

SENATE FINANCE COMMITTEE
MINUTES OF MEETINGS
FEBRUARY 9, 1973

The meeting was called to order at 8:34 a.m. Senator Lamb was in the chair.

PRESENT: Floyd R. Lamb, Chairman
Warren L. Monroe
B. Mahlon Brown
James I. Gibson
William J. Raggio
Clifton Young
Archie Pozzi

Earl Oliver, LCB Fiscal Analyst
Bob Tripp, LCB Deputy Legislative Auditor
William Bible, Chief Assistant, Budget Division
Cy Ryan, UPI

Barbara J. Mello, Nevada Council on the Arts
Frances Warden, Young Audiences
Thelma Calhoun, Nevada Council on the Arts
Bill Fain, Clark County Juvenile Court
Merle Snider, Nevada Council on the Arts
Don McGhie
Bob Combs, Controller's Office
John S. Hall, Control Data Corporation
H. B. Bennett, DMV, Automation Division
J. W. Williams, DMV, Admin. Services Division
Vickie Nash, Director, Nevada Bicentennial Comm.
Sister Margaret P. McCarran, Nevada Bicentennial
Commission
Wilson McGowan, State Controller
A. F. Crosby, Computer Facility

NEVADA COUNCIL ON THE ARTS - Pages 174-175:

Mrs. Warden stated that there had been 221 young audience concerts throughout Northern Nevada. Mr. Snider said the council has placed emphasis on youth programs. Mr. Fain said the art program in the juvenile facilities in Clark County was very successful and they relied on volunteers through which the program is operating very inexpensively. Mr. Snider said members of the council receive travel time and per diem. The council meets twice a year in addition to an annual board meeting. \$150,000 is received in federal funds, and this amount is given to each state. However, Nevada is one of three states which do not have state funded administrative budgets. He requested \$15,000 to provide \$12,000 for a full time administrator and \$3,000 for a part-time secretary. See attached budget data.

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Senator Young left at 9:00 a.m.

CENTRAL DATA PROCESSING - Page 77:

Mr. Gordon Harding said the CDP were asking for no new positions and he said since he had first talked to the committee two years ago he has added one key punch operator because the operators were working over 500 hours overtime in one year. Other than this position no new positions were added. He is requesting \$25,000 for contractual services but expects to spend only about \$2,000 of this. He said he would do almost all the work within the facility and would contract out only that which could be done cheaper elsewhere.

Mr. Harding said that with regard to the Tax Commission that as soon as the developmental projects are completed they will be able to recover the \$200,000 costs for this expansion in computer utilization in twenty months. This will be a return on the investment of 42%. The savings will be realized in four major areas. (1) A reduction of two clerical positions - \$1,700. (2) A reduction of data processing costs between the old system and the new. A reduction of four key punch operators - \$3,500. (3) An increase in the number of audits by 5%. The increase in recovered money which the state should receive from the additional audits would amount to \$2,500. (4) A savings in postage, forms, etc., - \$300. The total savings per month (and the above are all per month figures) will be \$8,000.

In the Welfare Division under Title 19 (SAMI, medical care) each month CDP processes 30,000 invoices for the 20,000 eligible welfare recipients in this program. They also produce 78 local management and federally required reports. It would take 40 employees to produce this amount of work manually. Figuring \$10,000 per employee (considering salary, office space, etc.) this would amount to \$400,000. The CDP accomplishes this work at a cost of \$260,000 so this saves the state between \$100,000 to \$140,000.

Mr. Harding said the computer was being used 60% of the time and that this placed them in the top 25% in the nation. He said he would like to use it 80% to 85% but they haven't had enough volume of work. He said he would provide a list of agencies which do not use the computer. Forty-six agencies are currently using CDP but some of the smaller agencies aren't.

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STATE CONTROLLER:

See attached remarks by Wilson McGowan.

One of the problems is that the users of this system are used to a single entry accounting system and are not used to double entry accounting. For them to become familiar with double entry accounting it is going to take assistance from those people who know these systems. The accountant positions we are requesting are necessary for the accountants to be able to go into the agencies and help these people develop the type of input that is necessary to make this system work, Mr. McGowan said.

The budget division is requesting that three data processing personnel be placed within the Central Data Processing Department. Mr. McGowan is requesting that they be kept with the Controller's Office. Mr McGhie said that the Controller's Office original request was for three data processing personnel and \$50,000 beyond that for modification of the existing system. When their budget request came back the Budget Division said they would fund the three positions, and the \$90,000 the governor recommends would in fact pay for the three Central Data Processing employees but would not approximate anywhere near the money they feel they need for the modification system. The current projected level of activity would require \$10,000. See page 119-120.

A copy of the general fund trial balance which just came off the computer shows all zeros. There are two figures, cash and a contra-account cash, everything else is zeros. These figures were picked up June 30, and these are the only available figures which you presently have in your accounting system. The accountants have to go into these agencies and get the figures to place in here so that they have a good accounting system. Mr. McGhie said they sent an accountant down to the Las Vegas Water Commission because they had had a complete accounting system and had had for years. They put these figures into the computer and as you can see there is a tremendous difference between just the cash figure and the balances in the accounts, according to Mr. McGhie. (see attached) Mr. McGhie said they didn't know what obligations are, only the net figure, and that there were pieces of these in agencies, but someone had to collect them. Some agencies have accounting systems which they've developed on their own and others don't. There have been complaints from agencies that this new accounting system has put a burden on them and they have had to hire new employees. Mr. McGhie continued, saying, this is true because they are trying to maintain their old accounting system plus trying to provide people to feed the new accounting system. He said they have not been in a position to take

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their records and a lot of times they're not complete, and put them into the new accounting system so that they can do away with their old accounting system.

Central Data Processing is a software pool to provide software to agencies. Mr. McGowan said that "by law the controller's office is one of the major users and only uses CDP because the Budget Division insists on setting the budget up in that manner, because if they do not set the budget up in that manner I would not use CDP and I would have more control of the people who perform this service. The people I have in CDP are extremely competent and to lose those people there the system would probably fall on its face. The system at this time is not documented. To a great extent it is in the mind of the people who developed the program and that is four or five individuals. It is a must that that system be documented. It is also a must that this years and last year's accounting system be closed out by July 1, because if we don't on July 1 we're going to be finding ourselves with three separate accounting systems and you will never see such a mess in your life as what it is going to be at that point." Mr. McGowan said that he didn't get his request he couldn't fulfill his obligations according to statute.

Senator Pozzi said that as he understood what Mr. McGowan was saying, somebody had to be boss, and there was two lines of authority here at present. "We have never been able to get the estimated revenue figures for this year, and we may not be able to get them in future years, because the system can only process that which is input and any agency or any other department that controls those figures but does not choose to input but could, we can't put them into the computer," Mr. McGhie said. "Does this jurisdictional difference between Howard Barret and the controller interfere with achieving the goals?" asked Senator Young. Mr. McGhie said, "I would have to say yes, sir, because the estimated revenues for Nevada to my knowledge are controlled and within the office of the budget division and they were never brought to us to record. I hope that in our year end budget procedures that we are working on with the budget office right now, and there is good cooperation, I might add, that this position will be alleviated.

Senator Gibson asked Mr. Harding of CDP whether there would be a reduction in revenue if the three data processors went to the Controller's Office and the Controller's Office then no longer used their services. Mr. Harding said "Essentially this will happen, the controller's proposal will not eliminate CDP service no matter what, because the controller has no way of interfacing with the computer facility and has to

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through keypunch, still has to go through the data control to get his work processed. The only difference that that would make is that he would take from our staff key data processing personnel to put on his staff. These are good people, people who then will no longer be available, once the controller's project reaches any level of stability, to other state agencies--they will stay forever with the controller and the state then will not have the service of these capable people. They will be channeled and forever put with one organization. This simply is a question of where you wish to spend the buck--the dollars aren't changing, but you are simply moving money from one pocket to another. The costs aren't one penny different regardless of where these people are located."

NEVADA BICENTENNIAL COMMISSION - Page 177:

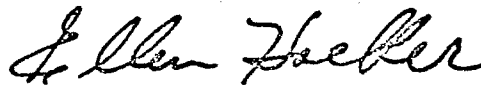
Senator Lamb said he had talked with the governor who said he had sent a man to Washington to find out what funds will be available. Mrs. Nash said they have appropriated the first \$45,000 and are receiving this money quarterly. The second \$45,000 has been appropriated. The president has asked for reorganization of the national centennial committee which will give President Nixon more power in this area. However, this has not nor will not affect the funding to the states.

VIRGINIA CITY HISTORIC DISTRICT COMMISSION - Page 173:

The committee discussed this budget.


The meeting adjourned at 11:00 a.m.

Respectfully submitted,



Ellen Hocker, Secretary

APPROVED:



Floyd R. Lamb, Chairman

NEVADA STATE COUNCIL ON THE ARTS

1974 - 1975 APPROPRIATION REQUEST

REVISED 12/5/72

GENERAL INTRODUCTION

THE NEVADA STATE COUNCIL ON THE ARTS, IN MAKING ITS APPROPRIATION REQUEST FOR FUNDS IN THE AMOUNT OF \$47,118 FOR FISCAL YEAR 1974 AND \$43,030 FOR FISCAL YEAR 1975, DETERMINED THAT THE NEEDS OF THE COUNCIL ARE A FULL-TIME EXECUTIVE DIRECTOR, AN ADMINISTRATIVE SECRETARY, OPERATING AND TRAVEL EXPENSES, AND ARTISTIC PROGRAM FUNDS.

ALTHOUGH THE ADMINISTRATIVE WORK HAS BEEN HANDLED BY THE CHAIRMAN DURING THE PAST 5 YEARS, THE VOLUME OF BUSINESS CONDUCTED BY THE COUNCIL HAS FAR EXCEEDED HIS ABILITY TO COPE WITH THE DEMANDS OF THE PUBLIC AND VARIOUS AGENCIES. SUCH RESPONSIBILITIES ARE BEYOND THE SCOPE OF A PART-TIME VOLUNTEER ADMINISTRATOR.

