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Since the 1981 Tax Shift through 2001:

- State & University Employment Growth was 17% less than Population Growth
 - Local Government & K to 12 Employment Growth was 5.2% less than Population Growth
-
- State & University Payroll Growth was 9.1% less than the Combined Effects of Population Growth and Inflation
 - Local Government & K to 12 Payroll Growth was 16.7% greater than the Combined Effects of Population Growth and Inflation

Between 1991 and 2001:

- State & University Employment Growth was 19.2% less than Population Growth
 - Local Government & K to 12 Employment Growth was 4.2% greater than Population Growth
-
- State & University Payroll Growth was 7.6% less than the Combined Effects of Population Growth and Inflation
 - Local Government & K to 12 Payroll Growth was 10.0% greater than the Combined Effects of Population Growth and Inflation

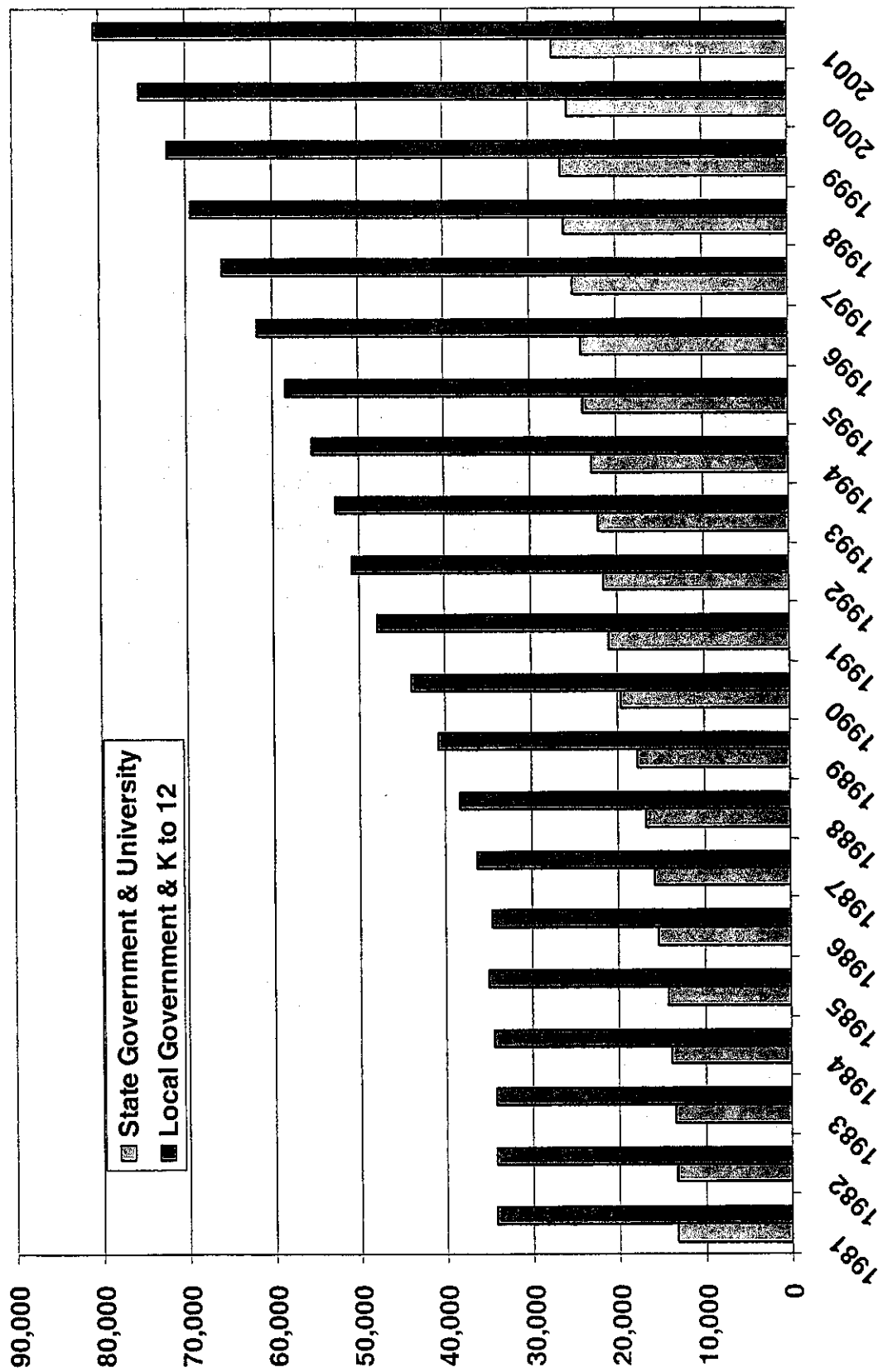
Sources: Department of Employment, Training and Rehabilitation, U.S. Bureau of Census, U.S. Bureau of Labor Statistics

