

SECTION IV GENERAL FUND APPROPRIATIONS AND TOTAL BUDGET

On January 20, 2003, Governor Kenny Guinn transmitted his 2003-05 Executive Budget to the Seventy-second Nevada Legislature. The budget includes recommendations for a capital improvement program and supplemental appropriations, as well as operating appropriations and authorizations for fiscal years 2003-04 and 2004-05.

The Governor's recommended budget includes over \$4.8 billion in General Fund operating appropriations for the 2003-05 biennium, \$83.7 million in supplemental appropriations, and \$114.0 million to restore certain fund balances, bringing the total recommended General Fund appropriations to over \$5.0 billion. Recommended ongoing (operating) appropriations increase from \$3.80 billion for the 2001-03 biennium to \$4.81 billion, a 26.6 percent increase.

After adjusting for interagency transfers, appropriations and authorizations for new spending for the 2003-05 biennium from all revenue sources totals \$12.0 billion, which compares to the \$10.2 billion approved by the 2001 Legislature. This represents a 17.6 percent increase in total funding recommended for the 2003-05 biennium compared to the amounts approved by the 2001 Legislature for the 2001-03 biennium.

The schedules that follow contain all of the appropriations recommended by the Governor for the 2003-05 biennium. Also included is a "pie chart" which illustrates the proposed distribution of General Fund operating appropriations among the various governmental functions.

Following are summaries and schedules, which reflect the proposed spending in the Governor's budget. Included is a "Source of Funds Summary" which compares the proposed operating appropriations and authorizations for the 2003-05 biennium with the current biennium by funding source, a list of proposed supplemental appropriations for the current year, and the Governor's proposed capital improvement program.

Nevada Legislative Counsel Bureau
Source of Funds Summary
2003 - Fiscal Report

	2001 - 02 Actual	2002 - 03 Work Program	2003 - 04 Governor Recommended	% Change	2004 - 05 Governor Recommended	% Change
CONSTITUTIONAL AGENCIES						
GENERAL FUND	58,926,823	63,312,848	77,334,860	22.15	74,920,379	-3.12
BALANCE FORWARD	11,369,956	44,681,480	36,375,781	-18.59	23,521,086	-35.34
FEDERAL FUND	5,204,545	6,797,798	10,450,849	53.74	5,262,457	-49.65
HIGHWAY FUND	7,500	7,500				
INTER AGENCY TRANSFER	120,053,346	127,895,369	124,503,887	-2.65	129,784,128	4.24
INTERIM FINANCE	249,514					
OTHER FUND	187,481,861	191,783,295	201,224,655	4.92	210,817,800	4.77
TOTAL-CONSTITUTIONAL AGENCIES	383,293,545	434,478,290	449,890,032	3.55	444,305,850	-1.24
Less: INTER AGENCY TRANSFER	120,053,346	127,895,369	124,503,887	-2.65	129,784,128	4.24
NET-CONSTITUTIONAL AGENCIES	263,240,199	306,582,921	325,386,145	6.13	314,521,722	-3.34
FINANCE & ADMINISTRATION						
GENERAL FUND	12,001,509	54,558,706	26,064,637	-52.23	24,876,637	-4.56
BALANCE FORWARD	4,143,405	53,566,676	15,721,823	-70.65	17,983,360	14.38
FEDERAL FUND	1,646,700	1,464,006	1,521,627	3.94	1,521,627	
HIGHWAY FUND	423,290	15,300,387	4,579,865	-70.07	2,246,825	-50.94
INTER AGENCY TRANSFER	81,468,258	86,695,661	103,376,606	19.24	99,443,301	-3.80
OTHER FUND	35,390,825	29,807,543	32,998,426	10.70	34,488,720	4.52
TOTAL-FINANCE & ADMINISTRATION	135,073,987	241,392,979	184,262,984	-23.67	180,560,470	-2.01
Less: INTER AGENCY TRANSFER	81,468,258	86,695,661	103,376,606	19.24	99,443,301	-3.80
NET-FINANCE & ADMINISTRATION	53,605,729	154,697,318	80,886,378	-47.71	81,117,169	.29
EDUCATION						
GENERAL FUND	986,202,116	990,448,357	1,291,237,106	30.37	1,346,899,549	4.31
BALANCE FORWARD	19,104,253	7,978,962	362,383	-95.46	598,853	65.25
FEDERAL FUND	152,026,682	217,922,853	201,716,423	-7.44	205,724,371	1.99
INTER AGENCY TRANSFER	8,695,249	9,563,285	7,636,620	-20.15	8,432,692	10.42
INTERIM FINANCE	10,801,659	15,297,572				
OTHER FUND	288,920,855	308,514,964	308,433,124	-0.03	323,074,833	4.75
TOTAL-EDUCATION	1,465,750,814	1,549,725,993	1,809,385,656	16.76	1,884,730,298	4.16
Less: INTER AGENCY TRANSFER	8,695,249	9,563,285	7,636,620	-20.15	8,432,692	10.42
NET-EDUCATION	1,457,055,565	1,540,162,708	1,801,749,036	16.98	1,876,297,606	4.14

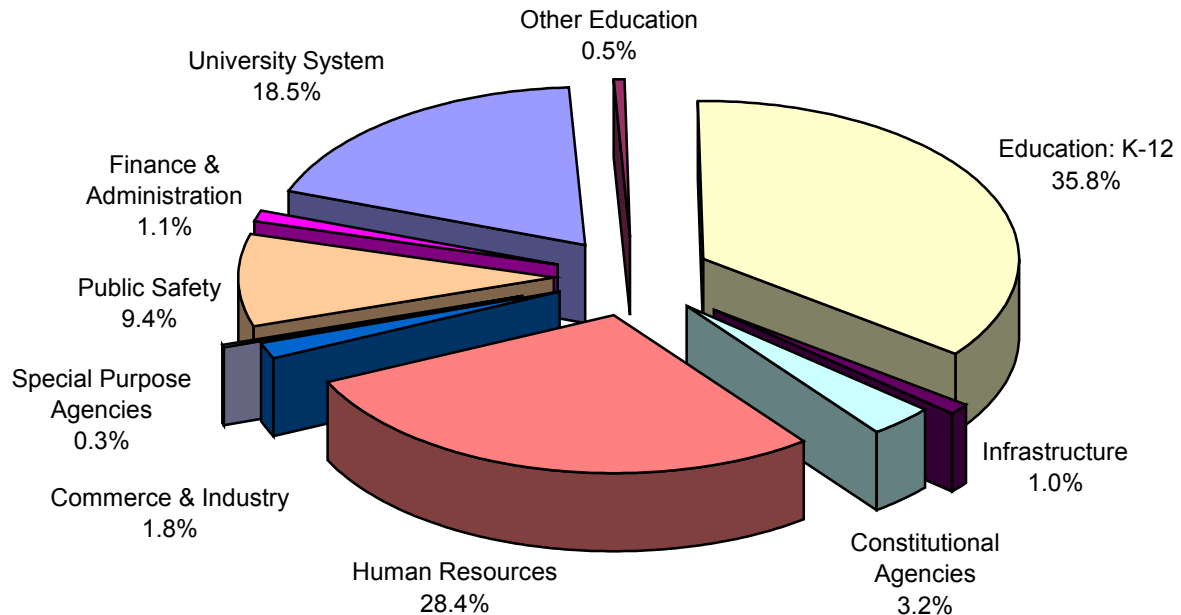
Nevada Legislative Counsel Bureau
Source of Funds Summary
2003 - Fiscal Report

