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**Distributive School Account
Projected Supplemental Need
Fiscal Year 2002-03**

Distributive School Account (DSA)

Estate Tax Funding

Revenues

Current receipts in school improvement account	\$32,060,224	
Projected receipts in final 4 months (use 8 month average)	<u>\$5,376,772</u>	
Projected receipts in school improvement acct - FY 2003		\$37,436,996

Expenses

Amount allocated to DSA - Legislative Approved	-\$29,500,000	
Additional amount allocated to DSA - Governor Recommend	<u>-\$7,856,164</u>	
Amounts allocated to DSA - FY 2002-03 budget		<u>-\$37,356,164</u>

Projected Estate Tax funding over/-under amounts recommended in DSA \$80,832

Local School Support Tax (2.25% Sales Tax)

In-state LSST - FY 2002-03

Projected in Executive Budget	\$677,939,070	
Projected based on collections through 2/2002 (+ 5.6%)	<u>\$680,388,687</u>	
Sub-total		\$2,449,617

Out-of-state Collections

Projected in Executive Budget	\$67,161,254	
Projected based on collections through 2/2002 (+ 0.8%)	<u>\$64,342,079</u>	
Sub-total		-\$2,819,175

Projected LSST over/-under Executive Budget -\$369,558

Projected supplemental need over/-under amounts in Exec Budget for DSA -\$288,726

Projected Reversion from Fund for School Improvement

One-time reversions included in Executive Budget

Projected funds available on June 30, 2003 from the Fund for School Improvement (Estate Tax) to offset Gen Fund	\$2,774,046	
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Based on estate tax projections outlined above no additional funding would be available in the Fund for School Improvement for reversion to the General Fund at the close of FY 2002-03 -\$2,774,046

Projected funding over/-under amounts recommended in the Exec Budget for the DSA supplemental and use of estate tax funding -\$3,062,772

ASSEMBLY WAYS AND MEANS

DATE: 3-24-03 ROOM: 3137 EXHIBIT G

SUBMITTED BY: Fiscal Analysis Division

6-1067

REPORT DATE: 03/23/2003

REPORT ID: BSR_BBL5

**State of Nevada
Office of the State Controller
Summary Budget Status Report**

Fiscal Year: 2003

Fund: 639 CLASS SIZE REDUCTION FUND **Agency:** 300 DEPARTMENT OF EDUCATION
Budget Account: 2710 SCHOOL IMPROVEMENT **Organization:** 0000 DEPARTMENT OF EDUCATION

	YTD Actual	Work Program	Difference
Total Receipts/Funding	32,060,223.98	37,080,598.00	-5,020,374.02
Total Expenditures	26,000,000.00		
Total Encumbrances	.00		
Total Pre-encumbrances	.00		
Total Obligations	26,000,000.00	37,080,598.00	11,080,598.00
Realized Funding Available	6,060,223.98		

[Get Information About Receipts/Funding](#) [Get Information About Obligations](#)

G-2067

REPORT DATE: 03/24/2003
 REPORT ID: BSR_REV_DET

**State of Nevada
 Office of the State Controller
 Budget Status Report - Transaction Detail For Selected Revenue Source**

Fiscal Year: 2003 **FYTD Amount:** 10,753,543.41

Fund: 639 CLASS SIZE REDUCTION FUND

Budget Account: 2710 SCHOOL IMPROVEMENT

Revenue Source: 3327 ESTATE TAX

**Transaction Detail Date Range
 From: 07/01/2002 To: 03/24/2003**

Doc Number	Date	Amount
JV 060 DE0012698	08/30/2002	1,784,732.35
JV 060 DE0012732	09/17/2002	893,088.22
JV 060 DE0012752	10/30/2002	2,525,666.14
JV 060 DE0012770	11/19/2002	1,118,851.08
JV 060 DE0012808	12/16/2002	1,830,766.68
JV 060 DE0020091	01/21/2003	1,017,170.06
JV 060 DE0020149	02/18/2003	870,263.46
JV 060 DE0020164	03/14/2003	713,005.42
	Total:	10,753,543.41

*÷ 3 = \$1,344,193/month
 × 4 months
 \$ 5,376,772*

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G-3067

LSST (less O/S Sales)

