MINUTES

WAYS AND MEANS COMMITTEE

NEVADA STATE LEGISLATURE - 60th SESSION

May 17, 1979

Chairman Mello called the meeting to order at 8:05 a.m.

MEMBERS PRESENT: Chairman Mello, Vice-Chairman Bremner, Mr. Rhoads, Mrs. Wagner, Mr. Webb, Mr. Glover, Mrs. Cavnar, Mr. Vergiels, Mr. Barengo.

MEMBERS ABSENT: Mr. Mann, Mr. Hickey.

ALSO PRESENT: Bill Bible, Fiscal Analyst, Judy Matteucci, Deputy Fiscal Analyst, Mike Alastuey, Budget Office, Vernon Bennett, PERS; Marvin Levitt, Nevada League of Cities; Senator Wilbur Faiss; Dr. Will Van Patten, President Nevada State Optometric Association; Dr. Robert Meyers, President of the Nevada State Board of Optometry; Mr. John Buchanan, Director of the Department of Economic Development; Senator Glaser; Senator Cliff McCorkle; Jim Wittenberg, Director, Personnel Division; James Wadhams, Director of the Department of Commerce; Bob Gagnier, SNEA.

ACR 33

Ammemblyman Vergiels said that during the interim and after discussion about zero-based budgeting he followed the literature from the National Conference of State Legislatures which said that it is impossible to zero-base numerous agencies in a short period of time.

Mr. Vergiesl proposed that 20% of the budgets be examined during the interim and 20% during the session. Mr. Bible said that during the 1979 session the Chancellor's Office at the University, Personnel Division and Community Health Services were reviewed for zero-based budgeting.

Mr. Vergiels added that it would take approximately 4 1/2 years to zero-base budget all the State agencies. It would be 5 audit periods - each legislative session would be an audit period and each interim session would be an audit period.

Mr. Vergiels added that ACR 33 and AB 706 are not in conflict as AB 706 requires a review of the budgets as needed.

Chairman Mello indicated that Line 10 of ACR 33 should be changed from review of the budgets by the fiscal analysts to review of the budgets by the Budget Office. Mr. Vergiels said that that could be a problem because the Budget Office compiles and implements the budgets. He added that it should be a legislative audit rather than an internal executive branch audit. Chairman Mello said that there is not staff presently available to conduct the reviews.

Mrs. Wagner said that she did agree with the concept contained in ACR 33, however, the mechanics to carry out the review of the budgets would mean an augmentation of staff. Mr. Vergiels said that the Budget Division could review the budgets under the supervision of Legislative personnel.

Chairman Mello asked if additional staff would be necessary in the Budget Division to implement the program in ACR 33. Mr. Alastuey said that it would depend on the complexity of budgets designated for interim review and probably could not be done within the existing staff capability.

Chairman Mello asked how many additional positions would be necessary. Mr. Alastuey said that one additional staff position would be required.

Mr. Vergiels said that the percentages could be changed to coincide with staffing adjustments. Chairman Mello suggested that the percentage be changed to 5% which is about 17 budgets. Mr. Vergiels said that it would depend on the complexity of the budget being considered.

Mr. Alastuey pointed out that review of the budgets would also depend on the interval of time available. If the budgets are to be reviewed at the end of the calendar year during which the Legislature adjourned, less time for review would be available.

Mr. Vergiels indicated that if the audit conducted during the interim revealed that a particular agency was overstaffed, a Letter of Intent from the Interim Finance Committee could instruct that agency not to fill the unnecessary positions.

Mr. Webb commented that zero-based budgeting will only create a goal to which a department will build its budget. He noted that in light of SB 255 more time should be allowed before implementing this program.

Mr. Vergiels indicated that SB 255 has nothing to do with zero-based budgeting.

Mrs. Wagner suggested reviewing the budgets for the Racing Commission, the Real Estate Administration, and the Community Health Services because these budgets have been submitted in a zero-base format in response to AB 104 of this Legislative session and could be reviewed by the Fiscal Division without additional staff.

Chairman Mello indicated that the Food Stamp Program budget could be included in the review.

