

MINUTES

WAYS AND MEANS COMMITTEE

NEVADA STATE LEGISLATURE - 60th SESSION

January 18, 1979

Chairman Mello called the meeting to order at 8:00 a.m.

PRESENT: Chairman Mello, Vice-Chairman Bremner, Mr. Barengo, Mrs. Cavnar, Mr. Glover, Mr. Hickey (late), Mr. Mann, Mr. Rhoads, Mr. Vergiels, Mrs. Wagner, and Mr. Webb.

OTHERS PRESENT: Bill Bible, Fiscal Analyst, and Judy Matteucci, Deputy Fiscal Analyst.

Bill Bible introduced Mike Alastuey of the Governor's Budget Office.

Mr. Alastuey explained the General Fund Balance Statement on Page A-1. The General Fund unappropriated cash balance on July 1, 1978, was \$74,805,265. The Executive Budget projects that prior to legislative action and deducting the estimated costs of the 1979 Session, the July 1, 1979, unappropriated cash balance will be \$165.9 million. From this unappropriated balance, the Governor is recommending appropriations of almost \$135 million. The Governor's recommendations for spending and his projected income will leave the General Fund with an estimated unappropriated cash balance of \$34 million as of July 1, 1981. Mr. Alastuey explained that this amount was approximately 10% of annual income.

Mr. Alastuey stated that \$295 million of General Fund income is forecast for this year (1978-79) and \$300 million is forecast for next year (1979-80). This small increase (1.8%) is attributable to recommended tax changes which return revenues to either the taxpayer or the counties. The following year (1980-81), General Fund income is estimated to grow 13.7%.

Mr. Alastuey told the committee that the budget proposed that the State give up the 25¢ property tax and return it to the taxpayers. The loss to the General Fund is estimated to be \$14.1 million in 1979-80, and approximately \$16 million in 1980-81, assuming a 15% increased valuation.

The small increase in sales and use tax is caused by the recommended reduction of food tax. Mr. Alastuey referred the committee to Page A-5, pointing out that if an estimated 12% is subtracted from the State's sales tax collections for sales tax on food, only a 2.1% increase is reflected in the first year of the biennium.

Mr. Alastuey stated that the quarterly state license fees, a tax of 3, 4, or 5.5% based on a casino's gross proceeds, comprise approximately 90% of state-collected gaming taxes. He pointed out that the item referred to as "advance license fees" is for casino start-ups. When a new casino comes into operation, two quarters worth of taxes are paid. The tremendous difference between the 1977-78 figures and this year's estimate reflects a two-quarter payment by the new casinos in the Washoe County area. Overall state-collected gaming taxes are estimated to increase 23% in 1978-79.

While it is shown that \$2 million is estimated for county gaming taxes under the current structure, no income ~~figures~~ <sup>figures</sup> that source is budgeted for the coming biennium. The budget recommends that this

revenue remain with the counties. The estimated loss to the General Fund is approximately \$2.6 million the first year, and \$2.8 million the second year.

Mr. Alastuey told the committee that liquor taxes and licenses, insurance premium taxes, and casino entertainment taxes are not recommended for any restructuring. It is recommended that real estate transfer taxes not come to the General Fund for the coming biennium. At present, 25% is retained by the county and 75% is remitted to the State. It is proposed that 100% remain with the county.

In response to a question from Mr. Bremner, Mr. Alastuey said the estimated loss of giving up the transfer tax is \$2.4 million the first year, and \$2.8 million the second year.

To illustrate the effect that the tax relief recommendations have on General Fund spending, Mr. Alastuey referred the committee to Page 172. Without tax relief, because of the growth in the local school support tax and the property tax, the recommended General Fund appropriation would have diminished from \$81 million in 1978-79 to \$65 million in 1979-80 and to \$63 million in 1980-91. Replacing the 70¢ property tax costs the General Fund \$39 million in 1979-80 and \$45 million in 1980-81. Under the distributive school fund formula, the State is responsible for any local school support tax losses. Removing the sales tax on food (approximately 12% of total sales) would, in the school fund, cost the State \$7.4 million in the first year of the biennium and \$8.5 million in the second year.

In the second year, an additional \$19 million of General Funds is added to the school fund. It is proposed that in the first year, the total property tax rate be \$3.50, and the second year, \$3.20, plus any rate that must be levied for outstanding school bonds. In the second year of the biennium, the General Fund can support displacement of the additional 30¢ that would come off the 80¢ school tax. The school fund formula is proposed for change so that the basic support amount would be the various enrollments plus special education units plus 30¢.

