

# 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; the Office of Veterans' Services; and the Silver State Health Insurance Exchange. This function is supported in large part through interagency transfers. For the 2013-15 biennium, General Fund support for Special Purpose Agencies totaled \$10.5 million, which represents an increase of 28.9 percent from the \$8.1 million approved for the 2011-13 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 \$10.5 million in FY 2014 and \$10.8 million in FY 2015 was approved by the 2013 Legislature to support its operations.

The 2013 Legislature approved reductions to the PERS budget to incorporate the six days per year furlough in each year of the 2013-15 biennium that was approved for all state employees, the suspension of merit pay salary increases in FY 2014 and the suspension of longevity payments over the 2013-15 biennium. Non-classified positions within PERS are compensated on a ten-step salary schedule similar to classified positions. The Legislature approved the request to include a tenth step in the salary schedule for non-classified positions in FY 2015 consistent with the restoration of merit pay generally. Finally, the Legislature approved three new positions to meet additional demands on the System as a result of changes to the retirement rules enacted by the 2009 Legislature. The new positions include an Auditor, Retirement Examiner and a Retirement Technician.

The employer and employee are each responsible for one-half of any increase or decrease in the retirement contribution rate. The actuary for the Public Employees' Retirement System determined that retirement contribution rates for regular members in the Employer-Paid Plan should increase 2.0 percent. Therefore, for regular members in the Employer-Paid Plan, since the contribution rate is increasing by 2.0 percent, the state will incur an additional fringe benefit cost of 1.0 percent of payroll, and the employees will incur an additional 1.0 percent decrease in compensation to their pay for their additional cost. By comparison, for regular members in the Employee/Employer Plan, the state will be responsible for an additional cost of 1.0 percent of payroll, with the employees taking a reduction in gross salary of 1.0 percent.

For police/fire members, the actuary recommended that contribution rates increase by 0.75 percent under the Employer Pay Plan and by 1.0 percent for members under the Employee-Employer Pay Plan, effective July 1, 2013. For police/fire members in the Employer-Paid Plan, since the contribution rate is increasing by 0.75 percent, the state will incur an additional fringe benefit cost of 0.375 percent of payroll, and the employees will incur an additional 0.375 percent decrease in compensation to pay for the paid additional cost. By comparison, for police/fire members in the Employee-Employer Plan, the state will be responsible for an additional cost of 0.50 percent of payroll, with the employees taking a reduction in gross salary of 0.50 percent.

### **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, non-Medicare retirees and dependents. The insurance coverage provided includes health, prescription, dental, vision, life, accidental death and dismemberment, travel accident and long-term disability. Long-term disability and life insurance benefits are fully insured by outside carriers. Other optional insurance coverage is available for participants who elect to purchase additional coverage. The largest portion of the program is health insurance and the majority of this health coverage is self-insured. Participants can elect to be covered by a health maintenance organization (HMO) rather than the self-funded plan.

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 staff of PEBP is comprised of the Executive Officer and six other unclassified positions, plus 25 classified employees.

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

Despite the changes to the Governor's recommended budget precipitated by lower plan utilization and claims costs, which are discussed below, there were no fundamental changes to the plan design for the 2013-15 biennium. The plan choices continue to be either: (1) a High Deductible Health Plan (HDHP) with a \$1,900 individual/\$3,800 family deductible; or (2) a Health Maintenance Organization. Out of pocket maximums for the HDHP for FY 2014 are \$3,900/Individual and \$7,800/Family (excludes the Individual Family Member out of pocket maximum policy). Each active employee and retiree who

qualifies will receive a contribution to their Health Savings Account (HSA) or Health Reimbursement Arrangement (HRA) to be used for qualified medical expenses. The base contribution is \$700 per primary insured, with \$200 contributed for each dependent, up to a maximum of three dependents. Coinsurance for FY 2014 will continue at 75 percent of claim costs, after the deductible is met.

The 2013 Legislature did, however, de-fund PEBP's wellness program beginning in FY 2015. The wellness program was instituted in FY 2011 and had not seen the actual participation that was projected when the program began. The agency had planned to rebrand the wellness program (NVision Health and Wellness as opposed to the previous Live Well, Be Well) and revise the prerequisites for receiving a premium discount, focusing more on biometric screening and progressively implementing financial consequences for non-participation over a four-year period.

