

APRIL 14, 1969

55th SESSION

The meeting was called to order by Chairman R. Young at 11:16 AM. in the Ways and Means Room.

Present: R. Young, Howard, Glaser, Ashworth, Close, F. Young, Jacobsen, Webb

Absent: Bowler

Chancellor Neil Humphrey and Mr. Perry Thomas were present to speak on the University of Nevada's request for additional money for the Nevada Southern Land Foundation.

Chairman Young read a letter from the Fiscal Analyst, Bob Bruce stating that the University of Nevada has retained \$1,008,044 of General Fund money during the six year period of 1963 to 1968.

The University has expended \$775,579 of the \$1,008,044, leaving an unspent balance of \$232,465. The balance of the Unappropriated Surplus-General University Operations at June 30, 1968 in the amount of \$232,465 should be reverted to the General Fund.

Mr. Bruce's letter stated that if the Legislature desires to approve the past action of the University of having spent the \$775,579 and in retaining the unspent balance of \$232,465, the suggested language as shown in Exhibit C of the copies passed out to Committee members.

Mr. Earl Oliver, Deputy Fiscal Analyst stated that this would go into the General Appropriation Act.

Mr. Gene Phelps, Budget Division commented that the Budget Office is in agreement with this solution.

Mr. Webb moved that we do incorporate this in the Appropriation Act. Mr. Frank Young seconded the motion. Motion passed unanimously.

Mr. Thomas commented on the situation of the Land Foundation at the University of Nevada - Las Vegas. He said that quite a bit of land was bought at auctions, on two year options, etc. We now have \$17,700,000 in bonds and can't buy any more. Mr. Thomas is asking that we try and restore the original Budget of \$1,000,000 in land acquisitions. It would be more comfortable if we had more money to work with, he commented. There is a difference of \$409,000 between what the Legislature gave and what they asked for. Mr. Thomas also commented that whatever help the state gives it comes back to them for many years.

Mr. Phelps stated that the Salary of the Classified position of State Health Officer has been changed - \$26,000 the first year and \$28,000 the second.

Chairman R. Young read a bill Which relates to the compensation of certain State Employees who should carry over \$20,000 per year.

Mr. Glaser moved that this bill be introduced by the Ways and Means Committee.

Mr. Jacobsen seconded the motion.

Motion passed unanimously.

Mr. Webb moved that the Ways and Means Committee introduce the bill which Proposes substantial amendments to Public School State Financial Support Formula; requires school districts to pay employers' contributions to Public Employees' Retirement Fund and be reported out with a DO PASS.

Mr. Jacobsen seconded the motion.

Motion passed unanimously.

Mr. Webb felt we should give a not of Encouragement to Neil Humphrey in his management of D.R.I. in the future.

Mr. Webb noted that he will read the Press Release on the School Bill this afternoon in the Assembly and a copy of it will be placed on each of the Legislators desk.

Mr. Howard stated that the Colorado River Commissioners' salary was set at \$22,080 and the Senate Finance Committee has set it back to \$20,000.

Mr. Ashworth moved we concur with Senate Finance at \$20,000 and establish a Secretarial position at \$15,000.

Mr. Jacobsen seconded the motion.

Motion passed unanimously.

Mr. Oliver distributed copies of the Consolidated Bond and Interest Redemption Fund. Total appropriation required for 1969-70 is \$1460,799 and for 1970-71 the total is \$1943,747. The appropriation in the Governor's Budget is \$1393,549 for 1969-70 and \$1721,527 for 1970-71. A difference of \$67,250 in the first year and \$222,220 in the second year.

Mr. Ashworth moved we approve the Fund.

Mr. Webb seconded the motion.

Motion passed unanimously.

Meeting adjourned at 12:00

RUSSELL W. McDONALD
DIRECTOR

FRANK W. DAYKIN
DEPUTY DIRECTOR

STATE OF NEVADA
LEGISLATIVE COUNSEL BUREAU
ROOM 45, CAPITOL BUILDING
CARSON CITY, NEVADA 89701

April 9, 1969

Ways and Means Secretary

April 14,

FISCAL AND AUDITING DIVISION
ROBERT E. BRUCE
Fiscal Analyst

LEGAL DIVISION
RUSSELL W. McDONALD
Legislative Counsel

RESEARCH DIVISION
ARTHUR J. PALMER, Jr.
Research Director

Mr. Russell W. McDonald
Legislative Counsel
Room 45, Capitol Building
Carson City, Nevada

Dear Mr. McDonald:

We have prepared two statements which summarize all of the transactions in the University of Nevada's "Unappropriated Surplus - General University Operations" account from July 1, 1962 to June 30, 1968. These statements are as follows:

Exhibit A - Analysis of Unappropriated Surplus
(A summary of the activity as it was reflected
in the University's annual financial statements)

Exhibit B - Analysis of Adjusted Unappropriated Surplus
(A summary of the activity according to the
year of occurrence.)

