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LEGISLATIVE EDUCATION STUDY COMMITTEE
BILL ANALYSIS
53rd Legislature, 1st Session, 2017

Bill Number SB321 **Sponsor** Campos

Tracking Number .206024.3 **Committee Referrals** SPAC/SCORC

Short Title Raise Minimum Wage

Analyst Bedeaux **Original Date** 2/22/17
Last Updated 3/1/17

BILL SUMMARY

Synopsis of Bill

Senate Bill 321 (SB321) would raise the statewide minimum wage to \$8.75 per hour beginning July 1, 2017 (FY18) for all employees except student employees as defined by the Higher Education Department (HED). The minimum wage for tipped employees would be increased to \$2.50.

FISCAL IMPACT

SB321 does not contain an appropriation. This analysis focuses on the fiscal impact to New Mexico public school districts and state-chartered charter schools.

The total cost to school districts and state-chartered charter schools of implementing SB321 would be \$2.6 million, recurring annually. The statewide fiscal impact is summarized in the table below. The impact to each school district and charter school is detailed in the attachment.

Statewide Impact of SB321 on Public Schools
(in millions)

| | FY16 | FY18 | FY19 | FY20 |
|--------------------------------------|------------|------------|------------|----------------|
| Cost of Wages | \$1,370.22 | \$1,372.80 | \$1,372.80 | \$1,372.80 |
| Cost to Public Schools | | \$ 2.58 | \$ 2.58 | \$ 2.58 |
| % Increase from FY16 | | 0.19% | 0.19% | 0.19% |
| Three year cost of new wages: | | | | \$ 7.74 |

Source: LESC files

**Percent of New Wages in
Personnel Categories**

| | \$8.75 |
|---------------------------|---------------|
| Educational Assistants | 78% |
| Healthcare | 6% |
| Non-Certified Personnel | 13% |
| Related Service Personnel | 1% |
| Teachers | 2% |
| N. of Employees Affected | 1,431 |

Source: LESC files

There are 1,431 school district and state-chartered charter school employees that have an hourly rate below \$8.75 per hour. Bringing those employees to the minimum wage and providing benefits at 30 percent of salary would have a statewide cost of \$2.6 million, an increase of

0.2 percent from FY16. As long as the minimum wage stays at \$8.75, this cost would recur in subsequent fiscal years. Educational assistants make up 78 percent of the new wages at an \$8.65 minimum wage.

SB321 does not allocate state funds for increased compensation in school districts and state-chartered charter schools. Given that the public school funding formula does not include a provision for wage increases, it is unclear how school districts would be able to afford increasing the minimum wage.

SUBSTANTIVE ISSUES

Due to declining oil and gas revenues, New Mexico is currently in a budget shortfall. The shortfall has prompted lawmakers to make ongoing cuts to public education, which represents the largest portion of the state's budget. SB321 would require school districts and charter schools to pay their employees more, even when their resources are undergoing reductions.

The current statewide minimum wage is lower than the local minimum wage in Bernalillo County, Santa Fe County, and the city of Las Cruces. The minimum wages in these areas are above the \$8.75 minimum established in SB321. The bill would first affect those areas of New Mexico currently using the state minimum wage, especially rural or remote areas of the state. Although not containing a protection clause, SB321 would likely not decrease the wages of employees with a local minimum wage higher than \$8.75.

A study by the National Conference of State Legislatures (NCSL) confirms that 31 states currently have a statewide minimum wage higher than \$7.50. A ballot initiative in Colorado increased the minimum wage to \$9.30 on January 1, 2017, with steady increases to \$12 in 2020. After that, the minimum wage will be increased annually for the cost of living. A ballot initiative in Arizona raised the minimum wage to \$10 on January 1, 2017. The local minimum wage in Flagstaff, AZ was raised to \$15 per hour. Texas' minimum wage mirrors the federal \$7.25 figure, although local counties and cities may have a higher minimum wage.

State Personnel Office (SPO) analysis notes that raising the minimum wage without also raising the wages and salaries of other workers can result in a climate of pay compression. Pay compression occurs when there is little difference in the salaries of new employees and experienced employees. Imagine a minimum wage employee hired two years ago, who started at an hourly rate of \$7.50, but steadily climbed to a rate of \$8.75. If SB321 were to pass, this employee would make exactly as much as a brand new hire on January 1, 2018. The financial impact to school districts and charter schools will be exacerbated if they receive pressure to maintain significant differences in job salary based on education level, qualifications, skills, and performance.

