

A Balanced Plan for Growth:

A Budget for the New Nevada

Summary

A working group of conservative Assembly People and Constitutional Officers, led by Majority Whip Jim Wheeler and Controller Ron Knecht, have been working tirelessly for the last few months on creating a budget that will espouse the principles of the Republican Party and the overall constituency of Nevada.

This comprehensive budget proposal takes a balanced approach using both revenue enhancement and spending restraint to arrive at a reasonable total spending figure of \$6.92 billion. This figure is midway between the Economic Forum's revenue projections and the Governor's recommendations. The proposal is a working document that will require additional vetting through the legislative process in order to determine the best methods for filling a remaining budget gap of \$46.3 million, although it is possible that existing proposals have understated revenues due to conservative assumptions.

This proposal seeks to support the Governor's recommended budget by funding, to the extent possible, the spending increases proposed by the Governor. This is done by prioritizing program needs and increasing local control over spending. It secures the key values of the Governor's proposed budget while avoiding divisive and destructive tax increases.

Expenditures – This budget:

- Funds Governor Sandoval's proposals for new measures to improve K-12 education to the greatest extent possible.
- By utilizing block grants, makes better use of existing and proposed new categorical spending for K-12 education. Block grants allow savings, while still providing significant increases in overall spending in areas where the Governor has identified the need for increased spending.
- Gives local school districts the flexibility to meet the unique needs of every school by tailoring expenditures toward the specific needs of each classroom.
- Carefully increases or restrains the Governor's recommended expenditures based on a careful examination of prior trends versus current requests at the individual account level.
- Maintains undergraduate and community college programs, and includes additional funding for community colleges that provide essential technical training.
- Provides for the projected caseload expansion in Medicaid, but controls costs by temporarily suspending most rate increases for provider reimbursements.
- Preserves the Governor's proposed technology enhancements and facilities maintenance, much of which has been deferred over the past six years.

Revenues -- This budget:

- Uses the best of the revenue measures proposed by Gov. Sandoval over his tenure as governor in order to fund the operations of the State.
- Eschews new/increased taxes on businesses and individuals to enhance Nevada's status as a desirable place to live and work and provide a basis for compromise and a consensus budget.
- Allows the so-called "sunset" taxes to sunset as scheduled in order to restore stability and predictability to Nevada's economic climate.

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- Extends the prepayment of mining taxes and suspension of certain deductions for the calculation of the Net Proceeds of Minerals tax.
- Holds employer contributions to employee pensions constant at current rates and requires all employees to contribute to their own retirements. It redirects \$334 million in projected savings from this measure as a revenue source for public education.

Introduction

In his January 2015 State of the State address, Gov. Brian Sandoval outlined a bold vision for a “new Nevada.” The new Nevada would become a leader in academic achievement in its schools and prepare future generations to succeed and thrive in an increasingly competitive and dynamic global economy. At the same time, the new Nevada would continue to diversify its own economy by growing new, high-tech industries at which the students exiting Nevada’s new, cutting-edge schools would become employed. Gov. Sandoval outlined a vision in which Nevada would become more resistant to the types of economic downturns that have plagued the Silver State in recent years by building industrial sectors less dependent on disposable income than those on which Nevada has traditionally relied.

The Governor’s enthusiasm for this vision was contagious, and his enthusiasm is shared by every Republican in Nevada.

After much discussion and careful deliberation, we, as fellow Republicans, offer a series of recommendations designed to improve the effectiveness of his plans in order to provide a more certain pathway for achieving the very vision he outlined to the Legislature.

At the center of this comprehensive budget proposal lies a pathway for improving the very element that Gov. Sandoval identified as being so critical for the success of the new Nevada: the academic achievement of our children. We provide a mechanism that allows education dollars to be allocated toward their highest and best use within each school so administrators can cater to the unique needs of every classroom. By doing so, we allow existing resources to be deployed more cost effectively, even as we simultaneously infuse \$50 million in *new* money into our classrooms.

A primary virtue of developing an educated and talented workforce is that it positions the next generation of Nevadans to not simply staff the firms launched by others, but to develop an entire spectrum of native-born enterprises. Armed with the talent, skills, and foresight to become successful entrepreneurs in their own right, it is our aim to position the next generation of Nevadans to not just follow, but rather lead the world into a new era of global prosperity. Thirty years from now, we anticipate the most innovative and sought-after brands in the world to have found their genesis in Nevada—at the hands of today’s students. It is in pursuit of that vision that we lay this foundation.

