

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 2011-13 biennium, General Fund support for Special Purpose Agencies totaled \$8.1 million, which represents a decrease of 28.22 percent from the \$11.3 million approved for the 2009-11 biennium.

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 2012 and \$10.5 million in FY 2013 was approved by the 2011 Legislature to support its operations.

The 2011 Legislature approved reductions to the PERS budget to incorporate the 2.5 percent salary reduction and the six days per year furlough in each year of the 2011-13 biennium that was approved for all state employees. The Legislature did not approve the request to include a tenth step in the salary schedule for non-classified positions since funding for merit salary increases was not authorized during the 2011-13 biennium. Finally, the Legislature authorized \$1.9 million in funding in each year of the biennium to provide replacement servers, and computer hardware and software in accordance with the PERS replacement schedule.

The actuary for the Public Employees' Retirement System determined that retirement contribution rates for regular members in the Employer Pay Plan should increase 2.25 percent, while contribution rates for members under the Employee/Employer Pay Plan should increase by 1.0 percent, effective July 1, 2011. For police/fire members, the actuary recommended that contribution rates increase by 2.75 percent under the Employer Pay Plan and by 1.25 percent for members under the Employee/Employer Pay Plan, effective July 1, 2011. 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 1.125 percent of payroll for regular members in the Employer Pay Plan; these members will receive a decrease of 1.125 percent in compensation effective July 1, 2011. For police/fire members under the Employer Pay Plan, the Legislature approved funding to increase retirement contributions by 1.375 percent of payroll. Police/fire members will be responsible for paying the remaining 1.375 percent of payroll, which will result in a

decrease of 1.375 percent in compensation for police/fire members effective July 1, 2011.

PUBLIC EMPLOYEES' BENEFITS PROGRAM

The Public Employees' Benefits Program (PEBP) provides various types of insurance coverage for state employees, retirees who are ineligible for Medicare, and active/retiree 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, 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 25 classified employees, comprises the staff of PEBP.

The largest portion of the program is health insurance, which encompasses dental, vision, mental health, substance abuse and prescription coverage; the majority of this health coverage is self-insured. The program allows participants to elect to be covered by a health maintenance organization (HMO) rather than the self-funded plan. Long-term disability and life insurance benefits are fully insured by outside carriers.

Funding for this account is provided by employer contributions for active employees and retired participants, premiums paid by plan participants, miscellaneous revenue, (e.g., application fees from entities wishing to participate 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 by the General Fund.

For the 2011-13 biennium, the Legislature approved operating expenditures (i.e., not including reserve balances) in the amount of \$393.9 million for FY 2012 and \$408.7 million for FY 2013, for a total of \$802.6 million, an increase of 4.7 percent over the legislatively approved amount for the 2009-11 biennium (\$767 million). Although the legislatively approved expenses increased 4.7 percent for 2011-13 biennium over 2009-11, this is a smaller percentage increase than the previous biennium, continuing a pattern of smaller increases in overall PEBP spending. For example, the legislatively approved expenses for the 2009-11 biennium increased 14.4 percent over the legislatively approved amounts for the 2007-09 biennium. The legislatively approved amounts for the 2007-09 biennium increased by 41 percent over the amounts approved for the 2005-07 biennium.

As with the 2009-11 biennium, the overall increase in legislatively approved spending for the 2011-13 biennium is largely accounted for by the increased reserves recommended by PEBP's actuary, as well as growth in medical trend and inflation. For

example, the Legislature approved the Governor's recommendation to introduce a reserve for Health Reimbursement Arrangements (HRA) of approximately \$2.1 million per fiscal year. The HRA will be discussed in more detail below. Also, the Catastrophic Reserve was approved to increase from the FY 2011 amount of \$33.3 million to \$35.0 million in FY 2012 and \$39.2 million in FY 2013. This is a reflection of the potential claims volatility resulting from the transition from a Preferred Provider Organization (PPO) to a Consumer-Driven Health Plan (CDHP), which is also discussed below. Conversely, the Incurred But Not Reported (IBNR) Reserve is approved to decrease 21 percent from the FY 2011 total of \$42.1 million to \$33.3 million in FY 2012 and subsequently increase 12 percent to \$37.4 million in FY 2013. The decrease in FY 2012 reflects the expectation of lower claims costs from moving to a high deductible health plan.