ARTS IN THE STATE OF NEVADA IS A GROWING BUSINESS AND SHOULD BE RECOGNIZED AS A STATE INDUSTRY. PROJECTS TO BE GIVEN ASSISTANCE BY THIS COUNCIL DURING FISCAL YEAR 1973 WILL REPRESENT EXPENDITURES OF \$127,250 IN FEDERAL MONIES MATCHED BY LOCAL ARTS INSTITUTIONS IN THE AMOUNT OF \$174,510. FEDERAL MONIES ANTICIPATED FOR FISCAL YEAR 1974 AND 1975 IS \$150,000 YEARLY. OTHER DIRECT GRANTS MAY BE MADE BY THE ENDOWMENT TO CULTURAL ORGANIZATIONS OR INSTITUTIONS, OR TO INDIVIDUALS, TO AMPLIFY THIS FIGURE. A GRANT OF \$10,000 IN POETRY AND \$15,000 IN DANCE HAS BEEN AWARDED TO THE NEVADA STATE COUNCIL ON THE ARTS THROUGH THE ENDOWMENT'S ARTIST-IN-THE-SCHOOL PROGRAM FOR FISCAL YEAR 1973.

THE NATIONAL ENDOWMENT FOR THE ARTS, IN A RELEASE DATED AUGUST 23RD TO STATE ARTS COUNCILS, MADE THE FOLLOWING STATEMENT CONCERNING THE 1974 BUDGET:

"SEVERAL DIRECTORS HAVE ASKED FOR ESTIMATES OF THE FEDERAL-STATE PARTNERSHIP GRANT FOR FISCAL 1974. WE HAVE CONSISTENTLY EMPHASIZED THE FACT THAT ANY FIGURES GIVEN IN ADVANCE OF THE FINAL SIGNING OF THE APPROPRIATIONS BILL ARE PURE GUESSES. NEXT YEAR (FY 1974) WILL BE UNUSUALLY DIFFICULT BECAUSE WE MUST FIRST HAVE OUR AUTHORIZATION PASSED BEFORE WE RECEIVE OUR APPROPRIATIONS. THE ENTIRE PROCEDURE COULD TAKE UNTIL LATE SUMMER OR EARLY FALL.

WE KNOW YOU NEED ESTIMATES, SO WE WILL GIVE YOU SOME GUESSES THAT MAY HELP YOUR PLANNING. FIRST, THERE IS THE "MINIMUM GUESS" THAT EACH STATE WILL RECEIVE A \$150,000 GRANT UNDER THE FEDERAL-STATE PARTNERSHIP PROGRAM. HOWEVER, BEYOND THIS, THE FEDERAL-STATE PROGRAM COULD PROVIDE UP TO AN ADDITIONAL \$7 OR \$8 MILLION THAT WOULD BE AVAILABLE FOR STATE ARTS AGENCY APPLICATIONS.

IT IS IMPOSSIBLE TO SAY WHAT THIS MEANS TO EACH STATE AS EACH APPLICANT MUST BE APPROVED BY AN ADVISORY PANEL AND THE NATIONAL COUNCIL ON THE ARTS. THE CRITERIA OF APPROVAL WILL BE BASED ON:

1. QUALITY OF THE PROJECT
2. TOTAL PAST PERFORMANCE OF THE STATE ARTS AGENCY
3. NEED OF THE PROJECT
4. POPULATION OF THE STATE
5. GEOGRAPHIC CONSIDERATIONS
6. CURRENT STABILITY OF THE STATE ARTS AGENCY
7. THE EFFORT IN TERMS OF FINANCIAL SUPPORT BEING GIVEN BY THE STATE GOVERNMENT FOR ITS STATE ARTS AGENCY

APPLICATIONS WILL BE APPROVED BY PROJECT SO THAT ANY ONE APPLICATION COULD BE TOTALLY APPROVED, APPROVED IN PART OR TOTALLY REJECTED.

IF WE RECEIVE ANYWHERE NEAR THE "HOPED FOR" ADDITIONAL \$8 MILLION, IT WOULD BE POSSIBLE FOR A STATE TO RECEIVE UP TO SEVERAL HUNDRED THOUSAND DOLLARS -- BUT IT WOULD BE IMPOSSIBLE TO INSURE ANY FIGURE PRIOR TO PANEL OR COUNCIL APPROVAL.

THIS DOES NOT INCLUDE ANY APPLICATIONS MADE TO OTHER NEA PROGRAM AREAS, SUCH AS THE DANCE RESIDENCY, ARTIST IN THE SCHOOLS, ETC."

ATTENTION IS CALLED TO ITEMS 2, 6 AND 7 WHICH REFER TO TOTAL PAST PERFORMANCE OF THE STATE ARTS AGENCY, CURRENT STABILITY OF THE STATE ARTS AGENCY, AND EFFORTS IN TERMS OF FINANCIAL SUPPORT BEING GIVEN BY THE STATE GOVERNMENT FOR ITS STATE ARTS AGENCY. IT IS VITALLY ESSENTIAL THAT THE NEVADA STATE COUNCIL ON THE ARTS BE PLACED ON A PERMANENT AND FUNCTIONAL BASIS IN ORDER TO MEET THESE CRITERIA SO NEVADA MAY RECEIVE ITS FULL SHARE OF FEDERAL FUNDING IN THE ARTS.

THE COUNCIL MUST PROCESS APPLICATIONS RECEIVED FROM ARTS ORGANIZATIONS THROUGHOUT THE STATE, AWARD SUB-GRANTS, HANDLE FINANCIAL TRANSACTIONS, AND MAKE EVALUATIONS. THE GUIDELINES SET FORTH BY THE NATIONAL ENDOWMENT MUST BE ADHERED TO IN ALL RESPECTS.

A FULL-TIME EXECUTIVE DIRECTOR WOULD BE ABLE TO GIVE FURTHER SERVICES TO THE PUBLIC IN MANY FORMS. HE WOULD ARRANGE TOURS OF CULTURAL PRESENTATIONS, DEVELOP PROJECTS, AMPLIFY ARTS EDUCATION IN THE SCHOOLS WITH EXISTING RESOURCES, PROVIDE RESOURCE INFORMATION, AND PERFORM COUNTLESS OTHER SERVICES. HE WOULD BE IN CONTACT WITH ARTS LEADERS IN ALL NEVADA COMMUNITIES TO GIVE THEM ASSISTANCE IN FORMULATING LOCAL PROJECTS. HE WOULD PROVIDE A CENTER FOR THE DISSEMINATION OF CULTURAL SCHEDULES AND PROGRAMS. THESE SERVICES CANNOT BE PROVIDED BY VOLUNTEER PART-TIME STAFFS.

NEVADA HAS THE NUCLEUS OF HISTORICAL MUSEUMS, THEATRES, ORCHESTRAS, OPERA COMPANIES, CHAMBER ENSEMBLES, ARTS FESTIVALS IN ALL PARTS OF THE STATE AND CITIZEN PARTICIPATION IN THESE IS GROWING EACH YEAR. THERE ARE MANY INDIVIDUAL CREATIVE AND INTERPRETIVE ARTISTS WHO HAVE CHOSEN THIS STATE FOR THEIR HOME AND WORKING ENVIRONMENT -- PAINTERS, SCULPTORS, CRAFTSMEN, COMPOSERS, POETS, WRITERS, ACTORS, DANCERS, MUSICIANS. HOWEVER, THE STATE'S CONTRIBUTION TO THEM AT A TIME WHEN THE ORGANIZATIONS AND INSTITUTIONS ON WHICH THEY DEPEND NEED ASSISTANCE IS MEAGER. WHAT IN PART HAS BEEN INITIATED BY THE NEVADA STATE COUNCIL ON THE ARTS -- BUT NEEDS TO BE INTENSIFIED GREATLY -- IS PROGRAMMING WHICH:

- (1) CONTRIBUTES TOWARD THE ECONOMIC STABILIZATION OF KEY ARTS ORGANIZATIONS;
- (2) UPGRADES THE QUALITY OF LOCAL ARTS SPONSORSHIP;
- (3) UPGRADES THE QUALITY AND INCREASES THE FREQUENCY OF ARTS EXPERIENCES AT THE COMMUNITY LEVEL;
- (4) STRENGTHENS THE RELATIONSHIP BETWEEN THE ARTS & EDUCATION;
- (5) GIVES NEVADA ARTISTS MORE (AND MORE MEANINGFUL) EMPLOYMENT;
- (6) GIVES THE NEVADA CITIZEN A DEEPER SENSE OF BEAUTY IN HIS ENVIRONMENT.

THE STATE OF NEVADA HAS NEVER MADE AN APPROPRIATION TO THE NEVADA STATE COUNCIL ON THE ARTS. A COPY OF A RESEARCH REPORT CONDUCTED BY THE NATIONAL RESEARCH CENTER FOR THE ARTS, AN AFFILIATE OF LOUIS HARRIS AND ASSOCIATES, INC. SHOWS THAT NEVADA IS ONE OF THREE STATES THAT DOES NOT HAVE STATE APPROPRIATIONS FOR EITHER ADMINISTRATIVE OR PROGRAM NEEDS.