This foundation rests not only on developing the talents of our children, but also on ensuring them prosperity and opportunity by reviving economic growth. To do so, we must make Nevada the most attractive business climate in the world. If we fail in this, our children will take their talents to places where they are better able to succeed. We must not penalize success; we must instead teach our children that we value their success. We must also offer an inviting climate that will attract the most talented and ambitious individuals from around the world to relocate to Nevada to pursue their dreams.

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For these reasons, we must limit the burdens we place on success and allow high-achieving individuals to keep the reward of their own labors. We have thus made a conscious decision to eschew all new forms of taxation on businesses or individuals and to maintain a stable, predictable tax structure that will safeguard our economic dynamism and encourage our children to achieve their full potential.

We believe it is not only possible to accomplish our goals using Nevada's existing revenue base, but we feel strongly that it is our responsibility to do so.

The voters of Nevada have given Republicans a mandate to govern and improve the quality of our schools without raising taxes. In 2014, the most popular choice on the ballot was opposition to a new business tax based on gross receipts for which the proceeds were intended to be directed to education. Opposition to the measure received broad, bipartisan support and Republicans are aware that they benefitted electorally from the popularity of that opposition. Question 3 drew so many voters to oppose the imposition of a new tax that it failed by a margin of nearly four-to-one.

Fortunately, we have been able to draw heavily from the many constructive proposals offered by Gov. Brian Sandoval over the past four years. Key revenue planks of this budget proposal all originated in his first Executive Budget. We have updated these recommendations and refined them to pass judicial muster.

Our proposal also allows for more than \$20 million in new spending on technology upgrades and facilities maintenance that have been deferred over the past several budget cycles.

We agree with Gov. Sandoval's current recommendation to eliminate furloughs for state workers. We deeply value the work ethic and commitment demonstrated by our state workers over the past six years as they helped to alleviate the state's financial difficulties by agreeing to furloughs and believe the time has now come to end that practice.

In the following sections, we outline our proposed changes within each functional area and conclude with a comprehensive budget proposal with detail at the individual account level.

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Overview

Legislatively Approved Spending, FY12 – FY15				
	FY12	FY13	FY14	FY15
Elected Officials	\$95,745,355	\$97,937,668	\$99,986,261	\$101,350,272
Finance & Administration	\$41,046,726	\$40,981,174	\$39,332,807	\$52,966,226
Higher Education	\$473,255,848	\$473,257,970	\$479,590,988	\$491,663,228
K-12 Education	\$1,151,272,994	\$1,177,015,140	\$1,286,393,103	\$1,261,243,105
Other Education	\$549,977	\$341,135	\$1,364,681	\$1,413,969
<i>Subtotal Education</i>	<i>\$1,625,078,819</i>	<i>\$1,650,614,245</i>	<i>\$1,767,348,772</i>	<i>\$1,754,320,302</i>
Commerce & Industry	\$45,818,310	\$34,075,265	\$47,374,019	\$47,753,576
Human Services	\$979,134,087	\$958,585,228	\$1,005,147,981	\$1,046,498,292
Public Safety	\$291,160,994	\$290,842,405	\$289,673,219	\$289,421,829

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Infrastructure	\$22,677,521	\$22,802,159	\$23,532,139	\$20,934,254	This budget proposal recommends
Special Purpose Agencies	\$4,065,233	\$4,044,884	\$5,225,781	\$5,231,491	
Total	\$3,104,727,045	\$3,099,883,028	\$3,277,620,979	\$3,318,476,242	

mends \$6.92 billion in General Fund spending over the 2015-2017 biennium. This amount represents a modest 5.0 percent increase over the legislatively approved amount of \$6.60 billion for the 2013-2015 biennium.¹ However, it would be an 11.6 percent increase over the legislatively approved budget for the 2011-2013 biennium,² increasing overall per capita spending. (Nevada’s population has grown only 5.7 percent in that same time)

This recommendation is \$391.4 million less than the Governor’s recommended budget of \$7.31 Billion over the 2015-2017 biennium. The Governor’s recommended budget would represent a 17.9 percent increase over the legislatively approved budget for the 2011-2013 biennium. Further, it would amount to a 25.3 percent increase over the governor’s recommended budget of \$5.84 billion for the 2011-2013 biennium.