**Comparison of State and Local Employment, Payroll and Average Wage Growth to
Population Growth and Inflation
(1981-2001)**

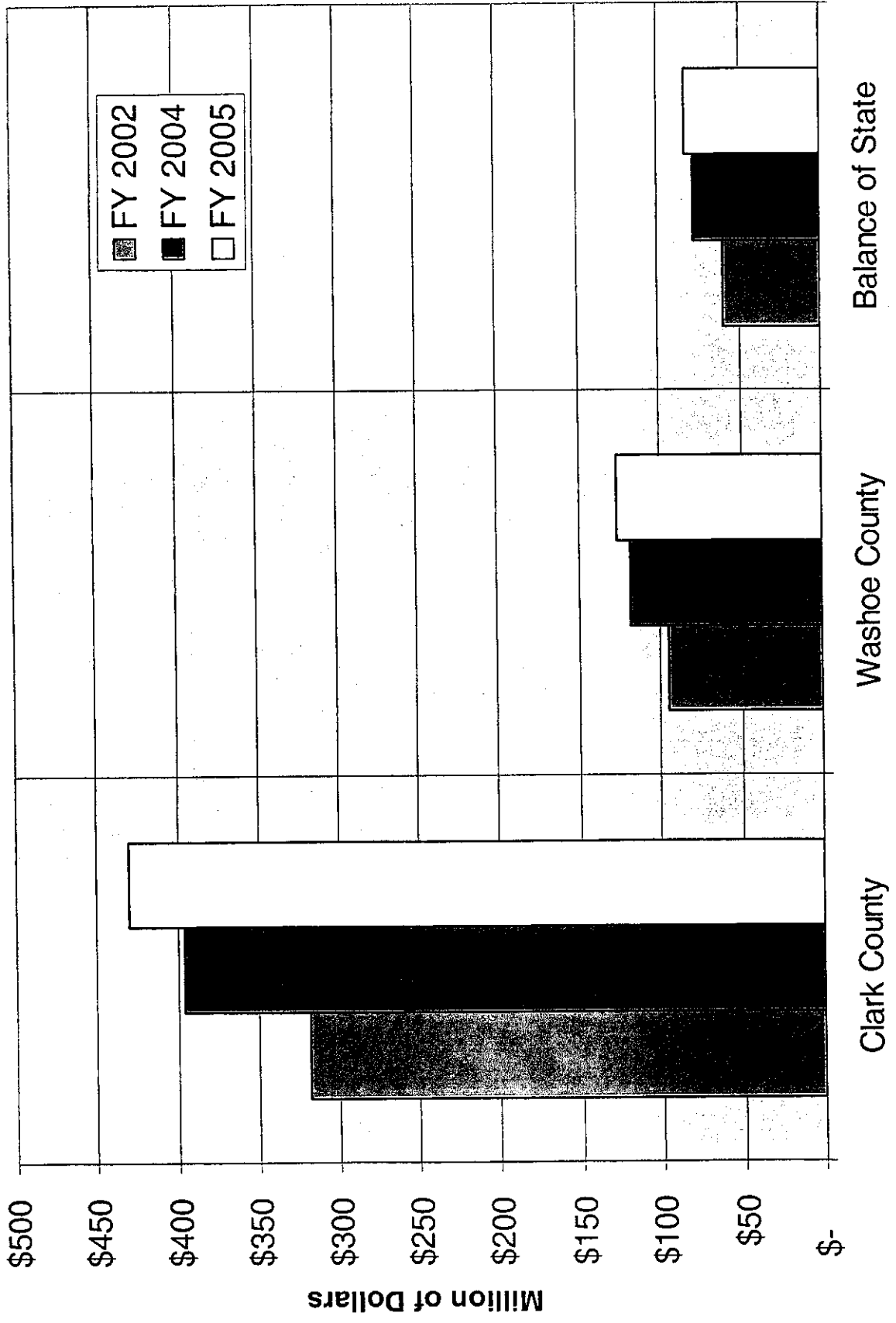
Year	Growth Factors		State Government & University			Local Government & K to 12		
	Population	CPI	# of Employees	Total Payroll	Average Wage	# of Employees	Total Payroll	Average Wage
1981	847,655	90.9	13,338	\$ 244,691,622	\$ 18,345	34,284	\$ 554,928,473	\$ 16,186
1982	881,537	96.5	13,327	\$ 262,217,141	\$ 19,676	34,352	\$ 622,498,973	\$ 18,121
1983	901,977	99.6	13,396	\$ 266,147,098	\$ 19,868	34,221	\$ 657,519,405	\$ 19,214
1984	924,922	103.9	13,842	\$ 272,769,067	\$ 19,706	34,517	\$ 686,662,751	\$ 19,893
1985	951,030	107.6	14,318	\$ 300,375,903	\$ 20,979	35,007	\$ 747,775,751	\$ 21,361
1986	980,613	109.6	15,438	\$ 333,058,433	\$ 21,574	34,760	\$ 779,233,805	\$ 22,418
1987	1,023,376	113.6	15,892	\$ 362,414,542	\$ 22,805	36,330	\$ 851,412,091	\$ 23,436
1988	1,075,022	118.3	16,724	\$ 393,783,585	\$ 23,546	38,341	\$ 938,876,228	\$ 24,488
1989	1,137,382	124.0	17,812	\$ 435,415,412	\$ 24,445	40,951	\$ 1,042,239,114	\$ 25,451
1990	1,220,695	130.7	19,710	\$ 494,017,294	\$ 25,064	43,913	\$ 1,185,342,953	\$ 26,993
