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Nevada Legislative Appropriations Report

Eighty-Third Legislature



Nevada
Legislature
LEGISLATIVE COUNSEL BUREAU
FISCAL ANALYSIS DIVISION

Fiscal Years
2025–26 and 2026–27

INTRODUCTION

The Nevada Legislative Appropriations Report is prepared by the Fiscal Analysis Division and is designed to provide a summary of all legislative budgetary and taxation actions taken by the Nevada Legislature during the 83rd (2025) Legislative Session. The report also provides comparisons between The Executive Budget recommendations and final legislative actions.

The report contains information on the State General Fund revenues, including schedules detailing the present and projected condition of the General Fund, along with information on all capital improvement projects, special and “one-time” appropriations, supplemental appropriations, and budgetary summaries of state agencies broken down by various governmental functions.

The General Fund Projections section of the report includes a schedule of the projected balance of the State General Fund. A schedule of all General Fund revenues is provided, including estimates through the 2025-27 Biennium. This section also contains pie charts of actual General Fund collections by source of revenue in Fiscal Year 2024 and budgetary estimates of General Fund revenues by source during each fiscal year of the 2025-27 Biennium.

The General Fund Appropriations section includes a schedule of all operating appropriations approved by the 83rd (2025) Legislature; a schedule of General Fund one-time, restricted and supplemental appropriations; a schedule of appropriations to restore balances in certain funds; information on the status of the Account to Stabilize the Operation of State Government (Rainy Day Account); a schedule outlining the state’s expenditure limitation; information on state employee compensation; a position summary; and a listing of capital improvement projects. This section also contains pie charts of operating appropriations by governmental function. Similar schedules are provided for Highway Fund appropriations approved by the 83rd (2025) Legislature.

The Tax Policy section includes a description of all major tax and revenue legislation approved by the Nevada Legislature during the 83rd (2025) Legislative Session. The report also contains budget summaries of each major functional area of state government. These summaries include narrative highlights of significant legislative changes to the various budgets and a schedule of funding levels. The functional areas of state government are:

- Elected Officials
- Finance and Administration
- Education
- Commerce and Industry
- Health and Human Services
- Public Safety
- Infrastructure
- Special Purpose Agencies

The report is designed to be as brief as possible, while at the same time provide meaningful information to all interested persons. Only major legislative budgetary actions have been highlighted. Readers are encouraged to contact the Fiscal Analysis Division if more detailed information is needed.

**PREPARED BY THE FISCAL ANALYSIS DIVISION
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TABLE OF CONTENTS

General Fund Projections

General Fund Revenue Estimates and Projected Unappropriated General Fund Balances.....	1
Fiscal Year 2024	3
Fiscal Year 2025	4
Fiscal Year 2026	5
Fiscal Year 2027	6
General Fund Revenue Enhancements.....	7
General Fund Revenues – Economic Forum May 1, 2025, Forecast – Adjusted for Actions Taken by the 2025 Legislature (83 rd Session) and by the Interim Finance Committee (June 2025)	8
TABLE 1 – Economic Forum May 1, 2025, General Fund Revenue Forecast for the 2025-27 Biennium – Before and After Tax Credits and Without Adjustments	18
TABLE 2 – Adjustments to the Economic Forum May 1, 2025, Forecast for Measures Approved by the 2025 Legislature (83 rd Session) and by the Interim Finance Committee (June 2025)	24
TABLE 2 – Adjustments to the State Education Fund/K-12 Education for Measures Approved by the 2025 Legislature (83 rd Session) and by the Interim Finance Committee (June 2025)	26
TABLE 3 – Economic Forum May 1, 2025, General Fund Revenue Forecast – Before/After Tax Credits - Adjusted for Measures Approved by the 2025 Legislature (83 rd Session) and by the Interim Finance Committee (June 2025).....	27
Nevada General Fund Revenue Actual by Source After Tax Credits – FY 2024.....	34
Nevada General Fund Revenue – Economic Forum May 1, 2025, Forecast, 2025-27 Biennium, Adjusted for Actions Approved by the 2025 Legislature (83 rd Session) and by the Interim Finance Committee (June 2025)	35

General Fund Appropriations

General Fund Appropriations	37
General Fund Appropriations – Comparison of 2025-27 Biennium.....	39
General Fund Operating Appropriations by Functional Area: 2023-25 and 2025-27 Biennia ...	40
General Fund Appropriations – Legislature Approved – 2025-27 Biennium	41
General Fund Appropriations – Legislature Approved – 2023-25 Biennium	42
General Fund Supplemental Appropriations	43
General Fund One-Time Appropriations	45
Highway Fund Supplemental Appropriations	56
Highway Fund One-Time Appropriations	57
General Fund Ongoing Appropriations	59
Highway Fund Ongoing Appropriations	61
General Fund Appropriations to Restore Fund Balances	62
General Fund Appropriations for Restricted Purposes	63
Highway Fund Appropriations for Restricted Purposes	64
Capital Improvement Projects	65
Capital Improvement Program Projects for the 2025-27 Biennium	71
Account to Stabilize the Operation of the State Government	77
Expenditure Limitation.....	81

State Employee Compensation	82
Position Summary.....	85
Legislature Approved Position Count-2025-27 Biennium	87
SUMMARY OF APPROPRIATIONS AND AUTHORIZATIONS	89

Tax Policy

Bills Regarding State Revenue and Taxes.....	93
Bills Regarding Technical and Administrative Changes	95
Bills Regarding Tax Credits, Exemptions, Abatements, and Postponements	99
Bills Regarding State and Local Economic Development.....	100
Bills Regarding Local Government Taxes and Revenues.....	103

ELECTED OFFICIALS

OFFICE OF THE GOVERNOR.....	107
<i>Office of the Governor.....</i>	<i>107</i>
Office of Science, Innovation and Technology	107
Office of Finance	108
<i>Budget Division.....</i>	<i>108</i>
<i>Division of Internal Audits.....</i>	<i>109</i>
<i>CORE.NV.....</i>	<i>109</i>
Governor’s Technology Office	109
<i>Director’s Office.....</i>	<i>110</i>
<i>Client Services Division.....</i>	<i>110</i>
<i>Computing Services Division.....</i>	<i>110</i>
<i>Network Services Division.....</i>	<i>110</i>
<i>Nevada Office of Cyber Defense Coordination.....</i>	<i>111</i>
Office of Emergency Management/Nevada Office of Homeland Security	111
ATTORNEY GENERAL.....	112
<i>Administrative Budget Account.....</i>	<i>112</i>
<i>Investigations Unit.....</i>	<i>112</i>
SECRETARY OF STATE.....	113
<i>Secretary of State.....</i>	<i>113</i>
STATE TREASURER.....	113
<i>State Treasurer.....</i>	<i>114</i>
<i>Nevada State Infrastructure Bank.....</i>	<i>114</i>
<i>Higher Education Tuition Administration.....</i>	<i>114</i>
<i>Millennium Scholarship Administration.....</i>	<i>115</i>
<i>Unclaimed Property.....</i>	<i>116</i>
<i>Nevada Employee Savings Trust Program Administration.....</i>	<i>116</i>
CONTROLLER’S OFFICE.....	116
LEGISLATIVE DEPARTMENT.....	117
Legislative Counsel Bureau.....	117

JUDICIAL DEPARTMENT	117
<i>State Judicial Elected Officials</i>	118
<i>Administrative Office of the Courts</i>	118

SUMMARY OF APPROPRIATIONS AND AUTHORIZATIONS FOR ELECTED OFFICIALS	121
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FINANCE AND ADMINISTRATION

DEPARTMENT OF ADMINISTRATION	131
Director’s Office	131
Administrative Services Division.....	131
Fleet Services Division	132
Hearings Division.....	132
Division of Human Resource Management.....	132
State Public Works Division.....	133
<i>Buildings and Grounds</i>	133

DEPARTMENT OF TAXATION	133
-------------------------------------	-----

SUMMARY OF APPROPRIATIONS AND AUTHORIZATIONS FOR FINANCE AND ADMINISTRATION	135
--	-----

EDUCATION

DEPARTMENT OF EDUCATION (K-12)	139
<i>Education Stabilization Account</i>	140
<i>Pupil-Centered Funding Plan Account</i>	141
Legislatively Approved Revenue for the Pupil-Centered Funding Plan.....	142
Funding Allocations Under the Pupil-Centered Funding Plan.....	143
Changes to the Pupil-Centered Funding Plan.....	150
<i>Other State Education Programs</i>	151
<i>Teach Nevada Scholarship Program</i>	152
<i>Nevada Teacher Advancement Scholarship Program</i>	152
<i>Account for State Special Education Services</i>	153
Additional Funding for Pre-K-12 Education.....	154
Total Funding Approved for K-12 Education.....	154

DEPARTMENT OF EDUCATION (ADMINISTRATION)	156
<i>Office of the Superintendent</i>	156
<i>Early Childhood Literacy and Readiness</i>	156
<i>COVID-19 Funding</i>	157
<i>District Support Services</i>	157
<i>Department Support Services</i>	157
<i>Standards and Instructional Support</i>	158
<i>Educator Licensure</i>	158
<i>Educator Effectiveness</i>	158
<i>Office of Early Learning and Development</i>	158
<i>Safe and Respectful Learning</i>	159
<i>Career and Technical Education</i>	159

STATE PUBLIC CHARTER SCHOOL AUTHORITY	160
NEVADA SYSTEM OF HIGHER EDUCATION	160
Budget Methodology: Formula Distribution vs. Base, Maintenance and Enhancement	162
NSHE Funding Formula Components for Instructional Budgets	164
Budgeting of Student-Derived Revenues.....	166
Inflation for Utilities Statewide.....	168
Academic Support Payments for UNR School of Medicine	168
Other Major Legislative Actions Affecting NSHE.....	168
Western Interstate Commission on Higher Education.....	170
SUMMARY OF APPROPRIATIONS AND AUTHORIZATIONS FOR EDUCATION	171

COMMERCE AND INDUSTRY

DEPARTMENT OF AGRICULTURE	179
Division of Administrative Services.....	179
Division of Plant Health and Compliance	180
Division of Animal Industry.....	180
GAMING CONTROL BOARD	180
PUBLIC UTILITIES COMMISSION	181
DEPARTMENT OF BUSINESS AND INDUSTRY	182
Administration.....	183
<i>Business and Industry Administration</i>	183
Division of Insurance.....	183
<i>Insurance Regulation</i>	183
<i>Captive Insurers</i>	184
Division of Industrial Relations.....	184
<i>Division of Industrial Relations</i>	184
<i>Occupational Safety and Health Enforcement</i>	184
Boards and Commissions.....	185
Housing Division	185
<i>Housing Division</i>	186
<i>Supportive Housing Development</i>	186
Real Estate Division	186
<i>Real Estate Education, Research and Recovery Fund</i>	187
Taxicab Authority	187
Nevada Transportation Authority.....	187
Office of Labor Commissioner.....	187
Financial Institutions Division.....	188
GOVERNOR'S OFFICE OF ECONOMIC DEVELOPMENT	188
<i>Governor's Office of Economic Development</i>	188
<i>Workforce Innovations for a New Nevada</i>	189
<i>Nevada Main Street Program</i>	189
<i>Knowledge Account</i>	190

DEPARTMENT OF TOURISM AND CULTURAL AFFAIRS	190
Division of Tourism.....	190
<i>Destination Development</i>	191
Division of Museums and History.....	192
<i>SUMMARY OF APPROPRIATIONS AND AUTHORIZATIONS FOR COMMERCE AND INDUSTRY</i>	193

HEALTH AND HUMAN SERVICES

DEPARTMENT OF HUMAN SERVICES	203
Director’s Office.....	203
<i>Fund for a Resilient Nevada</i>	204
<i>Administration</i>	205
<i>Grants Management Unit</i>	205
<i>Upper Payment Limit Holding Account</i>	205
Aging and Disability Services Division	206
<i>Administration</i>	206
<i>Family Preservation Program</i>	206
<i>Developmental Services Regional Centers</i>	206
<i>Consumer Health Assistance</i>	207
<i>Early Intervention Services</i>	208
<i>Individuals with Disabilities Education Act Part C</i>	208
<i>Autism Treatment Assistance Program</i>	209
<i>Home and Community-Based Services</i>	209
<i>FOCIS and MFP</i>	210
<i>Adult Protective Services and Long-Term Care</i>	210
Division of Public and Behavioral Health	210
Public Health.....	211
<i>Health Investigations and Epidemiology</i>	211
<i>Office of Health Administration</i>	211
<i>Community Health Services</i>	212
<i>Public Health Improvements</i>	212
Behavioral Health	212
<i>Southern Nevada adult Mental Health Services</i>	212
<i>Northern Nevada Adult Mental Health Services</i>	213
<i>Crisis Response</i>	213
<i>Behavioral Health Prevention and Treatment</i>	214
<i>Lakes Crossing Center</i>	214
Division of Social Services	214
<i>Administration</i>	215
<i>Temporary Assistance for Needy Families</i>	215
<i>Welfare Field Services</i>	217
<i>Child Assistance and Development</i>	217
Division of Child and Family Services.....	217
<i>Children, Youth and Family Administration</i>	218
<i>Information Services</i>	218

<i>Child Welfare</i>	218
<i>Child Welfare Trust</i>	219
<i>Juvenile Justice Services</i>	220
<i>Family Support Program</i>	220
<i>Youth Alternative Placement</i>	220
<i>Youth Parole Services</i>	220
<i>Northern Nevada Child and Adolescent Services</i>	221
<i>Southern Nevada Child and Adolescent Services</i>	221
<i>Victims of Crime</i>	221
NEVADA HEALTH AUTHORITY	222
Director's Office	222
<i>Administration</i>	222
Medicaid Division	223
<i>Nevada Medicaid, Title XIX</i>	224
<i>Nevada Check Up Program</i>	226
<i>Data Analytics</i>	227
<i>Intergovernmental Transfer Program</i>	228
<i>Increased Quality of Nursing Care</i>	230
<i>Improve Health Care Quality and Access</i>	230
<i>Prescription Drug Rebate</i>	231
<i>Indigent Hospital Care</i>	231
Consumer Health Division.....	232
<i>Public Option</i>	232
<i>Silver State Health Insurance Exchange</i>	232
Public Employees' Benefits Program	233
<i>Active Employees' Group Insurance</i>	238
<i>Retired Employees' Group Insurance</i>	238
DEPARTMENT OF EMPLOYMENT, TRAINING AND REHABILITATION	240
Rehabilitation Division	240
<i>Disability Adjudication</i>	240
<i>Vocational Rehabilitation and Services to the Blind or Visually Impaired</i>	241
<i>Blind Business Enterprise Program</i>	241
Employment Security Division	241
<i>Workforce Development</i>	242
<i>Employment Security – Special Fund</i>	242
<i>Unemployment Insurance</i>	242
Administrative Services	242
<i>Information Technology Division</i>	242
SUMMARY OF APPROPRIATIONS AND AUTHORIZATIONS FOR HEALTH AND HUMAN SERVICES	243
<u>PUBLIC SAFETY</u>	
PEACE OFFICERS' STANDARDS AND TRAINING COMMISSION	261
DEPARTMENT OF CORRECTIONS	262
<i>Director's Office</i>	264

<i>Prison Medical Care</i>	264
<i>Conservation Camps</i>	264
<i>Southern Desert Correctional Center</i>	265
<i>Prison Industry/Prison Ranch</i>	265
<i>Correctional Programs</i>	265
DEPARTMENT OF MOTOR VEHICLES	265
<i>Department Transformation Effort</i>	266
Office of the Director	267
Information Technology Division.....	268
<i>Automation</i>	268
Fiscal Operations Division.....	268
Compliance Enforcement Division.....	268
<i>Motor Vehicle Pollution Control</i>	269
Customer Services Division	269
<i>Verification of Insurance</i>	269
Motor Carrier Division.....	270
DEPARTMENT OF PUBLIC SAFETY	270
Office of Director	271
Nevada Highway Patrol Division	272
Division of Parole and Probation.....	272
Investigation Division	273
Office of Traffic Safety	274
Records, Communications, and Compliance Division.....	274
State Fire Marshal.....	275
Capitol Police	275
SUMMARY OF APPROPRIATIONS AND AUTHORIZATIONS FOR PUBLIC SAFETY	277

INFRASTRUCTURE

COLORADO RIVER COMMISSION	287
STATE DEPARTMENT OF CONSERVATION AND NATURAL RESOURCES	287
Director's Office	288
<i>Administration</i>	288
<i>Water Conservation and Infrastructure</i>	289
Office of Historic Preservation.....	289
Conservation Districts.....	289
Division of State Parks	290
Division of Water Resources	290
Division of Forestry.....	291
<i>Forestry Administration</i>	291
<i>Forest Fire Suppression</i>	291
<i>Out-of-State Fire Suppression</i>	292
Division of Environmental Protection	292
DEPARTMENT OF WILDLIFE	292
Director's Office	293

Data and Technology Services Division	293
Law Enforcement Division	293
Habitat Division	294
NEVADA DEPARTMENT OF TRANSPORTATION	294
<i>Wildlife Crossings</i>	294
<i>Bond Construction</i>	295
<i>Transportation Administration</i>	295
TAHOE REGIONAL PLANNING AGENCY	295
<i>SUMMARY OF APPROPRIATIONS AND AUTHORIZATIONS FOR INFRASTRUCTURE</i>.....	297

SPECIAL PURPOSE AGENCIES

PUBLIC EMPLOYEES' RETIREMENT SYSTEM.....	305
OFFICE OF THE MILITARY	306
DEPARTMENT OF VETERANS SERVICES	307
<i>Office of Veterans Services</i>	307
DEPARTMENT OF NATIVE AMERICAN AFFAIRS	308
DEPARTMENT OF INDIGENT DEFENSE SERVICES.....	308
<i>Department of Indigent Services</i>	308
<i>Public Defender</i>	309
<i>SUMMARY OF APPROPRIATIONS AND AUTHORIZATIONS FOR SPECIAL PURPOSE AGENCIES</i>.....	311

General Fund Projections

GENERAL FUND REVENUE ESTIMATES AND PROJECTED UNAPPROPRIATED GENERAL FUND BALANCES

The 83rd (2025) Legislature approved a General Fund operating budget for the 2025-27 Biennium that totals \$12.331 billion. The Governor recommended a General Fund operating budget that totaled \$12.769 billion, or approximately \$437.0 million more than was approved by the 2025 Legislature.

During this budget cycle, the Economic Forum was required to develop a forecast of all State General Fund revenues by December 3 of the even-numbered year and a revised forecast by May 1 of the odd-numbered year. The Governor's recommended budget was based on the Economic Forum December 2, 2024, revenue forecast. The May 2025 forecast for FY 2025, FY 2026, and FY 2027 combined was adjusted downward by approximately \$156.2 million before accounting for the impact of the various tax credit programs and \$171.8 million after accounting for the impact of the tax credit programs, as depicted in Table 1:

TABLE 1 - GENERAL FUND REVENUE FORECAST: MAY 2025 VERSUS DECEMBER 2024

	<u>FY 2025</u>	<u>FY 2026</u>	<u>FY 2027</u>	<u>Total</u>
<u>December 2, 2024 Forecast</u>				
Taxes - Includes Commerce Tax Credits Against the MBT	\$5,440,848,900	\$5,599,101,000	\$5,775,629,000	\$16,815,578,900
Licenses	\$173,055,700	\$175,011,600	\$176,982,800	\$525,050,100
Fees and Fines	\$89,567,000	\$91,101,200	\$92,641,500	\$273,309,700
Use of Money and Property	\$249,742,678	\$232,609,884	\$227,156,884	\$709,509,446
Other Revenue	\$108,823,000	\$108,215,700	\$110,132,700	\$327,171,400
Total December 2024 Forecast - Before Tax Credits	\$6,062,037,278	\$6,206,039,384	\$6,382,542,884	\$18,650,619,546
Tax Credits	-\$50,996,100	-\$72,310,650	-\$83,155,700	-\$206,462,450
Total December 2024 Forecast - After Tax Credits	\$6,011,041,178	\$6,133,728,734	\$6,299,387,184	\$18,444,157,096
<u>May 1, 2025 Forecast Adjusted for Actions Taken During the 2025 Legislative Session (83rd Session) and by IFC (June 2025)</u>				
Taxes - Includes Commerce Tax Credits Against the MBT	\$5,455,064,700	\$5,522,610,600	\$5,700,202,700	\$16,677,878,000
Licenses	\$172,206,600	\$174,198,000	\$176,598,700	\$523,003,300
Fees and Fines	\$88,020,800	\$88,621,500	\$89,551,300	\$266,193,600
Use of Money and Property	\$255,659,678	\$218,604,384	\$216,722,584	\$690,986,646
Other Revenue	\$116,838,300	\$109,777,777	\$109,699,630	\$336,315,707
Total May 2025 Forecast - Before Tax Credits	\$6,087,790,078	\$6,113,812,261	\$6,292,774,914	\$18,494,377,253
Tax Credits	-\$53,346,458	-\$82,198,797	-\$86,430,700	-\$221,975,955
Total May 2025 Forecast - After Tax Credits	\$6,034,443,620	\$6,031,613,464	\$6,206,344,214	\$18,272,401,298
<u>Difference: May 2025 - December 2024</u>				
Taxes - Includes Commerce Tax Allowed Against MBT	\$14,215,800	-\$76,490,400	-\$75,426,300	-\$137,700,900
Licenses	-\$849,100	-\$813,600	-\$384,100	-\$2,046,800
Fees and Fines	-\$1,546,200	-\$2,479,700	-\$3,090,200	-\$7,116,100
Use of Money and Property	\$5,917,000	-\$14,005,500	-\$10,434,300	-\$18,522,800
Other Revenue	\$8,015,300	\$1,562,077	-\$433,070	\$9,144,307
Total Difference - Before Tax Credits	\$25,752,800	-\$92,227,123	-\$89,767,970	-\$156,242,293
Tax Credits	-\$2,350,358	-\$9,888,147	-\$3,275,000	-\$15,513,505
Total Difference - After Tax Credits	\$23,402,442	-\$102,115,270	-\$93,042,970	-\$171,755,798

The legislatively approved budget was based on the decreased May 1, 2025, Economic Forum revenue projections, after tax credits, of approximately \$195.2 million over the 2025-27 Biennium, including adjustments for changes approved during the 83rd (2025) Legislative Session and by the Interim Finance Committee at its June 18, 2025, meeting.

The following tables present the actual General Fund balance for FY 2024 and the projected General Fund balance for FY 2025, FY 2026, and FY 2027, and recap the revenue forecast, including adjustments for legislatively approved changes, upon which the 2025-27 biennial budget was based.

**Statement of Unappropriated General Fund Balance
Fiscal Year 2024**

	Fiscal Year 2024		
	Legislature Approved	FY 2024 Actual	Difference
Unappropriated Balance - July 1, 2023	\$ 431,458,569	\$ 807,504,658	\$ 376,046,089
Unrestricted General Fund Revenue			
Economic Forum May 2023 Forecast Before Tax Credits Adjusted for Measures Approved by the 2023 Legislature / Actual	\$ 5,792,203,561	\$ 6,048,077,560	\$ 255,873,999
Tax Credits - Economic Forum May 2023 Forecast Adjusted for Measures Approved by 2023 Legislature / Actual	\$ (52,360,550)	\$ (38,291,058)	\$ 14,069,492
Adjusted for Measures Approved by the 2023 Legislature			
Adjustment for Measures Recommended by the Governor / Approved by the 2023 Legislature	\$ (15,289,934)	\$ -	\$ 15,289,934
Total Unrestricted General Fund Revenue	\$ 5,724,553,077	\$ 6,009,786,502	\$ 285,233,425
Restricted General Fund Revenue			
Unclaimed Property - Millenium Scholarship	\$ 7,600,000	\$ 7,600,000	\$ -
Unclaimed Property - Grant Matching Program	\$ 1,000,000	\$ 1,000,000	\$ -
Unclaimed Property - Student Loan Repayment Account	\$ 2,500,000	\$ 2,500,000	\$ -
Unclaimed Property - Nevada Health Service Corps	\$ 250,000	\$ 250,000	\$ -
Live Entertainment Tax (nongaming) - Nevada Arts Council	\$ 150,000	\$ 150,000	\$ -
Total Restricted General Fund Revenue	\$ 11,500,000	\$ 11,500,000	\$ -
General Fund Reversions/Transfers to General Fund			
Unrestricted Reversions	\$ 50,000,000	\$ 135,969,361	\$ 85,969,361
Other Budget Reserves	\$ -	\$ 6,200,865	\$ -
Total General Fund Reversions/Transfers	\$ 50,000,000	\$ 142,170,226	\$ 85,969,361
General Fund Resources	\$ 6,217,511,646	\$ 6,970,961,387	\$ 753,449,741
Less Appropriations/Transfers Between Fiscal Years			
FY 2024 Operating Appropriations	\$ (5,175,339,270)	\$ (5,175,339,270)	\$ -
Appropriation Transfers	\$ -	\$ 194,789,868	\$ 194,789,868
One-Time Appropriations - 2023 Legislature	\$ (396,899,651)	\$ (396,899,651)	\$ -
Adjustments to One-Time Appropriations - 2023 Legislature	\$ -	\$ 8,957,403	\$ 8,957,403
Restricted Funds	\$ (10,283,094)	\$ (14,847,741)	\$ (4,564,647)
Total Unrestricted General Fund Appropriations/Transfers	\$ (5,582,522,015)	\$ (5,383,339,391)	\$ 199,182,624
Restricted Transfers			
Unclaimed Property - Millenium Scholarship	\$ (7,600,000)	\$ (7,600,000)	\$ -
Unclaimed Property - Grant Matching Program	\$ (1,000,000)	\$ (1,000,000)	\$ -
Unclaimed Property - Student Loan Repayment Account	\$ (2,500,000)	\$ (2,500,000)	\$ -
Unclaimed Property - Nevada Health Service Corps	\$ (250,000)	\$ (250,000)	\$ -
Live Entertainment Tax (nongaming) - Nevada Arts Council	\$ (150,000)	\$ (150,000)	\$ -
Disaster Relief Account	\$ (2,000,000)	\$ (2,000,000)	\$ -
Rainy Day Account Transfer per NRS 353.288 (1)(b)	\$ (57,245,531)	\$ (57,245,531)	\$ -
Rainy Day Account Transfer per NRS 353.288 (1)(a)	\$ (12,674,633)	\$ (12,674,633)	\$ -
Total Restricted Transfers	\$ (83,420,164)	\$ (83,420,164)	\$ -
Adjustments to Fund Balance	\$ -	\$ (6,771,542)	\$ (6,771,542)
Total Unappropriated General Fund Balance June 30, 2024	\$ 551,569,467	\$ 1,497,430,290	\$ 945,860,823
5% Minimum Ending Fund Balance	\$ 258,766,964	\$ 249,027,470	\$ (9,739,493)
Balance Over/(Under) 5% Minimum	\$ 292,802,504	\$ 1,248,402,820	\$ 955,600,316

**Statement of Unappropriated General Fund Balance
Fiscal Year 2025**

	Fiscal Year 2025		
	Governor Recommended	Legislature Approved	Difference
Unappropriated Balance - July 1, 2024	\$ 1,484,629,343	\$ 1,497,430,290	\$ 12,800,947
Unrestricted General Fund Revenue			
Economic Forum Forecast Before Tax Credits December 2024 / May 2025	\$ 6,129,663,278	\$ 6,148,678,078	\$ 19,014,800
Tax Credits - Economic Forum Forecast December 2024 / May 2025	\$ (118,622,100)	\$ (119,734,458)	\$ (1,112,358)
Adjustment for Measures Recommended by the Governor / Approved by the 2025 Legislature and by the Interim Finance Committee (June 2025)	\$ -	\$ 5,500,000	\$ 5,500,000
Total Unrestricted General Fund Revenue	\$ 6,011,041,178	\$ 6,034,443,620	\$ 23,402,442
Restricted General Fund Revenue			
Unclaimed Property - Millenium Scholarship	\$ 7,600,000	\$ 7,600,000	\$ -
Unclaimed Property - Grant Matching Program	\$ 1,000,000	\$ 1,000,000	\$ -
Unclaimed Property - Student Loan Repayment Account	\$ 2,500,000	\$ 2,500,000	\$ -
Unclaimed Property - Nevada Health Service Corps	\$ 250,000	\$ 250,000	\$ -
Live Entertainment Tax (nongaming) - Nevada Arts Council	\$ 150,000	\$ 150,000	\$ -
Total Restricted General Fund Revenue	\$ 11,500,000	\$ 11,500,000	\$ -
General Fund Reversions/Transfers to General Fund			
Unrestricted Reversions	\$ 75,000,000	\$ 35,000,000	\$ (40,000,000)
Other Budget Reserves	\$ 11,345	\$ 5,154,362	\$ 5,143,017
Restricted Reversions	\$ 367,745,451	\$ 328,363,034	\$ (39,382,417)
Total General Fund Reversions/Transfers	\$ 442,756,796	\$ 368,517,396	\$ (74,239,400)
General Fund Resources	\$ 7,949,927,317	\$ 7,911,891,306	\$ (38,036,011)
Less Appropriations/Transfers Between Fiscal Years			
FY 2025 Operating Appropriations	\$ (5,796,478,430)	\$ (5,796,478,430)	\$ -
Appropriation Transfers	\$ (182,455,464)	\$ (194,789,868)	\$ (12,334,404)
Supplemental Appropriations	\$ (43,362,827)	\$ (86,010,848)	\$ (42,648,021)
One-Time Appropriations - 2023 Legislature	\$ (151,445,708)	\$ (151,445,708)	\$ -
One-Time Appropriations	\$ -	\$ (68,372,404)	\$ (68,372,404)
Restricted Funds	\$ -	\$ (147,076,275)	\$ (147,076,275)
Capital Improvement Program	\$ -	\$ (133,373,657)	\$ (133,373,657)
Replenish Fund Balances	\$ (32,000,000)	\$ (40,200,000)	\$ (8,200,000)
Restricted Funds	\$ (18,447,681)	\$ -	\$ (18,447,681)
Cost of 2025 Legislature	\$ (20,000,000)	\$ (44,365,429)	\$ (24,365,429)
Total Unrestricted General Fund Appropriations/Transfers	\$ (6,244,190,110)	\$ (6,662,112,619)	\$ (417,922,509)
Restricted Transfers			
Unclaimed Property - Millenium Scholarship	\$ (7,600,000)	\$ (7,600,000)	\$ -
Unclaimed Property - Grant Matching Program	\$ (1,000,000)	\$ (1,000,000)	\$ -
Unclaimed Property - Student Loan Repayment Account	\$ (2,500,000)	\$ (2,500,000)	\$ -
Unclaimed Property - Nevada Health Service Corps	\$ (250,000)	\$ (250,000)	\$ -
Live Entertainment Tax (nongaming) - Nevada Arts Council	\$ (150,000)	\$ (150,000)	\$ -
Disaster Relief Account	\$ (2,000,000)	\$ (2,000,000)	\$ -
Rainy Day Account Transfer per NRS 353.288 (1)(b)	\$ (54,527,056)	\$ (51,320,111)	\$ 3,206,945
Rainy Day Account Transfer per NRS 353.288 (1)(a)	\$ (58,789,772)	\$ -	\$ 58,789,772
Total Restricted Transfers	\$ (126,816,828)	\$ (64,820,111)	\$ 61,996,717
Total Unappropriated General Fund Balance June 30, 2023	\$ 1,578,920,379	\$ 1,184,958,576	\$ (393,961,803)
5% Minimum Ending Fund Balance	\$ 298,946,695	\$ 303,863,957	\$ 4,917,263
Balance Over/(Under) 5% Minimum	\$ 1,279,973,684	\$ 881,094,619	\$ (398,879,066)

**Statement of Unappropriated General Fund Balance
Fiscal Year 2026**

	Fiscal Year 2026		
	Governor Recommended	Legislature Approved	Difference
Unappropriated Balance - July 1, 2025	\$ 1,578,920,379	\$ 1,184,958,576	\$ (393,961,803)
Unrestricted General Fund Revenue			
Economic Forum Forecast Before Tax Credits December 2024 / May 2025	\$ 6,276,422,384	\$ 6,188,277,784	\$ (88,144,600)
Tax Credits - Economic Forum Forecast December 2024 / May 2025	\$ (142,693,650)	\$ (151,939,797)	\$ (9,246,147)
Adjustment for Measures Recommended by the Governor / Approved by the 2025 Legislature and by the Interim Finance Committee (June 2025)	\$ -	\$ (4,724,523)	\$ (4,724,523)
Total Unrestricted General Fund Revenue	\$ 6,133,728,734	\$ 6,031,613,464	\$ (102,115,270)
Restricted General Fund Revenue			
Unclaimed Property - Millenium Scholarship	\$ 7,600,000	\$ 7,600,000	\$ -
Unclaimed Property - Grant Matching Program	\$ 1,000,000	\$ 1,000,000	\$ -
Unclaimed Property - Student Loan Repayment Account	\$ 2,500,000	\$ 2,500,000	\$ -
Unclaimed Property - Nevada Health Service Corps	\$ 250,000	\$ 250,000	\$ -
Live Entertainment Tax (nongaming) - Nevada Arts Council	\$ 150,000	\$ 150,000	\$ -
Total Restricted General Fund Revenue	\$ 11,500,000	\$ 11,500,000	\$ -
General Fund Reversions/Transfers to General Fund			
Unrestricted Reversions	\$ 75,000,000	\$ 75,000,000	\$ -
Total General Fund Reversions/Transfers	\$ 75,000,000	\$ 75,000,000	\$ -
General Fund Resources	\$ 7,799,149,113	\$ 7,303,072,040	\$ (496,077,073)
Less Appropriations/Transfers Between Fiscal Years			
FY 2026 Operating Appropriations	\$ (6,367,163,168)	\$ (6,092,788,846)	\$ 274,374,322
One-Time Appropriations	\$ (363,050,785)	\$ (485,712,495)	\$ (122,661,710)
Capital Improvement Program	\$ (196,830,042)	\$ (27,121,301)	\$ 169,708,741
Restricted Funds	\$ -	\$ (54,317,941)	\$ (54,317,941)
Total Unrestricted General Fund Appropriations/Transfers	\$ (6,927,043,995)	\$ (6,659,940,583)	\$ 267,103,412
Restricted Transfers			
Unclaimed Property - Millenium Scholarship	\$ (7,600,000)	\$ (7,600,000)	\$ -
Unclaimed Property - Grant Matching Program	\$ (1,000,000)	\$ (1,000,000)	\$ -
Unclaimed Property - Student Loan Repayment Account	\$ (2,500,000)	\$ (2,500,000)	\$ -
Unclaimed Property - Nevada Health Service Corps	\$ (250,000)	\$ (250,000)	\$ -
Live Entertainment Tax (nongaming) - Nevada Arts Council	\$ (150,000)	\$ (150,000)	\$ -
Disaster Relief Account	\$ (2,000,000)	\$ (2,000,000)	\$ -
Estimated Rainy Day Account Transfer per NRS 353.288 (1)(b)	\$ (197,583,251)	\$ -	\$ 197,583,251
Estimated Rainy Day Account Transfer per NRS 353.288 (1)(a)	\$ (61,337,287)	\$ -	\$ 61,337,287
Total Restricted Transfers	\$ (272,420,538)	\$ (13,500,000)	\$ 258,920,538
Total Unappropriated General Fund Balance June 30, 2026	\$ 599,684,580	\$ 629,631,457	\$ 29,946,877
5% Minimum Ending Fund Balance	\$ 318,358,158	\$ 304,639,442	\$ (13,718,716)
Balance Over/(Under) 5% Minimum	\$ 281,326,422	\$ 324,992,015	\$ 43,665,593

**Statement of Unappropriated General Fund Balance
Fiscal Year 2027**

	Fiscal Year 2027		
	Governor Recommended	Legislature Approved	Difference
Unappropriated Balance - July 1, 2026	\$ 599,684,580	\$ 629,631,457	\$ 29,946,877
Unrestricted General Fund Revenue			
Economic Forum Forecast Before Tax Credits December 2024 / May 2025	\$ 6,456,806,884	\$ 6,365,559,284	\$ (91,247,600)
Tax Credits - Economic Forum Forecast December 2024 / May 2025	\$ (157,419,700)	\$ (159,657,700)	\$ (2,238,000)
Adjustment for Measures Recommended by the Governor / Approved by the 2025 Legislature and by the Interim Finance Committee (June 2025)	\$ -	\$ 442,630	\$ 442,630
Total Unrestricted General Fund Revenue	\$ 6,299,387,184	\$ 6,206,344,214	\$ (93,042,970)
Restricted General Fund Revenue			
Unclaimed Property - Millenium Scholarship	\$ 7,600,000	\$ 7,600,000	\$ -
Unclaimed Property - Grant Matching Program	\$ 1,000,000	\$ 1,000,000	\$ -
Unclaimed Property - Student Loan Repayment Account	\$ 2,500,000	\$ 2,500,000	\$ -
Unclaimed Property - Nevada Health Service Corps	\$ 250,000	\$ 250,000	\$ -
Live Entertainment Tax (nongaming) - Nevada Arts Council	\$ 150,000	\$ 150,000	\$ -
Total Restricted General Fund Revenue	\$ 11,500,000	\$ 11,500,000	\$ -
General Fund Reversions/Transfers to General Fund			
Unrestricted Reversions	\$ 75,000,000	\$ 75,000,000	\$ -
Total General Fund Reversions/Transfers	\$ 75,000,000	\$ 75,000,000	\$ -
General Fund Resources	\$ 6,985,571,764	\$ 6,922,475,671	\$ (63,096,093)
Less Appropriations/Transfers Between Fiscal Years			
FY 2027 Operating Appropriations	\$ (6,401,534,301)	\$ (6,238,684,825)	\$ 162,849,476
One-Time Appropriations	\$ (180,183,473)	\$ (95,777,255)	\$ 84,406,218
Restricted Funds	\$ -	\$ -	\$ -
Cost of 2027 Legislature	\$ (20,000,000)	\$ (28,000,000)	\$ (8,000,000)
Total Unrestricted General Fund Appropriations/Transfers	\$ (6,601,717,774)	\$ (6,362,462,080)	\$ 239,255,694
Restricted Transfers			
Unclaimed Property - Millenium Scholarship	\$ (7,600,000)	\$ (7,600,000)	\$ -
Unclaimed Property - Grant Matching Program	\$ (1,000,000)	\$ (1,000,000)	\$ -
Unclaimed Property - Student Loan Repayment Account	\$ (2,500,000)	\$ (2,500,000)	\$ -
Unclaimed Property - Nevada Health Service Corps	\$ (250,000)	\$ (250,000)	\$ -
Live Entertainment Tax (nongaming) - Nevada Arts Council	\$ (150,000)	\$ (150,000)	\$ -
Disaster Relief Account	\$ (2,000,000)	\$ (2,000,000)	\$ -
Estimated Rainy Day Account Transfer per NRS 353.288 (1)(b)	\$ (49,266,021)	\$ -	\$ 49,266,021
Estimated Rainy Day Account Transfer per NRS 353.288 (1)(a)	\$ -	\$ -	\$ -
Total Restricted Transfers	\$ (62,766,021)	\$ (13,500,000)	\$ 49,266,021
Total Unappropriated General Fund Balance June 30, 2027	\$ 321,087,969	\$ 546,513,591	\$ 225,425,622
5% Minimum Ending Fund Balance	\$ 320,076,715	\$ 311,934,241	\$ (8,142,474)
Balance Over/(Under) 5% Minimum	\$ 1,011,254	\$ 234,579,350	\$ 233,568,096

GENERAL FUND REVENUE ENHANCEMENTS
Governor Recommends / Legislature Approved
2025-27 Biennium

	Governor Recommended ¹		Legislature Approved ²		Difference	
	FY 2026	FY 2027	FY 2026	FY 2027	FY 2026	FY 2027
<u>Unrestricted General Fund Revenue</u>						
Economic Forum Forecast - December 2024 / May 2025: Before Tax Credits³	\$6,206,039,384	\$6,382,542,884	\$6,114,233,284	\$6,292,332,284	-\$91,806,100	-\$90,210,600
<u>Adjustments to Unrestricted General Fund Revenue</u>						
Other Tobacco Products Tax (A.B. 471)			\$500,000	\$1,000,000	\$500,000	\$1,000,000
Total Taxes	\$0	\$0	\$500,000	\$1,000,000	\$500,000	\$1,000,000
<u>Other Revenue</u>						
Cost Recovery Plan			-\$921,023	-\$557,370	-\$921,023	-\$557,370
Total Other Revenue			-\$921,023	-\$557,370	-\$921,023	-\$557,370
Total Adjustments to Unrestricted General Fund Revenue	\$0	\$0	-\$421,023	\$442,630	-\$421,023	\$442,630
Economic Forum Forecast - December 2024 / May 2025 with Adjustments: <u>Before</u> Tax Credits	\$6,206,039,384	\$6,382,542,884	\$6,113,812,261	\$6,292,774,914	-\$92,227,123	-\$89,767,970
Tax Credit Programs						
Tax Credits - Economic Forum Forecast - December 2024 / May 2025	-\$72,310,650	-\$83,155,700	-\$77,895,297	-\$86,430,700	-\$5,584,647	-\$3,275,000
Economic Development Transferrable Tax Credits (Interim Finance Committee - June 18, 2025)			-\$4,303,500			
Total Tax Credits	-\$72,310,650	-\$83,155,700	-\$82,198,797	-\$86,430,700	-\$9,888,147	-\$3,275,000
Economic Forum Forecast - December 2024 / May 2025 with Adjustments: <u>After</u> Tax Credits	<u>\$6,133,728,734</u>	<u>\$6,299,387,184</u>	<u>\$6,031,613,464</u>	<u>\$6,206,344,214</u>	<u>-\$102,115,270</u>	<u>-\$93,042,970</u>

NOTES:

¹ See page 9 of the Budget Overview section for the revenue estimates included in [The Executive Budget](#).

² See Table 2 on page 24 for information on the actions affecting General Fund revenue sources and the estimated impact for each revenue source for FY 2026 and FY 2027.

³ Economic Forum Forecast: Before Tax Credits for FY 2026 and FY 2027 include estimates for the Commerce Tax credit allowed against the Modified Business Tax.

GENERAL FUND REVENUES - ECONOMIC FORUM MAY 1, 2025, FORECAST
ACTUAL: FY 2022 THROUGH FY 2024 AND FORECAST: FY 2025 THROUGH FY 2027
ECONOMIC FORUM'S FORECAST FOR FY 2025, FY 2026, AND FY 2027 APPROVED AT THE MAY 1, 2025, MEETING
ADJUSTED FOR ACTIONS TAKEN DURING THE 2025 LEGISLATIVE SESSION (83RD SESSION) AND BY THE INTERIM FINANCE COMMITTEE (JUNE 2025)

DESCRIPTION	FY 2022		FY 2023		FY 2024		ECONOMIC FORUM MAY 1, 2025, FORECAST					
	ACTUAL	% Change	ACTUAL	% Change	ACTUAL	% Change	FY 2025 FORECAST	% Change	FY 2026 FORECAST	% Change	FY 2027 FORECAST	% Change
TAXES												
MINING TAX												
3064 Net Proceeds of Minerals [1-23][1-24]	\$71,266,942	-59.9%	\$1,441,386	-98.0%	\$0							
3245 Centrally Assessed Penalties	\$423	-96.5%	\$0	-100.0%	\$0							
3074 Mining Gross Revenue Tax - Gold and Silver [3-22]	\$36,921,487		\$68,281,750	84.9%	\$0							
TOTAL MINING TAXES AND FEES	\$108,188,852	-39.1%	\$69,723,135	-35.6%	\$0							
SALES AND USE												
3001 Sales & Use Tax [4-22][1-25]	\$1,613,341,781	21.7%	\$1,721,543,930	6.7%	\$1,790,433,565	4.0%	\$1,776,556,000	-0.8%	\$1,814,039,000	2.1%	\$1,874,609,000	3.3%
3002 State Share - LSST [4-22][1-25]	\$15,666,269	20.7%	\$16,491,566	5.3%	\$17,108,572	3.7%	\$17,321,000	1.2%	\$17,687,000	2.1%	\$18,277,000	3.3%
3003 State Share - BCCRT [4-22][1-25]	\$7,004,724	21.1%	\$7,384,228	5.4%	\$7,653,650	3.6%	\$7,772,000	1.5%	\$7,936,000	2.1%	\$8,201,000	3.3%
3004 State Share - SCCRT [4-22][1-25]	\$24,509,793	21.1%	\$25,839,923	5.4%	\$26,782,538	3.6%	\$27,204,000	1.6%	\$27,777,000	2.1%	\$28,705,000	3.3%
3005 State Share - PTT [4-22][1-25]	\$19,349,241	22.8%	\$20,426,887	5.6%	\$21,127,104	3.4%	\$21,460,000	1.6%	\$21,912,000	2.1%	\$22,644,000	3.3%
TOTAL SALES AND USE	\$1,679,871,809	21.7%	\$1,791,686,533	6.7%	\$1,863,105,429	4.0%	\$1,850,313,000	-0.7%	\$1,889,351,000	2.1%	\$1,952,436,000	3.3%
GAMING - STATE												
3041 Percent Fees - Gross Revenue: <u>Before Tax Credits</u> [4-24]	\$964,214,339	40.7%	\$970,128,567	0.6%	\$999,947,106	3.1%	\$990,622,000	-0.9%	\$980,813,000	-1.0%	\$992,863,000	1.2%
Tax Credit Programs:												
Film Transferable Tax Credits [TC-1]	(\$664,260)		(\$2,200,088)		(\$1,842,482)		\$0		\$0		\$0	
Economic Development Transferable Tax Credits [TC-2]	\$0		\$0		\$0		\$0		\$0		\$0	
Catalyst Account Transferable Tax Credits [TC-4]	\$0		\$0		\$0		\$0		\$0		\$0	
Affordable Housing Transferable Tax Credits [TC-7]	\$0		\$0		\$0		\$0		\$0		\$0	
Baseball Stadium Transferable Tax Credits [TC-8]							\$0		\$0		\$0	
Total - Tax Credit Programs	(\$664,260)		(\$2,200,088)		(\$1,842,482)		\$0		\$0		\$0	
Percent Fees - Gross Revenue: <u>After Tax Credits</u> [4-24]	\$963,550,079	40.8%	\$967,928,479	0.5%	\$998,104,624	3.1%	\$990,622,000	-0.7%	\$980,813,000	-1.0%	\$992,863,000	1.2%
3032 Pari-mutuel Tax	\$3,162		\$3,858	22.0%	\$3,580	-7.2%	\$4,000	11.7%	\$4,000	0.0%	\$4,100	2.5%
3181 Racing Fees	\$10,102		\$5,390	-46.6%	\$10,605	96.8%	\$6,400	-39.7%	\$7,500	17.2%	\$7,500	0.0%
3247 Racing Fines/Forfeitures	\$1,500		\$3,900	160.0%	\$750	-80.8%	\$1,000	33.3%	\$0		\$0	
3042 Gaming Penalties [2-25]	\$361,734	-52.5%	\$329,016	-9.0%	\$10,930,133	3222.1%	\$25,000,000	128.7%	\$700,000	-97.2%	\$700,000	0.0%
3043 Flat Fees-Restricted Slots	\$8,466,294	8.3%	\$8,481,030	0.2%	\$8,607,351	1.5%	\$8,639,000	0.4%	\$8,673,000	0.4%	\$8,703,000	0.3%
3044 Non-Restricted Slots	\$10,149,080	3.6%	\$10,246,840	1.0%	\$10,556,985	3.0%	\$10,430,000	-1.2%	\$10,460,000	0.3%	\$10,472,000	0.1%
3045 Quarterly Fees-Games	\$5,466,294	0.0%	\$5,437,382	-0.5%	\$5,488,322	0.9%	\$5,248,000	-4.4%	\$5,215,000	-0.6%	\$5,221,000	0.1%
3046 Advance License Fees	\$16,467,639	382.3%	\$53,651	-99.7%	\$9,610,894	17813.9%	\$250,000	-97.4%	\$250,000	0.0%	\$250,000	0.0%
3048 Slot Machine Route Operator	\$26,000	-13.3%	\$25,000	-3.8%	\$25,000	0.0%	\$25,500	2.0%	\$25,500	0.0%	\$25,500	0.0%
3049 Gaming Info Systems Annual	\$49,000	63.3%	\$47,000	-4.1%	\$54,000	14.9%	\$54,000	0.0%	\$54,000	0.0%	\$54,000	0.0%
3028 Interactive Gaming Fee - Operator	\$250,000	-73.3%	\$500,000	100.0%	\$500,000	0.0%	\$500,000	0.0%	\$500,000	0.0%	\$500,000	0.0%
3029 Interactive Gaming Fee - Service Provider	\$14,000	27.3%	\$13,000	-7.1%	\$13,000	0.0%	\$12,000	-7.7%	\$12,000	0.0%	\$12,000	0.0%
3030 Interactive Gaming Fee - Manufacturer	\$75,000	0.0%	\$75,000	0.0%	\$75,000	0.0%	\$75,000	0.0%	\$75,000	0.0%	\$75,000	0.0%
3033 Equip Mfg. License	\$287,480	-0.2%	\$279,490	-2.8%	\$300,000	7.3%	\$288,500	-3.8%	\$288,500	0.0%	\$288,500	0.0%
3034 Race Wire License	\$4,332	92.7%	\$3,402	-21.5%	\$7,825	130.0%	\$2,500	-68.1%	\$2,600	4.0%	\$2,700	3.8%
3035 Annual Fees on Games	\$84,550	-42.2%	\$85,101	0.7%	\$94,663	11.2%	\$119,600	26.3%	\$113,900	-4.8%	\$112,300	-1.4%
TOTAL GAMING - STATE: <u>BEFORE TAX CREDITS</u>	\$1,005,930,506	40.9%	\$995,717,627	-1.0%	\$1,046,225,214	5.1%	\$1,041,277,500	-0.5%	\$1,007,194,000	-3.3%	\$1,019,290,600	1.2%
Tax Credit Programs	(\$664,260)		(\$2,200,088)		(\$1,842,482)		\$0		\$0		\$0	
TOTAL GAMING - STATE: <u>AFTER TAX CREDITS</u>	\$1,005,266,246	41.0%	\$993,517,539	-1.2%	\$1,044,382,732	5.1%	\$1,041,277,500	-0.3%	\$1,007,194,000	-3.3%	\$1,019,290,600	1.2%
LIVE ENTERTAINMENT TAX (LET)												
3031G Live Entertainment Tax-Gaming [5-22]	\$99,353,405	1265.5%	\$121,381,051	22.2%	\$127,004,289	4.6%	\$112,364,000	-11.5%	\$112,764,000	0.4%	\$113,869,000	1.0%
3031NG Live Entertainment Tax-Nongaming [5-22]	\$39,802,290	946.4%	\$79,907,593	100.8%	\$129,274,874	61.8%	\$104,276,000	-19.3%	\$106,549,000	2.2%	\$108,106,000	1.5%
TOTAL LET	\$139,155,695	1159.9%	\$201,288,644	44.6%	\$256,279,162	27.3%	\$216,640,000	-15.5%	\$219,313,000	1.2%	\$221,975,000	1.2%
COMMERCE TAX												
3072 Commerce Tax	\$281,881,659	27.0%	\$302,294,190	7.2%	\$343,073,688	13.5%	\$350,946,000	2.3%	\$356,501,000	1.6%	\$383,250,000	7.5%
TRANSPORTATION CONNECTION EXCISE TAX												
3073 Transportation Connection Excise Tax	\$28,464,128	66.1%	\$39,978,332	40.5%	\$40,157,801	0.4%	\$46,455,000	15.7%	\$43,482,000	-6.4%	\$50,128,000	15.3%
CIGARETTE TAX												
3052 Cigarette Tax	\$144,068,816	-5.7%	\$135,275,124	-6.1%	\$122,973,891	-9.1%	\$114,460,000	-6.9%	\$108,251,000	-5.4%	\$103,070,000	-4.8%

GENERAL FUND REVENUES - ECONOMIC FORUM MAY 1, 2025, FORECAST
ACTUAL: FY 2022 THROUGH FY 2024 AND FORECAST: FY 2025 THROUGH FY 2027
ECONOMIC FORUM'S FORECAST FOR FY 2025, FY 2026, AND FY 2027 APPROVED AT THE MAY 1, 2025, MEETING
ADJUSTED FOR ACTIONS TAKEN DURING THE 2025 LEGISLATIVE SESSION (83RD SESSION) AND BY THE INTERIM FINANCE COMMITTEE (JUNE 2025)

DESCRIPTION	FY 2022		FY 2023		FY 2024		ECONOMIC FORUM MAY 1, 2025, FORECAST					
	ACTUAL	% Change	ACTUAL	% Change	ACTUAL	% Change	FY 2025 FORECAST	% Change	FY 2026 FORECAST	% Change	FY 2027 FORECAST	% Change
TAXES - CONTINUED												
MODIFIED BUSINESS TAX (MBT)												
MBT - NONFINANCIAL BUSINESSES (MBT-NFI) [6-22][3-24]												
3069 MBT - Nonfinancial: <u>Before Tax Credits</u>	\$747,602,083	28.9%	\$853,620,756	14.2%	\$798,137,393	-6.5%	\$815,509,000	2.2%	\$840,455,000	3.1%	\$869,733,000	3.5%
Commerce Tax Credits	<u>(\$47,232,337)</u>		<u>(\$61,033,687)</u>		<u>(\$59,891,198)</u>		\$0		\$0		\$0	
MBT - Nonfinancial: <u>After Commerce Tax Credits</u>	\$700,369,745	30.3%	\$792,587,068	13.2%	\$738,246,195	-6.9%	\$815,509,000	10.5%	\$840,455,000	3.1%	\$869,733,000	3.5%
Tax Credit Programs:												
Film Transferrable Tax Credits [TC-1]	(\$104,621)		(\$739,637)		(\$1,016,342)		\$0		\$0		\$0	
Economic Development Transferrable Tax Credits [TC-2]	\$0		\$0		\$0		\$0		\$0		\$0	
Catalyst Account Transferrable Tax Credits [TC-4]	\$0		\$0		\$0		\$0		\$0		\$0	
Education Choice Scholarship Tax Credits [TC-5]	(\$11,462,423)		(\$10,395,406)		(\$8,083,700)		\$0		\$0		\$0	
College Savings Plan Tax Credits [TC-6]	(\$473)		(\$392)		\$0		\$0		\$0		\$0	
Affordable Housing Transferrable Tax Credits [TC-7]	\$0		\$0		\$0		\$0		\$0		\$0	
Baseball Stadium Transferrable Tax Credits [TC-8]	\$0		\$0		\$0		\$0		\$0		\$0	
Total - Tax Credit Programs	<u>(\$11,567,517)</u>		<u>(\$11,135,436)</u>		<u>(\$9,100,042)</u>		\$0		\$0		\$0	
MBT - Nonfinancial: <u>After Tax Credit Programs</u>	<u>\$688,802,229</u>	<u>29.9%</u>	<u>\$781,451,633</u>	<u>13.5%</u>	<u>\$729,146,153</u>	<u>-6.7%</u>	<u>\$815,509,000</u>	<u>11.8%</u>	<u>\$840,455,000</u>	<u>3.1%</u>	<u>\$869,733,000</u>	<u>3.5%</u>
MBT - FINANCIAL BUSINESSES (MBT-FI) [6-22][3-24]												
3069 MBT - Financial: <u>Before Tax Credits</u>	\$46,926,269	10.8%	\$44,035,096	-6.2%	\$40,922,695	-7.1%	\$42,091,000	2.9%	\$43,503,000	3.4%	\$45,144,000	3.8%
Commerce Tax Credits	<u>(\$548,227)</u>		<u>(\$411,651)</u>		<u>(\$477,803)</u>		\$0		\$0		\$0	
MBT - Financial: <u>After Commerce Tax Credits</u>	\$46,378,041	10.6%	\$43,623,445	-5.9%	\$40,444,892	-7.3%	\$42,091,000	4.1%	\$43,503,000	3.4%	\$45,144,000	3.8%
Tax Credit Programs:												
Film Transferrable Tax Credits [TC-1]	\$0		\$0		\$0		\$0		\$0		\$0	
Economic Development Transferrable Tax Credits [TC-2]	\$0		\$0		\$0		\$0		\$0		\$0	
Catalyst Account Transferrable Tax Credits [TC-4]	\$0		\$0		\$0		\$0		\$0		\$0	
Education Choice Scholarship Tax Credits [TC-5]	(\$320,277)		(\$404,890)		(\$92,320)		\$0		\$0		\$0	
College Savings Plan Tax Credits [TC-6]	\$0		\$0		\$0		\$0		\$0		\$0	
Affordable Housing Transferrable Tax Credits [TC-7]	\$0		\$0		\$0		\$0		\$0		\$0	
Baseball Stadium Transferrable Tax Credits [TC-8]	\$0		\$0		\$0		\$0		\$0		\$0	
Total - Tax Credit Programs	<u>(\$320,277)</u>		<u>(\$404,890)</u>		<u>(\$92,320)</u>		\$0		\$0		\$0	
MBT - Financial: <u>After Tax Credit Programs</u>	<u>\$46,057,764</u>	<u>10.3%</u>	<u>\$43,218,555</u>	<u>-6.2%</u>	<u>\$40,352,573</u>	<u>-6.6%</u>	<u>\$42,091,000</u>	<u>4.3%</u>	<u>\$43,503,000</u>	<u>3.4%</u>	<u>\$45,144,000</u>	<u>3.8%</u>
MBT - MINING BUSINESSES (MBT-MINING) [6-22][3-24]												
3069 MBT - Mining: <u>Before Tax Credits</u>	\$20,878,094	9.0%	\$21,988,228	5.3%	\$19,577,939	-11.0%	\$20,368,000	4.0%	\$20,646,000	1.4%	\$21,095,000	2.2%
Commerce Tax Credits	<u>(\$66,316)</u>		<u>(\$78,774)</u>		<u>(\$89,912)</u>		\$0		\$0		\$0	
MBT - Mining: <u>After Commerce Tax Credits</u>	\$20,811,778	9.0%	\$21,909,454	5.3%	\$19,488,027	-11.1%	\$20,368,000	4.5%	\$20,646,000	1.4%	\$21,095,000	2.2%
Tax Credit Programs:												
Film Transferrable Tax Credits [TC-1]	\$0		\$0		\$0		\$0		\$0		\$0	
Economic Development Transferrable Tax Credits [TC-2]	\$0		\$0		\$0		\$0		\$0		\$0	
Catalyst Account Transferrable Tax Credits [TC-4]	\$0		\$0		\$0		\$0		\$0		\$0	
Education Choice Scholarship Tax Credits [TC-5]	\$0		\$0		\$0		\$0		\$0		\$0	
College Savings Plan Tax Credits [TC-6]	\$0		\$0		\$0		\$0		\$0		\$0	
Affordable Housing Transferrable Tax Credits [TC-7]	\$0		\$0		\$0		\$0		\$0		\$0	
Baseball Stadium Transferrable Tax Credits [TC-8]	\$0		\$0		\$0		\$0		\$0		\$0	
Total - Tax Credit Programs	\$0		\$0		\$0		\$0		\$0		\$0	
MBT - Mining - <u>After Tax Credit Programs</u>	<u>\$20,811,778</u>	<u>9.0%</u>	<u>\$21,909,454</u>	<u>5.3%</u>	<u>\$19,488,027</u>	<u>-11.1%</u>	<u>\$20,368,000</u>	<u>4.5%</u>	<u>\$20,646,000</u>	<u>1.4%</u>	<u>\$21,095,000</u>	<u>2.2%</u>

GENERAL FUND REVENUES - ECONOMIC FORUM MAY 1, 2025, FORECAST
ACTUAL: FY 2022 THROUGH FY 2024 AND FORECAST: FY 2025 THROUGH FY 2027
ECONOMIC FORUM'S FORECAST FOR FY 2025, FY 2026, AND FY 2027 APPROVED AT THE MAY 1, 2025, MEETING
ADJUSTED FOR ACTIONS TAKEN DURING THE 2025 LEGISLATIVE SESSION (83RD SESSION) AND BY THE INTERIM FINANCE COMMITTEE (JUNE 2025)

DESCRIPTION	FY 2022		FY 2023		FY 2024		ECONOMIC FORUM MAY 1, 2025, FORECAST					
	ACTUAL	% Change	ACTUAL	% Change	ACTUAL	% Change	FY 2025 FORECAST	% Change	FY 2026 FORECAST	% Change	FY 2027 FORECAST	% Change
TAXES - CONTINUED												
TOTAL MBT - NFI, FI, & MINING												
TOTAL MBT: BEFORE TAX CREDITS	\$815,406,446	27.1%	\$919,644,080	12.8%	\$858,638,027	-6.6%	\$877,968,000	2.3%	\$904,604,000	3.0%	\$935,972,000	3.5%
TOTAL COMMERCE TAX CREDITS	(\$47,846,881)		(\$61,524,113)		(\$60,458,912)		(\$66,388,000)		(\$69,741,000)		(\$73,227,000)	
TOTAL MBT: AFTER COMMERCE TAX CREDITS	\$767,559,565	28.3%	\$858,119,967	11.8%	\$798,179,114	-7.0%	\$811,580,000	1.7%	\$834,863,000	2.9%	\$862,745,000	3.3%
Tax Credit Programs:												
Film Transferrable Tax Credits [TC-1]	(\$104,621)		(\$739,637)		(\$1,016,342)		\$0		\$0		\$0	
Economic Development Transferrable Tax Credits [TC-2]	\$0		\$0		\$0		\$0		\$0		\$0	
Catalyst Account Transferrable Tax Credits [TC-4]	\$0		\$0		\$0		\$0		\$0		\$0	
Education Choice Scholarship Tax Credits [TC-5]	(\$11,782,700)		(\$10,800,296)		(\$8,176,019)		(\$9,000,000)		(\$7,700,000)		(\$6,655,000)	
College Savings Plan Tax Credits [TC-6]	(\$473)		(\$392)		\$0		(\$600)		(\$650)		(\$700)	
Affordable Housing Transferrable Tax Credits [TC-7]	\$0		\$0		\$0		\$0		\$0		\$0	
Baseball Stadium Transferrable Tax Credits [TC-8]	\$0		\$0		\$0		\$0		\$0		\$0	
Total - Tax Credit Programs	(\$11,887,794)		(\$11,540,325)		(\$9,192,361)		(\$9,000,600)		(\$7,700,650)		(\$6,655,700)	
TOTAL MBT: AFTER TAX CREDIT PROGRAMS	\$755,671,771	27.8%	\$846,579,642	12.0%	\$788,986,753	-6.8%	\$802,579,400	1.7%	\$827,162,350	3.1%	\$856,089,300	3.5%
INSURANCE TAXES												
3061 Insurance Premium Tax: Before Tax Credits [5-24]	\$541,092,065	10.1%	\$581,438,893	7.5%	\$646,678,025	11.2%	\$687,683,000	6.3%	\$723,150,000	5.2%	\$758,476,000	4.9%
Tax Credit Programs:												
Film Transferrable Tax Credits [TC-1]	(\$714,842)		(\$2,936,809)		(\$3,152,877)		\$0		\$0		\$0	
Economic Development Transferrable Tax Credits [TC-2]	\$0		\$0		\$0		\$0		\$0		\$0	
Catalyst Account Transferrable Tax Credits [TC-4]	(\$350,000)		\$0		\$0		\$0		\$0		\$0	
Nevada New Markets Job Act Tax Credits [TC-3]	(\$23,671,913)		(\$30,280,991)		(\$21,103,337)		(\$24,000,000)		(\$16,000,000)		(\$26,500,000)	
Affordable Housing Transferrable Tax Credits [TC-7]	\$0		(\$3,000,000)		(\$3,000,000)		\$0		\$0		\$0	
Baseball Stadium Transferrable Tax Credits [TC-8]	\$0		\$0		\$0		\$0		\$0		\$0	
Total - Tax Credit Programs	(\$24,736,755)		(\$36,217,799)		(\$27,256,215)		(\$24,000,000)		(\$16,000,000)		(\$26,500,000)	
Insurance Premium Tax: After Tax Credit Programs	\$516,355,310	5.8%	\$545,221,094	5.6%	\$619,421,810	13.6%	\$663,683,000	7.1%	\$707,150,000	6.5%	\$731,976,000	3.5%
3062 Insurance Retaliatory Tax	\$502,182	84.9%	\$408,026	-18.7%	\$370,858	-9.1%	\$395,200	6.6%	\$402,600	1.9%	\$407,100	1.1%
3067 Captive Insurer Premium Tax	\$1,161,859	2.7%	\$1,268,717	9.2%	\$1,143,526	-9.9%	\$1,194,000	4.4%	\$1,200,000	0.5%	\$1,223,000	1.9%
TOTAL INSURANCE TAXES: BEFORE TAX CREDITS	\$542,756,106	10.1%	\$583,115,636	7.4%	\$648,192,408	11.2%	\$689,272,200	6.3%	\$724,752,600	5.1%	\$760,106,100	4.9%
TAX CREDIT PROGRAMS	(\$24,736,755)		(\$36,217,799)		(\$27,256,215)		(\$24,000,000)		(\$16,000,000)		(\$26,500,000)	
TOTAL INSURANCE TAXES: AFTER TAX CREDITS	\$518,019,351	5.9%	\$546,897,837	5.6%	\$620,936,193	13.5%	\$665,272,200	7.1%	\$708,752,600	6.5%	\$733,606,100	3.5%
REAL PROPERTY TRANSFER TAX (RPTT)												
3055 Real Property Transfer Tax [6-24]	\$177,690,923	32.7%	\$110,612,300	-37.8%	\$108,964,910	-1.5%	\$126,040,000	15.7%	\$130,157,000	3.3%	\$134,885,000	3.6%
GOVERNMENTAL SERVICES TAX (GST)												
3051 Governmental Services Tax [2-21][7-24]	\$26,430,864	-73.9%	\$27,035,866	2.3%	\$0		\$0		\$0		\$0	
OTHER TAXES												
3113 Business License Fee	\$119,544,202	5.6%	\$118,270,353	-1.1%	\$122,663,071	3.7%	\$125,616,000	2.4%	\$125,537,000	-0.1%	\$128,135,000	2.1%
3050 Liquor Tax	\$50,392,542	15.7%	\$46,007,920	-8.7%	\$49,048,983	6.6%	\$43,709,000	-10.9%	\$44,554,000	1.9%	\$45,445,000	2.0%
3053 Other Tobacco Tax [8-24][5-26]	\$35,755,018	10.6%	\$35,158,816	-1.7%	\$32,932,665	-6.3%	\$31,632,000	-3.9%	\$31,583,000	-0.2%	\$31,721,000	0.4%
4862 HECC Transfer	\$5,000,000	0.0%	\$5,000,000	0.0%	\$5,000,000	0.0%	\$5,000,000	0.0%	\$5,000,000	0.0%	\$5,000,000	0.0%
3068 Branch Bank Excise Tax	\$2,336,987	-9.9%	\$2,250,520	-3.7%	\$2,160,550	-4.0%	\$2,124,000	-1.7%	\$2,072,000	-2.4%	\$2,016,000	-2.7%
TOTAL TAXES: BEFORE TAX CREDITS	\$5,162,874,552	21.7%	\$5,383,059,077	4.3%	\$5,499,415,798	2.2%	\$5,521,452,700	0.4%	\$5,592,351,600	1.3%	\$5,773,429,700	3.2%
TOTAL COMMERCE TAX CREDITS	(\$47,846,881)		(\$61,524,113)		(\$60,458,912)		(\$66,388,000)		(\$69,741,000)		(\$73,227,000)	
TOTAL TAXES: AFTER COMMERCE TAX CREDITS	\$5,115,027,671	21.8%	\$5,321,534,964	4.0%	\$5,438,956,886	2.2%	\$5,455,064,700	0.3%	\$5,522,610,600	1.2%	\$5,700,202,700	3.2%
Tax Credit Programs:												
Film Transferrable Tax Credits [TC-1]	(\$1,483,723)		(\$5,876,534)		(\$6,011,701)		(\$7,483,358)		(\$8,194,647)		(\$8,000,000)	
Economic Development Transferrable Tax Credits [TC-2]	\$0		\$0		\$0		(\$2,137,500)		(\$4,303,500)		\$0	
Catalyst Account Transferrable Tax Credits [TC-4]	(\$350,000)		\$0		\$0		\$0		\$0		\$0	
Nevada New Markets Job Act Tax Credits [TC-3]	(\$23,671,913)		(\$30,280,991)		(\$21,103,337)		(\$24,000,000)		(\$16,000,000)		(\$26,500,000)	
Education Choice Scholarship Tax Credits [TC-5]	(\$11,782,700)		(\$10,800,296)		(\$8,176,019)		(\$9,000,000)		(\$7,700,000)		(\$6,655,000)	
College Savings Plan Tax Credits [TC-6]	(\$473)		(\$392)		\$0		(\$600)		(\$650)		(\$700)	
Affordable Housing Transferrable Tax Credits [TC-7]	\$0		(\$3,000,000)		(\$3,000,000)		(\$10,725,000)		(\$10,000,000)		(\$9,275,000)	
Baseball Stadium Transferrable Tax Credits [TC-8]	\$0		\$0		\$0		\$0		(\$36,000,000)		(\$36,000,000)	
Total - Tax Credit Programs	(\$37,288,809)		(\$49,958,212)		(\$38,291,058)		(\$53,346,458)		(\$82,198,797)		(\$86,430,700)	
TOTAL TAXES: AFTER TAX CREDITS	\$5,077,738,862	21.3%	\$5,271,576,751	3.8%	\$5,400,665,828	2.4%	\$5,401,718,242	0.0%	\$5,440,411,803	0.7%	\$5,613,772,000	3.2%

GENERAL FUND REVENUES - ECONOMIC FORUM MAY 1, 2025, FORECAST
ACTUAL: FY 2022 THROUGH FY 2024 AND FORECAST: FY 2025 THROUGH FY 2027
ECONOMIC FORUM'S FORECAST FOR FY 2025, FY 2026, AND FY 2027 APPROVED AT THE MAY 1, 2025, MEETING
ADJUSTED FOR ACTIONS TAKEN DURING THE 2025 LEGISLATIVE SESSION (83RD SESSION) AND BY THE INTERIM FINANCE COMMITTEE (JUNE 2025)

DESCRIPTION	FY 2022		FY 2023		FY 2024		ECONOMIC FORUM MAY 1, 2025, FORECAST					
	ACTUAL	% Change	ACTUAL	% Change	ACTUAL	% Change	FY 2025 FORECAST	% Change	FY 2026 FORECAST	% Change	FY 2027 FORECAST	% Change
LICENSES												
3101 Insurance Licenses	\$29,419,100	8.5%	\$28,869,901	-1.9%	\$29,972,617	3.8%	\$30,570,000	2.0%	\$31,131,000	1.8%	\$31,652,000	1.7%
3120 Marriage License	\$345,163	2.6%	\$339,664	-1.6%	\$335,411	-1.3%	\$337,500	0.6%	\$336,200	-0.4%	\$334,500	-0.5%
SECRETARY OF STATE												
3105 UCC	\$3,454,770	-9.9%	\$3,243,588	-6.1%	\$3,482,261	7.4%	\$2,986,000	-14.3%	\$3,007,000	0.7%	\$3,027,000	0.7%
3129 Notary Fees	\$717,235	8.8%	\$783,890	9.3%	\$788,253	0.6%	\$770,700	-2.2%	\$768,700	-0.3%	\$769,300	0.1%
3130 Commercial Recordings [9-24]	\$88,574,485	5.0%	\$85,644,772	-3.3%	\$89,170,782	4.1%	\$91,783,000	2.9%	\$93,000,000	1.3%	\$94,686,000	1.8%
3131 Video Service Franchise	\$300	-98.9%	\$150	-50.0%	\$250	66.7%	\$2,600	940.0%	\$300	-88.5%	\$300	0.0%
3121 Domestic Partnership Registry Fee	\$62,391	11.8%	\$59,221	-5.1%	\$59,018	-0.3%	\$42,500	-28.0%	\$37,000	-12.9%	\$37,500	1.4%
3152 Securities [7-22]	\$35,068,024	9.5%	\$36,480,299	4.0%	\$36,668,572	0.5%	\$37,726,000	2.9%	\$37,915,000	0.5%	\$38,105,000	0.5%
TOTAL SECRETARY OF STATE	\$127,877,205	5.7%	\$126,211,920	-1.3%	\$130,169,135	3.1%	\$133,310,800	2.4%	\$134,728,000	1.1%	\$136,625,100	1.4%
3172 Private School Licenses	\$217,461	-8.6%	\$223,463	2.8%	\$217,310	-2.8%	\$219,500	1.0%	\$221,600	1.0%	\$223,600	0.9%
3173 Private Employment Agency	\$20,100	18.2%	\$18,700	-7.0%	\$19,500	4.3%	\$19,600	0.5%	\$19,900	1.5%	\$20,200	1.5%
REAL ESTATE												
3161 Real Estate License	\$2,936,854	-1.0%	\$2,852,290	-2.9%	\$2,710,525	-5.0%	\$2,644,000	-2.5%	\$2,656,000	0.5%	\$2,638,000	-0.7%
3162 Real Estate Fees	\$2,850	46.2%	\$3,300	15.8%	\$3,140	-4.8%	\$3,200	1.9%	\$3,300	3.1%	\$3,300	0.0%
TOTAL REAL ESTATE	\$2,939,704	-0.9%	\$2,855,590	-2.9%	\$2,713,665	-5.0%	\$2,647,200	-2.4%	\$2,659,300	0.5%	\$2,641,300	-0.7%
3102 Athletic Commission Fees	\$5,846,931	6286.0%	\$5,280,420	-9.7%	\$7,584,245	43.6%	\$5,102,000	-32.7%	\$5,102,000	0.0%	\$5,102,000	0.0%
TOTAL LICENSES	\$166,665,664	9.8%	\$163,799,658	-1.7%	\$171,011,882	4.4%	\$172,206,600	0.7%	\$174,198,000	1.2%	\$176,598,700	1.4%
FEES AND FINES												
3203 Divorce Fees	\$152,694	-3.4%	\$139,010	-9.0%	\$138,148	-0.6%	\$136,600	-1.1%	\$135,800	-0.6%	\$135,000	-0.6%
3204 Civil Action Fees	\$1,259,803	-7.4%	\$1,224,759	-2.8%	\$1,337,211	9.2%	\$1,445,000	8.1%	\$1,419,000	-1.8%	\$1,400,000	-1.3%
3242 Insurance Fines	\$367,121	-17.9%	\$342,015	-6.8%	\$891,023	160.5%	\$431,000	-51.6%	\$440,000	2.1%	\$449,000	2.0%
3242LC Investigative Costs Recovery - Labor Commission	\$69,050	103.1%	\$28,804	-58.3%	\$6,500	-77.4%	\$2,500	-61.5%	\$21,700	768.0%	\$21,700	0.0%
3103MD Medical Plan Discount Reg. Fees	\$500	0.0%	\$0	-100.0%	\$0		\$2,000		\$500	-75.0%	\$500	0.0%
REAL ESTATE FEES												
3107IOS IOS Application Fees	\$8,020	-3.4%	\$5,220	-34.9%	\$3,500	-33.0%	\$5,000	42.9%	\$5,000	0.0%	\$5,200	4.0%
3165 Land Co Filing Fees	\$36,175	24.1%	\$35,775	-1.1%	\$28,425	-20.5%	\$39,500	39.0%	\$29,400	-25.6%	\$29,400	0.0%
3169 Real Estate Reg Fees	\$26,750	4.1%	\$5,150	-80.7%	\$5,175	0.5%	\$8,300	60.4%	\$6,700	-19.3%	\$7,100	6.0%
4741 Real Estate Exam Fees	\$801,447	-7.5%	\$580,723	-27.5%	\$548,337	-5.6%	\$477,300	-13.0%	\$483,600	1.3%	\$492,200	1.8%
3178 Real Estate Accred Fees	\$112,750	7.3%	\$117,925	4.6%	\$123,450	4.7%	\$107,200	-13.2%	\$116,200	8.4%	\$117,600	1.2%
3254 Real Estate Penalties	\$93,843	-16.6%	\$94,843	1.1%	\$82,660	-12.8%	\$87,800	6.2%	\$85,600	-2.5%	\$85,900	0.4%
3190 A.B. 165, Real Estate Inspectors	\$62,320	-8.2%	\$57,695	-7.4%	\$49,460	-14.3%	\$55,500	12.2%	\$52,900	-4.7%	\$53,000	0.2%
TOTAL REAL ESTATE FEES	\$1,141,305	-6.1%	\$897,330	-21.4%	\$841,007	-6.3%	\$780,600	-7.2%	\$779,400	-0.2%	\$790,400	1.4%
3066 Short Term Car Lease [8-22]	\$74,584,103	63.3%	\$81,417,029	9.2%	\$78,876,414	-3.1%	\$77,922,000	-1.2%	\$78,510,000	0.8%	\$79,457,000	1.2%
3103AC Athletic Commission Licenses/Fines	\$183,965	12.3%	\$171,847	-6.6%	\$206,300	20.0%	\$175,000	-15.2%	\$177,700	1.5%	\$180,900	1.8%
3150 Navigable Water Permit Fees	\$65,000	0.0%	\$65,000	0.0%	\$65,000	0.0%	\$65,000	0.0%	\$65,000	0.0%	\$65,000	0.0%
3205 State Engineer Sales	\$3,721,744	-3.3%	\$3,993,998	7.3%	\$3,440,211	-13.9%	\$3,701,000	7.6%	\$3,706,000	0.1%	\$3,689,000	-0.5%
3206 Supreme Court Fees	\$190,495	7.1%	\$190,265	-0.1%	\$184,555	-3.0%	\$184,100	-0.2%	\$183,900	-0.1%	\$181,800	-1.1%
3115 Notice of Default Fee	\$355,350	83.4%	\$475,177	33.7%	\$394,792	-16.9%	\$363,600	-7.9%	\$368,800	1.4%	\$366,100	-0.7%
3601 Professional Employer Organization Fee [9-22]	\$92,500		\$108,500	17.3%	\$106,500	-1.8%	\$112,400	5.5%	\$113,700	1.2%	\$114,900	1.1%
3271 Misc Fines/Forfeitures [10-24]	\$2,060,891	-27.1%	\$2,629,670	27.6%	\$3,074,722	16.9%	\$2,700,000	-12.2%	\$2,700,000	0.0%	\$2,700,000	0.0%
TOTAL FEES AND FINES	\$84,244,519	50.0%	\$91,683,403	8.8%	\$89,562,384	-2.3%	\$88,020,800	-1.7%	\$88,621,500	0.7%	\$89,551,300	1.0%

GENERAL FUND REVENUES - ECONOMIC FORUM MAY 1, 2025, FORECAST
ACTUAL: FY 2022 THROUGH FY 2024 AND FORECAST: FY 2025 THROUGH FY 2027
ECONOMIC FORUM'S FORECAST FOR FY 2025, FY 2026, AND FY 2027 APPROVED AT THE MAY 1, 2025, MEETING
ADJUSTED FOR ACTIONS TAKEN DURING THE 2025 LEGISLATIVE SESSION (83RD SESSION) AND BY THE INTERIM FINANCE COMMITTEE (JUNE 2025)

DESCRIPTION	FY 2022		FY 2023		FY 2024		ECONOMIC FORUM MAY 1, 2025, FORECAST					
	ACTUAL	% Change	ACTUAL	% Change	ACTUAL	% Change	FY 2025 FORECAST	% Change	FY 2026 FORECAST	% Change	FY 2027 FORECAST	% Change
USE OF MONEY AND PROP												
OTHER REPAYMENTS												
4403 Forestry Nurseries Fund Repayment (05-M27)	\$20,670		\$20,670		\$20,670		\$20,670		\$20,670		\$20,670	
4408 Comp/Fac Repayment	\$13,032		\$13,032		\$13,032		\$5,239		\$5,239		\$5,239	
4408 GTO Repayment - State Microwave Communications System	\$266,914		\$266,914		\$266,914		\$266,914		\$266,914		\$266,914	
4408 GTO Repayment - Cyber Security Resource Enhancement	\$124,406		\$0		\$0		\$0		\$0		\$0	
4408 GTO Repayment - Wide-Area Network Upgrade	\$223,808		\$0		\$0		\$0		\$0		\$0	
4408 GTO Repayment - Enterprise Cloud Application [1-22]	\$448,209		\$448,209		\$448,209		\$448,209		\$0		\$0	
4408 GTO Repayment - Firewall Replacement [2-22]	\$677,637		\$677,635		\$677,635		\$677,634		\$0		\$0	
4408 GTO Repayment - Content Management and Portal Platform [2-24]	\$0		\$0		\$221,313		\$221,312		\$221,312		\$221,312	
4408 GTO Repayment - IT Service Management Provider Replacement [1-26]							\$0		\$105,733		\$105,733	
4408 GTO Repayment - Computer Hardware and Software Replacement [2-26]							\$0		\$4,287		\$4,287	
4408 GTO Repayment - Firewall Replacement and Security Upgrades [3-26]							\$0		\$402,908		\$402,908	
4408 GTO Repayment - IT Investments Tracking System [4-26]							\$0		\$68,021		\$68,021	
4408 GTO Repayment - Uninterrupted Power Supply Equipment [1-28]							\$0		\$0		\$0	
4408 GTO Repayment - Office of Cyber Defense Coordination [2-28]							\$0		\$0		\$0	
4102 City of North Las Vegas Repayment - Windsor Park Relocation [11-24]					\$3,000,000		\$3,000,000		\$3,000,000		\$3,000,000	
4409 Motor Pool Repay - LV	\$125,000		\$125,000		\$125,000		\$125,000		\$125,000		\$125,000	
TOTAL OTHER REPAYMENTS	\$1,899,676	112.3%	\$1,551,460	-18.3%	\$4,772,773	207.6%	\$4,764,978	-0.2%	\$4,220,084	-11.4%	\$4,220,084	0.0%
INTEREST INCOME												
3290 Treasurer	\$24,192,051	175.2%	\$142,585,710	489.4%	\$224,917,309	57.7%	\$250,206,000	11.2%	\$213,730,000	-14.6%	\$211,881,000	-0.9%
3291 Other	\$11,780	-40.2%	\$423,700	3496.8%	\$765,210	80.6%	\$688,700	-10.0%	\$654,300	-5.0%	\$621,500	-5.0%
TOTAL INTEREST INCOME	\$24,203,830	174.8%	\$143,009,409	490.9%	\$225,682,518	57.8%	\$250,894,700	11.2%	\$214,384,300	-14.6%	\$212,502,500	-0.9%
TOTAL USE OF MONEY & PROP	\$26,103,506	169.0%	\$144,560,870	453.8%	\$230,455,292	59.4%	\$255,659,678	10.9%	\$218,604,384	-14.5%	\$216,722,584	-0.9%
OTHER REVENUE												
3059 Hoover Dam Revenue	\$324,405	17.7%	\$300,000	-7.5%	\$300,000	0.0%	\$300,000	0.0%	\$300,000	0.0%	\$300,000	0.0%
MISC SALES AND REFUNDS												
3047 Expired Slot Machine Wagering Vouchers	\$16,506,340	88.5%	\$19,316,120	17.0%	\$18,374,082	-4.9%	\$18,045,000	-1.8%	\$18,023,000	-0.1%	\$18,004,000	-0.1%
3107 Misc Fees [9-22]	\$695,658	33.6%	\$732,209	5.3%	\$1,039,259	41.9%	\$1,040,000	0.1%	\$1,077,000	3.6%	\$1,115,000	3.5%
3114 Court Administrative Assessment Fee [12-24]	\$1,419,507	-10.3%	\$1,449,420	2.1%	\$15,544,481	972.5%	\$16,017,000	3.0%	\$16,246,000	1.4%	\$16,601,000	2.2%
3168 Declare of Candidacy Filing Fee [3-28]	\$58,241	142.7%	\$55,208	-5.2%	\$82,090	48.7%	\$75,000	-8.6%	\$70,000	-6.7%	\$45,000	-35.7%
3202 Fees & Wrifs of Garnishments	\$570	-24.5%	\$500	-12.3%	\$715	43.0%	\$500	-30.1%	\$400	-20.0%	\$300	-25.0%
3220 Nevada Report Sales	\$1,215	-79.9%	\$3,810	213.6%	\$14,695	285.7%	\$4,000	-72.8%	\$16,000	300.0%	\$4,200	-73.8%
3222 Excess Property Sales	\$12,878	-30.2%	\$0	-100.0%	\$0		\$0		\$0		\$0	
3240 Sale of Trust Property	\$0		\$0		\$0		\$0		\$0		\$0	
3243 Insurance - Misc	\$391,986	-0.9%	\$374,159	-4.5%	\$400,685	7.1%	\$390,800	-2.5%	\$381,500	-2.4%	\$372,600	-2.3%
3274 Misc Refunds	\$32,662	-14.8%	\$30,224	-7.5%	\$2,919,728	9560.3%	\$1,217,000	-58.3%	\$653,900	-46.3%	\$403,900	-38.2%
3276 Cost Recovery Plan [10-22][13-24][6-26]	\$9,079,171	-17.2%	\$8,575,644	-5.5%	\$8,450,166	-1.5%	\$7,874,000	-6.8%	\$7,239,977	-8.1%	\$7,571,630	4.6%
TOTAL MISC SALES & REF	\$28,198,227	26.4%	\$30,537,293	8.3%	\$46,825,901	53.3%	\$44,663,300	-4.6%	\$43,707,777	-2.1%	\$44,117,630	0.9%
3255 Unclaimed Property [11-22][14-24]	\$56,059,921	17.6%	\$60,022,800	7.1%	\$70,965,216	18.2%	\$71,875,000	1.3%	\$65,770,000	-8.5%	\$65,282,000	-0.7%
TOTAL OTHER REVENUE	\$84,582,554	20.4%	\$90,860,094	7.4%	\$118,091,117	30.0%	\$116,838,300	-1.1%	\$109,777,777	-6.0%	\$109,699,630	-0.1%
TOTAL GENERAL FUND REVENUE: BEFORE TAX CREDITS	\$5,524,470,795	22.0%	\$5,873,963,101	6.3%	\$6,108,536,473	4.0%	\$6,154,178,078	0.7%	\$6,183,553,261	0.5%	\$6,366,001,914	3.0%
TOTAL COMMERCE TAX CREDITS	(\$47,846,881)		(\$61,524,113)		(\$60,458,912)		(\$66,388,000)		(\$69,741,000)		(\$73,227,000)	
TOTAL GENERAL FUND REVENUE: AFTER COMMERCE TAX CREDITS	\$5,476,623,914	22.1%	\$5,812,438,988	6.1%	\$6,048,077,560	4.1%	\$6,087,790,078	0.7%	\$6,113,812,261	0.4%	\$6,292,774,914	2.9%
TAX CREDIT PROGRAMS:												
FILM TRANSFERRABLE TAX CREDITS [TC-1]	(\$1,483,723)		(\$5,876,534)		(\$6,011,701)		(\$7,483,358)		(\$8,194,647)		(\$8,000,000)	
ECONOMIC DEVELOPMENT TRANSFERRABLE TAX CREDITS [TC-2]	\$0		\$0		\$0		(\$2,137,500)		(\$4,303,500)		\$0	
CATALYST ACCOUNT TRANSFERRABLE TAX CREDITS [TC-4]	(\$350,000)		\$0		\$0		\$0		\$0		\$0	
NEVADA NEW MARKET JOBS ACT TAX CREDITS [TC-3]	(\$23,671,913)		(\$30,280,991)		(\$21,103,337)		(\$24,000,000)		(\$16,000,000)		(\$26,500,000)	
EDUCATION CHOICE SCHOLARSHIP TAX CREDITS [TC-5]	(\$11,782,700)		(\$10,800,296)		(\$8,176,019)		(\$9,000,000)		(\$7,700,000)		(\$6,655,000)	
COLLEGE SAVINGS PLAN TAX CREDITS [TC-6]	(\$473)		(\$392)		\$0		(\$600)		(\$650)		(\$700)	
AFFORDABLE HOUSING TRANSFERRABLE TAX CREDITS [TC-7]	\$0		(\$3,000,000)		(\$3,000,000)		(\$10,725,000)		(\$10,000,000)		(\$9,275,000)	
BASEBALL STADIUM TRANSFERRABLE TAX CREDITS [TC-8]	\$0		\$0		\$0		\$0		(\$36,000,000)		(\$36,000,000)	
TOTAL - TAX CREDIT PROGRAMS	(\$37,288,809)		(\$49,958,212)		(\$38,291,058)		(\$53,346,458)		(\$82,198,797)		(\$86,430,700)	
TOTAL GENERAL FUND REVENUE: AFTER TAX CREDITS	\$5,439,335,105	21.6%	\$5,762,480,775	5.9%	\$6,009,786,502	4.3%	\$6,034,443,620	0.4%	\$6,031,613,464	0.0%	\$6,206,344,214	2.9%

GENERAL FUND REVENUES - ECONOMIC FORUM MAY 1, 2025, FORECAST
ACTUAL: FY 2022 THROUGH FY 2024 AND FORECAST: FY 2025 THROUGH FY 2027
ECONOMIC FORUM'S FORECAST FOR FY 2025, FY 2026, AND FY 2027 APPROVED AT THE MAY 1, 2025, MEETING
ADJUSTED FOR ACTIONS TAKEN DURING THE 2025 LEGISLATIVE SESSION (83RD SESSION) AND BY THE INTERIM FINANCE COMMITTEE (JUNE 2025)

DESCRIPTION	FY 2022		FY 2023		FY 2024		ECONOMIC FORUM MAY 1, 2025, FORECAST					
	ACTUAL	%	ACTUAL	%	ACTUAL	%	FY 2025	%	FY 2026	%	FY 2027	%
		Change		Change		Change	FORECAST	Change	FORECAST	Change	FORECAST	Change

NOTES:
FY 2022: Notes 1 and 2 represent legislative actions approved during the 2019 Legislative Session.

- [1-22] Section 1 of A.B. 512 provides a General Fund appropriation of \$2,138,800 in FY 2020 to the Governor's Technology Office (GTO, formerly the Office of the Chief Information Officer and the Division of Enterprise Information Technology Services of the Department of Administration) for the implementation of an enterprise cloud electronic mail and business productivity application. The legislatively approved repayment of this appropriation is 25 percent of the cost of the implementation of an enterprise cloud electronic mail and business productivity application per year, beginning in FY 2022.
- [2-22] Section 2 of A.B. 512 provides a General Fund appropriation of \$4,186,202 in FY 2020 to the Governor's Technology Office (GTO, formerly the Office of the Chief Information Officer and the Division of Enterprise Information Technology Services of the Department of Administration) for the replacement of firewalls. The legislatively approved repayment of this appropriation is 25 percent of the cost of the replacement of the firewalls per year, beginning in FY 2022.

FY 2022: Notes 3 through 11 represent legislative actions approved during the 2021 Legislative Session.

