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SENATE BILL 308

SENATE COMMITTEE ON TAXATION

APRIL 1, 2003 EXHIBITS

CLARK COUNTY

HOW THE STATE FUNDS PUBLIC SCHOOLS
 BASED ON LEGISLATIVELY APPROVED BUDGET FOR 2001-03 BIENNIUM

	FY 2002	F2003
(1) FIRST ESTABLISH SCHOOL BUDGET REQUIREMENTS		
ADD:		
SALARIES AND BENEFITS	\$1,580,309,255	\$1,698,930,512
OTHER EXPENSES AND ADJUSTMENTS	290,591,061	307,578,890
TOTAL BUDGET REQUIREMENTS	1,870,900,316	2,006,509,402
(2) THEN SUBTRACT THE FOLLOWING TO ESTABLISH STATE PER STUDENT RESPONSIBILITY		
\$0.50 SCHOOL PROPERTY TAX	268,359,698	293,250,636
OTHER SCHOOL RESOURCES AND BALANCES	258,771,228	272,869,605
STATE FINANCIAL RESPONSIBILITY	\$1,343,769,390	\$1,440,389,161
(3) THEN DIVIDE BY ESTIMATED ENROLLMENT	344,803	360,931
(4) EQUALS STATE BASIC SUPPORT PER STUDENT--SB 585	\$3,897	\$3,991
(5) STATE BASIC SUPPORT RESPONSIBILITY	1,343,769,390	1,440,389,161
PLUS:		
SPECIAL EDUCATION/ OTHER ALLOCATIONS	107,694,609	113,822,401
MINUS		
\$0.25 SCHOOL PROPERTY TAX	132,381,684	144,666,704
SCHOOL SALES TAX (INCLUDING OUT OF STATE)	745,897,854	789,159,930
SLOT TAX	39,978,440	40,222,309
INVESTMENT INCOME	4,994,428	4,994,428
MINERAL LEASES	2,412,306	2,412,306
SCHOOL IMPROVEMENT FUNDS	29,500,000	29,500,000
(6) EQUALS STATE APPROPRIATION--SB585	\$496,299,287	\$543,255,885

TOTAL SCHOOL PROPERTY AND SALES TAXES USED TO REDUCE STATE AID

2002	2003
\$1,146,639,236	\$1,227,077,270

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Senate Bill No. 585-Committee on Finance

CHAPTER.....

AN ACT relating to public schools; apportioning the state distributive school account in the state general fund for the 2001-2003 biennium; authorizing certain expenditures; providing for a final adjustment following the close of a fiscal year; making various other changes concerning the administration of money for public schools; making an appropriation; and providing other matters properly relating thereto.

THE PEOPLE OF THE STATE OF NEVADA, REPRESENTED IN SENATE AND ASSEMBLY, DO ENACT AS FOLLOWS:

Section 1. The basic support guarantee for school districts for operating purposes for the 2001-2002 fiscal year is an estimated weighted average of \$3,897 per pupil. For each respective school district, the basic support guarantee per pupil for the 2001-2002 fiscal year is:

Carson City.....	\$4,435
Churchill County.....	\$4,894
Clark County.....	\$3,731
Douglas County.....	\$4,135
Elko County.....	\$4,781
Esmeralda County.....	\$7,861
Eureka County.....	\$3,052
Humboldt County.....	\$4,749
Lander County.....	\$4,314
Lincoln County.....	\$7,229
Lyon County.....	\$5,025
Mineral County.....	\$5,415
Nye County.....	\$5,018
Pershing County.....	\$5,706
Storey County.....	\$6,292
Washoe County.....	\$3,777
White Pine County.....	\$5,596

Sec. 2. 1. The basic support guarantee for school districts for operating purposes for the 2002-2003 fiscal year is an estimated weighted average of \$3,991 per pupil.

2. On or before April 1, 2002, the Department of Taxation shall provide a certified estimate of the assessed valuation for each school district for the 2002-2003 fiscal year. The assessed valuation for each school district must be that which is taxable for purposes of providing revenue to school districts, including any assessed valuation attributable to the net proceeds of minerals derived from within the boundaries of the district.