1991	1,296,171	136.2	20,939	\$ 551,198,065	\$ 26,324	47,709	\$ 1,348,062,717	\$ 28,256
1992	1,351,367	140.3	21,593	\$ 617,016,632	\$ 28,575	50,693	\$ 1,477,943,366	\$ 29,155
1993	1,411,215	144.5	22,161	\$ 638,921,573	\$ 28,831	52,567	\$ 1,599,771,129	\$ 30,433
1994	1,499,298	148.2	22,869	\$ 665,457,711	\$ 29,099	55,271	\$ 1,714,377,039	\$ 31,018
1995	1,581,578	152.4	23,842	\$ 713,232,678	\$ 29,915	58,330	\$ 1,866,344,308	\$ 31,996
1996	1,666,320	156.9	24,084	\$ 779,087,566	\$ 32,349	61,685	\$ 2,051,765,144	\$ 33,262
1997	1,764,104	160.5	24,969	\$ 838,106,938	\$ 33,566	65,762	\$ 2,227,885,134	\$ 33,878
1998	1,853,191	163.0	26,051	\$ 918,875,199	\$ 35,272	69,366	\$ 2,473,417,518	\$ 35,657
1999	1,934,718	166.6	26,423	\$ 976,075,838	\$ 36,940	72,126	\$ 2,641,084,693	\$ 36,618
2000	2,018,828	172.2	25,604	\$ 991,291,107	\$ 38,716	75,286	\$ 2,862,306,346	\$ 38,019
2001	2,097,722	177.1	27,384	\$ 1,071,859,136	\$ 39,142	80,462	\$ 3,121,242,164	\$ 38,792

Prepared by Fiscal Analysis Division from DETR Research and Analysis, U.S. Bureau of the Census and U.S. Bureau of Labor Statistics Data

Total Number of State Government & University Employees versus Total Local Government & K-12 Education Employees



