

## **SPECIAL PURPOSE AGENCIES**

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

The Governor has recommended General Fund support for special purpose agencies totaling \$5 million in FY 2014, an increase of 23.6 percent compared to FY 2013, and \$5.2 million in FY 2015, which represents an increase of 3.5 percent over amounts recommended in FY 2014. Amounts recommended from all funding sources total \$299 million in FY 2014, which is an 11.5 percent increase from FY 2013, and \$277.7 million in FY 2015, which represents a decrease of 7.0 percent from FY 2014, after interagency transfers are deducted.

## **PUBLIC EMPLOYEES' RETIREMENT SYSTEM**

The Public Employees' Retirement System (PERS) provides retirement, disability and death benefits to long-term employees. PERS includes employees of Nevada counties, cities, school districts, state government, and miscellaneous public employers. The retirement system's budget is not subject to the Budget Act or to review by the Budget Division, but is included in The Executive Budget for review by the Legislature. The requested level of funding is provided through an administrative assessment charged to each member and benefit recipient. PERS is requesting a total of \$10.3 million in FY 2014 and \$10.8 million in FY 2015 to support its operations.

PERS actuary has determined that retirement contribution rates for regular members in the Employer Pay Plan should be increased by 2.00 percent, from 23.75 percent to 25.75 percent, effective July 1, 2013. For regular members in the Employee/Employer Pay Plan, contribution rates need to be increased by 1.00 percent, from 12.25 percent to 13.25 percent for both the employer and the employee. For all police/fire members under the Employer Pay Plan, contribution rates are increased by 0.75 percent, from 39.75 percent to 40.50 percent. For police/fire members under the Employee/Employer Pay Plan, the actuary recommends a 0.5 percent increase in contribution rates, from 20.25 percent to 20.75 percent for both the employer and the employee. Since the employer and employee are each responsible for one-half of any increase or decrease in the retirement contribution rate, The Executive Budget increases the contribution rate for regular members in the Employer Pay Plan by 1.00 percent, with the remaining cost related to the increased retirement contribution being financed by a decrease of 1.00 percent in employee compensation, effective July 1, 2013. Financing the costs for increased retirement contributions for police/fire members under the Employer Pay Plan is recommended in a similar fashion, with the contribution rate increasing by one-half of the necessary increase and employee compensation being reduced to finance the remaining 50 percent of the increased cost, effective July 1, 2013.

## **PUBLIC EMPLOYEES' BENEFITS PROGRAM**

The Public Employees' Benefits Program (PEBP) provides various insurance coverages for state employees, retirees who are ineligible for Medicare, and their dependents, if the participant chooses to cover his/her dependents. Retirees who are eligible for Medicare receive a contribution they may use to purchase health coverage through an Individual Medicare Market Exchange (IMME). In addition, any non-state public agency can join the program to provide coverage for its employees, retirees and dependents. The insurance coverage includes health, life, accidental death and dismemberment, travel accident and long-term disability. Other voluntary optional insurance coverages are available for those participants who elect to purchase additional coverage. Accidental death and dismemberment, travel accident, long-term disability, and life insurance benefits are fully insured by outside carriers.

The largest portion of the program is health insurance, which includes medical, dental, and prescription coverage. The majority of this health coverage is self-insured via a High Deductible Health Plan (HDHP). The program also allows participants to elect to be covered by a health maintenance organization (HMO) rather than the self-funded plan.

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

The Executive Budget for the 2013-15 biennium recommends expenditures (out of the main PEBP operating budget and not including any of the reserves except the Health Reimbursement Arrangement Reserve) in the amounts of \$381.3 million for FY 2014 and \$405.2 million for FY 2015, for a biennial total of \$786.5 million, which is a 2.5 percent decrease compared with the legislatively approved amount for the 2011-13 biennium of \$806.9 million.