The Balanced Plan for Growth limits the growth in state spending by basing many line-item recommendations on the governor’s recommendations for the 2011-2013 biennium, allowing for increases equal to the growth in population plus inflation. It also returns education spending that currently occurs outside of the General Fund using temporary revenues back to the General Fund. In 2009, the 75th Legislature approved a temporary increase of 0.35 percent in the Local School Support Tax, a statewide component of the sales tax that flows directly to state Distributive School Account without passing through the General Fund. Due to the pending expiration of this tax increase on June 30, 2015, the Balanced Plan for Growth makes an offsetting appropriation of \$389.2 million from the General Fund to the Distributive School Account.

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The Balanced Plan for Growth allows all temporary tax hikes approved by the 75th Legislature to expire as planned and does not impose any new taxes. It is balanced through a variety of mechanisms, including:

- Continuation of local property tax diversions first approved by the 75th Legislature and recommended by Gov. Sandoval in his 2011-2013 Executive Budget;
- Extending the requirement for prepayment of mining taxes;
- Continuing the elimination of health and industrial insurance premium deductions for the purposes of calculating the Net Proceeds of Minerals tax liability;
- Holding constant employer contributions to health insurance and retirement;
- Requiring all employees of the political subdivisions of this state to contribute toward their own retirement accounts in an amount at least equal to the employer contribution;
- Closing certain programs and sweeping reserve accounts

Recommended Budgets, FY16 – FY17				
	Gov Rec: FY16	Gov Rec: FY17	BPfG Rec: FY16	BPfG Rec: FY17
Elected Officials	\$126,003,810	\$129,417,800	\$114,153,463	\$118,785,113
Finance & Administration	\$44,411,481	\$42,180,534	\$35,587,371	\$34,957,445
Higher Education	\$527,440,099	\$536,863,566	\$503,123,921	\$491,555,727
K-12 Education	\$1,414,200,191	\$1,467,452,698	\$1,430,425,820	\$1,405,880,123
Other Education	\$304,254	\$309,064	\$304,254	\$309,064
<i>Subtotal Education</i>	<i>\$1,941,944,544</i>	<i>\$2,004,625,328</i>	<i>\$1,933,853,995</i>	<i>\$1,897,744,914</i>
Commerce & Industry	\$73,966,167	\$53,948,508	\$36,759,174	\$37,557,682
Human Services	\$1,048,476,426	\$1,141,825,952	\$989,354,039	\$1,049,045,292
Public Safety	\$312,655,870	\$319,049,104	\$301,422,353	\$308,184,882
Infrastructure	\$32,447,016	\$31,563,985	\$27,348,073	\$23,138,134
Special Purpose Agencies	\$5,621,567	\$6,015,271	\$7,394,909	\$7,468,613
Total	\$3,585,526,881	\$3,728,626,482	\$3,445,873,377	\$3,476,882,074