- [3-22] A.B. 495 imposes an annual tax on each business entity engaged in the business of extracting gold or silver in this State whose Nevada gross revenue in a taxable year exceeds \$20 million, effective July 1, 2021. The tax rate is 0.75% of all taxable revenue in excess of \$20 million, but not more than \$150 million; and 1.1% of all Nevada gross revenue in excess of \$150 million. The proceeds from this tax are to be deposited in the State General Fund in FY 2022 and FY 2023, but will be deposited in the State Education Fund as a dedicated state funding source for the benefit of K-12 education under the Pupil-Centered Funding Plan beginning in FY 2024. Estimated to generate \$83,802,000 in FY 2022 and \$80,996,000 in FY 2023.
- [4-22] S.B. 440 provides an exemption from sales and use taxes on purchases of tangible personal property by members of the Nevada National Guard who are on active status and who are residents of this State and certain relatives of such members, if the purchase occurs on the date on which Nevada Day is observed or the immediately following Saturday or Sunday, between July 1, 2021, and June 30, 2031. The bill also revises the eligibility requirements for the current exemption that is authorized for members of the Nevada National Guard called into active service to provide that this exemption is available to these members and certain relatives, if the member has been called into active duty for a period of more than 30 days outside of the United States. The exemption is anticipated to reduce sales and use tax revenue for the state and local governments; however, an estimate of the potential reduction was not prepared.
- [5-22] S.B. 367 provides an exemption from the Live Entertainment Tax for live entertainment that is provided by or entirely for the benefit of a governmental entity, effective upon passage and approval (June 4, 2021). Because this exemption is expected to provide a minimal reduction to LET revenues, no adjustment to the forecast was made.
- [6-22] On May 13, 2021, the Nevada Supreme Court upheld a First Judicial District Court ruling that certain actions by the Legislature in Senate Bill 551 (2019) were unconstitutional, as that legislation was approved without the two-thirds majority in each house required in Article 4, Section 18 of the Nevada Constitution. As a result, the tax rates for the Modified Business Tax were reduced effective April 1, 2021 to the rates determined by the Department of Taxation on or before September 30, 2018, that were to become effective on July 1, 2019, pursuant to the provisions of NRS 360.203. The rate for the MBT-NFI was reduced from 1.475% to 1.378% for all taxable wages in excess of \$50,000 per calendar quarter and the rate for the MBT-FI and MBT-Mining was reduced from 2.0% to 1.853% on all quarterly taxable wages. The court ruling additionally requires the Department of Taxation to issue refunds for all MBT that was collected at the higher rates, between July 1, 2019, and March 31, 2021, based on the difference between the rate approved in S.B. 551 and the reduced rate determined by the Department in September 2018, as well as interest on the excess amount collected.

The adjustments to the May 2021 Economic Forum forecast reflect the estimated combined negative impact for each fiscal year for the refund and interest attributable to FY 2020 and FY 2021 overpayments as allocated to FY 2021 and FY 2022 and the tax rate reduction for the fourth quarter of FY 2021 and all four quarters of FY 2022 and FY 2023. The estimated negative impact to total MBT collections attributable to the refund and interest on tax overpayments for FY 2020 and FY 2021 allocated to FY 2021 is \$75,575,000 (MBT-NFI: \$68,066,000, MBT-FI: \$4,647,000, MBT-Mining: \$2,862,000) and allocated to FY 2022 is \$4,717,000 (MBT-NFI: \$3,722,000, MBT-FI: \$943,000, MBT-Mining: \$52,000). The estimated negative impact to total MBT collections attributable to the reduction in the tax rates for FY 2021 is \$12,128,000 (MBT-NFI: \$10,917,000, MBT-FI: \$785,000, MBT-Mining: \$426,000), for FY 2022 is \$50,573,000 (MBT-NFI: \$45,445,000, MBT-FI: \$3,386,000, MBT-Mining: \$1,742,000), and for FY 2023 is \$53,659,000 (MBT-NFI: \$48,238,000, MBT-FI: \$3,637,000, MBT-Mining: \$1,784,000). The estimates for the refund and interest are based on information provided by the Department of Taxation, based on an analysis of actual taxpayer accounts, regarding the potential total refund and interest amounts for the four quarters of FY 2020 and the three quarters of FY 2021 and the actual refund and interest amounts issued for each fiscal year in FY 2021 by each component of the MBT.

- [7-22] S.B. 9 provides an exemption from licensure for investment advisers to certain qualifying private funds, effective July 1, 2022, if: (1) the investment adviser solely advises one or more qualifying private funds; (2) the investment adviser is not required to register with the Securities and Exchange Commission; (3) neither the investment adviser nor any of its advisory affiliates have engaged in certain bad acts; (4) the investment adviser files certain reports with the Administrator, who is the Deputy of Securities appointed by the Secretary of State; and (5) the investment adviser pays a fee prescribed by the Administrator. Estimated to reduce revenue by \$12,000 in FY 2023.
- [8-22] S.B. 389 provides for the regulation and licensing of peer-to-peer car sharing programs by the Department of Motor Vehicles, and also provides that passenger cars that are shared through such a program are subject to a Short Term Car Lease Fee that is identical to the fee already collected by the Department of Taxation on the rental of other passenger cars in this state, effective October 1, 2021. Estimated to generate \$750,000 in FY 2022 and \$1,000,000 in FY 2023.
- [9-22] The proceeds from the licensure of certain professional employer organizations (employee leasing companies), which were being retained by the Division of Industrial Relations in the Department of Business and Industry, were going to be deposited in the State General Fund beginning on July 1, 2021. The Economic Forum May 4, 2021, forecast accounted for this action by including an estimate of \$103,500 in G.L. 3107. Senate Bill 55 transfers the duties for regulating and licensing professional employer organizations from the Division to the Labor Commissioner, effective July 1, 2021. It was determined after the passage of S.B. 55 that the Labor Commissioner will post the revenues from the licensing fees in G.L. 3601, not G.L. 3107. Thus, a new line for G.L. 3601 – Professional Employer Organization Fee is added to the table and \$103,500 is transferred from the forecast for G.L. 3107 to this new G.L., resulting in a net zero change to the Economic Forum May 4, 2021, forecast.
- [10-22] Adjustment to the Statewide Cost Allocation amount included in the Legislatively Approved budget after the May 4, 2021, approval of the General Fund revenue forecast by the Economic Forum.
- [11-22] A.B. 445 requires the State Controller, as soon as practicable after the close of FY 2021, to transfer \$1,000,000 from the Abandoned Property Trust Account (Unclaimed Property) to the Grant Matching Account for the purpose of providing grants or satisfying matching requirements for nongovernmental organizational grants by the Office of Federal Assistance in the Office of the Governor. For FY 2023 and all subsequent years, the first \$1.0 million of revenue from Unclaimed Property that is generated after the required transfer of the first \$7.6 million to the Millennium Scholarship Trust Fund must be transferred to the Grant Matching Account. The actions in A.B. 445, therefore, reduce the forecast for this revenue source by \$1.0 million per year in FY 2022, FY 2023, and all future fiscal years.

GENERAL FUND REVENUES - ECONOMIC FORUM MAY 1, 2025, FORECAST
ACTUAL: FY 2022 THROUGH FY 2024 AND FORECAST: FY 2025 THROUGH FY 2027
ECONOMIC FORUM'S FORECAST FOR FY 2025, FY 2026, AND FY 2027 APPROVED AT THE MAY 1, 2025, MEETING
ADJUSTED FOR ACTIONS TAKEN DURING THE 2025 LEGISLATIVE SESSION (83RD SESSION) AND BY THE INTERIM FINANCE COMMITTEE (JUNE 2025)

DESCRIPTION	FY 2022 ACTUAL	%	Change	FY 2023 ACTUAL	%	Change	FY 2024 ACTUAL	%	Change	ECONOMIC FORUM MAY 1, 2025, FORECAST														
										FY 2025 FORECAST	%	Change	FY 2026 FORECAST	%	Change	FY 2027 FORECAST	%	Change						
FY 2023: Note 1 represents legislative actions approved during the 2023 Legislative Session.																								
[1-23]	S.B. 124 amends the provisions originally approved in S.B. 3 of the 31st Special Session (July 2020), which required the prepayment of the State General Fund portion of the Net Proceeds of Minerals Tax for FY 2021, FY 2022, and FY 2023 based on the estimated mining activity during each of those calendar years, to revert the payment of the tax back to its former method (tax due based on actual mining activity from the preceding calendar year) of taxing net proceeds on July 1, 2022, rather than on July 1, 2023, as originally approved in S.B. 3. The passage of S.B. 124 will require these tax proceeds to be paid based on actual calendar year 2023 mining activity during FY 2024, and the proceeds will be deposited in the State Education Fund, pursuant to A.B. 495 (2021); thus, the resultant forecast for this tax remains zero in FY 2024 and FY 2025, based on current law.																							
FY 2024: Notes 1 and 2 represent legislative actions approved during the 2021 Legislative Session.																								
[1-24]	A.B. 495 provides that, beginning in FY 2024, the portion of the Net Proceeds of Minerals Tax currently deposited in the State General Fund be instead deposited in the State Education Fund as a dedicated state funding source for the benefit of K-12 education under the Pupil-Centered Funding Plan. This action did not affect the Economic Forum's forecast for FY 2022 or FY 2023.																							
[2-24]	S.B. 426 provides a General Fund appropriation of \$1,784,500 to the Governor's Technology Office (GTO, formerly the Office of the Chief Information Officer and the Division of Enterprise Information Technology Services of the Department of Administration) for the replacement of the content management and portal platform. The legislatively approved annual repayment of this appropriation is 25 percent of the cost of the replacement of the content management and portal platform per year, beginning in FY 2024.																							
FY 2024: Note 3 represents actions resulting from the Department of Taxation's September 2022 Modified Business Tax rate reduction determination, as required pursuant to NRS 360.203.																								
[3-24]	S.B. 483 (2015) enacted a rate reduction mechanism, codified in NRS 360.203, by which the rates for the Modified Business Tax are to be lowered if combined collections from the MBT, Commerce Tax, and Branch Bank Excise Tax in any even-numbered fiscal year exceed the May 1 forecast for the Economic Forum, adjusted for any actions approved by the Legislature, for that fiscal year by more than 4%, as determined by the Department of Taxation on or before September 30 of each even-numbered year. The rate reduction under this mechanism is to become effective at the beginning of the fiscal year following the determination by the Department.																							
	On September 30, 2022, the Department of Taxation determined that actual collections for these taxes in FY 2022 exceeded the Economic Forum's May 4, 2021, forecasts, adjusted for legislative actions and court decisions, by more than 4%. As a result, the tax rate reduction mechanism approved in S.B. 483 requires the MBT-Nonfinancial rate to be reduced from 1.378% to 1.17% on all taxable wages in excess of \$50,000 per calendar quarter, and the MBT-Financial and MBT-Mining rates to be reduced from 1.853% to 1.554% on all taxable wages, effective at the beginning of FY 2024 (July 1, 2023). The rate reduction determined by the Department on September 30, 2022, reduces the MBT-Nonfinancial rate to the minimum by which this may be reduced pursuant to NRS 360.203; thus, no further rate reductions may occur under these provisions based on current law.																							
FY 2024: Notes 4 through 14 represent legislative actions approved during the 2023 Legislative Session.																								
[4-24]	S.B. 266 excludes, for the purposes of gross gaming revenue for the calculation of the percentage fee tax on gross gaming revenue, cash received as entry fees for the right to participate in a contest or tournament conducted on the premises of a licensed gaming establishment with the participants physically present at those premises when participating under certain circumstances, effective July 1, 2023. The effective date of July 1, 2023, results in a reduction of revenue of \$1,563,100 for the last 11 months of FY 2024, and \$1,705,200 for all twelve months of FY 2025.																							
[5-24]	S.B. 435 specifies that if an assessment against the operators of certain private medical providers in Nevada is imposed by the Division of Health Care Financing and Policy of the Department of Health and Human Services, the proceeds must be used to provide additional support and services under Medicaid for Medicaid recipients with serious behavioral health conditions, effective upon passage and approval (June 8, 2023).																							
	If such an assessment is imposed, the use of these proceeds for Medicaid services is anticipated to increase capitation payments to contracted managed care organizations, which would increase insurance premium tax collections (as these capitation payments are considered as net direct considerations for the calculation of the tax). However, as it is not known what the rate of assessment that may be imposed or when such an assessment may begin, the effect on the State General Fund is not known at this time.																							
[6-24]	A.B. 448 clarifies that the exemption from the real property transfer tax for a mere change in identity, form or place of organization, does not apply if the business entity to which the real property is transferred was formed for the purpose of avoiding those taxes, effective upon passage and approval (June 15, 2023). The effect upon the State General Fund is not known at this time, as it is anticipated that the Department of Taxation will need to develop regulations to establish guidelines for determining which entities are formed for the purpose of avoiding the tax.																							
[7-24]	S.B. 452 requires 100% of the proceeds from the portion of the Governmental Services Tax (GST) generated from the 10% depreciation schedule change, approved in S.B. 429 (2009), to be permanently allocated to the State Highway Fund, effective July 1, 2023. As approved under this bill, the State General Fund will no longer receive proceeds from this tax beginning in FY 2024.																							
[8-24]	A.B. 232 revises the tax on other tobacco products to specify that the tax on premium cigars, defined as a cigar that is rolled by hand, has a wrapper made of whole tobacco leaves, and which does not have a filter or mouthpiece, is 30 percent of the wholesale price of the cigar, but cannot be less than 30 cents per premium cigar or more than 50 cents per premium cigar, effective July 1, 2023, until June 30, 2027. Estimated to reduce collections by \$1,000,000 per fiscal year in FY 2024 and FY 2025.																							
[9-24]	A.B. 260 provides an exemption from any fees imposed by the Secretary of State's Office under Title 7 of the NRS for veterans services organizations, as recognized by the United States Secretary of Veterans Affairs, any agent or officer of such an organization, effective January 1, 2024. Estimated to reduce revenue by \$650 in FY 2024 and \$1,300 in FY 2025.																							
[10-24]	S.B. 145 revises the fine structure that may be imposed by the Labor Commissioner for violations of provisions relating to intentional misclassification of employees by an employer, removing the \$2,500 fine that may be imposed upon an employer for a first offense of these provisions. Estimated to reduce revenue by \$10,000 per fiscal year in FY 2024 and FY 2025.																							
[11-24]	S.B. 450 provides a General Fund appropriation of \$12,000,000 to the Housing Division of the Department of Business and Industry to establish a program for the relocation of persons residing in the Windsor Park neighborhood of the City of North Las Vegas whose residences have been damaged by the sinking of the ground beneath the residences. The legislatively approved repayment of this appropriation is \$250,000 per month, which must be withheld from the payment made from the Local Government Tax Distribution Account to the City of North Las Vegas for each month beginning on July 1, 2023, until the month when the total amount withheld from the city equals \$12,000,000.																							
[12-24]	S.B. 448 eliminates the distribution of certain court administrative assessment fees to the Office of the Court Administrator and other functions pursuant to subsection 8 of NRS 176.059, and instead requires that those proceeds be deposited in the State General Fund in addition to the \$5 per assessment that is currently deposited pursuant to subsections 5 and 6 of NRS 176.059, effective July 1, 2023. The elimination of this revenue distribution additionally eliminates the provisions that require court administrative assessment revenue that was not used or distributed for these purposes to be deposited in the State General Fund. Estimated to generate \$15,569,000 per fiscal year in FY 2024 and FY 2025.																							
[13-24]	Adjustment to the Statewide Cost Allocation amount included in the Legislatively Approved budget after the May 1, 2023, approval of the General Fund revenue forecast by the Economic Forum.																							

GENERAL FUND REVENUES - ECONOMIC FORUM MAY 1, 2025, FORECAST
ACTUAL: FY 2022 THROUGH FY 2024 AND FORECAST: FY 2025 THROUGH FY 2027
ECONOMIC FORUM'S FORECAST FOR FY 2025, FY 2026, AND FY 2027 APPROVED AT THE MAY 1, 2025, MEETING
ADJUSTED FOR ACTIONS TAKEN DURING THE 2025 LEGISLATIVE SESSION (83RD SESSION) AND BY THE INTERIM FINANCE COMMITTEE (JUNE 2025)

DESCRIPTION	FY 2022 ACTUAL	%	Change	FY 2023 ACTUAL	%	Change	FY 2024 ACTUAL	%	Change	ECONOMIC FORUM MAY 1, 2025, FORECAST					
										FY 2025 FORECAST	%	Change	FY 2026 FORECAST	%	Change

[14-24] A.B. 45 requires, by the end of each fiscal year, the transfer of \$2,500,000 from the Abandoned Property Trust Account (Unclaimed Property) to the Account for Student Loan Repayment for Providers of Health Care in Underserved Communities, effective January 1, 2024. This revenue must be transferred after the required transfer of the first \$7.6 million to the Millennium Scholarship Trust Fund and the next \$1 million to the Grant Matching Account.

A.B. 45 additionally requires, if the Nevada Health Service Corps has been established pursuant to NRS 396.900, that \$250,000 per fiscal year, beginning in FY 2024, be transferred to the University of Nevada School of Medicine for the purpose of obtaining matching money for the Corps from the federal government. This transfer must occur after the \$7.6 million transfer to the Millennium Scholarship Trust Fund; the \$1 million transfer to the Grant Matching Account; and the \$2.5 million transfer to the Account for Student Loan Repayment for Providers of Health Care in Underserved Communities.

FY 2025: Note 1 represents legislative actions approved during the 2023 Legislative Session.

[1-25] S.B. 428 requires the submission of a question on the November 2024 General Election ballot seeking approval to amend the Sales and Use Tax Act of 1955 to provide an exemption from the State 2% sales and use tax for diapers for children and adults. If this question is approved by the voters, the sales tax exemption for these products will be effective January 1, 2025, until December 31, 2050.

S.B. 428 also provides that if the ballot question is approved by the voters, identical exemptions for these products from the Local School Support Tax and other state and local taxes would become effective January 1, 2025, and would also expire on December 31, 2050. If approved, these exemptions would reduce the amount of the commission that is kept by the Department of Taxation and deposited in the State General Fund for collection of these taxes.

FY 2025: Note 2 represents actions approved during the 2025 Legislative Session.

[2-25] On May 15, 2025 the Nevada Gaming Control Board entered into a Stipulation for Settlement with Wynn Resorts for a disciplinary action filed against Wynn (Case No. 24-16). The stipulation included a fine of \$5,500,000, which was approved by the Nevada Gaming Commission at their May 22, 2025 meeting and which was deposited in the State General Fund on May 30, 2025. Because the imposition of this fine was not known at the time of the May 1, 2025, Economic Forum meeting, the revenue estimate for Gaming Penalties in FY 2025 was increased by \$5,500,000 after the imposition of the fine was approved by the Gaming Commission.

FY 2026: Notes 1 through 4 represent legislative actions approved during the 2023 Legislative Session.

[1-26] A.B. 482 provides General Fund appropriations totaling \$422,932 to the Office of Finance in the Office of the Governor as a loan to the Governor's Technology Office (GTO, formerly the Office of the Chief Information Officer and the Division of Enterprise Information Technology Services of the Department of Administration) for the replacement of the information technology service management provider and for the replacement of computer hardware and associated software. The legislatively approved repayment of this appropriation is 25 percent of the costs for these specified purposes per fiscal year, beginning in FY 2026.

[2-26] A.B. 487 provides a General Fund appropriation of \$17,147 to the Office of Finance in the Office of the Governor as a loan to the Governor's Technology Office (GTO, formerly the Office of the Chief Information Officer and the Division of Enterprise Information Technology Services of the Department of Administration) for the replacement of computer hardware and associated software. The legislatively approved repayment of this appropriation is 25 percent of the cost of the replacement of the computer hardware and associated software per fiscal year, beginning in FY 2026.

[3-26] A.B. 488 provides General Fund appropriations totaling \$1,611,624 to the Governor's Technology Office (GTO, formerly the Office of the Chief Information Officer and the Division of Enterprise Information Technology Services of the Department of Administration) for the replacement of computer hardware and associated software; for the replacement of components of a security firewall; and for security upgrades to mountaintop microwave sites. The legislatively approved repayment of this appropriation is 25 percent of the costs for these specified purposes per fiscal year, beginning in FY 2026.

[4-26] A.B. 506 provides General Fund appropriations totaling \$272,082 to the Governor's Technology Office (GTO, formerly the Office of the Chief Information Officer and the Division of Enterprise Information Technology Services of the Department of Administration) for the replacement of the system for tracking information technology investments and for the replacement of computer hardware and associated software. The legislatively approved repayment of this appropriation is 25 percent of the costs for these specified purposes per fiscal year, beginning in FY 2026.

FY 2026: Notes 5 and 6 represent legislative actions approved during the 2025 Legislative Session.

[5-26] A.B. 471 provides for the taxation of remote retail sales of cigars and pipe tobacco to consumers in Nevada at rates identical to the Other Tobacco Products Tax imposed on the wholesale sale of these products, effective January 1, 2026. The tax is imposed on the remote retail seller if the seller meets a threshold of either cumulative gross receipts in the state above \$100,000 or 200 separate sales during the current or immediately preceding calendar year. Estimated to generate \$500,000 in FY 2026 and \$1,000,000 in FY 2027.

[6-26] Adjustment to the Statewide Cost Allocation amount included in the Legislatively Approved budget after the May 1, 2025, approval of the General Fund revenue forecast by the Economic Forum.

FY 2028: Notes 1 through 3 represent legislative actions approved during the 2025 Legislative Session.

[1-28] S.B. 480 provides General Fund appropriations totaling \$800,352 to the Office of Finance in the Office of the Governor as a loan to the Governor's Technology Office (GTO, formerly the Office of the Chief Information Officer and the Division of Enterprise Information Technology Services of the Department of Administration) for the replacement of uninterruptible power supply equipment and related licensing and maintenance expenses. The legislatively approved repayment of this appropriation is 25 percent of the costs for these specified purposes per fiscal year, beginning in FY 2028.

[2-28] A.B. 591 provides General Fund appropriations totaling \$1,216,404 to the Governor's Technology Office (GTO, formerly the Office of the Chief Information Officer and the Division of Enterprise Information Technology Services of the Department of Administration) for the Nevada Office of Cyber Defense Coordination. The legislatively approved repayment of this appropriation is 25 percent of the costs for these specified purposes per fiscal year, beginning in FY 2028.

[3-28] S.B. 225 adds a \$1,000 fee for filing declaration of candidacy for a presidential preference primary candidate, effective July 1, 2025. However, since no presidential preference primary will occur until FY 2028, there is no estimated revenue impact in the 2025-27 biennium.

TAX CREDIT PROGRAMS APPROVED BY THE LEGISLATURE

[TC-1] Pursuant to S.B. 165 (2013), the Governor's Office of Economic Development (GOED) could issue up to \$20 million per fiscal year for a total of \$80 million for the four-year pilot program in transferrable tax credits that may be used against the Modified Business Tax, Insurance Premium Tax, and Gaming Percentage Fee Tax. The provisions of the film tax credit program were amended in S.B. 1 (28th Special Session (2014)) to reduce the total amount of the tax credits that may be approved by GOED to a total of \$10 million.

Pursuant to A.B. 492 (2017), a total of \$10 million per year in film tax credits may be awarded by GOED beginning in FY 2018, in addition to any remaining amounts from S.B. 1 of the 28th Special Session (2014). Any portion of the \$10 million per fiscal year that is not approved by GOED may be carried forward and made available during the next or any future fiscal year. The forecasts for FY 2025, FY 2026, and FY 2027 are based on information provided by the Nevada Film Office of GOED.

GENERAL FUND REVENUES - ECONOMIC FORUM MAY 1, 2025, FORECAST
ACTUAL: FY 2022 THROUGH FY 2024 AND FORECAST: FY 2025 THROUGH FY 2027
ECONOMIC FORUM'S FORECAST FOR FY 2025, FY 2026, AND FY 2027 APPROVED AT THE MAY 1, 2025, MEETING
ADJUSTED FOR ACTIONS TAKEN DURING THE 2025 LEGISLATIVE SESSION (83RD SESSION) AND BY THE INTERIM FINANCE COMMITTEE (JUNE 2025)

DESCRIPTION	FY 2022		FY 2023		FY 2024		ECONOMIC FORUM MAY 1, 2025, FORECAST					
	ACTUAL	%	ACTUAL	%	ACTUAL	%	FY 2025	%	FY 2026	%	FY 2027	%
		Change		Change		Change	FORECAST	Change	FORECAST	Change	FORECAST	Change

[TC-2] Pursuant to S.B. 1 (28th Special Session (2014)), for certain qualifying projects, the Governor's Office of Economic Development (GOED) is required to issue transferrable tax credits that may be used against the Modified Business Tax, Insurance Premium Tax, and the Gaming Percentage Fee Tax. The amount of transferrable tax credits are equal to \$12,500 for each qualified employee employed by the participants in the project, to a maximum of 6,000 employees, plus 5 percent of the first \$1 billion of new capital investment in the State made collectively by the participants in the qualifying project, plus an additional 2.8 percent of the next \$2.5 billion in new capital investment in the State made collectively by the participants in the project. The amount of credits approved by GOED may not exceed \$45 million per fiscal year (though any unissued credits may be issued in subsequent fiscal years), and GOED may not issue total credits in excess of \$195 million. The forecast is \$0 per fiscal year for FY 2023, FY 2024, and FY 2025, because the entirety of the \$195 million in transferrable tax credits that could be authorized pursuant to S.B. 1 have been awarded and used.

Pursuant to S.B. 1 (29th Special Session (2015)), for certain qualifying projects, the Governor's Office of Economic Development (GOED) is required to issue transferrable tax credits that may be used against the Modified Business Tax, Insurance Premium Tax, and the Gaming Percentage Fee Tax. The amount of transferrable tax credits are equal to \$9,500 for each qualified employee employed by the participants in the project, to a maximum of 4,000 employees. The amount of credits approved by GOED may not exceed \$7.6 million per fiscal year (though any unissued credits may be issued in subsequent fiscal years), and GOED may not issue total credits in excess of \$38 million.

Pursuant to Senate Bill 410 of the 2019 Session, a project is eligible for the transferable tax credits only if the Interim Finance Committee approves a written request submitted by GOED for the issuance of the transferable tax credits. The Interim Finance Committee may approve such a request only if the Interim Finance Committee determines that approval of the request will not impede the ability of the Legislature to carry out its duty to provide for an annual tax sufficient to defray the estimated expenses of the State for each fiscal year as set forth in Article 9, Section 2 of the Nevada Constitution; and will promote the economic development of this State and aid the implementation of the State Plan for Economic Development developed by the Executive Director of GOED.

On January 31, 2023, the Interim Finance Committee, under the provisions required pursuant to Senate Bill 410 of the 2019 Session, approved a written request by the Office of Economic Development for the issuance of \$2,137,500 in transferable tax credits to Redwood Materials, Inc., the lead participant engaged in a qualified project in Storey County. The Board of Economic Development approved the application for this project at its meeting on December 1, 2022. Based on information received from GOED, the estimated amount of credits that will be used is \$2,137,500 in FY 2025.

On June 18, 2025, the Interim Finance Committee approved a request for an additional \$4,303,500 in transferable tax credits to Redwood Materials, Inc. Based on information received from GOED, it is estimated that these credits will be used in FY 2026.

[TC-3] Pursuant to S.B. 357 (2013), the Nevada New Markets Jobs Act allows insurance companies to receive a credit against the tax imposed on insurance premiums in exchange for making qualified equity investments in community development entities, particularly those that are local and minority-owned. A total of \$200 million in qualified equity investments may be certified by the Department of Business and Industry. In exchange for making the qualified equity investment, insurance companies are entitled to receive a credit against the Insurance Premium Tax in an amount equal to 58 percent of the total qualified equity investment that is certified by the Department. The credits, which were allowed to be taken by insurance companies beginning in the third quarter of FY 2015 under the provisions of S.B. 357, may be taken in increments beginning on the second anniversary date of the original investment, as follows:

2 years after the investment is made: 12%; 3 years after the investment is made: 12%; 4 years after the investment is made: 12%; 5 years after the investment is made: 11%; and 6 years after the investment is made: 11%.

Pursuant to A.B. 446 (2019), an additional \$200 million in qualified equity investments could be certified by the Department of Business and Industry, effective July 1, 2019, with a total of \$116 million of credits that may be taken based on the increment percentages originally approved in S.B. 357 (2013). However, pursuant to A.B. 446, no credits could be taken against the Insurance Premium Tax before July 1, 2021 (FY 2022).

Pursuant to S.B. 240 (2023), an additional \$170 million in qualified equity investments may be certified by the Department of Business and Industry, effective July 1, 2024, with a total of \$98.6 million of credits that may be taken based on the increment percentages originally approved in S.B. 357 (2013). However, pursuant to S.B. 450, no credits may be taken against the Insurance Premium Tax before July 1, 2026 (FY 2027).

S.B. 240 additionally allows the Department of Business and Industry, effective July 1, 2024, to certify \$30 million in impact qualified equity investments, with a total of \$22.5 million of credits that may be taken based on the increment percentages in the bill (0% in the first two years, and 15% per year in the next five years). Pursuant to S.B. 240, none of these credits may be taken against the Insurance Premium Tax before July 1, 2026 (FY 2027).

The forecasts for FY 2025, FY 2026, and FY 2027 are based on information provided by the Department of Business and Industry and the Department of Taxation.

[TC-4] S.B. 507 (2015) authorizes the Governor's Office of Economic Development (GOED) to approve transferrable tax credits that may be used against the Modified Business Tax, Insurance Premium Tax, and Gaming Percentage Fee Tax to new or expanding businesses to promote the economic development of Nevada. As approved in S.B. 507, the total amount of transferrable tax credits that may be issued is \$500,000 in FY 2016, \$2,000,000 in FY 2017, and \$5,000,000 for FY 2018 and each fiscal year thereafter.

A.B. 1 of the 29th Special Session (2015) reduced the total amount of transferrable tax credits that may be issued by GOED to zero in FY 2016, \$1 million in FY 2017, \$2 million per year in FY 2018 and FY 2019, and \$3 million in FY 2020. For FY 2021 and future fiscal years, the amount of credits that may be issued by GOED remains at \$5 million per year. The forecasts for FY 2025, FY 2026, and FY 2027 are based on information provided by GOED.

[TC-5] A.B. 165 (2015) allows taxpayers who make donations of money to certain scholarship organizations to receive a dollar-for-dollar credit against the taxpayer's liability for the Modified Business Tax (MBT). The total amount of credits that may be approved by the Department of Taxation (Department) is \$5 million in FY 2016, \$5.5 million in FY 2017, and 110 percent of the total amount of credits authorized in the previous year, for all subsequent fiscal years.

S.B. 555 (2017) authorized an additional \$20 million in credits against the MBT under this program in Fiscal Year 2018 beyond those that were authorized in FY 2018 based on the provisions of A.B. 165 (2015). Any amount of the \$20 million in credits that is not approved by the Department may be issued in future fiscal years.

A.B. 458 (2019) permanently eliminated the 10 percent increase in the amount of credits that may be authorized in each year, capping the total amount that may be authorized in each year at \$6,655,000 beginning in FY 2020. The bill additionally clarified that the \$6,655,000 limit per year applies to the combined credits that may be taken under both chapters of the MBT (Chapters 363A and 363B), rather than as a separate limit for each chapter.

S.B. 551 (2019) authorized an additional \$4,745,000 in credits against the MBT (Chapters 363A and 363B combined) under this program per year in FY 2020 and FY 2021 beyond those that were authorized in those years based on the provisions of A.B. 458 (2019). Any amount of the \$4,745,000 in credits that is not approved by the Department in each fiscal year may be issued in future fiscal years.

A.B. 495 (2021) authorized an additional \$4,745,000 in credits against the MBT (Chapters 363A and 363B combined) under this program per year in FY 2022 beyond those that are authorized in that year based on the provisions of A.B. 458 (2019). The forecasts for FY 2025, FY 2026, and FY 2027 were prepared by the Governor's Finance Office and the Fiscal Analysis Division based on information provided by the Department of Taxation.

GENERAL FUND REVENUES - ECONOMIC FORUM MAY 1, 2025, FORECAST
ACTUAL: FY 2022 THROUGH FY 2024 AND FORECAST: FY 2025 THROUGH FY 2027
ECONOMIC FORUM'S FORECAST FOR FY 2025, FY 2026, AND FY 2027 APPROVED AT THE MAY 1, 2025, MEETING
ADJUSTED FOR ACTIONS TAKEN DURING THE 2025 LEGISLATIVE SESSION (83RD SESSION) AND BY THE INTERIM FINANCE COMMITTEE (JUNE 2025)

DESCRIPTION	FY 2022 ACTUAL	%	Change	FY 2023 ACTUAL	%	Change	FY 2024 ACTUAL	%	Change	ECONOMIC FORUM MAY 1, 2025, FORECAST					
										FY 2025 FORECAST	%	Change	FY 2026 FORECAST	%	Change

[TC-6] S.B. 412 (2015) provides a tax credit against the Modified Business Tax (MBT) to certain employers who match the contribution of an employee to one of the college savings plans offered through the Nevada Higher Education Prepaid Tuition Program and the Nevada College Savings Program authorized under existing law. The amount of the tax credit is equal to 25 percent of the matching contribution, not to exceed \$500 per contributing employee per year, and any unused credits may be carried forward for 5 years. The provisions relating to the Nevada College Savings Program are effective January 1, 2016, and the Higher Education Prepaid Tuition Program are effective July 1, 2016.

The forecasts for FY 2025, FY 2026, and FY 2027 are based on information provided by the Treasurer's Office on enrollment and contributions for the College Savings Program.

[TC-7] S.B. 448 (2019) authorizes the Housing Division of the Department of Business and Industry (Division) to approve a total of \$40 million of transferrable tax credits that may be used against the Modified Business Tax, Insurance Premium Tax, and Gaming Percentage Fee Tax. Under the provisions of S.B. 448, the Division may award up to \$10 million in transferable tax credits per year to persons who develop affordable housing projects in Nevada over the four years of the pilot program, but may award an additional \$3 million in credits in any fiscal year if the issuance of the credits is necessary for the development of additional affordable housing projects in the state. If the Division approves any credits in excess of \$10 million in a fiscal year, the amount to be awarded in the next fiscal year must be reduced by the amount in excess of \$10 million that was issued in the previous fiscal year. If the Division does not issue all of the \$10 million in credits authorized in a fiscal year, that amount is carried forward and may be issued in a subsequent fiscal year.

S.B. 284 (2021) made several changes to this tax credit program, including revising the procedure for the issuance of transferable tax credits so that transferable tax credits are issued before, rather than after, the project is completed; removing the 4-year sunset provisions originally established by S.B. 448 (2019), making the program permanent; and clarifying that the maximum amount of tax credits that may be issued under the program remains at \$40 million as established in S.B. 448 (2019).

The forecasts for FY 2025, FY 2026, and FY 2027 are based on information provided by the Division.

[TC-8] S.B. 1 (35th Special Session (June 2023)) authorizes the developer partner of a qualified major league baseball stadium project to apply to the Stadium Authority for a certificate of eligibility for transferrable tax credits which may be applied to the Modified Business Tax, the Gaming Percentage Fee Tax, or the Insurance Premium Tax (with the exception of any of these taxes generated from activity occurring within the stadium district). A qualified project may be approved for a maximum of \$36 million in tax credits per fiscal year, beginning in Fiscal Year 2026, and a maximum of \$180 million in transferrable tax credits may be awarded to all qualified projects in the state.

The forecasts for FY 2026 and FY 2027 are based on information provided by the Las Vegas Stadium Authority.

TABLE 1
ECONOMIC FORUM MAY 1, 2025, GENERAL FUND REVENUE FORECAST FOR FY 2025, FY 2026, AND FY 2027
BEFORE AND AFTER TAX CREDITS APPROVED AT THE MAY MEETING
AND WITHOUT ADJUSTMENT FOR ACTIONS TAKEN DURING THE 2025 LEGISLATIVE SESSION (83RD SESSION)
AND BY THE INTERIM FINANCE COMMITTEE (JUNE 2025)

DESCRIPTION	ECONOMIC FORUM MAY 1, 2025, FORECAST BEFORE AND AFTER TAX CREDITS AND WITHOUT ADJUSTMENT FOR ACTIONS TAKEN DURING THE 2025 LEGISLATIVE SESSION (83RD SESSION) AND BY THE INTERIM FINANCE COMMITTEE (JUNE 2025)						
	FY 2025	% Change	FY 2026	% Change	FY 2027	% Change	2025-2027 BIENNIUM*
Economic Forum May 1, 2025, Forecast Before Tax Credits and Without Adjustments for Actions Taken During the 2025 Session (83rd Session) and by the Interim Finance Committee (June 2025) ESTIMATED TAX CREDITS APPROVED BY THE ECONOMIC FORUM AT THE MAY 1, 2025, MEETING COMMERCE TAX CREDIT COMMERCE TAX CREDIT (S.B. 483 (2015)) Pursuant to S.B. 483 (2015), a business that pays the Commerce Tax may take a credit against that business's Modified Business Tax (MBT) due during the current fiscal year, in an amount not to exceed 50% of the Commerce Tax paid by the business for the preceding fiscal year. The credit can be taken against any or all of the four quarterly MBT payments for the current fiscal year, but any amount of credit not used cannot be carried forward and used in succeeding fiscal years. The total estimated Commerce Tax credit amount listed for each fiscal year is aggregated for all three components of the MBT (MBT-NFI, MBT-FI, and MBT-Mining).	\$6,148,678,078	0.7%	\$6,183,974,284	0.6%	\$6,365,559,284	2.9%	\$12,549,533,568
-\$66,388,000		-\$69,741,000		-\$73,227,000		-\$142,968,000	
Economic Forum May 1, 2025, Forecast Before Tax Credits and Without Adjustments for Actions Taken During the 2025 Session and by the Interim Finance Committee (After Commerce Tax Credits) TAX CREDIT PROGRAMS TRANSFERRABLE FILM TAX CREDIT PROGRAM (S.B. 165 (2013)) Pursuant to S.B. 165 (2013), the Governor's Office of Economic Development (GOED) could issue up to \$20 million per fiscal year for a total of \$80 million for the four-year pilot program in transferrable tax credits that may be used against the Modified Business Tax, Insurance Premium Tax, and Gaming Percentage Fee Tax. The provisions of the film tax credit program were amended in S.B. 1 (28th Special Session (2014)) to reduce the total amount of the tax credits that may be approved by GOED to a total of \$10 million. Pursuant to A.B. 492 (2017), a total of \$10 million per year in film tax credits may be awarded by GOED beginning in FY 2018, in addition to any remaining amounts from S.B. 1 of the 28th Special Session (2014). Any portion of the \$10 million per fiscal year that is not approved by GOED may be carried forward and made available during the next or any future fiscal year. The forecasts for FY 2025, FY 2026, and FY 2027 are based on information provided by the Nevada Film Office of GOED.	\$6,082,290,078	0.6%	\$6,114,233,284	0.5%	\$6,292,332,284	2.9%	\$12,406,565,568
-\$7,483,358		-\$8,194,647		-\$8,000,000		-\$16,194,647	

TABLE 1
ECONOMIC FORUM MAY 1, 2025, GENERAL FUND REVENUE FORECAST FOR FY 2025, FY 2026, AND FY 2027
BEFORE AND AFTER TAX CREDITS APPROVED AT THE MAY MEETING
AND WITHOUT ADJUSTMENT FOR ACTIONS TAKEN DURING THE 2025 LEGISLATIVE SESSION (83RD SESSION)
AND BY THE INTERIM FINANCE COMMITTEE (JUNE 2025)

DESCRIPTION	ECONOMIC FORUM MAY 1, 2025, FORECAST BEFORE AND AFTER TAX CREDITS AND WITHOUT ADJUSTMENT FOR ACTIONS TAKEN DURING THE 2025 LEGISLATIVE SESSION (83RD SESSION) AND BY THE INTERIM FINANCE COMMITTEE (JUNE 2025)					
	FY 2025	% Change	FY 2026	% Change	FY 2027	% Change
<p>ECONOMIC DEVELOPMENT TRANSFERRABLE TAX CREDITS (S.B. 1 (29TH SPECIAL SESSION))</p> <p>Pursuant to S.B. 1 (28th Special Session (2014)), for certain qualifying projects, the Governor's Office of Economic Development (GOED) is required to issue transferrable tax credits that may be used against the Modified Business Tax, Insurance Premium Tax, and the Gaming Percentage Fee Tax. The amount of transferrable tax credits are equal to \$12,500 for each qualified employee employed by the participants in the project, to a maximum of 6,000 employees, plus 5 percent of the first \$1 billion of new capital investment in the State made collectively by the participants in the qualifying project, plus an additional 2.8 percent of the next \$2.5 billion in new capital investment in the State made collectively by the participants in the project. The amount of credits approved by GOED may not exceed \$45 million per fiscal year (though any unissued credits may be issued in subsequent fiscal years), and GOED may not issue total credits in excess of \$195 million. The forecast is \$0 per fiscal year for FY 2023, FY 2024, and FY 2025, because the entirety of the \$195 million in transferrable tax credits that could be authorized pursuant to S.B. 1 have been awarded and used.</p> <p>Pursuant to S.B. 1 (29th Special Session (2015)), for certain qualifying projects, the Governor's Office of Economic Development (GOED) is required to issue transferrable tax credits that may be used against the Modified Business Tax, Insurance Premium Tax, and the Gaming Percentage Fee Tax. The amount of transferrable tax credits are equal to \$9,500 for each qualified employee employed by the participants in the project, to a maximum of 4,000 employees. The amount of credits approved by GOED may not exceed \$7.6 million per fiscal year (though any unissued credits may be issued in subsequent fiscal years), and GOED may not issue total credits in excess of \$38 million.</p> <p>Pursuant to Senate Bill 410 of the 2019 Session, a project is eligible for the transferable tax credits only if the Interim Finance Committee approves a written request submitted by GOED for the issuance of the transferable tax credits. The Interim Finance Committee may approve such a request only if the Interim Finance Committee determines that approval of the request will not impede the ability of the Legislature to carry out its duty to provide for an annual tax sufficient to defray the estimated expenses of the State for each fiscal year as set forth in Article 9, Section 2 of the Nevada Constitution; and will promote the economic development of this State and aid the implementation of the State Plan for Economic Development developed by the Executive Director of GOED.</p> <p>On January 31, 2023, the Interim Finance Committee, under the provisions required pursuant to Senate Bill 410 of the 2019 Session, approved a written request by the Office of Economic Development for the issuance of \$2,137,500 in transferable tax credits to Redwood Materials, Inc., the lead participant engaged in a qualified project in Storey County. The Board of Economic Development approved the application for this project at its meeting on December 1, 2022. Based on information received from GOED, the estimated amount of credits that will be used is \$2,137,500 in FY 2025.</p>	-\$2,137,500					

**TABLE 1
 ECONOMIC FORUM MAY 1, 2025, GENERAL FUND REVENUE FORECAST FOR FY 2025, FY 2026, AND FY 2027
 BEFORE AND AFTER TAX CREDITS APPROVED AT THE MAY MEETING
 AND WITHOUT ADJUSTMENT FOR ACTIONS TAKEN DURING THE 2025 LEGISLATIVE SESSION (83RD SESSION)
 AND BY THE INTERIM FINANCE COMMITTEE (JUNE 2025)**

DESCRIPTION	ECONOMIC FORUM MAY 1, 2025, FORECAST BEFORE AND AFTER TAX CREDITS AND WITHOUT ADJUSTMENT FOR ACTIONS TAKEN DURING THE 2025 LEGISLATIVE SESSION (83RD SESSION) AND BY THE INTERIM FINANCE COMMITTEE (JUNE 2025)			
	FY 2025 % Change	FY 2026 % Change	FY 2027 % Change	2025-2027 BIENNIUM*
<p>CATALYST ACCOUNT TRANSFERRABLE TAX CREDIT PROGRAM (S.B. 507 (2015)/A.B. 1 (29TH S.S.))</p> <p>S.B. 507 (2015) authorizes the Governor's Office of Economic Development (GOED) to approve transferrable tax credits that may be used against the Modified Business Tax, Insurance Premium Tax, and Gaming Percentage Fee Tax to new or expanding businesses to promote the economic development of Nevada. As approved in S.B. 507, the total amount of transferrable tax credits that may be issued is \$500,000 in FY 2016, \$2,000,000 in FY 2017, and \$5,000,000 for FY 2018 and each fiscal year thereafter.</p> <p>A.B. 1 of the 29th Special Session (2015) reduced the total amount of transferrable tax credits that may be issued by GOED to zero in FY 2016, \$1 million in FY 2017, \$2 million per year in FY 2018 and FY 2019, and \$3 million in FY 2020. For FY 2021 and future fiscal years, the amount of credits that may be issued by GOED remains at \$5 million per year. The forecasts for FY 2025, FY 2026, and FY 2027 are based on information provided by GOED.</p>				

TABLE 1
ECONOMIC FORUM MAY 1, 2025, GENERAL FUND REVENUE FORECAST FOR FY 2025, FY 2026, AND FY 2027
BEFORE AND AFTER TAX CREDITS APPROVED AT THE MAY MEETING
AND WITHOUT ADJUSTMENT FOR ACTIONS TAKEN DURING THE 2025 LEGISLATIVE SESSION (83RD SESSION)
AND BY THE INTERIM FINANCE COMMITTEE (JUNE 2025)

DESCRIPTION	ECONOMIC FORUM MAY 1, 2025, FORECAST BEFORE AND AFTER TAX CREDITS AND WITHOUT ADJUSTMENT FOR ACTIONS TAKEN DURING THE 2025 LEGISLATIVE SESSION (83RD SESSION) AND BY THE INTERIM FINANCE COMMITTEE (JUNE 2025)						
	FY 2025	% Change	FY 2026	% Change	FY 2027	% Change	2025-2027 BIENNIUM*
<p>NEVADA NEW MARKETS JOBS ACT TAX CREDIT PROGRAM (S.B. 357 (2013)/A.B. 446 (2019)/S.B. 240 (2023))</p> <p>Pursuant to S.B. 357 (2013), the Nevada New Markets Jobs Act allows insurance companies to receive a credit against the tax imposed on insurance premiums in exchange for making qualified equity investments in community development entities, particularly those that are local and minority-owned. A total of \$200 million in qualified equity investments may be certified by the Department of Business and Industry. In exchange for making the qualified equity investment, insurance companies are entitled to receive a credit against the Insurance Premium Tax in an amount equal to 58 percent of the total qualified equity investment that is certified by the Department. The credits, which were allowed to be taken by insurance companies beginning in the third quarter of FY 2015 under the provisions of S.B. 357, may be taken in increments beginning on the second anniversary date of the original investment, as follows:</p> <p>2 years after the investment is made: 12%; 3 years after the investment is made: 12%; 4 years after the investment is made: 12%; 5 years after the investment is made: 11%; and 6 years after the investment is made: 11%.</p> <p>Pursuant to A.B. 446 (2019), an additional \$200 million in qualified equity investments could be certified by the Department of Business and Industry, effective July 1, 2019, with a total of \$116 million of credits that may be taken based on the increment percentages originally approved in S.B. 357 (2013). However, pursuant to A.B. 446, no credits could be taken against the Insurance Premium Tax before July 1, 2021 (FY 2022).</p> <p>Pursuant to S.B. 240 (2023), an additional \$170 million in qualified equity investments may be certified by the Department of Business and Industry, effective July 1, 2024, with a total of \$98.6 million of credits that may be taken based on the increment percentages originally approved in S.B. 357 (2013). However, pursuant to S.B. 450, no credits may be taken against the Insurance Premium Tax before July 1, 2026 (FY 2027).</p> <p>S.B. 240 additionally allows the Department of Business and Industry, effective July 1, 2024, to certify \$30 million in impact qualified equity investments, with a total of \$22.5 million of credits that may be taken based on the increment percentages in the bill (0% in the first two years, and 15% per year in the next five years). Pursuant to S.B. 240, none of these credits may be taken against the Insurance Premium Tax before July 1, 2026 (FY 2027).</p> <p>The forecasts for FY 2025, FY 2026, and FY 2027 are based on information provided by the Department of Business and Industry and the Department of Taxation.</p>	-\$24,000,000		-\$16,000,000		-\$26,500,000		-\$42,500,000

TABLE 1
ECONOMIC FORUM MAY 1, 2025, GENERAL FUND REVENUE FORECAST FOR FY 2025, FY 2026, AND FY 2027
BEFORE AND AFTER TAX CREDITS APPROVED AT THE MAY MEETING
AND WITHOUT ADJUSTMENT FOR ACTIONS TAKEN DURING THE 2025 LEGISLATIVE SESSION (83RD SESSION)
AND BY THE INTERIM FINANCE COMMITTEE (JUNE 2025)

DESCRIPTION	ECONOMIC FORUM MAY 1, 2025, FORECAST BEFORE AND AFTER TAX CREDITS AND WITHOUT ADJUSTMENT FOR ACTIONS TAKEN DURING THE 2025 LEGISLATIVE SESSION (83RD SESSION) AND BY THE INTERIM FINANCE COMMITTEE (JUNE 2025)						
	FY 2025	% Change	FY 2026	% Change	FY 2027	% Change	2025-2027 BIENNIUM*
<p>NEVADA EDUCATIONAL CHOICE SCHOLARSHIP TAX CREDIT PROGRAM (A.B. 165 (2015)/S.B. 555 (2017)/A.B. 458 (2019)/S.B. 551 (2019)/A.B. 495 (2021))</p> <p>A.B. 165 (2015) allows taxpayers who make donations of money to certain scholarship organizations to receive a dollar-for-dollar credit against the taxpayer's liability for the Modified Business Tax (MBT). The total amount of credits that may be approved by the Department of Taxation (Department) is \$5 million in FY 2016, \$5.5 million in FY 2017, and 110 percent of the total amount of credits authorized in the previous year, for all subsequent fiscal years.</p> <p>S.B. 555 (2017) authorized an additional \$20 million in credits against the MBT under this program in Fiscal Year 2018 beyond those that were authorized in FY 2018 based on the provisions of A.B. 165 (2015). Any amount of the \$20 million in credits that is not approved by the Department may be issued in future fiscal years.</p> <p>A.B. 458 (2019) permanently eliminated the 10 percent increase in the amount of credits that may be authorized in each year, capping the total amount that may be authorized in each year at \$6,655,000 beginning in FY 2020. The bill additionally clarified that the \$6,655,000 limit per year applies to the combined credits that may be taken under both chapters of the MBT (Chapters 363A and 363B), rather than as a separate limit for each chapter.</p> <p>S.B. 551 (2019) authorized an additional \$4,745,000 in credits against the MBT (Chapters 363A and 363B combined) under this program per year in FY 2020 and FY 2021 beyond those that were authorized in those years based on the provisions of A.B. 458 (2019). Any amount of the \$4,745,000 in credits that is not approved by the Department in each fiscal year may be issued in future fiscal years.</p> <p>A.B. 495 (2021) authorized an additional \$4,745,000 in credits against the MBT (Chapters 363A and 363B combined) under this program per year in FY 2022 beyond those that are authorized in that year based on the provisions of A.B. 458 (2019). The forecasts for FY 2025, FY 2026, and FY 2027 were prepared by the Governor's Finance Office and the Fiscal Analysis Division based on information provided by the Department of Taxation.</p>	-\$9,000,000		-\$7,700,000		-\$6,655,000		-\$14,355,000
<p>COLLEGE SAVINGS PLAN EMPLOYER MATCHING EMPLOYEE CONTRIBUTION TAX CREDIT PROGRAM (S.B. 412 (2015))</p> <p>S.B. 412 (2015) provides a tax credit against the Modified Business Tax (MBT) to certain employers who match the contribution of an employee to one of the college savings plans offered through the Nevada Higher Education Prepaid Tuition Program and the Nevada College Savings Program authorized under existing law. The amount of the tax credit is equal to 25 percent of the matching contribution, not to exceed \$500 per contributing employee per year, and any unused credits may be carried forward for 5 years. The provisions relating to the Nevada College Savings Program are effective January 1, 2016, and the Higher Education Prepaid Tuition Program are effective July 1, 2016.</p> <p>The forecasts for FY 2025, FY 2026, and FY 2027 are based on information provided by the Treasurer's Office on enrollment and contributions for the College Savings Program.</p>	-\$600		-\$650		-\$700		-\$1,350

TABLE 1
ECONOMIC FORUM MAY 1, 2025, GENERAL FUND REVENUE FORECAST FOR FY 2025, FY 2026, AND FY 2027
BEFORE AND AFTER TAX CREDITS APPROVED AT THE MAY MEETING
AND WITHOUT ADJUSTMENT FOR ACTIONS TAKEN DURING THE 2025 LEGISLATIVE SESSION (83RD SESSION)
AND BY THE INTERIM FINANCE COMMITTEE (JUNE 2025)

DESCRIPTION	ECONOMIC FORUM MAY 1, 2025, FORECAST BEFORE AND AFTER TAX CREDITS AND WITHOUT ADJUSTMENT FOR ACTIONS TAKEN DURING THE 2025 LEGISLATIVE SESSION (83RD SESSION) AND BY THE INTERIM FINANCE COMMITTEE (JUNE 2025)						
	FY 2025	% Change	FY 2026	% Change	FY 2027	% Change	2025-2027 BIENNIUM*
<p>AFFORDABLE HOUSING TRANSFERRABLE TAX CREDIT PROGRAM (S.B. 448 (2019)/S.B. 284 (2021))</p> <p>S.B. 448 (2019) authorizes the Housing Division of the Department of Business and Industry (Division) to approve a total of \$40 million of transferrable tax credits that may be used against the Modified Business Tax, Insurance Premium Tax, and Gaming Percentage Fee Tax. Under the provisions of S.B. 448, the Division may award up to \$10 million in transferable tax credits per year to persons who develop affordable housing projects in Nevada over the four years of the pilot program, but may award an additional \$3 million in credits in any fiscal year if the issuance of the credits is necessary for the development of additional affordable housing projects in the state. If the Division approves any credits in excess of \$10 million in a fiscal year, the amount to be awarded in the next fiscal year must be reduced by the amount in excess of \$10 million that was issued in the previous fiscal year. If the Division does not issue all of the \$10 million in credits authorized in a fiscal year, that amount is carried forward and may be issued in a subsequent fiscal year.</p> <p>S.B. 284 (2021) made several changes to this tax credit program, including revising the procedure for the issuance of transferable tax credits so that transferable tax credits are issued before, rather than after, the project is completed; removing the 4-year sunset provisions originally established by S.B. 448 (2019), making the program permanent; and clarifying that the maximum amount of tax credits that may be issued under the program remains at \$40 million as established in S.B. 448 (2019).</p> <p>The forecasts for FY 2025, FY 2026, and FY 2027 are based on information provided by the Division.</p>	-\$10,725,000		-\$10,000,000		-\$9,275,000		-\$19,275,000
<p>BASEBALL STADIUM TRANSFERRABLE TAX CREDITS (S.B. 1 (35TH SPECIAL SESSION))</p> <p>S.B. 1 (35th Special Session (June 2023)) authorizes the developer partner of a qualified major league baseball stadium project to apply to the Stadium Authority for a certificate of eligibility for transferrable tax credits which may be applied to the Modified Business Tax, the Gaming Percentage Fee Tax, or the Insurance Premium Tax (with the exception of any of these taxes generated from activity occurring within the stadium district). A qualified project may be approved for a maximum of \$36 million in tax credits per fiscal year, beginning in Fiscal Year 2026, and a maximum of \$180 million in transferrable tax credits may be awarded to all qualified projects in the state.</p> <p>The forecasts for FY 2026 and FY 2027 are based on information provided by the Las Vegas Stadium Authority.</p>			-\$36,000,000		-\$36,000,000		-\$72,000,000
<p>TOTAL - ALL OTHER TAX CREDITS APPROVED BY ECONOMIC FORUM AT THE MAY 1, 2025, MEETING</p>	-\$53,346,458		-\$77,895,297		-\$86,430,700		-\$164,325,997
<p>Economic Forum May 1, 2025, Forecast After Tax Credits and Without Adjustments for Actions Taken During the 2025 Session (83rd Session) and by the Interim Finance Committee (June 2025)</p>	\$6,028,943,620	0.3%	\$6,036,337,987	0.1%	\$6,205,901,584	2.8%	\$12,242,239,571

* The amounts shown in the 2025-2027 Biennium column represent the sum of the FY 2026 and FY 2027 amounts and do not include any amounts shown for FY 2025.

**TABLE 2
ADJUSTMENTS TO THE ECONOMIC FORUM MAY 1, 2025, FORECAST FOR THE 2025-27 BIENNIUM
FOR ACTIONS TAKEN DURING THE 2025 LEGISLATIVE SESSION (83rd SESSION)
AND BY THE INTERIM FINANCE COMMITTEE (JUNE 2025)**

DESCRIPTION	ESTIMATED IMPACT FROM LEGISLATIVE AND OTHER ACTIONS						
	FY 2025	% Change	FY 2026	% Change	FY 2027	% Change	2025-2027 BIENNIUM*
Economic Forum May 1, 2025, Forecast Before Tax Credits and Without Adjustments for Actions Taken During the 2025 Session (83rd Session) and by the Interim Finance Committee (June 2025) ADJUSTMENTS TO REVENUE TAXES GAMING PENALTIES (GAMING CONTROL BOARD SETTLEMENT) On May 15, 2025 the Nevada Gaming Control Board entered into a Stipulation for Settlement with Wynn Resorts for a disciplinary action filed against Wynn (Case No. 24-16). The stipulation included a fine of \$5,500,000, which was approved by the Nevada Gaming Commission at their May 22, 2025 meeting and which was deposited in the State General Fund on May 30, 2025. Because the imposition of this fine was not known at the time of the May 1, 2025, Economic Forum meeting, the revenue estimate for Gaming Penalties in FY 2025 was increased by \$5,500,000 after the imposition of the fine was approved by the Gaming Commission. OTHER TOBACCO PRODUCTS TAX (A.B. 471) A.B. 471 provides for the taxation of remote retail sales of cigars and pipe tobacco to consumers in Nevada at rates identical to the Other Tobacco Products Tax imposed on the wholesale sale of these products, effective January 1, 2026. The tax is imposed on the remote retail seller if the seller meets a threshold of either cumulative gross receipts in the state above \$100,000 or 200 separate sales during the current or immediately preceding calendar year. Estimated to generate \$500,000 in FY 2026 and \$1,000,000 in FY 2027. NET IMPACT - TAXES	\$6,148,678,078	5.4%	\$6,183,974,284	0.6%	\$6,365,559,284	2.9%	\$12,549,533,568
	\$5,500,000						
			\$500,000		\$1,000,000		\$1,500,000
	<u>\$5,500,000</u>		<u>\$500,000</u>		<u>\$1,000,000</u>		<u>\$1,500,000</u>
USE OF MONEY AND PROPERTY GTO REPAYMENT - UNINTERRUPTED POWER SUPPLY EQUIPMENT (S.B. 480) S.B. 480 provides General Fund appropriations totaling \$800,352 to the Office of Finance in the Office of the Governor as a loan to the Governor's Technology Office (GTO, formerly the Office of the Chief Information Officer and the Division of Enterprise Information Technology Services of the Department of Administration) for the replacement of uninterruptible power supply equipment and related licensing and maintenance expenses. The legislatively approved repayment of this appropriation is 25 percent of the costs for these specified purposes per fiscal year, beginning in FY 2028. GTO REPAYMENT - OFFICE OF CYBER DEFENSE COORDINATION (A.B. 591) A.B. 591 provides General Fund appropriations totaling \$1,216,404 to the Governor's Technology Office (GTO, formerly the Office of the Chief Information Officer and the Division of Enterprise Information Technology Services of the Department of Administration) for the Nevada Office of Cyber Defense Coordination. The legislatively approved repayment of this appropriation is 25 percent of the costs for these specified purposes per fiscal year, beginning in FY 2028. NET IMPACT - USE OF MONEY AND PROPERTY							

TABLE 2
ADJUSTMENTS TO THE ECONOMIC FORUM MAY 1, 2025, FORECAST FOR THE 2025-27 BIENNIUM
FOR ACTIONS TAKEN DURING THE 2025 LEGISLATIVE SESSION (83rd SESSION)
AND BY THE INTERIM FINANCE COMMITTEE (JUNE 2025)

DESCRIPTION	ESTIMATED IMPACT FROM LEGISLATIVE AND OTHER ACTIONS						
	FY 2025	% Change	FY 2026	% Change	FY 2027	% Change	2025-2027 BIENNIUM*
OTHER REVENUE							
DECLARE OF CANDIDACY FILING FEE (S.B. 225) S.B. 225 adds a \$1,000 fee for filing declaration of candidacy for a presidential preference primary candidate, effective July 1, 2025. However, since no presidential preference primary will occur until FY 2028, there is no estimated revenue impact in the 2025-27 biennium.							
COST RECOVERY PLAN Adjustment to the Statewide Cost Allocation amount included in the Legislatively Approved budget after the May 1, 2025, approval of the General Fund revenue forecast by the Economic Forum.			-\$921,023		-\$557,370		-\$1,478,393
NET IMPACT - OTHER REVENUE			<u>-\$921,023</u>		<u>-\$557,370</u>		<u>-\$1,478,393</u>
NET IMPACT - ADJUSTMENTS TO REVENUE	<u>\$5,500,000</u>		<u>-\$421,023</u>		<u>\$442,630</u>		<u>\$21,607</u>
ECONOMIC FORUM MAY 1, 2025, FORECAST BEFORE TAX CREDITS AND WITH ADJUSTMENTS FOR ACTIONS TAKEN DURING THE 2025 SESSION AND BY THE INTERIM FINANCE COMMITTEE	<u>\$6,154,178,078</u>	0.7%	<u>\$6,183,553,261</u>	0.5%	<u>\$6,366,001,914</u>	3.0%	<u>\$12,549,555,175</u>
Economic Forum May 1, 2025, Forecast Before Tax Credits and With Adjustments for Actions Taken During the 2025 Session (83rd Session) and by the Interim Finance Committee (June 2025)	<u>\$6,154,178,078</u>	0.7%	<u>\$6,183,553,261</u>	0.5%	<u>\$6,366,001,914</u>	3.0%	<u>\$12,549,555,175</u>
Commerce Tax Credit	-\$66,388,000		-\$69,741,000		-\$73,227,000		-\$142,968,000
Economic Forum May 1, 2025, Forecast Before Tax Credits and With Adjustments for Actions Taken During the 2025 Session and by the Interim Finance Committee (After Commerce Tax Credits)	<u>\$6,087,790,078</u>	0.7%	<u>\$6,113,812,261</u>	0.4%	<u>\$6,292,774,914</u>	2.9%	<u>\$12,406,587,175</u>
ADJUSTMENTS TO TAX CREDIT PROGRAMS							
ECONOMIC DEVELOPMENT TRANSFERRABLE TAX CREDITS (JUNE 2025 IFC) On June 18, 2025, the Interim Finance Committee, under the provisions required pursuant to Senate Bill 410 of the 2019 Session, approved a written request by the Office of Economic Development for the issuance of \$4,303,500 in transferable tax credits to Redwood Materials, Inc., the lead participant engaged in a qualified project in Storey County. Based on information received from GOED, it is estimated that these credits will be used in FY 2026.			-\$4,303,500				-\$4,303,500
NET IMPACT - ADJUSTMENTS TO TAX CREDIT PROGRAMS			<u>-\$4,303,500</u>				<u>-\$4,303,500</u>
Tax Credits Approved by Legislature - Economic Forum May 1, 2025, Forecast	-\$53,346,458		-\$77,895,297		-\$86,430,700		-\$164,325,997
TOTAL TAX CREDITS WITH ADJUSTMENTS FOR ACTIONS TAKEN BY THE JUNE 2025 INTERIM FINANCE COMMITTEE	<u>-\$53,346,458</u>		<u>-\$82,198,797</u>		<u>-\$86,430,700</u>		<u>-\$168,629,497</u>
Economic Forum May 1, 2025, Forecast After Tax Credits and With Adjustments for Actions Taken During the 2025 Session and by the Interim Finance Committee (After Commerce Tax Credits)	<u>\$6,034,443,620</u>	0.4%	<u>\$6,031,613,464</u>	0.0%	<u>\$6,206,344,214</u>	2.9%	<u>\$12,237,957,678</u>

* The amounts shown in the 2025-2027 Biennium column represent the sum of the FY 2026 and FY 2027 amounts and do not include any amounts shown for FY 2025.

TABLE 2
ADJUSTMENTS TO THE ECONOMIC FORUM MAY 1, 2025, FORECAST FOR THE 2025-27 BIENNIUM
ADJUSTMENTS TO THE STATE EDUCATION FUND (SEF)/K-12 EDUCATION FOR THE 2025-27 BIENNIUM
FOR ACTIONS TAKEN DURING THE 2025 LEGISLATIVE SESSION (83rd SESSION)
AND BY THE INTERIM FINANCE COMMITTEE (JUNE 2025)

DESCRIPTION	ESTIMATED IMPACT FROM LEGISLATIVE AND OTHER ACTIONS						
	FY 2025	% Change	FY 2026	% Change	FY 2027	% Change	2025-2027 BIENNIUM*
NET IMPACT - SEF/K-12 EDUCATION	\$0		\$0		\$0		\$0
GENERAL FUND - ADJUSTMENTS TO REVENUE	\$5,500,000		-\$421,023		\$442,630		\$21,607
GENERAL FUND - ADJUSTMENTS TO TAX CREDIT PROGRAMS	\$0		-\$4,303,500		\$0		-\$4,303,500
NET IMPACT - GENERAL FUND	\$0		-\$4,724,523		\$442,630		-\$4,281,893
STATE EDUCATION FUND (SEF)/K-12 EDUCATION	\$0		\$0		\$0		\$0
NET IMPACT - GENERAL FUND AND SEF/K-12 EDUCATION	\$5,500,000		-\$4,724,523		\$442,630		-\$4,281,893

* The amounts shown in the 2025-2027 Biennium column represent the sum of the FY 2026 and FY 2027 amounts and do not include any amounts shown for FY 2025.

**TABLE 3
ECONOMIC FORUM MAY 1, 2025, GENERAL FUND REVENUE FORECAST FOR FY 2025, FY 2026, AND FY 2027
BEFORE AND AFTER TAX CREDIT PROGRAMS APPROVED BY THE LEGISLATURE
AND WITH ADJUSTMENTS FOR ACTIONS TAKEN DURING THE 2025 LEGISLATIVE SESSION (83RD SESSION)
AND BY THE INTERIM FINANCE COMMITTEE (JUNE 2025)**

DESCRIPTION	ECONOMIC FORUM MAY 1, 2025, FORECAST BEFORE AND AFTER TAX CREDITS AND WITH ADJUSTMENTS FOR ACTIONS TAKEN DURING THE 2025 LEGISLATIVE SESSION (83RD SESSION) AND BY THE INTERIM FINANCE COMMITTEE (JUNE 2025)						
	FY 2025	% Change	FY 2026	% Change	FY 2027	% Change	2025-2027 BIENNIUM*
Economic Forum May 1, 2025, Forecast Before Tax Credits and Without Adjustments for Actions Taken During the 2025 Session (83rd Session) and by the Interim Finance Committee (June 2025) Adjustments to Revenue Based on Actions Taken During the 2025 Session (83rd Session) and by the Interim Finance Committee (June 2025) Before Tax Credits	\$6,148,678,078	0.7%	\$6,183,974,284	0.6%	\$6,365,559,284	2.9%	\$12,549,533,568
	\$5,500,000		-\$421,023		\$442,630		\$21,607
Economic Forum May 1, 2025, Forecast Before Tax Credits and With Adjustments for Actions Taken During the 2025 Session (83rd Session) and by the Interim Finance Committee (June 2025) Commerce Tax Credits	\$6,154,178,078	0.7%	\$6,183,553,261	0.5%	\$6,366,001,914	3.0%	\$12,549,555,175
	-\$66,388,000		-\$69,741,000		-\$73,227,000		
Economic Forum May 1, 2025, Forecast Before Tax Credits and With Adjustments for Actions Taken During the 2025 Session and by the Interim Finance Committee (After Commerce Tax Credits)	\$6,087,790,078	0.7%	\$6,113,812,261	0.4%	\$6,292,774,914	2.9%	\$12,406,587,175
ESTIMATED TAX CREDITS - TAX CREDIT PROGRAMS TRANSFERRABLE FILM TAX CREDIT PROGRAM (S.B. 165 (2013)) Pursuant to S.B. 165 (2013), the Governor's Office of Economic Development (GOED) could issue up to \$20 million per fiscal year for a total of \$80 million for the four-year pilot program in transferrable tax credits that may be used against the Modified Business Tax, Insurance Premium Tax, and Gaming Percentage Fee Tax. The provisions of the film tax credit program were amended in S.B. 1 (28th Special Session (2014)) to reduce the total amount of the tax credits that may be approved by GOED to a total of \$10 million. Pursuant to A.B. 492 (2017), a total of \$10 million per year in film tax credits may be awarded by GOED beginning in FY 2018, in addition to any remaining amounts from S.B. 1 of the 28th Special Session (2014). Any portion of the \$10 million per fiscal year that is not approved by GOED may be carried forward and made available during the next or any future fiscal year. The forecasts for FY 2025, FY 2026, and FY 2027 are based on information provided by the Nevada Film Office of GOED.	-\$7,483,358		-\$8,194,647		-\$8,000,000		-\$16,194,647

TABLE 3
ECONOMIC FORUM MAY 1, 2025, GENERAL FUND REVENUE FORECAST FOR FY 2025, FY 2026, AND FY 2027
BEFORE AND AFTER TAX CREDIT PROGRAMS APPROVED BY THE LEGISLATURE
AND WITH ADJUSTMENTS FOR ACTIONS TAKEN DURING THE 2025 LEGISLATIVE SESSION (83RD SESSION)
AND BY THE INTERIM FINANCE COMMITTEE (JUNE 2025)

DESCRIPTION	ECONOMIC FORUM MAY 1, 2025, FORECAST BEFORE AND AFTER TAX CREDITS AND WITH ADJUSTMENTS FOR ACTIONS TAKEN DURING THE 2025 LEGISLATIVE SESSION (83RD SESSION) AND BY THE INTERIM FINANCE COMMITTEE (JUNE 2025)			
	FY 2025 % Change	FY 2026 % Change	FY 2027 % Change	2025-2027 BIENNIUM*
<p>ECONOMIC DEVELOPMENT TRANSFERRABLE TAX CREDITS (S.B. 1 (29TH SPECIAL SESSION))</p> <p>Pursuant to S.B. 1 (28th Special Session (2014)), for certain qualifying projects, the Governor's Office of Economic Development (GOED) is required to issue transferrable tax credits that may be used against the Modified Business Tax, Insurance Premium Tax, and the Gaming Percentage Fee Tax. The amount of transferrable tax credits are equal to \$12,500 for each qualified employee employed by the participants in the project, to a maximum of 6,000 employees, plus 5 percent of the first \$1 billion of new capital investment in the State made collectively by the participants in the qualifying project, plus an additional 2.8 percent of the next \$2.5 billion in new capital investment in the State made collectively by the participants in the project. The amount of credits approved by GOED may not exceed \$45 million per fiscal year (though any unissued credits may be issued in subsequent fiscal years), and GOED may not issue total credits in excess of \$195 million. The forecast is \$0 per fiscal year for FY 2023, FY 2024, and FY 2025, because the entirety of the \$195 million in transferrable tax credits that could be authorized pursuant to S.B. 1 have been awarded and used.</p> <p>Pursuant to S.B. 1 (29th Special Session (2015)), for certain qualifying projects, the Governor's Office of Economic Development (GOED) is required to issue transferrable tax credits that may be used against the Modified Business Tax, Insurance Premium Tax, and the Gaming Percentage Fee Tax. The amount of transferrable tax credits are equal to \$9,500 for each qualified employee employed by the participants in the project, to a maximum of 4,000 employees. The amount of credits approved by GOED may not exceed \$7.6 million per fiscal year (though any unissued credits may be issued in subsequent fiscal years), and GOED may not issue total credits in excess of \$38 million.</p> <p>Pursuant to Senate Bill 410 of the 2019 Session, a project is eligible for the transferable tax credits only if the Interim Finance Committee approves a written request submitted by GOED for the issuance of the transferable tax credits. The Interim Finance Committee may approve such a request only if the Interim Finance Committee determines that approval of the request will not impede the ability of the Legislature to carry out its duty to provide for an annual tax sufficient to defray the estimated expenses of the State for each fiscal year as set forth in Article 9, Section 2 of the Nevada Constitution; and will promote the economic development of this State and aid the implementation of the State Plan for Economic Development developed by the Executive Director of GOED.</p> <p>On January 31, 2023, the Interim Finance Committee, under the provisions required pursuant to Senate Bill 410 of the 2019 Session, approved a written request by the Office of Economic Development for the issuance of \$2,137,500 in transferable tax credits to Redwood Materials, Inc., the lead participant engaged in a qualified project in Storey County. The Board of Economic Development approved the application for this project at its meeting on December 1, 2022. Based on information received from GOED, the estimated amount of credits that will be used is \$2,137,500 in FY 2025.</p>	-\$2,137,500	-\$4,303,500		-\$4,303,500

TABLE 3
ECONOMIC FORUM MAY 1, 2025, GENERAL FUND REVENUE FORECAST FOR FY 2025, FY 2026, AND FY 2027
BEFORE AND AFTER TAX CREDIT PROGRAMS APPROVED BY THE LEGISLATURE
AND WITH ADJUSTMENTS FOR ACTIONS TAKEN DURING THE 2025 LEGISLATIVE SESSION (83RD SESSION)
AND BY THE INTERIM FINANCE COMMITTEE (JUNE 2025)

DESCRIPTION	ECONOMIC FORUM MAY 1, 2025, FORECAST BEFORE AND AFTER TAX CREDITS AND WITH ADJUSTMENTS FOR ACTIONS TAKEN DURING THE 2025 LEGISLATIVE SESSION (83RD SESSION) AND BY THE INTERIM FINANCE COMMITTEE (JUNE 2025)			
	FY 2025 % Change	FY 2026 % Change	FY 2027 % Change	2025-2027 BIENNIUM*
<p>CATALYST ACCOUNT TRANSFERRABLE TAX CREDIT PROGRAM (S.B. 507 (2015)/A.B. 1 (29TH S.S.))</p> <p>S.B. 507 (2015) authorizes the Governor's Office of Economic Development (GOED) to approve transferrable tax credits that may be used against the Modified Business Tax, Insurance Premium Tax, and Gaming Percentage Fee Tax to new or expanding businesses to promote the economic development of Nevada. As approved in S.B. 507, the total amount of transferrable tax credits that may be issued is \$500,000 in FY 2016, \$2,000,000 in FY 2017, and \$5,000,000 for FY 2018 and each fiscal year thereafter.</p> <p>A.B. 1 of the 29th Special Session (2015) reduced the total amount of transferrable tax credits that may be issued by GOED to zero in FY 2016, \$1 million in FY 2017, \$2 million per year in FY 2018 and FY 2019, and \$3 million in FY 2020. For FY 2021 and future fiscal years, the amount of credits that may be issued by GOED remains at \$5 million per year. The forecasts for FY 2025, FY 2026, and FY 2027 are based on information provided by GOED.</p>				

TABLE 3
ECONOMIC FORUM MAY 1, 2025, GENERAL FUND REVENUE FORECAST FOR FY 2025, FY 2026, AND FY 2027
BEFORE AND AFTER TAX CREDIT PROGRAMS APPROVED BY THE LEGISLATURE
AND WITH ADJUSTMENTS FOR ACTIONS TAKEN DURING THE 2025 LEGISLATIVE SESSION (83RD SESSION)
AND BY THE INTERIM FINANCE COMMITTEE (JUNE 2025)

DESCRIPTION	ECONOMIC FORUM MAY 1, 2025, FORECAST BEFORE AND AFTER TAX CREDITS AND WITH ADJUSTMENTS FOR ACTIONS TAKEN DURING THE 2025 LEGISLATIVE SESSION (83RD SESSION) AND BY THE INTERIM FINANCE COMMITTEE (JUNE 2025)						
	FY 2025	% Change	FY 2026	% Change	FY 2027	% Change	2025-2027 BIENNIUM*
<p>NEVADA NEW MARKETS JOBS ACT TAX CREDIT PROGRAM (S.B. 357 (2013)/A.B. 446 (2019)/S.B. 240 (2023))</p> <p>Pursuant to S.B. 357 (2013), the Nevada New Markets Jobs Act allows insurance companies to receive a credit against the tax imposed on insurance premiums in exchange for making qualified equity investments in community development entities, particularly those that are local and minority-owned. A total of \$200 million in qualified equity investments may be certified by the Department of Business and Industry. In exchange for making the qualified equity investment, insurance companies are entitled to receive a credit against the Insurance Premium Tax in an amount equal to 58 percent of the total qualified equity investment that is certified by the Department. The credits, which were allowed to be taken by insurance companies beginning in the third quarter of FY 2015 under the provisions of S.B. 357, may be taken in increments beginning on the second anniversary date of the original investment, as follows:</p> <p>2 years after the investment is made: 12%; 3 years after the investment is made: 12%; 4 years after the investment is made: 12%; 5 years after the investment is made: 11%; and 6 years after the investment is made: 11%.</p> <p>Pursuant to A.B. 446 (2019), an additional \$200 million in qualified equity investments could be certified by the Department of Business and Industry, effective July 1, 2019, with a total of \$116 million of credits that may be taken based on the increment percentages originally approved in S.B. 357 (2013). However, pursuant to A.B. 446, no credits could be taken against the Insurance Premium Tax before July 1, 2021 (FY 2022).</p> <p>Pursuant to S.B. 240 (2023), an additional \$170 million in qualified equity investments may be certified by the Department of Business and Industry, effective July 1, 2024, with a total of \$98.6 million of credits that may be taken based on the increment percentages originally approved in S.B. 357 (2013). However, pursuant to S.B. 450, no credits may be taken against the Insurance Premium Tax before July 1, 2026 (FY 2027).</p> <p>S.B. 240 additionally allows the Department of Business and Industry, effective July 1, 2024, to certify \$30 million in impact qualified equity investments, with a total of \$22.5 million of credits that may be taken based on the increment percentages in the bill (0% in the first two years, and 15% per year in the next five years). Pursuant to S.B. 240, none of these credits may be taken against the Insurance Premium Tax before July 1, 2026 (FY 2027).</p> <p>The forecasts for FY 2025, FY 2026, and FY 2027 are based on information provided by the Department of Business and Industry and the Department of Taxation.</p>	-\$24,000,000		-\$16,000,000		-\$26,500,000		-\$42,500,000

TABLE 3
ECONOMIC FORUM MAY 1, 2025, GENERAL FUND REVENUE FORECAST FOR FY 2025, FY 2026, AND FY 2027
BEFORE AND AFTER TAX CREDIT PROGRAMS APPROVED BY THE LEGISLATURE
AND WITH ADJUSTMENTS FOR ACTIONS TAKEN DURING THE 2025 LEGISLATIVE SESSION (83RD SESSION)
AND BY THE INTERIM FINANCE COMMITTEE (JUNE 2025)

DESCRIPTION	ECONOMIC FORUM MAY 1, 2025, FORECAST BEFORE AND AFTER TAX CREDITS AND WITH ADJUSTMENTS FOR ACTIONS TAKEN DURING THE 2025 LEGISLATIVE SESSION (83RD SESSION) AND BY THE INTERIM FINANCE COMMITTEE (JUNE 2025)						
	FY 2025	% Change	FY 2026	% Change	FY 2027	% Change	2025-2027 BIENNIUM*
<p>NEVADA EDUCATIONAL CHOICE SCHOLARSHIP TAX CREDIT PROGRAM (A.B. 165 (2015)/S.B. 555 (2017)/A.B. 458 (2019)/S.B. 551 (2019)/A.B. 495 (2021))</p> <p>A.B. 165 (2015) allows taxpayers who make donations of money to certain scholarship organizations to receive a dollar-for-dollar credit against the taxpayer's liability for the Modified Business Tax (MBT). The total amount of credits that may be approved by the Department of Taxation (Department) is \$5 million in FY 2016, \$5.5 million in FY 2017, and 110 percent of the total amount of credits authorized in the previous year, for all subsequent fiscal years.</p> <p>S.B. 555 (2017) authorized an additional \$20 million in credits against the MBT under this program in Fiscal Year 2018 beyond those that were authorized in FY 2018 based on the provisions of A.B. 165 (2015). Any amount of the \$20 million in credits that is not approved by the Department may be issued in future fiscal years.</p> <p>A.B. 458 (2019) permanently eliminated the 10 percent increase in the amount of credits that may be authorized in each year, capping the total amount that may be authorized in each year at \$6,655,000 beginning in FY 2020. The bill additionally clarified that the \$6,655,000 limit per year applies to the combined credits that may be taken under both chapters of the MBT (Chapters 363A and 363B), rather than as a separate limit for each chapter.</p> <p>S.B. 551 (2019) authorized an additional \$4,745,000 in credits against the MBT (Chapters 363A and 363B combined) under this program per year in FY 2020 and FY 2021 beyond those that were authorized in those years based on the provisions of A.B. 458 (2019). Any amount of the \$4,745,000 in credits that is not approved by the Department in each fiscal year may be issued in future fiscal years.</p> <p>A.B. 495 (2021) authorized an additional \$4,745,000 in credits against the MBT (Chapters 363A and 363B combined) under this program per year in FY 2022 beyond those that are authorized in that year based on the provisions of A.B. 458 (2019). The forecasts for FY 2025, FY 2026, and FY 2027 were prepared by the Governor's Finance Office and the Fiscal Analysis Division based on information provided by the Department of Taxation.</p>	-\$9,000,000		-\$7,700,000		-\$6,655,000		-\$14,355,000
<p>COLLEGE SAVINGS PLAN EMPLOYER MATCHING EMPLOYEE CONTRIBUTION TAX CREDIT PROGRAM (S.B. 412 (2015))</p> <p>S.B. 412 (2015) provides a tax credit against the Modified Business Tax (MBT) to certain employers who match the contribution of an employee to one of the college savings plans offered through the Nevada Higher Education Prepaid Tuition Program and the Nevada College Savings Program authorized under existing law. The amount of the tax credit is equal to 25 percent of the matching contribution, not to exceed \$500 per contributing employee per year, and any unused credits may be carried forward for 5 years. The provisions relating to the Nevada College Savings Program are effective January 1, 2016, and the Higher Education Prepaid Tuition Program are effective July 1, 2016.</p> <p>The forecasts for FY 2025, FY 2026, and FY 2027 are based on information provided by the Treasurer's Office on enrollment and contributions for the College Savings Program.</p>	-\$600		-\$650		-\$700		-\$1,350

TABLE 3
ECONOMIC FORUM MAY 1, 2025, GENERAL FUND REVENUE FORECAST FOR FY 2025, FY 2026, AND FY 2027
BEFORE AND AFTER TAX CREDIT PROGRAMS APPROVED BY THE LEGISLATURE
AND WITH ADJUSTMENTS FOR ACTIONS TAKEN DURING THE 2025 LEGISLATIVE SESSION (83RD SESSION)
AND BY THE INTERIM FINANCE COMMITTEE (JUNE 2025)

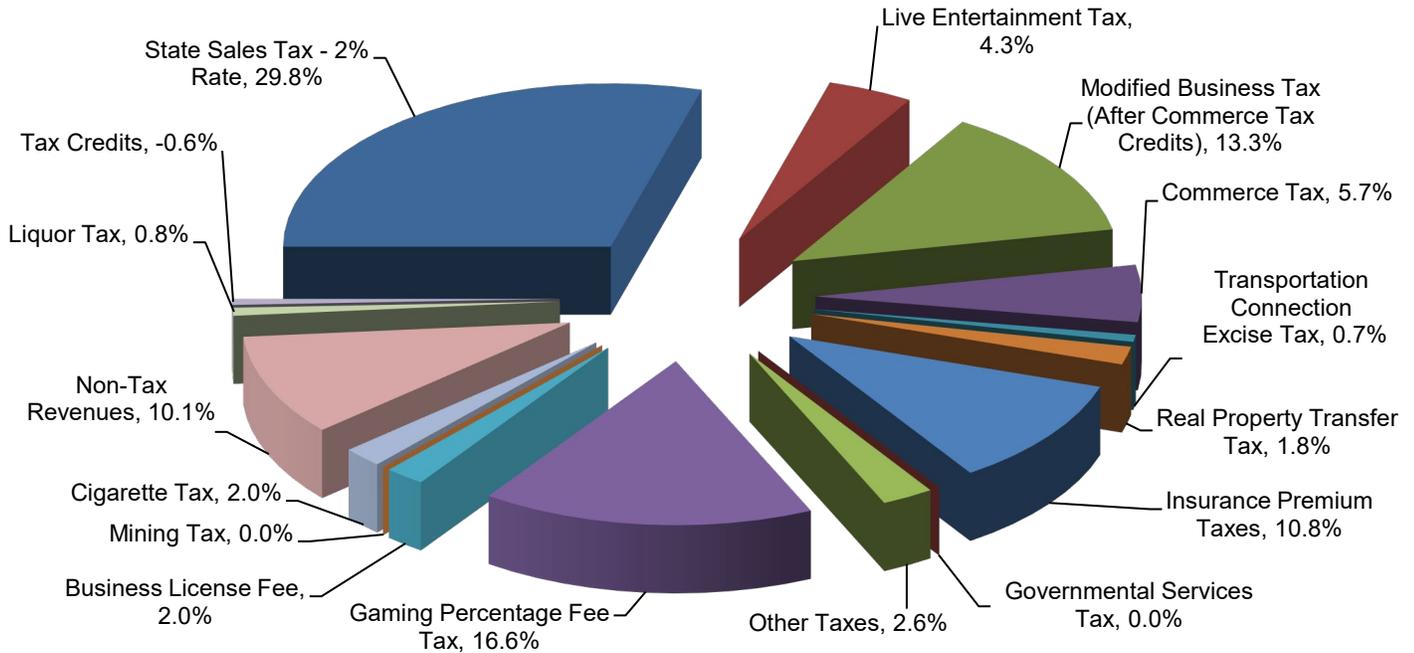
DESCRIPTION	ECONOMIC FORUM MAY 1, 2025, FORECAST BEFORE AND AFTER TAX CREDITS AND WITH ADJUSTMENTS FOR ACTIONS TAKEN DURING THE 2025 LEGISLATIVE SESSION (83RD SESSION) AND BY THE INTERIM FINANCE COMMITTEE (JUNE 2025)						
	FY 2025	% Change	FY 2026	% Change	FY 2027	% Change	2025-2027 BIENNIUM*
<p>AFFORDABLE HOUSING TRANSFERRABLE TAX CREDIT PROGRAM (S.B. 448 (2019)/S.B. 284 (2021)) S.B. 448 (2019) authorizes the Housing Division of the Department of Business and Industry (Division) to approve a total of \$40 million of transferrable tax credits that may be used against the Modified Business Tax, Insurance Premium Tax, and Gaming Percentage Fee Tax. Under the provisions of S.B. 448, the Division may award up to \$10 million in transferable tax credits per year to persons who develop affordable housing projects in Nevada over the four years of the pilot program, but may award an additional \$3 million in credits in any fiscal year if the issuance of the credits is necessary for the development of additional affordable housing projects in the state. If the Division approves any credits in excess of \$10 million in a fiscal year, the amount to be awarded in the next fiscal year must be reduced by the amount in excess of \$10 million that was issued in the previous fiscal year. If the Division does not issue all of the \$10 million in credits authorized in a fiscal year, that amount is carried forward and may be issued in a subsequent fiscal year.</p> <p>S.B. 284 (2021) made several changes to this tax credit program, including revising the procedure for the issuance of transferable tax credits so that transferable tax credits are issued before, rather than after, the project is completed; removing the 4-year sunset provisions originally established by S.B. 448 (2019), making the program permanent; and clarifying that the maximum amount of tax credits that may be issued under the program remains at \$40 million as established in S.B. 448 (2019).</p> <p>The forecasts for FY 2025, FY 2026, and FY 2027 are based on information provided by the Division.</p>	-\$10,725,000		-\$10,000,000		-\$9,275,000		-\$19,275,000
<p>BASEBALL STADIUM TRANSFERRABLE TAX CREDITS (S.B. 1 (35TH SPECIAL SESSION)) S.B. 1 (35th Special Session (June 2023)) authorizes the developer partner of a qualified major league baseball stadium project to apply to the Stadium Authority for a certificate of eligibility for transferrable tax credits which may be applied to the Modified Business Tax, the Gaming Percentage Fee Tax, or the Insurance Premium Tax (with the exception of any of these taxes generated from activity occurring within the stadium district). A qualified project may be approved for a maximum of \$36 million in tax credits per fiscal year, beginning in Fiscal Year 2026, and a maximum of \$180 million in transferrable tax credits may be awarded to all qualified projects in the state.</p> <p>The forecasts for FY 2026 and FY 2027 are based on information provided by the Las Vegas Stadium Authority.</p>			-\$36,000,000		-\$36,000,000		-\$72,000,000
<p>TOTAL - ALL OTHER TAX CREDITS APPROVED BY ECONOMIC FORUM AT THE MAY 1, 2025, MEETING ADJUSTED FOR ACTIONS TAKEN DURING THE 2025 SESSION AND BY THE INTERIM FINANCE COMMITTEE (JUNE 2025)</p>	<u>-\$53,346,458</u>		<u>-\$82,198,797</u>		<u>-\$86,430,700</u>		<u>-\$168,629,497</u>

TABLE 3
ECONOMIC FORUM MAY 1, 2025, GENERAL FUND REVENUE FORECAST FOR FY 2025, FY 2026, AND FY 2027
BEFORE AND AFTER TAX CREDIT PROGRAMS APPROVED BY THE LEGISLATURE
AND WITH ADJUSTMENTS FOR ACTIONS TAKEN DURING THE 2025 LEGISLATIVE SESSION (83RD SESSION)
AND BY THE INTERIM FINANCE COMMITTEE (JUNE 2025)

DESCRIPTION	ECONOMIC FORUM MAY 1, 2025, FORECAST BEFORE AND AFTER TAX CREDITS AND WITH ADJUSTMENTS FOR ACTIONS TAKEN DURING THE 2025 LEGISLATIVE SESSION (83RD SESSION) AND BY THE INTERIM FINANCE COMMITTEE (JUNE 2025)						
	FY 2025	% Change	FY 2026	% Change	FY 2027	% Change	2025-2027 BIENNIUM*
Economic Forum May 1, 2025, Forecast After Tax Credits and With Adjustments for Actions Taken During the 2025 Session (83rd Session) and by the Interim Finance Committee (June 2025)	\$6,034,443,620	0.4%	\$6,031,613,464	0.0%	\$6,206,344,214	2.9%	\$12,237,957,678
Economic Forum May 1, 2025, Forecast After Tax Credits and Without Adjustments for Actions Taken During the 2025 Session (83rd Session) and by the Interim Finance Committee (June 2025)	\$6,028,943,620	0.3%	\$6,036,337,987	0.1%	\$6,205,901,584	2.8%	\$12,242,239,571
Difference After Tax Credits: Economic Forum May 1, 2025, Forecast With Less Without Adjustments for Actions Taken During the 2025 Session and by the Interim Finance Committee	\$5,500,000		-\$4,724,523		\$442,630		-\$4,281,893

* The amounts shown in the 2025-2027 Biennium column represent the sum of the FY 2026 and FY 2027 amounts and do not include any amounts shown for FY 2025.

