

ANALYSIS OF APPROPRIATIONS

BY THE

1957 LEGISLATURE

AND

Analysis of General Fund Activities

Biennium 1955-1957

BULLETIN No. 29



Nevada Legislative Counsel Bureau

A. N. JACOBSON, Legislative Auditor

CARSON CITY, NEVADA

AUGUST 1957

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NEVADA LEGISLATIVE COUNSEL BUREAU
A. N. Jacobson, Legislative Auditor
CARSON CITY, NEVADA

AUGUST 1957

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The 1957 legislature appropriated a total of \$46,906,707.26 from the following funds:

General Fund	\$ 45,173,285.27
Highway Fund	1,716,521.99
County Gas Tax Fund	<u>16,900.00</u>
Total,	\$ 46,906,707.26

The above amount was appropriated for the following periods:

	For the Biennium <u>1955-1957</u>	For the Biennium <u>1957-1959</u>	<u>Total</u>
General Fund	\$ 4,326,759.23	\$ 40,846,526.04	\$ 45,173,285.27
Highway Fund	29,699.99	1,686,822.00	1,716,521.99
County Gas Tax Fund	<u>----</u>	<u>16,900.00</u>	<u>16,900.00</u>
Totals,	\$ <u>4,356,459.22</u>	\$ <u>42,550,248.04</u>	\$ <u>46,906,707.26</u>

Schedule 2 shows appropriations in more detail.

At the time the legislature was convened in January, 1957, it was estimated that there would be a balance in the General Fund of \$ 9,527,144.73 on June 30, 1957, before any appropriations made by the 1957 Legislature effective and available prior to that date. (See page 62 of Report of the Legislative Auditor, 1955-1956.) With this estimated balance available, and having the knowledge that the sum would be reduced in an unknown amount by appropriations made by the Legislature available prior to the end of the then present biennium, the Ways and Means and Finance Committees, from the beginning of their deliberations, were of the opinion that any proposed expenditures for capital improvements should come from this balance. Consequently, no bond issues were authorized during the session.

The next problem facing the committees was to reduce the Governor's recommendations for appropriations from the General Fund to a figure that would as nearly as possible and feasible equal the estimated income for the following biennium (1957-1959). General appropriations recommended by the Governor amounted to \$ 45,593,925.00. Estimated revenues for the biennium 1957-1959 (excluding property taxes) amounted to \$ 38,066,025.00. Since it was obvious that appropriations for the 1957-1959 biennium would be made in addition to the General Appropriation Act, it was clear that any attempt to bring income and expenditures to a common level would entail much work on the part of the committees.

While it was agreed that no bond issues would be authorized for capital expenditures, it was evident that part of the estimated balance on June 30, 1957, would be used to provide funds to cover appropriations made by the Legislature for the 1955-1957 biennium and also for the 1957-1959 biennium. It was then apparent that it would be impossible for the General Fund to forego all revenue from property taxes. The Legislative Auditor furnished the committees with his idea of the financial picture, with the assumption that the General Fund would collect 28 cents from general property taxes for the biennium 1957-1959. This amount was the rate finally set by law for the state's participation in property taxes. The estimate then made for the 1957-1959 biennium, using the Governor's recommended amount for appropriations, follows:

Estimated balance June 30, 1957, before any appropriations effective and available prior to June 30, 1957	\$ 9,527,000.00
Estimated revenue for the biennium 1957-1959, excluding property taxes	38,066,025.00
Property taxes (at 28 cents)	<u>3,220,000.00</u>
Total	\$ 50,813,025.00
Governor's recommended appropriations	<u>45,593,925.00</u>
Estimated balance June 30, 1959, before appropriations made by the 1959 Legislature effective and available prior to June 30, 1959	\$ <u>5,219,100.00</u>

The 1957 Legislature appropriated, in the General Appropriation Act, the sum of \$39,808,604.37, an apparent reduction of \$5,785,320.63 from the Governor's recommendations. This reduction was achieved chiefly by the reduction of approximately \$3,000,000 in the amount appropriated to the Distributive School Fund; approximately \$1,700,000 for capital improvements transferred from the Governor's recommendations for the 1957-1959 biennium to appropriated funds available prior to June 30, 1957, and a reduction of \$500,000 in the amount appropriated to the University of Nevada. Other reductions in the Governor's requested amount were offset by increasing the appropriations recommended for various agencies.

As is shown on Schedule 6 submitted herewith, at the close of the 1955-1957 biennium the balance in the General Fund amounted to \$9,463,163.30, after all appropriations for the bienniums 1955-1957 and 1957-1959. This shows that the estimates previously made of the balance on hand on June 30, 1957, proved too conservative. The Legislative Auditor's estimates were purposely made on a conservative basis in order that a comfortable balance might remain to begin the 1957-1959 biennium.