Mr. Vergiels pointed out the possibility of decreasing the percentage and allow the agencies for review to be selected by the Chairman of the Interim Finance Committee. Chairman Mello remarked that the Legislative Commission should not tell the Interim Finance what budgets should be reviewed.

Mr. Hickey commented that a response from the Dairy Commission revealed their fear of a loss of employees as a result of zero-based budgeting.

ACR 52

Mr. Vernon Bennett, Executive Director of the Public Employees Retirement System, said that ACR 52 is designed to request that the Retirement Board provide additional member counseling at all levels, a statement of earned benefits and projected earned benefits to each member at least every 5 years. The objective is to allow the members to do proper retirement planning with the hope that after they retire the Legislature will not be faced every year with massive demands for post-retirement increases.

Mr. Bremner said that ACR 52 was requested as a companion resolution to AB 731 which passed the Assembly but did not pass in the Senate.

He added that the intent of this Legislation is to inform public employees of their retirement benefits.

AB 268

Mr. Marvin Levitt, Nevada League of Cities, said that AB 268 is designed to refund to cities and counties the Real Property Transfer Tax; 75% of which is now going to the State, and the County Gaming Tax; 25% of which is now going to the State, to off-set the loss to cities and counties from the taxes that have been either reduced or removed by the Legislature this session.

He furnished the Committee with a schedule which outlines the individual taxes that have been reduced as well as the affect of the redistribution of the two taxes on the cities and counties in the State. (EXHIBIT A) The net result is an $89,000 loss to cities and counties per year.

Mr. Glover asked how this legislation relates to the over-all tax package. Mr. Alastuey said that according to the Governor's recommended budget no State level receipts are anticipated for the Real Estate Transfer Tax or the County Gaming Tax.

Mr. Glover asked what would be the result if AB 268 does not pass. Mr. Alastuey said that there would be a $4 to 5 million increase to the General Fund and the local governments would get that amount less. Mr. Rhoads asked if the figures under Inventory Tax in the schedule that was presented to the Committee is the full 100% or the 20% appropriated to the cities and counties. Mr. Levitt said that the figures reflected 20% a year.

Chairman Mello recommended that Ab 268 be amended to provide that it not become effective if the people vote to retain the sales tax on food. If the people vote to remove the sales tax on food, the bill would become effective and would replace some of the local government's revenue losses due to the elimination of the sales tax on food.

SB 10

Senator Wilbur Faiss, District 2, stated that SB 10 will allow Optometrists to establish their office in mercantile establishments. He pointed out that the price of glasses in Nevada is much higher than surrounding states and this bill should help that situation.
Mr. Glover said that this could result in the stores putting pressure on the Optometrists to generate business. Mr. Feiss said that the bill does not allow for a lease situation; they are completely independent from the store and would not entail any percentage of profits.

Mr. Glover asked what is the incentive for the chain stores to allow an Optometrist a portion of their floor space. Mr. Faiss said that the store would profit because of increased business.

Mr. Barengo referred to an article in the San Francisco Chronicle that stated chain store Optometrists charge more for their services than do private Optometrists' offices.

Mr. Rhoads asked if the Optometrists in the chain stores would be under the same regulations as are the independent Optometrists. Mr. Faiss said that they would.

Dr. William VanPatten, President of the Nevada State Optometric Association and practicing Optometrist in Carson City, Nevada, said that this is "bad" legislation. He noted that the consumers pushing for its passage would be the first ones to receive the "rip off." He pointed out that SB 10 would allow and legalize the control over the doctor by a profit oriented corporation. Dr. VanPatten noted that there is no cost savings to the consumer in the commercial practice of Optometry; and secondly, the potential for abuse and the danger to the public is great.

Dr. VanPatten referred to a letter from California's Attorney General which deals with the program designed to determine whether existing law should be changed so as to cause a reduction of prices paid by consumers for a variety of professional items. (EXHIBIT B) It was concluded from this report that the potential for risk to the consumer is great.

Dr. VanPatten pointed out to the Committee a report by the Federal Trade Commission on Pearle Vision Centers in Michigan which revealed unethical conduct of Optometrists in commercial establishments. (EXHIBIT C) He indicated that the Pearle Vision Centers are part of a large optical group that owns and operates approximately 450 vision centers in 28 states with sales in 1977 of $71.9 million.

