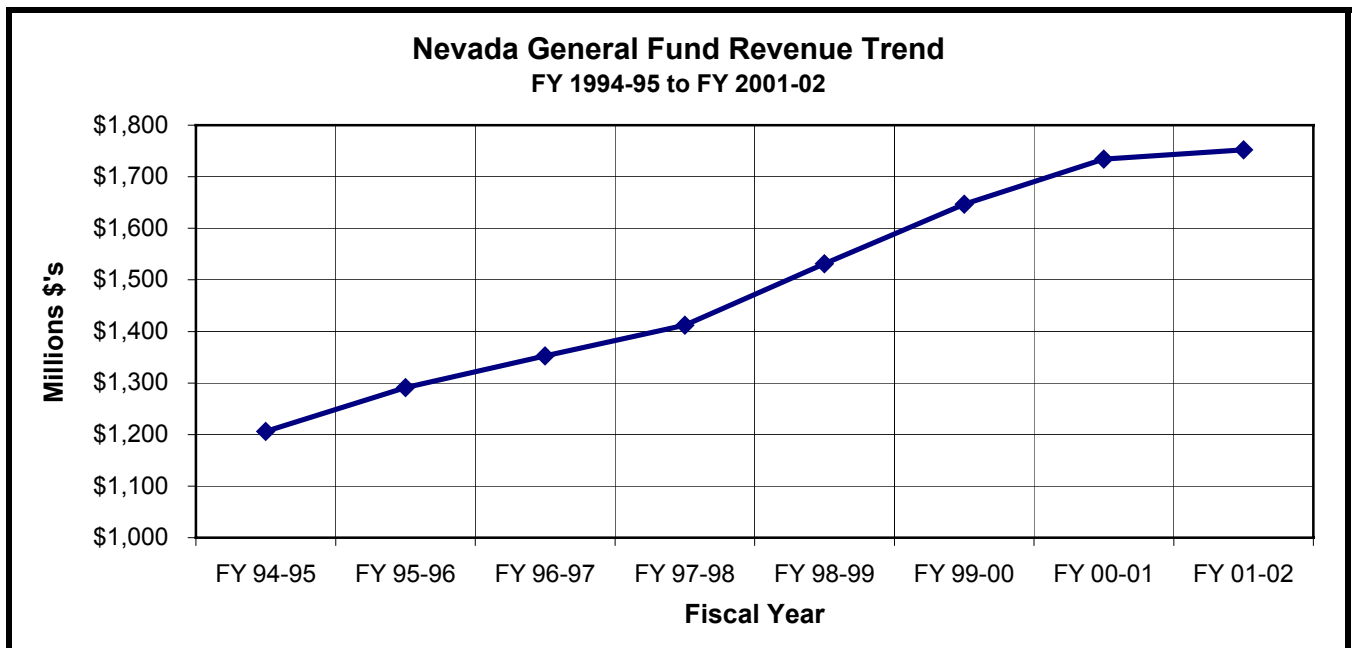


## SECTION I HISTORICAL PERSPECTIVE

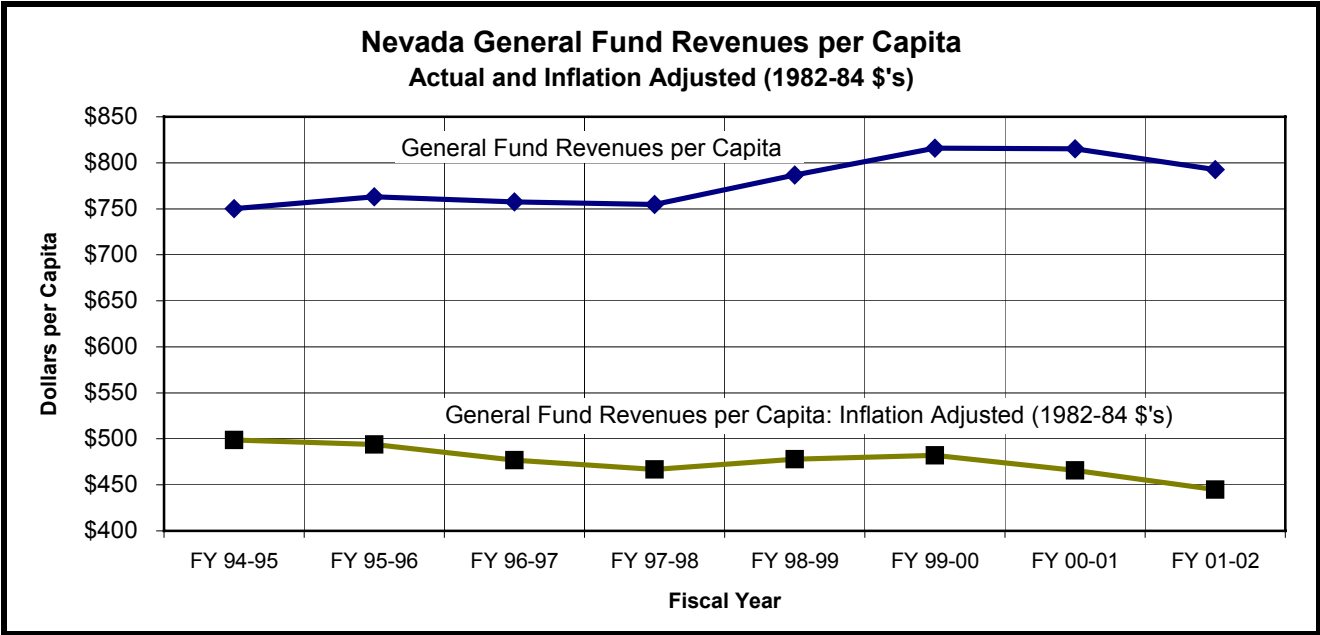
This section contains an eight-year history of actual state General Fund revenues with forecasts for the 2003-05 biennium and an eight-year history of General Fund operating appropriations with the Governor's recommendations for the 2003-05 biennium. Graphs depicting the trends in both General Fund revenues and appropriations are included. The appropriations table on page 7 shows the total state budget level, which includes the General Fund and all other available funding sources.