3. Pursuant to NRS 362.115, on or before April 25 of each year, the Department of Taxation shall provide an estimate of the net proceeds of minerals based upon statements required of mine operators.

Sec. 4. 1. There is hereby appropriated from the state general fund to the state distributive school account in the state general fund created pursuant to NRS 387.030:

For the 2001-2002 fiscal year.....	\$496,299,288
For the 2002-2003 fiscal year.....	\$543,255,885

2. The money appropriated by subsection 1 must be:
- (a) Expended in accordance with NRS 353.150 to 353.245, inclusive, concerning the allotment, transfer, work program and budget; and
 - (b) Work-programmed for the 2 separate fiscal years, 2001-2002 and 2002-2003, as required by NRS 353.215. Work programs may be revised with the approval of the Governor upon the recommendation of the Chief of the Budget Division of the Department of Administration.

3. Transfers to and from allotments must be allowed and made in accordance with NRS 353.215 to 353.225, inclusive, after separate considerations of the merits of each request.

4. The sums appropriated by subsection 1 are available for either fiscal year. Money may be transferred from one fiscal year to the other with the approval of the Governor upon the recommendation of the Chief of the Budget Division of the Department of Administration.

5. Any remaining balance of the appropriation made by subsection 1 for the 2001-2002 fiscal year must be transferred and added to the money appropriated for the 2002-2003 fiscal year and may be expended as that money is expended.

6. Any remaining balance of the appropriation made by subsection 1 for the 2002-2003 fiscal year, including any money added thereto pursuant to the provisions of subsections 3 and 5, must not be committed for expenditure after June 30, 2003, and reverts to the state general fund as soon as all payments of money committed have been made.

Sec. 5. 1. Expenditure of \$146,822,050 by the Department of Education from money in the state distributive school account that was not appropriated from the state general fund is hereby authorized during the fiscal year beginning July 1, 2001.

2. Expenditure of \$151,122,258 by the Department of Education from money in the state distributive school account that was not appropriated from the state general fund is hereby authorized during the fiscal year beginning July 1, 2002.

3. For purposes of accounting and reporting, the sums authorized for expenditure by subsections 1 and 2 are considered to be expended before any appropriation is made to the state distributive school account from the state general fund.

4. The money authorized to be expended by subsections 1 and 2 must be expended in accordance with NRS 353.150 to 353.245, inclusive, concerning the allotment, transfer, work program and budget. Transfers to and from allotments must be allowed and made in accordance with NRS 353.215 to 353.225, inclusive, after separate consideration of the merits of each request.

5. The Chief of the Budget Division of the Department of Administration may, with the approval of the Governor, authorize the augmentation of the amounts authorized for expenditure by the Department of Education, in subsections 1 and 2, for the purpose of meeting obligations



NEVADA LEGISLATIVE APPROPRIATIONS REPORT

SEVENTY-FIRST LEGISLATURE

Fiscal Years
2001-02 and 2002-03

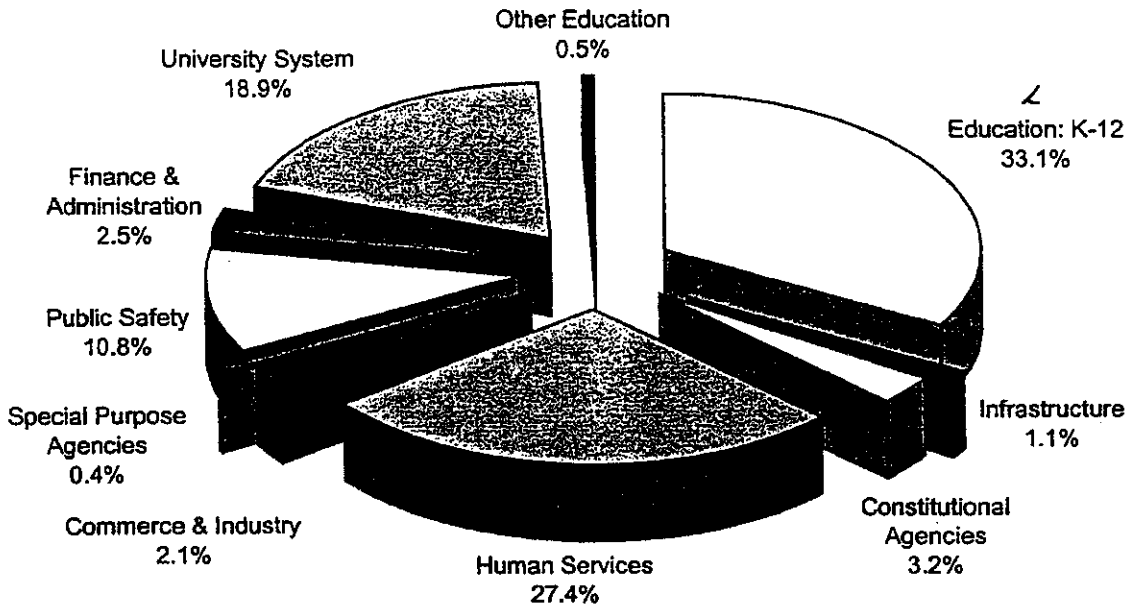
FISCAL ANALYSIS DIVISION
Legislative Counsel Bureau

