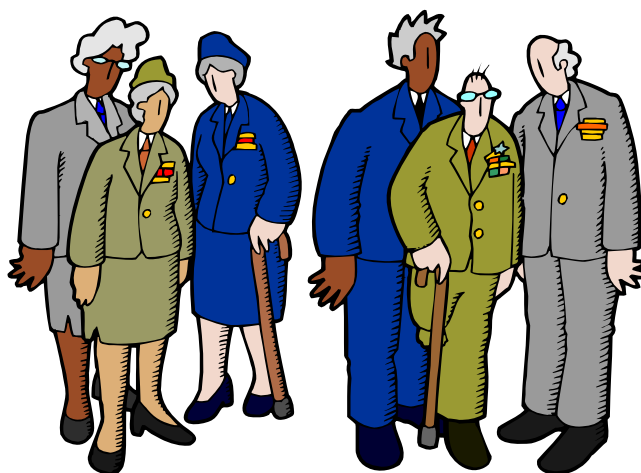


SPECIAL PURPOSE AGENCIES



SPECIAL PURPOSE AGENCIES

Special Purpose Agencies have a specialized function or 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 Office of the Military; and the Office of Veterans' Services. This function is supported in large part through interagency transfers. For the 2007-09 biennium, General Fund support for Special Purpose Agencies totaled \$14.2 million, which is a 24.9 percent increase over amounts approved for the 2005-07 biennium (includes supplemental appropriations approved by the 2007 Legislature).

PUBLIC EMPLOYEES' RETIREMENT SYSTEM

The Public Employees' Retirement System (PERS) provides retirement, disability and death benefits to long-term employees. The 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. A budget of \$10.8 million in FY 2007-08 and \$10.6 million in FY 2008-09 was approved by the 2007 Legislature to support its operations.

The 2007 Legislature approved the funding request of PERS for a new Retirement Examiner I position to assist with increased workloads of the agency. In addition, the Legislature authorized \$2.56 million in FY 2007-08 and \$2.01 million in FY 2008-09 for a conversion of the agency's Computer Automated Retirement System of Nevada (CARSON) from a Forte/UDS platform to a Java-based platform due to the loss of support for the Forte platform. Also, in order to decrease wait times for counseling appointments from six weeks to three to four weeks, the Legislature authorized funding of \$165,521 in FY 2007-08 and \$168,737 in FY 2008-09 to support the opening of a second counseling office in the Las Vegas area. These funds will support two new Retirement Examiner positions, as well as operating costs of the new facility.

The actuary for the Public Employees' Retirement System determined that retirement contribution rates for regular members in the Employer Pay Plan should be increased 0.75 percent effective July 1, 2007; regular members in the Employee/Employer Pay Plan will not be affected. For all police/fire members (Employee Pay and Employee/Employer Pay), the actuary recommended 1.50 percent increase in the contribution rates. Since the employer and employee are each responsible for one-half of any increase or decrease in the retirement contribution rate, the Legislature approved funding to increase retirement contributions by .375 percent of payroll for regular members in the Employer Pay Plan; these members will receive a decrease of .375 percent in compensation effective July 1, 2007. For police/fire members, the Legislature approved funding to increase retirement contributions by 0.75 percent of

payroll. Police/fire members will be responsible for paying the remaining 0.75 percent of payroll, which will result in a decrease of 0.75 percent in compensation for police/fire members effective July 1, 2007.

PUBLIC EMPLOYEES' BENEFITS PROGRAM

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

The program operates under the direction and oversight of the Public Employees' Benefits Board, a nine-member board appointed by the Governor. The board appoints an Executive Officer, subject to the approval of the Governor, to oversee the day-to-day operations of the program. The Executive Officer, along with 6 other unclassified positions and 26 classified employees, are the current staff of PEBP.

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

The program continues to experience positive financial results and anticipates ending the 2005-07 biennium with the Incurred But Not Reported (IBNR) claims liability fully funded at \$23.9 million, the Rate Stabilization/Catastrophic Reserve funded at \$24.1 million and excess reserves of \$ 44.3 million.