The inflationary increases approved for the 2011-13 biennium include 8.5 percent for active and non-Medicare retiree medical in FY 2012, 9.0 percent for active and non-Medicare retiree medical in FY 2013, 7.5 percent for Medicare retiree medical in both years of the biennium, 10.0 percent for prescription drugs in FY 2012 and 10.5 percent in FY 2013, and 4.5 percent for dental in both years of the biennium. Fully-insured products (i.e., the HMO) were approved at inflation rates included in current contracts through the expiration of the contract, with 10 percent per year thereafter.

The Public Employees' Benefits Program's 2011-13 budget was based on two constraints as instructed by the Governor. The first constraint was for the state contribution for active employees to continue at the FY 2011 legislatively approved per person per month amount of \$680.84 for both years of the 2011-13 biennium. Secondly, the total amount expended on retiree health subsidies for the biennium would remain at \$75.5 million, which is two times the legislatively approved amount for FY 2011. Based on these funding limitations, PEBP determined that a 2011-13 biennium shortfall of \$85.2 million would occur. In order to address the shortfall, the following plan design changes were approved.

Active Employees/Non-Medicare Retirees Plan Design Changes

- Replaced the Preferred Provider Organization (PPO) with a Consumer-Driven Health Plan (CDHP, also known as a High Deductible Health Plan).
- Eliminated co-pays for doctor's office visits and replace with payment of the "retail price" for medical services, pursuant to the network provider contracts negotiated by PEBP.
- Established new deductibles of \$1,900 for an Employee/Retiree Only and \$3,800 for the Employee/Retiree + Dependent coverage tiers. (Previous deductibles were \$800 Individual/\$1,600 Family)
- Increased the annual out-of-pocket (OOP) maximum to \$3,900 Individual/\$7,800 Family. (Previous OOP maximum was \$3,700 Individual/\$7,400 Family)
- The deductible would now contribute toward the OOP maximum, unlike the previous plan design.
- Decreased co-insurance from 80 percent to 75 percent, once the deductible is met.

- Covered wellness services at 100 percent, and eliminate the \$2,500 annual cap on wellness services.
- Established a Health Savings Account (HSA) for each eligible active employee and non-Medicare to which PEBP will contribute \$700 per year for each primary insured, with \$200 additional per dependent, up to a maximum of three dependents (i.e., \$600).
- Non-Medicare received a Health Reimbursement Arrangement (HRA), also with a \$700 state contribution for the primary insured and \$200 additional for each dependent up to a maximum of three dependents.

Medicare Retiree Plan Design Changes

- Retirees who are eligible for both Medicare Part A and B moved to an Individual Medicare Market Exchange (IMME) – these retirees are not PEBP participants effective July 1, 2011, except in specific circumstances.
- Established an HRA funded with a state contribution of \$10 per month per year of service (YOS).
 - Minimum of 5 YOS (\$10 times 5 = \$50 per month)
 - “Base Subsidy” for 15 YOS (\$10 times 15 = \$150 per month)
 - Maximum of 20 YOS (\$10 times 20 = \$200 per month)
- Retirees who do not have Medicare Part A were kept on PEBP at the non-Medicare retiree rates and PEBP will provide the primary insured a premium rate credit equal to the amount of the Medicare Part B premium set by the federal government each year.
- A Medicare Service Coordinator (Extend Health) was approved to provide counseling to Medicare retirees assistance in choosing a plan from recognizable insurance companies (e.g., Aetna, Humana). Retirees may select Medigap (Medicare Supplement) plans or Medicare Advantage plans. A Medicare retiree may choose a different plan than his/her dependents. Also, Medicare retirees may select plans that add prescription, dental and/or vision coverage. Medicare retirees may elect to stay with PEBP’s dental plan and use their HRA funds to pay the PEBP dental premiums.
- Medicare retirees whose dependents do not qualify for Medicare may choose to: (a) move to the IMME while their dependents stay on PEBP at the unsubsidized “survivor” rates; (b) remain on PEBP at the non-Medicare retiree rates for themselves and their dependents; or, (c) move to the IMME and remove any dependents from PEBP coverage.
- Medicare retirees may use their HRA funds to pay the premiums for the plan they select, as opposed to non-Medicare retirees, who cannot use their HRA funds for premiums, only for eligible medical expenses.

