

Chairman Paul May called the meeting of the Assembly Committee on Taxation to order at 3:00 p.m. Upon roll call, the following members and guests were present:

PRESENT: Chairman Paul May
Vice Chairman Steve Coulter
Mr. Bergevin
Mr. Brady
Ms. Cafferata
Mr. Marvel
Mr. Price
Mr. Rusk
Mr. Stewart
Ms. Westall

All members were present. Guests present are listed on the attached guest register.

Mr. May reminded the members that this was the second part of a "refresher course" on tax revenues to the State. On the agenda today are the Motor Vehicle Department, Gaming and the Department of Wildlife.

The first agency to address the Committee was the Department of Motor Vehicles. Messrs. Lenard H. Winkelman, Chief of Administrative Services; Mr. Hal Bennett, Chief of Registration Division and Mr. W. W. Richards, Chief of the Motor Carrier Division made the presentation.

Written testimony was distributed and attached hereto as Exhibit I. Discussion on specific areas of the report followed with questions posed by the members of the committee.

Registration Fees, Motor Vehicle Privilege Tax, Certificate of Ownership Fees (Titles, Personalized License Plate Fees and Motor Vehicle Carrier Licenses and Taxes - breakdowns in these areas were provided showing the area of revenue and the collections over a 10-year period.

The Special Fuel Tax (Motor Carrier Division) was discussed and the following questions were brought up:

This special fuel tax is levied on all combustible gases and liquids used for generation of power for propulsion of motor vehicles including diesel, propane, butane, kerosene or natural gas, but does not include motor vehicle fuel as defined in Chapter 365 (gasoline).

Mr. Bennett explained the difference between a "special fuel tax" and the tax on gasoline. He stated that special fuel is defined as "all propellants with the exception of gasoline. The Department of Taxation collects gasoline taxes and the Motor Carrier Division collects the Special Fuel Tax. Mr. Richards expanded on that definition by stating that one of the major differences is that gasoline is taxed at the pump; special fuels are taxed at the user. If a user comes in with 500 gallons of fuel in his tanks, drives completely across the state, he still pays a special fuel tax on the fuel he used.

Mr. May suggested we make this item the subject of a sub-committee for further study.

The areas of Highway Patrol Special Fees and Emission Control Fees were briefly reviewed. There were no questions on the Highway Patrol Special Fees, but Mr. Brady asked for what purpose the Emission Control Fees would be used. He was advised that these will pay the expenses of some vehicle inspectors, some emission control inspectors and some investigators who are making sure that the emission control stations throughout Washoe and Clark are in fact exceeding the cost to the customer; this fee is on non-commercial vehicles. Mr. Brady advised the committee that in Las Vegas they repealed that by ordinance. Mr. Richards said that, by law, they check the new owners moving into the state, used vehicles being sold to the new owner and those are the types of vehicles they are inspecting currently in Washoe and Clark.

Drivers' License fees - this fee schedule was reviewed briefly. It was pointed out by a member of the committee that the driver's license fees do not pay for themselves and that it was necessary to have an emergency appropriation periodically. Mr. Bennett responded that that was generally true with the exception of every 4th year. Every four years when the licenses expire (the majority of the licenses still expire every 4 years, which will be again in 1982) that particular year, driver's licenses become self-supporting. Mr. Stewart asked if that would still be true if they didn't make a distribution to the General Fund and was advised that the driver's license fund is not self-supporting. The fees that are collected go to the General Fund and then there are appropriations back from the General Fund for the operation of that particular budget account.

Mr. Craddock asked how much their department is short from the issuance of drivers licenses and was advised that those figures were not part of the package today but they assured the committee they would make them available.

Mr. Rusk asked for information, as well, on what charges are being made in other states for drivers' licenses and associated fees. He was advised that the last information he had was that we were low, nationally, but he will get that information for the committee.

The last two pages of the report reflects the total revenue and distribution over the past 10 years; the total revenue received for the FY 1979-80 was \$51,373,254.00. Mr. May pointed out that previously the Department of Motor Vehicles used to be an independant agency from the Department of Transportation and asked if they are still operating individually; he was advised that they are still separate and they are more than self-sustaining.

Figures requested by various members of the committee were:

How many highway patrol vehicles do we have available both in the motor carrier division and the regular highway patrol. Answer: the motor carrier division has 31 vehicles on the road but the information on the highway patrol was not available but will be forwarded. The approximate figure given was slightly over 200 vehicles.

Mr. Price asked for a breakdown on the number of vehicles that are actually in traffic enforcement, motor carrier enforcement and how many are being used for whatever else on traffic control with special emphasis on the number used in traffic control.

The figures requested will be forwarded by the Department; the staff was thanked for making their presentation.

The next agenda item was the Gaming Control.

Mr. Richard Bunker, Chairman of the Nevada State Gaming Control Board distributed copies of Exhibit II (attached hereto) and presented the following information.

The Nevada Gaming Commission is a body of 5 lay people appointed by the Governor, and who serves a 4-year term. The Nevada Gaming Control Board is made up of 3 full-time state employees.

By statute, the Control Board holds a public hearing on prospective licensees and votes to recommend approval or denial to the Gaming Commission. In the event of a denial, a unanimous vote of the Commission is required to overturn a decision of the Control Board. By necessity, there must be a harmony between the Board and the Commission, however, there is no direct authority of one between the other. Each is an independent body.

With regard to Exhibit II, Page 1 represents the General Fund dollar, non-dedicated funds only. Fifty-one cents of every dollar in the General Fund comes from the gaming industry.

Page 2 indicates a breakdown of that .51¢. The percentage tax (68.4%), more commonly referred to as the gross revenue tax, is the bottom line of a casino. That tax is broken down as follows:

\$0 to \$150,000 the licensee pays 3% of their gross revenue; . . .
\$150,000 to \$400,000 the licensee pays 4% of their gross revenue; and
anything over \$400,000 the licensee pays 5½% of their gross revenue.

Page 3 provides an indication of the amount of money coming from this tax. The projections for 1981 are a 9% to 10% growth over 1980.

The Annual State License Fee (Page 4) is 1.3% of the .51¢. By Legislative action, the revenue provided by this license fee is dedicated money and is returned to the 17 counties on an equal basis. For 1980, each county received \$126,517.69, regardless of their actual contribution. Before distribution to the counties, however, 3% is taken off the top for administrative costs in connection with the collection and distribution of those funds.

In response to a question from Chairman May, Mr. Bunker stated that this is the only table tax which is returned to the counties. All other table tax funds go into the General Fund.

Page 5 shows the 5.1% indicated as flat fees on games and machines. That is actually 2 areas - the slot machine license fee which is broken into two classifications: the quarterly license fee for a restricted licensee and the non-restricted licensee. A restricted licensee is a licensee who has 15 machines or less in any particular type of establishment; the nonrestricted licensees pay \$10 on each machine and part, to whatever extent their gross revenue applies, that percentage of the gross revenue that they retain.

Mr. Stewart asked if they had any idea of what the average drop is for each operation and was advised by Mr. Bunker that because of the fee structure, of the restricted licensee, they are not required to submit that information to his office. Although he doesn't have specific figures, he understands that they

do very well.

He advised the committee that in light of a presentation he made before the Interim Committee, a bill has been introduced which talks about gross revenue possibly being applied to slot operators.