It appears that the University has retained \$1,008,044 of General Fund money during this six year period computed as follows:

| | | |
|------------------------------------------------|----------------|--------------------|
| Balance July 1, 1962 (Exhibit B) | | \$ 279,449 |
| Net revenues retained | \$ 252,299 | |
| Over budgeted amounts of expenditures retained | 481,948 | |
| Net miscellaneous adjustments | <u>(5,652)</u> | <u>728,595</u> |
| Total General Fund Money Retained | | <u>\$1,008,044</u> |

The University has expended \$775,579 of the \$1,008,044, leaving an unspent balance of \$232,465. In view of a legal opinion prepared for us by Mr. Frank Daykin, we believe that the balance of the Unappropriated Surplus - General University Operations at June 30, 1968, in the amount of \$232,465 should be reverted to the General Fund. A copy of the legal opinion is attached.

If the legislature desires to approve the past action of the University of having spent the \$775,579 and in retaining the unspent balance of \$232,465, the

Mr. McDonald
Page 2

suggested additional language as shown in EXHIBIT C, Item 1, should be considered.

If the legislature desires to allow the University to retain unspent funds in the future, the suggested language as shown in EXHIBIT C, Item 2, should be considered.

I do not believe that the legislature is aware of this problem.

If you consider this matter to qualify under the regulations as set forth under NRS 218.880, please advise me, and I will act accordingly.

Respectfully submitted,



Robert E. Bruce, C.P.A.
Fiscal Analyst

REB:nc
Attachments

STATE OF NEVADA
UNIVERSITY OF NEVADA
ANALYSIS OF UNAPPROPRIATED SURPLUS
GENERAL UNIVERSITY OPERATIONS ACCOUNT
FOR THE FISCAL YEARS ENDED JUNE 30, 1963, 1964, 1965, 1966, 1967, AND 1968 (1)

EXHIBIT A

| | FISCAL YEAR ENDED JUNE 30 | | | | | | |
|----------------------------------------------------------|---------------------------|-------------------|-------------------|-------------------|------------------|-------------------|-------------------|
| | <u>1963</u> | <u>1964</u> | <u>1965</u> | <u>1966</u> | <u>1967</u> | <u>1968</u> | <u>Totals</u> |
| <u>BEGINNING BALANCE, JULY 1</u> | <u>\$ 262,131</u> | <u>\$ 182,667</u> | <u>\$ 224,065</u> | <u>\$ 457,900</u> | <u>\$ 68,191</u> | <u>\$ 72,930</u> | <u>\$ 262,131</u> |
| <u>ADDITIONS</u> | | | | | | | |
| Unexpended Funds From Prior Year's Work Program | \$ 17,318 | \$ 116,905 | \$ 115,820 | \$ 30,868 | \$ -- | \$ -- | \$ 280,911 |
| Actual Revenues Received In Excess Of Estimated Revenues | -- | 140,781 | 222,075 | -- | 12,047 | 65,012 | 439,915 |
| Amount Of Alloted Expenses In Excess Of Actual Expenses | -- | -- | -- | 123,883 | 28 | 94,444 | 218,355 |
| Adjustments To Prior Year's Operations And Miscellaneous | 824 | 2,712 | -- | 2,129 | -- | 79 | 5,744 |
| TOTAL ADDITIONS | <u>\$ 18,142</u> | <u>\$ 260,398</u> | <u>\$ 337,895</u> | <u>\$ 156,880</u> | <u>\$ 12,075</u> | <u>\$ 159,535</u> | <u>\$ 944,925</u> |
| <u>REDUCTIONS</u> | | | | | | | |
| Funds Used To Finance Operations | \$ 51,168 | \$ 219,000 | \$ 100,000 | \$ 405,411 | \$ -- | \$ -- | \$ 775,579 |
| Estimated Revenue In Excess Of Actual Revenue | 46,438 | -- | -- | 141,178 | -- | -- | 187,616 |
| Adjustments To Prior Year's Operations And Miscellaneous | -- | -- | 4,060 | -- | 7,336 | -- | 11,396 |
| | <u>\$ 97,606</u> | <u>\$ 219,000</u> | <u>\$ 104,060</u> | <u>\$ 546,589</u> | <u>\$ 7,336</u> | <u>\$ --</u> | <u>\$ 974,591</u> |
| <u>ENDING BALANCE, JUNE 30</u> | <u>\$ 182,667</u> | <u>\$ 224,065</u> | <u>\$ 457,900</u> | <u>\$ 68,191</u> | <u>\$ 72,930</u> | <u>\$ 232,465</u> | <u>\$ 232,465</u> |