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General Fund Spending by Department				
Department	Governor's Recommendation		Plan for Growth	
	FY16	FY17	FY16	FY17
Adjutant General	\$4,088,298	\$4,201,420	\$4,030,474	\$4,143,596
Attorney General's Office	\$18,526,332	\$17,367,063	\$15,002,218	\$15,317,867
Colorado River Commission	\$0	\$0	\$0	\$0
Commission on Ethics	\$163,865	\$162,472	\$163,865	\$162,472
Commission on Mineral Resources	\$0	\$0	\$0	\$0
Peace Officer's Standards	\$0	\$0	\$0	\$0
Commission on Post Sec Education	\$304,254	\$309,064	\$304,254	\$309,064
Controller's Office	\$6,363,454	\$4,789,907	\$6,038,144	\$4,667,787
Deferred Compensation	\$0	\$0	\$0	\$0
Dept. of Administration	\$14,414,516	\$12,470,385	\$7,910,290	\$6,684,772
Dept. of Agriculture	\$3,570,305	\$3,490,446	\$2,162,874	\$2,129,970
Dept. of Business & Industry	\$1,786,833	\$2,250,538	\$1,651,319	\$1,681,926
Dept. of Cons & Nat Resources	\$29,887,055	\$29,334,586	\$26,820,045	\$22,606,522
Dept. of Corrections	\$259,477,639	\$264,586,176	\$257,018,735	\$262,981,053
Dept. of Education	\$1,413,800,191	\$1,467,452,698	\$1,430,025,820	\$1,405,880,123
Dept. of Employment, Training & Rehab	\$5,576,052	\$5,694,463	\$4,933,671	\$4,991,405
Dept. of Health & Human Services	\$1,042,900,374	\$1,136,131,489	\$984,420,368	\$1,044,053,887
DMV	\$29,719	\$30,078	\$29,719	\$30,078
Dept. of Public Safety	\$53,148,512	\$54,432,850	\$44,373,899	\$45,173,751
Dept. of Taxation	\$29,996,965	\$29,710,149	\$27,677,080	\$28,272,673
Dept. of Tourism & Cultural Affairs	\$3,603,143	\$3,761,938	\$2,893,178	\$3,063,493
Dept. of Transportation	\$0	\$0	\$0	\$0
Dept. of Veterans Services	\$1,533,269	\$1,813,851	\$1,533,269	\$1,813,851
Dept. of Wildlife	\$728,795	\$718,233	\$528,028	\$531,612
Gaming Control Board	\$30,542,040	\$30,936,237	\$27,325,109	\$27,913,127
Governor's Office	\$11,255,166	\$12,850,027	\$7,479,756	\$7,639,330
GOED	\$34,463,846	\$13,509,349	\$2,726,694	\$2,769,167
Judicial Branch	\$36,672,101	\$38,518,898	\$36,376,640	\$38,030,846
Judicial Discipline Commission	\$837,860	\$792,436	\$737,622	\$753,495
Legislative Counsel Bureau	\$31,356,836	\$30,898,693	\$30,553,511	\$30,898,693
Lt. Governor's Office	\$552,817	\$587,758	\$502,763	\$512,818
Nevada System of Higher Education	\$526,323,488	\$535,736,286	\$502,007,310	\$490,428,447
Public Employee Benefits	\$0	\$0	\$0	\$0
Public Employee Retirement	\$0	\$0	\$0	\$0
Public Utility Commission	\$0	\$0	\$0	\$0
Secretary of State's Office	\$19,798,815	\$23,030,548	\$16,822,379	\$20,381,806
Silver State Health Insurance Exchange	\$0	\$0	\$0	\$0
State Charter School Authority	\$400,000	\$0	\$400,000	\$0
Tahoe Regional Planning Agency	\$1,831,166	\$1,511,166	\$1,831,166	\$1,511,166
Treasurer's Office	\$476,564	\$419,998	\$476,564	\$419,998
WICHE	\$1,116,611	\$1,127,280	\$1,116,611	\$1,127,280
Total	\$3,585,526,881	\$3,728,626,482	\$3,445,873,377	\$3,476,882,074

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K-12 Education

At the center of the Balanced Plan for Growth is a strategy for dramatically improving the performance of pupils in Nevada's K-12 education system. The Balanced Plan accomplishes this both by allocating new resources and also by allocating existing resources more effectively.

As recommended by Gov. Sandoval in his 2011-2013 Executive Budget, the Balanced Plan creates a Student Achievement Block Grant and moves all existing categorical spending into the block grant. This includes appropriations currently supporting class-size reduction, full-day kindergarten, professional development, early childhood education, career and technical education, and many others. The block grant allows school administrators to decide what the needs are at each individual school and to allocate these resources in proportion to those needs for any of the approved programs.

In addition, the Student Achievement Block Grant permits funds to be expended on any new categorical program recommended by Gov. Sandoval in the 2015-2017 Executive Budget, as well as on a program of teacher merit pay to support the Fund for Master Teachers.³

A key point of flexibility in the Balanced Plan for Growth is that it allows school administrators to reallocate dollars currently used for relatively cost-ineffective programs toward relatively more cost-effective programs and to tailor those decisions toward the unique needs of every school. A growing academic literature, for instance, now finds that class-size reduction programs produce few positive results relative to the large expenditures required to sustain these programs.⁴ The Student Achievement Block Grant would allow school administrators to use the \$350 million currently allocated for this program for alternative methods of improving student achievement if they find this literature convincing.