Other Coverage Changes, Including Dental Plan Changes

- Spouses or domestic partners who are eligible for other employer-based health coverage were removed from PEBP coverage. The change does not apply to Medicare or Tricare (military health insurance), since those are not employer-based.
- Due to the mandates of the federal healthcare reform bill, PEBP now covers adult children up to age 26, regardless of marriage, full-time student status, or residence.

- Also as a result of the federal healthcare reform bill, the lifetime cap on benefits, which was previously \$2 million, was eliminated.
- Laboratory tests at hospitals were eliminated, except in cases of pre-admission, emergency room and in-patient admissions.
- Temporomandibular joint (TMJ) coverage was reduced from 80 percent to 50 percent.
- Certain retail drugs were approved to be available as a 90-day supply at retail outlets, whereas previously, the limit was a 30-day supply.
- Vision coverage was eliminated except for the participant's annual eye exam.
- For dental coverage, four routine teeth cleanings per year were permitted, and the annual deductible was increased from \$50 per Individual to \$100, with the Family deductible increasing from \$150 to \$300. Furthermore, the dental Maximum Yearly Benefit was reduced to \$1,000 from \$1,500, and the co-insurance is now 75 percent for basic services (previously 80 percent).

Plan design changes recommended by the Governor and approved by the Legislature amounted to an estimated \$54.5 million over the 2011-13 biennium. The \$30.7 million remaining balance of the total reduction (i.e., the total subsidy reduction of \$85.2 million less \$54.5 million in subsidy savings from plan design changes) was made up by direct cost shift to participants through the portion of premiums subsidized by the state. The subsidy decreases approved by the Legislature are shown in the table below. As the table shows, the Governor recommended, and the Legislature approved, continuing the HMO in addition to offering the CDHP. However, there is now one statewide set of HMO rates, rather than separate rate tables for Northern and Southern Nevada.

	Plan Year 2011 Subsidy PPO	Plan Year 2011 Subsidy HMO	Leg Appvd. CDHP Subsidy**	Leg Appvd. 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%
Non-Medicare Retiree Dependent*	43%	41%	43.8%	28.8%

*Excludes domestic partners and their children, who are unsubsidized.

**Plan Year 2012 only

Certain modifications to the subsidy policy were approved. Those participants who elect to join the HMO will receive a subsidy that is 15 percent less than the subsidy provided for the base plan (CDHP). The subsidy for the HMO was decreased in order to discourage participant migration from the CDHP. Also, the subsidy provided for dependents is set at 20 percent less than that for the primary insured. Therefore, the PEBP Board will set the subsidy for active employees and non-Medicare retirees for each plan year, and the HMO and dependent subsidy percentages will be 15 percent and 20 percent less than whatever the primary insureds' subsidies are, as a matter of policy.

RETIRED EMPLOYEE GROUP INSURANCE

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 comes from payroll assessments to state agencies to cover the costs of the subsidy. The funding approved for 2011-13 is intended to cover approximately 53 percent of the total premium for non-Medicare retiree coverage tiers, on a composite basis.

Nevada Revised Statutes 287.046 provides that non-Medicare eligible 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 displays the base subsidies (i.e., based upon 15 years of service) and the percentage changes since FY 2006.

FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012 Leg Appvd	FY 2013 Leg Appvd
\$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%

The 2011-13 base subsidies for non-Medicare retirees were approved pursuant to Assembly Bill 563. In addition, the Health Reimbursement Arrangement (HRA) contribution of \$10 per month per year of service for Medicare retirees was included in A.B. 563. A separate bill, Assembly Bill 562, effected the statutory changes to NRS 287.046 to move the Medicare retirees to the Individual Medicare Market Exchange.

The FY 2012 and FY 2013 base subsidy amounts shown above account for all the plan design changes approved by the Legislature. In other words, the percentage assessed on salaries and transferred to the REGI budget account covers the state's contribution toward Medicare and non-Medicare retirees' health costs. As described in the PEBP section of this report, Medicare retirees were moved to an Individual Medicare Market Exchange, and PEBP provides a Health Reimbursement Arrangement (HRA) funded with \$10 per month per year of service (YOS). The base contribution made on behalf of Medicare retirees would be \$150 per month (i.e., \$10 multiplied by the base of 15 YOS). For those retirees who retired before January 1, 1994, the contribution is a flat \$150 per month, similar to the non-Medicare pre-1994 retirees receiving the base (i.e., 15 YOS) subsidy. Furthermore, PEBP adjusts its calculations to account for the fact that most retirees have more than 15 YOS; in fact, the average is 17 YOS. Therefore, the amounts shown in the table above are designed to fund both the premium subsidies and HRA funding provided for non-Medicare retirees, as well as the HRA funding provided for Medicare retirees.