In addition, we have the second table tax on the games. This is money that is not dedicated to the counties but actually goes into the General Fund and would be construed as the second table tax. As indicated, that was 5.1% of the actual contribution.

The Casino Entertainment Tax, shown on Page 2 and 6, accounts for 11.6% and is an entertainment tax which is taxed at the rate of 10%. It is levied on the sale of all merchandise, food and beverages, and admission while the casino is in some type of entertainment status.

This tax has not had as drastic a drop as some of our others; recognizing roughly a 2% drop from 1979 through 1980. We have not projected into 1981 what the possible revenue generated would be in that regard.

Gaming establishments that have 50 machine or less, and not more than 3 table games, are exempt from the casino entertainment tax.

The Federal Slot tax credit (page 7) is 12% of our income. This was a federal tax that had always been levied by the federal government on each slot machine and Senator Cannon was able to prevail on the administration and Congress to relinquish that tax. Subsequent to that, the state moved in and had them pay it to the state. The tax is \$250 per fiscal year on each slot machine to be operated and constitutes a sizable amount of money coming into the state.

The revenue from that tax has been very closely identified by the Legislature and are dedicated funds. The first \$5-million that comes in from the federal slot tax credit is for a capital construction fund for higher education; that is, basic construction at the universities. A second designation by the legislature is a flat 20% of whatever is collected as a special construction fund for higher education. That was set up to retire the bonds that were to be used on the development of the sports pavilions at both UNR and UNLV.

The remainder of the money, after the 20% and after the \$5-million, has been delineated is then sent to the state distributive school fund. In the past year, the 20% special capital construction for the retirement of those bonds was \$4,009,872, leaving a balance for the distributive school fund of \$11,333,577.

Fines, penalties and interest constitutes quite a small portion of our overall income. Those are for fines that have been allocated by the Gaming Control Board and upheld by the Commission. Business in 1979-80 (refer to page 8) has been quite good with several quite large fines collected.

In the miscellaneous area (page 9) we have advance payments and that usually comes from the opening of new hotels; In 1978-79 it amounted to \$2.3-million.

The miscellaneous funds conclude all of the funds that are provided to the state through the gaming control apparatus.

One more interesting statistic that has been developed in the last little while (page 10) gives some significance of what a few licensees in the state of Nevada do.

When you consider that the MGM in Las Vegas would be one of those 20 largest licensees, you can see the significance of the problems that developed when that was taken, for all intents and purposes, off the gaming tax rolls. It indicates to us in gaming control, when we are talking about the prioritizing of manpower and the productivity of the areas that we should be more concerned about, we can certainly see where the thrust of our investigative and audit capabilities are going to be because we can restrict it down to quite a small number when you consider that overall, we have roughly 1,400 licensees in the state of Nevada.

Mr. May suggested to the Committee that gaming be the subject of one of the sub-committees during our deliberations.

Upon conclusion by Mr. Bunker, Chairman May expressed the appreciation of the members of the Committee.

The third item on the agenda was the Department of Wildlife, presented by Messrs. Joe Greenley and Davle Lockard and Ms. Mary Walkania.

Mr. Greenley distributed an excerpt from the Agency's budget (attached as Exhibit III) showing the revenue sources and distribution.

Mr. Greenley reminded the committee members that his department was previously the Department of Fish and Game; this was changed last session with the adoption of Senate Bill 333. He explained that his Department was charged with administering Title 45 which is the fish and game laws and Title 43, the boating laws of the State of Nevada.

The primary responsibilities of the Commission are to establish policies, to direct the department and guide the operation in the administration of the laws and to promulgate regulations governing the taking of fish, game, fur bearers and regulations pertaining to the safety of persons and property involved in recreational boating.

One of the changes if S.B. 333 was changing the agency from the "dedicated fund agency" to a "General Fund Agency". He briefly reviewed the different changes resulting from that legislation.

The committee reviewed the budget appropriations with the representatives from the Department of Wildlife with the following comments made on different funding accounts:

Mr. May pointed out to the members of the committee that the monies that come in from their revenue sources do not go into the General Fund but goes directly into their operating funds - in the Fish and Game Account. Mr. Greenley explained that if it went into the General Fund it would cause them to lose their eligibility for federal aid money which they get and amounts to 40% of their total revenue.

There being no further questions, Mr. May thanked the members of the Department of Wild Life for their being present today.

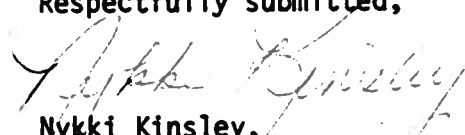
Mr. May advised the committee that the bills they had introduced as a Committee introduction have been scheduled for a hearing on Monday, February 2, 1981.

Additionally, he suggested that any member that is interested in serving on any particular sub-committee contact him. He is compiling a list of those committees and will welcome volunteers from the committee members for the various areas of interest.

Mr. Rusk asked what the time frame is for starting on the Governor's tax package - he feels we should move very quickly if we are going to seriously consider some of the proposals that were contained therein. Mr. May replied that this is scheduled to be out of the bill drafter's office tomorrow and he plans on taking care of the housekeeping measures beginning Monday and then we can immediately get into those proposals.

There being no further business, the meeting was adjourned.

Respectfully submitted,


Nykki Kinsley,
Committee Secretary



ASSEMBLY

AGENDA FOR COMMITTEE ON.....TAXATION.....

Date..TUES...JAN...27...1981...Time..3:00 P.M.....Room...240.....

Bills or Resolutions
to be considered

Subject

Counsel
requested*

REFRESHER COURSE IN MATTERS OF INTEREST TO THE COMMITTEE:

1. DEPARTMENT OF MOTOR VEHICLES
2. GAMING
3. DEPARTMENT OF WILD LIFE

*Please do not ask for counsel unless necessary.



Date: Jan. 27, 1981

PLEASE PRINT YOUR NAME	PLEASE PRINT WHO YOU REPRESENT	I WISH TO SPEAK		
		FOR	AGAINST	BILL NO.
James C. ...	Public			
	DMV			
W.W. Winnick Richard	DMV			
John S. ...	WACO / ...			
Paul ...	Com. ...			
Corin ...	Douglas County			
Bryce Wilson	Nevada Assoc. of Counties			
CHUCK NALLY	CLARK County Dist			
Robt Petroni	" " " "			
John W. ...	Nev. Motor Transport Assoc			

ROBERT LIST
Governor

STATE OF NEVADA

S. BARTON JACKA
Director



DEPARTMENT OF MOTOR VEHICLES

555 WRIGHT WAY

CARSON CITY, NEVADA 89711

PRESENTED TO

NEVADA LEGISLATURE - SIXTY FIRST SESSION 1981

ASSEMBLY TAXATION COMMITTEE

The purpose of this presentation is to furnish the members of the Assembly Taxation Committee with brief factual information concerning the descriptions, collections and disbursements of the various taxes and fees collected by the Department of Motor Vehicles. Included is a recap of fees and taxes collected from various sources for the last 10 fiscal years.

S. Barton Jacka,
Director

Exhibit I. 100

REGISTRATION FEES
REGISTRATION DIVISION
NRS CHAPTER 482

Description:

A fee imposed on every owner of a motor vehicle, trailer or semi-trailer which is intended to be operated upon any highway in this state.

