

MEMBERS PRESENT: Chairman Bremner  
Vice Chairman Hickey  
Mr. Bergevin  
Mr. Brady  
Mr. Coulter  
Mr. Glover  
Mrs. Hayes  
Mr. Horn  
Mr. Marvel  
Mr. Rhoads  
Mr. Robinson  
Mr. Vergiels  
Mrs. Westall

MEMBERS ABSENT: None

ALSO PRESENT: Bill Bible, Fiscal Analyst; Judy Matteucci,  
Deputy Fiscal Analyst, Mike Alastuey, Deputy  
Budget Director

Chairman Bremner called the meeting to order at 8:00 a.m. and welcomed the members to the first meeting of the Ways and Means Committee. Additionally, he introduced the staff: Bill Bible, Fiscal Analyst, Judy Matteucci, Deputy Fiscal Analyst and secretaries, Linda Corbett, Laura Ewing and Janelle Sheaffer. Chairman Bremner outlined the duties and responsibilities of the committee members and stressed the importance of setting priorities that will ensure the most effective utilization of the tax dollar. He pointed out that the sales tax collections, quarterly gaming collections and casino entertainment taxes are not showing the increases that were reflected in 1979. He further noted that a tentative schedule of the budget review is set to be completed in 65 to 70 days. Chairman Bremner said that 8 or 9 subcommittees would be formed to more fully explore the complex budgets.

Mr. Glover asked if a schedule for the agency budget presentations had been prepared. Chairman Bremner said that a tentative schedule had been prepared.

Chairman Bremner requested that the committee members review the proposed rules for the Ways and Means Committee (EXHIBIT A).

Mr. Vergiels moved to adopt the rules for the Ways and Means Committee, seconded by Mr. Rhoads and carried unanimously.

Mr. Bible distributed to the committee a list of budget areas of interest and Chairman Bremner asked that each member indicate their preference in three areas.

Mr. Bible distributed to the committee several schedules regarding revenue projections (EXHIBIT B) prepared by the Fiscal Analysis Division of the Legislative Counsel Bureau and added that the Governor's office will provide the committee with revenue projections following the Governor's State of the State message. Mr. Bible referred to Schedule A and noted that the General Fund unappropriated balance as of July 1, 1978, was \$74.8 million. He continued that the income for fiscal year 1978-79 was \$300.9 million, reversions were \$15.3 million and the biennial reversion for the state's distributive school fund was \$29.6 million. Mr. Bible further explained that a reversion is a term used for an unspent appropriation. The total income for 1978-79 was \$345.2 million and \$241.3 million had been appropriated for the 1978-79 operating year. The 1979 Legislature provided for an additional appropriation of \$90.6 million which included the cost of the 1979 Legislature and left a balance on July 1, 1979

of \$87.9 million. The income in 1979-80 was \$322.3 million, reversions were \$10.6 million and \$942,000 for the Controller's adjustment to fund balance which represented primarily Title XIX monies left a total income for 1979-80 of \$333.9 million. He added that the 1979 legislative appropriation for 1979-80 of \$354.8 million is a deceptive figure because it looks like more is being spent that was received but within that number was included \$34.8 million of one-shot or nonreoccurring appropriations.

Mr. Bible continued that in 1979-80 the state received \$333.9 million and spent \$320.1 million. He added that the law allows for some transfer of appropriations between the years; \$882,000 was transferred from this fiscal year (1980-81) to the last fiscal year (1979-80) to pay for increased costs in welfare programs. The unappropriated cash balance in the states General Fund as of July 1, 1980, of \$66.1 million. Mr. Bible went on to say that the total estimated income plus reversions for the current fiscal year is \$350.7 million and the 1979 Legislature provided an ongoing operation budget of \$347.5 million for an estimated unappropriated cash balance as of July 1, 1981 of \$67.2 million. He continued that they are estimating that the state is going to collect \$336.2 million in 1980-81 and spend about \$354 million for a net deficit of \$17.8 million. This deficit figure is dependent upon how the distributive school fund reversion is counted which contains a one-shot allocation to five school districts for \$4 million that was approved by the state Board of Examiners. He further noted that the state is currently spending more money than it is collecting.