The legislatively approved subsidy amounts for FY 2012 and FY 2013 were higher than the legislatively approved amount for FY 2011 based on two reasons. First, the non-Medicare retiree costs are higher than Medicare retiree costs because PEBP has been the secondary insurer for Medicare retirees. Therefore, the basic cost per participant increases due to the Medicare retirees' exit from the plan, although this increase is offset somewhat by the competitiveness of the individual Medicare market and the fact that PEBP will no longer be the secondary payor for approximately 5,400 Medicare retirees. Second, the REGI budget had excess funds to begin the 2009-11 biennium due to the effects of uncommingling the Medicare retirees from the non-Medicare/active employee risk pool. The excess was built into the rates for 2009-11, thus lowering the base subsidy need for the 2009-11 biennium.

The 2011 Legislature made a significant change to the provisions of NRS 287.046 that affects state employees hired after January 1, 2012 (i.e., future retirees). Pursuant to the passage of Assembly Bill 553, persons hired on or after January 1, 2012, will not receive a subsidy for health insurance upon their retirement. Those future retirees must rely on the funds in their Health Savings Accounts to pay for retiree health coverage until such time as they become eligible for Medicare. That group of state employees may continue to participate in PEBP until they become Medicare-eligible, but they must pay the entire premium with their own funds. Furthermore, there will be no Health Reimbursement Arrangement provided for these employees upon their retirement. This new policy continues an effort to reduce retiree health care expenditures begun by the 2009 Legislature. Pursuant to Senate Bill 427 of the 2009 Legislature, employees hired between January 1, 2010, and December 31, 2011, must have at least 15 years of service credit (which may include local governmental service) in order to obtain the retiree base subsidy for health insurance. The retiree must also have participated in PEBP continuously since retiring from the state (or local) government service to obtain the subsidy. The provisions entitling current retirees and current active employees to a 7.5 percent per year increase in the base subsidy for each year of service over 15 and up to 20 also apply to the employee group affected by S.B. 427. As a result of S.B. 427 in 2009 and A.B. 553 in 2011, there are four distinct retiree groups with respect to retiree health coverage, as shown in the following table.

Retiree Group	State Contribution Provided to Retiree
Retired pre-1994	Base subsidy if non-Medicare eligible, \$150 per month in HRA if Medicare eligible
Retired on or after January 1, 1994 and hired before January 1, 2010	25% of base subsidy for 5 YOS and 7.5% for each additional YOS up to 20 YOS (137.5% of the base subsidy)
Hired between January 1, 2010 and December 31, 2011	Must accrue 15 YOS to receive base subsidy, with 7.5% for each additional YOS up to 20 YOS, and must continuously participate in PEBP upon retirement
Hired on January 1, 2012 and after	No retiree subsidy

Finally, in order to achieve the legislatively approved budget for the 2011-13 biennium, the assessment on gross salaries to fund the REGI account is as follows: 2.134 percent for FY 2012 and 2.69 percent for FY 2013.

ACTIVE EMPLOYEES' GROUP INSURANCE

The Active Employees' 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 Legislative Counsel Bureau, 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 2006. The FY 2012 and FY 2013 state contribution per employee per month is codified in Assembly Bill 563.

FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012 Leg Appvd	FY 2013 Leg Appvd
\$481.19	\$500.20	\$557.30	\$626.16	\$626.52	\$680.84	\$644.81	\$733.64
	3.95%	11.42%	12.36%	0.06%	8.67%	-5.29%	13.78%

It is intended that this funding would provide 92.8 percent of the cost of the insurance for the employee and 72.8 percent of the cost for dependents in the CDHP. For those in the HMO, the funding would provide 77.8 percent of the cost of insurance for the employee and 57.8 percent of the cost for dependents. On a composite basis, this funding is intended to provide for approximately 79 percent of the cost of the insurance for the active state participants in the program, which is approximately 6 percent lower than the composite premium coverage provided for actives in FY 2011 (85.6 percent).

