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FISCAL IMPACT REPORT

ORIGINAL DATE 1/31/17
SPONSOR Cisneros/Trujillo, J **LAST UPDATED** _____ **HB** _____

SHORT TITLE Severance Tax Bond Projects **SB** 101

ANALYST Kehoe/Snyder

APPROPRIATION (dollars in thousands)

| Appropriation | | Recurring or Nonrecurring | Fund Affected |
|---------------|------|------------------------------|-----------------------------------|
| FY17 | FY18 | | |
| \$64,110.9 | | Nonrecurring | Severance Tax Bond Fund |
| \$4,000.0 | | Nonrecurring | Public School Capital Outlay Fund |
| \$1,000.0 | | Nonrecurring | Big Game Enhancement Fund |
| \$1,000.0 | | Nonrecurring | Habitat Management Fund |
| \$3,500.0 | | Nonrecurring | Game Protection Fund |
| \$600.0 | | Nonrecurring | Bond Retirement Fund |
| \$15,200.0 | | Nonrecurring | New Mexico Unit Fund |

(Parenthesis () Indicate Expenditure Decreases)

REVENUE (dollars in thousands)

| Estimated Revenue | | | Recurring or Nonrecurring | Fund Affected |
|-------------------|------|------|---------------------------------|-------------------------------------|
| FY17 | FY18 | FY19 | | |
| \$9,100.0 | | | Nonrecurring | Indian Water Rights Settlement Fund |

(Parenthesis () Indicate Revenue Decreases)

SOURCES OF INFORMATION

LFC Files

Responses Received From

New Mexico Attorney General's Office (NMAG)
General Services Department (GSD)
Department of Cultural Affairs (DCA)
Energy, Minerals & Natural Resources Department (EMNRD)
Office of State Engineer (OSE)
Human Services Department (HSD)
Department of Health (DOH)
Children, Youth & Families Department (CYFD)
New Mexico Corrections Department (NMCD)
Taxation and Revenue Department (TRD)

SUMMARY

Synopsis of Bill

Senate Bill 101 authorizes \$89.4 million, \$64.1 million from severance tax bond capacity and \$25.3 million from other state funds, for the purpose of funding 54 capital outlay projects for state-owned and –operated facilities statewide. *A listing of the projects proposed for funding within this bill is attached.*

FISCAL IMPLICATIONS

The estimated severance tax bond (STB) net capacity in 2017 is \$61.9 million after deductions from the estimated \$153.4 million senior STB gross capacity. Deductions from gross capacity include: \$19.7 million for authorized but unissued bonds; 9 percent of capacity equal to \$10.4 million for deposit into the water project fund; 4.5 percent of capacity equal to \$5.2 million for deposit into the tribal infrastructure project fund; and 4.5 percent of capacity equal to \$5.2 million for deposit into the colonias infrastructure project fund. Supplemental severance tax bond (SSTB) capacity dedicated for school construction is an estimated \$99.5 million. The bill authorizes \$4 million from the public school capital outlay fund for Zuni, Gallup-McKinley County, and Grants-Cibola County public schools, contingent upon approval by the Public School Capital Outlay Council.

The appropriations and authorization to expend funds in this bill are nonrecurring expenses to STB capacity and other state funds (OSF). Any unexpended or unencumbered balance shall revert to the originating fund. The public school capital outlay fund is a non-reverting fund. The balance of appropriations made from the general fund or other state fund to the Indian Affairs Department or the Aging and Long-Term Services Department for a project located on lands of an Indian nation, tribe or pueblo shall revert to the tribal infrastructure project fund. In compliance with the Severance Tax Bonding Act, the State Board of Finance (BOF) is authorized to issue and sell STB in an amount not to exceed the total of the amounts appropriated in this bill.

For the purposes in Sections 1 and 2 of this bill, “unexpended balance” means the remainder of an appropriation after reserving for unpaid costs and expenses covered by binding written obligations to third parties.

Based on the certification of project readiness by grantees, the BOF authorizes the sale of bonds. The agencies named in this bill shall certify to the BOF when the money from the proceeds of the severance tax bonds authorized in the bill is needed for the purposes specified in the applicable section of the bill. Before an agency certifies for issuance of the bonds, the project must be developed sufficiently so that the agency reasonably expects to: 1) incur within six months after the applicable bonds have been issued a substantial binding obligation to a third party to expend at least five percent of the bond proceeds for the project; and 2) spend at least eighty-five percent of the bond proceeds within three years after the applicable bonds have been issued. If an agency has not certified the readiness for STB issuance to the BOF by the end of fiscal year 2019, the authorization is void.