OTHER SIGNIFICANT ISSUES

Data for this analysis was obtained from the Public Education Department (PED). The data was disorganized, likely because of differences in data entry techniques across schools and school districts. PED provided guidance on assumptions that affect the hourly wage of employees. For instance, many school districts employ educational assistants on abbreviated contracts that total about 1,280 hours per year instead of the traditional 2,080. The following assumptions were made when calculating the totals listed on the attachment to reach a reasonable result.

Assumption 1: Exclusions. Records that were entered with a either a full time equivalency (FTE) or a salary equal to 0 were excluded. This is a subgroup that includes many district contractors. Employees with the position “athletic coach” were also excluded, as their salaries often supplement the income of currently employed teachers, and contained both inordinately high and low salaries. Calculations were made on the remaining 34,755 of 43,612 records.

Assumption 2: Contract Hours. The hourly wage of a salaried employee is equal to the employee’s salary divided by the number of hours worked per year. For some employees, one FTE is equal to 2,080 hours of work. PED estimates that some other employees work on abbreviated school year contracts, where one FTE is equal to about 1,280 hours. Employees who were entered as instructional assistants or non-certified employees were considered to be on abbreviated contracts. PED noted exceptions to this rule; non-certified staff like business office administrators and maintenance employees often work on 2,080 hour contracts.

Assumption 3: FTE Errors. If employees still did not make the \$7.50 minimum wage threshold on an abbreviated contract, this was considered to be an FTE entry error. These employees were considered to be at exactly minimum wage at an even smaller number of hours. This subgroup included 84 records.

RELATED BILLS

Conflicts with several house and senate bills that increase the minimum wage:

HB27, Increase Minimum Wage, increases the minimum wage to \$15 per hour;

HB67/aHLEDC, Increase Minimum Wage, increases the minimum wage to \$8.40 per hour, plus about a dollar per year for the following two years, and then a cost-of-living increase in subsequent years;

HB442/aHJC, Minimum Wage & Wage Related Conduct, increases the minimum wage to \$9.25 and prevents local governments from regulating private sector schedules;

SB36/aSPAC, Raise Minimum Wage, increases the minimum wage to \$8.45 per hour, adjusted by the cost of living in subsequent years; and

SB386, Raise Minimum Wage & Allow Trainee Wage, increases the minimum wage to \$9.00 per hour, or \$8.00 per hour for trainee employees.

Related to HB134, School Personnel Minimum Salaries, which increases the minimum hourly wage of non-certified school personnel to \$15 per hour.

Related to SB458, Salary Increases, which allocated funding to raise the salaries of state employees and public school personnel by 3 percent.

