

ANALYSIS OF APPROPRIATIONS

BY THE

1955 LEGISLATURE

AND

Analysis of General Fund Activities

Biennium 1953-1955

BULLETIN No. 26



Nevada Legislative Counsel Bureau

A. N. JACOBSON, Legislative Auditor

CARSON CITY, NEVADA

AUGUST 1955

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NEVADA LEGISLATIVE COUNSEL BUREAU

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The 1955 session of the Nevada Legislature appropriated the sum of \$33,438,567.64 from the following funds:

General Fund	\$ 31,682,509.92
Highway Fund	1,739,190.72
County Gas Tax Fund	<u>16,867.00</u>
Total,	\$ <u>33,438,567.64</u>

The above amounts were appropriated for the following periods:

	<u>For 1953-1955</u> <u>Biennium</u>	<u>For 1955-1957</u> <u>Biennium</u>	<u>Total</u>
General Fund	\$ 2,850,111.48	\$ 28,832,398.44	\$ 31,682,509.92
Highway Fund	352,958.92	1,386,231.80	1,739,190.72
County Gas Tax Fund	<u>-</u>	<u>16,867.00</u>	<u>16,867.00</u>
Totals,	\$ <u>3,203,070.40</u>	\$ <u>30,235,497.24</u>	\$ <u>33,438,567.64</u>

Schedule 1 shows appropriations from the general fund for the 1955-1957 biennium.

ANALYSIS OF APPROPRIATIONS

Schedule 1

	<u>Chap. No.</u>	<u>From</u> <u>General Fund</u>	<u>From</u> <u>Highway Fund</u>	<u>From County</u> <u>Gas Tax Fund</u>
APPROPRIATIONS FOR THE BIENNIUM 1955-1957				
Colorado River Commission	291	\$ 29,500.00		
Dept. of Economic Development	322	95,000.00		
General Appropriation Act	324	27,441,912.44 *	\$ 1,386,231.80	\$ 16,867.00
State Hospital Survey	326	1,500.00		
Lost City Museum	332	12,000.00		
Genoa Fort & Stockade	353	1,500.00		
Tuberculosis Control	394	200,000.00		
Consolidated Bond Interest And Redemption	401	175,000.00		
Purchasing Department Revolving Fund	408	130,000.00		
Aid to Dependent Children	409	241,000.00		
McCarran Memorial Room, Museum	411	50,000.00		
Board of Health Con- tingent Fund	422	66,986.00		
Library - Provisional	430	15,000.00		
Childrens' Home				
Landscaping, etc.	438	13,000.00		
District & Circuit Judges' Salaries	482	360,000.00		
Totals,		<u>\$28,832,398.44</u>	<u>\$ 1,386,231.80</u>	<u>\$ 16,867.00</u>

* See Schedule 3.

ANALYSIS OF APPROPRIATIONS MADE BY
THE 1955 LEGISLATURE

Schedule 2

	<u>Amount</u> <u>Appropriated</u>	<u>From</u> <u>General Fund</u>	<u>From</u> <u>Highway Fund</u>	<u>From County</u> <u>Gas Tax Fund</u>
APPROPRIATIONS				
AVAILABLE PRIOR TO				
<u>June 30, 1955</u>				
Deficiency Approp-				
riations.				
Schedule 9	\$ 170,562.72	\$ 160,894.13	\$ 9,668.59	
Relief Approp-				
riations				
Schedule 10	7,077.68	6,787.35	290.33	
Supplemental Approp-				
riations.				
Schedule 11	1,600.00	1,600.00		
Other Appropriations				
Schedule 12	<u>3,023,830.00</u>	<u>2,680,830.00</u>	<u>343,000.00</u>	
Total Appropriations				
Available prior to				
June 30, 1955	\$ <u>3,203,070.40</u>	\$ 2,850,111.48	\$ 352,958.92	
APPROPRIATIONS FOR				
THE BIENNIUM				
1955-1957	<u>30,235,497.24</u>	<u>28,832,398.44</u>	<u>1,386,231.80</u>	<u>16,867.00</u>
Totals, Schedule 15	\$ <u>33,438,567.64</u>	\$ <u>31,682,509.92</u>	\$ <u>1,739,190.72</u>	\$ <u>16,867.00</u>

GENERAL APPROPRIATION ACT
CHAPTER 324
STATUTES OF NEVADA 1955

Schedule 3

Section 1. The following sums are hereby appropriated from the general fund, except when otherwise specified, for the purposes hereinafter expressed and for the support of the government of the State of Nevada for the two fiscal years beginning July 1, 1955, and ending June 30, 1957.

Sec. 2. The Offices and Mansion of the Governor	
For the support of the office of the governor at Carson City	\$ 86,293.72
For the support of the office of the governor at Las Vegas	8,719.08
For the support of the governor's mansion at Carson City	13,900.00
Sec. 3. The Office of Lieutenant Governor.	
For the support of the office of lieutenant governor	6,705.00
Sec. 4. The Office of Secretary of State	
For the support of the office of secretary of state	104,914.00
Sec. 5. The Office of Attorney General.	
For the support of the office of attorney general	88,995.20
For the defense of suits	5,000.00
Sec. 6. The Office of State Controller	105,805.00
Sec. 7. The Office of State Treasurer	
For the support of the office of state treasurer	73,632.00
Sec. 8. The Office of Inspector of Mines	
For the support of the office of inspector of mines	70,016.00
Sec. 9. The Office of Surveyor General and Ex Officio Land Register	
For the support of the office of surveyor general and ex officio land register	35,491.00
Sec. 10. State Board of Fire Control.	
For the support of the state board of fire control	13,995.00
For fire protection	50,000.00
Sec. 11. Supreme Court of Nevada.	
For the support of the supreme court of Nevada	154,181.00
Sec. 12. Adjutant General and the Nevada National Guard.	
For the support of the office of the adjutant general and the Nevada national guard	102,817.00
Sec. 13. Superintendent of Banks.	
For the support of the office of superintendent of banks	65,964.00
Sec. 14. Director of the Budget.	
For the support of the office of the director of the budget	34,973.00
Sec. 15. State Department of Buildings and Grounds	
For the support of the state department of buildings and grounds in Carson City	334,094.34
For the support of the state department of buildings and grounds in Las Vegas	51,136.00
Sec. 16. Department of Civil Defense	
For the support of the department of civil defense	29,213.00
Sec. 17. The State Engineer	
For the support of the office of the state engineer	143,729.00
Sec. 18. State Cooperative Snow Surveys	
For the support of the state cooperative snow surveys under the direction of the state engineer	3,000.00

