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**General Fund Balance - Governor Recommends
v. Current Scenario in FY 2003**

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	FY 2003			FY 2004	FY 2005
	Governor Recommends	Current Scenario	Difference	Governor Recommends	Governor Recommends
Beginning Fund Balance^a	\$ 90,412,495	\$ 90,420,838	\$ 8,343	\$ (33,859,787)	\$ (441,067,632)
Revenues:					
Projected/Actual General Fund Revenue	\$ 1,813,496,507	\$ 1,813,496,507	\$ -	\$ 1,896,022,994	\$ 1,992,982,730
General Fund Reversions	\$ 39,370,000	\$ 39,370,000	\$ -	\$ 46,964,000	\$ 55,384,000
Additional General Fund Reversions - One-Shots, Etc.	\$ 61,252,281	\$ 60,737,250	\$ (515,031)	\$ -	\$ -
Treasurer's Refinancing Strategy	\$ 2,240,000	\$ 2,240,000	\$ -	\$ -	\$ -
Funds from Muni Bond and Bond Interest and Redemption	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ 1,916,358,788	\$ 1,915,843,757	\$ (515,031)	\$ 1,942,986,994	\$ 2,048,366,730
Appropriations:					
Operating Appropriations	\$ (1,969,730,496)	\$ (1,969,730,496)	\$ -	\$ (1,965,674,092)	\$ (1,906,858,312)
Base				\$ (1,965,674,092)	\$ (1,906,858,312)
Maintenance				\$ (322,986,652)	\$ (466,785,477)
Enhancements				\$ (59,534,095)	\$ (87,870,342)
Appropriations Transferred Between Fiscal Years					
Budget Division	\$ (237,492)	\$ (237,492)	\$ -		
Distributive School Account	\$ 43,852,000	\$ 43,852,000	\$ -		
Aged and Blind	\$ 142,043	\$ 142,043	\$ -		
Check-Up	\$ 65,544	\$ 65,544	\$ -		
Child and Family Services	\$ (511,967)	\$ (511,967)	\$ -		
Governor's Recommended Supplemental Appropriations					
Supreme Court - S.B. 246	\$ (500,748)	\$ (500,748)	\$ -		
Distributive School Account - A.B. 253	\$ (71,750,340)	\$ (71,750,340)	\$ -		
WICHE - (BDR S-1225)	\$ (3,800)	\$ (3,800)	\$ -		
Health Division - MOE for SAPT - S.B. 396	\$ (38,915)	\$ (38,915)	\$ -		
Welfare Division - EBT (BDR S-1228)	\$ (132,437)	\$ (122,437)	\$ 10,000		
Welfare Division - Caseload and Cost Allocation (BDR S-1228)	\$ (2,761,305)	\$ (2,761,305)	\$ -		
Check-Up (BDR S-1227)	\$ (510,155)	\$ (510,155)	\$ -		
Medicaid - Caseload & County Match (BDR S-1227)	\$ (7,313,621)	\$ (9,053,621)	\$ (1,740,000)		
MH/DS - Rural Clinics (BDR S-1229)	\$ (614,729)	\$ (613,557)	\$ 1,172		
Youth Community Services (BDR S-1326)	\$ -	\$ (1,100,000)	\$ (1,100,000)		
Consumer Affairs - Billing from FY 2002 - A.B. 236	\$ (9,238)	\$ (9,238)	\$ -		
Department of Agriculture - S.B. 263	\$ -	\$ (53,309)	\$ (53,309)		
Predatory Animal and Rodent Control - Frozen Merit - S.B. 244	\$ (30,648)	\$ (30,648)	\$ -		
Conservation Districts - Employee & Retirement Costs - S.B. 245	\$ (3,485)	\$ (3,485)	\$ -		
Total Operating and Supplemental Appropriations	\$ (2,010,089,789)	\$ (2,012,971,926)	\$ (2,882,137)	\$ (2,348,194,839)	\$ (2,461,514,131)
Cost of 18th Special Session	\$ (160,000)	\$ (160,000)	\$ -		
Restoration of Fund Balances - S.B. 247 & A.B. 257	\$ (13,992,456)	\$ (13,992,456)	\$ -		
