SPECIAL PURPOSE AGENCIES

Special purpose agencies have a specialized function or have a different statutory relationship to the Executive Branch of government than most state agencies. This group includes the Public Employees' Retirement System, which serves both state and local governments, the Public Employees' Benefits Program, the Nevada Public Employees' Deferred Compensation Program, the Office of the Military and the Office of Veterans' Services.

The Governor has recommended General Fund support for special purpose agencies totaling $4.5 million in FY 2012, a decrease of 6.7 percent compared to FY 2011, and $4.9 million in FY 2013, which represents an increase of 7.7 percent over amounts recommended in FY 2012. Amounts recommended from all funding sources total $296.0 million in FY 2012, which is a 2.3 percent decrease from FY 2011, and $269.6 million in FY 2013, which represents a decrease of 8.9 percent from FY 2012, after interagency transfers are deducted.

PUBLIC EMPLOYEES' RETIREMENT SYSTEM

The Public Employees' Retirement System (PERS) provides retirement, disability and death benefits to long-term employees. PERS includes employees of Nevada counties, cities, school districts, state government, and miscellaneous public employers. The retirement system's budget is not subject to the Budget Act or to review by the Budget Division, but is included in The Executive Budget for review by the Legislature. The requested level of funding is provided through an administrative assessment charged to each member and benefit recipient. PERS is requesting a total of $10.5 million in FY 2012 and $10.6 million in FY 2013 to support its operations.

PERS actuary has determined that retirement contribution rates for regular members in the Employer Pay Plan should be increased by 2.25 percent, from 21.50 percent to 23.75 percent, effective July 1, 2011. For regular members in the Employee/Employer Pay Plan, contribution rates need to be increased by 1.00 percent, from 11.25 percent to 12.25 percent for both the employer and the employee. For all police/fire members under the Employer Pay Plan, contribution rates are increased by 2.75 percent, from 37.00 percent to 39.75 percent. For police/fire members under the Employee/Employer Pay Plan, the actuary recommends a 1.25 percent increase in contribution rates, from 19.00 percent to 20.25 percent for both the employer and the employee. Since the employer and employee are each responsible for one-half of any increase or decrease in the retirement contribution rate, The Executive Budget increases the contribution rate for regular members in the Employer Pay Plan by 1.125 percent, with the remaining cost related to the increased retirement contribution being financed by a decrease of 1.125 percent in employee compensation, effective July 1, 2011. Financing the costs for increased retirement contributions for police/fire members under the Employer Pay Plan is recommended in a similar fashion, with the contribution rate increasing by one-half of the necessary increase and employee compensation being reduced to finance the remaining 50 percent of the increased cost, effective July 1, 2011.

PUBLIC EMPLOYEES' BENEFITS PROGRAM

The Public Employees' Benefits Program (PEBP) provides various insurance coverages for state employees, retirees, and their dependents, if the participant chooses to cover his/her dependents. In addition, any non-state public agency can join the program to provide coverage for its employees, retirees and dependents. The insurance coverage includes health, life, accidental death and dismemberment, travel accident and long-term disability. Other voluntary optional insurance coverages are available for those participants who elect to purchase additional coverage.

The largest portion of the program is health insurance, which includes dental, vision, mental health, substance abuse and prescription coverage; the majority of this health coverage is self-insured via a preferred provider organization (PPO). The program does allow participants to elect to be covered by a health maintenance organization (HMO) rather than the self-funded plan. Accidental death and dismemberment, travel accident, long-term disability, and life insurance benefits are fully insured by outside carriers.

Funding for PEBP is provided by the state contribution for active and retired employee participants, premiums paid by plan participants, miscellaneous revenue (application fees from entities wishing to participate, pharmacy rebates, Medicare Part D rebates, charges for copies) and Treasurer's interest. While there is no direct General Fund support in this account, a significant portion of the state contribution for state employees and retirees is funded through budget accounts supported with General Fund appropriations.