Mr. Bible referred to Schedule B of EXHIBIT B and pointed the big variance was in the "Use of Money" category in FY 1979-80 where it was estimated that the state would collect \$9.7 million when in fact the state collected \$24.2 million. This was primarily due to the increased interest rates and revenue received from investments by the State Treasurer.

Mr. Bible referred to Schedule C of EXHIBIT B which lists the General Fund revenue estimates for 1981 through 1983. He noted that for 1980-81 they are estimating a 4.3% growth over the previous fiscal year collections. Estimates are that economic conditions will improve and the total collections for 1981-82 will be an 8.1% increase and for 1982-83 there is anticipated an 11.5% increase over the prior fiscal period.

In response to Mr. Robinson's request for an explanation of the drop from \$20,636 in 1980-81 to \$10,651 in 1982-83 in the "Use of Money" category, Mr. Bible explained that the 1979 Legislature made a number of substantial one-shot capital improvement appropriations which are now going to bid and will be in construction during the current biennium, thus reducing the investable cash.

Mr. Glover referred to Schedule C and noted that the percentage increases are not keeping up with the rate of inflation. Mr. Bible said that is correct and that at the present, revenue collections are not keeping pace with the rate of inflation.

Mr. Bible referred to Schedule E which details the 2% combined sales tax receipts and pointed out the 1.5% decrease in sales tax receipts from June 1979-80 to June 1980-81 is due to the removal of sales tax on food.

Referring to Schedule D, Mr. Bible noted that under the "All Other Receipts" category there is an item of Unclaimed Property which is a program enacted by the 1979 Legislature allowing the state to benefit from unclaimed property.

Mr. Robinson reported to the committee some updated figures on the unclaimed property procedure and noted that work has only

been done on financial institutions dormant accounts, primarily savings accounts.

In response to a question from Mr. Horn regarding trends under the "Fees and Fines" category, Mr. Bible said that estimates are projected higher because higher incomes are being received in those categories.

Mrs. Westall asked for an explanation on the large increases on the estimated revenues under "Fees and Fines" for Laetrile/Gerovital Mfg. and under "Charges for Services" the Child Support category.

Mr. Bible said that the Laetrile/Gerovital category is a gross receipts tax based on 10% of the gross receipts and information showed an increase in activity. Additionally, the Child Support category represents recoveries to the state for payment and the state receives the money as a revenue item or a reversion.

Continuing with Schedule D, Mr. Bible stated that sales tax collections are estimated to grow 12% next year and the following year 14.5%. Most of the forecasts reveal improvement in economic conditions because real disposable income is going to increase at a somewhat greater rate than it has in the past when measured against inflation.

Mr. Hickey asked if the projections included consideration of the MX project. Mr. Bible said no measurable impact of the MX was included in the projections.

In response to a question from Mr. Glover regarding the MX project, Mr. Bible pointed out that environmental impact statements did not contain a great deal of information to assist in determining the effect on the state budget; however, new data would be available soon for further review in determining the effect.

Mr. Bible directed the committee's attention to Schedule F of EXHIBIT B and stated that the quarterly state gaming license fees showed a 22.26% increase for 1978-79 over the previous year and for 1979-80, a 14.65% increase over 1978-79. He added that the total collection for 1980-81 are estimated to be \$125.2 million for a 7.9% increase. Some recovery is anticipated in the gaming collections in 1981-82 and 1982-83. He further noted the casino entertainment tax collections as a major revenue source are not good for the current quarter and the decrease is expected to continue with an estimated collection of \$19 million projected for the current year.

Mrs. Westall asked if new regulations restricting the amount of people allowed in the showrooms had been considered in the calculations and Mr. Bible said that had not been considered.