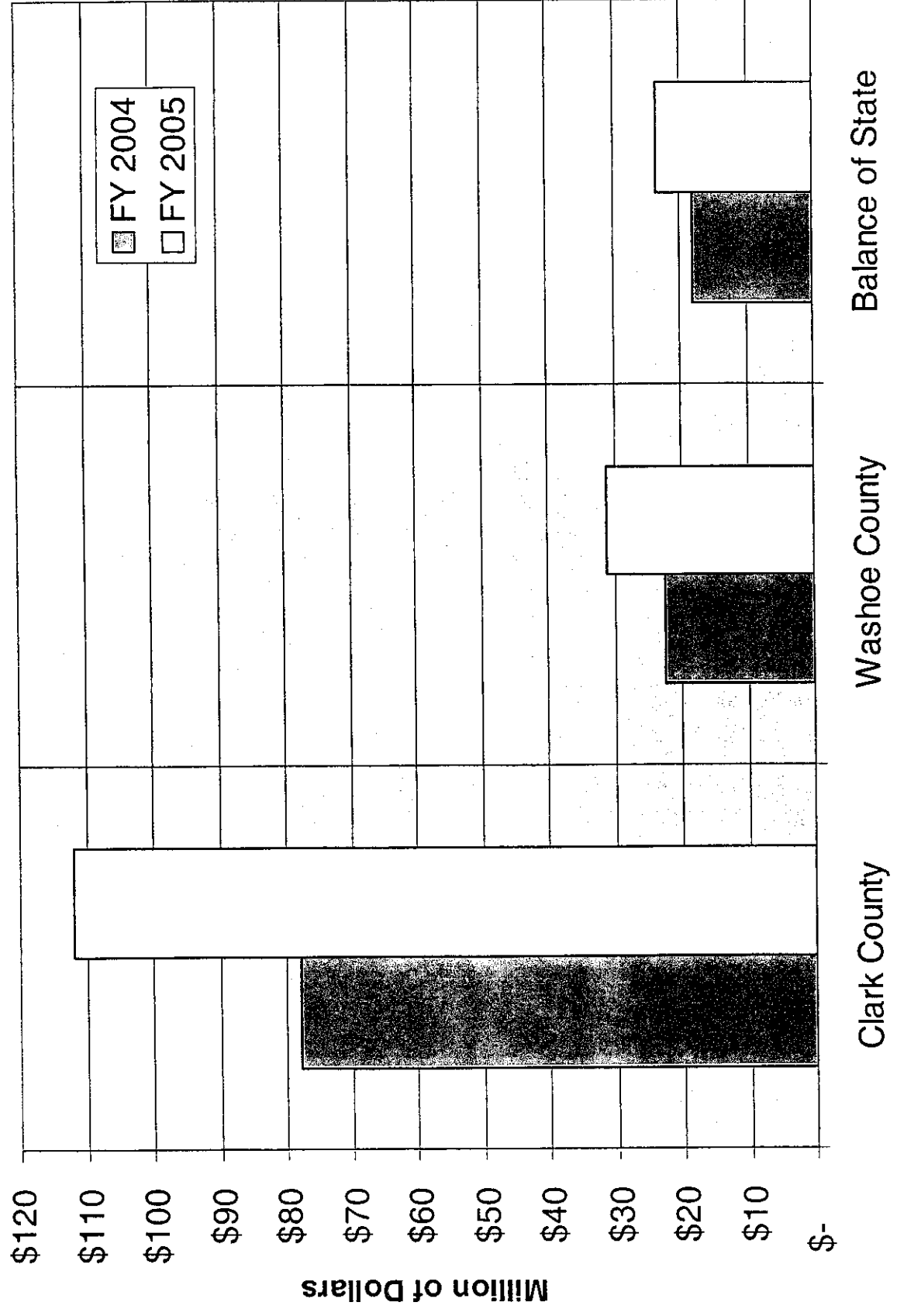
General Fund Expenditures for Human Resources Programs
Governor's Recommended Appropriations for FY 2004 and FY 2005



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Growth in General Fund Expenditures for Human Resources Programs