Mr. Barengo expressed concern that Nevada's Optometric regulatory board may not have authority to regulate commercial Optometrists.

Dr. Robert Meyers, President of the Nevada State Board of Optometry, said that currently the Board is self-supporting and functions on $6,000 a year.

Dr. Meyers said that regardless of safeguards the Senate included in the bill, the cost of investigations, legal fees, accounting fees, and court fees would mean an appropriation to the Nevada State Board of Optometry of $90,000 the first year.

SB 123

Mr. John Buchanan, Director of the Department of Economic Development, said that SB 123 is similar to AB 483 of the 1977 session which was a special appropriation of $200,000 to be allocated between the rural and urban counties based on population. SB 123 provides for a $450,000 appropriation; $300,000 for Washoe and Clark Counties and $150,000 for the remaining rural counties.

Mr. Buchanan referred to Section 2 which provides for a matching formula of 2/3 of the amount for which counties are eligible for an equal amount that must be provided from local sources and the last 1/3 is on a two to one match.

Senator Glaser noted that the bill was amended to include an additional $150,000 for Clark and Washoe Counties for industrial promotion. Senator Glaser said that rural counties were in favor of a grant aid on a matching basis because they would be better able to design their own promotions.

Mr. Hickey asked if the Department of Economic Development had received any input from Washoe and Clark Counties regarding requested appropriations

Mr. Buchanan said that each Chamber of Commerce throughout the State had been notified and kept up to date on the progress of SB 123. He noted that he has received a request from North Las Vegas for $25,000 and the same request as a sub-contract through the Henderson Chamber of Commerce. According to SB 123 the requests will be handled through the Department of Economic Development.

Mr. Hickey asked Mr. Buchanan if he was in favor of the bill. Mr. Buchanan said that he is in support of the bill for the rural and urban counties in the sense that they need the appropriations for economic development.

Mr. Hickey asked Mr. Buchanan if he was in favor of involvement by the municipalities. Mr. Buchanan said that it would be easier to administer the program because the burden of distribution of the funds was not entirely left to the Department of Economic Development.

Mr. Hickey asked Mr. Buchanan if he objected to an amendment designating the funds. Mr. Buchanan said it would be easier on the Department of Economic Development if there was some direction from the Legislature. Mr. Glaser pointed out that the bill does provide for distribution on a population basis.

Mr. Hickey said that a problem with the bill is that there are several groups interested in development and it seems reasonable that the money could be distributed by the Legislature.

Mr. Barengo asked why the Reno Chamber of Commerce is opposed to this bill. Mr. Buchanan said that in the past, the Reno Chamber has rejected any appropriation because they did want to take State funds.

He noted that the newly formed Sparks Chamber of Commerce, however, has expressed a desire to take the funds that Washoe County would receive from this bill.

Chairman Mello expressed his reluctance in giving an appropriation to a newly formed organization without a "track record." Mr. Buchanan said that the only other agency from Washoe County that has received money is the Sparks Community Action Center which used it for industrial development.

Senator Glaser suggested that the county commissioners allocate the monies to the various entities within the individual counties as they would be in a better position to realize the merits of the programs and promotion groups.

Mr. Bremner pointed out that SB 123 appropriates more money per capita for the rural counties than for the large counties.

Senator Glaser said that the original intent of this Legislation was to offer aid to the rural counties through the winter months.

SB 222

Mr. Alastuey said that SB 222 appropriates from the General Fund to the Motor Pool Division of the Department of General Services the sum of $257,000 for the purpose of purchasing 46 additional vehicles. He added that the Senate Finance Committee cut the appropriation to $112,000 in an effort to reduce the miles driven by State vehicles. However, halfing the appropriation means that $85,000 over the biennium in depreciation will decline so that 16 less vehicles will be acquired over the biennium than was originally anticipated in the 4 year depreciation schedule.

Mr. Bremner suggested that trips in State vehicles be coordinated in an effort to cut down on the miles driven. Mr. Alastuey said that he would concur with Mr. Bremner's suggestion. However, the approach by Senate Finance was simply to reduce the number of State cars available in proportion to the number of employees.