The BOF must comply with the Internal Revenue Service (IRS) Code of 1986, as amended. The issuance of tax-exempt bonds for projects not ready to commence leaves the state open to noncompliance with the IRS Code. Failure to spend STB proceeds in a timely manner causes the state, under IRS regulations, to have to rebate interest earnings the state could otherwise use to reduce the cost of a project or to reduce debt service costs.

SIGNIFICANT ISSUES

As in past years, state agency requests for infrastructure needs are far greater than available bonding capacity, approximately \$500 million compared to the \$61.9 million capacity. The proposed projects and funding in the bill are based on a “framework” developed by staff of the Legislative Finance Committee. The proposed projects and funding are based on criteria, site visits, review of infrastructure capital improvement plans, monthly meetings with major departments, and testimony at hearings held in the interim.

The projects address the most critical infrastructure at long-term care hospitals, the Veterans’ Home, adult and juvenile facilities, public safety communications and facilities, cultural facilities, and other needs that pose unsafe conditions for clients housed and under the protection of the state and for the employees whose mission is to protect the citizens of New Mexico.

A lack of resources to address fire and environmental codes and possible violations, Americans with Disabilities Act regulations, and other licensing and certification requirements could mean significant additional costs to the state, including a loss of federal funds. Addressing the most critical infrastructure projects listed in the bill will significantly reduce operating expenses.

Inasmuch as only \$43 million was appropriated in 2016 for state facilities statewide compared to the \$600 million requested, many of the agencies have exhausted the funds that may be needed to address emergency repairs. Volume I of the LFC Budget Document, Public Infrastructure, includes a short description and photos of some of the most critical needs requested by the larger state agencies that were partially funded in this bill, but will provide for a functional phase of a project.

ADMINISTRATIVE IMPLICATIONS

While facility repairs are a major concern, the ratio of project management staff compared with the number of major projects are not always adequate to address the needs in a timely manner.

OTHER SUBSTANTIVE ISSUES

Proposed in the bill is \$30.5 million directed for major departments under the jurisdiction of the General Services Department, Facilities Management Division (FMD) such as: the Department of Health, New Mexico Corrections Department, Department of Public Safety, and the Children, Youth and Families Department. A recent assessment of the facilities under the oversight of FMD identified \$273 million in costs needed in 2017 to bring buildings up to basic standards.

The Energy, Minerals and Natural Resource Department Forestry Division funding will be applied to protecting critical watersheds and natural resources, protecting communities at risk of wild land fires, improving habitat for wildlife and reducing the potential for costly and catastrophic fires. These funds will be used to leverage federal funds which have no other matching source. Combining non-federal and federal funds increases the number of acres that can be treated in high-priority watersheds and around communities at risk statewide.

The only proposed funding for plan and design of a “new” facility at a state-owned site is requested by the DOH, Vital Records and Health Statistics Bureau. The department states the current facility staff is unable to properly safeguard the increased number of records it is required to maintain. In addition, due to changes in birth certificate documentation required by the Motor Vehicle Division, there has been a significant increase in customers requiring assistance entering a building that is too small to meet the demand.

PERFORMANCE IMPLICATIONS

While facility repairs are a major concern, the ratio of project management staff compared with the number of major projects are not adequate to address the needs in a timely manner.