Sec. 19.	State Cooperative Stream Measurement	
For the support of the state cooperative stream measurement in cooperation with the state engineer	.....\$	15,000.00
Sec. 20.	Hydrologist, Underground Water.	
For state ground water hydrology under the direction of the state engineer	.....	15,597.00
Sec. 21.	United States Geological Survey and Cooperative Underground Water Investigation.	
For cooperation with the United States geological survey under the direction of the state engineer	.....	27,000.00
Sec. 22.	Columbia Interstate Compact Commission	
For the support of the Columbia interstate compact commission	.....	3,000.00
Sec. 23.	State board of Examiners.	
For the support of the state board of examiners	.....	3,100.00
Sec. 24.	State Board of Finance.	
For the support of the state board of finance	.....	1,614.00
Sec. 25.	Nevada Historical Society.	
For the support of the Nevada historical society	.....	31,371.00
Sec. 26.	Department of Insurance.	
For the support of the department of insurance	.....	91,948.00
Sec. 27.	Nevada Junior Livestock Show Board.	
For the support of the Nevada junior livestock show board	.....	3,000.00
Sec. 28.	The Labor Commissioner.	
For the support of the office of the labor commissioner	.....	50,466.00
Sec. 29.	Apprenticeship Council and State Director of Apprenticeship.	
For the support of the apprenticeship council and the state director of apprenticeship	.....	2,604.00
Sec. 30.	Nevada Legislative Counsel Bureau.	
For the support of the Nevada legislative counsel bureau	.....	86,431.00
Sec. 31.	Nevada State Library.	
For the support of the Nevada state library	.....	123,759.00
Sec. 32.	Nevada State Museum.	
For the support of the Nevada state museum	.....	51,375.20
Sec. 33.	State Park Commission	
For the support of the state park commission	.....	37,828.72
Sec. 34.	State Board of Pardon and Parole Commissioners.	
For the support of the state board of pardon and parole commissioners and for the return of parole violators	.....	82,071.00
Sec. 35.	State Planning Board.	
For the support of the state planning board	.....	58,403.00
Sec. 36.	Public Service Commission of Nevada.	
For the support of the public service commission of Nevada	.....	65,151.86
The following sum is hereby appropriated from the state highway fund for the support of the public service commission of Nevada as authorized by law		..... 96,989.00 *
Sec. 37.	Drivers' License Division of the Public Service Commission of Nevada.	

The following sum is hereby appropriated from the state highway fund for the support of the drivers' license division of the public service commission of Nevada

..... \$ 194,100.80 *

Sec. 38. Nevada Highway Patrol Division of the Public Service Commission of Nevada.

The following sum is hereby appropriated from the state highway fund for the support of the Nevada state highway patrol division of the public service commission of Nevada

..... 687,279.00 *

Sec. 39. Motor Vehicle Division of the Public Service Commission of Nevada.

The following sum is hereby appropriated from the state highway fund for the support of the motor vehicle division of the public service commission of Nevada

..... 245,738.00 *

Sec. 40. Statute Revision Commission.

For the support of the statute revision commission

..... 131,189.00

Sec. 41. Nevada Tax Commission.

For the support of the Nevada tax commission

..... 44,919.00

Sec. 42. Motor Vehicle Fuel and County Gasoline Tax Administration: Nevada Tax Commission.

The following sum is hereby appropriated from the state highway fund for administration of the gasoline tax, special fuel tax, and county gasoline tax by the Nevada tax commission

..... 84,565.00 *

The following sum is hereby appropriated from the county gas tax fund for the administration of the gasoline tax and county gasoline tax by the Nevada tax commission

..... 16,867.00 **

Sec. 43. Liquor and Cigarette Division: Nevada Tax Commission.

For the support of the liquor and cigarette division, Nevada tax commission

..... 47,956.00

Sec. 44. Division of Assessment Standards: Nevada Tax Commission.

For the support of the division of assessment standards, Nevada tax commission

..... 202,995.00

Sec. 45 Veterans' Service Commissioner.

For the support of the offices of veterans' service commissioner and deputy veterans' service commissioner

..... 48,847.40

Sec. 46. Nevada State Children's Home.

For the support of the Nevada state children's home

..... 286,091.00

Sec. 47. Nevada State Hospital.

For the support of the Nevada state hospital

..... 1,053,826.00

Sec. 48. Nevada State Prison.

For the support of the Nevada state prison

..... 771,953.00

Sec. 49. Nevada School of Industry.

For the support of the Nevada school of industry

..... 197,818.00

Sec. 50. Department of Education - Administrative.

For the support of the administrative duties of the department of education

..... 346,342.92

Sec. 51. Miscellaneous Educational Funds.

The following sums are hereby appropriated for the support of:

Aid to high schools	..... \$	717,000.00
Aid to rural schools	.....	5,000.00
Care of deaf, dumb and blind	.....	60,000.00
Public School teachers' retirement	.....	1,102,000.00
Vocational education	.....	195,080.00
Vocational rehabilitation	.....	30,841.00

Sec. 52. Distributive School Fund.

The following sum is appropriated from the general fund to be transferred to the distributive school fund as needed for regular apportionments, relief apportionments, emergency apportionments, and teachers' institute expense

..... 14,413,684.00

Sec. 53. State Board of Health.

The following sums are hereby appropriated for the support of:

Preventive medical services division	.....	119,033.00
Vital statistics division	.....	39,398.00
Public health engineering division	.....	71,045.00
Laboratories division	.....	75,119.00
Dental hygiene division	.....	42,086.00
Crippled children services division	.....	98,918.00
Hospital services division	.....	18,358.00
Mental health division	.....	47,587.00

Sec. 54. State Welfare Department

The following sums are hereby appropriated for the support of:

Administration of the department	.....	375,718.00
Aid to the blind	.....	124,500.00
Child welfare	.....	15,000.00
Old-age assistance	.....	941,803.00

Sec. 55. State Department of Agriculture

The following sums are hereby appropriated for the support of:

State quarantine officer	.....	85,122.00
Insect pest control	.....	15,189.00
Noxious weed control	.....	33,187.00
Predatory animal and rodent control	.....	158,936.00

Sec. 56. Soil Conservation Districts.