### **No Major Plan Design Changes**

The Governor has not recommended any significant plan design changes to the health insurance coverage for the 2013-15 biennium. The plan choices would continue to be either: (1) a High Deductible Health Plan with a deductible of \$1,900/Individual and \$3,800/Family; or (2) a Health Maintenance Organization. Out-of-pocket maximums for the HDHP for Plan Year 2014 are expected to continue at the Plan Year 2013 levels (\$3,800/Individual and \$7,800/Family for in-network services).

The PEBP plan design will continue to provide a Health Savings Account (HSA) to employees or a Health Reimbursement Arrangement (HRA) to retirees who are on the HDHP. The HSA/HRA contribution is expected to continue to be \$700 per individual participant per year, with dependents receiving a \$200 contribution per dependent, up to a maximum of three. Coinsurance is recommended to continue at 75 percent once the deductible is met.

At its March 29, 2012, meeting, the PEBP Board voted to subsidize domestic partners as spouses are subsidized, beginning in Plan Year 2013. This is an ongoing policy change approved by the PEBP Board and is intended to be part of the plan design for the upcoming biennium. Prior to that decision, domestic partners were permitted to join PEBP, but were unsubsidized. However, spouses and domestic partners who are eligible for other employer-based health coverage are not permitted to join PEBP as recommended by the Governor and approved by the 2011 Legislature, and is intended to be an ongoing part of the plan design.

Medicare-eligible retirees are recommended to continue on the IMME. Medicare retirees would receive a \$13 per month per year of service (YOS) contribution in FY 2014 and \$11 per month per YOS in FY 2015. The larger amount in FY 2014 is due to the Governor’s recommendation to provide a one-time additional contribution of \$2 per month per YOS in order to help reduce the excess cash reserve by \$3.9 million. The addition of \$1 per month per YOS recommended in both years of the upcoming biennium is designed to account for inflation in Medicare insurance products. According to PEBP’s actuary, the cost of Medicare Advantage plans and prescription drug plans are projected to increase 10-20 percent, and Medicare Supplement plans (i.e., Medi-Gap plans) are projected to increase 5-8 percent. The agency has submitted a bill draft request to include this inflationary increase in the “rates bill” that is approved each legislative session.

Subsidization of Plan Premiums

The percentage recommended for the state’s contribution toward the total monthly plan premium is shown in the table below. It should be noted that the PEBP Board sets the subsidy percentage before the beginning of each plan year, so the recommended percentages shown below are for Plan Year 2014 only.

	PY 2013 Subsidy HDHP	PY 2014 Gov Rec HDHP	PY 2013 Subsidy HMO	PY 2014 Gov Rec HMO
Active Primary	93%	89%	78%	74%
Active Dependent	73%	69%	58%	54%
Non-Medicare Retiree Primary	64%	59%	49%	44%
Non-Medicare Retiree Dependent	44%	39%	29%	24%

Inflation Adjustments for Active Employees and Non-Medicare Retirees

Medical trend (as recommended by PEBP’s actuary) is included in The Executive Budget in the amount of \$80 million in FY 2014 and \$110.7 million in FY 2015. It should be noted that “trend” includes both inflation as well as projected utilization and is predicated on the following percentages:

FY 2014

- Medical (Employees, Non-Medicare Retirees): 9.0 percent
- Prescription: 9.0 percent
- Dental: 4.5 percent

FY 2015

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

The Executive Budget also includes an adjustment of \$144,000 each year resulting from federal health care reform law (the Patient Protection and Affordable Care Act, P.L. 111-148) to fund the Patient-Centered Outcomes Research Institute (PCORI). The PCORI is a nonprofit corporation authorized by Section 6301 of the Affordable Care Act. The fee that funds the PCORI is \$2 per average number of covered lives, annually indexed to the national health care inflation rate. The Executive Budget contains funding for 72,000 covered lives.