SOURCES OF INFORMATION

- LESC Files
- LFC
- PED
- SPO
- NCSL

TCB/rab

| | School District or Charter School | FY16 Wages | FY18 and Subsequent Fiscal Years - \$8.75 | | |
|----|---|----------------|---|-----------------------|------------------|
| | | | Minimum Wage Employee Cost with Benefits (at 30%) | Projected Total Wages | % inc. from FY16 |
| 1 | ABQ SCHOOL OF EXCELLENCE | \$ 972,583 | \$ - | \$ 972,583 | |
| 2 | ABQ SIGN LANGUAGE ACADEMY | \$ 960,581 | \$ 878 | \$ 961,459 | 0.1% |
| 3 | ACADEMY OF TRADES AND TECH | \$ 641,040 | \$ - | \$ 641,040 | |
| 4 | ACE LEADERSHIP HIGH SCHOOL | \$ 954,511 | \$ - | \$ 954,511 | |
| 5 | ALAMOGORDO | \$ 22,739,935 | \$ 26,218 | \$ 22,766,153 | 0.1% |
| 6 | ALBUQUERQUE | \$ 384,633,911 | \$ 991,841 | \$ 385,625,752 | 0.3% |
| 7 | ALBUQUERQUE INSTITUTE OF MATH & SCIENCE | \$ 756,047 | \$ - | \$ 756,047 | |
| 8 | ALDO LEOPOLD CHARTER | \$ 499,956 | \$ 1,477 | \$ 501,433 | 0.3% |
| 9 | ALMA D'ARTE CHARTER | \$ 636,050 | \$ - | \$ 636,050 | |
| 10 | AMY BIEHL CHARTER HIGH SCHOOL | \$ 2,228,753 | \$ - | \$ 2,228,753 | |
| 11 | ANIMAS | \$ 876,122 | \$ 13,044 | \$ 889,166 | 1.5% |
| 12 | ANTHONY CHARTER SCHOOL | \$ 350,139 | \$ - | \$ 350,139 | |
| 13 | ARTESIA | \$ 15,415,943 | \$ 4,158 | \$ 15,420,101 | 0.0% |
| 14 | AZTEC | \$ 12,268,201 | \$ 24,567 | \$ 12,292,768 | 0.2% |
| 15 | BELÉN | \$ 15,754,827 | \$ 1,842 | \$ 15,756,669 | 0.0% |
| 16 | BERNALILLO | \$ 15,118,642 | \$ 31,467 | \$ 15,150,109 | 0.2% |
| 17 | BLOOMFIELD | \$ 11,163,574 | \$ 16,522 | \$ 11,180,096 | 0.1% |
| 18 | CAPITÁN | \$ 2,662,260 | \$ - | \$ 2,662,260 | |
| 19 | CARLSBAD | \$ 19,716,498 | \$ 12,287 | \$ 19,728,785 | 0.1% |
| 20 | CARRIZO | \$ 1,697,352 | \$ - | \$ 1,697,352 | |
| 21 | CENTRAL CONS. | \$ 22,710,675 | \$ 35,133 | \$ 22,745,808 | 0.2% |
| 22 | CESAR CHAVEZ COMMUNITY SCHOOL | \$ 867,664 | \$ - | \$ 867,664 | |
| 23 | CHAMA | \$ 2,410,705 | \$ - | \$ 2,410,705 | |
| 24 | CIEN AGUAS INTERNATIONAL SCHOOL | \$ 1,367,211 | \$ 1,119 | \$ 1,368,330 | 0.1% |
| 25 | CIMARRÓN | \$ 3,206,076 | \$ 737 | \$ 3,206,813 | 0.0% |
| 26 | CLAYTON | \$ 3,002,322 | \$ 8,436 | \$ 3,010,758 | 0.3% |
| 27 | CLOUDCROFT | \$ 1,846,291 | \$ 1,231 | \$ 1,847,522 | 0.1% |
| 28 | CLOVIS | \$ 27,797,680 | \$ 62,422 | \$ 27,860,102 | 0.2% |
| 29 | COBRE CONS. | \$ 6,970,471 | \$ 822 | \$ 6,971,293 | 0.0% |
| 30 | CORAL COMMUNITY CHARTER | \$ 857,292 | \$ - | \$ 857,292 | |
| 31 | CORONA | \$ 1,006,909 | \$ 1,674 | \$ 1,008,583 | 0.2% |
| 32 | COTTONWOOD CLASSICAL PREP | \$ 2,321,869 | \$ - | \$ 2,321,869 | |
| 33 | CREATIVE ED PREP #1 | \$ 741,981 | \$ - | \$ 741,981 | |
| 34 | CUBA | \$ 3,139,224 | \$ 7,739 | \$ 3,146,963 | 0.2% |
| 35 | DEAP | \$ 100,478 | \$ - | \$ 100,478 | |