### GENERAL FUND REVENUE TRENDS

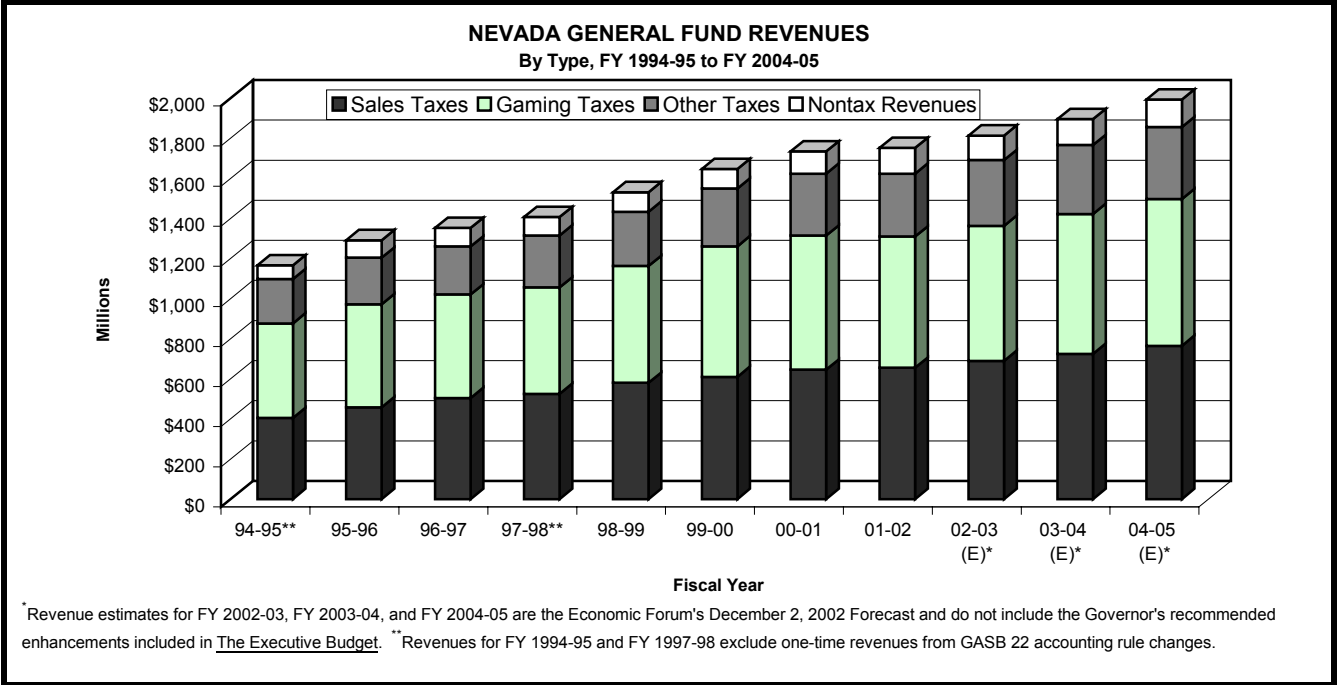
General Fund revenues were approximately \$1.75 billion in FY 2001-02, a 45 percent increase over FY 1994-95 revenues, yielding an average annual growth rate over the last eight years of 6.3 percent. Yearly growth rates, after ignoring the effects of accounting changes, have ranged from a low of 1.0 percent in FY 2001-02 to a high of 10.7 percent in FY 1995-96. The 1.0 percent growth in FY 2001-02 is attributable to the national recession and the effects of the September 11, 2001 terrorist attacks. Sluggish growth in FY 1997-98 reflected a slowdown in gaming and sales tax collections. Strong growth was observed in both of these revenue sources, especially gaming taxes, in FY 1998-99 and FY 1999-2000, due to the well-received openings of several new mega-resort casinos during this period. Total General Fund revenues grew 8.4 percent in FY 1998-99, 7.6 percent in FY 1999-2000, and 5.3 percent in FY 2000-01.



The seemingly strong average growth over the past eight years, however, is misleading. When state population growth and inflation over the period are taken into consideration, real per capita state revenues were approximately 11 percent lower in FY 2001-02, compared to FY 1994-95. In fact, real per capita revenues have declined an average of 1.0 percent over the past eight years. In effect, the tax system has produced limited surplus revenues to fund new or expanded programs. Enhancements have had to come from adjustments to the state's spending priorities or non-General Fund sources.