Registration Fees: 482.480

Passenger Car, bus, regardless of weight and number of passengers-\$5.50

Motorcycle-\$3.50

Motortrucks by weight from \$9 to \$25 up to 5,049 pounds. From 5,050 pounds or more 50¢ per 100 pounds or fraction thereof.

Trailer or Semi-trailer by weight from \$2.50 to \$18 up to 3,999 pounds. From 4,000 pounds or more 50¢ per 100 pounds or fraction thereof.

Travel Trailer-\$5.50

Dealer, Manufacturer, Rebuilder Plates-\$5.50

Fees for duplicate, substitute certificates, decals, license plates:

Certificate of registration or ownership	\$2.00
Substitute Number Plate	2.00
Duplicate Number Plate	7.50
Decal	1.00

A \$3.00 Highway Patrol Special Fee is also collected.

Payment:

Fees are due at time of registration and whenever a particular transaction takes place. In each county with a population of less than 100,000 the county assessor is designated as agent to assist in collection of these fees. This affects all counties except Washoe and Clark. Renewal forms indicating fees due are mailed to all registered owners.

Fee Distribution: Highway Fund and Counties

Compensation for the services of each county assessor acting as agent for the Department is \$1.00 for each registration (NRS 482.160). Balance of the fees go to the Highway Fund.

10 Year Collections:

	<u>70/71</u>	<u>71/72</u>	<u>72/73</u>	<u>73/74</u>
Gross	3,623,398.00	3,955,885.00	4,221,900.00	4,768,917.00
County	<u>92,611.00</u>	<u>99,611.00</u>	<u>100,056.00</u>	<u>114,530.00</u>
Highway Fund	3,530,787.00	3,855,940.00	4,121,844.00	4,654,387.00
	<u>74/75</u>	<u>75/76</u>	<u>76/77</u>	<u>77/78</u>
Gross	4,882,313.00	5,175,049.00	5,678,540.00	6,121,465.00
County	<u>115,898.00</u>	<u>114,530.00</u>	<u>128,647.00</u>	<u>134,020.00</u>
Highway Fund	4,766,415.00	5,060,811.00	5,549,893.00	5,987,445.00
	<u>78/79</u>	<u>79/80</u>		
Gross	6,858,332.00	6,971,427.00		
County	<u>151,722.00</u>	<u>155,473.00</u>		
Highway Fund	6,706,610.00	6,815,954.00		

% of increase Total Collections (10 Years) 93.0%

MOTOR VEHICLE PRIVILEGE TAX

REGISTRATION DIVISION - MOTOR CARRIER DIVISION

NRS CHAPTER 371, 482, 706

Description:

A ad valorem tax imposed for the privilege of operating any vehicle upon the public highways of this state and is based on value of a vehicle as determined by the Department. Valuation of vehicles shall be determined upon the basis of 35 percent of the manufacturers suggested retail price in Nevada excluding options and extras, as of the time the particular make and year model is first offered for sale in Nevada. Each vehicle shall be depreciated for the purposes of the annual privilege tax according to schedules set forth in NRS 371.060.

Tax Rate:

Annual rate of privilege tax shall be four cents on each \$1 of valuation of the vehicle, NRS 371.040.

Payment:

Privilege tax is due and payable on the first day of the registration year for the vehicle concerned and shall be paid at the same time as, and in conjunction with, registration or renewal of registration of the vehicle. In each county with a population of less than 100,000 the County Assessor is designated as agent to assist in the collection of this tax. This affects all counties except Washoe and Clark. In Washoe and Clark the Department of Motor Vehicles collects the tax. Renewal forms indicating tax due are mailed to all registered owners.

Tax Distribution: Counties and Highway Fund

Privilege tax collected pursuant to NRS 371 is distributed back to the county from which it was collected. Privilege tax collected pursuant to NRS 706 is distributed among the counties in percentages set forth in NRS 482.180.

The distribution of the privilege tax within a county shall be made to local governments, as defined in NRS 354.474, in the same ratio as all property taxes were levied in the county in the previous fiscal year, but the State of Nevada is not entitled to share in any such distribution. The Department shall make distributions directly to counties, county school districts and incorporated cities or towns. Distribution for other local governments within a county shall be paid to the counties for distribution to such other local governments. Every year all counties furnish the distribution formulas to the Department for purposes of privilege tax distribution.

As a commission to the state for collecting privilege taxes, the Department retains 6 percent from counties having a population of 100,000 or more and one percent from counties having a population of less than 100,000.

10 year collections:

	<u>70/71</u>	<u>71/72</u>	<u>72/73</u>	<u>73/74</u>
Gross	7,038,046.00	7,899,191.00	8,696,328.00	9,998,313.00
State	<u>349,050.00</u>	<u>389,290.00</u>	<u>430,044.00</u>	<u>474,696.00</u>
Counties	6,688,996.00	7,509,901.00	8,266,284.00	9,523,617.00

	<u>74/75</u>	<u>75/76</u>	<u>76/77</u>	<u>77/78</u>
Gross	10,346,030.00	11,771,665.00	14,006,855.00	16,574,079.00
State	<u>499,619.00</u>	<u>587,181.00</u>	<u>684,046.00</u>	<u>834,651.00</u>
Counties	9,846,411.00	11,184,484.00	13,322,809.00	15,739,428.00

	<u>78/79</u>	<u>79/80</u>
Gross	20,524,621.00	21,907,613.00
State	<u>1,021,058.00</u>	<u>1,088,795.00</u>
Counties	19,503,563.00	20,823,818.00

% of increase Total Tax (10 Years) 211.2%

CERTIFICATE OF OWNERSHIP FEES (TITLES)

REGISTRATION DIVISION

NRS CHAPTER 482

Description:

A fee imposed for the issuance of a certificate of ownership for the vehicle concerned. A certificate of ownership shall be valid until cancelled by the Department upon the transfer of interest therein.

Fee:

For issuance the Department shall charge and collect a single fee of \$2.00 from the owner.

Payment:

Fee is paid at the time of first vehicle registration by an owner or when a security interest is satisfied and legal ownership changes. Fee is charged for all titles issued.

Fee Distribution: Highway Fund

Collections:

<u>71/72</u> 399,696.00	<u>72/73</u> 419,661.00	<u>73/74</u> 417,211.00	<u>74/75</u> 405,205.00	<u>75/76</u> 440,003.00
<u>76/77</u> 474,427.00	<u>77/78</u> 526,368.00	<u>78/79</u> 554,210.00	<u>79/80</u> 511,561.00	

% of Increase (10 years) 44.4%

PERSONALIZED LICENSE PLATE FEES

REGISTRATION DIVISION

NRS CHAPTER 482

Description:

The Department shall establish, design and otherwise prepare for issuance personalized prestige license plates upon payment of prescribed fees. These fees shall be in addition to all other license fees and motor vehicle taxes.

Fees:

For first issuance	\$25.00
For Renewal	15.00
For changing	25.00

Payment:

Payment for first issuance is due when application is first made for the plate. Renewal payment is made when vehicle registration is renewed. When changing from one plate to another plate payment is due when application is made.