LMK/al/jle

Capital Outlay "Framework" for State Agencies

| | A | B | C | D | E | F | G |
|----|--|--|---------------------------|---------------------------|-----------------------------|--|---------------------|
| | Uses | Agency Top Three Requests as of October 2016 | LFC Staff STB "Framework" | LFC Staff OSF "Framework" | Total LFC Staff "Framework" | Description | County |
| 1 | Administrative Offices of the Courts | | | | | | |
| 2 | Safety and Security Infrastructure | \$ 1,168,900 | \$ 1,000,000 | \$ - | \$ 1,000,000 | To purchase and install security, high density equipment, and related infrastructure improvements at magistrate courts and judicial district courts statewide. | Statewide |
| 3 | Total Administrative Offices of the Courts | \$ 1,168,900 | \$ 1,000,000 | \$ - | \$ 1,000,000 | | |
| 4 | | | | | | | |
| 5 | Aging and Long Term Services Department | | | | | | |
| 6 | Statewide Senior Centers | \$ 1,324,933 | \$ 1,324,933 | \$ - | \$ 1,324,933 | To plan, design, construct, renovate, and equip senior centers to comply with the Americans with Disabilities Act of 1990, including the purchase of a hot meal delivery vehicle and handicap equipped van. See attachment for list of 2017 projects. | Statewide |
| 7 | Total Aging and Long Term Services Department | \$ 1,324,933 | \$ 1,324,933 | \$ - | \$ 1,324,933 | | |
| 8 | | | | | | | |
| 9 | Bernalillo County Metropolitan Court | | | | | | |
| 10 | Fourth Floor Courtroom Expansion | \$ 1,088,380 | \$ 1,000,000 | \$ - | \$ 1,000,000 | To plan, design, construct, furnish, and equip a courtroom, judge chambers, jury room, and public and restricted access areas on the fourth floor of the Bernalillo Metropolitan Courthouse in Albuquerque in Bernalillo County. | Bernalillo |
| 11 | Total Bernalillo County Metropolitan Court | \$ 1,088,380 | \$ 1,000,000 | \$ - | \$ 1,000,000 | | |
| 12 | | | | | | | |
| 13 | Children, Youth and Families Department | | | | | | |
| 14 | Statewide Infrastructure Improvements and Security Upgrades | \$ 940,000 | \$ 2,800,000 | \$ - | \$ 2,800,000 | To plan, design, construct, renovate, purchase and install equip, and for other infrastructure improvements, including security upgrades and servers, security reception stations, lighting, and kitchen upgrades at juvenile facilities statewide. | Statewide |
| 15 | Total Children, Youth and Families Department | \$ 940,000 | \$ 2,800,000 | \$ - | \$ 2,800,000 | | |
| 16 | | | | | | | |
| 17 | Commission for the Blind | | | | | | |
| 18 | Repairs and Renovations | \$ 762,000 | \$ 900,000 | \$ - | \$ 900,000 | To plan, design, construct, renovate, furnish, and equip facilities in Otero and Bernalillo County to comply with the Americans with Disabilities Act of 1990. Recommend reauthorizing balances totaling \$219k for renovations for units in Alamogordo. | Otero Bernalillo |
| 19 | Total Commission for the Blind | \$ 762,000 | \$ 900,000 | \$ - | \$ 900,000 | | |
| 20 | | | | | | | |
| 21 | Corrections Department | | | | | | |
| 22 | Infrastructure Upgrades Statewide | \$ 18,892,000 | \$ 7,500,000 | \$ - | \$ 7,500,000 | To plan, design, construct, renovate, repair, purchase and install equip, and for other infrastructure improvements, including roofs, security upgrades, and replacement of heating, ventilation and air conditioning systems at correctional facilities statewide. | Statewide |
| 23 | Total Corrections Department | \$ 18,892,000 | \$ 7,500,000 | \$ - | \$ 7,500,000 | | |
| 24 | | | | | | | |
| 25 | Cultural Affairs Department | | | | | | |
| 26 | Critical Repairs - Life, Health and Safety | \$ 2,426,000 | \$ 3,000,000 | \$ - | \$ 3,000,000 | To plan, design, construct, renovate, furnish, equip and make other improvements, including lighting, fire alarm and security upgrades, parking lot improvements, and heating, ventilation and air conditioning systems in compliance with the Americans with Disabilities Act of 1990 at museums, monuments, historic sites, and cultural facilities statewide. | Statewide |
| 27 | Total Cultural Affairs Department | \$ 2,426,000 | \$ 3,000,000 | \$ - | \$ 3,000,000 | | |
| 28 | | | | | | | |
| 29 | Cumbres & Toltec Scenic Railroad Commission | | | | | | |
| 30 | Track & Locomotive Boiler Rehabilitation | \$ 500,000 | \$ 500,000 | \$ - | \$ 500,000 | For track rehabilitation and for related infrastructure improvements including, locomotive and boiler upgrades to comply with Federal Railroad Administration standards for the Cumbres and Toltec Scenic Railroad operating between New Mexico and Colorado. | Rio Arriba |
| 31 | Total Cumbres & Toltec Scenic Railroad Commission | \$ 500,000 | \$ 500,000 | \$ - | \$ 500,000 | | |
| 32 | | | | | | | |
| 33 | Department of Game and Fish | | | | | | |
| 34 | Glenwood and Red River Hatchery Improvements - Game Protection Fund (\$3 million) and Bond Interest Retirement Fund (\$600 thousand) | \$ 3,600,000 | \$ - | \$ 3,600,000 | \$ 3,600,000 | To renovate and make improvements, including the replacement of water lines at Glenwood and Red River hatcheries in Grant and Taos Counties. | Grant Taos |
| 35 | Statewide Game Commission Property Improvements - Big Game Enhancement Fund of the Game Protection Fund (\$1 million) and Habitat Management Fund (\$1 million) | \$ 2,000,000 | \$ - | \$ 2,000,000 | \$ 2,000,000 | To improve, maintain, and develop state-owned wildlife and waterfowl management areas for the prevention of catastrophic wildfires, and to improve watershed health statewide. | Statewide |
| 36 | San Juan River Quality Water Habitat Improvement - Game Protection Fund | \$ 500,000 | \$ - | \$ 500,000 | \$ 500,000 | To complete wildlife and riparian habitat restoration on the San Juan River quality waters. | San Juan |
| 37 | Total Department of Game and Fish | \$ 6,100,000 | \$ - | \$ 6,100,000 | \$ 6,100,000 | | |
| 38 | | | | | | | |