A comparison of the estimated and actual figures for the biennium 1955-1957 follows:

GENERAL FUND

Estimated and Actual General Fund Balances on June 30, 1957

	<u>Estimated</u> Before Appropriations Available prior to <u>June 30, 1957</u>		<u>Actual</u>
Balance, July 1, 1955	\$ 2,423,752.18		\$ 2,423,752.18
<u>Revenue</u>			
Sales Tax	\$15,750,000.00	\$16,612,393.91	
Gambling Taxes	11,000,000.00	12,221,737.43	
Property Taxes	4,320,000.00	4,608,741.45	
Other Revenue	<u>7,300,000.00</u>	<u>8,778,260.53</u>	
Total Revenue	38,370,000.00		<u>42,221,133.32</u>
Totals,	\$40,793,752.18		\$44,644,885.50
<u>Deduct:</u>			
Appropriations*	31,266,607.41	\$35,218,366.64	
Transfers from General			
Fund legally made by			
Controller		<u>35,690.76</u>	<u>35,254,057.40</u>
	\$ 9,527,144.77		\$ 9,390,828.10
<u>Add:</u>			
Adjustments to 1953-1955 reversions			
considered in 1955 report in arriving			
at starting balance of \$2,423,752.15	--		<u>72,335.20</u>
Balances on June 30, 1957	<u>\$ 9,527,144.77</u>		<u>\$ 9,463,163.30</u>
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<u>*Appropriations:</u>			
By 1955 Legislature	\$28,832,398.44		\$28,832,398.44
By 1956 Special Session	2,434,208.97	\$ 2,434,208.97	
Less appropriation made to			
Distributive School Fund not needed		<u>375,000.00</u>	<u>2,059,208.97</u>
By 1957 Legislature			<u>4,326,759.23</u>
Totals	<u>\$31,266,607.41</u>		<u>\$35,218,366.64</u>

**Included in this figure is approximately \$1,000,000 representing appropriation reversions which was not included in the estimated revenue.

APPROPRIATIONS FROM THE GENERAL FUND
By the 1957 Legislature.

Chapter No. 1957 Statutes		Amount	Effective Prior to June 30, 1957	For the Biennium 1957 -- 1959
1	Legislative Fund	\$ 150,000.00	\$ 150,000.00	
62	California-Nevada Compact	10,000.00	10,000.00	
280	Prisoners as Forest Labor	50,000.00		\$ 50,000.00
210	National Guard Armories	250,000.00	250,000.00	
83	Statute Revision Commission	10,000.00	10,000.00	
209	Hospital Revolving Fund	1,500.00		1,500.00
208	Publishing Lists Delinquent Corporations	1,446.95	1,446.95	
397	Stock Commission Laboratories	57,600.00		57,600.00
350	Virginia City Monument	2,000.00	2,000.00	
351	Ormsby County Grand Jury	3,338.67		3,338.67
201	Fire Insurance Premiums	12,000.00	12,000.00	
392	Olympic Games Commission	200,000.00	200,000.00	
281	Prison Land Purchase	17,500.00	17,500.00	
349	N. I. C. Back Premiums	35,409.28	35,409.28	
198	Fire Warden Revolving Fund	2,500.00	2,500.00	
77	Legislative Fund	90,000.00	90,000.00	
193	Payment of State Warrants	63.71	63.71	
192	McCarran Statue	10,000.00	10,000.00	
298	U. of N. Southern Branch Bldg.	535,250.00	535,250.00	
336	U. of N. Reno Buildings	1,194,000.00	1,194,000.00	
130	School of Industry	25,000.00	25,000.00	
151	Personnel Dept. Rev. Fund	10,000.00		10,000.00
330	Salary Increases	374,560.00		374,560.00
288	El Dorado Valley Development	75,000.00	75,000.00	
353	Tuberculosis Control	240,000.00		240,000.00
358	Forest Pest Control	5,000.00	5,000.00	
266	Lost City Museum	14,000.00		14,000.00
290	U. of N. Paving	10,005.00	10,005.00	
199	State Museum Building	100,000.00		100,000.00
248	Purchasing Dept., for State Equipment Inventory	10,000.00		10,000.00
405	Vocational Rehabilitation of the Blind	24,423.00		24,423.00
250	Purchasing Dept. Rev. Fund	100,000.00		100,000.00
272	Linotypes for Printing Office	37,500.00		37,500.00
404	U. of N. Alumni Ass'n	15,000.00		15,000.00
275	Planning Board: Construction	1,691,009.29	1,691,009.29	
391	General Appropriation Act	39,808,604.37		39,808,604.37
277	Purchase of Elko Land	575.00	575.00	
	Totals	<u>\$45,173,285.27</u>	<u>\$4,326,759.23</u>	<u>\$40,846,526.04</u>

APPROPRIATIONS FROM THE HIGHWAY FUND
By the 1957 Legislature

Chapter No. 1957 Statutes		Amount <u> </u>	Effective Prior to <u>June 30, 1957</u>	For the Biennium <u>1957--1959</u>
349	N. I. C. Back Premiums	\$ 1,145.99	\$ 1,145.99	
330	Salary Increases	48,928.00		\$ 48,928.00
275	Planning Board, for Construction	28,554.00	28,554.00	
391	General Appropriation Act	<u>1,637,894.00</u>	<u> </u>	<u>1,637,894.00</u>
	Totals,	<u>\$1,716,521.99</u>	<u>\$29,699.99</u>	<u>\$1,686,822.00</u>

APPROPRIATIONS FROM THE COUNTY GAS TAX FUND
By the 1957 Legislature

391	General Appropriation Act	\$ 16,900.00		\$ 16,900.00
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SUMMARY OF APPROPRIATIONS BY 1957 LEGISLATURE