NEVADA GENERAL FUND REVENUE ACTUAL BY SOURCE AFTER TAX CREDITS - FY 2024



ACTUAL GENERAL FUND REVENUE: FY 2024

	<u>Millions</u> <u>\$'s</u>	<u>% of</u> <u>Total*</u>		<u>Millions</u> <u>\$'s</u>	<u>% of</u> <u>Total*</u>
Taxes:			Other Taxes:		
Gaming Percentage Fee Tax (1.)	\$999.9	16.6%	Sales Tax Commissions	\$72.7	1.2%
State Sales Tax - 2% Rate	\$1,790.4	29.8%	Other Gaming Taxes & Fees	\$46.3	0.8%
Insurance Premium Taxes (1.)	\$648.2	10.8%	Other Tobacco Tax	\$32.9	0.5%
Cigarette Tax	\$123.0	2.0%	Annual Slot Tax Transfer	\$5.0	0.1%
Live Entertainment Tax:			Branch Bank Excise Tax	\$2.2	0.0%
Gaming Establishments	\$127.0	2.1%	Subtotal Other Taxes	\$159.0	2.6%
Non-Gaming Establishments	\$129.3	2.2%	Subtotal Taxes	\$5,439.0	90.5%
Modified Business Tax (MBT) (1.)(2.)	\$798.2	13.3%	Non-Tax Revenues		
Commerce Tax	\$343.1	5.7%	Licenses	\$171.0	2.8%
Transportation Connection Excise Tax	\$40.2	0.7%	Fees and Fines	\$89.6	1.5%
Real Property Transfer Tax	\$109.0	1.8%	Use of Money and Property	\$230.5	3.8%
Business License Fee	\$122.7	2.0%	Miscellaneous Revenues	\$118.1	2.0%
Liquor Tax	\$49.0	0.8%	Subtotal Non-Tax Revenues	\$609.2	10.1%
Mining Tax (3.)	\$0.0	0.0%	Total General Fund - Before Tax Credit Programs	\$6,048.2	100.6%
Governmental Services Tax (GST) (4.)	\$0.0	0.0%	Tax Credit Programs	-\$38.3	-0.6%
			Total General Fund - After Tax Credit Programs	\$6,009.8	100.0%

*% of Total based on the Total General Fund - After Tax Credit Programs amount. Totals may not sum to 100% due to rounding.

(1.) The Gaming Percentage Fee Tax, the Modified Business Tax, and the Insurance Premium Tax may be affected by one or more tax credit programs approved by the Legislature.

(2.) The amount shown for the Modified Business Tax (MBT) represents the estimates for the nonfinancial (MBT-NFI), financial (MBT-FI), and mining (MBT-Mining) portions of the MBT including the credit of up to 50% of the Commerce Tax against the MBT.

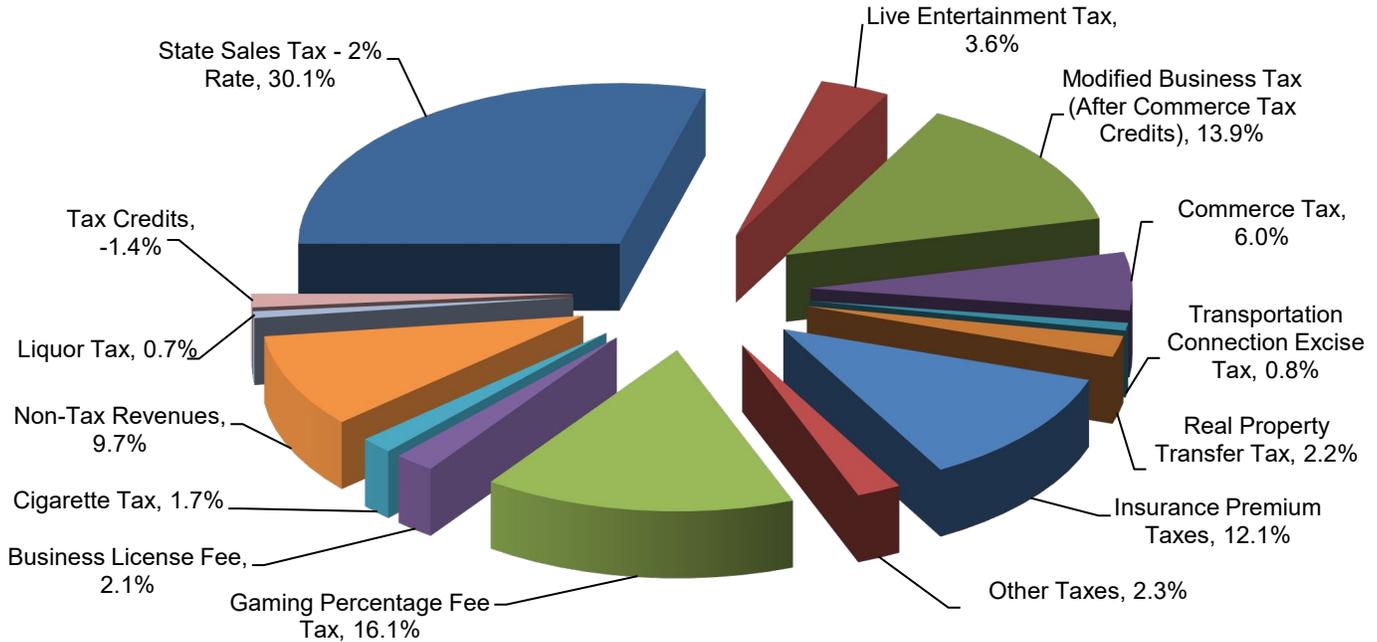
(3.) As a result of the passage of S.B. 452 (2023 Session), the proceeds from the Governmental Services Tax (GST) that were previously deposited in the State General Fund are now deposited in the State Highway Fund beginning in FY 2024.

(4.) As a result of the passage of A.B. 495 (2021 Session), the Net Proceeds of Minerals Tax, which was previously deposited in the State General Fund, is now deposited into the State Education Fund beginning in FY 2024.

NEVADA GENERAL FUND REVENUE

ECONOMIC FORUM MAY 1, 2025, FORECAST, 2025-27 BIENNIUM

ADJUSTED FOR ACTIONS TAKEN DURING THE 2025 LEGISLATIVE SESSION (83RD SESSION) AND BY THE INTERIM FINANCE COMMITTEE (JUNE 2025)



ESTIMATED GENERAL FUND REVENUE: 2025-27 BIENNIUM (FY 2026 & FY 2027)

ECONOMIC FORUM MAY 1, 2025, FORECAST

ADJUSTED FOR ACTIONS TAKEN DURING THE 2025 LEGISLATIVE SESSION (83RD SESSION) AND BY THE INTERIM FINANCE COMMITTEE (JUNE 2025)

	Millions \$'s	% of Total*		Millions \$'s	% of Total*
Taxes:			Other Taxes:		
Gaming Percentage Fee Tax (2.)	\$1,973.7	16.1%	Sales Tax Commissions	\$153.1	1.3%
State Sales Tax - 2% Rate	\$3,688.6	30.1%	Other Gaming Taxes & Fees	\$52.8	0.4%
Insurance Premium Taxes (2.)	\$1,484.9	12.1%	Other Tobacco Tax (1.)	\$63.3	0.5%
Cigarette Tax	\$211.3	1.7%	Annual Slot Tax Transfer	\$10.0	0.1%
Live Entertainment Tax:			Branch Bank Excise Tax	\$4.1	0.0%
Gaming Establishments	\$226.6	1.9%	Subtotal Other Taxes	\$283.3	2.3%
Non-Gaming Establishments	\$214.7	1.8%	Subtotal Taxes	\$11,222.8	91.7%
Modified Business Tax (MBT) (2.)(3.)	\$1,697.6	13.9%	Non-Tax Revenues		
Commerce Tax	\$739.8	6.0%	Licenses	\$350.8	2.9%
Transportation Connection Excise Tax	\$93.6	0.8%	Fees and Fines	\$178.2	1.5%
Real Property Transfer Tax	\$265.0	2.2%	Use of Money and Property	\$435.3	3.6%
Business License Fee	\$253.7	2.1%	Miscellaneous Revenues (1.)	\$219.5	1.8%
Liquor Tax	\$90.0	0.7%	Subtotal Non-Tax Revenues	\$1,183.8	9.7%
Total General Fund - Before Tax Credit Programs					
Tax Credit Programs (1.)				\$12,406.6	101.4%
Total General Fund - After Tax Credit Programs				-\$168.6	-1.4%
				\$12,238.0	100.0%

*% of Total based on the Total General Fund - After Tax Credit Programs amount. Totals may not sum to 100% due to rounding.

(1.) Denotes a revenue source affected by actions taken during the 83rd 2025 Legislative Session or by the Interim Finance Committee. See Table 2 on page 24 for a description of the action and the estimated impact for each revenue source.

(2.) The Gaming Percentage Fee Tax, the Modified Business Tax, and the Insurance Premium Tax may be impacted by one or more tax credit programs approved by the Legislature. See Table 3 on page 27 and the General Fund Revenue Table on page 8 for information on the tax credit programs and their estimated impact.

(3.) The amount shown for the Modified Business Tax (MBT) represents the estimates for the nonfinancial (MBT-NFI), financial (MBT-FI), and mining (MBT-Mining) portions of the MBT including the credit of up to 50.0% of the Commerce Tax against the MBT.

GENERAL FUND APPROPRIATIONS

As noted in the table below, the 83rd (2025) Legislature appropriated \$13.523 billion from the State General Fund, which is approximately \$158.8 million less than the amount recommended by the Governor in The Executive Budget.

	Governor Recommended	Legislature Approved	Difference
FY 2025			
Cost of Session	\$ 20,000,000	\$ 44,365,429	\$ 24,365,429
Supplemental Appropriations	\$ 43,362,827	\$ 86,010,848	\$ 42,648,021
One-Time Appropriations	\$ -	\$ 68,372,404	\$ 68,372,404
Capital Improvements	\$ 196,830,042	\$ 133,373,657	\$ (63,456,385)
Restricted Funds ¹	\$ -	\$ 128,628,594	\$ 128,628,594
Restoration of Fund Balances	\$ 32,000,000	\$ 40,200,000	\$ 8,200,000
Total FY 2025	\$ 292,192,869	\$ 500,950,932	\$ 208,758,063
FY 2026			
One-Time Appropriations	\$ 363,050,785	\$ 512,833,796	\$ 149,783,011
Operating Appropriations ²	\$ 6,425,290,389	\$ 6,092,788,846	\$ (332,501,543)
Restricted Funds ¹	\$ -	\$ 54,317,941	\$ 54,317,941
Total FY 2026	\$ 6,788,341,174	\$ 6,659,940,583	\$ (128,400,591)
Total Cumulative	\$ 7,080,534,043	\$ 7,160,891,515	\$ 80,357,472
FY 2027			
One-Time Appropriations	\$ 180,183,473	\$ 95,777,255	\$ (84,406,218)
Operating Appropriations	\$ 6,401,438,311	\$ 6,238,684,825	\$ (162,753,486)
Estimated Cost of 84th Legislature	\$ 20,000,000	\$ 28,000,000	\$ 8,000,000
Total FY 2027	\$ 6,601,621,784	\$ 6,362,462,080	\$ (239,159,704)
Total Cumulative	\$ 13,682,155,827	\$ 13,523,353,595	\$ (158,802,232)
¹ Restricted funds have been appropriated to the Interim Finance Committee's Contingency Account for purposes specified in A.B. 398, A.B.593 and S.B. 500 of the 83 rd (2025) Legislative Session.			
² The Governor Recommends General Fund amount in the Elected Officials function for the 2025-27 Biennium includes \$58.2 million or 81.0% of the \$71.9 million that was identified as a transfer from the Interim Finance Committee's Contingency Account instead of General Fund appropriations to support the state's Enterprise Resource Planning solution, known as CORE.NV.			

For FY 2026, General Fund operating appropriations of \$6.093 billion were approved, which represents a 5.1% increase when compared to \$5.796 billion appropriated for FY 2025. For FY 2027, General Fund operating appropriations of \$6.239 billion were approved, which represents a 2.4% increase from the FY 2026 operating appropriations. Operating appropriations approved by the 83rd Legislature were approximately \$332.5 million less in FY 2026 and approximately \$162.8 million less in FY 2027 than the amounts recommended by the Governor.

The following table compares the Governor’s recommended General Fund operating appropriations with the operating appropriations approved by the 83rd Legislature. Please refer to the sections on functional areas of state government for additional information concerning the General Fund operating appropriations as approved by the Legislature.

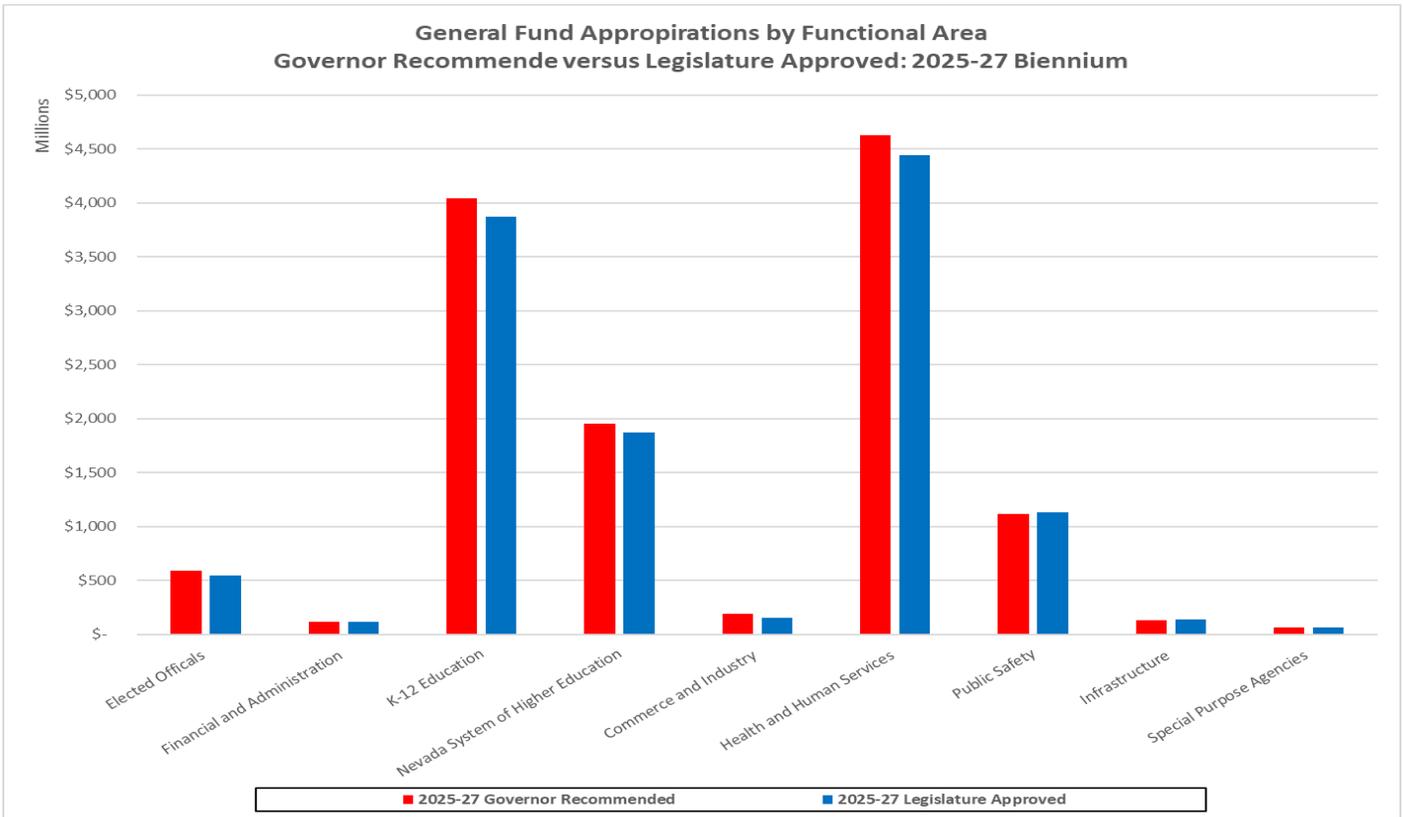
General Fund Operating Appropriations						
Governor Recommended versus Legislature Approved						
2025-27 Biennium						
	Governor Recommended		Legislature Approved		Difference	
Elected Officials ¹	\$	592,179,296	4.6%	\$	544,306,719 4.4%	\$ (47,872,577)
Financial and Administration	\$	117,038,336	0.9%	\$	115,318,671 0.9%	\$ (1,719,665)
K-12 Education	\$	4,042,168,754	31.5%	\$	3,871,440,503 31.4%	\$ (170,728,251)
Nevada System of Higher Education	\$	1,952,048,256	15.2%	\$	1,869,668,294 15.2%	\$ (82,379,962)
Commerce and Industry	\$	187,204,936	1.5%	\$	153,904,973 1.2%	\$ (33,299,963)
Health and Human Services	\$	4,627,402,276	36.1%	\$	4,443,179,923 36.0%	\$ (184,222,353)
Public Safety	\$	1,114,238,614	8.7%	\$	1,132,118,785 9.2%	\$ 17,880,171
Infrastructure	\$	129,926,482	1.0%	\$	137,411,129 1.1%	\$ 7,484,647
Special Purpose Agencies	\$	64,521,750	0.5%	\$	64,124,674 0.5%	\$ (397,076)
Total	\$	12,826,728,700	100.0%	\$	12,331,473,671 100.0%	\$(495,255,029)

¹The Governor Recommends General Fund amount in the Elected Officials function for the 2025-27 Biennium includes \$58.2 million, or 81.0%, of the \$71.9 million that was identified as a transfer from the Interim Finance Committee’s Contingency Account instead of Geneneral Fund appropriations to support the state’s Enterprise Resource Planning solution, known as CORE.NV.

After adjusting for interagency transfers, the total spending authority for the 2025-27 Biennium for revenue sources other than the General Fund is \$37.317 billion. Total spending authority from all sources, including General Fund appropriations, is \$49.649 billion, compared to \$46.925 billion for the 2023-25 Biennium.

The \$2.724 billion increase in total revenues for the 2025-27 Biennium can be attributed to greater projected General Fund revenues of \$12.331 billion over the 2025-27 Biennium, compared to \$10.972 billion projected over the 2023-25 Biennium, a difference of \$1.360 billion. In addition, Other Funds projected for the Education and Health and Human Services functions are anticipated to increase by \$602.7 million and \$734.8 million, respectively, from the 2023-25 Biennium to the 2025-27 Biennium. Other Funds for Education are projected to increase due to anticipated growth in revenue sources that support the Pupil-Centered Funding Plan, while increases in Other Funds for Health and Human Services are primarily driven by expected growth in the private hospital provider tax and prescription drug rebates.

NEVADA GENERAL FUND APPROPRIATIONS COMPARISON OF 2025-27 BIENNIUM



Functional Area	Governor Recommended 2025-27 Biennium		Legislature Approved 2025-27 Biennium		Legislature Approved versus Governor Recommended	
	Appropriations	Share of Total	Appropriations	Share of Total	Dollar Change	Percent Change
Elected Officials	\$ 592,179,296	4.6%	\$ 544,306,719	4.4%	\$ (47,872,577)	-8.1%
Financial and Administration	\$ 117,038,336	0.9%	\$ 115,318,671	0.9%	\$ (1,719,665)	-1.5%
K-12 Education	\$ 4,042,168,754	31.5%	\$ 3,871,440,503	31.4%	\$ (170,728,251)	-4.2%
Nevada System of Higher Education	\$ 1,952,048,256	15.2%	\$ 1,869,668,294	15.2%	\$ (82,379,962)	-4.2%
Commerce and Industry	\$ 187,204,936	1.5%	\$ 153,904,973	1.2%	\$ (33,299,963)	-17.8%
Health and Human Services	\$ 4,627,402,276	36.1%	\$ 4,443,179,923	36.0%	\$ (184,222,353)	-4.0%
Public Safety	\$ 1,114,238,614	8.7%	\$ 1,132,118,785	9.2%	\$ 17,880,171	1.6%
Infrastructure	\$ 129,926,482	1.0%	\$ 137,411,129	1.1%	\$ 7,484,647	5.8%
Special Purpose Agencies	\$ 64,521,750	0.5%	\$ 64,124,674	0.5%	\$ (397,076)	-0.6%
Total	\$ 12,826,728,700	100.0%	\$ 12,331,473,671	100.0%	\$ (495,255,029)	-3.9%

**General Fund Appropriations by Functional Area: 2025-27 Biennium
Governor Recommended versus Legislature Approved**

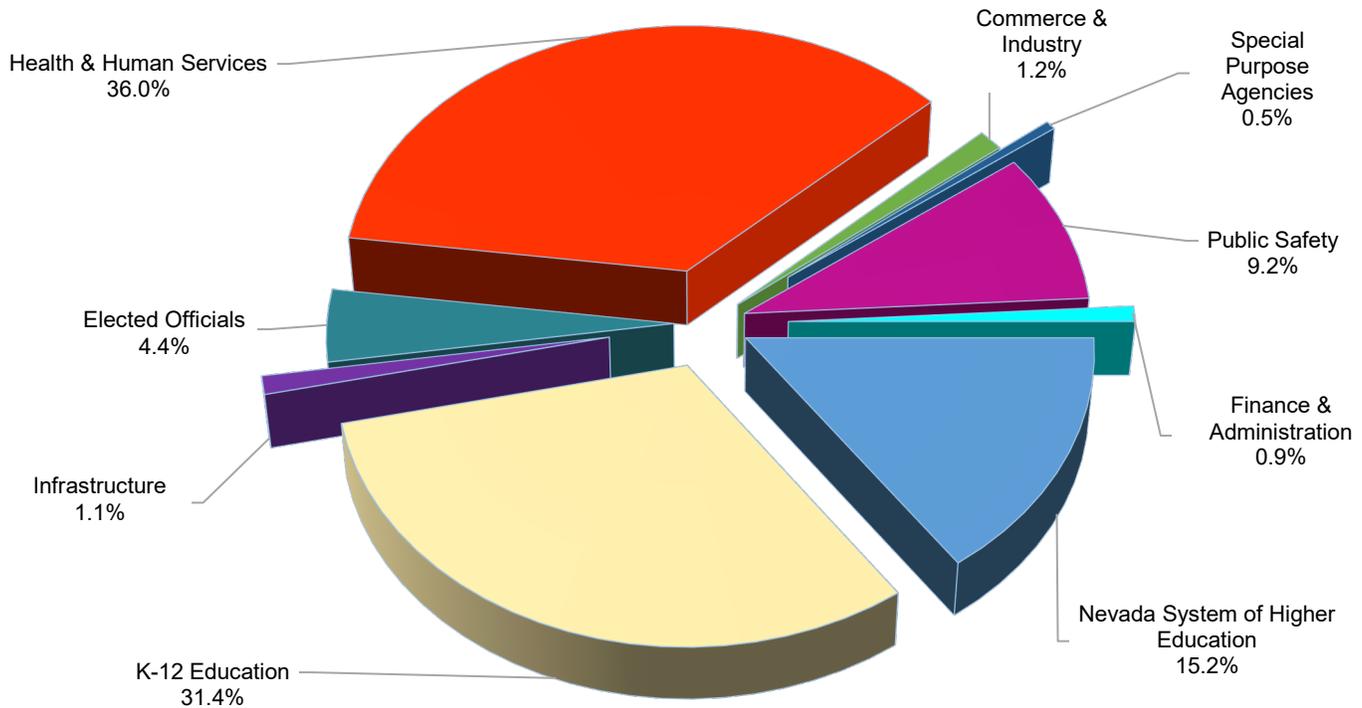
Functional Area	Legislature Approved 2023-25 Biennium ^a		Governor Recommended 2025-27 Biennium				Legislature Approved 2025-27 Biennium			
	Amount	Share of Total	Amount	Share of Total	Dollar Change	Percent Change	Amount	Share of Total	Dollar Change	Percent Change
Elected Officials ^b	\$ 977,439,101	8.8%	\$ 592,179,296	4.6%	\$ (385,259,805)	-39.4%	\$ 544,306,719	4.4%	\$ (47,872,577)	-8.1%
Financial and Administration	\$ 89,338,526	0.8%	\$ 117,038,336	0.9%	\$ 27,699,810	31.0%	\$ 115,318,671	0.9%	\$ (1,719,665)	-1.5%
Education										
K-12 Education	\$ 3,353,853,423	30.3%	\$ 4,042,168,754	31.5%	\$ 688,315,331	20.5%	\$ 3,871,440,503	31.4%	\$ (170,728,251)	-4.2%
Nevada System of Higher Education	\$ 1,470,469,075	13.3%	\$ 1,952,048,256	15.2%	\$ 481,579,181	32.8%	\$ 1,869,668,294	15.2%	\$ (82,379,962)	-4.2%
Total Education	\$ 4,824,322,498	43.6%	\$ 5,994,217,010	46.7%	\$ 1,169,894,512	24.2%	\$ 5,741,108,797			
Commerce and Industry ^b	\$ 120,036,576	1.1%	\$ 187,204,936	1.5%	\$ 67,168,360	56.0%	\$ 153,904,973	1.2%	\$ (33,299,963)	-17.8%
Health and Human Services ^b	\$ 4,046,411,093	36.6%	\$ 4,627,402,276	36.1%	\$ 580,991,183	14.4%	\$ 4,443,179,923	36.0%	\$ (184,222,353)	-4.0%
Public Safety ^b	\$ 844,574,358	7.6%	\$ 1,114,238,614	8.7%	\$ 269,664,256	31.9%	\$ 1,132,118,785	9.2%	\$ 17,880,171	1.6%
Infrastructure	\$ 117,713,877	1.1%	\$ 129,926,482	1.0%	\$ 12,212,605	10.4%	\$ 137,411,129	1.1%	\$ 7,484,647	5.8%
Special Purpose Agencies ^b	\$ 37,992,519	0.3%	\$ 64,521,750	0.5%	\$ 26,529,231	69.8%	\$ 64,124,674	0.5%	\$ (397,076)	-0.6%
Total	\$ 11,057,828,548	100.0%	\$ 12,826,728,700	100.0%	\$ 1,768,900,152	16.0%	\$ 12,331,473,671	100.0%	\$ (495,255,029)	-3.9%

^a. Includes supplemental appropriations approved by the 83rd (2025) Legislature.

^b. The Division of Emergency Management was transferred from the Office of the Military in the Special Purpose Agencies functional area to the Governor's Office within the Elected Officials functional area. The Public Employees' Benefits Program was moved from the Special Purpose Agencies functional area to the Health and Human Services functional area. In addition, the Department of Native American Affairs was transferred from the Commerce and Industry functional area to the Special Purpose Agencies functional area. For comparison purposes, these transfers are reflected in the 2023-25 Biennium within the functional areas to which the agencies were reassigned in the 2025-27 Biennium.

NEVADA GENERAL FUND APPROPRIATIONS

LEGISLATURE APPROVED - 2025-27 BIENNIUM



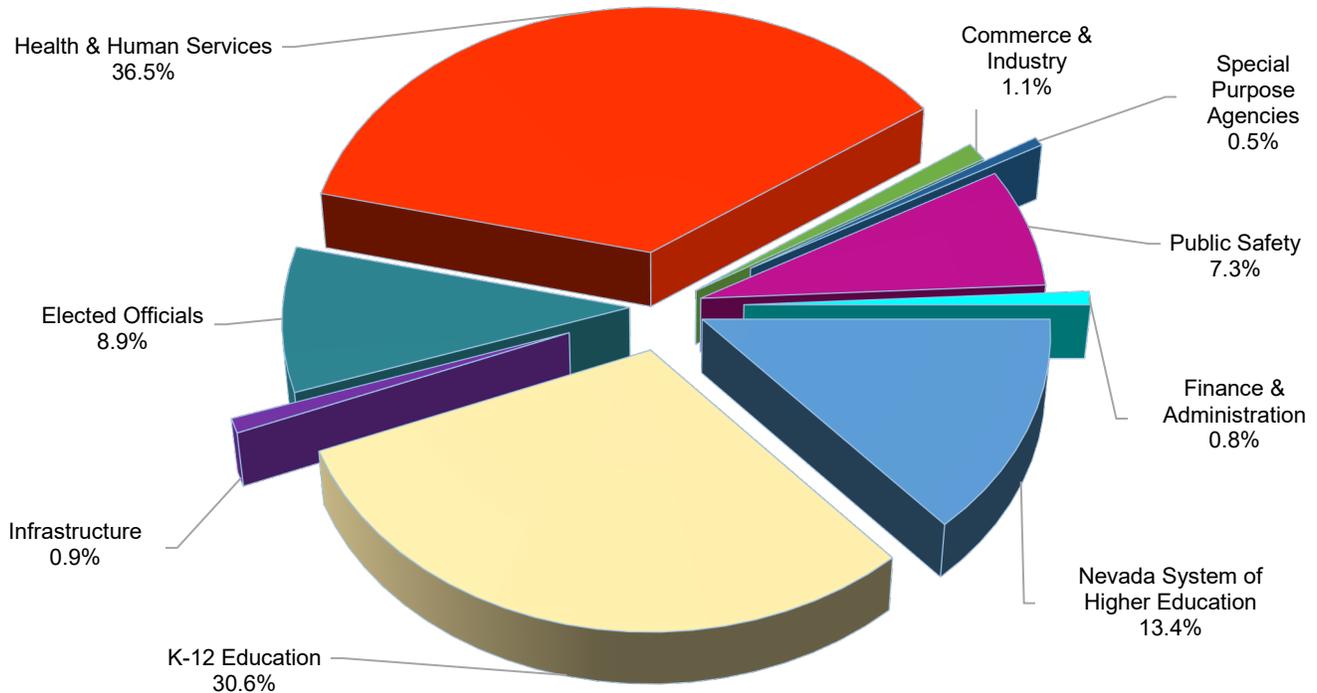
LEGISLATURE APPROVED APPROPRIATIONS 2025-27 BIENNIUM

	<u>FY 2026</u>	<u>FY 2027</u>	<u>TOTAL</u>	<u>% of TOTAL</u>
Elected Officials ^{a,b,c}	\$ 265,694,821	\$ 278,611,898	\$ 544,306,719	4.4%
Finance & Administration	\$ 57,082,680	\$ 58,235,991	\$ 115,318,671	0.9%
Education:				
Kindergarten to 12 th Grade	\$ 1,924,103,294	\$ 1,947,337,209	\$ 3,871,440,503	31.4%
Nevada System of Higher Education	\$ 940,536,384	\$ 929,131,910	\$ 1,869,668,294	15.2%
Subtotal Education	\$ 2,864,639,678	\$ 2,876,469,119	\$ 5,741,108,797	46.6%
Commerce & Industry ^d	\$ 77,214,108	\$ 76,690,865	\$ 153,904,973	1.2%
Health & Human Services	\$ 2,168,230,877	\$ 2,274,949,046	\$ 4,443,179,923	36.0%
Public Safety ^b	\$ 559,876,905	\$ 572,241,880	\$ 1,132,118,785	9.2%
Infrastructure	\$ 68,092,079	\$ 69,319,050	\$ 137,411,129	1.1%
Special Purpose Agencies ^{c,d}	\$ 31,957,698	\$ 32,166,976	\$ 64,124,674	0.5%
Total	\$ 6,092,788,846	\$ 6,238,684,825	\$ 12,331,473,671	100.0%

- a. The Elected Officials functional area for the Legislature Approved Appropriations includes \$4,880,386 in FY 2026 and \$10,139,431 in FY 2027 pursuant to A.B. 596, Section 1.12 appropriated to the Board of Examiners for a 1.0% salary increase in both FY 2026 and FY 2027 for employees covered by a collective bargaining agreement.
- b. The 83rd (2025) Legislature approved moving the Office of Cyber Defense Coordination from the Department of Public Safety within the Public Safety functional area to the Governor's Technology Office within the Elected Officials functional area.
- c. The 83rd (2025) Legislature approved moving the Division of Emergency Management from the Office of the Military within the Special Purpose Agencies functional area to the Governor's Office within the Elected Officials functional area.
- d. The 83rd (2025) Legislature approved moving the Department of Native American Affairs from the Commerce & Industry functional area to the Special Purpose Agencies functional area.

NEVADA GENERAL FUND APPROPRIATIONS

LEGISLATURE APPROVED - 2023-25 BIENNIUM



LEGISLATURE APPROVED APPROPRIATIONS 2023-25 BIENNIUM

	<u>FY 2024</u>	<u>FY 2025</u>	<u>TOTAL</u>	<u>% of TOTAL</u>
Elected Officials ^a	\$ 431,407,579	\$ 541,860,698	\$ 973,268,277	8.9%
Finance & Administration	\$ 44,648,760	\$ 44,689,766	\$ 89,338,526	0.8%
Education:				
Kindergarten to 12th Grade	\$ 1,495,055,613	\$ 1,858,797,810	\$ 3,353,853,423	30.6%
Nevada System of Higher Education	\$ 731,847,085	\$ 738,621,990	\$ 1,470,469,075	13.4%
Subtotal Education	\$ 2,226,902,698	\$ 2,597,419,800	\$ 4,824,322,498	44.0%
Commerce & Industry ^b	\$ 60,060,675	\$ 61,482,660	\$ 121,543,335	1.1%
Health & Human Services ^b	\$ 1,941,745,429	\$ 2,066,598,086	\$ 4,008,343,515	36.5%
Public Safety	\$ 393,738,622	\$ 406,094,171	\$ 799,832,793	7.3%
Infrastructure	\$ 48,232,282	\$ 48,747,771	\$ 96,980,053	0.9%
Special Purpose Agencies	\$ 28,603,225	\$ 29,585,478	\$ 58,188,703	0.5%
Total	\$ 5,175,339,270	\$ 5,796,478,430	\$ 10,971,817,700	100.0%

a. The Elected Officials function for Legislature Approved Appropriations includes \$167,430,964 in FY 2024 and \$318,064,440 in FY 2025 pursuant to A.B. 522, Sections 4, 5, 7, 10, 13, 14, 15, 16, 21, 22, 23, and 36 appropriated to the Board of Examiners for salary adjustment allocations.

b. The 2023 Legislature approved moving the Commission on Postsecondary Education from the Health and Human Services function to the Commerce and Industry function.

**GENERAL FUND SUPPLEMENTAL APPROPRIATIONS
GOVERNOR RECOMMENDED v. LEGISLATURE APPROVED
83rd (2025) LEGISLATURE**

BILL	CHAPTER	APPROPRIATED TO	PURPOSE	GOVERNOR RECOMMENDED			LEGISLATURE APPROVED		
				FY 2025	FY 2026	FY 2027	FY 2025	FY 2026	FY 2027
A.B. 559	305	Office of the Attorney General	For an unanticipated shortfall in extradition costs.	\$ 1,924,148	\$ -	\$ -	\$ 1,518,208	\$ -	\$ -
A.B. 560	266	Department of Health and Human Services Division of Child and Family Services	For unanticipated shortfalls in personnel, travel, transportation and utilities expenses.	\$ 413,325	\$ -	\$ -	\$ 444,325	\$ -	\$ -
A.B. 561	304	State Department of Conservation and Natural Resources, Division of Forestry	For an unanticipated shortfall in firefighting costs.	\$ 18,589,145	\$ -	\$ -	\$ 20,733,824	\$ -	\$ -
A.B. 581	404	Department of Corrections	For unanticipated shortfalls in utilities and personnel expenses in the Northern Nevada Correctional Center budget account.	\$ -	\$ -	\$ -	\$ 2,929,232	\$ -	\$ -
A.B. 581	404	Department of Corrections	For unanticipated shortfalls in utilities, inmate-driven and personnel expenses in the Stewart Conservation Camp budget account.	\$ -	\$ -	\$ -	\$ 261,455	\$ -	\$ -
A.B. 581	404	Department of Corrections	For unanticipated shortfalls in utilities, inmate-driven and personnel expenses in the Pioche Conservation Camp budget account.	\$ -	\$ -	\$ -	\$ 250,794	\$ -	\$ -
A.B. 581	404	Department of Corrections	For unanticipated shortfalls in utilities, inmate-driven and personnel expenses in the Northern Nevada Transitional Housing budget account.	\$ -	\$ -	\$ -	\$ 222,749	\$ -	\$ -
A.B. 581	404	Department of Corrections	For unanticipated shortfalls in utilities, inmate-driven and personnel expenses in the Three Lakes Valley Conservation Camp budget account.	\$ -	\$ -	\$ -	\$ 876,707	\$ -	\$ -
A.B. 581	404	Department of Corrections	For unanticipated shortfalls in utilities, inmate-driven and personnel expenses in the Southern Desert Correctional Center budget account.	\$ -	\$ -	\$ -	\$ 5,133,305	\$ -	\$ -
A.B. 581	404	Department of Corrections	For unanticipated shortfalls in utilities and personnel expenses in the Jean Conservation Camp budget account.	\$ -	\$ -	\$ -	\$ 213,574	\$ -	\$ -
A.B. 581	404	Department of Corrections	For unanticipated shortfalls in utilities, inmate-driven and personnel expenses in the Southern Desert Correctional Center budget account.	\$ -	\$ -	\$ -	\$ 3,896,945	\$ -	\$ -
A.B. 581	404	Department of Corrections	For unanticipated shortfalls in utilities, inmate-driven, maintenance contracts and personnel expenses in the Carlin Conservation Camp budget account.	\$ -	\$ -	\$ -	\$ 53,139	\$ -	\$ -
A.B. 581	404	Department of Corrections	For unanticipated shortfalls in inmate-driven and personnel expenses in the Lovelock Correctional Center budget account.	\$ -	\$ -	\$ -	\$ 3,217,122	\$ -	\$ -
A.B. 581	404	Department of Corrections	For unanticipated shortfalls in utilities, inmate-driven and personnel expenses in the Florence McClure Women's Correctional Center budget account.	\$ -	\$ -	\$ -	\$ 3,164,040	\$ -	\$ -
A.B. 581	404	Department of Corrections	For unanticipated shortfalls in utilities, inmate-driven, operating and personnel expenses in the High Desert State Prison budget account.	\$ -	\$ -	\$ -	\$ 15,780,715	\$ -	\$ -
A.B. 581	404	Department of Corrections	For unanticipated shortfalls in utilities, inmate-driven and personnel expenses in the Prison Medical Care budget account.	\$ -	\$ -	\$ -	\$ 6,378,786	\$ -	\$ -

**GENERAL FUND SUPPLEMENTAL APPROPRIATIONS
GOVERNOR RECOMMENDED v. LEGISLATURE APPROVED
83rd (2025) LEGISLATURE**

BILL	CHAPTER	APPROPRIATED TO	PURPOSE	GOVERNOR RECOMMENDED			LEGISLATURE APPROVED		
				FY 2025	FY 2026	FY 2027	FY 2025	FY 2026	FY 2027
A.B. 581	404	Department of Corrections	For unanticipated shortfalls in operating, in-state travel, information services, training, inmate transportation and personnel expenses in the Office of the Director budget account.	\$ -	\$ -	\$ -	\$ 2,363,002	\$ -	\$ -
A.B. 586	303	Department of Health and Human Services Aging and Disability Services Division	For an unanticipated shortfall in provider payment costs for developmental services in the Rural Regional Center budget account.	\$ 4,287,503	\$ -	\$ -	\$ 3,930,266	\$ -	\$ -
A.B. 586	303	Department of Health and Human Services Aging and Disability Services Division	For an unanticipated shortfall in provider payment costs for personal care services in the Home- and Community-Based Services budget account.	\$ 348,719	\$ -	\$ -	\$ 189,623	\$ -	\$ -
A.B. 586	303	Department of Health and Human Services Aging and Disability Services Division	For an unanticipated shortfall in provider payment costs for developmental services in the Desert Regional Center budget account.	\$ 9,110,789	\$ -	\$ -	\$ 4,257,914	\$ -	\$ -
A.B. 586	303	Department of Health and Human Services Aging and Disability Services Division	For an unanticipated shortfall in provider provider payment costs for developmental services in the Sierra Regional Center budget account.	\$ 6,132,064	\$ -	\$ -	\$ 7,774,184	\$ -	\$ -
S.B. 458	4	Office of the Secretary of State	For unanticipated shortfalls in travel, operating and information services expenses.	\$ 946,399	\$ -	\$ -	\$ 773,148	\$ -	\$ -
S.B. 481	410	Department of Health and Human Services Division of Public and Behavioral Health	For an unanticipated shortfall in provider services costs in the Southern Nevada Adult Mental Health Services budget account.	\$ 1,610,735	\$ -	\$ -	\$ 1,647,791	\$ -	\$ -
TOTAL GENERAL FUND SUPPLEMENTAL APPROPRIATIONS				\$ 43,362,827	\$ -	\$ -	\$ 86,010,848	\$ -	\$ -

**GENERAL FUND ONE-TIME APPROPRIATIONS
GOVERNOR RECOMMENDED v. LEGISLATURE APPROVED
83rd (2025) LEGISLATURE**

BILL	CHAPTER	APPROPRIATED TO	PURPOSE ¹	GOVERNOR RECOMMENDED			LEGISLATURE APPROVED		
				FY 2025	FY 2026	FY 2027	FY 2025	FY 2026	FY 2027
		Department of Education, Career and Technical Education	For replacement computer hardware and software.	\$ -	\$ 11,920	\$ 1,192	\$ -	\$ -	\$ -
		Department of Education, Individuals with Disabilities Education Act	For replacement computer hardware and software.	\$ -	\$ 7,152	\$ 11,920	\$ -	\$ -	\$ -
		Department of Corrections, Director's Office	For replacement of a garbage truck.	\$ -	\$ 289,570	\$ -	\$ -	\$ -	\$ -
		Department of Corrections, Director's Office	For replacement of a dump truck.	\$ -	\$ 135,500	\$ -	\$ -	\$ -	\$ -
		Department of Corrections, Director's Office	For internet connectivity and installation services to Ely State Prison and Carlin Conservation Camp.	\$ -	\$ 176,440	\$ 28,440	\$ -	\$ -	\$ -
A.B. 108	460	Outdoor Education and Recreation Grant Program Account (Section 1)	For carrying out the Outdoor Education and Recreation Grant Program created by NRS 407A.605.	\$ -	\$ -	\$ -	\$ -	\$ 250,000	\$ 250,000
A.B. 212	463	Department of Health and Human Services (Section 6)	For the continued Implementation of the Virtual Early Childhood Family Engagement Program.	\$ -	\$ -	\$ -	\$ -	\$ 1,000,000	\$ 1,000,000
A.B. 331	469	Department of Health and Human Services, Division of Public and Behavioral Health (Section 1)	For a grant program to expand the Youth Risk Behavior Surveillance System Survey developed by the Centers for Disease Control and Prevention of the United States Department of Health and Human Services.	\$ -	\$ -	\$ -	\$ 440,000	\$ -	\$ -
A.B. 356	471	Department of Administration, Division of Human Resource Management (Section 4.3)	For personnel, travel, operating and information services costs with carrying out provisions of the act.	\$ -	\$ -	\$ -	\$ -	\$ 144,474	\$ 189,623
A.B. 366	421	Nevada Supportive Housing Development Account (Section 3)	For the supportive housing grant program developed pursuant to NRS 319.600, as amended by the act.	\$ -	\$ -	\$ -	\$ 21,000,000	\$ -	\$ -
A.B. 475	479	Clark County (Section 1)	For the grant of awards to carry out eviction diversion programs and for administrative costs to carry out the programs.	\$ -	\$ -	\$ -	\$ 15,000,000	\$ -	\$ -
A.B. 475	479	City of Reno (Section 2)	For the grant of awards to carry out eviction diversion programs and for administrative costs to carry out the programs.	\$ -	\$ -	\$ -	\$ 5,250,000	\$ -	\$ -
A.B. 475	479	Nevada Rural Housing Authority (Section 2.5)	For the grant of awards to carry out eviction diversion programs and for administrative costs to carry out the programs.	\$ -	\$ -	\$ -	\$ 750,000	\$ -	\$ -
A.B. 476	480	University of Nevada, Las Vegas (Section 1)	For providing pro bono legal services, experiential legal education and contributing to the success of students of the William S. Boyd School of Law.	\$ -	\$ -	\$ -	\$ -	\$ 500,000	\$ 500,000
A.B. 515	431	Department of Health and Human Services, Division of Child and Family Services, Rural Child Welfare (Section 4, Subsection 1)	For the reinvestment of adoption savings as a result of the cumulative total unexpended balance reported to the United States Secretary of Health and Human Services pursuant to 42 U.S.C. § 673(a)(8)(B).	\$ -	\$ -	\$ -	\$ -	\$ 83,824	\$ 345,309
A.B. 515	431	Department of Health and Human Services, Division of Child and Family Services, Washoe County Child Welfare (Section 4, Subsection 2)	For the reinvestment of adoption savings as a result of the cumulative total unexpended balance reported to the United States Secretary of Health and Human Services pursuant to 42 U.S.C. § 673(a)(8)(B).	\$ -	\$ -	\$ -	\$ -	\$ 607,022	\$ 364,788
A.B. 515	431	Department of Health and Human Services, Division of Child and Family Services, Clark County Child Welfare (Section 4, Subsection 3)	For the reinvestment of adoption savings as a result of the cumulative total unexpended balance reported to the United States Secretary of Health and Human Services pursuant to 42 U.S.C. § 673(a)(8)(B).	\$ -	\$ -	\$ -	\$ -	\$ 1,820,305	\$ 770,698
A.B. 540	432	Nevada Attainable Housing Account (Section 50)	For the Nevada Attainable Housing Account created by the act to support loan, grant and rebate programs for the development of attainable housing, home purchase assistance for essential workers and incentives to local governments to increase attainable housing.	\$ -	\$ -	\$ -	\$ -	\$ 133,000,000	\$ -
A.B. 562	267	Office of the Secretary of State, Help America Vote Act Election Reform (Section 1)	For the continued replacement of the voter registration and elections management system.	\$ -	\$ 22,504,162	\$ -	\$ -	\$ 27,004,162	\$ -
A.B. 562	267	Office of the Secretary of State, Help America Vote Act Election Reform (Section 2)	For the costs of consulting services to support the continued implementation of the voter registration and elections management system.	\$ -	\$ 748,800	\$ -	\$ -	\$ 748,800	\$ -

**GENERAL FUND ONE-TIME APPROPRIATIONS
GOVERNOR RECOMMENDED v. LEGISLATURE APPROVED
83rd (2025) LEGISLATURE**

BILL	CHAPTER	APPROPRIATED TO	PURPOSE ¹	GOVERNOR RECOMMENDED			LEGISLATURE APPROVED		
				FY 2025	FY 2026	FY 2027	FY 2025	FY 2026	FY 2027
A.B. 562	267	Office of the Secretary of State, Help America Vote Act Election Reform (Section 3)	For the costs of connectivity of automatic voter registration agencies.	\$ -	\$ 3,487,364	\$ -	\$ -	\$ 3,487,364	\$ -
A.B. 563	268	Office of the State Controller (Section 1)	For the costs of consulting services relating to the preparation of the annual financial report for the State of Nevada.	\$ -	\$ 1,110,000	\$ -	\$ -	\$ 1,110,000	\$ -
A.B. 564	269	Department of Administration, Fleet Services Division (Section 1)	For the replacement and purchase of vehicles.	\$ -	\$ 11,749,091	\$ -	\$ -	\$ 13,131,324	\$ -
A.B. 565	270	Administrative Office of the Courts (Section 1)	For the implementation of a statewide trial court electronic filing system.	\$ -	\$ 5,175,367	\$ -	\$ -	\$ 5,175,367	\$ -
A.B. 566	271	Department of Tourism and Cultural Affairs, Division of Museums and History, Nevada State Railroad Museums (Section 1)	For the costs of a utility vehicle, a truck and tools for locomotive maintenance and restoration.	\$ -	\$ 34,487	\$ -	\$ -	\$ 34,487	\$ -
A.B. 566	271	Department of Tourism and Cultural Affairs, Division of Museums and History, Nevada State Railroad Museums (Section 2)	For the costs of a utility vehicle and tractor and for the repair of an electronic sign at the Nevada State Railroad Museum in Carson City.	\$ -	\$ 41,294	\$ -	\$ -	\$ 41,294	\$ -
A.B. 567	399	Nevada System of Higher Education (Section 1)	For safety and security equipment and enhancements.	\$ -	\$ 11,000,000	\$ -	\$ -	\$ 11,000,000	\$ -
A.B. 568	400	Nevada System of Higher Education, University of Nevada, Reno (Section 1)	For operational and instructional expenses.	\$ -	\$ -	\$ -	\$ -	\$ 22,441,996	\$ -
A.B. 568	400	Nevada System of Higher Education, University of Nevada, Las Vegas (Section 2)	For operational and instructional expenses.	\$ -	\$ -	\$ -	\$ -	\$ 23,580,944	\$ -
A.B. 568	400	Nevada System of Higher Education, Agricultural Experiment Station (Section 3)	For operational and instructional expenses.	\$ -	\$ -	\$ -	\$ -	\$ 113,154	\$ -
A.B. 568	400	Nevada System of Higher Education, Cooperative Extension Service (Section 4)	For operational and instructional expenses.	\$ -	\$ -	\$ -	\$ -	\$ 277,476	\$ -
A.B. 568	400	Nevada System of Higher Education, University of Nevada, Las Vegas, William S. Boyd School of Law (Section 5)	For operational and instructional expenses.	\$ -	\$ -	\$ -	\$ -	\$ 867,708	\$ -
A.B. 568	400	Nevada System of Higher Education, University of Nevada, Las Vegas, School of Dental Medicine (Section 6)	For operational and instructional expenses.	\$ -	\$ -	\$ -	\$ -	\$ 2,124,972	\$ -
A.B. 568	400	Nevada System of Higher Education, Nevada State University (Section 7)	For operational and instructional expenses.	\$ -	\$ -	\$ -	\$ -	\$ 1,072,226	\$ -
A.B. 568	400	Nevada System of Higher Education, College of Southern Nevada (Section 8)	For operational and instructional expenses.	\$ -	\$ -	\$ -	\$ -	\$ 5,332,632	\$ -
A.B. 568	400	Nevada System of Higher Education, Great Basin College (Section 9)	For operational and instructional expenses.	\$ -	\$ -	\$ -	\$ -	\$ 408,738	\$ -
A.B. 568	400	Nevada System of Higher Education, Western Nevada College (Section 10)	For operational and instructional expenses.	\$ -	\$ -	\$ -	\$ -	\$ 221,370	\$ -
A.B. 568	400	Nevada System of Higher Education, Truckee Meadows Community College (Section 11)	For operational and instructional expenses.	\$ -	\$ -	\$ -	\$ -	\$ 1,043,258	\$ -
A.B. 568	400	Nevada System of Higher Education, Prison Education Program (Section 12)	For operational and instructional expenses.	\$ -	\$ -	\$ -	\$ -	\$ 2,976	\$ -
A.B. 569	272	Department of Veterans Services (Section 1)	For the replacement of utility vehicles and a truck at the Southern Nevada Veterans Memorial Cemetery.	\$ -	\$ 67,187	\$ -	\$ -	\$ 67,187	\$ -
A.B. 569	272	Department of Veterans Services (Section 2)	For the replacement of a mower at the Southern Nevada Veterans Memorial Cemetery.	\$ -	\$ -	\$ 34,390	\$ -	\$ -	\$ 34,390
A.B. 569	272	Department of Veterans Services (Section 3)	For the replacement of security and safety equipment at the Southern Nevada Veterans Memorial Cemetery.	\$ -	\$ 120,000	\$ -	\$ -	\$ 120,000	\$ -
A.B. 569	272	Department of Veterans Services (Section 4)	For the replacement of a dump truck and the purchase of a tracked loader vehicle for the Northern Nevada Veterans Memorial Cemetery.	\$ -	\$ -	\$ 194,935	\$ -	\$ -	\$ 194,935
A.B. 569	272	Department of Veterans Services (Section 5)	For a video conference system.	\$ -	\$ -	\$ 4,622	\$ -	\$ -	\$ 4,622
A.B. 570	401	Department of Corrections, Prison Medical Care (Section 1)	For replacement medical and dental equipment.	\$ -	\$ 324,664	\$ 39,939	\$ -	\$ 324,664	\$ 39,939

**GENERAL FUND ONE-TIME APPROPRIATIONS
GOVERNOR RECOMMENDED v. LEGISLATURE APPROVED
83rd (2025) LEGISLATURE**

BILL	CHAPTER	APPROPRIATED TO	PURPOSE ¹	GOVERNOR RECOMMENDED			LEGISLATURE APPROVED		
				FY 2025	FY 2026	FY 2027	FY 2025	FY 2026	FY 2027
A.B. 570	401	Department of Corrections, Office of the Director (Section 2)	For replacement vehicles.	\$ -	\$ 5,154,386	\$ 43,446	\$ -	\$ 5,154,386	\$ 43,446
A.B. 570	401	Department of Corrections, Office of the Director (Section 3)	For replacement information technology networks and systems equipment.	\$ -	\$ 161,526	\$ 133,153	\$ -	\$ 161,526	\$ 133,153
A.B. 570	401	Department of Corrections, Office of the Director (Section 5)	For the replacement of refrigerator trucks.	\$ -	\$ 376,250	\$ -	\$ -	\$ 225,750	\$ -
A.B. 570	401	Department of Corrections, Office of the Director (Section 6)	For replacement office chairs and furniture.	\$ -	\$ 123,308	\$ -	\$ -	\$ 123,308	\$ -
A.B. 570	401	Department of Corrections, Office of the Director (Section 7)	For replacement passenger buses and purchase of transport vans.	\$ -	\$ 2,861,657	\$ -	\$ -	\$ 2,861,657	\$ -
A.B. 570	401	Department of Corrections, Office of the Director (Section 8)	For replacement computer hardware and software.	\$ -	\$ 103,347	\$ -	\$ -	\$ 103,347	\$ -
A.B. 570	401	Department of Corrections, Office of the Director (Section 9)	Training Academy: Equipment and training for correctional officers.	\$ -	\$ -	\$ -	\$ -	\$ 1,313,733	\$ -
A.B. 570	401	Department of Corrections, Correctional Programs (Section 10)	For replacement office chairs.	\$ -	\$ 71,604	\$ -	\$ -	\$ 71,604	\$ -
A.B. 570	401	Department of Corrections, Office of the Director (Section 12)	For replacement information technology servers equipment, hardware and software.	\$ -	\$ -	\$ 341,630	\$ -	\$ -	\$ 341,630
A.B. 571	402	Department of Education, Educator Effectiveness (Section 1)	For administration of the statewide surveys of educators on exit or transfer and regarding working conditions.	\$ -	\$ 1,100,000	\$ 900,000	\$ -	\$ 1,100,000	\$ 900,000
A.B. 571	402	Department of Education, Educator Effectiveness (Section 2)	For transfer to the State Public Charter School Authority to offset a decrease in federal grant funding.	\$ -	\$ 1,307,938	\$ 1,307,938	\$ -	\$ 1,307,938	\$ 1,307,938
A.B. 571	402	Department of Education, Standards and Instructional Support (Section 3)	For additional software licenses for the Canvas learning management system.	\$ -	\$ 560,370	\$ 495,000	\$ -	\$ 560,370	\$ 495,000
A.B. 571	402	Department of Education, Safe and Respectful Learning (Section 4)	For development of custom reports from the student information management system (Infinite Campus).	\$ -	\$ 50,000	\$ 50,000	\$ -	\$ 50,000	\$ 50,000
A.B. 571	402	Department of Education, Safe and Respectful Learning (Section 5)	For the implementation of the multi-tiered system of supports framework and related training.	\$ -	\$ 3,000,000	\$ 3,000,000	\$ -	\$ 3,000,000	\$ 3,000,000
A.B. 571	402	Department of Education, Office of the Superintendent (Section 6)	For a study of the effectiveness of the Pupil-Centered Funding Plan.	\$ -	\$ 35,000	\$ -	\$ -	\$ 35,000	\$ -
A.B. 571	402	Department of Education, Standards and Instructional Support (Section 7)	For the State Seal of Biliteracy Program established pursuant to NRS 388.591.	\$ -	\$ 35,200	\$ -	\$ -	\$ 35,200	\$ -
A.B. 571	402	Department of Education, Standards and Instructional Support (Section 8)	For the State Seal of STEM Programs established pursuant to NRS 388.594 and NRS 388.597.	\$ -	\$ 10,843	\$ -	\$ -	\$ 10,843	\$ -
A.B. 571	402	Department of Education, Standards and Instructional Support (Section 9)	For the State Seal of Civics Program established pursuant to NRS 388.5933 and the civic excellence designation program set forth in NRS 388.5937.	\$ -	\$ 12,765	\$ -	\$ -	\$ 12,765	\$ -
A.B. 571	402	Department of Education, Assessments and Accountability (Section 10)	For the development and implementation of a new Nevada School Performance Framework.	\$ -	\$ 218,948	\$ -	\$ -	\$ 218,948	\$ -
A.B. 571	402	Department of Education, District Support Services (Section 11)	For grants to local education agencies for financial and operational efficiency.	\$ -	\$ 348,000	\$ -	\$ -	\$ 348,000	\$ -
A.B. 571	402	Department of Education, District Support Services (Section 12)	For the costs of a contract to review and analyze the programs and policies of the Department.	\$ -	\$ 30,000	\$ -	\$ -	\$ 30,000	\$ -
A.B. 571	402	Department of Education, Educator Effectiveness (Section 13)	For the costs of a contract to conduct the gap analysis study described in subsection 1 of NRS 385.920.	\$ -	\$ -	\$ -	\$ -	\$ 500,000	\$ -
A.B. 572	342	Department of Corrections, Pioche Conservation Camp (Section 1)	For small equipment purchases.	\$ -	\$ 317	\$ 317	\$ -	\$ 317	\$ 317
A.B. 572	342	Department of Corrections, Jean Conservation Camp (Section 2)	For small equipment purchases.	\$ -	\$ 1,590	\$ 1,590	\$ -	\$ 1,590	\$ 1,590
A.B. 572	342	Department of Corrections, Carlin Conservation Camp (Section 3)	For small equipment purchases.	\$ -	\$ 3,786	\$ 3,786	\$ -	\$ 3,786	\$ 3,786
A.B. 572	342	Department of Corrections, Stewart Conservation Camp (Section 4)	For a dishwasher replacement.	\$ -	\$ 59,240	\$ -	\$ -	\$ 59,240	\$ -
A.B. 572	342	Department of Corrections, Pioche Conservation Camp (Section 5)	This request replaces laundry equipment consisting of two washers and two dryers.	\$ -	\$ 38,503	\$ -	\$ -	\$ 38,503	\$ -

**GENERAL FUND ONE-TIME APPROPRIATIONS
GOVERNOR RECOMMENDED v. LEGISLATURE APPROVED
83rd (2025) LEGISLATURE**

BILL	CHAPTER	APPROPRIATED TO	PURPOSE ¹	GOVERNOR RECOMMENDED			LEGISLATURE APPROVED		
				FY 2025	FY 2026	FY 2027	FY 2025	FY 2026	FY 2027
A.B. 572	342	Department of Corrections, Three Lakes Vally Conservation Camp (Section 6)	For replacement propane water heaters.	\$ -	\$ 31,384	\$ -	\$ -	\$ 31,384	\$ -
A.B. 572	342	Department of Corrections, Jean Conservation Camp (Section 7)	For replacement office chairs and laundry equipment.	\$ -	\$ 160,610	\$ -	\$ -	\$ 160,610	\$ -
A.B. 572	342	Department of Corrections, Carlin Conservation Camp (Section 8)	For replacement boilers.	\$ -	\$ 31,616	\$ -	\$ -	\$ 31,616	\$ -
A.B. 573	273	Department of Education (Section 1)	To carry out the Incentivizing Pathways to Teaching Grant Program created by NRS 391A.705.	\$ -	\$ -	\$ -	\$ -	\$ 8,710,708	\$ -
A.B. 574	343	Department of Corrections, High Desert State Prison (Section 1)	For the purchase of security and safety equipment.	\$ -	\$ 57,742	\$ -	\$ -	\$ 57,742	\$ -
A.B. 574	343	Department of Corrections, High Desert State Prison (Section 2)	For replacement automotive equipment.	\$ -	\$ 80,981	\$ -	\$ -	\$ 80,981	\$ -
A.B. 574	343	Department of Corrections, High Desert State Prison (Section 3)	For replacement culinary equipment.	\$ -	\$ 36,345	\$ -	\$ -	\$ 36,345	\$ -
A.B. 574	343	Department of Corrections, High Desert State Prison (Section 4)	For replacement security equipment.	\$ -	\$ 62,708	\$ 23,289	\$ -	\$ 62,708	\$ 23,289
A.B. 574	343	Department of Corrections, High Desert State Prison (Section 5)	For replacement warehouse and culinary equipment.	\$ -	\$ 495,706	\$ 1,965	\$ -	\$ 495,706	\$ 1,965
A.B. 574	343	Department of Corrections, High Desert State Prison (Section 6)	For replacement medical equipment.	\$ -	\$ 20,410	\$ 20,410	\$ -	\$ 20,410	\$ 20,410
A.B. 574	343	Department of Corrections, High Desert State Prison (Section 7)	For replacement laundry equipment.	\$ -	\$ 1,083,520	\$ 19,992	\$ -	\$ 1,083,520	\$ 19,992
A.B. 574	343	Department of Corrections, High Desert State Prison (Section 8)	For replacement office furniture and visiting room chairs.	\$ -	\$ 71,840	\$ 5,200	\$ -	\$ 71,840	\$ 5,200
A.B. 574	343	Department of Corrections, High Desert State Prison (Section 9)	For smaller equipment purchases.	\$ -	\$ 13,870	\$ 13,870	\$ -	\$ 13,870	\$ 13,870
A.B. 575	403	Department of Public Safety, Investigation Division (Section 2)	For replacement desk chairs.	\$ -	\$ 9,742	\$ -	\$ -	\$ 9,742	\$ -
A.B. 575	403	Department of Public Safety, Central Repository for Nevada Records of Criminal History (Section 4)	For the costs of consulting fees and change management services for the Nevada Criminal Justice Information System.	\$ -	\$ -	\$ -	\$ -	\$ 866,832	\$ -
A.B. 575	403	Department of Public Safety, Central Repository for Nevada Records of Criminal History (Section 5)	For the continuation of the modernization program for the Nevada Criminal Justice Information System.	\$ -	\$ 4,872,073	\$ 6,567,406	\$ -	\$ 2,022,607	\$ -
A.B. 575	403	Department of Public Safety (Section 6)	For a recruitment campaign.	\$ -	\$ -	\$ -	\$ -	\$ 840,926	\$ -
A.B. 575	403	Department of Public Safety (Section 6.3)	For replacement computer network equipment and software.	\$ -	\$ -	\$ -	\$ -	\$ 462,748	\$ -
A.B. 575	403	Department of Public Safety, Division of Parole and Probation (Section 8)	For costs of developing a new records management system.	\$ -	\$ 151,450	\$ 151,450	\$ -	\$ 151,450	\$ 151,450
A.B. 575	403	Department of Public Safety, Division of Parole and Probation (Section 9)	For replacement of equipment and renewal of software subscriptions.	\$ -	\$ 1,351,429	\$ 2,380	\$ -	\$ 1,351,429	\$ 2,380
A.B. 575	403	Department of Public Safety, Investigation Division (Section 10)	For replacement vehicles.	\$ -	\$ 133,339	\$ 228,715	\$ -	\$ 133,339	\$ 228,715
A.B. 575	403	Department of Public Safety, Investigation Division (Section 12)	For replacement computer hardware and software.	\$ -	\$ 50,692	\$ 46,920	\$ -	\$ 50,692	\$ 46,920
A.B. 575	403	Department of Public Safety, Central Repository for Nevada Records of Criminal History (Section 13)	For the costs of additional positions to provide ongoing support for the Nevada Criminal Justice Information System.	\$ -	\$ -	\$ -	\$ -	\$ 498,943	\$ 623,345
A.B. 575	403	Department of Public Safety, Central Repository for Nevada Records of Criminal History (Section 14)	For the costs of computer programming and related services for the modernization program for the Nevada Criminal Justice Information System.	\$ -	\$ 1,355,000	\$ 300,000	\$ -	\$ 1,355,000	\$ 300,000
A.B. 577	274	State Department of Conservation and Natural Resources, Administration (Section 1)	For a new website and online database for the Sagebrush Ecosystem Technical Team.	\$ -	\$ 257,400	\$ -	\$ -	\$ 257,400	\$ -
A.B. 577	274	State Department of Conservation and Natural Resources, Conservation Districts Program (Section 2)	For replacement vehicles.	\$ -	\$ 144,032	\$ -	\$ -	\$ 144,032	\$ -

**GENERAL FUND ONE-TIME APPROPRIATIONS
GOVERNOR RECOMMENDED v. LEGISLATURE APPROVED
83rd (2025) LEGISLATURE**

BILL	CHAPTER	APPROPRIATED TO	PURPOSE ¹	GOVERNOR RECOMMENDED			LEGISLATURE APPROVED		
				FY 2025	FY 2026	FY 2027	FY 2025	FY 2026	FY 2027
A.B. 577	274	State Department of Conservation and Natural Resources, Water Resources (Section 3)	For replacement vehicles.	\$ -	\$ 129,539	\$ -	\$ -	\$ 129,539	\$ -
A.B. 577	274	State Department of Conservation and Natural Resources, Water Resources (Section 4)	For replacement computer hardware and software.	\$ -	\$ 15,953	\$ -	\$ -	\$ 15,953	\$ -
A.B. 578	275	State Department of Conservation and Natural Resources, Division of Forestry (Section 1)	For grants and operating expenses for conservation projects through the Nevada Shared Stewardship Agreement.	\$ -	\$ 6,000,000	\$ -	\$ -	\$ 6,000,000	\$ -
A.B. 578	275	State Department of Conservation and Natural Resources, Division of Forestry (Section 2)	For replacement of computer and information technology equipment.	\$ -	\$ 67,279	\$ -	\$ -	\$ 67,279	\$ -
A.B. 578	275	State Department of Conservation and Natural Resources, Division of Forestry (Section 3)	For deferred maintenance projects.	\$ -	\$ 2,048,082	\$ -	\$ -	\$ 2,048,082	\$ -
A.B. 578	275	State Department of Conservation and Natural Resources, Forestry Conservation Camps (Section 4)	For replacement of vehicles.	\$ -	\$ 2,592,156	\$ -	\$ -	\$ 2,592,156	\$ -
A.B. 578	275	State Department of Conservation and Natural Resources, Forestry Conservation Camps (Section 5)	For deferred facilities maintenance projects.	\$ -	\$ 932,918	\$ -	\$ -	\$ 932,918	\$ -
A.B. 578	275	State Department of Conservation and Natural Resources, Forestry Conservation Camps (Section 7)	For replacement equipment.	\$ -	\$ 111,690	\$ 111,690	\$ -	\$ 111,690	\$ 111,690
A.B. 578	275	State Department of Conservation and Natural Resources, Forestry Conservation Camps (Section 8)	For replacement computer and information technology equipment.	\$ -	\$ 19,270	\$ 13,972	\$ -	\$ 19,270	\$ 13,972
A.B. 579	276	Department of Education, Educator Licensure (Section 1)	For the replacement of the information technology system for educator licensure.	\$ -	\$ -	\$ -	\$ -	\$ 1,472,641	\$ -
A.B. 590	278	Office of the Military (Section 1)	For facilities maintenance projects for the Nevada National Guard.	\$ -	\$ 1,018,487	\$ 1,018,487	\$ -	\$ 1,018,487	\$ 1,018,487
A.B. 590	278	Office of the Military (Section 2)	For the purchase of facilities maintenance equipment.	\$ -	\$ 117,723	\$ 101,256	\$ -	\$ 117,723	\$ 101,256
A.B. 590	278	Office of the Military, State Active Duty (Section 3)	For the Nevada National Guard's Resiliency Program.	\$ -	\$ 250,000	\$ 250,000	\$ -	\$ 250,000	\$ 250,000
A.B. 590	278	Office of the Military (Section 4)	For a payment to the United States Government for the termination of an agreement requiring the maintenance of members of the Nevada National Guard at the National Guard facility in Carlin.	\$ -	\$ 4,164,800	\$ -	\$ -	\$ 4,164,800	\$ -
A.B. 591	58	Public Employees' Retirement Board (Section 76)	For the administration of the Legislators' Retirement System.	\$ -	\$ -	\$ -	\$ -	\$ 103,477	\$ 105,182
A.B. 591	58	Legislative Fund created by NRS 218A.150 (Section 78)	For the costs of information technology projects and equipment and for dues and registration costs for national organizations.	\$ -	\$ -	\$ -	\$ 8,118,404	\$ -	\$ -
A.B. 596	510	Governor's Office of Finance (Section 1, Subsection 1)	For retention incentives for personnel, excluding Nevada System of Higher Education personnel, represented by the bargaining units established in paragraphs (a), (e) & (f) of subsection 1 of NRS 288.515, and for the costs of annual leave cash-outs and tool allowances.	\$ -	\$ -	\$ -	\$ -	\$ 4,942,719	\$ 5,144,161
A.B. 596	510	Governor's Office of Finance (Section 1, Subsection 3)	For retention incentives for personnel of the Nevada System of Higher Education represented by the bargaining units established in paragraphs (a), (e) & (f) of subsection 1 of NRS 288.515, and for the costs of annual leave cash-outs and tool allowances.	\$ -	\$ -	\$ -	\$ -	\$ 694,552	\$ 704,999
A.B. 596	510	Governor's Office of Finance (Section 1.1, Subsection 1)	For retention incentives for personnel, excluding Nevada System of Higher Education personnel, represented by the bargaining unit established in paragraph (c) of subsection 1 of NRS 288.515, and for the costs of annual leave cash-outs and tool allowances.	\$ -	\$ -	\$ -	\$ -	\$ 1,160,680	\$ 1,194,138

**GENERAL FUND ONE-TIME APPROPRIATIONS
GOVERNOR RECOMMENDED v. LEGISLATURE APPROVED
83rd (2025) LEGISLATURE**

BILL	CHAPTER	APPROPRIATED TO	PURPOSE ¹	GOVERNOR RECOMMENDED			LEGISLATURE APPROVED		
				FY 2025	FY 2026	FY 2027	FY 2025	FY 2026	FY 2027
A.B. 596	510	Governor's Office of Finance (Section 1.1, Subsection 3)	For retention incentives for personnel of the Nevada System of Higher Education represented by the bargaining unit established in paragraph (c) of subsection 1 of NRS 288.515, and for the costs of annual leave cash-outs and tool allowances.	\$ -	\$ -	\$ -	\$ -	\$ 295,689	\$ 305,324
A.B. 596	510	Governor's Office of Finance (Section 1.2, Subsection 1)	For retention incentives for personnel, excluding Nevada System of Higher Education personnel, represented by the bargaining unit established in paragraph (g) of subsection 1 of NRS 288.515, and for the costs of annual leave cash-outs, education pay, footwear allowances, line-of-duty death reimbursements, uniform and equipment allowances and special adjustments to pay.	\$ -	\$ -	\$ -	\$ -	\$ 1,363,267	\$ 1,323,521
A.B. 596	510	Governor's Office of Finance (Section 1.2, Subsection 3)	For retention incentives for personnel of the Nevada System of Higher Education represented by the bargaining unit established in paragraph (g) of subsection 1 of NRS 288.515, and for the costs of annual leave cash-outs, education pay, footwear allowances, line-of-duty death reimbursements, uniform and equipment allowances and special adjustments to pay.	\$ -	\$ -	\$ -	\$ -	\$ 180,465	\$ 183,296
A.B. 596	510	Governor's Office of Finance (Section 1.3, Subsection 1)	For retention incentives for personnel represented by the bargaining unit established in paragraph (h) of subsection 1 of NRS 288.515, and for the costs of annual leave cash-outs, pay for personnel with an intermediate or advanced certification by the Peace Officers' Standards and Training Commission, uniform and equipment allowances and special adjustments to pay.	\$ -	\$ -	\$ -	\$ -	\$ 188,020	\$ 208,966
A.B. 596	510	Governor's Office of Finance (Section 1.4, Subsection 1)	For retention incentives for personnel represented by the bargaining unit established in paragraph (i) of subsection 1 of NRS 288.515, and for the costs of annual leave cash-outs, recruitment bonuses and special adjustments to pay, including, without limitation, uniform and equipment allowances and muster pay adjustments.	\$ -	\$ -	\$ -	\$ -	\$ 26,379,807	\$ 26,642,993
A.B. 596	510	Governor's Office of Finance (Section 1.5 Subsection 1)	For retention incentives for personnel represented by the bargaining unit established in paragraph (k) of subsection 1 of NRS 288.515, and for the costs of annual leave cash-outs and cancer screenings.	\$ -	\$ -	\$ -	\$ -	\$ 171,262	\$ 172,354
A.B. 596	510	Governor's Office of Finance (Section 1.6, Subsection 1)	For retention incentives for personnel, excluding Nevada System of Higher Education personnel, represented by the bargaining unit established in paragraph (l) of subsection 1 of NRS 288.515, and for education pay, uniform and equipment allowances, footwear allowances, line-of-duty death reimbursements and special adjustments to pay.	\$ -	\$ -	\$ -	\$ -	\$ 392,010	\$ 368,575
A.B. 596	510	Governor's Office of Finance (Section 1.6, Subsection 3)	For retention incentives for personnel of the Nevada System of Higher Education represented by the bargaining unit established in paragraph (l) of subsection 1 of NRS 288.515, and for education pay, uniform and equipment allowances, footwear allowances, line-of-duty death reimbursements and special adjustments to pay.	\$ -	\$ -	\$ -	\$ -	\$ 47,395	\$ 47,933
A.B. 596	510	Governor's Office of Finance (Section 1.7, Subsection 1)	For retention incentives for personnel represented by the bargaining unit established in paragraph (m) of subsection 1 of NRS 288.515.	\$ -	\$ -	\$ -	\$ -	\$ 6,956	\$ 6,956

**GENERAL FUND ONE-TIME APPROPRIATIONS
GOVERNOR RECOMMENDED v. LEGISLATURE APPROVED
83rd (2025) LEGISLATURE**

BILL	CHAPTER	APPROPRIATED TO	PURPOSE ¹	GOVERNOR RECOMMENDED			LEGISLATURE APPROVED		
				FY 2025	FY 2026	FY 2027	FY 2025	FY 2026	FY 2027
A.B. 596	510	Governor's Office of Finance (Section 1.8, Subsection 1)	For retention incentives for personnel represented by the bargaining unit established in paragraph (n) of subsection 1 of NRS 288.515, and for the costs of annual leave cash-outs, and special adjustments to pay, including, without limitation, uniform and equipment allowances and muster pay adjustments.	\$ -	\$ -	\$ -	\$ -	\$ 3,096,857	\$ 3,150,528
A.B. 596	510	Governor's Office of Finance (Section 1.9, Subsection 1)	For retention incentives for personnel represented by the bargaining unit established in paragraph (o) of subsection 1 of NRS 288.515, and for the costs of cancer screenings.	\$ -	\$ -	\$ -	\$ -	\$ 40,300	\$ 40,300
S.B. 6	434	Nevada System of Higher Education, Desert Research Institute (Section 1)	For support of the Nevada State Cloud Seeding Program.	\$ -	\$ -	\$ -	\$ -	\$ 600,000	\$ 600,000
S.B. 62	439	Fund for the Compensation of Victims of Crime created by NRS 217.260 (Section 5, Subsection 1)	For monetary aid to victims of hate crimes as described in chapter 217 of NRS.	\$ -	\$ -	\$ -	\$ -	\$ 30,000	\$ 30,000
S.B. 62	439	Office of the Attorney General (Section 5, Subsection 3)	To provide support and resources to survivors of crimes prosecuted by the Office of the Attorney General.	\$ -	\$ -	\$ -	\$ -	\$ 20,000	\$ 20,000
S.B. 62	439	Account for Victims of Human Trafficking created by NRS 217.530 (Section 5, Subsection 5)	For support of allowable expenses within the Account for Victims of Human Trafficking pursuant to NRS 217.530.	\$ -	\$ -	\$ -	\$ -	\$ 200,000	\$ -
S.B. 90	440	Department of Education, Other State Education Programs (Section 1)	For the creation of a grant program to allow teachers and specialized instructional support personnel to obtain necessary supplies and materials for their classrooms or school operations, respectively.	\$ -	\$ -	\$ -	\$ 15,000,000	\$ -	\$ -
S.B. 104	441	Other State Education Programs Account (Section 1)	For the cost of creating and maintaining programs for school gardens.	\$ -	\$ -	\$ -	\$ -	\$ 200,000	\$ 200,000
S.B. 104	441	Mob Museum (Section 4)	For the planning phase of the museum expansion.	\$ -	\$ -	\$ -	\$ -	\$ 250,000	\$ -
S.B. 104	441	National Council of Juvenile and Family Court Judges (Section 5)	For support of the Nevada Judicial Resource Center on Firearms.	\$ -	\$ -	\$ -	\$ -	\$ 100,000	\$ -
S.B. 104	441	Raise the Future (Section 6)	For support of its programs in the state.	\$ -	\$ -	\$ -	\$ -	\$ 250,000	\$ -
S.B. 119	493	College of Southern Nevada (Section 3)	For support of the NV Grow Program.	\$ -	\$ -	\$ -	\$ -	\$ 1,200,000	\$ -
S.B. 132	442	Nevada Clean Energy Fund formed pursuant to NRS 701B.985 (Section 1)	For securing and implementing grants for qualified clean energy projects in the state.	\$ -	\$ -	\$ -	\$ 500,000	\$ -	\$ -
S.B. 133	443	Nevada Center for Civic Engagement (Section 1)	For support of civics education programs, including, without limitation, National History Day, Civics in Action Summit, KidsVention and We the People: The Citizen and the Constitution Program, in Nevada's elementary, junior high, middle and high schools and to expand civics education programs for adults.	\$ -	\$ -	\$ -	\$ -	\$ 250,000	\$ 250,000
S.B. 135	494	Communities In Schools of Nevada (Section 1)	To provide integrated support services, including, without limitation, services related to academics, basic needs, physical and mental health and social and life skills to pupils enrolled in public schools in the state.	\$ -	\$ -	\$ -	\$ 1,000,000	\$ -	\$ -
S.B. 233	498	Nutritious Food Purchase Account created by NRS 561.515 (Section 3)	For use by the Director of the State Department of Agriculture to carry out the Home Feeds Nevada Agriculture Food Purchase Program established pursuant to NRS 561.515.	\$ -	\$ -	\$ -	\$ -	\$ 800,000	\$ -
S.B. 262	500	Account for the Graduate Medical Education Grant Program created by NRS 223.631 (Section 8)	For the Graduate Medical Education Grant Program established pursuant to NRS 223.637.	\$ -	\$ -	\$ -	\$ -	\$ 4,500,000	\$ 4,500,000
S.B. 280	446	University of Nevada, Las Vegas, School of Dental Medicine (Section 1)	For the creation of a cleft and craniofacial medical team.	\$ -	\$ -	\$ -	\$ 1,314,000	\$ -	\$ -
S.B. 460	506	Commission on Recruitment and Retention established pursuant to the act (Section 71)	For the cost of conducting studies concerning the recruitment and retention of educators in this State.	\$ -	\$ -	\$ -	\$ -	\$ 500,000	\$ -
S.B. 460	506	Department of Education (Section 72)	For the Nevada Institute on Teaching and Educator Preparation, if established, pursuant to NRS 396.5185.	\$ -	\$ -	\$ -	\$ -	\$ 1,000,000	\$ 1,000,000

**GENERAL FUND ONE-TIME APPROPRIATIONS
GOVERNOR RECOMMENDED v. LEGISLATURE APPROVED
83rd (2025) LEGISLATURE**

BILL	CHAPTER	APPROPRIATED TO	PURPOSE ¹	GOVERNOR RECOMMENDED			LEGISLATURE APPROVED		
				FY 2025	FY 2026	FY 2027	FY 2025	FY 2026	FY 2027
S.B. 460	506	Department of Education (Section 73)	For disbursement to school districts, sponsors of charter schools and nonprofit organizations which provide early childhood education in the state for the expansion of facilities for early childhood education.	\$ -	\$ -	\$ -	\$ -	\$ 4,000,000	\$ 5,000,000
S.B. 460	506	Nevada Registered Teacher Apprenticeship Support Account created by the act (Section 74)	For support of the Nevada Registered Teacher Apprenticeship Support Program created by section 70 of the act.	\$ -	\$ -	\$ -	\$ -	\$ 1,000,000	\$ 1,000,000
S.B. 460	506	Department of Education (Section 76.5)	For the establishment of a pilot program under which schools or groups of schools may apply for grants to integrate science, technology, engineering and mathematics into instruction in literacy.	\$ -	\$ -	\$ -	\$ -	\$ 1,000,000	\$ 1,000,000
S.B. 460	506	Department of Education (Section 78)	For the maintenance of an educator workforce demand portal used to measure the supply and demand of the educator workforce to ensure accountability and transparency of efforts to recruit and retain educators.	\$ -	\$ -	\$ -	\$ -	\$ 500,000	
S.B. 460	506	Department of Education (Section 78.4)	For grants of money to school districts and charter schools for the provision of access to literacy interventionists and tutoring programs, on the campus of a school or in-person, for pupils in kindergarten and grades 1 to 5.	\$ -	\$ -	\$ -	\$ -	\$ 1,000,000	\$ 1,000,000
S.B. 460	506	Department of Education (Section 78.5)	For the purpose of revising and providing training concerning the statewide performance evaluation system established pursuant to NRS 391.465.	\$ -	\$ -	\$ -	\$ -	\$ 400,000	\$ -
S.B. 460	506	Commission on School Funding (Section 78.6)	For analysis and research support.	\$ -	\$ -	\$ -	\$ -	\$ 400,000	\$ -
S.B. 460	506	Commission on School Funding (Section 78.7)	For reviewing revenue and tax structures and making subsequent recommendations.	\$ -	\$ -	\$ -	\$ -	\$ 250,000	\$ -
S.B. 468	405	State Public Charter School Authority (Section 1)	For the transportation of pupils enrolled in charter schools, including, without limitation, for awards of money to charter schools for the transportation of pupils pursuant to NRS 388A.3936.	\$ -	\$ -	\$ -	\$ -	\$ 17,000,000	\$ -
S.B. 469	347	Department of Corrections, Northern Nevada Correctional Center (Section 1)	For replacement security and safety equipment.	\$ -	\$ 36,982	\$ 34,980	\$ -	\$ 36,982	\$ 34,980
S.B. 469	347	Department of Corrections, Northern Nevada Correctional Center (Section 2)	For replacement culinary, maintenance and building equipment.	\$ -	\$ 108,047	\$ 4,512	\$ -	\$ 108,047	\$ 4,512
S.B. 469	347	Department of Corrections, Southern Desert Correctional Center (Section 3)	For replacement utility vehicles, handheld metal detectors and other small equipment.	\$ -	\$ 236,583	\$ 14,230	\$ -	\$ 236,583	\$ 14,230
S.B. 469	347	Department of Corrections, Northern Nevada Correctional Center (Section 4)	For replacement gymnasium flooring.	\$ -	\$ 49,900	\$ -	\$ -	\$ 49,900	\$ -
S.B. 469	347	Department of Corrections, Northern Nevada Correctional Center (Section 5)	For replacement utility vehicles and warehouse equipment.	\$ -	\$ 278,386	\$ -	\$ -	\$ 278,386	\$ -
S.B. 469	347	Department of Corrections, Southern Desert Correctional Center (Section 6)	For deferred maintenance projects.	\$ -	\$ 78,411	\$ -	\$ -	\$ 78,411	\$ -
S.B. 469	347	Department of Corrections, Southern Desert Correctional Center (Section 7)	For replacement office furniture and visiting room chairs.	\$ -	\$ 19,275	\$ -	\$ -	\$ 19,275	\$ -
S.B. 469	347	Department of Corrections, Southern Desert Correctional Center (Section 8)	For replacement warehouse, maintenance and security equipment.	\$ -	\$ 120,434	\$ -	\$ -	\$ 120,434	\$ -
S.B. 470	348	Account for Charter Schools created by NRS 388A.432 (Section 1)	For authorized uses of money in the Account for Charter Schools pursuant to NRS 388A.435.	\$ -	\$ 400,000	\$ -	\$ -	\$ 400,000	\$ -
S.B. 473	406	Department of Education, Educator Effectiveness (Section 1)	For the replacement of computer hardware and software.	\$ -	\$ 2,384	\$ 4,768	\$ -	\$ 2,384	\$ 4,768
S.B. 473	406	Department of Education, Office of the Superintendent (Section 2)	For the replacement of computer hardware and software.	\$ -	\$ 13,180	\$ 13,180	\$ -	\$ 13,180	\$ 13,180
S.B. 473	406	Department of Education, Standards and Instructional Support (Section 3)	For the replacement of computer hardware and software.	\$ -	\$ 14,304	\$ 9,536	\$ -	\$ 7,152	\$ 9,536
S.B. 473	406	Department of Education, Assessments and Accountability (Section 4)	For the replacement of computer hardware and software.	\$ -	\$ 20,734	\$ 2,384	\$ -	\$ 15,135	\$ 2,384

**GENERAL FUND ONE-TIME APPROPRIATIONS
GOVERNOR RECOMMENDED v. LEGISLATURE APPROVED
83rd (2025) LEGISLATURE**

BILL	CHAPTER	APPROPRIATED TO	PURPOSE ¹	GOVERNOR RECOMMENDED			LEGISLATURE APPROVED		
				FY 2025	FY 2026	FY 2027	FY 2025	FY 2026	FY 2027
S.B. 473	406	Department of Education, Student and School Support (Section 5)	For the replacement of computer hardware and software.	\$ -	\$ 7,152	\$ 45,296	\$ -	\$ 7,152	\$ 45,296
S.B. 473	406	Department of Education, Data Systems Management (Section 7)	For the replacement of computer hardware and software.	\$ -	\$ 12,860	\$ 16,075	\$ -	\$ 11,252	\$ 16,075
S.B. 473	406	Department of Education, District Support Services (Section 8)	For the replacement of computer hardware and software.	\$ -	\$ 21,456	\$ 4,768	\$ -	\$ 21,456	\$ 4,768
S.B. 473	406	Department of Education, Safe and Respectful Learning (Section 9)	For the replacement of computer hardware and software.	\$ -	\$ 7,152	\$ 16,688	\$ -	\$ 7,152	\$ 16,688
S.B. 473	406	Department of Education, Account for Alternative Schools (Section 10)	For the replacement of computer hardware and software.	\$ -	\$ -	\$ 2,384	\$ -	\$ -	\$ 2,384
S.B. 473	406	Department of Education, Continuing Education (Section 11)	For the replacement of computer hardware and software.	\$ -	\$ 3,338	\$ -	\$ -	\$ 3,338	\$ -
S.B. 473	406	Department of Education, Parental Involvement and Family Engagement (Section 12)	For the replacement of computer hardware and software.	\$ -	\$ 2,384	\$ -	\$ -	\$ 2,384	\$ -
S.B. 473	406	Department of Education, Office of Early Learning and Development (Section 13)	For the replacement of computer hardware and software.	\$ -	\$ 9,536	\$ -	\$ -	\$ 9,536	\$ -
S.B. 473	406	Department of Education, Literacy Programs (Section 14)	For the replacement of computer hardware and software.	\$ -	\$ 4,768	\$ -	\$ -	\$ 4,768	\$ -
S.B. 473	406	Department of Education, Data Systems Management (Section 15)	For replacement office chairs	\$ -	\$ 4,980	\$ -	\$ -	\$ 4,731	\$ -
S.B. 474	349	Gaming Control Board (Section 1)	For replacement computer hardware and software.	\$ -	\$ 938,490	\$ 15,033	\$ -	\$ 938,490	\$ 15,033
S.B. 475	407	State Department of Conservation and Natural Resources, Division of State Parks (Section 1)	For replacement computers and information technology equipment and the repair and replacement of radios.	\$ -	\$ 113,586	\$ 122,560	\$ -	\$ 113,586	\$ 122,560
S.B. 475	407	State Department of Conservation and Natural Resources, Division of State Parks (Section 2)	For improvement and deferred maintenance projects.	\$ -	\$ 2,500,000	\$ 2,500,000	\$ -	\$ 2,500,000	\$ 2,500,000
S.B. 475	407	State Department of Conservation and Natural Resources, Division of State Parks (Section 3)	For the purchase of computer hardware and software, furniture, vehicles and law enforcement equipment for new ranger positions.	\$ -	\$ 882,713	\$ 17,236	\$ -	\$ 517,965	\$ 31,987
S.B. 475	407	State Department of Conservation and Natural Resources, Division of State Parks (Section 4)	For replacement vehicles.	\$ -	\$ 5,550,554	\$ -	\$ -	\$ 5,550,554	\$ -
S.B. 475	407	State Department of Conservation and Natural Resources, Division of State Parks (Section 5)	For replacement utility vehicles, excavators and tractors.	\$ -	\$ 1,367,377	\$ -	\$ -	\$ 1,367,377	\$ -
S.B. 475	407	State Department of Conservation and Natural Resources, Division of State Parks (Section 6)	For replacement diagnostic automotive equipment.	\$ -	\$ 24,780	\$ -	\$ -	\$ 24,780	\$ -
S.B. 475	407	State Department of Conservation and Natural Resources, Division of State Parks (Section 7)	For replacement mowers and small field equipment.	\$ -	\$ 91,229	\$ -	\$ -	\$ 91,229	\$ -
S.B. 476	350	Peace Officers' Standards and Training Commission (Section 1)	For the replacement of computer hardware and software.	\$ -	\$ 87,360	\$ -	\$ -	\$ 87,360	\$ -
S.B. 476	350	Peace Officers' Standards and Training Commission (Section 2)	For the costs of updating a records management and tracking system.	\$ -	\$ 92,433	\$ -	\$ -	\$ 92,433	\$ -
S.B. 477	351	Department of Taxation (Section 1)	For the continued development and implementation of the Unified Tax System (Project MYNT).	\$ -	\$ 14,354,616	\$ 15,281,906	\$ -	\$ 12,457,960	\$ 15,281,906
S.B. 478	408	Administrative Office of the Courts (Section 1)	For the upgrade of the multicounty integrated justice information system.	\$ -	\$ 814,720	\$ -	\$ -	\$ 814,720	\$ -
S.B. 478	408	Administrative Office of the Courts (Section 2)	This request replaces the audio-visual equipment in the Carson City and Las Vegas courthouses.	\$ -	\$ 1,413,605	\$ -	\$ -	\$ 1,413,605	\$ -
S.B. 478	408	Administrative Office of the Courts (Section 3)	For the replacement of computers and other technological equipment.	\$ -	\$ 294,400	\$ 107,040	\$ -	\$ 294,400	\$ 107,040

**GENERAL FUND ONE-TIME APPROPRIATIONS
GOVERNOR RECOMMENDED v. LEGISLATURE APPROVED
83rd (2025) LEGISLATURE**

BILL	CHAPTER	APPROPRIATED TO	PURPOSE ¹	GOVERNOR RECOMMENDED			LEGISLATURE APPROVED		
				FY 2025	FY 2026	FY 2027	FY 2025	FY 2026	FY 2027
S.B. 479	352	Governor's Office of Economic Development (Section 1)	For the support of the regional development authorities designated by the Executive Director pursuant to subsection 4 of NRS 231.053.	\$ -	\$ 375,000	\$ 375,000	\$ -	\$ 375,000	\$ 375,000
S.B. 480	409	Governor's Office of Finance (Section 1)	For a loan to the Office of the Chief Information Officer for the replacement of uninterruptible power supply equipment and related licensing and maintenance expenses.	\$ -	\$ 790,902	\$ 9,450	\$ -	\$ 790,902	\$ 9,450
S.B. 484	353	Administrative Office of the Courts (Section 1)	For the costs of upgrading the appellate court case management system.	\$ -	\$ 2,162,178	\$ -	\$ -	\$ 2,162,178	\$ -
S.B. 485	354	Administrative Office of the Courts (Section 1)	For the implementation costs of a statewide trial court case management system.	\$ -	\$ 4,700,954	\$ -	\$ -	\$ 4,700,954	\$ -
S.B. 486	355	Nevada Promise Scholarship Account created by NRS 396.9645 (Section 1)	For awarding Nevada Promise Scholarships to eligible students.	\$ -	\$ -	\$ -	\$ -	\$ 10,718,696	
S.B. 486	355	Account for Pensions for Silicosis, Diseases Related to Asbestos and Other Disabilities created by NRS 617.1675 (Section 2)	For providing eligible benefits pursuant to NRS 617.168.	\$ -	\$ -	\$ -	\$ -	\$ 1,000	
S.B. 487	411	Office of the Secretary of State (Section 1)	For costs associated with the business licensing system modernization project (Project Orion), including contract staffing.	\$ -	\$ 4,184,635	\$ -	\$ -	\$ 8,983,876	\$ -
S.B. 488	356	Office of the Secretary of State (Section 1)	For replacement of computers and information technology equipment.	\$ -	\$ 460,423	\$ -	\$ -	\$ 460,423	\$ -
S.B. 488	356	Office of the Secretary of State (Section 2)	For voter education materials and outreach, ballot translation and interpretive services and travel.	\$ -	\$ 1,462,864	\$ -	\$ -	\$ 1,462,864	\$ -
S.B. 488	356	Office of the Secretary of State, Help America Vote Act Election Reform (Section 3)	For costs associated with voter identity verification.	\$ -	\$ 26,000	\$ -	\$ -	\$ 26,000	\$ -
S.B. 489	357	Department of Corrections, Northern Nevada Transitional Housing (Section 1)	For small equipment purchases.	\$ -	\$ 1,660	\$ 1,660	\$ -	\$ 1,660	\$ 1,660
S.B. 489	357	Department of Corrections, Northern Nevada Transitional Housing (Section 2)	For replacement maintenance equipment.	\$ -	\$ 8,228	\$ -	\$ -	\$ 8,228	\$ -
S.B. 489	357	Department of Corrections, Casa Grande Transitional Housing (Section 3)	For replacement sunshade canopies and office chairs.	\$ -	\$ 12,312	\$ -	\$ -	\$ 12,312	\$ -
S.B. 490	358	Department of Corrections, Ely State Prison (Section 1)	For replacement maintenance, warehouse and security equipment.	\$ -	\$ 147,054	\$ -	\$ -	\$ 147,054	\$ -
S.B. 490	358	Department of Corrections, Lovelock Correctional Center (Section 2)	For the purchase of locksmith equipment and replacement laundry, maintenance and warehouse equipment.	\$ -	\$ 227,313	\$ -	\$ -	\$ 227,313	\$ -
S.B. 490	358	Department of Corrections, Lovelock Correctional Center (Section 3)	For replacement security equipment.	\$ -	\$ 2,982	\$ 994	\$ -	\$ 2,982	\$ 994
S.B. 490	358	Department of Corrections, Florence McClure Women's Correctional Center (Section 4)	For replacement culinary and laundry equipment.	\$ -	\$ 398,347	\$ -	\$ -	\$ 398,347	\$ -
S.B. 490	358	Department of Corrections, Florence McClure Women's Correctional Center (Section 5)	For replacement security equipment.	\$ -	\$ 8,971	\$ 994	\$ -	\$ 8,971	\$ 994
S.B. 490	358	Department of Corrections, Florence McClure Women's Correctional Center (Section 6)	For small equipment purchases.	\$ -	\$ 1,361	\$ 1,361	\$ -	\$ 1,361	\$ 1,361
S.B. 491	359	Department of Public Safety, Training Division (Section 1)	For replacement equipment for training officers.	\$ -	\$ 3,293	\$ -	\$ -	\$ 3,293	\$ -
S.B. 491	359	Department of Public Safety, Training Division (Section 3)	For replacement computer hardware and software.	\$ -	\$ 40,089	\$ 639	\$ -	\$ 40,089	\$ 639
S.B. 491	359	Department of Public Safety, Training Division (Section 5)	For replacement dormitory beds and mattresses.	\$ -	\$ 7,739	\$ 7,739	\$ -	\$ 7,739	\$ 7,739
S.B. 491	359	Department of Public Safety, Training Division (Section 7)	For building maintenance projects at the training facility in Carson City.	\$ -	\$ 12,985	\$ 42,042	\$ -	\$ 12,985	\$ 42,042
S.B. 491	359	Department of Public Safety, Training Division (Section 9)	For janitorial, landscaping and other maintenance services at the training facility in Carson City.	\$ -	\$ 6,718	\$ 6,718	\$ -	\$ 6,718	\$ 6,718
S.B. 492	360	State Department of Agriculture, Veterinary Medical Services (Section 1)	For the purchase of software.	\$ -	\$ 38,761	\$ -	\$ -	\$ 38,761	\$ -
S.B. 492	360	State Department of Agriculture, Veterinary Medical Services (Section 2)	For replacement equipment.	\$ -	\$ 51,485	\$ -	\$ -	\$ 51,485	\$ -

**GENERAL FUND ONE-TIME APPROPRIATIONS
GOVERNOR RECOMMENDED v. LEGISLATURE APPROVED
83rd (2025) LEGISLATURE**

BILL	CHAPTER	APPROPRIATED TO	PURPOSE ¹	GOVERNOR RECOMMENDED			LEGISLATURE APPROVED		
				FY 2025	FY 2026	FY 2027	FY 2025	FY 2026	FY 2027
S.B. 492	360	State Department of Agriculture, Administrative Services (Section 3)	For replacement equipment.	\$ -	\$ 212,488	\$ -	\$ -	\$ 212,488	\$ -
S.B. 493	413	Department of Transportation (Section 1)	For the replacement of the Nevada Shared Radio System.	\$ -	\$ 2,865,572	\$ -	\$ -	\$ 2,865,572	\$ -
S.B. 498	412	Nevada System of Higher Education (Section 1)	For the expansion of undergraduate and graduate nursing programs at institutions of the System.	\$ -	\$ 10,000,000	\$ 10,000,000	\$ -	\$ 10,000,000	\$ 10,000,000
S.B. 499	363	Out-of-State Fire Suppression Account created by the act (Section 5)	For costs incurred by the state for response to a fire or emergency that occurs outside of the state.	\$ -	\$ -	\$ -	\$ -	\$ 27,359,038	\$ -
TOTAL GENERAL FUND ONE-TIME APPROPRIATIONS				\$ -	\$ 158,775,785	\$ 44,128,473	\$ 68,372,404	\$ 485,712,495	\$ 95,777,255

¹ "Purpose" reflects the expenditures approved by the 83rd (2025) Legislature and not necessarily the expenditures originally recommended in The Executive Budget.

