

EDUCATION

The education function includes three sub-functions: The Department of Education (K-12); the University and Community College System of Nevada (UCCSN); and other educational programs, which include the Department of Cultural Affairs, the WICHE program, and the Commission on Postsecondary Education. The Governor has recommended General Fund appropriations for education of \$1.48 billion for FY 2005-06, a 3.8 percent increase over FY 2004-05, and \$1.56 billion for FY 2006-07, an additional 5.4 percent increase. Budget recommendations for education from all funding sources total \$2.04 billion in FY 2005-06, a 1.7 percent decrease when compared to FY 2004-05, and \$2.14 billion in FY 2006-07, a 5.1 percent increase after inter-agency transfers are deducted.

EDUCATION (K-12)

DISTRIBUTIVE SCHOOL ACCOUNT

The funding which supports Nevada's public elementary and secondary schools is a shared responsibility with state, local and federal sources contributing to the school districts' operating funds. The Distributive School Account (DSA) budget does not include the entire funding for K-12 education, but rather includes only the portion of the school district operating funds that provide the Basic Support guarantee and other state-supported programs.

The following table summarizes the elements (in millions) that are the basis for the DSA as approved by the 2003 Legislature for the current biennium and as recommended by the Governor for the 2005-07 biennium. Only the portion of the table below "Total Regular Basic Support" is included in the DSA budget account and guaranteed by the state.

	<u>Legislatively Approved</u>			<u>Recommended in The Executive Budget</u>			Percent Change
	FY2003-04	FY2004-05	03-05 Biennium	FY2005-06	FY2006-07	05-07 Biennium	
Total Operating Expenditures	\$ 2,179	\$ 2,325	\$ 4,504	\$ 2,524	\$ 2,688	\$ 5,212	15.7%
Less: Local "Outside" Revenues	\$ (483)	\$ (516)	\$ (999)	\$ (618)	\$ (662)	\$ (1,280)	
Less: Non-Basic Support Programs	\$ (100)	\$ (106)	\$ (206)	\$ (127)	\$ (135)	\$ (262)	
Total Regular Basic Support	\$ 1,596	\$ 1,703	\$ 3,299	\$ 1,779	\$ 1,891	\$ 3,670	11.2%
Plus Programs other than Basic Support	\$ 231	\$ 255	\$ 486	\$ 287	\$ 306	\$ 593	
Total Required State Support	\$ 1,827	\$ 1,958	\$ 3,785	\$ 2,066	\$ 2,197	\$ 4,263	12.6%
Less: Local "Inside" Revenues	\$ (877)	\$ (932)	\$ (1,809)	\$ (1,109)	\$ (1,182)	\$ (2,291)	
Total State Share	\$ 950	\$ 1,026	\$ 1,976	\$ 957	\$ 1,015	\$ 1,972	
Miscellaneous DSA Revenues	\$ (203)	\$ (142)	\$ (345)	\$ (130)	\$ (133)	\$ (263)	
General Fund Support	\$ 747	\$ 884	\$ 1,631	\$ 827	\$ 882	\$ 1,709	4.8%

The Executive Budget anticipates that the total of all Nevada school district budgets will increase to \$2.52 billion in the first year of the 2005-07 biennium and \$2.69 billion in the second year, compared to \$2.18 billion and \$2.33 billion for school district budgets approved by the 2003 Legislature for the 2003-05 biennium; this is an increase of 15.7 percent. As indicated in the previous table, certain locally generated revenues are considered before the state responsibility is determined. These revenues are referred to as being “outside” of the Nevada Plan (the state responsibility) and consist of the following:

- Property Tax: State law requires a property tax rate of 75 cents per \$100 of assessed valuation for the support of schools, of which 25 cents is “inside” the Nevada Plan and 50 cents is outside the DSA funding formula. The Executive Budget projects that the fifty-cent portion of this tax will generate \$377.8 million in FY 2005-06, which represents an 8.8 percent increase over FY 2004-05 and \$412.5 million in FY 2006-07, an increase of 9.2 percent over FY 2005-06.
- Local Government Services Tax: Formerly called the motor vehicle privilege tax, this tax is estimated to generate \$88.5 million in FY 2005-06 and \$97.4 million in FY 2006-07 compared to FY 2003-04 actual collections of \$73.2 million.
- Other Local Sources: Franchise taxes, federal revenue, interest, tuition and other local revenue and opening balances are expected to contribute \$151.9 million in FY 2005-06 and \$152.0 million in FY 2006-07.

These local revenues are not guaranteed by the state, thus the local school districts benefit when actual revenues are in excess of expectations or suffer the loss when revenues do not meet expectations. These locally generated revenues “outside” the Nevada Plan are budgeted to generate approximately 25 percent of the revenue necessary to support the budgets of the school districts (was 22.2 percent in the 2003-05 biennium), with the balance being funded through the Nevada Plan (the state responsibility). Nevada Plan funding for school districts consists of state financial support received through the DSA and locally collected revenues that are “inside” the Nevada Plan, namely the 2.25-cent Local School Support Tax (sales tax) and remaining 25 cents of the Ad Valorem Tax (property tax).

The Legislature determines the level of state aid for schools and each district’s share through a formula called the “Nevada Plan,” which allows for differences across districts in the costs of providing education and in local wealth. A guaranteed amount of basic support per pupil is calculated for each school district and is established in law each session. The state, through the DSA, and local school districts, through the local school support (sales) tax (LSST) and property tax, share the responsibility for providing the money needed to fund the guaranteed basic support.

Local funding from the twenty-five cent portion of the property taxes is budgeted at \$188.9 million for FY 2005-06 and \$206.2 million for FY 2006-07; this represents increases of 8.8 percent and 9.2 percent respectively. The LSST is estimated at

\$920.3 million for FY 2005-06 and \$975.5 million for FY 2006-07, which represents an increase of 6 percent in each year of the 2005-07 biennium. Combined, these two local sources provide approximately 62 percent of the basic support amount with the state contributing the remaining 38 percent. It is important to note that these two local revenue sources are guaranteed by the state (i.e., if budgeted amounts are not actually collected, the state makes up the difference and conversely, if actual revenues exceed projections, the amount of state General Fund support is reduced).

As recommended in the Governor's budget, the total required state support of school district expenditures within the DSA totals \$2.1 billion and \$2.2 billion for FY 2005-06 and FY 2006-07, respectively; this is an increase of 12.6 percent over the legislatively approved amounts for the 2003-05 biennium. These amounts include the recommended increase in all of the programs funded through the DSA (i.e., basic support, class-size reduction, special education, adult programs, school improvement, counseling, early childhood, high-impact and at-risk retirement credits, etc.) and \$10 million annually to fund retired employee health insurance subsidy costs proposed for funding through the DSA. Since the budgeted local revenues (LSST and the twenty-five cent portion of the property tax) for the 2005-07 biennium are increasing approximately 26.7 percent over the amount approved for the 2003-05 biennium, and the increase in required state support is approximately 12.6 percent, the total state share is reduced approximately \$4.5 million when compared to the amounts approved for the 2003-05 biennium.

In the Governor's budget, the state's share of funding is covered largely by General Fund appropriations of \$827.3 million in FY 2005-06 and \$882.0 million in FY 2006-07, totaling \$1.71 billion for the 2005-07 biennium. This is \$68.7 million greater than the \$1.63 billion appropriated for the 2003-05 biennium (including a \$9.6 million supplemental appropriation as recommended by the Governor for health insurance subsidies for school districts); this represents an increase of 4.8 percent. The Executive Budget anticipates a reversion of approximately \$137.1 million from the DSA for the current biennium. If the estimated reversion is reduced from General Fund support approved in the 2003-05 biennium, the General Fund increase would be 14.4 percent.

An annual tax on slot machines, interest earned on investments from the Permanent School Fund, projected estate taxes collections, revenue from leases of federal land for mineral exploration and from royalties, and LSST from sales that cannot be attributed to any particular county also supplement the DSA and are included in the above table as "Miscellaneous DSA Revenues".

The accompanying table displays the DSA budget as approved by the 2003 Legislature, actual revenues and expenditures for FY 2003-04, estimates for FY 2004-05, and the Governor's recommendations for the 2005-07 biennium. The statewide average basic support guarantee per pupil is recommended to change from the FY 2004-05 legislatively approved amount of \$4,424 to \$4,385 in FY 2005-06 and \$4,477 in FY 2006-07. The guaranteed basic support per pupil should not be confused with

expenditures per pupil. As indicated earlier, other resources not considered within the Nevada Plan are also available to cover school districts' operating costs.

ENROLLMENT

Each school district's guaranteed level of funding is determined by multiplying the basic support per pupil by the weighted enrollment. Weighted enrollment equals a full count of pupils enrolled in grades 1 through 12, including children with disabilities enrolled in special education programs within a district, plus six-tenths of the count of pupils enrolled in kindergarten or programs for 3- and 4-year-olds with disabilities. Handicapped preschoolers and kindergarten pupils are only counted as six-tenths of a pupil because they typically attend school for half a day or less. The following chart compares audited weighted enrollment numbers by fiscal year and the percent of increase each year over the preceding year:

1997-98 Actual	1998-99 Actual	1999-00 Actual	2000-01 Actual	2001-02 Actual	2002-03 Actual	2003-04 Actual	2004-05 Estimated	2005-06 Gov Rec	2006-07 Gov Rec
286,084	300,567	315,489	328,867	344,765	358,641	373,498	387,469	405,606	422,453
5.24%	5.06%	4.96%	4.24%	4.83%	4.02%	4.14%	3.74%	4.68%	4.15%

Based on the most recent estimates, weighted enrollment increased by approximately 8.0 percent during the current biennium, to 387,469 students in FY 2004-05. The Executive Budget projects an enrollment increase of 4.68 percent in FY 2005-06 over the FY 2004-05 estimated weighted enrollment and an increase of 4.15 percent in FY 2006-07.