(1) Source of data. University of Nevada's annual financial reports

STATE OF NEVADA
UNIVERSITY OF NEVADA
ANALYSIS OF ADJUSTED UNAPPROPRIATED SURPLUS
GENERAL UNIVERSITY OPERATION ACCOUNT
FOR THE FISCAL YEARS ENDED JUNE 30, 1963, 1964, 1965, 1966, 1967, AND 1968 (1)

EXHIBIT B

| | FISCAL YEAR ENDED JUNE 30 | | | | | | |
|----------------------------------------------------------|---------------------------|------------|------------|------------|-----------|------------|------------|
| | 1963 | 1964 | 1965 | 1966 | 1967 | 1968 | Totals |
| <u>BEGINNING BALANCE, JULY 1</u> | \$ 279,449 | \$ 299,572 | \$ 339,885 | \$ 488,768 | \$ 68,191 | \$ 72,930 | \$ 279,449 |
| <u>ADDITIONS</u> | | | | | | | |
| Actual Revenues Received In Excess Of Estimated Revenues | \$ -- | \$ 140,781 | \$ 222,075 | \$ -- | \$ 12,047 | \$ 65,012 | \$ 439,915 |
| Amount Of Alloted Expenses In Excess Of Actual Expenses | 116,905 | 115,820 | 30,868 | 123,883 | 28 | 94,444 | 481,948 |
| Adjustments To Prior Year's Operations And Miscellaneous | 824 | 2,712 | -- | 2,129 | -- | 79 | 5,744 |
| TOTAL | \$ 117,729 | \$ 259,313 | \$ 252,943 | \$ 126,012 | \$ 12,075 | \$ 159,535 | \$ 927,607 |
| <u>REDUCTIONS</u> | | | | | | | |
| Funds Used To Finance Operations | \$ 51,168 | \$ 219,000 | \$ 100,000 | \$ 405,411 | \$ -- | \$ -- | \$ 775,579 |
| Estimated Revenue In Excess Of Actual Revenues | 46,438 | -- | -- | 141,178 | -- | -- | 187,616 |
| Adjustments To Prior Year's Operations and Miscellaneous | -- | -- | 4,060 | -- | 7,336 | -- | 11,396 |
| | \$ 97,606 | \$ 219,000 | \$ 104,060 | \$ 546,589 | \$ 7,336 | \$ -- | \$ 974,591 |
| <u>ENDING BALANCE, JUNE 30</u> | \$ 299,572 | \$ 339,885 | \$ 488,768 | \$ 68,191 | \$ 72,930 | \$ 232,465 | \$ 232,465 |

(1) Source of data. University of Nevada's annual financial reports.

Dear Bob:

Pursuant to our conversation with Neil Humphrey:

1. The following would be an appropriate paragraph to insert in subsection 2 of each of the sections of the 1969 general appropriation act corresponding to sections 50 and 51 of the 1967 act:

"(c) The University of Nevada by section _____ of this act, such unexpended balance shall not revert to the general fund but shall be placed in the University of Nevada unappropriated surplus fund account pursuant to section _____ of this act."