Capital Outlay "Framework" for State Agencies

| | A | B | C | D | E | F | G |
|----|---|--|---------------------------|---------------------------|-----------------------------|---|-------------------------------|
| | Uses | Agency Top Three Requests as of October 2016 | LFC Staff STB "Framework" | LFC Staff OSF "Framework" | Total LFC Staff "Framework" | Description | County |
| 39 | Department of Health | | | | | | |
| 40 | Facility Patient Health & Safety Upgrades Statewide | \$ 5,888,354 | \$ 6,000,000 | \$ - | \$ 6,000,000 | To plan, design, construct, purchase, install and equip, and for other upgrades, including fire alarm and security surveillance systems at Department of Health facilities statewide. | Statewide |
| 41 | Scientific, Analytical and Medical Equipment | \$ 1,009,592 | \$ 500,000 | \$ - | \$ 500,000 | To purchase and install scientific, analytical and medical equipment, including the recalibration of existing equipment at Department of Health facilities statewide. | Statewide |
| 42 | Old Fort Bayard Infrastructure Improvements | \$ 732,819 | \$ 500,000 | \$ - | \$ 500,000 | To plan, design, renovate, purchase and install equipment, including heavy equipment, and for demolition and debris removal, and to replace or upgrade or replace other mechanical, electrical and other infrastructure systems campus-wide at the Old Ft. Bayard Medical Center in Grant County. | Grant |
| 43 | Vital Records and Health Statistics Plan and Design | | \$ 350,000 | | \$ 350,000 | To plan and design a new facility or to expand at an existing state-owned site to house the Vital Records and Health Statistics Bureau located in Santa Fe in Santa Fe County. | Santa Fe |
| 44 | Total Department of Health | \$ 7,630,765 | \$ 7,350,000 | \$ - | \$ 7,350,000 | | |
| 45 | | | | | | | |
| 46 | Department of Information Technology | | | | | | |
| 47 | Radio Communications Stabilization and Modernization | \$ 707,000 | \$ 707,000 | \$ - | \$ 707,000 | To plan, design, purchase, install and implement infrastructure to stabilize and modernize public safety communications statewide. | Statewide |
| 48 | Total Department of Information Technology | \$ 707,000 | \$ 707,000 | \$ - | \$ 707,000 | | |
| 49 | | | | | | | |
| 50 | Department of Military Affairs | | | | | | |
| 51 | Energy, Maintenance, and Modernization Statewide | \$ 2,000,000 | \$ 1,000,000 | \$ - | \$ 1,000,000 | For improvements, repairs and demolition, and to purchase and install systems to improve energy efficiency and for staging areas at facilities statewide. | Statewide |
| 52 | Total Department of Military Affairs | \$ 2,000,000 | \$ 1,000,000 | \$ - | \$ 1,000,000 | | |
| 53 | | | | | | | |
| 54 | Department of Public Safety | | | | | | |
| 55 | Infrastructure Improvements Statewide | \$ 3,650,000 | \$ 2,000,000 | \$ - | \$ 2,000,000 | To plan, design, construct, renovate, furnish, and equip state police district offices, including roadway and parking lot improvements, erosion control and the repair or replacement of heating, ventilation, and air conditioning systems at district offices statewide. | Statewide |
| 56 | New State Police Helicopter | \$ 7,100,000 | \$ 7,000,000 | \$ - | \$ 7,000,000 | To purchase and equip a new search and rescue helicopter for New Mexico state police operations. Request reduced by 3.2 million - trade in value of existing helicopter. | Statewide |
