

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

MEMBERS ABSENT: Mr. Brady

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

Chairman Bremner called the meeting to order at 8 a.m.

S.B. 590 Makes an appropriation from the state general fund to  
the legislative fund.

Mr. John R. Crossley, Legislative Auditor, said this is the third  
bill to finance the 1981 session. Mr. Crossley presented and  
explained the Calculation of Amount to Finance 1981 Session, a  
copy of which is attached as Exhibit A. The figure given for  
"Paid of Accrued through April 10, 1981" in Exhibit A should be  
increased to \$1,870,849. Printing and travel expenses for April  
have not been received, and Mr. Crossley estimated he was over  
the \$2 million allocation at this date.

Mr. Robinson said he thought the Pre-session Orientation for 1983  
should be deleted and the project abandoned. Mr. Horn agreed  
and said there was nothing in the program that could not be learned  
the first week of the session. Mr. Rhoads commented that the first  
week of a session is usually slow and the freshmen legislators  
could be indoctrinated at that time. Chairman Bremner concurred  
and said the afternoons of the first week could be used for that  
purpose.

Mr. Robinson moved that the \$25,000 appropriation for the 1983 Pre-  
session Orientation be deleted. Seconded by Mr. Horn and carried.  
Mr. Brady, Mr. Coulter, Mr. Hickey and Mrs. Westall were absent.

Chairman Bremner said a letter should be sent to the Legislative  
Commission advising it of this action and stating that any activities  
planned should be held the first week of the regular session.

Mr. Vergiels moved DO PASS S.B. 590 as amended. Seconded by Mr.  
Robinson and carried. Mr. Brady, Mr. Coulter, Mr. Hickey and  
Mrs. Westall were absent.

#### BUDGETS

##### DEPARTMENT OF TAXATION

Mr. Roy E. Nickson, Executive Director, appeared to discuss the  
budgetary impacts of S.B. 411, S.B. 69 and A.B. 369 on the De-  
partment. A copy of the Department's revisions to its budget  
and the justifications therefor is attached as Exhibit B.

Mr. Nickson said he had originally anticipated that A.B. 369  
would require only a minimum of \$3,000 in each year of the bi-  
ennium to accommodate additional postage for the mailing of ap-  
proximately 1700 monthly returns to accounts that are on quarterly

reporting. These are companies that have taxable sales per month of \$10,000 or a minimum tax liability under the new law of \$575 per month. However, Mr. Nickson continued, at a meeting of the Nevada Tax Commission on April 21, 1981, his recommendation that a regulation for this purpose be established was turned down by the Commission since they felt the wording of A.B. 369 mandated that each and every one of the 23,000 sales and use tax accounts should be reported on a monthly basis.

Mr. Nickson said that if this was the legislature's intent and is a requirement, he would need six additional employees, four additional computer terminals, \$48,000 in additional postage, forms and miscellaneous expenses; \$12,000 for Central Data Processing for computer time and \$600 for desk calculators. This would amount to \$151,800 in the first year of the biennium and \$151,200 in the second year. Mr. Nickson added that he would personally like to see something come out of the legislature to authorize that only those accounts with \$10,000 in taxable sales per month be placed on monthly reporting and that the small businessmen be permitted to continue on quarterly reporting. Mr. Bergevin said he believed that there was an exemption the Tax Department could make on the small accounts. Mr. Nickson agreed that there was a provision in the law which permits the Nevada Tax Commission to make a decision that based on the need to facilitate the ease of collection, individual accounts may report on other than a monthly basis. It was Mr. Nickson's opinion that this was adequate authority for the Tax Commission to make such a ruling; however, the Commission determined this was not the case and that they would be discriminating against the large taxpayers. Chairman Bremner asked if a letter of intent from the committee would be sufficient in lieu of legislation to clarify this matter. Mr. Nickson said he would present such a letter but he could not answer for the 7 member commission. Mr. Bergevin said the Taxation Committee thought they had given the Commission sufficient authority and did not realize they needed more specific direction. Mr. Nickson stated that if the commission reconsidered their decision he would need only \$3,000 in the first year instead of \$151,800. Chairman Bremner said perhaps the committee should request a resolution to resolve this problem. A show of hands indicated that the committee was in agreement to draft such a resolution. Mr. Nickson turned to a discussion of the Renter Rebate Program. He discussed the two Senior Auditors, Grade 34, to be based in Las Vegas and Carson City, and the request for \$12,000 for travel since he believed these auditors would be traveling extensively. Telephones and office equipment expense is also listed under this category in Exhibit B. In response to Senator Horn's suggestion that perhaps Auditors could be substituted for Senior Auditors, Mr. Vergiels stated that inasmuch as only two positions were involved, he believed they should be the most competent people.