The Governor recommends \$105,000 in FY 2014 and \$110,250 in FY 2015 to fund the development of a data warehouse for PEBP. The agency believes it is necessary to aggregate all of the participant data from PEBP’s various vendors so that when it receives inquiries from the public or is required to report participant or claims statistics, it can query a database rather than manually retrieve and tabulate information from vendor sources.

**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 is through payroll assessments to state agencies to cover the costs of the state subsidy.

For FY 2012 and FY 2013, the legislatively approved REGI assessment was 2.134 percent and 2.69 percent, respectively, of gross payroll. The REGI assessments recommended in The Executive Budget are 2.53 percent for FY 2014 and 2.79 percent for FY 2015. The REGI assessment percentage is set to cover both non-Medicare retiree subsidies as well as Medicare retiree contributions.

The table below displays the monthly “base subsidy” amount (i.e., 15 YOS) for retirees since FY 2007 and includes the agency’s calculation of the base subsidy for non-Medicare retirees for the 2013-15 biennium. *Nevada Revised Statutes* 287.046 provides that retirees who retired prior to January 1, 1994, are entitled to 100 percent of the base subsidy amount to be applied against the total premium for insurance coverage. Retirees who retired on or after January 1, 1994, but who were hired before January 1, 2010, are entitled to 25 percent of the base subsidy amount for 5 YOS and 7.5 percent for each additional YOS up to 20 YOS, which entitles them to 137.5 percent of the base subsidy amount. Pursuant to Senate Bill 427 of the 2009 Legislature, retirees who were hired between January 1, 2010, and December 31, 2011, must have 15 or more YOS to obtain the retiree base subsidy for health insurance. Employees hired on or after January 1, 2012, do not receive any retiree subsidy and must utilize the funds accrued in their Health Savings Account (HSA) to pay retiree health insurance premiums.

**Retired Non-Medicare Eligible (15 Years of Service)**

FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012*	FY 2013	Gov Rec FY 2014	Gov Rec FY 2015
336.97	365.34	410.48	317.30	344.30	418.41	472.64	<b>419.65</b>	<b>477.03</b>
4.89%	8.42%	12.36%	-22.70%	8.51%	21.52%	12.96%	<b>-11.21%</b>	<b>13.67%</b>

\*First year of non-Medicare retiree’s subsidy only; Medicare retirees moved to Individual Medicare Market Exchange

## **ACTIVE EMPLOYEES' GROUP INSURANCE**

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

The following table displays the state contribution per person per month (PPPM) for active employees since FY 2007 and includes the Governor's recommendation for the upcoming biennium. The assessment recommended for FY 2014 is considerably lower than the assessment for FY 2013, because the AEGIS account is projected to have a surplus at the end of FY 2013, and this surplus is recommended to be utilized entirely in FY 2014 to reduce the contributions needed from agencies' budgets.

### **Active Employees**

FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	<b>Gov Rec FY 2014</b>	<b>Gov Rec FY 2015</b>
500.20	557.30	626.16	626.52	680.84	644.81	733.64	<b>679.41</b>	<b>826.52</b>
3.95%	11.42%	12.36%	0.06%	8.67%	-5.29%	13.78%	<b>-7.39%</b>	<b>21.65%</b>

## **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 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.

The Executive Budget recommends General Fund support of \$6.84 million over the 2013-15 biennium, an increase of \$2.2 million, or 46.7 percent when compared to the General Fund support legislatively approved for the 2011-13 biennium. Approximately \$1.7 million of the recommended increase in General Fund support is to fund the operations of the Carlin Armory/Readiness Center previously operated by the Nevada System of Higher Education (NSHE) as the Fire Science Academy.

The Executive Budget recommends General Funds in the amount of \$137,916 over the 2013-15 biennium for a new Management Analyst position for the fiscal unit who will provide support to address workload increases associated with growth in the number of facilities and staffing under the jurisdiction of the office.