Fee Distribution: Highway Fund

Collections:

<u>71/72</u> 85,716.00	<u>72/73</u> 105,601.00	<u>73/74</u> 115,038.00	<u>74/75</u> 160,219.00	<u>75/76</u> 201,569.00
<u>76/77</u> 235,980.00	<u>77/78</u> 285,201.00	<u>78/79</u> 355,855.00	<u>79/80</u> 383,332.00	

An average of 104 Personalized Plates were issued each week of Calendar Year 1980

MOTOR VEHICLE CARRIER LICENSES AND TAXES

MOTOR CARRIER DIVISION

NRS CHAPTER 706, 482

Description:

Fees and taxes collected from various types of motor carriers. Private Carrier, Common Carrier and Contract Carrier. A person must select one or more of the following methods of licensing for paying the third structure tax:

1. Unladen Weight
2. Mileage Fee
3. 48 Hour Temporary License
4. Motor Convoy Carrier License

Unladen Weight

The annual license based on unladen weight of the vehicle based on 1,000 pound increments 5,001 to 20,001 pounds and over. Vehicles weighing 5,000 pounds or less are not required to license, but may license.

Mileage Tax

In lieu of unladen weight an interstate motor carrier may license on mileage tax. Each carrier must qualify for mileage fee licensing.

48 Hour Temporary License

In lieu of licensing under annual unladen weight fee or mileage fee licensing, a person may purchase a 48 Hour Temporary License.

Motor Convoy License and 48 Hour Temporary Convoy License

Licenses required by any person engaged in driveaway-towaway transportation of motor vehicles in transit.

Proration Registration and Privilege Tax

Resident or non-resident interstate carriers with a fleet of commercial vehicles based in certain compact states (30 states, plus Alberta and British Columbia) or non-reciprocal states are subject to proration of registration and privilege tax.

Fees:

Unladen Weight

Fees are based on weight as per a schedule set forth in NRS 706.506 and range from \$15.00 to \$450.00.

Mileage Tax

Fees are based on mileage traveled within the State of Nevada. In addition to the fees per mile, a \$5.00 administrative fee is charged for each vehicle qualified.

1-75,000 miles	2.5 cents per mile
75,000-250,000 miles	2.0 cents per mile
250,001-1,000,000 miles	1.5 cents per mile
1,000,001-2,000,000 miles	1.25 cents per mile
2,000,001 and over	1.0 cents per mile

48 Hour Temporary License

Fee is based upon 5% of the unladen weight fee with a minimum of \$6.00 and a maximum of \$30.00. Also a motor vehicle identification card is required for each vehicle at a cost of \$5.00 for each vehicle.

Motor Convoy License and 48 Hour Temporary Convoy Licenses

The annual license fee shall be \$500.00 plus \$30.00 for each license plate, which shall be displayed on each vehicle driven, towed or carried.

The fee for a 48 hour temporary convoy license is \$8.25 for each vehicle plus \$5.00 annually per vehicle for vehicle identification card.

Proration Registration and Privilege Tax

Registration fees or privilege tax fees are set forth in NRS 482 and 371.

Proration of registration is based on 100% Nevada registration times the Nevada mileage percentage.

Privilege tax proration is based on original purchase cost times a tax factor times the Nevada mileage percentage. (Factor is 4¢ for each dollar of valuation)

The Nevada mileage percentage is based on Nevada miles divided by total miles traveled.

The \$3.00 Highway Patrol Special Fee is also collected.

Distribution: Highway Fund

Privilege tax addressed separately under Motor Vehicle Privilege Tax.
Highway Patrol Special Fee addressed separately under Highway Patrol Special Fees.

Collections:

<u>70/71</u> 5,158,025.00	<u>71/72</u> 5,791,935.00	<u>72/73</u> 6,167,483.00	<u>73/74</u> 7,060,797.00	<u>74/75</u> 7,458,087.00
<u>75/76</u> 8,095,165.00	<u>76/77</u> 8,814,858.00	<u>77/78</u> 9,852,866.00	<u>78/79</u> 11,462,568.00	<u>79/80</u> 12,273,803.00

% of increase (10 years) 137.9%

SPECIAL FUEL TAXES
MOTOR CARRIER DIVISION
NRS CHAPTER 366

Description:

Tax levied on all combustible gases and liquids used for generation of power for propulsion of motor vehicles (Diesel, propane, butane, kerosene or natural gas). It does not include motor vehicle fuel as defined in NRS Chapter 365 (Gasoline).

Tax Rate:

Six (.06) cents per gallon on the sale or use.

Payment and Collection: Special Fuel Dealer - Special Fuel User.

Tax shall be collected and paid by the special fuel dealer in all cases where the special fuel is sold within the State to a special fuel user who is not the holder of a special fuel users license, a special fuel vehicle identification, or a temporary special fuel license. In all other cases the tax shall be paid by the user of such special fuel computed by the tax rate times the number of gallons consumed on the highways of this state. A 48 hour temporary special fuel license may be purchased for a fee of \$10.00. Reporting forms are mailed by the Department.

Tax Distribution: Highway Fund

10 Year Collection

<u>70/71</u> 2,251,792.00	<u>71/72</u> 2,609,604.00	<u>72/73</u> 3,083,791.00	<u>73/74</u> 2,715,208.00	<u>74/75</u> 3,225,918.00
<u>75/76</u> 3,390,900.00	<u>76/77</u> 3,745,694.00	<u>77/78</u> 4,091,726.00	<u>78/79</u> 4,546,917.00	<u>79/80</u> 4,871,640.00

% increase (10 Years) 116.3%

HIGHWAY PATROL SPECIAL FEES

REGISTRATION DIVISION - MOTOR CARRIER DIVISION

NRS CHAPTER 481-482-706

Description:

An additional fee for each registration of a motor vehicle which shall be placed in a special fund to be used only for supplementary patrolmen to the extent permitted by the monies available. The total number of highway patrolmen may not exceed the number specified for a particular fiscal year by the legislature.

Fee:

\$3.00 for each motor vehicle registration.

Payment:

Fee is paid at the time of vehicle registration or renewal of registration.

Fee Distribution:

Department of Motor Vehicles - Special Fund
Fund 276 - Highway Patrol Special Fund

Collections:

<u>70/71</u> 417,438.00	<u>71/72</u> 471,666.00	<u>72/73</u> 497,523.00	<u>73/74 (\$2.00)</u> 1,082,790.00	<u>74/75</u> 1,155,779.00
<u>75/76 (\$3.00)</u> 1,755,984.00	<u>76/77</u> 1,937,219.00	<u>77/78</u> 2,032,633.00	<u>78/79</u> 2,291,769.00	<u>79/80</u> 2,320,050.00

EMISSION CONTROL FEES

REGISTRATION DIVISION

NRS CHAPTER 445

Description:

Fees collected as a result of a program of motor vehicle pollution inspection and testing to control motor vehicle emissions. This is a cooperative program between the State Environmental Commission and the Department of Motor Vehicles.

Fees:

For the issuance and annual renewal of license for an authorized station or Fleet Station - \$25.00

For each certificate of compliance - \$2.00

Payment:

Fee for annual license due at time of first application and at time of renewal.

Fees for compliance certificates are payable in advance by the authorized station or fleet station.

Fee Distribution: Department of Motor Vehicles - Fund 219 - Emission Control

All fees collected shall be available to the Department of Motor Vehicles as needed to carry out the provisions of the program.