Medicare-eligible retirees will continue to participate in the individual Medicare market exchange. Being in the individual Medicare insurance market allows those retirees to choose a plan from choices offered by several different companies. The PEBP will continue to provide a scaled contribution based on years of service credit for the majority of Medicare retirees (i.e., those who retired on or after January 1, 1994). Medicare retirees who retired before January 1, 1994, are entitled to the base contribution, as specified in Senate Bill 518 (the PEBP rates bill).

For the 2013-15 biennium, the Legislature approved operating expenditures (i.e., not including reserve balances except the Health Reimbursement Arrangement reserve) in the amount of \$371.9 million for FY 2014 and \$390.6 million for FY 2015, for a total of \$762.5 million. This total is a 5.5 percent decrease from the legislatively approved amount for the 2011-13 biennium (\$806.9 million). However, the legislatively approved operating expenses for PEBP for the 2013-15 biennium are 24.9 percent greater than the 2011-13 actual operating expenses of \$610.4 million.

The 5.5 percent decrease in approved operating expenditures is largely due to lower than expected claims experience in both the self-insured group (the High Deductible Health Plan) as well as the Health Maintenance Organization (HMO). The Governor recommended the following inflationary adjustments for medical, dental, and prescription medication trend for the 2013-15 biennium:

#### FY 2014

- High Deductible Health Plan Medical (Active Employees, Non-Medicare Retirees): 9.0 percent
- Prescription: 9.0 percent
- Dental: 4.5 percent
- HMO: 8.0 percent

#### FY 2015

- Medical (Active Employees, Non-Medicare Retirees): 8.75 percent
- Prescription: 8.75 percent
- Dental: 4.5 percent
- HMO: 12.5 percent

However, during the legislative session the PEBP's actuary revised the FY 2014 trend based on actual claims experience in FY 2013. Medical trend decreased by 8.6 percent, while prescription medication decreased by 38.1 percent. Dental trend decreased by 6.1 percent. Only HMO inflation increased over the previous year by 7.0 percent.

As a result of the significant decrease in trend, the Governor submitted several budget amendments to: (1) reduce the need for state contributions made toward PEBP coverage for employees and retirees, as well as the need for premium income from participants themselves; and (2) utilize projected excess reserves from FY 2013 to fund certain expenditures in PEBP's budget for FY 2014 and FY 2015. The amendment to PEBP's operating budget contained a net reduction of \$14.1 million in FY 2014 and \$5.2 million in FY 2015. The companion budget amendments adjusted the Retired Employee Group Insurance (REGI) budget and the Active Employees' Group Insurance (AEGIS) budgets. The Legislature accepted the amendments in concept, since it agreed with the Governor that the subsidy revenue should be decreased and the reserve should be spent down.

As a result, revenue and expenditure authority was legislatively approved to account for the following changes.

1. The inflationary adjustments in the budget were approved to accord with the PEBP Board's approval of the revised trend projections, as shown below:

<b>Trend Adjustments</b>	<b>FY 2014</b>	<b>FY 2015</b>
<b>High Deductible Health Plan</b>	-8.6%	8.0%
<b>HMO</b>	7.0%	9.5%
<b>Prescription Drugs</b>	-38.1%	8.0%
<b>Dental</b>	-6.1%	3.5%

2. The subsidy percentage of the total monthly premium was maintained at or above the same level for FY 2014 as it had been for FY 2013, as shown in the table below. The increase in subsidy percentage for the HMO participants was approved because the PEBP Board voted to keep the participant contribution flat for HMO participants even though the trend had increased. Therefore, the state's contribution toward the total HMO premium increased, while the participant's contribution remained the same as it had been in FY 2013. Subsidy dollars, rather than excess reserve dollars, were used to fund the state's additional contribution, since HMO participants do not contribute to the reserves.