| 36 | DEMING | \$ 19,765,560 | \$ 82,100 | \$ 19,847,660 | 0.4% |
| 37 | DES MOINES | \$ 889,557 | \$ 1,599 | \$ 891,156 | 0.2% |
| 38 | DEXTER | \$ 4,646,445 | \$ 2,115 | \$ 4,648,560 | 0.0% |
| 39 | DORA | \$ 1,816,443 | \$ 3,776 | \$ 1,820,219 | 0.2% |
| 40 | DREAM DINE | \$ 163,300 | \$ - | \$ 163,300 | |
| 41 | DULCE | \$ 3,113,154 | \$ 4,420 | \$ 3,117,574 | 0.1% |
| 42 | ELIDA | \$ 1,342,682 | \$ - | \$ 1,342,682 | |
| 43 | ESPAÑOLA | \$ 15,270,834 | \$ 13,547 | \$ 15,284,382 | 0.1% |
| 44 | ESTANCIA | \$ 3,118,687 | \$ 6,306 | \$ 3,124,993 | 0.2% |
| 45 | ESTANCIA VALLEY CLASSICAL ACADEMY | \$ 1,150,851 | \$ 7,249 | \$ 1,158,101 | 0.6% |
| 46 | EUNICE | \$ 2,922,575 | \$ 2,721 | \$ 2,925,296 | 0.1% |
| 47 | EXPLORE ACADEMY | \$ 1,098,308 | \$ - | \$ 1,098,308 | |
| 48 | FARMINGTON | \$ 46,261,063 | \$ 117,545 | \$ 46,378,608 | 0.3% |
| 49 | FLOYD | \$ 2,425,374 | \$ 2,782 | \$ 2,428,156 | 0.1% |
| 50 | FT SUMNER | \$ 2,680,944 | \$ 2,675 | \$ 2,683,619 | 0.1% |
| 51 | GADSDEN | \$ 59,925,020 | \$ 105,291 | \$ 60,030,311 | 0.2% |
| 52 | GALLUP | \$ 46,277,031 | \$ 82,396 | \$ 46,359,427 | 0.2% |
| 53 | GILBERT L. SENA CHARTER HS | \$ 693,125 | \$ - | \$ 693,125 | |
| 54 | GRADY | \$ 1,488,213 | \$ - | \$ 1,488,213 | |
| 55 | GRANTS | \$ 16,175,261 | \$ 32,499 | \$ 16,207,760 | 0.2% |
| 56 | HAGERMAN | \$ 2,565,924 | \$ 1,638 | \$ 2,567,562 | 0.1% |
| 57 | HATCH | \$ 4,951,197 | \$ 6,800 | \$ 4,957,997 | 0.1% |
| 58 | HEALTH LEADERSHIP HIGH SCHOOL | \$ 580,926 | \$ - | \$ 580,926 | |
| 59 | HOBBS | \$ 35,241,327 | \$ 151,624 | \$ 35,392,951 | 0.4% |
| 60 | HONDO | \$ 1,391,935 | \$ 1,785 | \$ 1,393,720 | 0.1% |
| 61 | HORIZON ACADEMY WEST | \$ 1,421,974 | \$ - | \$ 1,421,974 | |
| 62 | HOUSE | \$ 1,196,733 | \$ 2,497 | \$ 1,199,230 | 0.2% |
| 63 | INTERNATIONAL SCHOOL AT MESA DEL SOL | \$ 1,224,107 | \$ - | \$ 1,224,107 | |
| 64 | J PAUL TAYLOR ACADEMY | \$ 657,319 | \$ - | \$ 657,319 | |
| 65 | JAL | \$ 1,644,752 | \$ 4,178 | \$ 1,648,930 | 0.3% |
| 66 | JEMEZ MOUNTAIN | \$ 2,288,116 | \$ 649 | \$ 2,288,765 | 0.0% |
| 67 | JEMEZ VALLEY | \$ 2,740,372 | \$ 6,875 | \$ 2,747,247 | 0.3% |
| 68 | LA ACADEMIA DOLORES HUERTA | \$ 702,741 | \$ - | \$ 702,741 | |
| 69 | LA JICARITA COMMUNITY SCHOOL | \$ 110,612 | \$ - | \$ 110,612 | |
| 70 | LA PROMESA EARLY LEARNING | \$ 1,407,835 | \$ 572 | \$ 1,408,407 | 0.0% |
| 71 | LA RESOLANA LEADERSHIP | \$ 385,649 | \$ - | \$ 385,649 | |
| 72 | LA TIERRA MONTESSORI SCHOOL | \$ 578,430 | \$ - | \$ 578,430 | |
| 73 | LAKE ARTHUR | \$ 1,491,180 | \$ - | \$ 1,491,180 | |
| 74 | LAS CRUCES | \$ 96,798,503 | \$ 247,565 | \$ 97,046,068 | 0.3% |
| 75 | LAS MONTAÑAS CHARTER | \$ 594,471 | \$ - | \$ 594,471 | |