Collections:

<u>73/74</u> 27,450.00	<u>74/75</u> 94,835.00	<u>75/76</u> 107,500.00	<u>76/77</u> 117,619.00	<u>77/78</u> 163,469.00
<u>78/79</u> 213,603.00	<u>79/80</u> 311,921.00			

This program operates in Washoe and Clark Counties. It covers used vehicles being registered to a new owner or used vehicles being registered for the first time in this state. Annual reinspection will be required under existing law effective July 1, 1981.

DRIVERS LICENSE FEES
 DRIVERS LICENSE DIVISION
 NRS CHAPTER 483

Description:

Fees for the issuance of a licence or permit to operate a motor vehicle. Licenses are valid for 4 years. Expiration notices are mailed by the Department to the licensee no later than 30 days prior to expiration of the license.

Fees:

License issued to a person 70 years of age or older	\$2.00
License issued to any other person	5.00
Reinstatement of a license	5.00
Duplicate license, change of name, change of address, new photograph or any combination	1.00
Motorcycle endorsement to a drivers license	2.00
Additional charge to all fees for photo on license	1.00

Payment:

Fees are due when any license is issued or other service is performed.

Fee Distribution: General Fund - Department of Motor Vehicles-Drivers License Budget

Fees, with the exception of the additional \$1.00 for the photo, are transferred to the General Fund. The additional \$1.00 charged for the photo is allocated to the Department, Drivers License Budget Account, to defray the increased costs of license production.

Collections to Highway Fund:

<u>70/71</u> 491,108.00	<u>71/72</u> 444,383.00	<u>72/73</u> 464,456.00	<u>73/74</u> 1,071,552.00	<u>74/75</u> 735,662.00
<u>75/76</u> 696,703.00	<u>76/77</u> 674,176.00	<u>77/78</u> 1,158,719.00	<u>78/79</u> 864,248.00	<u>79/80</u> 879,281.00

Collections to Department of Motor Vehicles from photo license fees.

<u>75/76</u> 88,213.00	<u>76/77</u> 183,686.00	<u>77/78</u> 283,231.00	<u>78/79</u> 225,598.00	<u>79/80</u> 230,387.00
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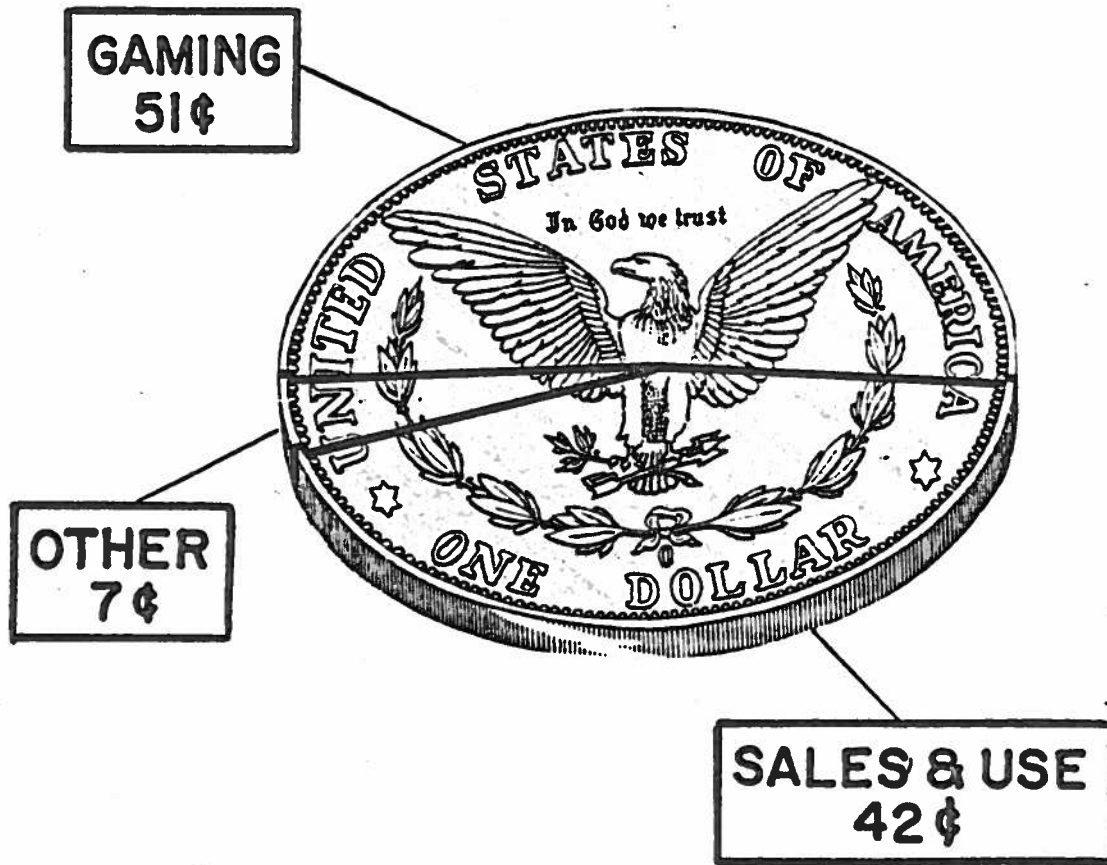
DEPARTMENT OF MOTOR VEHICLES
 REVENUE: Source and Distribution
 Fiscal years 70-71 thru 79-80

	70-71	71-72	72-73	73-74	74-75	75-76
<u>Receipts</u>						
1						
2 Privilege Tax	6,747,261	7,551,614	9,254,335	9,530,612	9,240,082	11,642,329
3 Registration Fees	3,623,293	3,955,555	4,221,700	4,762,917	4,223,212	5,175,049
4 Title Fees	2,542,21	3,956,294	4,196,61	4,172,11	4,052,205	4,400,002
5 Personalized Plate Fees	736,95	2,371,6	1,054,01	1,150,32	1,602,19	2,015,55
6 Dir. & Salesmen Licenses		92,150	242,44	272,20	257,24	691,55
7 Other	670	2,260,5	244,93	7042	1720	2493
8 TOTAL REGISTRATION	10,790,252	15,028,566	15,028,272	14,855,452	15,319,220	17,094,722
9						
10 Privilege Tax	2,907,25	3,175,72	4,113,60	4,677,00	5,059,45	5,284,26
11 Special Fuel	2,251,752	2,609,604	3,023,291	2,715,202	3,225,918	3,300,900
12 Mileage Fees	2,229,743	2,310,621	2,251,740	2,792,219	3,009,815	3,225,534
13 Unladen Weight	1,105,099	1,153,544	1,663,707	1,295,220	1,404,836	1,399,473
14 Pro-rate Registration	541,745	782,017	327,924	900,655	939,446	1,006,952
15 One-Trip Carrier	213,444	959,236	1,062,004	1,112,097	1,169,124	1,474,255
16 Other	567,992	646,925	782,132	350,470	324,222	201,557
17 TOTAL MOTOR CARRIER	7,790,620	8,749,114	9,653,224	10,242,705	11,129,551	12,014,422
18						
19 DRIVERS LICENSE	491,108	444,322	464,456	1,071,552	735,442	634,202
20						
21 HIGHWAY PATROL	59,200	69,41	82,67	69,26	2,254	14,364
22						
23 ADMIN. SERVICES	1101	2107	1273	6396	2373	86546
24 RECORD SECT.						
25						
26 OTHER	434,085	482,225	272,229	777,123	1,242,205	2,163,225
27						
28 TOTAL REVENUE	24,251,454	28,720,443	24,091,297	26,962,279	28,497,696	32,075,117
29						
<u>Distribution</u>						
30						
31						
32 HIGHWAY FUND	12,269,762	13,628,267	14,251,769	16,552,945	17,292,962	18,603,090
33						
34 Privilege Tax	6,622,296	7,509,211	8,266,224	9,523,617	9,846,411	11,134,452
35 Plate Fee	92,611	99,945	100,054	1,145,300	1,158,98	1,142,35
36 TO COUNTIES, CITIES	6,731,607	7,509,246	8,366,340	9,638,147	9,962,309	11,297,222
37						
38 HIGHWAY PATROL SP.	41,7438	47,1666	49,7523	102,2790	1,155,779	1,755,224
39						
40 EMISSION CONTROL				27,450	9,4835	1,07,503
41						
42 OTHER	1,6644	1,0259	376,266	<23,057>	<21,29>	113
43						