The Executive Budget for the 2011-13 biennium recommends expenditures (out of the main PEBP operating budget and not including reserves) in the amounts of $396.0 million for FY 2012 and $410.9 million for FY 2013, for a biennial total of $806.9 million, which is a 5.2 percent increase compared with the legislatively approved amount for the 2009-11 biennium of $767 million.

The program was instructed to build its 2011-13 Agency Request budget based upon two constraints: (1) the state contribution for active employees must remain flat for both years of the biennium; and (2) maintaining the total amount expended on retiree health subsidies at the approved FY 2011 level of $37.7 million multiplied by two (i.e., approximately $75 million).

Using these constraints, the PEBP Board reviewed and approved a series of cost shifting measures, which are recommended in The Executive Budget and outlined as follows:

Active Employees/Non-Medicare Retirees

Replace the current PPO plan with Consumer-Driven Health Plan (CDHP, also known as a High Deductible Health Plan).

- Deductible = $1,900 Individual/$3,800 Family (currently $800 Individual/$1,600 Family).

- 75 percent co-insurance (currently 80 percent).
- Eliminate co-pays for office visits, participants pay “retail price” for office services.
- Establish a Health Savings Account (HSA) for active employees.
- Establish a Health Reimbursement Arrangement (HRA) for retired employees.
- Provide each participant’s HSA or HRA with a $700 PEBP contribution for primary insured and $200 additional for each dependent up to a maximum of 3 dependents (i.e., $700 + $600 = $1,300 maximum possible state contribution).

Medicare Retirees

- Move retirees with both Medicare Part A and B to an Individual Medicare Market Exchange (IMME) – these retirees would not be PEBP participants any longer.
- Fund HRA with plan contribution of $10 per month per year of service (YOS).
- Minimum of 5 YOS (i.e., $10 times 5 = $50 per month).
- Maximum of 20 YOS (i.e., $10 times 20 = $200 per month).
- Retirees who do not have Part A will remain on PEBP at non-Medicare retiree rates and PEBP will provide the primary insured a premium rate credit equal to the amount of the Part B premium set by the federal government.

Dental

- Deductible = $100 Individual/$300 Family (currently $50 Individual/$150 Family).
- Maximum Yearly Benefit reduced to $1,000 from current $1,500.
- 75 percent co-insurance, rather than current 80 percent (basic services).

Fully Insured Supplemental Products

- Basic Life Insurance – reduce payouts by 50 percent (actives $20,000 to $10,000; retirees $10,000 to $5,000) and eliminate dependent life insurance coverage.
- Accidental Death and Dismemberment – eliminate coverage.
- Long-Term Disability – reduce payout from 60 percent of base pay to 40 percent and provide employee option to “buy up” to 60 percent.

Other Plan Design Changes

The program will continue to maintain an HMO option, but the rates are recommended to be blended between the north and south, rather than providing two sets of rates as is currently done. HMO participants will not receive an HSA or HRA.

In addition, spouses and domestic partners currently on PEBP who are eligible for other employer-based coverage are recommended to be removed from the program. This provision is only applicable to spouses, not to children.

Subsidy Reduction for Part-Time Active Employees

In addition to the plan design changes approved by the PEBP Board and recommended in The Executive Budget, the Governor recommends reducing the Active Employees Group Insurance (AEGIS) subsidy for part-time employees (those working .50 FTE to .74 FTE) to 60 percent of the total state contribution for full-time active employees, effective in FY 2013. Currently, any employee who works over 80 hours per month receives the state contribution toward health insurance premiums. Therefore, the part-time AEGIS subsidy recommended would be $441.36 rather than $735.60.