For the 2007-09 biennium, the Legislature approved expenditures (not including reserve balances) in the amount of \$307.4 million for FY 2007-08 and \$363.2 million for FY 2008-09, for a total of \$670.6 million, an increase of 41 percent over the legislatively-approved amounts for the 2005-07 biennium. The approved expenditure level will provide for continuation of the current program, growth in the number of participants, and medical trend and inflation as recommended by the program's

consultant/actuary in the amount of \$51.8 million for FY 2007-08 and \$79.5 million for FY 2008-09. These inflationary increases include medical (including prescriptions) at 11.4 percent, dental at 7 percent, and fully-insured products inflated per the contractual agreements through the expiration of the contract and 10 percent beyond the end of the contract. In addition, these expenditures include approximately \$3.0 million each year of the 2007-09 biennium to expand the Cardiac Wellness and Disease Management Program that was started during FY 2006-07. The expansion would include 1,000 active and 250 retired participants. The program plans to include a formal study of the costs and outcomes from the project in order to determine the effectiveness if such a program were available for all participants.

These expenditures along with a one-month "premium holiday" for all participants are intended to spend-down the excess reserves over the biennium, leaving IBNR fully funded at \$27.4 million and the Rate Stabilization/Catastrophic Reserve funded at \$28.5 million at the end of the 2007-09 biennium.

RETIRED EMPLOYEE GROUP INSURANCE PROGRAM

The Retired Employee Group Insurance 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. Historically, the state has provided the funding necessary for these subsidies on a pay-as-you-go basis, and only the current cash outlay for these subsidies is reported. However, during 2004, the Governmental Accounting Standards Board (GASB) issued Statements 43 and 45, which must be implemented by the state in FY 2008. These statements establish standards for the measurement, recognition and display of Other Post Employment Benefit (OPEB) costs and the liabilities related to those costs. For the state, those costs are the subsidies provided to retirees for their health insurance.

To partially address the liabilities recorded through the implementation of GASB Statement 45, the Governor recommended, and the Legislature approved, the reclassification of the Retired Employee Group Insurance account to an irrevocable trust fund and an increase in the assessment rate that is intended to provide approximately \$25 million each year for partial pre-funding of these liabilities. The assessment rate is calculated by determining what will be needed in the next biennium to fund the state subsidy; the amount needed is divided by the gross payroll estimated for the year, the result of which is the payroll assessment that is charged to all state agencies. As approved by the 2005 Legislature, the assessment rate was 2.03 percent of gross payroll for FY 2006-07. The 2007 Legislature approved agency payroll assessments of 4.29 percent in FY 2007-08 and 4.50 percent in FY 2008-09.

These assessments, combined with interest earnings, are estimated to result in a \$53.1 million balance in the trust fund at the end of the 2007-09 biennium. These funds will be invested in the Retirement Benefits Investment Fund which was created through S.B. 457 and will be administered by PERS. These funds will offset an equal portion of the liabilities recognized through the implementation of GASB Statement 45.

Nevada Revised Statute 287.046 provides that retirees who retired prior to January 1, 1994, are entitled to 100 percent of the state 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 five years of service and 7.5 percent for each additional year of service, up to 20 years of service, which entitles them to 137.5 percent of the base state subsidy amount. The following table identifies state contribution rates and the percentage change since FY 2001-02:

FY 2002	FY 2003	Oct. 2002*	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008 Leg. Appr.	FY 2009 Leg. Appr.
\$202.34	\$217.84	\$263.89	\$280.78	\$316.26	\$321.27	\$336.97	\$365.34	\$410.48
(3.1%)	7.7%	21.1%	6.4%	12.6%	1.6%	4.9%	8.4%	12.4%

*Mid-year increase approved in Senate Bill 3 of the 18th Special Session

On average, for participants in the high deductible plan, it is intended that this funding would provide 73 percent of the cost of the insurance for the retiree and 51 percent of the cost for dependents. For those in all other plans (HMO and the lower deductible plan), the funding would provide 67 percent of the cost of insurance for the retiree and 45 percent of the cost for dependents. Overall, this funding is intended to provide for 59 percent of the cost of the insurance for the participants in the program, the same percentage as FY 2005-06 and FY 2006-07.