September 2001

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NEVADA GENERAL FUND APPROPRIATIONS

LEGISLATURE APPROVED, 2001-03 BIENNIUM



LEGISLATURE APPROVED APPROPRIATIONS - 2001-03 BIENNIUM

	<u>FY 2001-02¹</u>	<u>FY 2002-03</u>	<u>TOTAL</u>	<u>% of TOTAL</u>
CONSTITUTIONAL AGENCIES	\$ 59,973,939	\$ 62,583,358	\$ 122,557,297	3.2%
FINANCE & ADMINISTRATION	\$ 42,176,912	\$ 54,321,214	\$ 96,498,126	2.5%
EDUCATION:				
UNIVERSITY SYSTEM	\$ 346,845,022	\$ 370,593,608	\$ 717,438,630	18.9%
KINDERGARTEN TO 12TH GRADE	\$ 600,919,228	\$ 654,276,568	\$ 1,255,195,796	33.1%
OTHER EDUCATION	\$ 8,933,306	\$ 9,430,181	\$ 18,363,487	0.5%
SUBTOTAL EDUCATION	\$ 956,697,556	\$ 1,034,300,357	\$ 1,990,997,913	52.4%
HUMAN SERVICES	\$ 498,464,092	\$ 542,936,214	\$ 1,041,400,306	27.4%
COMMERCE & INDUSTRY	\$ 39,889,056	\$ 40,132,785	\$ 80,021,841	2.1%
PUBLIC SAFETY	\$ 201,098,317	\$ 207,387,787	\$ 408,486,104	10.8%
INFRASTRUCTURE	\$ 21,282,651	\$ 21,615,919	\$ 42,898,570	1.1%
SPECIAL PURPOSE AGENCIES	\$ 6,971,421	\$ 6,452,862	\$ 13,424,283	0.4%
TOTAL	\$ 1,826,553,944	\$ 1,969,730,496	\$ 3,796,284,440	

¹ Does not include one-time appropriations in FY 2001-02 of \$18,250,000 approved by the 2001 Legislature.