For the support of soil conservation districts

..... 900.00

Sec. 57. Advisory Mining Board.

For the support of the advisory mining board

..... 1,600.00

Sec. 58. State Bureau of Mines.

For the support of the state bureau of mines

..... 110,000.00

Sec. 59. University of Nevada

For the support of the University of Nevada

..... 2,861,020.00

Sec. 60. Miscellaneous State Expenses.

The following sums are hereby appropriated for the support of:

Traveling expenses of the district judges to be apportioned by the state board of examiners	.....	16,000.00
Fire insurance premiums	.....	40,000.00
Promotion of uniform laws	.....	500.00
Publication of claims and delinquent corporations lists	.....	3,000.00

State officers' bond premiums	..... \$	6,500.00
Rewards of the governor	.....	1,000.00
Care of G.A.R. cemeteries	.....	600.00
Interest on possible judgments	.....	4,000.00

Sec. 61. State Department of Purchasing.

The following sum is appropriated from the general fund for the use of state department of purchasing for the purchase of certain equipment for various state agencies, bureaus, departments, commissions, and boards, details of which shall be hereafter furnished by the legislative auditor to the state department of purchasing and the state agencies, bureaus, departments, commissions and boards concerned

.....	147,958.00
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The following sum is hereby appropriated from the state highway fund for the use of the state department of purchasing for the purchase of certain equipment for the public service commission of Nevada, details of which shall be hereafter furnished by the legislative auditor to the state department of purchasing and the public service commission of Nevada

.....	74,225.00 *
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The following sum is appropriated from the state highway fund for the use of the state department of purchasing for the purchase of certain equipment for the motor vehicle fuel division of the Nevada tax commission, details of which shall be hereafter furnished by the legislative auditor to the state department of purchasing and the motor vehicle fuel division of the Nevada tax commission

.....	<u>3,335.00 *</u>
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Total appropriations	\$ <u>28,845,011.24</u>
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oOo

From General Fund	\$27,441,912.44
* From Highway Fund	1,386,231.80
** From County Gas Tax Fund	<u>16,867.00</u>
	<u>\$28,845,011.24</u>

As indicated in the foregoing tabulation, the amount appropriated from the General Fund for the biennium 1955-1957 amounts to \$28,832,398.44, as compared with a total of \$20,432,193.97 (see Appendix A for makeup of this figure), appropriated from the General Fund for the 1953-1955 biennium, the latter figure including appropriations amounting to \$1,218,000.00 from the General Fund made by the 1954 Special Session of the Legislature, and \$1,723,205.00 supplemental appropriation by the 1955 Legislature, mentioned in the following paragraph. This indicates an increase of appropriations from the General Fund of \$8,400,205.47 for the biennium 1955-1957 over appropriations from the same fund for biennium 1953-1955.

Total appropriations for education for the biennium 1953-1955, including all functions, and a supplemental appropriation of \$1,723,205.00 made by the 1955 Legislature, amounted to \$11,396,817.05, made up as follows:

Supplemental appropriation made by 1953 Legislature	\$ 2,000,000.00
Supplemental appropriation made by 1954 Special Session of Legislature	1,100,000.00
Supplemental appropriation made by 1955 Legislature	1,723,205.00
Administration	217,146.31
Vocational Education	78,929.38
Vocational Rehabilitation	19,220.00
Aid to rural schools, aid to high schools, care of deaf, dumb and blind, pupil transportation and retirement contributions	1,603,584.00
School Lunch Program	21,396.05
Distributive School Fund	<u>4,633,336.31</u>
Total:	\$ 11,396,817.05

Total appropriations from the General Fund for education for the biennium 1955-1957 amounted to \$16,869,947.92, or an increase in appropriation from the General Fund of \$5,473,130.87, applicable to the biennium 1955-1957 over comparable appropriations from the General Fund for the biennium 1953-1955.

Since the General Fund appropriations to the Distributive School Fund in the general appropriation acts for the two bienniums indicate an increase of \$9,780,347.69, as shown below:

Appropriated to Distributive School Fund for biennium 1955-1957	\$ 14,413,684.00
Appropriated to Distributive School Fund for biennium 1953-1955	<u>4,633,336.31</u>
Increase,	\$ 9,780,347.69

and since such an increase might be misleading to the casual observer, a comparison of all educational appropriations for the two bienniums are set forth as follows:

<u>Appropriations</u>	<u>1953-1955</u>	<u>1955-1957</u>	<u>Increase or Decrease*</u>
Distributive School Fund	\$ 4,633,336.31	\$ 14,413,684.00 **	\$ 9,780,347.69
Supplemental, 1953 Legislature	2,000,000.00	-	2,000,000.00 *

<u>Appropriations (cont).</u>	<u>1953-1955</u>	<u>1955-1957</u>	<u>Increase or Decrease*</u>
Supplemental, 1953			
Special Session	1,100,000.00	-	1,100,000.00 *
Supplemental 1955			
Legislature	<u>1,723,205.00 ***</u>	<u>-</u>	<u>1,723,205.00 *</u>
Total Distributive			
School Fund	\$ 9,456,541.31	\$ 14,413,684.00	\$ 4,957,142.69
Vocational Education	78,929.38	195,080.00	116,150.62
Vocational Rehabilitation	19,220.00	30,841.00	11,621.00
Misc. Aid to rural schools,			
high schools	1,603,584.00	1,884,000.00	280,416.00
School Lunch Program	21,396.05	-	21,396.05 *(1)
Administration	<u>217,146.31</u>	<u>346,342.92</u>	<u>129,196.61</u>
Totals:	\$ 11,396,817.05	\$ 16,869,947.92	\$ 5,473,130.87

(1) Included with Administration, 1955-1957 biennium.