| 57 | Total Department of Public Safety | \$ 10,750,000 | \$ 9,000,000 | \$ - | \$ 9,000,000 | | |
| 58 | | | | | | | |
| 59 | Energy, Minerals & Natural Resources Department | | | | | | |
| 60 | Watershed Restoration and Community Wildfire Protection Statewide | \$ 10,000,000 | \$ 4,000,000 | \$ - | \$ 4,000,000 | To plan, design, and construct watershed restoration improvements, including forest thinning statewide. | Statewide |
| 61 | Total Energy, Minerals & Natural Resources Department | \$ 10,000,000 | \$ 4,000,000 | \$ - | \$ 4,000,000 | | |
| 62 | | | | | | | |
| 63 | General Services Department | | | | | | |
| 64 | Statewide Facility Deficiencies, Renewals, and Unforeseen Emergencies | \$ 239,951,752 | \$ 4,500,000 | \$ - | \$ 4,500,000 | To plan, design, construct, improve, renovate, remediate, furnish and equip facilities, including infrastructure upgrades at state-owned facilities statewide. | Statewide |
| 65 | Decommissioning and Demolition - Hobbs, Los Lunas and Albuquerque | \$ 1,230,640 | \$ 1,300,000 | \$ - | \$ 1,300,000 | To plan, design, decommission and demolish, including abatement of state-owned buildings located in Hobbs in Lea County, Los Lunas in Valencia County, and Albuquerque in Bernalillo County. | Lea Valencia Bernalillo |
| 66 | Total General Services Department | \$ 241,182,392 | \$ 5,800,000 | \$ - | \$ 5,800,000 | | |
| 67 | | | | | | | |
| 68 | Human Services Department | | | | | | |
| 69 | HVAC, Roof, and Interior Service Window Replacement - Espanola, Farmington and Hobbs | \$ 4,792,198 | \$ 4,150,000 | \$ - | \$ 4,150,000 | To plan, design, construct, renovate, purchase and install equip, and for infrastructure improvements, including roofs, heating, ventilation and air conditioning systems, and interior service windows at the Albert Amador building in Espanola in Rio Arriba County, the Harriet Sammons building in Farmington in San Juan County and the James Murray Building in Hobbs in Lea County. | Rio Arriba San Juan Lea |
| 70 | Total Human Services Department | \$ 4,792,198 | \$ 4,150,000 | \$ - | \$ 4,150,000 | | |
| 71 | | | | | | | |
| 72 | New Mexico State Fair | | | | | | |
| 73 | Infrastructure Improvements and Power Upgrades | \$ 1,500,000 | \$ 1,500,000 | \$ - | \$ 1,500,000 | To plan, design, construct, and to upgrade electrical systems and for other infrastructure improvements at the New Mexico State Fair grounds in Albuquerque in Bernalillo County. | Bernalillo |
| 74 | Total New Mexico State Fair | \$ 1,500,000 | \$ 1,500,000 | \$ - | \$ 1,500,000 | | |
| 75 | | | | | | | |
| 76 | Public Education Department | | | | | | |
| 77 | Zuni, Gallup-McKinley County, and Grants-Cibola County Public School Litigants - Public School Capital Outlay Fund | \$ - | | \$ 4,000,000 | \$ 4,000,000 | To address deficiencies and other infrastructure improvements for Zuni litigant school districts located in Zuni and Gallup in McKinley County and Grants in Cibola County contingent upon approval by the Public School Capital Outlay Council. | Cibola McKinley |
| 78 | Total Public Education Department | \$ - | \$ - | \$ 4,000,000 | \$ 4,000,000 | | |