LEGISLATIVE APPROPRIATIONS REPORT

SIXTY-FIFTH

NEVADA LEGISLATURE

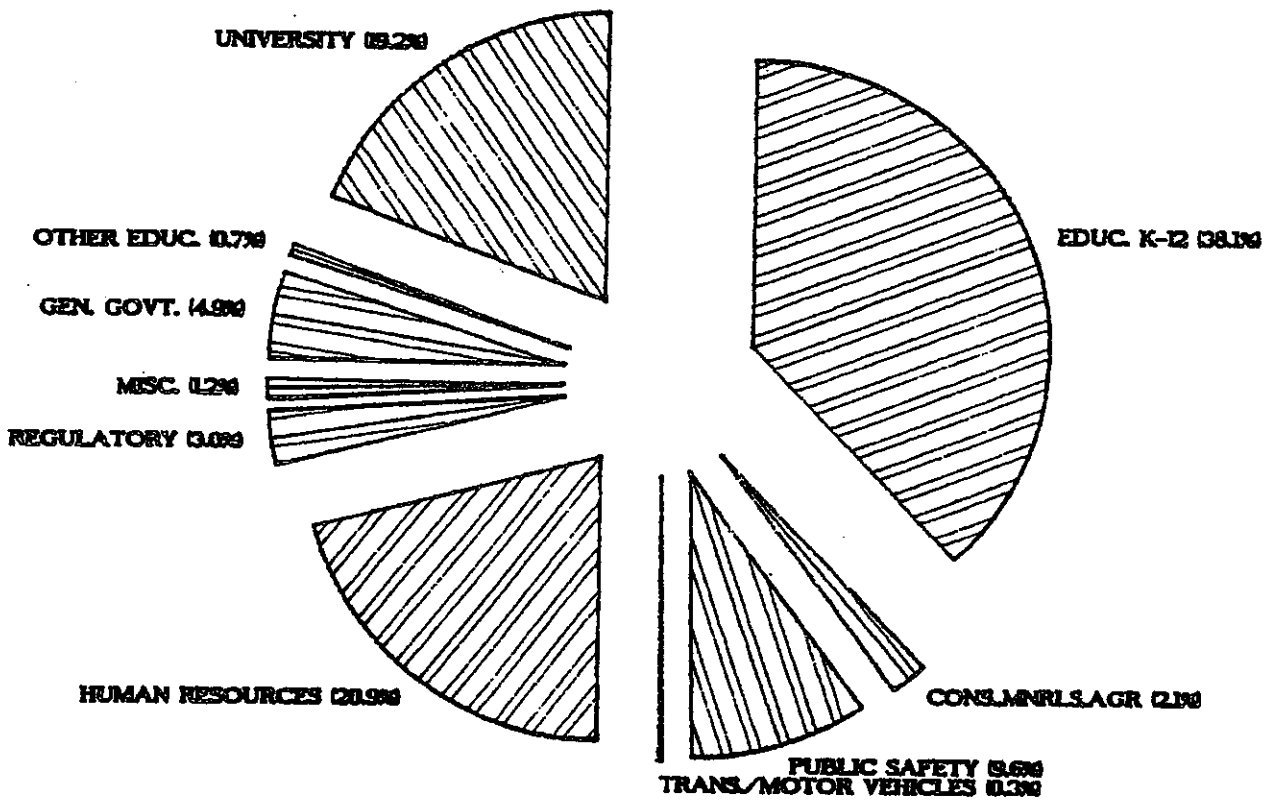


Fiscal Years 1989-90 and 1990-91

FISCAL ANALYSIS DIVISION
LEGISLATIVE COUNSEL BUREAU

GENERAL FUND APPROPRIATIONS

LEGISLATURE APPROVED—1987-89 BIENNIUM



GENERAL FUND APPROPRIATIONS
LEGISLATURE APPROVED 1987-89 BIENNIUM

GENERAL GOVERNMENT	4.9%
EDUCATION	58.0%
HUMAN RESOURCES	20.9%
PUBLIC SAFETY	9.6%
REGULARITY	3.0%
CONSERVATION, MINERALS AND AGRICULTURE	2.1%
HIGHWAY/MOTOR VEHICLES	.3%
MISCELLANEOUS	1.2%
	<u>100.0%</u>

This chart does not include "One-Shot", capital or park improvement appropriations.

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URBAN UNINCORPORATED TOWN TAX RATE COMPONENTS*

	<u>State</u>	<u>Voters</u>	<u>County Commission</u>	<u>Total</u>
State Levy for Debt	0.1500			0.1500
State Indigent Accident	0.0150			0.0150
Statewide Levy for Schools	0.7500			0.7500
School Construction		0.5534		0.5534
Metro Manpower		0.2800		0.2800
Library District		0.0234		0.0234
County Debt		0.0422		0.0422
County Capital (Roads)			0.0500	0.0500
County Operating			0.4288	0.4288
County Indigent	0.0100		0.0600	0.0700
Fire District		0.0527	0.1670	0.2197
911 Emergency		0.0050		0.0050
Family Court	0.0192			0.0192
Town Rate			0.2064	0.2064
Cooperative Extension	0.0100			0.0100
Artesian Basin	0.0020			0.0020
Total Levy	\$0.9562	\$0.9567	\$0.9122	\$2.8251
Percent of Total	33.8%	33.9%	32.3%	100.00%