Additionally, The Executive Budget recommends increased funding of \$274,544 (\$90,215 General Funds) over the 2013-15 biennium for minor maintenance and refurbishment projects at various military facilities that are not significant enough to be included as part of the Capital Improvement Program (CIP). 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 Combined Support Maintenance Shop. The funding recommended is in addition to the office's annualized maintenance budget, which is used for maintaining facilities located throughout the state.

The Governor recommends eight projects as part of the CIP totaling \$4.45 million, consisting of state funds of \$2.62 million and federal funds of \$1.83 million over the 2013-15 biennium. The projects include: 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 remodel at the Plumb Lane Armory. Additionally, the CIPs include replacing the roof at the Floyd Edsell Training Center as part of the statewide roof replacement program.

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

The transfer of this facility from NSHE to the Office of the Military was completed July 1, 2012. A new budget was established for the Carlin Armory/Readiness Center to account for the center's personnel, operational and support expenditures. The Governor recommends funding of \$184,866 (\$149,166 General Funds) over the 2013-15 biennium to provide technology improvements and equipment at the Carlin complex. The funding will support an enhanced communications system that provides coverage to the entire Carlin complex, and which will allow more efficient communications between Carlin and the Carson City headquarters.

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

The Governor recommends reimbursement of textbooks, group life insurance premiums and financial hardship entitlements for servicemen in the amount of approximately \$114,500 in each fiscal year of the 2013-15 biennium. The amounts recommended for expenditure in effect deplete what remains of the original General Fund appropriations made to this program by the 2005 Legislature and subsequent appropriations approved by the 2007 Legislature for FY 2009. The Executive Budget includes a

\$100 General Fund appropriation in each fiscal year of the 2013-15 biennium, which would allow the office the opportunity to request access to the Interim Finance Contingency Account if expenditures for benefits exceed the available funding remaining in the budget.

## **OFFICE OF VETERANS' SERVICES**

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

For the 2013-15 biennium, the Governor's budget recommends General Fund support of \$3.3 million for the Commissioner for Veterans' Affairs account, which represents an 8.3 percent increase from the amount approved for the 2011-13 biennium. Overall funding is recommended to be increased by approximately 22.9 percent. The Executive Budget includes the addition of two Veterans' Service Representative positions for a total cost of \$217,527 (\$112,185 General Fund) over the 2013-15 biennium to reduce wait times for veterans to obtain services. The Executive Budget also recommends funds totaling \$289,124 during the 2013-15 biennium for new and replacement equipment, and grounds and buildings maintenance for the administrative offices and the veterans cemeteries.

## **VETERANS' HOME**

The Nevada State Veterans' Home is a 180-bed, 24-hour skilled nursing facility located in Boulder City. The home admitted its first residents in August 2002, and provides a wide range of residential and support services for veterans, their spouses, and Gold Star residents (parents who had a child who died while in military service). Total funding in The Executive Budget for the 2013-15 biennium is recommended to be \$38.6 million, an increase of approximately 14.5 percent over the amount of \$33.7 million legislatively approved for the 2011-13 biennium.

The Executive Budget recommends the elimination of three vacant therapy positions, including one Allied Health Services Coordinator, one Occupational Therapist, and one Physical Therapist, indicating these services will be provided through contractual services. The Executive Budget also recommends reserve funding of \$537,478 during the 2013-15 biennium for the Veterans' Home web security agreement, replacement of out-of-date equipment and computers, and maintenance and improvements within the facility.

## **SILVER STATE HEALTH INSURANCE EXCHANGE**

The Silver State Health Insurance Exchange (Exchange) 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 must be operational by October 1, 2013, 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 of Directors appoints an Executive Director, who in turn may employ such persons as are necessary, and as funding allows.