Regarding S.B. 411, Mr. Nickson said these four new employees were recommended by the Legislative Task Force that developed the restrictions on local governments. Justification for these positions is contained in Exhibit B. The Task Force also recommended the \$25,000 for professional services. Chairman Bremner asked Mr. Nickson if he believed all these expenses were necessary and Mr. Nickson said he thought some additional employees would be required. S.B. 411 does require the Department to compute the estimated sales and use tax increases and to furnish such information to the local governments. Mr. Nickson added that the Department would need someone with statistical expertise and that the bill added many responsibilities to the Department in monitoring local government affairs. Mr. Nickson said that he had requested in other legislation an augmentation of \$190,000 to this year's budget which would include the procurement of a desk type

computer for a program for each one of the local governments. It must also be determined whether or not the complicated formula for determining the amount of increases in the total combined ad valorem and city county relief tax per year has been exceeded. Exhibit B lists the requirements and justification under S.B. 69. The expense includes additional board meeting, one Principal Accountant, Grade 36, depreciation manuals, printing and postage. Mr. Bible asked Mr. Nickson if the \$190,000 augmentation requested included all the current year postage and operating costs? Mr. Nickson replied that it did and that it also included the mailing of April 28 advising the retailers of increased sales tax. Mr. Nickson requested that he be given authority to hire the 6 positions in the sales tax and three of the four positions in the local government section as soon as possible. He added he could do this with salary savings in the Department and would like to have the positions on board in advance of July 1, 1981. He also noted that S.B. 582 has been introduced and will be heard by Senate Taxation on May 5. This bill would permit the Department to charge for the cost of the fusion stamps to the cigarette wholesalers. This would save approximately \$40,000 in the first year of the biennium and \$71,500 in the second year.

A.B. 397 Authorizes state public defender to collect certain amounts from counties for use of this services.

Mr. Glover moved DO PASS. Seconded by Mr. Vergiels and failed. Mr. Bergevin, Mr. Marvel, Mrs. Hayes, Mr. Rhoads and Mr. Robinson voted no. Mr. Brady and Mr. Coulter were absent. Mr. Glover said the counties could not afford to handle the defense of these cases and it is a decision of the Supreme Court that indigents must be defended. The counties have also agreed to appropriate these funds from their budgets. Mr. Hickey agreed with Mr. Glover. Mr. Bergevin and Mr. Marvel asked for additional time to look into this matter. Chairman Bremmer said a decision on the bill would be held until next week.

#### EDUCATION SUBCOMMITTEE REPORT

Mr. Bible said the subcommittee was recommending that the communications line item on page 262 of the budget be increased by \$2,250 the first year of the biennium and \$2,408 in the second. This was the result of discussions with Mr. Sanders. Mr. Sanders also proposed a budget for the Department of Education to take over the Postsecondary Education, a copy of which is attached as Exhibit C. The subcommittee approved this budget. Mr. Sanders also asked for authority to make certain changes within his existing work program which would not involve additional appropriations. Mr. Hickey moved to amend the budget to accept the subcommittee report. Seconded by Mr. Vergiels and carried. (Messrs. Coulter & Brady were absent) Motion to adopt the Governor's recommendation as amended made by Mr. Hickey; seconded by Mr. Bergevin. Motion approved; budget closed. Mr. Coulter and Mr. Brady were absent.

#### EDUCATION SUPPORT SYSTEMS

Motion to adopt the Governor's recommendation made by Mr. Vergiels; seconded by Mr. Hickey. Motion approved; budget closed. Mr. Brady was absent.