As approved in S.B. 544, effective November 30, 2008, the Legislature removed the option of retirees of local governments to join the program upon retirement if the local government that employed the retiree did not participate in the program at the time of retirement. However, the legislation did provide that removal of this option will not affect the eligibility of retirees of local governments that are enrolled in the program on November 30, 2008. Those retirees may continue coverage under the program after that date.

ACTIVE EMPLOYEE GROUP INSURANCE PROGRAM

The Active Employee Group Insurance account provides a centralized collection mechanism for the receipt of the state contributions made on behalf of each active employee by each state agency, the Judicial Branch, the LCB, the Public Employees' Retirement System and the Nevada System of Higher Education. The following table identifies state contribution rates and the percentage change since FY 2001-02:

FY 2002	FY 2003	Oct. 2002*	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008 Leg. Appr.	FY 2009 Leg. Appr.
\$357.50	\$384.50	\$465.78	\$495.68	\$558.07	\$481.19	\$500.20	\$557.30	\$626.16
(3.1%)	7.6%	21.1%	6.4%	12.6%	(13.8%)	4.0%	11.4%	12.4%

*Mid-year increase approved in S.B. 3 of the 18th Special Session

For participants on the high-deductible plan, it is intended that this funding would provide 100 percent of the cost of the insurance for the employee and 85 percent of the cost for dependents. For those in all other plans (HMO and the lower-deductible plan),

the funding would provide 95 percent of the cost of insurance for the employee and 75 percent of the cost for dependents. Overall, this funding is intended to provide for 90 percent of the cost of the insurance for the active state participants in the program. This compares to 89 percent in FY 2005-06 and 90 percent in FY 2006-07.

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. Funding for the office is provided primarily through federal sources and state General Fund appropriations. For the 2007-09 biennium, the Legislature approved state General Funds of \$7.9 million, which is an increase of 58.9 percent when compared to General Fund support of \$5.0 million approved by the 2005 Legislature.

The 2007 Legislature approved funding of \$812,900 (\$225,020 state General Fund) for facility maintenance projects during the 2007-09 biennium. In addition, the 2007 Legislature approved the Governor's recommendation of \$500,000 in FY 2007-08 (100 percent General Fund) and \$3.0 million (\$1.2 million General Fund) in FY 2008-09 to establish a Project ChalleNGe program in the state of Nevada. The Project ChalleNGe program is an educational program of the National Guard and consists of a five-month residential phase and a one-year post-residential phase. One of the goals of the program is for students to obtain a General Education Diploma. Applicants must be volunteers between 16 and 18 years of age, drug-free, unemployed, a high school dropout and not under current juvenile probation. States that implement the program are required to graduate two 100-student classes per year. The first class will begin the program in July 2008.

PATRIOT RELIEF FUND

The 2005 Legislature created the Patriot Relief Account (NRS 412.1435) as a special account in the state General Fund and appropriated \$500,000 in each fiscal year of the 2005-07 biennium to the account. As created, the funds in the account would earn interest and would not revert to the General Fund at the end of any fiscal year. The funding in the account is utilized to pay premiums on group life insurance, to fund textbooks for courses of study in higher education and to provide monetary relief from economic hardships experienced by members of the Nevada National Guard who have been called into active service.