Subsidization of Plan Premiums

In January 2011, the PEBP Board voted to change PEBP's Duties, Policies and Procedures document to allocate state subsidies to cover the following percentages of the premium for each plan option. For those participants who elect to join the HMO instead of the CDHP, the subsidy will be 15 percent less than the subsidy provided for the base plan. The subsidy for the HMO participants was decreased in order to discourage participant migration out of the CDHP. Also, the subsidy for dependents is 20 percent less than for the primary insured. Medicare retirees would not be PEBP participants under the Governor's recommendations so the retiree percentages provided in the chart are only for non-Medicare retirees.

	Current Subsidy PPO	Current Subsidy HMO	Gov Rec CDHP Subsidy	Gov Rec HMO Subsidy
Active Primary	**93%**	**85%**	**92.8%**	**77.8%**
Active Dependent*	**73%**	**67%**	**72.8%**	**57.8%**
Non-Medicare Retiree Primary	**64%**	**61%**	**63.8%**	**48.8%**
Retiree Dependent*	**43%**	**41%**	**43.8%**	**28.8%**

*excluding domestic partners and their children, who are unsubsidized

Inflation/Utilization

Medical trend and inflation (as recommended by the program's actuary) is included in The Executive Budget in the amount of $78.9 million for FY 2012 and $117.2 million for FY 2013. The inflationary decision unit is predicated on the following inflation percentages in each fiscal year. It should be noted that inflation includes utilization as well.

- FY 2012
  Medical (Employees, Non-Medicare Retirees): 8.5%
  Medical (Medicare Retirees): 7.5%
  Prescription: 10.0%
  Dental: 4.5%

- FY 2013
  Medical (Employees, Non-Medicare Retirees): 9.0%
  Medical (Medicare Retirees): 7.5%
  Prescription: 10.5%
  Dental: 4.5%

The Executive Budget also includes inflationary increases due to the federal health care reform law (the Patient Protection and Affordable Care Act, P.L. 111-148). The costs to PEBP are budgeted to increase by $7.6 million in FY 2012 and $16.2 million in FY 2013. PEBP was affected by the federal healthcare reform law in that the law requires coverage of adult children up to age 26, regardless of marital status, and requires the elimination of the lifetime cap on benefits. The lower inflationary increase in the first year of the upcoming biennium is due to the "reinsurance" revenue coming from the federal government. As part of the federal law, there is a pool of funding available to reimburse health plans for claims costs incurred for retirees between the ages of 55 to 64. PEBP anticipates receiving $12.5 million in FY 2012 as reinsurance reimbursement.

<u>RETIRED EMPLOYEE GROUP INSURANCE</u>

The Retired Employee Group Insurance (REGI) program was designed to defray a portion of health insurance premiums for employees who retire from state service and continue to participate in the State's group insurance plan. Funding for the program is through payroll assessments to state agencies to cover the costs of the state subsidy.

In FY 2010 and FY 2011, the legislatively approved REGI assessment was 2.30 and 2.57 percent, respectively, of payroll. However, during the 26th Special Session (2010), the Legislature approved the diversion of the $24.7 million in future retiree health insurance subsidies set aside in the State Retiree Health and Welfare Benefits Fund to be moved back to the REGI budget in order to pay a majority of retiree health subsidy expenses for FY 2011. Therefore, the REGI rate for FY 2011 was reduced administratively from 2.57 percent to 0.658 percent of payroll. As a result of the action taken during the 26th Special Session, there is no funding set aside to pre-fund the retiree health insurance liability. The valuation of this liability is currently $3.3 billion. The Governor does not recommend any pre-funding of this liability in the 2011-13 biennium.

For the 2011-13 biennium, the REGI assessments recommended in <u>The Executive Budget</u> are 2.15 percent for FY 2012 and 2.70 percent for FY 2013.

The following table identifies the monthly base subsidy amounts for retirees since FY 2006 and includes the Governor's recommendations for the upcoming biennium.