Referring to Schedule D, Mr. Bible pointed out that insurance taxes are a major revenue item and a 10 to 11 percent increase in premiums is anticipated each year along with a 5% to 6% increase for liquor tax.

While Pari-mutuel racing is a new source of revenue for the state, no confirmed figures of actual collections have been made as operation at the Henderson Track just recently started; however, the agency is estimating collections from \$382,000 in 1980-81 to \$1,008,000 in 1982-83.

In response to Mr. Robinson's question regarding the state's portion of the pari-mutuel collections, Mr. Bible stated that 1% goes to finance the budget of the Racing Commission, 1% to the City of Henderson, and 2% to the state's General Fund.

Mr. Bible noted that driver's licenses became a new revenue source to the General Fund by action of the 1979 Legislature. It is anticipated that \$900,000 will be collected this year, \$1.5 million in 1981-82 and 1.125 in 1982-83. The big increase in 1981-82 is due to the change from the five year cycle to the four year cycle.

Mr. Glover asked if all the estimates for fees collected under the "Licenses" category are based on the present fee structure. Mr. Bible said that all fees in Schedule D are based on present fees.

Mr. Robinson asked what was the state's share of the marriage license fees and Mr. Bible said that he would provide that information to Mr. Robinson.

In response to Mrs. Hayes question on what amount the state receives on court costs, Mr. Bible said that the state receives \$2.00 for each court filing.

Chairman Bremner adjourned the regular meeting. Mr. Bible continued with a presentation to the new members on the budget process, how the budget is prepared and items that should be noted during the budget process.

The meeting was adjourned at 10:55 a.m.

WAYS AND MEANS COMMITTEE

RULES

1981 SESSION

1. The secretary of the Committee shall call the roll at each meeting and record in the minutes the members present and the members not present. Excused absences will be so recorded.
2. A quorum consists of at least seven (7) committee members.
3. It will require at least a quorum to hear a bill, budget, or resolution.
4. It will require a simple majority (7) of the entire committee to pass or reject a bill, budget, or resolution.
5. It will require a two-thirds majority (9) of all committee members to reconsider an action on a bill, budget, or resolution.
6. Committee members, at all times, shall address the chair for permission to be heard. Witnesses before the Committee will address requests to testify to the chair and will be recognized only by the chair. When Chairman deems necessary, persons wishing to testify will be sworn in before testimony.
7. There will be no Committee action on bills, budgets, or resolutions during a hearing. The Chairman shall be responsible for preparation of the committee's agenda and will determine when final action is to be taken on bills, budgets, and committee reports.
8. The secretary shall record the definite action of the Committee by roll call vote.
9. A minority report can be filed with the Chief Clerk at the same time the Committee action is reported. A minority report must be signed by all members of the Committee disagreeing with the Committee action who are present when the vote is taken. The members who desire to submit a minority report must so indicate in advance, to a quorum of the Committee.

STATEMENT OF PROJECTED UNAPPROPRIATED GENERAL FUND BALANCES

General Fund Unappropriated Balance 7/1/78		\$74,805,265
Income 1978-79	\$300,941,797	
Reversions 1978-79	15,388,212	
Distributive School Fund Reversions 1977-79	29,646,318	
Controller's Adjustment to Fund Balance	<u>( 743,920)</u>	
Total Income & Reversions 1978-79		\$345,232,407
Less: 1977 Legislative Appropriations for 1978-79		(241,376,950)
1979 Legislative Appropriations for 1978-79		<u>( 90,664,108)</u>
Unappropriated Balance 7/1/79		87,996,614
Income 1979-80	322,356,013	
Reversions 1979-80	10,602,316	
Controller's Adjustment to Fund Balance	<u>942,922</u>	
Total Income & Reversions 1979-80		333,901,251
Less: 1979 Legislative Appropriations for 1979-80		(354,871,663)
1981 Legislative Appropriations Moved to 1979-80		<u>( 882,500)</u>
Unappropriated Balance 7/1/80		66,143,702
Projected Income 1980-81	336,222,681	
Projected 1980-81 Reversions	<u>14,500,000</u>	
Total Projected Income & Reversions 1980-81		350,722,681
Less: 1979 Legislative Appropriations for 1980-81		(347,505,475)
1980 Appropriations for Special Session		( 57,000)
Appropriations Moved from 1981 to 1980		882,500
Estimated 1981 Legislature Costs		<u>( 3,000,000)</u>
Projected Unappropriated Balance 7/1/81		<u>\$67,186,408</u>