The Legislature approved updated projections from the agency that estimate \$613,675 currently in the fund would not be utilized during the 2005-07 biennium; these funds would balance forward to FY 2007-08. In addition, the Legislature approved the agency's projections that \$415,000 in each fiscal year of the 2007-09 biennium would be required to support the needs of Nevada National Guardsmen. Since there would be sufficient funding that would balance forward to FY 2007-08 to meet the needs of the Nevada National Guardsmen, the Legislature did not approve the Governor's recommendation to add General Funds in the amount of \$415,000. For FY 2008-09, the Legislature approved \$316,325 of the Governor's recommended \$415,000 to meet the needs of Nevada National Guardsmen.

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. In addition, the office is responsible for serving as the court-appointed guardian for those veterans determined by the courts as unable to handle their own financial matters, 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 Veterans' Home in Boulder City. The nine-member Nevada Veterans' Services Commission advises the Executive Director and the Deputy Executive Director of the office and also makes recommendations to the office, the Governor, and the Legislature regarding aid or benefits to veterans.

For the 2007-09 biennium, the Legislature approved total spending authority of \$5.4 million, a 30.6 percent increase over amounts approved by the 2005 Legislature. Total General Fund support approved for the biennium of \$3.7 million represents a 63.3 percent increase over amounts approved for the 2005-07 biennium. The 2007 Legislature made several adjustments to the budget, resulting in additional General Fund support. Most notably, the Legislature added a new Trinity Team (to address unmet needs of veterans' in rural Nevada), which was not included in The Executive Budget, at a General Fund cost of \$296,566. During budget hearings, the agency testified that Nevada's per-capita compensation and pension benefits received by veterans of \$997 was below the national average of \$1,243. The funding will allow for the establishment of a rural office in Elko and provides for two Veterans' Services representatives and an Administrative Assistant, plus associated travel, operating, equipment, training and information services costs for the Trinity Team.

The Legislature also approved several revenue adjustments submitted during the legislative session by the Budget Division including a reduction in the revenue anticipated from cemetery/internment fees of \$54,000 in FY 2007-08 and \$54,600 in FY 2008-09, and a reduction in administration fee revenue of \$17,800 in FY 2007-08 and \$26,000 in FY 2008-09. Additionally, the Legislature approved the elimination of gift and donation revenue of \$35,000 in FY 2007-08 and \$36,750 in FY 2008-09 that was not recommended for elimination in the budget. The agency indicated the revenue should be accounted for in the cemetery gift fund account. The adjustments required an increase of General Fund support of \$106,800 in FY 2007-08 and \$117,350 in FY 2008-09. In response to the Governor's mid-session request for all agencies to reduce recommended General Fund appropriations in the 2007-09 biennium, the Legislature approved the elimination of \$14,300 in recommended equipment expenses for the Boulder City Cemetery, resulting in a \$14,300 decrease in General Fund appropriations.

The Legislature approved funding recommended in the budget to accommodate significant water rate increases at the Boulder City Cemetery. Effective July 1, 2007, the Veterans' Cemetery became a typical commercial customer paying equivalent rates as all other commercial users in Boulder City. The approved budget includes \$147,703

in FY 2007-08 and \$147,903 in FY 2008-09, which represents a nearly 600 percent increase in water charges from FY 2006-07 to FY 2007-08. In addition, 15 acres were added to the maintained property at the cemetery, which also contributes to the increased costs. The Legislature also approved a total of \$188,200 in General Fund over the 2007-09 biennium for replacement equipment for the Boulder City and Fernley cemeteries, including small dump trucks, utility vehicles, riding lawn mowers and miscellaneous hand tools.

During budget hearings, the agency requested consideration for a minor reorganization that was not included in The Executive Budget. The Legislature approved the reorganization, which transferred an existing Administrative Services Officer I from the Commissioner's budget to the Veterans' Home budget, and transferred an existing Accountant II from the Veterans' Home to the Commissioner's budget and reclassified it to a Personnel Analyst. The reclassification of an existing Veterans' Services Representative I, in the Commissioner's budget, to a Veterans' Services Representative II was also approved.