Capital Outlay "Framework" for State Agencies

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|-----|--|--|---------------------------|---------------------------|-----------------------------|--|------------------------|
| | Uses | Agency Top Three Requests as of October 2016 | LFC Staff STB "Framework" | LFC Staff OSF "Framework" | Total LFC Staff "Framework" | Description | County |
| 79 | | | | | | | |
| 80 | Santa Fe Indian School | | | | | | |
| 81 | Road and Drainage Improvements | \$ 900,000 | \$ 500,000 | \$ - | \$ 500,000 | To plan, design and construct an access lane and other road improvements, including ingress and egress, curbs and gutters and storm drainage, at the Santa Fe Indian school in Santa Fe in Santa Fe county. Received recommendation letter 12-2-16 from Indian Affairs Committee. | Santa Fe |
| 82 | Total Santa Fe Indian School | \$ 900,000 | \$ 500,000 | \$ - | \$ 500,000 | | |
| 83 | | | | | | | |
| 84 | State Engineer's Office | | | | | | |
| 85 | Indian Water Rights Settlement | \$ 15,000,000 | \$ 9,100,000 | \$ - | \$ 9,100,000 | Appropriated to the Indian water rights settlement fund; notwithstanding the requirement for a joint resolution of the legislature in Subsection A of Section 72-1-11 NMSA 1978, if corresponding commitments have been made for the federal portion of the settlements in the Aamodt case, the money may be expended by the Interstate Stream Commission in fiscal year 2018 and subsequent fiscal years to implement the state's portion of the settlement, and any unexpended or unencumbered balance remaining at the end of a fiscal year shall not revert. A minimum of \$9.1m is needed to address the state's immediate obligation by September 2017 to match federal funds for the Aamodt settlement. | San Juan Santa Fe |
| 86 | Dam Rehabilitation for Publicly-Owned Facilities | \$ 4,000,000 | \$ 2,000,000 | \$ - | \$ 2,000,000 | To plan, design, construct and rehabilitate Cabresto, Morphy and Lake Maloya Dams for water supply, irrigation and recreation use in New Mexico. | Taos Mora Colfax |
| 87 | Federal Law Provisions for Southwest Water Planning - New Mexico Unit Fund (Chapter 72, Article 14 NMSA 1978) | \$ - | \$ - | \$ 15,200,000 | \$ 15,200,000 | To comply with the provisions of federal law to pay the costs of the New Mexico unit or other water utilization alternatives to meet water supply demands in the southwest water planning region of New Mexico as determined by the Interstate Stream Commission in consultation with the southwest New Mexico study group or its successor, including costs associated with planning and environmental compliance activities and environmental mitigation and restoration for expenditure in fiscal year 2018 through fiscal year 2020. | |
| 88 | Total State Engineer's Office | \$ 19,000,000 | \$ 11,100,000 | \$ 15,200,000 | \$ 26,300,000 | | |
| 89 | | | | | | | |
| 90 | Supreme Court Building Commission | | | | | | |
| 91 | Supreme Court Building Improvements | \$ 122,971 | \$ 123,000 | | \$ 123,000 | To plan, design, construct and renovate including, abatement and remediation, of the exterior courtyard stucco at the Supreme Court Building in Santa Fe in Santa Fe County. | Santa Fe |
| 92 | Total Supreme Court Building Commission | \$ 122,971 | \$ 123,000 | \$ - | \$ 123,000 | | |
| 93 | | | | | | | |
| 94 | Taxation & Revenue Department | | | | | | |
| 95 | New Scanners | \$ 356,000 | \$ 356,000 | \$ - | \$ 356,000 | To purchase, install, and equip scanners including related infrastructure, software and servers for the Revenue Processing Division in Santa Fe in Santa Fe County. | Santa Fe |
| 96 | Total Taxation & Revenue Department | \$ 356,000 | \$ 356,000 | \$ - | \$ 356,000 | | |
| 97 | | | | | | | |
| 98 | Workforce Solutions Department | | | | | | |
| 99 | Statewide Office Repairs | \$ 700,000 | \$ 500,000 | \$ - | \$ 500,000 | To plan, design, construct, renovate, and purchase and install equipment for code compliance statewide. | Statewide |
| 100 | Total Workforce Solutions Department | \$ 700,000 | \$ 500,000 | \$ - | \$ 500,000 | | |
| 105 | | | | | | | |
| 106 | TOTAL | \$ 332,843,539 | \$ 64,110,933 | \$ 25,300,000 | \$ 89,410,933 | | |