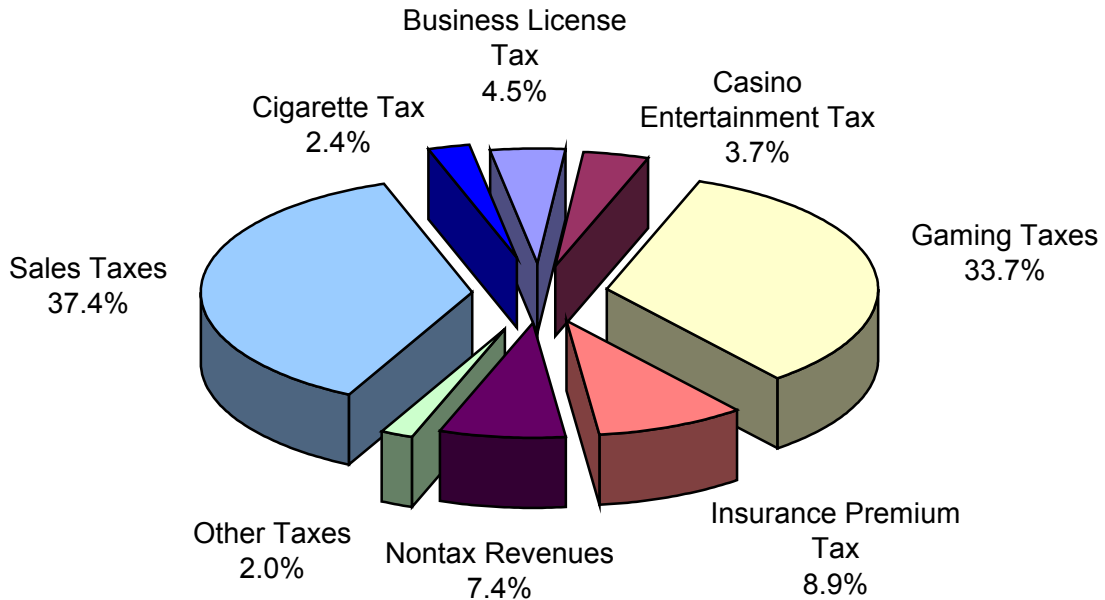


Taxes produced 92.6 percent of ongoing General Fund revenues in FY 2001-02, down from 93.6 percent in FY 2000-01 and 94.2 percent in FY 1994-95. Taxes share of total General Fund revenues fell in FY 2001-02 due to the weakness in sales and gaming taxes from the effects of the national recession and the September 11, 2001 terrorist attacks. Also, non-tax revenue sources share of the total General Fund increased due to legislation approved by the 2001 Legislature increasing Secretary of State fees, short-term car rental fees, and unclaimed property collections. Sales taxes contributed 37.4 percent of the revenues in FY 2001-02, up from 34.7 percent in FY 1994-95. Over the same period, gaming's share of revenues, including the casino entertainment tax, has dropped from 40.4 percent in FY 1994-95 to 37.4 percent in FY 2001-02. Other taxes made up 17.9 percent of revenues in FY 2001-02, a decrease from 19.0 percent in FY 1994-95.



# NEVADA GENERAL FUND REVENUE

## ACTUAL BY SOURCE, FY 2001-02



### ACTUAL GENERAL FUND REVENUE - FY 2001-02

	<u>Millions \$'s</u>	<u>% of Total</u>		<u>Millions \$'s</u>	<u>% of Total</u>
State Gaming Taxes	\$589.8	33.7%	Nontax Revenues		
Casino Entertainment Tax	\$64.8	3.7%	Licenses	\$63.9	3.7%
<b>Subtotal Gaming Taxes</b>	<b>\$654.6</b>	<b>37.4%</b>	Fees and Fines	\$24.9	1.4%
Sales and Use Taxes	\$655.1	37.4%	Charges for Services	\$0.0	0.0%
Business License Tax	\$79.1	4.5%	Use of Money and Property	\$13.4	0.8%
Insurance Premium Tax	\$156.6	8.9%	Miscellaneous Revenues	\$26.6	1.5%
Cigarette Tax	\$41.8	2.4%	<b>Subtotal Nontax Revenues</b>	<b>\$128.8</b>	<b>7.4%</b>
Other Taxes			<b>Total General Fund</b>	<b>\$1,752.0</b>	<b>100.0%</b>
Mining Tax	\$9.4	0.5%			
Liquor Tax	\$16.0	0.9%			
Annual Slot Tax Transfer	\$5.0	0.3%			
Tobacco & Other Taxes	\$5.6	0.3%			
<b>Subtotal Other Taxes</b>	<b>\$36.0</b>	<b>2.0%</b>			
<b>Subtotal All Taxes</b>	<b>\$1,623.1</b>	<b>92.6%</b>			

**GENERAL FUND REVENUE - DETAIL COMPARISON**  
**ACTUALS: FY 1994-95 THROUGH FY 2001-02 AND FORECAST: FY 2002-03 THROUGH FY 2004-05**