2. The following would be an appropriate section to be added at the end of the 1969 general appropriation act:

"Sec. _____ Chapter 396 of NRS is hereby amended by adding thereto a new section which shall read as follows:

1. The University of Nevada unappropriated surplus fund account is hereby created. This fund account shall consist of:
 - (a) All moneys appropriated prior to the effective date of this act for the support of the University of Nevada which have not reverted to the general fund in the state treasury but have been retained by the University of Nevada in an unappropriated surplus account; and
 - (b) All moneys which may be placed in such account pursuant to this act.
2. In any fiscal years, moneys in the University of Nevada unappropriated surplus fund account may be expended to the extent that such expenditure, plus all other expenditures by the University of Nevada during that fiscal year, does not exceed the sum of the amounts respectively:
 - (a) Appropriated for the support of the University of Nevada for that fiscal year; and
 - (b) Authorized to be expended by the University of Nevada from nonappropriated funds during that fiscal year.

RUSSELL W. McDONALD
DIRECTOR

FRANK W. DAYKIN
DEPUTY DIRECTOR

STATE OF NEVADA
LEGISLATIVE COUNSEL BUREAU
ROOM 45, CAPITOL BUILDING
CARSON CITY, NEVADA 89701

FISCAL AND AUDITING DIVISION
ROBERT E. BRUCE,
Fiscal Analyst

LEGAL DIVISION
RUSSELL W. McDONALD,
Legislative Counsel

RESEARCH DIVISION
J. E. SPRINGMEYER,
Research Director

March 17, 1969

Mr. Robert E. Bruce, Fiscal Analyst
Capitol Building
Carson City, Nevada 89701

Dear Bob:

You have requested an opinion concerning the propriety of the retention in an "Unappropriated Surplus Account" of \$159,456 appropriated or authorized for expenditure but not spent by the University of Nevada during the fiscal year ended June 30, 1968. The relevant constitutional provision is section 6 of article 11, which reads:

In addition to other means provided for the support and maintenance of said university and common schools, the legislature shall provide for their support and maintenance by direct legislative appropriation from the general fund, upon the presentation of budgets in the manner provided by law.

The last phrase clearly precludes any general exemption of the university from the state budget act. There likewise appears no exception in favor of the university either in the specific language of the appropriation act (chapter 441, Statutes of Nevada 1967) or the authorization act (chapter 440, Statutes of Nevada 1967), or in any section of chapter 396 of NRS which relates to the state university. A specific exception is provided for the university from the provisions of NRS 353.253, which otherwise requires federal and other nonstate subventions to be deposited to work program or holding accounts, and any balance in such an account at the end of the fiscal year to revert to the "major state fund source supporting the agency." The provision of this exception, however, does not require or necessarily justify nonreversion; it simply leaves the situation where it would be if NRS 353.253 did not exist.

The first phrase of the quoted constitutional provision and NRS 396.370, which appropriates the interest from specific funds to the university, both imply that the land grant sources shall be used first and the general fund appropriation only to

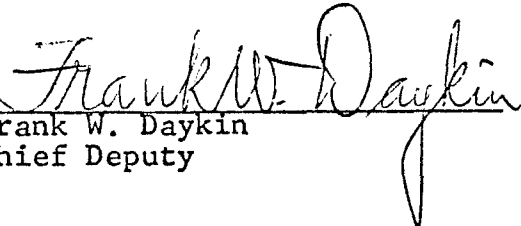
Mr. Robert E. Bruce, Fiscal Analyst
March 17, 1969
Page 2

the extent needed. There is no authority either in article 11 of the constitution or in NRS 396.370 for the university to carry forward money from the sources specially set apart if it has had to call for an additional appropriation from the general fund. Likewise the authorization act is an authorization for "expenditure" and not for carrying forward. These facts appear to preclude any of these from being a lawful source of the transfer to the "Unappropriated Surplus Account."

Because of the implications of the cited constitutional and statutory provisions that appropriations from the general fund are to be the last moneys expended, and because of the specific provision of section 50 of the appropriation act for reversion, it is the opinion of the legislative counsel, upon the facts presented, that the unspent and unencumbered \$159,456 lawfully reverted to the general fund on September 1, 1968.

Very truly yours,

RUSSELL W. McDONALD
Legislative Counsel

By 
Frank W. Daykin
Chief Deputy

FWD:mt

RUSSELL W. McDONALD
DIRECTOR

FRANK W. DAYKIN
DEPUTY DIRECTOR

STATE OF NEVADA
LEGISLATIVE COUNSEL BUREAU
ROOM 45, CAPITOL BUILDING
CARSON CITY, NEVADA 89701

FISCAL AND AUDITING DIVISION
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March 17, 1969

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Capitol Building
Carson City, Nevada 89701

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In addition to other means provided for the support and maintenance of said university and common schools, the legislature shall provide for their support and maintenance by direct legislative appropriation from the general fund, upon the presentation of budgets in the manner provided by law.