**COMPARISON OF ACTUAL GENERAL FUND COLLECTIONS WITH PROJECTIONS**  
**LEGISLATIVE FISCAL ANALYSIS DIVISION**  
(in thousands of dollars)

	1978-79 Revenues		1979-80 Revenues	
	Estimated	Actual	Estimated	Actual
<b>Taxes</b>				
Property	\$ 12,197	\$ 10,955	\$ -0-	\$ 191
% Change	18.8%	6.7%		
Sales and Use	116,141	116,459	121,902	122,009
% Change	22.0%	22.3%	5.0%	4.8%
Gaming - State	110,907	111,902	126,743	127,537
% Change	22.0%	23.1%	14.3%	14.0%
Gaming - County	2,500	2,645	-0-	720
% Change	10.1%	16.5%		
Liquor	9,306	8,883	9,771	8,787
% Change	5.0%	.2%	5.0%	(1.1%)
Insurance	10,832	10,791	12,782	11,924
% Change	18.0%	17.5%	18.0%	10.5%
Casino Entertainment	16,330	16,865	17,800	19,656
% Change	15.0%	18.8%	9.0%	16.6%
Real Estate	2,250	2,390	-0-	37
% Change	13.4%	20.4%		
<b>Taxes</b>	<b>\$280,463</b>	<b>\$280,889</b>	<b>\$288,998</b>	<b>\$290,860</b>
% Change	20.5%	20.6%	3.0%	3.5%
<b>Licenses</b>	<b>\$ 3,533</b>	<b>\$ 4,051</b>	<b>\$ 5,303</b>	<b>\$ 5,601</b>
<b>Fees and Fines</b>	<b>\$ 545</b>	<b>\$ 648</b>	<b>\$ 548</b>	<b>\$ 717</b>
<b>Charges for Services</b>	<b>\$ 688</b>	<b>\$ 645</b>	<b>\$ 222</b>	<b>\$ 142</b>
<b>Use of Money</b>	<b>\$ 13,205</b>	<b>\$ 13,767</b>	<b>\$ 9,705</b>	<b>\$ 24,194</b>
<b>Other</b>	<b>\$ 744</b>	<b>\$ 941</b>	<b>\$ 757</b>	<b>\$ 843</b>
<b>Total</b>	<b>\$299,178</b>	<b>\$300,942</b>	<b>\$305,533</b>	<b>\$322,356</b>
% Change	21.5%	22.5%	2.1%	7.1%

**Note:** Columns may not add due to rounding.

**GENERAL FUND REVENUE ESTIMATES FOR 1981 - 1983 (in thousands of dollars)**  
**BUDGET DIVISION AND LEGISLATIVE FISCAL DIVISION**