Retired Employees (Base Subsidy Amount)

FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	**FY 2012 Gov Rec**	**FY 2013 Gov Rec**
$321.27	$336.97	$365.34	$410.48	$317.30	$344.30	**$418.42**	**$473.47**
	4.89%	8.42%	12.36%	-22.70%	8.51%	**21.53%**	**13.16%**

Nevada Revised Statutes 287.046 provides that retirees who retired prior to January 1, 1994, are entitled to 100 percent of the base subsidy amount to be applied against the total premium for insurance coverage. Retirees who retired on or after January 1, 1994, are entitled to 25 percent of the base subsidy amount for 5 years of service and 7.5 percent for each additional 1 year of service up to 20 years of service, which entitles them to 137.5 percent of the base subsidy amount. Retired employees who were hired on or after January 1, 2010, must accrue 15 years of service credit to receive the base PEBP subsidy.

ACTIVE EMPLOYEES' GROUP INSURANCE

The Active Employees' Group Insurance (AEGIS) budget was established by the 2007 Legislature as a mechanism to collect contributions made by each state entity for the benefit of their active employees. The contributions defray a portion of the individual insurance premiums for active employees in state government who participate in PEBP. Assessments on filled positions are charged to all state agencies, boards and commissions, the Legislative and Judicial Branches, the Public Employees' Retirement System, and the Nevada System of Higher Education.

The following table displays the state contribution per person per month for active employees since FY 2006 and includes the Governor's recommendations for the upcoming biennium.

Active Employees

FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	**FY 2012 Gov Rec**	**FY 2013 Gov Rec**
$481.19	$500.20	$557.30	$626.16	$626.52	$680.84	**$644.81**	**$735.60**
	3.95%	11.42%	12.36%	0.06%	8.67%	**-5.29%**	**14.08%**

OFFICE OF THE MILITARY

The Office of the Military is responsible for the supervision of the military affairs of the State, which includes both state and federal roles. The primary state mission is to respond to emergency situations such as civil or natural disasters. The primary federal mission is to provide combat-ready reserve forces for the United States Armed Forces. The Adjutant General provides command and control of the Army National Guard and the Air National Guard. Funding for the Office is provided primarily through federal funding and State General Fund appropriations.

For the 2011-13 biennium, The Executive Budget recommends General Fund appropriations totaling $6.33 million, which reflects an increase of 3 percent as compared to the $6.15 million approved by the 2009 Legislature.

New Carlin Armory

The 2009 Legislature directed that the State Public Works Board obtain the Interim Finance Committee's approval for the final siting and location of an Army National Guard Readiness Center (09-C15) before expending any funds authorized for the project. On April 28, 2010, the Interim Finance Committee's Subcommittee to Review Public Works Board Matters recommended approval of the University of Nevada, Reno (UNR), Fire Science Academy (FSA) located in Carlin as the location for the Readiness Center, including a new 5,517 square foot building. The full Interim Finance Committee subsequently approved the Readiness Center's siting on April 29, 2010.

The Nevada System of Higher Education's sale of the property to the State was anticipated to occur by December 31, 2010. The intended sale price is $10.0 million. The proposed 20-year lease has an effective period of January 1, 2011, or upon approval, through December 31, 2031, and provides for the continued operation of the FSA, as a lessee, at the Carlin location. The federal National Guard Bureau approval of this agreement is anticipated in April 2011.

The Governor recommends the Carlin Armory budget account be established within the Office of the Military and receive General Fund transfers from UNR totaling $899,877 in FY 2012 and $910,115 in FY 2013 to support operations and maintenance (O&M) of the FSA at the Carlin Armory. Absent the FSA transfer, there would be a General Fund decrease of 26.5 percent recommended for the Military budget accounts.

Staff Reductions and Increases

The Governor recommends eliminating 34 positions in each year of the 2011-13 biennium and adding 10 new positions in FY 2013, resulting in a net General Fund savings of approximately $472,090 in FY 2012 and $62,240 in FY 2013.

National Guard Benefits Program

The Governor recommends suspending the National Guard Benefits program, which provides reimbursement for summer school tuition costs, resulting in a General Fund savings of $67,362 in FY 2012 and $73,542 in FY 2013.