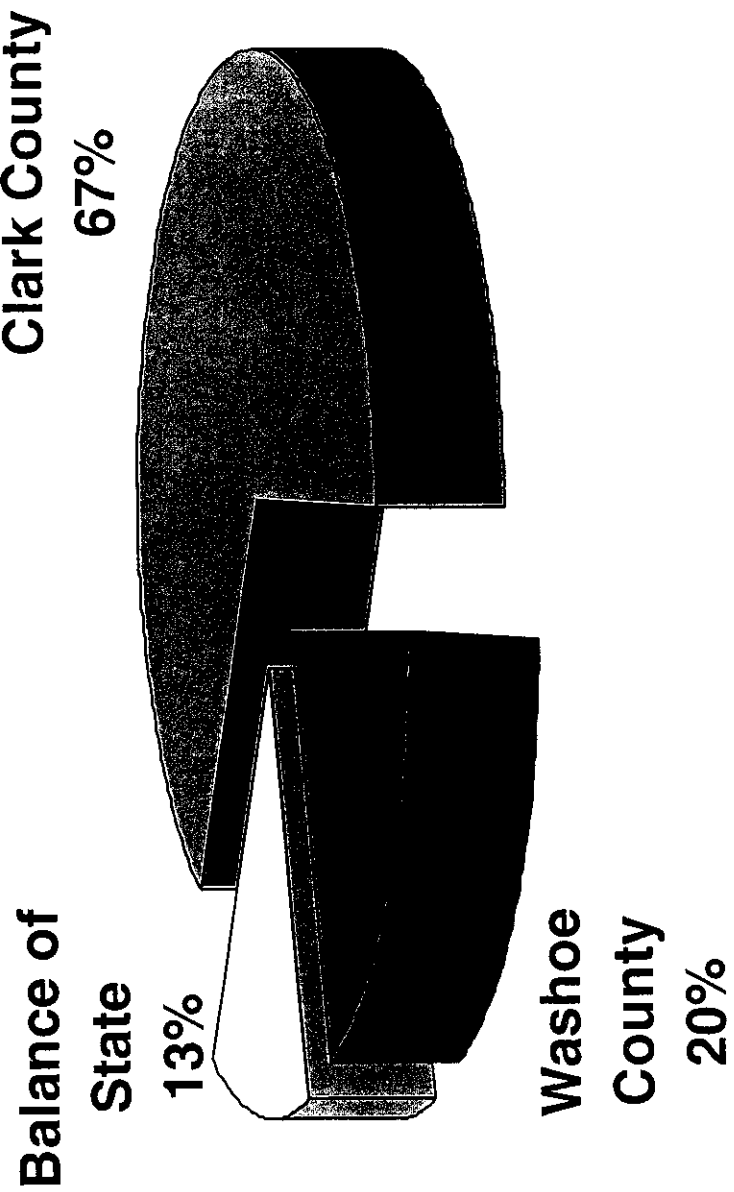
Governor's Recommended Amounts for FY 2004 and FY 2005 Compared to FY 2002 Actual



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Share of Statewide General Fund Expenditures on Human Resources Programs