	<u>Amount Appropriated</u>	<u>From General Fund</u>	<u>From Highway Fund</u>	<u>From County Gas Tax Fund</u>
APPROPRIATIONS AVAILABLE PRIOR TO July 1, 1957				
Deficiency Appropriations	\$ 58,446.95	\$ 58,446.95		
Other Appropriations	<u>4,298,012.27</u>	<u>4,268,312.28</u>	<u>\$ 29,699.99</u>	
Total Appropriations Available prior to July 1, 1957	\$ 4,356,459.22	\$ 4,326,759.23	\$ 29,699.99	
APPROPRIATIONS FOR THE BIENNIUM 1957-1959	<u>42,550,248.04</u>	<u>40,846,526.04</u>	<u>1,686,822.00</u>	<u>\$ 16,900.00</u>
Total Appropriations,	<u>\$46,906,707.26</u>	<u>\$45,173,285.27</u>	<u>\$ 1,716,521.99</u>	<u>\$ 16,900.00</u>

GENERAL APPROPRIATION ACT
CHAPTER 391
STATUTES OF NEVADA 1957

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 2 fiscal years beginning July 1, 1957, and ending June 30, 1959.

Sec. 2. The offices and Mansion of the Governor.

For the support of the offices of the governor and the governor's mansion

. \$ 121,040.00

Sec. 3. The Office of Lieutenant Governor.

For the support of the office of lieutenant governor

. 7,500.00

Sec. 4. The Office of Secretary of State.

For the support of the office of secretary of state

. 131,715.00

Sec. 5. The Office of Attorney General.

For the support of the office of attorney general

. 117,815.00

Sec. 6. The Office of State Controller.

For the support of the office of state controller

. 126,967.00

Sec. 7. The Office of State Treasurer.

For the support of the office of state treasurer

. 83,636.00

Sec. 8. The Office of Inspector of Mines.

For the support of the office of inspector of mines

. 86,441.80

Sec. 9. State Department of Conservation and Natural Resources.

For the support of the state department of conservation and natural resources

. 493,860.28

Sec. 10. Supreme Court of Nevada.

For the support of the supreme court of Nevada

. 206,115.00

Sec. 11. Adjutant General and the Nevada National Guard.

For the support of the office of the adjutant general and the Nevada national guard

. 134,573.00

Sec. 12. Superintendent of Banks.

For the support of the office of superintendent of banks

. 123,506.00

Sec. 13. State Board of Finance.

For the support of the state board of finance

. 2,217.00

Sec. 14. Director of the Budget.

For the support of the office of the director of the budget

. 45,779.00

Sec. 15. State Department of Building and Grounds.

For the support of the state department of buildings and grounds in Carson City, Nevada

. 375,135.00

For the support of the state department of buildings and grounds in Las Vegas, Nevada

. 84,829.00

Sec. 16. State Department of Buildings and Grounds.

The following sum is appropriated from the general fund for the use of the superintendent of the state department of buildings and grounds as a telephone fund to pay telephone toll charges for various state agencies, bureaus, departments, commissions and boards in Carson City, Nevada, details of which shall be hereafter furnished by the legislative auditor to the state department of buildings and grounds and the state agencies, bureaus, departments, commissions and boards concerned

. 64,189.00

The following sum is appropriated from the state highway fund for the use of the superintendent of the state department of buildings and grounds as a telephone fund to pay telephone toll charges for various state agencies, bureaus, departments, commissions and boards in Carson City, Nevada, details of which shall be hereafter furnished by the legislative auditor to the state department of buildings and grounds and the state agencies, bureaus, departments, commissions and boards concerned

. \$ 8,362.00

The following sum is appropriated from the county gas tax fund for the use of the superintendent of the state department of buildings and grounds as a telephone fund to pay telephone toll charges for various state agencies, bureaus, departments, commissions and boards in Carson City, Nevada, details of which shall be hereafter furnished by the legislative auditor to the state department of buildings and grounds and the state agencies, bureaus, departments, commissions and boards concerned

. 441.00

Sec. 17. Department of Civil Defense.

For the support of the department of civil defense

. 32,171.00

Sec. 18. Department of Economic Development.

For the support of the department of economic development

. 172,500.00

Sec. 19. Nevada Historical Society.

For the support of the Nevada historical society

. 49,070.00

Sec. 20. Department of Insurance.

For the support of the department of insurance

. 106,920.00

Sec. 21. The Labor Commissioner (including the Apprenticeship Council.)

For the support of the office of the labor commissioner

. 66,667.50

Sec. 22. Nevada Legislative Counsel Bureau.

For the support of the Nevada legislative counsel bureau

. 166,063.00

Sec. 23. Nevada State Library.

For the support of the Nevada state library.

. 173,950.00

Sec. 24. Nevada State Museum.

For the support of the Nevada state museum

. 65,256.00

Sec. 25. State Board of Parole Commissioners.

For the support of the state board of parole commissioners

. 107,606.00

and for the return of parole violators

Sec. 26. State Park Commission.

For the support of the state park commission

. 131,955.00

Sec. 27. State Planning Board.

For the support of the state planning board

. 89,986.00

Sec. 28. Public Service Commission of Nevada.

For the support of the public service commission of Nevada

. 107,923.00

Sec. 29. Department of Motor Vehicles.

The following sum is hereby appropriated from the state highway fund for the support of the department of motor vehicles

. 13,646.00

Sec. 30. Motor Vehicle Division of the Department of Motor Vehicles.

The following sum is hereby appropriated from the state highway fund for the support of the motor vehicle division of the department of motor vehicles

. 329,445.00

Sec. 31. Motor Carrier Division of the Department of Motor Vehicles.