POSITIONS AND SALARIES

The Executive Budget recommends a cost-of-living salary increase of 2 percent for school district employees in each fiscal year of the 2005-07 biennium. The cost of this increase is \$41 million in FY 2005-06 and \$86 million in FY 2006-07.

SPECIAL EDUCATION

For FY 2004-05, the state is funding 2,708 special education units at \$32,447 each, totaling \$87.9 million. For the 2005-07 biennium, the Governor recommends 2,835 special education units, at a cost of \$34,433 each or \$97.6 million for FY 2005-06, and 2,953 special education units, at a cost of \$35,122 each or \$103.7 million for FY 2006-07, an increase of 11.1 percent and 6.2 percent, respectively, to accommodate growth in enrollment and roll-up costs for special education programs.

Additional special education funding is also provided in the 2003-05 biennium for instructional programs incorporating education technology for gifted and talented pupils. For the current biennium, \$181,067 and \$190,877 were authorized for FY 2003-04 and FY 2004-05, respectively. The Executive Budget recommends continued funding, in the amounts of \$203,808 and \$216,132 for FY 2005-06 and FY 2006-07, respectively.

CLASS-SIZE REDUCTION

During the 15 years that the Class-Size Reduction (CSR) program has been implemented in the state, a total of \$994 million in state funds has been spent to pay for teachers to reduce pupil-teacher ratios. Funding was provided by the 2003 Legislature to maintain pupil-teacher ratios of 16 to 1 in first and second grades and 19 to 1 in third grade throughout the 2003-05 biennium. The Legislature also continued 23.5 teachers hired to reduce the pupil-teacher ratio in certain kindergartens with large numbers of students considered at risk of failure.

The 2003 Legislature again granted authority for all school districts, subject to the approval of the State Superintendent of Public Instruction, to carry out alternative programs for reducing the ratio of pupils per teacher or to implement programs of remedial education that have been found to be effective in improving pupil achievement in grades 1, 2, and 3. In addition, the 2003 Legislature expanded flexibility in the use of CSR funding to address class-sizes in grades 4, 5, and 6 in rural school districts (i.e., school districts that are located in a county whose population is under 100,000), subject to the approval of the State Superintendent of Public Instruction. Based upon the success of the Elko County School District demonstration project that was first authorized by the 1999 Legislature, the 2003 Legislature authorized rural school districts to use CSR funding to carry out a program in which alternative pupil-teacher ratios are carried out in grades 1 through 6. The alternative pupil-teacher ratios may not exceed 22 to 1 in grades 1, 2, and 3 and may not exceed 25 to 1 in grades 4 and 5 or grades 4, 5, and 6 in school districts that include grade 6 in elementary school. For urban school districts (i.e., school districts that are located in a county whose population is 100,000 or more), flexibility in the use of CSR funding to address class-sizes in grades 4, 5, and 6 was not authorized. Instead, a study of the current class-sizes is required to determine if alternative pupil-teacher ratios may improve the academic achievement of pupils, decrease pupil discipline, or decrease or eliminate team-teaching in grades 1 and 2. In conducting the study, the urban school districts are required to determine the fiscal effect of carrying out alternative pupil-teacher ratios, including the number of additional classrooms and teachers that would be needed. Although the reports from urban school districts will not be available until February 15, 2005, the Governor has recommended that flexibility be extended to the urban school districts during the 2005-07 biennium.

For FY 2005-06, The Executive Budget recommends \$125.2 million in funding for class-size reduction; \$135 million is recommended for FY 2006-07. This represents an increase of 6.9 percent and an additional 7.7 percent in FY 2006-07 when compared to the FY 2004-05 Legislatively-approved amount of \$117.1 million. These amounts are recommended to maintain the CSR program at its current pupil-teacher ratios and to continue the 23.5 teachers in selected "high-risk" kindergartens.

SCHOOL IMPROVEMENT PROGRAMS

The Governor is recommending continued funding for school improvement programs. The Executive Budget recommends \$13.9 million over the 2005-07 biennium to continue remediation programs to assist low-performing schools with improving student performance and to support tutoring of low-achieving students. This represents an increase of 9.6 percent over the 2003-05 biennium.

In addition to the remediation funding of \$13.9 million included in the DSA budget account, the Governor recommends a total of \$50 million in each year of the 2005-07 biennium be deposited in the newly-created School Remediation Trust Fund. Funds within the trust fund would not revert and would be available for expenditure in future fiscal years. Funding would be available for individual schools as well as school districts to support improvement plans designed to identify problem areas, develop strategies to help students be successful, and assist schools to meet Adequate Yearly Progress (AYP) mandated by the No Child Left Behind Act (NCLBA).

Continued funding for the Regional Professional Development Programs (RPDPs), including the Nevada Early Literacy Intervention Program (NELIP), is recommended at \$21 million for the 2005-07 biennium; this is a 16 percent increase in funds.

SPECIAL FUNDING

For the 2005-07 biennium, the Governor recommends \$3.0 million in FY 2005-06 and \$3.2 million in FY 2006-07 to continue the competitive grants to school districts and community-based organizations for early childhood programs. This represents a 6.8 percent increase in funds from the amount approved for the 2003-05 biennium.

The Executive Budget recommends \$15.5 million to continue retirement credits for teachers in at-risk schools and \$12.6 million to continue retirement credits for high impact positions over the 2005-07 biennium. At-risk schools include those that carry a designation of demonstrating need for improvement or those in which at least 65 percent of pupils enrolled in the school are eligible for free or reduced-price lunches. The high impact fields eligible for retirement credits are mathematics, science, special education, English as a Second Language (ESL), and school psychology.

DEPARTMENT OF EDUCATION

The Executive Budget recommends total funding for the Department of Education (excluding the Distributive School Account and the School Remediation Trust Fund) in the amount of \$294.4 million in FY 2005-06 and \$299.6 million in FY 2006-07, an increase of 23.9 percent for the 2005-07 biennium compared to the 2003-05 biennium. Of this amount, General Fund support is recommended in the amount of \$42.8 million for the upcoming biennium, compared to \$45.6 million (including \$2.8 million for the reporting of test scores) for the 2003-05 biennium. This represents a decrease in General Fund support of approximately 6.3 percent, which is primarily the result of

decreased funding for the SAIN system and the elimination of funding for the reporting of test scores.

The Executive Budget recommends 6 new full-time positions. The positions include 2 charter school consultants, 1 of which would be dedicated to special education services in charter schools; a State Remediation Consultant that would assist with coordinating the Governor recommended School Remediation Trust Fund; a consultant for the state's Writing Assessment; a consultant to oversee test security issues in the state; and an Administrative Assistant to provide support to the other new positions.

The Executive Budget recommends \$5.1 million in each year of the 2005-07 biennium to continue the \$2,000 signing bonuses for teachers who are newly hired by school districts.

Also included in The Executive Budget is recommended funding in the amount of \$9.95 million to continue funding for the educational technology needs of school districts during the 2005-07 biennium. The recommended amounts are the same as approved by the Legislature during the 2001 and 2003 Legislative Sessions; however, in past sessions, this funding was approved through legislation, not through the budget process. If approved, funding would continue support for school district hardware and software needs, the KLVX Distance Learning Satellite Service, the school library databases, and to pilot best practices programs for educational technology.

SAIN – SYSTEM FOR ACCOUNTABILITY INFORMATION IN NEVADA

The Executive Budget recommends funding of \$200,000 in each fiscal year of the 2005-07 biennium to support ongoing maintenance and support of the SAIN program, (previously SMART). The Executive Budget did not recommend continued funding for school district technical support in the amount of \$287,500 in each fiscal year or funding for the SAIN Advisory Committee in the amount of \$5,130 in each fiscal year.

IMPROVING AMERICA'S SCHOOLS – TITLE I

Title I programs include the majority of the federal funds utilized by school districts to comply with the federal "No Child Left Behind Act" (NCLBA) requirements. The Executive Budget includes federal funds of \$82.3 million for each fiscal year of the 2005-07 biennium for Title I programs. Of this amount, \$72.9 million in each fiscal year of the 2005-07 biennium will be utilized for Title I basic programs, including migrant and neglected and delinquent programs; \$1.2 million will continue the federal Even Start program; \$1.6 million will continue the Comprehensive School Reform program; and \$6.7 million will be used for the Reading First program.

IMPROVING AMERICA'S SCHOOLS – TITLES II, V, AND VI

Five of the programs included in the NCLBA federal legislation are included in this budget account. The Governor's 2005-07 biennium budget includes the following grant amounts: Title II – Teacher Quality Grant - \$15.1 million in each fiscal year of the

biennium; Title II – Education Technology Grant - \$3.6 million in each fiscal year of the biennium; Title II – Mathematics and Science Partnerships - \$865,869 in each fiscal year of the biennium; Title V – Innovative Education Grant - \$2.2 million in each fiscal year of the biennium; and Title VI – State Assessment Grant - \$4.9 million in each fiscal year of the biennium.

PROFICIENCY TESTING

Since 1977, the Legislature has required statewide testing to measure how Nevada's pupils compare to those in other states and the nation as a whole. With implementation of the No Child Left Behind Act (NCLBA), the state's accountability system, including the testing program, has been significantly affected. Under the NCLBA, reading and math tests must be given annually in grades 3 through 8 starting in FY 2005-06 and the state's accountability system must take into account the achievement of ALL public elementary and secondary school students.