FY 2002-03

Business Done in Month	FY 2001-02 Monthly	Percent Change	FY 2001-02 Cumulative	Percent Change	FY 2002-03 Monthly	Percent Change	FY 2002-03 Cumulative	Percent Change
July	\$53,856,207	6.4%	\$53,856,207	6.4%	\$55,050,881	2.2%	\$55,050,881	2.2%
August	\$55,445,118	6.8%	\$109,301,325	6.6%	\$58,588,837	5.7%	\$113,639,718	4.0%
September	\$49,958,704	-8.8%	\$159,260,029	1.2%	\$55,120,696	10.3%	\$168,760,414	6.0%
October	\$53,977,578	7.9%	\$213,237,607	2.8%	\$55,171,856	2.2%	\$223,932,270	5.0%
November	\$51,730,255	2.7%	\$264,967,862	2.8%	\$53,981,796	4.4%	\$277,914,066	4.9%
December	\$60,381,722	-1.2%	\$325,349,584	2.0%	\$65,526,995	8.5%	\$343,441,061	5.6%
January	\$47,813,210	0.9%	\$373,162,794	1.9%	\$50,490,750	5.6%	\$393,931,811	5.6%
February	\$48,650,376	1.7%	\$421,813,170	1.9%	\$51,374,797	5.6%	\$445,306,608	5.6%
March	\$56,978,809	-1.5%	\$478,791,979	1.5%	\$60,169,622	5.6%	\$505,476,230	5.6%
April	\$54,591,322	4.9%	\$533,383,301	1.8%	\$57,648,436	5.6%	\$563,124,666	5.6%
May	\$55,095,823	-0.4%	\$588,479,124	1.6%	\$58,181,189	5.6%	\$621,305,855	5.6%
June	\$55,949,651	-1.3%	\$644,428,775	1.3%	\$59,082,831	5.6%	\$680,388,687	5.6%

FY 2002-03 Revenue Projection - Governor Recommend
Over/(Under) Revenue Projection

\$677,939,070
\$2,449,617

Fiscal Analysis Division
February 28, 2003

61587

LSST - Out-of-state ONLY

FY 2002-03

Business Done in Month	FY 2001-02		FY 2001-02		FY 2002-03		FY 2002-03	
	Month	Percent Change	Cumulative	Percent Change	Monthly	Percent Change	Cumulative	Percent Change
July	\$4,907,479	8.2%	\$4,907,479	8.2%	\$4,850,173	-1.2%	\$4,850,173	-1.2%
August	\$5,398,041	6.1%	\$10,305,520	7.1%	\$4,721,216	-12.5%	\$9,571,389	-7.1%
September	\$5,481,639	-16.6%	\$15,787,159	-2.5%	\$6,045,575	10.3%	\$15,616,964	-1.1%
October	\$5,109,720	7.0%	\$20,896,879	-0.3%	\$4,988,194	-2.4%	\$20,605,158	-1.4%
November	\$4,533,412	-3.3%	\$25,430,291	-0.9%	\$4,725,792	4.2%	\$25,330,950	-0.4%
December	\$6,000,628	-13.5%	\$31,430,919	-3.6%	\$6,341,267	5.7%	\$31,672,217	0.8%
January	\$5,260,889	7.2%	\$36,691,808	-2.2%	\$5,302,976	0.8%	\$36,975,193	0.8%
February	\$4,710,919	1.3%	\$41,402,727	-1.8%	\$4,748,606	0.8%	\$41,723,799	0.8%
March	\$5,811,622	-5.6%	\$47,214,349	-2.3%	\$5,858,115	0.8%	\$47,581,914	0.8%
April	\$5,026,234	5.8%	\$52,240,583	-1.5%	\$5,066,444	0.8%	\$52,648,358	0.8%
May	\$5,338,994	13.2%	\$57,579,577	-0.3%	\$5,381,706	0.8%	\$58,030,064	0.8%
June	\$6,261,919	-0.8%	\$63,841,496	-0.4%	\$6,312,014	0.8%	\$64,342,079	0.8%

FY 2002-03 Revenue Projection - Governor Recommend Over/(Under) Projection

\$67,161,254
(\$2,819,175)