The last phrase clearly precludes any general exemption of the university from the state budget act. There likewise appears no exception in favor of the university either in the specific language of the appropriation act (chapter 441, Statutes of Nevada 1967) or the authorization act (chapter 440, Statutes of Nevada 1967), or in any section of chapter 396 of NRS which relates to the state university. A specific exception is provided for the university from the provisions of NRS 353.253, which otherwise requires federal and other nonstate subventions to be deposited to work program or holding accounts, and any balance in such an account at the end of the fiscal year to revert to the "major state fund source supporting the agency." The provision of this exception, however, does not require or necessarily justify nonreversion; it simply leaves the situation where it would be if NRS 353.253 did not exist.

The first phrase of the quoted constitutional provision and NRS 396.370, which appropriates the interest from specific funds to the university, both imply that the land grant sources shall be used first and the general fund appropriation only to

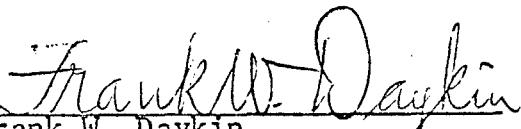
Mr. Robert E. Bruce, Fiscal Analyst
March 17, 1969
Page 2

the extent needed. There is no authority either in article 11 of the constitution or in NRS 396.370 for the university to carry forward money from the sources specially set apart if it has had to call for an additional appropriation from the general fund. Likewise the authorization act is an authorization for "expenditure" and not for carrying forward. These facts appear to preclude any of these from being a lawful source of the transfer to the "Unappropriated Surplus Account."

Because of the implications of the cited constitutional and statutory provisions that appropriations from the general fund are to be the last moneys expended, and because of the specific provision of section 50 of the appropriation act for reversion, it is the opinion of the legislative counsel, upon the facts presented, that the unspent and unencumbered \$159,456 lawfully reverted to the general fund on September 1, 1968.

Very truly yours,

RUSSELL W. McDONALD
Legislative Counsel

By 
Frank W. Daykin
Chief Deputy

FWD:mt

A.B. 650

Delete line 43 to 49 page 3 of AB 650
and insert the following:

A final apportionment shall be computed as soon as practicable after the close of the school year, based upon the actual average daily attendance for said year as defined for apportionment purposes at the beginning of said year.

If any final apportionment exceeds the total of quarterly apportionments paid during the year, a final additional apportionment will be made forthwith. If any final apportionment is less than the total of quarterly apportionments paid during the year, the amount of over-payment will be deducted from the first apportionment for the ensuing year.

PROPOSED CHANGES TO
THE BASIC SUPPORT GUARANTEE
ESTABLISHED FOR EACH OF THE
SEVERAL SCHOOL DISTRICTS IN THE STATE

EXHIBIT A

| <u>COUNTIES</u> | <u>Current Formula</u> | <u>Equivalent Best Three Months</u> | <u>Increase Proposed</u> | <u>80% 1st Year</u> | <u>Retirement Needs</u> | <u>1969-70 Totals</u> | <u>1970-71 Totals</u> |
|-----------------|----------------------------|---------------------------------------------|------------------------------|-------------------------|-----------------------------|---------------------------|---------------------------|
| Churchill | \$ 511 | \$ 504 | \$ 54 | \$ 43 | \$ 32 | \$ 579 | \$ 590 |
| Clark | 474 | 467 | 53 | 42 | 30 | 539 | 550 |
| Douglas | 475 | 468 | 90 | 72 | 32 | 572 | 590 |
| Elko | 494 | 487 | 90 | 72 | 34 | 593 | 611 |
| Esmeralda | 1,101 | 1,086 | 99 | 79 | 58 | 1,223 | 1,243 |
| Eureka | 712 | 702 | 172 | 138 | 50 | 890 | 924 |
| Humboldt | 500 | 493 | 111 | 89 | 31 | 613 | 635 |
| Lander | 513 | 506 | 108 | 86 | 34 | 626 | 648 |
| Lincoln | 664 | 655 | 107 | 86 | 36 | 777 | 798 |
| Lyon | 507 | 500 | 83 | 66 | 34 | 600 | 617 |
| Mineral | 514 | 507 | 44 | 35 | 33 | 575 | 584 |
| Nye | 543 | 535 | 124 | 99 | 32 | 666 | 691 |
| Ormsby | 513 | 506 | 63 | 50 | 30 | 586 | 599 |
| Pershing | 517 | 510 | 75 | 60 | 36 | 606 | 621 |
| Storey | 642 | 633 | 335 | 268 | 45 | 946 | 1,013 |
| Washoe | 477 | 470 | 58 | 46 | 31 | 547 | 559 |
| White Pine | 530 | 523 | 76 | 61 | 32 | 616 | 631 |