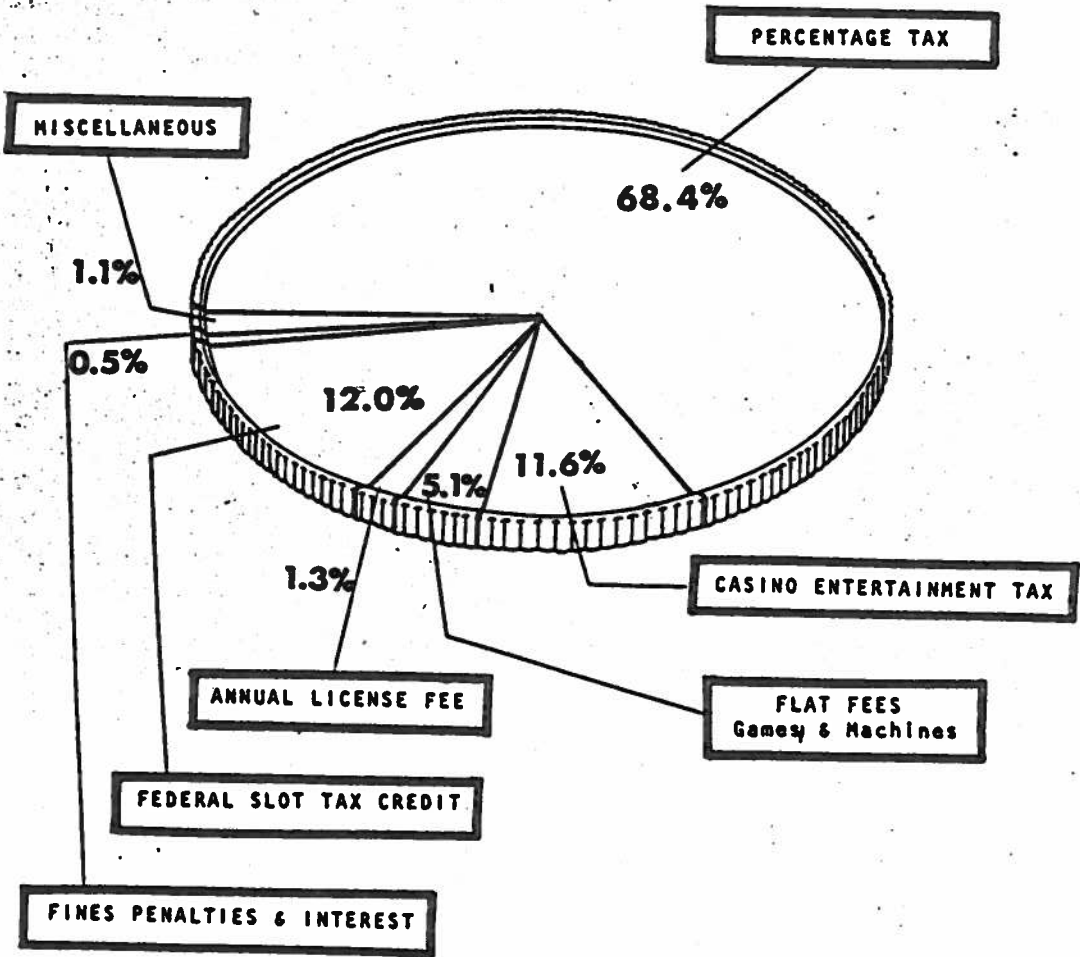
DEPARTMENT OF MOTOR VEHICLES
 REVENUE: Source and Distribution
 Fiscal years 70-71 thru 79-80

	76-77	77-78	78-79	79-80
<u>Receipts</u>				
1				
2 Privilege Tax	2329423	15214642	19568294	20897759
3 Registration Fees	5472542	6121465	6838322	6971422
4 Title Fees	474427	524349	554210	511541
5 Personalized Plate Fees	325920	225201	355255	323332
6 Dr. & Salesmen Licenses	26335	32030	34163	29045
7 Other	55	1395	1411	4632
8 TOTAL REGISTRATION	19235690	62731127	27372270	32797792
9				
10 Privilege Tax	617372	759431	956327	1009824
11 Special Fuel	3745694	4091725	4546712	4271640
12 Mileage Fees	3479059	3904732	4236264	5139537
13 Unladen Weight	1522071	1673639	2077092	2403721
14 Pro-rate Registration	1079767	1173422	1377900	1451393
15 One-Trip Carrier	1577927	1729517	2101619	2102122
16 Other	1156034	1377550	1049693	1177030
17 TOTAL MOTOR CARRIER	12177921	14704023	16965212	18155267
18				
19 DRIVER'S LICENSE	674176	1158719	864242	819261
20				
21 HIGHWAY PATROL	16475	17539	21262	21791
22				
23 ADMIN. SERVICES	174745	195257	273774	201632
24 RECORD SECT.				384536
25				
26 OTHER	1962351	2999250	2367423	2932955
27				
28 TOTAL REVENUE	35910941	41256496	47864794	51372254
29				
<u>Distribution</u>				
30				
31				
32 HIGHWAY FUND	20397154	22923799	25342081	26531726
33				
34 Privilege Tax	1322209	15739428	19503563	20823212
35 Plate Fee	122447	134920	151722	155473
36 TO COUNTIES, CITIES	13451454	15872442	19655225	20979291
37				
38 HIGHWAY PATROL SP.	173219	2030623	2291769	2320050
39				
40 EMISSION CONTROL	117619	162467	212603	311921
41				
42 OTHER	<9253>	202146	<137944>	1180266

IN FISCAL 1980 EACH
GENERAL FUND DOLLAR
CAME FROM



**STATE GAMING TAX COLLECTIONS
Fiscal Year 1980**



PERCENTAGE TAX

	FISCAL YEARS ENDED 6/30		
	1978	1979	1980
COLLECTIONS	\$82,771,000	\$101,193,000	\$116,014,000
PERCENT INCREASE OVER PRIOR YEAR	21.5%	22.3%	14.6%

ANNUAL STATE LICENSE FEE

	FISCAL YEARS ENDED 6/30		
	1978	1979	1980
COLLECTIONS	\$2,100,000	\$2,152,000	\$2,233,000
PERCENT INCREASE OVER PRIOR YEAR	15.8%	2.5%	3.8%