<b>% Subsidy of Total Premium</b>	<b>FY 2014</b>			<b>FY 2014</b>		
	<b>FY 2013 HDHP</b>	<b>Gov Rec HDHP</b>	<b>Leg Appvd HDHP</b>	<b>FY 2013 HMO</b>	<b>Gov Rec HMO</b>	<b>Leg Appvd HMO</b>
Active Primary	93%	89%	<b>93%</b>	78%	74%	<b>79.9%</b>
Active Dependent	73%	69%	<b>73%</b>	58%	54%	<b>61.4%</b>
Non-Medicare Retiree Primary	64%	59%	<b>64%</b>	49%	44%	<b>53.2%</b>
Non-Medicare Retiree Dependent	44%	39%	<b>44%</b>	29%	24%	<b>35.9%</b>

3. The Legislature approved an inflationary adjustment for Medicare retirees that added \$1 per month per year of service credit to the \$10 per month per year of service credit that was approved by the 2011 Legislature. In addition, the 2013 Legislature approved the Governor's recommendation to provide a one-time contribution to Medicare retirees' Health Reimbursement Arrangements (HRAs) of \$2 per month per year of service credit for both years of the 2013-15 biennium. These enhancements were codified in Senate Bill 518.
4. Adjustments to the excess reserves were approved in order to provide one-time contributions to active and retired participants' Health Savings Accounts and Health Reimbursement Arrangements. The base contribution recommended in the budget was \$700 per year per primary participant, with \$200 per dependent provided, up to a maximum of three dependents. The amendments recommended, and the Legislature approved, providing \$697 additional for each state primary insured, and \$215 per dependent, to a maximum of three. Non-state participants were approved for an additional contribution of \$400 per primary insured and \$100 per dependent.
5. The Legislature reduced expenditure authority in the base budget related to the wellness program, and instructed the PEBP Board to eliminate PEBP's wellness program beginning in FY 2015. The Legislature believed that the funding might better be used for directly supporting participants' out of pocket costs, but ultimately left the use of the excess reserves to the PEBP Board's discretion. Approximately \$9.25 million in excess reserves represents unspent premium incentives from eliminating the wellness program in FY 2015. Elimination of the wellness program was not among the Governor's recommendations.

The net effect of these five decisions was to decrease the biennial need for participant premiums by \$12.1 million from The Executive Budget's original recommendations, and to decrease the biennial need for state subsidy dollars by \$24.4 million. In addition, the excess reserves approved for the PEBP operating budget increased by \$34.6 million from The Executive Budget. Whereas the Governor's recommended budget was built on the assumption of spending down excess reserves by the end of the 2013-15 biennium, the legislatively approved budget shows that \$15.1 million in excess reserves will remain at the end of the biennium.

### **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 FY 2014 is intended to cover approximately 57 percent of the total premium for non-Medicare retiree coverage tiers, on a composite basis. For FY 2015, the composite subsidy for non-Medicare retirees is budgeted to be approximately 56 percent.

*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 table below displays the base subsidies (i.e., based upon 15 years of service) and the percentage changes since FY 2007.

FY	FY	FY	FY	FY	FY	FY	Leg Appvd	Leg Appvd
2007	2008	2009	2010	2011	2012**	2013	FY 2014	FY 2015
336.97	365.34	410.48	317.30	344.30	418.41	472.64	<b>452.26</b>	<b>462.20</b>
	8.42%	12.36%	-22.70%	8.51%	21.52%	12.96%	-4.31%	2.20%

\*\*first year of non-Medicare retiree subsidy only; Medicare retirees moved to individual Medicare market

The 2013-15 base subsidies for non-Medicare retirees were approved pursuant to Senate Bill 518. In addition, the base Health Reimbursement Arrangement (HRA) contribution of \$11 per month per year of service for Medicare retirees was included in Senate Bill 518. As discussed in the previous section, the Legislature approved the Governor's recommendation to provide an additional one-time contribution of \$2 per month per year of service credit to Medicare retirees in both FY 2014 and FY 2015. Therefore, the base contribution for the 2013-15 biennium is \$13 per month per year of service. The extra \$2 per month per year of service is paid for with excess reserve funds.