#### VOCATIONAL EDUCATION

Mr. Bible explained the subcommittees recommendations and proposed amendment to this budget. Mr. Hickey moved to amend the budget to

include one more consultant in the first year of the biennium and to delete one consultant in 1982-83. Seconded by Mr. Glover and carried. Mr. Brady was absent. Motion to adopt the Governor's recommendation as amended made by Mr. Hickey; seconded by Mr. Glover. Motion approved; budget closed. Mr. Brady was absent.

#### SCHOOL LUNCH PROGRAM

Mr. Bible said the Governor was recommending the same level of program support over the next biennium. It is anticipated there will be some cutbacks within the federal entitlements. The subcommittee recommends that the budget be closed in accordance with the Governor's recommendation; however they also recommend that language be included within the appropriation to the Distributive School Fund which indicates that some of the state dollars that flow through to local school districts be included as part of the match that is reported to the Federal Government for purposes of complying with the Federal Nutrition Act. Mr. Bible said he would add this language. Motion to adopt the Governor's recommendation was made by Mr. Hickey; seconded by Mr. Glover. Motion approved; budget closed. Mr. Brady was absent.

#### DRIVER EDUCATION

Motion to adopt the Governor's recommendation made by Mr. Hickey; seconded by Mr. Vergiels. Mr. Glover said he believed that driver's education was really important in the state since it is beneficial to everyone and reduces insurance costs. He did not approve of abolishing the program. Chairman Bremner read a letter he had received from Mr. Sanders which stated that he had contacted the school districts to determine whether or not they would continue driver's education if the \$35 per student appropriation was not forthcoming. Each of the districts indicated they would probably continue the program but they could not be certain until their boards had an opportunity to act on the matter. Chairman Bremner stated he agreed with Mr. Glover and said the statistics show that people who take driver's education become better drivers. Mr. Hickey said the subcommittees philosophy was that "the user pays". The committee discussed the issue and tried to find a source of funds to continue the program. Chairman Bremner requested Mr. Alastuey to obtain the interest figures on the Permanent School Fund. Mr. Hickey's motion to adopt the Governor's recommendation carried; budget closed. Mrs. Hayes and Mr. Glover voted no. Mr. Brady was absent.

#### ELEMENTARY AND SECONDARY EDUCATION ACT, TITLE I

Motion to adopt the Governor's recommendation made by Mr. Hickey; seconded by Mr. Bergevin. Motion approved; budget closed. Mr. Brady was absent.

#### ELEMENTARY AND SECONDARY EDUCATION ACT, TITLE IV B & C

Motion to adopt the Governor's recommendation made by Mr. Hickey; seconded by Mr. Glover. Motion approved; budget closed. Mr. Brady was absent.

#### ELEMENTARY AND SECONDARY EDUCATION ACT, TITLE V

Motion to adopt the Governor's recommendation made by Mr. Hickey; seconded by Mr. Glover. Motion approved; budget closed. Mr. Brady was absent.

ELEMENTARY AND SECONDARY EDUCATION ACT, TITLE VI

Motion to adopt the Governor's recommendation made by Mr. Hickey; seconded by Mr. Glover. Motion approved; budget closed. Mr. Brady absent.

DISCRETIONARY GRANTS PROGRAM

Motion to adopt the Governor's recommendation made by Mr. Hickey; seconded by Mr. Glover. Motion approved; budget closed. Mr. Brady was absent.

TEACHER TRAINING FOR HANDICAPPED CHILDREN

Motion to adopt the Governor's recommendation made by Mr. Hickey; seconded by Mr. Glover. Motion approved; budget closed. Mr. Brady was absent.

FLEISCHMANN SCHOLARSHIP

Motion to adopt the Governor's recommendation made by Mr. Hickey; seconded by Mr. Glover. Motion approved; budget closed. Mr. Brady was absent.

ADULT BASIC EDUCATION

Motion to adopt the Governor's recommendation made by Mr. Hickey; seconded by Mr. Glover. Motion approved; budget closed. Mr. Brady was absent.