** Includes aid to high schools for second year of biennium.

*** It is estimated that 2/3 of this amount will be used during the 1955-1957 biennium.

At this point, we have found that \$5,473,130.87 of the increase in appropriations of \$8,400,204.47 is the result of increased appropriations to the Department of Education. Other increases, then, amount to \$2,927,073.60. This amount, obviously, results from increases in appropriations to various departments over the 1953-1955 appropriations, together with appropriations for activities not previously provided for. A schedule showing the increase of \$2,927,073.60 follows:

COMPARATIVE STATEMENT OF APPROPRIATIONS FROM
THE GENERAL FUND (OTHER THAN TO DEPARTMENT
OF EDUCATION) FOR THE BIENNIUMS 1953-1955
AND 1955-1957

Schedule 4

	<u>1953-1955</u>	<u>1955-1957</u>	<u>Increase Decrease*</u>
Governor	\$ 80,238.36	\$ 108,912.80	\$ 28,674.44
Lieutenant Governor	2,944.00	6,705.00	3,761.00
Secretary of State	89,484.14	104,914.00	15,429.86
Attorney General	67,309.62	93,995.20	26,685.58
State Controller	91,012.40	105,805.00	14,792.60
State Treasurer	55,978.52	73,632.00	17,653.48
Inspector of Mines	58,730.00	70,016.00	11,286.00
Surveyor General	33,132.95	35,491.00	2,358.05
Board of Fire Control	6,675.90	63,995.00	57,319.10
Adjutant General	70,331.80	102,817.00	32,485.20
Department of Buildings & Grounds	189,209.65	385,230.34	196,020.69
Budget Director	31,336.00	34,973.00	3,637.00
Labor Commissioner	40,179.10	50,466.00	10,286.90

Apprenticeship Council	\$ 2,067.00	\$ 2,604.00	\$ 537.00
Public Service Commission	49,883.00	65,151.86	15,268.86
State Engineer	110,328.27	143,729.00	33,400.73
Cooperative Snow Survey	3,024.00	3,000.00	24.00 *
Cooperative Stream Measurement	13,000.00	15,000.00	2,000.00
Hydrologist Underground Water	15,966.84	15,597.00	369.84 *
Cooperative Geological Survey	22,217.40	27,000.00	4,782.60
State Library	69,808.25	123,759.00	53,950.75
State Planning Board	20,816.00	58,403.00	37,587.00
Superintendent of Banks	52,292.40	65,964.00	13,671.60
State Board of Finance	1,080.00	1,614.00	534.00
State Board of Examiners	2,000.00	3,100.00	1,100.00
Nevada Tax Commission	30,797.45	44,919.00	14,121.55
Liquor & Cigarette Tax Division	45,943.10	47,956.00	2,012.90
Veterans' Service Commissioner	40,282.74	48,847.40	8,564.66
Assessment Standards Division, N. T. C.	150,000.00	202,995.00	52,995.00
Legislative Counsel Bureau	74,256.04	86,431.00	12,174.96
Pardons and Paroles Board	72,570.58	82,071.00	9,500.42
State Museum	35,425.60	51,375.20	15,949.60
Department of Insurance	62,657.77	91,948.00	29,290.23
Historical Society	25,688.68	31,371.00	5,682.32
Supreme Court	123,723.50	154,181.00	30,457.50
Statute Revision Commission	257,122.24	131,189.00	125,933.24 *
Civil Defense	24,764.50	29,213.00	4,448.50
Childrens' Home	317,300.12	286,091.00	31,209.12 *
School of Industry	153,937.00	197,818.00	43,881.00
State Hospital	773,781.11	1,053,826.00	280,044.89
State Prison	658,767.00	771,953.00	113,186.00
Welfare Department	1,176,507.25	1,457,021.00	280,513.75
University of Nevada	2,602,656.00	2,861,020.00	258,364.00
Health Department	328,440.00	511,544.00	183,104.00
Agriculture Department	110,142.00	133,498.00	23,356.00
Soil Conservation	645.00	900.00	255.00
Predatory Animal, Rodent Control	74,000.00	158,936.00	84,936.00
Advisory Mining Board	1,215.64	1,600.00	384.36
Personnel & Pay Survey	14,000.00	-	14,000.00 *
Personnel Department	25,000.00	-	25,000.00 *
Aid to the Blind	102,758.00	- **	102,758.00 *
District Judges' Travel	14,500.00	16,000.00	1,500.00
Civil Air Patrol	3,000.00	-	3,000.00 *
State Officers Bond Premiums	6,500.00	6,500.00	-
Rewards of Governor	1,000.00	1,000.00	-
Publication of Claims, etc.	10,000.00	3,000.00	7,000.00 *
Promotion of Uniform Laws	350.00	500.00	150.00
Care of GAR Cemeteries	600.00	600.00	-
Interest on Possible Judgments	4,000.00	4,000.00	-
Fire Insurance Premiums	42,500.00	40,000.00	2,500.00 *
Junior Livestock Show	3,000.00	3,000.00	-
Colorado River Compact	3,000.00	3,000.00	-
Bureau of Mines	50,000.00	110,000.00	60,000.00
Purchasing Dept. Revolving Fund	30,000.00	130,000.00	100,000.00
State Park Commission	-	37,828.72	37,828.72
Purchasing Dept. Equipment Purchases	-	147,958.00	147,958.00

Colorado River Commission	-	\$ 29,500.00	\$ 29,500.00
Department of Economic Development	-	95,000.00	95,000.00
State Hospital Survey	-	1,500.00	1,500.00
Lost City Museum	\$ 9,000.00	12,000.00	3,000.00
Genoa Fort & Stockade	1,000.00	1,500.00	500.00
Tuberculosis Control	140,000.00	200,000.00	60,000.00
Consolidated Bond Interest & Redemption	135,000.00	175,000.00	40,000.00
Aid to Dependent Children	-	241,000.00	241,000.00
McCarran Memorial Room (Museum)	-	50,000.00	50,000.00
Board of Health Contingent Fund	-	66,986.00	66,986.00
Library-Provisional	-	15,000.00	15,000.00
Childrens' Home Landscaping	-	13,000.00	13,000.00
District & Circuit Judges' Salaries	-	360,000.00	360,000.00
Supreme Court Justices' Salaries	2,500.00	-	2,500.00 *
1954 Special Session Legislature	13,000.00 (1)	-	13,000.00 *
Governor's School Survey	30,000.00 (1)	-	30,000.00 *
Additional Salaries	75,000.00 (1)	-	75,000.00 *
Totals	\$ 9,035,376.92	\$11,962,450.52	\$ 2,927,073.60

** Included in Welfare Department Appropriation for this biennium.

(1) 1954 Special Session Appropriation.

The foregoing has been a review of appropriations made by the 1955 Legislature.