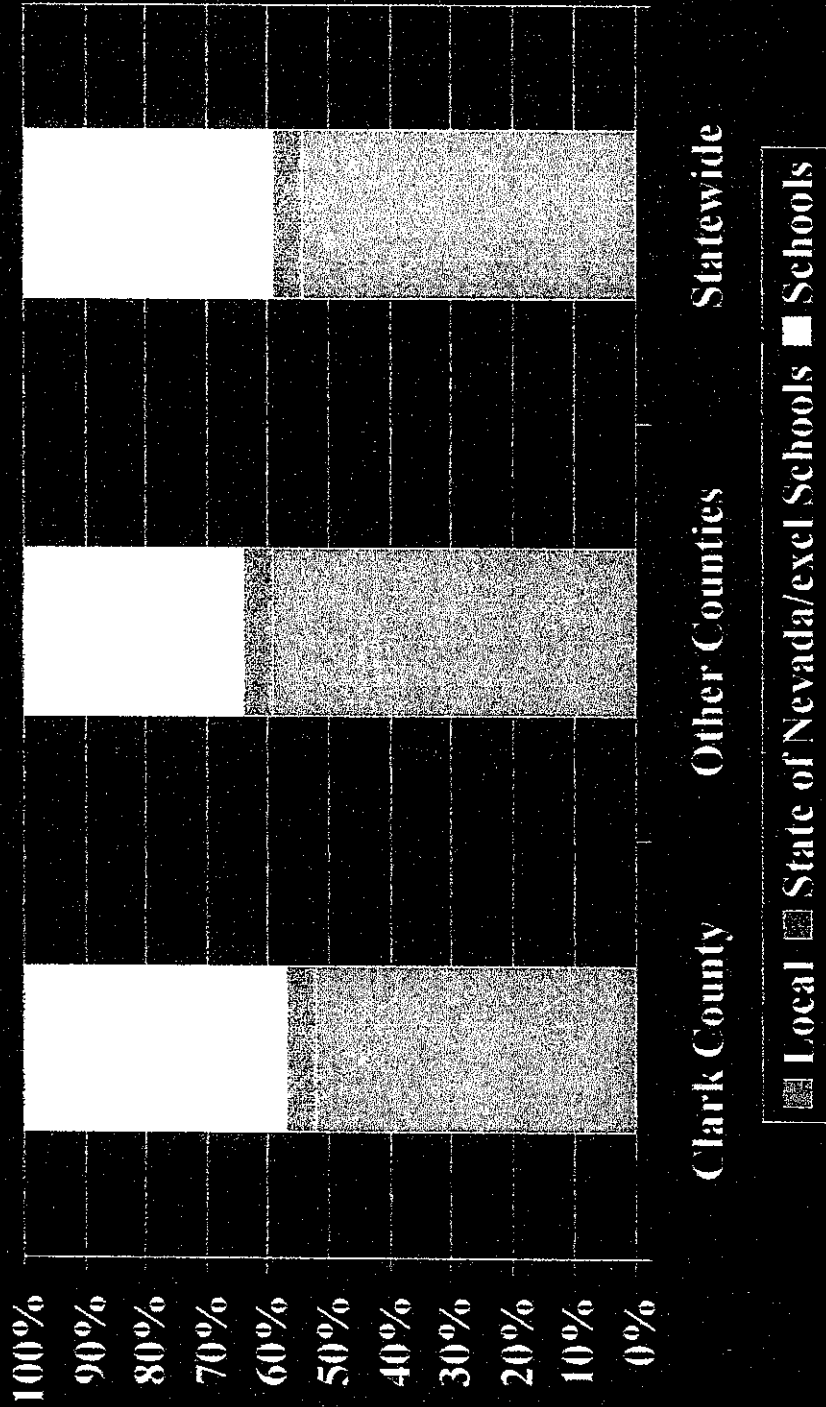
*By 2003 Does not include the Library District operating rate of \$0.0715