COMPREHENSIVE EMPLOYMENT AND TRAINING ACT

Motion to adopt the Governor's recommendation made by Mr. Hickey; seconded by Mr. Bergevin. Motion approved; budget closed. Mr. Brady was absent.

CARE OF HANDICAPPED

While the subcommittee recommends that the budget be closed in accordance with the Governor's recommendation, Mr. Bible said there are two other items they would like the committee to consider. One is the subcommittee would like to issue a letter of intent to the Department of Education that would permit them to use these funds to evaluate some of the institutions where institutional placements take place and use these funds to \_\_\_\_\_ . The way the budget is currently constructed it is not clear that activity can take place. Also, Mr. Bible said, the current law that establishes this account indicates that it should be financed from the General Fund appropriation since it should be noted they are budgeting Title VI moneys to help supplement the state funds in this account and they are requesting that the law be amended to indicate they can also use federal funds to support this activity. Motion to adopt the Governor's recommendation made by Mr. Hickey; seconded by Mr. Glover. Motion approved; budget closed.

HIGHER EDUCATION STUDENT LOAN FUND

Motion to adopt the Governor's recommendation made by Mr. Hickey; seconded by Mr. Glover. Motion approved; budget closed.

PROFESSIONAL STANDARDS COMMISSION

Mr. Hickey said the subcommittee recommends deletion of this budget. Mr. Hickey moved to delete the budget in its entirety and leave the funds in the General Fund. Seconded by Mr. Bergevin. In response to Chairman Bremner's question, Mr. Hickey stated that the subcommittee had been advised that the commission was ineffective in performing the duties as set forth in its program statements.

Mr. Bible referred to legislation regarding this matter, A.B. 462, was introduced and referred to the Education Committee on April 8, 1981. Mr. Vergiels said this commission was set up to give outside input on certification to the State Board and several of their recommendations have been accepted. Also, the teachers felt they were not represented on certification standards and the commission was to perform this function. It was the understanding of the subcommittee that the commission would expire July 1, 1981, and for those few months the funding might as well be saved. It was Mr. Horn's belief that A.B. 462 merely increased the sunset from 1981 to 1983. Mr. Hickey's motion to delete the budget carried. Mr. Vergiels, Mr. Coulter, Mr. Horn and Mr. Bremner voted no. Mr. Brady was absent.

#### PROFICIENCY TESTING

Motion to adopt the Governor's recommendation made by Mr. Hickey; seconded by Mr. Glover. Motion approved; budget closed. Mrs. Hayes, Mrs. Westall and Mr. Brady were absent.

#### DISPLACED HOMEMAKERS

The subcommittee recommended the adoption of the Governor's recommendation with the proposal that this agency be placed under the auspices of the Community College out of the Department of Education, according to Mr. Hickey. Mr. Robinson referred to an organization in Las Vegas that performs the same functions as Displaced Homemakers. Motion to adopt the Governor's recommendation made with the stipulation the agency be placed under the Community College was made by Mr. Hickey; seconded by Mr. Vergiels. Mr. Hickey said he had discussed the matter with the Community College and they are trying to obtain CETA funds for the program and eliminate the use of state funds. They have not received a commitment from CETA yet. Chairman Bremner said he had talked to Dr. Judith Eaton and she thought she could continue the program without state funds. Mr. Hickey's motion for Governor's recommendation failed. Mr. Bergevin, Mr. Horn, Mr. Robinson and Mr. Marvel voted no. Mr. Brady was absent. Mr. Vergiels moved that the budget be cut in half and that the funds be released only when the Community College can show that they have the 100 percent match. Seconded by Mr. Hickey and it failed. Mr. Bergevin, Mr. Horn, Mr. Marvel, Mr. Rhoads, Mr. Robinson and Mr. Bremner voted no. After committee discussion, Chairman Bremner said the matter would be held until all committee members were present.

#### RISK MANAGEMENT

Chairman Bremner read a letter from the agency which listed their accomplishments. Mr. Glover moved to amend the budget to delete the regular appropriation, 57,837 the first year, 59,360 the 2nd year and charge it back to the agencies. Seconded by Mr. Hickey and carried. Motion to adopt the Governor's recommendation as amended made by Mr. Glover; seconded by Mr. Hickey. Motion approved budget closed. Mr. Brady was absent.