Finally, in order to achieve the legislatively approved budget for the 2013-15 biennium, the assessment on gross salaries to fund the REGI account would be as follows: 2.134 percent for FY 2014 and 2.70 percent for FY 2015. Pursuant to NRS 287.046, the assessment is set by the Department of Administration.

### **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 Executive Branch agency, the Judicial Branch, and the Legislative Counsel Bureau. The table below identifies state contribution rates and the percentage change since FY 2007. The FY 2014 and FY 2015 state contribution per employee per month is codified in Senate Bill 518.

FY	FY	FY	FY	FY	FY	FY	Leg Appvd	Leg Appvd
2007	2008	2009	2010	2011	2012	2013	FY 2014	FY 2015
500.20	557.30	626.16	626.52	680.84	644.81	733.64	<b>688.37</b>	<b>695.35</b>
	11.42%	12.36%	0.06%	8.67%	-5.29%	13.78%	<b>-6.17%</b>	<b>1.01%</b>



The FY 2014 funding will provide 82.8 percent of the cost of the insurance for the active employees and their dependents, on a composite basis. For FY 2015, the composite subsidy is budgeted to be approximately 82 percent. In comparison, the actual composite subsidy for active employees in FY 2013 was 81.8 percent. The composite subsidy calculation accounts for the active participants in the both the High Deductible Health Plan as well as the Health Maintenance Organization.

## **OFFICE OF THE MILITARY**

The Office of the Military (Office) is responsible for the supervision of the military affairs of the state, which includes both state and federal roles. The primary state mission of the Office is to enlist, organize, arm, equip, and train the state's militia and National Guard units and to protect the lives and property of the public in times of emergency, disorder and disaster. The primary federal mission is to provide combat-ready reserve forces for the United States Armed Forces to respond to a federal mobilization as directed by the President or Congress. 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 sources and State General Fund appropriations.

For the 2013-15 biennium, the Legislature approved General Fund appropriations for all Military budgets totaling approximately \$6.8 million compared to \$4.7 million for the 2011-13 biennium, an increase of \$2.1 million. Approximately \$1.7 million of the increase in General Fund support is to fund the operations of the Carlin Armory/Readiness Center previously operated by the Nevada System for Higher Education (NSHE) as a Fire Science Academy. The transfer of this facility from NSHE to the Office was completed July 1, 2012. Additionally, the Legislature authorized the Office to receive federal funds in the amount of approximately \$26.2 million over the 2013-15 biennium.

The Legislature approved General Funds in the amount of \$137,410 over the 2013-15 biennium for a new Management Analyst position as recommended by the Governor. The new position will be assigned to the fiscal unit of the Office to address workload increases associated with the growth of the agency and the number of facilities it maintains. Additionally, the Legislature eliminated from the Office's base budget six positions no longer supported by federal funds, and which have been vacant for one and one-half years to almost eight years.

The Legislature approved the Governor's recommendation for \$274,544, which includes General Funds of \$90,215 over the 2013-15 biennium for minor maintenance and refurbishment projects at various military facilities. The minor projects include expanded office space at the Jacobsen Center; stucco maintenance at the Clark County Armory; overhead door replacement at the Henderson Armory; window replacement at the recruitment center in Reno; and circulation fans at the Clark County Support Maintenance Shop. The funding approved is in addition to the Office's annualized

maintenance budget which is used for maintaining facilities under their jurisdiction located throughout the state.

As part of the Capital Improvement Program (CIP) for the 2013-15 biennium, the Legislature approved eight projects for the Office of the Military totaling approximately \$4.45 million in both state funds (approximately \$2.62 million) and federal funds (approximately \$1.83 million). The projects include the following: installation of air conditioning in the server room at the Las Vegas Readiness Center; boiler plant improvements at the Washoe County Armory; asbestos abatement and restoration, air conditioning and electrical power upgrades at the Henderson Armory; new metal doors at the Stead Training Facility; planning costs for a maintenance shop at the Washoe County Armory; and, sidewalk replacement and a restroom at the Plumb Lane Armory. Additionally, the CIP program includes replacing the roof at the Floyd Edsell Training Center as part of the statewide roof replacement program.