**HIGHWAY FUND SUPPLEMENTAL APPROPRIATIONS
GOVERNOR RECOMMENDED v. LEGISLATURE APPROVED**

83rd (2025) LEGISLATURE

BILL	CHAPTER	APPROPRIATED TO	PURPOSE	GOVERNOR RECOMMENDED			LEGISLATURE APPROVED		
				FY 2025	FY 2026	FY 2027	FY 2025	FY 2026	FY 2027
		Department of Motor Vehicles	For an unanticipated shortfall for the Department Transformation Effort to replace the department's existing computer system	\$ -	\$ 2,616,337	\$ -	\$ -	\$ -	\$ -
TOTAL HIGHWAY FUND SUPPLEMENTAL APPROPRIATIONS				\$ -	\$ 2,616,337	\$ -	\$ -	\$ -	\$ -

**HIGHWAY FUND ONE-TIME APPROPRIATIONS
GOVERNOR RECOMMENDED v. LEGISLATURE APPROVED
83rd (2025) LEGISLATURE**

BILL	CHAPTER	APPROPRIATED TO	PURPOSE ¹	GOVERNOR RECOMMENDED			LEGISLATURE APPROVED		
				FY 2025	FY 2026	FY 2027	FY 2025	FY 2026	FY 2027
A.B. 575	403	Department of Public Safety, Investigation Division (Section 1)	For replacement computer hardware and software.	\$ -	\$ 1,886	\$ -	\$ -	\$ 1,886	\$ -
A.B. 575	403	Department of Public Safety, Investigation Division (Section 3)	For replacement desk chairs.	\$ -	\$ 2,598	\$ -	\$ -	\$ 2,598	\$ -
A.B. 575	403	Department of Public Safety (Section 6.7)	For replacement computer network equipment and software.	\$ -	\$ -	\$ -	\$ -	\$ 283,620	\$ -
A.B. 575	403	Department of Public Safety, Investigation Division (Section 11)	For replacement vehicles.	\$ -	\$ 55,893	\$ 558	\$ -	\$ 55,893	\$ 558
A.B. 576	344	Department of Public Safety, Nevada Highway Patrol Division (Section 1)	For replacement fleet motorcycles and associated special equipment.	\$ -	\$ 185,819	\$ -	\$ -	\$ 185,819	\$ -
A.B. 576	344	Department of Public Safety, Nevada Highway Patrol Division (Section 2)	For replacement of portable radios and associated equipment.	\$ -	\$ 1,040,928	\$ -	\$ -	\$ 1,040,928	\$ -
A.B. 576	344	Department of Public Safety, Nevada Highway Patrol Division (Section 3)	For replacement vehicle hoists, a forklift and trailers.	\$ -	\$ 96,697	\$ -	\$ -	\$ 96,697	\$ -
A.B. 576	344	Department of Public Safety, Nevada Highway Patrol Division (Section 4)	For replacement drones and scales for commercial motor vehicles.	\$ -	\$ 797,415	\$ -	\$ -	\$ 797,415	\$ -
A.B. 576	344	Department of Public Safety, Nevada Highway Patrol Division (Section 5)	For the purchase of first aid kits.	\$ -	\$ 77,540	\$ -	\$ -	\$ 77,540	\$ -
A.B. 576	344	Department of Public Safety, Nevada Highway Patrol Division (Section 6)	For the purchase of electronic flares.	\$ -	\$ 467,500	\$ -	\$ -	\$ 467,500	\$ -
A.B. 576	344	Department of Public Safety, Nevada Highway Patrol Division (Section 7)	For the purchase of equipment and associated ammunition.	\$ -	\$ 421,349	\$ -	\$ -	\$ 421,349	\$ -
A.B. 576	344	Department of Public Safety, Nevada Highway Patrol Division (Section 8)	For the purchase of storage containers.	\$ -	\$ 63,100	\$ -	\$ -	\$ 63,100	\$ -
A.B. 576	344	Department of Public Safety, Nevada Highway Patrol Division (Section 10)	For replacement fleet vehicles and associated special equipment.	\$ -	\$ 6,243,192	\$ 5,174,646	\$ -	\$ 6,243,192	\$ 5,174,646
A.B. 576	344	Department of Public Safety, Nevada Highway Patrol Division (Section 11)	For replacement mobile data computers and associated equipment.	\$ -	\$ 1,281,579	\$ 414,629	\$ -	\$ 1,281,579	\$ 414,629
A.B. 576	344	Department of Public Safety, Nevada Highway Patrol Division (Section 12)	For replacement portable event recording devices.	\$ -	\$ 891,831	\$ 1,708,820	\$ -	\$ 891,831	\$ 1,708,820
A.B. 596	510	Governor's Office of Finance (Section 1, Subsection 2)	For retention incentives for personnel, excluding Nevada System of Higher Education personnel, represented by the bargaining units established in paragraphs (a), (e) & (f) of subsection 1 of NRS 288.515, and for the costs of annual leave cash-outs and tool allowances.	\$ -	\$ -	\$ -	\$ -	\$ 17,928	\$ 18,094
A.B. 596	510	Department of Transportation (Section 1, Subsection 4)	For retention incentives for personnel, excluding Nevada System of Higher Education personnel, represented by the bargaining units established in paragraphs (a), (e) & (f) of subsection 1 of NRS 288.515, and for the costs of annual leave cash-outs and tool allowances.	\$ -	\$ -	\$ -	\$ -	\$ 1,097,722	\$ 1,119,729
A.B. 596	510	Governor's Office of Finance (Section 1.1, Subsection 2)	For retention incentives for personnel, excluding Nevada System of Higher Education personnel, represented by the bargaining unit established in paragraph (c) of subsection 1 of NRS 288.515, and for the costs of annual leave cash-outs and tool allowances.	\$ -	\$ -	\$ -	\$ -	\$ 1,523,615	\$ 1,540,314

**HIGHWAY FUND ONE-TIME APPROPRIATIONS
GOVERNOR RECOMMENDED v. LEGISLATURE APPROVED
83rd (2025) LEGISLATURE**

BILL	CHAPTER	APPROPRIATED TO	PURPOSE ¹	GOVERNOR RECOMMENDED			LEGISLATURE APPROVED		
				FY 2025	FY 2026	FY 2027	FY 2025	FY 2026	FY 2027
A.B. 596	510	Department of Transportation (Section 1.1, Subsection 4)	For retention incentives for personnel, excluding Nevada System of Higher Education personnel, represented by the bargaining unit established in paragraph (c) of subsection 1 of NRS 288.515, and for the costs of annual leave cash-outs and tool allowances.	\$ -	\$ -	\$ -	\$ -	\$ 500,868	\$ 510,866
A.B. 596	510	Governor's Office of Finance (Section 1.2, Subsection 2)	For retention incentives for personnel, excluding Nevada System of Higher Education personnel, represented by the bargaining unit established in paragraph (g) of subsection 1 of NRS 288.515, and for the costs of annual leave cash-outs, education pay, footwear allowances, line-of-duty death reimbursements, uniform and equipment allowances and special adjustments to pay.	\$ -	\$ -	\$ -	\$ -	\$ 2,052,073	\$ 1,994,922
A.B. 596	510	Governor's Office of Finance (Section 1.3, Subsection 2)	For retention incentives for personnel represented by the bargaining unit established in paragraph (h) of subsection 1 of NRS 288.515, and for the costs of annual leave cash-outs, pay for personnel with an intermediate or advanced certification by the Peace Officers' Standards and Training Commission, uniform and equipment allowances and special adjustments to pay.	\$ -	\$ -	\$ -	\$ -	\$ 171,360	\$ 171,956
A.B. 596	510	Governor's Office of Finance (Section 1.6, Subsection 2)	For retention incentives for personnel, excluding Nevada System of Higher Education personnel, represented by the bargaining unit established in paragraph (l) of subsection 1 of NRS 288.515, and for education pay, uniform and equipment allowances, footwear allowances, line-of-duty death reimbursements and special adjustments to pay.	\$ -	\$ -	\$ -	\$ -	\$ 393,974	\$ 370,213
A.B. 596	510	Governor's Office of Finance (Section 1.7, Subsection 2)	For retention incentives for personnel represented by the bargaining unit established in paragraph (m) of subsection 1 of NRS 288.515.	\$ -	\$ -	\$ -	\$ -	\$ 8,852	\$ 8,852
S.B. 491	359	Department of Public Safety, Training Division (Section 2)	For replacement pistols for training officers.	\$ -	\$ 3,427	\$ -	\$ -	\$ 3,427	\$ -
S.B. 491	359	Department of Public Safety, Training Division (Section 4)	For replacement computer hardware and software.	\$ -	\$ 41,725	\$ 665	\$ -	\$ 41,725	\$ 665
S.B. 491	359	Department of Public Safety, Training Division (Section 6)	For replacement dormitory beds and mattresses.	\$ -	\$ 8,054	\$ 8,054	\$ -	\$ 8,054	\$ 8,054
S.B. 491	359	Department of Public Safety, Training Division (Section 8)	For building maintenance projects at the training facility in Carson City.	\$ -	\$ 13,515	\$ 43,758	\$ -	\$ 13,515	\$ 43,758
S.B. 491	359	Department of Public Safety, Training Division (Section 10)	For janitorial, landscaping and other maintenance services at the training facility in Carson City.	\$ -	\$ 6,992	\$ 6,992	\$ -	\$ 6,992	\$ 6,992
S.B. 493	413	Department of Transportation (Section 2)	For the replacement of the Nevada Shared Radio System.	\$ -	\$ 15,039,943	\$ -	\$ -	\$ 15,039,943	\$ -
S.B. 496	361	Department of Motor Vehicles (Section 1)	For the migration of a legacy information system to a cloud platform.	\$ -	\$ 4,267,087	\$ 2,346,408	\$ -	\$ 13,780,212	\$ 9,792,437
S.B. 496	361	Department of Motor Vehicles (Section 2)	For the continuation of the modernization project for the department's information system (Department Transformation Effort).	\$ -	\$ 36,851,894	\$ 40,663,619	\$ -	\$ 33,903,370	\$ 39,687,596
TOTAL HIGHWAY FUND ONE-TIME APPROPRIATIONS				\$ -	\$ 67,859,964	\$ 50,368,149	\$ -	\$ 80,474,577	\$ 62,573,101

¹ "Purpose" reflects the expenditures approved by the 83rd (2025) Legislature and not necessarily the expenditures originally recommended in The Executive Budget.

**GENERAL FUND ONGOING APPROPRIATIONS
GOVERNOR RECOMMENDED v. LEGISLATURE APPROVED
83rd (2025) LEGISLATURE**

BILL	CHAPTER	APPROPRIATED TO	PURPOSE ¹	GOVERNOR RECOMMENDED			LEGISLATURE APPROVED		
				FY 2025	FY 2026	FY 2027	FY 2025	FY 2026	FY 2027
A.B. 93	396	Department of Public Safety (Section 1.5)	For the cost of annual physicals for the Chief Parole and Probation Officer.	\$ -	\$ -	\$ -	\$ -	\$ 3,235	\$ 8,129
A.B. 165	370	State Department of Conservation and Natural Resources, Division of Outdoor Recreation (Section 8)	To provide administrative support to the Outdoor Education Council.	\$ -	\$ -	\$ -	\$ -	\$ 6,120	\$ 6,120
A.B. 284	417	Nevada Health Authority, Nevada Medicaid (Section 1)	For costs related to providing Medicaid coverage for vagus nerve stimulation devices.	\$ -	\$ -	\$ -	\$ -	\$ 54,728	\$ 240,004
A.B. 356	471	Office of the Governor (Section 4.7)	For personnel, operating, equipment, and information services costs associated with revising certain deadlines relating to the negotiations of collective bargaining agreements.	\$ -	\$ -	\$ -	\$ -	\$ 142,566	\$ 183,920
A.B. 428	473	Nevada Health Authority, Nevada Medicaid (Section 15.5)	For the costs of providing Medicaid coverage for procedures and services for the preservation of fertility.	\$ -	\$ -	\$ -	\$ -	\$ 158,600	\$ 69,434
A.B. 471	477	Department of Taxation (Section 20.7)	For costs associated with revising and administering taxation of remote sales of cigars and pipe tobacco.	\$ -	\$ -	\$ -	\$ -	\$ 206,369	\$ 206,253
A.B. 514	485	Nevada Health Authority, Nevada Medicaid (Section 17.5)	For the costs of providing Medicaid coverage for rehabilitative residential mental health care.	\$ -	\$ -	\$ -	\$ -	\$ 30,800	\$ 551,899
A.B. 515	431	Department of Human Services, Division of Child and Family Services (Section 3)	For payments associated with adoption savings liabilities.	\$ -	\$ -	\$ -	\$ -	\$ 2,511,151	\$ 1,480,795
A.B. 591	58	General Appropriations Act (Sections 2 to 34)	For operating expenses.	\$ -	\$ 4,400,368,122	\$ 4,513,915,764	\$ -	\$ 4,208,684,881	\$ 4,343,956,525
A.B. 596	510	Office of the Governor, Office of Finance (Section 1.12[2])	For the cost of providing a salary increase of 1.0% on July 1, 2025, and 1.0% on July 1, 2026, for certain classified personnel.	\$ -	\$ -	\$ -	\$ -	\$ 4,880,386	\$ 10,139,431
A.B. 596	510	Nevada System of Higher Education (Section 1.12[4])	For the cost of providing a salary increase of 1.0% on July 1, 2025, and 1.0% on July 1, 2026, for certain classified personnel.	\$ -	\$ -	\$ -	\$ -	\$ 459,795	\$ 940,731
S.B. 185	496	Nevada Health Authority, Nevada Medicaid (Section 2.5)	For the costs of providing reimbursement under Medicaid to family members who provide personal care services to certain recipients.	\$ -	\$ -	\$ -	\$ -	\$ 135,086	\$ 414,251
S.B. 207	497	Nevada Health Authority, Nevada Medicaid (Section 7.5)	For the costs of establishing and administering a program of all-inclusive care for the elderly.	\$ -	\$ -	\$ -	\$ -	\$ 293,055	\$ 184,057
S.B. 300	501	Nevada Health Authority, Nevada Medicaid (Section 1.8)	For the costs of providing Medicaid coverage for the administration of certain medication for persons with opioid use disorder and certain mental health services provided at a federally-qualified health center.	\$ -	\$ -	\$ -	\$ -	\$ 77,943	\$ 104,981
S.B. 344	448	Nevada Health Authority, Nevada Medicaid (Section 16.5)	For costs associated with providing Medicaid coverage of noninvasive prenatal screening.	\$ -	\$ -	\$ -	\$ -	\$ 160,069	\$ 325,848
S.B. 460	506	Department of Education (Section 75)	For the awarding of grants to support early childhood literacy and readiness programs.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,000,000
S.B. 460	506	Department of Education (Section 77.5)	For the costs of providing transportation to pupils who attend school outside their zone of attendance.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,000,000
S.B. 460	506	Department of Education (Section 78.3)	For personnel costs and costs associated with improving the efficiency and delivery of educational services.	\$ -	\$ -	\$ -	\$ -	\$ 2,500,000	\$ 4,000,000
S.B. 460	506	Department of Education, Commission on School Funding (Section 78.8)	For meeting and travel costs for the Commission on School Funding.	\$ -	\$ -	\$ -	\$ -	\$ 20,000	\$ -
S.B. 500	119	Department of Education, Pupil-Centered Funding Plan Account (Section 3)	For base, adjusted base, and weighted per pupil funding, as well as auxiliary funding to support public schools.	\$ -	\$ 1,605,397,182	\$ 1,524,854,793	\$ -	\$ 1,396,505,764	\$ 1,376,804,316
S.B. 500	119	Department of Education, Account for State Special Education Services (Section 8)	For the support of pupils with disabilities.	\$ -	\$ 257,566,256	\$ 262,431,514	\$ -	\$ 257,566,256	\$ 262,431,514

**GENERAL FUND ONGOING APPROPRIATIONS
GOVERNOR RECOMMENDED v. LEGISLATURE APPROVED
83rd (2025) LEGISLATURE**

BILL	CHAPTER	APPROPRIATED TO	PURPOSE ¹	GOVERNOR RECOMMENDED			LEGISLATURE APPROVED		
				FY 2025	FY 2026	FY 2027	FY 2025	FY 2026	FY 2027
S.B. 500	119	Department of Education, Other State Education Programs Account (Section 9)	Funding to maintain salary increases for school district teachers and education support professionals, Adult Education, grants for programs of career and technical education, Jobs for Nevada's Graduates, Leadership Institute of Nevada for educational leadership training programs, and grants for public broadcasting.	\$ -	\$ 44,570,570	\$ 44,571,570	\$ -	\$ 162,436,046	\$ 162,436,046
S.B. 500	119	Department of Education, Professional Development Programs Account (Section 11)	For support of the regional training programs for the professional development of teachers and administrators.	\$ -	\$ 7,667,393	\$ 7,667,393	\$ -	\$ 7,667,393	\$ 7,667,393
S.B. 500	119	Department of Education, 1/5 Retirement Credit Purchase Program Account (Section 15)	To purchase 1/5 of a year of retirement service credit for certain educational personnel.	\$ -	\$ 560,886	\$ 560,886	\$ -	\$ 560,886	\$ 560,886
S.B. 500	119	Department of Education, Teach Nevada Scholarship Program Account (Section 16)	For awarding grants to universities, colleges, and other providers of an alternative licensure program that are approved to award Teach Nevada Scholarships.	\$ -	\$ 5,062,988	\$ 2,407,861	\$ -	\$ 2,407,861	\$ 2,407,861
S.B. 500	119	Department of Education, Nevada Teacher Advancement Scholarship Program Account (Section 17)	For the 25% disbursement to scholarship recipients who complete the requirements of the Nevada Teacher Advancement Scholarship program.	\$ -	\$ 323,628	\$ -	\$ -	\$ 323,628	\$ -
S.B. 501	56	Gaming Control Board (Section 3 [1] and [2])	Authorizes General Funds for operating expenses.	\$ -	\$ 44,785,503	\$ 44,313,818	\$ -	\$ 44,332,502	\$ 43,916,793
S.B. 501	56	Gaming Commission (Section 4 [1] and [2])	Authorizes General Funds for operating expenses.	\$ -	\$ 767,581	\$ 714,712	\$ -	\$ 663,726	\$ 647,638
TOTAL GENERAL FUND ONGOING APPROPRIATIONS				\$ -	\$ 6,367,070,109	\$ 6,401,438,311	\$ -	\$ 6,092,788,846	\$ 6,238,684,825

¹ "Purpose" reflects the expenditures approved by the 83rd (2025) Legislature and not necessarily the expenditures originally recommended in The Executive Budget.

**HIGHWAY FUND ONGOING APPROPRIATIONS
GOVERNOR RECOMMENDED v. LEGISLATURE APPROVED
83rd (2025) LEGISLATURE**

BILL	CHAPTER	APPROPRIATED TO	PURPOSE ¹	GOVERNOR RECOMMENDED			LEGISLATURE APPROVED		
				FY 2025	FY 2026	FY 2027	FY 2025	FY 2026	FY 2027
A.B. 591	58	General Appropriations Act (Section 35)	For operating expenses.	\$ -	\$ 199,431,327	\$ 200,756,300	\$ -	\$ 198,314,461	\$ 201,701,606
A.B. 596	510	Office of the Governor, Office of Finance (Section 1.12[3])	For the cost of providing a salary increase of 1.0% on July 1, 2025, and 1.0% on July 1, 2026, for certain classified personnel.	\$ -	\$ -	\$ -	\$ -	\$ 1,132,216	\$ 2,331,018
A.B. 596	510	Department of Transportation ² (Section 1.12[5])	For the cost of providing a salary increase of 1.0% on July 1, 2025, and 1.0% on July 1, 2026, for certain classified personnel.	\$ -	\$ -	\$ -	\$ -	\$ 533,446	\$ 1,097,092
S.B. 501	56	Department of Transportation (Section 1)	Authorizes Highway Funds for operating expenses.	\$ -	\$ 357,361,498	\$ 368,158,154	\$ -	\$ 353,357,927	\$ 364,002,897
TOTAL HIGHWAY FUND ONGOING APPROPRIATIONS				\$ -	\$ 556,792,825	\$ 568,914,454	\$ -	\$ 553,338,050	\$ 569,132,613

¹ "Purpose" reflects the expenditures approved by the 83rd (2025) Legislature and not necessarily the expenditures originally recommended in The Executive Budget.

² Funding of \$533,446 in FY 2026 and \$1.1 million in FY 2027 from the Highway Fund is not included in the subsequent Summary of Appropriations and Authorizations (BASN 510) Section, which reflects total ongoing Highway Fund appropriations of \$552.8 million in FY 2026 and \$568.0 million in FY 2027.

**GENERAL FUND APPROPRIATIONS TO RESTORE FUND BALANCES
GOVERNOR RECOMMENDED v. LEGISLATURE APPROVED
83rd (2025) LEGISLATURE**

BILL	CHAPTER	APPROPRIATED TO	PURPOSE	GOVERNOR RECOMMENDED			LEGISLATURE APPROVED		
				FY 2025	FY 2026	FY 2027	FY 2025	FY 2026	FY 2027
S.B. 453	214	Reserve for Statutory Contingency Account (Section 1)	To restore the balance in the Reserve for Statutory Contingency Account.	\$ 9,835,522	\$ -	\$ -	\$ 9,835,522	\$ -	\$ -
A.B. 558	398	State Claims Account (Section 1)	To restore the balance in the State Claims Account.	\$ 4,616,752	\$ -	\$ -	\$ 4,616,752	\$ -	\$ -
A.B. 558	398	Emergency Account (Section 2)	To restore the balance in the Emergency Account.	\$ 17,000	\$ -	\$ -	\$ 17,000	\$ -	\$ -
A.B. 558	398	Interim Finance Contingency Account (Section 3)	To restore the balance in the Interim Finance Contingency Account (Section 2)	\$ 17,530,726	\$ -	\$ -	\$ 25,730,726	\$ -	\$ -
TOTAL GENERAL FUND APPROPRIATIONS TO RESTORE FUND BALANCES				\$ 32,000,000	\$ -	\$ -	\$ 40,200,000	\$ -	\$ -

**GENERAL FUND APPROPRIATIONS FOR RESTRICTED PURPOSES
GOVERNOR RECOMMENDED v. LEGISLATURE APPROVED
83rd (2025) LEGISLATURE**

BILL	CHAPTER	APPROPRIATED TO	PURPOSE	GOVERNOR RECOMMENDED			LEGISLATURE APPROVED		
				FY 2025	FY 2026	FY 2027	FY 2025	FY 2026	FY 2027
A.B. 398	320	Interim Finance Committee (Section 8.5)	To allocate to the Department of Education to distribute to school districts for compensation for hard-to-fill positions in public schools of the state, \$45M each in FY 2026 and FY 2027.	\$ -	\$ -	\$ -	\$ 90,000,000	\$ -	\$ -
A.B. 398	320	Interim Finance Committee (Section 8.7)	To allocate to the State Public Charter School Authority to provide funding to charter schools for salary increases for teachers and educational support professionals, \$19.3M each in FY 2026 and FY 2027.	\$ -	\$ -	\$ -	\$ 38,628,594	\$ -	\$ -
A.B. 593	345	Interim Finance Committee (Section 1)	To allocate to the Office of Finance in the Office of the Governor for costs associated with the implementation of the Enterprise Resource Planning System, or Core.NV.	\$ -	\$ -	\$ -	\$ -	\$ 53,434,995	\$ -
S.B. 500	119	Interim Finance Committee (Section 14)	To allocate to the Department of Education, Professional Development Programs Account to support collectively bargained salary and benefits increases.	\$ -	\$ -	\$ -	\$ -	\$ 882,946	\$ -
TOTAL GENERAL FUND APPROPRIATIONS FOR RESTRICTED USES				\$ -	\$ -	\$ -	\$ 128,628,594	\$ 54,317,941	\$ -

**HIGHWAY FUND APPROPRIATIONS FOR RESTRICTED PURPOSES
GOVERNOR RECOMMENDED v. LEGISLATURE APPROVED
83rd (2025) LEGISLATURE**

BILL	CHAPTER	APPROPRIATED TO	PURPOSE	GOVERNOR RECOMMENDED			LEGISLATURE APPROVED		
				FY 2025	FY 2026	FY 2027	FY 2025	FY 2026	FY 2027
A.B. 593	345	Interim Finance Committee (Section 2)	To allocate to the Office of Finance in the Office of the Governor for costs associated with the implementation of the Enterprise Resource Planning System, or Core.NV.	\$ -	\$ -	\$ -	\$ -	\$ 12,534,135	\$ -
TOTAL HIGHWAY FUND APPROPRIATIONS FOR RESTRICTED USES				\$ -	\$ -	\$ -	\$ -	\$ 12,534,135	\$ -

CAPITAL IMPROVEMENT PROJECTS

The 83rd (2025) Legislature approved total funding of \$1.706 billion for various projects of capital improvement for the Executive, Legislative, and Judicial departments of state government; attainable housing; rural school districts; and the Nevada System of Higher Education. Additional details regarding the project type and approved funding for these capital improvements are discussed below.

EXECUTIVE DEPARTMENT CAPITAL IMPROVEMENT PROGRAM

The 2025 Capital Improvement Program (CIP) for the Executive Department, as approved by the 83rd (2025) Legislature through Senate Bill (S.B.) 502, totals \$1.097 billion, which is \$30.7 million less than the \$1.128 billion originally recommended by the Governor. A comparison of funding sources originally recommended by the Governor to the funding sources approved by the Legislature for the 2025 CIP is provided in the table below:

2025 CIP Funding Sources					
Funding Sources	Governor Recommended	% of Total	Legislature Approved	% of Total	Difference
General Obligation Bonds ¹	\$ 718,546,728	63.7%	\$ 799,271,288	72.8%	\$ 80,724,560
General Fund Appropriations	\$ 196,830,042	17.4%	\$ 99,514,255	9.1%	\$(97,315,787)
General Obligation Bonds Supported by Highway Funds	\$ 6,718,797	0.6%	\$ 6,718,797	0.6%	\$ -
Highway Fund Appropriations	\$ 9,992,400	0.9%	\$ 9,878,338	0.9%	\$ (114,062)
Federal Funds	\$ 161,691,206	14.3%	\$ 161,441,206	14.7%	\$ (250,000)
Funds Reallocated From Prior CIPs ²	\$ 25,600,000	2.3%	\$ 1,692,000	0.2%	\$(23,908,000)
Reallocation of Unexpended General Fund from Prior CIPs	\$ 1,397,998	0.1%	\$ 11,762,261	1.1%	\$ 10,364,263
Special Higher Education Capital Construction Fund	\$ 3,000,000	0.3%	\$ 3,000,000	0.3%	\$ -
Agency Funds	\$ 4,350,000	0.4%	\$ 4,100,000	0.4%	\$ (250,000)
Total	\$1,128,127,171	100.0%	\$1,097,378,145	100.0%	\$(30,749,026)

¹ General Obligation Bonds with debt service to be paid from ad valorem tax.

² The Governor's 2025 CIP, as originally recommended, overstated the funds available for reallocation of previously issued bond funds that would be available for projects in the 2025 CIP. Based upon updated information provided by the Governor's Finance Office, the 83rd (2025) Legislature approved the reduced amount of previously issued bond funds available for reallocation for projects in the 2025 CIP.

The legislatively approved 2025 CIP includes a total of 60 projects as follows:

- \$793.4 million for 16 construction projects
- \$235.8 million for 25 maintenance projects
- \$55.4 million for 14 statewide projects
- \$12.8 million for 5 planning projects

The table that follows compares the approved 2025 CIP funding by department, as originally recommended by the Governor in January 2025, with the funding approved by the Legislature:

2025 CIP Funding Comparison by Department					
Agency	Governor Recommended	% of Total	Legislature Approved	% of Total	Difference
Department of Human Services ¹	\$ 450,804,581	40.0%	\$ 441,765,517	40.3%	\$ (9,039,064)
Department of Veterans Services	\$ 230,325,318	20.4%	\$ 230,325,318	21.0%	\$ -
Department of Administration	\$ 200,566,728	17.8%	\$ 211,124,671	19.2%	\$ 10,557,943
Department of Corrections	\$ 155,715,001	13.8%	\$ 154,582,905	14.1%	\$ (1,132,096)
Office of the Military	\$ 17,271,370	1.5%	\$ 17,243,980	1.6%	\$ (27,390)
Nevada System of Higher Education	\$ 15,000,000	1.3%	\$ 15,000,000	1.4%	\$ -
Department of Motor Vehicles	\$ 9,659,965	0.9%	\$ 9,659,965	0.9%	\$ -
Office of the Chief Information Officer	\$ 7,449,727	0.7%	\$ 7,449,727	0.7%	\$ -
Department of Tourism and Cultural Affairs	\$ 10,797,781	1.0%	\$ 4,060,004	0.4%	\$ (6,737,777)
Nevada Department of Agriculture	\$ 2,310,628	0.2%	\$ 2,310,628	0.2%	\$ -
Department of Conservation and Natural Resources	\$ 1,956,419	0.2%	\$ 1,956,419	0.2%	\$ -
Department of Public Safety	\$ 1,176,947	0.1%	\$ 1,176,947	0.1%	\$ -
Department of Native American Affairs	\$ 17,189,791	1.5%	\$ 427,880	0.0%	\$ (16,761,911)
Department of Wildlife	\$ 7,902,915	0.7%	\$ 294,184	0.0%	\$ (7,608,731)
Total	\$ 1,128,127,171	100.0%	\$ 1,097,378,145	100.0%	\$ (30,749,026)

¹Through the passage and approval of Senate Bill 494 of the 83rd (2025) Legislature, the Department of Health and Human Services was renamed to the Department of Human Services and the Nevada Health Authority was created and established, effective July 1, 2025.

MAJOR CIP CONSTRUCTION PROJECTS

Senate Bill 502 provides a total of \$793.4 million for 16 construction projects which include \$381.8 million in state general obligation bonds, as recommended by the Governor, for the support of CIP Project 25-C01, Southern Nevada Forensic Facility, to construct a 327,000 square foot forensic facility in Las Vegas. The new forensic facility will provide approximately 300 new beds to serve individuals awaiting adjudication and needed treatment to competency, as well as to support long-term commitments. In conjunction with CIP Project 25-C01, and as recommended by the Governor, the Legislature approved CIP Project 25-C02, Desert Regional Center Facilities, Las Vegas, to design and construct replacement buildings for three buildings at the Desert Regional Center in Las Vegas. This project will replace aging buildings that have reached the end of their useful life and will provide the land necessary to support the construction of the new forensic facility. The \$38.0 million cost for CIP Project 25-C02 is funded with state general obligation bonds.

Additionally, S.B. 502 authorizes total funding of \$223.2 million, consisting of \$78.1 million in state general obligation bonds and \$145.1 million in federal funds to construct CIP Project 25-C03, North Las Vegas State Veterans Home, as recommended by the Governor. Once completed, the 156,700 square foot North Las Vegas State Veterans Home will provide a 128-bed skilled nursing facility for veterans.

The 83rd (2025) Legislature approved the Governor's recommendation of CIP Project 25-C26, funded with \$71.2 million in state general obligation bonds for the purchase and improvement of five office buildings in Las Vegas for state office use. The Legislature also approved CIP Project 25-C27, State Office Building Purchase, Reno, funded with General Fund appropriations of \$22.2 million to purchase an existing 79,248 square foot office building in Reno for state office use.

NOTABLE CIP PLANNING PROJECTS

With the potential future construction costs of the nine recommended 2025 CIP planning projects and a limited budget, the 83rd (2025) Legislature approved \$12.8 million for five CIP planning projects, including:

- 25-P01, Advance Planning: Culinary, Bakery and Laundry Building, Northern Nevada Correctional Center - \$2.6 million
- 25-P08, Advance Planning: State Office Buildings, Capital Complex - \$6.2 million

NOTABLE CIP MAINTENANCE PROJECTS

The 83rd (2025) Legislature approved \$235.8 million for 25 maintenance projects for existing facilities, which include:

- \$116.2 million for the Department of Corrections to replace evaporative cooling systems, replace underground piping, install surveillance cameras, repair emergency generators, replace door locks, controls and cell doors, replace central plant boilers
- \$22.6 million for the Department of Administration to address deferred maintenance projects including HVAC system renovations, replacement of fan coil units, exterior repairs to the Lakeview House, boiler plant replacement, emergency generator replacement, and chilled water improvements
- \$21.9 million for the Department of Health and Human Services for interior lighting upgrades, HVAC and electrical upgrades, kitchen, classroom and flooring upgrades, security remodel, surveillance system repairs, chiller and boiler replacements, walk-in and freezer replacement and chilled water piping replacement
- \$15.0 million for institutions of the Nevada System of Higher Education to address deferred maintenance projects

LEGISLATIVELY APPROVED CIP PROJECT EXTENSIONS

The 83rd (2025) Legislature approved the extension of the following 20 projects from previous CIPs, as requested by the Department of Administration:

Legislatively Approved CIP Project Extensions	
Project Number	Project Name
19-C08	Marlette Lake Dam Rehabilitation, Marlette Lake Water System
19-M40	Construct Water Wells and Water Systems, Various Wildlife Management Area Sites
21-C01	Heavy Equipment Repair Shop and Shop Renovation, Northern Region 2 Headquarters, Elko
21-C06	Hobart Reservoir Dam Rehabilitation, Marlette Lake Water System
21-C10	Aircraft Storage Hangar and Sitework, Harry Reid Training Center
21-P05	Advance Planning: General Instruction Building, Floyd Edsall Training Center
21-M02	Deferred Maintenance, Department of Health and Human Services
21-M08	Construct Water Wells and Water Systems, Various Fish Hatchery Sites
21-M11	Uninterruptible Power Supply and Temperature Control System Upgrade, Bryan Building
21-M12	Elevator Modernization, EICON Building
21-M19	HVAC Systems Renovation, Carlin Readiness Center
21-M27	Replace Domestic Water Heaters, Carlin Readiness Center
21-M30	Housing Unit 4 HVAC System Renovation, Northern Nevada Correctional Center
21-M43	Domestic Hot Water System and Transformer Replacement, Office of the Adjutant General
21-M46	Exterior Renovation, State Capitol and Annex Building
21-M50	Safety Improvements, Miller Point Overlook
21-M58	Replace Locks and Controls Housing Unit 7, Northern Nevada Correctional Center
21-M60	Replace Cell Doors and Locks in Housing Units 4-6, Northern Nevada Correctional Center
21-E01	Loading Dock, North Las Vegas Readiness Center
21-S05	Statewide Paving Program

DEPARTMENT OF CONSERVATION AND NATURAL RESOURCES BOND PROGRAMS

The Department of Conservation and Natural Resources (DCNR) administers four resource protection programs that are funded through general obligation bonds. The 83rd (2025) Legislature approved the issuance of \$113.8 million in general obligation bonds over the 2025-27 Biennium to support four of the DCNR resource protection programs as follows: the Conservation Bond Program (\$63.4 million) established through the passage of Assembly Bill (A.B.) 84 from the 80th (2019) Legislative Session; the Water Infrastructure Grant Program (\$33.9 million); the Lake Tahoe Environmental Improvement Program (\$10.5 million); and the Cultural Centers and Historic Preservation Grant Program (\$6.0 million). This funding is also discussed under the DCNR section of this report.

LEGISLATIVE DEPARTMENT CAPITAL IMPROVEMENT PROJECTS

Senate Bill 502 includes General Fund appropriations of \$33.9 million and \$191.9 million in state general obligation bonds to support various capital improvement projects for the Legislative Counsel Bureau, including a new parking garage and office building in Carson City.

STATE GENERAL OBLIGATION BONDS 2025-27 BIENNIUM

The table that follows summarizes the purposes for which the 83rd (2025) Legislature authorized state general obligation bonds for the 2025-27 Biennium:

Bond Purpose	Authority	Governor Recommended	Legislature Approved
Capital Improvement Program, Executive Branch	2025 CIP Bill	\$ 718,546,728	\$ 799,271,288
Water Systems	NRS 349.980 - 349.987	\$ 33,900,000	\$ 33,900,000
Tahoe Environmental Improvement	S.B 197 (2017)	\$ 23,000,000	\$ 10,500,000
Historic Preservation	NRS 383.530	\$ 6,000,000	\$ 6,000,000
Open Space	A.B. 84 (2019)	\$ 63,400,000	\$ 63,400,000
State Infrastructure Bank	NRS 226.050	\$ 150,000,000	\$ -
Capital Improvements, Legislative Branch	2025 CIP Bill	\$ -	\$ 191,869,942
Fund to Assist School Districts in Financing Capital Improvements	A.B. 224 (2025); NRS 387.333	\$ -	\$ 100,000,000
Nevada Attainable Housing Infrastructure Account	A.B. 540 (2025)	\$ -	\$ 50,000,000
Capital Improvements, Judicial Branch	S.B. 478 (2025)	\$ -	\$ 9,000,000
Total		\$ 994,846,728	\$ 1,263,941,230

PROPERTY TAX LEVY FOR THE SUPPORT OF GENERAL OBLIGATION BOND DEBT SERVICE

The 83rd (2025) Legislature established the property tax rate at \$0.1618 per \$100 of assessed valuation to support the principal and interest payments on existing and newly approved general obligation bonds that will be issued to pay for capital improvement projects for the Executive, Legislative, and Judicial departments; capital improvement projects for attainable housing and rural school districts; and for the preservation and promotion of the state’s cultural resources.

The Legislature also approved the levy of an additional \$0.0082 property tax per \$100 of assessed valuation to support the principal and interest payments on the existing issuance of general obligation bonds as a result of the approval of Question 1 by the voters at the 2002 General Election, conducted on November 5, 2002, as well as the issuance of bonds that will be sold for the Conservation Bond Program pursuant to A.B. 84 of the 80th (2019) Legislative Session. Both programs were approved to protect, preserve, and obtain the benefits of the property and natural resources of the state. The total property tax levy of 17 cents remains unchanged from the levies approved for the 2023-25 Biennium. The levies above the historic 15-cent levy (2 cents) are not subject to the \$3.64 local government property tax cap.

LEGISLATION ENACTED TO FUND ADDITIONAL CAPITAL IMPROVEMENT PROJECTS

- A.B. 224 – Authorizes the issuance of up to \$100.0 million in general obligation bonds to be deposited to the Fund to Assist School Districts in Financing Capital Improvements for grants to assist eligible school districts with capital improvement projects.
- A.B. 540 – Authorizes the issuance of up to \$50.0 million in general obligation bonds and appropriated General Fund of \$133.0 million to the newly created Nevada Attainable Housing Infrastructure Account to finance loans for the development or construction of attainable housing projects.
- S.B. 427 and S.B. 498 – Appropriates General Fund totaling \$27.1 million to institutions of the Nevada System of Higher Education for various capital improvement projects and security upgrades. Major projects include \$6.2 million for the planning and design for the Lee Business School and security/safety upgrades at the University of Nevada, Las Vegas; as well as \$6.2 million for the planning and design of a life sciences building at the University of Nevada, Reno.
- S.B. 478 – Authorizes the issuance of up to \$9.0 million in general obligation bonds to purchase the Nevada Supreme Court Building in Las Vegas.

**2025 CAPITAL IMPROVEMENT PROGRAM
FOR THE 2025-27 BIENNIUM**

Project Number	Department	Location	Project Name	Governor Recommends - January 2025						Legislature Approved						Other Funding Source	Net Changes to Gov. Rec.
				General Obligation Bonds	General Fund Approp.	GO Bonds - Highway Funds	Highway Funds	Other Funds	Project Total	General Obligation Bonds	General Fund Approp.	GO Bonds - Highway Funds	Highway Funds	Other Funds	Project Total		
CONSTRUCTION PROJECTS																	
25-C01	Human Services	Las Vegas	Southern Nevada Forensic Facility	\$ 381,797,319	\$ -	\$ -	\$ -	\$ -	\$ 381,797,319	\$ 381,797,319	\$ -	\$ -	\$ -	\$ -	\$ 381,797,319		\$ -
25-C02	Human Services	Las Vegas	Desert Regional Center Facilities	\$ 38,023,299	\$ -	\$ -	\$ -	\$ -	\$ 38,023,299	\$ 38,023,299	\$ -	\$ -	\$ -	\$ -	\$ 38,023,299		\$ -
25-C03	Veterans Services	Las Vegas	North Las Vegas State Veterans Home	\$ 78,113,447	\$ -	\$ -	\$ -	\$ 145,067,830	\$ 223,181,277	\$ 78,113,447	\$ -	\$ -	\$ -	\$ 145,067,830	\$ 223,181,277	Federal Funds	\$ -
25-C05	Administration	Carson City	Additional Funds for Hobart Dam Rehabilitation, Marlette Lake Water System (MLWS)	\$ 4,589,720	\$ -	\$ -	\$ -	\$ -	\$ 4,589,720	\$ 14,589,720	\$ -	\$ -	\$ -	\$ -	\$ 14,589,720		\$ 10,000,000
25-C06	Military	Reno	Parking Apron Expansion (Nevada Air National Guard)	\$ 235,660	\$ -	\$ -	\$ -	\$ 8,942,120	\$ 9,177,780	\$ 235,660	\$ -	\$ -	\$ -	\$ 8,942,120	\$ 9,177,780	Federal Funds	\$ -
25-C08	Veterans Services	Fernley	Cemetery Committal Building Utility Extension Supplemental Funding (Northern Nevada Veterans Memorial Cemetery)	\$ 2,708,518	\$ -	\$ -	\$ -	\$ -	\$ 2,708,518	\$ 2,708,518	\$ -	\$ -	\$ -	\$ -	\$ 2,708,518		\$ -
25-C10	Corrections	Ely	Recreational Yards Upgrade (Ely State Prison)	\$ 2,814,398	\$ -	\$ -	\$ -	\$ -	\$ 2,814,398	\$ 2,814,398	\$ -	\$ -	\$ -	\$ -	\$ 2,814,398		\$ -
25-C11	Corrections	Indian Springs	Recreational Yard Enclosure Replacement (High Desert State Prison)	\$ 6,148,299	\$ -	\$ -	\$ -	\$ -	\$ 6,148,299	\$ 6,148,299	\$ -	\$ -	\$ -	\$ -	\$ 6,148,299		\$ -
25-C12	Human Services	Las Vegas	Youth Mental Health Intake Building (Summit View Youth Center)	\$ 5,520,870	\$ -	\$ -	\$ -	\$ -	\$ 5,520,870	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ (5,520,870)
25-C14	Native American Affairs	Stewart	Seismic Stabilization and Rehabilitation of Old Gym (Stewart Facility)	\$ 16,761,911	\$ -	\$ -	\$ -	\$ -	\$ 16,761,911	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ (16,761,911)
25-C17	Motor Vehicles	Carson City	Central Services and Records Division Renovation (Department of Motor Vehicles, Carson City)	\$ -	\$ -	\$ 4,853,287	\$ -	\$ -	\$ 4,853,287	\$ -	\$ -	\$ 4,853,287	\$ -	\$ -	\$ 4,853,287		\$ -

**2025 CAPITAL IMPROVEMENT PROGRAM
FOR THE 2025-27 BIENNIUM**

Project Number	Department	Location	Project Name	Governor Recommends - January 2025						Legislature Approved						Other Funding Source	Net Changes to Gov. Rec.
				General Obligation Bonds	General Fund Approp.	GO Bonds - Highway Funds	Highway Funds	Other Funds	Project Total	General Obligation Bonds	General Fund Approp.	GO Bonds - Highway Funds	Highway Funds	Other Funds	Project Total		
25-C18	Motor Vehicles	Las Vegas	Renovate Customer Counter Casework (Department of Motor Vehicles, Decatur)	\$ -	\$ -	\$1,865,510	\$ -	\$ -	\$ 1,865,510	\$ -	\$ -	\$1,865,510	\$ -	\$ -	\$ 1,865,510		\$ -
25-C19	Corrections	Lovelock	Recreational Yard Enclosures (Lovelock Correctional Center)	\$ 5,724,454	\$ -	\$ -	\$ -	\$ -	\$ 5,724,454	\$ 5,724,454	\$ -	\$ -	\$ -	\$ -	\$ 5,724,454		\$ -
25-C20	Public Safety	Carson City	Evidence Impound Lot Expansion (Department of Public Safety, Training)	\$ -			\$1,176,947		\$ 1,176,947	\$ -	\$ -	\$ -	\$1,176,947	\$ -	\$ 1,176,947		\$ -
25-C21	Native American Affairs	Stewart	Exterior Quad Lighting (Stewart Facility)	\$ -	\$ 427,880	\$ -	\$ -	\$ -	\$ 427,880	\$ 427,880	\$ -	\$ -	\$ -	\$ -	\$ 427,880		\$ -
25-C22	Tourism/Cultural Affairs	Carson City	Natural History Exhibit (Nevada State Museum)	\$ -	\$ 2,294,076	\$ -	\$ -	\$ -	\$ 2,294,076	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ (2,294,076)
25-C23	Human Services	Sparks	Construct North Street Parking Lot (Northern Nevada Adult Mental Health)	\$ 1,055,831	\$ -	\$ -	\$ -	\$ -	\$ 1,055,831	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ (1,055,831)
25-C26	Administration	Las Vegas	State Office Buildings Purchase and Improvements (Las Vegas)	\$ 71,157,889	\$ -	\$ -	\$ -	\$ -	\$ 71,157,889	\$ 71,157,889	\$ -	\$ -	\$ -	\$ -	\$ 71,157,889		\$ -
25-C27	Administration	Reno	State Office Building Purchase (Reno)	\$ 24,240,000	\$ -	\$ -	\$ -	\$ -	\$ 24,240,000	\$ 22,240,000	\$ -	\$ -	\$ -	\$ -	\$ 22,240,000		\$ (2,000,000)
25-C29	Military	Stead	CH-47 Storage Hangar and Sitework (Harry Reid Training Center)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Federal Funds	\$ -
25-C30	Administration	Las Vegas	Intermediate-Care Facility Building Purchases, Las Vegas	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,500,000	\$ -	\$ -	\$ -	\$ 7,500,000		\$ 7,500,000
CONSTRUCTION PROJECTS TOTAL:				\$ 638,891,615	\$ 2,721,956	\$6,718,797	\$1,176,947	\$ 154,009,950	\$ 803,519,265	\$ 623,980,883	\$ 7,500,000	\$6,718,797	\$1,176,947	\$ 154,009,950	\$ 793,386,577		\$(10,132,688)

**2025 CAPITAL IMPROVEMENT PROGRAM
FOR THE 2025-27 BIENNIUM**

Project Number	Department	Location	Project Name	Governor Recommends - January 2025						Legislature Approved						Other Funding Source	Net Changes to Gov. Rec.
				General Obligation Bonds	General Fund Approp.	GO Bonds - Highway Funds	Highway Funds	Other Funds	Project Total	General Obligation Bonds	General Fund Approp.	GO Bonds - Highway Funds	Highway Funds	Other Funds	Project Total		
PLANNING PROJECTS																	
25-P01	Corrections	Carson City	Advance Planning: Culinary, Bakery & Laundry Building (Northern Nevada Correctional Center)	\$ -	\$ 2,596,565	\$ -	\$ -	\$ -	\$ 2,596,565	\$ -	\$ 2,596,565	\$ -	\$ -	\$ -	\$ 2,596,565		\$ -
25-P02	Tourism/Cultural Affairs	Overton	Advance Planning: Repairs and Upgrades (Lost City Museum)	\$ -	\$ 2,175,672	\$ -	\$ -	\$ -	\$ 2,175,672	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ (2,175,672)
25-P03	Administration	Carson City	Advance Planning: HVAC and Site Sanitary Sewer Piping (Arrowhead Building)	\$ -	\$ 977,919	\$ -	\$ -	\$ -	\$ 977,919	\$ -	\$ 977,919	\$ -	\$ -	\$ -	\$ 977,919		\$ -
25-P04	Wildlife	Pioche	Advanced Planning: Eagle Valley Dam Rehabilitation (Spring Valley State Park)	\$ -	\$ 2,797,348	\$ -	\$ -	\$ -	\$ 2,797,348	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ (2,797,348)
25-P05	Military	Stead	Advance Planning: Camp Washoe Renovation (Nevada Army National Guard)	\$ -	\$ 1,200,108	\$ -	\$ -	\$ 910,568	\$ 2,110,676	\$ -	\$ 1,200,108	\$ -	\$ -	\$ 910,568	\$ 2,110,676	Federal Funds	\$ -
25-P06	Military	Carson City	Advance Planning: Civil Service Team Facility (Nevada Army National Guard)	\$ -	\$ 338,200	\$ -	\$ -	\$ 590,000	\$ 928,200	\$ -	\$ 310,810	\$ -	\$ -	\$ 590,000	\$ 900,810	Federal Funds	\$ (27,390)
25-P07	Wildlife	Yerington	Advanced Planning: Lux Lane Roadway and Drainage Improvements (Mason Valley Wildlife Management Area)	\$ -	\$ 948,149	\$ -	\$ -	\$ -	\$ 948,149	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ (948,149)
25-P08	Administration	Carson City	Advance Planning: State Office Buildings (Capital Complex)	\$ -	\$ 6,234,392	\$ -	\$ -	\$ -	\$ 6,234,392	\$ -	\$ 6,234,392	\$ -	\$ -	\$ -	\$ 6,234,392		\$ -
25-P09	Human Services	Sparks	Advance Planning: Replace Campus Electrical, Communications, Sewer & Water Distribution (NNAMHS)	\$ -	\$ 1,892,051	\$ -	\$ -	\$ -	\$ 1,892,051	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ (1,892,051)
PLANNING PROJECTS TOTAL:				\$ -	\$ 19,160,404	\$ -	\$ -	\$ 1,500,568	\$ 20,660,972	\$ -	\$ 11,319,794	\$ -	\$ -	\$ 1,500,568	\$ 12,820,362		\$ (7,840,610)

**2025 CAPITAL IMPROVEMENT PROGRAM
FOR THE 2025-27 BIENNIUM**

Project Number	Department	Location	Project Name	Governor Recommends - January 2025						Legislature Approved						Other Funding Source	Net Changes to Gov. Rec.
				General Obligation Bonds	General Fund Approp.	GO Bonds - Highway Funds	Highway Funds	Other Funds	Project Total	General Obligation Bonds	General Fund Approp.	GO Bonds - Highway Funds	Highway Funds	Other Funds	Project Total		
MAINTENANCE PROJECTS																	
25-M01	Nevada System of Higher Education (NSHE)	Statewide	Deferred Maintenance (HECC/SHECC)	\$ -	\$ 12,000,000	\$ -	\$ -	\$ 3,000,000	\$ 15,000,000	\$ -	\$ 12,000,000	\$ -	\$ -	\$ 3,000,000	\$ 15,000,000	Annual Slot Tax	\$ -
25-M02	Human Services	Statewide	Facility Maintenance (Department of Health and Human Services)	\$ -	\$ 22,515,211	\$ -	\$ -	\$ -	\$ 22,515,211	\$ -	\$ 21,944,899	\$ -	\$ -	\$ -	\$ 21,944,899		\$ (570,312)
25-M03	Administration	Statewide	Facility Maintenance (Department of Administration)	\$ -	\$ 18,924,736	\$ -	\$ -	\$ -	\$ 18,924,736	\$ 18,354,424	\$ -	\$ -	\$ -	\$ -	\$ 18,354,424		\$ (570,312)
25-M03h	Administration	Statewide	Facility Maintenance (Department of Administration-Highway Fund)	\$ -	\$ -	\$ -	\$ 4,355,511	\$ -	\$ 4,355,511	\$ -	\$ -	\$ -	\$ 4,241,449	\$ -	\$ 4,241,449		\$ (114,062)
25-M04	Corrections	Statewide	Facility Maintenance (Department of Corrections)	\$ -	\$ 35,691,747	\$ -	\$ -	\$ -	\$ 35,691,747	\$ 26,952,444	\$ 7,607,207	\$ -	\$ -	\$ -	\$ 34,559,651		\$ (1,132,096)
25-M05	Veterans Services	Sparks	Chiller Water System Improvements (Northern Nevada State Veterans Home)	\$ -	\$ 2,845,654	\$ -	\$ -	\$ -	\$ 2,845,654	\$ -	\$ 2,845,654	\$ -	\$ -	\$ -	\$ 2,845,654		\$ -
25-M06	Corrections	Indian Springs	Evaporative Cooling Replacement for Housing Units 1-12 (High Desert State Prison)	\$ 58,858,210	\$ -	\$ -	\$ -	\$ -	\$ 58,858,210	\$ 58,858,210	\$ -	\$ -	\$ -	\$ -	\$ 58,858,210		\$ -
25-M07	Corrections	Indian Springs	Underground Piping Replacement (High Desert State Prison)	\$ 22,760,463	\$ -	\$ -	\$ -	\$ -	\$ 22,760,463	\$ 22,760,463	\$ -	\$ -	\$ -	\$ -	\$ 22,760,463		\$ -
25-M08	Administration	Carson City	Building Repairs and West Plaza Replacement (Nevada State Library and Archives)	\$ 12,416,436	\$ -	\$ -	\$ -	\$ -	\$ 12,416,436	\$ 12,416,436	\$ -	\$ -	\$ -	\$ -	\$ 12,416,436		\$ -
25-M09	Military	Carson City	Power Distribution & Lighting (Office of Adjutant General Building/Lawrence E. Jacobsen Center)	\$ -	\$ 2,767,516	\$ -	\$ -	\$ 908,229	\$ 3,675,745	\$ -	\$ 2,767,516	\$ -	\$ -	\$ 908,229	\$ 3,675,745	Federal Funds	\$ -
25-M10	Conservation/Natural Resources	Spring Creek	Replacement of Emergency Spillway Gate and Primary Outlet Gates (South Fork Dam)	\$ 1,956,419	\$ -	\$ -	\$ -	\$ -	\$ 1,956,419	\$ 1,956,419	\$ -	\$ -	\$ -	\$ -	\$ 1,956,419		\$ -
25-M11	Wildlife	Yerington	Lux Lane Bridge Replacement & Entry Improvements (Mason Valley Wildlife Management Area)	\$ 2,828,649	\$ -	\$ -	\$ -	\$ 500,000	\$ 3,328,649	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Federal Funds Agency Funds	\$ (3,328,649)
25-M12	Agriculture	Sparks	HVAC System Renovation (Measurement Standards Building)	\$ -	\$ 1,359,582	\$ -	\$ -	\$ -	\$ 1,359,582	\$ -	\$ 1,359,582	\$ -	\$ -	\$ -	\$ 1,359,582		\$ -
25-M13	Office of the Chief Information Officer	Carson City	HVAC System Replacement and Arc Flash Study (Data Center)	\$ -	\$ 5,750,974	\$ -	\$ -	\$ -	\$ 5,750,974	\$ 5,000,974	\$ 750,000	\$ -	\$ -	\$ -	\$ 5,750,974		\$ -

**2025 CAPITAL IMPROVEMENT PROGRAM
FOR THE 2025-27 BIENNIUM**

Project Number	Department	Location	Project Name	Governor Recommends - January 2025						Legislature Approved						Other Funding Source	Net Changes to Gov. Rec.
				General Obligation Bonds	General Fund Approp.	GO Bonds - Highway Funds	Highway Funds	Other Funds	Project Total	General Obligation Bonds	General Fund Approp.	GO Bonds - Highway Funds	Highway Funds	Other Funds	Project Total		
25-M14	Agriculture	Sparks	Security Improvements, Interior Lighting and Power Distribution (Measurement Standards Building)	\$ -	\$ 951,046	\$ -	\$ -	\$ -	\$ 951,046	\$ -	\$ 951,046	\$ -	\$ -	\$ -	\$ 951,046		\$ -
25-M15	Corrections	Indian Springs	Replace Housing Units 9 & 10 Door Locks and Controls (High Desert State Prison)	\$ -	\$ 10,321,349	\$ -	\$ -	\$ -	\$ 10,321,349	\$ -	\$ 10,321,349	\$ -	\$ -	\$ -	\$ 10,321,349		\$ -
25-M16	Office of the Chief Information Officer	Carson City	Raised Server Room Floor Replacement (Data Center)	\$ 1,698,753	\$ -	\$ -	\$ -	\$ -	\$ 1,698,753	\$ 1,698,753	\$ -	\$ -	\$ -	\$ -	\$ 1,698,753		\$ -
25-M17	Corrections	Lovelock	Culinary Renovation (Lovelock Correctional Center)	\$ -	\$ 10,799,516	\$ -	\$ -	\$ -	\$ 10,799,516	\$ 10,799,516	\$ -	\$ -	\$ -	\$ -	\$ 10,799,516		\$ -
25-M18	Veterans Services	Boulder City	Kitchen Ventilation Replacement (Southern Nevada State Veterans Home)	\$ -	\$ 1,315,815	\$ -	\$ -	\$ -	\$ 1,315,815	\$ -	\$ 1,315,815	\$ -	\$ -	\$ -	\$ 1,315,815		\$ -
25-M19	Wildlife	Elko	Drainage Improvements (Elko Wildlife Office)	\$ -	\$ 534,585	\$ -	\$ -	\$ -	\$ 534,585	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ (534,585)
25-M20	Motor Vehicles	Las Vegas	Upgrade Interior Lighting (Department of Motor Vehicles, Flamingo)	\$ -	\$ -	\$ -	\$ 745,652	\$ -	\$ 745,652	\$ -	\$ -	\$ -	\$ 745,652	\$ -	\$ 745,652		\$ -
25-M21	Veterans Services	Boulder City	Water Softener Replacement (Southern Nevada Veterans Home)	\$ -	\$ 274,054	\$ -	\$ -	\$ -	\$ 274,054	\$ -	\$ 274,054	\$ -	\$ -	\$ -	\$ 274,054		\$ -
25-M22	Tourism/Cultural Affairs	Las Vegas	HVAC System Replacement (Nevada State Museum, Las Vegas)	\$ -	\$ 2,267,139	\$ -	\$ -	\$ -	\$ 2,267,139	\$ -	\$ 2,267,139	\$ -	\$ -	\$ -	\$ 2,267,139		\$ -
25-M23	Wildlife	Key Pittman WMA	Residential Water Intrusion Repairs (Key Pittman Wildlife Management Area)	\$ -	\$ 294,184	\$ -	\$ -	\$ -	\$ 294,184	\$ -	\$ 294,184	\$ -	\$ -	\$ -	\$ 294,184		\$ -
25-M24	Motor Vehicles	Las Vegas	Replace Surveillance Cameras (Department of Motor Vehicles, Sahara)	\$ -	\$ -	\$ -	\$ 1,600,751	\$ -	\$ 1,600,751	\$ -	\$ -	\$ -	\$ 1,600,751	\$ -	\$ 1,600,751		\$ -
25-M25	Tourism/Cultural Affairs	Las Vegas	Humidifier Reverse Osmosis System (Nevada State Museum, Las Vegas)	\$ -	\$ 309,152	\$ -	\$ -	\$ -	\$ 309,152	\$ 309,152	\$ -	\$ -	\$ -	\$ -	\$ 309,152		\$ -
25-M26	Tourism/Cultural Affairs	Carson City	Replace Fan Coil Units (Nevada State Museum, Carson City)	\$ -	\$ 1,483,713	\$ -	\$ -	\$ -	\$ 1,483,713	\$ 1,483,713	\$ -	\$ -	\$ -	\$ -	\$ 1,483,713		\$ -
25-M27	Tourism/Cultural Affairs	Reno	Museum Exhibit Modernization (Nevada Historical Society)	\$ -	\$ 2,268,029	\$ -	\$ -	\$ -	\$ 2,268,029	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ (2,268,029)
MAINTENANCE PROJECTS TOTAL:				\$ 100,518,930	\$ 132,674,002	\$ -	\$ 6,701,914	\$ 4,408,229	\$ 244,303,075	\$ 160,590,504	\$ 64,698,445	\$ -	\$ 6,587,852	\$ 3,908,229	\$ 235,785,030		\$ (8,518,045)

**2025 CAPITAL IMPROVEMENT PROGRAM
FOR THE 2025-27 BIENNIUM**

Project Number	Department	Location	Project Name	Governor Recommends - January 2025						Legislature Approved						Other Funding Source	Net Changes to Gov. Rec.
				General Obligation Bonds	General Fund Approp.	GO Bonds - Highway Funds	Highway Funds	Other Funds	Project Total	General Obligation Bonds	General Fund Approp.	GO Bonds - Highway Funds	Highway Funds	Other Funds	Project Total		
STATEWIDE PROJECTS																	
25-S01	Administration	Statewide	Statewide Roofing Program	\$ -	\$ 11,655,718	\$ -	\$ -	\$ -	\$ 11,655,718	\$ 11,655,718	\$ -	\$ -	\$ -	\$ -	\$ 11,655,718		\$ -
25-S01g	Military	Carson City	Re-roof Combined Support Maintenance Shop 2 (Nevada Army National Guard)	\$ -	\$ 574,196	\$ -	\$ -	\$ 529,269	\$ 1,103,465	\$ -	\$ 574,196	\$ -	\$ -	\$ 529,269	\$ 1,103,465	Federal Funds	\$ -
25-S02	Administration	Statewide	Statewide ADA Program	\$ -	\$ 6,723,478	\$ -	\$ -	\$ -	\$ 6,723,478	\$ -	\$ 6,723,478	\$ -	\$ -	\$ -	\$ 6,723,478		\$ -
25-S02h	Motor Vehicles	Carson City	ADA Site Concrete Replacement (Department of Motor Vehicles, Carson City)	\$ -	\$ -	\$ -	\$ 594,765	\$ -	\$ 594,765	\$ -	\$ -	\$ -	\$ 594,765	\$ -	\$ 594,765		\$ -
25-S03	Administration	Statewide	Statewide Fire and Life Safety Program	\$ -	\$ 4,068,049	\$ -	\$ -	\$ -	\$ 4,068,049	\$ -	\$ 4,068,049	\$ -	\$ -	\$ -	\$ 4,068,049		\$ -
25-S03g	Administration	Statewide	Statewide Fire and Life Safety Program (Nevada National Guard)	\$ 4,736,183	\$ -	\$ -	\$ -	\$ 4,301,549	\$ 9,037,732	\$ 4,736,183	\$ -	\$ -	\$ -	\$ 4,301,549	\$ 9,037,732	Federal Funds	\$ -
25-S04	Administration	Statewide	Statewide Advance Planning Program	\$ -	\$ 2,588,656	\$ -	\$ -	\$ -	\$ 2,588,656	\$ -	\$ 2,088,656	\$ -	\$ -	\$ -	\$ 2,088,656		\$ (500,000)
25-S05	Administration	Statewide	Statewide Paving Program	\$ -	\$ 5,924,427	\$ -	\$ -	\$ -	\$ 5,924,427	\$ -	\$ 5,924,427	\$ -	\$ -	\$ -	\$ 5,924,427		\$ -
25-S05g	Military	Reno	Pavement Maintenance and Rehabilitation (Plumb Lane Readiness Center)	\$ -	\$ 83,863	\$ -	\$ -	\$ 191,641	\$ 275,504	\$ -	\$ 83,863	\$ -	\$ -	\$ 191,641	\$ 275,504	Federal Funds	\$ -
25-S05h	Administration	Statewide	Statewide Paving Program (Highway Funding)	\$ -	\$ -	\$ -	\$ 911,014	\$ -	\$ 911,014	\$ -	\$ -	\$ -	\$ 911,014	\$ -	\$ 911,014		\$ -
25-S06	Administration	Statewide	Statewide Indoor Air Quality - Environmental Program	\$ -	\$ 201,838	\$ -	\$ -	\$ 100,000	\$ 301,838	\$ -	\$ 201,838	\$ -	\$ -	\$ 100,000	\$ 301,838	Agency Funds	\$ -
25-S07	Administration	Statewide	Statewide Elevator Program	\$ -	\$ 10,093,770	\$ -	\$ -	\$ -	\$ 10,093,770	\$ -	\$ 8,093,770	\$ -	\$ -	\$ -	\$ 8,093,770		\$ (2,000,000)
25-S07h	Administration	Carson City	East Wing Elevator Modernization (Department of Motor Vehicles, Carson City)	\$ -	\$ -	\$ -	\$ 607,760	\$ -	\$ 607,760	\$ -	\$ -	\$ -	\$ 607,760	\$ -	\$ 607,760		\$ -
25-S09	Administration	Statewide	Statewide Building Official Program	\$ -	\$ -	\$ -	\$ -	\$ 4,000,000	\$ 4,000,000	\$ -	\$ -	\$ -	\$ -	\$ 4,000,000	\$ 4,000,000	Agency Funds	\$ -
25-S10	Administration	Statewide	Statewide Building Move Program	\$ -	\$ 1,757,683	\$ -	\$ -	\$ -	\$ 1,757,683	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ (1,757,683)
STATEWIDE PROJECTS TOTAL:				\$ 4,736,183	\$ 43,671,678	\$ -	\$ 2,113,539	\$ 9,122,459	\$ 59,643,859	\$ 16,391,901	\$ 27,758,277	\$ -	\$ 2,113,539	\$ 9,122,459	\$ 55,386,176		
TOTAL ALL PROJECTS				\$ 744,146,728	\$ 198,228,040	\$ 6,718,797	\$ 9,992,400	\$ 169,041,206	\$ 1,128,127,171	\$ 800,963,288	\$ 111,276,516	\$ 6,718,797	\$ 9,878,338	\$ 168,541,206	\$ 1,097,378,145		\$ (30,749,026)

ACCOUNT TO STABILIZE THE OPERATION OF THE STATE GOVERNMENT

The 66th (1991) Legislature created the Fund to Stabilize the Operation of the State Government to help stabilize the budget. The 76th (2011) Legislature, through the enactment of Senate Bill (S.B.) 74, changed the name of the fund to the Account to Stabilize the Operation of the State Government (commonly referred to as the Rainy Day Account) within the State General Fund. The intent of the Rainy Day Account is to create an account that can be funded during good economic times and accessed in a financial emergency. When the State General Fund surplus reaches a certain threshold at the end of a fiscal year, a portion of the excess is transferred to the Rainy Day Account to help the state through financial emergencies. The conditions under which funding from the Rainy Day Account can be accessed for expenditures are set forth in *Nevada Revised Statutes* (NRS) 353.288, which provides that the Director of the Office of Finance in the Office of the Governor may submit a request to the State Board of Examiners to transfer funds from the Rainy Day Account to the State General Fund to offset a budget shortfall or during fiscal emergency under certain circumstances. Any transfer from the Rainy Day Account to the State General Fund must be approved by either the Legislature, if in session, or the Interim Finance Committee, if the Legislature is not in session. This process negates the need to call a special session of the Legislature to access the Rainy Day Account. The Interim Finance Committee is not bound to follow the recommendation of the State Board of Examiners. Instead, the Interim Finance Committee conducts an independent evaluation of the recommendation and may take action to establish the amount, set forth by resolution, for any funding transfers from the Rainy Day Account to the State General Fund.

TRANSFERS FROM THE STATE GENERAL FUND TO THE RAINY DAY ACCOUNT (FY 2016 – FY 2025)

Nevada Revised Statutes 353.288(1)(a) provides that 40.0% of the unrestricted balance of the State General Fund, as of the close of the previous fiscal year, which remains after subtracting an amount equal to 7.0% of all appropriations made from the State General Fund during that previous fiscal year for the operation of state government, shall be transferred from the State General Fund to the Rainy Day Account. Accordingly, the State Controller transferred from the State General Fund to the Rainy Day Account:

- \$0 in FY 2016*
- \$63.9 million in FY 2017
- \$64.3 million in FY 2018
- \$55.8 million in FY 2019
- \$25.0 million in FY 2020
- \$97.5 million in FY 2021
- \$295.8 million in FY 2022
- \$516.9 million in FY 2023
- \$12.7 million in FY 2024
- \$0 in FY 2025**

*No transfer was made in FY 2016 due to the ending balance of the General Fund not exceeding 7.0% of operating appropriations.

**No transfer was made in FY 2025 due to the balance of the Rainy Day Account being at the statutory cap.

Revisions to the statutes that govern the Rainy Day Account were approved by the 75th (2009) Legislature through the passage of Assembly Bill (A.B.) 165, which required the Governor to reserve for transfer to the Rainy Day Account 1.0% of the total anticipated unrestricted General Fund revenue for each fiscal year as projected by the Economic Forum in December of even-numbered years. The bill also required that the State Controller transfer from the State General Fund to the Rainy Day Account 1.0% of the total anticipated unrestricted General Fund revenue projected by the Economic Forum in May of odd-numbered years as adjusted by any legislation enacted by the Legislature that affects state revenue. However, due to the economic condition of the state following the Great Recession, the enactment of these provisions was delayed first by the 76th (2011) Legislature in A.B. 561 and again by the 77th (2013) Legislature in A.B. 507. Following the actions of the previous two Legislatures, the 78th (2015) Legislature further extended the effective date of the statutory changes to July 1, 2017, with the passage of S.B. 514. Accordingly, pursuant to NRS 353.288(1)(b), the State Controller has transferred from the State General Fund to the Rainy Day Account:

- \$39.2 million in FY 2018
- \$40.8 million in FY 2019
- \$44.5 million in FY 2020
- \$0 in FY 2021*
- \$44.3 million in FY 2022
- \$47.2 million in FY 2023
- \$57.2 million in FY 2024
- \$51.3 million in FY 2025

*No transfer was made in FY 2021 due to Assembly Bill 3 of the 31st (2020) Special Session, which suspended the 1.0% transfer.

Senate Bill 487, approved by the 79th (2017) Legislature, enacted Section 5 of NRS 372A.290, which stated that the proceeds from the 10.0% excise tax imposed on the sale price of each retail sale of marijuana or marijuana products by a retail marijuana store be deposited in the Rainy Day Account. Pursuant to this statute, \$42.5 million in FY 2018 and \$55.2 million in FY 2019 of retail marijuana sales excise tax collections were remitted for deposit to the Rainy Day Account. However, NRS 372A.290 was amended with the passage of S.B. 545 by the 80th (2019) Legislature to direct that the revenue collected from the 10.0% excise tax on each retail sale of marijuana or marijuana products be credited to the State Distributive School Account (now known as the Pupil-Centered Funding Plan Account) rather than the Rainy Day Account effective July 1, 2019.

The 82nd (2023) Legislature, through the passage of S.B. 431 (Section 141.7), approved the transfer of \$269.6 million from the State General Fund to the Rainy Day Account. Senate Bill 431 (Section 113) also increased the cap on the balance in the Rainy Day Account from 20.0% of state operating appropriations to 26.0%. The 83rd (2025) Legislature, through the passage of A.B. 591 (Section 47), suspended all transfers from the State General Fund to the Rainy Day Account for 2025-27 Biennium.

TRANSFERS FROM THE RAINY DAY ACCOUNT TO THE STATE GENERAL FUND (FY 2016 – FY 2025)

The 79th (2017) Legislature, through the passage of S.B. 550 (Section 3.1) and S.B. 553 (Section 4.3), approved the transfer of a total of \$30.0 million (\$5.0 million effective July 1, 2017, \$25.0 million in FY 2017) to the State General Fund for unrestricted use.

At its May 18, 2020, meeting, the Interim Finance Committee approved the transfer of \$401.2 million from the Rainy Day Account to the State General Fund for unrestricted use based on the fiscal emergency that was declared by the Governor on May 11, 2020.

The 81st (2021) Legislature, through the passage of A.B. 494 (Section 86), approved the transfer of \$97.5 million from the Rainy Day Account to the General Fund for unrestricted use.

The following table shows the summary of activity in the Rainy Day Account from the close of the 78th (2015) Legislative Session to the actions taken by the 83rd (2025) Legislature:

Account to Stabilize the Operation of the State Government (NRS 353.288)

Summary of Account Activity	Transfer or Appropriation to Rainy Day Account	Transfer from Rainy Day Account to State General Fund	Account Balance
Start of the 78th (2015) Legislative Session			\$ 28,061,106
Transfer - Senate Bill 490, 78 th (2015) Session		\$ (28,061,106)	
Transfer per NRS 353.288 (1)(a) - Close of FY 2016	\$ 63,935,955		
Start of the 79th (2017) Legislative Session			\$ 63,935,955
Transfer - Senate Bill 550, 79 th (2017) Session		\$ (5,000,000)	
Transfer - Senate Bill 553, 79 th (2017) Session		\$ (25,000,000)	
Transfer per NRS 353.288 (1)(a) - Close of FY 2017	\$ 64,317,785		
Transfer per NRS 353.288 (1)(b) - FY 2018	\$ 39,155,095		
Transfer per NRS 353.288 (1)(a) - Close of FY 2018	\$ 55,846,598		
Transfer per NRS 353.288 (1)(b) - FY 2019	\$ 40,765,283		
Transfer per NRS 372A.290 - 10.0% Excise Tax - FY 2018	\$ 42,489,202		
Transfer per NRS 372A.290 - 10.0% Excise Tax - FY 2019	\$ 55,184,915		
Start of the 80th (2019) Legislative Session			\$ 331,694,833
Transfer per NRS 353.288 (1)(a) - Close of FY 2019	\$ 25,028,566		
Transfer per NRS 353.288 (1)(b) - FY 2020	\$ 44,462,821		
Transfer per NRS 353.288(7) - May 18, 2020, IFC Meeting		\$ (401,186,220)	
Transfer per NRS 353.288 (1)(a) - Close of FY 2020	\$ 97,545,079		
Start of the 81st (2021) Legislative Session			\$ 97,545,079
Transfer - Assembly Bill 494, 81 st (2021) Session		\$ (97,545,079)	
Transfer per NRS 353.288 (1)(b) - FY 2022	\$ 44,259,248		
Transfer per NRS 353.288 (1)(a) - Close of FY 2021	\$ 295,824,315		
Transfer per NRS 353.288 (1)(b) - FY 2023	\$ 47,191,725		
Transfer per NRS 353.288 (1)(a) - Close of FY 2022	\$ 516,877,219		
Start of the 82nd (2023) Legislative Session			\$ 904,152,507
Transfer - Senate Bill 431, 82 nd Session (2023)	\$ 269,550,063		
Transfer per NRS 353.288 (1)(b) - FY 2024	\$ 57,245,531		
Transfer per NRS 353.288 (1)(a) - Close of FY 2023	\$ 12,674,633		
Transfer per NRS 353.288 (1)(b) - FY 2025	\$ 51,320,111		
Transfer per NRS 353.288 (1)(a) - Close of FY 2024			
Start of the 83rd (2025) Legislative Session			\$ 1,294,942,845

Notes:

NRS 353.288(1)(a) - Requires the State Controller to transfer from the State General Fund to the Account to Stabilize the Operation of the State Government, 40.0% of the unrestricted balance of the State General Fund, as of the close of the previous fiscal year, which remains after subtracting an amount equal to 7.0% of all appropriations made from the State General Fund during the previous fiscal year for the operation of all departments, institutions and agencies of state government and for the funding of schools.

NRS 353.288(1)(b) - Requires the State Controller to transfer 1.0% of the total anticipated revenue for the fiscal year in which the transfer will be made, as projected by the Economic Forum for that fiscal year pursuant to paragraph (e) of subsection 1 of NRS 353.228, and as adjusted by any legislation enacted by the Legislature that affects state revenue for that fiscal year. Assembly Bill 3, 31st (2020) Special Session, required the State Controller not to make this transfer for FY 2021.

NRS 372A.290 - Subsection 2 imposed an excise tax on each retail sale of marijuana or marijuana products by a retail marijuana store at the rate of 10.0% of the sales price of the marijuana or marijuana products. Subsection 5 stipulated the revenues collected from the excise tax imposed pursuant to subsection 2 must be paid over as collected for deposit to the credit of the Account to Stabilize the Operation of the State Government created in the State General Fund pursuant to NRS 353.288. The 80th (2019) Legislature amended the statute through the passage of S.B. 545 and redirected the revenue collected from the excise tax to the State Distributive School Account instead of the Account to Stabilize the Operation of the State Government.

EXPENDITURE LIMITATION

The 60th (1979) Legislature established the state's current expenditure limitation, which is found in *Nevada Revised Statutes* (NRS) 353.213. The expenditure limitation applies to all General Fund appropriations recommended by the Governor, except appropriations recommended for construction or to reduce the unfunded liability of the State Retirees' Health and Welfare Benefits Fund. The base period is the 1975-77 Biennium (FY 1976 and FY 1977), and the base amount is increased by the growth in population and the rate of inflation each biennium. The limitation can be exceeded to the extent necessary to meet situations involving a threat to life or property.

Historically, the expenditure limitation has been higher than the amount of General Fund appropriations recommended in The Executive Budget; therefore, it has not been a factor in the budgeting process. However, the difference between the expenditure limitation and General Fund appropriations recommended in The Executive Budget began to narrow, resulting in the recommended General Fund appropriations in The Executive Budget submitted to the 73rd (2005) Legislature being only slightly under the expenditure limitation. The expenditure limitation was not a factor in the 2025-27 Biennium budgeting process.

The current expenditure limitations and the General Fund appropriations approved by the Legislature for each biennium are outlined below.

Expenditure Limitation Legislature Approved 2025-27 Biennium

Expenditure Limitation	<u>2023-25 Biennium</u>	<u>2025-27 Biennium</u>
	\$ 12,524,877,382	\$ 13,624,020,244
General Fund Appropriations/Transfers:		
2023 Legislature Approved		
Unrestricted Appropriations	\$ 11,548,893,834	\$ -
Restricted Transfers	\$ 27,000,000 a.	\$ -
2025 Legislature Approved		
Unrestricted Appropriations	\$ 456,145,503	\$ 12,994,402,663
Restricted Transfers	\$ -	\$ 27,000,000 a.
Legislature Approved Cost of the 2025 Legislative Session	\$ 44,365,429	\$ -
Estimated Cost of the 2027 Legislative Session	\$ -	\$ 28,000,000
Total General Fund Appropriations/Transfers	\$ 12,076,404,766	\$ 13,049,402,663
General Fund Appropriations/Transfers Exempt from the Expenditure Limitation:		
2023 Legislature Approved		
Appropriations for Construction	\$ (7,904,384) b.	\$ -
2025 Legislature Approved		
Appropriations for Construction	\$ (133,373,657) c.	\$ (34,500,908) d.
Total General Fund Appropriations/Transfers Exempt from the Expenditure Limitation	\$ (141,278,041)	\$ (34,500,908)
General Fund Appropriations/Transfers Included in Expenditure Limitation	\$ 11,935,126,725	\$ 13,014,901,755
General Fund Appropriations/Transfers Over/(Under) Expenditure Limitation	\$ (589,750,657)	\$ (609,118,489)

- a. Includes transfers of \$7,600,000 per fiscal year to the Millennium Scholarship Trust Fund, \$1,000,000 per fiscal year to the Grant Matching Account, \$150,000 per fiscal year to the Nevada Arts Council, \$2,000,000 per fiscal year to the Disaster Relief Account, and \$2,750,000 per fiscal year to the Account for Student Loan Repayment for Providers of Health Care in Underserved Communities.
- b. Includes General Fund appropriations for deferred maintenance and debt payments for Casa Grande Transitional Housing, Nevada State College, and the Richard H. Bryan Building.
- c. Includes General Fund appropriations for both the 2025 Executive Department Capital Improvement Program (CIP) and the 2025 Legislative Department CIP.
- d. Includes General Fund appropriations for debt payments for Casa Grande Transitional Housing, Nevada State College, and the Richard H. Bryan Building, as well as General Fund appropriations for Nevada System of Higher Education capital improvement and maintenance projects (Senate Bills 427 and 498).

STATE EMPLOYEE COMPENSATION

For the 2025-27 Biennium, the Governor did not recommend any statewide compensation increases, such as cost-of-living adjustments, grade adjustments, or one-time bonuses, for state employees. However, through the passage and approval of Assembly Bill 596, the 83rd (2025) Legislature appropriated/authorized total funding of \$111.5 million (\$94.9 million General Fund and \$16.6 million Highway Fund) to fund salary and benefit enhancements for various state employees represented through collective bargaining. This includes a 1.0% salary increase in FY 2026 and an additional 1.0% salary increase in FY 2027 for employees in the following active bargaining units:

- Unit A: Labor, maintenance, custodial, and institutional employees
- Unit C: Technical aides to professional employees
- Unit E: Professional employees who provide health care
- Unit F: Employees, other than professional employees, who provide health care and personal care
- Unit G: Category I peace officers
- Unit H: Category II peace officers
- Unit I: Category III peace officers
- Unit K: Firefighters
- Unit L: Supervisory employees who are category I peace officers
- Unit M: Supervisory employees who are category II peace officers
- Unit N: Supervisory employees who are category III peace officers
- Unit O: Supervisory employees who are firefighters

The following table provides a summary of the appropriations/authorizations provided to support compensation and benefits for staff represented by collective bargaining units:

General Fund Appropriations and Highway Fund Appropriations/Authorizations Provided by Assembly Bill 596 (2025) for Collective Bargaining Units			
Represented Group¹	Bill Section(s), Benefit(s), and Unit(s)	FY 2026	FY 2027
AFSCME	Sections 1 and 1.1 - Retention incentives, annual leave cash-outs, and tool allowances (Units A, C, E, and F)	\$ 9,243,532	\$ 9,527,302
AFSCME	Sections 1 and 1.1 - Retention Incentives, annual leave cash outs, and tool allowances for Nevada System of Higher Education (NSHE) personnel (Units A, C, E, and F)	\$ 990,241	\$ 1,010,323
NPU	Section 1.2 - Retention incentives, annual leave cash-outs, education pay, footwear allowances, line-of-duty death reimbursements, uniform and equipment allowances, and special adjustments to pay (Unit G)	\$ 3,415,340	\$ 3,318,443
NPU	Section 1.2 - Retention incentives, annual leave cash-outs, education pay, footwear allowances, line-of-duty death reimbursements, uniform and equipment allowances, and special adjustments to pay for NSHE personnel (Unit G)	\$ 180,465	\$ 183,296
NPOA	Section 1.3 - Retention incentives, annual leave cash-outs, pay for personnel with an intermediate or advanced certification from the Peace Officers' Standards and Training Commission, uniform and equipment allowances, and special adjustments to pay (Unit H)	\$ 359,380	\$ 380,922
FOP	Section 1.4 - Retention incentives, annual leave cash-outs, recruitment bonuses and special adjustments to pay, including uniform/equipment allowances and muster pay adjustments (Unit I)	\$ 26,379,807	\$ 26,642,993
BBFFA	Section 1.5 - Retention incentives, annual leave cash-outs, and cancer screenings (Unit K)	\$ 171,262	\$ 172,354
NPU	Section 1.6 - Retention incentives, education pay, uniform and equipment allowances, footwear allowances, line-of-duty death reimbursements, and special adjustments to pay (Unit L)	\$ 785,984	\$ 738,788
NPU	Section 1.6 - Retention incentives, education pay, uniform and equipment allowances, footwear allowances, line-of-duty death reimbursements, and special adjustment to pay for NSHE personnel (Unit L)	\$ 47,395	\$ 47,933
NPOA	Section 1.7 - Retention incentives (Unit M)	\$ 15,808	\$ 15,808
FOP	Section 1.8 - Retention incentives, annual leave cash-outs, and special adjustments to pay, including muster pay adjustments and uniform/equipment allowances (Unit N)	\$ 3,096,857	\$ 3,150,528
BBFFA	Section 1.9 - Retention incentives and cancer screenings (Unit O)	\$ 40,300	\$ 40,300
All Represented Units	Section 1.12 - 1.0% cost-of-living adjustment (COLA) in FY 2026 and 1.0% COLA in FY 2027 (Units A, C, E, F, G, H, I, K, L, M, N, and O) ²	\$ 6,546,048	\$ 13,567,541
All Represented Units	Section 1.12 - 1.0% COLA in FY 2026 and 1.0% COLA in FY 2027 for NSHE personnel (Units A, C, E, F, G, H, I, K, L, M, N, and O)	\$ 459,795	\$ 940,731
Totals		\$ 51,732,214	\$ 59,737,262
<p>¹ Nevada Revised Statutes 288.515 establishes 15 bargaining units for state employees (designated as Units A through O). Units B, D, and J currently do not have representation. The acronyms in the table above identify the representatives for the remaining units and are defined as follows: AFSCME – American Federation of State, County and Municipal Employees (Units A, C, E, and F); NPU – Nevada Police Union (Units G and L); NPOA – Nevada Peace Officer Association (Units H and M); FOP – Fraternal Order of Police (Units I and N); and BBFFA – Battle Born Fire Fighters Association (Units K and O).</p> <p>² Highway Fund authorizations of \$533,446 in FY 2026 and \$1.1 million in FY 2027 were approved for the Department of Transportation in Section 1.12 of Assembly Bill 596 (2025). These amounts are reflected in the table above, but are not reflected in the similar table provided in the 2025 Appropriations Brief.</p>			

For the 2025-27 Biennium, compensation adjustments are limited exclusively to employees represented by collective bargaining units. Of the 30,336.77 full-time equivalent positions that are legislatively approved for FY 2027, 10,845.13 positions, or 35.7%, are covered by collective bargaining agreements. The remaining 64.3% of the state workforce, including unclassified employees, classified employees not represented by collective bargaining units, and those employees in the Legislative Department and the Judicial Department, were not approved to receive any salary increases, cost-of-living adjustments, retention incentives, or benefit enhancements over the 2025-27 Biennium.