	2001 - 02 Actual	2002 - 03 Work Program	2003 - 04 Governor Recommended	% Change	2004 - 05 Governor Recommended	% Change
HUMAN SERVICES						
GENERAL FUND	488,794,300	542,753,814	654,086,077	20.51	709,987,399	8.55
BALANCE FORWARD	27,980,309	94,958,386	54,804,828	-42.29	49,183,356	-10.26
FEDERAL FUND	771,257,135	875,881,225	950,082,902	8.47	1,005,775,411	5.86
INTER AGENCY TRANSFER	212,133,973	200,098,831	187,996,535	-6.05	198,633,389	5.66
INTERIM FINANCE	901,562	496,343				
OTHER FUND	158,864,031	170,224,654	166,030,183	-2.46	169,318,293	1.98
TOTAL-HUMAN SERVICES	1,659,931,310	1,884,413,253	2,013,000,525	6.82	2,132,897,848	5.96
Less: INTER AGENCY TRANSFER	212,133,973	200,098,831	187,996,535	-6.05	198,633,389	5.66
NET-HUMAN SERVICES	1,447,797,337	1,684,314,422	1,825,003,990	8.35	1,934,264,459	5.99
COMMERCE & INDUSTRY						
GENERAL FUND	38,608,745	39,890,075	43,719,251	9.60	43,576,482	-0.33
BALANCE FORWARD	-614,457	28,251,753	23,904,462	-15.39	28,176,696	17.87
FEDERAL FUND	9,209,154	11,122,712	10,856,360	-2.39	10,831,010	-0.23
HIGHWAY FUND	1,769,398	1,806,299	2,013,052	11.45	2,121,544	5.39
INTER AGENCY TRANSFER	13,792,799	13,610,723	15,622,594	14.78	15,451,808	-1.09
INTERIM FINANCE	3,589	285,392				
OTHER FUND	76,198,091	80,528,009	91,572,052	13.71	90,655,056	-1.00
TOTAL-COMMERCE & INDUSTRY	138,967,319	175,494,963	187,687,771	6.95	190,812,596	1.66
Less: INTER AGENCY TRANSFER	13,792,799	13,610,723	15,622,594	14.78	15,451,808	-1.09
NET-COMMERCE & INDUSTRY	125,174,520	161,884,240	172,065,177	6.29	175,360,788	1.92
PUBLIC SAFETY						
GENERAL FUND	205,626,171	207,387,787	224,146,922	8.08	229,646,595	2.45
BALANCE FORWARD	3,313,580	11,705,159	9,330,678	-20.29	10,357,438	11.00
FEDERAL FUND	17,661,011	26,092,505	15,901,030	-39.06	14,887,481	-6.37
HIGHWAY FUND	77,700,490	94,246,615	115,714,524	22.78	119,529,607	3.30
INTER AGENCY TRANSFER	19,207,408	19,935,878	18,732,828	-6.03	19,012,683	1.49
INTERIM FINANCE	2,002,392					
OTHER FUND	73,034,541	91,146,434	84,768,775	-7.00	87,646,146	3.39
TOTAL-PUBLIC SAFETY	398,545,593	450,514,378	468,594,757	4.01	481,079,950	2.66
Less: INTER AGENCY TRANSFER	19,207,408	19,935,878	18,732,828	-6.03	19,012,683	1.49
NET-PUBLIC SAFETY	379,338,185	430,578,500	449,861,929	4.48	462,067,267	2.71

Nevada Legislative Counsel Bureau
Source of Funds Summary
2003 - Fiscal Report

	2001 - 02 Actual	2002 - 03 Work Program	2003 - 04 Governor Recommended	% Change	2004 - 05 Governor Recommended	% Change
INFRASTRUCTURE						
GENERAL FUND	21,040,653	21,615,919	25,128,718	16.25	24,679,084	-1.79
BALANCE FORWARD	-11,314,316	64,860,825	55,981,844	-13.69	67,011,561	19.70
FEDERAL FUND	184,927,538	237,875,667	226,517,054	-4.78	226,438,203	-.03
HIGHWAY FUND	198,542,847	287,739,363	282,970,102	-1.66	278,413,658	-1.61
INTER AGENCY TRANSFER	13,156,268	12,942,400	14,029,397	8.40	14,959,567	6.63
INTERIM FINANCE	866,688	1,509,500				
OTHER FUND	219,288,534	552,661,254	556,688,562	.73	628,428,146	12.89
TOTAL-INFRASTRUCTURE	626,508,212	1,179,204,928	1,161,315,677	-1.52	1,239,930,219	6.77
Less: INTER AGENCY TRANSFER	13,156,268	12,942,400	14,029,397	8.40	14,959,567	6.63
NET-INFRASTRUCTURE	613,351,944	1,166,262,528	1,147,286,280	-1.63	1,224,970,652	6.77
SPECIAL PURPOSE AGENCIES						
GENERAL FUND	4,471,813	6,452,862	6,477,268	.38	6,927,906	6.96
BALANCE FORWARD	7,438,327	12,389,950	4,599,364	-62.88	10,398,464	126.08
FEDERAL FUND	4,412,425	8,138,274	8,829,117	8.49	8,901,005	.81
INTER AGENCY TRANSFER	134,813,130	171,538,206	192,183,194	12.04	216,837,839	12.83
OTHER FUND	37,844,667	38,362,630	47,911,951	24.89	51,549,816	7.59
TOTAL-SPECIAL PURPOSE AGENCIES	188,980,362	236,881,922	260,000,894	9.76	294,615,030	13.31
Less: INTER AGENCY TRANSFER	134,813,130	171,538,206	192,183,194	12.04	216,837,839	12.83
NET-SPECIAL PURPOSE AGENCIES	54,167,232	65,343,716	67,817,700	3.79	77,777,191	14.69
STATEWIDE SUMMARY:						
GENERAL FUND	1,815,672,130	1,926,420,368	2,348,194,839	21.89	2,461,514,031	4.83
BALANCE FORWARD	61,421,057	318,393,191	201,081,163	-36.85	207,230,814	3.06
FEDERAL FUND	1,146,345,190	1,385,295,040	1,425,875,362	2.93	1,479,341,565	3.75
HIGHWAY FUND	278,443,525	399,100,164	405,277,543	1.55	402,311,634	-.73
INTER AGENCY TRANSFER	603,320,431	642,280,353	664,081,661	3.39	702,555,407	5.79
INTERIM FINANCE	14,825,404	17,588,807				
OTHER FUND	1,077,023,405	1,463,028,783	1,489,627,728	1.82	1,595,978,810	7.14
TOTAL STATEWIDE	4,997,051,142	6,152,106,706	6,534,138,296	6.21	6,848,932,261	4.82
Less: INTER AGENCY TRANSFER	603,320,431	642,280,353	664,081,661	3.39	702,555,407	5.79
NET STATEWIDE	4,393,730,711	5,509,826,353	5,870,056,635	6.54	6,146,376,854	4.71