Mr. Alastuey went on to say that under current law, there is 11¢ from county property tax that is remitted to the State Welfare Division for deposit to the Title XIX account for payment of medical bills for indigent persons. Under the 1977-78 actual year, the county contribution figure is \$4 million. The estimate for 1978-79 is \$5 million. The Governor's recommendation for that source of income for the next biennium is zero. The 11¢ is recommended to be remitted back to the taxpayers, with the General Fund picking up the entire projected loss of \$6.2 million in the first year of the biennium and \$7 million in the second year.

Mr. Alastuey also pointed out that it is recommended that the one-third contribution for child welfare costs now paid by the counties be dropped. This would cost the State approximately \$260,000 per year.

Mr. Alastuey stated that taking into the account the various General Fund cost increases and General Fund revenue reductions, tax relief proposals cost the General Fund \$88.5 million in 1979-80 and \$120 million in 1980-81.

Chairman Mello asked Bill Bible, Fiscal Analyst, to present the Fiscal Analyst Division's revenue estimates.

Mr. Bible passed out revenue estimates (Exhibit "A") based upon the current legal revenue structure. Mr. Bible pointed out the major differences between the Fiscal Division's estimates and those of the Budget Office. In the sales and use tax, the Governor's budget

projects a 23% increase for the current fiscal year, a 16% increase for the next fiscal year, and a 15% increase for the following fiscal year. The Fiscal Division is projecting a 22% increase for this year, an 18% increase for next year, and a 17% increase for the following year.

Mr. Bible said the same pattern held true in gaming taxes. Under the item identified as "Gaming - State," one of the components of that tax is the gross percentage tax. The Governor's budget is projecting a 22% increase this year and a 15% increase in each year of the next biennium. The Fiscal Division projects a 21% increase this year, with a 17% increase in 1979-80 and a 16% increase in 1980-81.

The Fiscal Division is calling for only a 5% increase in each year of the biennium in the liquor tax and license areas, as the impact of California's Fair Trade Law changes on Nevada liquor sales has not yet been assessed.

Mr. Bible pointed out that Fiscal Division and Budget Office estimates for insurance tax and casino entertainment tax collections are essentially the same. In the licenses and fees areas, there is a moderate difference in the estimates for corporation licenses. Mr. Bible indicated that the Fiscal Division is projecting them flat since a portion of the actual 1977-78 increase was an accounting error -- approximately \$100,000 in funds should have been deposited into fiscal 1977 instead of fiscal 1978.

Mr. Bible referred to one item where there is a major difference, interest income. The Fiscal Division is projecting a \$13 million interest income figure for 1978-79 and the Governor's budget is projecting a \$7.5 million figure. Mr. Bible told the committee that interest earnings to date -- the first six months of this fiscal year -- have already totalled \$6.1 million. The average daily balances are about \$188 million, and the interest rates are approaching 10%. A portion of the \$188 million is attributable to other funds so all income does not come back to the General Fund. The Fiscal Division is estimating \$9.5 million interest income for 1979-80, and \$8.5 million in 1980-81. The Governor's budget calls for the interest income to go up in the second year of the biennium. The pattern has been for the interest income to go down the second year as money for projects, primarily capital improvements, is expended from the treasury.

Mr. Bible referred to the second pass-out sheet (Exhibit "B") identified as a Summary Schedule. He pointed out the difficulty in comparing the Fiscal Division figures with the Governor's figures, since the Fiscal Division's figures are based upon current, existing revenue sources and the Governor's figures are based upon proposed revenue sources after tax law changes. Mr. Bible said that they adjusted the Governor's figures to make the two estimates comparable. The adjustments reflect the estimates that the Budget Office would have made for the 25¢ property tax and sales tax if an exemption for food sales were not recommended. The Governor's estimates on county gaming licenses or the real property transfer tax were not available when the schedule was prepared. Therefore, the Fiscal Division used their numbers to come up with the \$76.1 million figure. Mr. Bible stated that the \$694,000 figure for revenue moved from the General Fund to Using Agency reflects the three revenue items that the Governor is recommending no longer be collected in the General Fund but instead be collected directly through agency budgets. The Fiscal Division is estimating \$11.9 million more General Fund revenue will be available for legislative consideration than the Governor is estimating.