Chairman Mello commented that if the vehicle allocation is cut, then they will have to ride together.

SB 10

Motion for INDEFINITE POSTPONEMENT made by Mr. Webb; seconded by Mr. Glover. Motion approved.

SB 222

DO PASS motion made by Mr. Bremner; seconded by Mr. Hickey. Motion approved.

ACR 52

DO PASS motion made by Mr. Bremner; seconded by Mr. Webb. Motion approved.

AB 268

Motion to amend AB 268 to provide that it not become effective if the people vote to retain the sales tax on food.

Motion made by Mr. Webb; seconded by Mr. Hickey. Motion approved.

DO PASS motion made by Mr. Hickey; seconded by Mr. Webb. Motion approved.

ACR 33

Motion to include the budgets for the Racing Commission, Community Health Services of the Department of Human Resources, the Real Estate Division of the Department of Commerce, and the Welfare Division of the Department of Human Resources - administration of the distribution of food stamps made by Mr. Hickey; seconded by Mr. Bremner. Motion approved.

DO PASS as amended motion made by Mr. Hickey; seconded by Mr. Barengo. Motion approved.

SB 433

Motion to re-refer to Taxation Committee made by Mr. Bremner; seconded by Mr. Barengo. Motion approved.

SB 311

Senator Cliff McCorkle, Washoe District I said that SB 311 revises the merit system for State employees. He pointed out two weaknesses in the present system; one employee is given an outstanding rating and receives a 5% merit salary increase and another employee is given a standard rating and also receives a 5% increase. Another problem is that there is no incentive for an employee to do above standard work. He added that in effect the merit salary increase is a longevity program.

He remarked that the objectives of SB 311 are to reward good performance, motivate State employees and to reward people who do not receive a merit raise.

He referred to Section 4 which provides for the chief administrator to made regulations for progression based on merit and fitness only. These awards will be supplemented with special incentive awards given annually.

Mr. McCorkle noted that under the presnet merit system 3% of the State employees are rated unacceptable and do not receive a raise and 97% receive a 5% raise with a standard rating. Under the merit system proposed in SB 311, 5% of the employees would not receive a raise, 15% would receive a 2 1/2% raise with an adequate rating, 70% would receive a 5% merit increase with a proficient rating and 10% would get 5% plus for an above proficient rating.

Mr. Glover asked for an explanation in the projected increase from 3% to 5% of the State employees receiving an unacceptable rating. Mr. McCorkle said that the intent is to create a system that will give the State administrators the incentive to re-evaluate their standards within each of the ratings.

Mr. McCorkle pointed out that the bill provides for checks in the system to prevent abuse. He added that at the present time there is no motivation because the 5% merit increase is automatic. Mr. Glover said that Mr. McCorkle is assuming that everyone who works for State government is motivated by money. Mr. McCorkle concurred that money is only one of many motivating factors.

Chairman Mello asked why the present system is not working. Mr. McCorkle said that he would assume the present system is not working because of the inadequacies of the administrators. Chairman Mello pointed out that regardless of the system, if you still have the same administrators, you still have the same weaknesses. Mr. McCorkle indicated that the proposed system does provide for a review system, a training system and adds a third category for review.

Mr. Hickey said that under the present system, State employees assume they will receive a 5% merit increase. Mr. McCorkle said that it is a "bad bargain."

Chairman Mello pointed out that the reason the present system is not working is because the person in charge of Personnel Division does not administer it properly. Mr. McCorkle said that it is the intent of SB 311 to create some changes that will give the administrators the tools to motivate their employees.

Mr. McCorkle said that a major feature of the bill is to provide for employees in the 15th step, who are not eligible for any kind of a merit increase, eligibility for a one-time bonus up to $600.00.

Mr. Bremner noted that the bill allows for an imbalance in favor of the smaller agencies. Mr. McCorkle said that approximately 97 employees fall into the category of small agencies with 15 employees or less.

Mr. McCorkle indicated that the bill provides that the chief shall adopt regulations requiring submission of data by each agency to enable him to determine if any administrator or supervisor is abusing the evaluation system. Chairman Mello asked what procedures are taken if an administrator is abusing the rating system. Mr. McCorkle said that in a case like that the administrator should be terminated from his position. Chairman Mello asked how a classified employee can be terminated. He asked Mr. McCorkle if he was recommending that the bureau chiefs be unclassified then action can be taken against them. Mr. McCorkle said that he would like as many people as possible unclassified.