PROPERTY TAX REVENUE

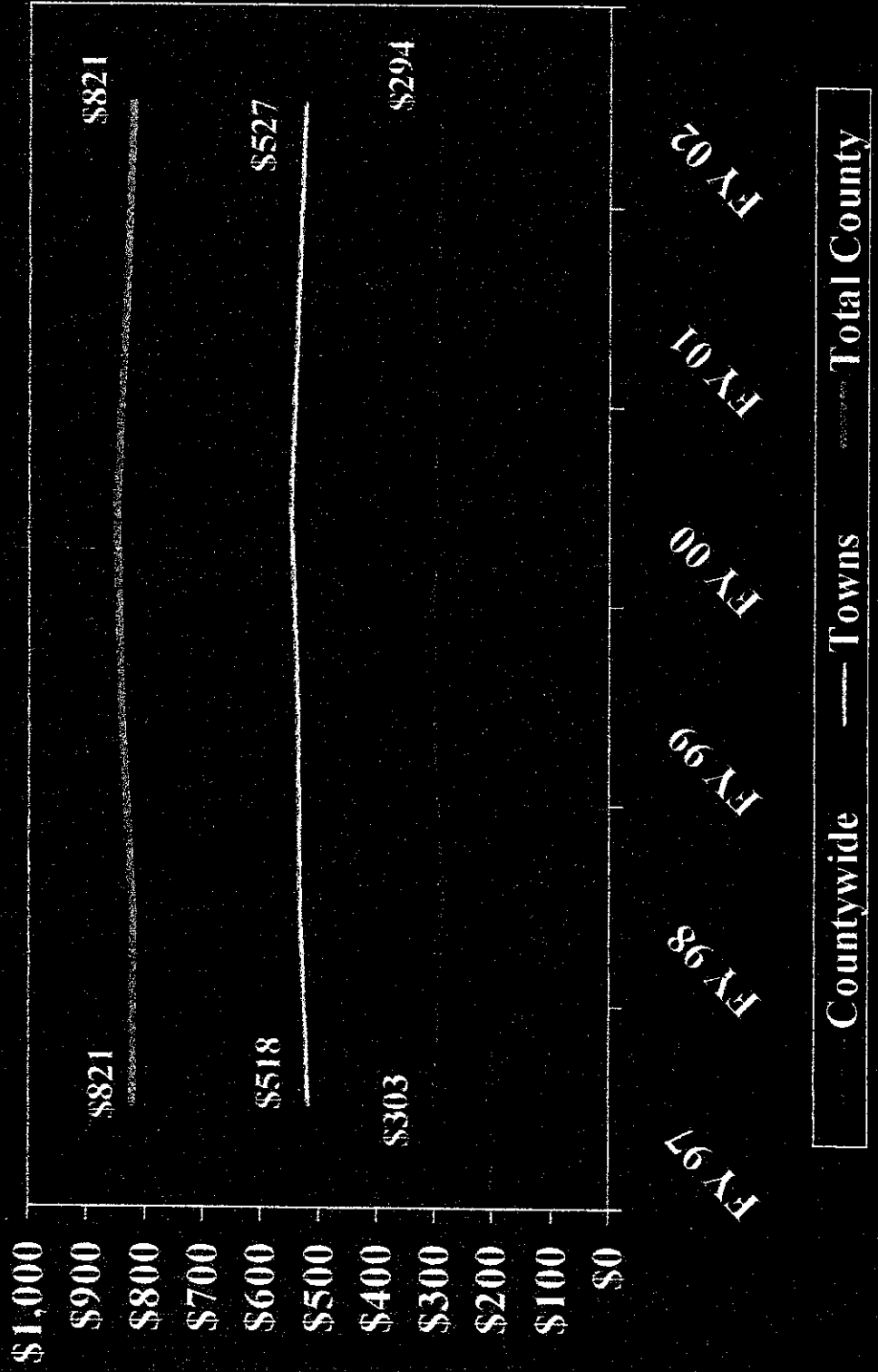
	TOTAL REVENUE (000,000\$)	STATE SHARE (%)	STATE SHARE (000,000\$)	LOCAL SHARE (000,000\$)	POPULATION	TOTAL PER CAPITA	STATE PER CAPITA	LOCAL PER CAPITA	TOTAL RANK	STATE RANK	LOCAL RANK
Alabama	1,192	13.6	164	1,028	4,355,300	273	38	235	50	13	50
Alaska	728	6.7	49	679	620,102	1,174	79	1,095	9	9	8
Arizona	3,584	7.5	269	3,315	4,778,667	750	56	694	32	11	29
Arkansas	1,402	32.4	454	948	2,549,091	550	172	372	40	5	45
California	25,425	15.1	3,839	21,586	33,148,631	767	116	651	31	7	31
Colorado	3,414	0.0	0	3,414	4,054,632	842	0	842	23	N/A	18
Connecticut	5,175	0.0	0	5,175	3,281,547	1,577	0	1,577	3	N/A	3
Delaware	349	0.0	0	349	755,411	462	0	462	44	N/A	43
Florida	13,901	6.9	959	12,942	15,108,783	920	63	857	18	10	17
Georgia	5,423	0.4	43	5,380	7,781,667	696	6	690	34	20	30
Hawaii	595	0.0	0	595	1,165,259	502	0	502	42	N/A	40
Idaho	416	0.0	0	416	1,253,458	651	0	651	35	N/A	31
Illinois	14,100	1.5	212	13,888	12,123,818	1,163	17	1,146	10	17	6
Indiana	5,177	0.1	5	5,172	5,943,743	871	1	870	21	30	16
Iowa	2,533	0.0	0	2,533	2,868,630	883	0	883	20	N/A	14
Kansas	2,115	2.2	47	2,068	2,653,701	797	18	779	28	16	24
Kentucky	1,666	22.3	372	1,294	3,957,245	421	84	327	46	20	48
Louisiana	1,820	1.8	28	1,594	4,366,577	371	6	355	47	8	8
Maine	1,547	2.8	43	1,504	1,252,632	1,235	35	1,200	7	14	6
Maryland	4,144	6.0	249	3,895	5,173,533	801	48	753	27	11	26
Massachusetts	7,301	0.0	0	7,301	6,176,919	1,182	0	1,182	8	N/A	7
Michigan	8,811	17.9	1,577	7,234	9,866,741	893	160	733	19	6	28
Minnesota	4,459	0.2	9	4,450	4,774,090	934	2	932	17	26	13
Mississippi	1,380	0.1	1	1,380	2,780,924	604	1	601	41	30	41