NEVADA GENERAL FUND APPROPRIATIONS GOVERNOR RECOMMENDS, 2003-05 BIENNIUM



GOVERNOR RECOMMENDS - 2003-05 BIENNIUM

	<u>2003-05 BIENNIUM</u>	<u>% of TOTAL</u>
CONSTITUTIONAL AGENCIES	\$ 152,255,239	3.2%
FINANCE & ADMINISTRATION	\$ 50,941,274	1.1%
EDUCATION:		
UNIVERSITY SYSTEM	\$ 890,735,831	18.5%
KINDERGARTEN TO 12TH GRADE	\$ 1,721,533,598	35.8%
OTHER EDUCATION ¹	\$ 25,867,226	0.5%
SUBTOTAL EDUCATION	\$ 2,638,136,655	54.9%
HUMAN SERVICES	\$ 1,364,073,476	28.4%
COMMERCE & INDUSTRY	\$ 87,295,733	1.8%
PUBLIC SAFETY	\$ 453,793,517	9.4%
INFRASTRUCTURE	\$ 49,807,802	1.0%
SPECIAL PURPOSE AGENCIES	\$ 13,405,174	0.3%
TOTAL	\$ 4,809,708,870	100.0%

¹ Other Education includes Commission on Postsecondary Education, WICHE, and Department of Cultural Affairs

**GENERAL FUND SUPPLEMENTAL APPROPRIATIONS
GOVERNOR RECOMMENDS - 2003 LEGISLATURE
2003-2005 BIENNIUM**

DEPARTMENT/ DIVISION	PURPOSE ¹	EXECUTIVE BUDGET		
		FY 2003	FY 2004	FY 2005
LEGISLATIVE/JUDICIAL				
Supreme Court	Funds court assessment collections deficit	\$500,748		
EDUCATION				
Department of Education	Funds anticipated revenue shortfall (e.g., in-state and out-of-state local school support taxes) in the Distributive School Account	\$71,750,340		
WICHE	Funds position reclassification	\$3,800		
HUMAN SERVICES				
Department of Human Resources	Funds anticipated Health Division maintenance of effort requirement for the Substance Abuse Prevention and Treatment Block Grant	\$38,915		
Department of Human Resources	Funds anticipated shortfall in the Nevada Check-Up budget	\$510,155		
Department of Human Resources	Funds Division of Welfare expenditures for the Electronic Benefits Transfer Program	\$132,437		
Department of Human Resources	Funds State-share of Division of Welfare caseload requirements and cost allocation	\$2,761,305		
Department of Human Resources	Funds State-share of Medicaid caseload requirements and county-match requirements	\$7,313,621		
Department of Human Resources	Funds anticipated revenue shortfall, expenditures for psychiatric services, and expenditures for clinical hours at the Rural Clinics	\$614,729		
COMMERCE AND INDUSTRY				
Department of Business and Industry	Funds Consumer Affairs Division outstanding vendor billings from FY 2002	\$9,238		
Department of Agriculture	Funds Predatory Animal and Rodent Control frozen merit requirements	\$30,648		
INFRASTRUCTURE				
Department of Conservation and Natural Resources	Funds Conservation Districts' anticipated employee and retiree benefit costs	\$3,485		
TOTAL GENERAL FUND SUPPLEMENTAL APPROPRIATIONS		\$83,669,421		

¹ NOTE: "PURPOSE" comments replicate descriptions provided in The Executive Budget, INTRO-18.

**HIGHWAY FUND SUPPLEMENTAL APPROPRIATIONS
GOVERNOR RECOMMENDS - 2003 LEGISLATURE
2003-2005 BIENNIUM**

DEPARTMENT/ DIVISION	PURPOSE ¹	EXECUTIVE BUDGET		
		FY 2003	FY 2004	FY 2005
Department of Motor Vehicles	Funds upgrade and expansion of toll-free telephone system	\$667,590		
Department of Motor Vehicles	Funds payment for disk storage space	\$308,400		
Department of Motor Vehicles	Funds anticipated Hearings Division shortfall salaries and revenue	\$44,200		
Department of Motor Vehicles	Funds Division of Field Services payment associated with Qmatic warranties	\$30,419		
Department of Motor Vehicles	Funds anticipated Field Services Division shortfall in non-State owned building rent	\$66,000		
Department of Motor Vehicles	Funds Compliance Enforcement Division payment for fingerprinting services	\$49,096		
Department of Motor Vehicles	Funds Management Services Division payment for security guards	\$125,925		
TOTAL HIGHWAY FUND SUPPLEMENTAL APPROPRIATIONS		\$1,291,630		

¹ NOTE: "PURPOSE" comments replicate descriptions provided in The Executive Budget, INTRO-18.

**GENERAL FUND APPROPRIATIONS TO RESTORE FUND BALANCES
GOVERNOR RECOMMENDS - 2003 LEGISLATURE
2003-2005 BIENNIUM**

FUND	PURPOSE ¹	EXECUTIVE BUDGET		
		FY 2003	FY 2004	FY 2005
Fund to Stabilize the Operation of State Government	FY 2003 is partial repayment of \$100,000,000 withdrawal and FY 2005 is the final repayment to restore fund balance to \$136,340,970.	\$50,000,000		\$50,000,000
Stale Claims Fund	Restores fund balance to \$2,500,000	\$2,500,000		
Emergency Fund	Restores fund balance to \$400,000	\$400,000		
Interim Finance Contingency Fund	Restores and increases fund balance to \$12,056,532	\$8,092,456		
Statutory Contingency Fund	Restores fund balance to \$3,000,000	\$3,000,000		
TOTAL GENERAL FUND APPROPRIATIONS TO RESTORE FUND BALANCES		\$63,992,456		\$50,000,000

¹ NOTE: "PURPOSE" comments provided by the Budget Office of the Department of Administration.