IN THE CURRENT BIENNIUM, WHILE NEVADA IS SPENDING NOTHING FOR CULTURAL CONSERVATION AND DEVELOPMENT, THE BUDGETS FOR BUILDINGS, HIGHWAYS, EDUCATION, AND CORRECTIONS ARE IN THE HUNDREDS OF THOUSANDS OF DOLLARS. IN THE CONTEXT OF THIS MAGNITUDE OF SPENDING, A MORE REALISTIC CONSIDERATION OF THE ARTS AND THE HUMAN VALUES INVOLVED WILL ADD ONLY NEGLIGIBLY TO THE TAXPAYERS BURDEN. INDEED, THE TAXPAYER MIGHT EVEN PAY A LARGER BILL AND FEEL LESS BURDENED IF MORE OF HIS TAX DOLLAR WENT TOWARD THE CULTIVATION OF HIS OWN INDIVIDUAL CREATIVITY AND AN APPRECIATION OF THE BEAUTIFUL THINGS AROUND HIM -- FOR THE EXTENT TO WHICH A GREATER COMMITMENT BY THE GOVERNMENT TO THE ARTS CAN BETTER AN AVERAGE CITIZEN'S SENSE OF HIMSELF AND HIS ENVIRONMENT IS SIGNIFICANT. WHAT WE ARE SEEKING NOW IS A MODEST PER CAPITA CONTRIBUTION OF LESS THAN 10¢. IT IS DIFFICULT TO IMAGINE ANY OTHER STATE PROGRAM TOWARD WHICH THIS SMALL AMOUNT COULD HAVE SUCH A STRONG POSITIVE RESULT.

DETAILED EXPLANATION OF BUDGET REQUEST

	<u>FY74</u>	<u>FY75</u>
<u>SALARIES</u>		
EXECUTIVE DIRECTOR	\$17,000	\$17,000
ADMINISTRATIVE SECRETARY (GRADE 25)	7,394	7,558
INDUSTRIAL INSURANCE	562	563
RETIREMENT	1,464	1,473
PERSONNEL ASSESSMENT	186	336
NIC COVERAGE FOR PERIOD 10/1/71 - 6/30/72	662	
	<u>\$27,268</u>	<u>\$26,930</u>
		1 139

	FY74	FY75
<u>TRAVEL</u>		
OUT OF STATE TRAVEL FOR EXECUTIVE DIRECTOR	\$ 1,200	\$ 1,200
IN-STATE TRAVEL FOR EXECUTIVE DIRECTOR:		
12 L.V. TRIPS @ \$75.00	\$900	
AUTO TRAVEL - 3,000 mi. @ 12¢	360	
42 DAYS PER DIEM @ \$20 A DAY	<u>840</u>	
	2,100	2,100
IN-STATE TRAVEL FOR COUNCIL MEMBERS TO PROVIDE 2 MEETINGS PER YEAR @ \$900	1,800	1,800
IN-STATE TRAVEL FOR EXECUTIVE BOARD TO PROVIDE 2 MEETINGS PER YEAR @ \$300		
	<u>600</u>	<u>600</u>
	\$ 5,700	\$ 5,700
<u>OPERATING EXPENSE:</u>		
OFFICE EXPENSE		
RENT	2,100	2,100
SUPPLIES & MATERIALS	750	750
PRINTING EXPENSE	600	600
COMMUNICATIONS -		
TELEPHONE & TELEGRAPH	500	500
POSTAGE	650	650
PUBLICATIONS	250	250
MEMBERSHIP FEES	300	300
MISC. EXPENSE - FREIGHT, CRATING, ETC.	<u>250</u>	<u>250</u>
	\$ 5,400	\$ 5,400
<u>EQUIPMENT</u>		
2 EACH - DESKS, DESK CHAIRS, SIDE CHAIRS, TYPEWRITERS, FILE CABINETS		
1 EACH - PHOTOCOPY MACHINE, MIMOGRAPH AND STAND, ADDING MACHINE, ADDRESSING MACHINE AND MISC.	3,750	-0-
<u>PROGRAM</u>	20,000	20,000
	<u><u>62,118</u></u>	<u><u>58,030</u></u>

JUSTIFICATION FOR BUDGET REQUEST

EXECUTIVE DIRECTOR - AN EXECUTIVE DIRECTOR IS RESPONSIBLE FOR ADMINISTRATION OF THE AGENCY INCLUDING THE HIRING AND FIRING OF PERSONNEL, BUDGET PREPARATIONS AND LEGISLATIVE LIAISON. HE IS RESPONSIBLE FOR INITIATING AND IMPLEMENTING COUNCIL PROGRAMMING. HE MUST DEVELOP AND MAINTAIN PERSONAL CONTACT WITH THE KEY PEOPLE INVOLVED IN THE ARTS THROUGHOUT THE STATE, WHICH WILL INVOLVE A CONSIDERABLE AMOUNT OF TRAVEL. HE SHOULD MAINTAIN CONTACT

WITH THE NATIONAL AND REGIONAL ARTS SERVICE ORGANIZATIONS. HE IS THE CHIEF LIAISON BETWEEN THE STAFF AND TWENTY-ONE (21) MEMBER COUNCIL AND IS RESPONSIBLE DIRECTLY TO THEM. AN EXECUTIVE DIRECTOR SHOULD HAVE ADVANCED EDUCATION, PREFERABLY IN ONE OR MORE OF THE FINE ARTS. ARTS ADMINISTRATION EXPERIENCE AND A WIDE RANGE OF INTEREST AND KNOWLEDGE OF THE ARTS IS DESIRABLE IN AN APPLICANT. HE SHOULD BE PERSONABLE, FLEXIBLE, CREATIVE, PATIENT AND ABLE TO JUGGLE MANY PROJECTS AT THE SAME TIME.

A RECENT SURVEY FOR THE NATIONAL ENDOWMENT FOR THE ARTS BY RESEARCH CENTER FOR THE ARTS, AN AFFILIATE OF LOUIS HARRIS AND ASSOCIATES, INC., INDICATES THAT THE AVERAGE SALARY OF 49 FULL-TIME PAID DIRECTORS IS \$16,152. SINCE THE COST OF LIVING IN NEVADA IS CONSIDERABLY HIGHER THAN THE AVERAGE OF OTHER STATES, THE REQUEST FOR \$17,000 YEARLY IS CONSIDERED WELL WITHIN REASON.

ADMINISTRATIVE SECRETARY - THIS INDIVIDUAL IS IN ACTUALITY AN ASSISTANT TO THE EXECUTIVE DIRECTOR AND MUST BE ABLE TO OPERATE THE OFFICE WHEN THE EXECUTIVE DIRECTOR IS NOT PRESENT. IN ADDITION TO NORMAL SECRETARIAL DUTIES, THIS INDIVIDUAL MUST DO ACCOUNTING, PREPARE BUDGETS, ANALYZE PROJECTS AND PROGRAMS, PERFORM PUBLIC RELATIONS DUTIES, PREPARE NEWSLETTERS AND BULLETINS, AND COMMUNICATE WITH THE PUBLIC. A PAY LEVEL OF GRADE 25, IN THE ESTIMATION OF THE CHAIRMAN, IS A MINIMUM STARTING PAY SCALE FOR THIS POSITION.

TRAVEL - IN ORDER TO MAINTAIN RELATIONS WITH THE NATIONAL ENDOWMENT FOR THE ARTS AND ADJACENT STATES, THE EXECUTIVE DIRECTOR MUST ATTEND AN ANNUAL MEETING OF THE ASSOCIATED COUNCIL OF THE ARTS, TWO REGIONAL MEETINGS CALLED EACH YEAR BY THE NATIONAL ENDOWMENT, AND 2 YEARLY REGIONAL MEETINGS ATTENDED BY NEIGHBORING STATES. IN THIS STATE THE EXECUTIVE DIRECTOR MUST, ESPECIALLY DURING THE NEXT TWO YEARS, CONSTANTLY TRAVEL AND COMMUNICATE WITH ARTS INSTITUTIONS, ARTISTS AND EDUCATORS, WHICH SURELY JUSTIFIES AN EXPENDITURE OF \$2,100 YEARLY IN THIS AREA.

SINCE THE EXECUTIVE DIRECTOR MUST TAKE HIS INSTRUCTIONS AND DIRECTIONS FROM THE 21-MEMBER COUNCIL, A MINIMUM OF TWO ANNUAL MEETINGS SHOULD BE HELD BY THE 21-MEMBER COUNCIL AND TWO MEETINGS HELD ANNUALLY BY THE EXECUTIVE BOARD OF THE COUNCIL. BASED ON PAST EXPERIENCE, THE COST PER MEETING OF THE COUNCIL AVERAGES \$900, AND THE EXECUTIVE BOARD \$300.

OPERATING EXPENSE - BASED ON CURRENT OFFICE RENTAL FIGURES, RENTAL OF SPACE WAS CALCULATED AT \$175.00 MONTHLY. SUPPLIES AND MATERIALS, PRINTING EXPENSES, COMMUNICATIONS, MEMBERSHIP FEES, COST OF PUBLICATIONS AND MISCELLANEOUS EXPENSES ARE BASED ON ACTUAL COSTS INCURRED DURING THE PAST FOUR YEARS.

EQUIPMENT - IN ORDER TO HAVE A FUNCTIONAL OFFICE IT IS NECESSARY TO HAVE A MINIMUM OF 2 EACH OF THE FOLLOWING: DESKS, DESK CHAIRS, SIDE CHAIRS, TYPEWRITERS; AND ONE EACH PHOTOCOPY MACHINE, MIMEOGRAPH AND STAND, ADDING MACHINE, ADDRESS MACHINE, AND MISCELLANEOUS FURNITURE ITEMS. BASED ON CURRENT MARKET COSTS, THIS FIGURE IS WELL WITHIN REASON.

PROGRAM - PROGRAM MONEY TO IMPLEMENT ARTS PROGRAMS INITIATED BY THE COUNCIL IS BEING REQUESTED FOR THE FIRST TIME. SUCH PROGRAM MONEY WOULD BE UTILIZED TO FUND TOURS OF SYMPHONIES, CHAMBER GROUPS, THEATRE GROUPS, ART SHOWS, LECTURERS, AND OTHER ARTISTIC PROGRAMS TO THE VARIOUS COMMUNITIES IN THE STATE. THE PROGRAM MONEY WOULD BE USED TO MATCH FEDERAL MONIES TO IMPLEMENT ARTISTS-IN-THE-SCHOOLS PROGRAMS, AND TO FUND OTHER SPECIFIC CULTURAL EDUCATIONAL PROJECTS. THE TWENTY-ONE MEMBER COUNCIL WOULD HAVE THE RESPONSIBILITY FOR UTILIZING PROGRAM FUNDS IN THE MOST PRODUCTIVE MANNER.