Mr. McCorkle said that Section 4, subsection 3 provides for grievance and appeal procedures. Mr. Glover asked if any consideration had been given to increased workload generated by employees filing grievances. Mr. McCorkle said that the appeal right within this system is a major question. He added that you cannot quanify merit because many times the factors involved are subjective factors. Mr. Glover asked why the appeal right is granted. Mr. McCorkle said that only employees who received no merit increase will have the right of appeal.

Mrs. Wagner asked if you cannot quantify performance, how can distinctions be made between employees who are adequate and those who are proficient. Mr. McCorkle said that it is made subjectively, with one appeal right given only to those employees who did not receive a merit increase.

Mrs. Wagner noted that a potential problem may be that an administrator may classify an employee as adequate and receive a 2 1/2% increase to avoid the appeal process when indeed that individual may have done proficient work.

Mr. McCorkle said that any performance system has inherent abuses.

Mrs. Cavnar remarked that she does not agree with the premise that you cannot quantify performance and any employee evaluation should never be done on a subjective basis.

Mr. McCorkle said that at the present time a job description is written for standard performance. He added that he objects to quantifying ratings above standard.

Chairman Mello asked if any research has been done on the credibility of job descriptions. Mr. McCorkle said that it has taken 6 years for 95% of all State department to acquire job descriptions. Chairman Mello said that the job description is to detail the employees duties to justify a salary from the State of Nevada. He added that it is the responsibility of personnel to see that the job description fits the job.

Mr. Hickey asked if the "chief" is the department head. Mr. McCorkle said that the "chief" is the personnel director.

Mr. McCorkle said that SB 311 provides that the chief shall adopt regulations specified in committee to hear appeals and decisions which establish work performance.

Chairman Mello asked how the proposal in Section 6, subsection 1 differs from the present system. Mr. McCorkle said that at the present time there is no committee established to review job performance standards. Chairman Mello asked if the Personnel Division could handle that responsibility. Mr. McCorkle said they should. He added that it is not fair to judge the proposed system on one administrator.

Mr. Jim Wittenberg, Personnel Director, said that the current system does not work because of the system - not because of the administration. He added that the present merit system is a longevity system, stifles incentive, breeds mediocrity and has a tendency to put people in a norm.

Chairman Mello asked Mr. Wittenberg if all the people in his office received a merit increase. Mr. Wittenberg said that all the people in his office did receive an increase with the exception of those that were terminated.

Chairman Mello asked how much money will be saved with the proposed system. Mr. Wittenberg said that the new system would not save money. He said that the present system costs the State $7 million over the biennium. He noted that SB 311 would better utilize that money. Chairman Mello asked if the new system could cost more money. Mr. Wittenberg said that it could.

Chairman Mello commented that unproductive employees should be terminated. Mr. Wittenberg responded that employees who should be dismissed are dismissed in most cases.

Mr. Wittenberg said that the issue is should everyone receive a 5% salary merit increase? The overall objective is to raise the productivity of State government.

Mr. Bremner asked if the proposals in SB 311 are patterned after any other system in other states. Mr. Wittenberg said that a recent survey of several western states revealed their efforts to adopt a system similar to that proposed in SB 311.

Chairman Mello asked why this system was not introduced previously. Mr. Wittenberg asked why wasn't Question 6 passed by the people 10 years ago.

Mr. Glover asked if the projected figure that 5% of the public employees will receive a below standard rating is correct. Mr. Wittenberg said that currently 3% of the employees receive a below standard rating; of that, 1 1/2% don't get the merit salary increase and don't get dismissed and 1 1/2% don't get the increase and get dismissed. He added that the increase to 5% is a realistic approximation.

Mr. Glover asked if the implication was that there is a possibility another 2% of State employees should be dismissed. Mr. Wittenberg said that there is a likelihood that more people will be denied a merit salary increase. Mr. Wittenberg said that the additional rating of 2 1/2% for adequate performance provides another level of evaluation.