5.2%

Fiscal Analysis Division
February 28, 2003

6-5-07

ONE-TIME AND OTHER REVERSIONS FOR FY 2003

BA #	CAT	BA TITLE	FY 03	DESCRIPTION
			Available for Reversion	
EXECUTIVE BRANCH AGENCIES				
1020		Lt Governor	2,200	Computer software.
1080		State Treasurer	7,000	Replacement equipment allocation.
1080		State Treasurer	16,381	New equipment allocation.
1080		State Treasurer	147,000	Savings from the Allodial Title Program salary and most of operating costs for FY 03 including not adding the 1.00 FTE.
1130		State Controller	43,212	Replacement hardware, software and office equipment.
1130		State Controller	158,913	Savings for 2.00 FTE positions duplicated between Base and M201 in the legislative approved budget.
1526		Commission on Economic Development	4,000	Operating costs.
2610		Distributive School Account	510,434	Reduction from 5,750,000 for Remediation in Low Performing Schools for FY 03 (Note: Expenditures for the 1999-01 biennium were \$8,192,029. The recommended reduction would still provide \$12,250,000 for the 2001-03 biennium)
2610		Distributive School Account	2,774,046	Projected available funds on June 30, 2003 from the Fund for School Improvement (Estate Tax) to offset general fund
2699		Ed - Other State Prog	357,474	Reductions in purchase of library books.
2699		Ed - Other State Prog	98,571	National Board Certification for Teachers. Anticipated excess.
2699		Ed - Other State Prog	392,000	Teacher signing bonus - \$4,194,000 distributed in FY 02 (\$2,000 each for 2,097 teachers who qualified). The savings represents the continuation of the same \$2,000 allocation for 2097 teachers in FY03.
2891		Cultural Affairs (CA) State Library	13,666	Library Collection Development Fund - Anticipated excess
2982		Medical School	107,072	100% of the amount of the non-formula budget for equipment
2983		Athletics, UNR	20,297	100% of the amount of the non-formula budget for equipment
2985		Statewide, UNR	47,580	100% of the amount of the non-formula budget for equipment
2986		University System Administration	22,331	100% of the amount of the non-formula budget for equipment
2988		Athletics, UNLV	22,615	100% of the amount of the non-formula budget for equipment
2989		Agricultural Experiment Station	59,129	100% of the amount of the non-formula budget for equipment
2990		Cooperative Extension Service	79,967	100% of the amount of the non-formula budget for equipment
2991		System Computing Services	87,228	100% of the amount of the non-formula budget for equipment
2992		Law School	50,043	100% of the amount of the non-formula budget for equipment
2996		University Press	6,259	100% of the amount of the non-formula budget for equipment
3001		Statewide, UNLV	7,350	100% of the amount of the non-formula budget for equipment
3002		Dental School	4,846	100% of the amount of the non-formula budget for equipment
3003		Business Center North	24,392	100% of the amount of the non-formula budget for equipment
3004		Business Center, South	20,442	100% of the amount of the non-formula budget for equipment
3010		Desert Research Institute	28,939	100% of the amount of the non-formula budget for equipment
3148		DCFS Secure Juvenile Facility	1,272,119	Estimated GF savings due to facility closing in FY02 and savings in P&I payments due to refinancing of bonds in FY 03.
3151		Aging Service	41,407	General Fund share on Decision Unit E275 - Management Analyst III to deal with policy and planning issues
3164		Mental Health Information System	7,223	AB 529 One Shot Appropriation - 50% of Computer Monitors; and E710 100% of Computer Hardware and Software in FY 03 \$4,968 one shot; and \$10,938 cat. 26
3178		Nevada Check Up	145,799	Federal Matching Assistance Percentage (FMAP) Change: Effective October 1, 2002 the State's FMAP will increase to 52.39% compared to the budgeted 51.54%. The effect will be decrease State General Fund obligations.
3221		State Health Lab	25,393	100% of the amount of the non-formula budget for equipment.
3233		Welfare Field Services	264,149	Thirteen (13) Eligibility Certification Specialists and associated costs required to process additional applications and case manage ongoing caseload for Medicaid's asset testing for children/pregnant women. Decurit E-432. April 10 IFC designated foregoing in lieu of WP #18690 in amount of \$2,404,806 and 84.5 additional positions.
3233		Welfare Field Services	251,927	Seven (7) Eligibility Certification Specialists and associated costs required to provide expedited caseload processing for pregnant women. Decurit E-433. April 10 IFC designated foregoing in lieu of WP #18690 in amount of \$2,404,806 and 84.5 additional positions.
3243		Medicaid	457,408	Managed Care rate adjustment: recalculation of managed care capitation rate towards lower administrative cost ratios. Change in program.
3243		Medicaid	693,134	Reduction of Pharmaceutical costs: reducing ingredient reimbursements to pharmacies from the current 90% of Average Wholesale Price (AWP) to 87% of AWP. Change in program.
3718		Nevada State Prison	1,289,264	Closed units 2 & 3
3740		PS P&P	3,720	Maintenance costs for eliminated one-shot alarm system equipment.
3740		PS P&P	62,149	Operating costs for eliminated one-shot.
3743		PS Investigation	30,709	Reduction in equipment allocation.
3774		POST Commission	10,000	Deferral of Physical Fitness Study
3800		PS Parole Board	10,480	Reduction in equipment allocation.
4151	05/26	CNR Conservation Districts	2,715	Reduction in equipment allocation
4171		CNR Water Resources	20,000	Deferral of micrographics projects
4173		Div of State Lands	21,129	Operating and equipment purchases.
4195		Div of Forestry	589	One-shot equipment

ONE-TIME AND OTHER REVERSIONS FOR FY 2003			
BA #	CAT	BA TITLE	DESCRIPTION
			Available for Reversion
4205		Cultural Affairs - Historic Preservation & Archives	41,906 SB433 New Position-Monument Coordinator Salary and equipment costs. Position Frozen
4735		DMV Field Services	15,031 100% of the allocation for purchase of Voter Registration Forms.
4883		General Fund Salary Adjustment	16,794,492 Projected reversions from salary adjustment allocations.
UCCSN		All UCCSN budgets	1,480,271 Value of excess student fees received in FY 02 system agreed to save an equal amount from FY 03 budget.
		Total Executive Branch Agencies	28,054,403
NON-EXECUTIVE BRANCH AGENCIES			
1000		Office of the Governor	2,438 3% of the remaining \$81,250 one-time appropriation for the National Commission for National and Community Service that is reserved for use in FY 03
1301		Special Appropriations	45,000 10% of the one-time appropriation for National Judicial College
		Total Non-Executive Branch	47,438
		Grand Total	28,101,841

G-7067