Details of general fund activities, including amounts appropriated by the 1954 Special Session of the Legislature follow:

EXHIBIT A

GENERAL FUND

Transactions

Biennium 1953 - 1955

Balance, July 1, 1953, per Legislative Auditor (See Schedule 2, page 5, Bulletin No. 21)		\$ 5,641,402.62
Revenue for biennium (Schedule 1)		<u>18,407,548.64</u>
		\$ 24,048,951.26
Deduct:		
Appropriations, 1953 Legislature:		
General Appropriation Act	\$ 14,969,488.97	
Special Appropriations, 1953 Legislature, (Schedule 7)	<u>2,521,500.00</u>	\$ 17,490,988.97
Appropriations, 1954 Special Session (Schedule 4)		1,218,000.00
Appropriations by 1955 Legislature, available prior to June 30, 1955:		

Deficiency Appropriations (Schedule 5)	\$ 160,894.13	
Relief Appropriations (Schedule 6)	6,787.35	
Supplemental Appropriation (Schedule 7)	1,600.00	
Other Appropriations (Schedule 8)	<u>2,680,830.00</u>	2,850,111.48
Transfers from General Fund Applicable to 1953-1955 Biennium (Schedule 13)	<u>66,098.63</u>	<u>21,625,199.08</u>
Balance, June 30, 1955		\$ <u>2,423,752.18</u>

To exemplify the difficulty in estimating revenue and expenditures the following figures are submitted:

Actual balance in General Fund, June 30, 1955	\$ 2,423,752.18
Estimated Balance (estimate made in August, 1953)	<u>2,046,630.33</u>
Increase, actual over estimated	\$ <u>377,121.85</u>

The estimated balance on June 30, 1955, as shown above, must, of necessity be subject to any appropriations made by the 1955 legislature available prior to June 30, 1955. Obviously, there is no possibility of estimating what the legislature will appropriate, particularly when the session will convene a year and a half after the estimate is made.

The increase, actual over estimated amounting to \$377,121.85, is arrived at as follows:

Increase in revenues, actual over estimated (Schedule 5A)	\$ 4,118,308.64
Increase in appropriations, a result chiefly of appropriations by 1954 Special Session of the Legislature, and the 1955 Legislature, applicable to the 1953-1955 biennium	3,741,186.79
Increase in balance	\$ <u>377,121.85</u>

While it was known at the time the 1953-1955 estimate of revenue was made that such estimate was conservative, it was not thought that the increase would amount to over \$4,000,000.00.

During the 1955 session of the legislature, it was possible to furnish the Ways and Means and Finance Committees with estimates of revenues adjusted upward from the original estimate. With this information at hand, the additional appropriations made by the 1955 legislature for the 1953-1955 biennium did not exceed the increase in revenues, or, stated in other words, the increased revenue exceeded the appropriations mentioned.

GENERAL FUND
REVENUES
Biennium 1953 - 1955

Schedule 5

	Total for Biennium <u>1953-1955</u>	Biennium <u>1951-1953</u>	Biennium <u>1949-1951</u>
Anti Freeze Permits	\$ 1,600.00	\$ 1,620.00	\$ 2,400.00
Banking Licenses	6,300.00	5,200.00	4,200.00
Building & Loan Licenses	903.16	328.79	460.90
Birth & Death Certificates	8,250.51	6,544.50	4,236.00
Bureau of Certification-Fees	8,907.00	-	-
Childrens' Home-Care of Children	104,333.07	47,989.84	48,832.10
Cigarette Taxes & Licenses	1,718,417.92	1,644,038.37	1,164,120.72
Civil Action Fees	233,623.00	217,371.00	202,198.00
Gambling Taxes	4,980,469.77	3,455,271.62	2,569,886.05
Gaming Licenses	860,060.03	699,931.16	638,797.79
Hoover Dam Revenue	600,000.00	600,000.00	600,000.00
Insurance Licenses	185,030.82	170,898.80	107,464.00
Insurance Examination Fees	11,106.00	8,632.21	-
Insurance Premium Taxes	930,268.65	658,092.38	508,104.28
Liquor Licenses and Taxes	1,638,878.77	1,332,284.43	1,212,423.69
Marriage License Fees	297,876.00	297,945.00	289,497.00
Miscellaneous Sales and Refunds	27,782.10	2,969.69	269.95
Nevada Small Loan Licenses	2,441.17	2,220.75	2,282.00
N.H.M.D. Care of Inmates	123,718.83	93,367.44	71,068.96
Petroleum Products Inspection	18,108.80	27,568.35	4,922.83
Petroleum Wholesale Distributor Licenses	5,460.25	-	-
Pari-Mutual Commissions	47,984.32	-	-
Secretary of State Fees	526,884.57	330,509.91	440,379.72
State Engineer Fees	33,914.54	33,293.96	28,481.01
State Taxes	5,752,067.31	4,792,951.38	3,839,899.05
Supreme Court Fees	3,700.00	2,715.00	3,515.00
Hygiene Lab Fees	-	-	7,489.50
Federal Power Act	1,725.33	1,804.24	1,803.75
Hoisting Engineers' Licenses	71.39	-	459.11
Interest on Post War Reserve Investment	10,500.00	-	-
Mineral Land Lease Receipts	-	-	186,365.31
Sales Tax	3,451.50	-	-
Penalties-Statute Violations	-	-	500.00
Warrant Escheats	3,485.07	-	590.60
	<u>\$18,147,319.88</u>	<u>\$14,433,648.82</u>	<u>\$11,940,647.32</u>
Appropriation Reversions (See Schedule 6 for 1953-1955 Analysis)	<u>260,228.76</u>	<u>422,298.75</u>	<u>314,676.11</u>
	<u>\$18,407,548.64</u>	<u>\$14,855,947.57</u>	<u>\$12,255,323.43</u>