POSITION SUMMARY

The following table displays the eliminated positions and new positions approved by the 83rd (2025) Legislature, by functional area, over the 2025-27 Biennium. The FY 2025 work program year is displayed to provide a perspective of the total number of positions in that fiscal year compared to the total number of positions approved by the 82nd (2023) Legislature. A comparison can be made to the total number of positions approved by the Legislature for the 2025-27 Biennium. The total number of positions for the Nevada System of Higher Education (NSHE) is detailed separately and included in the total.

In FY 2025, the number of full-time equivalent positions, excluding NSHE, increased from 21,814.81, as approved by the 82nd (2023) Legislature, to 21,905.34, a net increase of 90.53 positions. Some of these position additions include staff to support the Governor's Office of Energy, the Judicial Department, the Attorney General's Office, and the Legislative Counsel Bureau.

For FY 2026, excluding NSHE, the Legislature approved a total of 22,654.30 positions. The Legislature approved the elimination of 193.51 positions when compared to FY 2025 (work program year), the addition of 921.27 new positions, and the addition of 21.20 positions as technical corrections. The net increase in positions (new, less eliminated, and technical corrections) is 748.96 when compared to the FY 2025 work program year.

For FY 2027, excluding NSHE, the Legislature approved a total of 22,695.79 positions. The 83rd Legislature approved the elimination of 11.00 positions, the addition of 53.49 new positions, and the elimination of 1.00 position as a technical correction. The net increase in positions (new, less eliminated, and technical corrections) is 41.49 positions. This resulted in a total of 204.51 eliminated positions, 974.76 new positions, and 20.20 positions added as technical corrections over the 2025-27 Biennium. The net increase in positions (new, less eliminated, and technical corrections) for the 2025-27 Biennium is 790.45 positions when compared to the number of positions in the FY 2025 work program year.

Significant position additions approved by the Legislature over the 2025-27 Biennium include the addition of 373.48 positions in FY 2026 and 9.00 positions in FY 2027 (382.48 positions total) for the Health and Human Services functional area, the addition of 295.00 positions in FY 2026 and 3.00 positions in FY 2027 (298.00 positions total) for the Public Safety functional area, and the addition of 82.29 positions in FY 2025 and 17.49 positions in FY 2027 (99.78 positions total) for the Commerce and Industry functional area. The 382.48 additional positions for the Health and Human Services functional area were primarily approved to meet increased demand for services provided by the Department of Human Services' Division of Social Services, Division of Public and Behavioral Health, Aging and Disability Services Division; the Department of Employment Training and Rehabilitation; and establishment of the new Nevada Health Authority. The additional 298.00 positions approved by the Legislature for the Public Safety

functional area were primarily related to new positions to support the Department of Corrections' Director's Office, Training Academy, and Correctional Emergency Response Teams at the Southern Desert Correctional Center, as well as to meet caseload and service demand in the Department of Public Safety's Division of Parole and Probation.

Significant position eliminations approved by the Legislature over the 2025-27 Biennium include the elimination of 95.78 positions in FY 2026 and 3.00 positions in FY 2027 (98.78 positions total) for the Health and Human Services functional area primarily due to the utilization of temporary contract staff in lieu of full-time positions and expiring federal grant funding. Additionally, the 83rd Legislature approved the elimination of 46.00 positions in FY 2026 for the Public Safety functional area primarily due to caseload adjustments.

The budgeting and allocation of state-funded positions at NSHE is determined when the Board of Regents approves its annual operating budgets. NSHE's estimated position counts for FY 2026, pending Board of Regents' review and approval, reflect professional positions and classified positions for a total of 7,596.84 positions. FY 2027 position count information is estimated at 7,640.98, but will also not be available until NSHE's FY 2027 operating budgets are reviewed and approved by the Board of Regents.

**Legislature Approved Position Count for FY 2025 and the 2025-27 Biennium
(Full-Time Equivalency [FTE] Count)**

	FY 2025		FY 2026					FY 2027				
	Legislature Approved	Work Program ⁴	Eliminated Positions	Net Transfers ⁵	New Positions	Technical Corrections ⁶	Total	Eliminated Positions	Net Transfers	New Positions	Technical Corrections	Total
Government Function												
Elected Officials	1,788.42	1,841.42	(18.13)	48.00	51.50	15.00	1,937.79	(5.00)	-	13.00	-	1,945.79
Finance and Administration	927.08	933.08	(4.00)	(94.00)	21.00	-	856.08	-	-	1.00	-	857.08
Education	251.00	251.00	(3.00)	-	41.00	-	289.00	-	-	1.00	-	290.00
Health and Human Services	7,836.30	7,829.83	(95.78)	46.00	373.48	3.20	8,156.73	(3.00)	-	9.00	-	8,162.73
Commerce and Industry ¹	1,557.50	1,570.50	(7.60)	103.00	82.29	-	1,748.19	-	-	17.49	(1.00)	1,764.68
Public Safety	5,726.62	5,736.62	(46.00)	(5.00)	295.00	-	5,980.62	-	-	3.00	-	5,983.62
Infrastructure	3,040.89	3,053.89	(1.00)	(1.00)	35.00	3.00	3,089.89	(3.00)	-	4.00	-	3,090.89
Special Purpose Agencies	687.00	689.00	(18.00)	(97.00)	22.00	-	596.00	-	-	5.00	-	601.00
Government Function Subtotal	21,814.81	21,905.34	(193.51)	0.00	921.27	21.20	22,654.30	(11.00)	-	53.49	(1.00)	22,695.79
Nevada System of Higher Education ²												
Professional	5,522.54	5,517.07			N/A		5,635.38		N/A			5,669.33
Classified	2,021.79	1,988.84			N/A		1,961.46		N/A			1,971.65
Nevada System of Higher Education Subtotal	7,544.33	7,505.91			N/A		7,596.84		N/A			7,640.98
Total ³	29,359.14	29,411.25	(193.51)	0.00	921.27	21.20	30,251.14	(11.00)	-	53.49	(1.00)	30,336.77

¹ The Legislatively approved FTE count for the Commerce and Industry function includes one Deputy Director position in the Department of Business and Industry, Boards and Commissions budget account that is funded with a General Fund appropriation in FY 2026 only. The 83rd (2025) Legislature also approved eight positions in FY 2026 and ten positions in FY 2027 that were contingent upon enabling legislation that would allow for the Office of Nevada Boards, Commissions and Councils Standards to collect fees for services that would fund these positions and the Deputy Director position in FY 2027. However, enabling legislation to collect the fee to fund the new positions was not approved, therefore, the positions were excluded from this FTE count except for the Deputy Director position in FY 2026.

² The FY 2026 FTE Professional and Classified FTE count information for the Nevada System of Higher Education (NSHE) represents the legislatively approved positions and is subject to change contingent upon the approval of the Board of Regents, which is anticipated to occur in December 2025. Final FY 2027 FTE count information for NSHE will not be available until the FY 2027 state-supported budget accounts for NSHE are prepared and approved by the Board of Regents. Additionally, the position count for NSHE includes the legislatively approved positions for the Nevada Office of Western Interstate Commission for Higher Education.

³ Total does not include Boards, Commissions, or the Tahoe Regional Planning Agency.

⁴ The FY 2025 work program subtotal by Government Function in The Appropriations Report differs from The Executive Budget due to necessary adjustments for those items which are not reflected in The Executive Budget work program. The FY 2025 work program subtotal for NSHE reflects the positions approved by the Board of Regents for FY 2025. Reconciliation is on file in the Fiscal Analysis Division.

⁵ The 83rd (2025) Legislature approved the following transfers between functional areas:

- 101 existing FTE (Cannabis Compliance Board) from the Finance and Administration function to the Commerce and Industry function.
- 61 existing FTE (Public Employees' Benefits Program and the Silver State Health Insurance Exchange) from the Special Purpose Agencies function to the Health and Human Services function.
- 45 existing FTE (Office of Emergency Management) from the Special Purpose Agencies function to the Elected Officials function, pursuant to Assembly Bill 553.
- 12 existing FTE (Food Inspection positions) from the Health and Human Services function to the Commerce and Industry function.
- 10 existing FTE (Department of Native American Affairs) from the Commerce and Industry function to the Special Purpose Agencies function.
- 4 existing FTE (Nevada Office of Cyber Defense Coordination) from the Public Safety function to the Elected Officials function, pursuant to Senate Bill 467.
- 4 existing FTE (Sierra Regional Center maintenance staff) from the Health and Human Services function to the Finance and Administration function.
- 2 existing FTE (Equal Employment Opportunity positions) from the Public Safety function to the Finance and Administration function.
- 1 existing FTE (Office of Emergency Management) from the Special Purpose Agencies function to the Public Safety function.
- 1 existing FTE (Graduate Medical Education grant program support) from the Elected Officials function to the Health and Human Services function.
- 1 existing FTE (Equal Employment Opportunity position) from the Infrastructure function to the Finance and Administration function.

⁶ FTE counts that fall into the technical corrections are system adjustments needed to match the total position count in The Executive Budget and the subsequent legislatively approved budget.

Nevada Legislative Counsel Bureau
 Summary of Appropriations and Authorizations
 2025-27 Legislature

	2024-2025 Work Program	2025-2026 LEGISLATIVELY APPROVED	2026-2027 LEGISLATIVELY APPROVED	2025-2026 GOVERNOR RECOMMENDS	2026-2027 GOVERNOR RECOMMENDS
ELECTED OFFICIALS					
GENERAL FUND	559,029,252	265,694,821	278,611,898	259,388,153	270,173,020
BALANCE FORWARD	2,008,527,550	1,113,643,298	756,120,423	668,470,439	670,781,402
FEDERAL FUND	170,304,237	492,731,809	166,406,206	33,509,738	30,607,229
HIGHWAY FUND	36,893,325	2,173,448	3,370,513	5,000	5,000
INTERAGENCY TRANSFER	277,278,798	306,464,848	190,690,038	147,682,642	155,420,324
INTERIM FINANCE	12,444,580			66,595,848	5,281,041
OTHER FUND	322,535,922	350,602,095	369,752,819	342,341,473	345,994,763
REVERSIONS					
TOTAL FOR ELECTED OFFICIALS	3,387,013,664	2,531,310,319	1,764,951,897	1,517,993,293	1,478,262,779
Less: INTER-AGENCY TRANSFER	277,278,798	306,464,848	190,690,038	147,682,642	155,420,324
NET ELECTED OFFICIALS	3,109,734,866	2,224,845,471	1,574,261,859	1,370,310,651	1,322,842,455
FINANCE & ADMINISTRATION					
GENERAL FUND	44,787,937	57,082,680	58,235,991	57,950,045	59,088,291
BALANCE FORWARD	61,703,095	31,521,654	30,714,825	41,380,327	37,282,783
FEDERAL FUND	2,945,507	2,062,616	2,080,947	2,062,616	2,080,947
INTERAGENCY TRANSFER	108,332,498	109,038,809	107,161,766	105,607,888	111,172,408
INTERIM FINANCE					
OTHER FUND	66,205,733	33,384,181	30,231,608	69,324,829	67,451,013
REVERSIONS					
TOTAL FOR FINANCE & ADMINISTRATION	283,974,770	233,089,940	228,425,137	276,325,705	277,075,442
Less: INTER-AGENCY TRANSFER	108,332,498	109,038,809	107,161,766	105,607,888	111,172,408
NET FINANCE & ADMINISTRATION	175,642,272	124,051,131	121,263,371	170,717,817	165,903,034
EDUCATION					
GENERAL FUND	2,697,399,060	2,864,639,678	2,876,469,119	3,040,105,814	2,954,111,196
BALANCE FORWARD	1,188,315,107	800,097,711	699,004,883	909,998,262	924,707,569
FEDERAL FUND	514,418,188	347,805,880	334,320,471	407,426,287	343,924,300
INTERAGENCY TRANSFER	146,025,165	61,299,725	54,845,183	63,190,299	60,891,486
INTERIM FINANCE	8,842,707				
OTHER FUND	4,602,605,197	4,768,394,388	4,842,991,610	4,727,801,306	4,921,209,628
REVERSIONS					
TOTAL FOR EDUCATION	9,157,605,424	8,842,237,382	8,807,631,266	9,148,521,968	9,204,844,179
Less: INTER-AGENCY TRANSFER	146,025,165	61,299,725	54,845,183	63,190,299	60,891,486
NET EDUCATION	9,011,580,259	8,780,937,657	8,752,786,083	9,085,331,669	9,143,952,693
COMMERCE & INDUSTRY					
GENERAL FUND	65,672,637	77,214,108	76,690,865	93,969,357	93,235,579
BALANCE FORWARD	301,311,303	245,189,642	226,926,294	242,899,675	213,396,328
FEDERAL FUND	320,469,769	277,722,167	256,735,765	277,656,109	256,668,347
HIGHWAY FUND	4,307,322	6,177,021	6,191,225	6,361,779	6,297,989
INTERAGENCY TRANSFER	251,344,264	247,232,769	146,410,706	231,135,759	147,153,737
INTERIM FINANCE	5,718,889				
OTHER FUND	203,187,977	271,046,763	271,876,750	235,760,516	237,663,456
REVERSIONS	451				
TOTAL FOR COMMERCE & INDUSTRY	1,152,012,612	1,124,582,470	984,831,605	1,087,783,195	954,415,436
Less: INTER-AGENCY TRANSFER	251,344,264	247,232,769	146,410,706	231,135,759	147,153,737
NET COMMERCE & INDUSTRY	900,668,348	877,349,701	838,420,899	856,647,436	807,261,699

Nevada Legislative Counsel Bureau
 Summary of Appropriations and Authorizations
 2025-27 Legislature

	2024-2025 Work Program	2025-2026 LEGISLATIVELY APPROVED	2026-2027 LEGISLATIVELY APPROVED	2025-2026 GOVERNOR RECOMMENDS	2026-2027 GOVERNOR RECOMMENDS
HEALTH AND HUMAN SERVICES					
GENERAL FUND	2,302,874,485	2,168,230,877	2,274,949,046	2,265,498,693	2,361,903,583
BALANCE FORWARD	406,951,523	461,598,991	512,455,121	386,147,101	341,642,831
FEDERAL FUND	5,991,875,804	6,077,154,374	6,396,747,859	6,284,040,734	6,367,126,795
INTERAGENCY TRANSFER	1,591,282,655	2,736,510,221	2,715,180,898	1,651,460,823	1,688,105,227
INTERIM FINANCE	6,087,914				
OTHER FUND	1,285,928,023	1,520,912,876	1,544,460,555	1,431,608,382	1,445,992,004
REVERSIONS					
TOTAL FOR HEALTH AND HUMAN SERVICES	11,585,000,404	12,964,407,339	13,443,793,479	12,018,755,733	12,204,770,440
Less: INTER-AGENCY TRANSFER	1,591,282,655	2,736,510,221	2,715,180,898	1,651,460,823	1,688,105,227
NET HEALTH AND HUMAN SERVICES	9,993,717,749	10,227,897,118	10,728,612,581	10,367,294,910	10,516,665,213
PUBLIC SAFETY					
GENERAL FUND	406,094,171	559,876,905	572,241,880	552,111,788	563,447,333
BALANCE FORWARD	54,646,376	21,687,327	18,514,153	20,799,824	21,542,305
FEDERAL FUND	15,122,952	20,633,031	20,687,844	18,900,061	18,960,798
HIGHWAY FUND	161,326,105	191,096,208	194,470,886	193,064,548	194,453,311
INTERAGENCY TRANSFER	90,095,816	65,782,946	68,433,527	61,420,118	63,570,768
INTERIM FINANCE	244,157				
OTHER FUND	169,933,358	184,422,107	191,118,256	184,123,825	189,250,781
REVERSIONS	-2,702,498				
TOTAL FOR PUBLIC SAFETY	894,760,437	1,043,498,524	1,065,466,546	1,030,420,164	1,051,225,296
Less: INTER-AGENCY TRANSFER	90,095,816	65,782,946	68,433,527	61,420,118	63,570,768
NET PUBLIC SAFETY	804,664,621	977,715,578	997,033,019	969,000,046	987,654,528
INFRASTRUCTURE					
GENERAL FUND	57,657,193	68,092,079	69,319,050	64,324,112	65,602,370
BALANCE FORWARD	174,487,155	48,033,150	53,944,004	48,355,536	54,652,241
FEDERAL FUND	563,982,925	688,077,501	687,361,956	687,489,993	686,868,575
HIGHWAY FUND	443,746,211	353,357,927	364,002,897	357,361,498	368,158,154
INTERAGENCY TRANSFER	141,314,164	103,565,091	103,086,314	79,248,883	79,684,006
INTERIM FINANCE	354,975				
OTHER FUND	344,526,243	365,151,605	351,928,355	332,940,665	319,251,583
REVERSIONS					
TOTAL FOR INFRASTRUCTURE	1,726,068,866	1,626,277,353	1,629,642,576	1,569,720,687	1,574,216,929
Less: INTER-AGENCY TRANSFER	141,314,164	103,565,091	103,086,314	79,248,883	79,684,006
NET INFRASTRUCTURE	1,584,754,702	1,522,712,262	1,526,556,262	1,490,471,804	1,494,532,923
SPECIAL PURPOSE AGENCIES					
GENERAL FUND	31,880,952	31,957,698	32,166,976	33,722,147	33,876,939
BALANCE FORWARD	151,426,571	32,961,083	38,637,980	147,341,808	195,960,929
FEDERAL FUND	143,628,263	84,100,827	86,348,930	116,734,056	119,301,040
INTERAGENCY TRANSFER	787,680,488	15,918,604	12,133,378	1,022,879,908	1,036,592,362
INTERIM FINANCE	1,588,524				
OTHER FUND	71,133,516	39,219,673	29,086,289	103,075,690	101,247,723
REVERSIONS					
TOTAL FOR SPECIAL PURPOSE AGENCIES	1,187,338,314	204,157,885	198,373,553	1,423,753,609	1,486,978,993
Less: INTER-AGENCY TRANSFER	787,680,488	15,918,604	12,133,378	1,022,879,908	1,036,592,362
NET SPECIAL PURPOSE AGENCIES	399,657,826	188,239,281	186,240,175	400,873,701	450,386,631

**Nevada Legislative Counsel Bureau
Summary of Appropriations and Authorizations
2025-27 Legislature**

	2024-2025 Work Program	2025-2026 LEGISLATIVELY APPROVED	2026-2027 LEGISLATIVELY APPROVED	2025-2026 GOVERNOR RECOMMENDS	2026-2027 GOVERNOR RECOMMENDS
STATEWIDE					
GENERAL FUND	6,165,395,687	6,092,788,846	6,238,684,825	6,367,070,109	6,401,438,311
BALANCE FORWARD	4,347,368,680	2,754,732,856	2,336,317,683	2,465,392,972	2,459,966,388
FEDERAL FUND	7,722,747,645	7,990,288,205	7,950,689,978	7,827,819,594	7,825,538,031
HIGHWAY FUND	646,272,963	552,804,604	568,035,521	556,792,825	568,914,454
INTERAGENCY TRANSFER	3,393,353,848	3,645,813,013	3,397,941,810	3,362,626,320	3,342,590,318
INTERIM FINANCE	35,281,746			66,595,848	5,281,041
OTHER FUND	7,066,055,969	7,533,133,688	7,631,446,242	7,426,976,686	7,628,060,951
REVERSIONS	-2,702,047				
TOTAL FOR STATEWIDE	29,373,774,491	28,569,561,212	28,123,116,059	28,073,274,354	28,231,789,494
Less: INTER-AGENCY TRANSFER	3,393,353,848	3,645,813,013	3,397,941,810	3,362,626,320	3,342,590,318
NET STATEWIDE	25,980,420,643	24,923,748,199	24,725,174,249	24,710,648,034	24,889,199,176

TAX POLICY

The Executive Budget proposed by the Governor in advance of the 83rd (2025) Legislative Session contained no revenue enhancements for the state.

Although proposals were introduced and considered during the session that would have generated additional revenue from a number of taxes, no significant legislation that would have increased revenue was ultimately approved, despite the Economic Forum's decision at its May 1, 2025, meeting to reduce forecasts for the State General Fund by approximately \$190.9 million over the 2025-27 Biennium.

Rather, tax policy during the 83rd (2025) Legislative Session primarily revolved around economic development. Several proposals that would have reduced state revenue were considered, including new tax credit programs (such as one proposed by the Governor's Office that would have issued transferable tax credits for the construction of child care facilities) as well as the expansion of existing tax credit programs for film productions and affordable housing.

Though the Interim Finance Committee approved the issuance of approximately \$4.3 million in economic development transferable tax credits to Redwood Materials at its meeting on June 18, 2025, the 83rd Legislature, in the wake of uncertainties surrounding the state and national economy, did not approve any proposed new or expanded tax credit programs that would have further reduced available General Fund revenue. As a result, legislation approved during the 83rd (2025) Legislative Session focused more on technical and policy changes, with only minor changes to revenues.

BILLS REGARDING STATE REVENUE AND TAXES

Assembly Bill 76 makes several changes to the regulatory framework governing the cannabis industry in Nevada, including provisions related to confidentiality, disciplinary proceedings, licensing, operations, packaging, labeling, advertising, unlicensed cannabis activities, and other related matters.

The bill also requires the Cannabis Advisory Commission to establish a subcommittee to study the potential regulation of consumable hemp products by the Cannabis Compliance Board (Board). The study must assess whether sales of such products should be limited to individuals licensed by the Board and, in the case of hemp-infused beverages, to those licensed to sell alcohol. It must include a review of existing federal laws and regulations, as well as state laws and local ordinances governing consumable hemp products. The study must also include a review of, and recommendations related to, the enforcement of restrictions against the sale of consumable hemp products that exceed the tetrahydrocannabinol (THC) concentration limits established by the State Department of Agriculture. Additionally, the study must address matters related to testing, packaging, labeling, age restrictions and verification, product potency, market surveillance, and taxation. The subcommittee must submit its findings and any legislative

recommendations by November 9, 2026, to the Joint Interim Standing Committee on the Judiciary and the Director of the Legislative Counsel Bureau for transmittal to the 84th (2027) Session of the Nevada Legislature.

Additionally, the bill requires the Cannabis Advisory Commission to establish a subcommittee to study cannabis products and cannabis taxation in Nevada. The study must evaluate potential changes to the current tax structure on cannabis, including eliminating the 15.0% wholesale excise taxes while increasing the 10.0% retail excise tax, imposing an excise tax on retail sales of consumable hemp products, and exploring other options that are revenue-neutral to the State Education Fund. For each change assessed, the study must consider the impact on retail prices of cannabis and cannabis products, necessary regulatory adjustments, financial impacts on cannabis consumers and cannabis establishment license holders, implications for the unlicensed cannabis and hemp markets, and the projected long-term impact on the State Education Fund. The subcommittee must submit its findings and any legislative recommendations by October 5, 2026, to the Joint Interim Standing Committee on Revenue and the Director of the Legislative Counsel Bureau for transmittal to the 84th (2027) Session of the Nevada Legislature.

Assembly Bill 457 requires the Joint Interim Standing Committee on Revenue to conduct a study during the 2025-26 Interim on the advisability and feasibility of: (1) treating certain commonly owned business entities primarily engaged in renting real property as a single entity for purposes of the commerce tax; (2) imposing a tax on the sale or transfer of a controlling interest in an entity that possesses an interest in real property in Nevada; and (3) estimating the associated revenue impacts. The Joint Interim Standing Committee on Revenue must submit the results of the study and any legislative recommendations to the Director of the Legislative Counsel Bureau on or before January 1, 2027, for transmittal to the 84th (2027) Session of the Nevada Legislature.

Assembly Bill 471 enacts provisions for the taxation of the retail sale of cigars and pipe tobacco by a remote seller, including tax rates, administrative provisions for the Department of Taxation and enforcement mechanisms in case of tax delinquency. The rates for the retail tax imposed by the bill are identical to the existing wholesale tax on other tobacco products in NRS 370.450. The tax on remote retail sales is only imposed if the cumulative gross receipts of the remote seller in the preceding or current calendar year from the remote retail sale of cigars or pipe tobacco, or both, to consumers in Nevada exceeds \$100,000 or if the remote seller makes 200 or more sales of such products to Nevada residents.

Assembly Bill 545 increases certain fees related to the regulation of motor vehicle emissions in Nevada. Under existing law, the State Environmental Commission, in cooperation with the Department of Motor Vehicles and any local air pollution control agency, is required to adopt regulations for controlling emissions from motor vehicles in counties with populations of 100,000 or more (Clark and Washoe counties). In these areas, this bill increases the fee from \$150 to \$175 for a set of 25 emission control compliance forms, and from \$6 to \$7 per form issued to a fleet station. It also increases

the fee for the initial issuance of certain special license plates, which is tied to the fee for a form certifying emission control compliance.

Senate Bill 225 requires the Secretary of State's Office to impose a \$1,000 fee upon any person filing a declaration of candidacy for the presidential preference primary election. The proceeds from this fee are to be deposited in the State General Fund.

BILLS REGARDING TECHNICAL AND ADMINISTRATIVE CHANGES

Assembly Bill 11 changes the deadline for the Nevada Department of Taxation to submit its proposed budget and legislation to the Nevada Tax Commission from June of each even-numbered year to January of each odd-numbered year.

Assembly Bill 249 changes the summary language of a bill's fiscal impact on the state from "Effect on the State: Yes" to "May have Fiscal Impact," and requires mention of any effect on the State Highway Fund. In addition, the bill authorizes the Fiscal Analysis Division of the Legislative Counsel Bureau to extend the current 8-day deadline by not more than 7 additional working days for a local government to submit a fiscal note, if it determines that extensive research is required for a bill or a joint resolution that would reduce its revenues or increase its expenditures.

Assembly Bill 277 authorizes the Department of Taxation to disclose information that is normally subject to taxpayer confidentiality, related to the department's computation of the gross yield and net proceeds for all minerals extracted in Nevada. This computation, as outlined in NRS 362.120, establishes the framework for determining taxable income from mining operations by defining the revenues and expenses included in those calculations.

Assembly Bill 356, which makes several changes to the state's collective bargaining and budget processes, also moves the deadline for the Economic Forum's revenue report that must be used by the Governor for The Executive Budget to November 15 of even-numbered years, rather than on or before December 3 of even-numbered years.

Assembly Bill 375 authorizes the board of county commissioners of a county and the governing body of an incorporated city to enact an ordinance authorizing certain food establishments to sell at retail an alcoholic beverage in a container sealed by the establishment for consumption off the premises. Similarly, the ordinance is authorized for a delivery support service acting on behalf of such establishments to deliver alcoholic beverages in a container sealed by the establishment to a consumer in connection with the retail sale of such an alcoholic beverage.

The bill requires the Department of Taxation to adopt regulations that impose a surcharge of up to 50 cents per each retail sale of a carry-out alcoholic beverage, with proceeds used first to cover administrative costs, not to exceed \$250,000 per year, and then to fund the newly renamed Ignition Interlock and DUI Reduction Program, which now supports a broader range of DUI prevention and enforcement efforts.

Finally, the measure also grants new rights to craft distilleries with contracts entered into prior to January 1, 2025, to manufacture specific formulas of distilled spirits, allowing them to import base spirits from other manufacturers, and produce up to 40,000 additional cases annually for out-of-state export.

Assembly Bill 377 requires the Nevada Tax Commission to include a section in the property value declaration form where a property owner can claim partial property tax abatements for a single-family residence which serves as the primary residence of the owner or for a residential rental dwelling that qualifies as low-income housing under the standards of the U.S. Department of Housing and Urban Development, for each deed evidencing a transfer of title of real property or a land sale installment contract presented for recordation to the county recorder.

The bill authorizes a property owner to submit a claim for a partial property tax abatement for a single-family residence which serves as the primary residence of the owner or for a residential rental dwelling that qualifies as low-income housing under the standards of the U.S. Department of Housing and Urban Development either on a form provided by the county assessor in which the property is located and in accordance with regulations adopted by the Nevada Tax Commission, or on the form for a declaration of value prescribed by the Nevada Tax Commission.

Assembly Bill 404 amends existing laws authorizing brewpubs to operate in designated areas within Nevada, such as redevelopment zones, historic districts, and licensed liquor stores, and, with proper licensing, to manufacture, store, sell, and transport their products under specific regulations. The bill also authorizes these brewpubs to sell other types of alcoholic beverages at retail, provided they hold the appropriate licenses and permits for the locations where they operate and purchase such beverages from licensed wholesalers.

The bill also authorizes brewpub operators to sell alcoholic beverages at up to two retail liquor store locations under common control, subject to certain restrictions: the locations must be in counties with a population of less than 100,000 (all counties except Washoe and Clark), must not be located within 1,000 feet of a gaming establishment, and must meet applicable licensing requirements. A grandfather clause allows a third location for certain existing licensees, provided that the licenses for those locations are not transferred to another person or location.

The bill changes existing provisions for out-of-state sales by brewpub operators, expands recordkeeping and reporting requirements for individuals who own both a brewpub and one or more commonly controlled liquor stores, and authorizes the Department of Taxation to investigate complaints, hold hearings, and revoke or suspend liquor licenses without requiring recommendations from local governments. Finally, the measure makes various administrative changes to alcohol deliveries from wholesalers to retailers, including requirements for electronic payment methods, payment deadlines, and invoice verification upon delivery.

Assembly Bill 444 requires agencies, officers, or employees subject to the Nevada Administrative Procedures Act to notify chambers of commerce and trade associations whose members are small business owners or officers likely to be affected by a proposed regulation or impact fee, including notifying them of public comment workshops, and to include certain information in the proposed regulation's small business impact statement. Furthermore, the bill eliminates the exemption for a local government to comply with the procedural requirements for adopting a rule if the local government is taking action that imposes, increases, or changes the basis for the calculation of an impact fee or sales and use taxes, thus requiring local governments to comply with such procedural requirements; otherwise, the rule is void and unenforceable.

Assembly Bill 535 amends the sales and use tax exemption for religious, charitable, or educational organizations by providing criteria that the Department of Taxation (Department) and the Nevada Tax Commission must consider in determining whether an organization satisfies the requirements as a charitable organization. This includes evaluating whether, among other factors, the organization operates exclusively for a tax-exempt purpose under section 501(c)(3) of the Internal Revenue Code and is recognized as such by the Internal Revenue Service. Additional considerations include whether the organization provides relief to the poor or underprivileged, advances religion, education, or science, lessens the burden of government, supports efforts to eliminate prejudice and discrimination, defends human and civil rights, or combats community deterioration and juvenile delinquency.

The bill additionally requires the Department to provide to an organization that has applied for the exemption, but whose application was denied, a full explanation outlining why the organization was denied, and of the appeals process. Finally, the bill creates a reporting requirement for the Department to the Legislature concerning applications for the exemption.

Assembly Bill 594 authorizes the Department of Taxation (Department) to deliver notices, decisions, and other written documents by electronic means under certain circumstances. The bill also revises how the industry classification of a business is determined for the purposes of the Commerce Tax, providing that a business entity's industry classification is based on the most recent edition of North American Industry Classification System (NAICS). Beginning July 1, 2025, the Department must review each new NAICS edition upon its release. If the new edition reclassifies a business into a different category or moves a business from the unclassified category to a classified one, the Department is required to notify the Governor's Office of Finance and the Fiscal Analysis Division of the Legislative Counsel Bureau. In these cases, the updates based upon the new edition will not take effect unless the changes are enacted through legislation and approved by the Governor. Additionally, the bill changes the due date for remitting sales and use taxes to the Department for periods beginning on or after January 1, 2026.

The bill authorizes the Board of Economic Development (Board) to deny any application, or approve an application for a lower amount, if it believes that supporting the applying business model is not in the best interest of the state. In making this determination, the Board may consider various factors related to the applicant's business, including the projected water consumption of a project; its alignment with social, community, and economic objectives; its environmental impact; and its financial viability.

Finally, the measure authorizes the Governor's Office of Economic Development to grant a partial abatement of property taxes to businesses that produce biofuels, biomass or other primary fuels made from recycled material, businesses that recycle materials used for the production or storage of renewable energy such as solar panels, and businesses that recycle waste materials resulting from the extraction of minerals.

Senate Bill 41 requires that a cannabis tax permit be obtained from the Department of Taxation (Department) by any business wishing to engage in the sale of cannabis in Nevada. The new permit must be obtained by any licensee of the Cannabis Compliance Board engaged in the business of selling cannabis of any kind, in addition to any other permit required by law. The bill establishes the process for cannabis sellers to comply with the cannabis tax permit mandate between its passage and the effective date of January 1, 2027. Sellers must register with the Department and apply for a cannabis tax permit by September 1, 2026, or within 30 days of starting business if they begin operations after that date, but before December 1, 2026. The Department must issue permits by December 31, 2026, if all requirements are met. Non-compliant sellers will not receive permits and may have their licenses suspended by the Cannabis Compliance Board until the issues are resolved or the liability is paid through a license transfer.

Additionally, the measure authorizes the Department, after following certain procedures, to revoke and suspend a tax permit for businesses that fail to comply with state tax law and regulation. Under the bill, a suspension of a tax permit due to outstanding tax liability requires the Cannabis Compliance Board to revoke the business' cannabis license until the tax liability is paid.

Senate Bill 81 among other things, changes the deadline before which each school district is required to transfer any amount by which the actual ending fund balance after the fiscal year exceeds 16.6% of the total actual expenditures from after the close of the previous fiscal year and before the issuance of the State Controller's annual report to after the close of the previous fiscal year and before the close of the then current fiscal year.

Senate Bill 196 allows heavy equipment rental companies to charge a recovery fee not to exceed 2.0% of the rental price of heavy equipment to offset personal property taxes levied on their heavy equipment. The bill also clarifies that the term "rental charge" does not include any other separately stated charges for recovery of the property taxes on the heavy equipment rental property.

Senate Bill 256 requires a person to disgorge any profit, gain, gross receipt, or other benefit resulting from certain illegal gaming activities and pay that amount to the State Treasurer for deposit in the State General Fund. The bill also increases the penalty from a misdemeanor to a gross misdemeanor for accepting, receiving, or allowing certain persons to accept or receive certain wagers in the context of illegal gaming activities.

Senate Bill 358 requires certain units of government of this state to accept from a business entity as payment for any fee, tax, or other debt, payment by debit card, credit card, check, or electronic money transfer. Exemptions to this requirement include payments made under NRS 353.1467, which mandates that payments of \$10,000 or more to a state agency for taxes, interest, penalties, or other obligations be made electronically except when the payment is owed to the Secretary of State or when the payment is made by a governmental entity to a state agency. Payments under NRS 360A.040 are also excluded; this statute details the Department of Taxation's process for handling dishonored payments for certain taxes and fees. Additional exemptions include payments made to the Cannabis Compliance Board, the Division of Insurance, and any court within the State Judicial Department.

The bill further authorizes any such government unit to accept, at its discretion, payment by other methods, including cash or money order.

Senate Bill 419 revises the date by which the Economic Forum must provide a written report confirming or revising its forecasts of the State General Fund from May 1 of each odd-numbered year to April 1 of each odd-numbered year.

Senate Bill 462 changes the provisions governing the measurement of the limitation to the maximum balance in the Account to Stabilize the Operation of the State Government, also known as the Rainy Day Account, from 26.0% of the total appropriations and authorized expenditures from the State General Fund in the fiscal year in which the revenue will be transferred to 26.0% of the total appropriations and authorized expenditures from the State General Fund of the previous fiscal year.

BILLS REGARDING TAX CREDITS, EXEMPTIONS, ABATEMENTS, AND POSTPONEMENTS

Assembly Bill 226 requires applications for partial tax abatements and transferable tax credits submitted to the Governor's Office of Economic Development to include a certified commitment from potential receivers of economic development incentives that they will submit a community benefits agreement within two years of the approval of the application. The bill exempts the film industry from this requirement. **This bill was vetoed by the Governor on June 10, 2025.**

Assembly Bill 441 revises the Nevada Educational Choice Scholarship Program by requiring scholarship organizations to be domestic nonprofit corporations in Nevada and to use donated funds, for which a tax credit was received, within 24 months of the approval date of the credit. Unspent funds after this period must be repaid to the Department of Taxation. The bill replaces the rolling tax credit application process with a fixed 30-day window from May 1 to June 1, requiring the Department of Taxation to

approve applications by July 1. Applications must include data on eligible students and grant costs. It also prioritizes tax credits for students who received grants the previous year, followed by their newly applying siblings, with other new applicants funded only if credits remain. If sufficient tax credits are not available to provide a grant to every pupil in a particular category, the tax credits are to be allocated among the scholarship organizations on a pro rata basis according to the number of pupils in that category who applied to the scholarship organization. **This bill was vetoed by the Governor on June 10, 2025.**

Senate Bill 69 requires lead participants in large-scale economic development projects located in economic diversification districts, as a condition of eligibility for receiving transferable tax credits or tax abatements, to enter into agreements with local governments to help support the costs of public services and infrastructure, if requested. The bill requires the payments of the lead participant to be specified in the agreement or to be determined according to an agreed upon formula and to not exceed the lesser of either 10.0% of the amount of local taxes that are being abated or the amount necessary to defray, in whole or in part, the cost of local government services and infrastructure spend to support the development project.

Senate Bill 69 also expands confidentiality protections for related communications, mandates local government acknowledgment of applications, and authorizes fire protection districts to grant certain fee abatements under certain circumstances.

BILLS REGARDING STATE AND LOCAL ECONOMIC DEVELOPMENT

Assembly Bill 160 creates the Nevada-Ireland Trade Commission. The Commission consists of nine members, including legislators and gubernatorial appointees representing higher education, commerce, and Irish American communities or interests in Nevada without compensation, except eligible per diem allowances and travel expenses related to the business of the Commission. The bill requires the Commission to study and make recommendations to the Board of Economic Development on strengthening ties between Nevada and Ireland through bilateral trade and investment, joint policy initiatives, business and academic exchanges, mutual economic support and infrastructure investment, and other related issues identified by the Commission.

Assembly Bill 462 expands the existing Inland Port Authority Act to include the creation, operation, and maintenance of industrial parks and industrial park authorities, which are now collectively governed under the renamed Inland Port and Industrial Park Authority Act. One or more participating entities may apply to the Office of Economic Development (Office) to establish, operate, and maintain an inland port or industrial park and authority. However, in a county with a population of 700,000 or more (Clark County), only the county's board of commissioners are authorized to submit such an application for any location within the county, including areas within incorporated cities.

The bill also authorizes the Office to initiate the creation of an inland port or industrial park and its authority with the approval of the Board of Economic Development. This measure authorizes municipalities to create and finance infrastructure projects within designated

inland ports or industrial parks through the establishment of tax increment areas. These areas allow a portion of future increases in property tax revenue to be used to repay bonds or other debt issued to fund public infrastructure, such as roads, utilities, drainage, and rail or airport projects. Participating entities may act individually or jointly under interlocal agreements to manage these projects and finances. The bill outlines procedures for adopting and amending tax increment ordinances. Additionally, the bill clarifies that the revenue limitations from property taxes pursuant to NRS 354.59811 do not apply to tax increment areas created by the Act. (NRS 354.59811 limits the maximum tax rate that may be imposed by counties, cities, towns, or special districts [excluding levies authorized for special purposes] to either the tax rate that would allow a 6.0% increase in property tax revenue based on the prior year's tax roll or the tax rate imposed in the prior year, whichever is greater.)

The bill additionally makes changes to the existing Teacher Academy College Pathway Program (Program), which requires large school districts with over 100,000 students (Clark County School District) to offer the Program at high schools with 250 or more students to prepare Grades 9-12 for K-12 education careers, while making it optional for other school districts. The bill modifies eligibility requirements for the existing state-funded teacher tuition reimbursement program by requiring completion of federal student aid and graduation from a Nevada teacher licensure program. However, it also provides that if a person was unable to complete the Teacher Academy College Pathway Program due to circumstances beyond his or her control, such as attending a high school that did not offer the program but meets the other eligibility criteria, the State Treasurer may still provide tuition reimbursement. Full reimbursement for fees paid to a Nevada System of Higher Education institution is available to those who have worked as full-time, licensed teachers in Nevada public schools for at least three consecutive years, while partial reimbursement is available for those who have taught for one or two consecutive years.

It also requires a school district offering a career pathways program at a high school to designate a teacher or other licensed educational personnel to coordinate the program at that high school. The bill designates the Teacher Academy College Pathway Program as a career pathways program, alongside the existing Career Pathways Demonstration Program and the work-based learning opportunities program administered by the Governor's Office of Workforce Innovation in coordination with the Department of Education. The bill also sets new requirements for dual credit courses in subjects aligned with obtaining a bachelor's degree in education, requiring a minimum of 12 college credit units through the Program. A school district may request an exemption from the State Board of Education for the internship and dual credit course requirements for a high school located outside an incorporated city if the district can demonstrate that the school's location makes compliance with those provisions impracticable. To complete the Teacher Academy College Pathway Program, students must complete two years of career and technical education or approved dual credit coursework in teaching and participate in 15 hours of relevant work-based learning.

Assembly Bill 539 authorizes the Department of Employment, Training, and Rehabilitation (Department) to create a program to place career coaches in middle and junior high schools, to the extent that funds are available. This program will provide students with information and guidance related to career pathway exploration, as well as the development of knowledge, training, and skills required for career readiness, financial literacy, and the opportunities available for such development in high school.

To implement the program, the Department is required to collaborate with relevant entities, such as state agencies, school districts, and industry organizations, and is authorized to seek funding through gifts, donations, and grants and prioritize the placement of career coaches in middle schools and junior high schools that are located in zip codes with high levels of unemployment. To the extent that funds are available, the Department may also contract with experts to support the program.

Senate Bill 28 expands the allowable undertakings associated with a tax increment area created by a governing body of a municipality for the payment of bonds or other securities for the defrayment of the costs to the following type of projects:

- Affordable housing projects
- Fixed guideway projects
- High-capacity transit projects
- Multi-family housing projects
- Transit-oriented developments (defined as a land use of a zone that includes a mix of integrated residential or commercial use types located in proximity to a fixed guideway or high-capacity transit)
- Transportation projects

Senate Bill 28 also establishes requirements for a governing body of a municipality to order one of these undertakings, including that the tax increment area is located in an area designated for transit-oriented development or other specified land uses and within half a mile of certain transit facilities. In addition to these requirements, Senate Bill 28 outlines additional criteria that governing bodies must consider when establishing a tax increment area, such as encouraging redevelopment, promoting public transportation, and increasing access to employment or educational opportunities.

Senate Bill 99 authorizes the governing body of a city or county located within the Lake Tahoe Region governed by the Tahoe Regional Planning Agency to impose, under certain circumstances, a linkage fee on the development, construction, or remodeling of certain residential properties to pay for certain expenses related to the development of affordable housing.

Senate Bill 119 makes an appropriation of \$1.2 million from the General Fund to the College of Southern Nevada to support the NV Grow Program and enacts various changes concerning the administration of the program. The changes include the following revisions:

- The division within the College of Southern Nevada that is implementing the program is renamed to the Division of Small Business and Entrepreneurship Development.
- The minimum revenue a business must generate in order to qualify for the NV Grow Program is lowered from \$50,000 to \$35,000.
- An allocation of the appropriation provided to the NV Asian American & Pacific Islander (AAPI) Chamber of Commerce is instead received by the Asian Community Development Council.

BILLS REGARDING LOCAL GOVERNMENT TAXES AND REVENUES

Assembly Bill 28 extends the deadline from December 31, 2024, to December 31, 2028, for the Regional Transportation Connection of Southern Nevada (RTC) to submit recommendations to the Clark County Commission regarding the imposition of an additional tax on the gross receipts of any retailer from the sale of tangible personal property at retail, in support of certain transportation projects. The bill also authorizes the Clark County Commission to submit a question to voters at the next general election, provided it is held no later than December 31, 2028, asking whether the tax recommended by the RTC should be imposed in the county.

Assembly Bill 69 removes the prospective expiration date of October 1, 2027, from the Nye County Sales and Use Tax Act of 2007. This Act authorizes the Nye County Board of County Commissioners to enact an ordinance imposing a sales and use tax of up to 0.50% to recruit, employ, or equip additional sheriff's deputies or firefighters; to construct and equip new public safety facilities; or to improve and equip existing public safety facilities. The bill authorizes the continued imposition of the optional sales and use tax rate of up to 0.50% on a permanent basis after October 1, 2027.

Assembly Bill 70 authorizes the board of county commissioners of a county to require reimbursement of up to \$50,000 for costs associated with the preparation of a federal environmental impact statement related to applications for partial tax abatements for renewable energy projects located on federal land. It also authorizes the Governor's Office of Energy to condition approval of those abatements on the applicant's compliance with requirements adopted by the board of county commissioners regarding such reimbursement. Counties that recommend approval of these projects may not impose permits or moratoriums that hinder their development.

Assembly Bill 479 amends Chapter 361A of the *Nevada Revised Statutes* to include "agrivoltaic purposes" as a recognized agricultural use for the taxation of agricultural real property and defines agrivoltaic purposes as integrating solar energy and agriculture on the same land. The bill requires agrivoltaic land to be classified as agricultural with deferred taxes by July 1, 2025, to count as agricultural use, and prohibits properties with

renewable energy related tax abatements under Chapter 701A of the *Nevada Revised Statutes* from receiving an agrivoltaic assessment.

Assembly Bill 530 modifies the existing process for continuing annual motor vehicle fuel and various special fuel tax increases based on a certain measure of increases in the cost of highway and street construction in a county with a population of 700,000 or more (Clark County). Under existing law, such increases beyond January 1, 2027, require voter approval in the 2026 General Election. The bill instead authorizes the board of county commissioners to authorize the continuation of these annual increases for the period between January 1, 2027, and December 31, 2036, through a two-thirds majority vote of the board by December 31, 2026, without requiring voter approval. If the board fails to adopt such an ordinance by that date, it loses the authority to impose additional annual increases. The bill retains the requirement for voter approval to continue the increases beyond January 1, 2037, through the 2036 general election.

Senate Bill 15 removes the requirement for a debt management commission, which in each county reviews and votes on proposals of municipal debt, special elective taxes, and the issuance of bonds or installment-purchase agreements with a term of more than ten years, to hold its annual meeting in August and instead requires an annual meeting without specifying the month when it must be held.

Senate Bill 15 also revises the authority of a board of commissioners of a county with a population of 700,000 or more (Clark County), and which is home to a species or subspecies that has been declared endangered or threatened pursuant to the federal Endangered Species Act of 1973, as amended, to impose, upon a two-thirds vote, a reasonable fee of not more than \$550 on the construction or grading of land in unincorporated areas of the county to be used for the preservation of the endangered or threatened species. Beginning in FY 2027, upon a two-thirds majority vote, the board of county commissioners may adjust this fee for inflation. The bill further amends the allowable preservation uses of the collected fee money to include the establishment of plans and programs for the conservation of habitat and ecosystems and requires the imposition of any fee collected to be based on an economic analysis of the cost to carry out a plan or program for habitat and ecosystem conservation.

Finally, Senate Bill 15 revises the opening hours of county treasurer offices and their branches to require a closing time not earlier than 5 p.m. on any business day and makes conforming changes to provisions relating to the deadlines concerning notices of delinquencies of certain taxes and the procedures for and recovery of a property that is up for sale due to delinquency of certain taxes.

Senate Bill 208 revises the authorized uses for revenue collected by a county from certain emergency reporting telephone surcharges to include paying any costs associated with the construction, maintenance, or operation of the portion of a facility that contains a telephone system for reporting an emergency and will be physically occupied by and dedicated to the operation of such a telephone system. Senate Bill 208 also increases the monetary threshold that triggers a reduction of such surcharges for

associated special revenue funds for the enhancement of emergency telephone systems in a county whose population is 700,000 or more (Clark County) to \$15.0 million, and in a county whose population is 100,000 or more but less than 700,000 (Washoe County) to \$7.5 million.

Senate Bill 210 increases certain fees set forth in law collected by sheriffs and constables for various services provided by sheriffs and constables, including, among others, taking a bond or undertaking, or serving a summons, complaint, notice of eviction, writ of restitution, or subpoena.

Senate Bill 451 provides for the continued imposition, use, apportionment, and administration of a property tax rate of 20 cents on each \$100 of assessed value in unincorporated areas of Clark County and the City of Las Vegas, which was originally approved by voters at the November 1996 General Election to be imposed for a period of 30 years, for the employment of police officers with the Las Vegas Metropolitan Police Department, beginning July 1, 2027, and ending June 30, 2057.

Elected Officials

The Elected Officials function encompasses elected officials of the Executive Department of state government, including the Governor, Lieutenant Governor, Attorney General, Secretary of State, State Treasurer, and Controller, as well as the Judicial Department and Legislative Department of state government. For the 2025-27 Biennium, General Fund appropriations for this function total \$544.3 million, which is a decrease of \$429.0 million, or 44.1%, compared to the \$973.3 million approved for the 2023-25 Biennium by the 82nd (2023) Legislature. The decrease is primarily due to \$485.5 million appropriated to the Board of Examiners by the 82nd Legislature for allocation to state agencies to support state employee compensation increases in the 2023-25 Biennium. These expenditures are not accounted for in the various state agency budgets.

OFFICE OF THE GOVERNOR

The Governor is the Chief Executive Officer of the state and is elected to a four-year term. The responsibilities of the Governor include, but are not limited to, serving as the Commander in Chief of the state's military forces and as the chairperson of the Board of Examiners, the Board of Directors of the Department of Transportation, the Executive Branch Audit Committee, the Board of State Prison Commissioners, and the Board of Pardons Commissioners.

OFFICE OF THE GOVERNOR

The 83rd (2025) Legislature approved General Fund appropriations of \$12.2 million over the 2025-27 Biennium in support of the Office of the Governor, which is an increase of \$3.1 million, or 33.8%, over the \$9.1 million approved by the 82nd (2023) Legislature for the 2023-25 Biennium. Approved funding supports 27 non-classified staff in addition to the Governor.

OFFICE OF SCIENCE, INNOVATION AND TECHNOLOGY

The Office of Science, Innovation and Technology was established to promote the development of a skilled workforce in the areas of science, technology, engineering, and math (STEM), and to improve broadband availability, adoption, and use. The 83rd (2025) Legislature approved \$9.0 million in General Fund appropriations over the 2025-27 Biennium, which is a decrease of \$8.2 million, or 47.8%, compared to the \$17.2 million approved by the 82nd (2023) Legislature for the 2023-25 Biennium.

The decrease in General Fund appropriations is primarily due to the passage and approval of Senate Bill (S.B.) 494 and the Legislature's approval of the Governor's recommendation to transfer the Graduate Medical Education Grant Program to the Nevada Health Authority, including one existing position and \$8.5 million in General Fund appropriations to provide grants. Additionally, the Legislature approved language in the Appropriations Act (Assembly Bill [A.B.] 591, Section 46) to transfer the remaining grant

funding approved by the 82nd (2023) Legislature to the Account for the Graduate Medical Education Grant Program, which was established through S.B. 350 (2023).

The 83rd Legislature also approved \$535.1 million in federal grant funds over the 2025-27 Biennium, primarily to continue broadband projects, including \$121.5 million from the American Rescue Plan Act, Capital Projects Fund and \$413.3 million from the Broadband Equity Access and Deployment Program, administered by the National Telecommunications and Information Administration in the U.S. Department of Commerce. Additionally, the Legislature approved \$181.2 million in American Rescue Plan Act, Coronavirus State Fiscal Recovery Funds over the 2025-27 Biennium to continue previously approved funding to support broadband projects, which includes \$100.0 million to be utilized as matching funds for the federal Broadband Equity Access and Deployment Program grant.

OFFICE OF FINANCE

BUDGET DIVISION

The Budget Division's primary responsibilities are to produce and present The Executive Budget, provide budgetary oversight and training to all agencies, coordinate statewide planning efforts, and forecast state revenues. The division also provides staff support to the Board of Examiners and the Economic Forum.

American Rescue Plan Act (ARPA), Coronavirus State Fiscal Recovery Funds (CSFRF) of \$1.2 million in FY 2026 and \$943,282 in FY 2027 were approved by the 83rd (2025) Legislature to fund positions, contract staff, a data management system, and other expenditures to administer and monitor the final expenditures and required reporting. To reflect the sunset of the ARPA, CSFRF funding and the associated workload, the Legislature approved the following:

- Elimination of five vacant positions and the associated ARPA, CSFRF funding effective July 1, 2025 (FY 2026).
- Elimination of one position funded with ARPA, CSFRF funding effective July 1, 2026 (FY 2027).
- Funding for two positions with ARPA, CSFRF funding for FY 2026 and ten months of FY 2027 (until April 30, 2027), with the positions then eliminated.
- Funding of two positions with ARPA, CSFRF funding for FY 2026 and the first ten months of FY 2027 (until April 30, 2027), then funded with General Fund appropriations. One position will perform agency budget oversight and supervision functions and the other will be assigned contract management and coordination responsibilities.
- Funding for one position with General Fund appropriations, replacing ARPA funding effective July 1, 2025 (FY 2026). This position will be responsible for the Statewide Cost Allocation Plan (SWCAP) and Attorney General Cost Allocation Plan (AGCAP).

- Funding for one position with 50.0% ARPA, CSFRF funding and 50.0% General Fund appropriations to work on ARPA, CSFRF compliance and reporting, as well as SWCAP/AGCAP management, effective July 1, 2025 (FY 2026).

The 83rd Legislature also approved General Fund appropriations of \$23,292 in FY 2026 and \$23,273 in FY 2027 to reclassify an unclassified Budget Division Administrator position to a second unclassified Deputy Director position.

DIVISION OF INTERNAL AUDITS

The Division of Internal Audits conducts performance audits to help agencies identify ways to enhance operational efficiencies, effectiveness, and compliance with *Nevada Revised Statutes*. The division also performs reviews of agencies' internal controls and reviews transactions and procedures to determine compliance with state and federal guidelines. The 83rd (2025) Legislature approved the Governor's recommendation of General Fund appropriations of \$189,130 in FY 2026 and \$188,483 in FY 2027 to continue one existing Executive Branch Auditor position previously funded with American Rescue Plan Act, Coronavirus State Fiscal Recovery Funds for the 2023-25 Biennium.

CORE.NV

The 83rd (2025) Legislature approved the Governor's recommendation to continue the Office of Project Management, which includes 31 personnel, in the CORE.NV budget account in the 2025-27 Biennium to continue to support efforts to replace the state's existing financial and human resource information systems with a modernized, cloud-based enterprise resource planning information system. Total funding of \$10.9 million (\$8.8 million General Fund), excluding one-time appropriations, was approved for the 2025-27 Biennium.

To support one-time costs associated with the second phase of system implementation, the 83rd Legislature approved A.B. 593, which appropriated total funding of \$66.0 million (\$53.4 million General Fund and \$12.5 million Highway Fund).

GOVERNOR'S TECHNOLOGY OFFICE

The 83rd (2025) Legislature approved S.B. 12, which renamed the Office of the Chief Information Officer to the Governor's Technology Office. The Governor's Technology Office provides Executive Department agencies and certain other users with a centralized source of information technology (IT)-related services including programming, database management, computing, telecommunications, IT security, and other technical services. The Governor's Technology Office is primarily funded with internal service rate assessments and is composed of the Director's Office, the Client Services Division, the Computing Services Division, the Network Services Division, the Office of Information Security, and the Office of Cyber Defense Coordination. For the 2025-27 Biennium, the Legislature approved total funding of \$163.9 million (inclusive of \$128.1 million in interagency transfers), an increase of \$28.0 million, or 20.6%, from the \$135.8 million (inclusive of \$105.8 million in interagency transfers) approved for the 2023-25 Biennium. This increase in funding is primarily attributed to the legislatively approved cost-of-living

adjustments passed by the 82nd (2023) Legislature. Also included is \$2.3 million over the 2025-27 Biennium for nine new positions to support agency operations and increased demand for information technology and cloud-hosted services.

DIRECTOR'S OFFICE

The Director's Office establishes enterprise vision and strategies for both common and specialized information technology services for using agencies.

The 83rd (2025) Legislature approved reserve reductions and fee revenue totaling \$876,344 in FY 2026 and \$879,478 in FY 2027 to fund one new Accountant Technician position, two new Accounting Assistant positions, and the transfer of three Management Analyst positions from other budget accounts within the Governor's Technology Office (previously referred to as the Office of the Chief Information Officer) to create a centralized Fiscal Unit. The centralized Fiscal Unit will address additional fiscal responsibilities and obligations created when the Division of Enterprise Information Technology Services transitioned from the Department of Administration to the Office of the Chief Information Officer within the Office of the Governor following the 82nd (2023) Legislative Session.

CLIENT SERVICES DIVISION

The Client Services Division is responsible for interfacing with customer agencies and consists of 24/7 help desk operations, desktop support, database development and management, application development, project management services, and webpage support.

The 83rd (2025) Legislature approved reserve reductions of \$254,978 in FY 2026 and \$296,913 in FY 2027 to fund three IT Technician positions to support increased workload in Field Support Services.

COMPUTING SERVICES DIVISION

The Computing Services Division is responsible for managing, operating, and supporting servers in the state data center, including the mainframe enterprise server, internet servers, and application servers in a secure 24/7 environment.

The 83rd (2025) Legislature approved two of the three IT Professional positions recommended by the Governor, funded with reserve reductions of \$267,672 in FY 2026 and \$316,233 in FY 2027, to provide support for customer agencies seeking to use a public-facing identity solution and public cloud services managed by the Governor's Technology Office.

NETWORK SERVICES DIVISION

The Network Services Division is responsible for developing, operating, and maintaining statewide data, voice over internet protocol, and video-communications infrastructure with efforts focused on the Wide Area Network, known as SilverNet.

The 83rd (2025) Legislature approved one-time General Fund appropriations totaling \$800,352 over the 2025-27 Biennium as a loan to support the replacement of uninterruptible power supply equipment, related licensing, and maintenance expenses.

NEVADA OFFICE OF CYBER DEFENSE COORDINATION

The Nevada Office of Cyber Defense Coordination develops best practices for preparing for and mitigating risks to the security of information systems and serves as the primary focal point for cybersecurity strategy, policy, planning, and coordination for the State of Nevada.

As *Nevada Revised Statutes* 242.211 requires all funding supporting the Governor's Technology Office to be derived from fees and assessments recovered from serviced agencies, the 83rd (2025) Legislature approved a General Fund loan totaling \$1.2 million over the 2025-27 Biennium to support the Nevada Office of Cyber Defense Coordination budget account, including four positions, transferred from the Department of Public Safety to the Governor's Technology Office.

OFFICE OF EMERGENCY MANAGEMENT/ NEVADA OFFICE OF HOMELAND SECURITY

The Office of Emergency Management (Office) coordinates and facilitates planning, training, exercise, and equipment initiatives in preparing for, responding to, and recovering from the impact of any emergency/disaster situation. Through multiple federal programs, the Office provides financial and technical support to state agencies and local governments in preparing for and maintaining a readiness capability to respond to all hazards. The primary function of the Nevada Office of Homeland Security is to collaborate, advise, assist, and engage with various federal, state, local, and tribal entities, private sector, non-governmental partners, and the public to prevent, detect, and deter terrorism activity in order to minimize the impact on lives, property, and the economy. The Office of Emergency Management and the Nevada Office of Homeland Security are operationally integrated.

Through the passage of A.B. 553, the 83rd (2025) Legislature approved the transfer of the Division of Emergency Management and Office of Homeland Security budget accounts from the Office of the Military to the Office of the Governor. Assembly Bill 553 also renamed the Division of Emergency Management to the Office of Emergency Management.

The Safeguarding Tomorrow through Ongoing Risk Mitigation Act, Revolving Loan Fund Program, which provides loans for local hazard mitigation projects, was authorized through the passage of S.B. 39. To establish and manage the program, the Legislature approved General Fund appropriations of \$92,445 in FY 2026 and \$103,893 in FY 2027 for one new contract position instead of a new state Loan Officer position as recommended by the Governor.

The Legislature approved \$966,774 (\$376,912 General Fund) over the 2025-27 Biennium for two new positions, and the conversion of four contract positions to full-time positions, to address increases in workloads for the office.

ATTORNEY GENERAL

The Office of the Attorney General serves as legal advisor to nearly all state agencies, boards, and commissions, and assists the county district attorneys throughout the state. As the state's Chief Law Enforcement Office, the Attorney General represents the people of the State of Nevada before trial and appellate courts of Nevada and the United States in criminal and civil matters.

The 83rd (2025) Legislature approved total funding of \$220.8 million over the 2025-27 Biennium (inclusive of \$99.6 million in interagency transfers) for the Office of the Attorney General, an increase of 34.3% compared to the \$164.4 million (inclusive of \$75.2 million in interagency transfers) approved for the 2023-25 Biennium. The General Fund portion totals \$25.5 million for the 2025-27 Biennium, an increase of 37.5% compared to the legislatively approved General Fund total of \$18.5 million for the 2023-25 Biennium.

ADMINISTRATIVE BUDGET ACCOUNT

The Administrative Budget Account is primarily funded through assessments paid by agencies and boards and commissions that receive legal services from the Office of the Attorney General, known as the Attorney General Cost Allocation Plan (AGCAP). In addition to General Fund appropriations and other miscellaneous revenues, the budget account also receives transfers from the Nevada Department of Transportation and the Cannabis Compliance Board in each fiscal year of the biennium, as staff from the Office of the Attorney General provides dedicated services to each of those agencies.

The 83rd (2025) Legislature approved one-time General Fund appropriations of \$2.0 million over the 2025-27 Biennium to add six new Attorney General Criminal Investigator positions to provide dignitary protection services to the Attorney General through the 2025-27 Biennium. However, the money committee's express concerns that dignitary protection should be available for all constitutional officers. The money committees approved the issuance of a letter of intent to the Office of the Attorney General, the Department of Public Safety, and the Governor's Finance Office requesting that, during the 2025-26 Interim, the agencies jointly study the feasibility of creating an office for dignitary protection that would provide protection services for all constitutional officers.

The 83rd Legislature also approved nine new positions funded with AGCAP assessments of \$2.6 million over the 2025-27 Biennium. These include four unclassified Senior Deputy Attorney General positions and two unclassified Deputy Attorney General positions to provide legal services to various agencies, along with two accounting positions, and one information technology position to assist with general operations.

INVESTIGATIONS UNIT

The 83rd (2025) Legislature approved the transfer of investigations staff and ancillary operating costs into a new Investigations Unit budget account to centralize investigations staff under one organizational structure to more effectively address the needs of the office

and reduce redundancies. The Legislature approved transferring total funds of \$20.8 million (\$6.5 million General Fund) along with 61 positions from various budget accounts to this new budget account within the Office of the Attorney General. The Investigations Unit includes Criminal Investigations, Financial Fraud Investigations, High Technology Crime Investigations, Insurance Fraud Investigations, Missing Children Investigations, Tobacco Enforcement, and Workers Compensation Fraud Investigations. The investigator positions from the Medicaid Fraud program were excluded from the centralization of investigations staff into the Investigations Unit budget account.

SECRETARY OF STATE

The Office of the Secretary of State (Office) maintains the official records of the acts of the Nevada Legislature and of the Executive Department of state government. The Office is responsible for ensuring the integrity of elections, receiving and recording business entity filings, administering the uniform commercial code, protecting consumers against securities fraud, preserving public records, and promoting public awareness and education in these areas.

SECRETARY OF STATE

The 83rd (2025) Legislature approved General Fund appropriations totaling \$54.4 million for the 2025-27 Biennium, which is a decrease of \$2.8 million, or 4.9%, from the \$57.2 million approved for the 2023-25 Biennium due to the Office's implementation of a new credit card fee model that imposes a per transaction fee charged to the customer, thereby eliminating General Fund appropriations for credit card fees.

The Legislature approved General Fund appropriations totaling \$1.2 million over the 2025-27 Biennium for five new IT positions, one new Personnel Analyst, and one new Program Officer to provide IT, accounting, and human resource support for the Office of the Secretary of State. The Legislature further approved General Fund appropriations of \$1.0 million over the 2025-27 Biennium for various software and maintenance contracts.

STATE TREASURER

The State Treasurer's Office (Office) is responsible for investing state and local government funds, issuing and servicing debt on behalf of the state, managing the state's pooled collateral program, distributing interest earnings to statutorily approved funds and budget accounts, managing the state's banking relationships, reconciling bank transactions, drawing federal funds, and distributing state checks. The Office is also responsible for the administration of the Governor Guinn Millennium Scholarship, Nevada Prepaid Tuition, Nevada College Savings Plans, Unclaimed Property, Nevada Employee Savings Trust, and Student Loan Repayment for Providers of Health Care in Underserved Communities programs.

STATE TREASURER

The 83rd (2025) Legislature approved total funding of \$1.635 billion over the 2025-27 Biennium (net of interagency transfers) for the State Treasurer's Office, an increase of 24.0% compared to the \$1.318 billion (net of interagency transfers) approved for the 2023-25 Biennium. The General Fund portion totals \$3.6 million for the 2025-27 Biennium, an increase of 323.5% compared to the legislatively approved General Fund total of \$854,457 for the 2023-25 Biennium. The increase in General Fund appropriations provided to the State Treasurer's Office is primarily due to a \$1.5 million General Fund loan approved for the Nevada Employees Savings Trust Administration account, which is discussed later in this document.

The Legislature approved total funding of \$379,756 (\$17,510 General Fund) over the 2025-27 Biennium for the personnel and operating costs for two new positions within the State Treasurer budget account. The new positions include an Administrative Services Officer to provide fiscal support for the Operations Division and a new Management Analyst to support the Debt Management Division and the Capital Improvement Program.

The 83rd Legislature also approved a General Fund appropriation of \$609,000 in FY 2027 for the ongoing costs of a new cash management system to assist the Office and state agencies with recording and reconciling deposits provided to the state, with the initial cost to implement the new system to be provided as one-time funding for the Governor's Finance Office CORE.NV budget account.

NEVADA STATE INFRASTRUCTURE BANK

The Nevada State Infrastructure Bank (Bank) within the State Treasurer's Office provides loans and other financial assistance to qualified borrowers for certain infrastructure projects throughout the state. The 83rd (2025) Legislature approved total funding of \$785,114 over the 2025-27 Biennium for the administrative costs associated with the Bank. Although funding for the administrative costs of the Bank was historically provided through transfers of unobligated reserved interest from the State Treasurer's Bond Interest and Redemption Fund budget account, the Legislature approved revising the funding source in the 2025-27 Biennium to proceeds generated from Bank loans, and established budget policy allowing the Bank's administrative costs to only be funded utilizing loan origination fees and interest earnings.

The Legislature did not approve the Governor's recommendation to issue \$150.0 million in general obligation bonds for the Bank over the 2025-27 Biennium to support rural housing and statewide economic development and to provide loans and other financial assistance to qualified borrowers to support eligible projects for Bank funding, as defined in *Nevada Revised Statutes* (NRS) 226.715.

HIGHER EDUCATION TUITION ADMINISTRATION

The Higher Education Tuition Program, or Nevada Prepaid Tuition Program, is a qualified federal Internal Revenue Code Section 529 plan that provides a method for Nevada's families to prepay undergraduate tuition at a Nevada System of Higher Education (NSHE)

institution or any other accredited public, private, or out-of-state institution that is eligible to participate in federal student financial aid programs.

Although the administrative costs of the Nevada Prepaid Tuition Program were supported with transfers from the College Savings Endowment Account in recent fiscal years, prior to the Great Recession, these costs were supported by program revenue transferred from the Higher Education Tuition Trust budget account. The 83rd (2025) Legislature approved the Governor's recommendation to support the administrative costs with program revenue by revising the funding source for the Higher Education Tuition Administration budget account with transfers from the Higher Education Tuition Trust budget account, which total \$1.9 million for the 2025-27 Biennium.

MILLENNIUM SCHOLARSHIP ADMINISTRATION

The Governor Guinn Millennium Scholarship Program was recommended by Governor Guinn and approved by the 70th (1999) Legislature to increase the number of Nevada students who attend and graduate from Nevada institutions of higher education. Pursuant to NRS 396.930, to be eligible for a Millennium Scholarship a student must generally graduate with a diploma from a Nevada public or private high school with an overall grade point average (GPA) of 3.25 for all coursework, have been a resident of Nevada for at least two years of high school, and must maintain at least a 2.75 GPA for each semester of enrollment in the Governor Guinn Millennium Scholarship Program. Alternative eligibility paths have been established for students who: (1) receive at least the minimum score established by the Board of Regents on a college entrance examination; (2) have a documented physical disability, mental disability, or were subject to an individualized education program while participating in grades kindergarten through 12; and (3) meet high school graduation eligibility without having graduated from a Nevada public or private high school.

Historically, the administrative costs for the Governor Guinn Millennium Scholarship Program were funded through transfers from the College Savings Endowment Account. For the 2025-27 Biennium, the Governor recommended using transfers from the Millennium Scholarship Trust Fund to fund administrative costs with program revenue. However, the 83rd (2025) Legislature did not approve the Governor's recommendation to revise the funding source for the Millennium Scholarship Administration budget account and maintained transfers from the College Savings Endowment Account for the 2025-27 Biennium.

The Legislature approved funding of \$1.1 million over the 2025-27 Biennium, provided through transfers from the College Savings Endowment Account, to replace the system utilized for the Governor Guinn Millennium Scholarship Program. To allow for the increased expenses associated with the new system, the Legislature also approved A.B. 582 which increased the maximum amount that the State Treasurer is authorized to expend from the College Savings Endowment Account for the administrative costs of the Governor Guinn Millennium Scholarship Program from 3.0% to 13.0% of the annual revenue from tobacco settlement revenue anticipated to be deposited in the Millennium Scholarship Trust Fund.

UNCLAIMED PROPERTY

The Unclaimed Property program within the Treasurer's Office is responsible for collecting unclaimed property, locating owners of unclaimed property, and auditing businesses (holders) to ensure that they have reported unclaimed property in their possession. All money received by the program, and the proceeds from the sale of other (safe deposit box contents, financial securities) unclaimed property received by the program, are deposited in the state's Abandoned Property Trust Account. Pursuant to NRS 120A.620, by the end of each fiscal year, \$7.6 million of the Abandoned Property Trust Account's balance is transferred to the Millennium Scholarship Trust Fund, \$1.0 million is transferred to the Grant Matching Account, \$2.5 million is transferred to the Account for Student Loan Repayment for Providers of Health Care in Underserved Communities, and \$250,000 is transferred to the University of Nevada, Reno School of Medicine for the purpose of obtaining matching federal money for the Nevada Health Services Corps, with the balance of the money in the Abandoned Property Trust Account transferred to the General Fund. Although properties may be sold and the proceeds transferred to the General Fund, the rightful owners or heirs never surrender their claiming rights.

The 83rd (2025) Legislature approved transfers from the Abandoned Property Trust Account totaling \$167,698 over the 2025-27 Biennium to fund one new Administrative Assistant and additional contract staff to support the Unclaimed Property program with the review and processing of claims to return unclaimed property to its rightful owners.

NEVADA EMPLOYEE SAVINGS TRUST PROGRAM ADMINISTRATION

The Nevada Employee Savings Trust Program was established through the passage of S.B. 305 of the 82nd (2023) Legislative Session to assist private sector employees with saving for retirement. The 83rd (2025) Legislature approved a General Fund appropriation totaling \$1.5 million over the 2025-27 Biennium to provide continued funding for the program and its three positions. However, the Legislature provided this funding as a loan that must be repaid to the General Fund as soon as the Office has received sufficient money for the operation of the program.

CONTROLLER'S OFFICE

The State Controller's Office maintains the state's accounting system, pays claims against the state, administers the state's debt collection program, and publishes the annual financial statements. The 83rd (2025) Legislature approved General Fund appropriations totaling \$16.0 million over the 2025-27 Biennium, a 33.3% increase from the \$12.0 million approved by the 82nd (2023) Legislature for the 2023-25 Biennium. The increase is primarily attributable to salary increases approved by the 82nd (2023) Legislature for the 2023-25 Biennium that were included in the base budget for the 2025-27 Biennium.

The 83rd Legislature approved a General Fund appropriation of \$796,174 over the 2025-27 Biennium for a new unclassified Deputy Controller for Financial Reporting, one Annual Comprehensive Financial Report Accountant, and other various position reclassifications to assist the Controller's Office with addressing delays in the preparation and issuance of the Annual Comprehensive Finance Report (ACFR). In addition, the Legislature also approved American Rescue Plan Act, Coronavirus State Fiscal Recovery Funds of \$1.2 million and an additional General Fund appropriation of \$446,547 to continue four positions to assist with the ACFR and statewide training for the office.

LEGISLATIVE DEPARTMENT

LEGISLATIVE COUNSEL BUREAU

The Legislative Counsel Bureau provides administrative support to the Nevada Legislature. The bureau includes the Administration Division, Legal Division, Research Division, Audit Division, and Fiscal Analysis Division. The 83rd (2025) Legislature approved General Fund appropriations of \$204.6 million over the 2025-27 Biennium to support the operations of the bureau. This reflects a 35.9% increase in General Fund support compared to the \$150.5 million approved by the 82nd (2023) Legislature for the 2023-25 Biennium. The increase is largely attributed to 26 new positions, with 18 beginning in FY 2026 and the remaining 8 in FY 2027, primarily to support the newly established legislative offices in Las Vegas.

JUDICIAL DEPARTMENT

The budget accounts of the Judicial Department include funding for the Supreme Court; Court of Appeals; Specialty Courts; Administrative Office of the Courts, which includes the Judicial Programs and Services Division, Uniform System of Judicial Records, and Judicial Education; and Supreme Court Law Library. Additionally, the Judicial Department's budget accounts include funding for the salaries, travel, and pension expenses of district court judges; continuing education requirements of district court judges, justices of the peace, municipal court judges, and, if funding permits, quasi-judicial officers such as masters and trial court personnel; and the salaries and travel expenses of retired justices and judges who are recalled to active service by the Chief Justice to expedite judicial business.

The 83rd Legislature approved General Fund appropriations of \$157.5 million over the 2025-27 Biennium for the Judicial Department, which is an increase of \$18.7 million, or 13.4%, over the legislatively approved amount of \$138.9 million for the 2023-25 Biennium.

The Legislature approved General Fund appropriations of \$525,472 over the 2025-27 Biennium to add two new non-classified Supreme Court Marshal positions, one each for the Carson City and Las Vegas courthouses, inclusive of savings of \$22,464 in each fiscal year of the 2025-27 Biennium for contract security staffing that would no longer be necessary with the addition of the new Marshal positions, and \$164,249 over the 2025-27 Biennium to add one new non-classified position to support the Specialty Court program.

STATE JUDICIAL ELECTED OFFICIALS

The State Judicial Elected Officials budget account funds the salaries and fringe benefit costs of the justices of the Supreme Court, judges of the Court of Appeals, and judges of the District Court. Currently, there are 7 justices of the Supreme Court, 3 judges of the Court of Appeals, and 90 judges of the District Court. Pursuant to Article 6, Section 15 of the Nevada Constitution, the salary of a justice of the Supreme Court, judge of the Court of Appeals, or judge of the District Court must not be increased or decreased during the term for which they have been elected.

The 83rd (2025) Legislature approved General Fund appropriations of \$6.4 million over the 2025-27 Biennium to fund increases in salaries and benefits for certain judicial elected officials compared to the amounts approved for the 2023-25 Biennium. The 82nd (2023) Legislature approved legislation to prescribe the manner for increasing the annual base salary of justices of the Supreme Court and judges of the Court of Appeals (A.B. 16) and district court judges (A.B. 15). The approved legislation provides for increases in the annual base salaries of the respective justices and judges every six years based upon the cumulative percentage increase in the salaries of the classified employees of the state.

ADMINISTRATIVE OFFICE OF THE COURTS

The Administrative Office of the Courts serves as the Office of the Court Administrator and provides payroll, personnel, budgeting, accounting, and information technology support to the Nevada Supreme Court. The Administrative Office of the Courts also provides support to the statewide court system by managing the judicial education program, statewide court statistics, and trial courts' technology grants and loan programs.

The 83rd (2025) Legislature approved American Rescue Plan Act, Coronavirus State Fiscal Recovery Funds of \$5.9 million in FY 2026 and \$2.2 million in FY 2027 to continue funding the implementation of a statewide e-filing solution, the implementation of a case management system for the trial courts, and project subgrants to local courts.

The Legislature also approved General Fund appropriations of \$350,128 over the 2025-27 Biennium for comprehensive training and education of judges and staff, which includes rural judge and water law conferences in FY 2026, a new judge academy in FY 2027, and regional council continuing legal education, registration fees for information technology staff skills training, and conference application software over the 2025-27 Biennium.

Additionally, the Legislature approved a General Fund appropriation of \$175,930 in each fiscal year of the 2025-27 Biennium for the support and continued development of an electronic portal to improve the oversight and management of guardianships.

Finally, the 83rd Legislature approved net General Fund appropriations of \$355,667 in FY 2026 and \$255,667 in FY 2027 to allow the Judicial Department's Information Technology Unit to operate independently from the Executive Department's Governor's Technology Office, which includes \$1.1 million over the 2025-27 Biennium for software

licenses/maintenance contracts in the Administrative Office of the Courts budget account and reductions of \$240,894 in each fiscal year of the 2025-27 Biennium in the Supreme Court budget account to eliminate the cost of services that would no longer be provided by the Executive Department.