#### **CARLIN ARMORY/READINESS CENTER**

The Legislature approved with minor adjustments the Governor's recommendation for funding of approximately \$184,000 (\$149,599 in General Funds) over the 2013-15 biennium to improve information technology for the Carlin complex and to enhance communication capabilities. The funding will provide for a conferencing and telephone system, a paging system, a server, projection equipment for the various training rooms and wireless communication equipment to provide wireless connectivity between the multiple buildings on the complex.

#### **MILITARY PATRIOT RELIEF FUND**

The Legislature approved the Governor's recommendation to continue funding the reimbursement of textbooks, group life insurance premiums and financial hardship entitlements for servicemen in the amount of approximately \$114,500 for each fiscal year of the 2013-15 biennium. Based on current utilization patterns, the original General Fund appropriations approved by the 2005 Legislature and subsequent General Fund appropriations approved by the 2007 Legislature for the Patriot Relief Fund will be depleted at the end of FY 2015. In light of this, the Legislature approved a \$100 General Fund appropriation in each fiscal year of the 2013-15 biennium which allows the Office the opportunity to request access to the Interim Finance Committee's Contingency Account if expenditures for benefits exceed the available funding approved for the biennium.

#### **OFFICE OF VETERANS' SERVICES**

The Office of Veterans' Services (Office) consists of the Commissioner for Veterans' Affairs Office and the Nevada State Veterans' Home. The Commissioner's Office is responsible for assisting veterans and their families in obtaining services, compensation, and government benefits, as well as supervising the operation and maintenance of the State Veterans' Memorial Cemeteries located in Boulder City and

Fernley. The Office also oversees the operation of the 180-bed Nevada State Veterans' Home in Boulder City. The nine-member Veterans' Services Commission advises the Executive Director and the Deputy Executive Director of the Office and makes recommendations to the Office, the Governor, and the Legislature regarding aid and benefits to veterans.

For the 2013-15 biennium, the Legislature approved total funding of \$6.36 million, or a 25.9 percent increase from the \$5.05 million approved for the 2011-13 biennium. Total General Fund support approved for the 2013-15 biennium of \$3.53 million represents a 14.4 percent increase over the \$3.09 million approved for the 2011-13 biennium.

The Legislature approved the Governor's recommendation, as amended, to add two Veterans' Services Representative positions to assist veterans, service members, and their families in accessing veterans' benefits. Total approved funding for these positions was \$220,190 of which \$116,034 was General Fund appropriations. Additionally, the Legislature approved an Education and Information Officer position and an Administrative Assistant position to assist the Office in meeting its statutorily assigned duties, including coordinating activities of veterans' organizations, serving as a clearinghouse to disseminate information regarding veterans' benefits, and cooperating with county coordinators of veterans' services. Total approved funding for these positions was \$285,131 of which \$277,550 was General Fund appropriations. Lastly, the Legislature approved the Governor's recommendation to establish call-back pay and holiday pay in the base budget for staff assigned to the veterans' cemeteries in Boulder City and Fernley, totaling \$6,308 (\$3,289 in General Funds) for the 2013-15 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 to veterans, their spouses and Gold Star residents (parents of a child that died while in military service). Total funding approved by the Legislature for the 2013-15 biennium is \$38.2 million, or an increase of 13.4 percent over the \$33.7 million approved for the 2011-13 biennium.

### **Silver State Health Insurance Exchange**

The Silver State Health Insurance Exchange (SSHIX) was established pursuant to Senate Bill 440 (2011 Legislative Session) to create and administer a state-based health insurance exchange, facilitate the purchase and sale of qualified health plans, and provide for the establishment of a program to help certain small employers in Nevada facilitate the enrollment of employees in qualified health plans pursuant to the federal Patient Protection and Affordable Care Act (ACA) and the federal Health Care and Education Reconciliation Act of 2010. The Exchange is required to be operational by October 1, 2013, in order to facilitate open enrollment for health care coverage, which will become effective on January 1, 2014. The Exchange is governed by a Board of Directors, consisting of seven voting members and the directors of the Department of

Health and Human Services, the Department of Business and Industry, and the Department of Administration. The Board appoints an Executive Director of the Exchange, who in turn may employ such persons as are necessary and as funding allows. The Exchange is funded through federal funds, assessments, and interagency transfers.