Historically, the Legislature fully funded the costs of state-required tests. However, with implementation of the NCLBA, the federal government now provides states with a Title VI State Assessment Grant, which provides states with funds to pay the costs of development of the additional state standards and assessments required by the NCLBA. The Executive Budget recommends state General Funds of \$4.2 million in FY 2005-06 and \$4.4 million in FY 2006-07 for the state testing program.

STUDENT INCENTIVE GRANTS

The Executive Budget recommends state General Fund in the amount of \$383,022 in FY 2005-06 and \$383,825 in FY 2006-07 to meet the state matching requirements for the Leveraging Educational Assistance Program (LEAP) and the Special Leveraging Education Assistance Program (SLEAP). The General Fund support in this account is not "new" funding, but simply the same funding that in previous years was placed in the University System's Special Project Account to be transferred to the department for this same purpose.

UNIVERSITY AND COMMUNITY COLLEGE SYSTEM OF NEVADA

The University and Community College System of Nevada (UCCSN) is governed by a 13-member Board of Regents. The system comprises the Chancellor's Office; the University of Nevada, Reno (UNR); the University of Nevada, Las Vegas (UNLV); the Nevada State College at Henderson (NSCH); the Community College of Southern Nevada (CCSN); Western Nevada Community College (WNCC); Great Basin College (GBC); Truckee Meadows Community College (TMCC); the UNR School of Medicine, the UNLV Law School, the UNLV Dental School and the Desert Research Institute (DRI). UCCSN budgets are primarily formula-driven.

Net of interagency transfers, the Governor recommends \$1.49 billion for the UCCSN operating budgets in the 2005-07 biennium representing an increase of \$209.9 million,

or 16.5 percent, over the \$1.28 billion approved by the 2003 Legislature. The Executive Budget includes \$1.16 billion in state General Fund appropriations, or 17.4 percent more than the \$989.4 million approved for the 2003-05 biennium. The \$322.5 million balance includes student fees, tuition and other UCCSN revenues. The Governor's budget allocates 20.5 percent of recommended General Fund appropriations to the UCCSN in FY 2005-06 and 20.2 percent in FY 2006-07. For the 2005-07 biennium, the UCCSN General Fund allocation is recommended to be 20.3 percent of total appropriations.

ESTATE TAX REVENUES

The estate tax is being phased out as a revenue source for Nevada. For the 2003-05 biennium, the 72nd Legislature replaced \$89.2 million in UCCSN estate tax allocations with state General Fund appropriations. The Governor's base budget recommendations continue the General Fund appropriations into the 2005-07 biennium. The replacement appropriations approved by the 2003 legislature included a payback provision, providing for monthly estate tax transfers to the General Fund of \$45.8 million in FY 2003-04 and \$43.4 million in FY 2004-05. During the 2003 Legislative Session, the UCCSN projected estate tax revenues needed to repay the General Fund appropriations could fall short by as much as \$9.6 million. However, estate tax receipts were much higher than anticipated and the full \$89.2 million in General Fund appropriations will be repaid during the 2003-05 biennium.

After fulfilling the repayment obligation, the UCCSN anticipates estate tax revenue balances will reach approximately \$29.3 million by the end of the 2005-07 biennium. The Governor's budget does not allocate any of the remaining estate tax revenues.

ADJUSTED BASE BUDGET

Net of interagency transfers, the adjusted base recommendations for all UCCSN budgets total \$667.8 million in FY 2005-06 and \$677.6 million in FY 2006-07. These amounts are 1.5 and 3.0 percent higher, respectively, than the FY 2004-05 work program of \$658.1 million. The Governor's adjusted base budget funds operating expenditures at the amounts budgeted for FY 2004-05, with the following notable adjustments:

- Nevada National Guard Fee Waivers: Assembly Bill 9 of the 20th Special Session authorized the UCCSN to temporarily waive registration and other fees for certain members of the Nevada National Guard. The authorization expires at the end of the 2003-05 biennium; however, a BDR has been requested to make the authorization permanent (BDR S-89). According to the UCCSN, actual registration and fee waivers totaled \$461,726 in FY 2003-04. UCCSN notes the base budgets for UNR, WNCC and TMCC continue fee waivers in the 2005-07 biennium, while budgets for UNLV, CCSN, GBC and NSCH exclude the waivers.

- Professional Merit Increases: A 2.5 percent merit pool is included for professional employees (excluding positions at or above Assistant Dean). The merit pool totals \$7.61 million in FY 2005-06 and \$15.41 million in FY 2006-07. The Governor's budget continues partial limits on funding for professional salaries at or beyond the maximum salary scale level as approved by the 2003 Legislature. The 2003 Legislature deferred merit pay for the first six months of FY 2003-04 to generate General Fund savings of \$3.23 million. The Governor recommends the full calculated amount with no deferral for the 2005-07 biennium.
- Vacancy Savings: The Governor recommends vacancy savings of 1 percent for professional positions and 3 percent for classified positions in the formula accounts. Factors of 2 and 3 percent, respectively, are used in the non-formula accounts. Vacancy savings total \$8.0 million in FY 2005-06 and \$8.2 million in FY 2006-07.
- Athletic Fee Waivers: During the 2003 Legislative Session, the UCCSN requested General Fund appropriations of \$1.76 million in FY 2003-04 and \$1.79 million in FY 2004-05 to support athletic fee waivers. Neither the Governor nor the Legislature recommended or approved funding. However, during closing hearings, the UCCSN indicated a willingness to cover fee waivers with formula funding, with the understanding that in the 2005-07 biennium, the Legislature would support the fee waiver. The money committees acknowledged UCCSN's intentions, but indicated they could not guarantee the action of future legislatures.

The UCCSN covered fee waivers during the 2003-05 biennium with formula funding, and the Governor's budget continues the waivers in the adjusted base budget. The waivers result in fee revenue losses offset by corresponding General Fund increases during the 2005-07 biennium. The UCCSN reports that athletic fee waivers totaled \$2.66 million in FY 2003-04.

- UNR Energy Conservation Program Savings: The UNR's base budget includes \$1.38 million per year in energy conservation program debt service funding.
- Community College Salary Adjustments: The Community College's adjusted base budget includes professional salary schedule increases approved by the Board of Regents.
- University Police Officer Salaries: A.B. 555 of the 72nd Legislature directed the Department of Personnel to review the University Police Officer series. The department ultimately recommended two-grade increases for the series. The IFC approved the grade increases effective July 1, 2004. No added funding was provided during the 2003-05 biennium; however, the UCCSN estimated the two-grade increase would cost \$275,632. Additional costs related to the increases are recommended in the UCCSN base budgets.
- Graduate Assistant Health Insurance: During the 2003 Legislative Session, the UCCSN sought \$730,539 annually to offer group medical insurance to graduate

assistants at UNR and UNLV. Although funding was not approved for this purpose, the UCCSN allocated 2003-05 formula funds to provide these benefits, which are continued in the adjusted base budget.

MAINTENANCE ITEMS

Maintenance recommendations for all UCCSN budgets total \$52.69 million in FY 2005-06 and \$81.91 million in FY 2006-07 (net of COLA transfers). General Fund appropriations represent \$38.77 million and \$58.29 million of the totals in FY 2005-06 and FY 2006-07, respectively.

- **Inflation:** The Governor proposes net General Fund appropriations of \$620,855 in FY 2005-06 and \$1.57 million in FY 2006-07 for natural gas and electric utilities increases, employee bond insurance and AG tort claim assessment decreases.
- **Formula Funding:** The Governor recommends \$34.9 million in FY 2005-06 and \$53.5 million in FY 2006-07 for enrollment growth as calculated by the UCCSN funding formulas. General Fund appropriations comprise \$22.0 million and \$30.9 million of the totals recommended in FY 2005-06 and 2006-07, respectively. The 2003 Legislature approved formula funding at 84.45 percent in FY 2003-04 and 84.09 percent in FY 2004-05. The current maintenance recommendation retains formula allocations of 84.09 percent in each year of the biennium.

Pursuant to a letter of intent from the 2003 money committees, UCCSN implemented a revised taxonomy that uniformly classifies course costs. The new taxonomy achieves cost neutrality on a system-wide basis.

- **Operations and Maintenance of New Space:** The Governor recommends General Fund appropriations of \$5.0 million in FY 2005-06 and \$5.2 million in FY 2006-07 to support formula-driven operating and position costs for new space added or anticipated during the 2005-07 biennium. The UNR would receive a majority of the new space funding at \$2.93 million in FY 2005-06 and \$3.04 million in FY 2006-07.
- **UNLV Recharge:** Pursuant to a letter of intent from the 2003 money committees, the Governor's budget introduces a recharge process for UNLV's professional schools. Operations and Maintenance expenditures made by UNLV on behalf of the Dental and Law schools would be re-charged to those schools under the Governor's plan.
- **UNLV Academic Leases:** The Governor recommends \$202,632 in FY 2005-06 and \$208,113 in FY 2006-07 to fund new or amended leases executed in FY 2003-04 for the UNLV Art Department and the UNLV Fine Arts Instruction and Studio.
- **UNLV Dental School Enrollments:** The Governor recommends \$2.88 million (\$1.81 million in General Fund) in each year of the 2005-07 biennium for Dental School enrollment growth. As recommended, the Dental School would reach four

full classes, bringing the school from 225 students to its target enrollment of 300 students in FY 2005-06. A total of 46.0 FTE positions would be added.