Governor's Recommended Appropriations for 2003-05 Biennium

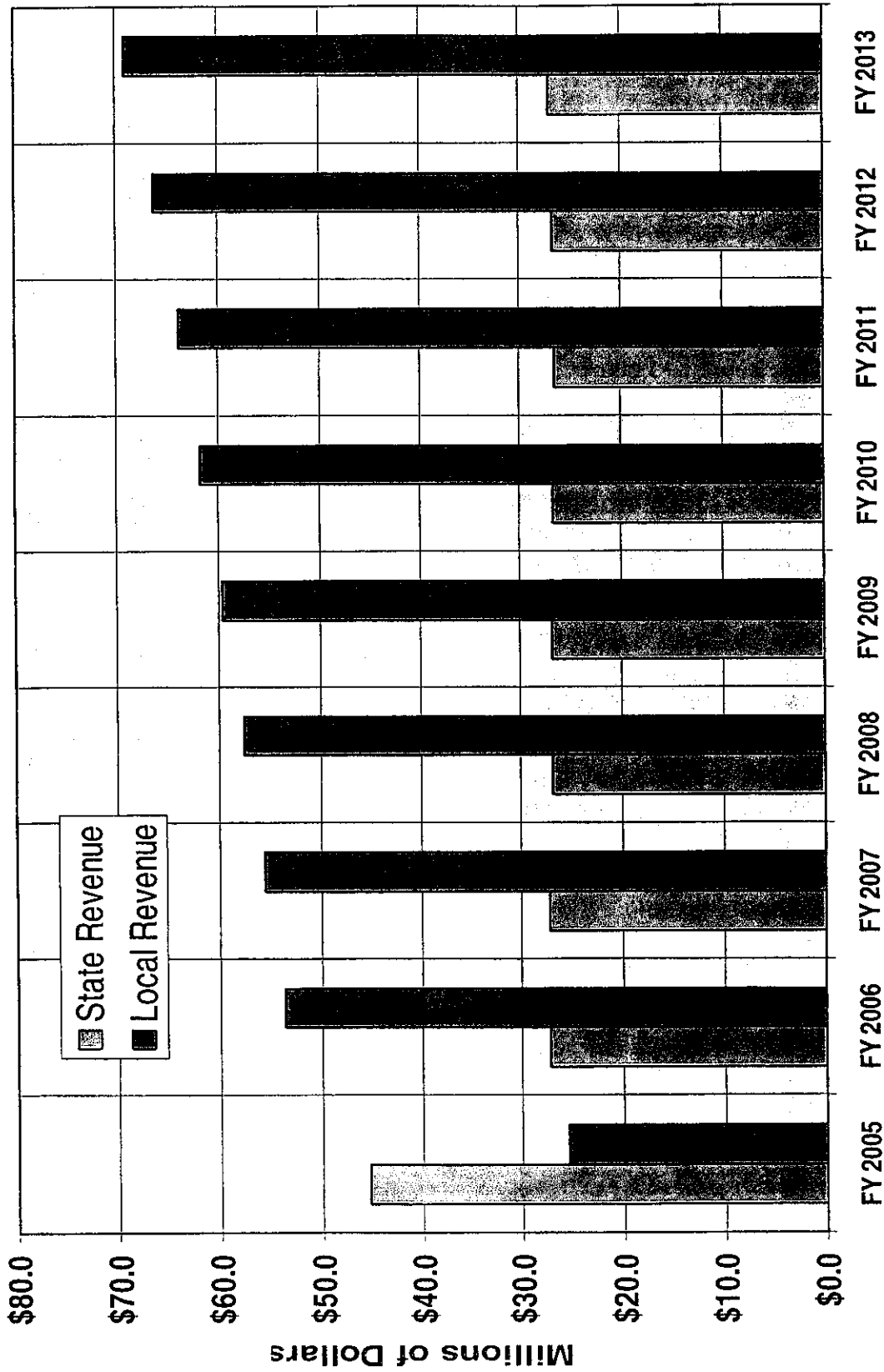


**Potential Effect of SB 308 on State and Local Revenues
(Assumes 2.6% Annual Inflation Rate and that All New Revenue is Attributable Only to Growth in Assessed Value)**

	Projected Property Tax Revenue Growth	Unreserved Tax Revenue*	State New Revenue--50% of Revenue > CPI		Estimated State Revenue	State Pct. Increase	Local New Revenue	Estimated Local Unreserved Revenue	Local Pct. Increase
			Increased	Revenue > CPI					
FY 2003	-	877,326,799	-	-	-	-	-	877,326,799	-
FY 2004	7.50%	943,126,000	-	-	-	-	65,799,201	943,126,000	7.5%
FY 2005	7.50%	1,013,860,000	45,220,464	45,220,464	∞	∞	25,513,536	968,639,536	2.7%
FY 2006	7.97%	1,094,676,000	27,262,116	72,482,581	60.3%	60.3%	53,553,884	1,022,193,419	5.5%
FY 2007	7.57%	1,177,549,000	27,242,742	99,725,323	37.6%	37.6%	55,630,258	1,077,823,677	5.4%
FY 2008	7.17%	1,261,965,000	26,939,697	126,665,020	27.0%	27.0%	57,476,303	1,135,299,980	5.3%
FY 2009	6.85%	1,348,413,000	26,861,144	153,526,164	21.2%	21.2%	59,586,856	1,194,886,836	5.2%
FY 2010	6.56%	1,436,883,000	26,751,245	180,277,409	17.4%	17.4%	61,718,755	1,256,605,591	5.2%
FY 2011	6.29%	1,527,290,000	26,572,627	206,850,036	14.7%	14.7%	63,834,373	1,320,439,964	5.1%
FY 2012	6.09%	1,620,308,000	26,705,895	233,555,931	12.9%	12.9%	66,312,105	1,386,752,069	5.0%
FY 2013	5.94%	1,716,608,000	27,140,807	260,696,738	11.6%	11.6%	69,159,193	1,455,911,262	5.0%

**Excludes School District Operating and Debt Revenue, State and Local Debt Service and Local Net Proceeds Revenue*

State and Local New Property Tax Revenues under SB 308
Estimates for FY 2005 through FY 2013



Note: FY 2005 amount is higher due to two-year rollup from FY 2003 in the first year of implementation.