RECAPITULATION OF ATTENDANCE AT FY1972 NSCA FUNDED PROJECTS

NAME OF PROJECT	ADULTS	HIGH SCHOOL	JR. HIGH	ELEMENTARY
CARLIN HIGH SCHOOL	11	32	28	123
CLARK Co. MINISTERIAL ASSN	730	156	105	52
SIERRA ARTS FOUNDATION	25			
ELKO Co. ART CLUB	1407	281	14	14
KLVX-TV	38000	1200	800	
LAS VEGAS ART LEAGUE	2895	1579	526	263
LAS VEGAS MUSICAL ARTS WKSHP	1400	200	200	200
LAS VEGAS SYMPHONY ORCH	3000	400	400	200
LATIMER ART CLUB		4		
MOAPA VALLEY ART GUILD	625	1250	375	250
NEVADA ART GALLERY	2400	800	1600	3200
NEVADA ARTISTS ASSN	9210	4605		1535
NEV. ST. HISTORICAL Soc.	5225	1045	2090	2090
NEV. MUSIC EDUCATORS	700	420	140	140
NEVADA MUSIC TEACHERS		11	42	53
NEV. OPERA GUILD	6420	1070	535	2675
No. NEV. ARTS COUNCIL -LOWRY		100		
PROSCENIUM PLAYERS	420	80		500
RENO CIVIC CHORUS	2800	800	400	
RENO LITTLE THEATRE	675	180		45
RENO PHIL. SYMPHONY ORCH	4800	600	300	300
SIERRA BOYS CHOIR	457	457	1370	6852
SIERRA COLLEGIUM MUSICUM	450	75	113	112
ST. MARY'S ART CENTER -V.C.	5000	3000	1000	1000
UNLV MUSIC SERIES	1800	450	450	300
UNLV CONTEMPORARY MUSIC FEST.	1350	60	60	30
UNLV OPERA WORKSHOP	595	70	28	7
UNLV SATURDAY CONSERVATORY	2	50	45	3
UNLV FINE ARTS FESTIVAL	5025	670	670	335
UNLV THEATRE ARTS	1912	225	90	22
UNR - ARTS FESTIVAL	6300			700
UNR - THEATRE ARTS	648	925	185	92
WASHOE Co. LIBRARY	420	105	56	119
L.V. YOUNG AUDIENCES			2500	47500
YOUNG AUDIENCES OF No. NEV.	300	300	300	29100
TOTALS	105451	21201	14422	97812
GRAND TOTAL:	238886			

NEVADA STATE COUNCIL ON THE ARTS
 SUB-GRANTS TO ARTS INSTITUTIONS/ORGANIZATIONS
 FOR FISCAL YEAR 1973 BY COUNTY

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CARSON CITY COUNTY

<u>GRANT NO.</u>	<u>NAME</u>	<u>PROJECT DESCRIPTION</u>	<u>GRANT AMOUNT</u>	<u>MATCHING AMOUNT</u>
A73-S-39-15	NEVADA ARTISTS ASSOCIATION P.O. Box 1275 CARSON CITY, NEVADA 89701	TO OBTAIN RECOGNIZED JUDGES AND GIVE OUT AWARDS FOR COMPETITIVE EXHIBITS.	\$ 2,000.	\$ 2,850.
A73-S-39-21	PROSCENIUM PLAYERS P.O. Box 1165 CARSON CITY, NEVADA 89701	STAGING OF A MINIMUM OF THREE PRODUCTIONS AND SPECIAL WORKSHOPS IN DIRECTING, LIGHTING, MAKEUP, ETC.	1,700.	2,600.

CLARK COUNTY

A73-S-39-1	ALLIED ARTS COUNCIL c/o UNLV ART GALLERY LAS VEGAS, NEVADA 89109	TO PUBLISH AN ALLIED ARTS NEWSLETTER CONTAINING CULTURAL INFORMATION ON EVENTS OF THE UNIVERSITY, SYMPHONY AND OTHERS.	300.	300.
A73-S-39-2	CLARK COUNTY JUVENILE COURT 3401 EAST BONANZA ROAD LAS VEGAS, NEVADA 89101	TO SUPPLEMENT THE ARTS & CRAFTS AND MUSICAL PROGRAMS AT ZENOFF HALL, CHILD HAVEN AND SPRING MOUNTAIN YOUTH CAMPS.	4,000.	4,000.
A73-S-39-5	JUNIOR LEAGUE OF LAS VEGAS 319 So. THIRD STREET LAS VEGAS, NEVADA 89101	A "SUITCASE GALLERY" EXHIBIT SHOWING PRINTS SCULPTURE AND OTHER ART OBJECTS FOR GRADE SCHOOL CHILDREN.	250.	1,250.
A73-S-39-6	KLVX - CHANNEL 10 5700 MOUNTAIN VISTA STREET LAS VEGAS, NEVADA 89120	TO PROVIDE THE LAS VEGAS COMMUNITY WITH TELEVISION PROGRAMMING IN CULTURAL AREAS OF VISUAL ARTS, CRAFTS, AND MUSEUMS.	1,500.	1,567.
A73-S-39-7	LAS VEGAS ART LEAGUE, INC. 3333-6 W. WASHINGTON AVENUE LAS VEGAS, NEVADA 89107	A NATIONWIDE COMPETITIVE ART SHOW FOR AMATEURS AND PROFESSIONALS, AND A COMPETITIVE JURIED ART SHOW FOR ARTISTS OF CLARK COUNTY.	1,300.	2,660.

CLARK COUNTY (CONTINUED)

<u>GRANT NO.</u>	<u>NAME</u>	<u>PROJECT DESCRIPTION</u>	<u>GRANT AMOUNT</u>	<u>MATCHING AMOUNT</u>
A73-S-39-8	LAS VEGAS BOYS AND GIRLS CONCERT FUND 600 MARYLAND PARKWAY LAS VEGAS, NEVADA 89109	A SERIES OF "CONCERTS FOR CHILDREN" PERFORMED BY THE NEVADA SYMPHONY ORCHESTRA AND COORDINATED WITH THE SCHOOL DISTRICT.	\$ 4,000.	\$ 4,000.
73-S-39-9	LAS VEGAS SYMPHONY SOCIETY, INC. P.O. BOX 15209 LAS VEGAS, NEVADA 89114	A WINTER SERIES OF 10 CONCERTS PLUS TWO FREE CHILDREN'S CONCERTS.	19,000.	25,000.
A73-S-39-10	LAS VEGAS CHAPTER OF YOUNG AUDIENCES 3950 SPRINGHILL DRIVE LAS VEGAS, NEVADA 89121	PERFORMANCE OF TWO CONCERTS EACH BY TWO PERFORMING ENSEMBLES TO EACH ELEMENTARY SCHOOL IN CLARK COUNTY.	7,000.	7,000.
A73-S-39-12	MOAPA VALLEY ART GUILD P.O. BOX 75 OVERTON, NEVADA 89040	TO SPONSOR FINE ARTS WEEK COMPRISED OF LIVE DEMONSTRATIONS BY PROFESSIONAL ARTISTS, FILMS ON ART HISTORY AND TECHNIQUES, AND A ART SHOW.	600.	600.
A73-S-39-13	MUSICAL ARTS WORKSHOP 3950 SPRINGHILL DRIVE LAS VEGAS, NEVADA 89121	THREE CONCERTS FOR CHORUS AND ORCHESTRA: <u>THE CREATION</u> BY HAYDN, <u>MASS IN C</u> BY BEETHOVEN AND OPERA HIGHLIGHTS.	2,000.	4,400.
73-S-39-27	SOUTHERN NEVADA MUSEUM 240 WATER STREET HENDERSON, NEVADA 89015	TO EXPAND COMMUNITY INFORMATION AND EDUCATION PROGRAM AND AID IN THE PROMOTION AND DEVELOPMENT OF THE MUSEUM.	9,300.	9,300.
A73-S-39-29	UNIVERSITY OF NEVADA ACADEMIC AFFAIRS LAS VEGAS, NEVADA 89109	ENGAGE PROFESSIONAL ARTISTS FOR THE 6TH ANNUAL ARTS FESTIVAL IN AREAS OF DANCE, DRAMA, MUSIC, ART, SCULPTURE, FILMS, ETC.	3,000.	3,000.
A73-S-39-30	UNIVERSITY OF NEVADA CHAMBER SINGERS LAS VEGAS, NEVADA 89109	30 SINGERS TO TOUR CHORAL MUSIC TO HIGH SCHOOLS AND CHURCHES IN ELKO, WINNEMUCCA, CARSON CITY AND TONOPAH.	875.	875.