	1980-81 Estimated		1981-82 Estimated		1982-83 Estimated	
	Budget Division	Fiscal Division	Budget Division	Fiscal Division	Budget Division	Fiscal Division
<b>Taxes</b>						
Property	\$	\$ 10	\$	\$	\$	\$
% Change						
Sales and Use		130,000		145,600		166,700
% Change		6.5%		12.0%		14.5%
Gaming - State		135,487		151,191		170,248
% Change		7.9%		11.6%		12.6%
Gaming - County		10				
% Change						
Liquor		9,300		9,800		10,400
% Change		5.8%		5.4%		6.1%
Insurance		13,250		14,675		16,275
% Change		11.1%		10.8%		10.9%
Casino Entertainment		19,000		20,000		21,500
% Change		(3.3%)		5.3%		7.5%
Racing Pari-Mutuel		225		600		750
<b>Taxes</b>	\$	\$307,282	\$	\$341,866	\$	\$385,873
% Change		5.6%		11.3%		12.9%
<b>Licenses</b>	\$	\$ 5,848	\$	\$ 6,630	\$	\$ 6,404
<b>Fees and Fines</b>	\$	\$ 816	\$	\$ 826	\$	\$ 837
<b>Charges for Services</b>	\$	\$ 289	\$	\$ 241	\$	\$ 220
<b>Use of Money</b>	\$	\$ 20,636	\$	\$ 12,651	\$	\$ 10,651
<b>Other</b>	\$	\$ 1,351	\$	\$ 1,173	\$	\$ 1,180
<b>Total</b>	\$	\$336,222	\$	\$363,387	\$	\$405,165
% Change		4.3%		8.1%		11.5%



A DETAILED COMPARISON OF ACTUAL GENERAL FUND REVENUES  
WITH PROJECTED REVENUES FOR  
1980-81, 1981-82 AND 1982-83

Schedule D

TAXES	Actual 1977-78	Actual 1978-79	Actual 1979-80	Estimated 1980-81	Estimated 1981-82	Estimated 1982-83
Property	\$ 10,270,046	\$ 10,954,616	\$ 191,309	\$ 10,000	\$ --	\$ --
Sales & Use	95,197,898	116,459,249	122,008,661	130,000,000	145,600,000	166,700,000
Gaming - State	90,873,175	111,902,920	127,537,023	135,487,000	151,191,000	170,248,000
Gaming - County	2,269,739	2,644,831	719,677	10,000	--	--
Liquor	8,862,912	8,882,576	8,787,213	9,300,000	9,800,000	10,400,000
Insurance	9,179,872	10,790,557	11,923,750	13,250,000	14,675,000	16,275,000
Casino Entertainment	14,199,758	16,864,727	19,655,857	19,000,000	20,000,000	21,500,000
Real Estate Transfer	1,984,849	2,389,569	36,518	--	--	--
Racing Pari-mutuel	--	--	--	225,000	600,000	750,000
<b>Subtotal Taxes</b>	<b>\$232,838,249</b>	<b>\$280,889,045</b>	<b>\$290,860,008</b>	<b>\$307,282,000</b>	<b>\$341,866,000</b>	<b>\$385,873,000</b>
<b>LICENSES</b>						
Banking	\$ 89,301	\$ 106,967	\$ 158,384	\$ 175,000	\$ 192,000	\$ 211,000
Insurance	380,296	404,678	442,390	475,000	510,000	550,000
Marriage	415,002	452,213	424,297	425,000	425,000	425,000
Small Loans	20,565	34,310	33,240	35,000	37,000	39,000
Corporations	1,761,116	2,088,257	2,222,527	2,225,000	2,325,000	2,425,000
Secretary of State	108,080	202,854	226,795	230,000	237,000	245,000
Milk Testers	30	120	110	100	100	100
Private Schools	4,385	7,451	6,610	7,000	7,000	7,000
Savings & Loans	362,693	468,667	535,391	600,000	650,000	700,000
Real Estate	793,000	277,184	301,304	275,000	370,000	300,000
Employment Agencies	6,500	7,350	7,250	7,500	7,500	7,500
Credit Union/Thrift Co.	68,688	--	--	--	--	--
Hospitals & Ambulances	--	--	19,617	17,500	18,000	18,500
Money Orders	1,805	1,305	1,100	1,200	1,200	1,200
Athletic Commission	--	--	333,530	475,000	350,000	350,000
Drivers	--	--	888,250	900,000	1,500,000	1,125,000
<b>Subtotal Licenses</b>	<b>\$ 4,011,461</b>	<b>\$ 4,051,356</b>	<b>\$ 5,600,795</b>	<b>\$ 5,848,300</b>	<b>\$ 6,629,800</b>	<b>\$ 6,404,300</b>
<b>FEES AND FINES</b>						
Teacher Certification	\$ 9,986	\$ 9,230	\$ 23,435	\$ 25,000	\$ 28,000	\$ 31,000
Vital Statistics	34,534	36,244	46,375	51,000	56,000	60,000
Divorce	52,215	27,677	60,113	60,000	60,000	60,000
Civil Action	308,881	355,822	345,326	350,000	350,000	350,000
Insurance Exams & Fines	32,398	29,179	40,205	60,000	60,000	60,000
Financial Agents	9,285	27,303	19,285	26,400	28,400	31,400
Land Co. Filings	28,190	16,271	33,321	28,500	28,500	28,500
Real Estate	13,838	14,641	7,276	6,500	6,500	6,500
State Engineer	63,175	62,171	67,913	65,000	65,000	65,000