SUMMARY OF GENERAL FUND
APPROPRIATION REQUIREMENT
UNDER PROPOSED CHANGES TO
SCHOOL DISTRICTS BASIC SUPPORT GUARANTEE

| <u>NEED</u> | <u>1969-70</u> | <u>1970-71</u> |
|-------------------------------------------------------|---------------------|---------------------|
| Estimated Highest Three Months A.D.A. | 116,000 | 123,000 |
| Proposed Basic Support Guarantee | | |
| Per Pupil | \$ 556 | \$ 567.50 |
| Resulting Basic Support Requirement | \$64,496,000 | \$69,802,500 |
| Deduct Estimated Local Funds Available | | |
| .007 Times Estimated Assessed | | |
| Valuation | 11,963,000 | 12,682,000 |
| Estimated 1% Local School Support Tax | 14,200,000 | 15,500,000 |
| Total Estimated Local Funds Available | <u>\$26,163,000</u> | <u>\$28,182,000</u> |
| Resulting State Basic Support Requirement | <u>\$38,333,000</u> | <u>\$41,620,500</u> |
| <u>FINANCING</u> | | |
| General Fund Appropriation Required (1) | \$36,927,000 | \$40,131,500 |
| Out-State 1% Tax | 750,000 | 800,000 |
| Land Leases and Interest Receipts | 656,000 | 689,000 |
| Total Funds Available | <u>\$38,333,000</u> | <u>\$41,620,500</u> |
| Executive Budget Recommended Appropriation (1) | <u>\$35,777,000</u> | <u>\$38,013,000</u> |
| Additional General Fund Appropriation Requirement (1) | <u>\$ 1,150,000</u> | <u>\$ 2,118,500</u> |

| | | |
|-------------|----------|------|
| | Initials | Date |
| Prepared By | | |
| Approved By | | |

CONSOLIDATED BOND & INTEREST REDEMPTION

FUND
1969-71

| | (1) | (2) | (3) | (4) | (5) | (6) |
|-------------------------------------------------|------------------|-----------------|--------------|------------------|-----------------|--------------|
| | <u>1969-70</u> | | | <u>1970-71</u> | | |
| | <u>PRINCIPAL</u> | <u>INTEREST</u> | <u>TOTAL</u> | <u>PRINCIPAL</u> | <u>INTEREST</u> | <u>TOTAL</u> |
| 1 <u>FUNDS REQUIRED FOR</u> | | | | | | |
| 2 <u>EXISTING DEBT</u> | \$ 928000 | \$ 353049 | \$ 1281049 | \$ 928000 | \$ 324152 | \$ 1252152 |
| 3 | | | | | | |
| 4 | | | | | | |
| 5 <u>FUNDS REQUIRED FOR</u> | | | | | | |
| 6 <u>NEW- 1969 G.O. BONDS</u> | | | | | | |
| 7 \$6,500,000, 20 YEAR, | | | | | | |
| 8 5 1/2 % | — | 178750 | 178750 | 342000 | 348095 | 690095 |
| 9 | | | | | | |
| 10 | | | | | | |
| 11 | \$ 928000 | \$ 531799 | \$ 1459799 | \$ 1270000 | \$ 672247 | \$ 1942247 |
| 12 | | | | | | |
| 13 <u>BOND SERVICE FEES</u> | | | 1000 | | | 1500 |
| 14 | | | | | | |
| 15 <u>TOTAL APPROPRIATION REQUIRED</u> | | | \$ 1460799 | | | \$ 1943747 |
| 16 | | | | | | |
| 17 | | | | | | |
| 18 <u>APPROPRIATION - PER GOVERNOR'S BUDGET</u> | | | 1393549 | | | 1721527 |
| 19 | | | | | | |
| 20 | | | \$ 67250 | | | \$ 222220 |
| 21 | | | | | | |
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