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 of the Military is provided primarily through federal funding and State General Fund appropriations. For the 2011-13 biennium, the Legislature approved State General Fund appropriations for all Military accounts combined totaling \$4.66 million, which reflects a decrease of 24.2 percent as compared to the \$6.15 million approved by the 2009 Legislature.

For the Military account, The Executive Budget included the elimination of 34 positions in each year of the 2011-13 biennium to meet General Fund reduction targets; however, the Governor submitted a budget amendment to restore 10 of the positions recommended for elimination. The Legislature approved the amended recommendation, which resulted in the elimination of 24 existing positions. As recommended by the Governor, the Legislature also approved the addition of 10 new positions in FY 2013 for 3 facilities in Las Vegas – the Civil Support Team, Field Maintenance Office, and North Las Vegas Readiness Center.

The Legislature approved the Governor's amended recommendation to revise the funding for five positions and designated maintenance and utility expenditures, and to reallocate the resulting General Fund savings to meet state match requirements, based on increased federal grant revenue projections.

CARLIN FIRE SCIENCE ACADEMY

The Executive Budget included a new Carlin Armory budget account reflecting the transfer of operations and maintenance costs for the Fire Science Academy facility from the University of Nevada, Reno (UNR) to the Office of the Military. Due to delays in obtaining congressional approval of the relocation of the armory site, the 2011 Legislature approved the transfer pending federal approval for the relocation and subject to Interim Finance Committee approval.

OFFICE OF VETERANS' SERVICES

The Office of Veterans' Services (Office) is responsible for assisting veterans and their families in obtaining the services, compensation and government benefits to which they are entitled. In addition, the office is 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 Southern Nevada 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 2011-13 biennium, the Legislature approved total funding of \$5.05 million, or a 7.0 percent decrease from the \$5.43 million approved for the 2009-11 biennium. Total General Fund support approved for the 2011-13 biennium of \$3.09 million represents a 21.5 percent decrease over the \$3.93 million approved for the 2009-11 biennium. The Legislature approved the Governor's recommendation to eliminate two Veterans' Services Representative positions and an Administrative Assistant position as a budget reduction measure for General Fund reductions totaling \$345,343 for the 2011-13 biennium. In addition, the Legislature approved replacing General Funds totaling \$479,600 in the 2011-13 biennium with projected increases in the allowance for burial and funeral benefits provided to veterans by the federal Veteran's Administration.

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 that died while in military service). Total funding approved by the Legislature for the 2011-13 biennium is \$33.7 million, or an increase of 4.4 percent over the \$32.3 million approved for the 2009-11 biennium.

The Legislature approved the Governor's recommendation to eliminate General Fund support for the Veterans' Home in the 2011-13 biennium. The 2009 Legislature approved \$1.1 million in General Fund support for the home in the 2009-11 biennium. The Legislature's approval to eliminate General Fund support for the home was based upon projected increases in the amount of federal and other funds anticipated to be collected over the 2011-13 biennium for care of the home's residents. Due to the home's historical reliance on General Funds to pay operating costs that are eventually reimbursed with other revenues received following the end of the fiscal year, the Legislature authorized a temporary General Fund advance of \$400,000 for either FY 2012 or FY 2013, pursuant to Section 23 of Senate Bill 503 (the Authorizations Act). This was designed to provide the Veterans' Home account the ability to build up its non-General Fund reserves over the 2011-13 biennium so that it can support its operations in future biennia. For the 2011-13 biennium, the Legislature also approved \$91,563 for replacement equipment, including computer and health care equipment, and \$31,654 for buildings and grounds maintenance, including replacing vinyl flooring and interior painting.