Schedule No. 4
(Continued)

The following sum is hereby appropriated from the state highway fund for the support of the motor carrier division of the department of motor vehicles

. \$ 71,949.00

Sec. 32. Nevada Highway Patrol Division of the Department of Motor Vehicles.

The following sum is hereby appropriated from the state highway fund for the support of the Nevada highway patrol division of the department of motor vehicles.

. 841,060.00

Sec. 33. Drivers' License Division of the Department of Motor Vehicles.

The following sum is hereby appropriated from the state highway fund for the support of the drivers' license division of the department of motor vehicles

. 278,360.00

Sec. 34. Statute Revision Commission.

For the support of the statute revision commission

. 252,893.20

Sec. 35. Nevada Tax Commission.

For the support of the Nevada tax commission

. 150,528.00

Sec. 36. 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

. 95,072.00

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

. 16,459.00

Sec. 37. Liquor and Cigarette Tax Division: Nevada Tax Commission.

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

. 47,716.00

Sec. 38. Division of Assessment Standards: Nevada Tax Commission.

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

. 82,919.00

Sec. 39. Sales and Use Tax Division, Nevada Tax Commission.

For the support of the sales and use tax division, Nevada tax commission

. 326,754.00

Sec. 40. Veterans' Service Commissioner.

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

. 55,107.00

Sec. 41. State Board of Health.

The following sums are hereby appropriated for the support of:

Preventive medical services 155,829.00

Vital statistics 46,009.00

Public health engineering 96,779.00

Division of Laboratories 81,601.00

Dental hygiene 77,257.00

Crippled children 100,000.00

Mental health 65,591.00

Hospital services 25,899.00

Sec. 42. State Department of Education.

The following sums are hereby appropriated for the support of:

Administration of the state department of education	• • • • •	\$ 394,461.00
Public school teachers' retirement	• • • • •	1,367,500.00
Vocational education	• • • • •	215,944.00
Vocational rehabilitation	• • • • •	36,748.59
Care of deaf, dumb and blind	• • • • •	70,000.00

Sec. 43. State Distributive School Fund.

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

• • • • • 20,468,965.00

Sec. 44. University of Nevada.

For the support of the University of Nevada

• • • • • 4,821,276.00

Sec. 45. Food and Drug Control and Weights and Measures Public Service Departments of Public Service Division of the University of Nevada.

For the support of the food and drug control and weights and measures public service departments of the public service division of the University of Nevada

• • • • • 127,504.00

Sec. 46. State Welfare Department.

The following sums are hereby appropriated for the support

of:

Administration of the department	• • • • •	547,331.00
Old-age assistance	• • • • •	1,064,720.00
Old-age assistance, medical and remedial care fund	• • • • •	182,500.00
Aid to the blind	• • • • •	197,044.00
Aid to the blind, medical and remedial care fund	• • • • •	10,000.00
Aid to dependent children	• • • • •	375,000.00
Handicapped children	• • • • •	20,000.00
Child Welfare	• • • • •	18,000.00

Sec. 47. Nevada State Children's Home.

For the support of Nevada state children's home

• • • • • 298,264.00

Sec. 48. Nevada School of Industry.

For the support of the Nevada school of industry

• • • • • 314,890.00

Sec. 49. Nevada State Hospital.

For the support of the Nevada state hospital

• • • • • 1,533,854.00

Sec. 50. Nevada State Prison.

For the support of the Nevada state prison

• • • • • 907,654.00

Sec. 51. State Department of Agriculture.

The following sums are hereby appropriated for the support

of:

State quarantine officer	• • • • •	116,411.00
Noxious weed control	• • • • •	54,490.00
Insect pest control	• • • • •	20,530.00

Sec. 52. State Predatory Animal and Rodent Committee.

For the support of the state predatory animal and rodent

• • • • • 199,946.00

committee.

Sec. 53. State Soil Conservation Committee.

For the support of the state soil conservation

• • • • • 1,500.00

committee

Schedule No. 4
(Continued)

Sec. 54. State Bureau of Mines,		
For the support of the state bureau of mines	. . . . .	\$ 120,000.00
Sec. 55. Advisory Mining Board,		
For the support of the advisory mining board	. . . . .	1,600.00
Sec. 56. State Board of Examiners,		
For the support of the state board of examiners	. . . . .	7,930.00
Sec. 57. Miscellaneous State Expenses,		
The following sums are hereby appropriated for the		
support of:		
Nevada junior livestock show board	. . . . .	3,000.00
Promotion of uniform laws	. . . . .	500.00
Traveling expenses of the district judges to be apportioned		
by the state board of examiners	. . . . .	47,500.00
Judges' salaries and pensions	. . . . .	452,685.00
Fire insurance premiums	. . . . .	54,000.00
Publication of claims and delinquent corporations' lists	. . . . .	4,000.00
State officers' bond premiums	. . . . .	7,500.00
Rewards of the governor	. . . . .	1,000.00
Care of G. A. R. cemeteries	. . . . .	600.00
Interest on possible judgments	. . . . .	4,000.00
Consolidated bond interest and redemption fund	. . . . .	480,000.00
Colorado River Commission, legal and engineering		
Intervention action	. . . . .	219,489.00

Sec. 58. The funds herein appropriated shall be expended in accordance with the allotment, transfer, work program and budget provisions of NRS 353.150 to 353.245, inclusive, and transfers to and from salary allotments, travel allotments, operating expense allotments, equipment allotments, and other allotments shall be allowed and made in accordance with the provisions of NRS 353.215 to 353.225, inclusive, and after separate consideration of the merits of each departmental request.