**HIGHWAY FUND APPROPRIATIONS TO RESTORE FUND BALANCES
GOVERNOR RECOMMENDS - 2003 LEGISLATURE
2003-2005 BIENNIUM**

FUND	PURPOSE ¹	EXECUTIVE BUDGET		
		FY 2003	FY 2004	FY 2005
Interim Finance Contingency Fund	Restores fund balance to \$2,001,576	\$1,889,536		
TOTAL HIGHWAY FUND APPROPRIATIONS TO RESTORE FUND BALANCES		\$1,889,536		

¹ NOTE: "PURPOSE" comments provided by the Budget Office of the Department of Administration.

CAPITAL IMPROVEMENT PROGRAM

The Governor has recommended a Capital Improvement Program (CIP) for the 2003-05 biennium in the amount of \$241,644,634. The 2003 program compares to programs of \$293,689,091 approved by the 2001 Legislature, \$230,824,488 approved by the 1999 Legislature, and \$316,130,678 approved by the 1997 Legislature. The Governor recommends supporting the costs of the 2003 program through the issuance of \$132,053,844 in new General Obligation Bonds and the reallocation of \$37,994,051 in unused General Obligation Bond proceeds or unused authority to issue bonds from the 1999 and 2001 CIP programs. The Governor's recommended program also includes \$25,500,000 in funds provided by the University and Community College System of Nevada (UCCSN), \$22,842,662 in state agency funds, \$17,448,077 in Highway Funds, and \$806,000 in federal funds. Additionally, the Governor recommends funding UCCSN maintenance projects with \$5 million from the Special Higher Education Capital Construction Fund.

The following table provides state funding, other funding, and total funding, with the percentage of each funding source that is recommended to be received by each state agency in the Governor's recommended 2003 Capital Improvement Program:

Agency	Bond Funding	% of Bond Funding	Other Funding	% of Other Funding	Total Funding	% of Total Funding
Univ. & Community College System	\$71,954,055	42.31%	\$30,500,000	42.60%	\$102,454,055	42.40%
Dept. of Human Resources	\$59,067,608	34.74%	\$0	0.00%	\$59,067,608	24.44%
Dept. of Conservation & Natural Resources	\$3,873,855	2.28%	\$14,500,000	20.25%	\$18,373,855	7.60%
Dept. of Administration	\$17,200,394	10.12%	\$520,000	0.73%	\$17,720,394	7.33%
Dept. of Motor Vehicles	\$0	0.00%	\$16,864,772	23.56%	\$16,864,772	6.98%
Dept. of Public Safety	\$7,071,365	4.16%	\$563,305	0.79%	\$7,634,670	3.16%
Dept. of Information Technology	\$0	0.00%	\$6,736,639	9.41%	\$6,736,639	2.79%
Nevada Dept. of Corrections	\$6,400,565	3.76%	\$0	0.00%	\$6,400,565	2.65%
Dept. of Cultural Affairs	\$3,329,332	1.96%	\$0	0.00%	\$3,329,332	1.38%
Department of Agriculture	\$304,658	0.18%	\$1,106,023	1.54%	\$1,410,681	0.58%
Dept. of the Military	\$447,129	0.26%	\$806,000	1.13%	\$1,253,129	0.52%
Office of the Attorney General	\$348,934	0.21%	\$0	0.00%	\$348,934	0.14%
Office of Veterans' Services	\$50,000	0.03%	\$0	0.00%	\$50,000	0.02%
TOTAL ALL PROJECTS	\$170,047,895	100.00%	\$71,596,739	100.00%	\$241,644,634	100.00%

The Governor recommends increasing the property tax rate for debt service from \$0.15 per \$100 of assessed valuation to \$0.16 per \$100 of assessed valuation for each year of the 2003-05 biennium. If additional funding were required, it would be taken from the bond interest and redemption account reserve. According to information contained in the Governor's recommended 2003 CIP program and the State Treasurer's Debt Capacity Report for the

2003-05 biennium, the need for increasing the tax rate for debt service is predicated upon the issuance of bonds according to the following schedule:

FY 2003-04

Capital Improvement Bonds	\$ 35,000,000
Tahoe Environmental Improvement Bonds	\$ 6,000,000
Water Systems Bonds (NRS 349.981)	\$ 6,000,000
Cultural Affairs Bonds (NRS 233C.225)	\$ 2,000,000
Total	\$ 49,000,000

FY 2004-05

Capital Improvement Bonds	\$ 55,050,000
Tahoe Environmental Improvement Bonds	\$ 6,500,000
Water Systems Bonds (NRS 349.981)	\$ 6,000,000
Cultural Affairs Bonds (NRS 233C.225)	\$ 2,000,000
Total	\$69,550,000

FY 2005-06

Capital Improvement Bonds	\$ 77,246,992
Tahoe Environmental Improvement Bonds	\$ 9,000,000
Water Systems Bonds (NRS 349.981)	\$ 5,000,000
Cultural Affairs Bonds (NRS 233C.225)	\$ 2,000,000
Total	\$ 93,246,992

The Office of the State Treasurer computes the bonding capacity as of June 30, 2002, as follows:

State's Estimated Assessed Valuation	\$58,615,825,677
Multiplied by the 2 Percent Constitutional Limit	\$1,172,316,514
Minus the Bonds Outstanding	(\$709,425,000)
Minus the University System Bonds, Including Pavilion Bonds	(\$79,300,000)
Equals the State's Unused Bonding Capacity	\$383,591,514

The following pages present the Governor's recommended CIP program for the 2003-05 biennium.

