars).

Table 5 reveals that only one Nevada school district (Esmeralda County) is currently meeting the industry standard of spending 3 percent of CRV annually on maintenance and operations. The table shows the estimated CRV for each school district in 2014 dollars (Column B) and the industry maintenance and operations expenditure standard of 3 percent of CRV (Column C). The industry standard is compared to the average of five years of maintenance expenditures (2007-08 to 2011-12) (Column D).²⁶ Washoe County School District spends only 2.52 percent on maintenance and operations. Officials have indicated that the funds set aside for maintenance are insufficient to meet the need.²⁷ As a result of the lack of investment in ongoing maintenance and operations, Washoe County School District has amassed a large list of deferred maintenance projects.

Not surprisingly, one reason that Washoe County School District has not adequately funded maintenance and operations is that during the Great Recession, the district was faced with deep budget cuts but chose to keep cuts away from the classroom. This resulted in reduced investment in larger maintenance projects.

Data also reveals that Washoe County School District does not spend as much on building upkeep, debt service, and capital projects as many of its peer school districts do. Table 6 presents information on operations (maintenance and repair) and other commitments (debt service and capital projects) as a share of total Washoe County School District expenditures and per pupil. Twelve school districts spend more than Washoe County School District does on operations (maintenance), and seven districts spend more on other commitments (debt service and capital projects). Washoe County School Districts spend less per pupil on building upkeep than any other school district in the Silver State. Washoe County ranks eighth in debt service and capital project spending per pupil.

9. In 2015, Nevada implemented the Commerce Tax and invested millions of dollars in K-12 education. Why does Washoe County School District need more money?

Governor Sandoval and the Nevada Legislature invested \$800 million (over the biennium) in K-12 education. But almost the entirety of these funds was directed at instruction, curriculum, and programming. Among the funded programs include the expansion of full-day kindergarten (\$39 million), literacy programs (\$27.2 million), modernization of the K-12 funding plan (\$25 million), Victory School and Zoom School programs (\$100 million), scholarships and incentives for teachers (\$25 million), and the expansion of career and technical education (\$16.3 million). By law, these new funds cannot be used for capital projects, including the construction of new schools and the renovation of existing schools.

Table 5: Actual Maintenance Expenditures Compared to Industry Expenditure Standard

County	Current Replacement Value (CRV) Estimate (2014 Dollars)	Maintenance Standard (3% of CRV)	Average Maintenance & Operations Expenditures FY2008- FY2012 (2014 Dollars)	Meet Standard?
Carson City	\$ 308,231,360	\$ 9,246,941	\$ 8,015,060	No
Churchill	\$ 203,559,120	\$ 6,106,774	\$ 5,033,680	No
Clark	\$ 10,295,692,993	\$ 308,870,790	\$ 289,580,716	No
Douglas	\$ 287,775,867	\$ 8,633,276	\$ 7,896,567	No
Elko	\$ 436,741,941	\$ 13,102,258	\$ 12,995,741	No
Esmeralda	\$ 11,590,377	\$ 347,711	\$ 471,484	Yes
Eureka	\$ 53,845,440	\$ 1,615,363	\$ 1,455,009	No
Humboldt	\$ 190,317,741	\$ 5,709,532	\$ 4,561,392	No
Lander	\$ 65,910,384	\$ 1,977,312	\$ 1,237,850	No
Lincoln	\$ 81,224,540	\$ 2,436,736	\$ 1,301,563	No
Lyon	\$ 421,249,813	\$ 12,637,494	\$ 9,121,502	No
Mineral	\$ 65,707,510	\$ 1,971,225	\$ 1,134,555	No
Nye	\$ 365,288,231	\$ 10,958,647	\$ 7,970,093	No
Pershing	\$ 72,232,778	\$ 2,166,983	\$ 1,027,436	No
Storey	\$ 40,863,787	\$ 1,225,914	\$ 847,937	No
Washoe	\$ 2,190,525,041	\$ 65,715,751	\$ 55,246,040	No
White Pine	\$ 107,953,841	\$ 3,238,615	\$ 1,955,946	No

Source: Guinn Center calculations, Data from <http://tax.nv.gov/LocalGovt/PolicyPub/ArchiveFiles/Redbook/>

Table 6. Spending on Operations (Maintenance) and Capital-Related Expenses, Per Pupil

County	Operations	Other Commitments	Building Maintenance (per pupil)	Debt service (per pupil)	Capital projects (per pupil)	Student Population (14-15)
Carson City	17.5%	12.7%	\$ 779	\$ 810	\$ 385	7,328
Clark	19.0%	16.0%	\$ 761	\$ 1,449	\$ 144	307,109
Churchill	18.7%	26.9%	\$ 1,023	\$ 938	\$ 2,825	3,363
Douglas	17.0%	24.9%	\$ 1,047	\$ 557	\$ 2,949	5,875
Elko	19.2%	9.8%	\$ 1,098	\$ -	\$ 937	9,503
Esmeralda	42.0%	3.3%	\$ 3,976	\$ -	\$ 742	72
Eureka	23.0%	6.7%	\$ 4,870	\$ -	\$ 1,611	235
Humboldt	19.2%	6.7%	\$ 1,043	\$ 101	\$ 537	3,340
Lander	6.9%	63.9%	\$ 1,228	\$ 48	\$ 21,722	1,003
Lincoln	23.6%	6.3%	\$ 1,303	\$ 519	\$ 500	982
Lyon	20.1%	9.6%	\$ 924	\$ 827	\$ 172	7,815
Mineral	24.6%	8.5%	\$ 1,648	\$ 1,131	\$ 397	453
Nye	23.7%	15.7%	\$ 1,144	\$ 1,762	\$ 268	5,000
Pershing	22.8%	9.7%	\$ 1,456	\$ 967	\$ 341	667
Storey	21.5%	16.3%	\$ 1,761	\$ 2,435	\$ 451	389
Washoe	18.7%	15.1%	\$ 676	\$ 905	\$ 634	61,051
White Pine	23.4%	19.8%	\$ 1,599	\$ 1,761	\$ 1,219	1,199

Source: Guinn Center calculations, From EDmin, InSite Data. Nevada Department of Education.

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The Kenny C. Guinn Center for Policy Priorities is a 501(c)(3) nonprofit, bipartisan, independent research center focused on providing fact-based, relevant, and well-reasoned analysis of critical policy issues facing Nevada and the Intermountain West. The Guinn Center engages policy-makers, experts, and the public with innovative, data-driven research and analysis to advance policy solutions, inform the public debate, and expand public engagement.

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