- Law School Enrollments: The Governor recommends a total of \$685,078 in each year of the 2005-07 biennium to accommodate previously unfunded enrollment growth at the UNLV Law School. The funding would provide for 5.5 FTE faculty and staff, part-time instructors, and operating funding increases.
- Fringe Benefit Adjustments: The Executive Budget includes \$1.20 million in FY 2005-06 and \$3.26 million in FY 2006-07 to fund fringe benefit cost adjustments.
- Classified Position 2 Percent COLA: The Governor recommends \$2.20 million in FY 2005-06 and \$4.53 million in FY 2006-07 to fund annual 2 percent cost-of-living (COLA) increases for UCCSN's classified positions. The appropriations for these increases are in the General Fund Salary Adjustment account, funded at 80 percent of the full COLA cost.
- Professional Position 2 Percent COLA: The Governor recommends General Fund appropriations of \$5.44 million in FY 2005-06 and \$10.99 million in FY 2006-07 in the UCCSN Professional Salary Adjustment account to fund annual 2 percent COLA increases for UCCSN's professional positions. The appropriated amounts represent 80 percent of the full cost of the COLAs.

ENHANCEMENT DECISION MODULES

General Fund enhancement recommendations for all UCCSN budgets total \$5.88 million in FY 2005-06 and \$8.77 million in FY 2006-07.

- National Direct Student Loan (NDSL): The Governor recommends appropriations of \$1,400 per year to provide additional funds needed to match NDSL allocations.
- Incremental Formula Increases: The Governor recommends General Fund appropriations of \$392,137 in FY 2005-06 and \$1.19 million in FY 2006-07 to increase formula funding percentages to 84.15 and 84.25 percent, respectively.
- Medical School Residency: The Governor recommends General Fund appropriations of \$1.28 million in FY 2005-06 and \$2.55 million in FY 2006-07 to expand the number of physician trainees by 17 per year (34 total) in the School of Medicine's residency and fellowship training programs. According to the UCCSN, the trainees would be assigned in Las Vegas and Reno and allocated to existing programs in Family Medicine, Internal Medicine, Obstetrics and Gynecology, Pediatrics, Psychiatry and Surgery.
- Ruvo Center for Alzheimer's: The Governor recommends an appropriation to the Medical School of \$823,380 in FY 2006-07 for 8 professional and 2 classified staff in support of the Lou Ruvo Center for Alzheimer's Disease and Brain Aging.

- Retain 100 Percent of Indirect Cost Recoveries: To supplement competitive research activities, the Governor proposes to allow UCCSN to retain 100 percent of Indirect Cost Recoveries (ICR) charged to grantor agencies. The state has traditionally retained portions of the ICR revenues, but the retentions have decreased gradually over time from 75 percent (prior to 1985) to the current 25 percent rate. The retention was viewed as partial reimbursement for state funding used to create and maintain the infrastructure necessary to generate UCCSN contracts and grants.

To replace the ICR revenues, the Governor recommends General Fund appropriations of \$5.09 million per year. Although this represents the full amount requested by the UCCSN, the recommended amounts do not fully remove ICR revenues from the UCCSN state supported budgets. After replacing the \$5.09 million per year, ICR revenues remaining in the Governor's budgets total \$913,954 in FY 2005-06 and \$1.26 million in FY 2006-07.

- UNLV Dispatcher Grade Increase: The Governor recommends General Fund appropriations of \$34,616 in FY 2005-06 and \$35,399 in FY 2006-07 to fund two-grade increases for dispatchers at UNLV.
- Move Special Projects Funding to the Campus Accounts: The Governor recommends transferring campus-related costs from the Special Projects account to the campus accounts. Special Projects funding generally provides for activities linked directly to individual campuses, such as: financial aid, scholarships and student access; community college part-time faculty compensation; basic research at UNLV, UNR, and DRI; data networking and technical support; and data warehousing. The Executive Budget also transfers Student Incentive Grants from the UCCSN to the State Department of Education. EPSCoR research funding would remain in the Special Projects account under the Governor's plan.

The Governor proposes to redistribute formula funds as a result of merging the Special Projects funding into the campus accounts. Generally, the redistribution produces only nominal losses and gains at each of the UCCSN campuses. However, UNR loses \$90,367 in FY 2005-06 and \$94,358 in FY 2006-07, with CCSN and NSCH being the primary beneficiaries. Inclusion of the Special Projects funding in the campus accounts increases formula percentages to 84.40 percent in FY 2005-06 and 84.49 percent in FY 2006-07.

ONE SHOTS AND SUPPLEMENTALS

- National Direct Student Loan (NDSL): The Governor recommends a supplemental appropriation of \$1,400 in FY 2004-05 needed to match NDSL allocations.
- School of Medicine/Nevada Cancer Institute: The Governor includes a \$10.0 million one-time appropriation to the School of Medicine in support of its

partnership with the Nevada Cancer Institute to expand research, treatment, education and teaching opportunities in Nevada.

PROPOSED STUDENT FEES

The Board of Regents approved student fee increases ranging from \$1.75 per credit to \$13.75 per credit during the 2005-07 biennium. Registration fee and non-resident tuition increases for full-time students range from 1.0 percent to 10.1 percent per year. Current and projected fee schedules are provided below:

Type of Institution/Fee	FY 2005	Regent Aprvd FY 2006	% Change	Regent Aprvd FY 2007	% Change
Community Colleges					
Resident	\$49.00/credit	\$50.75/credit	3.6%	\$52.50/credit	3.5%
Upper Div (GBC)	\$70.00/credit	\$74.50/credit	6.4%	\$79.00/credit	6.0%
Non-Resident	\$4,692/year	\$4,915/year	4.8%	\$4,962/year	1.0%
Nevada State College					
Resident	\$70.00/credit	\$74.50/credit	6.4%	\$79.00/credit	6.0%
Non-Resident	\$6,676/year	\$7,191/year	7.7%	\$7,437/year	3.4%
Universities					
Resident	\$91.00/credit	\$ 98.00/credit	7.7%	\$105.25/credit	7.4%
Graduate	\$123.50/credit	\$136.00/credit	10.1%	\$149.75/credit	10.1%
Non-Resident	\$8,674/year	\$9,467/year	9.1%	\$9,911/year	4.7%

The Executive Budget recommends implementing the Regents' plan whereby significant portions of the annual increases are directed to the UCCSN capital and general improvement fee funds and student access fund. The portions of fee revenues dedicated to the capital and general improvement fee funds and to student access are not reflected in the state-supported budget. The UCCSN also charges students a technology fee of \$4 per credit that provides supplemental funding for campus technology needs. The technology fee is not included in the state-supported budget and is not reflected in the per-credit charges listed in the student fee table above.

STUDENT ENROLLMENTS

The following table depicts the Governor's recommended FTE student enrollments by institution. With the exception of NSCH, FTE enrollment projections in The Executive Budget are based on a weighted three-year average. While still increasing at a significant pace, projected enrollment growth has slowed somewhat at the UCCSN. System-wide, actual FTE enrollments grew by 5.9 percent in FY 2003-04 compared to budgeted enrollment growth of 6.9. Fall 2004 actual enrollments (FY 2004-05) grew by 4.3 percent compared to budgeted growth of 7.0 percent. The Governor's budget includes enrollment percentage increases of 5.9 percent in FY 2005-06 and 6.8 percent in FY 2006-07.

	FY 2002- 03	FY 2003- 04	FY 2003- 04	FY 2004-05	FY2005-06	FY 2006-07
Institution	Actual	Budgeted	Actual	Budgeted	Gov Rec	Gov Rec
Universities						
UNR	11,295	12,200	11,778	13,177	13,319	14,163
% Change		8.0%	4.3%	8.0%	1.1%	6.3%
UNLV	17,267	18,514	18,350	19,852	21,131	22,676
% Change		7.2%	6.3%	7.2%	6.4%	7.3%
Total Univ	28,562	30,714	30,128	33,029	34,450	36,839
% Change		7.5%	5.5%	7.5%	4.3%	6.9%
NSC						
	146	300	394	500	996	1,197
% Change		105.5%	169.9%	66.7%	99.2%	20.2%
Community Colleges						
CCSN	16,647	17,768	17,569	18,964	20,060	21,436
% Change		6.7%	5.5%	6.7%	5.8%	6.9%
GBC	1,263	1,278	1,427	1,293	1,610	1,709
% Change		1.2%	13.0%	1.2%	24.5%	6.1%
TMCC	5,259	5,522	5,523	5,798	6,121	6,444
% Change		5.0%	5.0%	5.0%	5.6%	5.3%
WNCC	2,160	2,193	2,179	2,227	2,243	2,276
% Change		1.5%	0.9%	1.6%	0.7%	1.5%
CC Total	25,329	26,761	26,698	28,282	30,034	31,865
% Change		5.7%	5.4%	5.7%	6.2%	6.1%
UCCSN Total						
	54,037	57,775	57,220	61,811	65,480	69,901
% Change		6.9%	5.9%	7.0%	5.9%	6.8%

FY 2005-06 & FY 2006-07 projections employ a weighted average using FY 2001-02 through FY 2003-04 actual enrollments.

LEGISLATIVE AUDITS

As required by A.B. 148 of the 72nd Session, the Legislative Auditor conducted an audit of the UCCSN including an analysis of capital construction projects; costs of athletic programs; costs of administration; utilization of host accounts; validity and reliability of enrollment data; policies and procedures for the generation and distribution of investment income; contracting and bidding procedures, including construction, retrofit and repair projects and the use of “shared savings” programs to pay for utility costs and energy conservation projects; and statewide programs, including program selection, funding and outcomes.

The Legislative Auditor reports that, “UCCSN’s internal controls did not always ensure that capital construction projects and contracting and bidding procedures were carried out properly.” The Auditor also found, “. . . millions of dollars in energy retrofit projects that were not conducted in accordance with state laws, Board of Regents’ policies, or appropriate management standards.” With regard to athletic programs, the Legislative

Auditor noted that, “. . . additional controls are needed to ensure certain travel costs are appropriate and financial information is reliable.”