**GOVERNOR'S RECOMMENDED CIP PROGRAM
FOR THE 2003-05 BIENNIUM**

Project Number	Agency	Location	Project Title	Bond Funding	Other Funding	Other Funding Source	Remarks
CONSTRUCTION PROJECTS							
03-C1	MHDS	Las Vegas	150-bed Psychiatric Hospital at SNAMHS	\$32,238,633			Land acquisition costs for Federal School Land Trust Payment (\$7.9 million) included. Located on the current SNAMHS campus. FF&E deferred.
03-C2	UCCSN	Reno	TMCC Dandini Campus Fire Flow Pump Station Upgrade	\$879,193			1,500 gallon pump station with emergency backup. Necessary to allow TMCC to use the new Student Development Center Addition (CIP 01-C22)
03-C3	UCCSN	Reno	Furnishings, Equipment, and Buildout of TMCC Hi-Tech Center at the Redfield Campus	\$1,646,116			Continuation of CIP 99-C37L.
03-C4	UCCSN	N. Las Vegas	Furnishings and Equipment for the CCSN Cheyenne Campus Telecommunications Building	\$4,000,000			Continuation of CIP 01-C29L.
03-C6	Emergency Management	Carson City	New State Emergency Operations Center	\$7,071,365			29,000 square foot facility located at new National Guard Headquarters Site.
03-C7	Buildings & Grounds	Carson City	Phase II of the Remodel of Building #17 at the Stewart Facility	\$2,760,307			Continuation of CIP 01-C11. The 2001 Legislature approved funding to complete the remodel of the first floor. This project would complete the first floor and remodel all of the second floor.
03-C8	NHP	Las Vegas	Expand Shop and Communications Facilities at New Headquarters Building		\$563,305	Highway Fund	This will complete CIP 99-H1.
03-C9	DMV	N. Las Vegas	New DMV Field Services Office		\$9,425,385	Highway Fund	23,000 square feet. Includes Commercial Driver's License Test Course and training classroom. Replaces Carey facility. Lease expires 12/26/05.
03-C10	DoIT	Carson City	Addition to and Renovation of State Computer Facility		\$5,167,283	Agency Funds	14,400 square foot renovation and addition totaling 11,150 square feet.
03-C11	DoIT	Various	Microwave Renovations on Mountain Top Communications Facilities		\$990,134	Agency Funds	Renovate facilities at Virginia Peak, Montezuma Peak, TV Hill, and Pinetop Peak. Includes equipment shelters, generators, and tower improvements.
03-C12	Division of Wildlife	Various	Phase II of Fish Hatchery Refurbishment Project		\$14,500,000	Bonds Repaid by NDOW	Continuation of CIP 01-C27 (Phase I). Includes Lake Mead, Gallagher and Mason Valley facilities.
03-C13	DoIT	Carson City	Extend State's Communications Backbone to the Stewart Complex		\$507,280	Agency Funds	Combination of fiber and microwave improvements
03-C15	DMV	Reno	Advance Planning and Land Acquisition for New DMV Office in South Reno		\$5,840,523	Highway Fund	Full service office. Will be designed by SPWB staff based on Henderson DMV prototype. Express offices in Reno and Sparks would be closed.
03-C16	Division of Forestry	Carson City	Rehabilitate Western Region Headquarters	\$604,709			Includes upgraded flooring, HVAC systems, paint booth, conference room, and several offices.
03-C17	DCFS	Caliente	New Metal Building for Recreational Use at Caliente Youth Center	\$487,154			3,000 square feet. Replaces existing mobile home. Recreational equipment will be provided by the agency.
03-C18	Agriculture	Sparks	Petroleum Laboratory Addition		\$1,106,023	DMV Pollution Control	Continuation of CIP 99-S4FL. 3,400 square foot addition to Sparks Weights and Measures Facility.

**GOVERNOR'S RECOMMENDED CIP PROGRAM
FOR THE 2003-05 BIENNIUM**

Project Number	Agency	Location	Project Title	Bond Funding	Other Funding	Other Funding Source	Remarks
03-C19	Nevada State Museum	Carson City	Improve ADA Access at Nevada State Museum	\$287,885			Project will include a new entrance and a wheel chair lift.
03-C21	UCCSN	Las Vegas	Construction of Health Sciences Building on West Charleston Campus of CCSN	\$19,807,537	\$500,000	University Funds	Continuation of CIP 01-C21L. 84,000 square feet. FF&E deferred until 2005 session.
03-C22	DMV	Las Vegas	West Flamingo DMV Intersection Payment		\$33,996	Highway Fund	Payment to Clark County for intersection improvements based on contributing traffic flows. Agreement signed as part of CIP 91-C7A.
03-C23	UCCSN	Las Vegas	UNLV Science Engineering and Technology Complex Construction	\$35,488,232	\$25,000,000	University Funds	Continuation of CIP 01-C15. Funding for wiring, furnishings and scientific equipment deferred. 190,000 gross square feet.
03-C50	Buildings & Grounds	Carson City	Lease Purchase State Office Building for the Department of Conservation and Natural Resources	\$3,100,000			120,000 square foot building in the Capitol Complex. Actual construction costs are estimated to be \$16,560,000
03-C51	Buildings & Grounds	Carson City	Lease Purchase State Office Building for the Department of Human Resources	\$10,600,000			120,000 square foot building in the Capitol Complex. Actual construction costs are estimated to be \$16,560,000
03-C52	Cultural Affairs	Virginia City	New Office for Comstock Historic District Commission	\$701,273			4,000 square foot facility. Additional space for the Commission and its collections and exhibit space for Engine #27.
CONSTRUCTION PROJECTS TOTAL				\$119,672,404	\$63,633,929		
MAINTENANCE PROJECTS							
03-M1	B&G	Las Vegas	Repair Exterior Tile at the Grant Sawyer State Office Building	\$316,346			Survey, test and repair tile. Tiles have been breaking loose and falling from the building.
03-M2	B&G	Las Vegas	Repair Exterior Sidewalks at the Grant Sawyer State Office Building	\$67,687			Continuation of CIP 01-M4.
03-M3	B&G	Carson City	Upgrade Electrical Power Distribution System on West Side of Stewart Facility	\$511,364			Mitigates PCB's.
03-M4	B&G	Carson City	Seismic Strengthening of the Capitol Annex	\$443,236			Continuation of CIP 01-C10.
03-M6	SNAMHS	Las Vegas	Provide Secure Egress Area in Building #3A	\$58,622			Enclose the existing southern exterior patio with a secure fencing system and cover.
03-M7	NNAMHS	Sparks	Install Scan Alarm System in Dini-Townsend Psychiatric Hospital	\$402,364			SPWB indicates that there was not sufficient funding for the alarm system in the original budget for this project (CIP 99-C21)
03-M8	Desert Regional Center	Las Vegas	Upgrade Electric Strike Door-Release System in 10 Buildings	\$192,443			Buildings #1300, 1301, 1302, 1303, 1304, 1306, 1307, 1308, 1309, and 1310.
03-M9	Desert Regional Center	Las Vegas	Install Electronic Key-Card Security Door Locking Systems in 13 Buildings	\$515,703			96 Doors
03-M10	Desert Regional Center	Las Vegas	Rehabilitate and Replace Emergency Power Generators	\$196,909			Replace four generators and rehabilitate one generator. Relocate generator in Building #1300 mechanical room.
03-M11	NYTC	Elko	Install Fire Sprinklers in the Multi-Purpose Building	\$84,458			Continuation of CIP 99-M22.