GENERAL FUND REVENUES
1953-1955 Biennium

1955---1957

	Estimated per Executive Budget	Actual	Increase or Decrease*	Estimated per Executive Budget **
Antifreeze Permits	\$ 3,440.00	\$ 1,600.00	\$ 1,840.00*	\$ 1,750.00
Banking Licenses	4,800.00	6,300.00	1,500.00	6,000.00
Boulder Dam	600,000.00	600,000.00	--	600,000.00
Building and Loan	200.00	903.16	703.16	1,000.00
Certificates, Births and Deaths	5,000.00	8,250.51	3,250.51	7,000.00
Cigarette Taxes	1,460,000.00	1,718,417.92	258,417.92	1,700,000.00
Civil Action Fees	180,000.00	233,623.00	53,623.00	200,000.00
Corporation Fees	250,000.00	526,884.57	276,884.57	400,000.00
Childrens' Home-Care	40,000.00	104,333.07	64,333.07	90,000.00
Federal Power Act	900.00	1,725.33	825.33	--
Gambling Tax	3,700,000.00	4,980,469.77	1,280,469.77	10,000,000.00
Gaming Licenses	660,000.00	860,060.03	200,060.03	850,000.00
Insurance Licenses	140,000.00	185,030.82	45,030.82	165,000.00
Insurance Premium Tax	550,000.00	930,268.65	380,268.65	900,000.00
Insurance Examination Fees	7,000.00	11,106.00	4,106.00	10,000.00
Liquor Tax	1,120,000.00	1,638,878.77	518,878.77	1,750,000.00
Marriage Licenses	250,000.00	297,876.00	47,876.00	275,000.00
Miscellaneous Sales & Refunds	1,000.00	27,782.10	26,782.10	3,000.00
Nevada Small Loan Act	--	2,441.17	2,441.17	2,400.00
Nevada State Hospital for Mental Diseases - Care	80,000.00	123,718.83	43,718.83	100,000.00
Petroleum Products Inspection	4,000.00	18,108.80	14,108.80	4,000.00
State Engineers Fees	25,000.00	33,914.54	8,914.54	32,000.00
Supreme Court Fees	2,000.00	3,700.00	1,700.00	9,600.00

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Property Taxes	\$ 5,205,900.00	\$ 5,752,067.31	\$ 546,167.31	\$ 3,850,000.00
Teachers' Certification Fees	--	8,907.00	8,907.00	10,550.00
Petroleum Distributors Licenses	--	5,460.25	5,460.25	5,000.00
Pari-Mutuel Commissions	--	47,984.32	47,984.32	5,000.00
Holsting Engineers' Licenses Fees	--	71.39	71.39	--
Interest on Investments	--	10,500.00	10,500.00	--
Sales Tax	--	3,451.50	3,451.50	12,000,000.00
Warrant Escheats	--	3,485.07	3,485.07	--
Appropriation Reversions	--	260,228.76	260,228.76	--
Insurance, Other	--	--	--	25,000.00
Buildings and Grounds	--	--	--	139,000.00
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Totals	\$ <u>14,289,240.00</u>	\$ <u>18,407,548.64</u>	\$ <u>4,118,308.64</u>	\$ <u>33,141,300.00</u>

** Sales Tax Estimated Revenue not in Executive Budget.
 Gambling Tax Estimated Revenue revised over amount
 shown in Executive Budget.
 Property Taxes not in quoted section of Executive Budget

June - 1955

GENERAL FUND
REVERSIONS
June 30, 1955

Schedule 6

June 30 - Nevada Tax Commission, Assessment Standards Division	\$ 7,029.57
Attorney General	2,974.76
Attorney General-Defending Suits	3,321.05
Board of Finance	590.41
Budget Director	2,042.30
Cigarette and Liquor Tax	1,027.91
State Controller	75.00
Fire Insurance Premiums	9,513.79
Governor's Office	228.16
Insurance Department	1,123.44
Legislative Counsel Bureau	1,797.30
1953 Legislature	8,734.68
1954 Legislature - Special Session	1,369.79
Lieutenant Governor	292.60
Mansion Maintenance	97.96
Nevada Tax Commission	3,125.06
State Planning Board	38.71
Secretary of State	37.28
State Treasurer	165.00
Personnel Survey	54.17
State Officers' Bond Premium	440.00
Publication of State Claims	2,440.55
Supreme Court	29.86
Interest on Possible Judgments	4,000.00
Promotion of Uniform Laws	175.00
Rewards of Governor	1,000.00
State Health Fund	(18.94)
Tuberculosis Control	5,790.32
Division of Preventive Medical Services	1,785.93
Division of Vital Statistics	43.03
Division of Public Health Engineering	29.12
State Hygienic Laboratory	45.61
Health Department Salary Increase	10.00
Crippled Childrens' Services	2,158.51
Dental Health	1,176.33
State Engineer	305.54
Advisory Mining Board	3,441.41
Bureau of Mines	221.29
Cooperative Snow Survey	185.24
Junior Livestock Show Board	.01
Noxious Weed Control	90.98
Insect Pest Control	443.00
Predatory Animal and Rodent Control	7.67
State Quarantine Officer	1,591.14
Underground Water Hydrologist	402.14
Soil Conservation	423.45
Aid to the Blind	22,102.36
Care of Deaf, Dumb and Blind	15,809.68
Childrens' Home	1,522.07

Childrens' Home - Capital Improvements	\$ 306.45
Nevada State Prison	2,102.37
Nevada State Hospital for Mental Diseases	3,368.68
Nevada School of Industry	4,219.60
Hospital Purchase of Real Property	400.00
School of Industry-Capital Improvements	6.82
State Welfare Department	7,099.72
Adjutant General	1,627.74
Apprenticeship Council	301.57
Civil Air Patrol	131.31
Civil Defense	1.12
Labor Commission	346.12
Inspector of Mines	59.29
Parole and Probation	5,805.99
Return of Parole Violators	7,935.18
Public Service Commission	18.21
State Board of Fire Control	.12
Superintendent of Banks	1,474.14
Veterans' Service Commission	946.65
Educational Administration	2,956.56
Library	49.62
Public School Teachers' Retirement	93,315.54
School Lunch Administration	374.74
Vocational Education	2,929.37
Vocational Rehabilitation	10.53
Aid to Rural Schools	(300.00)
University Salary Increase	1,527.33
Buildings and Grounds	10,948.07
Buildings and Grounds-Renovation and Repair	19.50
District Judges' Pension	(.04)
Genoa Fort and Stockade	3.00
Historical Society	148.14
Lost City Museum	485.73
Columbia River Interstate Compact	786.91
Salary - Supplemental Appropriation	1,308.94
Sparks Fire Station	199.50
Nevada State Museum	24.00
Totals	\$ 260,228.76

GENERAL FUND

Appropriations by 1953 Legislature for the
biennium 1953-1955, in addition to the
General Appropriation Act