The Executive Budget recommends total expenditures of \$23.6 million in FY 2014 and \$19.1 million in FY 2015. The Exchange is funded with federal funds during the 2011-13 biennium; however, the Exchange does not anticipate any new federal funds for the 2013-15 biennium and beyond. As a result, The Executive Budget recommends new fees totaling \$3.55 million in FY 2014 and \$10.77 million in FY 2015 to fund the personnel, operating and maintenance costs of the Silver State Health Insurance Exchange (SSHIX) beginning in January 2015. The fees include a per member per month (PMPM) assessment paid by insurance carriers, based on the number of individuals enrolled in the Exchange, and fees paid by entities wishing to advertise on the Exchange's web portal. The Executive Budget also recommends the addition of four new unclassified positions to the SSHIX, including one Benefits Manager, one Quality Assurance Officer, one Training Specialist, and one Administrative Assistant.



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Source of Funds Summary  
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	2011-2012 Actual	2012-2013 Work Program	2013-2014 GOVERNOR RECOMMENDS	% Change	2014-2015 GOVERNOR RECOMMENDS	% Change
<b>SPECIAL PURPOSE AGENCIES</b>						
<b>PUBLIC EMPLOYEES' RETIREMENT SYSTEM</b>						
<b>PERS - PUBLIC EMPLOYEES' RETIREMENT SYSTEM</b>	10,623,050	10,548,997	10,318,020	-2.19	10,818,636	4.85
BALANCE FORWARD	200,000	200,000	200,000		200,000	
OTHER FUND	10,423,050	10,348,997	10,118,020	-2.23	10,618,636	4.95
<b>TOTAL PUBLIC EMPLOYEES' RETIREMENT SYSTEM</b>	10,623,050	10,548,997	10,318,020	-2.19	10,818,636	4.85
BALANCE FORWARD	200,000	200,000	200,000		200,000	
OTHER FUND	10,423,050	10,348,997	10,118,020	-2.23	10,618,636	4.95
<b>PUBLIC EMPLOYEES' BENEFITS PROGRAM</b>						
<b>PEBP - PUBLIC EMPLOYEES' BENEFITS PROGRAM</b>	293,683,849	528,353,175	460,582,074	-12.83	478,941,733	3.99
BALANCE FORWARD	-23,987,436	128,851,573	108,355,466	-15.91	93,054,277	-14.12
INTERAGENCY TRANSFER	214,480,167	263,461,206	242,749,414	-7.86	271,115,770	11.69
OTHER FUND	103,191,118	136,040,396	109,477,194	-19.53	114,771,686	4.84
<b>PEBP - RETIRED EMPLOYEE GROUP INSURANCE</b>	31,880,536	37,521,582	36,410,087	-2.96	40,673,550	11.71
BALANCE FORWARD	3,874,206	360,348				
INTERAGENCY TRANSFER	28,003,118	37,099,997	36,406,875	-1.87	40,670,338	11.71
OTHER FUND	3,212	61,237	3,212	-94.75	3,212	
<b>PEBP - ACTIVE EMPLOYEES GROUP INSURANCE</b>	180,232,147	231,014,616	205,839,326	-10.90	229,942,219	11.71
BALANCE FORWARD	-4,714,643	4,714,643				
INTERAGENCY TRANSFER	184,946,790	226,199,973	205,827,462	-9.01	229,930,355	11.71
OTHER FUND		100,000	11,864	-88.14	11,864	
<b>TOTAL PUBLIC EMPLOYEES' BENEFITS PROGRAM</b>	505,796,532	796,889,373	702,831,487	-11.80	749,557,502	6.65
BALANCE FORWARD	-24,827,873	133,926,564	108,355,466	-19.09	93,054,277	-14.12
INTERAGENCY TRANSFER	427,430,075	526,761,176	484,983,751	-7.93	541,716,463	11.70
OTHER FUND	103,194,330	136,201,633	109,492,270	-19.61	114,786,762	4.84
<b>DEFERRED COMPENSATION</b>						
<b>DEFERRED COMPENSATION COMMITTEE</b>	342,182	482,135	363,757	-24.55	374,612	2.98
BALANCE FORWARD	-55,204	61,235	52,670	-13.99	1,525	-97.10
OTHER FUND	397,386	420,900	311,087	-26.09	373,087	19.93
<b>TOTAL DEFERRED COMPENSATION</b>	342,182	482,135	363,757	-24.55	374,612	2.98
BALANCE FORWARD	-55,204	61,235	52,670	-13.99	1,525	-97.10
OTHER FUND	397,386	420,900	311,087	-26.09	373,087	19.93
<b>OFFICE OF MILITARY</b>						
<b>MILITARY</b>	14,620,185	18,170,527	15,612,515	-14.08	16,058,612	2.86
GENERAL FUND	2,052,392	2,466,085	2,462,947	-0.13	2,579,786	4.74
BALANCE FORWARD	-33,491	33,492				
FEDERAL FUND	12,535,581	15,584,800	13,149,568	-15.63	13,478,826	2.50
INTERAGENCY TRANSFER	59,746	48,500				
INTERIM FINANCE	46,284	1,273				
OTHER FUND	2,155	36,377				
REVERSIONS	-42,482					