Patriot Relief Fund

The Governor proposes suspension of the Patriot Relief Fund that reimburses Guardsmen for the costs of college textbooks and servicemen's group life insurance premiums and assists with financial hardships. Fund balances totaling $342,368 would be reserved for reversion to the General Fund.

OFFICE OF VETERANS' SERVICES

The Office of Veterans' Services is responsible for assisting veterans and their families in obtaining services, compensation and government benefits to which they are entitled. The Office is also responsible for supervising the operation and maintenance of the two State Veterans' Memorial Cemeteries located in Boulder City and Fernley, and for overseeing the operation of the State Veterans' Home in Boulder City. The nine-member Nevada Veterans' Services Commission advises the agency, the Governor, and the Legislature regarding aid or benefits to veterans.

For the 2011-13 biennium, the Governor's budget recommends General Fund support of $3.1 million for the Commissioner for Veterans' Affairs account, which represents a 21.2 percent decrease from the amount approved for the 2009-11 biennium ($3.9 million). Overall funding is recommended to be reduced by approximately 6.8 percent.

The Governor recommends replacing General Fund appropriations totaling $479,600 for the 2011-13 biennium with increases in the federal allowance for burial and funeral benefits provided to veterans. Furthermore, The Executive Budget includes the elimination of three vacant positions, including an Administrative Assistant and two Veterans' Service Representatives for a total General Fund reduction of $343,145 for the 2011-13 biennium.

VETERANS' HOME

The Nevada State Veterans' Home is a 180-bed, 24-hour skilled nursing facility located in Boulder City. The Home admitted its first residents in August 2002 and provides a wide range of residential and support services for veterans, their spouses, and Gold Star residents (parents who had a child who died while in military service). Total funding in The Executive Budget for the 2011-13 biennium is recommended to be $33.9 million. The total funding represents an increase of 5 percent over the amount legislatively approved for the 2009-11 biennium, which is $32.3 million. General Fund support is recommended to be eliminated for the Veterans' Home during the 2011-13 biennium and reserves would be established. The General Fund reduction (approximately $1.1 million) is proposed to be offset by an increase in federal reimbursements, and a proposed increase in fees collected from and on behalf of Veterans' Home residents.

The Executive Budget recommends $91,969 during the 2011-13 biennium to purchase replacement equipment, including medical equipment, an icemaker, televisions, and computer hardware. In addition, $31,654 is recommended to replace flooring, painting and parking lot maintenance for the Veterans' Home for the 2011-13 biennium. All of these enhancements would be funded from reserves.