Simulated Effect of SB 308 on Each County Using Countywide Data Only*
(FY 2003 with FY 2002 as Base)

	FY 2002-03 Assessed Value, excluding Net Proceeds	FY 2001-02 Assessed Value, excluding Net Proceeds	Change in Assessed Value		FY 2002-03 Unreserved Revenues	FY 2002-03 Operating Tax Rate per \$100 of Assessed Value	FY 2001-02 Base Unreserved Revenues	Percent Increase of All Unreserved Revenues	State Share of 50% of New Revenues Above Inflation Rate	Local Amount of Change In Revenues	Local Increase in Unreserved Revenues
			Net of 2.8% Inflation Adjustment	30,027,887							
Carson City	1,055,965,403	997,993,693	30,027,887	12,528,500	1.1864	11,807,963	6.1%	178,133	542,404	4.6%	
Churchill	423,459,479	406,562,377	5,513,355	5,946,084	1.4042	5,423,873	9.6%	38,708	483,502	8.9%	
Clark	40,644,794,740	36,159,445,308	3,472,884,963	581,961,831	1.4318	511,340,558	13.8%	24,862,796	45,758,476	8.9%	
Douglas	1,737,215,060	1,639,797,048	51,503,695	21,096,739	1.2144	19,799,350	6.6%	312,730	984,659	5.0%	
Elko	871,951,191	864,632,885	-	17,608,848	2.0195	16,035,745	9.8%	-	1,573,103	9.8%	
Esmeralda	43,250,257	46,311,466	-	828,242	1.9150	886,865	-6.6%	-	(58,623)	-6.6%	
Eureka	253,421,803	422,753,802	-	2,206,084	0.8705	3,425,236	-35.6%	-	(1,219,152)	-35.6%	
Humboldt	501,507,117	574,239,071	-	5,907,045	1.1779	6,691,475	-11.7%	-	(784,429)	-11.7%	
Lander	191,470,130	197,049,961	-	5,053,738	2.6394	4,333,841	16.6%	-	719,897	16.6%	
Lincoln	106,568,178	93,701,878	10,242,647	1,863,389	1.7485	1,648,206	13.1%	89,548	125,634	7.6%	
Lyon	762,393,482	722,002,643	20,174,765	10,171,795	1.3342	9,383,830	8.4%	134,585	653,380	7.0%	
Mineral	75,955,299	83,578,257	-	1,625,444	2.1400	1,788,575	-9.1%	-	(163,131)	-9.1%	
Nye	804,071,287	756,669,951	26,214,577	14,241,962	1.7712	13,322,176	6.9%	232,160	687,625	5.2%	
Pershing	160,868,981	161,212,935	-	3,031,344	1.8844	3,036,523	-0.2%	-	(5,179)	-0.2%	
Storey	167,323,485	132,399,826	31,216,464	2,887,131	1.7255	2,223,566	29.8%	269,317	394,248	17.7%	
Washoe	9,459,964,345	9,095,197,594	110,101,218	187,653,236	1.9837	174,076,098	7.8%	1,092,015	12,485,123	7.2%	
White Pine	123,152,460	129,338,788	-	2,715,388	2.2049	2,908,959	-6.7%	-	(193,571)	-6.7%	
TOTALS	57,383,332,697	52,482,887,483	3,430,924,364	877,326,799	1.6716	788,132,840		27,209,994	61,983,966	7.9%	

* Because of aggregation to county level, results will differ slightly from actual results obtained by summing the effects on individual local governments in county.