The 2013 Legislature approved the Governor's recommendation to establish fee revenue totaling \$3.55 million in FY 2014 and \$10.95 million in FY 2015 to build reserves and fund personnel, operating, and maintenance costs for the SSHIX beginning on January 1, 2015, when federal funding for state based health insurance exchanges will end. The fee revenue includes a per member per month (PMPM) assessment paid by insurance carriers, based on the number of individuals enrolled in the Exchange.

The 2013 Legislature approved the Governor's recommendation to add four new positions at a total cost of \$467,140 over the 2013-15 biennium, which included the following:

- One Benefits Manager to develop and implement health care policies for the Exchange; determine health care utilization, health status indicators, community health profiles, and health resources; and develop and maintain various resource and statistical databases;
- One Quality Assurance Officer to audit the quality, rating and management of Qualified Health Plans (QHP) offered on the Exchange; develop and implement a comprehensive quality assurance program for each QHP; and evaluate the quality and appropriateness of consumer care and services;
- One Training Specialist to manage and coordinate training activities for the Exchange; develop course curriculum; deliver and evaluate training courses; and monitor training provided by vendors; and
- One Administrative Assistant to provide clerical support to the Hearings and Appeals Officer.

**Nevada Legislative Counsel Bureau  
Summary of Appropriations and Authorizations  
2013-15 Legislature**

	2012-2013 Work Program	2013-2014 GOVERNOR RECOMMENDS	2013-2014 LEGISLATIVELY APPROVED	2014-2015 GOVERNOR RECOMMENDS	2014-2015 LEGISLATIVELY APPROVED
<b>SPECIAL PURPOSE AGENCIES</b>					
<b>PUBLIC EMPLOYEES' RETIREMENT SYSTEM</b>					
<b>PERS - PUBLIC EMPLOYEES' RETIREMENT SYSTEM</b>	10,548,997	10,318,020	10,453,209	10,818,636	10,753,462
GENERAL FUND			131,467		
BALANCE FORWARD	200,000	200,000	200,000	200,000	200,000
OTHER FUND	10,348,997	10,118,020	10,121,742	10,618,636	10,553,462
<b>TOTAL PUBLIC EMPLOYEES' RETIREMENT SYSTEM</b>	10,548,997	10,318,020	10,453,209	10,818,636	10,753,462
GENERAL FUND			131,467		
BALANCE FORWARD	200,000	200,000	200,000	200,000	200,000
OTHER FUND	10,348,997	10,118,020	10,121,742	10,618,636	10,553,462
<b>PUBLIC EMPLOYEES' BENEFITS PROGRAM</b>					
<b>PEBP - PUBLIC EMPLOYEES' BENEFITS PROGRAM</b>	528,353,175	460,582,074	470,647,085	478,941,733	479,955,186
BALANCE FORWARD	128,851,573	108,355,466	134,494,942	93,054,277	117,286,892
INTERAGENCY TRANSFER	263,461,206	242,749,414	237,837,524	271,115,770	249,700,164
OTHER FUND	136,040,396	109,477,194	98,314,619	114,771,686	112,968,130
<b>PEBP - RETIRED EMPLOYEE GROUP INSURANCE</b>	37,521,582	36,410,087	37,666,376	40,673,550	39,373,704
BALANCE FORWARD	360,348		2,672,020		3,212
INTERAGENCY TRANSFER	37,099,997	36,406,875	34,991,144	40,670,338	39,367,280
OTHER FUND	61,237	3,212	3,212	3,212	3,212
<b>PEBP - ACTIVE EMPLOYEES GROUP INSURANCE</b>	231,014,616	205,839,326	213,686,224	229,942,219	209,856,612
BALANCE FORWARD	4,714,643		19,798,527		14,011,864
INTERAGENCY TRANSFER	226,199,973	205,827,462	193,875,833	229,930,355	195,832,884
OTHER FUND	100,000	11,864	11,864	11,864	11,864
<b>TOTAL PUBLIC EMPLOYEES' BENEFITS PROGRAM</b>	796,889,373	702,831,487	721,999,685	749,557,502	729,185,502
BALANCE FORWARD	133,926,564	108,355,466	156,965,489	93,054,277	131,301,968
INTERAGENCY TRANSFER	526,761,176	484,983,751	466,704,501	541,716,463	484,900,328
OTHER FUND	136,201,633	109,492,270	98,329,695	114,786,762	112,983,206
<b>DEFERRED COMPENSATION</b>					
<b>DEFERRED COMPENSATION COMMITTEE</b>	482,135	363,757	344,899	374,612	378,414
BALANCE FORWARD	61,235	52,670	52,670	1,525	1,560
OTHER FUND	420,900	311,087	292,229	373,087	376,854
<b>TOTAL DEFERRED COMPENSATION</b>	482,135	363,757	344,899	374,612	378,414
BALANCE FORWARD	61,235	52,670	52,670	1,525	1,560
OTHER FUND	420,900	311,087	292,229	373,087	376,854