REVENUE CATEGORY	ACTUAL FY 1994-95	ACTUAL FY 1995-96	ACTUAL FY 1996-97	ACTUAL FY 1997-98	ACTUAL FY 1998-99	ACTUAL FY 1999-00	ACTUAL FY 2000-01	ACTUAL FY 2001-02	FORECAST FY 2002-03*	FORECAST FY 2003-04*	FORECAST FY 2004-05*
<b>TAXES</b>											
TOTAL MINING TAXES	\$25,167,616	\$21,040,507	\$15,703,138	\$15,797,625	\$14,894,647	\$13,446,512	\$14,672,692	\$9,418,008	\$10,705,862	\$10,264,000	\$9,816,207
TOTAL SALES AND USE TAXES	\$404,896,881	\$458,336,236	\$504,374,537	\$525,111,410	\$580,194,636	\$610,070,856	\$645,767,621	\$655,068,480	\$689,131,000	\$724,277,000	\$764,836,000
TOTAL GAMING TAXES	\$441,458,545	\$478,176,937	\$480,199,081	\$491,841,979	\$534,405,763	\$592,335,632	\$604,464,065	\$589,803,811	\$605,605,786	\$625,868,375	\$654,594,570
CASINO ENTERTAINMENT TAX	\$30,020,251	\$35,458,190	\$36,316,362	\$39,109,465	\$47,874,649	\$58,525,658	\$63,919,196	\$64,817,715	\$68,707,000	\$72,486,000	\$76,835,000
INSURANCE PREMIUM TAX	\$83,342,058	\$92,359,073	\$97,290,348	\$110,747,684	\$116,917,615	\$129,333,474	\$146,925,032	\$156,550,893	\$167,471,243	\$179,191,243	\$191,731,243
LIQUOR TAX	\$12,748,682	\$13,256,326	\$13,588,833	\$13,931,111	\$14,670,539	\$15,663,964	\$15,745,514	\$15,995,650	\$16,432,397	\$16,881,202	\$17,329,384
CIGARETTE TAX	\$34,315,477	\$36,147,766	\$38,170,383	\$39,618,525	\$42,124,234	\$42,220,870	\$43,691,552	\$41,843,892	\$42,703,000	\$43,483,000	\$44,153,000
OTHER TOBACCO TAX	\$2,797,478	\$3,443,855	\$4,389,398	\$4,944,712	\$5,358,940	\$5,962,399	\$5,602,823	\$5,557,893	\$5,835,788	\$5,894,146	\$5,953,087
JET FUEL TAX		\$49,293	\$52,267				\$2,692				
LAETRILE & GEROVITAL	\$4,963	\$12,590		\$6,940		\$3,776	\$5,000,000	\$5,000,000	\$5,000,000	\$5,000,000	\$5,000,000
HECC TRANSFER (ANNUAL SLOT TAX)	\$5,000,000	\$5,000,000	\$5,000,000	\$5,000,000	\$5,000,000	\$5,000,000	\$523,072	\$680,845	\$600,000	\$600,000	\$600,000
BUSINESS LICENSE FEE AND TAX	\$58,057,302	\$61,281,126	\$65,366,281	\$68,973,677	\$72,142,566	\$76,437,817	\$77,270,722	\$78,394,651	\$79,493,000	\$81,957,000	\$84,662,000
<b>SUBTOTAL TAXES</b>	<b>\$1,097,809,253</b>	<b>\$1,204,561,899</b>	<b>\$1,260,450,628</b>	<b>\$1,315,083,128</b>	<b>\$1,433,583,589</b>	<b>\$1,549,000,957</b>	<b>\$1,623,584,982</b>	<b>\$1,623,131,839</b>	<b>\$1,691,685,076</b>	<b>\$1,765,901,966</b>	<b>\$1,855,510,491</b>
PERCENT CHANGE	7.5%	9.7%	4.6%	4.3%	9.0%	8.1%	4.8%	0.0%	4.2%	4.4%	5.1%
<b>SUBTOTAL LICENSES [1.]</b>	<b>29,733,354</b>	<b>33,282,082</b>	<b>38,373,612</b>	<b>36,767,615</b>	<b>41,398,271</b>	<b>48,386,482</b>	<b>50,112,496</b>	<b>63,885,422</b>	<b>68,403,209</b>	<b>70,898,972</b>	<b>73,062,427</b>