FLAT FEES ON GAMES AND MACHINES

FISCAL YEARS ENDED 6/30

	1978	1979	1980
COLLECTIONS	\$7,092,000	\$7,627,000	\$8,657,000
PERCENT INCREASE OVER PRIOR YEAR	19.3%	7.5%	13.5%

CASINO ENTERTAINMENT TAX

	FISCAL YEARS ENDED 6/30		
	1978	1979	1980
COLLECTIONS	\$14,200,000	\$16,865,000	\$19,656,000
PERCENT INCREASE OVER PRIOR YEAR	9.3%	18.8%	16.5%

FEDERAL SLOT TAX CREDIT

	FISCAL YEARS ENDED 6/30		
	1978	1979	1980
COLLECTIONS	\$14,603,000	\$18,977,000	\$20,343,000
PERCENT INCREASE OVER PRIOR YEAR	14.7%	30.0%	7.2%

FINES, PENALTIES AND INTEREST

	FISCAL YEARS ENDED 6/30		
	1978	1979	1980
COLLECTIONS	\$99,000	\$229,000	\$861,000
PERCENT INCREASE OVER PRIOR YEAR	(28.3%)	131.3%	276.0%

MISCELLANEOUS*

	FISCAL YEARS ENDED 6/30		
	1978	1979	1980
COLLECTIONS	\$845,000	\$2,791,000	\$1,923,000
PERCENT INCREASE OVER PRIOR YEAR	4.8%	230.3%	(31.1%)

*INCLUDES - ADVANCE PAYMENTS, RACE WIRE FEES, MANUFACTURER & DISTRIBUTOR FEES, PARI-MUTUEL TAX AND MISCELLANEOUS

TOTAL STATE GAMING TAX COLLECTIONS
DURING FISCAL 1980 FROM 282 NON-
RESTRICTED GAMING LICENSEES \$169,687,132

158 LARGEST LICENSEES (GROUP 1) COLLECTED	98%
100 LARGEST LICENSEES COLLECTED	92%
50 LARGEST LICENSEES COLLECTED	78%
20 LARGEST LICENSEES COLLECTED	50%

Program Statement

Under the Nevada Revised Statutes, wildlife in this State, not domesticated and in its natural habitat, is part of the natural resources belonging to the people of the State of Nevada. The preservation, protection, management and restoration of wildlife within the State contributes immeasurably to the esthetic, recreational and economic aspects of those natural resources. The State Board of Wildlife Commissioners establishes policies and adopts regulations necessary for the preservation, protection, management and restoration of wildlife.

The Nevada Department of Wildlife was created under the statutes to administer fish and game laws and Commission regulations and carry out Commission policies.

Within this budget account are the budget groups of Administration, Game, Fisheries, Law Enforcement, Public Information (which includes hunter safety), Habitat, and Commissioners and Boards.

Revenue to the Wildlife account is derived from licenses, tag fees, miscellaneous receipts (grazing fees, sale of hay, refunds, bulletins, etc.), gifts, grants, federal aid reimbursements and general fund appropriation. All revenue as received is deposited in the State Treasury to the credit of the Wildlife account.

14 02 It is recommended that hunting and fishing licenses, as well as tags for hunting, be increased. Hunting and fishing licenses would be increased from \$10.00 per year to \$12.50 per year. Additional revenue granted from all of the fee increases recommended is estimated to be approximately \$600,000 per year.

A General Fund appropriation to support non-game/non-sportsmen activities of the Department is included. This would support the Department's ongoing Non-Game Program as well as the Tortoise/Endangered Fish Program and one Conservation Fieldman position. General Fund support for each year in the 1981-83 biennium is equal to the amount the Department received in fiscal year 1979-80.

A new fish hatchery was proposed by the Department of Wildlife but was not recommended for funding by the Public Works Board. Water and land availability would allow for construction of a fish hatchery at Mason Valley which would be large enough to produce twice as many fish as the hatchery at Verdi. It is currently being determined, that, if the property at Verdi was sold, sufficient funds would be generated to construct a new fish hatchery at Mason Valley. If sufficient funds are available through the sale of property at Verdi, a bill will

be introduced this Legislative Session to authorize the proceeds of the Verdi property sale to be used for the construction of a new fish hatchery at Mason Valley.

Salaries - One new position is recommended. A total of 4.09 positions are recommended to be funded from grants for the 1981-83 biennium. These grants are to be received from the Las Vegas Tourist and Convention Authority and Water and Power Resources Services. Seasonal/part-time help includes clerical help in the Reno Office for application hunts and field assignments on installations for specific periods and for summer student help (Public Service Interns) in the field. Salary adjustment funds are recommended to be funded from the Reserve category.

Travel - By the very nature of the mission of Department of Wildlife, work has to be carried out in individual geographic areas of assignment. This entails travel expense. An attempt is being made to hold down travel expenses through operational and procedural changes; however, inflationary costs are noted.

Operating - General overall operational costs are estimated to increase each year for inflation.

Equipment - Vehicle replacement (primarily pickups) makes up the majority of the equipment recommendation. Replacement technical equipment and office furniture and equipment make up the balance of the equipment recommendation.

Capital Improvement Projects - The following projects are recommended to be paid from the Department of Wildlife:

Filtration System, Verdi Hatchery	-	\$337,000
Water System, Gallagher Hatchery	-	217,000
Energy Improvements, Elko		
Headquarters	-	24,000
Canopy Structure, Gallagher Hatchery	-	25,000
Security Fence, Lake Mead Hatchery	-	61,000
Repairs, Reno Building	-	58,800

Predatory Animal Control Program - It is recommended that \$20,000 each year be allocated from the Department of Wildlife for the support of the State Predatory Animal Control Program to be carried out under contract with the U.S. Fish and Wildlife Service.

Carlisle III

DEPARTMENT OF WILDLIFE - Continued

- 861 -

Transfer to Forestry - The recommended amount will provide for one Dispatcher position in the Division of Forestry to provide twenty-four-hour dispatch coverage for the Department of Wildlife.

Non-Game Management Program - The purpose of this program is to provide basic biological information required for the protection and preservation of Nevada's non-game wildlife, particularly those classified as endangered and unique species. Species distribution, population trends and key habitat needs will be documented by species. Emphasis will be placed on the completion of several species management plans during this biennium. The line item funds shown for the Non-Game Program include all costs except salaries which are carried under the Department's salary category.

Upland Game Program - During the biennium, the income derived from the purchase of pheasant stamps will be ~~matched with Federal aid monies~~ used to purchase pheasants for release. With respect to the duck stamp funds, an impoundment is proposed for development in fiscal year 1981-82 for the Mason Valley Wildlife Management area. Preliminary plans and engineering will be completed in fiscal year 1980-81. The construction of the dam would increase

permanent pond surface acreage on the Wildlife Management area from approximately 1,000 acres to 1,500 acres. This proposed development should increase waterfowl production and benefit all classes of recreational users of the area.

Training - This will provide funding for staff training programs. Travel that is identifiable with training is also charged here.

Electronic Data Processing Costs - These costs reflect program and a portion of facility costs payable to Central Data Processing.