	2009-2010 Actual	2010-2011 Work Program	2011-2012 GOVERNOR RECOMMENDS	% Change	2012-2013 GOVERNOR RECOMMENDS	% Change
SPECIAL PURPOSE AGENCIES						
PUBLIC EMPLOYEES RETIREMENT SYSTEM						
PERS - PUBLIC EMPLOYEES' RETIREMENT SYSTEM	10,724,668	9,536,177	10,500,848	10.12	10,629,127	1.22
BALANCE FORWARD	200,000	200,000	200,000		200,000	
OTHER FUND	10,524,668	9,336,177	10,300,848	10.33	10,429,127	1.25
TOTAL PUBLIC EMPLOYEES RETIREMENT SYSTEM	10,724,668	9,536,177	10,500,848	10.12	10,629,127	1.22
BALANCE FORWARD	200,000	200,000	200,000		200,000	
OTHER FUND	10,524,668	9,336,177	10,300,848	10.33	10,429,127	1.25
PUBLIC EMPLOYEES BENEFITS PROGRAM						
PEBP - PUBLIC EMPLOYEES BENEFITS PROGRAM	434,049,590	489,025,393	481,918,711	-1.45	487,480,634	1.15
BALANCE FORWARD	81,003,579	84,399,436	110,694,214	31.16	87,977,107	-20.52
INTER-AGENCY TRANSFER	232,730,811	254,287,419	231,051,481	-9.14	261,872,646	13.34
OTHER FUND	120,315,200	150,338,538	140,173,016	-6.76	137,630,881	-1.81
PEBP - RETIRED EMPLOYEE GROUP INSURANCE	60,193,453	39,437,348	32,508,803	-17.57	37,161,428	14.31
BALANCE FORWARD	2,392,505	28,637,644	2,952,274	-89.69		
INTER-AGENCY TRANSFER	33,039,711	10,635,616	29,495,292	177.33	37,100,191	25.78
OTHER FUND	24,761,237	164,088	61,237	-62.68	61,237	
PEBP - ACTIVE EMPLOYEES GROUP INSURANCE	198,072,608	213,741,388	197,539,138	-7.58	224,711,219	13.76
INTER-AGENCY TRANSFER	198,072,608	213,741,388	197,439,138	-7.63	224,611,219	13.76
OTHER FUND			100,000		100,000	
TOTAL PUBLIC EMPLOYEES BENEFITS PROGRAM	692,315,651	742,204,129	711,966,652	-4.07	749,353,281	5.25
BALANCE FORWARD	83,396,084	113,037,080	113,646,488	.54	87,977,107	-22.59
INTER-AGENCY TRANSFER	463,843,130	478,664,423	457,985,911	-4.32	523,584,056	14.32
OTHER FUND	145,076,437	150,502,626	140,334,253	-6.76	137,792,118	-1.81
DEFERRED COMPENSATION						
DEFERRED COMPENSATION COMMITTEE	718,368	453,220	439,781	-2.97	479,208	8.97
BALANCE FORWARD	18,687	102,285	18,881	-81.54	58,308	208.82
INTER-AGENCY TRANSFER	394,381	345,000				
OTHER FUND	305,300	5,935	420,900	6,991.83	420,900	
TOTAL DEFERRED COMPENSATION	718,368	453,220	439,781	-2.97	479,208	8.97
BALANCE FORWARD	18,687	102,285	18,881	-81.54	58,308	208.82
INTER-AGENCY TRANSFER	394,381	345,000				
OTHER FUND	305,300	5,935	420,900	6,991.83	420,900	
OFFICE OF MILITARY						
MILITARY	11,879,154	15,941,903	14,878,937	-6.67	15,702,598	5.54
GENERAL FUND	2,894,264	2,714,916	2,052,388	-24.40	2,465,411	20.12
FEDERAL FUND	8,933,130	13,216,569	12,826,549	-2.95	13,237,187	3.20
INTER-AGENCY TRANSFER	54,598	10,418				
OTHER FUND	5					
REVERSIONS	-2,843					