Mr. Bible then referred the members to the third pass-out sheet (Exhibit "C"). He told the committee that the Governor's estimate on

of the distributive fund reversion left out about \$400,000 for enrollment decreases and \$1 million for the Adult Diploma program. Mr. Alastuey said he would check on this and report back to the committee.

ONE-SHOT APPROPRIATIONS FOR 1978-79, presented by Mr. Alastuey.

CLASSIFIED/UNCLASSIFIED SALARIES - \$2,316,795: These appropriations are to support a classified salary increase of 8%, effective January 1, 1979, and extending through June 30, 1979, and recommended unclassified salary increases for a similar period. The amount requested for classified employees includes an allowance for salary savings.

INTERIM FINANCE COMMITTEE - \$2,130,848: A General Fund appropriation of \$2,130,848 is requested to bring the balance in the Contingency Fund to the authorized \$3,000,000 level.

RESERVE FOR STATUTORY CONTINGENCY FUND - \$371,359: An appropriation of \$371,359 is recommended to bring the balance in the fund to \$500,000. The major items in the recent past have been tort claims and attorney fees.

Chairman Mello told the committee that one-shot legislation would be discussed in detail in the future.

Mr. Bible asked Mr. Alastuey about the terminal leave reimbursements which are normally paid from the fund. Mr. Bible pointed out that there is an appropriation of about \$60,000 for each year of the biennium for terminal leave listed under Gaming Control Board. Mr. Alastuey stated that normally agencies are not budgeted for terminal leave and he would check on this item and report back to the committee.

STALE CLAIMS FUND - \$151,745: An appropriation of \$151,745 is recommended to bring the balance in the fund to \$200,000.

TRAVEL REVOLVING FUND - \$50,000: An appropriation of \$50,000 is recommended to increase the fund from \$100,000 to \$150,000, due to increases in the per diem and transportation costs.

BOARD OF EXAMINERS' EMERGENCY FUND - \$90,760: An appropriation of \$90,760 is recommended to bring the balance in the fund back to \$100,000.

DEPARTMENT OF TAXATION - \$5,350,000: An appropriation of \$5,350,000 is requested to start a Senior Citizens Property Tax Deferral Program.

Mr. Glover asked how many people were estimated to take advantage of the program, and Mr. Alastuey indicated he would get that information. Mr. Alastuey said that these estimates were based on a similarly structured program in Oregon. He also pointed out that the program is optional.

GENERAL OBLIGATION BOND RETIREMENT - \$16,500,000: An appropriation of \$16,500,000 is recommended for the purpose of retiring all current outstanding bonds.

Mr. Barengo asked if it would not be better to pay the bonds in the future with deflated dollars. Mr. Alastuey said that in view of the present surplus and in view of the recommended tax deferments that would reduce the tax income of the State, it is felt that this \$16.5 million would be a good investment for the public.

Mr. Bremner asked Mr. Alastuey if he was saying that we could take care of \$27 million in bonds with \$16.5 million, in effect saving \$10.5 million by paying them now. Mr. Alastuey said that was correct.

RETIREMENT BOARD - POSTRETIREMENT INCREASES - \$17,100,000: This appropriation would provide for postretirement increases, of from 3 to 5%, based on length of retirement for retired employees.

DEPARTMENT OF HIGHWAYS - \$5,000,000: An appropriation of \$5,000,000 is recommended for replacement of worn and obsolete equipment and vehicles that could not otherwise be replaced.

Mrs. Wagner asked if there would be much more specific information on the single pieces of equipment. Chairman Mello replied in the affirmative, and suggested that they could even be itemized in the appropriation bill.

OFFICE OF THE SECRETARY OF STATE - \$64,000: An appropriation of \$64,000 is recommended for converting microfiche to today's size, to convert hard copy material to microfiche, and to gather other corporation information from the counties.

HISTORICAL SOCIETY - \$51,951: An appropriation of \$51,951 is recommended for the preservation of historic photographs.

MOTOR POOL - \$257,600: An appropriation of \$257,600 is recommended for the purchase of 46 additional vehicles, necessary, primarily, due to recommended staff increases in Parole and Probation and the Gaming Control Board.

CENTRAL DATA PROCESSING - \$115,000: An appropriation of \$40,000 is recommended for the development of a data processing security system. In addition, an appropriation of \$75,000 is recommended for the development of a computerized licensing system for the Insurance and Real Estate Divisions of the Department of Commerce. Savings result from combining the two applications.