In addition to offering this flexibility, the Balanced Plan for Growth allocates an additional \$50 million in *new* money to support the Student Achievement Block Grant.

In total, the Balanced Plan for Growth recommends \$2.84 billion in General Fund appropriations to support K-12 education, including \$389.2 million in appropriations intended to offset the loss of revenues from an expiring temporary increase in the Local School Support Tax. By comparison, the Executive Budget proposes to spend \$2.88 billion on K-12 education through the general fund and the work program for the 2013-2015 biennium amounts to \$2.55 billion.

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Student Achievement Block Grant		
Existing Categorical, Rolled into Block Grant	FY16	FY17
Class Size Reduction	\$171,993,055	\$178,228,810
Full-Day Kindergarten	\$34,592,136	\$39,411,406
Regional Professional Development Programs	\$7,560,948	\$7,560,948
ELL - Zoom Schools	\$23,453,000	\$23,453,000
ELL - Zoom Schools Rurals	\$1,497,000	\$1,497,000
Full-Day Kindergarten Portable Classrooms	\$0	\$0
Kindergarten Class-Size Reduction	\$24,347,106	\$24,834,048
Ed Tech Hardware	\$1,837,241	\$1,837,241
Ed Tech KLVX	\$392,329	\$0
Jobs for America's Graduates	\$750,000	\$750,000
Vocational Student Org	\$106,998	\$106,998
Peer Mediation	\$0	\$0
Early Childhood Education	\$3,338,875	\$3,338,875
Special Elementary Counseling	\$850,000	\$850,000
School Library Media Specialist	\$18,798	\$18,798
Project GAIN	\$44,583	\$44,583
Teacher Certification	\$49,285	\$49,285
Counselor Certification	\$668,741	\$668,741
Speech Pathologists Increment	\$526,784	\$526,784
CTE Programs	\$3,343,822	\$3,343,822
Total Existing	\$275,370,701	\$286,520,339
Recommended Increase	\$25,000,000	\$25,000,000
Total Recommended	\$300,370,701	\$311,520,339

Additional Approved Expenditures Through Block Grant

Read by 3
 Social Workers Grants to Schools
 College and Career Readiness
 Charter School Harbor Master Fund
 NV Ready 21
 NV Ready 21 WAN Incentive
 Underperforming Schools Turnaround
 Victory Schools
 Master Teachers*

* Program created by AB 378.

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Higher Education

The Balanced Plan for Growth holds most decision units within the Nevada System of Higher Education harmless at FY15 levels, including all support to undergraduate programs at the University of Nevada and the University of Nevada, Las Vegas as well as community colleges. In fact, support for Western Nevada College increases by \$5.0 million over the governor's recommendations, while support for Great Basin College increases \$5.5 million over the governor's recommendations. The Plan also retains the governor's recommendation to fund a new medical school at the University of Nevada, Las Vegas.

In all, the Balanced Plan recommends \$992 million for the support of public higher education during the 2015-2017 biennium. This figure is substantially larger than Gov. Sandoval's recommended budget for the 2011-2013 biennium of \$742 million, and it would even represent an increase over the legislatively approved budget for the 2013-2015 biennium of \$971 million.

Health and Human Services

Enrollments in federal entitlement programs such as Medicaid, Temporary Assistance to Needy Families, and the Supplemental Nutrition Assistance Program continue to increase six years after the end of economic recession. Although federal funds support most of these programs, entitlements continue to be a key driver in state budgets.

Medicaid, in particular, has grown to become the second largest expenditure in the Nevada state budget. Although eligibility expansion has more highly leveraged the use of federal dollars to support the program, the number of Medicaid enrollments has nearly doubled from about 300,000 in early 2013 to almost 600,000 today. While much of the cost of Medicaid expansion is currently covered by increased federal funding, we need to plan ahead for the 2017-2019 biennium when this federal support will begin to decline.

The Balanced Plan for Growth meets Nevada's current obligations to cover all eligible beneficiaries of Medicaid, consistent with the Governor's recommendations. As one cost-control measure, the Balanced Plan proposes to hold provider reimbursements constant at current rates. This measure saves \$60 million over the Governor's recommendations for the 2015-2016 biennium.