The Legislature approved three state-funded capital improvement projects recommended in the budget for the Boulder City Veterans' Cemetery, including project C23, which provides \$1,242,173 for off-site street improvements; project M11, for \$57,931 to replace the HVAC system; and project P05, which is budgeted at \$408,625 to plan for expansion of the cemetery.

VETERANS' HOME ACCOUNT

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 that died while in military service). Total funding approved by the Legislature for the 2007-09 biennium is \$32.2 million, an increase of 19.4 percent over the legislatively-approved amounts for the 2005-07 biennium. The General Fund support totals \$2.4 million and represents a 39.0 percent decrease from amounts approved for the 2005-07 biennium. The General Fund decrease is offset by a corresponding increase in the amount of federal and other funds to be collected in the 2007-09 biennium. The approved budget includes funding to accommodate a projected census of 175 residents in each year of the 2007-09 biennium, compared to the average monthly census of 168 residents in FY 2006-07.

The Veterans' Home currently has 181 existing positions. The Legislature approved five new positions recommended by the Governor for the 2007-09 biennium, including: an Occupational Therapist II to replace contract therapist services; two Activities Therapy Technician II positions to meet new guidelines from the Centers for Medicare and Medicaid Services, which require long-term care facilities to offer more individualized programming; and two Licensed Practical Nurse II positions to accommodate the projected increase in census and to allow the home to become less dependent on contract labor. Additionally, the Legislature approved a two-grade salary increase

recommended in the budget for all nursing positions employed by the home at a cost of \$661,367 over the 2007-09 biennium. The Legislature also approved the creation of a new Certified Nursing Assistant II classification at a cost of \$88,530, which was proposed in an effort to reduce turnover and improve retention of the position classification.

In response to the Governor's request for all agencies to reduce recommended General Fund appropriations in the 2007-09 biennium, the Budget Division submitted several revenue adjustments. The adjustments included an increase in the daily Veterans' Administration per-diem rate from \$67.71 per day to \$71.42 per day, resulting in additional revenue in FY 2007-08 of \$157,564 and \$361,381 in FY 2008-09, a projected FY 2007-08 increase in the number of Medicaid-eligible residents, resulting in an increase of \$164,700 in additional Medicaid revenue, and a projected decrease in anticipated client charges revenue in FY 2007-08 of \$57,096. The Legislature reviewed and accepted the recommended adjustments, which resulted in a net decrease to the General Fund of \$265,168 in FY 2007-08 and \$361,381 in FY 2008-09.

The Legislature passed S.B. 462, which provides a \$708,736 General Fund one-time appropriation to the home for the repair of showers, carpet replacement, new computers, appliances, resident tubs and other equipment. The Executive Budget recommended \$650,610 for the appropriation, which was initially reduced by the Legislature by \$24,374 based on revised computer hardware and software prices obtained from State Purchasing. However, the Legislature also added \$82,500, which was not included in the budget, for a commercial water softener to remedy hard water conditions at the home.

Through the passage of A.B. 206, the Legislature approved \$261,991 in General Funds for the purchase, installation and maintenance of a new financial (billing) and clinical software system for the home. The current system is unreliable and causes errors in residents' medical and billing files. Additionally, the Legislature approved S.B. 468, which provided a \$151,814 General Fund supplemental appropriation to the home for a projected shortfall in utility costs in FY 2006-07. The bill originally recommended \$224,196, which was not included in The Executive Budget. However, that amount was reduced by \$72,382 after it was determined that a projected salary shortfall would not materialize. The Legislature also approved a total of \$1,633,736, which includes \$837,157 in general obligation bonds and \$796,579 in federal Veterans' Administration funds, for 07-C25 to construct a central dining facility for the home. This is a continuation of 05-C17 which was funded by the 2005 Legislature with \$70,000 from the General Fund, \$494,944 in general obligation bonds and \$631,971 in federal funds for a total of \$1,196,915.