Sec. 59. On June 30, 1959, any unexpended balances of the appropriations herein made shall revert to the fund from which appropriated.

Total appropriations

\$41,463,398.37

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From General Fund

\$39,808,604.37

From Highway Fund

1,637,894.00

From County Gas Tax Fund

16,900.00
\$41,463,398.37

COMPARATIVE STATEMENT OF APPROPRIATIONS
FROM THE GENERAL FUND

Bienniums 1955-1957 and 1957-1959

	<u>1955-1957</u>	<u>1957-1959</u>	Increase or <u>Decrease*</u>
Governor	\$ 108,912.80	\$ 121,040.00	\$ 12,127.20
Lieutenant Governor	6,705.00	7,500.00	795.00
Secretary of State	104,914.00	131,715.00	26,801.00
Attorney General	93,995.20	117,815.00	23,819.80
State Controller	105,805.00	126,967.00	21,162.00
State Treasurer	73,632.00	83,636.00	10,004.00
Inspector of Mines	70,016.00	86,441.80	16,425.80
Surveyor General	35,491.00	(See Note 2)	35,491.00*
Board of Forestry & Fire Control	63,995.00	"	63,995.00*
Adjutant General-National Guard	102,817.00	134,573.00	31,756.00
Dept. of Buildings & Grounds	385,230.34	524,153.00	138,922.66
Budget Director	34,973.00	45,779.00	10,806.00
Labor Commissioner, including			
Apprenticeship Council	53,070.00	66,667.50	13,597.50
Public Service Commission	65,151.86	107,923.00	42,771.14
State Engineer	143,729.00	(See Note 2)	143,729.00*
Cooperative Snow Survey	3,000.00	"	3,000.00*
Cooperative Stream Measurement	15,000.00	"	15,000.00*
Hydrologist-Underground Water	15,597.00	"	15,597.00*
Cooperative Geological Survey	27,000.00	"	27,000.00*
Dept. of Conservation and	(See Note 2)	493,860.28	493,860.28
Natural Resources			
State Library	123,759.00	173,950.00	50,191.00
State Planning Board	58,403.00	89,986.00	31,583.00
Superintendent of Banks	65,964.00	123,506.00	57,542.00
State Board of Finance	1,614.00	2,217.00	603.00
State Board of Examiners	3,100.00	7,930.00	4,830.00
Nevada Tax Commission	44,919.00	150,528.00	105,609.00
Liquor & Cigarette Tax Division	47,956.00	47,716.00	240.00*
Veterans Service Commissioner	48,847.40	55,107.00	6,259.60
Assessment Standards Division	202,995.00	82,919.00	120,076.00*
Legislative Counsel Bureau	86,431.00	166,063.00	79,632.00
State Board of Parole Comm'rs	82,071.00	107,606.00	25,535.00
State Museum	51,375.20	65,256.00	13,880.80
Dept. of Insurance	91,948.00	106,920.00	14,972.00
Historical Society	31,371.00	49,070.00	17,699.00
Supreme Court	154,181.00	206,115.00	51,934.00
Statute Revision Commission	131,189.00	252,893.20	121,704.20
Civil Defense	29,213.00	32,171.00	2,958.00
Childrens Home	286,091.00	298,264.00	12,173.00
School of Industry	197,818.00	314,890.00	117,072.00
State Hospital	1,053,826.00	1,533,854.00	480,028.00
State Prison	771,953.00	907,654.00	135,701.00
Welfare Dept.	1,698,021.00	2,414,595.00	716,574.00
University of Nevada	2,861,020.00	4,821,276.00	1,960,256.00
Health Department	511,544.00	648,965.00	137,421.00

Schedule No. 5
(Continued)

	<u>1955-1957</u>	<u>1957-1959</u>	Increase or <u>Decrease*</u>
Agriculture Dept.	\$ 133,498.00	\$ 191,431.00	\$ 57,933.00
Soil Conservation	900.00	1,500.00	600.00
Predatory Animal & Rodent Control	158,936.00	199,946.00	41,010.00
Advisory Mining Board	1,600.00	1,600.00	--
District Judges Travel	16,000.00	47,500.00	31,500.00
State Officers Bond Premiums	6,500.00	7,500.00	1,000.00
Rewards of Governor	1,000.00	1,000.00	--
Publication of Claims, Etc.	3,000.00	4,000.00	1,000.00
Promotion of Uniform Laws	500.00	500.00	--
Care of G. A. R. Cemeteries	600.00	600.00	--
Interest on Possible Judgments	4,000.00	4,000.00	--
Fire Insurance Premiums	40,000.00	54,000.00	14,000.00
Junior Livestock Show	3,000.00	3,000.00	--
Columbia River Compact Commission	3,000.00	--	3,000.00*
Bureau of Mines	110,000.00	120,000.00	10,000.00
Purchasing Dept. Rev. Fund	130,000.00	100,000.00	30,000.00*
State Park Commission	37,828.72	131,955.00	94,126.28
Purchasing Dept. (For Departmental Purchases)	147,958.00	--	147,958.00*
Colorado River Commission, Legal & Engineering Intervention	29,500.00	219,489.00	189,989.00
Dept. of Economic Development	95,000.00	172,500.00	77,500.00
State Hospital Survey	1,500.00	--	1,500.00*
Lost City Museum	12,000.00	14,000.00	2,000.00
Genoa Fort & Stockade	1,500.00	--	1,500.00*
Tuberculosis Control	200,000.00	240,000.00	40,000.00
Consolidated Bond Interest & Redemption	175,000.00	480,000.00	305,000.00
McCarran Memorial Room	50,000.00	--	50,000.00*
Board of Health Contingent Fund	66,986.00	--	66,986.00*
Library Provisional Fund	15,000.00	--	15,000.00*
Childrens Home Landscaping	13,000.00	--	13,000.00*
District & Circuit Judges Salaries	360,000.00	452,685.00	92,685.00
Sales & Use Tax Division (See Note 1)		326,754.00	326,754.00
Food & Drugs Control - Weights & Measures Division, U. of N.		127,504.00	127,504.00
Personnel Adm. Working Fund		10,000.00	10,000.00
Museum Construction		100,000.00	100,000.00
Hospital Revolving Fund		1,500.00	1,500.00
State Property Inventory		10,000.00	10,000.00
Linotype Machines for Printing Office		37,500.00	37,500.00
Salary Increases		374,560.00	374,560.00
Prisoner Labor, Conservation Projects		50,000.00	50,000.00
Reimbursement Ormsby County, Grand Jury		3,338.67	3,338.67
Stock Commission Laboratory		57,600.00	57,600.00
Vocational Rehabilitation for the Blind		24,423.00	24,423.00