#### RECORDS MANAGEMENT SERVICES

Motion to adopt the Governor's recommendation made by Mr. Glover; seconded by Mr. Hickey. Motion approved; budget closed.

#### GENERAL SERVICES ACCOUNTING

Chairman Bremner asked Mr. Alastuey to explain the Task Force recommendation regarding Principal Account Clerks and Senior Account Clerks. Mr. Alastuey said that the Task Force recommendation had only been partially implemented since they recommended

that a number of duties be delegated to using agencies. At the close of the last session, the agency was authorized 11 positions by the 1979 legislature. Lack of available CETA administration funds has forced the agency to cut back to 9 positions. In order to maintain service, Mr. Alastuey added that no further positions should be cut at this time. Motion to adopt the Governor's recommendation made by Mr. Glover; seconded by Mr. Rhoads. Motion approved; budget closed. Mr. Horn voted no. Mr. Vergiels and Mr. Brady were absent.

#### PERSONNEL DIVISION - ADMINISTRATION PERSONNEL

Mr. Alastuey referred to Chairman Bremmer's request to explore the training expenditures in the personnel budget versus the training expenditures contemplated in the general funded training pool and made the following statement: It appears that in the 1979/80 actual year, about 27 percent of the total was spent on behalf of the personnel division's own employees and about 73 percent was spent on behalf of other agencies. It is contemplated for the 1980-81 work program that this will change to 84 percent for other agencies and 16 percent for the division's employees. Mr. Alastuey added that he believed Chairman Bremmer's suggestion to take funds from the General Fund Training Pool and place them under Administration Personnel was well taken. Requested new positions were discussed by the committee. Mr. Hickey moved to disapprove the Management Assistant I position. Seconded by Mr. Horn and carried. Mr. Vergiels and Mr. Brady absent. Mr. Hickey moved to decrease the Training Budget by \$20,000 the first year and \$22,500 the second year of the biennium. Seconded by Mr. Glover and carried. Mr. Brady and Mr. Vergiels were absent.

Chairman Bremmer stated this action would save approximately 50 percent of that amount from General Funds in each year of the biennium. Mr. Hickey moved to amend the budget to show \$34,222 in salary savings for the first year and \$37,271 in salary savings for the second year of the biennium. Seconded by Mr. Horn and carried. Mr. Brady and Mr. Vergiels absent. Motion to adopt the Governor's recommendation as amended made by Mr. Hickey; seconded by Mr. Glover. Motion approved; budget closed. Mr. Brady and Mr. Vergiels were absent.

#### STATE AGENCY TRAINING

Mr. Bible explained that this budget contains a requested appropriation of \$40,000 for the first year and \$45,000 for the second year. The committees previous action has allocated half of this amount back into the Personnel Division budget so this budget should be reduced by one half. Mr. Horn moved to reduce the budget by \$20,000 for the first year and \$22,500 for the second year of the biennium. Seconded by Mrs. Westall and carried. Mr. Brady and Mr. Vergiels were absent. Motion to adopt the Governor's recommendation as amended made by Mr. Horn; seconded by Mrs. Westall. Motion approved; budget closed. Mr. Brady and Mr. Vergiels absent.

#### MARLETTE LAKE

Motion to adopt the Governor's recommendation made by Mr. Glover; seconded by Mr. Hickey. Motion approved; budget closed.

#### WATER TREATMENT PLANT

Motion to adopt the Governor's recommendation made by Mr. Glover; seconded by Mr. Hickey. Motion approved; budget closed. The meeting was adjourned at 11 a.m.