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2013-15 Legislature**

	2012-2013 Work Program	2013-2014 GOVERNOR RECOMMENDS	2013-2014 LEGISLATIVELY APPROVED	2014-2015 GOVERNOR RECOMMENDS	2014-2015 LEGISLATIVELY APPROVED
<b>OFFICE OF MILITARY</b>					
<b>MILITARY</b>	18,170,527	15,612,515	15,285,221	16,058,612	15,486,132
GENERAL FUND	2,466,085	2,462,947	2,461,549	2,579,786	2,545,529
BALANCE FORWARD	33,492				
FEDERAL FUND	15,584,800	13,149,568	12,823,672	13,478,826	12,940,603
INTERAGENCY TRANSFER	48,500				
INTERIM FINANCE	1,273				
OTHER FUND	36,377				
REVERSIONS					
<b>MILITARY CARLIN ARMORY</b>	1,007,988	1,072,827	1,073,348	1,017,460	1,009,337
GENERAL FUND		859,054	861,170	814,825	808,314
FEDERAL FUND	118,035	213,773	212,178	202,635	201,023
INTERAGENCY TRANSFER	889,953				
<b>MILITARY EMERG OPERATIONS CENTER</b>	436,038	443,596	443,596	397,089	396,888
BALANCE FORWARD	90,063	97,621	97,621	51,114	50,913
INTERAGENCY TRANSFER	345,975	345,975	345,975	345,975	345,975
<b>MILITARY ADJUTANT GENERAL'S SPECIAL FACILITY ACCT</b>	3,754	4,226	4,226	3,823	3,823
BALANCE FORWARD	2,909	3,381	3,381	2,978	2,978
OTHER FUND	845	845	845	845	845
<b>MILITARY NATIONAL GUARD BENEFITS</b>	73,618	59,100	59,100	59,100	59,100
GENERAL FUND	73,618	59,100	59,100	59,100	59,100
REVERSIONS					
<b>MILITARY PATRIOT RELIEF FUND</b>	365,932	228,789	228,789	114,453	114,453
GENERAL FUND		100	100	100	100
BALANCE FORWARD	364,892	228,155	228,155	114,114	114,114
OTHER FUND	1,040	534	534	239	239
<b>TOTAL OFFICE OF MILITARY</b>	20,057,857	17,421,053	17,094,280	17,650,537	17,069,733
GENERAL FUND	2,539,703	3,381,201	3,381,919	3,453,811	3,413,043
BALANCE FORWARD	491,356	329,157	329,157	168,206	168,005
FEDERAL FUND	15,702,835	13,363,341	13,035,850	13,681,461	13,141,626
INTERAGENCY TRANSFER	1,284,428	345,975	345,975	345,975	345,975
INTERIM FINANCE	1,273				
OTHER FUND	38,262	1,379	1,379	1,084	1,084
REVERSIONS					
<b>VETERANS SERVICES</b>					
<b>NCVA - COMMISSIONER FOR VETERANS' AFFAIRS</b>	2,612,980	3,036,888	3,123,304	3,168,153	3,235,601
GENERAL FUND	1,505,181	1,619,869	1,712,395	1,722,879	1,818,448
FEDERAL FUND	1,024,769	1,416,350	1,410,240	1,444,605	1,416,484
INTERAGENCY TRANSFER		669	669	669	669
INTERIM FINANCE	83,030				
REVERSIONS					