SB321 Projected Impact on School District and State-Chartered Charter School Wages

| | School District or Charter School | FY16 Wages | FY18 and Subsequent Fiscal Years - \$8.75 | | |
|-----|---|------------------|---|-----------------------|------------------|
| | | | Minimum Wage Employee Cost with Benefits (at 30%) | Projected Total Wages | % inc. from FY16 |
| 76 | LAS VEGAS CITY | \$ 6,424,845 | \$ 9,552 | \$ 6,434,397 | 0.1% |
| 77 | LOGAN | \$ 2,295,741 | \$ 1,803 | \$ 2,297,544 | 0.1% |
| 78 | LORDSBURG | \$ 2,864,916 | \$ 1,518 | \$ 2,866,434 | 0.1% |
| 79 | LOS ALAMOS | \$ 17,082,369 | \$ 55,249 | \$ 17,137,618 | 0.3% |
| 80 | LOS LUNAS | \$ 27,868,904 | \$ 23,569 | \$ 27,892,473 | 0.1% |
| 81 | LOVINGTON | \$ 13,895,366 | \$ 50,339 | \$ 13,945,705 | 0.4% |
| 82 | MAGDALENA | \$ 3,188,053 | \$ 2,933 | \$ 3,190,986 | 0.1% |
| 83 | MAXWELL | \$ 1,058,003 | \$ 6,574 | \$ 1,064,577 | 0.6% |
| 84 | MCCURDY CHARTER SCHOOL | \$ 1,540,089 | \$ - | \$ 1,540,089 | |
| 85 | MEDIA ARTS CHARTER | \$ 1,604,262 | \$ - | \$ 1,604,262 | |
| 86 | MELROSE | \$ 2,635,368 | \$ - | \$ 2,635,368 | |
| 87 | MESA VISTA | \$ 1,787,829 | \$ 3,226 | \$ 1,791,055 | 0.2% |
| 88 | MISSION ACHIEVEMENT AND SUCCESS | \$ 2,684,119 | \$ - | \$ 2,684,119 | |
| 89 | MONTE DEL SOL CHARTER | \$ 1,329,457 | \$ - | \$ 1,329,457 | |
| 90 | MONTESSORI ELEMENTARY SCHOOL | \$ 937,571 | \$ - | \$ 937,571 | |
| 91 | MORA | \$ 2,781,395 | \$ 829 | \$ 2,782,225 | 0.0% |
| 92 | MORIARTY-EDGEWOOD | \$ 12,407,755 | \$ 19,308 | \$ 12,427,063 | 0.2% |
| 93 | MOSQUERO | \$ 563,026 | \$ - | \$ 563,026 | |
| 94 | MOUNTAINAIR | \$ 1,797,049 | \$ 10,910 | \$ 1,807,959 | 0.6% |
| 95 | NEW AMERICA SCHOOL | \$ 1,030,481 | \$ - | \$ 1,030,481 | |
| 96 | NEW AMERICA SCHOOL - LAS CRUCES | \$ 1,045,672 | \$ - | \$ 1,045,672 | |
| 97 | NEW MEXICO CONNECTIONS ACADEMY | \$ 1,910,521 | \$ - | \$ 1,910,521 | |
| 98 | NEW MEXICO INTERNATIONAL SCHOOL | \$ 671,738 | \$ - | \$ 671,738 | |
| 99 | NM SCHOOL FOR ARTS | \$ 570,256 | \$ - | \$ 570,256 | |
| 100 | NORTH VALLEY CHARTER | \$ 1,510,629 | \$ - | \$ 1,510,629 | |
| 101 | PECOS | \$ 2,643,288 | \$ - | \$ 2,643,288 | |
| 102 | PENASCO | \$ 3,696,095 | \$ - | \$ 3,696,095 | |
| 103 | POJOAQUE | \$ 7,650,291 | \$ 11,127 | \$ 7,661,418 | 0.1% |
| 104 | PORTALES | \$ 12,414,666 | \$ 1,317 | \$ 12,415,983 | 0.0% |
| 105 | QUEMADO | \$ 1,405,120 | \$ - | \$ 1,405,120 | |
| 106 | QUESTA | \$ 4,621,486 | \$ 2,146 | \$ 4,623,633 | 0.0% |
| 107 | RATON | \$ 5,114,080 | \$ 257 | \$ 5,114,337 | 0.0% |
| 108 | RED RIVER VALLEY CHARTER SCHOOL | \$ 467,314 | \$ 1,595 | \$ 468,909 | 0.3% |
| 109 | RESERVE | \$ 2,034,170 | \$ - | \$ 2,034,170 | |
| 110 | RIO RANCHO | \$ 68,694,119 | \$ 136,445 | \$ 68,830,563 | 0.2% |