CLARK COUNTY (CONTINUED)

<u>GRANT NO.</u>	<u>NAME</u>	<u>PROJECT DESCRIPTION</u>	<u>GRANT AMOUNT</u>	<u>MATCHING AMOUNT</u>
A73-S-39-31	UNIVERSITY OF NEVADA CONTEMPORARY MUSIC FESTIVAL LAS VEGAS, NEVADA 89109	A SERIES OF FREE CONCERTS BY VARIOUS AND MIXED VOYAL AND INSTRUMENTAL ENSEMBLES PERFORMING CONTEMPORARY WORKS.	\$ 2,000.	\$ 2,000.
A73-S-39-32	UNIVERSITY OF NEVADA OPERA WORKSHOP LAS VEGAS, NEVADA 89 109	PERFORMANCE OF TWO OPERAS: JUMPING FROG OF CALAVARES COUNTY BY LUKAS FOSS, AND LA SERVA PADRONA BY PUCCINI.	3,000.	3,500.
A73-S-39-33	UNIVERSITY OF NEVADA SATURDAY CONSERVATORY DIV. LAS VEGAS, NEVADA 89109	MUSIC PREP SCHOOL INVOLVING 15 SATURDAYS EACH SEMESTER OF MUSIC THEORY AND PER- FORMANCE, RUNNING CONCURRENT WITH PUBLIC SCHOOL SCHEDULE IN CLARK COUNTY.	2,500.	3,600.
A73-S-39-37	UNIVERSITY OF NEVADA YOUTH THEATRE/CHILDREN'S THEATRE LAS VEGAS, NEVADA 89109	TECHNICAL ASSISTANCE FOR THE THREE PROD- UCATIONS OF "PETER PAN".	800.	800.
<u>ELKO COUNTY</u>				
A73-S-39-4	ELKO COUNTY ART CLUB P.O. Box 549 ELKO, NEVADA 89801	FALL & SPRING ART FESTIVALS AND QUALIFIED INSTRUCTORS TO CONDUCT ART CLASSES LAST- ING APPROXIMATELY ONE WEEK EACH.	400.	550.
A73-S-39-20	NORTHEASTERN NEVADA MUSEUM P.O. Box 503 ELKO, NEVADA 89801	TO SCHEDULE AND HANG 15 ART EXHIBITS IN THE MUSEUM AND TO PRESENT 20 ART APPREC- IATION FILMS IN 12 MONTHLY SESSIONS.	1,350.	1,350.
<u>HUMBOLDT COUNTY</u>				
A73-S-39-41	NORTHERN NEVADA ARTS COUNCIL P.O. Box 778 WINNEMUCCA, NEVADA 89445	MUSIC CLASS OF ALBERT LOWRY HIGH SCHOOL TO PRODUCE SEVERAL ONE-ACT PLAYS AS WELL AS A 3-ACT MUSICAL COMEDY.	250.	250.

NEVADA STATE COUNCIL ON THE ARTS
 SUB-GRANTS TO ARTS INSTITUTIONS/ORGANIZATIONS
 FOR FISCAL YEAR 1973 BY COUNTY
 PAGE FOUR

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LINCOLN COUNTY

<u>GRANT NO.</u>	<u>NAME</u>	<u>PROJECT DESCRIPTION</u>	<u>GRANT AMOUNT</u>	<u>MATCHING AMOUNT</u>
A73-S-39-3	CREATIVE ARTISTS OF LINCOLN COUNTY Box 366 CALIENTE, NEVADA 89008	PRIZES TO ATTRACT COMPETENT ARTISTS AND FOR JUDGES TRANSPORTATION, EXPENSES AND FEES FOR ANNUAL ART EXHIBIT HELD DURING MAY AND JUNE.	\$ 500.	\$ 582.

PERSHING COUNTY

A73-S-39-42	PERSHING COUNTY LIBRARY P.O. Box 937 LOVELOCK, NEVADA 89419	TO EXPAND HANDICRAFTS PROGRAM BY PURCHASING RUG LOOM, KNITTING MACHINE, AND QUILTING FRAMES.	250.	250.
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STOREY COUNTY

A73-S-39-28	ST. MARY'S ART CENTER P.O. Box 328 VIRGINIA CITY, NEVADA 89440	TO PROVIDE QUALIFIED TEACHERS IN FIELD OF FINE ART; TO SUPPORT ART GALLERY; TO PROVIDE AWARDS FOR FINE ARTS FESTIVAL.	1,500.	1,500.
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WASHOE COUNTY

A73-S-39-11	LATIMER ART CLUB 2590 APPOLLO WAY RENO, NEVADA 89503	4 SCHOLARSHIPS OF \$150. EACH TO HIGH SCHOOL STUDENTS AND A JURIED ART SHOW FOR YOUNG ARTISTS 18 THROUGH 28.	700.	750.
A73-S-39-39	METROPOLITAN OPERA DISTRICT AUDITIONS 1234 MANOR DRIVE RENO, NEVADA 89502	AUDITIONS FOR NORTHERN NEVADA SINGERS WITH OPERATIC VOICE POTENTIAL AND SCHOLARSHIP AWARDS.	250.	325.
A73-S-39-40	MT. ROSE KIWANIS CLUB 954 FOREST STREET RENO, NEVADA 89502	FORM A JAZZ ORCHESTRA AND JAZZ CHOIR FOR APPROXIMATELY 70 YOUNGSTERS AND DEVELOP A LIBRARY.	250.	750.
A73-S-39-14	NEVADA ART GALLERY 643 RALSTON STREET RENO, NEVADA 89503	HISTORICAL, CULTURAL AND CONTEMPORARY EXHIBITS, DOCENT COUNCIL, AND WORK- SHOPS AND CLASSES FOR CHILDREN AND ADULTS.	1,500.	2,900.

NEVADA STATE COUNCIL ON THE ARTS
 SUB-GRANTS TO ARTS INSTITUTIONS/ORGANIZATIONS
 FOR FISCAL YEAR 1973 BY COUNTY
 PAGE FIVE

WASHOE COUNTY (CONTINUED)

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<u>GRANT NO.</u>	<u>NAME</u>	<u>PROJECT DESCRIPTION</u>	<u>GRANT AMOUNT</u>	<u>MATCHING AMOUNT</u>
A73-S-39-16	NEVADA MUSIC EDUCATORS ASSOCIATION 1160 CASA LOMA RENO, NEVADA 89503	ALL-STATE BAND AND CHORUS COMPRISED OF A BAND OF 85 HIGH SCHOOL STUDENTS AND CHORUS OF 150 HIGH SCHOOL STUDENTS ON THE BASIS OF PERFORMING EXCELLENCE.	\$ 650.	\$ 1,175.
A73-S-39-17	NEVADA OPERA GUILD P.O. Box 5548 RENO, NEVADA 89503	PRODUCTION OF FOUR OPERAS: "THE MERRY WIDOW", "CARMEN", "LATRAVIATA" AND "DON GIOVANNI".	9,000.	29,000.
A73-S-39-18	NEVADA STATE HISTORICAL SOCIETY P.O. Box 1129 RENO, NEVADA 89504	UPGRADE, MAINTAIN, AND CONTINUE TO PRODUCE SLIDE PROGRAMS OF NEVADA HISTORY AND MODERN-DAY NEVADA FOR SCHOOLS AND CIVIC GROUPS THROUGHOUT THE STATE.	825.	1,000.
A73-S-39-19	NEW PENNY SINGERS GIRL'S CHOIR 109 E. PRATER WAY, APT. H SPARKS, NEVADA 89431	CHOIR EXPENSES FOR MUSIC, PERFORMANCE COSTS, SALARIES AND INSURANCE FOR SUMMER AND SPRING SINGING SESSIONS.	1,000.	5,500.
A73-S-39-22	RENO CIVIC CHORUS 4000 JASPER LANE RENO, NEVADA 89502	TWO PERFORMANCES IN RENO AND APPROXIMATELY 6 PERFORMANCES IN THE OUTLYING COMMUNITIES AND POSSIBLE SCHOLARSHIPS.	2,000.	5,800.
A73-S-39-23	RENO LITTLE THEATRE P.O. Box 2088 RENO, NEVADA 89505	PROVIDE PROFESSIONAL TECHNICAL HELP FOR PRODUCTIONS IN RENO AND TAKE ONE PRODUCTION ON AN EXTENSIVE TOUR OF THE STATE.	6,250.	6,250.
A73-S-39-24	RENO PHILHARMONIC SYMPHONY ORCHESTRA 2750 SHERWOOD PLACE RENO, NEVADA 89502	A MINIMUM OF 5 CONCERTS WILL BE PERFORMED UTILIZING AT LEAST 60 MUSICIANS.	9,000.	11,000.
A73-S-39-25	SIERRA BOY'S CHOIR SOCIETY P.O. Box 2306 RENO, NEVADA 89505	NEVADA CHOIR TOUR TO BE HELD LATE APRIL OR EARLY MAY TO OUTLYING AREAS OF NORTHERN NEVADA.	1,000.	1,000.

WASHOE COUNTY (CONTINUED)

<u>GRANT NO.</u>	<u>NAME</u>	<u>PROJECT DESCRIPTION</u>	<u>GRANT AMOUNT</u>	<u>MATCHING AMOUNT</u>
A73-S-39-26	SIERRA COLLEGIUM MUSICUM c/o UNLV DEPT. OF MUSIC RENO, NEVADA 89507	SERIES OF PROFESSIONAL CHAMBER ORCH- ESTRA AND INSTRUMENTAL-VOCAL CONCERTS IN NORTHERN NEVADA AREA.	\$ 1,000.	\$ 1,000.
A73-S-39-34	UNIVERSITY OF NEVADA ARTS FESTIVAL BOARD RENO, NEVADA 89507	"COMMUNITY ARTS FESTIVAL" INVOLVING PROJECTS OF A CONTEMPORARY NATURE, CURRENT TRENDS IN ARTS & CRAFTS AND VARIED PRODUCTIONS IN DRAMA.	3,000.	3,000.
A73-S-39-35	UNIVERSITY OF NEVADA UNIVERSITY THEATRE RENO, NEVADA 89507	A TOUR OF A FULL-LENGTH PRODUCTION TO SMALL TOWNS IN THE RURAL AREAS OF THE STATE.	1,000.	1,000.
A73-S-39-36	YOUNG AUDIENCES OF NO. NEVADA P.O. Box 5981 RENO, NEVADA 89503	CONTINUING PROGRAM OF CONCERTS IN THE SCHOOLS, BOTH WITHIN WASHOE COUNTY AND IN OUTLYING COMMUNITIES.	7,000.	7,000.
A73-S-39-38	WEST COAST POETRY REVIEW 1103 STRAND PLACE RENO, NEVADA 89503	TWO ISSUES OF WEST COAST POETRY REVIEW.	200.	600.
			<u>\$114,000.*</u>	<u>\$161,834.</u>

* MONIES EARMARKED FOR MINI-GRANTS FOR THE REMAINDER OF FISCAL YEAR 1973 - \$1,000.