Items for Special Consideration

The UCCSN requested Items for Special Consideration totaling \$100.7 million that included funding for nursing capacity expansion; indirect cost recovery retention; endowed chairs; safety and security; technology; economic development; student services; professional schools and health initiatives; statewide programs; part-time salaries; and equipment. The Governor’s budget excludes most of the items except Indirect Cost Recovery (ICR) retention and funding for Medical School residencies and the Ruvo Center.

Capital Improvements

The Governor recommends \$110.14 million in funding for UCCSN Capital Improvements. State funds (general obligation bonds and one-time appropriations) are recommended to fund \$86.14 million of the total amount.

CIP #	Inst	Project Description	State Funds	Other Funds	Total Request
C-04	CCSN	Health Sciences Bldg FF&E	\$ 5.20	\$0	\$ 5.20
C-05	UNR	Knowledge Center FF&E	\$16.80	\$0	\$ 16.80
C-06	UNLV	Science & Engineering Bldg FF&E	\$15.82	\$0	\$ 15.82
C-10	NSC	Master Plan & Liberal Art Bldg FF&E	\$ 3.94	\$0	\$ 3.94
C-16	UNLV	Greenspun College of Urban Affairs	\$24.17	\$13.05	\$ 37.22
C-18	GBC	Electrical & Industrial Technology Building	\$12.67	\$ 0.50	\$ 13.17
C-20c	CCSN	Classroom Building	\$ 5.00	\$ 5.00	\$ 10.00
P-04	WNCC	ADA Advance Planning	\$ 0.28	\$0	\$ 0.28
P-20	UNR	Biotechnology & Genomics Research Facility	\$0	\$ 5.45	\$ 5.45
M-03	TMCC	Red Mountain Bldg Fire Code Renovations	\$ 2.00	\$0	\$ 2.00
M-09	WNCC	Bristle Cone Life Safety	\$ 0.08	\$0	\$ 0.08
M-10	WNCC	Fallon Pinion Hall New Fire Sprinkler System	\$ 0.18	\$0	\$ 0.18
		Total	\$86.14	\$24.00	\$110.14

In addition to the noted projects, the Governor recommends \$10 million in Higher Education Capital Construction (HECC) funds and \$5.0 million in Special Higher Education Capital Construction (SHECC) funds for campus maintenance, repairs and renovations (U-01).

WICHE

In 1959, the Nevada Legislature approved Nevada’s participation as a member of the Western Interstate Commission for Higher Education (WICHE) to provide educational assistance to students seeking education in various professional fields of study not offered by higher education institutions within the state. The 1997 Nevada Legislature expanded the mission of WICHE to include the Health Care Access Program (HCAP). This program provides funds and educational opportunities to students in exchange for a two-year practice obligation to serve the medically under-served population of the state; in-state programs, as well as out-of-state programs are authorized under the

HCAP. Students enrolled in the HCAP are not required to monetarily pay back any portion of the support fee; however, there is a penalty for not fulfilling the practice obligation.

The Executive Budget recommends funding for professional support fees at \$1.33 million in FY 2005-06, a 5 percent decrease compared to \$1.39 million approved in FY 2004-05 and \$1.28 million in FY 2006-07, an additional 4 percent decrease. The Governor recommends the continuation of a pilot program approved by the 2003 Legislature, which provided authority to the agency to obtain matching federal funds for two dental slots under the HCAP program. The funds, both state and federal, are utilized to reimburse the education costs of selected dental school licensed graduates in exchange for a two-year practice obligation to serve the medically underserved population of the state. The Governor is recommending the expansion of the federal matching program into the field of mental health for five professional slots. Finally, the Governor is recommending a new pilot program, which would match funds from the University Medical Center (UMC) in Las Vegas with state funds for five nursing professional slots; a two-year practice obligation at the UMC would be required.

DEPARTMENT OF CULTURAL AFFAIRS

The 1993 Legislature approved the creation of a new Department of Museums, Library and Arts. As part of the Governor's reorganization proposal, the Department of Museums and History was combined with the State Library and Archives System, the Division of Historic Preservation and Archeology and the Comstock Historic District, formerly a part of the Department of Conservation and Natural Resources, and the Nevada Arts Council. The 2001 Legislature, with approval of S.B. 541, renamed the department to the Department of Cultural Affairs.

The department currently operates with 153.66 FTE positions. The Executive Budget recommends the addition of 5.51 positions in FY 2005-06 for a total of 159.17 FTE positions. The total budget for the department is recommended to increase 4.8 percent in FY 2005-06 and decrease 5.4 percent in FY 2006-07. The General Fund support for the department is recommended to increase 20.6 percent during FY 2005-06 and decrease 8.4 percent during FY 2006-07.

The Governor recommends a one-time appropriation of \$859,140 for the department for the development, renovation, and expansion of the Southern Nevada Railroad Museum.

The Executive Budget contains two supplemental appropriations, \$9,444 is recommended for rental costs for the Nevada State Library and \$3,037 is recommended for costs associated with the new exhibit/office building to be occupied by the Comstock Historic District in Virginia City.

ADMINISTRATION

The Director's Office budget supports 6 positions to oversee the administration and finances of the department.

The Governor recommends the addition of 2 new positions for the department in the 2005-07 biennium: a Management Analyst II and a Computer System Technician III. Justification for the positions is based on the increase in requirements placed on the department from other agencies of state government.

The Executive Budget contains a request for new and replacement computer equipment and software to support the needs of the entire department. The request is to be funded by a General Fund appropriation totaling \$145,750 in FY 2005-06 and \$41,765 in FY 2006-07.

The department, along with the Commission for Cultural Affairs, administers the annual distribution of grants for historic preservation and promotion from the sale of Cultural Resource bonds. Senate Bill 4 of the 2005 Legislative Session is proposing the annual sale of the bonds be reauthorized for another ten years and that the annual distribution be increased from \$2 million to \$3 million.

A one-time appropriation of \$200,000 is recommended to the Department of Administration for support of the Nevada Humanities Committee. The same level of support was provided during the 2003-05 biennium by a one-shot appropriation approved during the 20th Special Session.

The Governor recommends a \$75,000 General Fund appropriation within the Department of Cultural Affairs for support of the Governor's Advisory Council on Education Relating to the Holocaust. Expenditures in support of the advisory council formerly were dispersed through the state Department of Education.

STATE HISTORIC PRESERVATION OFFICE

The State Historic Preservation Office assists state and federal agencies, local governments, non-profit organizations and private citizens to preserve historic building and archaeological sites. The agency also manages the nearly 300 historical markers to interpret sites throughout Nevada and oversees the operation of the Comstock Historic District. In addition, the office oversees the annual distribution of the Cultural Resource Bonds. The 2003 Legislature approved Capital Improvement Project - C52 to construct a new 4,000 square-foot building in Virginia City in order to provide office space for the Comstock Historic District and to provide exhibit space for railroad engine #27. The project is scheduled for completion by May 2005. The Governor recommends a new .51 FTE position to assist with the expansion of the operations in the new facility located in Virginia City.

The Executive Budget recommends a Historic Preservation Specialist II position for the State Historic Preservation Office to assist with managing the state's archaeological GIS database.

NEVADA STATE LIBRARY/ARCHIVES AND RECORDS

The Executive Budget recommends continued funding for the bookmobile program of \$77,953 each fiscal year of the 2005-07 biennium. The Governor recommends funding of \$180,464 for Capital Improvement Project - P06 to begin planning of the remodel of the State Museum located at Lorenzi Park to include space for a research and exhibit museum, an addition of the Southern Nevada Records Center, services for the Library to the Blind and Physically Handicapped, the Nevada Arts Council, and the Historic Preservation Office.

NEVADA ARTS COUNCIL

The Nevada Arts Council promotes Nevada's cultural life through grants and technical assistance to individuals and organizations. The Executive Budget maintains existing programs and provides for an enhancement of \$200,000 each year of the 2005-07 biennium for additional grant funds, including an increase for the Challenge Grant Program from \$73,046 to \$123,046 in both FY 2005-06 and FY 2006-07.

DIVISION OF MUSEUMS AND HISTORY

The Administration budget provides oversight and direction to agencies in the division: the Nevada State Museum in Carson City, the Nevada State Railroad Museum in Carson City, the Nevada Historical Society in Reno, the Nevada State Museum and Historical Society in Las Vegas, the Lost City Museum in Overton, the Railroad Museum in Boulder City, and the East Ely Railroad Museum.

The Executive Budget recommends 2 new positions to assist with the increase in train rides at The Railroad Museum in Boulder City. The Governor has supported increased funding in all museum operating budgets for deferred maintenance items, including a number of Capital Improvement Projects to address electrical, lighting, drainage, security and other problems. The Executive Budget further recommends state funding of \$3.23 million for Capital Improvement Project - C27 to construct an entrance to comply with the American's with Disabilities Act (ADA) and a connecting structure for the Nevada State Museum in Carson City.