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	2011-2012 Actual	2012-2013 Work Program	2013-2014 GOVERNOR RECOMMENDS	% Change	2014-2015 GOVERNOR RECOMMENDS	% Change
<b>MILITARY CARLIN ARMORY</b>		1,007,988	1,072,827	6.43	1,017,460	-5.16
GENERAL FUND			859,054		814,825	-5.15
FEDERAL FUND		118,035	213,773	81.11	202,635	-5.21
INTERAGENCY TRANSFER		889,953				
<b>MILITARY EMERG OPERATIONS CENTER</b>	338,212	436,038	443,596	1.73	397,089	-10.48
BALANCE FORWARD	-14,062	90,063	97,621	8.39	51,114	-47.64
INTERAGENCY TRANSFER	352,274	345,975	345,975		345,975	
<b>MILITARY ADJUTANT GENERAL'S SPECIAL FACILITY ACCT</b>	373	3,754	4,226	12.57	3,823	-9.54
BALANCE FORWARD	-472	2,909	3,381	16.23	2,978	-11.92
OTHER FUND	845	845	845		845	
<b>MILITARY NATIONAL GUARD BENEFITS</b>	50,594	73,618	59,100	-19.72	59,100	.00
GENERAL FUND	67,437	73,618	59,100	-19.72	59,100	
REVERSIONS	-16,843					
<b>MILITARY PATRIOT RELIEF FUND</b>	108,675	365,932	228,789	-37.48	114,453	-49.97
GENERAL FUND			100		100	
BALANCE FORWARD	106,917	364,892	228,155	-37.47	114,114	-49.98
OTHER FUND	1,758	1,040	534	-48.65	239	-55.24
<b>TOTAL OFFICE OF MILITARY</b>	15,118,039	20,057,857	17,421,053	-13.15	17,650,537	1.32
GENERAL FUND	2,119,829	2,539,703	3,381,201	33.13	3,453,811	2.15
BALANCE FORWARD	58,892	491,356	329,157	-33.01	168,206	-48.90
FEDERAL FUND	12,535,581	15,702,835	13,363,341	-14.90	13,681,461	2.38
INTERAGENCY TRANSFER	412,020	1,284,428	345,975	-73.06	345,975	
INTERIM FINANCE	46,284	1,273				
OTHER FUND	4,758	38,262	1,379	-96.40	1,084	-21.39
REVERSIONS	-59,325					
<b>VETERANS SERVICES</b>						
<b>NCVA - COMMISSIONER FOR VETERANS' AFFAIRS</b>	2,600,422	2,612,980	3,036,888	16.22	3,168,153	4.32
GENERAL FUND	1,581,224	1,505,181	1,619,869	7.62	1,722,879	6.36
FEDERAL FUND	1,135,900	1,024,769	1,416,350	38.21	1,444,605	1.99
INTERAGENCY TRANSFER			669		669	
INTERIM FINANCE		83,030				
REVERSIONS	-116,702					
<b>NCVA - VETERANS' HOME ACCOUNT</b>	15,158,613	17,503,001	18,960,166	8.33	19,600,043	3.37
BALANCE FORWARD	-813,363	996,915	1,896,525	90.24	2,536,402	33.74
FEDERAL FUND	5,233,275	5,875,597	6,550,359	11.48	6,550,359	
INTERAGENCY TRANSFER	5,293,667	4,008,175	5,176,874	29.16	5,176,874	
OTHER FUND	5,445,034	6,622,314	5,336,408	-19.42	5,336,408	