**GOVERNOR'S RECOMMENDED CIP PROGRAM
FOR THE 2003-05 BIENNIUM**

Project Number	Agency	Location	Project Title	Bond Funding	Other Funding	Other Funding Source	Remarks
03-M12	Nevada State Museum	Las Vegas	Deferred Maintenance Projects	\$156,480			Heat and smoke detectors, fire alarm lights, fire suppression equipment on paint spray booth and replace exterior lighting and carpet
03-M13	Ely Railroad Museum	Ely	Replace Wooden Walkways	\$131,292			Replace walkway and dock attached to the Freight Barn with planking. Addresses ADA concerns.
03-M14	Nevada State Museum	Carson City	Replace Existing Asbestos Flooring	\$502,882			Work will be conducted in phases to allow the museum to remain open during construction
03-M16	WSCC	Carson City	Install Two Perimeter Monitoring Cameras	\$56,778			Improve security at northwest corner of facility
03-M17	NNCC	Carson City	Renovate Windows and Showers	\$1,167,109			Improvements have been included in past CIP's but have not been completed due to budget reductions
03-M18	HDSP	Indian Springs	Exercise Area Security Improvements	\$77,154			Divide exercise areas for 8 housing units.
03-M19	SDCC	Indian Springs	Relocate Water Lines Away from Transformers	\$57,182			Units 2, 3 and 6
03-M20	HCC & CCC	Winnemucca & Carlin	Groundwater Protection Projects	\$1,107,981			Dentrification treatment plant at HCC and 2 new monitoring wells at CCC per Nevada Division of Environmental Protection requirements
03-M21	B&G	Carson City	HVAC System Upgrades for the Capitol Building and the Capitol Building Annex	\$560,506			Replace existing chillers and cooling tower
03-M22	B&G	Carson City	HVAC System Upgrades at the State Printing Facility	\$667,902			Replace main air handler, chiller, and controls.
03-M23	B&G	Carson City	Repairs to Stucco at Library and Archives Building	\$47,444			Crack sealing and painting.
03-M24	Division of Forestry	Jean	Replace Floor at Jean Conservation Camp	\$16,694			Administrative building; Vinyl flooring
03-M26	DCFS	Caliente	Renovate Swimming Pool at the Caliente Youth Center	\$308,389			Flatwork, Pool Surface, Mechanical and Electrical
03-M27	DCFS	Caliente	Renovate Heating Systems in Cottages at Caliente Youth Center	\$558,832			Seven Cottages
03-M27A	DCFS	Caliente	Replace Hot Water Tanks in Cottages at Caliente Youth Center	\$321,932			Seven Cottages
03-M28	DCFS	Caliente	Renovate Heating and Cooling Systems for Gymnasium at Caliente Youth Center	\$445,427			Includes Multi-Purpose Room for which funding was provided in CIP 01-M14
03-M30	SNAMHS	Las Vegas	Paint Buildings 1, 2, 3, 3A and 6 at SNAMHS	\$388,908			Patch, repair and paint
03-M31	NNAMHS	Sparks	HVAC & Plumbing System Upgrades for Building #10	\$168,906			Central Kitchen facility
03-M32	DMV	Las Vegas	Install New Counters at East Sahara DMV Office		\$1,125,451	Highway Fund	1995 Legislature approved funding for counter replacement as part of CIP 95-H3
03-M33	Nevada State Museum	Carson City	HVAC System Upgrades	\$333,918			Replace heating and air conditioning units serving the north wing of the museum
03-M34	LCC	Lovelock	Install Water Softeners at Six Housing Units and the Culinary at LCC	\$652,280			To minimize mineral deposits on plumbing fixtures and evaporative coolers.
03-M35	HDSP	Indian Springs	Install Heat Exchanger on Cooling System	\$280,376			Needed to reduce cycling and energy consumption
03-M36	SDCC	Indian Springs	Renovate Cooling Towers at SDCC	\$402,527			Replace one tower and heat exchanger and renovate other tower; Add water treatment system.
03-M37	SDCC	Indian Springs	Repair Condensate Return System at SDCC	\$1,151,819			Replace two condensate return pumps and steam supply lines; Rebuild boiler.

**GOVERNOR'S RECOMMENDED CIP PROGRAM
FOR THE 2003-05 BIENNIUM**

Project Number	Agency	Location	Project Title	Bond Funding	Other Funding	Other Funding Source	Remarks
03-M38	SDCC	Indian Springs	Upgrade Pedestrian Entrance Area at SDCC	\$61,662			Funded by 2001 Legislature but not completed (01-M38) Was previously funded at \$53,727
03-M39	HCC & WCC	Winnemucca & Wells	Install Load Banks on Generators at HCC and WCC	\$198,581			Generators installed as part of CIP 99-M12.
03-M40	PCC	Pioche	Repair Culinary Loading Dock at PCC	\$92,552			Repair or replace the loading dock and eliminate separation from building
03-M41	AG	Carson City	Parking Lot Expansion	\$348,934			Demolish Old Firehouse and replace with parking lot
03-M42	B&G	Carson City	Heating System Upgrades at Stewart Buildings # 12 and #13	\$485,601			Existing system leaks
03-M43	DCFS	Caliente	Demolish and Rebuild Storage Room in the Old Academic Building at Caliente Youth Center	\$66,029			500 square feet
03-M44	DCFS	Caliente	Replace Carpet in Cottages at Caliente Youth Center	\$256,609			30,200 square feet
03-M45	DCFS	Caliente	Replace Old School Carpet at Caliente Youth Center	\$102,851			11,800 square feet
03-M46	DoIT	Carson City	Building Security Enhancements at all DoIT Facilities		\$71,942	Agency Funds	Install card swipe entrance system at Kinkead Building, Curry Street, Moundhouse and Computer facility locations
03-M47	Nevada State Museum	Reno	Upgrade Temperature Controls, Valves and Ventilation Boxes at the Nevada State Museum and Historical Society Building	\$275,170			Current controls are outdated.
03-M48	NSP	Carson City	Construct Weather Enclosure Over Housing Unit 10 Gun Post at NSP	\$178,625			Guard shack to monitor inmate activity in Unit 12 exercise area.
03-M49	NSP	Carson City	Replace Existing Cell Doors in Housing Units at NSP	\$121,003			New doors and jams.
03-M50	B&G	Carson City	Heating System Upgrades at Stewart Buildings #6 and #107	\$153,958			Addition of back-up boilers.
03-M51	B&G	Carson City	Upgrade Temperature Control System in Buildings #6 and #107 at Stewart Facility	\$153,958			Current systems outdated
03-M52	Division of Forestry	Pioche	Expand Shop at Pioche Conservation Camp	\$152,452			Funded by 2001 Legislature but not completed (CIP 01-M9)
03-M53	DMV	Las Vegas	Construct a Commercial Driver's License Course at North Las Vegas Field Office		\$439,417	Highway Fund	Located at new facility requested in CIP 03-C9
03-M54	DCFS	Caliente	Replace Kitchenettes & Appliances - CYC	\$220,384			Replace kitchen cabinets and appliances with heavy duty grade cabinets and appliances
03-M55	MHDS	Las Vegas	Upgrade Air Handlers Admin Building - SNAMHS	\$671,636			Administration Building
03-M56	MHDS	Las Vegas	Replace Carpet and Tile - SNAMHS	\$508,098			Replace interior tile and carpet in various buildings; 86,100 SF
03-M57	MHDS	Las Vegas	Remodel Bathrooms - SNAMHS	\$736,160			Buildings 1, 2, 3 and 3A; Approximately 50 bathrooms and shower room facilities
03-M58	MHDS	Sparks	HVAC System Upgrades - NNAMHS	\$880,863			NNAMHS Building 9 - Adolescent Services
03-M59	MHDS	Sparks	HVAC System Upgrades - NNAMHS	\$880,863			NNAMHS Building 4 - Outpatient Services