PRINTING DIVISION - \$350,483: An appropriation of \$151,983 is recommended for the maintenance and operation of the computer that drives the automated typesetter and text processing systems during the next biennium. In addition, a special appropriation is recommended for the purchase of equipment necessary to update and to complete the program of automated photo composition and text processing. The special equipment appropriation would be repaid to the General Fund over a twenty year period.

PURCHASING DIVISION - \$40,000: An appropriation of \$40,000 is recommended for the purchase of land adjacent to the Las Vegas warehouse, presently being rented. This appropriation would be repaid to the General Fund over a period of fifty years.

COMPUTER FACILITY - \$773,498: An appropriation of \$773,498 is recommended for the purchase of computer hardware, and will be repaid to the General Fund over the useful life of the equipment.

UNIVERSITY OF NEVADA RENO, UNIVERSITY OF NEVADA LAS VEGAS TRANSITIONAL SALARIES FOR FACULTY - \$616,353: It is recommended that an appropriation of \$616,353 be made to fund the salaries of 7.42 of the faculty positions at UNLV and 15.24 faculty positions at UNR which are not recommended for future funding.

Mr. Glover asked if similar provision had been made in other agencies where position reductions are recommended. Mr. Alastuey responded that other agencies, especially Welfare, had sufficient vacancies to take care of recommended reductions.

DEPARTMENT OF EDUCATION - \$3,770,000: An appropriation of \$3,750,000 is recommended for capital expenditures for energy-saving measures and removal of architectural barriers which hamper use of facilities by the handicapped. It is further recommended that an appropriation of \$20,000 be made to support recodification of the State Board's policies and regulations and installation of a policy development system.

LINCOLN COUNTY SCHOOL DISTRICT - \$225,000: It is recommended that an appropriation of \$225,000 be made for the construction of a secondary school facility at Alamo and a gymnasium in Panaca.

Chairman Mello indicated that a bond issue had been placed before the public concerning the school at Alamo and inquired if they had gone to their bonding limit. Mr. Alastuey replied that he did not know, and Chairman Mello suggested that he obtain this information. Chairman Mello also asked if the money was a loan, and Mr. Alastuey indicated that this was not contemplated.

DEPARTMENT OF EDUCATION - \$50,000: It is recommended that \$50,000 be appropriated for a comprehensive study and reevaluation of the Nevada Plan for public education financing.

Mr. Mann asked why the Board of Education is to make the study of the Nevada Plan when most of the State superintendents are in support of that plan. He suggested that the superintendents do the evaluation and save the State \$50,000. Mr. Alastuey replied that this would be an alternative, but that the formula should be reassessed.

Mr. Vergiels indicated that the request for the money originated from the superintendents, to be used through the districts, to look at the plan.

DEPARTMENT OF EDUCATION - \$110,000: This is an appropriation of \$110,000 recommended for the development of a twelfth grade competency test.

Mrs. Wagner asked if this appropriation would be used by the Department of Education for development of the test. Mr. Alastuey replied that it would.

Mr. Cavnar asked if this appropriation was for development or for development and administration of the test. Mr. Alastuey stated that it was for the development of the test. The administration would take place through the school districts.

Chairman Mello suggested that the committee see if other states have this test and if Nevada could use theirs.

STATE PLANNING COORDINATOR - \$20,000: An appropriation of \$20,000 is recommended to help fund the Commission on the Future of Nevada, for the period July 1, 1979, through December, 1980.

Chairman Mello told the committee that the State Planning Coordinator was originally created by Executive Order, and Ways and Means and Senate Finance have consistently rejected legislation to make it a State agency. Chairman Mello asked if similar legislation is once again forthcoming. Mr. Alastuey stated that he understood that the request is being drafted. Chairman Mello asked if this request came about because there is a \$160,000 grant for such a study. Mr. Alastuey responded in the negative.

LAKE MEAD LIMNOLOGICAL RESEARCH STATION - \$214,200: An appropriation of \$214,200 is recommended for limnological research facilities, instrumentation, field equipment, and salaries of research and administrative personnel.

NEVADA STATE LIBRARY COOPERATIVE SERVICES DIVISION - \$20,000: An appropriation of \$20,000 is recommended for research and development of a MARC library data base, a complete catalog in microformat.

REHABILITATION DIVISION - \$55,000: An appropriation of \$15,000 is recommended to increase the Blind Revolving Fund from \$10,000 to \$25,000. An additional appropriation of \$40,000 is recommended to increase the Vocational Rehabilitation Revolving Fund from \$10,000 to \$50,000.