NEVADA HISTORICAL SOCIETY

Founded 1904

RECEIVED

OCT 5 1972

1650 NORTH VIRGINIA STREET
P.O. Box 1129
RENO, NEVADA 89504
TELEPHONE 784-6397

October 5, 1972

Mr. Merle L. Snider, Chairman
Nevada State Council on the Arts
P.O. Box 208
Reno, Nevada 89504

Dear Mr. Snider:

If the Nevada State Council on the Arts is to receive funding during the next legislative session, and be placed on a permanent fiscal basis, it is necessary to make people aware of the important role played by the Council in the cultural development of Nevada. This requires that those individuals and agencies interested in promoting the arts in Nevada must acknowledge specific instances when matching funds made available by the Council resulted in material benefits for the people of this State. The Nevada Historical Society offers the following illustration as an example of such an instance.

With funds awarded by the Council, the Historical Society has undertaken an ambitious program entitled the Audio Visual Nevada History Project. The project is designed to upgrade, maintain, and continue to produce slide programs covering Nevada history and modern-day Nevada. These programs are then made available to schools, clubs, civic groups, etc. throughout the State.

The first program in the project was a slide show of Virginia City. Requests for viewing the slide program became so numerous that the Society released the slides prior to completion of the audio portion of the program. The General Services Commission of the federal government requested the program for showing at the National Numismatic Convention in New Orleans. The program was viewed by an estimated ten thousand people at the convention. Nor did interest in the Virginia City slides end with the showing at the convention. The Society has since been contacted by General Services asking for copies of the program to be shown at individual numismatic chapters across the country.

The above illustration is certainly proof of the material benefits that can be produced for the people of Nevada via an active interest in the arts, and support of the Nevada State Council on the Arts. The Nevada Historical Society is appreciative of the Council's efforts to promote concern for the cultural life of Nevada.

Thank you for your assistance and consideration.

Sincerely,

Lynn E. Williamson

Lynn E. Williamson
Acting Asst. Director
Nevada Historical Society

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WITH A NEW DOUBLE ENTRY ACCOUNTING SYSTEM NOW BEING IN EFFECT AND THE OLD CASH BUDGETARY SYSTEM BEING PHASED OUT - THE OPERATION OF THE OFFICE IS ENTIRELY DIFFERENT AND THE ACCOUNTING FOR THE STATE HAS TO BE APPROACHED IN AN ENTIRELY DIFFERENT MANNER. WE ARE NOW PROCEEDING TO IMPLEMENT THE FISCAL AND ACCOUNTING PROCEDURE LAW, ACCORDING TO N.R.S. 353.291 TO 353.319.

WE THEREFORE PREPARED THE BUDGET FROM THE POINT OF VIEW THAT THE CONTROLLER'S OFFICE WAS A COMPLETELY NEW AND DIFFERENT OPERATION AND ANY COMPARISON TO PRIOR BUDGETS WOULD BUT CONFUSE THE NEED AS IT MIGHT BE REQUIRED UNDER THE NEW SYSTEM.

THE QUESTION AT THIS TIME WAS WHAT ARE THE NEEDS OF THIS NEW CONTROLLER'S OFFICE UNDER A MODERN AND COMPLETE ACCOUNTING SYSTEM? TO ANSWER THIS QUESTION AND AT THE SAME TIME PREPARE AS MINIMUM A BUDGET AS WOULD SERVE THE NEW SYSTEM, I LOOKED FOR THE MOST EXPERT HELP IN THIS FIELD OF GOVERNMENTAL ACCOUNTING. I CONTRACTED WITH KAFOURY & ARMSTRONG OF RENO, A FIRM WELL KNOWN FOR THEIR KNOWLEDGE OF GOVERNMENTAL ACCOUNTING AND BUDGETING, TO ASSIST ME AND MY STAFF IN DEVELOPING A BUDGET FOR THE NEXT BIENNIUM.

THE QUESTION AT ALL TIMES WAS - THIS IS A NEW OPERATION - THE OFFICE OF CONTROLLER IS A CONSTITUTIONAL OFFICE WITH MANY REQUIREMENTS, BOTH CONSTITUTIONALLY AND STATUTORY, AND THAT IT IS A SERVICE DEPARTMENT WITH MANY FUNCTIONS TO BE FULFILLED.

THE VOLUME OF BUSINESS IN STATE GOVERNMENT IS GROWING, AND GROWING FAST.

THE STATE'S ANNUAL CASH TRANSACTIONS REACHED $\frac{1}{2}$ BILLION DOLLARS DURING THE 1968-69 FISCAL YEAR, JUST TWO LEGISLATIVE SESSIONS AGO. IT TOOK 104 YEARS TO REACH THAT FIGURE. THIS ANNUAL AMOUNT WILL EXCEED 1 BILLION DOLLARS (AT THE PRESENT RATE OF GROWTH) BY THE TIME THIS LEGISLATURE MEETS AGAIN IN 1975. IT WILL HAVE TAKEN ONLY 6 YEARS TO DOUBLE ITSELF.

TEN (10) YEAR INCREASE FROM 62-63 TO 72-73 IS 192.9 PERCENT.

ESTIMATED CASH TRANSACTIONS:

1973-74	=	\$978.8 MILLION
1974-75	=	1.1 BILLION

STATE OF NEVADA

CASH TRANSACTIONS (RECEIPTS & DISBURSEMENTS)

<u>FISCAL YEAR</u>		<u>PERCENT INCREASE OVER PRIOR YEAR</u>
1962-63	299,514,271	
1963-64	373,357,570	24.654
1964-65	373,932,804	.154
1965-66	390,003,708	4.297
1966-67	419,778,193	7.634
1967-68	453,171,838	7.955
1968-69	501,804,301	10.729
1969-70	606,909,604	20.945
1970-71	668,580,102	10.161
1971-72	786,310,739	17.609
* 1972-73	877,286,000	11.573
Average Yearly Increase		<u>11.57</u>
Increase from 62-63 to 72-73 (10 Years)		192.9 Percent
<u>FUTURE YEAR ESTIMATES:</u>		
1973-74	978,788,000	11.57
1974-75	1,092,033,000	11.57

* Estimate

THE BUDGET MUST BE BROAD ENOUGH TO PERFORM ITS FUNCTION IF WE ARE TO BE SUCCESSFUL, REFLECT THE MAGNITUDE OF THE CONTROLLER'S WORK AS IT GROWS YEARLY. THE OPERATION OF THE ACCOUNTING SYSTEM TO HANDLE THAT GROWTH AND SERVE AGENCIES SO THAT AGENCY MANAGEMENT WILL HAVE AN ACCURATE AND TIMELY TOOL TO BE ABLE TO CARRY OUT ITS RESPONSIBILITIES.

THERE IS CONSIDERABLE DIFFERENCE IN THE BUDGET THAT WE PREPARED AS TO THE ONE DEVELOPED BY THE BUDGET DIRECTOR AND SHOWN IN THE GOVERNOR'S BUDGET.

THERE IS LITTLE RESEMBLANCE TO THE REQUEST AND THE BUDGET DEVELOPED BY THE CHIEF. IN THE DOLLARS REQUESTED THERE IS A CONSIDERABLE CUT, BY THE BUDGET DIRECTOR, THIS CUT ALONE WOULD MAKE THE SERVICE LEVEL TO THE AGENCIES AND VENDORS UNACCEPTABLE - BUT THIS IS BUT THE FACE OF THE DOCUMENT - WHAT IS MOST DAMAGING IS CONTROL OF A CONSTITUTIONAL OFFICE BY OTHER ACTIONS OF THE BUDGET DIRECTOR. HIS BUDGET CAUSES THE CONTROLLER, WHO HAS NEED OF A PERMANENT D.P. DIVISION, TO CONTRACT WITH ADMINISTRATION C. D. P. POOL AND PAY APPROXIMATELY 100% OVERHEAD CHARGE THAT IS BUILT INTO THAT DIVISION.

THIS EXTRA COST ALONE WILL APPROXIMATE ANOTHER 50 TO 60 THOUSAND DOLLARS A YEAR CUT IN THE BUDGET. BUT EVEN MORE DAMAGING THAN THIS IS THE ADMINISTRATIVE FACTOR OF THE CONTROLLER NOT HAVING CONTROL OF PERMANENT EMPLOYEES, BUT MUST ACT BY MEMORANDUM THROUGH A THIRD PARTY. AN IMPOSSIBLE SITUATION FOR MANAGEMENT TO OPERATE UNDER.

I HAVE TALKED TO MANY PEOPLE, ESPECIALLY ACCOUNTANTS, WHO HAVE DEVELOPED DOUBLE ENTRY ACCOUNTING SYSTEMS. THE GENERAL AGREEMENT IS THAT THE EXTREME CHANGE AND ITS IMPACT UPON AN AGENCY IS **ISO:154**

GREAT THAT TO BE SUCCESSFUL THE CONTROLLER MUST HAVE A WELL STAFFED GROUP OF C.P.A.'S OR GRADUATE ACCOUNTANTS FOR FIELD SERVICE. AGENCIES NEED ASSISTANCE AND THIS ASSISTANCE MUST BE MADE AVAILABLE FOR THEIR USE IN THIS PERIOD OF TRANSITION. IN THE BUDGET, AS PRESENTED TO YOU BY THE BUDGET DIRECTOR, IT IS EVIDENT THAT HE BELIEVES THAT THIS IS NOT NEEDED.

MUCH HAS BEEN WRITTEN AND MUCH MORE SAID AS TO THE PROBLEMS OF THE CONTROLLER'S OFFICE. MOST OF THIS HAS BEEN LAID TO THE INABILITY TO OPERATE D.P. EQUIPMENT. D.P. EQUIPMENT, AS USED IN THE STATE OF NEVADA, IS AS NEAR A PERFECT OPERATION AS CAN BE FOUND ANYWHERE. ITS RESPONSIBILITY IS ONLY IN PROCESSING A PROGRAM THAT BELONGS TO A USER AND IS NOT RESPONSIBLE FOR THE RESULTS OF THAT PROGRAM. THE CONTROLLER'S OFFICE IS ONLY A USER OF THAT SERVICE.