Mr. Glover asked what percentage of people cannot produce more because of emotional or physical problems. Mr. Wittenberg said that he did not know.

Mr. Hickey commented that changing the merit salary increase could cause considerable disruption and loss of productivity among the State employees. Mr. Wittenberg said that the new system should be evolved into very slowly. He concurred that it was a dramatic change.

Mr. Wittenberg said that the objectives of SB 311 are to improve performanc and to gain productivity.

Mr. James Wadhams, Director of the Department of Commerce, said that the three administrators that worked on SB 311 supervise more than half of the State workers. The bonus represents an incentive for meritorious work. He added that it is a question of legislative intent; does the Legislature want to reward meritorious performance or have an annual pay raise system.

Mr. Bob Gagnier, Executive Director, State of Nevada Employees Association, said when an employee receives a classified position he takes that with the understanding that he is going to be paid in a given salary range. New State employees are started at a salary at less than the prevailing rate and as they become better able to perform that job they go up the salary steps. If the present system is not working it is because of the administrators.

Mr. Gagnier said that under the present system if an employee receives a below standard rating he is given the opportunity to bring his work up to standard and an additional evaluation after 90 days in order to be eligible for a 5% increase.

He noted that administrators under the proposed system will give a 2 1/2% Merit increase rather than a below standard rating in an effort to avoid the appeal process. Mr. Gagnier said that every employee who has filed a grievance has eventually been terminated according to data obtained from various agencies.

Mr. Gagnier indicated that passage of SB 311 would result in a loss of productivity and decline in morale.

Mr. Gagnier pointed out that according to SB 311, 10% of the State employees or 900 people will get a bonus. However, in order to give 900 people a bonus, the administrator must make cuts in other areas in order to stay within his budget allocations for salaries.

Mr. Gagnier sais that during the interim a Task Force on Productivity and Quality Work presented a plan that provided for quarterly evaluations. However, the State administrators rejected the plan.

Mrs. Cavnar asked Mr. Wittenberg how an accurate performance evaluation can be done on an annual basis. Mr. Wittenberg said at the present time a new employee is evaluated twice the first year. Mr. Wittenberg said that the administrators have agreed to make quarterly evaluations if regulations would so require.

Mrs. Wagner noted that the bill should be amended to require the quarterly performance evaluations.

Mrs. Cavnar commented that it is an administrators duty to assume the added responsibility and paperwork of performance evaluations.

Mr. Wittenberg said that the 10% limitation on bonuses could be removed by the Legislature.

Chairman Mello asked Mr. Wittenberg if he was aware of the fact that the Legislative Counsel Burean's Legal Counsel has determined that his position was unclassified. Mr. Wittenberg said that he was aware of that.

Mrs. Wagner asked who evaluates the classified agency head. Mr. Wittenberg said that the classified agency head is evaluated by his unclassified supervisor.

Chairman Mello asked Mr. Wittenberg when he last had a written evaluation from Mr. Barrett. Mr. Wittenberg said that he did not know.

Mr. Barengo made a motion that a Letter of Intent be sent to Dr. DiSibio, Director of the Department of Human Resources, stating that the monies available from the Innovative Grant Program be allocated equally throughout the State; seconded by Mr. Glover. Motion approved. Mr. Hickey abstained.

AB 535

Motion to adopt Amendment No. 1190 made by Mr. Barengo; seconded by Mr. Glover. Motion approved.

DO PASS as amended motion made by Mr. Barengo; seconded by Mr. Glover. Motion approved.

SB 508

DO PASS motion made by Mr. Vergiels; seconded by Mr. Bremner. Motion approved.

AB 700

DO PASS motion made by Mr. Webb; seconded by Mrs. Cavnar. Motion approved.

AB 845

DO PASS motion made by Mr. Webb seconded by Mr. Rhoads. Motion approved.

AB 672

Motion to include an appropriation of $2,608.70 for the printing of aeronautical charts and the authority to sell them made by Mr. Hickey; seconded by Mr. Glover. Motion approved.

DO PASS motion as amended made by Mr. Hickey; seconded by Mr. Webb. Motion approved.

SB 34

DO PASS motion made by Mr. Glover; seconded by Mr. Bremner. Motion approved.