PERCENT CHANGE	8.6%	11.9%	15.3%	-4.2%	12.6%	16.9%	3.6%	27.5%	7.1%	3.6%	3.1%
<b>SUBTOTAL FEES AND FINES [2.]</b>	<b>9,556,077</b>	<b>10,518,698</b>	<b>11,980,470</b>	<b>13,601,982</b>	<b>12,971,100</b>	<b>13,244,606</b>	<b>13,117,391</b>	<b>24,878,868</b>	<b>28,239,275</b>	<b>29,136,972</b>	<b>30,078,854</b>
PERCENT CHANGE	54.4%	10.1%	13.9%	13.5%	-4.6%	2.1%	-1.0%	89.7%	13.5%	3.2%	3.2%
<b>SUBTOTAL CHARGE FOR SERVICES</b>	<b>\$1,931,451</b>	<b>\$2,102,981</b>	<b>\$5,861</b>								
PERCENT CHANGE	21.3%	8.9%	-99.7%								
<b>SUBTOTAL USE OF MONEY &amp; PROP.</b>	<b>17,025,904</b>	<b>26,471,929</b>	<b>28,923,963</b>	<b>27,550,646</b>	<b>23,636,662</b>	<b>20,803,245</b>	<b>27,640,257</b>	<b>13,443,808</b>	<b>6,657,559</b>	<b>9,033,352</b>	<b>12,045,439</b>
PERCENT CHANGE	81.7%	55.5%	9.3%	-4.7%	-14.2%	-12.0%	32.9%	-51.4%	-50.5%	35.7%	33.3%
<b>SUBTOTAL ALL OTHER RECEIPTS [3.]</b>	<b>9,918,159</b>	<b>14,349,392</b>	<b>12,854,019</b>	<b>13,976,651</b>	<b>14,367,292</b>	<b>15,388,049</b>	<b>19,661,386</b>	<b>26,618,030</b>	<b>18,511,388</b>	<b>21,051,731</b>	<b>22,285,518</b>
PERCENT CHANGE	-8.6%	44.7%	-10.4%	8.7%	2.8%	7.1%	27.8%	35.4%	-30.5%	13.7%	5.9%
<b>SUBTOTAL GENERAL FUND REVENUE</b>	<b>1,165,974,198</b>	<b>1,291,286,981</b>	<b>1,352,588,553</b>	<b>1,406,980,022</b>	<b>1,525,956,914</b>	<b>1,646,823,340</b>	<b>1,734,116,512</b>	<b>1,751,957,967</b>	<b>1,813,496,507</b>	<b>1,896,022,993</b>	<b>1,992,982,729</b>
PERCENT CHANGE	8.3%	10.7%	4.7%	4.0%	8.5%	7.9%	5.3%	1.0%	3.5%	4.6%	5.1%
DOLLAR CHANGE	89,257,220	125,312,783	61,301,572	54,391,469	118,976,892	120,866,425	87,293,172	17,841,456	61,538,540	82,526,485	96,959,737
<b>ONE-TIME ADJUSTMENTS</b>											
TOTAL SALES AND USE TAX-GASB 22	37,643,189										
CASINO ENTERTAINMENT TAX-GASB 22	2,513,962										
13TH MONTH-LIQUOR TAX				1,175,432							
13TH MONTH-CIGARETTE TAX				3,734,529							
13TH MONTH-OTHER TOBACCO TAX				449,472							
13TH MONTH-PETROLEUM INSPECTION				38,884							
BOND REFINANCING "SWAP"					5,000,000						
<b>TOTAL ONE-TIME ADJUSTMENTS</b>	<b>40,157,151</b>			<b>5,398,317</b>	<b>5,000,000</b>						
<b>TOTAL GENERAL FUND REVENUE</b>	<b>\$1,206,131,349</b>	<b>\$1,291,286,981</b>	<b>\$1,352,588,553</b>	<b>\$1,412,378,339</b>	<b>\$1,530,956,914</b>	<b>\$1,646,823,340</b>	<b>\$1,734,116,512</b>	<b>\$1,751,957,967</b>	<b>\$1,813,496,507</b>	<b>\$1,896,022,993</b>	<b>\$1,992,982,729</b>
PERCENT CHANGE	12.0%	7.1%	4.7%	4.4%	8.4%	7.6%	5.3%	1.0%	3.5%	4.6%	5.1%
DOLLAR CHANGE	129,414,371	85,155,632	61,301,572	59,789,786	118,578,575	115,866,425	87,293,172	17,841,456	61,538,540	82,526,485	96,959,737