THE CONTROLLER'S PROBLEMS ARE MANY, THE MOST OF WHICH ARE AN EVER INCREASING WORK LOAD AND THE INABILITY TO MANAGE HIS OWN OFFICE BECAUSE OF THE CONTROLS AND FORCED DIRECTION HANDED DOWN THROUGH THE BUDGET DIRECTOR.

IT IS APPARENT TO ME FROM THE 6 YEARS THAT I HAVE HELD THIS OFFICE AND FROM OTHERS, INCLUDING MY PREDECESSOR, THAT THE PHILOSOPHY OF MR. BARRETT IS THAT THE FOUNDERS OF OUR CONSTITUTION WERE WRONG IN SETTING UP AN OFFICE OF CONTROLLER, WHO SHOULD AUDIT THE SPENDERS AND SEE THAT THE STATE'S MONEY WAS SPENT IN ACCORDANCE WITH LAW. THAT THIS FUNCTION SHOULD BE TURNED OVER TO HIM , WHO REPRESENTS THE SPENDERS, THAT THE CHECK AND BALANCE PHILOSOPHY IS AN UNNECESSARY HINDRANCE TO GOVERNMENT.

GENTLEMEN, IT MATTERS LITTLE WHAT MY GOVERNMENT PHILOSOPHY IS, BUT IT DOES MATTER THAT THE CONTROLLER BE GIVEN THE ABILITY TO PERFORM HIS FUNCTION AND CARRY OUT HIS RESPONSIBILITIES AS THE CONSTITUTION DICTATES AND AS SET FORTH IN THE STATUTES.

THE BUDGET I SUBMIT TO YOU, WITH ITS SUPPORTING DOCUMENTATION,
WAS DEVELOPED TO DO THIS AND TO DO IT WITH AS MINIMUM AN EXPENDI-
TURE AS POSSIBLE.

GENERAL LEDGER TRIAL BALANCE - AS OF 02/02/73

FUND NO. 101, GENERAL FUND

GENERAL LEDGER ACCOUNT NUMBER	NAME	BALANCE JULY 1	Y E A R T O D A T E		ENDING BALANCE
			-----DEBITS-----	*-----CREDITS-----*	
1000	CASH WITH TREASURER	28,928,206.14	147,392,483.33	148,018,296.99-	28,302,392.48
1600	ACCOUNTS RECEIVABLE	.00	57,298.52	35,917.55-	21,380.97
2000	VOUCHERS PAYABLE TRADE	.00	70,104,603.70	70,111,287.19-	<6,683.49>
2010	ACCOUNTS PAYABLE INTRA-GOVT	.00	3,012,479.95	3,012,479.95-	.00
2100	DUE TO FEDERAL GOVERNMENT	.00	116,046.65	116,046.65-	.00
2135	DUE TO PAYROLL CLEARING ACCT	.00	5,111,231.37	5,111,231.37-	.00
2136	DUE TO FUND 750	.00	15,588.87	15,588.87-	.00
2221	ACCRUED NET PAY	.00	10,244,037.11	10,241,179.38-	2,857.73
2222	PAYROLL CLEARING	.00	15,335,521.42	15,333,579.56-	1,941.86
2265	REFUNDS AND REIMBURSEMENTS	.00	618,563.24	727,846.39-	<109,283.15>
2400	RES FOR ACCOUNTS RECEIVABLE	.00	35,917.55	57,298.52-	<21,380.97>
2480	RESERVE FOR ENCUMBRANCES	.00	621,412.25	1,265,586.93-	<644,174.68>
2500	BUDGETARY CLEARING ACCT	.00	161,734,090.36	1,721,486.74-	160,012,603.62
2501	APPROPRIATION CONTROL	.00	.00	110,094,324.53-	<110,094,324.53>
2502	AUTHORIZATION CONTROL	.00	.00	48,477,417.85-	<48,477,417.85>
2503	AUGMENTATION CONTROL	.00	.00	3,162,347.93-	<1,440,061.24>
2505	1971-72 CLEARING ACCOUNT	<28,928,206.14>	8,710,545.43	353,995.33-	<20,571,555.04>
2510	REVERSIONS	.00	.00	297.54-	<297.54>
2550	FUND BALANCE	.00	551,890.46	550,685.20-	1,205.26
2700	ENCUMBRANCE CONTROL	.00	1,265,586.93	621,412.25-	644,174.68
3001	PSC ESCHEATS UNCL CUSTOMER REF	.00	.00	1,130.73-	<1,130.73>
3011	REAL PROPERTY TAXES	.00	.00	3,202,347.21-	<3,202,347.21>
3012	PERSONAL PROPERTY TAXES	.00	.00	485,021.84-	<485,021.84>
3013	SALE OF TRUST PROPERTY	.00	.00	2,932.54-	<2,932.54>
3014	NET PROCEEDS OF MINES TAX	.00	.00	52,270.15-	<52,270.15>
3020	SALES AND USE TAXES	.00	16,800.52	22,925,820.46-	<22,909,019.94>
3022	1% FEE SCHOOL SUPPORT TAX	.00	.00	106,920.10-	<106,920.10>
3029	TAX COMMISSION RECEIPTS	.00	39,979,650.34	48,031,065.92-	<8,051,415.58>
3031	CASINO ENTERTAINMENT TAX	.00	252.97	5,683,409.19-	<5,683,156.22>
3040	ANNUAL FEE ON GAMES	.00	539,404.55	1,141,850.00-	<602,445.45>
3041	PERCENTAGE FEES ON GROSS REV	.00	16,203.78	27,446,094.79-	<27,429,891.01>
3042	GAMING PENALTIES	.00	762.37	70,053.46-	<69,291.09>
3043	FLAT FEE RESTRICTED SLOTS	.00	2,015.00	283,965.00-	<281,950.00>
3044	NONRESTRICTED SLOTS	.00	310.00	849,050.00-	<848,740.00>
3045	QUARTERLY FEE ON GAMES	.00	237.50	1,330,431.35-	<1,330,193.85>
3046	ADVANCE LICENSE FEE PAYMENTS	.00	1,577.79	383,304.21-	<381,726.42>
3047	COUNTY GAMING LICENSES	.00	.00	822,862.38-	<822,862.38>
3050	INTOXICATING BEVERAGE TAX	.00	803,967.76	4,614,288.01-	<3,810,320.25>
3061	INSURANCE PREMIUM TAX	.00	.00	100,697.03-	<100,697.03>
3062	INSURANCE RETALIATORY TAX	.00	395.00	869.39-	<474.39>
3070	REAL PROPERTY TRANSFER TAX	.00	11,963.49	497,126.32-	<485,162.83>
3080	PETROLEUM INSPECTION TAX	.00	.00	127,883.39-	<127,883.39>
3085	PARK USER FEES (GEN FUND)	.00	16,276.58	56,763.06-	<40,486.48>
3089	PSYCHIATRIC EXAM FEES	.00	.00	2,550.00-	<2,550.00>
3090	MISCELLANEOUS FEES	.00	.00	14.00-	<14.00>
3091	NET PROCEEDS OF MINES PENALTY	.00	27.55	527.55-	<500.00>

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GENERAL LEDGER TRIAL BALANCE - AS OF 02/02/73