Nevada Legislative Counsel Bureau
 Summary of Appropriations and Authorizations
 2025-27 Legislature

	2024-2025 Work Program	2025-2026 LEGISLATIVELY APPROVED	2026-2027 LEGISLATIVELY APPROVED	2025-2026 GOVERNOR RECOMMENDS	2026-2027 GOVERNOR RECOMMENDS
ELECTED OFFICIALS					
OFFICE OF THE GOVERNOR	5,107,044	6,086,691	6,129,359	6,424,654	6,468,447
GENERAL FUND	4,464,199	6,086,691	6,129,359	6,424,654	6,468,447
INTERAGENCY TRANSFER	642,845				
REVERSIONS					
GOVERNOR'S MANSION MAINTENANCE	367,665	407,110	405,851	404,117	402,825
GENERAL FUND	357,565	407,110	405,851	404,117	402,825
BALANCE FORWARD	10,100				
INTERAGENCY TRANSFER					
REVERSIONS					
GOVERNOR'S WASHINGTON OFFICE	252,000	240,000	240,000	240,000	240,000
BALANCE FORWARD					
INTERAGENCY TRANSFER	252,000	240,000	240,000	240,000	240,000
COVID-19 RELIEF PROGRAMS	1,155,660,971	620,831,650	154,722,297	173,366,934	73,552,880
BALANCE FORWARD	1,155,660,971	620,831,650	154,722,297	173,366,934	73,552,880
FEDERAL FUND					
ATHLETIC COMMISSION	6,642,506	7,114,594	7,124,052	7,114,594	7,194,761
BALANCE FORWARD	4,869,458	4,997,604	5,006,610	4,997,604	5,077,319
OTHER FUND	1,773,048	2,116,990	2,117,442	2,116,990	2,117,442
GOVERNOR'S OFFICE AGENCY FOR NUCLEAR PROJECTS	1,865,006	2,070,464	2,066,594	2,138,341	2,092,852
GENERAL FUND	1,287,632	1,520,464	1,516,594	1,588,341	1,542,852
BALANCE FORWARD					
FEDERAL FUND	177,374	150,000	150,000	150,000	150,000
INTERAGENCY TRANSFER	400,000	400,000	400,000	400,000	400,000
REVERSIONS					
GOE - OFFICE OF ENERGY	34,144,124	20,615,155	18,037,983	20,657,533	18,077,717
GENERAL FUND	100	100	100	100	100
BALANCE FORWARD	11,001,111				
FEDERAL FUND	20,134,683	18,608,321	15,912,065	18,610,864	15,914,222
INTERAGENCY TRANSFER	2,893,966	1,858,944	1,938,282	1,898,628	1,977,826
OTHER FUND	114,264	147,790	187,536	147,941	185,569
REVERSIONS					
GOE - RENEWABLE ENERGY ACCOUNT	20,893,312	20,697,293	19,959,266	20,697,293	19,959,266
BALANCE FORWARD	18,591,140	18,413,174	17,763,053	18,413,174	17,763,053
OTHER FUND	2,302,172	2,284,119	2,196,213	2,284,119	2,196,213
OFFICE OF SCIENCE, INNOVATION AND TECHNOLOGY	358,079,484	586,703,860	138,973,992	4,882,485	4,630,073
GENERAL FUND	13,041,641	4,469,267	4,486,360	3,832,931	3,290,372
BALANCE FORWARD	74,433,386				
FEDERAL FUND	138,575,582	429,277,254	105,872,691	1,042,717	1,332,864
INTERAGENCY TRANSFER	132,022,038	152,950,502	28,608,104		
OTHER FUND	6,837	6,837	6,837	6,837	6,837
REVERSIONS					

Nevada Legislative Counsel Bureau
 Summary of Appropriations and Authorizations
 2025-27 Legislature

	2024-2025 Work Program	2025-2026 LEGISLATIVELY APPROVED	2026-2027 LEGISLATIVELY APPROVED	2025-2026 GOVERNOR RECOMMENDS	2026-2027 GOVERNOR RECOMMENDS
GOE - RENEWABLE, EFFICIENCY, CONSERVATION LOAN	1,638,791	1,598,570	1,820,960	1,598,570	1,820,960
BALANCE FORWARD	1,413,522	1,376,180	1,598,570	1,376,180	1,598,570
OTHER FUND	225,269	222,390	222,390	222,390	222,390
LIEUTENANT GOVERNOR	834,317	1,138,358	1,144,102	1,093,838	1,093,311
GENERAL FUND	834,317	1,138,358	1,144,102	1,093,838	1,093,311
BALANCE FORWARD					
INTERAGENCY TRANSFER					
REVERSIONS					
OFFICE FOR NEW AMERICANS	494,148	538,177	548,960	613,544	620,840
GENERAL FUND	420,173	538,177	548,960	613,544	620,840
BALANCE FORWARD	5,209				
INTERIM FINANCE	68,766				
REVERSIONS					
GOVERNOR'S OFC OF FINANCE - BUDGET DIVISION	8,915,702	8,297,986	8,465,793	8,637,213	8,751,476
GENERAL FUND	5,637,330	7,089,546	7,522,511	6,827,818	8,751,476
BALANCE FORWARD	36,896			1,809,395	
INTERAGENCY TRANSFER	3,241,476	1,208,440	943,282		
REVERSIONS					
GOVERNOR'S OFFICE-OFFICE OF FEDERAL ASSISTANCE	1,952,106	931,814	929,726	942,527	940,264
GENERAL FUND	748,742	931,814	929,726	942,527	940,264
BALANCE FORWARD	1,095,968				
INTERAGENCY TRANSFER	107,396				
REVERSIONS					
GOVERNOR'S OFC OF FINANCE- DIV OF INTERNAL AUDITS	2,162,766	2,713,860	2,715,844	2,781,687	2,771,101
GENERAL FUND	1,905,999	2,713,860	2,715,844	2,775,548	2,769,646
BALANCE FORWARD	10,382				
INTERAGENCY TRANSFER	246,385			6,139	1,455
REVERSIONS					
GOVERNOR'S OFFICE OF FINANCE - CORE.NV	61,482,558	5,453,851	5,444,710	66,595,848	5,281,041
GENERAL FUND	3,251,639	4,417,619	4,410,215		
BALANCE FORWARD	45,099,893				
HIGHWAY FUND	755,212	1,036,232	1,034,495		
INTERAGENCY TRANSFER					
INTERIM FINANCE	12,375,814			66,595,848	5,281,041
REVERSIONS					
GOVERNOR'S OFC OF FINANCE - SPECIAL APPROPRIATIONS	149,986,555	275,000	250,000	275,000	250,000
GENERAL FUND	9,500,000	275,000	250,000	275,000	250,000
BALANCE FORWARD	140,486,555				
INTERAGENCY TRANSFER					

**Nevada Legislative Counsel Bureau
Summary of Appropriations and Authorizations
2025-27 Legislature**

	2024-2025 Work Program	2025-2026 LEGISLATIVELY APPROVED	2026-2027 LEGISLATIVELY APPROVED	2025-2026 GOVERNOR RECOMMENDS	2026-2027 GOVERNOR RECOMMENDS
BOE - GENERAL FUND SALARY ADJUSTMENT	439,217,595	4,880,386	10,139,431		
GENERAL FUND	317,492,925	4,880,386	10,139,431		
BALANCE FORWARD	121,724,670				
BOE - HIGHWAY FUND SALARY ADJUSTMENT	50,523,539	1,132,216	2,331,018		
BALANCE FORWARD	14,390,426				
HIGHWAY FUND	36,133,113	1,132,216	2,331,018		
REVERSIONS					
AG - ADMINISTRATIVE BUDGET ACCOUNT	34,684,058	43,706,010	43,770,768	45,057,053	45,018,918
GENERAL FUND	7,059,012	4,641,854	4,004,696	6,709,644	6,632,656
BALANCE FORWARD					
INTERAGENCY TRANSFER	27,268,829	38,706,059	39,407,143	37,991,192	38,030,045
INTERIM FINANCE					
OTHER FUND	356,217	358,097	358,929	356,217	356,217
REVERSIONS					
AG - EXTRADITION COORDINATOR	276,542	1,739,764	1,743,550	2,181,434	2,186,539
GENERAL FUND	215,370	1,676,123	1,679,909	2,117,793	2,122,898
INTERAGENCY TRANSFER					
OTHER FUND	61,172	63,641	63,641	63,641	63,641
REVERSIONS					
AG - SPECIAL LITIGATION FUND	2,305,108	2,031,160	2,028,092	1,981,033	1,175,329
GENERAL FUND	1,146,930	1,208,655	1,208,655	897,371	108,308
BALANCE FORWARD					
INTERAGENCY TRANSFER	303,849	357,711	354,994	352,404	351,949
OTHER FUND	854,329	464,794	464,443	731,258	715,072
REVERSIONS					
AG - WORKERS' COMP FRAUD	6,953,912	3,803,842	3,362,708	4,186,379	4,121,252
BALANCE FORWARD	1,292,925	936,823	436,823	936,823	
INTERAGENCY TRANSFER	2,117,775	711,043	708,943	684,569	681,919
OTHER FUND	3,543,212	2,155,976	2,216,942	2,564,987	3,439,333
AG - INVESTIGATIONS UNIT		10,379,810	10,390,459	8,279,365	8,280,909
GENERAL FUND		3,263,601	3,260,362	1,513,049	1,535,914
INTERAGENCY TRANSFER		1,407,332	1,408,832	2,559,019	2,530,889
OTHER FUND		5,708,877	5,721,265	4,207,297	4,214,106
AG - CRIME PREVENTION	739,146	339,279	331,283	439,859	543,401
GENERAL FUND	659,928	313,005	305,009	413,585	517,127
BALANCE FORWARD					
INTERAGENCY TRANSFER	52,799				
OTHER FUND	26,419	26,274	26,274	26,274	26,274
REVERSIONS					

Nevada Legislative Counsel Bureau
 Summary of Appropriations and Authorizations
 2025-27 Legislature

	2024-2025 Work Program	2025-2026 LEGISLATIVELY APPROVED	2026-2027 LEGISLATIVELY APPROVED	2025-2026 GOVERNOR RECOMMENDS	2026-2027 GOVERNOR RECOMMENDS
AG - MEDICAID FRAUD	3,611,949	3,857,592	3,822,010	4,015,415	3,957,212
GENERAL FUND	100	283,887	693,868	415,237	831,619
BALANCE FORWARD	483,251	418,877		418,877	
FEDERAL FUND	2,374,281	2,893,194	2,866,508	2,960,236	2,904,528
OTHER FUND	754,317	261,634	261,634	221,065	221,065
REVERSIONS					
AG - CONSUMER ADVOCATE	8,742,574	7,353,966	7,592,981	7,270,086	7,093,792
GENERAL FUND	734,130	900,314	882,351	1,080,813	737,599
BALANCE FORWARD	1,883,006	1,170,398	1,441,833	1,170,398	1,350,545
INTERAGENCY TRANSFER	10,905				
OTHER FUND	6,114,533	5,283,254	5,268,797	5,018,875	5,005,648
AG - GRANTS UNIT	4,691,012	10,624,179	10,067,519	10,632,677	10,067,758
GENERAL FUND	50,144	109,645	117,390	119,711	119,031
BALANCE FORWARD	99,245				
FEDERAL FUND	4,384,136	10,008,135	9,372,548	10,008,135	9,372,548
INTERAGENCY TRANSFER	157,487	506,399	577,581	504,831	576,179
AG - COUNCIL FOR PROSECUTING ATTORNEYS	228,022	254,679	251,983	265,811	256,233
GENERAL FUND	182,433	200,929	234,150	200,530	227,077
BALANCE FORWARD	21,854	21,855		21,855	
OTHER FUND	23,735	31,895	17,833	43,426	29,156
REVERSIONS					
OFFICE OF SMALL BUSINESS ADVOCACY	303,770				
GENERAL FUND	100				
BALANCE FORWARD	433				
INTERAGENCY TRANSFER	303,237				
AG - VICTIMS OF DOMESTIC VIOLENCE	473,824	542,495	543,280	531,075	539,158
GENERAL FUND	205,915	258,254	254,782	252,280	255,981
BALANCE FORWARD					
INTERAGENCY TRANSFER	217,101	256,337	264,027	250,891	258,706
OTHER FUND	50,808	27,904	24,471	27,904	24,471
REVERSIONS					
AG - FORFEITURE	5,617				
BALANCE FORWARD	5,617				
AG - ATTORNEY GENERAL TORT CLAIMS FUND	6,064,105	7,759,530	9,020,813	7,874,225	8,652,427
BALANCE FORWARD	2,638	300,000	1,568,013	782,462	1,560,458
INTERAGENCY TRANSFER	6,056,467	7,454,530	7,447,800	7,086,763	7,086,969
OTHER FUND	5,000	5,000	5,000	5,000	5,000
AG - NATIONAL SETTLEMENT ADMINISTRATION	59,337				
BALANCE FORWARD	59,337				
OTHER FUND					

Nevada Legislative Counsel Bureau
 Summary of Appropriations and Authorizations
 2025-27 Legislature

	2024-2025 Work Program	2025-2026 LEGISLATIVELY APPROVED	2026-2027 LEGISLATIVELY APPROVED	2025-2026 GOVERNOR RECOMMENDS	2026-2027 GOVERNOR RECOMMENDS
AG - STATE SETTLEMENTS	1,666,171	1,504,442	1,504,441	1,504,442	1,495,238
BALANCE FORWARD	1,666,171	1,504,442	1,504,441	1,504,442	1,495,238
OTHER FUND					
AG - CONSUMER PROTECTION LEGAL ACCOUNT	16,137,731	17,285,731	15,160,736	17,799,673	16,277,964
BALANCE FORWARD	10,063,684	10,063,684	7,932,695	10,063,684	8,535,419
OTHER FUND	6,074,047	7,222,047	7,228,041	7,735,989	7,742,545
CONTROLLER - CONTROLLER'S OFFICE	9,161,684	8,761,639	8,632,397	8,099,852	8,299,446
GENERAL FUND	6,081,458	7,868,693	8,148,374	7,681,947	8,128,241
BALANCE FORWARD	2,062,674				
INTERAGENCY TRANSFER	1,017,552	892,946	484,023	417,905	171,205
REVERSIONS					
CONTROLLERS OFFICE - DEBT RECOVERY ACCOUNT	693,366	744,161	815,094	744,161	815,094
BALANCE FORWARD	487,690	597,481	668,414	597,481	668,414
OTHER FUND	205,676	146,680	146,680	146,680	146,680
SOS - SECRETARY OF STATE	43,400,389	25,857,954	26,904,499	27,619,676	29,359,446
GENERAL FUND	25,678,925	25,319,804	26,361,219	27,062,692	28,790,549
BALANCE FORWARD	13,369,006	179,509	179,509	179,509	179,509
FEDERAL FUND	4,000,000				
INTERAGENCY TRANSFER	42,826				
OTHER FUND	309,632	358,641	363,771	377,475	389,388
REVERSIONS					
SOS - HELP AMERICA VOTE ACT ELECTION REFORM	25,401,206	4,545,748	4,731,842	4,550,815	4,736,803
GENERAL FUND	1,235,179	1,369,246	1,399,240	1,374,313	1,404,201
BALANCE FORWARD	23,971,807	2,835,734	2,991,834	2,835,734	2,991,834
FEDERAL FUND					
INTERAGENCY TRANSFER	145,425	140,768	140,768	140,768	140,768
OTHER FUND	48,795	200,000	200,000	200,000	200,000
REVERSIONS					
TREASURER - STATE TREASURER	4,249,293	5,600,396	6,343,364	5,597,357	6,340,584
GENERAL FUND	419,788	728,058	1,375,783	725,290	1,369,244
BALANCE FORWARD	264,821				
INTERAGENCY TRANSFER	1,175,415	1,705,277	1,763,707	1,706,419	1,764,773
OTHER FUND	2,389,269	3,167,061	3,203,874	3,165,648	3,206,567
REVERSIONS					
TREASURER - NEVADA STATE INFRASTRUCTURE BANK	14,265,605	389,007	396,107	362,991	367,064
BALANCE FORWARD	14,000,000				
INTERAGENCY TRANSFER	265,605	389,007	396,107	362,991	367,064
TREASURER - HIGHER EDUCATION TUITION ADMIN	824,488	1,027,704	1,056,984	1,030,111	1,053,092
BALANCE FORWARD					
INTERAGENCY TRANSFER		961,115	988,068	965,024	985,717
OTHER FUND	824,488	66,589	68,916	65,087	67,375

Nevada Legislative Counsel Bureau
 Summary of Appropriations and Authorizations
 2025-27 Legislature

	2024-2025 Work Program	2025-2026 LEGISLATIVELY APPROVED	2026-2027 LEGISLATIVELY APPROVED	2025-2026 GOVERNOR RECOMMENDS	2026-2027 GOVERNOR RECOMMENDS
TREASURER - BOND INTEREST & REDEMPTION	598,517,475	715,514,507	843,380,202	710,016,239	815,678,333
BALANCE FORWARD	306,909,092	408,037,555	519,575,449	408,037,555	514,076,844
INTERAGENCY TRANSFER	14,965,809	15,173,414	14,794,105	15,173,414	14,794,105
OTHER FUND	276,642,574	292,303,538	309,010,648	286,805,270	286,807,384
TREASURER - MUNICIPAL BOND BANK REVENUE	3,388,202	2,568,031	5,136,556	2,568,031	5,136,556
BALANCE FORWARD	4,596				
OTHER FUND	3,383,606	2,568,031	5,136,556	2,568,031	5,136,556
TREASURER - MUNICIPAL BOND BANK DEBT SERVICE	3,423,287	2,607,712	5,176,237	2,607,712	5,176,237
INTERAGENCY TRANSFER	3,376,538	2,560,963	5,129,488	2,560,963	5,129,488
OTHER FUND	46,749	46,749	46,749	46,749	46,749
TREASURER - MILLENNIUM SCHOLARSHIP ADMINISTRATION	479,552	1,412,679	776,834	1,414,093	773,573
BALANCE FORWARD					
INTERAGENCY TRANSFER				1,247,050	773,573
OTHER FUND	479,552	1,412,679	776,834	167,043	
TREASURER - NEVADA COLLEGE SAVINGS TRUST	2,463,579	2,812,191	2,833,668	2,820,970	2,843,573
BALANCE FORWARD					
OTHER FUND	2,463,579	2,812,191	2,833,668	2,820,970	2,843,573
TREASURER - COLLEGE SAVINGS ENDOWMENT ACCOUNT	23,169,178	27,211,045	30,880,924	27,211,045	32,112,919
BALANCE FORWARD	17,363,096	19,953,194	23,475,518	19,953,194	24,707,513
OTHER FUND	5,806,082	7,257,851	7,405,406	7,257,851	7,405,406
TREASURER - NV EMPLOYEE SAVINGS TRUST ADMIN	535,074	795,244	891,288	733,159	785,140
GENERAL FUND	535,074	731,244	783,288	733,159	785,140
OTHER FUND		64,000	108,000		
REVERSIONS					
TREASURER - HEALTHCARE STUDENT LOAN REPAY	5,074,778	7,479,769	8,872,989	7,479,769	8,872,340
BALANCE FORWARD	2,524,778	4,909,769	6,302,989	4,909,769	6,302,340
INTERAGENCY TRANSFER	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000
OTHER FUND	50,000	70,000	70,000	70,000	70,000
TREASURER - UNCLAIMED PROPERTY	3,521,969	5,412,105	4,813,750	5,424,588	4,816,343
OTHER FUND	3,521,969	5,412,105	4,813,750	5,424,588	4,816,343
GTO - DIRECTOR'S OFFICE	2,775,758	4,544,122	4,934,671	4,138,439	4,440,921
BALANCE FORWARD	514,610	394,490	779,753	394,490	696,972
INTERAGENCY TRANSFER	2,261,148	4,149,632	4,154,918	3,743,949	3,743,949
GTO - CLIENT SERVICES DIVISION	16,878,998	16,139,448	16,322,545	16,839,945	17,638,844
BALANCE FORWARD	4,032,632	3,741,433	2,160,423	3,741,433	2,801,081
FEDERAL FUND		260,760	439,705	260,760	439,705
INTERAGENCY TRANSFER	12,846,366	10,891,707	12,255,596	11,592,204	12,931,237
OTHER FUND		1,245,548	1,466,821	1,245,548	1,466,821

Nevada Legislative Counsel Bureau
 Summary of Appropriations and Authorizations
 2025-27 Legislature

	2024-2025 Work Program	2025-2026 LEGISLATIVELY APPROVED	2026-2027 LEGISLATIVELY APPROVED	2025-2026 GOVERNOR RECOMMENDS	2026-2027 GOVERNOR RECOMMENDS
GTO - COMPUTING SERVICES DIVISION	31,571,817	35,661,397	38,032,803	35,661,397	37,619,950
BALANCE FORWARD	7,038,254	6,587,166	1,810,358	6,587,166	1,397,505
INTERAGENCY TRANSFER	24,529,253	29,069,921	36,218,135	29,069,921	36,218,135
OTHER FUND	4,310	4,310	4,310	4,310	4,310
GTO - NETWORK SERVICES DIVISION	7,462,654	8,018,926	7,659,656	8,427,676	8,614,204
BALANCE FORWARD	1,534,202	1,706,351	1,335,481	1,706,351	1,563,231
INTERAGENCY TRANSFER	5,928,452	6,312,575	6,324,175	6,721,325	7,050,973
OTHER FUND					
GTO - UNIFIED COMMUNICATIONS UNIT	3,940,661	4,676,924	5,658,677	4,686,330	5,514,550
BALANCE FORWARD	684,002	901,576	1,423,755	901,576	1,271,815
INTERAGENCY TRANSFER	3,255,634	3,774,323	4,233,897	3,783,729	4,241,710
OTHER FUND	1,025	1,025	1,025	1,025	1,025
GTO - NETWORK TRANSPORT SERVICES UNIT	6,175,903	5,570,435	5,627,848	5,570,710	5,499,239
BALANCE FORWARD	1,259,634	1,510,101	931,751	1,510,101	802,906
INTERAGENCY TRANSFER	4,909,214	1,418,006	1,644,701	1,418,102	1,644,783
OTHER FUND	7,055	2,642,328	3,051,396	2,642,507	3,051,550
GTO - OFFICE OF INFORMATION SECURITY	3,712,690	4,732,575	5,084,476	4,777,657	5,016,178
BALANCE FORWARD	464,866	1,062,489	1,104,373	1,062,489	1,004,541
INTERAGENCY TRANSFER	3,247,824	3,670,086	3,980,103	3,715,168	4,011,637
OTHER FUND					
GTO - NEVADA OFFICE OF CYBER DEFENSE COORDINATION		610,209	606,195		
GENERAL FUND		610,209	606,195		
DIVISION OF EMERGENCY MANAGEMENT		8,956,336	9,253,971		
GENERAL FUND		1,801,768	1,847,207		
FEDERAL FUND		901,200	916,222		
INTERAGENCY TRANSFER		5,885,562	6,112,970		
OTHER FUND		367,806	377,572		
EMERGENCY MANAGEMENT ASSISTANCE GRANTS		30,643,692	30,883,251		
FEDERAL FUND		30,143,692	30,383,251		
OTHER FUND		500,000	500,000		
HOMELAND SECURITY		464,791	468,409		
GENERAL FUND		31,971	35,063		
FEDERAL FUND		75,874	75,985		
INTERAGENCY TRANSFER		340,806	341,086		
OTHER FUND		16,140	16,275		

Nevada Legislative Counsel Bureau
 Summary of Appropriations and Authorizations
 2025-27 Legislature

	2024-2025 Work Program	2025-2026 LEGISLATIVELY APPROVED	2026-2027 LEGISLATIVELY APPROVED	2025-2026 GOVERNOR RECOMMENDS	2026-2027 GOVERNOR RECOMMENDS
TOTAL ELECTED OFFICIALS	3,198,250,673	2,335,668,261	1,567,215,798	1,318,865,428	1,275,324,373
GENERAL FUND	403,146,748	85,785,652	93,396,594	76,075,832	79,695,718
BALANCE FORWARD	2,000,893,608	1,112,451,535	754,713,942	667,278,676	669,397,987
FEDERAL FUND	169,646,056	492,318,430	165,988,975	33,032,712	30,113,867
HIGHWAY FUND	36,888,325	2,168,448	3,365,513		
INTERAGENCY TRANSFER	256,761,616	295,893,405	183,760,835	137,093,368	148,605,054
INTERIM FINANCE	12,444,580			66,595,848	5,281,041
OTHER FUND	318,469,740	347,050,791	365,989,939	338,788,992	342,230,706
REVERSIONS					
LEG - LEGISLATIVE COUNSEL BUREAU	78,692,416	101,672,736	102,452,953	101,704,910	102,480,472
GENERAL FUND	78,127,729	99,744,113	100,025,498	99,776,287	100,053,017
HIGHWAY FUND	5,000	5,000	5,000	5,000	5,000
INTERAGENCY TRANSFER	261,168	1,061,168	1,260,000	1,061,168	1,260,000
OTHER FUND	298,519	862,455	1,162,455	862,455	1,162,455
LEG - NEVADA LEGISLATURE INTERIM	1,940,078	2,378,575	2,406,460	2,398,658	2,426,647
GENERAL FUND	1,940,078	2,378,575	2,406,460	2,398,658	2,426,647
LEG - STATE PRINTING OFFICE	3,116,815	3,588,935	3,518,078	3,606,766	3,404,145
INTERAGENCY TRANSFER	3,113,315	3,577,435	3,506,578	3,595,266	3,392,645
OTHER FUND	3,500	11,500	11,500	11,500	11,500
TOTAL LEGISLATIVE BRANCH	83,749,309	107,640,246	108,377,491	107,710,334	108,311,264
GENERAL FUND	80,067,807	102,122,688	102,431,958	102,174,945	102,479,664
HIGHWAY FUND	5,000	5,000	5,000	5,000	5,000
INTERAGENCY TRANSFER	3,374,483	4,638,603	4,766,578	4,656,434	4,652,645
OTHER FUND	302,019	873,955	1,173,955	873,955	1,173,955
SUPREME COURT	7,598,570	2,927,982	2,951,181	3,535,899	3,296,454
GENERAL FUND	6,586,168	2,880,532	2,903,731	3,488,449	3,249,004
BALANCE FORWARD	2,092,331				
INTERAGENCY TRANSFER	-1,127,604				
OTHER FUND	47,675	47,450	47,450	47,450	47,450
COURT OF APPEALS	395,960	439,925	457,895	483,531	502,256
GENERAL FUND	461,092	439,925	457,895	483,531	502,256
BALANCE FORWARD	15,340				
INTERAGENCY TRANSFER	-80,472				
STATE JUDICIAL ELECTED OFFICIALS	26,418,754	27,137,860	31,926,365	27,138,714	31,927,199
GENERAL FUND	26,418,754	27,137,860	31,926,365	27,137,537	31,926,022
OTHER FUND				1,177	1,177
SENIOR JUSTICE & SENIOR JUDGE PROGRAM	1,773,482	1,583,948	1,583,948	1,583,948	1,583,948
GENERAL FUND	1,550,894	1,545,898	1,545,898	1,545,898	1,545,898
BALANCE FORWARD	296,832				
INTERAGENCY TRANSFER	-112,294				
OTHER FUND	38,050	38,050	38,050	38,050	38,050

Nevada Legislative Counsel Bureau
 Summary of Appropriations and Authorizations
 2025-27 Legislature

	2024-2025 Work Program	2025-2026 LEGISLATIVELY APPROVED	2026-2027 LEGISLATIVELY APPROVED	2025-2026 GOVERNOR RECOMMENDS	2026-2027 GOVERNOR RECOMMENDS
LAW LIBRARY	1,661,045	1,961,389	2,005,829	2,039,094	2,090,391
GENERAL FUND	1,569,838	1,961,064	2,005,504	2,038,769	2,090,066
INTERAGENCY TRANSFER	89,707	125	125	125	125
OTHER FUND	1,500	200	200	200	200
JUDICIAL DEPARTMENT STAFF SALARIES	29,047,776	30,279,524	30,260,418	32,479,752	34,528,497
GENERAL FUND	28,715,391	30,081,655	30,063,463	32,218,236	34,255,411
FEDERAL FUND		197,869	196,955	261,516	273,086
INTERAGENCY TRANSFER	332,385				
ADMINISTRATIVE OFFICE OF THE COURTS	26,298,517	12,079,182	8,201,262	12,519,699	8,655,086
GENERAL FUND	2,468,949	5,226,178	5,028,707	5,666,695	5,482,531
BALANCE FORWARD	3,974,027	255,000	340,000	255,000	340,000
FEDERAL FUND	658,181	215,510	220,276	215,510	220,276
INTERAGENCY TRANSFER	18,040,977	5,932,715	2,162,500	5,932,715	2,162,500
OTHER FUND	1,156,383	449,779	449,779	449,779	449,779
JUDICIAL PROGRAMS AND SERVICES DIVISION					
UNIFORM SYSTEM OF JUDICIAL RECORDS					
JUDICIAL EDUCATION					
SPECIALTY COURT	9,685,753	9,042,307	9,309,700	9,044,612	9,362,005
GENERAL FUND	6,827,922	6,992,837	7,348,654	6,995,142	7,400,959
BALANCE FORWARD	730,576	300,000	300,000	300,000	300,000
OTHER FUND	2,127,255	1,749,470	1,661,046	1,749,470	1,661,046
JUDICIAL SUPPORT, GOVERNANCE AND SPECIAL EVENTS	918,136	1,029,163	1,158,881	1,029,163	1,135,815
BALANCE FORWARD	524,836	636,763	766,481	636,763	743,415
OTHER FUND	393,300	392,400	392,400	392,400	392,400
JUDICIAL DISCIPLINE	1,215,689	1,520,532	1,503,129	1,563,119	1,545,491
GENERAL FUND	1,215,689	1,520,532	1,503,129	1,563,119	1,545,491
BALANCE FORWARD					
INTERAGENCY TRANSFER					
REVERSIONS					
TOTAL JUDICIAL BRANCH	105,013,682	88,001,812	89,358,608	91,417,531	94,627,142
GENERAL FUND	75,814,697	77,786,481	82,783,346	81,137,376	87,997,638
BALANCE FORWARD	7,633,942	1,191,763	1,406,481	1,191,763	1,383,415
FEDERAL FUND	658,181	413,379	417,231	477,026	493,362
INTERAGENCY TRANSFER	17,142,699	5,932,840	2,162,625	5,932,840	2,162,625
OTHER FUND	3,764,163	2,677,349	2,588,925	2,678,526	2,590,102
REVERSIONS					

**Nevada Legislative Counsel Bureau
Summary of Appropriations and Authorizations
2025-27 Legislature**

	2024-2025 Work Program	2025-2026 LEGISLATIVELY APPROVED	2026-2027 LEGISLATIVELY APPROVED	2025-2026 GOVERNOR RECOMMENDS	2026-2027 GOVERNOR RECOMMENDS
ELECTED OFFICIALS					
GENERAL FUND	559,029,252	265,694,821	278,611,898	259,388,153	270,173,020
BALANCE FORWARD	2,008,527,550	1,113,643,298	756,120,423	668,470,439	670,781,402
FEDERAL FUND	170,304,237	492,731,809	166,406,206	33,509,738	30,607,229
HIGHWAY FUND	36,893,325	2,173,448	3,370,513	5,000	5,000
INTERAGENCY TRANSFER	277,278,798	306,464,848	190,690,038	147,682,642	155,420,324
INTERIM FINANCE	12,444,580			66,595,848	5,281,041
OTHER FUND	322,535,922	350,602,095	369,752,819	342,341,473	345,994,763
REVERSIONS					
TOTAL FOR ELECTED OFFICIALS	3,387,013,664	2,531,310,319	1,764,951,897	1,517,993,293	1,478,262,779
Less: INTER-AGENCY TRANSFER	277,278,798	306,464,848	190,690,038	147,682,642	155,420,324
NET ELECTED OFFICIALS	3,109,734,866	2,224,845,471	1,574,261,859	1,370,310,651	1,322,842,455

Finance and Administration

The Finance and Administration function includes those Executive Department agencies that generally coordinate, assist, and provide services and information to other agencies and programs in state government. This function includes the Department of Administration and the Department of Taxation. The 83rd (2025) Legislature approved total General Fund appropriations of \$115.3 million, with \$57.1 million in FY 2026 and \$58.2 million in FY 2027, which is a \$26.0 million, or 29.1%, increase compared to the \$89.3 million in General Fund appropriations approved for the 2023-25 Biennium. Total funding approved for the 2025-27 Biennium was \$245.3 million (net of interagency transfers), which is \$96.8 million, or 28.3% lower than the \$342.1 million approved by the 82nd (2023) Legislature.

DEPARTMENT OF ADMINISTRATION

The Department of Administration consists of divisions that generally provide services to state agencies and programs to ensure efficient and effective operations in state government. The 83rd (2025) Legislature approved funding of \$142.0 million (net of interagency transfers and one-time funding) over the 2025-27 Biennium, of which General Fund appropriations totaled \$14.5 million, a 34.8% increase from the \$10.8 million in General Fund appropriations approved for the 2023-25 Biennium.

DIRECTOR'S OFFICE

The Department of Administration Director's Office is responsible for the administration of Hearings and Appeals, Deferred Compensation, and certain internal service agencies consisting of Administrative Services; Human Resource Management; Library, Archives and Public Records; Purchasing; Risk Management; and State Public Works, which includes the management of all Capital Improvement Program projects and state-owned buildings and grounds. Additionally, the department provides staff assistance to the Nevada Commission for Women.

The Director's Office budget account primarily receives funding through cost allocation assessments to other divisions within the department.

ADMINISTRATIVE SERVICES DIVISION

The Administrative Services Division provides fiscal and administrative support to divisions of the Department of Administration, as well as fiscal services to other entities such as the Board of Examiners, the Office of the Governor, Lieutenant Governor, Agency for Nuclear Projects, Office of Energy, Civil Air Patrol, Commission on Ethics, and the Commission on Judicial Discipline. The division is funded entirely through an administrative assessment charged to the other divisions within the Department of Administration and other agencies utilizing its services.

To support the agency's accounting and administrative sections, the 83rd (2025) Legislature approved the Governor's recommendation for one new Accountant Technician and two new Administrative Assistant positions, funded with administrative charges totaling \$506,419 over the 2025-27 Biennium. The Legislature also approved administrative charges totaling \$203,978 over the 2025-27 Biennium for internal service fund rate consulting services.

FLEET SERVICES DIVISION

The Fleet Services Division provides ground transportation services for state employees and operates a fleet of approximately 1,321 vehicles dispersed throughout the state. The division provides agencies with short-term daily rentals, long-term leased vehicles, maintenance, vehicle acquisition and disposal, registration, fueling, accident management, and 24-hour roadside assistance. The division operates three facilities, one each in Carson City, Reno, and Las Vegas, and is primarily funded through vehicle rental fees.

To address an increased workload in the Carson City and Las Vegas offices, the 83rd (2025) Legislature approved the Governor's recommendation for one new Fleet Specialist and one new Fleet Service Worker, funded with reserve reductions of \$273,826.

HEARINGS DIVISION

The Hearings Division is responsible for adjudicating disputed workers' compensation claims for private and public-insured employees and establishing a bi-level appeal system utilizing administrative hearing officers at the first administrative level of appeal. Appeals officers, appointed by the Governor, process the second administrative level of appeal. The decision of the appeals officer is the final and binding administrative determination of a workers' compensation claim and is limited to judicial review by the district court. The division also conducts hearings for various state agencies pursuant to interagency agreements. Funding for the division comes primarily from the Fund for Workers Compensation and Safety, with nominal revenues derived from state agencies.

The 83rd (2025) Legislature approved the Governor's recommendation to continue funding for one unclassified Appeals Officer position that was established in FY 2024, funded with an allocation from the Fund for Workers' Compensation and Safety of \$387,718 over the 2025-27 Biennium.

DIVISION OF HUMAN RESOURCE MANAGEMENT

The Division of Human Resource Management is responsible for attracting and retaining a qualified workforce that serves the citizens of Nevada. The Division is primarily funded by assessments to all state agencies for personnel, payroll, and collective bargaining services. In addition, the division performs personnel services for select state agencies through its Agency Human Resource Services Unit. Only agencies receiving personnel services from that unit are assessed for those services.

The 83rd (2025) Legislature approved reserve reductions of \$2.4 million over the 2025-27 Biennium including \$484,087 for three new positions to support training and payroll functions; \$1.1 million to convert six existing intermittent positions to full-time, permanent positions; and \$770,479 to transfer in three Equal Employment Opportunity positions from other state agencies.

STATE PUBLIC WORKS DIVISION

The duties of the State Public Works Division (SPWD) of the Department of Administration include implementing the state's Capital Improvement Program (CIP); providing the physical building and grounds maintenance and housekeeping for state-owned buildings; procuring office space leases for state agencies; and managing the Marlette Lake Water System that provides water to Carson City and Virginia City. The Buildings and Grounds (B&G) Section of the SPWD also funds security services provided by the Capitol Police Division of the Department of Public Safety.

BUILDING AND GROUNDS

The primary source of funding for the B&G Section is rent charged to state agencies for the use of state-owned office, dormitory, and storage space. The rental rate charged by B&G for state-owned office space, which is the primary source of rental income, was approved by the 83rd (2025) Legislature to increase to \$1.66 per square foot, per month in each fiscal year of the 2025-27 Biennium, a 76.6% increase when compared to \$0.94 per square foot, per month legislatively approved for FY 2025. Factors impacting the increase in the office rental rate include, but are not limited to, the cost-of-living adjustments approved by the 82nd (2023) Legislature, as well as the acquisition of 15 new state office buildings in Las Vegas and 2 new state office buildings in Carson City for the Executive Department, which resulted in additional operating, equipment, and staffing costs to maintain the new state-owned office buildings.

The 2025 Legislature approved rental revenues collected by B&G totaling \$62.5 million over the 2025-27 Biennium, which is an increase of 118.9% from the \$28.6 million approved for the 2023-25 Biennium. This increase is primarily due to the approved rental rate increase as well as the additional state-owned office space purchased during the 2023-25 Biennium.

The Legislature also approved reductions of reserved rent revenues totaling \$1.7 million over the 2025-27 Biennium for the B&G section to address deferred maintenance, renovation, and energy-saving projects in state-owned facilities. These projects are supplemental to the projects approved in the 2025 CIP.

DEPARTMENT OF TAXATION

The Department of Taxation is responsible for the administration of the majority of the state's non-gaming tax laws as well as the Local Government Budget Act. The 83rd (2025) Legislature approved funding of \$103.3 million (net of interagency transfers and one-time funding) over the 2025-27 Biennium, of which General Fund

appropriations totaled \$100.8 million, a 28.3% increase from the \$78.5 million in General Fund appropriations approved for the 2023-25 Biennium.

Included in the department's funding for the 2025-27 Biennium are General Fund appropriations of \$462,489 over the 2025-27 Biennium for one new Tax Manager to improve compliance and transparency and two new Training Officer positions to develop a training program for the department, in addition to transfers of General Fund appropriations of \$595,985 to the Office of the Attorney General for two new Senior Deputy Attorney General positions to support the Department of Taxation.

Instead of approving the Governor's recommendation for a General Fund appropriation of \$431,661 over the 2025-27 Biennium for increased travel and training expenses for the department, the Legislature approved Tobacco License Fees of \$6,080 and a General Fund appropriation of \$290,463 over the 2025-27 Biennium.

To continue the agency's Modernize Your Nevada Tax (MYNT) project to replace the Department of Taxation's Unified Tax System, the 83rd Legislature approved retaining \$3.1 million of unexpended federal American Rescue Plan Act (ARPA), Coronavirus State Fiscal Recovery Funds authority in FY 2026 in the agency's budget. In addition, through the passage of Senate Bill 477, the Legislature approved a one-time General Fund appropriation of \$27.7 million and additional ARPA authority of \$5.0 million over the 2025-27 Biennium for Project MYNT.

Nevada Legislative Counsel Bureau
 Summary of Appropriations and Authorizations
 2025-27 Legislature

	2024-2025 Work Program	2025-2026 LEGISLATIVELY APPROVED	2026-2027 LEGISLATIVELY APPROVED	2025-2026 GOVERNOR RECOMMENDS	2026-2027 GOVERNOR RECOMMENDS
FINANCE & ADMINISTRATION					
ADMINISTRATION - DIRECTOR'S OFFICE	825,704	1,201,934	1,290,067	1,188,144	1,247,445
GENERAL FUND	39,339	46,694	46,417	40,779	40,145
BALANCE FORWARD	58,540	43,620	192,831	43,620	164,355
INTERAGENCY TRANSFER	727,825	1,111,620	1,050,819	1,103,745	1,042,945
OTHER FUND					
REVERSIONS					
ADMINISTRATION - ADMINISTRATIVE SERVICES	4,227,453	5,357,618	5,647,564	6,414,168	7,239,037
BALANCE FORWARD	937,724		289,946	499,868	1,325,110
INTERAGENCY TRANSFER	3,289,729	5,357,618	5,357,618	5,914,300	5,913,927
ADMINISTRATION - INSURANCE & LOSS PREVENTION	50,265,011	47,712,925	46,682,842	46,135,976	46,559,992
BALANCE FORWARD	14,092,035	13,769,944	12,187,670	18,126,806	10,481,902
INTERAGENCY TRANSFER	34,703,393	32,394,429	32,919,338	26,981,883	34,212,928
OTHER FUND	1,469,583	1,548,552	1,575,834	1,027,287	1,865,162
ADMINISTRATION - FLEET SERVICES	8,671,901	9,410,940	9,169,497	9,689,708	10,162,730
BALANCE FORWARD	2,944,746	2,532,175	2,043,168	3,268,934	2,226,085
INTERAGENCY TRANSFER	5,701,032	6,852,642	7,100,206	6,394,651	7,910,522
OTHER FUND	26,123	26,123	26,123	26,123	26,123
ADMINISTRATION - FLEET SERVICES CAPITAL PURCHASE	5,634,596	702,088	942,590	702,088	942,590
BALANCE FORWARD	4,816,283	336,586	577,088	336,586	577,088
INTERAGENCY TRANSFER	577,811	125,000	125,000	125,000	125,000
OTHER FUND	240,502	240,502	240,502	240,502	240,502
ADMINISTRATION - PURCHASING	17,645,785	8,158,322	6,214,042	8,113,216	5,780,997
BALANCE FORWARD	13,478,060	4,854,311	2,910,031	5,213,414	2,881,195
INTERAGENCY TRANSFER	1,267,923				
OTHER FUND	2,899,802	3,304,011	3,304,011	2,899,802	2,899,802
ADMINISTRATION - FEDERAL SURPLUS PROPERTY PROGRAM	108,656	117,841	136,766	117,841	136,645
BALANCE FORWARD	92,397	97,062	113,227	97,062	113,106
OTHER FUND	16,259	20,779	23,539	20,779	23,539
ADMINISTRATION - HEARINGS AND APPEALS DIVISION	7,143,923	8,419,677	8,483,106	8,466,655	8,523,769
BALANCE FORWARD					
INTERAGENCY TRANSFER	458,468	109,468	109,468	109,468	109,468
OTHER FUND	6,685,455	8,310,209	8,373,638	8,357,187	8,414,301
ADMINISTRATION - SPWD - ADMINISTRATION	970,100	1,288,925	1,286,718	1,266,020	1,275,274
BALANCE FORWARD					
INTERAGENCY TRANSFER	970,100	1,288,925	1,286,718	1,266,020	1,275,274
ADMINISTRATION - SPWD - ENGINEERING & PLANNING	9,409,226	14,088,295	14,071,137	13,815,298	13,882,461
BALANCE FORWARD	1,634,739		1,795,164		1,795,164
OTHER FUND	7,774,487	14,088,295	12,275,973	13,815,298	12,087,297

Nevada Legislative Counsel Bureau
 Summary of Appropriations and Authorizations
 2025-27 Legislature

	2024-2025 Work Program	2025-2026 LEGISLATIVELY APPROVED	2026-2027 LEGISLATIVELY APPROVED	2025-2026 GOVERNOR RECOMMENDS	2026-2027 GOVERNOR RECOMMENDS
ADMINISTRATION - SPWD - FACILITY COND & ANALYSIS	377,868	517,391	514,633	853,265	789,431
GENERAL FUND	377,456	517,391	514,633	853,265	789,431
BALANCE FORWARD	412				
INTERAGENCY TRANSFER					
REVERSIONS					
ADMINISTRATION - SPWD - BUILDINGS & GROUNDS	26,866,638	39,288,662	39,995,489	41,928,706	43,101,293
BALANCE FORWARD	5,731,388	3,296,599	5,366,457	3,296,599	8,101,080
INTERAGENCY TRANSFER	18,444,701	33,442,810	33,442,568	38,554,723	34,922,829
OTHER FUND	2,690,549	2,549,253	1,186,464	77,384	77,384
ADMINISTRATION - SPWD - MARLETTE LAKE	1,543,122	1,842,275	1,639,160	1,597,048	1,458,143
GENERAL FUND	100	100	100	100	100
BALANCE FORWARD	611,424	653,516	581,828	341,101	333,623
OTHER FUND	931,598	1,188,659	1,057,232	1,255,847	1,124,420
REVERSIONS					
ADMINISTRATION - HRM - HUMAN RESOURCE MANAGEMENT	12,826,783	13,437,508	12,677,503	14,308,808	14,285,041
GENERAL FUND	98,171				
BALANCE FORWARD	5,137,556	1,969,560	1,176,383	2,341,948	2,282,502
INTERAGENCY TRANSFER	7,562,716	11,439,608	11,472,780	11,938,520	11,974,199
OTHER FUND	28,340	28,340	28,340	28,340	28,340
REVERSIONS					
ADMINISTRATION - HRM - AGENCY HR SERVICES	1,589,821	2,018,712	1,920,513	2,193,502	2,237,942
BALANCE FORWARD	817,596	400,731	302,532	430,837	475,277
INTERAGENCY TRANSFER	772,225	1,617,981	1,617,981	1,762,665	1,762,665
OTHER FUND					
ADMINISTRATION - HRM - UNEMPLOYMENT COMPENSATION	4,313,383	2,556,528	2,103,312	3,331,249	2,790,318
BALANCE FORWARD	4,313,383	2,100,000	1,162,793	2,919,648	1,937,514
INTERAGENCY TRANSFER		456,528	940,519	411,601	852,804
ADMINISTRATION - NSLA - STATE LIBRARY	6,129,672	5,752,188	5,790,319	5,842,947	5,880,630
GENERAL FUND	2,894,176	3,689,104	3,708,904	3,779,863	3,799,215
BALANCE FORWARD	361,500				
FEDERAL FUND	2,873,528	2,062,616	2,080,947	2,062,616	2,080,947
INTERAGENCY TRANSFER					
OTHER FUND	468	468	468	468	468
REVERSIONS					

Nevada Legislative Counsel Bureau
 Summary of Appropriations and Authorizations
 2025-27 Legislature

	2024-2025 Work Program	2025-2026 LEGISLATIVELY APPROVED	2026-2027 LEGISLATIVELY APPROVED	2025-2026 GOVERNOR RECOMMENDS	2026-2027 GOVERNOR RECOMMENDS
ADMINISTRATION - NSLA - ARCHIVES & PUBLIC RECORDS	1,873,238	2,670,913	2,669,662	2,734,675	2,781,551
GENERAL FUND	1,773,998	2,656,033	2,654,782	2,719,795	2,766,671
BALANCE FORWARD	12,381				
FEDERAL FUND	71,979				
INTERAGENCY TRANSFER	14,880	14,880	14,880	14,880	14,880
INTERIM FINANCE					
OTHER FUND					
REVERSIONS					
ADMINISTRATION - NSLA - LIBRARY COOPERATIVE	883,658	812,468	700,082	812,468	700,731
BALANCE FORWARD	619,733	539,515	427,129	539,515	427,778
INTERAGENCY TRANSFER	59,393	68,421	68,421	68,421	68,421
OTHER FUND	204,532	204,532	204,532	204,532	204,532
ADMINISTRATION - MAIL SERVICES	9,510,492	12,235,145	12,900,838	12,248,008	12,071,896
BALANCE FORWARD	1,769,894	629,065	1,294,758	1,335,452	1,134,720
INTERAGENCY TRANSFER	7,740,598	11,606,080	11,606,080	10,912,556	10,937,176
OTHER FUND					
ADMINISTRATION - MAIL SERVICES EQUIPMENT	206,938	235,786	264,315	235,786	264,315
BALANCE FORWARD	181,896	206,938	235,786	206,938	235,786
INTERAGENCY TRANSFER	25,042	28,848	28,529	28,848	28,529
ADMINISTRATION - NSLA - IPS EQUIPMENT/SOFTWARE	16,701	24,266	31,846	24,266	31,846
BALANCE FORWARD	9,121	16,686	24,266	16,686	24,266
INTERAGENCY TRANSFER	7,580	7,580	7,580	7,580	7,580
ADMINISTRATION - JUVENILE & FAMILY COURT JUDGES	352,500	352,500	352,500	352,500	352,500
GENERAL FUND	352,500	352,500	352,500	352,500	352,500
BALANCE FORWARD					
ADMINISTRATION - MERIT AWARD BOARD	30,277	8,000			
GENERAL FUND		8,000			
BALANCE FORWARD	29,077				
OTHER FUND	1,200				
DEFERRED COMPENSATION COMMITTEE	573,943	698,856	710,303	706,251	733,871
BALANCE FORWARD	74,252	75,346	33,768	75,346	42,572
INTERAGENCY TRANSFER					
OTHER FUND	499,691	623,510	676,535	630,905	691,299
TOTAL DEPARTMENT OF ADMINISTRATION	171,997,389	178,909,763	176,194,804	183,078,593	183,230,448
GENERAL FUND	5,535,740	7,269,822	7,277,336	7,746,302	7,748,062
BALANCE FORWARD	57,724,137	31,521,654	30,714,825	39,090,360	34,559,123
FEDERAL FUND	2,945,507	2,062,616	2,080,947	2,062,616	2,080,947
INTERAGENCY TRANSFER	82,323,416	105,922,438	107,148,505	105,594,861	111,159,147
INTERIM FINANCE					
OTHER FUND	23,468,589	32,133,233	28,973,191	28,584,454	27,683,169
REVERSIONS					

**Nevada Legislative Counsel Bureau
Summary of Appropriations and Authorizations
2025-27 Legislature**

	2024-2025 Work Program	2025-2026 LEGISLATIVELY APPROVED	2026-2027 LEGISLATIVELY APPROVED	2025-2026 GOVERNOR RECOMMENDS	2026-2027 GOVERNOR RECOMMENDS
DEPARTMENT OF TAXATION	68,404,021	54,180,177	52,230,333	51,464,678	52,608,867
GENERAL FUND	39,252,197	49,812,858	50,958,655	50,203,743	51,340,229
BALANCE FORWARD	1,965,415				
INTERAGENCY TRANSFER	26,009,082	3,116,371	13,261	13,027	13,261
OTHER FUND	1,177,327	1,250,948	1,258,417	1,247,908	1,255,377
REVERSIONS					
TOTAL DEPARTMENT OF TAXATION	68,404,021	54,180,177	52,230,333	51,464,678	52,608,867
GENERAL FUND	39,252,197	49,812,858	50,958,655	50,203,743	51,340,229
BALANCE FORWARD	1,965,415				
INTERAGENCY TRANSFER	26,009,082	3,116,371	13,261	13,027	13,261
OTHER FUND	1,177,327	1,250,948	1,258,417	1,247,908	1,255,377
REVERSIONS					
CCB - MARIJUANA REGULATION & CONTROL ACCT	43,573,360			41,782,434	41,236,127
BALANCE FORWARD	2,013,543			2,289,967	2,723,660
OTHER FUND	41,559,817			39,492,467	38,512,467
TOTAL CANNABIS COMPLIANCE BOARD	43,573,360			41,782,434	41,236,127
BALANCE FORWARD	2,013,543			2,289,967	2,723,660
OTHER FUND	41,559,817			39,492,467	38,512,467
FINANCE & ADMINISTRATION					
GENERAL FUND	44,787,937	57,082,680	58,235,991	57,950,045	59,088,291
BALANCE FORWARD	61,703,095	31,521,654	30,714,825	41,380,327	37,282,783
FEDERAL FUND	2,945,507	2,062,616	2,080,947	2,062,616	2,080,947
INTERAGENCY TRANSFER	108,332,498	109,038,809	107,161,766	105,607,888	111,172,408
INTERIM FINANCE					
OTHER FUND	66,205,733	33,384,181	30,231,608	69,324,829	67,451,013
REVERSIONS					
TOTAL FOR FINANCE & ADMINISTRATION	283,974,770	233,089,940	228,425,137	276,325,705	277,075,442
Less: INTER-AGENCY TRANSFER	108,332,498	109,038,809	107,161,766	105,607,888	111,172,408
NET FINANCE & ADMINISTRATION	175,642,272	124,051,131	121,263,371	170,717,817	165,903,034

Education

The Education function consists of three subfunctions: The Department of Education (inclusive of K-12 funding), the State Public Charter School Authority, and the Nevada System of Higher Education. The Education function continues to be the largest function in the state budget supported by the General Fund for the 2025-27 Biennium. General Fund appropriations for educational programs approved by the 83rd (2025) Legislature total \$5.741 billion, which is a 19.0% increase over General Fund appropriations of \$4.824 billion approved for the 2023-25 Biennium. The appropriations for educational programs account for 46.6% of total General Fund expenditures over the 2025-27 Biennium as compared to 44.0% over the 2023-25 Biennium.

Total funding approved by the Legislature from all sources for education (net of interagency transfers) totals \$8.781 billion in FY 2026, a 4.0% increase when compared to the legislatively approved total of \$8.439 billion in FY 2025. This increase is largely attributed to ongoing funding being approved to continue salary increases for K-12 teachers and education support professionals employed by school districts as well as increased funding being approved to support the University of Nevada, Las Vegas. Total funding approved by the Legislature from all sources for education (net of interagency transfers) totals \$8.753 billion in FY 2027, which represents a slight decrease of 0.3% from FY 2026. This decrease is largely due to decreased funding available in the Education Stabilization Account, reflective of the Legislature's approval to transfer funding of \$115.7 million from the account to the Pupil-Centered Funding Plan Account in FY 2026.

DEPARTMENT OF EDUCATION (K-12)

Senate Bill (S.B.) 500 of the 83rd (2025) Legislative Session was enacted to provide funding for K-12 education. The bill, referred to as the 2025 K-12 Education Funding Bill, includes the following K-12 education budget accounts: Pupil-Centered Funding Plan Account, Education Stabilization Account, Other State Education Programs, Professional Development Programs, Account for State Special Education Services, Teach Nevada Scholarship Program, Nevada Teacher Advancement Scholarship Program, and the 1/5 Retirement Credit Purchase Program.

Excluding the Education Stabilization Account that serves as the state's K-12 rainy day account, the 83rd Legislature approved total funding for the K-12 education budget accounts of \$12.407 billion (net of interagency transfers) for the 2025-27 Biennium, an increase of 5.4% when compared to the legislatively approved total of \$11.775 billion for the 2023-25 Biennium. This increase is largely related to additional funding being approved for the Pupil-Centered Funding Plan Account and ongoing funding being approved to continue salary increases for K-12 teachers and education support professionals employed by school districts, which was initially funded through a one-time General Fund appropriation approved in S.B. 231 of the 82nd (2023) Legislative Session.

As reflected in the following table, the Legislature approved General Fund appropriations totaling \$3.647 billion for the K-12 education budget accounts for the 2025-27 Biennium, an increase of 12.8% when compared to the legislatively approved General Fund appropriations totaling \$3.234 billion for the 2023-25 Biennium. Similar to the overall funding increase for K-12 education, this increase is largely reflective of an increase in General Fund appropriations for the Pupil-Centered Funding Plan Account and ongoing funding approved for school district teacher and education support professional salary increases. General Fund appropriations approved by the 83rd (2025) Legislature for the K-12 education budget accounts (which exclude the Nevada Department of Education [NDE] operating budget accounts) account for 29.6% of the total recommended ongoing General Fund appropriations over the 2025-27 Biennium, which is a slight increase from the 29.5% approved over the 2023-25 Biennium.

Ongoing Legislature Approved General Fund Appropriations for the K-12 Education Budget Accounts and All Other State Budget Accounts in the 2023-25 Biennium and the 2025-27 Biennium				
General Fund Appropriations	Legislature Approved 2023-25 Biennium		Legislature Approved 2025-27 Biennium	
	Amount	% of Total	Amount	% of Total
K-12 Education Budget Accounts	\$ 3,234,317,934	29.5%	\$ 3,646,775,850	29.6%
All Other State Budget Accounts	\$ 7,737,499,766	70.5%	\$ 8,684,697,821	70.4%
Total Statewide General Fund Appropriations	\$ 10,971,817,700	100.0%	\$ 12,331,473,671	100.0%

EDUCATION STABILIZATION ACCOUNT

The Education Stabilization Account is an interest-earning budget account that receives certain ending fund balances from school districts and remaining uncommitted balances from the State Education Fund. Created to support the Pupil-Centered Funding Plan, this budget account provides funding to the State Education Fund (Pupil-Centered Funding Plan Account) for distribution to school districts, charter schools, and university schools for profoundly gifted pupils (i.e., the Davidson Academy on the University of Nevada, Reno campus) when the Interim Finance Committee determines funding is needed to:

- Provide additional funding when the State Education Fund receives less than its projected revenue or enrollment growth exceeds projections.
- Provide cash flow when there are delays between payments and revenue received in the State Education Fund.
- Correct deposit errors in the State Education Fund when identified by an audit.
- Fund a shortfall created from an error in the application of the Pupil-Centered Funding Plan by the NDE.

The balance in the Education Stabilization Account must not exceed 20.0% of the total of all appropriations and authorizations from the State Education Fund, excluding the Education Stabilization Account, for the immediately preceding fiscal year.

Through the passage of S.B. 500, the 83rd Legislature authorized a \$126.9 million transfer from the Education Stabilization Account to the Pupil-Centered Funding Plan Account in FY 2025 to fund a projected revenue shortfall in that fiscal year. With this FY 2025 transfer,

the balance in the Education Stabilization Account at the beginning of FY 2026 is estimated to be \$746.1 million.

The Governor's Finance Office and the Legislative Counsel Bureau's Fiscal Analysis Division prepared a consensus revenue forecast for the State Education Fund in December 2024, which was used to prepare The Executive Budget, and in May 2025, which was used as the basis for the legislatively approved budget. The May 2025 consensus revenue forecast reflected a decrease in projected revenue compared to the December 2024 consensus revenue forecast. To provide the necessary funding to maintain statewide base per pupil amounts of \$9,416 in FY 2026 and \$9,486 in FY 2027, based on the Governor's revised recommendation, S.B. 500 also authorized a transfer from the Education Stabilization Account to the Pupil-Centered Funding Plan Account in FY 2026 of \$115.7 million. With this additional FY 2026 transfer, inclusive of projected interest earnings of \$18.3 million over the 2025-27 Biennium, the balance in the Education Stabilization Account is projected to be \$648.7 million at the end of the 2025-27 Biennium.

PUPIL-CENTERED FUNDING PLAN ACCOUNT

Nevada Revised Statutes (NRS) 387.121 provides a legislative declaration that the proper objective of state financial aid to public education is to ensure each Nevada child a reasonably equal educational opportunity. To achieve this objective, the Pupil-Centered Funding Plan is designated as the formula by which the state provides funding for K-12 education.

Nevada Revised Statutes 387.1212 establishes the State Education Fund as a special revenue fund for supporting the operation of public schools in the state, with funding provided by various revenue sources available for K-12 education. This revenue is placed in the Pupil-Centered Funding Plan Account (a budget within the State Education Fund), which is then distributed to school districts, charter schools, and university schools for profoundly gifted pupils based on the requirements detailed in Chapter 387 of NRS.

The Pupil-Centered Funding Plan reflects the following major statutory provisions for its administration:

- Legislative intent that the statewide base per pupil funding amount increase each year by not less than the average change in the rate of inflation for the immediately preceding three calendar years, to the extent practicable (NRS 387.1214).
- A requirement that the Governor, to the extent practicable, increase or decrease General Fund appropriations for the State Education Fund based on the revenue projections of the Economic Forum in relation to inflation and growth in enrollment. Additionally, a requirement, to the extent practicable, to increase the statewide base per pupil funding amount from the prior biennium not less than the combined rate of inflation and growth in enrollment unless the State Education Fund revenues decrease. If the Governor determines this adjustment to General Fund appropriations is impracticable, he/she must include legislation recommending how to improve the method of funding for public schools (NRS 387.12455).

- Allocation of plan funding for the following purposes (NRS 387.1214):
 - Food service and transportation costs of school districts
 - Local funding to support pupils with disabilities (i.e., special education pupils)
 - Base per pupil funding, along with adjustment factors to account for variations among the counties for the cost of living/cost of labor and increased costs to operate schools in attendance areas with low population densities
 - Weighted funding for English learner, at-risk, and gifted and talented pupils
- Legislative intent that school districts, charter schools, and university schools for profoundly gifted pupils should receive at least a reasonably similar level of funding on a per pupil basis under the Pupil-Centered Funding Plan as they received in FY 2020 when the former Nevada Plan funding formula was in place (NRS 387.121).
- The balance remaining in the Pupil-Centered Funding Plan that has not been committed for expenditure at the end of a biennium, excluding the Net Proceeds of Minerals revenue attributed to school districts that are required to be used in the fiscal year following their collection, does not revert to the General Fund and is instead required to be transferred to the Education Stabilization Account (also referred to as the K-12 rainy day account) (NRS 387.1213).
- The utilization of an 11-member Commission on School Funding to provide guidance, monitor implementation, make recommendations, and review the funding provided under the Pupil-Centered Funding Plan (NRS 387.12463).

LEGISLATIVELY APPROVED REVENUE FOR THE PUPIL-CENTERED FUNDING PLAN

The Pupil-Centered Funding Plan differs from most state programs in that it is a revenue-based funding formula whereby available revenue, rather than projected expenditures, determines the funding provided for K-12 education. Based on the consensus revenue projections prepared by the Legislative Counsel Bureau's Fiscal Analysis Division and the Governor's Office of Finance in May 2025, the 83rd (2025) Legislature approved total non-General Fund revenue available for the Pupil-Centered Funding Plan Account of \$4.328 billion in FY 2026 and \$4.384 billion in FY 2027. This includes the previously mentioned \$115.7 million transfer from the Education Stabilization Account to the Pupil-Centered Funding Plan Account in FY 2026 that was needed to maintain the Governor's revised recommended statewide base per pupil amounts.

Further, the Legislature approved the Governor's revised recommendation to follow the guidelines established in NRS 387.12455 and increase General Fund appropriations for the plan by the three-year average of Consumer Price Index inflationary increases from calendar year 2021 to calendar year 2023 (the most recent annual data available when The Executive Budget was developed) of 5.61% and projected growth in enrollment of 0.0%. As detailed in the following table, this provided total plan funding of \$11.486 billion

over the 2025-27 Biennium, a 2.6% increase over the \$11.197 billion that was legislatively approved for the 2023-25 Biennium.

Comparison of Pupil-Centered Funding Plan Revenue for the 2023-25 Biennium and the 2025-27 Biennium								
Source	Legislature Approved			Legislature Approved			Change	
	FY 2024	FY 2025	Biennium Total	FY 2026	FY 2027	Biennium Total	Dollar	Percent
General Fund Appropriations ¹	\$ 1,137,995,964	\$ 1,487,995,964	\$ 2,625,991,928	\$ 1,396,505,764	\$ 1,376,804,316	\$ 2,773,310,080	\$ 147,318,152	5.61%
Revenue								
Local School Support Tax	\$ 2,347,428,000	\$ 2,454,407,000	\$ 4,801,835,000	\$ 2,277,369,000	\$ 2,353,409,000	\$ 4,630,778,000	\$ (171,057,000)	-3.6%
Property Tax	\$ 1,012,450,000	\$ 1,080,279,000	\$ 2,092,729,000	\$ 1,187,234,000	\$ 1,263,866,000	\$ 2,451,100,000	\$ 358,371,000	17.1%
Room Tax Revenue	\$ 249,739,000	\$ 241,840,000	\$ 491,579,000	\$ 236,249,000	\$ 243,101,000	\$ 479,350,000	\$ (12,229,000)	-2.5%
Governmental Services Tax	\$ 130,140,000	\$ 134,499,000	\$ 264,639,000	\$ 140,862,000	\$ 145,088,000	\$ 285,950,000	\$ 21,311,000	8.1%
Gold and Silver Tax	\$ 65,747,000	\$ 63,063,000	\$ 128,810,000	\$ 105,187,000	\$ 107,447,000	\$ 212,634,000	\$ 83,824,000	65.1%
Net Proceeds of Minerals - State	\$ 37,525,000	\$ 58,305,000	\$ 95,830,000	\$ 97,972,000	\$ 100,094,000	\$ 198,066,000	\$ 102,236,000	106.7%
Recreational Marijuana Retail Tax	\$ 76,037,000	\$ 75,404,000	\$ 151,441,000	\$ 73,955,000	\$ 72,819,000	\$ 146,774,000	\$ (4,667,000)	-3.1%
Education Stabilization Account Transfer	\$ -	\$ -	\$ -	\$ 115,701,395	\$ -	\$ 115,701,395	\$ 115,701,395	NA
Net Proceeds of Minerals - Districts ²	\$ 19,602,000	\$ 19,223,000	\$ 38,825,000	\$ 31,930,000	\$ 32,627,000	\$ 64,557,000	\$ 25,732,000	66.3%
Balance Forward from Prior Year ²	\$ 308,815,945	\$ 19,602,000	\$ 328,417,945	\$ 26,052,000	\$ 31,930,000	\$ 57,982,000	\$ (270,435,945)	-82.3%
Annual Slot Tax	\$ 25,788,000	\$ 25,152,000	\$ 50,940,000	\$ 25,011,000	\$ 25,022,000	\$ 50,033,000	\$ (907,000)	-1.8%
Cannabis Compliance Board Transfer	\$ 40,504,000	\$ 40,907,000	\$ 81,411,000	\$ 15,189,000	\$ 14,340,000	\$ 29,529,000	\$ (51,882,000)	-63.7%
Permanent School Fund Transfer	\$ 13,447,000	\$ 11,501,000	\$ 24,948,000	\$ 8,106,000	\$ 8,149,000	\$ 16,255,000	\$ (8,693,000)	-34.8%
Treasurer's Interest	\$ 18,569,000	\$ 14,540,000	\$ 33,109,000	\$ 7,872,000	\$ 7,789,000	\$ 15,661,000	\$ (17,448,000)	-52.7%
Federal Mineral Leasing	\$ 7,500,000	\$ 7,500,000	\$ 15,000,000	\$ 7,000,000	\$ 7,000,000	\$ 14,000,000	\$ (1,000,000)	-6.7%
Franchise Fees	\$ 3,500,000	\$ 3,500,000	\$ 7,000,000	\$ 3,000,000	\$ 3,000,000	\$ 6,000,000	\$ (1,000,000)	-14.3%
Boat Registration Fees	\$ 900,000	\$ 900,000	\$ 1,800,000	\$ 750,000	\$ 750,000	\$ 1,500,000	\$ (300,000)	-16.7%
Sale of Forfeited Property Proceeds	\$ 740,000	\$ 740,000	\$ 1,480,000	\$ 300,000	\$ 300,000	\$ 600,000	\$ (880,000)	-59.5%
Unclaimed Property Transfer	\$ 34,000	\$ 34,000	\$ 68,000	\$ 100,000	\$ 100,000	\$ 200,000	\$ 132,000	194.1%
State Environmental Commission Fines	\$ 50,000	\$ 50,000	\$ 100,000	\$ 70,000	\$ 70,000	\$ 140,000	\$ 40,000	40.0%
Agriculture Fines	\$ 11,000	\$ 11,000	\$ 22,000	\$ 5,000	\$ 5,000	\$ 10,000	\$ (12,000)	-54.5%
Gifts/Donations of Unclaimed Property	\$ 900	\$ 900	\$ 1,800	\$ 1,000	\$ 1,000	\$ 2,000	\$ 200	11.1%
Total	\$ 5,496,523,809	\$ 5,739,453,864	\$ 11,235,977,673	\$ 5,756,421,159	\$ 5,793,711,316	\$ 11,550,132,475	\$ 314,154,802	2.8%
Less Net Proceeds of Minerals - Districts ²	\$ 19,602,000	\$ 19,223,000	\$ 38,825,000	\$ 31,930,000	\$ 32,627,000	\$ 64,557,000	\$ 25,732,000	
Adjusted Total	\$ 5,476,921,809	\$ 5,720,230,864	\$ 11,197,152,673	\$ 5,724,491,159	\$ 5,761,084,316	\$ 11,485,575,475	\$ 288,422,802	2.6%

¹ The 83rd (2025) Legislature approved the Governor's amended recommendation that total General Fund appropriations for the Pupil-Centered Funding Plan be increased by the combined rate of inflation for the prior three calendar years (5.61%) and projected growth in enrollment for the upcoming biennium (0.0%), consistent with the guidelines established in NRS 387.12455.

² Pursuant to NRS 387.1212(2)(k) and NRS 362.170(5), Net Proceeds of Minerals attributed to school districts is to be deposited in the State Education Fund. Pursuant to NRS 387.195(2), this revenue is required to be used in the fiscal year following the fiscal year it is distributed to the State Education Fund. Additionally, NRS 387.1214(6)(a) requires this revenue to be deemed the first money distributed to school districts through the Pupil-Centered Funding Plan.

FUNDING ALLOCATIONS UNDER THE PUPIL-CENTERED FUNDING PLAN

As required by NRS 387.1214(2), the 83rd (2025) Legislature approved utilizing the funding in the Pupil-Centered Funding Plan Account to provide tier funding, which included auxiliary services (transportation and food services), local special education funding, adjusted base per pupil funding, and weighted funding (English learner, at-risk, and gifted and talented pupils) as reflected in the following table:

Allocations Approved for the Pupil-Centered Funding Plan by the 82 nd (2023) Legislature for FY 2025 and the 83 rd (2025) Legislature for FY 2026 and FY 2027					
Description	FY 2025	FY 2026	% Change	FY 2027	% Change
Transportation Funding	\$ 193,187,746	\$ 192,112,974	-0.6%	\$ 192,112,974	0.0%
Food Services Funding	\$ 1,620,030	\$ 1,499,704	-7.4%	\$ 1,499,704	0.0%
Local Special Education Funding	\$ 483,874,302	\$ 599,829,442	24.0%	\$ 599,829,442	0.0%
Adjusted Base Per Pupil Funding	\$ 4,601,409,680	\$ 4,523,487,318	-1.7%	\$ 4,557,042,433	0.7%
English Learner Pupil Funding	\$ 223,153,735	\$ 232,694,619	4.3%	\$ 234,429,130	0.7%
At-Risk Pupil Funding	\$ 208,593,011	\$ 165,011,887	-20.9%	\$ 166,241,943	0.7%
Gifted and Talented Pupil Funding	\$ 8,392,360	\$ 9,855,215	17.4%	\$ 9,928,690	0.7%
Total Allocations	\$ 5,720,230,864	\$ 5,724,491,159	0.1%	\$ 5,761,084,316	0.6%

The following describes the methodologies utilized to fund the various expenditures under the Pupil-Centered Funding Plan in the legislatively approved budget for the 2025-27 Biennium:

Food Service and Transportation Costs

The legislatively approved budget calculated the average expenditures for food service and transportation over the past four fiscal years for each school district (FY 2021 - FY 2024). The calculated four-year annual average will be provided to each school district in each fiscal year of the 2025-27 Biennium in the legislatively approved budget. The legislatively approved budget provided total funding of \$193.6 million in each fiscal year of the 2025-27 Biennium for food service and transportation costs for school districts.

Local Funding to Support Pupils with Disabilities

The legislatively approved budget for the 2023-25 Biennium provided local funding to support pupils with disabilities (i.e., special education pupils) based on the actual local revenue provided by each school district, charter school, and university school for profoundly gifted pupils for these pupils in FY 2022. The legislatively approved methodology to calculate those amounts considered the total special education funding and subtracted federal and state funding to determine the local special education funding amount. This approach ensured that any money transferred from the school district and charter schools' General Funds to their Special Education Fund would be budgeted for future allocation within the Pupil-Centered Funding Plan. However, this approach did not consider whether the amounts transferred into the Special Education Fund were spent during that fiscal year as the funding transferred into the Special Education Fund may not have been necessary for expenditures and could have been carried forward into subsequent fiscal years. Accordingly, the 83rd (2025) Legislature approved the Governor's recommended revised methodology to calculate these amounts based on actual special education expenditures and subtracting ineligible revenue such as federal funding, state funding, and reserves.

In recognition of the local funding utilized to support pupils with disabilities, the calculated amounts under the approved methodology that would be provided back to all school districts, charter schools, and university school for profoundly gifted pupils in the legislatively approved budget reflects total funding of \$599.8 million in each fiscal year of the 2025-27 Biennium.

Statewide Base Per Pupil Funding

The 82nd (2023) Legislature approved a statewide base per pupil funding amount of \$9,414 for FY 2025 and the 83rd (2025) Legislature approved the Governor's revised recommendation to increase this amount to \$9,416 in FY 2026 (an increase of \$2, or 0.02%, from the prior fiscal year) and to \$9,486 in FY 2027 (an increase of \$70, or 0.74%, from the prior fiscal year), as detailed in the following table:

Calculation of the Statewide Base Per Pupil Amount Approved by the 83rd (2025) Legislature for Each Year of the 2025-27 Biennium		
	FY 2026	FY 2027
Beginning Statewide Base Per Pupil Amount	\$ 9,414	\$ 9,416
x Inflationary Increase	5.61%	5.61%
Initial Statewide Base Per Pupil Amount	\$ 9,942	\$ 9,944
+ Adjustment for Projected Revenue	\$ (510)	\$ (442)
Adjusted Statewide Base Per Pupil Amount	\$ 9,432	\$ 9,502
Proportional Reduction to Balance to Revenue	0.17%	0.17%
Final Statewide Base Per Pupil Amount	\$ 9,416	\$ 9,486
<i>Funding Change from the Prior Fiscal Year</i>	\$ 2	\$ 70
<i>Percentage Change from the Prior Fiscal Year</i>	0.02%	0.74%

The Legislature approved the Governor’s recommendation to not follow the legislative intent detailed in NRS 387.1214 and increase the statewide base per pupil amount by the “rate of inflation” defined as the three-year average of Consumer Price Index inflationary increases from calendar year 2021 to calendar year 2023 (the most recent annual data available when The Executive Budget was developed) of 5.61%. Due to the updated May 2025 consensus forecast for the State Education Fund that resulted in revenue projections for the State Education Fund being less than those budgeted in The Executive Budget, the 83rd (2025) Legislature approved a transfer of \$115.7 million in FY 2026 from the Education Stabilization Account to the Pupil-Centered Funding Plan Account to maintain the Governor’s revised recommended statewide base per pupil amounts of \$9,416 in FY 2026 and \$9,486 in FY 2027.

Finally, to balance the Pupil-Centered Funding Plan expenditures with available revenue, the Legislature approved applying a proportional reduction to this amount consistent with NRS 387.1214 and the legislatively approved budget for the 2023-25 Biennium. However, although the statewide base per pupil amount received a proportional reduction, the Legislature approved the Governor’s recommendation to only apply the proportional reduction to the statewide base per pupil amount and the weighted funding categories. Unlike prior biennia, a proportional reduction was not applied to the food service and transportation costs or to the local funding to support pupils with disabilities.

Enrollment: Each school district, charter school, and university school for profoundly gifted pupil’s level of funding is determined by multiplying its adjusted base per pupil funding amount by its weighted enrollment. Weighted enrollment (largely utilized to distribute Pupil-Centered Funding Plan formula funding) equals a full count of pupils enrolled in full-day kindergarten and grades 1 through 12, net of transfers. Weighted enrollment also includes children with disabilities enrolled in special education programs within a school district, charter school, or university school for profoundly gifted pupils, and six-tenths of the count of pupils enrolled in programs for three- and four-year-old children with disabilities. Special needs preschoolers are counted as six-tenths of a pupil since they typically attend school for a half day or less.

The Governor’s recommended budget reflected projected weighted enrollment of 465,927 each fiscal year of the 2025-27 Biennium which matched the weighted enrollment count for FY 2024. However, based on updated projected FY 2025 weighted enrollment of 463,752 provided by the NDE during the legislative session, the 83rd Legislature approved revised projected weighted enrollments of 463,752 in each fiscal year of the 2025-27 Biennium. The following table compares audited and projected weighted enrollment numbers by fiscal year and the percentage of change each fiscal year compared to the preceding year.

Nevada Weighted Enrollment: All School Districts, Charter Schools, and University Schools for Profoundly Gifted Pupils ¹									
FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
477,894	482,029	484,892	471,069	473,616	466,468	465,927	463,752	463,752	463,752
% Change	0.87%	0.59%	-2.85%	0.54%	-1.51%	-0.12%	-0.47%	0.00%	0.00%

¹ Excludes any pupil counts included under the hold harmless provisions provided by NRS 387.1223(3).

To protect school districts and charter schools during times of declining enrollment, Section 3 of NRS 387.1223 contains a “hold harmless” provision. Under this provision, the guaranteed level of funding is based on the current year’s quarterly enrollment, unless there is a decline in enrollment of 5.0% or more from the previous fiscal year, in which case the funding is based on the higher of the current or the previous fiscal year’s quarterly enrollment. Due to the uncertainty of projected enrollments, the cost of the hold harmless provision has not historically been budgeted, and this cost is not budgeted in the 2025-27 Biennium.

Cost Adjustment Factor: Pursuant to NRS 387.1215, a cost adjustment factor is established for each county to account for variation in the cost of living and the cost of labor within the state. The cost adjustment factor for each county, otherwise known as the Nevada Cost of Education Index, is applied to each school district, charter school that provides classroom-based instruction, and university school for profoundly gifted pupils. The baseline for this index is 1.000, with schools operating in counties above that baseline receiving additional funding and schools operating in counties below that baseline receiving reduced funding.

The NDE calculated the Nevada Cost of Education Index, and the following table provides the cost adjustment by county:

Nevada Cost of Education Index			
County	Comparative Wage Index (Weighted at 84.54%)¹	Regional Price Parities Index (Weighted at 15.46%)¹	Calculated Nevada Cost of Education Index
Carson City	0.979	1.000	0.982
Churchill	0.994	1.000	0.995
Clark	1.000	1.000	1.000
Douglas	0.979	1.000	0.982
Elko	0.994	1.000	0.995
Esmeralda	0.994	1.000	0.995
Eureka	0.994	1.000	0.995
Humboldt	0.994	1.000	0.995
Lander	0.994	1.000	0.995
Lincoln	0.994	1.000	0.995
Lyon	0.979	1.000	0.982
Mineral	0.994	1.000	0.995
Nye	0.994	1.000	0.995
Pershing	0.994	1.000	0.995
Storey	0.979	1.000	0.982
Washoe	1.007	1.000	1.006
White Pine	0.994	1.000	0.995

¹ The weighted distribution between the Comparative Wage Index and the Regional Price Parities Index was based on the percentage of K-12 funding used for wages/salaries and operational costs, respectively, in FY 2024 to calculate the distribution for the 2025-27 Biennium.

Based on the calculation provided by the NDE, schools operating in 15 counties would have received a reduction adjustment (less than 1.000), schools operating in Clark County would have no adjustment (equal to 1.000), and schools operating in Washoe County would have received an increased adjustment (greater than 1.000). However, the Governor, consistent with the action by the 82nd (2023) Legislature and the recommendation of the Commission on School Funding, recommended, and the Legislature approved, a cost adjustment factor of 1.000 be applied to all counties for the 2025-27 Biennium. This effectively provides no adjustment for variations in the cost of living and the cost of labor between counties.

Attendance Area Adjustment: Pursuant to NRS 387.1218, an attendance area adjustment is established for each portion of a school district to account for the increased cost to provide services in areas with lower population densities. *Nevada Revised Statutes* 387.1218 also requires a charter school which provides in-person instruction and university schools for profoundly gifted pupils to receive the same attendance area adjustment on a per pupil basis that a public school within a school district at the same location would receive. The 83rd (2025) Legislature approved the Governor’s recommendation that the

attendance area adjustment be applied in a consistent manner as approved by the 82nd (2023) Legislature for the 2023-25 Biennium.

Adjusted Base Per Pupil Funding Amounts Approved by the Legislature: The following table provides the adjusted base per pupil funding amounts (i.e., the statewide base per pupil amount applied to the Nevada Cost of Education Index and the attendance area adjustment for each school district, charter school, and university school for profoundly gifted pupils, as applicable) approved by the 82nd (2023) Legislature for the 2023-25 Biennium, as well as the adjusted base per pupil funding amounts approved by the 83rd (2025) Legislature for the 2025-27 Biennium. The table also indicates the school districts, charter schools (as a group), and university school for profoundly gifted pupils that would be designated as funded under the Pupil-Centered Funding Plan and those school districts that would qualify for the hold harmless provisions of the Pupil-Centered Funding Plan, which enables them to receive a reasonably similar level of funding on a per pupil basis under the Pupil-Centered Funding Plan as they received in FY 2020 (i.e., FY 2020 baseline funding).

Adjusted Base Per Pupil Amounts for School Districts, Charter Schools, and University Schools for Profoundly Gifted Pupils								
	2023-25 Biennium (Legislature Approved)			2025-27 Biennium (Legislature Approved)				
	Designation ¹	FY 2024	FY 2025	Designation ¹	FY 2026	Chg from Prior FY	FY 2027	Chg from Prior FY
Carson City	PCFP	\$ 9,632	\$ 10,114	PCFP	\$10,119	\$ 5	\$10,195	\$ 76
Churchill	PCFP	\$ 10,157	\$ 10,662	PCFP	\$10,766	\$ 104	\$10,846	\$ 80
Clark	PCFP	\$ 9,045	\$ 9,497	PCFP	\$ 9,501	\$ 4	\$ 9,572	\$ 71
Douglas	PCFP	\$ 10,094	\$ 10,598	PCFP	\$10,622	\$ 24	\$10,701	\$ 79
Elko	PCFP	\$ 11,017	\$ 11,567	PCFP	\$11,658	\$ 91	\$11,745	\$ 87
Esmeralda	FY 2020 Baseline	\$ 31,203	\$ 31,214	FY 2020 Baseline	\$31,441	\$ 227	\$31,442	\$ 1
Eureka	FY 2020 Baseline	\$ 36,047	\$ 36,057	FY 2020 Baseline	\$35,764	\$ (293)	\$35,765	\$ 1
Humboldt	PCFP	\$ 10,979	\$ 11,525	PCFP	\$11,596	\$ 71	\$11,682	\$ 86
Lander	PCFP	\$ 13,331	\$ 13,995	PCFP	\$14,100	\$ 105	\$14,205	\$ 105
Lincoln	PCFP	\$ 16,319	\$ 17,132	PCFP	\$17,166	\$ 34	\$17,294	\$ 128
Lyon	PCFP	\$ 10,943	\$ 11,488	PCFP	\$11,491	\$ 3	\$11,577	\$ 86
Mineral	PCFP	\$ 15,443	\$ 16,212	PCFP	\$16,481	\$ 269	\$16,604	\$ 123
Nye	PCFP	\$ 10,957	\$ 11,505	PCFP	\$11,424	\$ (81)	\$11,509	\$ 85
Pershing	PCFP	\$ 14,444	\$ 15,163	PCFP	\$15,293	\$ 130	\$15,407	\$ 114
Storey	FY 2020 Baseline	\$ 24,378	\$ 24,384	FY 2020 Baseline	\$24,307	\$ (77)	\$24,308	\$ 1
Washoe	PCFP	\$ 9,243	\$ 9,705	PCFP	\$ 9,708	\$ 3	\$ 9,781	\$ 73
White Pine	PCFP	\$ 14,156	\$ 14,861	PCFP	\$15,055	\$ 194	\$15,167	\$ 112
Charter Schools (All) ²	PCFP	NA	NA	PCFP	NA	NA	NA	NA
University School	PCFP	\$ 8,966	\$ 9,414	PCFP	\$ 9,416	\$ 2	\$ 9,486	\$ 70

¹ Nevada Revised Statutes 387.121(3) provides legislative intent that school districts, charter schools, and university schools for profoundly gifted pupils that would receive less funding under the Pupil-Centered Funding Plan than the former Nevada Plan funding formula be provided with a reasonably similar level of funding on a per pupil basis as they received in FY 2020. These entities are identified as receiving FY 2020 Baseline Funding.

² The adjusted base per pupil amount provided to charter schools varies based on the county in which the charter school is located or if the charter school only provides distance learning. Due to this variation, a statewide adjusted base per pupil amount is not provided for charter schools.

Weighted Funding for English Learner, At-Risk, and Gifted and Talented Pupils: As required by NRS 387.1214(2)(e), weighted funding is provided for English learner, at-risk, and gifted and talented pupils. As recommended by the Governor, the 83rd (2025) Legislature approved identifying these pupils consistent with the methodologies approved for the 2023-25 Biennium and using the audited October 2024 weighted enrollment counts to determine the weighted funding that would be allocated to pupils in both FY 2026 and FY 2027, with pupils eligible for state special education funding excluded from this count.

Furthermore, a pupil eligible for more than one category of weighted funding under the Pupil-Centered Funding Plan was legislatively approved to only receive the greatest weight for which that pupil was eligible. The following provides a description of the three separate weights and how they are determined.

- **English Learner (0.45 Weight):** English learner pupils are identified using an English language proficiency screening tool called Worldclass Instructional Design and Assessment. Per the NDE, if a pupil scores less than 4.5 on the assessment, he/she qualifies for English learner weighted funding.
- **At-Risk (0.35 Weight):** At-risk pupils are identified using the Graduation Related Analytic Data (GRAD) score generated using information from the Infinite Campus system. The GRAD score is a proprietary algorithm that utilizes 75 factors to summarize a pupil’s educational record with a single number indicating the pupil’s likelihood of graduating or being promoted to the next grade level. Pupils in the bottom 20th percentile of GRAD scores are identified as at-risk pupils.
- **Gifted and Talented (0.12 Weight):** Gifted and Talented Education (GATE) pupils are identified using cognitive ability tests or national standardized achievement tests. Pupils who score in the 98th percentile are identified as GATE-eligible pursuant to *Nevada Administrative Code (NAC) 388.435*. *Nevada Revised Statutes 388.5251* further defines GATE pupils as persons under the age of 18 who demonstrate outstanding academic skills or aptitudes and need special instruction or services in order to progress effectively. However, in order for a local educational agency to receive GATE weighted funding, the school’s GATE program must be approved by the Superintendent of Public Instruction, which requires the program to have instructional staff who are endorsed to teach GATE pupils pursuant to NAC 391.394.

The weighted funding approved by the 82nd (2023) Legislature for FY 2025 and the weighted funding approved by the 83rd (2025) Legislature for FY 2026 and FY 2027, in total and on an average statewide basis, is provided in the following table:

Weighted Funding Approved by the 82 nd (2023) Legislature for FY 2025 and by the 83 rd (2025) Legislature for the 2025-27 Biennium												
Weighted Category	FY 2025				FY 2026				FY 2027			
	Total Funding	Projected Number of Pupils ¹	Average Amount Per Pupil	Weight Based on Statewide Base Per Pupil Amount of \$9,414	Total Funding	Projected Number of Pupils ¹	Average Amount Per Pupil	Weight Based on Statewide Base Per Pupil Amount of \$9,416	Total Funding	Projected Number of Pupils ¹	Average Amount Per Pupil	Weight Based on Statewide Base Per Pupil Amount of \$9,486
English Learner	\$ 223,153,735	52,678	\$ 4,236	0.45	\$ 232,694,619	54,923	\$ 4,237	0.45	\$ 234,429,130	54,923	\$ 4,268	0.45
At-Risk	\$ 208,593,011	63,325	\$ 3,294	0.35	\$ 165,011,887	50,074	\$ 3,295	0.35	\$ 166,241,943	50,074	\$ 3,320	0.35
Gifted and Talented	\$ 8,392,360	7,434	\$ 1,129	0.12	\$ 9,855,215	8,722	\$ 1,130	0.12	\$ 9,928,690	8,722	\$ 1,138	0.12

¹ Projections exclude special education pupils and are unduplicated counts (i.e., reflect a pupil only receiving the highest weight a pupil is eligible to receive if a pupil is eligible for multiple weights).

As previously indicated, the audited October 2024 enrollment counts were used to determine the weighted funding that would be allocated to pupils in both FY 2026 and FY 2027 in the legislatively approved budget. However, the Legislature provided the NDE with authority to request approval from the Interim Finance Committee to revise the FY 2027 weighted funding amounts based on the count of these pupils as of October 2025.

Total Funding for the Pupil-Centered Funding Plan: The following table provides the total funding approved by the 83rd (2025) Legislature for the Pupil-Centered Funding Plan for each school district, charter schools (as a group), and university school for profoundly gifted pupils in each fiscal year of the 2025-27 Biennium based on their projected enrollment.

FY 2026 Funding for the Pupil-Centered Funding Plan as Approved by the 83 rd (2025) Legislature										
	Designation	Adjusted Base Funding	Adj Base Per Pupil Amount	English Learners	At-Risk	Gifted and Talented	Transportation	Food Services	Local Special Education Funding	Total Funding
Carson	PCFP	\$ 70,537,760	\$ 10,119	\$ 3,305,034	\$ 728,331	\$ 322,029	\$ 2,868,747	\$ 334,457	\$ 6,741,119	\$ 84,837,477
Churchill	PCFP	\$ 33,095,776	\$ 10,766	\$ 483,044	\$ 286,718	\$ -	\$ 1,665,797	\$ -	\$ 2,215,685	\$ 37,747,020
Clark	PCFP	\$ 2,716,066,306	\$ 9,501	\$ 164,522,907	\$ 137,341,591	\$ 6,142,279	\$ 135,130,854	\$ -	\$ 453,025,801	\$ 3,612,229,738
Douglas	PCFP	\$ 50,883,540	\$ 10,622	\$ 682,193	\$ 474,569	\$ 133,331	\$ 3,977,265	\$ -	\$ 5,428,400	\$ 61,579,298
Elko	PCFP	\$ 107,655,372	\$ 11,658	\$ 2,834,703	\$ 1,489,619	\$ 42,937	\$ 5,601,775	\$ 350,372	\$ 6,815,778	\$ 124,790,556
Esmeralda	FY 2020 Baseline	\$ 2,535,248	\$ 31,441	\$ 17,401	\$ 8,386	\$ -	\$ 328,550	\$ 49,284	\$ 44,620	\$ 2,983,489
Eureka	FY 2020 Baseline	\$ 10,642,760	\$ 35,764	\$ 10,213	\$ 1,198	\$ -	\$ 434,259	\$ 399,223	\$ 200,000	\$ 11,687,653
Humboldt	PCFP	\$ 36,363,526	\$ 11,596	\$ 834,733	\$ 349,335	\$ -	\$ 2,016,344	\$ 4,765	\$ 3,147,883	\$ 42,716,586
Lander	PCFP	\$ 13,681,211	\$ 14,100	\$ 165,252	\$ 260,354	\$ -	\$ 400,471	\$ 15,558	\$ 828,068	\$ 15,350,914
Lincoln	PCFP	\$ 14,935,036	\$ 17,166	\$ 33,898	\$ 135,120	\$ -	\$ 635,350	\$ 66,961	\$ -	\$ 15,806,365
Lyon	PCFP	\$ 102,661,176	\$ 11,491	\$ 2,271,151	\$ 1,281,996	\$ 67,795	\$ 5,367,830	\$ -	\$ 11,959,030	\$ 123,608,978
Mineral	PCFP	\$ 8,398,779	\$ 16,481	\$ 144,066	\$ 141,712	\$ -	\$ 388,223	\$ 200,104	\$ 110,574	\$ 9,383,458
Nye	PCFP	\$ 62,339,361	\$ 11,424	\$ 1,597,433	\$ 893,112	\$ -	\$ 4,888,451	\$ -	\$ 12,987,281	\$ 82,705,638
Pershing	PCFP	\$ 9,724,377	\$ 15,293	\$ 122,880	\$ 92,278	\$ -	\$ 918,038	\$ 26,439	\$ -	\$ 10,884,012
Storey	FY 2020 Baseline	\$ 9,609,585	\$ 24,307	\$ 13,777	\$ 13,777	\$ -	\$ 547,375	\$ 23,002	\$ 55,048	\$ 10,262,564
Washoe	PCFP	\$ 571,004,063	\$ 9,708	\$ 28,541,936	\$ 14,504,015	\$ 1,462,125	\$ 25,630,842	\$ -	\$ 70,479,875	\$ 711,622,856
White Pine	PCFP	\$ 18,532,672	\$ 15,055	\$ 63,558	\$ 395,474	\$ -	\$ 1,312,803	\$ 29,539	\$ 1,129,956	\$ 21,464,002
Charter Schools (All) ¹	PCFP	\$ 683,239,962	NA	\$ 27,050,440	\$ 6,614,302	\$ 1,684,719	\$ -	\$ -	\$ 24,608,056	\$ 743,197,479
University School	PCFP	\$ 1,580,808	\$ 9,416	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 52,268	\$ 1,633,076
Total ²		\$ 4,523,487,318		\$ 232,694,619	\$ 165,011,887	\$ 9,855,215	\$ 192,112,974	\$ 1,499,704	\$ 599,829,442	\$ 5,724,491,159

FY 2027 Funding for the Pupil-Centered Funding Plan as Approved by the 83 rd (2025) Legislature										
	Designation	Adjusted Base Funding	Adj Base Per Pupil Amount	English Learners	At-Risk	Gifted and Talented	Transportation	Food Services	Local Special Education Funding	Total Funding
Carson	PCFP	\$ 71,063,644	\$ 10,195	\$ 3,329,674	\$ 733,762	\$ 324,429	\$ 2,868,747	\$ 334,457	\$ 6,741,119	\$ 85,395,832
Churchill	PCFP	\$ 33,342,516	\$ 10,846	\$ 486,645	\$ 288,856	\$ -	\$ 1,665,797	\$ -	\$ 2,215,685	\$ 37,999,500
Clark	PCFP	\$ 2,736,315,565	\$ 9,572	\$ 165,749,485	\$ 138,365,522	\$ 6,188,072	\$ 135,130,854	\$ -	\$ 453,025,801	\$ 3,634,775,299
Douglas	PCFP	\$ 51,262,896	\$ 10,701	\$ 687,279	\$ 478,107	\$ 134,325	\$ 3,977,265	\$ -	\$ 5,428,400	\$ 61,968,272
Elko	PCFP	\$ 108,457,980	\$ 11,745	\$ 2,855,836	\$ 1,500,725	\$ 43,257	\$ 5,601,775	\$ 350,372	\$ 6,815,778	\$ 125,625,723
Esmeralda	FY 2020 Baseline	\$ 2,535,333	\$ 31,442	\$ 17,401	\$ 8,386	\$ -	\$ 328,550	\$ 49,284	\$ 44,620	\$ 2,983,574
Eureka	FY 2020 Baseline	\$ 10,643,117	\$ 35,765	\$ 10,213	\$ 1,198	\$ -	\$ 434,259	\$ 399,223	\$ 200,000	\$ 11,688,010
Humboldt	PCFP	\$ 36,634,630	\$ 11,682	\$ 840,956	\$ 351,940	\$ -	\$ 2,016,344	\$ 4,765	\$ 3,147,883	\$ 42,996,518
Lander	PCFP	\$ 13,783,210	\$ 14,205	\$ 166,484	\$ 262,295	\$ -	\$ 400,471	\$ 15,558	\$ 828,068	\$ 15,456,085
Lincoln	PCFP	\$ 15,046,383	\$ 17,294	\$ 34,150	\$ 136,128	\$ -	\$ 635,350	\$ 66,961	\$ -	\$ 15,918,972
Lyon	PCFP	\$ 103,426,552	\$ 11,577	\$ 2,288,084	\$ 1,291,553	\$ 68,301	\$ 5,367,830	\$ -	\$ 11,959,030	\$ 124,401,349
Mineral	PCFP	\$ 8,461,394	\$ 16,604	\$ 145,140	\$ 142,768	\$ -	\$ 388,223	\$ 200,104	\$ 110,574	\$ 9,448,203
Nye	PCFP	\$ 62,804,123	\$ 11,509	\$ 1,609,342	\$ 899,771	\$ -	\$ 4,888,451	\$ -	\$ 12,987,281	\$ 83,188,969
Pershing	PCFP	\$ 9,796,875	\$ 15,407	\$ 123,795	\$ 92,966	\$ -	\$ 918,038	\$ 26,439	\$ -	\$ 10,958,113
Storey	FY 2020 Baseline	\$ 9,609,908	\$ 24,308	\$ 13,777	\$ 13,777	\$ -	\$ 547,375	\$ 23,002	\$ 55,048	\$ 10,262,887
Washoe	PCFP	\$ 575,261,104	\$ 9,781	\$ 28,754,726	\$ 14,612,148	\$ 1,473,026	\$ 25,630,842	\$ -	\$ 70,479,875	\$ 716,211,721
White Pine	PCFP	\$ 18,670,841	\$ 15,167	\$ 64,033	\$ 398,423	\$ -	\$ 1,312,803	\$ 29,539	\$ 1,129,956	\$ 21,605,594
Charter Schools (All) ¹	PCFP	\$ 688,333,767	NA	\$ 27,252,109	\$ 6,663,618	\$ 1,697,280	\$ -	\$ -	\$ 24,608,056	\$ 748,554,830
University School	PCFP	\$ 1,592,593	\$ 9,486	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 52,268	\$ 1,644,861
Total ²		\$ 4,557,042,431		\$ 234,429,129	\$ 166,241,942	\$ 9,928,690	\$ 192,112,974	\$ 1,499,704	\$ 599,829,442	\$ 5,761,084,313

¹ The adjusted base per pupil amount provided to charter schools varies based on the county in which the charter school is located or if the charter school only provides distance learning.
² Totals may not balance due to rounding.

CHANGES TO THE PUPIL-CENTERED FUNDING PLAN

The 83rd (2025) Legislature approved several bills that revise various items related to the Pupil-Centered Funding Plan, as described below.

➤ Senate Bill (S.B.) 81 revises provisions relating to the plan by:

- Revising the timeline for the transfer by school districts of certain ending fund balances exceeding 16.6% of total actual expenditures to the Education Stabilization Account to after the close of the previous fiscal year and before the close of the then current fiscal year.

- Requiring charter schools and university schools for profoundly gifted pupils to submit a quarterly report to the NDE regarding the average daily enrollment of pupils and providing the method for computing the yearly apportionment to the school district from the State Education Fund.
 - Changing the entity from which reimbursement is authorized for certain hospitals and other facilities that provide residential treatment to children for the cost of providing educational services for a child to be requested to the NDE.
 - Changing certain budgetary submission requirements for reports required to be submitted by the board of trustees of a school district and the governing body of each charter school from on or before November 15 of each year to the first week in January that contains five business days. In addition, changing the requirement for the Superintendent of Public Instruction to compile this information and submit it to the Office of Finance in the Office of the Governor and the Fiscal Analysis Division of the Legislative Counsel Bureau from a submission on or before November 25 of each year to on or before the last Friday in January.
- S.B. 460 revises provisions relating to the plan by:
- Allowing the Commission on School Funding to request the drafting of not more than one legislative measure for a regular session.
 - Requiring the Commission on School Funding to conduct an interim study concerning certain public school funding sources and submit a report of its findings on or before November 15, 2026.

OTHER STATE EDUCATION PROGRAMS

The Other State Education Programs budget account provides state funds to school districts, charter schools, and other entities for various educational programs. The 83rd (2025) Legislature approved General Fund appropriations totaling \$162.4 million in FY 2026 and \$169.4 million in FY 2027 for the support of categorical grant programs that include Career and Technical Education, the Jobs for Nevada’s Graduates program, and Public Broadcasting, and salary increases for school district teachers and support professionals. In addition, the budget account provides state funds for the Adult High School Diploma program, which is considered outside of K-12 education funding.

Although the Governor recommended ongoing funding for salary increases for school district teachers and education support professionals (originally provided as one-time funding through passage and approval of S.B. 231 of the 82nd [2023] Legislative Session) be provided through tier funding in the Pupil-Centered Funding Plan, the 83rd Legislature instead approved General Fund appropriations of \$124.9 million in each fiscal year of the 2025-27 Biennium to provide this funding as a categorical program in the Other State Education Programs budget account.

The Legislature approved funding for the Incentivizing Pathways to Teaching Grant program through wage assessment revenues transferred from the Department of

Employment, Training and Rehabilitation in the amount of \$2.4 million in each fiscal year of the 2025-27 Biennium.

Lastly, the Legislature approved General Fund appropriations of \$314,293 in each fiscal year of the 2025-27 Biennium that was placed in reserves to possibly provide additional funding for the Jobs for Nevada's Graduates program in the event federal or local revenues are not received as budgeted, which would lead to program reductions.

TEACH NEVADA SCHOLARSHIP PROGRAM

The Teach Nevada Scholarship Program Account provides funding to encourage students to enter the teaching profession and to address the long-term plan for recruiting future teachers in the state. Scholarships can be awarded in an amount not to exceed the cost of receiving a bachelor's degree at a public university prorated over the number of semesters required for the student to complete the program. Students receive 75.0% of the semester value of the scholarship each semester of attendance while the remaining 25.0% is available to the student upon successfully completing a teacher preparation program and teaching in Nevada for five consecutive years following graduation. A student is entitled to request the 25.0% portion of the scholarship as long as it is requested within the required timeframe of fulfilling all program and employment requirements.