DIVISION OF MENTAL HYGIENE AND MENTAL RETARDATION - \$96,000: It is recommended that an appropriation of \$96,000 be made to develop and implement an automated management information system through the use of electronic data processing.

NEVADA MENTAL HEALTH INSTITUTE - \$45,952: An appropriation of \$45,952 is recommended for the purchase of dictation and audio-visual equipment.

DIVISION OF HEALTH - \$190,681: An appropriation of \$190,681 is recommended for the establishment of a perpetual care fund for silicosis victims not covered under NRS 617.460.

DIVISION OF HEALTH - \$118,000: It is recommended that an appropriation of \$118,000 be made to purchase a Plasma Spectrograph and related equipment.

DIVISION OF FORESTRY - \$197,400: An appropriation of \$197,400 is recommended for the purchase of special equipment as outlined on Page A-20.

STATE PARK BOUNDARIES SURVEY - \$100,000: An appropriation of \$100,000 is recommended for the survey and marking of State Park boundary lines.

ENVIRONMENTAL PROTECTION - \$128,600: It is recommended that an appropriation of \$128,600 be made for the purchase of monitoring equipment for the air pollution control program.

DIVISION OF WATER RESOURCES - \$300,000: An appropriation of \$300,000 is recommended for representation and defense of the State's position in litigation involving water rights and water supply on the Truckee River system and the Salmon Falls case.

DEPARTMENT OF PRISONS, NEVADA STATE PRISON - \$200,458: An appropriation of \$200,458 is recommended to purchase equipment, as outlined on Page A-21, for the renovated maximum security prison.

DEPARTMENT OF PRISONS - \$253,500: An appropriation of \$250,000 is recommended to establish a cash balance in the Warehouse Fund. In addition, an appropriation of \$3,500 is recommended to increase the Prison revolving account from \$1,500 to \$5,000, to alleviate overdraft problems and increase efficiency in making inmate release payments.

GAMING CONTROL BOARD - \$100: It is recommended that an appropriation of \$100 be made for reimbursement of a gaming control board auditor's automobile insurance deductible.

Mr. Bremner asked who was at fault. Mr. Alastuey said that he would get that information.

DEPARTMENT OF MOTOR VEHICLES - \$81,938: An appropriation of \$81,938, from the Highway Fund, is recommended to fund fifteen positions in the Drivers License Division.

DEPARTMENT OF PAROLE AND PROBATION - \$137,844: It is recommended that an appropriation of \$137,844 be made to allow early hiring of agency personnel to alleviate a manpower shortage.

SUPPLEMENTAL APPROPRIATIONS, presented by Mr. Alastuey.

STATE COMMUNICATIONS BOARD - \$51,093: An appropriation of \$51,093 is recommended as the Department of Law Enforcement Assistance could not get Federal funds for their assessment.

WESTERN INTERSTATE COMMISSION ON HIGHER EDUCATION DUES ARREARS - \$11,000: An appropriation of \$11,000 is recommended for the membership fee of the Commission for fiscal 1977-78.

Mr. Bible stated that the Governor's budget of last session recommended that WICHE dues be maintained at \$28,000 for the first year of the biennium. The agency wanted \$39,000. The Governor's budget called for the dues increase in the second year of the biennium and not in the first year. The Legislature followed the Governor's recommendation and went ahead and appropriated the \$28,000 even though the WICHE dues were at a higher level. Other states did not do the same thing and only Nevada is in arrears.

DIVISION OF HEALTH - \$42,400: An appropriation of \$42,400 is recommended for the Tuberculosis Control Program to meet increased costs of hospital care, professional fees, and drug supplies.

RENO MENTAL HEALTH CENTER - \$55,746: An appropriation of \$55,746 is recommended to provide sufficient salary money for the remainder of fiscal year 1979. This recommendation arises out of a Nevada Supreme Court decision ordering an employee of the Health Center reinstated with back pay. A portion of the back pay has been paid, but there is still \$55,746 needed.

Mr. Mann asked what happened to the money, originally budgeted for the position. Mr. Alastuey replied that some reverted to the General Fund, but the position was later refilled.

CHILDREN'S BEHAVIORAL SERVICES - Washoe - \$80,222: An appropriation of \$80,222 is recommended due to the inability of this service to collect the full authorization of Title XX revenues and client fees.

Chairman Mello pointed out that on the CBS budget (Page 321) the agency had requested \$140,000 of Title XX each year of the biennium, but that the Governor had recommended \$200,000 each year. He asked Mr. Alastuey to explain. Mr. Alastuey said that the current problem was caused by a change of personnel and that collections were now proceeding smoothly.