	2009-2010 Actual	2010-2011 Work Program	2011-2012 GOVERNOR RECOMMENDS	% Change	2012-2013 GOVERNOR RECOMMENDS	% Change
MILITARY CARLIN ARMORY			899,877		910,115	1.14
GENERAL FUND			899,877		910,115	1.14
MILITARY EMERG OPERATIONS CENTER	314,553	377,388	384,733	1.95	392,952	2.14
BALANCE FORWARD	-31,422	31,422	38,758	23.35	46,977	21.21
INTER-AGENCY TRANSFER	345,975	345,966	345,975	.00	345,975	
MILITARY ADJUTANT GENERAL CONSTRUCTION FUND	4,091,204	41,320	41,820	1.21	41,947	.30
BALANCE FORWARD	-5,911	40,820	41,320	1.22	41,447	.31
FEDERAL FUND	3,983,119					
OTHER FUND	113,996	500	500		500	
MILITARY NATIONAL GUARD BENEFITS	61,139	55,100	76	-99.86	76	.00
GENERAL FUND	55,094	55,100	76	-99.86	76	
INTERIM FINANCE	7,500					
REVERSIONS	-1,455					
MILITARY PATRIOT RELIEF FUND	150,093	603,801	344,168	-43.00	2,000	-99.42
BALANCE FORWARD	141,446	595,801	343,968	-42.27	1,800	-99.48
OTHER FUND	8,647	8,000	200	-97.50	200	
TOTAL OFFICE OF MILITARY	16,496,143	17,019,512	16,549,611	-2.76	17,049,688	3.02
GENERAL FUND	2,949,358	2,770,016	2,952,341	6.58	3,375,602	14.34
BALANCE FORWARD	104,113	668,043	424,046	-36.52	90,224	-78.72
FEDERAL FUND	12,916,249	13,216,569	12,826,549	-2.95	13,237,187	3.20
INTER-AGENCY TRANSFER	400,573	356,384	345,975	-2.92	345,975	
INTERIM FINANCE	7,500					
OTHER FUND	122,648	8,500	700	-91.76	700	
REVERSIONS	-4,298					
VETERANS' SERVICES						
NCVA - COMMISSIONER FOR VETERANS' AFFAIRS	2,489,054	2,711,875	2,524,656	-6.90	2,534,900	.41
GENERAL FUND	1,902,063	1,954,242	1,586,116	-18.84	1,510,474	-4.77
FEDERAL FUND	699,450	731,394	938,540	28.32	1,024,426	9.15
OTHER FUND	1,123	26,239				
REVERSIONS	-113,582					
NCVA - VETERANS' HOME ACCOUNT	15,221,856	16,150,032	16,330,979	1.12	17,536,041	7.38
GENERAL FUND	532,555	141,179				
BALANCE FORWARD					872,726	
FEDERAL FUND	4,361,016	4,600,327	5,723,814	24.42	5,894,643	2.98
INTER-AGENCY TRANSFER	5,465,154	5,724,547	4,008,175	-29.98	4,008,175	
OTHER FUND	5,718,851	5,683,979	6,598,990	16.10	6,760,497	2.45
REVERSIONS	-855,720					
TOTAL VETERANS' SERVICES	17,710,910	18,861,907	18,855,635	-.03	20,070,941	6.45
GENERAL FUND	2,434,618	2,095,421	1,586,116	-24.31	1,510,474	-4.77
BALANCE FORWARD					872,726	
FEDERAL FUND	5,060,466	5,331,721	6,662,354	24.96	6,919,069	3.85
INTER-AGENCY TRANSFER	5,465,154	5,724,547	4,008,175	-29.98	4,008,175	
OTHER FUND	5,719,974	5,710,218	6,598,990	15.56	6,760,497	2.45
REVERSIONS	-969,302					

Nevada Legislative Counsel Bureau
Source of Funds Summary
2011-13 Fiscal Report

	2009-2010 Actual	2010-2011 Work Program	2011-2012 GOVERNOR RECOMMENDS	% Change	2012-2013 GOVERNOR RECOMMENDS	% Change
SPECIAL PURPOSE AGENCIES						
GENERAL FUND	5,383,976	4,865,437	4,538,457	-6.72	4,886,076	7.66
BALANCE FORWARD	83,718,884	114,007,408	114,289,415	.25	89,198,365	-21.95
FEDERAL FUND	17,976,715	18,548,290	19,488,903	5.07	20,156,256	3.42
INTER-AGENCY TRANSFER	470,103,238	485,090,354	462,340,061	-4.69	527,938,206	14.19
INTERIM FINANCE	7,500					
OTHER FUND	161,749,027	165,563,456	157,655,691	-4.78	155,403,342	-1.43
REVERSIONS	-973,600					
TOTAL FOR SPECIAL PURPOSE AGENCIES	737,965,740	788,074,945	758,312,527	-3.78	797,582,245	5.18
Less: INTER-AGENCY TRANSFER	470,103,238	485,090,354	462,340,061	-4.69	527,938,206	14.19
NET SPECIAL PURPOSE AGENCIES	267,862,502	302,984,591	295,972,466	-2.31	269,644,039	-8.90