**Nevada Legislative Counsel Bureau  
Summary of Appropriations and Authorizations  
2013-15 Legislature**

	2012-2013 Work Program	2013-2014 GOVERNOR RECOMMENDS	2013-2014 LEGISLATIVELY APPROVED	2014-2015 GOVERNOR RECOMMENDS	2014-2015 LEGISLATIVELY APPROVED
<b>NCVA - VETERANS' HOME ACCOUNT</b>	17,503,001	18,960,166	18,776,615	19,600,043	19,429,243
BALANCE FORWARD	996,915	1,896,525	1,712,974	2,536,402	2,365,602
FEDERAL FUND	5,875,597	6,550,359	6,550,359	6,550,359	6,550,359
INTERAGENCY TRANSFER	4,008,175	5,176,874	5,176,874	5,176,874	5,176,874
OTHER FUND	6,622,314	5,336,408	5,336,408	5,336,408	5,336,408
<b>TOTAL VETERANS SERVICES</b>	20,115,981	21,997,054	21,899,919	22,768,196	22,664,844
GENERAL FUND	1,505,181	1,619,869	1,712,395	1,722,879	1,818,448
BALANCE FORWARD	996,915	1,896,525	1,712,974	2,536,402	2,365,602
FEDERAL FUND	6,900,366	7,966,709	7,960,599	7,994,964	7,966,843
INTERAGENCY TRANSFER	4,008,175	5,177,543	5,177,543	5,177,543	5,177,543
INTERIM FINANCE	83,030				
OTHER FUND	6,622,314	5,336,408	5,336,408	5,336,408	5,336,408
REVERSIONS					
<b>SILVER STATE HEALTH INSURANCE EXCHANGE</b>					
<b>SILVER STATE HEALTH INSURANCE EXCHANGE ADMIN</b>	72,099,580	36,590,055	39,555,132	24,318,619	28,064,418
BALANCE FORWARD		32,362,200	32,362,200	12,972,496	16,103,694
FEDERAL FUND	72,099,580	175,268	3,140,092		417,517
INTERAGENCY TRANSFER		501,162	501,017	573,165	572,902
OTHER FUND		3,551,425	3,551,823	10,772,958	10,970,305
<b>TOTAL SILVER STATE HEALTH INSURANCE EXCHANGE</b>	72,099,580	36,590,055	39,555,132	24,318,619	28,064,418
BALANCE FORWARD		32,362,200	32,362,200	12,972,496	16,103,694
FEDERAL FUND	72,099,580	175,268	3,140,092		417,517
INTERAGENCY TRANSFER		501,162	501,017	573,165	572,902
OTHER FUND		3,551,425	3,551,823	10,772,958	10,970,305
<b>SPECIAL PURPOSE AGENCIES</b>					
GENERAL FUND	4,044,884	5,001,070	5,225,781	5,176,690	5,231,491
BALANCE FORWARD	135,676,070	143,196,018	191,622,490	108,932,906	150,140,829
FEDERAL FUND	94,702,781	21,505,318	24,136,541	21,676,425	21,525,986
INTERAGENCY TRANSFER	532,053,779	491,008,431	472,729,036	547,813,146	490,996,748
INTERIM FINANCE	84,303				
OTHER FUND	153,632,106	128,810,589	117,633,276	141,888,935	140,221,319
REVERSIONS					
<b>TOTAL FOR SPECIAL PURPOSE AGENCIES</b>	920,193,923	789,521,426	811,347,124	825,488,102	808,116,373
Less: INTER-AGENCY TRANSFER	532,053,779	491,008,431	472,729,036	547,813,146	490,996,748
<b>NET SPECIAL PURPOSE AGENCIES</b>	388,140,144	298,512,995	338,618,088	277,674,956	317,119,625