Nevada Legislative Counsel Bureau
Source of Funds Summary
2005 - Fiscal Report

	2003 - 2004 Actual	2004 - 2005 Work Program	2005 - 2006 Governor Recommended	% Change	2006 - 2007 Governor Recommended	% Change
EDUCATION						
DEPARTMENT OF EDUCATION						
DISTRIBUTIVE SCHOOL ACCOUNT	892,063,012	1,075,764,992	956,525,228	-11.08	1,015,370,074	6.15
GENERAL FUND	745,581,887	884,229,250	827,314,002	-6.44	881,966,488	6.61
BALANCE FORWARD	-15,535,761	49,511,338		-100.00		
FEDERAL FUND	37,506,617	5,394,898	3,746,080	-30.56	3,858,462	3.00
INTERIM FINANCE	2,704,730					
OTHER FUND	121,805,539	136,629,506	125,465,146	-8.17	129,545,124	3.25
OTHER STATE EDUC PROGRAMS	18,949,326	14,717,044	12,515,695	-14.96	11,265,892	-9.99
GENERAL FUND	13,475,242	14,276,897	12,500,268	-12.44	11,250,465	-10.00
BALANCE FORWARD	-381,982	409,297		-100.00		
INTER AGENCY TRANSFER		23,400		-100.00		
INTERIM FINANCE	5,800,000					
OTHER FUND	56,066	7,450	15,427	107.07	15,427	
NDE - SCHOOL REMEDIATION TRUST FU			50,000,000		50,000,000	
GENERAL FUND			50,000,000		50,000,000	
EDUCATION STATE PROGRAMS	2,502,592	2,583,087	2,742,244	6.16	2,814,282	2.63
GENERAL FUND	2,325,181	2,444,434	2,500,973	2.31	2,549,908	1.96
INTER AGENCY TRANSFER	155,153	135,710	219,013	61.38	261,374	19.34
OTHER FUND	22,258	2,943	22,258	656.30	3,000	-86.52
NDE, STAFFING SERVICES	288,058	431,334	450,964	4.55	478,619	6.13
INTER AGENCY TRANSFER	288,058	431,334	450,964	4.55	478,619	6.13
EDUCATION SUPPORT SERVICES	2,038,414	2,436,806	2,551,184	4.69	2,516,789	-1.35
GENERAL FUND	955,139	977,490	937,575	-4.08	993,888	6.01
BALANCE FORWARD	-81,983	100,989	230,571	128.31	184,566	-19.95
INTER AGENCY TRANSFER	1,165,258	1,358,327	1,383,038	1.82	1,338,335	-3.23
PROFICIENCY TESTING	3,869,892	4,557,724	4,255,640	-6.63	4,436,056	4.24
GENERAL FUND	3,868,094	4,557,724	4,234,496	-7.09	4,402,715	3.97
BALANCE FORWARD	1,798					
INTER AGENCY TRANSFER			21,144		33,341	57.69
TEACHER EDUCATION AND LICENSING	1,009,718	1,445,311	1,466,152	1.44	1,437,792	-1.93
GENERAL FUND	100	100	100		100	
BALANCE FORWARD	2,597	163,924	242,419	47.88	166,764	-31.21
INTER AGENCY TRANSFER	48,601	77,870	80,298	3.12	81,882	1.97
OTHER FUND	958,420	1,203,417	1,143,335	-4.99	1,189,046	4.00
DRUG ABUSE EDUCATION	2,499,770	2,925,750	2,043,002	-30.17	2,043,002	
BALANCE FORWARD	-245					
FEDERAL FUND	2,499,770	2,925,750	2,043,002	-30.17	2,043,002	
OTHER FUND	245					
SCHOOL HEALTH EDUCATION - AIDS	261,852	318,915	279,499	-12.36	279,499	
BALANCE FORWARD			48,749		48,749	
FEDERAL FUND	261,852	318,915	230,750	-27.65	230,750	

Nevada Legislative Counsel Bureau
Source of Funds Summary
2005 - Fiscal Report

	2003 - 2004 Actual	2004 - 2005 Work Program	2005 - 2006 Governor Recommended	% Change	2006 - 2007 Governor Recommended	% Change
EDUCATION						
NDE GEAR UP	1,158,274	1,225,180	1,200,016	-2.05	1,202,959	.25
FEDERAL FUND	1,158,274	1,225,180	1,200,016	-2.05	1,202,959	.25
DISCRETIONARY GRANTS - UNRESTRICTED	2,558,691	2,969,587	296,746	-90.01	303,840	2.39
BALANCE FORWARD	-5,042	110,070		-100.00		
FEDERAL FUND	2,563,733	2,859,517	296,746	-89.62	303,840	2.39
DISCRETIONARY GRANTS - RESTRICTED	20,804,836	19,092,628	14,568,842	-23.69	14,568,842	
FEDERAL FUND	20,804,836	19,092,628	14,568,842	-23.69	14,568,842	
IMPROVING AMERICA'S SCHOOLS - TITLE I	52,060,956	95,391,201	82,325,072	-13.70	82,325,072	
BALANCE FORWARD	216					
FEDERAL FUND	52,060,740	95,376,920	82,325,072	-13.68	82,325,072	
INTER AGENCY TRANSFER		14,281		-100.00		
IMPROVING AMERICA'S SCHOOLS - TITLE II	21,990,189	37,269,886	26,668,171	-28.45	26,668,171	
FEDERAL FUND	21,990,189	37,269,886	26,668,171	-28.45	26,668,171	
STUDENT INCENTIVE GRANTS	539,775	542,721	542,782	.01	544,119	.25
GENERAL FUND	4,312	10,135	383,022	3,679.20	383,825	.21
BALANCE FORWARD	28					
FEDERAL FUND	159,248	156,391	159,248	1.83	159,248	
INTER AGENCY TRANSFER	376,187	376,195	512	-99.86	1,046	104.30
OCCUPATIONAL EDUCATION	8,327,089	9,643,418	9,038,295	-6.27	9,049,693	.13
GENERAL FUND	356,104	362,620	365,912	.91	370,778	1.33
BALANCE FORWARD	2,586					
FEDERAL FUND	7,968,399	9,280,798	8,666,127	-6.62	8,666,127	
INTER AGENCY TRANSFER			6,256		12,788	104.41
NDE CONTINUING EDUCATION	4,574,133	4,891,422	4,672,203	-4.48	4,674,025	.04
GENERAL FUND	465,072	465,281	469,838	.98	469,991	.03
FEDERAL FUND	4,109,061	4,426,141	4,200,753	-5.09	4,200,753	
INTER AGENCY TRANSFER			1,612		3,281	103.54
NUTRITION EDUCATION PROGRAMS	53,773,211	56,399,681	61,569,630	9.17	67,728,631	10.00
GENERAL FUND	248,511	254,008	275,804	8.58	278,640	1.03
BALANCE FORWARD	386,381	188,117		-100.00		
FEDERAL FUND	53,123,940	55,940,151	61,271,566	9.53	67,421,835	10.04
INTER AGENCY TRANSFER	14,379	14,405	22,260	54.53	28,156	26.49
OTHER FUND		3,000		-100.00		
INDIVIDUALS WITH DISABILITIES (IDEA)	55,021,828	68,041,985	67,245,511	-1.17	67,246,263	.00
GENERAL FUND	122,050	192,410	195,119	1.41	195,205	.04
FEDERAL FUND	54,867,436	67,813,406	67,012,625	-1.18	67,012,625	
INTER AGENCY TRANSFER	32,342	36,169	37,767	4.42	38,433	1.76
TOTAL-DEPARTMENT OF EDUCATION	1,144,291,616	1,400,648,672	1,300,956,876	-7.12	1,364,953,620	4.92
GENERAL FUND	767,401,692	907,770,349	899,177,109	-.95	952,862,003	5.97
BALANCE FORWARD	-15,611,407	50,483,735	521,739	-98.97	400,079	-23.32
FEDERAL FUND	259,074,095	302,080,581	272,388,998	-9.83	278,661,686	2.30

Nevada Legislative Counsel Bureau
Source of Funds Summary
2005 - Fiscal Report

	2003 - 2004 Actual	2004 - 2005 Work Program	2005 - 2006 Governor Recommended	% Change	2006 - 2007 Governor Recommended	% Change
EDUCATION						
INTER AGENCY TRANSFER	2,079,978	2,467,691	2,222,864	-9.92	2,277,255	2.45
INTERIM FINANCE	8,504,730					
OTHER FUND	122,842,528	137,846,316	126,646,166	-8.13	130,752,597	3.24
COMMISSION ON POSTSECONDARY EDUCATION						
COMMISSION ON POSTSECONDARY EDU	341,839	350,952	346,853	-1.17	355,032	2.36
GENERAL FUND	241,579	254,526	244,297	-4.02	247,016	1.11
FEDERAL FUND	97,260	96,426	97,260	.86	97,260	
INTER AGENCY TRANSFER			5,296		10,756	103.10
OTHER FUND	3,000					
TOTAL-COMMISSION ON POSTSECONDAI	341,839	350,952	346,853	-1.17	355,032	2.36
GENERAL FUND	241,579	254,526	244,297	-4.02	247,016	1.11
FEDERAL FUND	97,260	96,426	97,260		97,260	.00
INTER AGENCY TRANSFER			5,296	.00	10,756	
OTHER FUND	3,000					