DEPARTMENT OF PRISONS - \$448,505: A supplemental appropriation of \$448,505 is recommended due to larger inmate populations than projected, the utility rates in the area being higher than projected, and the parole board requiring psychological evaluations for inmates.

DEPARTMENT OF PRISONS, OFFICE OF THE DIRECTOR - \$6,896: This appropriation is recommended to pay the prerequisites, plus accrued interest, for the Director as budgeted and inadvertently deleted in Chapter 430 of the 1977 Statutes.

HIGHWAY PATROL - \$128,427: A supplemental appropriation of \$128,427 is recommended to fund the law enforcement communications network from March, 1979, through June 30, 1979.

Chairman Mello asked for questions or comments. There were none.

The meeting adjourned at 10:15 a.m.



A DETAILED COMPARISON OF ACTUAL GENERAL FUND REVENUES WITH PROJECTED REVENUES FOR 1978-79, 1979-80 AND 1980-81

TAXES	Actual 1973-74	Actual 1974-75	Actual 1975-76	Actual 1976-77	Actual 1977-78	Estimated 1978-79	Estimated 1979-80	Estimated 1980-81
Property Tax	\$ 6,662,288	\$ 7,281,586	\$ 8,359,233	\$ 9,137,289	\$ 10,270,046	\$ 12,197,000	\$ 14,307,000	\$ 16,453,000
Sales & Use Tax	54,362,615	58,405,275	65,823,563	77,020,013	95,197,898	116,141,000	136,968,000	160,252,000
Gaming - State	53,281,505	59,531,636	67,174,692	74,937,258	90,873,175	110,907,000	126,743,000	146,380,000
Gaming - County Tax	1,724,832	1,773,572	1,891,287	2,096,786	2,269,739	2,500,000	2,700,000	2,900,000
Liquor Tax & Licenses	6,620,938	7,058,106	7,716,735	8,363,759	8,862,912	9,306,000	9,771,000	10,260,000
Insurance Tax	5,017,290	5,465,335	6,001,728	7,270,053	9,179,872	10,832,000	12,782,000	15,100,000
Casino Entertainment Tax	9,672,655	11,149,245	11,212,411	12,997,927	14,199,758	16,330,000	17,800,000	19,400,000
Real Estate Transfer	827,551	595,905	796,195	1,187,205	1,984,849	2,250,000	2,500,000	2,750,000
Subtotal Taxes	\$138,169,674	\$151,260,660	\$168,975,844	\$193,010,290	\$232,838,249	\$280,463,000	\$323,571,000	\$373,495,000
LICENSES								
Banking	\$ 64,947	\$ 68,203	\$ 71,727	\$ 77,313	\$ 89,301	\$ 90,000	\$ 93,000	\$ 96,000
Insurance Licenses	325,701	322,767	339,525	356,769	380,296	400,000	420,000	440,000
Marriage Licenses	411,757	411,197	412,083	419,115	415,002	415,000	415,000	415,000
Small Loan Licenses	25,375	28,375	22,460	21,360	20,565	21,000	21,000	21,000
Corporation Licenses	828,456	703,655	871,594	1,122,851	1,761,116	1,675,000	1,675,000	1,675,000
Secretary of State Fees	98,095	96,194	128,846	140,840	176,768	180,000	180,000	180,000
Milk Testers' Licenses	140	100	120	10	30	50	50	50
Private School Licenses	1,875	1,685	2,089	2,355	4,385	5,000	5,000	5,000
Savings & Loan Licenses & Fees	188,407	202,338	237,596	288,583	362,693	430,000	470,000	520,000
Real Estate Licenses & Fees	210,693	104,720	191,762	234,030	793,000	309,000	834,000	367,000
Private Employment Agencies	5,150	5,750	5,750	7,200	6,500	6,500	6,500	6,500
Credit Union/Thrift Co. License Fees			2,225	2,305				
Money Order Licenses & Fees					1,805	1,800	1,800	1,800
Subtotal Licenses	\$ 2,160,596	\$ 1,944,984	\$ 2,285,777	\$ 2,672,731	\$ 4,011,461	\$ 3,533,350	\$ 4,121,350	\$ 3,727,350
FEES AND FINES								
Teacher Certification	\$ 8,171	\$ 8,280	\$ 8,362	\$ 9,199	\$ 9,986	\$ 10,000	\$ 11,000	\$ 12,000
Vital Statistics Fees	27,072	29,900	34,741	31,267	34,534	35,000	35,000	35,000
Divorce Fees	16,849	18,450	20,972	24,179	52,215	30,000	30,000	30,000
Civil Action Fees	271,770	306,406	304,781	293,832	308,881	325,000	325,000	325,000
Insurance Fines & Examination Fees	42,457	50,629	39,099	32,401	32,398	36,000	37,000	38,000
Financial Agent Fees	3,993	3,445	9,417	9,680	9,285	9,500	9,500	9,500
Land Co. Filing & Representative Fees	72,058	55,835	38,774	25,360	28,190	33,000	33,000	33,000
Real Estate Advertising, Registration & Handbook	6,016	7,156	12,281	14,315	13,838	15,100	15,950	17,000
State Engineer's Fees	25,485	31,646	27,066	44,611	63,175	36,000	36,000	36,000
Supreme Court Fees	10,190	10,123	12,420	12,705	14,937	15,000	15,000	15,000
Dairy Commission, Mobile Homes & Lobby Fines				107,000	14,475	600	300	
Subtotal Fees and Fines	\$ 484,061	\$ 521,870	\$ 507,913	\$ 604,549	\$ 581,914	\$ 545,200	\$ 547,750	\$ 550,500