Nevada Legislative Counsel Bureau
Summary of Appropriations and Authorizations (Detail)

2007 Legislature

	2006 - 07 Work Program	2007 - 08 Governor Recommended	2007 - 08 Legislature Approved	2008 - 09 Governor Recommended	2008 - 09 Legislature Approved
SPECIAL PURPOSE AGENCIES					
PUBLIC EMPLOYEES RETIREMENT SYSTEM					
PUBLIC EMPLOYEES' RETIREMENT SYSTEM	8,275,218	10,761,650	10,839,068	10,645,763	10,562,224
GENERAL FUND			112,557		
BALANCE FORWARD	200,000	200,000	200,000	200,000	200,000
OTHER FUND	8,075,218	10,561,650	10,526,511	10,445,763	10,362,224
SUB-FUNCTION RECAP					
PUBLIC EMPLOYEES RETIREMENT SYSTE	8,275,218	10,761,650	10,839,068	10,645,763	10,562,224
GENERAL FUND			112,557		
BALANCE FORWARD	200,000	200,000	200,000	200,000	200,000
OTHER FUND	8,075,218	10,561,650	10,526,511	10,445,763	10,362,224
PUBLIC EMPLOYEES BENEFITS PROGRAM					
PUBLIC EMPLOYEES BENEFITS PROGRAM	327,435,800	362,638,489	360,230,334	421,433,803	419,090,320
BALANCE FORWARD	94,069,356	72,579,189	92,290,964	55,155,353	52,811,870
INTER AGENCY TRANSFER	177,705,462	223,081,663	206,139,276	268,969,233	268,969,233
OTHER FUND	55,660,982	66,977,637	61,800,094	97,309,217	97,309,217
ACTIVE EMPLOYEES GROUP INSURANCE	150,002,962	186,549,641	172,651,589	224,920,970	224,920,970
BALANCE FORWARD	1,288,820	1,288,820	1,288,820		
INTER AGENCY TRANSFER	148,714,142	185,260,821	171,362,769	224,920,970	224,920,970
RETIRED EMPLOYEE GROUP INSURANCE	28,991,320	61,532,022	61,573,523	94,048,263	69,089,713
BALANCE FORWARD				25,000,000	
INTER AGENCY TRANSFER	28,991,320	61,532,022	61,532,022	69,048,263	69,048,263
OTHER FUND			41,501		41,450
SUB-FUNCTION RECAP					
PUBLIC EMPLOYEES BENEFITS PROGRAI	506,430,082	610,720,152	594,455,446	740,403,036	713,101,003
BALANCE FORWARD	95,358,176	73,868,009	93,579,784	80,155,353	52,811,870
INTER AGENCY TRANSFER	355,410,924	469,874,506	439,034,067	562,938,466	562,938,466
OTHER FUND	55,660,982	66,977,637	61,841,595	97,309,217	97,350,667

Nevada Legislative Counsel Bureau
Summary of Appropriations and Authorizations (Detail)