A DETAILED COMPARISON OF ACTUAL GENERAL FUND REVENUES  
WITH PROJECTED REVENUES FOR  
1980-81, 1981-82 AND 1982-1983  
(Continued)

	Actual 1977-78	Actual 1978-79	Actual 1979-80	Estimated 1980-81	Estimated 1981-82	Estimated 1982-83
<b>FEEES AND FINES</b>						
Attorney General	\$ --	\$ --	\$ 17,369	\$ 25,000	\$ 26,000	\$ 27,000
Supreme Court	14,937	17,787	17,948	18,000	18,000	18,000
Dairy Comm/Mobile Homes & Lobbists	14,475	2,200	200	500	500	500
Laetrile/Gerovital Mfg.	--	18,315	38,240	100,000	100,000	100,000
Drug Licensing	--	30,438	--	--	--	--
Pier Permits	--	301	--	--	--	--
Subtotal Fees and Fines	\$ 581,914	\$ 647,579	\$ 717,006	\$ 815,900	\$ 826,900	\$ 837,900
<b>CHARGES FOR SERVICES</b>						
No.Nv. Children's Home	\$ 39,301	\$ 37,438	\$ 39,870	\$ 40,000	\$ 40,000	\$ 40,000
So.Nv. Children's Home	40,245	40,489	39,041	40,000	40,000	40,000
Youth Training Center	14,085	14,712	19,932	20,000	20,000	20,000
Girls Training Center	6,776	6,075	7,941	9,000	9,000	9,000
Institute - Medicare	118,782	226,807	--	44,000	--	--
Institute - SAMI	--	148,818	--	--	--	--
Dental Hlth - Title 19	820	1,320	1,379	--	--	--
Child Support	56,347	67,415	31,023	130,000	126,000	105,000
State Parks' Fees	165,608	100,008	--	--	--	--
Reimburse Lab. Svcs.	--	--	1,942	5,000	5,000	5,000
Reimburse Comm. Hlth.	--	1,993	627	1,000	1,000	1,000
Subtotal Services	\$ 441,964	\$ 645,075	\$ 141,755	\$ 289,000	\$ 241,000	\$ 220,000
<b>USE OF MONEY &amp; PROPERTY</b>						
Printing, Purchasing, Computer, Facility Repayment	\$ 204,973	\$ 431,264	\$ 442,089	\$ 436,450	\$ 451,130	\$ 451,130
Interest Income	7,300,532	13,335,910	23,751,484	20,200,000	12,200,000	10,200,000
Subtotal Use of Money & Property	\$ 7,505,505	\$ 13,767,174	\$ 24,193,573	\$ 20,636,450	\$ 12,651,130	\$ 10,651,130
<b>ALL OTHER RECEIPTS</b>						
Federal Power	\$ 636	\$ 2,393	\$ 3,396	\$ 2,500	\$ 2,500	\$ 2,500
Hoover Dam	300,000	300,000	--	145,531	150,000	150,000
Misc. Sales & Refunds	184,667	344,710	541,701	403,000	315,000	317,000
Petroleum Products	259,959	294,465	297,756	300,000	305,000	310,000
Unclaimed Property	--	--	--	500,000	400,000	400,000
Subtotal Other Receipts	\$ 745,272	\$ 941,568	\$ 842,853	\$ 1,351,031	\$ 1,172,500	\$ 1,179,500
<b>TOTAL REVENUES</b>	<b>\$246,124,365</b>	<b>\$300,941,797</b>	<b>\$322,355,990</b>	<b>\$336,222,681</b>	<b>\$363,387,330</b>	<b>\$405,165,830</b>
% Inc. Over Prior FY	21.4%	22.3%	7.1%	4.3%	8.1%	11.5%