Predatory Animal and Rodent Control	\$ 74,000.00
Return of Parole Violators-Board of Pardons and Paroles	10,000.00
Tax Commission - Assessment Standards Division	100,000.00
Lost City Museum	9,000.00
Genoa Fort and Stockade	1,000.00
Tuberculosis Control	140,000.00
Tax Commission - Equalization Matching Fund	50,000.00
Consolidated Bond Interest and Redemption	135,000.00
Elementary School Support	2,000,000.00
Supreme Court	<u>2,500.00</u>
Total	\$ <u>2,521,500.00</u>

GENERAL FUND

Appropriations made by 1954 Special Ses-
sion of the Legislature, applicable to the
Biennium 1953-1955

1954 Special Session of Legislature	13,000.00
Department of Education - Special School Apportionment	1,100,000.00
Governor's School Survey	30,000.00
Supplemental Salaries	<u>75,000.00</u>
Total	\$ <u>1,218,000.00</u>

GENERAL FUND

Deficiency Appropriations made
by the 1955 Legislature and
available prior to June 30,
1955

State Controller	\$ 3,075.76
Department of Buildings and Grounds	38,620.17
Secretary of State	926.50
School of Industry	20,000.00
Tuberculosis Control	30,000.00
Nevada State Hospital	61,271.70
State Engineer	5,000.00
Supreme Court	1,000.00
District Judges' Travel	<u>1,000.00</u>
Total	\$ <u>160,894.13</u>

Schedule 10

GENERAL FUND

Relief Appropriations made by 1955
Legislature, and available prior
to June 30, 1955

Relief of Bruce Thompson	\$ 1,252.64
Relief of J. R. Bradley Company	4,485.34
Relief of Janice Carter	500.00
Relief of Buff and Buff Manufacturing Company	28.53
Relief of Key Rock Mining Company	14.58
Relief of Charles T. Bane	6.73
Relief of Joseph Fredericks	150.00
Relief of J. H. Hardie	<u>349.53</u>
Total	\$ <u>6,787.35</u>

Schedule 11

GENERAL FUND

Supplemental Appropriation made by
1955 Legislature, available prior
to June 30, 1955

Attorney General - Salary of stenographer at Las Vegas Office of the Attorney General	\$ <u>1,600.00</u>
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GENERAL FUND

Other Appropriations made by 1955
Legislature, available prior to
June 30, 1955

1955 Legislature	\$ 195,000.00
Capitol Building Sidewalk Repair	8,000.00
Las Vegas State Office Building, Sidewalks and Sprinkler System	7,000.00
Social Security Revolving Fund	2,000.00
Sales Tax Administration	350,000.00
Department of Economic Development	5,000.00
1955 Special School Support	1,703,205.00
Aid to Rural Schools	20,000.00
Capitol Building Fire Escape	3,000.00
Pipeline from Reservoir	28,600.00
State Hospital Repairs	43,825.00
School of Industry Heating Plant	7,500.00
Historical Society - Purchase of C. C. Boak Mineral Collection	2,000.00
Bookkeeping Machine - Controller	3,700.00
California Interstate Compact Commission	30,000.00
University of Nevada Investigation	25,000.00
University of Nevada Heating Plant	45,000.00
Senator McCarran Statue	500.00
State Printer - Printing Equipment	30,000.00
Addition to State Printing Office	40,000.00
National Guard Armories	130,000.00
Ichthyosaur Park	1,500.00
Total,	\$ <u>2,680,830.00</u>

GENERAL FUND

Miscellaneous Transfers from General Fund
Applicable to 1953-1955 Biennium

Advisory Mining Board (Reverted in error previous biennium)	\$ 3,354.37
Personnel Revolving Fund	10,000.00
Governor's Emergency Fund - State Hospital Male Ward Building	2,127.70
Emergency Hay Program	13,500.00
District Judges' Pensions	13,600.02
Supreme Court Justices Pensions	17,516.54
Hospital Construction Adjustment (from Postwar Reserve Funds)	<u>6,000.00</u>
Total,	\$ <u>66,098.63</u>

APPROPRIATIONS AVAILABLE PRIOR TO
JUNE 30, 1955, NOT TRANSFERRED
FROM GENERAL FUND BY CONTROLLER

<u>Appropriated for</u>	<u>1955 Statutes Chapter No.</u>	<u>Amount</u>
Bookkeeping Machine - Controller	115	\$ 3,700.00
California Interstate Compact Commission	153	30,000.00
University of Nevada Investigation	284	25,000.00
University of Nevada Heating Plant	287	45,000.00
McCarran Statue	312	500.00
State Printer - Printing Equipment	351	30,000.00
Addition to State Printing Office	352	40,000.00
National Guard Armories	379	130,000.00
Ichthosaur Park	398	<u>1,500.00</u>
Total		\$ <u>305,700.00</u>

EXHIBIT B

GENERAL FUND

Reconciliation, Controller's Books
with
Legislative Auditor's Statement

Balance, June 30, 1955, per Controller \$ 2,501,787.36 *

Add:

Adjustment to be made by Controller subsequent to June 30, 1955	\$	.02	
Postwar Reserve Fund invested, now a part of General Fund		<u>300,000.00</u>	<u>300,000.02</u>
			\$ 2,801,787.38

Deduct:

Reversions overstate in Controller's balance, above: to be charged back to Appropriation Reversions by Controller subsequent to June 30, 1955	\$	72,335.20	
Transfer from General Fund not made by Controller of appropriations made by 1955 Legislature and available prior to June 30, 1955		<u>305,700.00</u>	<u>378,035.20</u>

Balance, June 30, 1955, per Legislative
Auditor (See Exhibit A) \$ 2,423,752.18

* General Fund Balance, Schedule 3, Controller's Report for June 30, 1955	\$	4,414,489.39
Less Balance General Fund Appropriations, Schedule 4, Controller's Report for June 30, 1955		<u>1,912,702.03</u>
	\$	<u><u>2,501,787.36</u></u>