**Nevada Legislative Counsel Bureau
Summary of Appropriations and Authorizations
2011-13 Legislature**

	2010-2011 Work Program	2011-2012 GOVERNOR RECOMMENDS	2011-2012 LEGISLATIVELY APPROVED	2012-2013 GOVERNOR RECOMMENDS	2012-2013 LEGISLATIVELY APPROVED
SPECIAL PURPOSE AGENCIES					
PUBLIC EMPLOYEES RETIREMENT SYSTEM					
PERS - PUBLIC EMPLOYEES' RETIREMENT SYSTEM	9,536,177	10,500,848	10,820,533	10,629,127	10,548,997
GENERAL FUND			364,186		
BALANCE FORWARD	200,000	200,000	200,000	200,000	200,000
OTHER FUND	9,336,177	10,300,848	10,256,347	10,429,127	10,348,997
TOTAL PUBLIC EMPLOYEES RETIREMENT SYSTEM	9,536,177	10,500,848	10,820,533	10,629,127	10,548,997
GENERAL FUND			364,186		
BALANCE FORWARD	200,000	200,000	200,000	200,000	200,000
OTHER FUND	9,336,177	10,300,848	10,256,347	10,429,127	10,348,997
PUBLIC EMPLOYEES BENEFITS PROGRAM					
PEBP - PUBLIC EMPLOYEES BENEFITS PROGRAM	489,025,393	481,918,711	481,906,262	487,480,634	487,478,709
BALANCE FORWARD	84,399,436	110,694,214	110,694,214	87,977,107	87,977,107
INTER-AGENCY TRANSFER	254,287,419	231,051,481	231,043,183	261,872,646	263,461,206
OTHER FUND	150,338,538	140,173,016	140,168,865	137,630,881	136,040,396
PEBP - RETIRED EMPLOYEE GROUP INSURANCE	39,437,348	32,508,803	32,507,537	37,161,428	37,161,234
BALANCE FORWARD	28,637,644	2,952,274	2,952,274		
INTER-AGENCY TRANSFER	10,635,616	29,495,292	29,494,026	37,100,191	37,099,997
OTHER FUND	164,088	61,237	61,237	61,237	61,237
PEBP - ACTIVE EMPLOYEES GROUP INSURANCE	213,741,388	197,539,138	197,532,106	224,711,219	226,299,973
INTER-AGENCY TRANSFER	213,741,388	197,439,138	197,432,106	224,611,219	226,199,973
OTHER FUND		100,000	100,000	100,000	100,000
TOTAL PUBLIC EMPLOYEES BENEFITS PROGRAM	742,204,129	711,966,652	711,945,905	749,353,281	750,939,916
BALANCE FORWARD	113,037,080	113,646,488	113,646,488	87,977,107	87,977,107
INTER-AGENCY TRANSFER	478,664,423	457,985,911	457,969,315	523,584,056	526,761,176
OTHER FUND	150,502,626	140,334,253	140,330,102	137,792,118	136,201,633
DEFERRED COMPENSATION					
DEFERRED COMPENSATION COMMITTEE	453,220	439,781	439,781	479,208	481,179
BALANCE FORWARD	102,285	18,881	18,881	58,308	60,279
INTER-AGENCY TRANSFER	345,000				
OTHER FUND	5,935	420,900	420,900	420,900	420,900
TOTAL DEFERRED COMPENSATION	453,220	439,781	439,781	479,208	481,179
BALANCE FORWARD	102,285	18,881	18,881	58,308	60,279
INTER-AGENCY TRANSFER	345,000				
OTHER FUND	5,935	420,900	420,900	420,900	420,900