SB 459

DO PASS motion made by Mr. Webb; seconded by Mr. Hickey. Motion approved.

The meeting was adjourned at 11:50 a.m.

3015

SUMMARY OF TAX CHANGES ON CITIES AND COUNTIES

	TAX ON LIVESTOCK	SALES TAX ON FOOD	TAX ON HOUSEHOLD PERSONAL PROPERTY	INVENTORY TAX	TOTAL	AB 268 AS AMENDED REDISTRIBUTION OF REAL PROPERTY TRANSFER TAX AND COUNTY GAMING TAX	NET [LOSS] GAIN
CARSON CITY	$ 142	$ 174,933	$ 49,527	$ 21,460	$ 246,062	$ 145,467	[100,595]
CHURCHILL COUNTY	6,811	42,681	16,063	3,810	69,365	30,982	[38,383]
FALLON	-	16,417	4,829	2,285	23,531	15,801	[7,730]
CLARK COUNTY	2,583	-	316,988	138,090	457,661	1,190,996	733,335
BOULDER CITY	5	53,402	8,949	1,051	63,407	30,374	[33,033]
HENDERSON	2	167,913	31,276	3,373	202,564	119,488	[83,076]
LAS VEGAS	8	1,288,211	254,277	60,203	1,602,699	1,194,197	[408,502]
NORTH LAS VEGAS	9	370,800	73,210	10,366	454,385	258,855	[195,530]
DOUGLAS COUNTY	930	68,490	14,481	1,075	84,976	392,301	307,325
ELKO COUNTY	31,395		36,927	5,978	74,300	28,805	[45,495]
CARLIN	35	8,816	7,543	208	16,602	14,132	[2,470]
ELKO	24	51,069	23,401	4,497	78,991	50,014	[28,977]
WELLS	11	7,258	5,428	1,070	13,767	16,839	3,072
ESMERALDA COUNTY	1,410	-	820	59	2,289	6,635	4,346
EUREKA COUNTY	6,623	-	482	132	7,237	2,184	[5,053]
HUMBOLDT COUNTY	9,647	24,780	5,515	3,296	43,238	11,931	[31,307]
WINNEMUCCA	1	31,885	5,665	3,706	41,257	30,039	[11,218]
LANDER COUNTY	8,720	-	1,525	505	10,750	9,183	[1,567]
LINCOLN COUNTY	4,216	5,912	3,769	422	14,319	4,857	[9,462]
CALIENTE	8	3,300	959	183	4,450	2,666	[1,784]
LYON COUNTY	6,308	22,122	16,831	6,162	51,423	28,126	[23,297]
YERINGTON	-	7,159	2,483	6,694	16,336	10,632	[5,704]

EXHIBIT A

	TAX ON LIVESTOCK	SALES TAX ON FOOD	TAX ON HOUSEHOLD PERSONAL PROPERTY	INVENTORY TAX	TOTAL	AB 268 AS AMENDED REDISTRIBUTION OF REAL PROPERTY TRANSFER TAX AND COUNTY GAMING TAX	NET [LOSS] GAIN
MINERAL COUNTY	1,113	23,189	13,688	2,733	40,703	$ 13,945	[26,758]
NYE COUNTY	5,566	13,665	5,639	1,076	25,946	29,392	3,446
GABBS	5	2,857	701	18	3,581	5,382	1,801
PERSHING COUNTY	2,744	5,863	2,507	868	11,982	5,095	[6,887]
LOVELOCK	-	8,381	1,973	847	11,201	6,342	[4,859]
STOREY COUNTY	71	650	3,142	533	4,396	24,964	20,568
WASHOE COUNTY	7,499		291,493	122,546	421,538	264,653	[156,885]
RENO	18	719,828	89,341	48,368	857,555	941,329	83,774
SPARKS	1	238,920	29,657	17,835	286,413	278,187	[8,226]
WHITE PINE COUNTY	7,142	-	9,601	3,663	20,406	8,253	[12,153]
ELY	-	-	6,579	2,427	9,006	10,522	1,516
TOTAL	$103,047	$3,358,501	$1,335,249	$475,539	$5,272,336	$5,182,568	[89,768]

2.