Schedule No. 5
(Continued)

	<u>1955-1957</u>	<u>1957-1959</u>	Increase or <u>Decrease*</u>
U. of N. Alumni Association	\$	\$ 15,000.00	\$ 15,000.00
Education (See Note 3)	<u>16,869,947.92</u>	<u>22,553,618.59</u>	<u>5,683,670.67</u>
Totals, .	<u>\$28,832,398.44</u>	<u>\$40,846,526.04</u>	<u>\$12,014,127.60</u>

(Note References)

Note 1. Apparent increase due to previous biennium appropriation of \$350,000.00 being made available prior to July 1, 1955, by the 1955 Legislature.

Note 2. Incorporated in appropriation for Department of Conservation and Natural Resources, a new department created by the 1957 Legislature.

Note 3. Education:

	<u>1955-1957</u>	<u>1957-1959</u>	Increase or <u>Decrease*</u>
Distributive School Fund	\$14,413,684.00	\$20,468,965.00	\$ 6,055,281.00
Vocational Education	195,080.00	215,944.00	20,864.00
Vocational Rehabilitation	30,841.00	36,748.59	5,907.59
Misc. Aid to Rural Schools & High Schools	722,000.00	--	722,000.00*
Administration	346,342.92	394,461.00	48,118.08
Care of Deaf, Dumb & Blind	60,000.00	70,000.00	10,000.00
Teachers Retirement Fund	<u>1,102,000.00</u>	<u>1,367,500.00</u>	<u>265,500.00</u>
Totals,	<u>\$16,869,947.92</u>	<u>\$22,553,618.59</u>	<u>\$ 5,683,670.67</u>

GENERAL FUND

TRANSACTIONS

BIENNIUM 1955--1957

Balance in General Fund, July 1, 1955, per Legislative Auditor's Statement	\$ 2,423,752.18
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Revenue, Biennium 1955-1957	<u>42,221,133.32</u>
	\$44,644,885.50

Deduct:

Appropriations:

By 1955 Legislature, for 1955-1957 Biennium	\$28,832,398.44
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By 1956 Special Session, for 1955-1957 Biennium	\$ 2,434,208.97
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Less Amount appropriated to Distributive School Fund, not needed and not transferred by Controller	<u>375,000.00</u>	2,059,208.97
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By 1957 Legislature, for 1955-1957 Biennium	<u>4,326,759.23</u>
	\$35,218,366.64

Transfers by Controller from

General Fund:

Refund of State Taxes	1,000.00
Supreme Court Justices Pensions	15,503.04
District Judges Pensions	13,600.02
Capture of Escaped Prisoners	<u>5,587.70</u>

Total Transfers Out	<u>35,690.76</u>
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Total Deductions	<u>35,254,057.40</u>
	\$ 9,390,828.10

Add:

Adjustment of 1953-1955 reversions, considered in 1955 report in arriving at starting balance above	<u>72,335.20</u>
Balance, per Legislative Auditor	\$ 9,463,163.30

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GENERAL FUND REVENUES
For Periods Indicated