Missouri	3,305	0.5	17	3,288	5,471,854	601	3	601	37	24	37
Montana	891	25.6	228	663	843,053	1,009	288	721	13	3	27
Nebraska	1,581	0.3	5	1,576	1,665,250	941	3	938	15	24	11
Nevada	1,261	6.5	83	1,178	1,609,372	887	46	841	31	12	31
New Hampshire	2,014	0.0	0	2,014	1,200,954	1,677	0	1,677	2	N/A	2
New Jersey	14,336	0.0	0	14,336	8,140,829	1,761	0	1,761	1	N/A	1
New Mexico	588	6.5	38	550	1,739,645	338	22	316	49	15	49
New York	24,759	0.0	0	24,759	16,191,771	1,361	0	1,361	4	N/A	4
North Carolina	4,351	0.0	0	4,351	7,546,746	589	0	589	38	N/A	38
North Dakota	497	0.5	2	495	633,928	784	4	780	29	22	23
Ohio	9,334	0.2	19	9,315	11,239,348	629	2	627	25	25	21
Oklahoma	1,238	0.0	0	1,238	3,355,014	369	0	369	42	N/A	42
Oregon	2,568	0.0	0	2,568	3,317,769	771	0	771	30	N/A	25
Pennsylvania	9,659	1.8	174	9,485	11,998,758	805	14	791	26	19	22
Rhode Island	1,285	0.0	0	1,285	990,748	1,297	0	1,297	5	N/A	5
South Carolina	2,476	0.5	7	2,469	3,886,970	637	2	635	36	28	35
South Dakota	917	0.0	0	917	732,779	842	0	842	22	N/A	18
Tennessee	2,684	0.0	0	2,684	5,488,753	469	0	469	43	N/A	42
Texas	18,805	0.0	0	18,805	20,047,974	938	0	938	16	N/A	11
Utah	1,192	0.0	0	1,192	2,132,379	559	0	559	39	N/A	39
Vermont	765	50.4	386	380	594,259	1,269	650	619	6	1	34
Virginia	5,756	0.5	28	5,728	6,871,122	835	4	834	24	23	20
Washington	5,763	37.4	2,155	3,608	5,737,243	1,001	374	627	14	2	2
West Virginia	812	0.4	3	809	1,808,463	445	2	447	45	26	44
Wisconsin	5,525	1.5	83	5,442	5,251,901	1,052	16	1,036	12	18	10
Wyoming	523	19.0	99	424	480,257	1,089	207	882	11	4	16
United States	240,107	4.9	11,765	228,342	273,539,160	881	43	838			