2007 Legislature

	2006 - 07 Work Program	2007 - 08 Governor Recommended	2007 - 08 Legislature Approved	2008 - 09 Governor Recommended	2008 - 09 Legislature Approved
SPECIAL PURPOSE AGENCIES					
OFFICE OF MILITARY					
MILITARY	11,943,979	13,948,731	13,732,250	16,921,615	16,513,155
GENERAL FUND	2,633,398	3,559,376	3,458,386	4,286,405	4,049,011
BALANCE FORWARD	554,685			15,803	
FEDERAL FUND	8,193,136	10,036,201	9,980,971	12,209,152	12,095,152
INTER AGENCY TRANSFER	389,743	353,154	292,893	410,255	368,992
INTERIM FINANCE	173,017				
PATRIOT RELIEF FUND		415,000	613,675	415,000	515,000
GENERAL FUND		415,000		415,000	316,325
BALANCE FORWARD			613,675		198,675
NATIONAL GUARD BENEFITS	26,000	25,250	25,250	25,250	25,250
GENERAL FUND	20,000	25,250	25,250	25,250	25,250
INTERIM FINANCE	6,000				
ADJUTANT GENERAL CONSTRUCTION FUN	35,488	35,908	35,908	36,408	36,408
BALANCE FORWARD	34,988	35,408	35,408	35,908	35,908
OTHER FUND	500	500	500	500	500
SUB-FUNCTION RECAP					
OFFICE OF MILITARY	12,005,467	14,424,889	14,407,083	17,398,273	17,089,813
GENERAL FUND	2,653,398	3,999,626	3,483,636	4,726,655	4,390,586
BALANCE FORWARD	589,673	35,408	649,083	51,711	234,583
FEDERAL FUND	8,193,136	10,036,201	9,980,971	12,209,152	12,095,152
INTER AGENCY TRANSFER	389,743	353,154	292,893	410,255	368,992
INTERIM FINANCE	179,017				
OTHER FUND	500	500	500	500	500
VETERANS' AFFAIRS					
COMMISSIONER FOR VETERANS' AFFAIRS	2,123,722	2,543,890	2,577,427	2,712,356	2,799,662
GENERAL FUND	1,176,771	1,648,202	1,797,191	1,727,972	1,941,521
FEDERAL FUND	748,500	762,750	708,750	798,750	744,150
INTER AGENCY TRANSFER	122,332	55,438	46,786	106,384	97,491
OTHER FUND	76,119	77,500	24,700	79,250	16,500
VETERANS' HOME ACCOUNT	13,700,284	15,682,773	15,528,587	16,677,481	16,625,366
GENERAL FUND	1,991,513	1,461,598	1,086,821	1,712,935	1,346,953
FEDERAL FUND	4,047,838	4,686,648	4,844,212	4,699,393	5,060,774
INTER AGENCY TRANSFER	3,149,233	4,277,531	4,397,654	5,211,763	5,164,249
OTHER FUND	4,511,700	5,256,996	5,199,900	5,053,390	5,053,390
SUB-FUNCTION RECAP					
VETERANS' AFFAIRS	15,824,006	18,226,663	18,106,014	19,389,837	19,425,028
GENERAL FUND	3,168,284	3,109,800	2,884,012	3,440,907	3,288,474
FEDERAL FUND	4,796,338	5,449,398	5,552,962	5,498,143	5,804,924
INTER AGENCY TRANSFER	3,271,565	4,332,969	4,444,440	5,318,147	5,261,740
OTHER FUND	4,587,819	5,334,496	5,224,600	5,132,640	5,069,890

**Nevada Legislative Counsel Bureau
Summary of Appropriations and Authorizations (Detail)
2007 Legislature**

	2006 - 07 Work Program	2007 - 08 Governor Recommended	2007 - 08 Legislature Approved	2008 - 09 Governor Recommended	2008 - 09 Legislature Approved
FUNCTION RECAP					
TOTAL SPECIAL PURPOSE AGENCIES	542,534,773	654,133,354	637,807,611	787,836,909	760,178,068
GENERAL FUND	5,821,682	7,109,426	6,480,205	8,167,562	7,679,060
INTER AGENCY TRANSFER	359,072,232	474,560,629	443,771,400	568,666,868	568,569,198
INTERIM FINANCE	179,017				
OTHER FUND	68,324,519	82,874,283	77,593,206	112,888,120	112,783,281
BALANCE FORWARD	96,147,849	74,103,417	94,428,867	80,407,064	53,246,453
FEDERAL FUND	12,989,474	15,485,599	15,533,933	17,707,295	17,900,076
TOTAL SPECIAL PURPOSE AGENCIES	542,534,773	654,133,354	637,807,611	787,836,909	760,178,068
LESS: INTER AGENCY TRANSFER	359,072,232	474,560,629	443,771,400	568,666,868	568,569,198
NET: SPECIAL PURPOSE AGENCIES	183,462,541	179,572,725	194,036,211	219,170,041	191,608,870