**Nevada Legislative Counsel Bureau
Summary of Appropriations and Authorizations
2011-13 Legislature**

	2010-2011 Work Program	2011-2012 GOVERNOR RECOMMENDS	2011-2012 LEGISLATIVELY APPROVED	2012-2013 GOVERNOR RECOMMENDS	2012-2013 LEGISLATIVELY APPROVED
OFFICE OF MILITARY					
MILITARY	15,941,903	14,878,937	15,429,360	15,702,598	16,267,100
GENERAL FUND	2,714,916	2,052,388	2,052,385	2,465,411	2,466,085
FEDERAL FUND	13,216,569	12,826,549	13,376,975	13,237,187	13,801,015
INTER-AGENCY TRANSFER	10,418				
OTHER FUND					
REVERSIONS					
MILITARY CARLIN ARMORY		899,877		910,115	
GENERAL FUND		899,877		910,115	
MILITARY EMERG OPERATIONS CENTER	377,388	384,733	384,733	392,952	392,952
BALANCE FORWARD	31,422	38,758	38,758	46,977	46,977
INTER-AGENCY TRANSFER	345,966	345,975	345,975	345,975	345,975
MILITARY ADJUTANT GENERAL CONSTRUCTION FUND	41,320	41,820	41,820	41,947	41,947
BALANCE FORWARD	40,820	41,320	41,320	41,447	41,447
FEDERAL FUND					
OTHER FUND	500	500	500	500	500
MILITARY NATIONAL GUARD BENEFITS	55,100	76	67,438	76	73,618
GENERAL FUND	55,100	76	67,438	76	73,618
INTERIM FINANCE					
REVERSIONS					
MILITARY PATRIOT RELIEF FUND	603,801	344,168	352,615	2,000	190,184
BALANCE FORWARD	595,801	343,968	343,968	1,800	181,537
OTHER FUND	8,000	200	8,647	200	8,647
TOTAL OFFICE OF MILITARY	17,019,512	16,549,611	16,275,966	17,049,688	16,965,801
GENERAL FUND	2,770,016	2,952,341	2,119,823	3,375,602	2,539,703
BALANCE FORWARD	668,043	424,046	424,046	90,224	269,961
FEDERAL FUND	13,216,569	12,826,549	13,376,975	13,237,187	13,801,015
INTER-AGENCY TRANSFER	356,384	345,975	345,975	345,975	345,975
INTERIM FINANCE					
OTHER FUND	8,500	700	9,147	700	9,147
REVERSIONS					
VETERANS' SERVICES					
NCVA - COMMISSIONER FOR VETERANS' AFFAIRS	2,711,875	2,524,656	2,519,421	2,534,900	2,529,950
GENERAL FUND	1,954,242	1,586,116	1,581,224	1,510,474	1,505,181
FEDERAL FUND	731,394	938,540	938,197	1,024,426	1,024,769
OTHER FUND	26,239				
REVERSIONS					
NCVA - VETERANS' HOME ACCOUNT	16,150,032	16,330,979	16,322,002	17,536,041	17,374,076
GENERAL FUND	141,179				
BALANCE FORWARD				872,726	867,990
FEDERAL FUND	4,600,327	5,723,814	5,716,305	5,894,643	5,875,597
INTER-AGENCY TRANSFER	5,724,547	4,008,175	4,008,175	4,008,175	4,008,175
OTHER FUND	5,683,979	6,598,990	6,597,522	6,760,497	6,622,314
REVERSIONS					

**Nevada Legislative Counsel Bureau
Summary of Appropriations and Authorizations
2011-13 Legislature**

	2010-2011 Work Program	2011-2012 GOVERNOR RECOMMENDS	2011-2012 LEGISLATIVELY APPROVED	2012-2013 GOVERNOR RECOMMENDS	2012-2013 LEGISLATIVELY APPROVED
TOTAL VETERANS' SERVICES	18,861,907	18,855,635	18,841,423	20,070,941	19,904,026
GENERAL FUND	2,095,421	1,586,116	1,581,224	1,510,474	1,505,181
BALANCE FORWARD				872,726	867,990
FEDERAL FUND	5,331,721	6,662,354	6,654,502	6,919,069	6,900,366
INTER-AGENCY TRANSFER	5,724,547	4,008,175	4,008,175	4,008,175	4,008,175
OTHER FUND	5,710,218	6,598,990	6,597,522	6,760,497	6,622,314
REVERSIONS					
SPECIAL PURPOSE AGENCIES					
GENERAL FUND	4,865,437	4,538,457	4,065,233	4,886,076	4,044,884
BALANCE FORWARD	114,007,408	114,289,415	114,289,415	89,198,365	89,375,337
FEDERAL FUND	18,548,290	19,488,903	20,031,477	20,156,256	20,701,381
INTER-AGENCY TRANSFER	485,090,354	462,340,061	462,323,465	527,938,206	531,115,326
INTERIM FINANCE					
OTHER FUND	165,563,456	157,655,691	157,614,018	155,403,342	153,602,991
REVERSIONS					
TOTAL FOR SPECIAL PURPOSE AGENCIES	788,074,945	758,312,527	758,323,608	797,582,245	798,839,919
Less: INTER-AGENCY TRANSFER	485,090,354	462,340,061	462,323,465	527,938,206	531,115,326
NET SPECIAL PURPOSE AGENCIES	302,984,591	295,972,466	296,000,143	269,644,039	267,724,593