Revenue Structure

The Balanced Plan for Growth is not dependent on any new revenue source and allows all expiring tax increases to expire as planned. To bridge the gap between the \$6.92 billion in proposed spending and the \$6.33 billion in available revenues, as projected by the Economic Forum, the Balanced Plan for Growth restores some previous or expiring measures and creates new, cost-saving innovations.

The Balanced Plan continues the prepayment of mining tax obligations that was first approved by the 76th (2011) Legislature, as well as the temporary elimination of health and industrial insurance premiums as deductions for the purposes of calculating liabilities under the Net Proceeds of Minerals tax.⁵ The continuation of these policies is expected to yield \$31.0 million in FY16.

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The Balanced Plan also proposes the closure of several smaller, nonessential programs and a sweeping of reserve accounts associated with those programs. This change is expected to yield \$38.8 million over the 2015-2017 biennium.

In addition, the Balanced Plan reinstates a diversion of local property taxes to the general fund that began during the 2009-2011 biennium⁶ and was a part of Gov. Sandoval's 2011-2013 Executive Budget. The Governor abandoned the policy in light of the *Clean Water Coalition* ruling, which determined that the State could not tax narrow constituencies in order to support general expenditures. That ruling, however, is inapplicable to this recommendation, because it would require all 17 counties to participate in the transfer. The transfer would be in the amount of 9-cent per \$100 of assessed value, as proposed by Gov. Sandoval in the 2011-2013 Executive Budget. The Balanced Plan concurs with Gov. Sandoval's assessment that the political subdivisions of this state are created for the purpose of helping the state carry out its obligations to citizens. This property tax diversion was estimated during committee hearings in 2011 to infuse \$142 million into the General Fund. To ensure the estimate remains conservative, this figure has been retained for budgeting purposes although it is expected that property tax revenues will have increased since that time.

Finally, the Balanced Plan for Growth recognizes the growing strain that benefits for public employees have placed on public resources. It recommends that employer contributions for employee health insurance be held constant at FY14 rates. This change saves \$6.9 million over the 2015-2017 biennium. Also, the Balanced Plan holds constant all employer contribution rates to the Public Employee Retirement System at the actuarially determined rates for FY15 (13.25 percent of pay for members in the Employee/Employer Paid plan). Any actuarially required increase beyond that rate will be covered by participants in the system. In addition, the Plan requires all employees of the political subdivisions of this state to contribute toward their retirement in an amount at least equal to the employer contribution. Any and all savings realized by any political subdivision as a result of these changes will be deposited into the Distributive School Account for disbursement to local school districts. These deposits will be offset by a reduced General Fund appropriation to the Distributive School Account in the same amount. Using very conservative assumptions, it is estimated that this change will generate \$334 million for the Distributive School Account over the 2015-2017 biennium and that General Fund appropriations will be subsequently reduced by an equivalent amount.

Revenues	FY16	FY17
Economic Forum Projection	\$3,069,593,035	\$3,260,982,435
Fund Sweeps	\$36,432,331	\$2,444,622
Property Tax Diversion (AB 543 - extended to all counties)	\$71,000,000	\$71,000,000
Mining deductions and pre-pay (extend AB 561 and SB 493 from 2011 through FY17)	\$31,011,000	\$0
PERS Savings	\$166,979,534	\$166,979,534
Hold employer contributions to health ins constant	\$9,828,628	\$1,843,949
Total	\$3,375,015,900	\$3,501,406,591

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¹ Legislative Counsel Bureau, Fiscal Analysis Division, 2013 Appropriations Report.

² Legislative Counsel Bureau, Fiscal Analysis Division, 2011 Appropriations Report.

³ Fund to be created by Assembly Bill 378.

⁴ See, e.g., Matthew M. Chingos, “The False Promise of Class-Size Reduction,” The Brookings Institution, April 14, 2011, <http://www.brookings.edu/research/papers/2011/04/14-class-size-chingos>.

⁵ These tax changes began with Assembly Bill 561 and Senate Bill 493 during the 76th Legislature.

⁶ Created by Assembly Bill 543 of the 75th Legislature.