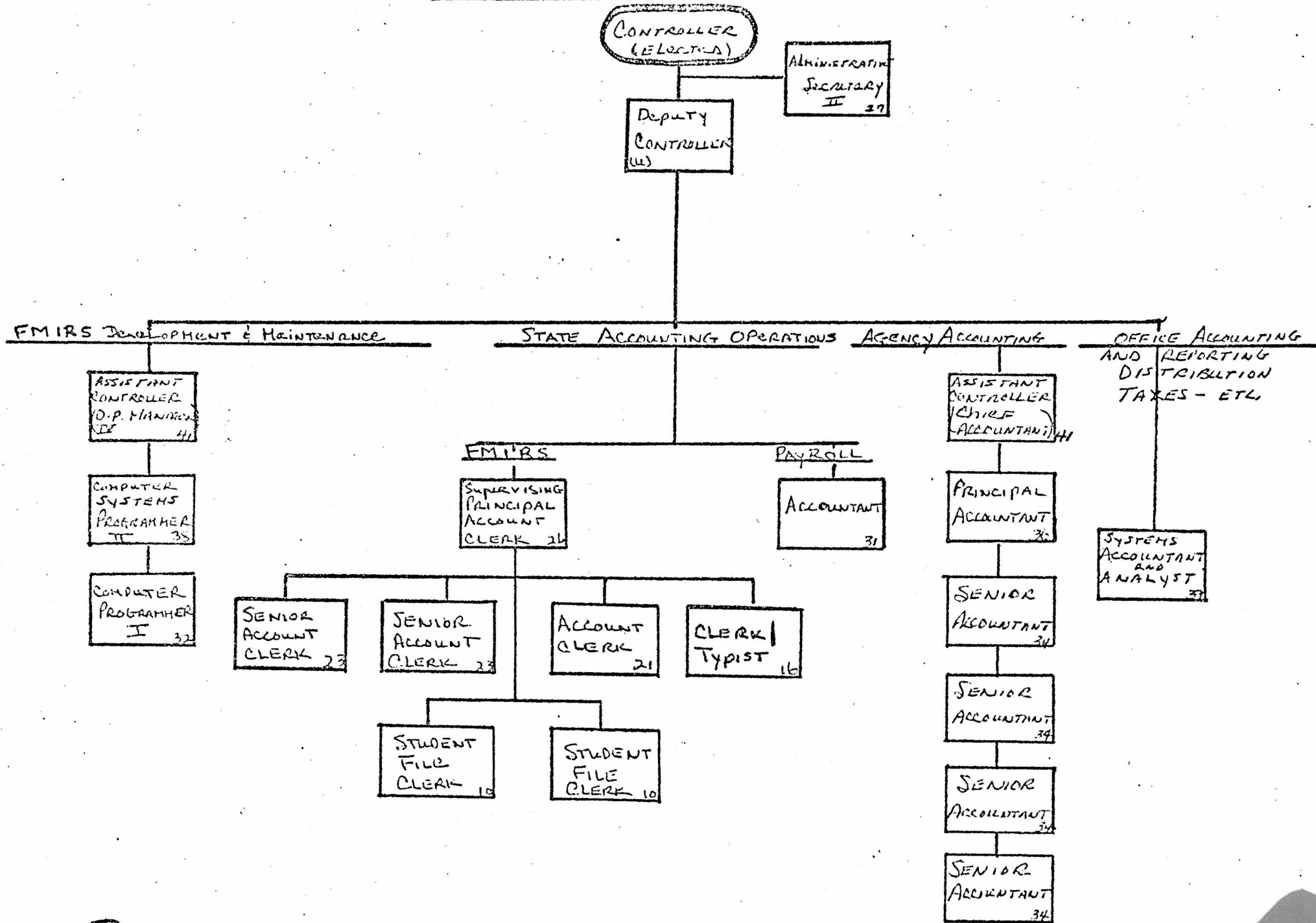
FUND NO. 501, AMS CRC STATE WATER TREAT FAC

GENERAL LEDGER ACCOUNT NUMBER	NAME	BALANCE JULY 1	YEAR TO DATE		ENDING BALANCE
			*---DEBITS---	*---CREDITS---	
1000	CASH WITH TREASURER	49,221.37	2,046,515.76	2,063,121.54	32,615.59
1010	CONSTRUCTION RES-CASH W/TREAS	58,184.21	.00	.00	58,184.21
1054	CONSTRUCTION RES - CASH W/TA	2,223.95	.00	.00	2,223.95
501	BOND DEBT SERVICE- INVESTMENTS	.00	436,692.00	250,307.00	186,385.00
502	DEBT SERVICE RES - INVESTMENTS	577,745.00	.00	.00	577,745.00
503	O & M RESERVE - INVESTMENTS	100,000.00	.00	.00	100,000.00
504	CONSTRUCTION RES - INVESTMENTS	1,278,587.99	52,227.91	1,015,607.10	315,208.80
505	CAPITAL FUND - INVESTMENTS	8,047.45	8,172.00	2,308.00	13,911.45
509	O & M OPERATING FUND - LVVWD	78,637.96	218,000.00	.00	296,637.96
510	WATER QUALITY ACT OP FD - CASH	84,560.73	853,999.00	.00	938,559.73
11	CAPITAL IMP FUND-CASH LVVWD	.00	347.40	.00	347.40
70	DUE FROM OTHER FUNDS	87.35	.00	605.89	<518.34>
701	CHEMICALS	36,107.56	.00	.00	36,107.56
703	GASOLINE	297.36	.00	.00	297.36
711	PREPAID INSURANCE	1,705.87	.00	.00	1,705.87
721	COMPLETED CONST NOT CLASSIFIED	7,511,422.84	.00	.00	7,511,422.84
821	STRUCT & IMP-WTR TREAT PLANT	2,473.95	.00	.00	2,473.95
831	OFFICE FURNITURE & EQUIPMENT	4,975.62	.00	.00	4,975.62
841	WATER TREATMENT EQUIPMENT	6,736.02	.00	.00	6,736.02
842	STORES EQUIPMENT	3,846.17	.00	.00	3,846.17
843	TOOLS SHOP & GARAGE EQUIPMENT	11,729.48	.00	.00	11,729.48
844	LABORATORY EQUIPMENT	11,311.23	.00	.00	11,311.23
846	COMMUNICATION EQUIPMENT	195.70	.00	.00	195.70
847	MISCELLANEOUS EQUIPMENT	990.01	.00	.00	990.01
851	TRANSPORTATION EQUIPMENT	14,531.12	.00	.00	14,531.12
861	ACCUM DEPR-S&I-WTR TREAT PLANT	<98,143.46>	.00	.00	<98,143.46>
945	UNAMORTIZED DEBT EXPENSE	69,519.66	.00	.00	69,519.66
946	ACCUM AMORT-DEBT EXPENSE	<9,724.40>	.00	.00	<9,724.40>
947	PRELIMINARY SURV & INVESTCHGS	147,370.88	.00	.00	147,370.88
948	UNAMORTIZED PRE-OPER EXPENSE	300,561.95	.00	.00	300,561.95
949	ACCUM AMORT-PRE OPER EXPENSE	<66,792.00>	.00	.00	<66,792.00>
900	VOUCHERS PAYABLE TRADE	.00	1,600,777.95	1,564,036.95	36,741.00
90	ACCOUNTS PAYABLE INTRA-GOVT	.00	8,100.49	8,100.49	.00
915	ACCOUNTS PAYABLE	<34,460.68>	.00	.00	<34,460.68>
916	ACCOUNTS PAYABLE-RESTR ASSETS	<55,714.53>	.00	.00	<55,714.53>
900	BONDS PAYABLE	.00	38,430.00	.00	38,430.00
901	ADV FROM ST & O BONDS 6/1/68	<8,900,000.00>	.00	.00	<8,900,000.00>
900	BUDGETARY CLEARING ACCT	.00	2,354,463.00	.00	2,354,463.00
902	AUTHORIZATION CONTROL	.00	.00	2,354,463.00	<2,354,463.00>
905	1971-72 CLEARING ACCOUNT	<49,221.37>	60,693.38	.00	11,432.01
920	RETAINED EARNINGS - UNAPPROPR	299,696.39	.00	.00	299,696.39
921	RESERVE FOR CAP FUND	<8,078.00>	.00	.00	<8,078.00>
922	CONTR IN AID OF CONST-HUD GRNT	<1,500,000.00>	.00	.00	<1,500,000.00>
93	METERED SALES	33,793.00	.00	398,675.00	<344,882.00>
82	INTEREST INCOME	.00	.00	26,278.95	<26,278.95>
93	INVESTMENT INCOME	25,443.68	.00	25,948.96	<505.28>

STATE OF NEVADA
OFFICE OF THE CONTROLLER
REVISED BUDGET REQUEST
1/24/73

<u>POSITION</u>	<u>1973-74</u>	<u>1974-75</u>
Controller (Elected)	\$ 18,000	\$ 18,000
Admin. Secretary II	8,835	9,242
Deputy Controller (U)	19,000	19,000
Assistant Controller (U)-Accounting	16,072	16,072
Assistant Controller (U)-E.D.P.	16,072	16,072
Principal Accountant	13,652	14,302
Senior Accountant	12,439	13,031
Senior Accountant	12,439	13,031
Senior Accountant	11,875	12,439
Senior Accountant	11,875	12,439
Computer Systems Programmer II	14,637	15,336
Computer Programmer I	11,604	12,154
Accountant	11,604	12,154
Systems Accountant & Analyst	15,700	15,700
Supervising Prin. Account Clerk	8,642	9,034
Senior Account Clerk	6,772	7,072
Senior Account Clerk	6,772	7,072
Account Clerk	6,215	6,487
Clerk Typist	5,237	5,466
Student	4,104	4,275
Student	3,946	4,103
	<u>3,946</u>	<u>4,103</u>
21 TOTAL SALARIES	\$235,492	\$242,481
Industrial Insurance	1,460	1,504
Retirement	18,841	19,400
Personnel Assessment	1,884	1,940
Group Insurance	3,533	3,533
	<u>3,533</u>	<u>3,533</u>
TOTAL PERSONNEL COSTS (15% over 1972-73)	\$261,210	\$268,858
OUT-OF-STATE TRAVEL	1,700	825
IN-STATE TRAVEL	2,800	2,800
OPERATIONS	338,501	342,322
CAPITAL IMPROVEMENTS	1,100	- 0 -
	<u>1,100</u>	<u>- 0 -</u>
TOTAL REQUEST	<u>\$605,311</u>	<u>\$614,805</u>

OFFICE OF THE STATE CONTROLLER



21 POSITIONS

STATE OF NEVADA
OFFICE OF THE STATE CONTROLLER

<u>POSITION</u>	<u>JOB DESCRIPTION</u>
CONTROLLER	
ADMINISTRATIVE SECRETARY	Personal Secretary to State Controller - Receptionist
DEPUTY CONTROLLER	Responsible for Department Administration; coordinates agency accounting and system development; provides direct supervision over state accounting operations.
ASSISTANT CONTROLLER-E.D.P.	Reviews requests for systems changes and development; set priorities; designs systems.
ASSISTANT CONTROLLER-ACCOUNTING	Reviews agency requests; confers on agency problems; supervises agency development staff.
PRINCIPAL ACCOUNTANT	Does field work with agencies; advises on methods of accounting and use of FMIRS system;
SENIOR ACCOUNTANT	Sets up agencies on the FMIRS system; assists in solving agency problems; also works with office staff on account and report reconciliation.
COMPUTER SYSTEMS PROGRAMMER II	Assists in system development design, programming and other related tasks.
COMPUTER PROGRAMMER I	Programming.
ACCOUNTANT (PAYROLL)	Handle all input/output relating to state payroll; also all payroll related accrual accounts.
SYSTEMS ACCOUNTANT & ANALYST	Accomplishes statutory and assigned accounting tasks to include annual report, form LA-1, Taylor Grazing, etc., also handle Controller Office accounting.
SUPERVISING PRINCIPAL ACCOUNT CLERK	Office supervision; account reconciliation; general accounting & clerical.
SENIOR ACCOUNT CLERK	Handle vendor & agency questions & services; manual checks etc.; batch & control all input/output documents relative to controllers operation.

POSITION

JOB DESCRIPTION

ACCOUNT CLERK

Check error reports, valid system runs, distribute warrants & reports.

CLERK TYPIST

Maintain state vendor file

STUDENT(FILE CLERK)

All office filing & sorting of documents.

SUPPLEMENTAL APPROPRIATION

1. DEVELOP REJECT REPORT AND CONTROL PROCEDURES
2. IMPLEMENT FUND STATUS REPORT
3. DEVELOP YEAR END PROCEDURES
4. IMPLEMENT MULTIPLE DISTRIBUTION VOUCHER
5. DEVELOP TAX DISTRIBUTION SYSTEM
6. DOCUMENT SYSTEM