\*REVENUE ESTIMATES FOR FY 2002-03, FY 2003-04, AND FY 2004-05 REPRESENT THE ECONOMIC FORUM'S DECEMBER 2, 2002 FORECAST. ESTIMATES DO NOT INCLUDE THE GOVERNOR'S RECOMMENDED ENHANCEMENTS INCLUDED IN THE EXECUTIVE BUDGET.

[1.] S.B. 577 (2001 Legislative Session) increased the Secretary of State's recording and filing fees beginning in FY 2001-02.

[2.] A.B. 460 (2001 Legislative Session) changed the payment period for Short-Term Car Lease Fees from annual to quarterly and increased rate due to the state beginning in FY 2001-02.

[3.] A.B. 77 (2001 Legislative Session) shortened the time period for which certain types of property are deemed to be unclaimed beginning in FY 2001-02.

## **GENERAL FUND APPROPRIATION TRENDS**

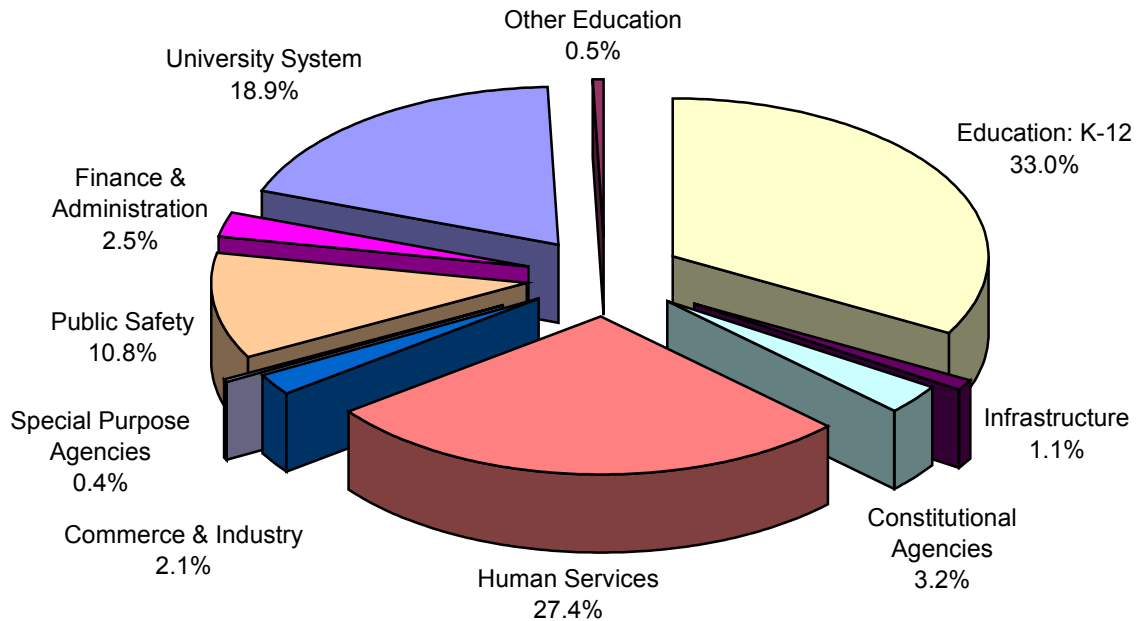
General Fund appropriations over the last eight years have grown from \$1.174 billion in FY 1995-96 to over \$1.926 billion in FY 2002-03, a 64.1 percent increase. The average annual growth in General Fund appropriations over the last eight years has been 7.2 percent. The schedule on the following page depicts those appropriations as approved by the Legislature for the 2001-03 biennium.

The General Fund budget for the current biennium, displayed here graphically, depicts how the budget has been allocated on a functional basis. Education, which receives 52.4 percent of state appropriations, is the largest responsibility of state government.

## **TOTAL STATE BUDGET TRENDS**

The total legislatively approved state budget, which includes the General Fund, the Highway Fund, federal funds and other funds available to state agencies, has grown over the last eight years from \$3.0 billion in FY 1995-96 to \$5.1 billion in FY 2002-03, a 68.0 percent increase. The average annual increase for this time period has been 7.6 percent after adjusting FY 1995-96 through FY 2000-01 for funding provided to the State Industrial Insurance System (SIIS) and FY 1999-2000 and FY 2000-01 for the privatization of EICON (Employer's Insurance Company of Nevada) and excluding funding provided for the state's boards and commissions for FY 1995-96 through FY 2000-01 for comparison purposes.

# NEVADA GENERAL FUND APPROPRIATIONS LEGISLATURE APPROVES, 2001-03 BIENNIUM



## LEGISLATURE APPROVES - 2001-03 BIENNIUM

	<u>2001-03 BIENNIUM</u>	<u>% of TOTAL</u>
<b>CONSTITUTIONAL AGENCIES</b>	\$ 122,557,297	3.2%
<b>FINANCE &amp; ADMINISTRATION</b>	\$ 96,498,126	2.5%
<b>EDUCATION:</b>		
<b>UNIVERSITY SYSTEM</b>	\$ 717,438,630	18.9%
<b>KINDERGARTEN TO 12TH GRADE</b>	\$ 1,254,736,410	33.0%
<b>OTHER EDUCATION<sup>1</sup></b>	\$ 18,822,873	0.5%
<b>SUBTOTAL EDUCATION</b>	<u>\$ 1,990,997,913</u>	<u>52.4%</u>
<b>HUMAN SERVICES</b>	\$ 1,041,400,306	27.4%
<b>COMMERCE &amp; INDUSTRY</b>	\$ 80,021,841	2.1%
<b>PUBLIC SAFETY</b>	\$ 408,977,154	10.8%
<b>INFRASTRUCTURE</b>	\$ 43,148,570	1.1%
<b>SPECIAL PURPOSE AGENCIES</b>	<u>\$ 13,424,283</u>	<u>0.4%</u>
<b>TOTAL</b>	<u><u>\$ 3,797,025,490</u></u>	<u><u>100.0%</u></u>

<sup>1</sup> Other Education includes Commission on Postsecondary Education, WICHE, and Department of Cultural Affairs