A DETAILED COMPARISON OF ACTUAL GENERAL FUND REVENUES WITH PROJECTED REVENUES FOR 1978-79, 1979-80 AND 1980-81

(Continued)

	Actual 1973-74	Actual 1974-75	Actual 1975-76	Actual 1976-77	Actual 1977-78	Estimated 1978-79	Estimated 1979-80	Estimated 1980-81
<b>CHARGES FOR SERVICES</b>								
Northern Nevada Children's Home	\$ 51,696	\$ 41,002	\$ 41,319	\$ 39,617	\$ 39,301	\$ 40,000	\$ 40,000	\$ 40,000
Southern Nevada Children's Home	38,368	39,062	38,947	39,067	40,245	40,000	40,000	40,000
Youth Training Center	5,322	8,292	11,062	14,424	14,085	14,000	14,000	14,000
Girls Training Center	7,000	6,245	7,139	7,702	6,776	7,000	7,000	7,000
Mental Health Institute - Medicare	126,120	84,739	86,367	179,167		120,000	125,000	130,000
Mental Health Institute - SAMI	184,441	294,643	263,869	133,454	118,782	100,000	100,000	100,000
Dental Health - Title XIX	93,057	95,374	91,517		820			
Child Support				122,142	56,347	200,042	119,741	130,897
State Parks' Fees	134,069	127,353	136,705	118,225	165,608	166,700	169,800	173,900
Reimbursement Laboratory Services			5,013					
Subtotal Charges for Services	\$ 640,073	\$ 696,710	\$ 681,938	\$ 653,798	\$ 441,964	\$ 687,742	\$ 615,541	\$ 635,797
<b>USE OF MONEY AND PROPERTY</b>								
Printing, Purchasing, Computer, Facility Repayment	\$ 26,378	\$ 149,395	\$ 152,617	\$ 152,617	\$ 204,973	\$ 205,000	\$ 205,000	\$ 205,000
Interest Income	6,719,984	7,804,183	5,506,363	4,946,868	7,300,532	13,000,000	9,500,000	8,500,000
Buildings & Grounds Sales & Rents	156	222	226	225	228	225	225	225
Subtotal Use of Money and Property	\$ 6,746,518	\$ 7,953,800	\$ 5,659,206	\$ 5,099,710	\$ 7,505,733	\$ 13,205,225	\$ 9,705,225	\$ 8,705,225
<b>ALL OTHER RECEIPTS</b>								
Federal Power Receipts	\$ 661	\$ 660	\$ 644	\$ 671	\$ 636	\$ 650	\$ 650	\$ 650
Hoover Dam	46,259	46,259	300,000	300,000	300,000	300,000	300,000	300,000
Miscellaneous Sales & Refunds	71,459	69,440	102,868	193,819	184,449	170,000	170,000	170,000
Petroleum Products Inspection	205,605	207,175	229,884	248,347	259,959	273,000	286,000	300,000
Subtotal Other Receipts	\$ 323,984	\$ 323,534	\$ 633,396	\$ 742,837	\$ 745,044	\$ 743,650	\$ 756,650	\$ 770,650
<b>TOTAL REVENUES</b>	<b>\$148,524,906</b>	<b>\$162,701,558</b>	<b>\$178,744,074</b>	<b>\$202,783,915</b>	<b>\$246,124,365</b>	<b>\$299,178,167</b>	<b>\$339,317,516</b>	<b>\$387,884,522</b>
Percent Increase Over Prior Fiscal Year	20.3%	9.5%	9.9%	13.4%	21.4%	21.5%	13.4%	14.3%