| 111 | ROSWELL | \$ 39,002,321 | \$ 20,211 | \$ 39,022,532 | 0.1% |
| 112 | ROY | \$ 717,800 | \$ - | \$ 717,800 | |
| 113 | RUIDOSO | \$ 6,258,177 | \$ 5,015 | \$ 6,263,192 | 0.1% |
| 114 | SAN JON | \$ 1,229,661 | \$ - | \$ 1,229,661 | |
| 115 | SANDOVAL ACADEMY OF BILINGUAL EDUCATION | \$ 111,250 | \$ - | \$ 111,250 | |
| 116 | SANTA FE | \$ 38,935,461 | \$ 156 | \$ 38,935,617 | 0.0% |
| 117 | SANTA ROSA | \$ 4,079,799 | \$ 1,179 | \$ 4,080,978 | 0.0% |
| 118 | SCHOOL OF DREAMS ACADEMY | \$ 1,250,748 | \$ 208 | \$ 1,250,956 | 0.0% |
| 119 | SILVER CITY | \$ 11,768,090 | \$ 16,735 | \$ 11,784,824 | 0.1% |
| 120 | SOCORRO | \$ 7,660,301 | \$ 1,963 | \$ 7,662,264 | 0.0% |
| 121 | SOUTH VALLEY PREP | \$ 619,519 | \$ - | \$ 619,519 | |
| 122 | SOUTHWEST INTERMEDIATE LEARNING CENTER | \$ 390,435 | \$ - | \$ 390,435 | |
| 123 | SOUTHWEST PRIMARY LEARNING CENTER | \$ 489,564 | \$ - | \$ 489,564 | |
| 124 | SOUTHWEST SECONDARY LEARNING CENTER | \$ 601,741 | \$ - | \$ 601,741 | |
| 125 | SPRINGER | \$ 1,456,180 | \$ - | \$ 1,456,180 | |
| 126 | SW AERONAUTICS MATHEMATICS AND SCIENCE | \$ 672,589 | \$ - | \$ 672,589 | |
| 127 | TAOS | \$ 12,277,016 | \$ 3,112 | \$ 12,280,128 | 0.0% |
| 128 | TAOS ACADEMY | \$ 1,611,826 | \$ - | \$ 1,611,826 | |
| 129 | TAOS INTEGRATED SCHOOL OF THE ARTS | \$ 475,144 | \$ - | \$ 475,144 | |
| 130 | TAOS INTERNATIONAL SCHOOL | \$ 432,839 | \$ - | \$ 432,839 | |
| 131 | TATUM | \$ 1,341,441 | \$ 2,980 | \$ 1,344,421 | 0.2% |
| 132 | TECHNOLOGY LEADERSHIP | \$ 254,000 | \$ - | \$ 254,000 | |
| 133 | TEXICO | \$ 1,704,734 | \$ 2,675 | \$ 1,707,409 | 0.2% |
| 134 | THE ASK ACADEMY | \$ 1,578,896 | \$ - | \$ 1,578,896 | |
| 135 | THE GREAT ACADEMY | \$ 540,082 | \$ - | \$ 540,082 | |
| 136 | THE MASTER PROGRAM | \$ 519,415 | \$ - | \$ 519,415 | |
| 137 | TIERRA ADENTRO | \$ 1,125,990 | \$ - | \$ 1,125,990 | |
| 138 | TIERRA ENCANTADA CHARTER SCHOOL | \$ 1,011,059 | \$ 4,210 | \$ 1,015,269 | 0.4% |
| 139 | TRUTH OR CONS. | \$ 6,560,652 | \$ 7,010 | \$ 6,567,662 | 0.1% |
| 140 | TUCUMCARI | \$ 4,446,586 | \$ 19,700 | \$ 4,466,286 | 0.4% |
| 141 | TULAROSA | \$ 4,106,483 | \$ 9,169 | \$ 4,115,652 | 0.2% |
| 142 | TURQUOISE TRAIL CHARTER SCHOOL | \$ 1,978,405 | \$ - | \$ 1,978,405 | |
| 143 | UPLIFT COMMUNITY SCHOOL | \$ 355,087 | \$ - | \$ 355,087 | |
| 144 | VAUGHN | \$ 771,918 | \$ - | \$ 771,918 | |
| 145 | WAGON MOUND | \$ 1,189,815 | \$ - | \$ 1,189,815 | |
| 146 | WALATOWA CHARTER HIGH | \$ 386,824 | \$ 1,352 | \$ 388,176 | 0.3% |
| 147 | WEST LAS VEGAS | \$ 8,044,094 | \$ 9,996 | \$ 8,054,090 | 0.1% |
| 148 | WILLIAM W JOSEPHINE DORN CHARTER | \$ 156,268 | \$ - | \$ 156,268 | |
| 149 | ZUNI | \$ 6,288,521 | \$ 413 | \$ 6,288,935 | 0.0% |
| 150 | STATEWIDE | \$ 1,370,219,077 | \$ 2,579,599 | \$ 1,372,798,676 | 0.2% |