Nevada Legislative Counsel Bureau
Source of Funds Summary
2005 - Fiscal Report

	2003 - 2004 Actual	2004 - 2005 Work Program	2005 - 2006 Governor Recommended	% Change	2006 - 2007 Governor Recommended	% Change
EDUCATION						
UNIVERSITY & COMMUNITY COLLEGE SYSTEM						
UCCSN SYSTEM ADMINISTRATION	3,626,986	3,771,029	4,638,478	23.00	4,791,259	3.29
GENERAL FUND	3,515,307	3,658,716	4,470,014	22.17	4,564,262	2.11
INTER AGENCY TRANSFER	219	853	57,004	6,582.77	115,537	102.68
OTHER FUND	111,460	111,460	111,460		111,460	
UCCSN SALARY ADJUSTMENTS			7,201,748		14,620,657	103.02
GENERAL FUND			7,201,748		14,620,657	103.02
UCCSN - SPECIAL PROJECTS	17,026,522	21,746,343	2,584,437	-88.12	2,601,998	.68
GENERAL FUND	18,976,532	19,676,314	2,470,206	-87.45	2,369,683	-4.07
BALANCE FORWARD	-2,067,360	2,067,360		-100.00		
INTER AGENCY TRANSFER		2,669	114,231	4,179.92	232,315	103.37
OTHER FUND	117,350					
UNIVERSITY PRESS	728,214	762,968	786,883	3.13	814,452	3.50
GENERAL FUND	728,134	762,893	776,450	1.78	793,307	2.17
INTER AGENCY TRANSFER	80	75	10,433	13,810.67	21,145	102.67
SYSTEM COMPUTING CENTER	21,759,812	18,732,814	20,179,651	7.72	20,736,671	2.76
GENERAL FUND	21,759,812	18,728,644	20,002,300	6.80	20,376,543	1.87
INTER AGENCY TRANSFER		4,170	177,351	4,153.02	360,128	103.06
NATIONAL DIRECT STUDENT LOAN PROJ	49,504	49,504	50,904	2.83	50,904	
GENERAL FUND	49,504	49,504	50,904	2.83	50,904	
UNIVERSITY OF NEVADA - RENO	143,811,446	155,590,000	171,338,836	10.12	181,109,204	5.70
GENERAL FUND	107,498,806	114,242,080	130,974,148	14.65	135,656,517	3.58
INTER AGENCY TRANSFER	4,253,269	4,726,657	8,055,883	70.44	10,194,428	26.55
OTHER FUND	32,059,371	36,621,263	32,308,805	-11.78	35,258,259	9.13
INTERCOLLEGIATE ATHLETICS - UNR	2,554,872	2,677,881	3,955,112	47.70	4,058,229	2.61
GENERAL FUND	2,554,872	2,677,484	3,914,582	46.20	3,976,051	1.57
INTER AGENCY TRANSFER		397	40,530	10,109.07	82,178	102.76
STATEWIDE PROGRAMS - UNR	6,544,591	6,873,609	7,518,030	9.38	7,746,772	3.04
GENERAL FUND	6,542,138	6,871,255	7,413,727	7.89	7,535,262	1.64
INTER AGENCY TRANSFER	2,453	2,354	104,303	4,330.88	211,510	102.78
SCHOOL OF MEDICAL SCIENCES	23,063,089	24,334,323	28,237,430	16.04	31,184,357	10.44
GENERAL FUND	20,946,752	22,137,099	25,387,933	14.69	27,846,583	9.68
INTER AGENCY TRANSFER		3,680	362,511	9,750.84	735,396	102.86
OTHER FUND	2,116,337	2,193,544	2,486,986	13.38	2,602,378	4.64
UCCSN HEALTH LABORATORY AND RES	2,224,312	2,294,207	2,409,080	5.01	2,470,743	2.56
GENERAL FUND	1,662,258	1,621,989	1,817,567	12.06	1,837,246	1.08
INTER AGENCY TRANSFER		2,042	29,463	1,342.85	60,206	104.34
OTHER FUND	562,054	670,176	562,050	-16.13	573,291	2.00
AGRICULTURE EXPERIMENT STATION	8,290,233	8,706,832	8,841,097	1.54	9,170,969	3.73
GENERAL FUND	7,045,130	7,461,817	7,417,992	-.59	7,602,686	2.49
FEDERAL FUND	1,242,369	1,242,371	1,282,530	3.23	1,282,530	
INTER AGENCY TRANSFER	2,734	2,644	140,575	5,216.75	285,753	103.27

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	2003 - 2004 Actual	2004 - 2005 Work Program	2005 - 2006 Governor Recommended	% Change	2006 - 2007 Governor Recommended	% Change
EDUCATION						
COOPERATIVE EXTENSION SERVICE	8,374,657	8,993,787	9,377,928	4.27	9,760,914	4.08
GENERAL FUND	6,744,464	7,232,069	7,402,926	2.36	7,604,649	2.72
FEDERAL FUND	1,140,001	1,162,447	1,203,628	3.54	1,205,234	.13
INTER AGENCY TRANSFER	2,562	2,486	159,373	6,310.82	323,423	102.93
OTHER FUND	487,630	596,785	612,001	2.55	627,608	2.55
BUSINESS CENTER NORTH	2,050,631	2,146,539	2,254,664	5.04	2,332,127	3.44
GENERAL FUND	2,048,246	2,144,234	2,217,615	3.42	2,256,469	1.75
INTER AGENCY TRANSFER	2,385	2,305	37,049	1,507.33	75,658	104.21
UNIVERSITY OF NEVADA - LAS VEGAS	182,462,534	196,511,611	222,845,170	13.40	238,441,285	7.00
GENERAL FUND	125,392,234	133,841,045	152,025,012	13.59	156,474,559	2.93
INTER AGENCY TRANSFER		55,683	4,854,269	8,617.69	7,829,659	61.29
OTHER FUND	57,070,300	62,614,883	65,965,889	5.35	74,137,067	12.39
INTERCOLLEGIATE ATHLETICS - UNLV	2,590,538	2,728,967	3,093,659	13.36	3,200,140	3.44
GENERAL FUND	2,590,117	2,728,563	3,049,250	11.75	3,110,189	2.00
INTER AGENCY TRANSFER	421	404	44,409	10,892.33	89,951	102.55
STATEWIDE PROGRAMS - UNLV	1,012,042	1,063,208	1,106,542	4.08	1,150,476	3.97
GENERAL FUND	1,012,042	1,062,939	1,088,972	2.45	1,114,808	2.37
INTER AGENCY TRANSFER		269	17,570	6,431.60	35,668	103.01
UNLV LAW SCHOOL	9,447,933	9,339,525	11,369,697	21.74	11,695,752	2.87
GENERAL FUND	6,467,788	6,872,762	8,118,953	18.13	8,254,376	1.67
INTER AGENCY TRANSFER		1,779	139,389	7,735.24	283,055	103.07
OTHER FUND	2,980,145	2,464,984	3,111,355	26.22	3,158,321	1.51
DENTAL SCHOOL-UNLV	8,626,084	7,716,456	11,894,026	54.14	12,235,839	2.87
GENERAL FUND	6,270,473	4,524,679	7,465,825	65.00	7,660,074	2.60
INTER AGENCY TRANSFER		1,442	142,244	9,764.36	289,808	103.74
OTHER FUND	2,355,611	3,190,335	4,285,957	34.34	4,285,957	
BUSINESS CENTER SOUTH	1,718,516	1,811,341	1,922,853	6.16	1,990,299	3.51
GENERAL FUND	1,718,516	1,810,058	1,890,023	4.42	1,923,600	1.78
INTER AGENCY TRANSFER		1,283	32,830	2,458.85	66,699	103.16
DESERT RESEARCH INSTITUTE	5,859,249	5,982,911	7,648,733	27.84	7,774,764	1.65
GENERAL FUND	5,265,631	5,375,088	7,419,770	38.04	7,486,241	.90
INTER AGENCY TRANSFER	2,494	2,411	80,477	3,237.91	140,037	74.01
INTERIM FINANCE	442,638	456,926		-100.00		
OTHER FUND	148,486	148,486	148,486		148,486	
GREAT BASIN COLLEGE	13,927,748	14,523,991	16,624,203	14.46	17,642,226	6.12
GENERAL FUND	12,257,390	12,952,800	14,410,306	11.25	15,077,998	4.63
INTER AGENCY TRANSFER		5,788	206,614	3,469.70	421,328	103.92
OTHER FUND	1,670,358	1,565,403	2,007,283	28.23	2,142,900	6.76
WESTERN NEVADA COMMUNITY COLLEGE	18,936,498	19,719,072	21,223,619	7.63	21,840,925	2.91
GENERAL FUND	16,377,151	17,149,599	18,245,021	6.39	18,529,179	1.56
INTER AGENCY TRANSFER		6,859	275,301	3,913.72	560,066	103.44
OTHER FUND	2,559,347	2,562,614	2,703,297	5.49	2,751,680	1.79