SUMMARY SCHEDULE ESTIMATED GENERAL FUND REVENUES AND REVERSIONS FOR 1979-81BUDGET DIVISION AND FISCAL DIVISION

	<u>Budget Division</u>	<u>Fiscal Division</u>	<u>Fiscal Division Difference</u>
1978-79 Revenues	\$ 295,818,109	\$ 299,178,167	\$ 3,360,058
1978-79 Reversions	38,724,145	36,500,000	( 2,224,145)
Total	\$ 334,542,254	\$ 335,678,167	\$ 1,135,913
1979-80 Revenues	\$ 300,645,923	\$ 339,317,516	\$38,671,593
1979-80 Reversions	1,500,000	3,000,000	1,500,000
Total	\$ 302,145,923	\$ 342,317,516	\$40,171,593
1980-81 Revenues	\$ 341,886,802	\$ 387,884,522	\$45,997,720
1980-81 Reversions	1,500,000	3,000,000	1,500,000
Total	\$ 343,386,802	\$ 390,884,522	\$47,497,720
Total - 1979-81 Revenues	\$ 938,350,834	\$1,026,380,205	\$88,029,371
Total - 1979-81 Reversions	41,724,145	42,500,000	775,855
Subtotal	\$ 980,074,979	\$1,068,880,205	\$88,805,226
Adjustment for Tax Reform	76,156,000		
Adjustment for Revenue Moved from General Fund to Using Agency	694,544		
Total	<u>\$1,056,925,523</u>	<u>\$1,068,880,205</u>	<u>\$11,954,682</u>

COMPARATIVE STATEMENT OF PROJECTED GENERAL FUNDS AVAILABLE - FISCAL 1979-81

	<u>Budget Division</u>		<u>Fiscal Division</u>	
General Fund Unappropriated Balance 7/1/78	\$	<u>\$ 74,805,265</u>	\$	<u>\$ 74,805,265</u>
Estimated Income 1978-79	295,818,109		299,178,167	
Estimated 1978-79 Reversions	10,657,839		10,500,000	
Estimated 1977-79 Distributive School Fund Reversion	28,066,306		26,000,000	
1977 Appropriations for 1978-79	(241,376,950)		(241,376,950)	
Estimated 1979 Appropriations for 1979 Legislature Costs	( 2,000,000)		( 2,000,000)	
Estimated Unappropriated Balance Before Legislative Action		165,970,569		167,106,482
Estimated Income 1979-80	300,645,923		339,317,516	
Estimated 1979-80 Reversions	<u>1,500,000</u>		<u>3,000,000</u>	
Estimated Income and Reversions 1979-80		302,145,923		342,317,516
Estimated Income 1980-81	341,886,802		387,884,522	
Estimated 1980-81 Reversions	<u>1,500,000</u>		<u>3,000,000</u>	
Estimated Income and Reversions 1980-81		343,386,802		390,884,522
<u>Estimated Unappropriated General Funds Fiscal 1979-81</u>		<u>\$811,503,294</u>		<u>\$900,308,520</u>

RECOMMENDED GENERAL FUND APPROPRIATIONS BEFORE THE 60TH NEVADA LEGISLATURE

	<u>Governor Recommends</u>		<u>Legislative Action</u>	
1978-79 Supplemental Appropriations	\$	824,379		
1978-79 One-Shot Appropriations		57,535,641		
1978-79 State Park Improvements		1,500,000		
1978-79 Public Works Board Capital Improvements		<u>75,131,800</u>		
<u>Total 1978-79 Recommended Appropriations</u>		<u>\$134,991,820</u>		
<u>Total 1979-80 Recommended Appropriations</u>		<u>\$299,228,423</u>		
1980-81 Recommended Appropriations	\$343,093,248			
1981 Appropriations for 1981 Legislature Costs	<u>2,000,000</u>			
<u>Total 1980-81 Recommended Appropriations</u>		<u>\$345,093,248</u>		
<u>Estimated General Fund Unappropriated Balance 7/1/81</u>		<u>\$ 32,189,803</u>		