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	2011-2012 Actual	2012-2013 Work Program	2013-2014 GOVERNOR RECOMMENDS	% Change	2014-2015 GOVERNOR RECOMMENDS	% Change
<b>TOTAL VETERANS SERVICES</b>	17,759,035	20,115,981	21,997,054	9.35	22,768,196	3.51
GENERAL FUND	1,581,224	1,505,181	1,619,869	7.62	1,722,879	6.36
BALANCE FORWARD	-813,363	996,915	1,896,525	90.24	2,536,402	33.74
FEDERAL FUND	6,369,175	6,900,366	7,966,709	15.45	7,994,964	.35
INTERAGENCY TRANSFER	5,293,667	4,008,175	5,177,543	29.17	5,177,543	
INTERIM FINANCE		83,030				
OTHER FUND	5,445,034	6,622,314	5,336,408	-19.42	5,336,408	
REVERSIONS	-116,702					
<b>SILVER STATE HEALTH INSURANCE EXCHANGE</b>						
<b>SILVER STATE HEALTH INSURANCE EXCHANGE ADMIN</b>	2,349,883	72,599,580	36,590,055	-49.60	24,318,619	-33.54
GENERAL FUND		500,000				
BALANCE FORWARD			32,362,200		12,972,496	-59.91
FEDERAL FUND	2,349,883	72,099,580	175,268	-99.76		
INTERAGENCY TRANSFER			501,162		573,165	14.37
OTHER FUND			3,551,425		10,772,958	203.34
<b>TOTAL SILVER STATE HEALTH INSURANCE EXCHANGE</b>	2,349,883	72,599,580	36,590,055	-49.60	24,318,619	-33.54
GENERAL FUND		500,000				
BALANCE FORWARD			32,362,200		12,972,496	-59.91
FEDERAL FUND	2,349,883	72,099,580	175,268	-99.76		
INTERAGENCY TRANSFER			501,162		573,165	14.37
OTHER FUND			3,551,425		10,772,958	203.34
<b>SPECIAL PURPOSE AGENCIES</b>						
GENERAL FUND	3,701,053	4,544,884	5,001,070	10.04	5,176,690	3.51
BALANCE FORWARD	-25,437,548	135,676,070	143,196,018	5.54	108,932,906	-23.93
FEDERAL FUND	21,254,639	94,702,781	21,505,318	-77.29	21,676,425	.80
INTERAGENCY TRANSFER	433,135,762	532,053,779	491,008,431	-7.71	547,813,146	11.57
INTERIM FINANCE	46,284	84,303				
OTHER FUND	119,464,558	153,632,106	128,810,589	-16.16	141,888,935	10.15
REVERSIONS	-176,027					
<b>TOTAL FOR SPECIAL PURPOSE AGENCIES</b>	551,988,721	920,693,923	789,521,426	-14.25	825,488,102	4.56
Less: INTER-AGENCY TRANSFER	433,135,762	532,053,779	491,008,431	-7.71	547,813,146	11.57
<b>NET SPECIAL PURPOSE AGENCIES</b>	118,852,959	388,640,144	298,512,995	-23.19	277,674,956	-6.98