**Simulated Effect of SB 308 on All Governments in Washoe County with an Operating Rate
(FY 2003 with FY 2002 as Base)**

	FY 2002-03 Assessed Value, excluding Net Proceeds	FY 2001-02 Assessed Value, excluding Net Proceeds	Change in Assessed Value Net of 2.8% Inflation Adjustment	FY 2002-03 Operating Tax Rate per \$100 of Assessed Value	FY 2002-03 Unreserved Revenue Total	FY 2001-02 Operating Tax Rate per \$100 of Assessed Value	State Share of 50% of New Revenues		Local Share of New Unreserved Revenues
							Due to Assessed Value Increase	Above Inflation	
Washoe County	9,459,964,345	9,095,197,594	110,101,218	1.2675	119,905,048	1.2053	697,766	9,582,865	
Reno	4,501,164,755	4,380,915,854	-	0.8337	37,526,211	0.8442	-	542,519	
Sparks	1,524,637,551	1,478,157,655	5,091,482	0.8761	13,357,350	0.8024	22,303	1,474,309	
Incline Village GID	1,082,654,228	972,195,797	83,236,949	0.0695	752,445	0.0682	28,925	60,482	
North Lake Tahoe FPD	1,090,786,922	978,637,236	84,747,843	0.5101	5,564,104	0.5068	216,149	388,221	
Palomino Valley GID	44,772,291	40,332,873	3,310,098	0.3965	177,522	0.3970	6,562	10,838	
Sierra Forest Fire Protection District	673,675,232	603,484,444	53,293,224	0.4200	2,829,436	0.4200	111,916	182,886	
Sun Valley Water & Sanitation District	175,250,072	165,483,456	5,133,079	0.1137	199,259	0.1084	2,918	16,957	
Truckee Meadows FPD	1,588,919,261	1,518,650,487	27,746,560	0.4813	7,647,468	0.4813	66,772	271,432	
Truckee Meadows Underground Water	6,502,859,424	6,425,309,773	-	0.0005	32,514	0.0005	-	388	
				Total Share of New	187,991,357		1,153,312	12,530,897	
				Percent Share of New			8.4%	91.6%	

Note: Results differ from amount estimated for Washoe County when simulation uses data aggregated at county level.

Estimated Effect of SB 308 on All Governments of Washoe County for FY 2003

	<u>State Revenues</u>	<u>Local Revenues</u>
	50% of New Revenue Due to Assessed Value Increase Above Inflation	Local Share after 50% Allocation of New Revenues to State
Washoe County	\$697,766	\$9,582,865
Reno	\$0	\$542,519
Sparks	\$22,303	\$1,474,309
Incline Village GID	\$28,925	\$60,482
North Lake Tahoe FPD	\$216,149	\$388,221
Palomino Valley GID	\$6,562	\$10,838
Sierra Forest Fire Protection District	\$111,916	\$182,886
Sun Valley Water & Sanitation District	\$2,918	\$16,957
Truckee Meadows FPD	\$66,772	\$271,432
Truckee Meadows Underground Water	\$0	\$388
Total	\$1,153,312	\$12,530,897
Percent of Total	8.4%	91.6%

**Share of Revenues from Property Taxes for Selected Governments in Washoe and Clark Counties
(FY 2003-03 Budgeted)**

Budgeted Property Tax and Expenditure Information as Reported in FY 2002-03 Final Budgets						
	General Govt. Spending*	Property Tax Revenue	% Property Tax Revenue	General Fund Spending**	Property Tax Revenue	% Property Tax Revenue
Washoe County	413,701,429	127,203,835	30.7%	240,321,236	99,786,970	41.5%
City of Reno	278,222,699	42,715,818	15.4%	141,561,674	32,372,581	22.9%
City of Sparks	70,761,724	14,272,133	20.2%	48,438,007	13,357,350	27.6%

Budgeted Property Tax and Expenditure Information as Reported in FY 2002-03 Final Budgets						
	General Govt. Spending*	Property Tax Revenue	% Property Tax Revenue	General Fund Spending**	Property Tax Revenue***	% Property Tax Revenue
Clark County	2,544,905,757	428,166,664	16.8%	819,086,613	251,209,064	30.7%
City of Las Vegas	685,305,307	82,786,949	12.1%	366,465,065	71,719,000	19.6%
City of Henderson	233,479,443	42,203,347	18.1%	146,692,025	22,639,472	15.4%
City of North Las Vegas	197,889,700	28,618,000	14.5%	97,404,600	9,717,000	10.0%

*Includes all funds, except proprietary funds, including, among others, the General Fund and Debt Service Fund.

**Includes transfers to other funds.

*** Includes pro rata share of transfers in from towns and fire districts attributable to property taxes.

**Property Tax Revenues as a Percent
of Total General Government Spending and Total General Fund Spending
for Clark and Washoe Counties and Selected Cities for FY 2003**