LEGISLATIVE FUND  
 CALCULATION OF AMOUNT TO FINANCE 1981 SESSION  
AS OF APRIL 17, 1981

PAID OR ACCRUED THROUGH  
 APRIL 10, 1981

870,849  
\$1,759,668

ADDITIONAL ESTIMATED COSTS THROUGH  
 MAY 29, 1981

Salaries Including Employer  
 Costs

Temporary Help	\$104,000		
Attaches	<u>220,000</u>		\$324,000

Per Diem

Legislators			
Session	\$168,000		
From Session	<u>3,000</u>	171,000	
Secretaries		<u>3,400</u>	174,400

Travel

Legislators	50,000		
Secretaries	500		
Standing Committees	5,000		
From Session	<u>4,000</u>		59,500

Operating

Printing	400,000		
Ministers	3,000		
Equipment Rental	30,000		
Telephones	7,000		
Standing Committees	15,000		
Miscellaneous	<u>25,000</u>	480,000	<u>1,037,900</u>

2,797,568

Pre-Session Orientation-  
 1983

25,000  
2,822,568

Amount Already Appropriated  
 Balance of Special  
 Session Appropriation  
 SB 1  
 SB 377

	15,150		
	1,000,000		
	<u>1,000,000</u>	2,015,150	<u>2,015,150</u>

Amount Requested

\$ 807,418



Department of Taxation

Capitol Complex

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ROBERT LIST, Governor

ROY E. NICKSON, Executive Director

April 29, 1981

The Honorable Keith Ashworth and Paul May  
Chairmen, Senate and Assembly Taxation Committees

Dear Senator Ashworth and Assemblyman May:

At the request of Mr. Ray Knisely and incident to a decision of the Nevada Tax Commission, the budgetary impacts of SB 411 and AB 369 on the Department of Taxation have been recalculated. A preliminary budget impact had been forwarded to Assemblyman Bergevin on April 15, 1981 and this letter revises and supersedes that request.

Revisions to the Department's new Biennium budget and justifications therefor are:

- 1) AB 369: 81-82 82-83

Sales Tax Monthly Reporting:

a) New employees:

4 Senior Account Clerks, Grade 23	\$60,000	\$60,000
2 Admin. Aid II's, Grade 20	26,400	26,400

b) Operating expense:

4 Computer Terminals	4,800	4,800
Postage, Forms, Misc.	48,000	48,000
Computer Processing Time	12,000	12,000
Equipment	600	
Totals	<u>\$151,800</u>	<u>\$151,200</u>

Justification:

The Nevada Tax Commission on April 21, 1981, determined that the wording in AB 369 mandates that all 23,000 Sales & Use Tax accounts must be placed on monthly reporting. My original interpretation of the bill assumed that the conversion from quarterly to monthly reporting could be limited to only those taxpayers with gross taxable sales in excess of \$10,000 per month or a monthly tax liability of \$575.00 or more. This would have limited the number of conversions to about 1,700 accounts rather than all 11,000 accounts now reporting quarterly.

If my original interpretation had proven bonafide, the total additional costs for each year of the biennium would have been the \$3,000 specified in my letter to Assemblyman Bergevin.

<u>Renter Rebate Program:</u>	<u>81-82</u>	<u>82-83</u>
a) <u>New employees:</u>		
2 Senior Auditors, Grade 34	\$47,000	\$47,000
b) <u>Operating expense:</u>		
Travel	12,000	12,000
Postage, Forms, Printing	10,000	10,000
Telephone	6,000	6,000
Equipment	<u>1,500</u>	<u>        </u>
Totals	\$76,500	\$75,000

Justification:

Section 27 of AB 369 was amended subsequent to my letter to Assemblyman Bergevin to place responsibility for enforcement of the program on the Department of Taxation.

2) <u>SB 411:</u>	<u>81-82</u>	<u>82-83</u>
a) <u>New employees:</u>		
1 CPA - Grade 42 (or unclassified Deputy Director)	\$37,000	\$37,000
1 Supervising Auditor/Accountant, Grade 36	25,000	25,000
2 Sr. Account Clerks, Grade 23	30,000	30,000
b) <u>Operating expenses:</u>		
Professional services (accounting and legal)	25,000	25,000
Travel	3,000	3,000
Postage, Printing, Forms	3,000	3,000
Equipment	3,000	
Telephone	<u>1,500</u>	<u>1,500</u>
Totals	\$127,500	\$124,500