**COMPARISON OF GENERAL FUND OPERATING APPROPRIATIONS**

1995-97 Biennium Through 2003-05 Biennium

Function	1995-96 Legislatively Approved <sup>a</sup>	1996-97 Legislatively Approved <sup>a</sup>	1997-98 Legislatively Approved <sup>b</sup>	1998-99 Legislatively Approved <sup>b</sup>	1999-00 Legislatively Approved <sup>c</sup>	2000-01 Legislatively Approved <sup>c</sup>	2001-02 Legislatively Approved <sup>d</sup>	2002-03 Legislatively Approved <sup>d</sup>	2003-04 Governor Recommends <sup>e</sup>	2004-05 Governor Recommends <sup>e</sup>
Constitutional Agencies	\$ 36,421,096	\$ 38,008,266	\$ 46,606,029	\$ 48,501,302	\$ 55,014,710	\$ 55,888,757	\$ 59,973,939	\$ 62,583,358	\$ 77,334,860	\$ 74,920,379
% of Total	3.1%	2.9%	3.2%	3.1%	3.5%	3.4%	3.2%	3.2%	3.3%	3.0%
Finance & Administration	\$ 26,964,785	\$ 37,565,770	\$ 28,134,114	\$ 39,814,176	\$ 19,853,441	\$ 29,405,686	\$ 41,939,420	\$ 54,558,706	\$ 26,064,637	\$ 24,876,637
% of Total	2.3%	2.8%	2.0%	2.6%	1.3%	1.8%	2.2%	2.8%	1.1%	1.0%
Education	\$ 627,975,635	\$ 715,545,818	\$ 775,775,725	\$ 844,066,777	\$ 867,550,965	\$ 897,485,467	\$ 1,000,549,556	\$ 990,448,357	\$ 1,291,237,106	\$ 1,346,899,549
% of Total	53.5%	54.1%	54.0%	54.3%	55.4%	54.6%	53.5%	51.4%	55.0%	54.7%
Human Services	\$ 303,345,510	\$ 342,896,840	\$ 368,712,420	\$ 398,740,450	\$ 379,066,773	\$ 405,828,871	\$ 498,159,712	\$ 543,240,594	\$ 654,086,077	\$ 709,987,399
% of Total	25.8%	25.9%	25.6%	25.6%	24.2%	24.7%	26.6%	28.2%	27.9%	28.8%
Public Safety	\$ 132,017,329	\$ 140,386,568	\$ 159,561,614	\$ 165,636,358	\$ 180,031,613	\$ 190,883,315	\$ 201,589,367	\$ 207,387,787	\$ 224,146,922	\$ 229,646,595
% of Total	11.2%	10.6%	11.1%	10.6%	11.5%	11.6%	10.8%	10.8%	9.5%	9.3%
Commerce & Industry	\$ 28,971,608	\$ 29,846,195	\$ 34,814,991	\$ 35,481,043	\$ 38,520,338	\$ 38,875,828	\$ 39,889,056	\$ 40,132,785	\$ 43,719,251	\$ 43,576,482
% of Total	2.5%	2.3%	2.4%	2.3%	2.5%	2.4%	2.1%	2.1%	1.9%	1.8%
Infrastructure	\$ 17,008,735	\$ 17,348,658	\$ 21,652,182	\$ 20,833,565	\$ 22,356,758	\$ 20,894,719	\$ 21,532,651	\$ 21,615,919	\$ 25,128,718	\$ 24,679,084
% of Total	1.4%	1.3%	1.5%	1.3%	1.4%	1.3%	1.2%	1.1%	1.1%	1.0%
Special Purpose Agencies	\$ 1,344,643	\$ 1,526,890	\$ 2,292,888	\$ 2,284,659	\$ 3,126,075	\$ 5,264,452	\$ 6,971,421	\$ 6,452,862	\$ 6,477,268	\$ 6,927,906
% of Total	0.1%	0.1%	0.2%	0.1%	0.2%	0.3%	0.4%	0.3%	0.0	0.0
<b>Total General Fund</b>	<b>\$ 1,174,049,341</b>	<b>\$ 1,323,125,005</b>	<b>\$ 1,437,549,963</b>	<b>\$ 1,555,358,330</b>	<b>\$ 1,565,520,673</b>	<b>\$ 1,644,527,095</b>	<b>\$ 1,870,605,122</b>	<b>\$ 1,926,420,368</b>	<b>\$ 2,348,194,839</b>	<b>\$ 2,461,514,031</b>
<b>% of Total</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>
<b>% Increase</b>	<b>5.9%</b>	<b>12.7%</b>	<b>8.6%</b>	<b>8.2%</b>	<b>0.7%</b>	<b>5.0%</b>	<b>13.7%</b>	<b>3.0%</b>	<b>21.9%</b>	<b>4.8%</b>
<b>% of Total State Budget</b>	<b>38.8%</b>	<b>40.5%</b>	<b>38.6%</b>	<b>40.4%</b>	<b>39.0%</b>	<b>39.6%</b>	<b>38.6%</b>	<b>37.9%</b>	<b>40.0%</b>	<b>40.0%</b>
<b>Total State Budget (All Funds)</b>	<b>\$ 3,029,350,151</b>	<b>\$ 3,266,678,990</b>	<b>\$ 3,728,300,909</b>	<b>\$ 3,851,032,255</b>	<b>\$ 4,014,770,358</b>	<b>\$ 4,150,608,591</b>	<b>\$ 4,849,977,614</b>	<b>\$ 5,088,487,310</b>	<b>\$5,870,056,635</b>	<b>\$6,146,376,854</b>

**NOTES:**

- The amount for Finance and Administration in the 1997-99 biennium included \$11.4 million in FY 1997-98 and \$21 million in FY 1998-99 in Salary Adjustment Funds.
- The amount for Finance and Administration in the 1999-01 biennium included \$78,979 in FY 1999-00 and \$8.4 million in FY 2000-01 in Salary Adjustment Funds.
- The amount for Finance and Administration in the 2001-03 biennium included \$23.6 million in FY 2001-02 and \$34.2 in FY 2002-03 in Salary Adjustment Funds.
- The Total State Budget is Net of Inter-Agency Transfers
- The Total State Budget includes the following adjustments for comparison with recommendations in The Executive Budget for the 2003-05 biennium:
  - Excludes funding provided for the State Industrial Insurance System (SIIS) for fiscal years 1995-96 through 2000-01 to reflect the privatization of the Employer's Insurance Company of Nevada (EICON).
  - Excludes funding provided for the state's boards and commissions for fiscal years 1995-96 through 2000-01.