**GOVERNOR'S RECOMMENDED CIP PROGRAM
FOR THE 2003-05 BIENNIUM**

Project Number	Agency	Location	Project Title	Bond Funding	Other Funding	Other Funding Source	Remarks
03-M60	MHDS	Sparks	Building 3 and 4 Renovations - NNAMHS	\$2,608,163			Outpatient services buildings - 34,669 GSF; windows, flooring, ceilings, restrooms included
03-M61	MHDS	Sparks	HVAC Upgrades - NNAMHS	\$425,843			Administration Building - Building 1 - First Floor
03-M62	MHDS	Sparks	HVAC Upgrades - NNAMHS	\$401,824			Administration Building - Building 1 - Front/West Wing
03-M63	MHDS	Sparks	Renovate Central Kitchen - NNAMHS	\$792,971			Upgrade interior finishes, equipment, evaluate elevator, plus other misc. items
03-M64	MHDS	Sparks	Remodel Kitchen, Replace Equipment, Upgrade Floor and Add An ADA Bathroom at Lakes Crossing	\$803,318			Kitchen remodel to meet health and sanitation codes; planter removed for safety concerns
03-M65	MHDS	Las Vegas	Hot Water System Rehabilitation in Residences - DRC	\$306,241			Replace domestic hot water loop, replace and add hot water tanks and replace mixing valves
03-M66	MHDS	Las Vegas	Rehab Food Services Facility, Building 4 - DRC	\$1,178,205			HVAC, Electrical, Plumbing, Kitchen Equipment, ADA Upgrades and site improvements
03-M67	Cultural Affairs	Carson City	Repair Exterior of Nevada State Museum	\$653,475			Repair windows, gutters, sandstone and composition shingle roof; painting included
03-M68	Cultural Affairs	Overton	Remove Asbestos and Replace Flooring - Lost City Museum	\$239,513			Lost City Museum and Residence - 12,000 SF; Exhibit packaging and case repairs included
03-M69	NSP	Carson City	Relocate Execution-Last Night Cell - NSP	\$236,893			Remodel of existing mattress factory warehouse to include the execution chamber, three witness rooms, ADA access and a last night cell - 2,100 GSF
03-M70	ESP	Ely	Repair and Upgrade Exercise Areas Units 1-8 - ESP	\$245,904			Rebuild the existing concrete floor slab exercise areas, install all weather drinking fountains, replace security lens and install a steel mesh screen cover over the exposed top of the exercise area; Funded by 2001 Legislature but not completed (01-M30)
03-M71	LCC	Lovelock	Lovelock Correctional Center Culinary Repairs	\$312,139			Replace existing tile flooring in bakery and repair floor in walk-in cooler
03-M72	MHDS	Sparks	Shop Building and Motor Pool Facility - NNAMHS	\$342,213			Demo Quonset Hut and construct 1,400 GSF shop; ADA remodel of existing restroom; Fenced equipment yard
03-M73	MHDS	Sparks	Construct Maintenance Shop and Isolation Room at Lakes Crossing	\$572,640			Construction of a maintenance shop (with storage space) and an isolation room for clients with infectious diseases (required for facility to upgrade license to a psychiatric hospital)
03-M74	MHDS	Las Vegas	Construct Patios at SNAMHS	\$67,948			Buildings 3 and 3A; Existing patio enclosures contain unfinished areas that are unsafe walking surfaces
03-M75	MHDS	Las Vegas	Network Campus Buildings, Trench and Conduit - DRC	\$115,917			Supports computer systems, cable television, closed circuit television
MAINTENANCE PROJECTS TOTAL				\$28,201,046	\$1,636,810		
ADVANCE PLANNING PROJECTS							
03-P1	B&G	Carson City	Structural Evaluation of Kinkead Building	\$65,323			Address the sloping floors
03-P2	SPWB	Las Vegas	Facility Use Study for Campos Building	\$35,000			Document needs of Division of Parole and Probation and develop alternatives to meet needs