Justification:

The Legislative Task Force recommends that these additional employees be hired to augment the current staff of two Local Government Budget Analysts. Due to the requirement in Section 7 that the Department is now mandated to review the independent audits of local governments and, if necessary, refer such audits to the state board of accountancy and, if violations of statute and regulation are reported, to evaluate the local governments plan of correction or to propose an alternative plan, the Task Force believes that a CPA or experienced accountant should be on the Director's staff. Advertisements in The Wall Street Journal indicate that individuals of this calibre are in the high twenties to mid-thirties range. Actual experience will dictate the needs of the Department and, if the additional four positions are approved, I would anticipate delaying recruitment for the Grade 36 until actual requirements are known.

The Honorable Keith Ashworth and Paul May  
April 29, 1981  
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3) <u>SB 69:</u>	<u>81-82</u>	<u>82-83</u>
State Board (Sept. meetings)	\$3,000	
Principal Accountant, Grade 36	21,154	\$21,640
Depreciation Manuals		1,500
Printing, Publication and Postage	<u>1,500</u>	<u>1,500</u>
Totals	\$25,654	\$24,640

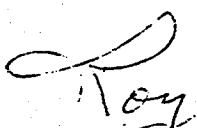
Justification:

These are the same additions requested in my April 15, 1981 letter to Assemblyman Bergevin. The additional employee is needed to analyze and develop depreciation schedules mandated by the bill. The State Board is required to have a special meeting in September 1981 to hear appeals from County Boards' actions and the funds are needed to cover the travel and per diem expenses. A funding request for technical manuals was included in SB 583 for immediate procurement. An additional \$1,500 is requested in the second year of the biennium to procure updated manuals.

I would also request that the positions for the sales tax (6) and the Local Government position of the CPA and two account clerks be authorized for immediate recruitment. It is believed that salary savings in the Department will permit payment of the salaries for those individuals that can be recruited in the next month for the remainder of the fiscal year.

Highest personal regards.

Very respectfully,

  
Roy E. Nickson  
Executive Director

cc: Governor List  
Assemblyman Bergevin  
Howard Barrett  
Ray Knisely  
Chairman and Members, Nevada Tax Commission

POSTSECONDARY EDUCATION

Add to Education State Programs (101-2673)

<u>REVENUE</u>	<u>Legislature Approves 1981-82</u>	<u>Legislature Approves 1982-83</u>
Regular Appropriation	\$24,118	\$26,047
V.A. Reimbursement	<u>25,102</u>	<u>27,111</u>
Total Funds Available	<u>\$49,220</u>	<u>\$53,158</u>
 <u>EXPENDITURES</u>		
Education Consultant	1.00 \$20,155	\$21,162
Management Assistant I	<u>.50 5,169</u>	<u>5,427</u>
Total	1.50 \$25,324	\$26,589
Industrial Insurance	\$ 506	\$ 598
Retirement	2,025	2,127
Personnel Assessment	211	221
Group Insurance	1,776	1,944
Payroll Assessment	58	62
Unemployment Compensation	<u>105</u>	<u>111</u>
Total Salary-Payroll	\$30,005	\$31,652
Total Out-of-State Travel	<u>\$ -0-</u>	<u>\$ -0-</u>
Total In-State Travel	<u>\$ 2,500</u>	<u>\$ 2,500</u>
Office Supplies & Expense	\$ 250	\$ 275
Operating Supplies	100	125
Communications Expense	3,100	3,200
Printing, Duplicating, Copy	1,600	1,700
Insurance Expense	20	25
Contractual Services	300	300
Other Contract Services	150	175
Adv. Public Relations Expense	30	35
Dues and Registrations	50	50
Instructional Supplies	<u>50</u>	<u>50</u>
Total Operating	<u>\$ 5,650</u>	<u>\$ 5,935</u>
Total Equipment	<u>\$ -0-</u>	<u>\$ -0-</u>
Total Indirect Cost	<u>\$11,065</u>	<u>\$13,071</u>
TOTAL AGENCY EXPENDITURES	<u>\$49,220</u>	<u>\$53,158</u>