STATEMENT OF APPROPRIATIONS BY 1955 LEGISLATURE
SHOWING FUNDS FROM WHICH APPROPRIATED

Department, Agency, Purpose, Etc.	Chapter No. 1955 Statutes	Amount	Fund from which Appropriated		
			General Fund	Highway Fund	County Gas Tax Fund
1955 Legislature	1	\$ 150,000.00	150,000.00		
Nevada School of Industry	36	20,000.00	20,000.00		
Tuberculosis Control	72	30,000.00	30,000.00		
Relief of Bruce R. Thompson	73	1,252.64	1,252.64		
Relief of Buff & Buff Mfg. Co.	74	28.53	28.53		
Relief of Key Rock Mining Co.	75	14.58	14.58		
State Hospital	78	61,271.70	61,271.70		
State Engineer	79	5,000.00	5,000.00		
Secretary of State	80	926.50	926.50		
Supreme Court	81	1,000.00	1,000.00		
Attorney General	102	1,600.00	1,600.00		
Bookkeeping Machine - Controller	115	3,700.00	3,700.00		
California Interstate Compact Comm.	153	30,000.00	30,000.00		
1955 Legislature	154	45,000.00	45,000.00		
Relief of Charles T. Bane	170	6.73	6.73		
District Judges' Travel	172	1,000.00	1,000.00		
Department of Buildings & Grounds	186	38,620.17	38,620.17		
Relief of J. H. Hardie	210	349.53	349.53		
Relief of Pat O'Malley	226	290.33		\$ 290.33	
Drivers License Division	227	2,965.00		2,965.00	
Department of Buildings & Grounds	255	1,877.45		1,877.45	
School of Industry Heating Plant	270	7,500.00	7,500.00		
Capitol Sidewalks	271	8,000.00	8,000.00		
U. of N. Investigation	284	25,000.00	25,000.00		
U. of N. Heating Plant	287	45,000.00	45,000.00		
Colorado River Commission	291	29,500.00	29,500.00		

(Continued next page)

Schedule 15 (Cont.)

Public Service Commission	301	\$ 4,826.14		\$ 4,826.14	
Senator McCarran Statue	312	500.00	\$ 500.00		
Landscaping-Las Vegas Office Building	314	7,000.00	7,000.00		
Department of Economic Development	322	5,000.00	5,000.00		
Department of Economic Development	322	95,000.00	95,000.00		
General Appropriation Act	324	28,845,011.24	27,441,912.44	\$ 1,386,231.80	\$ 16,867.00
Boak Mineral Collection	325	2,000.00	2,000.00		
State Hospital Survey	326	1,500.00	1,500.00		
Lost City Museum	332	12,000.00	12,000.00		
State Hospital Repairs	343	43,825.00	43,825.00		
Highway Patrol Checking Station	344	13,000.00		13,000.00	
Pipeline from Reservoir	347	28,600.00	28,600.00		
Relief of J. R. Bradley Co.	350	4,485.34	4,485.34		
State Printer - Printing Equipment	351	30,000.00	30,000.00		
Addition to State Printing Office	352	40,000.00	40,000.00		
Genoa Fort & Stockade	353	1,500.00	1,500.00		
Fire Escape - Capitol Building	358	3,000.00	3,000.00		
National Guard Armories	379	130,000.00	130,000.00		
Relief of Jos. Fredericks	389	150.00	150.00		
State Controller	391	3,075.76	3,075.76		
Relief of Janice Carter	393	500.00	500.00		
Tuberculosis Control	394	200,000.00	200,000.00		
Ichtyosaur Park	398	1,500.00	1,500.00		
Consolidated Bond Interest & Redemption	401	175,000.00	175,000.00		
Purchasing Dept. Revolving Fund	408	130,000.00	130,000.00		
Aid to Dependent Children	409	241,000.00	241,000.00		
McCarran Memorial Room--Museum	411	50,000.00	50,000.00		
Social Security Revolving Fund	420	2,000.00	2,000.00		
Board of Health Contingent Fund	422	66,986.00	66,986.00		
Consolidated Bond Interest & Redemption	423	330,000.00		330,000.00	
Library Provisional	430	15,000.00	15,000.00		
Distributive School Fund	437	1,703,205.00	1,703,205.00		

(Continued on next page)

Schedule 15 (Cont)

Aid to Rural Schools	437	\$ 20,000.00	\$ 20,000.00		
Childrens' Home Landscaping	438	13,000.00	13,000.00		
Sales and Use Tax Administration	441	350,000.00	350,000.00		
District & Circuit Judges' Salaries	482	<u>360,000.00</u>	<u>360,000.00</u>		
Totals		\$ <u>33,438,567.64</u>	\$ <u>31,682,509.92</u>	\$ <u>1,739,190.72</u>	\$ <u>16,867.00</u>

The 1955 Legislature authorized the issuance of bonds totaling \$2,755,000.00. The purposes for which this amount of bonds were authorized is shown on Exhibit "C".

BOND ISSUES AUTHORIZED BY
THE 1955 LEGISLATURE

EXHIBIT "C"

	<u>Chapter No.</u>	<u>Amount</u>
Remodeling Manzanita Hall, University of Nevada	392	\$ 200,000.00
Wings to Agriculture Bldg., etc., University of Nevada	404	470,000.00
Classroom Building, University of Nevada, Las Vegas	400	200,000.00
Ward Building, State Hospital	410	440,000.00
Women's Cell Block, State Prison	434	120,000.00
Heating Plant, Prison	368	75,000.00
Carson City Schools	329	500,000.00
State Office Building, Carson City	424	<u>750,000.00</u>
Total		\$ <u>2,755,000.00</u>

To estimate the balance on hand in the General Fund on June 30, 1957, is a hazardous undertaking, but the following is, we think, a conservative estimate, assuming that no change will be made in the sales and use tax law:

Balance on Hand, June 30, 1955		\$ 2,423,752.18
Estimated Revenue:		
Gambling Taxes	\$ 10,000,000.00	
Sales and Use Tax	12,000,000.00	
Property Taxes	3,850,000.00	
Other Revenues	<u>7,291,300.00</u>	
Total		<u>33,141,300.00</u>
Estimated available		\$ 35,565,052.18
Appropriations by 1955 Legislature for the biennium 1955-1957		<u>28,832,398.44</u>
Estimated Balance, June 30, 1957, before any appropriations effective prior to that date		\$ <u>6,732,653.74</u>
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Appropriated by Legislature, applicable to 1953-1955 biennium (see page 15, "Analysis of Appropriations made by Nevada Legislature, 1953 Session)		APPENDIX "A" \$ 18,643,652.33
Less Appropriation from		
Highway Fund	\$ 1,135,801.00	
Co. Gas Tax Fund	<u>16,862.36</u>	<u>1,152,663.36</u>
		\$ 17,490,988.97
Add Appropriations by 1954 Special Session	1,218,000.00	
Appropriation by 1955 Session for supplemental appropriation to Education	<u>1,723,205.00</u>	<u>2,941,205.00</u>
		\$ 20,432,193.97