The 83rd (2025) Legislature approved total funding of \$6.9 million in each fiscal year of the 2025-27 Biennium (General Fund appropriations of \$2.4 million each fiscal year) to continue these scholarships. Additionally, through the passage and approval of S.B. 81, the Legislature approved various revisions to the funding that would be provided through the program beginning on July 1, 2027. This includes providing funding equivalent to six semesters for a student obtaining a bachelor's degree, three semesters for a participant obtaining a graduate degree, and three years for a student enrolled in an alternative licensure program beginning on July 1, 2027.

NEVADA TEACHER ADVANCEMENT SCHOLARSHIP PROGRAM

Historically, the Nevada Teacher Advancement Scholarship Program awards scholarships to support students in the acquisition of a master's degree in education or a related field. Students would receive 75.0% of the value of the scholarship based on a prorated tuition cost over the number of semesters needed to complete their program. The remaining 25.0% is available to the student upon successfully completing a master's program and teaching in Nevada for three consecutive years following graduation. A student is entitled to receive the 25.0% portion of the scholarship as long as it is requested within the required timeframe of fulfilling all program and employment requirements.

Senate Bill 81 of the 83rd (2025) Legislative Session eliminated the Nevada Teacher Advancement Scholarship Program effective July 1, 2027, and the Governor did not recommend any funding to provide new scholarship awards in either year of the 2025-27 Biennium. However, the Governor recommended, and the Legislature approved, a General Fund appropriation of \$323,628 in FY 2026 that would be balanced

forward into FY 2027 to fund the potential 25.0% future payout associated with students who participated in the program in FY 2024.

ACCOUNT FOR STATE SPECIAL EDUCATION SERVICES

The Account for State Special Education Services is administered by the Superintendent of Public Instruction and provides state funding for pupils with disabilities (i.e., special education pupils). The Account for State Special Education Services provides state funding for the following areas:

- The State Special Education program provides funding proportionally to each school district and charter school largely based upon the number of pupils identified with a disability, not to exceed 13.0% of the total pupil enrollment for the school district or charter school as required by NRS 387.122. The 83rd (2025) Legislature approved General Fund appropriations of \$251.3 million in each fiscal year over the 2025-27 Biennium for this program, the same amount that was legislatively approved for FY 2025.

Historically, additional funding has also been provided for a 2.0% “roll-up” related to the funding of merit increases for special education staff. The 83rd Legislature approved additional General Fund appropriations of \$4.8 million in FY 2026 and \$9.6 million in FY 2027 that would have supported these “roll-up” costs. However, recognizing that certain local educational agencies would have received a special education multiplier below the 0.45 weight for English learners, the Legislature placed this funding in the budget reserve category. The NDE was directed to submit a proposal to the Interim Finance Committee each fiscal year of the 2025-27 Biennium to target those funds to local educational agencies whose special education multipliers fell below the English learner weight.

Based on all legislative action, total funding of \$256.1 million in FY 2026 and \$260.9 million in FY 2027 was approved for the State Special Education program.

- Funding for those pupils with disabilities exceeding 13.0% of total pupil enrollment is provided to those school districts and charter schools that exceed the funding limit for special education. The 83rd (2025) Legislature approved General Fund appropriations of \$1.5 million in each fiscal year of the 2025-27 Biennium to support these pupils.
- The Special Education Contingency program provides funding to reimburse school districts and charter schools for extraordinary program expenses and related services for pupils with significant disabilities. The 83rd (2025) Legislature approved funding of \$2.0 million in each fiscal year of the 2025-27 Biennium, balanced forward from FY 2025 and into each fiscal year of the following biennium, for this program.

Total state funding approved by the 83rd (2025) Legislature for pupils with disabilities in the 2025-27 Biennium, net of balance forwards, is \$520.0 million.

ADDITIONAL FUNDING FOR PRE-K-12 EDUCATION

The 83rd (2025) Legislature passed, and the Governor approved, the following legislative measures for pre-K-12 education which provide additional General Fund appropriations of:

<u>Bill</u>	<u>Description</u>
A.B. 398	\$90.0 million over the 2025-27 Biennium to the Interim Finance Committee (IFC) for allocation to the NDE to distribute to school districts to provide additional compensation for hard-to-fill positions in public schools and \$38.6 million over the 2025-27 Biennium to the IFC for allocation to charter schools that provide salary increases for teachers and education support professionals.
S.B. 104	\$400,000 over the 2025-27 Biennium to the NDE to support school gardens.
S.B. 460	\$12.0 million in FY 2027 for the awarding of grants to support early childhood literacy and readiness programs, \$9.0 million over the 2025-27 Biennium for the cost of expanding facilities for early childhood education; \$6.5 million over the 2025-27 Biennium for personnel costs and costs associated with improving the efficiency and delivery of educational services, \$7.0 million in FY 2027 for the costs of providing transportation to pupils who attend school outside their zone of attendance, \$2.0 million over the 2025-27 Biennium for grants to school districts and charter schools for literacy interventionists and tutoring programs, \$2.0 million over the 2025-27 Biennium for science, technology, engineering, and mathematics grants to schools; \$2.0 million over the 2025-27 Biennium to the NDE for the Nevada Institute on Teaching and Educator Preparation; \$2.0 million over the 2025-27 Biennium for grants for apprenticeship programs in teaching; \$500,000 in FY 2026 to the NDE for the maintenance of a portal to measure the supply and demand of the educator workforce; \$500,000 in FY 2026 for the Commission on Recruitment and Retention to conduct studies; and \$1.1 million in FY 2026 to support the work of the Commission on School Funding.
S.B. 468	\$17.0 million in FY 2026 to the State Public Charter School Authority to fund the transportation costs of charter school pupils over the 2025-27 Biennium.

TOTAL FUNDING APPROVED FOR K-12 EDUCATION

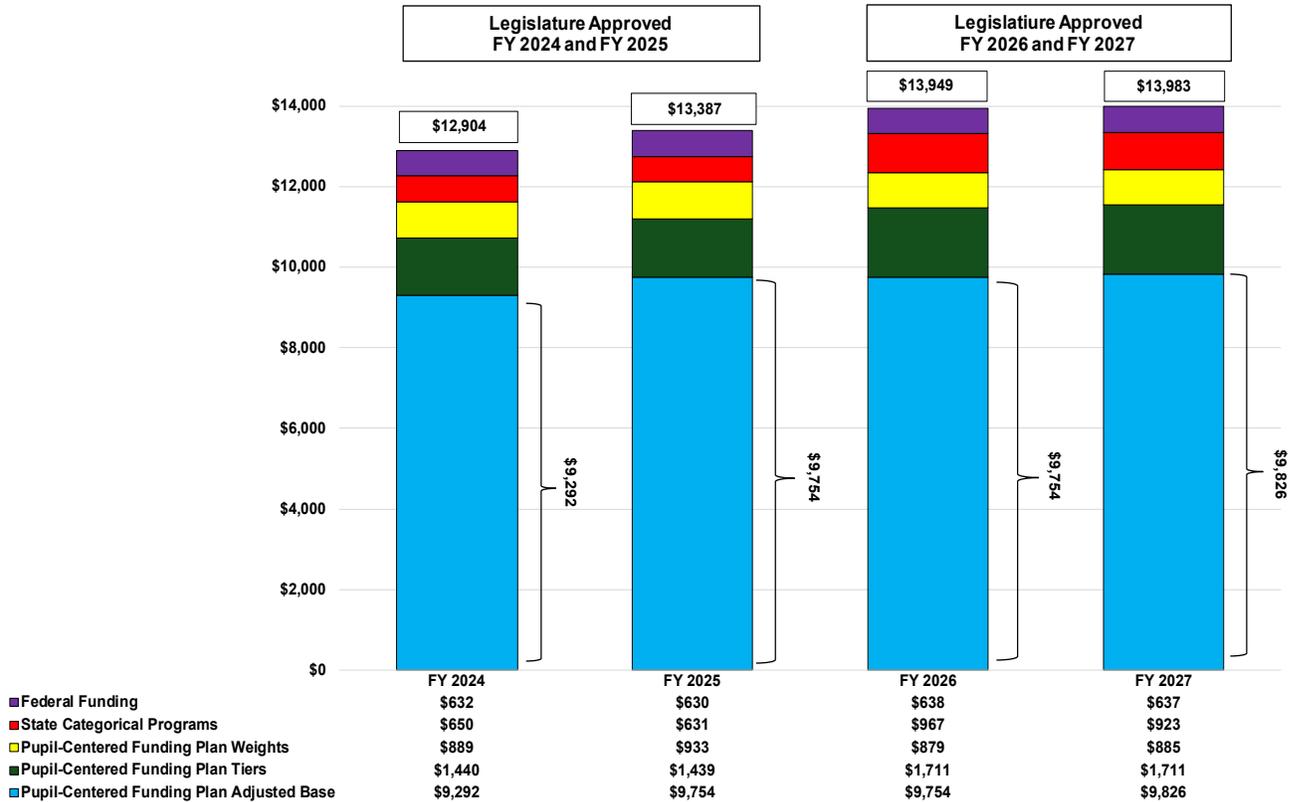
As detailed in the following table, the 82nd (2023) Legislature approved total projected state and federal funding for K-12 education on a per pupil basis of \$12,904 in FY 2024 and \$13,387 in FY 2025. Based on the action of the 83rd (2025) Legislature, the total projected state and federal funding for K-12 education on a per pupil basis is \$13,949 in FY 2026 (an increase of approximately \$562 from the prior fiscal year) and \$13,983 in FY 2027 (an increase of approximately \$34 from the prior fiscal year). It should be noted the federal funding provided for K-12 education is reflected in the Department of Education (Administration) budget accounts and discussed in that section of this report.

**Funding Approved for K-12 Education from State and Federal Sources by the
82nd (2023) Legislature for the 2023-25 Biennium and the 83rd (2025) Legislature for the 2025-27 Biennium**

	Legislature Approved		Legislature Approved	
	FY 2024	FY 2025	FY 2026	FY 2027
Pupil-Centered Funding Plan Adjusted Base	\$ 4,379,176,006	\$ 4,601,409,680	\$ 4,523,487,318	\$ 4,557,042,433
(Food Service, Transportation, Local Special Education Funding)	\$ 678,551,903	\$ 678,682,078	\$ 793,442,120	\$ 793,442,120
Pupil-Centered Funding Plan Weights	\$ 419,193,900	\$ 440,139,106	\$ 407,561,721	\$ 410,599,763
State Categorical Programs	\$ 306,362,454	\$ 297,786,527	\$ 448,552,182	\$ 427,962,367
Federal Funding	\$ 297,929,309	\$ 297,437,693	\$ 295,796,619	\$ 295,377,207
Total	\$ 6,081,213,572	\$ 6,315,455,084	\$ 6,468,839,960	\$ 6,484,423,890
<i>Projected Enrollment</i>	471,283	471,754	463,752	463,752
Funding on a Per Pupil Basis	FY 2024	FY 2025	FY 2026	FY 2027
Pupil-Centered Funding Plan Adjusted Base	\$ 9,292	\$ 9,754	\$ 9,754	\$ 9,826
Pupil-Centered Funding Plan Tiers	\$ 1,440	\$ 1,439	\$ 1,711	\$ 1,711
Pupil-Centered Funding Plan Weights	\$ 889	\$ 933	\$ 879	\$ 885
State Categorical Programs	\$ 650	\$ 631	\$ 967	\$ 923
Federal Funding	\$ 632	\$ 630	\$ 638	\$ 637
Total Per Pupil Funding	\$ 12,904	\$ 13,387	\$ 13,949	\$ 13,983

Note: Totals may not balance due to rounding.

**State and Federal Funding for Nevada School Districts/Charter Schools as Approved by the
82nd (2023) Legislature (FY 2024 and FY 2025) and the 83rd (2025) Legislature (FY 2026 and FY 2027)**



Notes: Excludes pre-K funding, adult education funding, federal grants received directly by school districts/charter schools, one-time federal funding provided in response to the COVID-19 pandemic, funding in the Education Stabilization Account, \$90.0 million appropriated to the Interim Finance Committee Contingency Account for allocation to school districts to fund incentives for hard-to-fill positions in the 2025-27 Biennium (Section 8.5 of Assembly Bill 398 [2025]), and \$38.6 million appropriated to the Interim Finance Committee Contingency Account for allocation to charter schools to fund salary increases for certain personnel in the 2025-27 Biennium (Section 8.7 of Assembly Bill 398 [2025]).

Legislatively approved per pupil amounts differ from the amounts provided in Sections 1 and 2 of the K-12 Education Funding Bills (Senate Bill 503 [2023] and Senate Bill 500 [2025]) due to the inclusion of K-12 categorical funding approved in the final days of the legislative sessions.

Prepared by the Fiscal Analysis Division of the Legislative Counsel Bureau.

DEPARTMENT OF EDUCATION (ADMINISTRATION)

The 83rd (2025) Legislature approved total funding of \$897.5 million over the 2025-27 Biennium (less interagency transfers and funding for the K-12 pass-through budget accounts) for the Nevada Department of Education (NDE), a 44.9% decrease from the \$1.630 billion total funding approved for the 2023-25 Biennium. This decrease is largely due to the expiration of federal K-12 education funding to address the COVID-19 pandemic and various other federal grants. Of the total funding of \$897.5 million, the Legislature approved General Fund appropriations totaling \$224.7 million for the 2025-27 Biennium, an increase of 87.9% when compared to the legislatively approved amount of \$119.5 million for the 2023-25 Biennium. The increase is largely due to additional funding for the State Pre-K program, funding for additional positions associated with the passage and approval of S.B. 460, and funding for early childhood literacy and readiness program grants. As previously noted, the K-12 education budget accounts, which are identified in the Department of Education (K-12) section, are not included in these totals.

OFFICE OF THE SUPERINTENDENT

The Office of the Superintendent is responsible for the administration of the provisions of law relating to the jurisdiction, duties, and functions of the three divisions of the department, which include Student Investment, Educator Effectiveness and Family Engagement, and Student Achievement.

The 83rd (2025) Legislature approved one new Budget Analyst position to support the Pupil-Centered Funding Plan and the work of the Commission on School Funding and one new Administrative Services Officer position to oversee NDE's administrative, information technology, and facility functions, funded with General Fund appropriations totaling \$556,943 over the 2025-27 Biennium. The Legislature approved the Governor's recommendation to eliminate an Education Programs Supervisor position that previously supported the expiring federal American Rescue Plan Act, Elementary and Secondary School Emergency Relief grant funding. The 83rd Legislature further approved additional General Fund appropriations over the 2025-27 Biennium totaling \$127,300 for website migration and maintenance and \$300,908 for various software.

Through the passage and approval of S.B. 460, which made various policy changes for K-12 education, the Legislature provided General Fund appropriations totaling \$6.5 million over the 2025-27 Biennium to carry out the provisions of the bill and provide funding for 24 new positions.

EARLY CHILDHOOD LITERACY AND READINESS

The Early Childhood Literacy and Readiness Account, established in NRS 387.1273 after the passage and approval of A.B. 400 during the 82nd (2023) Legislative Session, awards grants to support early childhood literacy and readiness programs in school districts, sponsors or charter schools, and nonprofit organizations. The Governor's recommended budget reflected General Fund appropriations of \$70.0 million in each fiscal year of the 2025-27 Biennium for the budget account. However, through the passage and approval

of S.B. 460, the Legislature provided a General Fund appropriation of \$12.0 million in FY 2027 to support early childhood literacy and readiness programs.

COVID-19 FUNDING

The COVID-19 Funding budget account for the NDE contains federal funding provided to address pre-K-12 issues related to the COVID-19 pandemic. Legislatively approved funding in this budget account for the 2023-25 Biennium was provided through the federal Coronavirus Response and Relief Supplemental Appropriations Act (Elementary and Secondary School Emergency Relief II funding, Governor's Emergency Education Relief II funding, and Emergency Assistance to Non-Public Schools funding) and the American Rescue Plan Act (Elementary and Secondary School Emergency Relief III funding, Emergency Assistance to Non-Public Schools funding, Homeless Children and Youth funding, and Coronavirus State and Fiscal Recovery Funds transferred from the COVID-19 Relief Programs budget account in the Office of the Governor).

During the 83rd (2025) Legislative Session, the NDE projected remaining FY 2026 federal award authority of \$20.2 million, largely from the Elementary and Secondary School Emergency Relief III program. However, on March 28, 2025, the NDE received a letter from the U.S. Department of Education modifying the liquidation date for remaining federal COVID-19 pandemic funding provided for K-12 education. According to the letter, the U.S. Department of Education indicated that all liquidation must end on March 28, 2025, which was one year earlier than the previously approved liquidation extension period of March 28, 2026. However, the U.S. Department of Education indicated it would consider an extension to the liquidation period on an individual, project-specific basis. Accordingly, the 83rd (2025) Legislature did not authorize expenditure authority for the remaining federal COVID-19 education funds because of the uncertainty regarding which projects may be re-approved. However, in doing so, the Legislature also recognized the NDE may seek Interim Finance Committee approval prior to liquidating any re-approved projects for the 2025-27 Biennium.

DISTRICT SUPPORT SERVICES

The District Support Services budget account supports positions and operating expenditures for the department staff assigned to administer and distribute state and federal funds to the 17 school districts and the State Public Charter School Authority, including allocations from the Pupil-Centered Funding Plan Account and the Special Education program. The budget account also includes support related to the state and federal grant monitoring function as well as the department's state auditing function. The 83rd (2025) Legislature approved General Fund appropriations totaling \$373,802 over the 2025-27 Biennium to add two new Auditor positions to assist in pupil enrollment audits of the data reported to the department by each school district and charter school.

DEPARTMENT SUPPORT SERVICES

The Department Support Services budget account supports the department's accounts payable and receivable, payroll and personnel, budgeting and purchasing, and information technology support functions. The 83rd (2025) Legislature approved the

Governor's recommendation to add one new Management Analyst position to assist with contract management, funded with reserve reductions totaling \$190,737 over the 2025-27 Biennium. The Legislature also approved two new Personnel Technician positions to provide in-house human resource services for the department, funded with reserve reductions totaling \$223,622 over the 2025-27 Biennium.

STANDARDS AND INSTRUCTIONAL SUPPORT

The Standards and Instructional Support budget account supports the positions that coordinate the monitoring and technical support of school district and regional training program implementation of standards through the approval of textbooks and other instructional support measures. The operational expenses of the Commission on Educational Technology are also funded in this budget account. The 83rd (2025) Legislature approved the Governor's recommendation for an additional Education Programs Supervisor position to provide supervision and support for curriculum development, funded with General Fund appropriations totaling \$219,149 over the 2025-27 Biennium.

EDUCATOR LICENSURE

The Educator Licensure budget account funds the Office of Educator Licensure as well as the Commission on Professional Standards in Education. The Office of Educator Licensure is responsible for determining eligibility for licensure; approving and issuing licenses for administrators, teachers, and other educational personnel; and maintaining a competency testing program for educational personnel. The Commission on Professional Standards in Education, which consists of 13 members appointed by the Governor, establishes licensure standards for state educational personnel. The Educator Licensure budget account is funded by the fees collected for educator licenses, renewals, endorsements, fingerprinting, and testing. The 83rd (2025) Legislature approved reserve reductions totaling \$195,580 over the 2025-27 Biennium for one new Program Officer position to oversee daily licensing activities.

EDUCATOR EFFECTIVENESS

The Educator Effectiveness budget account provides resources to support the certification of administrator and teacher preparation programs, professional development and high-quality learning, development and support of a statewide evaluation systems, and the Nevada Educator Performance Framework. The 83rd (2025) Legislature did not approve the Governor's recommendation for General Fund appropriations of \$500,000 over the 2025-27 Biennium to fund a study evaluating Nevada's education system for the Commission on Innovation and Excellence in Education. Alternatively, the Legislature approved funding the study with a one-time General Fund appropriation of \$500,000 provided through the passage and approval of A.B. 571.

OFFICE OF EARLY LEARNING AND DEVELOPMENT

The Office of Early Learning and Development manages and administers programs for at-risk children who are ready for kindergarten, as well as administers the State Pre-K program, federal Head Start, and certain Child Care Development Fund programs to improve access and quality of early childhood programs throughout the state.

The 83rd (2025) Legislature approved additional General Fund appropriations of \$29.3 million in FY 2026 and \$47.0 million in FY 2027 to increase funding for the State Pre-K program, resulting in total program funding of \$54.1 million in FY 2026 and \$71.8 million in FY 2027. Furthermore, the Legislature approved funding State Pre-K program seats at a rate of \$8,410 in each fiscal year of the 2025-27 Biennium, which is the per-seat rate approved by both the 81st (2021) Legislature and the 82nd (2023) Legislature.

The 83rd Legislature approved eliminating expiring federal Preschool Development Grant funds of \$9.3 million in FY 2027 and reducing federal Child Care and Development Block Grant funds to \$6.5 million in each fiscal year of the 2025-27 Biennium. Furthermore, given the expiring and reduced federal grant funding, the Legislature did not approve the Governor's recommendation for federal Preschool Development Grant funds of \$92,112 in FY 2026 and federal Child Care and Development Block Grant funds of \$112,665 in FY 2027 to fund one new Education and Information Officer position to assist in the Quality Rating and Improvement System program workload.

SAFE AND RESPECTFUL LEARNING

The Safe and Respectful Learning budget account includes funding for the Office of Safe and Respectful Learning and oversight of the department's SafeVoice program, a 24-hour anonymous reporting and response system focused on school safety and student well-being. The 83rd (2025) Legislature approved the Governor's recommendation to fund an increase in the software licensing fee for the SafeVoice reporting system due to the addition of extra contracted services, funded with additional General Fund appropriations of \$129,000 in each fiscal year of the 2025-27 Biennium.

Additionally, the Legislature approved eliminating expiring federal School Based Mental Health Services grant funding of \$2.7 million and General Fund appropriations of \$41,012 over the 2025-27 Biennium, along with eliminating an Education Programs Professional position responsible for overseeing and administering the grant.

Lastly, the Legislature approved eliminating expiring federal Now is the Time Initiative grant funding of \$2.4 million and General Fund appropriations of \$4,346 over the 2025-27 Biennium, along with eliminating an Education Programs Professional position responsible for administering the Project Advancing Wellness and Resiliency in Education grant program, an initiative to develop mental and behavioral health infrastructure in schools.

CAREER AND TECHNICAL EDUCATION

The Career and Technical Education budget account, funded primarily by a federal grant authorized by the Carl D. Perkins Career and Technical Education Improvement Act of 2006, supports occupational education programs. The 83rd (2025) Legislature approved increases for the General Fund appropriations provided as the state's ongoing federal maintenance of effort for the federal Carl D. Perkins grant, from \$967,082, as legislatively approved for FY 2025, to \$1.5 million in each fiscal year of the 2025-27 Biennium.

STATE PUBLIC CHARTER SCHOOL AUTHORITY

The State Public Charter School Authority is responsible for authorizing charter schools of high quality throughout the state, providing oversight and technical assistance to state-sponsored charter schools, and fostering a climate in which all charter schools can succeed. *Nevada Revised Statutes* (NRS) 388A.414 authorizes the State Public Charter School Authority to collect up to a 2.0% administrative fee. For the 2023-25 Biennium, the agency collected an administrative fee of 1.25% on each sponsored school's per pupil funding, which the 83rd (2025) Legislature approved to continue for the 2025-27 Biennium. Additionally, as a local educational agency, the State Public Charter School Authority receives federal funding authorized by the Elementary and Secondary Education Act and the Individuals with Disabilities Education Act, as well as funding from various state K-12 education grants. During the 2024-25 school year, there were 44 charter schools sponsored by the State Public Charter School Authority (32 in Southern Nevada, 6 in the Reno-Sparks area, 3 in Rural Nevada, and 3 statewide virtual charter schools).

The 83rd Legislature approved the addition of ten new positions which include one Education Programs Director position, five Education Programs Professional positions, one Grants and Projects Analyst position, three Management Analyst positions, which were funded with reserve reductions totaling \$2.5 million over the 2025-27 Biennium. These positions were approved to address a projected increase in charter holders, campuses, enrolled pupils, and grant programs administered by the State Public Charter School Authority.

NEVADA SYSTEM OF HIGHER EDUCATION

The Nevada System of Higher Education (NSHE) is governed by an elected 13-member Board of Regents. NSHE comprises the Chancellor's Office; University of Nevada, Las Vegas (UNLV); University of Nevada, Reno (UNR); Nevada State University (NSU); College of Southern Nevada (CSN); Great Basin College (GBC); Truckee Meadows Community College (TMCC); Western Nevada College (WNC); UNR School of Medicine; UNLV Law School; UNLV Dental School; UNLV School of Medicine; the Desert Research Institute (DRI); and related entities. The following table provides a comparison of the legislatively approved funding for the 2025-27 Biennium compared to the funding level recommended by the Governor.

Comparison of the Legislature Approved and Governor's Recommended Funding for the 2025-27 Biennium				
Funding Source (in millions)	2025-27 Governor Recommended (Millions)¹	2025-27 Legislature Approved (Millions)¹	2025-27 Dollar Change (Millions)	Percent Change
State General Fund	\$1,949.1	\$1,866.7	-\$82.4	-4.2%
Student Fee/Tuition Revenue ²	\$747.9	\$835.4	\$87.5	11.7%
Other Sources	\$12.9	\$68.6	\$55.7	432.2%
TOTAL	\$2,709.8	\$2,770.7	\$60.9	2.2%
¹ Amounts are exclusive of Western Interstate Commission for Higher Education budgets.				
² Registration (per credit hour) fees, Non-Resident Tuition, Miscellaneous Student Fees.				

In closing the budget accounts for NSHE, the 83rd (2025) Legislature approved revenues from all sources totaling \$2.771 billion over the 2025-27 Biennium. Of the total revenues, \$1.867 billion, or 67.4%, are General Fund appropriations while \$835.4 million in budgeted student registration fees, miscellaneous student fees, and non-resident tuition charges comprise 30.2% of the total revenues. When compared to the \$1.468 billion in General Fund operating appropriations approved by the 82nd (2023) Legislature for the 2023-25 Biennium, General Fund appropriations increased by \$399.0 million, or 27.2%.

For the 2025-27 Biennium, the \$1.867 billion in General Fund appropriations represents 15.1% of the \$12.331 billion in total General Fund operating appropriations approved by the 83rd (2025) Legislature for all state budgets. The following table shows General Fund appropriations for each NSHE state-supported operating budget account as approved by the 83rd Legislature.

Legislature Approved NSHE 2025-27 Biennium General Fund Appropriation					
NSHE Budget Account	FY 2025 Leg. Approved Gen. Fund ²	FY 2026 NSHE Leg. Approved Gen. Fund	% Change from FY 2025 Leg. Approved	FY 2027 NSHE Leg. Approved Gen. Fund	% Change from FY 2025 Leg. Approved
University of Nevada, Las Vegas ¹	\$ 212,055,165	\$ 278,369,269	31.3%	\$ 274,255,918	29.3%
University of Nevada, Reno ¹	\$ 142,779,829	\$ 179,729,463	25.9%	\$ 178,640,909	25.1%
College of Southern Nevada ¹	\$ 97,470,737	\$ 127,608,809	30.9%	\$ 124,740,751	28.0%
Great Basin College ¹	\$ 14,718,802	\$ 18,447,536	25.3%	\$ 18,406,398	25.1%
Truckee Meadows Comm. College ¹	\$ 35,191,759	\$ 49,293,623	40.1%	\$ 48,439,039	37.6%
Western Nevada College ¹	\$ 15,673,802	\$ 21,280,177	35.8%	\$ 21,273,246	35.7%
Nevada State University ¹	\$ 30,675,435	\$ 37,356,896	21.8%	\$ 36,092,310	17.7%
Instruction (Formula) SUBTOTAL	\$ 548,565,529	\$ 712,085,773	29.8%	\$ 701,848,571	27.9%

UNR School of Medicine	\$ 38,707,057	\$ 44,062,675	13.8%	\$ 43,929,486	13.5%
UNLV School of Medicine	\$ 42,699,244	\$ 55,979,322	31.1%	\$ 55,540,125	30.1%
UNLV Law School	\$ 10,968,314	\$ 13,378,506	22.0%	\$ 12,979,367	18.3%
UNLV Dental School	\$ 10,589,455	\$ 13,700,757	29.4%	\$ 13,251,566	25.1%
DRI	\$ 8,841,730	\$ 11,095,689	25.5%	\$ 11,061,202	25.1%
Professional School and Research Institute SUBTOTAL	\$ 111,805,800	\$ 138,216,949	23.6%	\$ 136,761,746	22.3%

Education for Dependent Children	\$ 25,000	\$ -	-100.0%	\$ -	-100.0%
Special Projects	\$ 2,309,400	\$ 2,512,557	8.8%	\$ 2,507,585	8.6%
UNR Intercollegiate Athletics	\$ 5,526,255	\$ 5,718,902	3.5%	\$ 5,718,917	3.5%
UNR Statewide Programs	\$ 8,842,795	\$ 10,386,322	17.5%	\$ 10,353,179	17.1%
System Administration	\$ 6,935,127	\$ 9,083,147	31.0%	\$ 9,547,624	37.7%
UNLV Intercollegiate Athletics	\$ 7,973,867	\$ 8,664,978	8.7%	\$ 8,651,793	8.5%
Agricultural Experiment Station	\$ 5,792,625	\$ 7,229,132	24.8%	\$ 7,192,232	24.2%
Cooperative Extension	\$ 4,328,940	\$ 4,974,948	14.9%	\$ 4,945,036	14.2%
System Computing Center	\$ 19,274,776	\$ 20,666,545	7.2%	\$ 20,600,234	6.9%
University Press	\$ 469,533	\$ 554,873	18.2%	\$ 552,400	17.6%
UNLV Statewide Programs	\$ 3,890,056	\$ 6,189,655	59.1%	\$ 6,176,170	58.8%
Business Center North	\$ 2,233,644	\$ 2,807,626	25.7%	\$ 2,791,883	25.0%
Business Center South	\$ 2,027,813	\$ 2,326,864	14.7%	\$ 2,311,557	14.0%
Silver State Opportunity Grant Program	\$ 5,000,000	\$ 5,000,000	0.0%	\$ 5,000,000	0.0%
Prison Education Program	\$ 409,333	\$ 453,522	10.8%	\$ 451,934	10.4%
State Health Laboratory	\$ 1,843,099	\$ 2,210,917	20.0%	\$ 2,200,687	19.4%
Other Budget Accounts SUBTOTAL	\$ 76,882,263	\$ 88,779,988	15.5%	\$ 89,001,231	15.8%
TOTAL APPROPRIATIONS²	\$ 737,253,592	\$ 939,082,710	27.4%	\$ 927,611,548	25.8%

NOTES:

1. The legislatively approved General Fund appropriation in FY 2025 for each of the instructional formula budgets is inclusive of performance funding.
2. The FY 2025 legislatively approved General Fund appropriations are exclusive of funding allocated to the Board of Examiners for salary adjustment funds, two-grade salary increase for University Police Officers, and longevity authorized in A.B. 522 (2023). Since the appropriation was not allocated directly to NSHE, the salary adjustment funds are not reflected in this table.

BUDGET METHODOLOGY: FORMULA DISTRIBUTION VS. BASE, MAINTENANCE, AND ENHANCEMENT

The Governor's recommended budget included several updates and changes relating to the higher education funding formula, including the implementation of a new methodology to distribute General Fund appropriations among the seven instructional institution budget accounts. The recommendations were developed through an interim study funded by the 82nd (2023) Legislature through A.B. 493 (2023) which appropriated \$2.0 million from the General Fund to NSHE for an interim study of the higher education funding formula. The Governor's budget for the 2025-27 Biennium included the following recommendations from the Ad Hoc Committee on Higher Education Funding established through the

A.B. 493 (2023) appropriation for the implementation of a new methodology for the distribution of General Fund appropriations across the NSHE instructional formula budget accounts:

- Distribution Methodology: The new methodology would distribute available General Fund appropriations (i.e. total General Fund appropriations less any institution specific carve-outs) among the institutions based upon the following three components:
 - Weighted Student Credit Hours (WSCH): Allocate 75.0% of available General Fund appropriations based on each institution's WSCH count either utilizing a three-year historical average or the prior year, whichever is greater.
 - Outcomes-Based Component: Allocate 15.0% of the available General Fund appropriations based on a relative performance growth calculation to implement an outcomes-based funding component within the distribution of funds. Performance metrics were recommended to mirror the metrics used for the prior performance funding pool, and focused on student outcomes and progression, such as graduation rates, degree completion, and student characteristics.
 - Student Attributes: Allocate 10.0% of the available General Fund appropriations based on the three characteristics below, which include resident, non-resident, and part-time students. This component of the recommendation introduced new budgetary policy considerations for the Legislature, including the use of non-resident student attributes and the inclusion of all summer course enrollment and credits as part of the formula distribution of General Fund appropriations:
 - Total student headcount enrollments and credit hours
 - Under-represented minority, as defined by the integrated Postsecondary Education Data System student headcount enrollments and credit hours
 - Pell-eligible student headcount enrollments and credit hours

The new distribution methodology being recommended was a cost-neutral proposal, as it would result in a redistribution of existing funding amongst the institutions with no additional or reduced state funding. However, full implementation of the new distribution methodology would have resulted in a shift of \$23.1 million from UNLV and \$19.2 million from UNR to the other five instructional formula budget accounts over the 2025-27 Biennium. To mitigate the shift, the Governor's recommended budget to implement the new distribution methodology included both a phase-in component of the budgetary impacts at 20.0% in FY 2026 and 40.0% in FY 2027, as well as funding to hold UNR and UNLV harmless from budgetary reductions that would otherwise occur with the implementation.

The 83rd (2025) Legislature expressed concerns about phasing in a new funding formula distribution methodology due to the significant shifts in funding among the institutions and that to ensure there would not be substantial decreases to the two R-1 universities, hold harmless funding would be required. As such, the Legislature did not approve the

Governor’s recommendation to phase-in the implementation of the proposed distribution methodology but rather, approved budgeting using the base, maintenance, and enhancement methodology. As the Governor’s recommendation included a hold harmless provision for UNLV and UNR, the Legislature’s action resulted in General Fund savings of \$12.9 million compared to The Executive Budget as submitted.

NSHE FUNDING FORMULA COMPONENTS FOR INSTRUCTIONAL BUDGETS

The following summarizes the major components of the NSHE funding formula for the seven formula instructional budgets as approved by the 83rd (2025) Legislature:

1. Weighted Student Credit Hour (WSCH) Caseload Adjustment: The 83rd (2025) Legislature, utilizing a policy generally consistent with prior practice to fund caseload, approved General Fund appropriations of \$22.8 million in each fiscal year of the 2025-27 Biennium based on a systemwide increase of 131,333 WSCHs, or 4.3% growth, in FY 2024 compared to FY 2022. Caseload growth for the 2025-27 Biennium is calculated by taking the difference in WSCHs between FY 2024 and FY 2022, multiplied by a WSCH value of \$173.29. The WSCH value of \$173.29 is based on the total legislatively approved General Fund appropriations in FY 2025, less the appropriations identified for institution-specific carve-outs, with the net amount divided by the total FY 2022 WSCHs.

Legislature Approved Weighted Student Credit Hour Caseload Adjustment						
Institution	FY 2022 WSCH	FY 2024 WSCH	Annual WSCH Adjustment	FY 2024 WSCH Calculated Value (Leg. Approved)	FY 2026 Caseload Adjustment (Leg. Approved)	FY 2027 Caseload Adjustment (Leg. Approved)
UNLV	1,150,059	1,210,638	60,579	\$ 173.29	\$ 10,497,796	\$ 10,497,796
UNR	764,757	763,647	(1,109)	\$ 173.29	\$ (192,213)	\$ (192,213)
CSN	565,222	592,720	27,499	\$ 173.29	\$ 4,765,215	\$ 4,765,215
GBC	82,081	78,363	(3,718)	\$ 173.29	\$ (644,223)	\$ (644,223)
TMCC	204,001	234,861	30,860	\$ 173.29	\$ 5,347,643	\$ 5,347,643
WNC	89,534	102,673	13,139	\$ 173.29	\$ 2,276,857	\$ 2,276,857
NSU	179,730	183,813	4,083	\$ 173.29	\$ 707,543	\$ 707,543
Total	3,035,382	3,166,714	131,333	\$ 173.29	\$ 22,758,618	\$ 22,758,618

Note: Figures rounded to nearest integer in the table, totals may not sum.

2. Small Institution Funding: The 83rd (2025) Legislature approved General Fund appropriations totaling \$2.1 million for GBC and \$569,582 for WNC over the 2025-27 Biennium, resulting from the small institution factor (SIF) calculation. The small institution funding is approved in recognition that all institutions have certain fixed administrative costs regardless of size. However, at the larger institutions, sufficient fee revenues are collected to support administrative expenditures without additional General Fund appropriations. Since the implementation of the most recent funding formula, the level of funding for the GBC and WNC has been determined by

the actual number of WSCHs greater than 50,000, but less than 100,000, with a maximum amount for each institution of \$1.5 million per year. As the institutions' WSCHs grow closer to 100,000, the level of small institution funding decreases. For the purposes of calculating the small institution funding, each WSCH has previously been valued at \$30.

The Legislature approved the Governor's budget policy recommendations relating to the small institution funding calculation by increasing the WSCH threshold from 100,000 to 125,000 WSCH, and increasing the SIF WSCH value based upon applying the Higher Education Price Index (HEPI) inflationary factor on an annual basis starting from FY 2013, the initial year in which the \$30 WSCH value was set for this funding component. As a result, the SIF WSCH value in which this funding is based upon was approved at \$41.08 in FY 2026 and \$43.22 in FY 2027. The budget policy assumes that the HEPI inflationary factor would be applied on an ongoing basis to the annual WSCH value used for small institution funding. However, due to limited state resources, the Legislature did not approve the full budgetary impacts from these policy changes, but rather, as recommended by the Governor, funding the policy changes at 20.0% in FY 2026 and 40.0% in FY 2027. The following table shows the legislatively approved small institution factor funding for the 2025-27 Biennium:

Legislature Approved Small Institution Funding Allocations for GBC and WNC					
	FY 2025 Gen. Fund (Leg. Approved)	FY 2026 Gen. Fund (Leg. Approved)	FY 2027 Gen. Fund (Leg. Approved)	Annual % Change Compared to FY 2025	2025-27 Biennium Gen. Fund (Leg. Approved)
GBC	\$ 551,580	\$ 902,458	\$ 1,195,726	63.6%	\$ 2,098,184
WNC	\$ 313,980	\$ 183,547	\$ 386,035	-41.5%	\$ 569,582
Total	\$ 865,560	\$ 1,086,004	\$ 1,581,762	25.5%	\$ 2,667,766
Note: This table reflects the total General Fund appropriations for the small institution funding in the Base, M201, and E145 decision units.					

3. Research Space Operations and Maintenance Funding: The 83rd (2025) Legislature approved General Fund appropriations totaling \$12.3 million in each fiscal year of the 2025-27 Biennium in dedicated research space operations and maintenance (O&M) funding for UNR (\$7.0 million) and UNLV (\$5.3 million), inclusive of new General Fund appropriations of \$1.0 million in each fiscal year of the 2025-27 Biennium to support additional research space identified by UNR. The following shows the legislatively approved O&M funding for the 2025-27 Biennium:

Legislature Approved University Research Space Operations and Maintenance (O&M) Funding Allocations for the 2025-27 Biennium					
	FY 2025 (Leg. Approved)	FY 2026 (Leg. Approved)	FY 2027 (Leg. Approved)	Annual % Change Compared to FY 2025	2025-27 Biennium (Leg. Approved)
UNLV	\$ 4,493,978	\$ 5,297,560	\$ 5,297,560	17.9%	\$ 10,595,120
UNR	\$ 5,575,112	\$ 6,973,948	\$ 6,973,948	25.1%	\$ 13,947,896
Total	\$ 10,069,090	\$ 12,271,508	\$ 12,271,508	21.9%	\$ 24,543,016

Note: Includes total General Fund appropriations for research O&M in Base, M200, and M202.

In general, research O&M funding is determined by identifying dedicated research space square footage at UNR and UNLV and the associated expenditures. Changes in total research space and/or associated expenditures are identified in collaboration with the Governor’s Finance Office, and any differences from the base budget are reflected in the M200 decision unit. The funding increase for UNR is primarily due to the identification and addition of approximately 135,000 square feet of dedicated research space that was previously not funded. Whereas the increase in funding for UNLV is primarily due to rising per square foot O&M costs, mainly driven by inflationary increases in utilities/materials.

4. Performance Funding Pool Set-Aside: The 83rd (2025) Legislature approved the Governor’s recommendation to discontinue the performance funding pool budget policy which set aside 20.0% of the total annual General Fund appropriations for each of the seven instructional formula budgets. Under the prior policy, based on an institution’s performance (largely tied to the number of certificates and degrees granted), the performance funding set-aside had to be earned back by the institution upon approval of the IFC.

BUDGETING OF STUDENT-DERIVED REVENUES

The budgeting of student-derived revenues is based on budget policy decisions adopted by prior Legislatures rather than being a component of the funding formula or a statutory requirement. In addition, whether student-derived revenues are counted first and/or considered an offset to General Fund appropriations is a standalone budgetary policy, dependent from any funding formula or formula components. The 77th (2013) Legislature initially adopted the recommendation of the 2011-12 Interim Committee to Study the Funding of Higher Education (S.B. 374 [2011]), which provided that, when determining the level of General Fund appropriations for NSHE’s state-supported operating budgets, budgeted non-General Fund revenues should not be used to offset the amount of General Funds otherwise appropriated. The 83rd (2025) Legislature approved the continuance of this policy through the 2025-27 Biennium.

As shown in the following tables, the 83rd (2025) Legislature approved student registration fee revenue of \$694.0 million and non-resident tuition revenue of \$137.2 million over the 2025-27 Biennium for NSHE. Dependent upon the course level (e.g., undergraduate versus graduate or lower division versus upper division), the registration fee revenues

approved in and allocated to the state-supported operating budgets represent 66.9% to 79.2% of total registration fees collected by the institutions. The remaining registration fee revenue is budgeted in the various institutions' self-supporting budgets overseen by the Board of Regents.

Legislature Approved Registration Fee Revenues for the 2025-27 Biennium					
Institution	FY 2025 Leg Approved	FY 2026 Leg. Approved	% Change FY 2026/ FY 2025	FY 2027 Leg. Approved	% Change FY 2027/ FY 2026
UNLV	\$ 113,729,414	\$ 133,979,811	17.8%	\$ 142,358,050	6.3%
UNR	\$ 90,568,385	\$ 92,167,597	1.8%	\$ 96,975,880	5.2%
CSN	\$ 41,331,743	\$ 45,171,515	9.3%	\$ 47,816,694	5.9%
GBC	\$ 4,861,153	\$ 4,986,571	2.6%	\$ 5,229,915	4.9%
TMCC	\$ 11,443,646	\$ 13,654,399	19.3%	\$ 14,423,373	5.6%
WNC	\$ 4,762,751	\$ 4,858,006	2.0%	\$ 4,955,166	2.0%
NSU	\$ 13,480,003	\$ 14,677,335	8.9%	\$ 15,774,920	7.5%
Subtotal	\$ 280,177,095	\$ 309,495,234	10.5%	\$ 327,533,998	5.8%
UNR Medical	\$ 6,926,560	\$ 7,338,887	6.0%	\$ 7,295,554	-0.6%
UNLV Medical	\$ 5,272,961	\$ 5,640,124	7.0%	\$ 5,939,794	5.3%
UNLV Dental	\$ 8,534,390	\$ 8,197,952	-3.9%	\$ 8,617,870	5.1%
UNLV Law	\$ 5,885,715	\$ 6,609,265	12.3%	\$ 6,953,635	5.2%
Subtotal	\$ 26,619,626	\$ 27,786,228	4.4%	\$ 28,806,853	3.7%
Prison Education	\$ 151,119	\$ 182,169	20.5%	\$ 187,650	3.0%
Subtotal	\$ 151,119	\$ 182,169	20.5%	\$ 187,650	3.0%
Total	\$ 306,947,840	\$ 337,463,631	9.9%	\$ 356,528,501	5.6%

Legislature Approved Non-Resident Tuition Revenues for the 2025-27 Biennium					
Institution	FY 2025 Leg Approved	FY 2026 Leg. Approved	% Change FY 2026/ FY 2025	FY 2027 Leg. Approved	% Change FY 2027/ FY 2026
UNLV	\$ 26,539,332	\$ 30,129,641	13.5%	\$ 31,730,731	5.3%
UNR	\$ 33,192,841	\$ 27,446,454	-17.3%	\$ 28,873,638	5.2%
CSN	\$ 4,167,716	\$ 3,554,982	-14.7%	\$ 3,738,615	5.2%
GBC	\$ 425,000	\$ 436,135	2.6%	\$ 457,724	5.0%
TMCC	\$ 1,704,456	\$ 1,777,872	4.3%	\$ 1,833,002	3.1%
WNC	\$ 267,054	\$ 272,395	2.0%	\$ 277,843	2.0%
NSU	\$ 471,905	\$ 578,984	22.7%	\$ 588,563	1.7%
Subtotal	\$ 66,768,304	\$ 64,196,463	-3.9%	\$ 67,500,116	5.1%
UNR Medical	\$ 657,264	\$ 602,763	-8.3%	\$ 768,690	27.5%
UNLV Medical	\$ 31,791	\$ 100,857	217.3%	\$ 103,878	3.0%
UNLV Dental	\$ 885,874	\$ 1,354,327	52.9%	\$ 1,422,030	5.0%
UNLV Law	\$ 369,708	\$ 541,327	46.4%	\$ 569,444	5.2%
Subtotal	\$ 1,944,637	\$ 2,599,274	33.7%	\$ 2,864,042	10.2%
Totals	\$ 68,712,941	\$ 66,795,737	-2.8%	\$ 70,364,158	5.3%

INFLATION FOR UTILITIES STATEWIDE

The 83rd (2025) Legislature approved General Fund appropriations of \$11.9 million in each fiscal year of the 2025-27 Biennium for inflationary increases on utilities statewide.

ACADEMIC SUPPORT PAYMENTS FOR UNR SCHOOL OF MEDICINE

The 83rd (2025) Legislature approved total academic support payments of \$28.1 million in each fiscal year of the 2025-27 Biennium for the UNR School of Medicine budget account. A portion of the General Fund appropriations within the UNR School of Medicine budget account is used to pay the required nonfederal share of certain Medicaid supplemental and directed payment programs to the Nevada Health Authority as a means of enhancing reimbursement for eligible services provided to Medicaid participants. In return, affiliated parties such as Renown Health make academic support payments to the UNR School of Medicine to support its joint academic and research missions. Consistent with the existing policy for other non-General Fund revenue sources, the Legislature approved inclusion of language in the 2025 Authorizations Act (S.B. 501) to allow NSHE to expend any additional academic support payments beyond the budgeted amounts, to not be required to revert an amount of General Fund appropriations equal to the academic support payments received beyond budgeted authority, and to allow any remaining unexpended academic support payments to balance forward to the next fiscal year for authorized purposes in the UNR School of Medicine budget account.

OTHER MAJOR LEGISLATIVE ACTIONS AFFECTING NSHE

The 83rd (2025) Legislature passed, and the Governor approved, the following major bills affecting NSHE:

- A.B. 289** Authorizes the Board of Regents to establish a course of study in financial literacy.
- A.B. 345** Requires the Board of Regents to establish a data dashboard of certain statistical information related to student outcomes; establish a policy for the use of low-cost course materials and no-cost open educational resources in courses offered at an NSHE institution; and conduct a study relating to certain issues facing NSHE students.
- A.B. 394** Requires the Board of Regents to require each NSHE institution to adopt an emergency response plan to address opioid-related drug overdoses.
- A.B. 476** Appropriated \$500,000 in each fiscal year of the 2025-27 Biennium to the University of Nevada, Las Vegas for pro bono legal services, experiential legal education, and contributing to the success of students at the William S. Boyd School of Law
- A.B. 567** Appropriated \$11.0 million over the 2025-27 Biennium for system-wide safety and security equipment and enhancements. The funding will be used for equipment and facility enhancements, such as security cameras, traffic control, lighting improvements, emergency phones, and other priorities as identified by the Chancellor's Public Safety Council.

A.B. 568 Appropriated \$57.5 million over the 2025-27 Biennium for one-time bridge funding for operational and instructional expenses for various NSHE budget accounts, and declares legislative intent that the funding is one-time in nature for the 2025-27 Biennium and urges that NSHE seeks alternative funding sources to ensure such expenses can be paid in future biennia.

By way of background, A.B. 522 of the 82nd (2023) Legislative Session (Pay Bill) appropriated General Funds for support of cost-of-living salary increases not to exceed 12.0% in FY 2024 and not to exceed 11.0% in FY 2025 for NSHE professional employees. This permissive language allowed flexibility for the Board of Regents to approve a cost-of-living salary increase for professional employees at a level that could be supported in a manner consistent with the existing budgetary policy that State General Funds and NSHE institutional funds have a proportionate share in any approved salary increases. While the Board of Regents took action to approve cost-of-living salary increases at 12.0% in FY 2024 and 11.0% in FY 2025 for NSHE professional employees, due to concerns on financial impacts to students of raising fees at a level to fully fund the institutional share of the Board approved cost-of-living salary increases, the Board only approved fee and non-resident tuition increases at levels necessary to partially support the institutions' share of these salary increases.

To address the FY 2025 budgetary impacts of the cost-of-living salary increases approved by the Board of Regents for professional employees and by the Legislature for classified employees of the system, the Board approved a delayed implementation date of October 1, 2024, a 5.0% increase in student registration fees and non-resident tuition charges, and budgetary reductions including freezing vacant positions and reducing/deferring operating expenditures. As originally recommended by the Governor, the \$57.5 million over the 2025-27 Biennium was intended to increase the General Fund proportionate share in lieu of additional registration fee and non-resident tuition charge increases for support of ongoing salary costs resulting from cost-of-living salary increases approved by the Board of Regents and the 82nd (2023) Legislature over the 2023-25 Biennium. Given concerns of overall state revenue levels to support ongoing operations, as well as concerns with the recommendation to appropriate General Funds due to action of the Board of Regents approving salary increases at a level without the necessary resources to fund those increases, the 83rd (2025) Legislature declared the appropriations in A.B. 568 over the 2025-27 Biennium to be one-time in nature allowing NSHE to plan for its ongoing operational expenditures in future biennia.

S.B. 6 Appropriated \$600,000 in each fiscal year of the 2025-27 Biennium to the Desert Research Institute to support the Nevada Cloud Seeding Program.

- S.B. 119** Appropriated \$1.2 million over the 2025-27 Biennium to the College of Southern Nevada for certain allocations and to assist and carry out the NV Grow Program.
- S.B. 280** Appropriated \$1.3 million over the 2025-27 Biennium to the University of Nevada, Las Vegas, School of Dental Medicine for the creation of a cleft and craniofacial medical team.
- S.B. 322** Requires each member of the Board of Regents to complete certain training for professional development.
- S.B. 427** Appropriates \$23.1 million over the 2025-27 Biennium for capital improvement projects. Details on the specific projects are discussed in the capital improvement section of the report.
- S.B. 498** Appropriated \$10.0 million in each fiscal year of the 2025-27 Biennium to expand undergraduate and graduate nursing programs at institutions within the Nevada System of Higher Education; appropriated \$2.5 million to Nevada State University to support academic programming at the North Las Vegas site; and appropriated \$1.5 million to Western Nevada College for the renovation of the Aspen Building.

WESTERN INTERSTATE COMMISSION ON HIGHER EDUCATION

The Western Interstate Commission on Higher Education (WICHE) is governed by an appointed three-member commission that has direct operational oversight and budgetary authority over WICHE. The two WICHE budgets include two full-time equivalent positions and General Fund appropriations of \$3.0 million over the 2025-27 Biennium.

To provide funding support of the Professional Student Exchange Program, the Health Professional Education Program, and the Psychology Internship Program, the 83rd (2025) Legislature approved total funding of \$2.3 million over the 2025-27 Biennium. The Professional Student Exchange Program and Health Professional Education Program provide educational and financial support, specifically monetary stipends, for participants who commit to work in the state within high-need health fields with high workforce demands and a shortage of providers, including certain program requirements to serve in a health profession shortage or medically underserved area. The Psychology Internship Program provides funding to partially support three psychology interns through the Nevada Psychology Internship Consortium in conjunction with the Nevada Division of Public and Behavioral Health.

Nevada Legislative Counsel Bureau
 Summary of Appropriations and Authorizations
 2025-27 Legislature

	2024-2025 Work Program	2025-2026 LEGISLATIVELY APPROVED	2026-2027 LEGISLATIVELY APPROVED	2025-2026 GOVERNOR RECOMMENDS	2026-2027 GOVERNOR RECOMMENDS
EDUCATION					
NDE - OFFICE OF THE SUPERINTENDENT	4,456,290	6,038,887	7,616,594	4,367,094	4,388,185
GENERAL FUND	2,929,478	6,037,887	7,615,594	4,366,094	4,387,185
BALANCE FORWARD	1,498,264				
INTERAGENCY TRANSFER	27,548				
OTHER FUND	1,000	1,000	1,000	1,000	1,000
REVERSIONS					
NDE - EDUCATION STABILIZATION ACCOUNT	856,612,143	755,251,719	648,653,965	865,781,577	874,885,218
BALANCE FORWARD	845,796,784	746,082,285	639,550,324	856,612,143	865,781,577
OTHER FUND	10,815,359	9,169,434	9,103,641	9,169,434	9,103,641
NDE - PUPIL-CENTERED FUNDING PLAN ACCOUNT	5,749,461,665	5,756,421,159	5,793,711,316	5,927,260,297	6,017,858,292
GENERAL FUND	1,487,995,964	1,396,505,764	1,376,804,316	1,605,397,182	1,524,854,793
BALANCE FORWARD	23,184,801	26,052,000	31,930,000	25,648,000	27,047,000
FEDERAL FUND	7,500,000	7,000,000	7,000,000	7,000,000	7,000,000
INTERAGENCY TRANSFER	40,941,000	15,289,000	14,440,000	18,332,115	17,213,499
OTHER FUND	4,189,839,900	4,311,574,395	4,363,537,000	4,270,883,000	4,441,743,000
NDE - EARLY CHILDHOOD LIT & READINESS	70,000,100		12,000,000	70,000,000	70,000,000
GENERAL FUND	70,000,000		12,000,000	70,000,000	70,000,000
OTHER FUND	100				
NDE - NV TEACHER ADV SCHOLARSHIP PRO	2,000,100	323,628	323,628	323,628	323,628
GENERAL FUND	2,000,000	323,628		323,628	
BALANCE FORWARD			323,628		323,628
OTHER FUND	100				
NDE - COVID-19 FUNDING	118,324,580	5,749,679		58,380,668	
BALANCE FORWARD	376,041				
FEDERAL FUND	117,698,539			57,630,989	
INTERAGENCY TRANSFER	250,000	5,749,679		749,679	
NDE - OTHER STATE EDUCATION PROGRAMS	291,594,750	164,872,669	171,872,669	44,570,570	44,571,570
GENERAL FUND	44,286,630	162,436,046	169,436,046	44,570,570	44,571,570
BALANCE FORWARD	247,070,751				
INTERAGENCY TRANSFER		2,436,623	2,436,623		
INTERIM FINANCE	237,369				
OTHER FUND					
REVERSIONS					
NDE - PROFESSIONAL DEVELOPMENT PROGRAMS	7,769,490	7,667,393	7,667,393	7,667,393	7,667,393
GENERAL FUND	7,667,393	7,667,393	7,667,393	7,667,393	7,667,393
BALANCE FORWARD	102,097				
OTHER FUND					

Nevada Legislative Counsel Bureau
 Summary of Appropriations and Authorizations
 2025-27 Legislature

	2024-2025 Work Program	2025-2026 LEGISLATIVELY APPROVED	2026-2027 LEGISLATIVELY APPROVED	2025-2026 GOVERNOR RECOMMENDS	2026-2027 GOVERNOR RECOMMENDS
NDE - 1/5 RETIREMENT CREDIT PURCHASE PROGRAM	233,628	560,886	560,886	560,886	560,886
GENERAL FUND	78,994	560,886	560,886	560,886	560,886
INTERIM FINANCE	154,634				
NDE - TEACH NEVADA SCHOLARSHIP PROGRAM	9,721,753	6,911,040	6,857,866	9,566,167	9,512,993
GENERAL FUND	2,407,861	2,407,861	2,407,861	5,062,988	2,407,861
BALANCE FORWARD	7,231,450	4,420,737	4,367,563	4,420,737	7,022,690
OTHER FUND	82,442	82,442	82,442	82,442	82,442
NDE - DISTRICT SUPPORT SERVICES	2,657,566	3,581,774	3,650,971	3,769,598	3,541,278
GENERAL FUND	1,757,381	2,279,322	2,340,607	2,665,170	2,422,192
BALANCE FORWARD	233				
INTERAGENCY TRANSFER REVERSIONS	899,952	1,302,452	1,310,364	1,104,428	1,119,086
NDE - DEPARTMENT SUPPORT SERVICES	5,405,377	6,104,292	5,421,554	8,421,483	10,295,309
BALANCE FORWARD	397,743	1,784,731	987,490	1,784,731	3,653,981
INTERAGENCY TRANSFER	5,007,634	4,319,561	4,434,064	6,636,752	6,641,328
OTHER FUND					
NDE - STANDARDS AND INSTRUCTIONAL SUPPORT	4,219,208	4,890,595	4,887,619	7,311,106	7,311,276
GENERAL FUND	3,798,244	4,417,646	4,414,297	6,838,533	6,838,329
BALANCE FORWARD	164				
FEDERAL FUND	404,693	472,949	473,322	472,573	472,947
INTERAGENCY TRANSFER REVERSIONS	16,107				
NDE - ASSESSMENTS AND ACCOUNTABILITY	22,423,708	20,678,033	20,682,712	20,927,774	20,861,249
GENERAL FUND	17,468,746	15,690,289	15,752,361	15,940,030	15,930,898
BALANCE FORWARD	267,086				
FEDERAL FUND	4,687,876	4,987,744	4,930,351	4,987,744	4,930,351
REVERSIONS					
NDE - DATA SYSTEMS MANAGEMENT	6,275,061	6,016,967	5,529,421	6,017,759	5,763,339
GENERAL FUND	3,948,332	4,033,668	4,028,182	4,034,460	4,262,100
BALANCE FORWARD	28,991				
FEDERAL FUND	2,239,991	1,890,324	1,396,016	1,890,324	1,396,016
INTERAGENCY TRANSFER	57,747	92,975	105,223	92,975	105,223
INTERIM FINANCE					
REVERSIONS					
NDE - EDUCATOR LICENSURE	5,378,026	5,207,025	4,782,859	5,305,338	4,413,040
BALANCE FORWARD	2,530,654	2,178,526	1,668,065	2,178,526	1,286,228
INTERAGENCY TRANSFER	500,000				
OTHER FUND	2,347,372	3,028,499	3,114,794	3,126,812	3,126,812

Nevada Legislative Counsel Bureau
 Summary of Appropriations and Authorizations
 2025-27 Legislature

	2024-2025 Work Program	2025-2026 LEGISLATIVELY APPROVED	2026-2027 LEGISLATIVELY APPROVED	2025-2026 GOVERNOR RECOMMENDS	2026-2027 GOVERNOR RECOMMENDS
NDE - EDUCATOR EFFECTIVENESS	17,336,164	16,186,274	16,174,612	16,521,290	16,521,970
GENERAL FUND	688,509	830,103	823,004	1,165,119	1,170,362
BALANCE FORWARD	1,314,103				
FEDERAL FUND	15,333,552	15,356,171	15,351,608	15,356,171	15,351,608
INTERAGENCY TRANSFER					
REVERSIONS					
NDE - GEAR UP	3,500,000	3,500,000	3,500,000	3,492,029	3,497,722
BALANCE FORWARD					
FEDERAL FUND	3,500,000	3,500,000	3,500,000	3,492,029	3,497,722
NDE - PARENTAL INVOLVEMENT AND FAMILY ENGAGEMENT	175,731	206,630	222,173	225,269	236,614
GENERAL FUND	175,731	206,630	222,173	225,269	236,614
NDE - OFFICE OF EARLY LEARNING AND DEVELOPMENT	56,872,226	71,555,993	79,753,790	45,888,179	45,817,158
GENERAL FUND	25,853,686	55,472,586	73,161,810	26,092,231	26,247,713
BALANCE FORWARD	10,523				
FEDERAL FUND	17,884,686	9,601,461	100,560	9,611,087	9,384,584
INTERAGENCY TRANSFER	13,123,331	6,481,946	6,491,420	10,184,861	10,184,861
OTHER FUND					
REVERSIONS					
NDE - SAFE AND RESPECTFUL LEARNING	9,946,494	6,342,351	3,098,435	7,937,617	3,326,708
GENERAL FUND	1,508,687	1,985,600	2,021,214	2,048,649	2,050,621
BALANCE FORWARD	197,564				
FEDERAL FUND	6,179,099	4,332,551	1,053,021	5,864,768	1,251,887
INTERAGENCY TRANSFER	2,061,144	24,200	24,200	24,200	24,200
REVERSIONS					
NDE - STUDENT AND SCHOOL SUPPORT	191,586,595	184,665,570	184,578,390	185,640,652	184,607,640
GENERAL FUND	1,783,953	1,434,337	1,428,865	1,445,368	1,458,115
BALANCE FORWARD	182,872				
FEDERAL FUND	189,179,770	183,231,233	183,149,525	183,733,284	183,149,525
INTERAGENCY TRANSFER	440,000			462,000	
OTHER FUND					
REVERSIONS					
NDE - LITERACY PROGRAMS	969,519	932,910	855,989	1,035,043	948,069
GENERAL FUND	969,355	932,910	855,989	1,035,043	948,069
BALANCE FORWARD	164				
REVERSIONS					
NDE - CAREER AND TECHNICAL EDUCATION	15,176,754	15,790,926	15,782,335	15,775,206	15,856,397
GENERAL FUND	967,082	1,500,775	1,491,626	1,485,055	1,565,688
BALANCE FORWARD	99,612				
FEDERAL FUND	14,110,060	14,290,151	14,290,709	14,290,151	14,290,709
OTHER FUND					
REVERSIONS					

Nevada Legislative Counsel Bureau
 Summary of Appropriations and Authorizations
 2025-27 Legislature

	2024-2025 Work Program	2025-2026 LEGISLATIVELY APPROVED	2026-2027 LEGISLATIVELY APPROVED	2025-2026 GOVERNOR RECOMMENDS	2026-2027 GOVERNOR RECOMMENDS
NDE - CONTINUING EDUCATION	8,192,502	9,011,426	9,004,341	8,925,309	8,988,278
GENERAL FUND	663,631	858,286	851,201	809,428	865,902
BALANCE FORWARD	63,078				
FEDERAL FUND	7,465,793	8,153,140	8,153,140	8,115,881	8,122,376
INTERAGENCY TRANSFER					
REVERSIONS					
NDE - INDIVIDUALS WITH DISABILITIES EDUCATION ACT	125,431,372	91,715,521	91,703,538	91,694,981	91,854,058
GENERAL FUND	442,820	777,408	833,362	765,738	829,526
BALANCE FORWARD	224,174				
FEDERAL FUND	124,764,378	90,938,113	90,870,176	90,929,243	91,024,532
OTHER FUND					
REVERSIONS					
NDE - ACCOUNT FOR STATE SPECIAL EDUCATION SERVICES	254,791,713	259,566,256	264,431,514	259,566,256	264,431,514
GENERAL FUND	252,791,713	257,566,256	262,431,514	257,566,256	262,431,514
BALANCE FORWARD	1,625,428	2,000,000	2,000,000	2,000,000	2,000,000
INTERIM FINANCE	374,572				
NDE - ACCOUNT FOR ALTERNATIVE SCHOOLS	146,900	183,351	194,246	200,291	206,718
GENERAL FUND	131,728	178,013	188,908	194,953	201,380
BALANCE FORWARD	9,834				
INTERAGENCY TRANSFER					
OTHER FUND	5,338	5,338	5,338	5,338	5,338
TOTAL DEPARTMENT OF EDUCATION	7,840,659,415	7,409,932,954	7,363,518,816	7,677,133,460	7,718,246,502
GENERAL FUND	1,930,315,918	1,924,103,294	1,947,337,209	2,060,260,043	1,981,908,711
BALANCE FORWARD	1,132,212,411	782,518,279	680,827,070	892,644,137	907,115,104
FEDERAL FUND	510,948,437	343,753,837	330,268,428	403,374,244	339,872,257
INTERAGENCY TRANSFER	63,324,463	35,696,436	29,241,894	37,587,010	35,288,197
INTERIM FINANCE	766,575				
OTHER FUND	4,203,091,611	4,323,861,108	4,375,844,215	4,283,268,026	4,454,062,233
REVERSIONS					
STATE PUBLIC CHARTER SCHOOL AUTHORITY	66,314,004	50,256,350	50,708,477	50,256,350	50,348,436
GENERAL FUND	7,000,000				
BALANCE FORWARD	15,692,493	16,722,110	17,147,988	16,722,110	16,787,947
INTERAGENCY TRANSFER	36,955,043	25,603,289	25,603,289	25,603,289	25,603,289
OTHER FUND	6,666,468	7,930,951	7,957,200	7,930,951	7,957,200
REVERSIONS					
PUBLIC CHARTER SCHOOL LOAN PROGRAM	559,931	731,934	848,184	731,934	848,184
BALANCE FORWARD	482,524	559,931	731,934	559,931	731,934
INTERAGENCY TRANSFER					
OTHER FUND	77,407	172,003	116,250	172,003	116,250

Nevada Legislative Counsel Bureau
 Summary of Appropriations and Authorizations
 2025-27 Legislature

	2024-2025 Work Program	2025-2026 LEGISLATIVELY APPROVED	2026-2027 LEGISLATIVELY APPROVED	2025-2026 GOVERNOR RECOMMENDS	2026-2027 GOVERNOR RECOMMENDS
TOTAL STATE PUBLIC CHARTER SCHOOL AUTHORITY	66,873,935	50,988,284	51,556,661	50,988,284	51,196,620
GENERAL FUND	7,000,000				
BALANCE FORWARD	16,175,017	17,282,041	17,879,922	17,282,041	17,519,881
INTERAGENCY TRANSFER	36,955,043	25,603,289	25,603,289	25,603,289	25,603,289
OTHER FUND	6,743,875	8,102,954	8,073,450	8,102,954	8,073,450
REVERSIONS					
NSHE - WICHE ADMINISTRATION	8,448,050	433,959	441,258	433,921	441,236
GENERAL FUND	371,918	433,959	441,258	433,921	441,236
INTERIM FINANCE	8,076,132				
REVERSIONS					
NSHE - WICHE LOANS & STIPENDS	1,115,833	1,117,009	1,159,955	1,117,009	1,159,955
GENERAL FUND	997,448	1,019,715	1,079,104	1,019,715	1,079,104
BALANCE FORWARD	17,929				
OTHER FUND	100,456	97,294	80,851	97,294	80,851
REVERSIONS					
NSHE - SYSTEM ADMINISTRATION	8,749,411	9,309,491	9,773,968	9,099,850	8,842,228
GENERAL FUND	6,944,855	9,083,147	9,547,624	8,873,506	8,615,884
BALANCE FORWARD	1,578,212				
INTERAGENCY TRANSFER					
OTHER FUND	226,344	226,344	226,344	226,344	226,344
REVERSIONS					
NSHE - SPECIAL PROJECTS	17,709,878	2,512,557	2,507,585	2,512,137	2,507,164
GENERAL FUND	2,315,638	2,512,557	2,507,585	2,512,137	2,507,164
BALANCE FORWARD	15,394,240				
INTERAGENCY TRANSFER					
REVERSIONS					
NSHE - UNIVERSITY PRESS	474,788	554,873	552,400	554,643	552,169
GENERAL FUND	473,404	554,873	552,400	554,643	552,169
BALANCE FORWARD	364				
INTERAGENCY TRANSFER	1,020				
NSHE - SYSTEM COMPUTING CENTER	25,394,716	20,666,545	20,600,234	20,654,750	20,589,776
GENERAL FUND	19,329,945	20,666,545	20,600,234	20,654,750	20,589,776
BALANCE FORWARD	6,063,751				
INTERAGENCY TRANSFER	1,020				
NSHE - EDUCATION FOR DEPENDENT CHILDREN	85,363	74,584	75,084	99,584	100,084
GENERAL FUND	25,000			25,000	25,000
BALANCE FORWARD	57,615	72,084	72,584	72,084	72,584
OTHER FUND	2,748	2,500	2,500	2,500	2,500
NSHE - UNIVERSITY OF NEVADA, RENO	300,295,050	299,542,678	304,689,591	312,181,081	317,255,871
GENERAL FUND	143,579,562	179,729,463	178,640,909	192,367,866	191,207,189
BALANCE FORWARD	966,904				
INTERAGENCY TRANSFER	31,362,194				
OTHER FUND	124,386,390	119,813,215	126,048,682	119,813,215	126,048,682

Nevada Legislative Counsel Bureau
 Summary of Appropriations and Authorizations
 2025-27 Legislature

	2024-2025 Work Program	2025-2026 LEGISLATIVELY APPROVED	2026-2027 LEGISLATIVELY APPROVED	2025-2026 GOVERNOR RECOMMENDS	2026-2027 GOVERNOR RECOMMENDS
NSHE - INTERCOLLEGIATE ATHLETICS - UNR	5,537,962	5,718,902	5,718,917	5,718,360	5,718,372
GENERAL FUND	5,537,962	5,718,902	5,718,917	5,718,360	5,718,372
INTERAGENCY TRANSFER					
NSHE - STATEWIDE PROGRAMS - UNR	9,772,509	10,386,322	10,353,179	10,373,830	10,342,590
GENERAL FUND	8,940,800	10,386,322	10,353,179	10,373,830	10,342,590
BALANCE FORWARD	819,989				
INTERAGENCY TRANSFER	11,720				
NSHE - UNR SCHOOL OF MEDICINE	58,467,755	80,159,758	80,149,163	80,149,268	80,136,507
GENERAL FUND	38,758,720	44,062,675	43,929,486	44,052,185	43,916,830
INTERAGENCY TRANSFER	67,178				
OTHER FUND	19,641,857	36,097,083	36,219,677	36,097,083	36,219,677
NSHE - HEALTH LABORATORY AND RESEARCH	1,852,640	2,210,917	2,200,687	2,206,253	2,196,813
GENERAL FUND	1,845,500	2,210,917	2,200,687	2,206,253	2,196,813
INTERAGENCY TRANSFER	7,140				
NSHE - AGRICULTURAL EXPERIMENT STATION	7,846,685	9,826,259	9,789,359	9,876,105	9,840,071
GENERAL FUND	5,817,227	7,229,132	7,192,232	7,278,978	7,242,944
BALANCE FORWARD	286				
FEDERAL FUND	2,014,835	2,597,127	2,597,127	2,597,127	2,597,127
INTERAGENCY TRANSFER	14,337				
NSHE - COOPERATIVE EXTENSION SERVICE	6,455,034	7,133,411	7,126,043	7,274,380	7,266,497
GENERAL FUND	4,346,314	4,974,948	4,945,036	5,115,917	5,085,490
FEDERAL FUND	1,454,916	1,454,916	1,454,916	1,454,916	1,454,916
INTERAGENCY TRANSFER	12,077				
OTHER FUND	641,727	703,547	726,091	703,547	726,091
NSHE - BUSINESS CENTER NORTH	2,253,577	2,807,626	2,791,883	2,806,599	2,790,852
GENERAL FUND	2,240,419	2,807,626	2,791,883	2,806,599	2,790,852
INTERAGENCY TRANSFER	13,158				
NSHE - UNIVERSITY OF NEVADA, LAS VEGAS	361,322,974	444,188,721	450,054,699	458,026,824	463,892,952
GENERAL FUND	213,220,605	278,369,269	274,255,918	292,207,372	288,094,171
BALANCE FORWARD	1,611,869				
INTERAGENCY TRANSFER	3,932,427				
INTERIM FINANCE					
OTHER FUND	142,558,073	165,819,452	175,798,781	165,819,452	175,798,781
REVERSIONS					
NSHE - UNLV SCHOOL OF MEDICINE	57,337,476	61,773,928	61,637,422	61,761,480	61,625,010
GENERAL FUND	42,699,244	55,979,322	55,540,125	55,966,874	55,527,713
BALANCE FORWARD	3,893,955				
INTERAGENCY TRANSFER	5,400,000				
OTHER FUND	5,344,277	5,794,606	6,097,297	5,794,606	6,097,297

Nevada Legislative Counsel Bureau
 Summary of Appropriations and Authorizations
 2025-27 Legislature

	2024-2025 Work Program	2025-2026 LEGISLATIVELY APPROVED	2026-2027 LEGISLATIVELY APPROVED	2025-2026 GOVERNOR RECOMMENDS	2026-2027 GOVERNOR RECOMMENDS
NSHE - INTERCOLLEGIATE ATHLETICS - UNLV	7,990,373	8,664,978	8,651,793	8,663,877	8,650,688
GENERAL FUND	7,989,353	8,664,978	8,651,793	8,663,877	8,650,688
INTERAGENCY TRANSFER	1,020				
NSHE - STATEWIDE PROGRAMS - UNLV	5,265,236	6,189,655	6,176,170	6,188,108	6,174,649
GENERAL FUND	3,894,895	6,189,655	6,176,170	6,188,108	6,174,649
INTERAGENCY TRANSFER	1,370,341				
NSHE - UNLV LAW SCHOOL	17,788,133	20,575,348	20,549,946	21,005,061	20,979,643
GENERAL FUND	11,488,640	13,378,506	12,979,367	13,808,219	13,409,064
INTERAGENCY TRANSFER	11,220				
OTHER FUND	6,288,273	7,196,842	7,570,579	7,196,842	7,570,579
NSHE - UNLV DENTAL SCHOOL	20,279,091	23,335,536	23,373,966	24,407,807	24,443,284
GENERAL FUND	10,596,394	13,700,757	13,251,566	14,773,028	14,320,884
INTERAGENCY TRANSFER	162,383				
OTHER FUND	9,520,314	9,634,779	10,122,400	9,634,779	10,122,400
NSHE - BUSINESS CENTER SOUTH	2,046,776	2,326,864	2,311,557	2,326,032	2,310,721
GENERAL FUND	2,035,556	2,326,864	2,311,557	2,326,032	2,310,721
INTERAGENCY TRANSFER	11,220				
NSHE - DESERT RESEARCH INSTITUTE	9,624,576	11,095,689	11,061,202	11,094,670	11,060,301
GENERAL FUND	9,476,090	11,095,689	11,061,202	11,094,670	11,060,301
INTERAGENCY TRANSFER					
OTHER FUND	148,486				
NSHE - GREAT BASIN COLLEGE	20,991,646	23,962,242	24,186,037	24,295,209	24,775,753
GENERAL FUND	14,821,300	18,447,536	18,406,398	18,780,503	18,996,114
BALANCE FORWARD	147,624				
INTERAGENCY TRANSFER	644,569				
OTHER FUND	5,378,153	5,514,706	5,779,639	5,514,706	5,779,639
NSHE - WESTERN NEVADA COLLEGE	24,627,334	26,467,634	26,564,452	27,335,665	27,666,018
GENERAL FUND	18,808,563	21,280,177	21,273,246	22,148,208	22,374,812
BALANCE FORWARD	660,767				
INTERAGENCY TRANSFER	72,262				
OTHER FUND	5,085,742	5,187,457	5,291,206	5,187,457	5,291,206
NSHE - COLLEGE OF SOUTHERN NEVADA	154,600,142	176,871,324	176,832,078	183,049,246	185,234,359
GENERAL FUND	98,851,382	127,608,809	124,740,751	133,786,731	133,143,032
BALANCE FORWARD	7,389,003				
INTERAGENCY TRANSFER	2,362,214				
OTHER FUND	45,997,543	49,262,515	52,091,327	49,262,515	52,091,327
REVERSIONS					
NSHE - TRUCKEE MEADOWS COMMUNITY COLLEGE	56,195,784	64,843,321	64,812,841	67,187,972	67,789,189
GENERAL FUND	42,230,111	49,293,623	48,439,039	51,638,274	51,415,387
BALANCE FORWARD	556,134				
INTERAGENCY TRANSFER	153,238				
OTHER FUND	13,256,301	15,549,698	16,373,802	15,549,698	16,373,802

Nevada Legislative Counsel Bureau
 Summary of Appropriations and Authorizations
 2025-27 Legislature

	2024-2025 Work Program	2025-2026 LEGISLATIVELY APPROVED	2026-2027 LEGISLATIVELY APPROVED	2025-2026 GOVERNOR RECOMMENDS	2026-2027 GOVERNOR RECOMMENDS
NSHE - NEVADA STATE UNIVERSITY	51,738,694	52,705,015	52,549,429	54,363,428	55,417,337
GENERAL FUND	36,810,522	37,356,896	36,092,310	39,015,309	38,960,218
BALANCE FORWARD	751,343				
INTERAGENCY TRANSFER	134,921				
OTHER FUND	14,041,908	15,348,119	16,457,119	15,348,119	16,457,119
NSHE - PERFORMANCE FUNDING POOL	225,307	225,307	225,307		
GENERAL FUND	225,307				
BALANCE FORWARD		225,307	225,307		
NSHE - SILVER STATE OPPORTUNITY GRANT PROGRAM	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000
GENERAL FUND	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000
NSHE - PRISON EDUCATION PROGRAM	579,281	635,691	639,584	637,075	640,968
GENERAL FUND	410,468	453,522	451,934	454,906	453,318
BALANCE FORWARD	17,694				
INTERAGENCY TRANSFER					
OTHER FUND	151,119	182,169	187,650	182,169	187,650
TOTAL NEVADA SYSTEM OF HIGHER EDUCATION	1,250,072,074	1,381,316,144	1,392,555,789	1,420,400,224	1,435,401,057
GENERAL FUND	760,083,142	940,536,384	929,131,910	979,845,771	972,202,485
BALANCE FORWARD	39,927,679	297,391	297,891	72,084	72,584
FEDERAL FUND	3,469,751	4,052,043	4,052,043	4,052,043	4,052,043
INTERAGENCY TRANSFER	45,745,659				
INTERIM FINANCE	8,076,132				
OTHER FUND	392,769,711	436,430,326	459,073,945	436,430,326	459,073,945
REVERSIONS					
EDUCATION					
GENERAL FUND	2,697,399,060	2,864,639,678	2,876,469,119	3,040,105,814	2,954,111,196
BALANCE FORWARD	1,188,315,107	800,097,711	699,004,883	909,998,262	924,707,569
FEDERAL FUND	514,418,188	347,805,880	334,320,471	407,426,287	343,924,300
INTERAGENCY TRANSFER	146,025,165	61,299,725	54,845,183	63,190,299	60,891,486
INTERIM FINANCE	8,842,707				
OTHER FUND	4,602,605,197	4,768,394,388	4,842,991,610	4,727,801,306	4,921,209,628
REVERSIONS					
TOTAL FOR EDUCATION	9,157,605,424	8,842,237,382	8,807,631,266	9,148,521,968	9,204,844,179
Less: INTER-AGENCY TRANSFER	146,025,165	61,299,725	54,845,183	63,190,299	60,891,486
NET EDUCATION	9,011,580,259	8,780,937,657	8,752,786,083	9,085,331,669	9,143,952,693

Commerce and Industry

The Commerce and Industry function of state government includes those agencies responsible for licensing or regulating various business and financial activities with the state as well as those agencies responsible for the promotion of commerce and industry in Nevada. These agencies include the Department of Business and Industry, the Department of Agriculture, the Division of Minerals, the Nevada Gaming Control Board, the Public Utilities Commission of Nevada, the Governor's Office of Economic Development, the Cannabis Compliance Board, and the Department of Tourism and Cultural Affairs. For the 2025-27 Biennium, the 83rd (2025) Legislature approved General Fund appropriations totaling \$153.9 million, an increase of \$32.4 million, or 26.6%, from the \$121.5 million approved by the 82nd (2023) Legislature for the 2023-25 Biennium. Total funding for the 2025-27 Biennium is \$1.716 billion (net of \$391.5 million in interagency transfers), an increase of \$345.5 million, or 25.2%, compared to the \$1.370 billion approved for the 2023-25 Biennium.

DEPARTMENT OF AGRICULTURE

The Department of Agriculture is responsible for preserving, protecting, and promoting the livestock and agricultural industries of the state and encouraging sound agricultural resource management. The Department of Agriculture consists of five divisions: Administrative Services, Plant Health and Compliance, Animal Industry, Measurement Standards, and Food and Nutrition. The 83rd (2025) Legislature approved total funding for the department of \$537.6 million over the 2025-27 Biennium (net of interagency transfers of \$16.8 million), a decrease of \$48.5 million, or 8.3%, when compared to the legislatively approved total of \$586.0 million for the 2023-25 Biennium. The decrease is primarily due to a reduction in federal grants. Of the total, the Legislature approved General Fund appropriations of \$10.0 million over the 2025-27 Biennium, which represents an increase of \$1.7 million or 20.0%, compared to the legislatively approved General Fund appropriations of \$8.3 million for the 2023-25 Biennium. General Fund appropriations are mainly used to support Plant Health and Quarantine Services, Predatory Animal and Rodent Control, and Veterinary Medical Services, as well as 50.0% of the personnel costs for the department's Agricultural Enforcement Officer positions.

DIVISION OF ADMINISTRATIVE SERVICES

The Division of Administrative Services provides oversight, guidance, and coordination to all programs and activities within the department. The 83rd (2025) Legislature approved departmental cost allocation reimbursement revenues totaling \$150,072 over the 2025-27 Biennium for one new Information Technology Technician position to support the department's information technology needs as recommended by the Governor.

DIVISION OF PLANT HEALTH AND COMPLIANCE

The Division of Plant Health and Compliance is responsible for licensing and regulating plant nurseries; regulating the use of fertilizers and pesticides; and controlling insects, pests, and noxious weeds. The division is comprised of three budget accounts: Plant Health and Quarantine Services; Agriculture Registration and Enforcement; and Pest, Plant Disease Noxious Weed Control.

The 83rd (2025) Legislature approved the Governor's recommendation to transfer revenues and expenditures from the Pest, Plant Disease Noxious Weed Control budget account to the Agriculture Registration/Enforcement budget account, including seven positions (6.51 FTE) and total funding of \$2.7 million over the 2025-27 Biennium, thereby eliminating the Pest, Plant Disease Noxious Weed Control budget account.

FINANCIAL SOLVENCY CONCERNS

Due to concerns with the financial solvency of the Agriculture Registration/Enforcement budget account, the 83rd Legislature directed the department to provide annual status reports to the Interim Finance Committee within 45 days of fiscal year end for FY 2026 and FY 2027 detailing the department's plan to address the long-term solvency of the budget account. It is expected that the reports include the agency's plan and efforts to charge for services to other budget accounts within the department, outside agencies, and any third-party entities that utilize the department laboratory services to demonstrate the ability to maintain budget solvency.

DIVISION OF ANIMAL INDUSTRY

The Division of Animal Industry provides diagnostic services to protect domestic and wild animals from communicable, infectious, nutritional, and parasitic diseases, and to protect people from animal diseases that are transmissible to humans. The division is also responsible for protecting livestock owners from the theft or loss of their animals as well as regulating the branding and dealer licensing related to the sale of livestock animals. The Division of Animal Industry is comprised of six budget accounts: Livestock Inspection, Livestock Enforcement, Veterinary Medical Services, Predatory Animal and Rodent Control, Commercial Feed, and the Dairy Fund.

FINANCIAL SOLVENCY CONCERNS

Due to concerns regarding the long-term financial solvency of the Livestock Inspection budget account, the 83rd (2025) Legislature directed the department to work to align this budget's revenues and expenditures in order to remain self-supporting. The division is expected to report every six months to the Interim Finance Committee on the status of its reserve level. If reserves fall below 60 days of operating expenditures, the division should provide a plan outlining how it will maintain solvency.

GAMING CONTROL BOARD

The regulation of Nevada's gaming industry is conducted through a tiered system comprised of the Gaming Policy Committee, the Nevada Gaming Commission (Commission), and the Nevada Gaming Control Board (Board). The Gaming Policy

Committee, consisting of the Governor as chair and 11 members, serves as an advisory body to examine and make recommendations on gaming policy. The Commission, which consists of 5 members appointed by the Governor to four-year terms, promulgates regulations and has final authority on all gaming matters. The Board consists of 3 members appointed by the Governor to four-year terms, and functions as the enforcement, investigative, and regulatory agency. The Board has six divisions, including Administration, Audit, Enforcement, Investigations, Tax and License, and Technology. The Gaming Control Board budget account is primarily funded with General Fund appropriations and transfers from the Gaming Investigative Fund, which pays the investigation costs of those individuals applying for a gaming license through applicant reimbursement.

For the 2025-27 Biennium, General Fund support for the Board and Commission totals \$89.6 million, which is an increase of \$20.0 million, or 28.8%, compared to the \$69.5 million approved for the 2023-25 Biennium. The increase primarily supports ongoing personnel costs. The 83rd (2025) Legislature approved total funding of \$3.6 million (\$1.4 million General Fund) over the 2025-27 Biennium for 14 new positions, including 8 unclassified Agent and Supervisor positions to support increased workload in the Investigations Division, 4 unclassified Agent and Supervisor positions in the Tax and License Division to perform audits of restricted gaming licensees, 1 Administrative Services Officer in the Administration Division to support the accounting section, and 1 Administrative Assistant to support the Commission. Additionally, the Legislature approved General Funds of \$1.1 million over the 2025-27 Biennium for the Enforcement Division to fund ongoing operational law enforcement expenditures totaling \$569,198 and change the funding source for 2 existing Agent positions, which were previously funded with federal forfeiture funds.

PUBLIC UTILITIES COMMISSION

The Public Utilities Commission of Nevada regulates public companies engaged in electric, natural gas, telephone, water, and sewer services; gas and electric “master metering” service at mobile home parks; some propane systems; and is involved in monitoring gas pipeline and railroad safety. Additionally, the Public Utilities Commission makes determinations in multiple renewable energy-related dockets (filings), has oversight authority regarding electric and gas utilities’ administration of renewable energy incentive and demonstration programs, and administers the portfolio energy credit program.

The Public Utilities Commission is comprised of three commissioners whose responsibilities are to balance the interests of customers of public utilities to receive safe and adequate service with reasonable rates, while providing shareholders of public utilities the opportunity to earn a fair return on their investment. The Public Utilities Commission is responsible for the collection of the Universal Energy Charge, authorized by NRS 702.150-170, that is deposited into the Fund for Energy Assistance and Conservation. The fund is administered in conjunction with the Division of Social Services

and the Division of Housing to assist low-income consumers with power bill payments and energy conservation, weatherization, and energy efficiency needs.

Primary funding for this budget is Regulatory Assessments derived from a mill assessment on gross utility operating revenues, statutorily capped at 3.5 mills (one mill = 1/10 of one cent). *Nevada Revised Statutes* 704.033 provides statutory authority for the Public Utilities Commission to adjust its mill assessment annually based upon operating needs. The 83rd (2025) Legislature approved Regulatory Assessment revenue of \$37.2 million over the 2025-27 Biennium, an increase of \$13.1 million, or 54.3%, compared to the \$24.1 million approved for the 2023-25 Biennium. The revenue approved by the Legislature is based on a projected Public Utilities Commission annual regulatory assessment of 3.04 mills in FY 2026 and 2.82 mills in FY 2027 for the 2025-27 Biennium. For comparison, the mill assessment for the 2023-25 Biennium was 2.29 mills in FY 2024 and 2.67 mills in FY 2025. An additional assessment of up to 0.75 mills is assessed by the Public Utilities Commission and transferred to the Attorney General's Consumer Advocate budget account. Pursuant to NRS 704.035, the Public Utilities Commission is required to notify utilities of the annual assessment by June 15 each year for the following year.

To address an increase in the Regulatory Operations section workload and demands, the Legislature approved the Governor's recommendation for four new unclassified positions, funded with regulatory assessment revenues of \$1.4 million over the 2025-27 Biennium.

DEPARTMENT OF BUSINESS AND INDUSTRY

The Department of Business and Industry is charged with regulating business enterprises, promoting worker safety, educating the public and businesses regarding their legal rights and responsibilities, and promoting the legal operation of businesses in Nevada. The department consists of the following divisions: Administration, Insurance, Industrial Relations, Boards and Commissions, Housing, Employee Management Relations Board, Real Estate, Taxicab Authority, Transportation Authority, Labor Commissioner, Attorney for Injured Workers, Financial Institutions, and Mortgage Lending. Funding sources for the department include General Fund appropriations, Highway Fund appropriations, license and fee revenue, assessments, and federal funds.

For the 2025-27 Biennium, total legislatively approved funding for the department is \$620.9 million (net of \$264.0 million in interagency transfers), which is an increase of \$190.3 million, or 44.2%, over the \$430.5 million approved for the 2023-25 Biennium. General Fund support for the department totals \$18.6 million, an increase of \$5.4 million, or 40.7%, from the \$13.2 million approved for the 2023-25 Biennium.

ADMINISTRATION

BUSINESS AND INDUSTRY ADMINISTRATION

The Business and Industry Administration budget account, which supports the Director's Office, includes resources to provide administrative; fiscal and information technology (IT) support; and oversight to the divisions, agencies, and commissions that constitute the department. The Director's Office is responsible for the administration of the Industrial Development Revenue Bond program, the Ombudsman for Minority Affairs program, the Nevada New Markets Jobs Act program, and small business advocacy. The funding sources for the Director's Office include General Fund appropriations and cost allocation reimbursements paid by agencies within the department.

The 83rd (2025) Legislature approved cost allocation reimbursements totaling \$2.3 million over the 2025-27 Biennium to add 12 new positions, inclusive of 1 Personnel Technician, 1 Personnel Analyst, and 1 Personnel Officer to establish a Human Resources Unit for the department; 2 IT Technicians, 1 IT Professional, and 1 IT Manager to address an increased need for IT support and efficiency; 1 Public Information Officer and 1 Legal Research Assistant to address an increase in the department's communication needs; and 2 Accounting Assistants and 1 Management Analyst position to address an increase in workload for the Fiscal Services Unit.

In addition, the 83rd Legislature approved cost allocation reimbursements of \$1.3 million over the 2025-27 Biennium to fund a contract with the Department of Public Safety to provide security services at the department's office locations in Las Vegas.

Finally, the 83rd (2025) Legislature approved a hybrid cost allocation methodology that utilizes both the position count for Human Resources/payroll, IT, and director-level costs as well as financial document counts for fiscal services to determine the portion of the Director's Office cost allocation for each budget account within the department.

DIVISION OF INSURANCE

The Division of Insurance is responsible for regulating the insurance industry in Nevada and protecting the rights of consumers and the public in general in dealings with the insurance industry. The division regulates and licenses insurance companies, producers/agents, brokers, and other professionals; sets ethical and financial standards for insurance companies; and reviews rates. The division also reviews programs operated by self-insured employers for workers' compensation claims and investigates claims of insurance fraud. The division is primarily funded through fees, assessments, interagency transfers, and federal funds.