Cost of Legislative Session	\$ (11,000,000)	\$ (11,000,000)	\$ -	\$ -	\$ (13,000,000)
Total Appropriations	\$ (2,035,242,245)	\$ (2,038,124,382)	\$ (2,882,137)	\$ (2,348,194,839)	\$ (2,474,514,131)
Controller's Adjustments	\$ -	\$ -	\$ -		
Transfer to Disaster Relief Fund^b	\$ (2,000,000)	\$ (2,000,000)	\$ -	\$ (2,000,000)	\$ (2,000,000)
Ending Fund Balance	\$ (30,470,962)	\$ (33,859,787)	\$ (3,388,825)	\$ (441,067,632)	\$ (869,215,033)
Revenue Enhancements					
Increased Beginning Fund Balance	\$ -	\$ -	\$ -	\$ 136,703,313	\$ 562,396,480
Transfer from the Fund to Stabilize State Government ^c	\$ 100,000,000	\$ 135,000,000	\$ 35,000,000	\$ -	\$ -
Repayment of Outstanding General Fund Advance	\$ 840,796	\$ 840,796	\$ -	\$ -	\$ -
Increased Repayment from State Personnel	\$ 851,468	\$ 851,468	\$ -	\$ 975,140	\$ 975,140
Reduced Repayment from State Treasurer (Tuition Admin)	\$ -	\$ -	\$ -	\$ (335,000)	\$ (335,000)
Increased Statewide Cost Recovery	\$ 11,049	\$ 11,049	\$ -	\$ 3,091,514	\$ 3,104,356
Financial Institution License/Fees	\$ -	\$ -	\$ -	\$ (1,844,780)	\$ (1,844,780)
Real Estate License/Fees	\$ -	\$ -	\$ -	\$ 150,441	\$ 135,824
Cigarette Tax	\$ 29,688,047	\$ -	\$ (29,688,047)	\$ 120,921,281	\$ 122,784,474
Liquor Tax	\$ 4,205,658	\$ -	\$ (4,205,658)	\$ 17,282,093	\$ 17,740,919
Business License Tax	\$ 42,697,678	\$ -	\$ (42,697,678)	\$ 176,084,615	\$ 190,658,824
Secretary of State Fee Increase	\$ 6,784,762	\$ -	\$ (6,784,762)	\$ 27,998,419	\$ 28,891,139
Restricted Slots	\$ 561,100	\$ -	\$ (561,100)	\$ 2,306,394	\$ 2,382,477
Business License Fee	\$ -	\$ -	\$ -	\$ 9,075,412	\$ 10,313,110
Amusement Tax	\$ -	\$ -	\$ -	\$ 82,487,638	\$ 85,750,031
Property Tax	\$ -	\$ -	\$ -	\$ -	\$ 99,534,677
Estimated Cost to Implement Tax Collection	\$ -	\$ -	\$ -	\$ (12,500,000)	\$ (20,000,000)
Transfer to the Fund to Stabilize the Operation of State Government	\$ (50,000,000)	\$ -	\$ 50,000,000	\$ -	\$ (50,000,000)
Total Revenue Enhancements	\$ 135,640,558	\$ 136,703,313	\$ 1,062,755	\$ 562,396,480	\$ 1,052,487,671
Ending Fund Balance with Revenue Enhancements^d	\$ 105,169,596	\$ 102,843,526	\$ (2,326,070)	\$ 121,328,848	\$ 183,272,638
Balance Per Executive Budget	\$ 105,169,595	\$ 105,169,595	\$ -	\$ 123,654,916	\$ 185,598,807
Difference from Executive Budget	\$ 1	\$ (2,326,069)	\$ (2,326,070)	\$ (2,326,068)	\$ (2,326,169)
5% Ending Fund Balance Threshold (NRS 353.213)	\$ 100,504,489	\$ 100,648,596	\$ 144,107		
Difference from 5% Fund Balance Threshold	\$ 4,665,107	\$ 2,194,930	\$ (2,470,177)		

^a Subject to reconciliation with Fiscal Division.

^b Legislation could be processed to remove the mandated transfer of funds from the General Fund which would reduce the transfer from the Fund to Stabilize the Operation of State Government.

^c Current balance in the Fund to Stabilize the Operation of State Government is \$1,340,970.

^d Minimum ending fund balance is required to be between 5% and 10% of ongoing appropriations (NRS 353.213).