**Comparison of General Fund Operating Appropriations  
1995-97 Biennium Through 2003-05 Biennium  
Notes to Preceding Table**

**a. Source: Legislative Appropriations Report; Sixty-Eighth Legislature. Includes the following adjustments:**

Constitutional Agencies	\$9,000	Attorney General Special Fund Transfer to FY 1996 from FY 1997
Constitutional Agencies	\$135,551	Supplementals; 1997 Legislature
Finance & Administration	\$560,105	Supplementals; 1997 Legislature
Education	\$54,500	Supplementals; 1997 Legislature
Human Services	\$2,116,681	Supplementals; 1997 Legislature
Human Services	\$461,623	Youth Community Services Transfer to FY 1996 from FY 1997
Commerce and Industry	\$427,890	Supplementals; 1997 Legislature
Infrastructure	\$133,726	Outstanding General Fund Advance; Close of FY 1997

**b. Source: Legislative Appropriations Report; Sixty-Ninth Legislature. Includes the following adjustments:**

Constitutional Agencies	\$19,663	Supplementals; 1999 Legislature
Finance & Administration	\$165,000	Supplementals; 1999 Legislature
Education	\$12,298,402	DSA Transfer from FY 1999 to FY 1998
Education	\$38,459,502	Supplementals; 1999 Legislature
Human Services	(\$564,371)	DCFS Transfer from FY 1998 to FY 1999
Public Safety	\$387,307	Supplementals; 1999 Legislature
Commerce and Industry	\$203,403	Supplementals; 1999 Legislature
Infrastructure	\$13,918	Supplementals; 1999 Legislature

**c. Source: Legislative Appropriations Report; Seventieth Legislature. Includes the following adjustments:**

Constitutional Agencies	\$16,987	Attorney General Special Fund Transfer from FY 2001 to FY 2000
Constitutional Agencies	\$81,793	District Court/Spouse Pension Transfer from FY 2001 To FY 2000
Constitutional Agencies	\$330,704	Supplementals; 2001 Legislature
Finance & Administration	\$525,000	Senior Citizens Property Tax Assistance Transfer from FY 2001 to FY 2000
Education	(\$715,665)	Proficiency Testing Transfer from FY 2000 to FY 2001
Education	\$80,681	Supplementals; 2001 Legislature
Human Services	(\$10,000)	Community Juvenile Justice Transfer from FY 2000 to FY 2001
Human Services	(\$1,796,931)	UNITY/SACWIS Transfer from FY 2000 to FY 2001
Human Services	(\$296,135)	Youth Alternative Services Transfer from FY 2000 to FY 2001
Human Services	\$595,194	Youth Community Services Transfer from FY 2001 to FY 2000
Human Services	\$3,179,817	Supplementals; 2001 Legislature
Public Safety	\$8,993	Supplementals; 2001 Legislature
Commerce and Industry	\$21,963	Supplementals; 2001 Legislature
Infrastructure	\$40,181	Supplementals; 2001 Legislature
Special Purpose Agencies	(\$250,098)	Veteran's Home Account Transfer from FY 2000 to FY 2001

**d. Source: Legislative Appropriations Report; Seventy-First Legislature. Includes the following adjustments:**

Finance & Administration	(\$237,492)	Budget & Planning Transfer from FY 2002 to FY 2003
Education	\$43,852,000	DSA Transfer from FY 2003 to FY 2002
Human Services	(\$721,079)	Child Welfare Integration Transfer from FY 2002 to FY 2003
Human Services	\$65,544	Nevada Check-Up Program Transfer from FY 2003 to FY 2002
Human Services	\$209,112	Youth Community Services Transfer from FY 2003 to FY 2002
Human Services	\$142,043	Assistance to Aged & Blind Transfer from FY 2003 to FY 2002
Public Safety	\$491,050	Outstanding General Fund Advance; Close of FY 2002
Infrastructure	\$250,000	Outstanding General Fund Advance; Close of FY 2002

**e. For display purposes, reflects the Governor's Recommended Organizational Changes in The Executive Budget for the 2003-05 Biennium:**

Constitutional Agencies/ Human Services	Reflects the transfer of Juvenile Justice Programs from HR, Child and Family Services to the Attorney General's Office
Human Services	Reflects the transfer of Developmental Disabilities and Community-Based Services from DETR to Human Resources, Director's Office
Human Services/ Commerce & Industry	Reflects the transfer of Committee to Hire the Handicapped from Business and Industry to DETR