**GOVERNOR'S RECOMMENDED CIP PROGRAM
FOR THE 2003-05 BIENNIUM**

Project Number	Agency	Location	Project Title	Bond Funding	Other Funding	Other Funding Source	Remarks
03-P3	Agriculture	Reno/Sparks	New Office Building	\$304,658			Through schematic design
03-P4	SNAMHS	Las Vegas	Feasibility Study for a 50-bed Forensic Facility	\$160,152			Planning for an extensive remodel of Building #3 on SNAMHS campus
03-P5	Military	Henderson	Readiness Center for Nevada National Guard	\$447,129	\$806,000	Federal Funds	76,000 square feet. Through construction documents; Advance planning funded by 2001 Legislature (01-C6), but state match was reverted
03-P5.5	Veterans' Services	Northern Nevada	Feasibility Study for Northern Nevada Veterans' Nursing Home	\$50,000			
03-P5.6	GBC	Elko	Design Electrical and Industrial Technology Building	\$132,977			Through schematic design; 35,000 square feet
ADVANCE PLANNING PROJECTS TOTAL				\$1,195,239	\$806,000		
STATEWIDE PROJECTS							
03-S1	SPWB	Statewide	Statewide Roofing Program	\$3,495,670	\$20,000	Highway Fund	Includes project to replace roof at Henderson NHP location. Projects for Motor Pool (\$9,000) and Purchasing (\$130,000) are funded with bond funds.
03-S2	SPWB	Statewide	Statewide ADA Program	\$1,118,644			Detailed information regarding the cost of particular projects not provided.
03-S3	SPWB	Statewide	Statewide Fire Sprinkler Program	\$3,520,787			Projects include emergency exit signs, egress lighting, and detection systems. Some of the larger projects include CYC (\$392,763) and NDOC statewide (\$749,333)
03-S4	SPWB	Statewide	Statewide Advance Planning Program	\$303,750			Includes funding for phase II of the Capitol Complex Master Plan (\$80,000) and a Master Plan for the Stewart Complex (\$40,000)
03-S5	SPWB	Statewide	Statewide Paving Program	\$2,000,000			Project cost estimate includes list totaling approximately \$5.5 million
03-S6	SPWB	Statewide	Statewide Asbestos, Lead, Mold, IAQ Program	\$264,085	\$500,000	Transfer from Risk Mngmnt	Provides \$300,000, plus inflation and contingency for funding unanticipated mold and indoor air quality projects
03-S7	SPWB	Statewide	Statewide UST, Soil Remed., Env. Program	\$276,270			Identified projects include Stewart (\$30,000) and ESP (\$40,000)
03-S8	SPWB	Statewide	Statewide Energy Retrofit	\$0			No Funds Requested
STATEWIDE PROJECTS TOTAL				\$10,979,206	\$520,000		
UNIVERSITY PROJECTS							
01-U1	UCCSN	Various	Campus Improvements	\$10,000,000			Higher Education Capital Construction (HECC)
01-U2	UCCSN	Various	Campus Improvements		\$5,000,000		Special Higher Education Capital Construction (SHECC)
CAMPUS IMPROVEMENT PROJECTS TOTAL				\$10,000,000	\$5,000,000		
TOTAL ALL PROJECTS				\$170,047,895	\$71,596,739		

GRAND TOTAL ALL FUNDS \$241,644,634

POSITION SUMMARY

The following table displays the existing and new positions recommended in The Executive Budget for the 2003-05 biennium. The FY 2002-03 (work program year) is displayed to provide a perspective of the total number of positions in the current fiscal year compared to the total number of positions approved by the 2001 Legislature for FY 2002-03. A comparison can then be made to the total number of existing and new positions recommended by the Governor for the 2003-05 biennium. The total number of positions for the University and Community College System of Nevada (UCCSN) are detailed separately and are included in the grand totals.

Over the 2001-03 biennium, the number of positions, excluding UCCSN, increased from 16,098.79 as approved by the 2001 Legislature to 16,256.35, an increase of 157.56 positions. The Governor's recommended budget reduces the number of positions from the FY 2002-03 work program of 16,256.35 to 15,849.01 in FY 2003-04 and 15,782.95 in FY 2004-05, a net decrease of 473.40 existing positions.

For FY 2003-04, excluding UCCSN, the Governor has recommended a total of 16,752.38 positions, including 903.37 new positions. Of the new positions recommended, 481.74 (53 percent of the total) are being added to the Human Services functional area primarily to support caseload growth within the Divisions of Mental Health, Welfare, and Child and Family Services. In addition, 259.51 of the new positions (29 percent of the total) are being added to the Public Safety functional area primarily to support the expansion of field offices for the Department of Motor Vehicles. The Governor's recommendation provides for a net increase of 496.03 positions when compared to the FY 2002-03 work program year, and a net increase of 653.59 when compared to the total number of positions approved by the 2001 Legislature for the same period.

For FY 2004-05, excluding UCCSN, the Governor has recommended an additional 126.02 positions, for a total of 16,878.40 positions. For the 2003-05 biennium, the Governor has recommended a total of 622.05 additional positions when compared to the FY 2002-03 work program year and an increase of 779.61 when compared to the total number of positions approved by the 2001 Legislature for the same period.

The Governor's recommended budget reflects an increase of 3.94 positions for UCCSN for the 2003-05 biennium when compared to the FY 2002-03 work program year. However, The Executive Budget recommends significant increases in formula funding that have not been translated into position counts. New UCCSN position counts for the 2003-05 biennium will be calculated during the legislative budget closing process.

For the 2003-05 biennium, the total number of positions recommended by the Governor, including UCCSN, increases by 625.99 positions when compared to the FY 2002-03 work program year, and 1,127.57 positions when compared to the total number of positions approved by the 2001 Legislature for the same period.

**Nevada Legislative Counsel Bureau
Governor Recommends Position Count
(Full-Time Equivalency Count)**

	FY 2002-03 Legislature Approved	FY 2002-03 Work Program ^a	Governor Recommends FY 2003-04			Governor Recommends FY 2004-05		
			Existing	New	Total ^b	Existing	New	Total ^b
Government Function								
Constitutional Agencies	994.70	1,016.21	1,007.47	11.01	1,018.48	1,005.47	12.01	1,017.48
Finance & Administration	886.54	886.03	847.52	13.00	860.52	847.52	13.00	860.52
Education	292.81	303.57	292.18	2.00	294.18	292.18	2.00	294.18
Human Services	4,724.02	4,868.98	4,702.64	481.74	5,184.38	4,645.58	663.82	5,309.40
Commerce & Industry	1,278.27	1,296.73	1,243.44	51.11	1,294.55	1,243.44	52.11	1,295.55
Public Safety	4,902.56	4,909.96	4,709.40	259.51	4,968.91	4,704.40	267.51	4,971.91
Infrastructure	2,617.36	2,568.36	2,642.85	73.00	2,715.85	2,640.85	73.00	2,713.85
Special Purpose Agencies	402.53	406.51	403.51	12.00	415.51	403.51	12.00	415.51
Sub-Total	16,098.79	16,256.35	15,849.01	903.37	16,752.38	15,782.95	1,095.45	16,878.40
University and Community College System								
Professional	3,751.00	3,999.37			4,003.37			4,003.37
Classified	2,218.00	2,313.65			2,313.59			2,313.59
Sub-Total	5,969.00	6,313.02			6,316.96			6,316.96
Total ^c	22,067.79	22,569.37	15,849.01	903.37	23,069.34	15,782.95	1,095.45	23,195.36

Note - Following the 2001 Legislative Session, the Fiscal Division completed a review of the methodology used to compile the position information included in The Appropriations Report and The Fiscal Report. Due to changes in methodology, comparisons to prior reports may not yield valid results.

a. - The FY 2002-03 work program sub-total by Government Function in The Fiscal Report differs from The Executive Budget due to necessary adjustments for those items which are not reflective in the work program. Reconciliation is on file in the Fiscal Division.

b. - The Government Function sub-total in The Fiscal Report for both FY 2003-04 and FY 2004-05 differs from the amounts presented in The Executive Budget due to an adjustment to the position count for the Legislative Counsel Bureau and unfunded positions. Reconciliation is on file in the Fiscal Division.

c. - Total does not include Boards and Commissions.