Schedule E

2% COMBINED SALES TAX RECEIPTS

<u>Business For Month of</u>	<u>1979-80</u>	<u>1980-81</u>	<u>Monthly %</u>	<u>Cumulative %</u>
June	\$ 18,656,451	\$ 18,367,594	(1.5)	(1.5)
July	6,070,798	6,486,500	6.8	.5
August	6,487,718	6,693,356	3.1	1.1
September	17,336,366	18,995,924	9.6	4.1
October	6,306,356	6,955,269	10.3	4.8
November	6,100,314	6,389,819	4.7	4.8
December	19,052,363			
January	5,766,522			
February	5,862,622			
March	17,070,604			
April	6,179,001			
May	6,268,564			
Total	<u>\$121,157,679</u>	<u>\$129,085,000</u>		<u>6.5%</u>
				"
<u>Quarter</u>				<u>% Change</u>
April-June	\$ 31,909,304	\$ 30,815,159		(3.4%)
July-September	29,894,882	32,175,780		7.62%

QUARTERLY STATE LICENSE FEES (% FEES)

<u>Business Done During Period of:</u>	<u>1978-79</u>	<u>% Change Over Prior Year</u>	<u>1979-80</u>	<u>% Change</u>	<u>1980-81</u>	<u>% Change</u>
April - June	\$ 23,849,359	+22.67	\$ 26,523,494	+11.21	\$ 29,691,831	+11.95
July - September	27,198,139	+23.82	31,656,081	+16.39	33,918,656	+7.14
October - December	23,916,082	+21.15	27,128,195	+13.43		
January - March	<u>26,229,831</u>	<u>+21.42</u>	<u>30,706,240</u>	<u>+17.06</u>		
	\$101,193,411	+22.26	\$116,014,010	+14.65	\$125,200,000*	+7.9

CASINO ENTERTAINMENT TAX

April - June	\$ 3,921,872	+13.69	\$ 4,530,937	+15.53	\$ 5,008,018	+10.53
July - September	4,774,745	+21.79	5,723,604	+19.87	5,202,397	(9.11)
October - December	3,965,049	+20.65	4,504,463	+13.60		
January - March	<u>4,203,061</u>	<u>+18.62</u>	<u>4,896,853</u>	<u>+16.51</u>		
	\$16,864,727	+18.77	\$19,655,857	+16.55	\$19,000,000*	(3.33)

\* Estimate

Schedule G

COMPARISON DATA: SALES AND % FEE COLLECTIONS

<u>Fiscal Year</u>	<u>Growth Rate</u>	
	<u>% Sales</u>	<u>% Fees</u>
1973-74	16.0	17.1
1974-75	7.4	17.8
1975 76	12.7	13.3
1976-77	17.0	12.4
1977-78	23.6	21.4
1978-79	22.3	22.2
1979-80	4.8	14.6
	<u>Projection</u>	
1980-81	6.5	7.9
1981-82	12.0	12.0
1982-83	14.5	13.0