Communication Cost - These costs include the travel, operating expenses and equipment for the Department's radio communications system. Equipment costs are for replacement of mobile relays, mobile radios, and repeater stations.

Date of Hearing _____

Who Testified _____

Date Budget Closed _____

	1979-80 ACTUAL	1980-81 WORK PROGRAM	1981-82			1982-83		
			AGENCY REQUEST	GOVERNOR RECOMMENDS	LEG. AP.	AGENCY REQUEST	GOVERNOR RECOMMENDS	LEG. AP.
REGULAR APPROPRIATION	\$ 108,481	\$ 147,160	\$ 372,940	\$ 193,681		\$ 375,614	\$ 193,681	
REVERSIONS	85,695							
BAL FWD FROM OLD YR	1,931,527	1,931,527	1,477,300	1,437,691		1,074,805	1,240,496	
BAL FWD TO NEW YR	240,403	179,858	150,000	150,000		137,200	137,200	
GRANTS, GIFTS & DONATI	1,025							
REFUNDS	210,000	270,000	297,000	302,720		297,000	333,520	
TRANS FROM BOAT ACCT	297,446	40,000	197,500	197,500		174,700	174,700	
MISCELLANEOUS INCOME	4,936,194	2,300,000	2,437,564	3,041,982		2,545,759	3,150,177	
LICENSES & FEES	1,339,234	1,308,130	1,700,000	1,700,000		1,900,000	1,900,000	
FED AID PITTMAN ROBERT	41,097	80,000	80,000	80,000		80,000	80,000	
FED AID HUNTER SAFETY	481,314	441,340	440,000	440,000		440,000	440,000	
FED AID DINGELL JOHNSO	12,738	6,000	7,000	7,000		7,000	7,000	
PHEASANT STAMPS	37,696		43,000	43,000		43,000	43,000	
DUCK STAMPS	5,860							
TRANS FROM OTHER BUDGE FUND	22,962							
3 1/2% CLASSIFIED	61,833							
8% CLASSIFIED	4,183							
1% TRIGGER								
TOTAL FUNDS AVAILABLE	\$ 5,085,407	\$ 6,904,235	\$ 7,202,304	\$ 7,593,574		\$ 7,074,878	\$ 7,699,774	

EXISTING POSITIONS

RENO HEADQUARTERS								
DIR DEPT OF WILDLIFE	1.00	29,540	1.00	35,000	1.00	35,956	1.00	38,500
CHIEF OF ADMIN SVCS	1.00	27,725	1.00	29,070	1.00	29,070	1.00	29,267
CHIEF OF GAME	1.00	21,110	1.00	29,267	1.00	29,267	1.00	29,267
CHIEF OF FISHERIES	1.00	28,063	1.00	29,267	1.00	29,267	1.00	29,267
CHIEF LAW ENFORCEMENT	1.00	28,063	1.00	29,267	1.00	29,267	1.00	29,267

Program Statement

Under Nevada Revised Statutes 488.075, fees collected for certificates of number and certificates of ownership of boats are deposited in the State Treasury to the credit of the Wildlife-Boating Program and expended for the administration and provisions of Chapter 488 (Regulation of Watercraft).

Other revenue for the Boating Program is derived from an allocation of motor vehicle fuel tax under NRS 365.535.

Boat registrations are estimated to increase by 3,000 each year of the biennium and will generate an additional \$15,000 for the program. It is estimated that the Department will process 30,000 certificates of number and 8,300 certificates of ownership during each year of the biennium.

The Boating Safety Program will continue at the same level with emphasis on the prevention of accidents. One patrol boat is scheduled for replacement during the biennium.

Date of Hearing _____
Who Testified _____

Date Budget Closed _____

	1979-80 ACTUAL	1980-81 WORK PROGRAM	1981-82		1982-83			
			AGENCY REQUEST	GOVERNOR RECOMMENDS	LEG. AP.	AGENCY REQUEST	GOVERNOR RECOMMENDS	LEG. AP.
BAL FWD FROM OLD YR	\$ 59,116	\$ 295,038	\$ 293,950	\$ 298,088		\$ 274,480	\$ 282,118	
BAL FWD TO NEW YR	\$ 295,038							
COAST GUARD 20,004		\$ 50,000						
EXCESS PROPERTY SALES	\$ 36,528	\$ 1,600	\$ 4,000	\$ 4,000		\$ 4,000	\$ 4,000	
BOAT REGISTRATION	\$ 346,070	\$ 190,000	\$ 193,000	\$ 193,000		\$ 205,000	\$ 205,000	
BOAT FUEL TAX	\$ 207,736	\$ 130,000	\$ 200,000	\$ 200,000		\$ 210,000	\$ 210,000	
TOTAL FUNDS AVAILABLE	\$ 754,412	\$ 666,838	\$ 690,950	\$ 695,088		\$ 693,480	\$ 701,118	
SALARIES	\$ 210,000	\$ 220,000	\$ 247,720	\$ 247,720		\$ 273,520	\$ 273,520	
TOTAL OUT-OF-STATE TRAVEL	\$ 831	\$ 1,000	\$ 1,100	\$ 1,100		\$ 1,100	\$ 1,100	
TOTAL IN-STATE TRAVEL	\$ 1,270	\$ 5,000	\$ 4,000	\$ 2,000		\$ 5,200	\$ 2,000	
OFF SUPPLIES & EXPENSE	\$ 64							
OPERATING SUPPLIES	\$ 2,921	\$ 2,500	\$ 3,800	\$ 3,800		\$ 4,200	\$ 4,200	
COMMUNICATIONS EXPENSE	\$ 110							
PRINT DUPLICATING COPY	\$ 6,500	\$ 9,000	\$ 9,000	\$ 9,000		\$ 10,000	\$ 10,000	
INSURANCE EXPENSE	\$ 6,613	\$ 5,000	\$ 6,000	\$ 6,000		\$ 9,000	\$ 9,000	
OTHER CONTRACT SERVICE	\$ 707	\$ 1,200	\$ 1,000	\$ 1,000		\$ 1,000	\$ 1,000	
EQUIPMENT REPAIR	\$ 11,671	\$ 16,000	\$ 21,500	\$ 21,500		\$ 24,000	\$ 24,000	
OTHER BUILDING RENT	\$ 1,357	\$ 2,500	\$ 2,000	\$ 2,000		\$ 3,000	\$ 3,000	
ADV PUBLIC REL EXPENSE	\$ 25							
VEHICLE OPERATION	\$ 18,836	\$ 9,000	\$ 25,050	\$ 25,050		\$ 29,250	\$ 29,250	
CLOTH. & UNIFORM ALLOW	\$ 1,000	\$ 1,000	\$ 1,400	\$ 1,400		\$ 1,400	\$ 1,400	
STIPENDS AND TRAVEL	\$ 26							
DUES AND REGISTRATIONS	\$ 169		\$ 200	\$ 200		\$ 200	\$ 200	
EMPLOYEE TRANSFERS	\$ 800		\$ 1,000	\$ 1,000		\$ 1,400	\$ 1,400	
MISCELLANEOUS	\$ 50,000	\$ 50,000	\$ 55,000	\$ 55,000		\$ 60,000	\$ 60,000	
TOTAL OPERATING EXP	\$ 100,799	\$ 96,200	\$ 127,950	\$ 126,950		\$ 143,450	\$ 142,050	