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	2003 - 2004 Actual	2004 - 2005 Work Program	2005 - 2006 Governor Recommended	% Change	2006 - 2007 Governor Recommended	% Change
EDUCATION						
COMMUNITY COLLEGE OF SOUTHERN N	95,768,308	103,381,568	118,334,994	14.46	126,306,904	6.74
GENERAL FUND	72,053,009	77,983,975	89,266,788	14.47	93,852,303	5.14
INTER AGENCY TRANSFER		29,724	1,302,749	4,282.82	2,655,723	103.86
OTHER FUND	23,715,299	25,367,869	27,765,457	9.45	29,798,878	7.32
TRUCKEE MEADOWS COMMUNITY COLL	36,123,520	38,155,732	43,887,040	15.02	45,720,172	4.18
GENERAL FUND	28,971,803	30,512,648	35,399,654	16.02	36,325,715	2.62
INTER AGENCY TRANSFER	12,962	12,530	507,554	3,950.71	1,030,681	103.07
OTHER FUND	7,138,755	7,630,554	7,979,832	4.58	8,363,776	4.81
NEVADA STATE COLLEGE AT HENDERS	3,661,777	5,145,839	8,903,720	73.03	10,013,476	12.46
GENERAL FUND	3,000,628	4,480,696	7,259,523	62.02	7,957,044	9.61
INTER AGENCY TRANSFER		250	59,813	23,825.20	121,527	103.18
OTHER FUND	661,149	664,893	1,584,384	138.29	1,934,905	22.12
CLASSIFIED REGI	194,060	187,640		-100.00		
GENERAL FUND	194,060	187,640		-100.00		
TOTAL-UNIVERSITY & COMMUNITY COLL	620,433,676	662,947,697	738,228,534	11.36	789,461,514	6.94
GENERAL FUND	481,642,797	506,746,590	567,157,209	11.92	594,856,905	4.88
FEDERAL FUND	2,382,370	2,404,818	2,486,158	3.38	2,487,764	.06
INTER AGENCY TRANSFER	4,279,579	4,868,754	16,951,925	248.18	26,221,879	54.68
INTERIM FINANCE	442,638	456,926				.00
OTHER FUND	133,753,652	146,403,249	151,633,242	3.57	165,894,966	9.41
WICHE PROGRAM						
W.I.C.H.E. LOAN & STIPEND	1,392,531	1,390,350	1,325,794	-4.64	1,276,480	-3.72
GENERAL FUND	862,748	797,557	811,744	1.78	788,630	-2.85
OTHER FUND	529,783	592,793	514,050	-13.28	487,850	-5.10
W.I.C.H.E. ADMINISTRATION	266,872	330,296	339,414	2.76	351,916	3.68
GENERAL FUND	266,872	330,296	336,052	1.74	345,014	2.67
INTER AGENCY TRANSFER			3,362		6,902	105.29
TOTAL-WICHE PROGRAM	1,659,403	1,720,646	1,665,208	-3.22	1,628,396	-2.21
GENERAL FUND	1,129,620	1,127,853	1,147,796	1.77	1,133,644	-1.23
INTER AGENCY TRANSFER			3,362	.00	6,902	
OTHER FUND	529,783	592,793	514,050	-13.28	487,850	-5.10

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	2003 - 2004 Actual	2004 - 2005 Work Program	2005 - 2006 Governor Recommended	% Change	2006 - 2007 Governor Recommended	% Change
EDUCATION						
DEPARTMENT OF CULTURAL AFFAIRS						
CULTURAL AFFAIRS ADMINISTRATION	669,809	918,269	1,006,276	9.58	863,192	-14.22
GENERAL FUND	656,171	699,529	972,457	39.02	818,951	-15.79
BALANCE FORWARD		200,000		-100.00		
INTER AGENCY TRANSFER	13,638	18,740	33,819	80.46	44,241	30.82
COMSTOCK HISTORIC DISTRICT	96,137	108,036	148,845	37.77	156,621	5.22
GENERAL FUND	96,137	108,036	147,197	36.25	153,252	4.11
INTER AGENCY TRANSFER			1,648		3,369	104.43
STATE HISTORIC PRESERVATION OFFIC	1,114,655	909,046	1,078,281	18.62	1,103,686	2.36
GENERAL FUND	312,488	306,508	316,303	3.20	325,998	3.07
BALANCE FORWARD	-7,355	7,355		-100.00		
FEDERAL FUND	720,592	514,572	727,947	41.47	737,912	1.37
INTER AGENCY TRANSFER	86,930	80,611	34,031	-57.78	39,776	16.88
OTHER FUND	2,000					
NEVADA STATE LIBRARY	4,609,025	5,046,558	4,762,110	-5.64	4,789,738	.58
GENERAL FUND	3,306,197	3,507,991	3,474,807	-.95	3,473,132	-.05
BALANCE FORWARD	-508,848	508,848		-100.00		
FEDERAL FUND	1,292,399	1,026,890	1,222,528	19.05	1,224,058	.13
INTER AGENCY TRANSFER	500,000		60,948		88,721	45.57
OTHER FUND	19,277	2,829	3,827	35.28	3,827	
ARCHIVES AND RECORDS	651,568	658,017	759,462	15.42	715,854	-5.74
GENERAL FUND	640,632	651,571	738,305	13.31	682,764	-7.52
FEDERAL FUND	9,315	4,219	5,370	27.28	5,370	
INTER AGENCY TRANSFER			14,165		26,098	84.24
OTHER FUND	1,621	2,227	1,622	-27.17	1,622	
MICROGRAPHICS AND IMAGING	572,218	762,243	673,772	-11.61	597,624	-11.30
BALANCE FORWARD	-32,105	141,310	145,707	3.11	74,252	-49.04
INTER AGENCY TRANSFER	604,323	620,933	528,065	-14.96	523,372	-.89
NEVADA STATE LIBRARY - LITERACY	218,638	224,925	227,692	1.23	231,998	1.89
GENERAL FUND	134,312	140,775	147,980	5.12	149,808	1.24
FEDERAL FUND	21,726	32,150	19,347	-39.82	19,347	
INTER AGENCY TRANSFER	62,600	52,000	60,365	16.09	62,843	4.11
NEVADA STATE LIBRARY-CLAN	433,030	655,958	363,246	-44.62	371,818	2.36
BALANCE FORWARD	121,275	219,498		-100.00		
FEDERAL FUND	3,590	26,000	3,591	-86.19	3,591	
INTER AGENCY TRANSFER	68,183	69,528	71,761	3.21	72,994	1.72
OTHER FUND	239,982	340,932	287,894	-15.56	295,233	2.55
NEVADA ARTS COUNCIL	2,091,402	2,305,093	2,260,004	-1.96	2,282,695	1.00
GENERAL FUND	1,426,609	1,475,576	1,697,907	15.07	1,707,576	.57
BALANCE FORWARD	60,030	27,926		-100.00		
FEDERAL FUND	531,969	487,100	470,029	-3.50	470,124	.02
INTER AGENCY TRANSFER		250,000	21,274	-91.49	34,201	60.76
OTHER FUND	72,794	64,491	70,794	9.77	70,794	

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	2003 - 2004 Actual	2004 - 2005 Work Program	2005 - 2006 Governor Recommended	% Change	2006 - 2007 Governor Recommended	% Change
EDUCATION						
MUSEUMS AND HISTORY	229,892	312,078	339,118	8.66	345,066	1.75
GENERAL FUND	229,892	312,078	325,011	4.14	325,613	.19
INTER AGENCY TRANSFER			14,107		19,453	37.90
LOST CITY MUSEUM	385,201	415,218	464,402	11.85	435,467	-6.23
GENERAL FUND	316,469	340,281	377,171	10.84	340,517	-9.72
BALANCE FORWARD	-1,350					
FEDERAL FUND	2,970					
INTER AGENCY TRANSFER			5,558		11,425	105.56
OTHER FUND	67,112	74,937	81,673	8.99	83,525	2.27
NEVADA HISTORICAL SOCIETY	698,002	719,661	767,092	6.59	772,645	.72
GENERAL FUND	642,816	659,661	696,621	5.60	690,603	-.86
INTER AGENCY TRANSFER			10,411		21,177	103.41
OTHER FUND	55,186	60,000	60,060	.10	60,865	1.34
STATE MUSEUM, CARSON CITY	1,659,333	1,711,164	1,861,560	8.79	1,819,805	-2.24
GENERAL FUND	1,309,868	1,380,962	1,474,843	6.80	1,402,647	-4.90
FEDERAL FUND	19,144	12,000	12,089	.74	12,143	.45
INTER AGENCY TRANSFER	10,000	10,000	33,389	233.89	57,771	73.02
OTHER FUND	320,321	308,202	341,239	10.72	347,244	1.76
MUSEUM & HISTORICAL SOCIETY - LV	979,955	1,040,798	1,267,813	21.81	1,090,823	-13.96
GENERAL FUND	955,050	1,003,613	1,211,414	20.71	1,016,832	-16.06
INTER AGENCY TRANSFER			15,408		31,606	105.13
OTHER FUND	24,905	37,185	40,991	10.24	42,385	3.40
STATE RAILROAD MUSEUMS	1,392,973	1,490,442	2,126,167	42.65	1,544,676	-27.35
GENERAL FUND	1,141,166	496,000	1,783,035	259.48	1,148,644	-35.58
INTER AGENCY TRANSFER	114,422	875,479	141,298	-83.86	159,542	12.91
OTHER FUND	137,385	118,963	201,834	69.66	236,490	17.17
TOTAL-DEPARTMENT OF CULTURAL AFF	15,801,838	17,277,506	18,105,840	4.79	17,121,708	-5.44
GENERAL FUND	11,167,807	11,082,581	13,363,051	20.58	12,236,337	-8.43
BALANCE FORWARD	-368,353	1,104,937	145,707	-86.81	74,252	-49.04
FEDERAL FUND	2,601,705	2,102,931	2,460,901	17.02	2,472,545	.47
INTER AGENCY TRANSFER	1,460,096	1,977,291	1,046,247	-47.09	1,196,589	14.37
OTHER FUND	940,583	1,009,766	1,089,934	7.94	1,141,985	4.78
EDUCATION						
GENERAL FUND	1,261,583,495	1,426,981,899	1,481,089,462	3.79	1,561,335,905	5.42
BALANCE FORWARD	-18,047,120	53,656,032	667,446	-98.76	474,331	-28.93
FEDERAL FUND	264,155,430	306,684,756	277,433,317	-9.54	283,719,255	2.27
INTER AGENCY TRANSFER	7,819,653	9,313,736	20,229,694	117.20	29,713,381	46.88
INTERIM FINANCE	8,947,368	456,926				
OTHER FUND	258,069,546	285,852,124	279,883,392	-2.09	298,277,398	6.57

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EDUCATION						
TOTAL-EDUCATION	1,782,528,372	2,082,945,473	2,059,303,311	-1.14	2,173,520,270	5.55
Less: INTER AGENCY TRANSFER	7,819,653	9,313,736	20,229,694	117.20	29,713,381	46.88
NET-EDUCATION	1,774,708,719	2,073,631,737	2,039,073,617	-1.67	2,143,806,889	5.14