Source: Governing Magazines - Sourcebook 2001

Property Tax Revenue



County Per Capita Revenue (inflation adjusted)



**UNFUNDED STATE TRANSFERRED ACTIVITY
ESTIMATED ANNUAL IMPACT**

RESPONSIBILITY SHIFTED- PRIOR BIENNIUMS	COUNTY DEPARTMENT	ACTUAL FY 2002	ESTIMATED FY 2003	PROJECTED FY 2004	COMMENTS/DESCRIPTION
Juvenile detention holds	DJJS	0.6	0.6	0.6	State's contract for placing their population with us is capped at \$378,000. This amount has historically been reached during the 2nd quarter of the fiscal year. Actual Billings avg. \$1.0 annually.
Spring Mountain Youth Camp	DJJS	6.0	6.0	6.0	Reimburses County through interlocal for youth housed in SMYC instead of a State facility. The County provides residential living care for boys who have been adjudicated delinquent and committed by the Juvenile Division of the District Court to Spring Mountain Youth Camp. Avg. annual Cost \$6.3 M- Legislative allocation varies usually around \$350,000 annually.
District Court Operations	District Court	16.6	17.8	16.7	State only covers Judges salary.
Medicaid Disproportionate Share/ IGT Program	UMC	16.9	16.8	17.9	State requires County IGT amount that reduces County earned match.
Road Maintenance	Public Works	2.4	2.4	2.5	Estimated total annual costs to power, maintain, and repair traffic signals and lighting within NDOT facilities and Flamingo Pedestrian Bridge maintenance. Tropicana pending- \$870,000. Legislation has been introduced to allow for SID's for the bridges.
DA Family Support	District Attorney	4.3	3.5	3.5	Subsidy need to support DA Family Support Activity.
County Long-Term Care Match	Social Services	13.4	14.5	15.0	Nursing Home Care.
SUBTOTAL PRIOR BIENNIUM		60.2	61.6	62.2	

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**UNFUNDED STATE TRANSFERRED ACTIVITY
ESTIMATED ANNUAL IMPACT**

	COUNTY DEPARTMENT	ACTUAL FY 2002	ESTIMATED FY 2003	PROJECTED FY 2004	COMMENTS/DESCRIPTION
NEW RESPONSIBILITY- CURRENT BIENNIUM					
Additional County IGT obligation	Social Services	0.9	1.0	1.0	SB 377 of the 2001 Legislative Session required the County to transfer to the State an additional amount for private hospitals whose Medicaid utilization % is greater than the statewide avg. Capped at \$0.95 until FY03.
Upper Payment Limit Program	UMC	2.6	3.7	5.0	Redistribution of federal funds from hospital to the state. FY 2002 paid in FY 2003.
Air Quality	Air Quality	1.7	3.6	3.6	Transfer of Air Quality Management responsibilities to the County.
Reduction in TANF Revenues	DFS	0.0	2.3	2.3	TANF Block Grant reduced from \$3.0 M to \$.75 for FY 2003, FY 2004 and FY 2005.
Aid to Counties	Health District/County	0.0	0.8	1.7	Reduction during FY 2003. Proposed deletion of Funding FY 2004.
SUBTOTAL CURRENT BIENNIUM		5.2	11.4	13.6	
NEW RESPONSIBILITY- FUTURE BIENNIUM					
Child Welfare Integration	DFS	0.0	0.0	TBD	Pending Legislative Appropriations Bill- Phased-in Schedule Recommended.
TOTAL STATE IMPACTS TRANSFERRED ACTIVITY		65.4	73.0	75.8	

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