	<u>1955-- 1957</u>	<u>1953 -- 1955</u>	<u>1951 -- 1953</u>	<u>1949 -- 1951</u>
Anti-Freeze Permits	\$ -	\$ 1,600.00	\$ 1,620.00	\$ 2,400.00
Banking Licenses	8,600.00	6,300.00	5,200.00	4,200.00
Building & Loan Licenses	4,595.10	903.16	328.79	460.90
Birth & Death Certificates	16,262.47	8,250.51	6,544.50	4,236.00
Teachers Certification Fees	10,241.00	8,907.00		
Childrens Care, Childrens Home	82,882.51	104,333.07	47,989.84	48,832.10
Cigarette Taxes & Licenses	2,025,410.86	1,718,417.92	1,644,038.37	1,164,120.72
Civil Action Fees	299,252.00	233,623.00	217,371.00	202,198.00
Gambling Taxes	11,361,212.17	4,980,469.77	3,455,371.62	2,569,886.05
Gambling Licenses	860,525.26	860,060.03	699,931.16	638,797.79
Hoover Dam Revenue	600,000.00	600,000.00	600,000.00	600,000.00
Insurance Licenses	217,067.50	185,030.82	170,898.80	107,464.00
Insurance Unclaimed Funds	7,367.34			
Insurance Examination Fees	11,190.00	11,106.00	8,632.21	
Insurance Premium Taxes	1,197,191.27	930,268.65	658,092.38	508,104.28
Liquor Licenses & Taxes	1,795,892.37	1,638,878.77	1,332,284.43	1,212,423.69
Marriage License Fees	290,173.00	297,876.00	297,945.00	289,497.00
Misc. Sales & Refunds	13,602.84	27,782.10	2,969.69	269.95
Small Loan Licenses	3,739.64	2,441.17	2,220.75	2,282.00
NHMD Care of Inmates	168,052.08	123,718.83	93,367.44	71,068.96
Petroleum Prod. Inspection		18,108.80	27,568.35	4,922.83
Petroleum Wholesale Distributor Licenses		5,460.25		
Pari-Mutual Comm'ns.		47,984.32		
Secretary of State Fees	752,523.84	526,884.57	330,509.91	440,379.72
State Engineer Fees	29,717.16	33,914.54	33,293.96	28,481.01
State Taxes	4,608,741.45	5,752,067.31	4,792,951.38	3,839,899.05
Supreme Court Fees	4,125.00	3,700.00	2,715.00	3,515.00
Hygienic Lab. Fees				7,489.50
Federal Power Act	1,622.97	1,725.33	1,804.24	1,803.75
Hoisting Eng. Licenses		71.39		459.11
Interest Received	2,579.42	10,500.00		
Mineral Land Receipts				186,365.31
Sales & Use Tax	16,612,393.91	3,451.50		
State Penalties				500.00
Warrant Escheats		3,485.07		590.60
Bldgs. & Grounds Misc.	47,819.38			
Insurance Fines	2,227.21			
Investigative Collections	650.00			
Private School Fees	150.00			
Gambling Regulation Sales	176.00			
Dispensing Opticians Fees	173.50			
Sub-totals	<u>\$41,036,157.25</u>	<u>\$18,147,319.88</u>	<u>\$14,433,648.82</u>	<u>\$11,940,647.32</u>
Appropriation Reversions	<u>1,184,976.07</u>	<u>260,228.76</u>	<u>422,298.75</u>	<u>314,676.11</u>
Totals	<u><u>\$42,221,133.32</u></u>	<u><u>\$18,407,548.64</u></u>	<u><u>\$14,855,947.57</u></u>	<u><u>\$12,255,323.43</u></u>

APPROPRIATION REVERSIONS

June 30, 1957.

Attorney General	\$ 33.20
Attorney General -- Defending Suits	3,184.94
Board of Examiners	313.25
Board of Finance	369.65
Budget Director	389.50
Cigarette & Liquor Tax Administration	3,965.19
State Controller	420.70
State Controller -- Bookkeeping Machine	14.20
District Judges' Travel	2.58
Division of Assessment Standards	3,712.90
Department of Economic Development	996.03
Fire Insurance Premiums	4,650.95
Governor's Office	664.27
Insurance Department	5,126.75
Governor's Office -- Las Vegas	365.27
Legislative Counsel Bureau	683.12
Lieutenant Governor	2,230.07
Mansion Maintenance	332.06
Nevada Tax Commission	1,740.63
Planning Board	2,287.15
Sales Tax Division	85,258.55
Secretary of State	.97
Supreme Court	314.52
Surveyor General	103.71
State Treasurer	965.31
Board of Health Contingent Fund	66,986.00
Crippled Children's Services	1,039.10
Dental Hygiene	22.87
Hospital Services	258.73
Mental Health	1,687.88
Preventive Medical Services	10,364.82
Public Health Engineering	2,905.38
State Hygienic Laboratories	4,439.57
Tuberculosis Control	37,347.28
Vital Statistics	1,968.87
State Engineer	9,016.11
Advisory Mining Board	1,244.53
Bureau of Mines	85.69
Cooperative Snow Survey	224.75
Insect Pest Control	3,007.26
Junior Livestock Show	29.20
Noxious Weed Control	2,274.01
Predatory Animal & Rodent Control	1,684.20
Quarantine Officer	7,989.69
Soil Conservation Commission	96.00
Columbia River Interstate Compact	691.52
Underground Water Geologist	155.22
Care of Deaf, Dumb & Blind	11,516.30
Children's Home	16,920.57
Child Welfare	2,961.65

Schedule No. 8
(Continued)

State Hospital	\$ 5,221.10
State Prison	9,629.70
School of Industry	1.22
School of Industry -- Girls Care	1,604.42
School of Industry -- Capital Improvements	4,463.53
State Welfare Dept.	54,513.36
Adjutant General	3,504.65
Apprenticeship Council	548.97
State Board of Fire Control	2.23
Civil Defense	92.51
Forest Fire Protection	19.89
Labor Commissioner	75.20
Inspector of Mines	.85
Parole & Probation	4,525.04
Return of Parole Violators	8,155.90
Public Service Commission	2,622.93
Superintendent of Banks	19,479.44
Veterans Service Commissioner	1,651.34
Education Administration	40,354.79
State Library	132.87
Public School Teachers Retirement Fund	107,287.96
University of Nevada	424.73
Vocational Education	46,100.81
Vocational Rehabilitation	860.63
Buildings & Grounds -- Carson City	5,317.86
Buildings & Grounds -- Las Vegas	11,596.86
California-Nevada Interstate Compact Commission	5,771.80
Care of G. A. R. Cemeteries	300.00
Employees Salary Increases	129,654.38
Equalization Matching Fund -- Counties	12,742.99
Nevada Historical Society	26.17
Interest on Possible Judgments	4,000.00
Lost City Museum	964.56
Mansion Heating Plant	10.00
State Museum	129.41
Park Commission	362.08
Printing Office Bldg. Addition	4.73
Printing Office Press	255.71
Prison Cell Block	17,879.35
Refund of State Taxes	866.56
Rewards of the Governor	1,000.00
State Officers Bond Premiums	508.50
University Survey	1,395.00
Regular School Apportionments	393,353.39
Sub-total,	\$ 1,200,456.09
<u>Additional Reversions:</u>	
Old Age Assistance	55,766.19
1956 Special Session of Legislature	110.04
Vocational Rehabilitation	50.00
Genoa Fort & Stockade	8.90
Buildings & Grounds -- Las Vegas	144.39
Health Department	18.94

Schedule No. 8
(Continued)

State Controller	\$	85.07
Governor's School Survey		326.29
State Hospital Laundry Building		<u>353.03</u>

<u>Sub-total,</u>	\$	<u>1,257,318.94</u>
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Less: Miscellaneous Adjustments:

Distributive School Fund	\$	32,656.01
Vocational Rehabilitation		10.53
Aid to Rural Schools		39,668.66
Nevada Tax Commission		<u>7.67</u>
		<u>72,342.87</u>

<u>Total Reversions</u>	\$	<u>1,184,976.07</u>
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GENERAL FUND
RECONCILIATION CONTROLLER'S BOOKS
WITH
LEGISLATIVE AUDITOR'S STATEMENT

Controller's Balance in General Fund, June 30, 1957		\$13,347,807.28*
Deduct:		
Appropriations not transferred from General Fund by Controller:		
1955 Session: McCarran Statue	\$ 500.00	
1956 Special Session: Purchase of Clark County Land	5,000.00	
1957 Session: Portion of approp- riation available prior to June 30, 1957	<u>3,879,144.00</u>	<u>3,884,644.00</u>
		\$ 9,463,163.28
Add:		
Adjustment to be made by Controller		<u>.02</u>
Controller's Adjusted Balance, June 30, 1957		<u>\$ 9,463,163.30</u>

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*General Fund Balance, Schedule No. 3, Controller's Report for June 30, 1957	\$14,013,845.75
Less:	
Balance General Fund Approp- riations, Schedule No. 4, Controller's Report for June 30, 1957	<u>666,038.47</u> <u>\$13,347,807.28</u>

Detail of Appropriation to Planning Board (Chapter 275) for Construction, Etc.

From General Fund:

STRUCTURAL SURVEYS

Bureau of Mines Bldg., U. of N.	\$ 3,000.00	
School of Mines Bldg., U. of N.	3,500.00	
Stewart Hall, U. of N.	2,350.00	
Education Bldg., U. of N.	3,500.00	
Nevada State Prison	13,200.00	
Nevada State Children's Home	3,600.00	
State Museum	3,000.00	
State Printing Office	3,000.00	
Total		\$ 35,150.00

ADVANCE PLANNING

Science Bldg., U. of N.	\$ 10,000.00	
Legislative Bldg., Carson City	3,262.00	
Industrial School for Girls	3,839.00	
Industrial Bldg., Nevada State Prison	358.00	
State Office Bldg., Las Vegas	8,000.00	
Archives Storage, Carson City	418.00	
Capitol Bldg., Carson City	6,416.00	
Total		\$ 32,293.00

OPTIONS TO PURCHASE REAL ESTATE

At Carson City		40,000.00
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PURCHASE OF REAL ESTATE

At U. of N., Reno	\$ 45,000.00	
At Carson City	250,000.00	
At Las Vegas	60,000.00	
Total		\$ 355,000.00

CONSTRUCTION

Completion of State Office Building, Carson City	\$ 119,576.00	
Maximum Security Block -- Prison	508,860.00	
Central Heating Plant -- Prison (Supplemental Appropriation)	106,093.00	
Utility Bldg. & Boiler Installation, State Hospital	160,310.00	
Completion Manzanita Hall Remodeling U. of N. Supplemental Appropriation	82,392.00	
Storage Facilities at Carson City	18,000.00	
Children's Ward -- State Hospital	50,000.00	
Renovation Capitol Bldg., Carson City	25,000.00	
Security Alterations, Treasurer's Office	10,000.00	
Total		\$ 1,080,231.00

MISCELLANEOUS

Hire of qualified land appraiser	\$ 26,537.00	
Flood Protection, Orr Ditch, U. of N.	64,000.00	

Schedule No. 10
(Continued)

Power Distribution System, U. of N.	\$ 54,000.00	
Reimbursement to Federal Housing and Home Finance Agency for advance planning, State Office Bldg., Las Vegas	<u>3,798.29</u>	
Total		\$ <u>148,335.29</u>
Total From General Fund		\$ <u>1,691,009.29</u>
From Highway Fund		
Highway Control Post at Wells, Nevada		\$ <u>28,554.00</u>