INSURANCE REGULATION

The 83rd (2025) Legislature approved reserve reductions totaling \$790,500 over the 2025-27 Biennium for one new Business Process Analyst, one new Management Analyst, one new unclassified Legal Researcher, and one new Compliance Investigator to improve the daily functions and activities of the agency, create business process and technology

efficiencies, support the division's Life and Health Section, and address an increase in consumer complaints.

CAPTIVE INSURERS

To address declining reserve levels and potential insolvency for the Captive Insurers budget account, the 83rd (2025) Legislature approved merging the Captive Insurers budget account with the Insurance Regulation budget account through the passage and approval of Senate Bill (S.B.) 503. The Captive Insurers budget account's expenditures had exceeded revenues received due to a decline in captive insurance licensure and increased cost allocation charges paid directly to the Insurance Regulation budget account. By merging the Captive Insurers budget account with the Insurance Regulation budget account, certain personnel and operating costs associated with both insurance regulation-related activities will be centralized and funded in the same budget account. Additionally, based on the agency's testimony, the merger would provide economies of scale without diminishing the effectiveness of the Insurance Division.

DIVISION OF INDUSTRIAL RELATIONS

The Division of Industrial Relations regulates workers' compensation insurance to ensure injured workers receive the benefits to which they are entitled; enforces federal and state health and safety standards; assists employers with workplace safety programs; and provides safety training and inspections for all active mines in the state. The division is funded primarily through assessments charged to workers' compensation insurers. The division also receives grants from the United States Department of Labor, Occupational Safety and Health Administration, the Mine Safety and Health Administration, and the Bureau of Labor Statistics, and a small portion of funding is received through licenses and fees.

DIVISION OF INDUSTRIAL RELATIONS

The 83rd (2025) Legislature approved allocations from the Workers' Compensation and Safety Fund of \$2.0 million over the 2025-27 Biennium for eight new positions, inclusive of one Administrative Assistant and two Management Analysts to streamline the workers' compensation assessment process; one Business Process Analyst to assist with the division's Claims and Regulatory Data System; four Compliance/Audit Investigators for the division's Employer Compliance Unit; and continued funding for three Compliance/Audit Investigators, as recommended by the Governor.

The Legislature also approved an allocation from the Workers' Compensation and Safety Fund of \$349,785 in FY 2026 to conduct a study to compare reimbursement rates for medical services provided to injured workers, as recommended by the Governor.

OCCUPATIONAL SAFETY AND HEALTH ENFORCEMENT

The 83rd (2025) Legislature approved allocations from the Workers' Compensation and Safety Fund of \$3.8 million over the 2025-27 Biennium for 22 new positions, inclusive of 4 Administrative Assistants and 14 Industrial Hygienists to increase the number of completed inspections each year and to provide administrative support; 2 Boiler Safety

Specialists to address an increase in required boiler and pressure vessel inspections; and 2 Elevator Safety Specialists to address an increase in elevator inspections.

In addition, the Legislature approved allocations from the Workers' Compensation and Safety Fund of \$1.7 million over the 2025-27 Biennium to design and implement a new database system for licensing, permitting, inspections, notifications, compliance, and payment processing.

BOARDS AND COMMISSIONS

The Office of Nevada Boards, Commissions and Councils Standards (Office) within the Department of Business and Industry is responsible for centralized administration, implementing standards for investigations, licensing, discipline, internal controls, legal representation, structural standards for boards and commissions, transparency, consumer protection, efficacy, and efficiency. Pursuant to Subsection 2 of NRS 232.8415, the Office has oversight over all professional and occupational licensing boards in the state.

The 83rd (2025) Legislature approved the Governor's recommendation to transfer one existing Deputy Director position from the Business and Industry Administration budget account to the Boards and Commissions budget account, funded with General Fund appropriations of \$218,248 in FY 2026 and cost allocation reimbursements of \$217,821 in FY 2027. The Legislature also approved eight positions in FY 2026 and ten positions in FY 2027 to provide the Office of Nevada Boards, Commissions and Councils Standards the resources to oversee all professional and occupational licensing boards in the state, as required by NRS 232.8415, funded with cost allocation reimbursements. The cost allocation reimbursements approved by the 83rd Legislature to fund the existing Deputy Director position in FY 2027 and the ten new positions over the 2025-27 Biennium was contingent upon the approval of enabling legislation that would allow the Office of Nevada Boards, Commissions and Councils Standards to collect fees from a board, commission, council, or similar body to which services are provided. However, enabling legislation to collect the fee to fund these positions was not approved by the Legislature; therefore, the positions were not funded or authorized for the 2025-27 Biennium, except for the Deputy Director position funded with General Fund appropriations in FY 2026.

The Legislature did not approve the Governor's recommendations for cost allocation reimbursements of \$5.2 million in each fiscal year of the 2025-27 Biennium to fund annual operating and contract costs nor the Governor's recommendation for 55 new positions, inclusive of cost allocation reimbursements of \$4.1 million in FY 2026 and \$7.1 million in FY 2027 to implement proposed changes and requirements of the Office, as outlined in S.B. 78 of the 83rd (2025) Legislative Session.

HOUSING DIVISION

The Housing Division assists and encourages the private sector and other governmental entities in the financing, creation, and maintenance of affordable housing throughout the state. The Housing Division has eight major programs: Multi-Family Bond Financing,

First-Time Homebuyer Program, Low-Income Housing Tax Credit Program, Low-Income Housing Tax Credit Monitoring and Compliance, Home Investment Partnership Program, Low-Income Housing Trust Fund, Emergency Solutions Grant Program, and the Weatherization Program. The budget accounts within the Housing Division are supported by a combination of federal grants, resources generated through the administration of lending resources, cost allocations, real property transfer taxes, and one-time General Fund appropriations for specific programs.

HOUSING DIVISION

The 83rd (2025) Legislature approved reserve reductions totaling \$632,338 for one new Auditor, one new Accountant, and one new Management Analyst to address an increase in workload related to the division's federal funding and housing initiatives.

Through the passage and approval of Assembly Bill (A.B.) 540 (2025), the Legislature appropriated one-time General Fund appropriations of \$133.0 million over the 2025-27 Biennium to the Nevada Attainable Housing Account to be administered by the Housing Division. Funding in the Nevada Attainable Housing Account may be distributed for the development of attainable housing or attainable housing projects that qualify for federal low-income housing tax credits, financial assistance for supportive housing, rental assistance or eviction diversion programs, land acquisition for attainable housing projects, incentives for local governments to increase the supply of attainable housing projects, and household purchase assistance programs.

SUPPORTIVE HOUSING DEVELOPMENT

The 83rd (2025) Legislature approved expenditure authority of \$7.6 million in each fiscal year of the 2025-27 Biennium to implement the Supportive Housing grant program to reduce homelessness and inappropriate institutionalization, which occurs when individuals are unnecessarily placed in institutions or facilities when they are capable of living independently in the community. Funding would also be utilized to evaluate the effectiveness of intervention in the state, such as social services, community support services, case management services, employment services, health care, and behavioral health treatment.

Through the passage and approval of A.B. 366 (2025), the 83rd Legislature appropriated one-time General Fund appropriations of \$21.0 million over the 2025-27 Biennium to the Nevada Supportive Housing Development Account to be used for the Supportive Housing grant program. The Supportive Housing grant program is a specialized, affordable housing program that provides services to assist people in maintaining stable housing through wraparound services that allow individuals to maintain that housing, seek employment, and take the necessary steps for independent living.

REAL ESTATE DIVISION

The Real Estate Division is responsible for regulating real estate brokers and salesmen, property managers, appraisers, qualified intermediaries, and building inspectors. The division also administers continuing education programs for real estate licensees in

Nevada and is responsible for the enforcement of the statutory and regulatory provisions regarding the sale of subdivided lands, timeshares, and campground memberships. The division is funded through a combination of fees, cost allocation reimbursements, and General Fund appropriations.

REAL ESTATE EDUCATION, RESEARCH AND RECOVERY FUND

The 83rd (2025) Legislature approved the Governor's recommendation to transfer associated revenue and expenses totaling \$1.0 million in each fiscal year of the 2025-27 Biennium from the Real Estate Recovery Account, thereby eliminating the budget account, to the Real Estate Education, Research and Recovery Fund (formerly known as Real Estate Education and Research).

TAXICAB AUTHORITY

The Taxicab Authority is responsible for regulating the taxicab industry in counties with a population that exceeds 700,000 (currently only Clark County). The Taxicab Authority is primarily funded through a \$0.20 trip charge assessed on every taxicab ride, as well as through various other fee revenues.

The 83rd (2025) Legislature approved the elimination of four vacant positions, inclusive of one Administrative Assistant, two Compliance/Enforcement Investigators, and one Supervisory Compliance/Enforcement Investigator, and reduced the transfer to the Aging and Disability Services Division for the Taxi Assistance program to \$200,000 in each fiscal year of the 2025-27 Biennium to address the financial solvency concerns of the Taxicab Authority budget account.

NEVADA TRANSPORTATION AUTHORITY

The Nevada Transportation Authority has statewide regulatory responsibility for the intrastate transportation of passengers, household goods, tow cars, the bus industry, the limousine industry, transportation network companies, and taxicabs (except taxicabs in Clark County) to promote safe, adequate, economical, and efficient service of motor transportation. The budget account is funded through Highway Fund appropriations, licensing fees, and regulatory assessments collected from transportation network companies.

The 83rd (2025) Legislature approved the Governor's recommendation to continue funding for the modernization of the agency's driver permit database, funded with Highway Fund appropriations of \$337,466 over the 2025-27 Biennium.

OFFICE OF LABOR COMMISSIONER

The Office of Labor Commissioner was formed in 1915 and is responsible for the enforcement of all labor laws of the state that are not specifically and exclusively vested in any other office, board, or commission. Major program areas include the following: investigating claims for wages, enforcement of public works laws, determination of prevailing wage rates, oversight of child labor laws, oversight of the Nevada State Apprenticeship Council, licensing of private employment agencies, licensing of

producer-promoters, and enforcement of the use of apprentices on public works projects. The Labor Commissioner has offices in Las Vegas and Carson City and is primarily funded through General Fund appropriations.

The 83rd (2025) Legislature approved the Governor's recommendation to add one new Administrative Assistant, one new Auditor, one new Compliance/Audit Investigator, and one new Chief Compliance/Audit Investigator to establish a Public Works Compliance Team, funded with General Fund appropriations totaling \$519,763 over the 2025-27 Biennium. The Legislature also approved a General Fund appropriation of \$81,333 in FY 2027 for one new Administrative Assistant position beginning July 1, 2026, to provide support to the State Apprenticeship Program.

FINANCIAL INSTITUTIONS DIVISION

The Financial Institutions Division is responsible for the licensure and regulation of all state-chartered financial institutions, including banks, savings and loans, credit unions, and check-cashing companies. The division is self-funded through existing licensing fees and industry assessments.

The 83rd (2025) Legislature approved reserve reductions of \$544,367 over the 2025-27 Biennium for one new unclassified Deputy Division Administrator/Commissioner to ensure the division's mission is carried out in a timely manner and one new Information Technology (IT) Professional to develop and implement a cybersecurity examination program to evaluate and examine financial institutions' information technology infrastructures.

In addition, the Legislature approved reserve reductions of \$70,000 in each fiscal year of the 2025-27 Biennium to fund cryptocurrency monitoring software, as recommended by the Governor. The Legislature approved reserve reductions of \$1.4 million over the 2025-27 Biennium in the Division of Financial Institutions budget account to fund the implementation of a new licensing, examination, and enforcement system.

GOVERNOR'S OFFICE OF ECONOMIC DEVELOPMENT

The Governor's Office of Economic Development located within the Office of the Governor is tasked with diversifying and strengthening the state's economy by attracting companies, subsidiaries, and divisions to relocate into the state; assisting in the retention and expansion of existing Nevada companies; and helping new companies to start up in the state.

GOVERNOR'S OFFICE OF ECONOMIC DEVELOPMENT

The 83rd (2025) Legislature approved \$18.7 million in General Fund support for the Governor's Office of Economic Development (Director's Office), an increase of \$2.7 million, or 17.1%, compared to the \$16.0 million approved for the 2023-25 Biennium.

To support the functions and duties of the Office of Entrepreneurship, which was created within the Governor's Office of Economic Development through the passage and approval

of A.B. 77 (2023), the Legislature approved General Fund appropriations of \$155,000 over the 2025-27 Biennium, inclusive of contract expenditures totaling \$95,000 and grant expenditures totaling \$60,000. The Office of Entrepreneurship supports new and small businesses by reducing barriers, connecting resources, and promoting policies that encourage business growth and economic development in Nevada. Funding for contract expenditures support and expand data tracking, small business training, and online resource access to strengthen Nevada's entrepreneurial ecosystem, while the grant expenditures will provide small, short-term awards to support entrepreneurs and community projects in both rural and urban areas.

Additionally, through the passage and approval of S.B. 479 (2025), the 83rd Legislature provided one-time General Fund appropriations of \$375,000 in each fiscal year of the 2025-27 Biennium to continue funding for Nevada's eight regional development authorities, which are designated by the Executive Director pursuant to NRS 231.053. The regional development authorities serve as the primary entities responsible for promoting, supporting, and coordinating economic development activities within their respective regions. The appropriated funds will support the authorities' efforts to attract and retain businesses, foster workforce development, and advance strategies that encourage sustainable economic growth across the state.

WORKFORCE INNOVATIONS FOR A NEW NEVADA

The Workforce Innovations for a New Nevada budget account supports the development and implementation of programs to provide customized workforce development services to persons or authorized providers that create, expand, and relocate businesses to Nevada. These services include workforce recruitment, assessment, and training to provide postsecondary, industry-recognized credentials, or identifiable applicable industry skills to residents of Nevada, and serve the needs of emerging industries in the state.

The 83rd (2025) Legislature approved General Fund appropriations of \$2.0 million in each fiscal year of the 2025-27 Biennium to continue support for workforce development projects, which is a decrease of \$3.0 million per fiscal year compared to the \$5.0 million one-time General Fund appropriations approved through A.B. 483 by the 82nd (2023) Legislature for each fiscal year of the 2023-25 Biennium.

NEVADA MAIN STREET PROGRAM

The Nevada Main Street Program was designed to provide state-level coordination with the National Main Street Center, Inc., which promotes a holistic approach to Main Street revitalization that involves aesthetic, business creation or retention, and housing that will lead to healthy and economically vibrant communities.

The 83rd (2025) Legislature approved total General Fund appropriations of \$683,338 over the 2025-27 Biennium for the Nevada Main Street Program, including \$500,000 for the competitive grant program.

KNOWLEDGE ACCOUNT

The purpose of the Knowledge Account is to support and promote the State Plan for Economic Development as developed by the Governor's Office of Economic Development. The Knowledge Account provides grants to the University of Nevada, Reno; the University of Nevada, Las Vegas; and the Desert Research Institute in five allowable areas, including: (1) establishing technology outreach programs throughout the state; (2) recruiting, hiring, and retaining research teams and faculty; (3) research laboratories and related equipment; (4) construction of research facilities; and (5) matching funds for federal and private sector grants and contract opportunities.

Due to anticipated statewide declines in revenues in the 2025-27 Biennium, the 83rd (2025) Legislature did not approve the Governor's total recommendation of \$29.3 million in funding (\$24.3 million General Fund) to support new and existing technology programs. Rather, the Legislature approved General Fund appropriations of \$2.5 million in each fiscal year of the 2025-27 Biennium to continue funding for existing Knowledge Account grant projects.

DEPARTMENT OF TOURISM AND CULTURAL AFFAIRS

The Department of Tourism and Cultural Affairs consists of the Division of Tourism, the Nevada Commission on Tourism, the Division of Museums and History, the Board of Museums and History, the Nevada Arts Council, and the Board of the Nevada Arts Council. The 83rd (2025) Legislature approved total funding of \$117.5 million over the 2025-27 Biennium (net of \$72.9 million in interagency transfers), which represents an increase of \$6.5 million, or 5.8%, compared to the \$111.0 million approved for the 2023-25 Biennium. Of the total funding, the Legislature approved General Fund appropriations of \$6.2 million.

DIVISION OF TOURISM

The Division of Tourism is responsible for developing and implementing a domestic and international marketing and advertising campaign to promote Nevada as a tourism and business travel destination. The division is primarily funded by a 3/8 share of 1.0% of the statewide room tax.

The 83rd (2025) Legislature approved room tax transfers of \$76.0 million to other state agencies over the 2025-27 Biennium as depicted in the following table:

Legislature Approved Room Tax Transfers from the Tourism Cultural Affairs Administration Budget			
Intra-Agency Transfers to:	FY 2026	FY 2027	Biennium Total
Lost City Museum	\$ 535,464	\$ 525,086	\$ 1,060,550
Tourism Development Fund	\$ 26,413,579	\$ 25,992,909	\$ 52,406,488
Destination Development	\$ 1,500,000	\$ 1,500,000	\$ 3,000,000
Stewart Living Legacy Trust	\$ 368,582	\$ 373,147	\$ 741,729
Nevada Historical Society	\$ 1,113,647	\$ 837,116	\$ 1,950,763
NV State Museum - Carson City	\$ 1,802,302	\$ 1,826,743	\$ 3,629,045
Museums & History, Admin	\$ 683,634	\$ 723,992	\$ 1,407,626
NV State Museum - Las Vegas	\$ 1,846,364	\$ 1,787,884	\$ 3,634,248
Nevada Arts Council	\$ 1,531,872	\$ 1,315,027	\$ 2,846,899
NV State Railroad Museums	\$ 1,453,918	\$ 1,564,018	\$ 3,017,936
Subtotal	\$ 37,249,362	\$ 36,445,922	\$ 73,695,284
Inter-Agency Transfers to:			
Governor's Washington Office	\$ 98,400	\$ 98,400	\$ 196,800
Nevada Film Office	\$ 616,866	\$ 714,706	\$ 1,331,572
State Parks	\$ 403,423	\$ 403,423	\$ 806,846
Subtotal	\$ 1,118,689	\$ 1,216,529	\$ 2,335,218
Total Transfers	\$ 38,368,051	\$ 37,662,451	\$ 76,030,502

The 83rd (2025) Legislature approved room tax revenue transfers of \$4.4 million over the 2025-27 Biennium with corresponding reductions in General Fund appropriations to the Division of Museums and History budget accounts to increase the share of Room Tax revenue as ongoing funding for the state museums.

The Legislature approved room tax revenue transfers totaling \$500,000 in FY 2026 to the Division of Tourism and the Nevada Arts Council to support the America250 commemoration of the nation's 250th anniversary of independence. The nation's semiquincentennial celebration will occur in 2026 and be recognized nationally through the efforts of each state through America250.

DESTINATION DEVELOPMENT

The Destination Development budget provides funding for the Destination Development grant program for subgrants to rural communities to create plans to develop outdoor recreation, publicly-owned property, facilities, and infrastructure to support and attract visitors to the state. The 83rd (2025) Legislature approved total Room Tax revenue of \$1.5 million in each fiscal year of the 2025-27 Biennium for Destination Development grant awards to promote travel and tourism in Nevada, as recommended by the Governor.

DIVISION OF MUSEUMS AND HISTORY

The Division of Museums and History includes the administration office in Carson City and the following facilities: the Nevada State Museum and the Nevada State Railroad Museum in Carson City; the Nevada Historical Society in Reno; the Nevada State Museum in Las Vegas; the Boulder City Railroad Museum; the East Ely Railroad Depot Museum; and the Lost City Museum in Overton.

The 83rd (2025) Legislature approved total funding of \$121,050 (\$22,999 General Fund) over the 2025-27 Biennium for a new Custodial Worker position for the Nevada State Museum in Las Vegas, as recommended by the Governor.

The Legislature further approved total funding of \$305,766 (\$43,691 General Fund) over the 2025-27 Biennium for four new positions at the Boulder City Railroad Museum, which includes a Grounds Maintenance Worker beginning in FY 2026 and a Retail Storekeeper, Custodial Worker, and part-time Museum Attendant beginning in FY 2027, as recommended by the Governor.

Nevada Legislative Counsel Bureau
 Summary of Appropriations and Authorizations
 2025-27 Legislature

	2024-2025 Work Program	2025-2026 LEGISLATIVELY APPROVED	2026-2027 LEGISLATIVELY APPROVED	2025-2026 GOVERNOR RECOMMENDS	2026-2027 GOVERNOR RECOMMENDS
COMMERCE & INDUSTRY					
AGRI - ADMINISTRATIVE SERVICES	6,683,477	5,654,635	5,862,412	5,634,963	5,836,899
GENERAL FUND	220,234	229,179	288,920	229,179	288,920
BALANCE FORWARD	255,094	446,939	476,377	446,939	476,377
INTERAGENCY TRANSFER	3,826,774	4,457,085	4,575,683	4,437,413	4,550,170
INTERIM FINANCE					
OTHER FUND	2,381,375	521,432	521,432	521,432	521,432
REVERSIONS					
AGRI - AGRICULTURE REGISTRATION/ENFORCEMENT	7,570,973	10,001,529	11,047,058	8,615,768	8,855,107
BALANCE FORWARD	2,307,238	1,847,271	2,887,003	1,847,271	1,321,811
FEDERAL FUND	1,804,630	3,123,389	3,139,918	3,100,136	3,116,293
INTERAGENCY TRANSFER	220,154	227,172	230,728	227,172	230,728
OTHER FUND	3,238,951	4,803,697	4,789,409	3,441,189	4,186,275
AGRI - PLANT HEALTH & QUARANTINE SERVICES	578,186	700,476	709,550	695,712	704,514
GENERAL FUND	533,695	641,955	648,916	637,049	643,760
INTERAGENCY TRANSFER	44,491	58,521	60,634	58,663	60,754
REVERSIONS					
AGRI - PEST, PLANT DISEASE NOXIOUS WEED CONTROL	1,203,860				
BALANCE FORWARD					
FEDERAL FUND	1,129,280				
OTHER FUND	74,580				
AGRI - VETERINARY MEDICAL SERVICES	2,347,067	1,926,074	1,958,754	1,922,185	1,953,862
GENERAL FUND	1,203,249	1,529,431	1,545,739	1,525,497	1,540,800
BALANCE FORWARD	29,478	3,008		3,008	
FEDERAL FUND	886,030	76,379	76,379	76,379	76,379
INTERAGENCY TRANSFER	225,530	314,476	333,856	314,521	333,903
OTHER FUND	2,780	2,780	2,780	2,780	2,780
REVERSIONS					
AGRI - COMMERCIAL FEED	390,917	462,980	527,294	462,980	527,294
BALANCE FORWARD	324,746	370,981	435,295	370,981	435,295
OTHER FUND	66,171	91,999	91,999	91,999	91,999
AGRI - LIVESTOCK INSPECTION	3,407,001	3,112,899	2,563,404	3,246,955	2,633,910
BALANCE FORWARD	1,733,864	1,541,972	992,300	1,541,972	929,101
INTERAGENCY TRANSFER					
OTHER FUND	1,673,137	1,570,927	1,571,104	1,704,983	1,704,809
AGRI - PREDATORY ANIMAL & RODENT CONTROL	964,234	1,119,467	1,138,045	1,122,728	1,140,673
GENERAL FUND	931,733	1,086,966	1,105,544	1,090,227	1,108,172
INTERAGENCY TRANSFER	14,000	14,000	14,000	14,000	14,000
OTHER FUND	18,501	18,501	18,501	18,501	18,501
REVERSIONS					

Nevada Legislative Counsel Bureau
 Summary of Appropriations and Authorizations
 2025-27 Legislature

	2024-2025 Work Program	2025-2026 LEGISLATIVELY APPROVED	2026-2027 LEGISLATIVELY APPROVED	2025-2026 GOVERNOR RECOMMENDS	2026-2027 GOVERNOR RECOMMENDS
AGRI - MEASUREMENT STANDARDS	10,184,067	9,972,160	9,356,795	10,406,785	9,845,816
BALANCE FORWARD	5,638,137	5,969,793	5,351,557	5,969,793	5,762,801
INTERAGENCY TRANSFER	899,332	752,430	752,430	752,430	752,430
OTHER FUND	3,646,598	3,249,937	3,252,808	3,684,562	3,330,585
AGRI - NUTRITION EDUCATION PROGRAMS	251,000,305	205,472,341	205,571,137	205,478,256	205,576,664
GENERAL FUND	737,773	807,656	808,592	813,571	814,119
BALANCE FORWARD	333,347	160,341		160,341	
FEDERAL FUND	249,929,185	204,504,344	204,762,545	204,504,344	204,762,545
INTERAGENCY TRANSFER					
REVERSIONS					
AGRI - COMMODITY FOODS DISTRIBUTION PROGRAM	43,438,998	32,506,591	28,343,923	28,415,245	28,446,172
GENERAL FUND	176,357	104,970	104,989	254,115	253,114
BALANCE FORWARD	1,447,147	1,692,601	1,335,525	1,692,601	1,389,190
FEDERAL FUND	3,991,163	2,960,609	2,616,254	2,864,343	2,516,713
INTERAGENCY TRANSFER	17,036,031	4,144,225			
OTHER FUND	20,788,300	23,604,186	24,287,155	23,604,186	24,287,155
REVERSIONS					
AGRI - DAIRY FUND	4,257,273	7,224,752	7,193,808	7,224,753	7,174,690
BALANCE FORWARD	2,627,674	3,859,580	3,828,865	3,859,580	3,809,746
FEDERAL FUND	63,400	206,565	206,977	206,565	206,977
OTHER FUND	1,566,199	3,158,607	3,157,966	3,158,608	3,157,967
AGRI - LIVESTOCK ENFORCEMENT	723,801	935,925	949,172	938,037	950,732
GENERAL FUND	409,340	526,790	534,432	442,700	445,335
INTERAGENCY TRANSFER	314,461	409,135	414,740	495,337	505,397
REVERSIONS					
TOTAL DEPARTMENT OF AGRICULTURE	332,750,159	279,089,829	275,221,352	274,164,367	273,646,333
GENERAL FUND	4,212,381	4,926,947	5,037,132	4,992,338	5,094,220
BALANCE FORWARD	14,696,725	15,892,486	15,306,922	15,892,486	14,124,321
FEDERAL FUND	257,803,688	210,871,286	210,802,073	210,751,767	210,678,907
INTERAGENCY TRANSFER	22,580,773	10,377,044	6,382,071	6,299,536	6,447,382
INTERIM FINANCE					
OTHER FUND	33,456,592	37,022,066	37,693,154	36,228,240	37,301,503
REVERSIONS					
DIVISION OF MINERALS	6,529,797	7,046,366	6,633,633	7,046,366	6,667,461
BALANCE FORWARD	3,147,015	3,078,220	2,662,313	3,078,220	2,696,141
FEDERAL FUND	391,907	871,907	871,907	871,907	871,907
INTERAGENCY TRANSFER	58,084	77,729	77,729	77,729	77,729
OTHER FUND	2,932,791	3,018,510	3,021,684	3,018,510	3,021,684
TOTAL MINERALS	6,529,797	7,046,366	6,633,633	7,046,366	6,667,461
BALANCE FORWARD	3,147,015	3,078,220	2,662,313	3,078,220	2,696,141
FEDERAL FUND	391,907	871,907	871,907	871,907	871,907
INTERAGENCY TRANSFER	58,084	77,729	77,729	77,729	77,729
OTHER FUND	2,932,791	3,018,510	3,021,684	3,018,510	3,021,684

Nevada Legislative Counsel Bureau
 Summary of Appropriations and Authorizations
 2025-27 Legislature

	2024-2025 Work Program	2025-2026 LEGISLATIVELY APPROVED	2026-2027 LEGISLATIVELY APPROVED	2025-2026 GOVERNOR RECOMMENDS	2026-2027 GOVERNOR RECOMMENDS
GCB - GAMING CONTROL BOARD	60,542,312	63,377,283	63,579,452	63,831,444	63,977,702
GENERAL FUND	34,300,580	44,332,502	43,916,793	44,785,503	44,313,818
BALANCE FORWARD	7,021,265				
INTERAGENCY TRANSFER	12,415,751	17,712,424	18,330,302	17,713,584	18,331,527
INTERIM FINANCE	5,500,000				
OTHER FUND	1,304,716	1,332,357	1,332,357	1,332,357	1,332,357
REVERSIONS					
GCB - GAMING COMMISSION	667,299	663,726	647,638	767,581	714,712
GENERAL FUND	650,109	663,726	647,638	767,581	714,712
BALANCE FORWARD	17,190				
INTERAGENCY TRANSFER					
REVERSIONS					
GCB - GAMING CONTROL BOARD INVESTIGATION FUND	13,469,327	18,100,080	18,347,788	18,104,766	18,352,539
BALANCE FORWARD	2,000	2,000	2,000	2,000	2,000
OTHER FUND	13,467,327	18,098,080	18,345,788	18,102,766	18,350,539
REVERSIONS					
TOTAL GAMING CONTROL BOARD	74,678,938	82,141,089	82,574,878	82,703,791	83,044,953
GENERAL FUND	34,950,689	44,996,228	44,564,431	45,553,084	45,028,530
BALANCE FORWARD	7,040,455	2,000	2,000	2,000	2,000
INTERAGENCY TRANSFER	12,415,751	17,712,424	18,330,302	17,713,584	18,331,527
INTERIM FINANCE	5,500,000				
OTHER FUND	14,772,043	19,430,437	19,678,145	19,435,123	19,682,896
REVERSIONS					
CCB - MARIJUANA REGULATION & CONTROL ACCT		39,996,743	39,294,206		
BALANCE FORWARD		2,289,967	2,498,453		
OTHER FUND		37,706,776	36,795,753		
TOTAL CANNABIS COMPLIANCE BOARD		39,996,743	39,294,206		
BALANCE FORWARD		2,289,967	2,498,453		
OTHER FUND		37,706,776	36,795,753		
PUC - PUBLIC UTILITIES COMMISSION OF NEVADA	17,627,378	23,680,561	23,469,930	23,680,561	23,410,048
BALANCE FORWARD	4,130,881	2,946,199	4,126,866	2,946,199	4,066,984
FEDERAL FUND	729,681	727,184	728,065	727,184	728,065
INTERAGENCY TRANSFER	190,154	154,499	154,499	154,499	154,499
OTHER FUND	12,576,662	19,852,679	18,460,500	19,852,679	18,460,500
TOTAL PUBLIC UTILITIES COMMISSION	17,627,378	23,680,561	23,469,930	23,680,561	23,410,048
BALANCE FORWARD	4,130,881	2,946,199	4,126,866	2,946,199	4,066,984
FEDERAL FUND	729,681	727,184	728,065	727,184	728,065
INTERAGENCY TRANSFER	190,154	154,499	154,499	154,499	154,499
OTHER FUND	12,576,662	19,852,679	18,460,500	19,852,679	18,460,500

Nevada Legislative Counsel Bureau
 Summary of Appropriations and Authorizations
 2025-27 Legislature

	2024-2025 Work Program	2025-2026 LEGISLATIVELY APPROVED	2026-2027 LEGISLATIVELY APPROVED	2025-2026 GOVERNOR RECOMMENDS	2026-2027 GOVERNOR RECOMMENDS
B&I - OFFICE OF BUSINESS AND PLANNING	355,863	464,592	468,226	460,216	464,070
GENERAL FUND	355,863	464,592	468,226	460,216	464,070
BALANCE FORWARD					
INTERAGENCY TRANSFER					
REVERSIONS					
B&I - NEW MARKETS PERFORMANCE GUARANTEE	6,198,754	6,238,646	583,066	6,242,122	336,033
GENERAL FUND	99,665	144,955	147,376	148,431	151,132
BALANCE FORWARD	69,089	6,093,691	435,690	6,093,691	184,901
OTHER FUND	6,030,000				
REVERSIONS					
B&I - BUSINESS AND INDUSTRY ADMINISTRATION	6,842,127	9,392,976	9,864,247	9,825,659	10,498,628
GENERAL FUND	973,349	1,121,828	1,092,454	1,122,891	1,106,174
BALANCE FORWARD	316,173	37,472	173,314	37,472	173,314
INTERAGENCY TRANSFER	5,328,466	8,228,426	8,593,229	8,660,046	9,213,890
INTERIM FINANCE	218,889				
OTHER FUND	5,250	5,250	5,250	5,250	5,250
REVERSIONS					
B&I - PRIVATE ACTIVITY BONDS	2,352,716	2,357,603	2,304,127	2,357,603	2,306,546
BALANCE FORWARD	2,179,597	2,153,974	2,100,498	2,153,974	2,102,917
OTHER FUND	173,119	203,629	203,629	203,629	203,629
B&I - EMPLOYEE MANAGEMENT RELATIONS BOARD	757,134	896,636	873,829	900,797	894,569
BALANCE FORWARD	407,622	280,406	262,810	280,406	280,406
OTHER FUND	349,512	616,230	611,019	620,391	614,163
B&I - LABOR COMMISSIONER	2,991,365	3,647,750	4,007,295	3,781,111	4,059,637
GENERAL FUND	2,877,276	3,647,750	4,007,295	3,781,111	4,059,637
BALANCE FORWARD	93,911				
FEDERAL FUND					
INTERAGENCY TRANSFER	20,178				
REVERSIONS					
B&I - NV ATTORNEY FOR INJURED WORKERS	4,285,497	5,344,685	5,336,628	5,422,410	5,428,025
BALANCE FORWARD					
INTERAGENCY TRANSFER					
OTHER FUND	4,285,497	5,344,685	5,336,628	5,422,410	5,428,025
B&I - INSURANCE REGULATION	27,399,629	28,335,136	25,999,958	27,573,874	24,646,839
BALANCE FORWARD	12,727,800	13,210,396	10,875,218	12,853,001	9,918,253
FEDERAL FUND					
INTERAGENCY TRANSFER	201,775	387,286	387,286	250,819	258,532
OTHER FUND	14,470,054	14,737,454	14,737,454	14,470,054	14,470,054
B&I - CAPTIVE INSURERS	1,056,150			1,012,081	857,191
BALANCE FORWARD	401,464			357,395	202,505
INTERAGENCY TRANSFER	387,286			387,286	387,286
OTHER FUND	267,400			267,400	267,400

Nevada Legislative Counsel Bureau
 Summary of Appropriations and Authorizations
 2025-27 Legislature

	2024-2025 Work Program	2025-2026 LEGISLATIVELY APPROVED	2026-2027 LEGISLATIVELY APPROVED	2025-2026 GOVERNOR RECOMMENDS	2026-2027 GOVERNOR RECOMMENDS
B&I - INSURANCE RECOVERY	209,320	209,320	209,320	209,320	209,320
BALANCE FORWARD	209,320	209,320	209,320	209,320	209,320
B&I - SELF INSURED - WORKERS COMPENSATION	708,158	881,761	891,507	883,833	897,995
OTHER FUND REVERSIONS	708,158	881,761	891,507	883,833	897,995
B&I - REAL ESTATE ADMINISTRATION	5,122,758	5,632,096	5,395,234	5,448,899	5,060,339
GENERAL FUND	2,037,851	3,040,911	2,802,205	2,857,387	2,467,000
BALANCE FORWARD	564,876				
INTERAGENCY TRANSFER	188,052	245,953	247,797	246,280	248,107
OTHER FUND REVERSIONS	2,331,979	2,345,232	2,345,232	2,345,232	2,345,232
B&I - DIVISION OF INDUSTRIAL RELATIONS	11,419,709	11,638,137	11,690,217	11,614,394	11,676,189
BALANCE FORWARD	1,460,835				
FEDERAL FUND	139,308	137,040	137,040	139,308	139,308
OTHER FUND REVERSIONS	9,819,566	11,501,097	11,553,177	11,475,086	11,536,881
B&I - OCCUPATIONAL SAFETY & HEALTH ENFORCEMENT	17,775,309	23,900,571	24,320,322	24,697,304	24,742,463
FEDERAL FUND	1,304,027	1,480,556	1,480,556	1,304,027	1,304,027
OTHER FUND REVERSIONS	16,471,282	22,420,015	22,839,766	23,393,277	23,438,436
B&I - SAFETY CONSULTATION AND TRAINING	4,107,705	4,922,717	4,986,275	5,120,956	5,226,684
FEDERAL FUND	1,011,673	852,404	852,404	1,011,673	1,011,673
OTHER FUND REVERSIONS	3,096,032	4,070,313	4,133,871	4,109,283	4,215,011
B&I - MINE SAFETY & TRAINING	2,164,173	2,576,042	2,606,135	2,615,385	2,665,286
FEDERAL FUND	416,281	427,331	427,331	427,331	427,331
OTHER FUND REVERSIONS	1,747,892	2,148,711	2,178,804	2,188,054	2,237,955
B&I - REAL ESTATE TECHNOLOGY ACCOUNT	1,000,728	756,405	924,468	756,405	924,468
BALANCE FORWARD	724,103	456,864	624,927	456,864	624,927
OTHER FUND	276,625	299,541	299,541	299,541	299,541
B&I - REAL ESTATE EDU, RSRCH AND RCVRY FUND	1,795,220	2,154,197	2,008,360	2,154,197	2,068,267
BALANCE FORWARD	1,168,354	1,443,524	1,297,687	1,443,524	1,357,594
INTERAGENCY TRANSFER	622,681				
OTHER FUND	4,185	710,673	710,673	710,673	710,673
B&I - BOARDS AND COMMISSIONS		1,030,432	1,436,718	344,713	367,496
GENERAL FUND		324,029		344,713	
INTERAGENCY TRANSFER		706,403	1,436,718		367,496

Nevada Legislative Counsel Bureau
 Summary of Appropriations and Authorizations
 2025-27 Legislature

	2024-2025 Work Program	2025-2026 LEGISLATIVELY APPROVED	2026-2027 LEGISLATIVELY APPROVED	2025-2026 GOVERNOR RECOMMENDS	2026-2027 GOVERNOR RECOMMENDS
B&I - REAL ESTATE RECOVERY ACCOUNT	1,006,488				
BALANCE FORWARD	300,000				
OTHER FUND	706,488				
B&I - COMMON INTEREST COMMUNITIES	8,792,600	8,821,938	8,032,710	8,821,938	8,263,314
BALANCE FORWARD	6,061,454	6,090,792	5,301,564	6,090,792	5,532,168
OTHER FUND	2,731,146	2,731,146	2,731,146	2,731,146	2,731,146
B&I - HOUSING DIVISION	7,317,503	8,165,865	8,077,283	8,174,557	8,156,895
BALANCE FORWARD	2,575,540	2,308,001	2,211,390	2,308,001	2,279,512
INTERAGENCY TRANSFER	855,867	938,558	944,720	941,951	948,401
OTHER FUND	3,886,096	4,919,306	4,921,173	4,924,605	4,928,982
B&I - HOME MEANS NEVADA INITIATIVE	157,403,497	155,699,258	71,060,460	155,699,258	71,060,460
BALANCE FORWARD	32,403,497				
INTERAGENCY TRANSFER	125,000,000	155,699,258	71,060,460	155,699,258	71,060,460
B&I - ACCOUNT FOR AFFORDABLE HOUSING	90,958,182	80,903,635	83,200,253	80,903,635	83,376,963
BALANCE FORWARD	53,165,101	54,363,921	61,090,808	54,363,921	61,267,518
FEDERAL FUND	7,597,828	13,025,353	8,595,084	13,025,353	8,595,084
INTERAGENCY TRANSFER	18,300,001				
OTHER FUND	11,895,252	13,514,361	13,514,361	13,514,361	13,514,361
B&I - WINDSOR PARK	37,000,000	13,565,000	435,000		
GENERAL FUND					
BALANCE FORWARD	12,000,000				
INTERAGENCY TRANSFER	25,000,000	13,565,000	435,000		
B&I - SPECIAL HOUSING ASSISTANCE	2,080,524	2,836,172	3,590,405	2,836,172	3,591,820
BALANCE FORWARD	491,560	1,247,208	2,001,441	1,247,208	2,002,856
FEDERAL FUND	833,316	833,316	833,316	833,316	833,316
OTHER FUND	755,648	755,648	755,648	755,648	755,648
B&I - SUPPORTIVE HOUSING DEVELOPMENT	32,200,000	32,136,238	24,455,131	32,136,238	11,816,016
GENERAL FUND					
BALANCE FORWARD	32,200,000	32,000,998	24,319,891	32,000,998	11,680,776
OTHER FUND		135,240	135,240	135,240	135,240
B&I - WEATHERIZATION	12,150,686	17,505,238	19,097,514	19,387,283	23,458,315
BALANCE FORWARD	6,240,107	5,654,249	7,199,628	5,654,249	9,725,543
FEDERAL FUND	1,039,747	6,625,746	6,625,746	6,625,582	6,625,406
INTERAGENCY TRANSFER	1,366,601	1,646,934	1,646,934	2,146,876	2,146,824
OTHER FUND	3,504,231	3,578,309	3,625,206	4,960,576	4,960,542
B&I - HOUSING INSPECTION & COMPLIANCE	8,128,166	8,894,947	8,151,743	8,894,947	8,840,392
BALANCE FORWARD	5,407,382	5,401,549	4,633,461	5,401,549	5,322,110
FEDERAL FUND	22,059	20,163	20,163	20,163	20,163
OTHER FUND	2,698,725	3,473,235	3,498,119	3,473,235	3,498,119

Nevada Legislative Counsel Bureau
 Summary of Appropriations and Authorizations
 2025-27 Legislature

	2024-2025 Work Program	2025-2026 LEGISLATIVELY APPROVED	2026-2027 LEGISLATIVELY APPROVED	2025-2026 GOVERNOR RECOMMENDS	2026-2027 GOVERNOR RECOMMENDS
B&I - DIVISION OF FINANCIAL INSTITUTIONS	12,040,770	14,032,106	13,543,592	14,032,106	14,549,615
BALANCE FORWARD	6,710,592	5,826,707	4,920,229	5,826,707	5,926,252
OTHER FUND	5,330,178	8,205,399	8,623,363	8,205,399	8,623,363
B&I - FINANCIAL INSTITUTIONS INVESTIGATIONS	2,189,641	2,265,216	2,332,118	2,265,150	1,177,326
BALANCE FORWARD	2,088,851	2,130,641	2,195,818	2,130,641	1,041,092
OTHER FUND	100,790	134,575	136,300	134,509	136,234
B&I - FINANCIAL INSTITUTIONS AUDIT	526,875	526,144	498,918	526,144	504,229
BALANCE FORWARD	385,503	381,221	353,995	381,221	359,306
OTHER FUND	141,372	144,923	144,923	144,923	144,923
B&I - DIVISION OF MORTGAGE LENDING	22,243,584	21,569,642	19,814,971	21,569,642	19,750,962
BALANCE FORWARD	17,803,516	17,779,640	16,131,142	17,779,640	16,067,133
OTHER FUND	4,440,068	3,790,002	3,683,829	3,790,002	3,683,829
B&I - TAXICAB AUTHORITY	10,123,334	9,034,635	8,028,136	9,381,324	8,131,944
BALANCE FORWARD	5,157,548	4,030,588	3,002,845	4,030,588	2,627,912
OTHER FUND	4,965,786	5,004,047	5,025,291	5,350,736	5,504,032
B&I - NEVADA TRANSPORTATION AUTHORITY	8,167,065	10,598,246	10,661,719	10,612,690	10,862,147
BALANCE FORWARD	1,207,537	1,576,349	1,625,618	1,576,349	1,895,283
HIGHWAY FUND	4,307,322	6,177,021	6,191,225	6,361,779	6,297,989
INTERAGENCY TRANSFER	53,285				
OTHER FUND	2,598,921	2,844,876	2,844,876	2,674,562	2,668,875
REVERSIONS					
B&I - TRANSPORTATION AUTHORITY ADMIN FINES	1,750,835	1,728,217	1,799,139	1,728,217	1,807,596
BALANCE FORWARD	1,559,799	1,452,246	1,523,168	1,452,246	1,531,625
OTHER FUND	191,036	275,971	275,971	275,971	275,971
B&I - COMMISSION ON POSTSECONDARY EDUCATION	645,100	892,234	896,917	901,600	918,234
GENERAL FUND	494,131	697,555	702,144	706,921	723,461
BALANCE FORWARD	1,872				
FEDERAL FUND	149,097	194,679	194,773	194,679	194,773
REVERSIONS					
TOTAL DEPT OF BUSINESS & INDUSTRY	511,267,165	499,554,433	387,581,941	489,292,180	379,596,273
GENERAL FUND	6,838,135	9,441,620	9,219,700	9,421,670	8,971,474
BALANCE FORWARD	206,083,003	164,129,757	152,490,462	164,129,757	142,313,223
FEDERAL FUND	12,513,336	23,596,588	19,166,413	23,581,432	19,151,081
HIGHWAY FUND	4,307,322	6,177,021	6,191,225	6,361,779	6,297,989
INTERAGENCY TRANSFER	177,324,192	181,417,818	84,752,144	168,332,516	84,630,996
INTERIM FINANCE	218,889				
OTHER FUND	103,982,288	114,791,629	115,761,997	117,465,026	118,231,510
REVERSIONS					

**Nevada Legislative Counsel Bureau
Summary of Appropriations and Authorizations
2025-27 Legislature**

	2024-2025 Work Program	2025-2026 LEGISLATIVELY APPROVED	2026-2027 LEGISLATIVELY APPROVED	2025-2026 GOVERNOR RECOMMENDS	2026-2027 GOVERNOR RECOMMENDS
GOED - GOVERNOR'S OFFICE OF ECONOMIC DEV	14,931,679	9,641,610	9,688,728	9,702,770	9,788,401
GENERAL FUND	8,055,336	9,316,413	9,363,531	9,377,573	9,463,204
BALANCE FORWARD	5,187,323				
FEDERAL FUND	325,197	325,197	325,197	325,197	325,197
INTERAGENCY TRANSFER	1,363,372				
OTHER FUND					
REVERSIONS	451				
GOED - NEVADA SSBCI PROGRAM	62,327,176	73,323,781	55,360,128	73,323,780	55,362,769
BALANCE FORWARD	26,042,925	35,709,755	34,578,281	35,709,755	34,578,281
FEDERAL FUND	35,229,235	36,275,802	19,781,847	36,275,801	19,784,488
OTHER FUND	1,055,016	1,338,224	1,000,000	1,338,224	1,000,000
GOED - SMALL BUSINESS ENTERPRISE LOAN	415,268	158,000	158,000	158,000	158,000
BALANCE FORWARD	336,268	158,000	158,000	158,000	158,000
OTHER FUND	79,000				
GOED - NEVADA FILM OFFICE	706,613	723,332	717,423	841,102	845,011
GENERAL FUND				729,970	833,186
BALANCE FORWARD	99,307	99,307	1	99,307	
INTERAGENCY TRANSFER	595,481	612,199	705,597		
OTHER FUND	11,825	11,826	11,825	11,825	11,825
GOED - RURAL COMMUNITY DEVELOPMENT	5,940,526	3,667,879	3,670,739	3,668,437	3,673,122
GENERAL FUND	180,756	265,616	262,429	266,081	264,719
FEDERAL FUND	5,759,770	3,402,263	3,408,310	3,402,356	3,408,403
REVERSIONS					
GOED - WORKFORCE INNOVATIONS FOR A NEW NEVADA	8,170,080	2,005,000	2,005,000	5,005,000	5,005,000
GENERAL FUND	5,000,000	2,005,000	2,005,000	5,005,000	5,005,000
BALANCE FORWARD	2,920,283				
INTERAGENCY TRANSFER	249,797				
GOED - NEVADA MAIN STREET PROGRAM	711,093	341,669	341,669	565,527	539,551
GENERAL FUND		341,669	341,669	565,527	539,551
BALANCE FORWARD	711,093				
GOED - NEVADA KNOWLEDGE ACCOUNT	6,145,835	4,494,429	4,547,777	16,742,043	16,920,120
GENERAL FUND	2,500,000	2,500,000	2,500,000	14,625,000	14,625,000
BALANCE FORWARD	3,592,487	1,941,081	1,994,429	1,941,081	2,117,043
OTHER FUND	53,348	53,348	53,348	175,962	178,077
GOED - PROCUREMENT OUTREACH PROGRAM	766,894	950,371	950,393	1,055,794	1,055,540
GENERAL FUND	262,401	332,631	332,640	369,529	369,441
BALANCE FORWARD	4,432				
FEDERAL FUND	500,061	617,740	617,753	686,265	686,099
REVERSIONS					

Nevada Legislative Counsel Bureau
 Summary of Appropriations and Authorizations
 2025-27 Legislature

	2024-2025 Work Program	2025-2026 LEGISLATIVELY APPROVED	2026-2027 LEGISLATIVELY APPROVED	2025-2026 GOVERNOR RECOMMENDS	2026-2027 GOVERNOR RECOMMENDS
TOTAL GOVERNOR'S OFFICE OF ECONOMIC DEVELOPMENT	100,115,164	95,306,071	77,439,857	111,062,453	93,347,514
GENERAL FUND	15,998,493	14,761,329	14,805,269	30,938,680	31,100,101
BALANCE FORWARD	38,894,118	37,908,143	36,730,711	37,908,143	36,853,324
FEDERAL FUND	41,814,263	40,621,002	24,133,107	40,689,619	24,204,187
INTERAGENCY TRANSFER	2,208,650	612,199	705,597		
OTHER FUND	1,199,189	1,403,398	1,065,173	1,526,011	1,189,902
REVERSIONS	451				
DTCA - CULTURAL AFFAIRS ADMINISTRATION	57,798,999	54,230,529	49,858,564	54,722,973	50,546,298
BALANCE FORWARD	25,141,883	18,275,906	12,411,973	18,275,906	12,643,741
OTHER FUND	32,657,116	35,954,623	37,446,591	36,447,067	37,902,557
DTCA - DIVISION OF TOURISM	37,225,079	26,780,805	26,360,135	28,275,678	27,936,897
BALANCE FORWARD					
FEDERAL FUND	6,262,635				
INTERAGENCY TRANSFER	30,647,318	26,413,579	25,992,909	27,908,452	27,569,671
OTHER FUND	315,126	367,226	367,226	367,226	367,226
DTCA - MUSEUMS & HISTORY ADMIN	1,062,792	931,424	932,819	1,096,356	838,051
GENERAL FUND	231,566	160,359	160,625	144,196	142,618
BALANCE FORWARD	461,622				
INTERAGENCY TRANSFER	282,173	683,634	684,763	864,729	608,002
OTHER FUND	87,431	87,431	87,431	87,431	87,431
DTCA - MUSEUMS & HIST - LOST CITY MUSEUM	595,976	778,989	768,092	893,145	885,938
GENERAL FUND	216,688	125,702	123,291	147,383	145,682
BALANCE FORWARD	6,612				
FEDERAL FUND					
INTERAGENCY TRANSFER	264,840	535,843	525,610	628,318	621,065
OTHER FUND	107,836	117,444	119,191	117,444	119,191
REVERSIONS					
DTCA - MUSEUMS & HIST - NV HISTORICAL SOCIETY	823,602	1,380,664	1,038,965	1,381,711	1,039,819
GENERAL FUND	341,138	261,227	196,361	261,425	196,523
BALANCE FORWARD	50,425				
FEDERAL FUND	8,423				
INTERAGENCY TRANSFER	416,673	1,113,647	837,115	1,114,496	837,807
OTHER FUND	6,943	5,790	5,489	5,790	5,489
REVERSIONS					
DTCA - MUSEUMS & HIST - NEVADA STATE MUSEUM, CC	2,018,167	2,622,153	2,657,272	2,626,663	2,661,371
GENERAL FUND	759,864	426,993	432,908	427,850	433,687
BALANCE FORWARD	50,927				
FEDERAL FUND	6,636	95,000	95,000	95,000	95,000
INTERAGENCY TRANSFER	928,722	1,802,302	1,826,743	1,805,941	1,830,061
OTHER FUND	272,018	297,858	302,621	297,872	302,623
REVERSIONS					

**Nevada Legislative Counsel Bureau
Summary of Appropriations and Authorizations
2025-27 Legislature**

	2024-2025 Work Program	2025-2026 LEGISLATIVELY APPROVED	2026-2027 LEGISLATIVELY APPROVED	2025-2026 GOVERNOR RECOMMENDS	2026-2027 GOVERNOR RECOMMENDS
DTCA - MUSEUMS & HIST - NEVADA STATE MUSEUM, LV	1,829,424	2,465,483	2,395,067	2,390,316	2,317,401
GENERAL FUND	725,086	433,098	419,382	433,788	420,019
BALANCE FORWARD	73,138				
INTERAGENCY TRANSFER	886,217	1,846,364	1,787,884	1,849,306	1,790,603
OTHER FUND	144,983	186,021	187,801	107,222	106,779
REVERSIONS					
DTCA - MUSEUMS & HIST-NV STATE RAILROAD MUSEUMS	2,284,231	2,360,464	2,575,921	2,251,801	2,463,341
GENERAL FUND	583,490	338,299	364,433	317,653	343,010
BALANCE FORWARD	531,426				
INTERAGENCY TRANSFER	713,154	1,453,814	1,564,018	1,365,797	1,472,690
OTHER FUND	456,161	568,351	647,470	568,351	647,641
REVERSIONS					
DTCA - NEVADA ARTS COUNCIL	3,842,684	4,138,926	3,936,148	4,116,893	3,920,913
GENERAL FUND	615,107	1,142,306	1,167,333	1,131,290	1,159,715
BALANCE FORWARD	643,971	303,907	318,653	303,907	318,653
FEDERAL FUND	939,200	939,200	939,200	939,200	939,200
INTERAGENCY TRANSFER	1,427,563	1,531,873	1,289,322	1,520,856	1,281,705
OTHER FUND	216,843	221,640	221,640	221,640	221,640
REVERSIONS					
DTCA - DESTINATION DEVELOPMENT	1,363,057	1,877,941	1,892,825	1,877,941	1,892,825
BALANCE FORWARD	359,102	363,057	377,941	363,057	377,941
INTERAGENCY TRANSFER	1,000,000	1,500,000	1,500,000	1,500,000	1,500,000
OTHER FUND	3,955	14,884	14,884	14,884	14,884
DTCA - NEVADA HUMANITIES	200,000	200,000	200,000	200,000	200,000
GENERAL FUND	200,000	200,000	200,000	200,000	200,000
TOTAL DEPARTMENT OF TOURISM AND CULTURAL AFFAIRS	109,044,011	97,767,378	92,615,808	99,833,477	94,702,854
GENERAL FUND	3,672,939	3,087,984	3,064,333	3,063,585	3,041,254
BALANCE FORWARD	27,319,106	18,942,870	13,108,567	18,942,870	13,340,335
FEDERAL FUND	7,216,894	1,034,200	1,034,200	1,034,200	1,034,200
INTERAGENCY TRANSFER	36,566,660	36,881,056	36,008,364	38,557,895	37,511,604
OTHER FUND	34,268,412	37,821,268	39,400,344	38,234,927	39,775,461
REVERSIONS					
COMMERCE & INDUSTRY					
GENERAL FUND	65,672,637	77,214,108	76,690,865	93,969,357	93,235,579
BALANCE FORWARD	301,311,303	245,189,642	226,926,294	242,899,675	213,396,328
FEDERAL FUND	320,469,769	277,722,167	256,735,765	277,656,109	256,668,347
HIGHWAY FUND	4,307,322	6,177,021	6,191,225	6,361,779	6,297,989
INTERAGENCY TRANSFER	251,344,264	247,232,769	146,410,706	231,135,759	147,153,737
INTERIM FINANCE	5,718,889				
OTHER FUND	203,187,977	271,046,763	271,876,750	235,760,516	237,663,456
REVERSIONS	451				
TOTAL FOR COMMERCE & INDUSTRY	1,152,012,612	1,124,582,470	984,831,605	1,087,783,195	954,415,436
Less: INTER-AGENCY TRANSFER	251,344,264	247,232,769	146,410,706	231,135,759	147,153,737
NET COMMERCE & INDUSTRY	900,668,348	877,349,701	838,420,899	856,647,436	807,261,699

Health and Human Services

The Health and Human Services function provides services to members of the public. As recommended by the Governor and approved by the 83rd (2025) Legislature, the function includes the reorganization of the Department of Health and Human Services into the Nevada Health Authority and the Department of Human Services as well as the Department of Employment, Training and Rehabilitation. The Department of Human Services consists of the Director's Office, the Aging and Disability Services Division, the Division of Public and Behavioral Health, the Division of Social Services, and the Division of Child and Family Services. The Nevada Health Authority consists of the Director's Office, the Health Care Purchasing and Compliance Division, the Consumer Health Division (including the Silver State Health Insurance Exchange), the Medicaid Division, and the Public Employees' Benefits Program. The Department of Employment, Training and Rehabilitation consists of the Rehabilitation Division, the Employment Security Division, the Nevada Equal Rights Commission, the Administrative Services Division, and the Governor's Office of Workforce Innovation.

Excluding the Silver State Health Insurance Exchange, the Public Employees' Benefits Program, and the Graduate Medical Education budget account, which were not part of the Health and Human Services function during the 2023-25 Biennium, for the 2025-27 Biennium, the 83rd (2025) Legislature approved General Fund appropriations totaling \$4.435 billion for the Health and Human Services function, an increase of \$426.3 million, or 10.6%, compared to the \$4.008 billion approved by the 82nd (2023) Legislature for the 2023-25 Biennium. In total, the 83rd Legislature approved General Fund appropriations of \$4.443 billion, federal funds of \$12.474 billion, and other funds of \$3.065 billion over the 2025-27 Biennium to support the Health and Human Services function.

DEPARTMENT OF HUMAN SERVICES

The Department of Human Services (previously the Department of Health and Human Services) is responsible for delivering or facilitating social and health-related services that promote the health, well-being, and safety of Nevada residents. The Department consists of the Director's Office, the Aging and Disability Services Division, the Division of Public and Behavioral Health, the Division of Social Services, and the Division of Child and Family Services. Funding for the Department includes General Fund appropriations, federal funds, Medicaid reimbursements, Tobacco Settlement Funds, Opioid Settlement Funds, and other revenue sources. In total, the 83rd (2025) Legislature approved General Fund appropriations of \$1.813 billion, federal funds of \$1.427 billion, and other funds of \$291.1 million over the 2025-27 Biennium for the Department of Human Services.

DIRECTOR'S OFFICE

The Department of Human Services' Director's Office is responsible for coordinating all departmental programs, overseeing the department's budget accounts, and providing

technical assistance to the various divisions within the department. The following budget accounts are directly administered by the Director’s Office: Fund for Resilient Nevada, Administration, Grants Management Unit, Grief Support Trust Account, and Upper Payment Limit Holding Account.

As part of the restructure of the Department of Health and Human Services into the Department of Human Services and the Nevada Health Authority, the 83rd (2025) Legislature approved the transfer of the Data Analytics, Patient Protection Commission, Developmental Disabilities, and Indigent Hospital Care programs from the Director’s Office to the Nevada Health Authority. Additionally, the 83rd Legislature approved the Governor’s recommendation to transfer the Individuals with Disabilities Education Act Part C Office from the Department of Human Services’ Director’s Office to the Aging and Disability Services Division.

FUND FOR A RESILIENT NEVADA

The Fund for a Resilient Nevada was established to provide a framework for the administration and allocation of funds received by the state as a result of any settlement or judgment related to opioid litigation.

The 83rd (2025) Legislature approved the Governor’s recommendation of \$862,762 in reserve reductions over the 2025-27 Biennium to support four new positions to provide administrative and financial oversight of opioid settlement funds and support compliance with program requirements. However, the Legislature did not approve the Governor’s recommendation for an additional two positions for project development and data support.

The Legislature approved total opioid settlement-funded expenditures of \$43.7 million in FY 2026 and \$44.0 million in FY 2027, including base funding of \$25.4 million and \$25.3 million, respectively, to support the goals identified in the statewide spending plan, as outlined in the following table:

Opioid Settlement Funds				
Legislature Approved 2025-27 Biennium Spending Plan				
Description		FY 2026	FY 2027	Biennium Total
Goal 1	Ensure Local Programs Have Capacity to Implement Recommendations Effectively and Sustainably	\$ 6,547,195	\$ 6,451,401	\$12,998,596
Goal 2	Activities to Prevent the Misuse of Opioids	\$ 4,562,634	\$ 4,562,634	\$ 9,125,268
Goal 3	Activities to Reduce Harm Related to Opioid Use	\$ 4,362,676	\$ 4,362,676	\$ 8,725,352
Goal 4	Activities to Provide Behavioral Health Treatment	\$ 5,545,016	\$ 5,545,016	\$11,090,032
Goal 5	Activities to Implement Recovery Communities Across Nevada	\$ 1,894,337	\$ 1,895,337	\$ 3,789,674
Goal 6	Activities to Provide Opioid Prevention and Treatment Consistently Across the Criminal Justice and Public Safety	\$ 245,439	\$ 254,687	\$ 500,126
Goal 7	Activities to Provide High-Quality Data and Reporting	\$ 1,338,061	\$ 1,338,061	\$ 2,676,122
Multiple	Activities which involve more than one goal.	\$19,164,029	\$19,555,880	\$38,719,909
Total Opioid Program Funding*		\$43,659,387	\$43,965,692	\$87,625,079

*These figures do not include the Needs Assessment allocation or the administrative expenditures for the Fund for a Resilient Nevada budget account.

ADMINISTRATION

The Director's Office Administration budget account supports the coordination of all departmental programs, oversight of the department's budgets, and technical assistance to the various divisions within the department. Additionally, this budget account supports the Office of Minority Health and Equity, which aims to improve access to quality health care for certain racial and ethnic groups and disseminate information and education to the public on certain health care issues relating to minority groups.

The 83rd (2025) Legislature approved the Governor's recommendation of General Fund appropriations of \$320,000 over the 2025-27 Biennium for contractual support for program evaluation, training, project management, data analysis, and report development. However, the Legislature did not approve the Governor's recommendation for one new position to support the Nevada Office of Minority Health and Equity.

GRANTS MANAGEMENT UNIT

The Grants Management Unit administers grant programs within the Director's Office, which include Title XX Purchase of Social Services Block Grant, Community Services Block Grant, and Fund for a Healthy Nevada (tobacco settlement) grants.

Pursuant to *Nevada Revised Statutes* (NRS) 439.630, and in accordance with the Department of Human Services' Director's spending plan, the 83rd (2025) Legislature approved the allocation of \$48.8 million in tobacco settlement funds over the 2025-27 Biennium to both state and non-state agencies. These funds support administrative costs and the allocation of grants from the Fund for a Healthy Nevada to programs such as family resource centers, wellness for family services, public health districts, the SafeVoice program, the Federally Qualified Health Center Incubator Project, respite services, independent living grants, positive behavior support, and other administrative costs of the unit. This amount represents a 6.6% decrease compared to the \$52.3 million approved for the 2023-25 Biennium.

UPPER PAYMENT LIMIT HOLDING ACCOUNT

The Upper Payment Limit (UPL) Holding Account was authorized for the 2023-25 Biennium, pursuant to Section 57 of Senate Bill (S.B.) 511 (Appropriations Act) of the 82nd (2023) Legislative Session, to allow various divisions within the Department to transfer savings associated with healthcare-related contract expenditures that are budgeted, but not incurred, to the Director's Office. When needed, funds are transferred to the Medicaid budget account to support the state share of the Private Hospital Collaborative UPL supplemental payment program.

The 83rd (2025) Legislature approved Assembly Bill (A.B.) 591, Section 60 (Appropriations Act) continuing the UPL Holding Account for the same purposes in the 2025-27 Biennium, including transferring savings of \$11.4 million and \$11.5 million in FY 2026 and FY 2027, respectively, from other divisions to the UPL Holding Account. The Legislature approved transfers to Nevada Medicaid totaling \$9.1 million in FY 2026 and \$9.3 million in FY 2027; General Fund reversions totaling \$1.2 million each fiscal year

of the 2025-27 Biennium; and Fund for a Healthy Nevada reversions totaling \$1.1 million in FY 2026 and \$1.0 million in FY 2027.

AGING AND DISABILITY SERVICES DIVISION

The Aging and Disability Services Division (ADSD) develops, coordinates, and delivers a comprehensive system of support services which allow Nevada's residents who are 60 years of age and older and persons with disabilities to lead independent, meaningful, and dignified lives. Although General Fund appropriations are the largest funding source for the division, other funding sources for the ADSD include Medicaid reimbursements, various federal funding sources, and tobacco settlement monies transferred from the Fund for a Healthy Nevada. For the 2025-27 Biennium, the 83rd (2025) Legislature approved \$770.7 million in total funding (net of interagency transfers of \$462.9 million) for the ADSD. The General Fund portion for the division totals \$687.7 million, an increase of \$172.8 million, or 33.6%, compared to the \$514.8 million approved by the 82nd (2023) Legislature for the 2023-25 Biennium. The increase primarily supports ongoing services and personnel costs associated with ADSD program caseloads.

ADMINISTRATION

The ADSD's Administration budget account is the primary administrative budget and provides centralized fiscal, human resources, and information technology (IT) services for the division. The budget account is funded with General Fund appropriations and cost allocation revenue charged for services provided to other budgets within the division.

The 83rd (2025) Legislature approved the continuation of \$2.8 million in federal American Rescue Plan Act, Coronavirus State Fiscal Recovery Funds and \$441,202 in one-time General Fund appropriations in FY 2026, as recommended by the Governor, to complete the modernization and integration of the division's case management data systems and transition to the new case management system.

FAMILY PRESERVATION PROGRAM

The Family Preservation Program provides monthly cash assistance to eligible low-income families who provide care in their homes for relatives with profound or severe intellectual or developmental disabilities, or children under age six with developmental delays. The program is funded with General Fund appropriations, federal Temporary Assistance for Needy Families funds, and grants from the Fund for a Healthy Nevada. The 83rd (2025) Legislature approved total funding of \$3.8 million (\$2.6 million General Fund) in each fiscal year of the 2025-27 Biennium. The funding supports assistance (\$486 per family per month) to 648 families, based on agency caseload projections updated in March 2025.

DEVELOPMENTAL SERVICES REGIONAL CENTERS

The regional centers' budget accounts for Developmental Services consist of the following facilities: Desert Regional Center, Sierra Regional Center, and Rural Regional Center. The regional centers provide case management and service coordination,

residential support, family support/respite, and jobs and day training services to individuals with developmental disabilities and related conditions.

Developmental Services Caseload: For the 2025-27 Biennium, the 83rd (2025) Legislature approved \$45.4 million (\$24.6 million General Fund) to increase the total monthly average caseload for developmental services by 630 individuals (7.8%), from 8,081 clients legislatively approved for FY 2025 to 8,711 clients for both FY 2026 and FY 2027, based on the February 2025 actual caseload of 8,711. The funding supports projected service costs and caseload staffing, including 42 new positions and associated travel, operating and equipment costs (29 new positions at the Desert Regional Center and 13 new positions at the Sierra Regional Center) at the regional centers.

Additionally, to continue existing rates paid to providers of developmental services, the 83rd (2025) Legislature approved \$91.8 million (\$46.2 million General Fund) over the 2025-27 Biennium. The funding supports projected costs of continuing the rate changes approved by the 82nd (2023) Legislature, based on actual caseloads and service utilization for supported living arrangements and jobs and day training services at the three regional centers.

The Legislature approved \$770,946 (\$483,714 General Fund) for five new Developmental Support Technician positions to support the Desert Regional Center Intermediate Care Facility, as recommended by the Governor, to ensure sufficient staffing levels and reduce the need for overtime. The Legislature also approved funding of \$1.3 million (\$877,292 General Fund) in FY 2027 for temporary contract staff to conduct standardized assessments to identify service needs for individuals receiving developmental services required by federal Centers for Medicare and Medicaid Services regulations as a provider of services funded by Medicaid.

Additionally, the 83rd Legislature approved the continuation of federal American Rescue Plan Act, Coronavirus State Fiscal Recovery Funds of \$8.2 million in FY 2026 and \$1.9 million in FY 2027 to continue funding in the Desert Regional Center budget account to recruit specialized service providers to help children and adults with intensive behavioral support needs to remain in the state in community-based settings.

CONSUMER HEALTH ASSISTANCE

The Office for Consumer Health Assistance assists Nevada consumers in navigating the health care system to understand patient rights and responsibilities, provides educational outreach regarding access to health care, responds to and investigates complaints regarding health care plans and policies, and assists in settling billing disputes between patients and hospitals. Primary funding sources include General Fund appropriations, hospital assessments, and charges for services.

The Legislature approved the Governor's recommendation to establish caseloads and associated staffing ratios for Consumer Health Assistance program activities, including funding of \$464,441 (\$209,001 General Fund) over the 2025-27 Biennium for three new positions to support projected caseloads.

EARLY INTERVENTION SERVICES

Early Intervention Services identifies and assists infants and toddlers with, or who are at risk for, developmental delays. The program provides services and support to families with children from birth to age three who have known or suspected developmental delays in areas of cognition, communication, physical development (including vision and hearing), social and emotional development, and/or adaptive skills. The budget account is funded with General Fund appropriations, federal Individuals with Disabilities Education Act Part C grant funds, and reimbursements from Medicaid and private medical insurance.

Rather than approving the Governor's recommendation for General Fund savings of \$23.7 million over the 2025-27 Biennium to change provider payments to a fee-for-service payment model, the 83rd (2025) Legislature approved maintaining the existing capitated rate payment model and associated funding for Early Intervention Services community providers. Additionally, to help inform decisions regarding the payment model for the next legislative session, the Legislature approved language for inclusion in the 2025 Appropriations Act (A.B. 591, Section 79) directing the Legislative Auditor to conduct a performance audit of the Early Intervention Services program, including analyses of the program's state and community providers billing claims and reimbursements from Medicaid and private insurance, and the adequacy of the program's internal controls.

The 83rd Legislature approved \$1.3 million (\$1.2 million General Fund) over the 2025-27 Biennium to adjust caseload service costs based on agency projections updated in March 2025, which increased the monthly average caseload by 168 children (4.4%), from 3,804 in FY 2025 to 3,972 children projected in FY 2027. However, the Legislature did not approve associated caseload staffing adjustments (16 new positions), resulting in decreased costs of \$2.3 million (\$2.0 million General Fund savings) over the 2025-27 Biennium compared to the Governor's recommendation as adjusted based on March 2025 agency caseload projections.

Additionally, the Legislature did not approve the Governor's recommendations to utilize opioid settlement monies from the Fund for a Resilient Nevada to fund add-on payments for community providers (\$4.7 million over the 2025-27 Biennium, based on agency caseload projections updated in March 2025) or to fund a new unclassified Medical Epidemiologist position (\$633,801 over the 2025-27 Biennium) to study the impact of opioids on the newborn population.

INDIVIDUALS WITH DISABILITIES EDUCATION ACT PART C

The Individuals with Disabilities Education Act (IDEA) Part C Office serves as the designated lead agency for Nevada Early Intervention Services. The office monitors the compliance of providers (state and private/nonprofit) with federal law and provides ongoing technical assistance to programs providing early intervention services. Early intervention services are provided to families with children from birth through two years of age who have known or suspected developmental delays in the areas of cognition, communication, physical development, social/emotional development, and adaptive

skills. The office is supported by 100.0% federal funds from the U.S. Department of Education.

The 83rd (2025) Legislature approved the Governor's recommendation to transfer the Individuals with Disabilities Education Act Part C Office and associated budget account, including ten existing positions and federal funds of \$9.3 million over the 2025-27 Biennium, from the Department of Human Services' Director's Office to the Quality Assurance Unit within the ADSD.

AUTISM TREATMENT ASSISTANCE PROGRAM

The Autism Treatment Assistance Program assists parents and caregivers with the cost of providing autism-specific treatments to children diagnosed with autism spectrum disorder. The program provides temporary assistance and funding to pay for evidence-based treatment, such as applied behavior analysis. The budget is funded primarily with General Fund appropriations, federal Temporary Assistance for Needy Families funds, and Medicaid reimbursements.

To increase the monthly average caseload by 150 children (13.9%), from 1,080 in FY 2025 to 1,230 children projected in FY 2027, the 83rd (2025) Legislature approved total funding of \$1.5 million (\$1.4 million General Fund) over the 2025-27 Biennium. The adjustments include five new positions over the 2025-27 Biennium, as recommended by the Governor, based on October 2025 agency caseload projections and updated staffing ratios to standardize caseload staffing for division programs.

HOME AND COMMUNITY-BASED SERVICES

The Home and Community-Based Services budget account supports community-based services, such as the Community Options Program for the Elderly, Personal Assistance Services, and Medicaid Home and Community-Based Waiver for the Frail Elderly and Physically Disabled programs, which assist seniors and people with severe disabilities who are ineligible for services through public entitlement programs or for whom services do not otherwise exist, in living as independently as possible. The ADSD incurs the personnel and operating costs related to overseeing and operating the federally funded Medicaid Home and Community-Based Waiver programs, which provide alternatives to nursing home placement for seniors at risk of institutionalization, while the Medicaid Division of the Nevada Health Authority has administrative authority, establishes policy, and pays for services for the waiver programs. The budget account is funded primarily with General Fund appropriations and federal Title XIX Medicaid funds.

The 83rd (2025) Legislature did not approve caseload and associated staffing adjustments (58 new positions) for the community-based care programs and instead approved continuing the FY 2025 legislatively approved caseload (total monthly average caseload of 5,550 clients) and staffing levels, resulting in decreased costs of \$8.4 million (\$6.0 million General Fund savings) over the 2025-27 Biennium compared to the Governor's recommendation. To continue existing rates paid to providers of personal care services and maintain services for existing clients, the Legislature approved General Fund appropriations of \$1.2 million in each fiscal year of the 2025-27 Biennium

to update per-client costs based on agency cost data for the Community Options Program for the Elderly and the Personal Assistance Services programs. Additionally, to ensure program funding supports the direct care workforce, the Legislature approved continuing language in the 2025 Appropriations Act (A.B. 591, Section 69) that requires providers of personal care services to pay not less than \$16 per hour as direct compensation to direct care workers.

ADULT PROTECTIVE SERVICES AND LONG-TERM CARE

The Adult Protective Services program receives and investigates statewide reports of abuse, neglect, self-neglect, exploitation, isolation, and abandonment for vulnerable adults. The Long-Term Care Ombudsman program provides information about resident rights, quality of care, and quality of life to residents in nursing homes or other long-term care facilities, and their family members, and receives and investigates complaints on behalf of residents. The programs are funded primarily with General Fund appropriations and federal grant funds.

Rather than approving the Governor's recommendation to adjust caseload staffing levels for the Adult Protective Services (16 new positions) and Long-Term Care Ombudsman (39 new positions) programs, the 83rd (2025) Legislature approved continuing the FY 2025 legislatively approved caseloads and associated staffing, resulting in decreased costs of \$7.9 million (\$5.9 million General Fund savings) over the 2025-27 Biennium compared to the Governor's recommendation. The legislatively approved budget continues monthly average caseloads of 2,591 and 1,815 clients, respectively, for the Adult Protective Services and Long-Term Care Ombudsman programs.

DIVISION OF PUBLIC AND BEHAVIORAL HEALTH

The Division of Public and Behavioral Health is broadly dedicated to improving the health and wellness of Nevadans. Its programs address infectious, chronic, behavioral health, and public health hazards.

Reorganization: The 83rd (2025) Legislature approved the Governor's recommendation to eliminate the Environmental Health Services budget account and transferred food-related functions to the State Department of Agriculture's Dairy Fund and non-food programs to the Health Care Facilities Regulation budget account. Additionally, the Legislature approved the establishment of the Nevada Health Authority and transferred the Health Care Facilities Regulation and Health Care Facilities Administrative Penalties budget accounts from the Division of Public and Behavioral Health to the Health Care Purchasing and Compliance Division of the new department

The 83rd Legislature approved \$1.059 billion in total funding (net of interagency transfers) for the 2025-27 Biennium, an increase of \$46.1 million, or 4.5%, compared to \$1.013 billion approved by the 82nd (2023) Legislature for the 2023-25 Biennium. Legislatively approved General Fund appropriations total \$445.8 million for the 2025-27 Biennium, representing an increase of \$86.4 million, or 24.0%, from the \$359.5 million approved for the 2023-25 Biennium. The increase in General Fund

appropriations is primarily attributed to support of the Southern Nevada Adult Mental Health Services budget account within the Behavioral Health section of the division.

PUBLIC HEALTH

The Public Health function of the division seeks to ensure the health and wellness of Nevadans through the design and implementation of regulations; the collection, analysis, and provision of data and information; the facilitation of direct service provision in certain cases; the promotion of healthy behaviors; coordination of public health emergency preparedness and response; and partnerships with local health authorities and stakeholders statewide. The Public Health function's funding totals \$444.2 million (net of interagency transfers) over the 2025-27 Biennium, including General Funds of \$37.1 million. The primary sources of funding are federal grant funds, which contribute \$287.1 million, or 56.6% of total revenues over the 2025-27 Biennium to the Public Health budgets, and other funds, primarily license and other fee-generated revenues, which account for \$81.7 million, or 16.1% of total revenues.

HEALTH INVESTIGATIONS AND EPIDEMIOLOGY

The Office of State Epidemiology conducts disease surveillance, investigates disease outbreaks, and provides timely and relevant data and statistics to supportive public health stakeholders. The office records and analyzes reportable disease information, analyzes data from disease investigations, identifies risk factors, provides education and recommendations on disease prevention, and works with appropriate agencies to enforce communicable disease laws.

The 83rd (2025) Legislature approved the elimination of \$22.7 million in federal funding in each fiscal year of the 2025-27 Biennium, reflecting the loss of funding for COVID-19-related Epidemiology and Laboratory Capacity activities, based on federal termination notices received in March 2025 and projections provided by the agency. However, the Legislature did not approve the Governor's recommendation of \$520,468 in opioid funds transferred from the Fund for a Resilient Nevada budget account for one new unclassified Medical Epidemiologist position.

OFFICE OF HEALTH ADMINISTRATION

The Office of Health Administration provides support services to program areas within the division and to the State Board of Health, including administrative and fiscal oversight, information technology support, human resource management, and public information officer support.

The 83rd (2025) Legislature approved the Governor's recommendation to eliminate \$2.2 million in American Rescue Plan Act, Coronavirus State Fiscal Recovery Funds over the 2025-27 Biennium, along with 11 positions and associated expenditures beginning July 1, 2025. Additionally, the Legislature approved the Governor's recommendation to utilize \$1.8 million in cost allocation revenue and reserve reductions over the 2025-27 Biennium to continue 8 positions previously funded with American Rescue Plan Act, Coronavirus State Fiscal Recovery Funds.

COMMUNITY HEALTH SERVICES

Community Health Services provides direct public health services in rural communities, including public health preparedness, epidemiology assistance, and public health nursing.

To align with available funding and address program solvency concerns, the 83rd (2025) Legislature approved net funding reductions of \$3.2 million in FY 2026 and \$1.5 million in FY 2027, including the elimination of five vacant positions. Additionally, the Legislature approved American Rescue Plan Act, Coronavirus State Fiscal Recovery Funds totaling \$1.5 million in FY 2026 and \$947,167 in FY 2027 to support family planning and reproductive health services.

PUBLIC HEALTH IMPROVEMENTS

The 83rd (2023) Legislature approved the creation of the Public Health Improvements budget account to account for the revenues and expenditures for the Public Health Infrastructure and Improvement program initially established through federal American Rescue Plan Act, Coronavirus State Fiscal Recovery Funds and to support local and regional public health investments by providing subawards to local public health agencies.

The Legislature approved General Fund appropriations of \$7.5 million in each fiscal year of the 2025-27 Biennium to support local public health districts statewide.

BEHAVIORAL HEALTH

The Behavioral Health programs of the division function as a direct services provider of last resort for Nevadans with severe mental illnesses and co-occurring conditions. Services include psychiatric assessments, case management, residential supports, mobile crises, mental-health court, hospitalization, forensic assessment and hospitalization, and outpatient clinical services provided in both rural and urban areas.

The nine Behavioral Health budget accounts are predominantly funded with General Fund appropriations, which makes up \$408.7 million, or 66.5%, of the Behavioral Health budget accounts' funding of \$614.7 million (net of interagency transfers) over the 2025-27 Biennium.

SOUTHERN NEVADA ADULT MENTAL HEALTH SERVICES

Southern Nevada Adult Mental Health Services (SNAMHS) provides inpatient and outpatient psychiatric counseling, behavioral health treatment, and justice-involved diversion programs for individuals with serious mental illness. The SNAMHS campus is on West Charleston Boulevard in Las Vegas and includes the Rawson-Neal Psychiatric Hospital and Muri Stein Hospital forensic facility.

The 83rd (2025) Legislature approved \$17.6 million in General Fund appropriations over the 2025-27 Biennium to provide staffing and operational services for the renovated forensic building (Building 3A) on the SNAMHS campus, including 53 new positions to support 21 additional forensic beds.

As recommended by the Governor, the Legislature approved transfers from the Department of Human Services Director's Office, Fund for a Resilient Nevada of \$500,000 in each fiscal year of the 2025-27 Biennium to provide funding to the City of North Las Vegas Fire Department to expand a model that provides mental health and opioid support through crisis response calls and community education outreach.

The Legislature approved the Governor's recommendation for two new Psychiatric Caseworker positions based on the agency's caseload projections for the program to divert misdemeanor-level justice-involved adults with mental illnesses into community-based treatment, funded with General Fund appropriations of \$360,629 over the 2025-27 Biennium. The Legislature also approved a reduction in General Fund appropriations totaling \$702,134 over the 2025-27 Biennium to eliminate four positions due to difficulty recruiting and other operational factors.

Additionally, the 83rd Legislature approved the continuation of federal American Rescue Plan Act, Coronavirus State Fiscal Recovery Funds of \$1.5 million over the 2025-27 Biennium for the use of skilled nursing facilities for certain forensic and civil patients, along with a General Fund appropriation of \$500,000 in FY 2027 to extend the program past the scheduled expiration of the federal funds on December 31, 2026.

Finally, the 83rd Legislature approved the continuation of federal American Rescue Plan Act, Coronavirus State Fiscal Recovery Funds totaling \$4.9 million in FY 2026 to continue support for the jail-based programming project with Clark County and Washoe County and \$7.4 million over the 2025-27 Biennium to continue support for the recuperative care center in Las Vegas.

NORTHERN NEVADA ADULT MENTAL HEALTH SERVICES

Northern Nevada Adult Mental Health Services provides numerous services, including psychiatric evaluations, medication and case management, residential housing and support services, justice involved diversion programs, and mobile crisis and outreach services. At the Dini-Townsend Hospital, psychiatric and psychological services are provided to the seriously mentally ill population in Northern Nevada.

The 83rd (2025) Legislature approved \$1.5 million (\$1.2 million General Fund) over the 2025-27 Biennium for nine new positions to support projected caseload adjustments for existing programs at the Northern Nevada Adult Mental Health Services campus. The Legislature also approved a reduction in General Fund appropriations totaling \$905,234 over the 2025-27 Biennium to eliminate five existing vacant positions due to difficulty recruiting and other operational factors.

CRISIS RESPONSE

The Crisis Response budget account was created to establish a hotline for behavioral health crisis (988), provide a support center to respond to the crisis calls, and establish mobile crisis teams. The Crisis Response budget account collects a surcharge from each access line of each customer of a company that provides communication services, and the funds support the operations of the behavioral health crisis hotline.

The 83rd (2025) Legislature approved \$893,763 over the 2025-27 Biennium, including tobacco settlement funds (\$842,230) and Telecom Fees (\$51,533), to transfer program funding and costs associated with the division's Office of Suicide Prevention from the division's Behavioral Health Prevention and Treatment budget account.

BEHAVIORAL HEALTH PREVENTION AND TREATMENT

The Behavioral Health Prevention and Treatment budget account is the designated single agency for the purposes of applying for and expending federal Substance Abuse Prevention and Treatment Block Grant dollars from the Substance Abuse and Mental Health Services Administration. As the Substance Abuse Prevention and Treatment agency, this program is not responsible for direct service delivery, but distributes state and federal grant funding, creates and implements statewide plans for substance abuse services, and develops standards for certification of programs and services.

The 83rd (2025) Legislature approved the addition of federal grant funding totaling \$4.1 million over the 2025-27 Biennium to provide subgrants to local government agencies, nonprofits, and other community providers through various federal grants supporting programs such as the comprehensive response to the opioid epidemic; substance use prevention, treatment, and recovery services; community mental health services; and youth suicide prevention and early intervention.

LAKE'S CROSSING CENTER

The Lake's Crossing Center provides statewide forensic mental health services in a maximum security facility to mentally disordered offenders who are referred from the court system to restore competency or who require mental health services in a secure setting.

The 83rd (2025) Legislature approved the continuation of federal American Rescue Plan Act, Coronavirus State Fiscal Recovery Funds of \$2.3 million over the 2025-27 Biennium to continue additional clinical contract staff positions as part of the division's overall plan to address the deficiencies in forensic psychiatric hospital services.

DIVISION OF SOCIAL SERVICES

The Division of Social Services (pursuant to the passage and approval of S.B. 494 of the 83rd [2025] Legislative Session), the division's name was changed to the Division of Social Services from the Division of Welfare and Supportive Services; however, the names of the division's budgets and programmatic areas did not change. The division is responsible for administering the delivery of cash grants and food stamps, enforcing child support, administering employment and training programs for welfare recipients, distributing child care funding, and determining eligibility for Nevada's Medicaid program. The Legislature approved total funding of \$968.9 million for the division over the 2025-27 Biennium (net of interagency transfers), which is a decrease of \$87.5 million, or 8.3%, from the \$1.056 billion legislatively approved for the 2023-25 Biennium. Approved General Fund appropriations total \$259.6 million over the 2025-27 Biennium, which is an increase of \$32.1 million, or 14.1%, compared to the General Fund appropriations of \$227.5 million approved for the 2023-25 Biennium.

ADMINISTRATION

The Administration budget account supports the administrative staff that provides oversight to the various programs administered by the division. The budget account also includes support resources utilized by, and provided to, the division's field staff for the operation of the various programs under the division's jurisdiction.

The 83rd (2025) Legislature did not approve the Governor's recommendation for seven new positions to support the agency's Human Resources Unit. Instead, the Legislature approved a total of four new positions for the unit for a total cost of \$625,586 (\$252,559 General Fund) over the 2025-27 Biennium. Additionally, the Legislature did not approve the Governor's recommendation for a new Management Analyst position to provide increased IT-related oversight and management, which resulted in reductions totaling \$191,191 (\$76,353 General Fund) over the 2025-27 Biennium. However, the Legislature approved the Governor's recommendation for a new Management Analyst position for the agency's Investigations and Recovery Unit, which performs various duties associated with investigating and preventing fraudulent activities for the agency's programs. The cost of this new position is \$187,296 (\$81,229 General Fund) over the 2025-27 Biennium.

The 83rd Legislature approved funding for contract costs associated with complying with federal mandates. This included total funding of \$1.4 million (\$704,535 General Fund) over the 2025-27 Biennium for costs associated with the state's participation in a National Accuracy Clearinghouse for the Supplemental Nutrition Assistance Program, as well as total funding of \$7.9 million (\$2.0 million General Fund) over the biennium to fund contract costs associated with Nevada's participation in the federal data hub that provides real-time income verification for Medicaid eligibility determinations.

In addition, the Legislature approved the Governor's recommendation for total funding of \$47.5 million (\$2.8 million General Fund) in each fiscal year of the 2025-27 Biennium for costs associated with the Summer Electronic Benefit Transfer (EBT) program, which includes \$5.5 million in each fiscal year in administrative costs and \$42.0 million in each fiscal year in benefits. The Summer EBT program provides a \$120.00 benefit (\$40.00 per month for the months of June, July, and August) to each child per eligible household for an estimated 350,000 Nevada children. Program benefits are fully funded with federal grant revenues, while administrative costs are allocated 50.0% to federal grant funding and 50.0% to General Fund appropriations, pursuant to federal requirements.

TEMPORARY ASSISTANCE FOR NEEDY FAMILIES

The Temporary Assistance for Needy Families (TANF) budget account provides funding for cash assistance for eligible recipients, which is time limited; supports the employment and training programs and services administered by the division to help clients prepare for and find work; and provides services for families and individuals to support and maintain self-sufficiency.

Federal funding to support the TANF program is allocated to states in the form of a block grant that is capped and covers cash assistance, work support, and employment

programs as well as the administrative costs associated with providing these services. The federal government has provided states the flexibility to design their own TANF self-sufficiency programs for welfare recipients in conformance with the capped funding, time limitations on program eligibility, and work requirements. The TANF program requires work in exchange for time-limited assistance. The TANF program provides financial assistance on a temporary basis to needy families so dependent children can be cared for in their own home or in the home of a relative. The 83rd (2025) Legislature approved the following decisions regarding funding and cash assistance grants:

- Funding: Nevada is budgeted to continue to receive an annual TANF block grant award of approximately \$43.8 million in each fiscal year of the 2025-27 Biennium. In addition, the state funds the federal TANF maintenance of effort requirements through General Fund appropriations. Consistent with the actual maintenance of effort funding level for FY 2024, the 83rd Legislature approved total TANF maintenance of effort funding of \$27.2 million in each fiscal year of the 2025-27 Biennium. Of this total, \$24.6 million is appropriated to the TANF budget account, while the remaining \$2.6 million is appropriated to the Child Care Assistance and Development budget account to meet the maintenance of effort for both the TANF block grant and the Child Care Development Fund grant.
- Cash Assistance Grants: The 83rd Legislature approved total funding of \$53.5 million for cash assistance grants over the 2025-27 Biennium. The Legislature approved the Governor's recommendation to retain cash assistance grants at existing levels, which includes monthly cash assistance grants for a three-person household of \$386 for a TANF recipient without a public housing allowance and \$538 for non-needy caretakers. It also includes cash assistance grants for recipients in the Kinship Care program, which are \$401 for a single child 12 years of age and under and \$463 for a child 13 years of age or older.
- In addition, the 83rd Legislature approved the Governor's recommendation for transfers of opioid settlement revenues totaling \$10.0 million over the 2025-27 Biennium, transferred from the Fund for a Resilient Nevada budget account, to fund an expansion of the eligibility for the Kinship Care program to provide cash assistance and supports to non-parent relatives younger than 62 years of age who provide care to children who have been removed from their parents due to the parents' substance use issues. The Legislature concurred with the Governor's recommendation to fund subgrants to local organizations for the provision of family support services to families impacted by substance use disorders, but instead of approving transfers totaling \$10.0 million over the biennium as recommended by the Governor, the Legislature approved a reduced level of transfers totaling \$5.0 million (\$2.5 million in each fiscal year) over the 2025-27 Biennium.

WELFARE FIELD SERVICES

The Welfare Field Services budget account provides for the salaries, operating expenses, and support costs for staff that determine eligibility for TANF, the Supplemental Nutrition Assistance Program, and Medicaid programs, as well as the staff that supports the employment and training education programs administered by the division.

The 83rd (2025) Legislature did not approve the Governor's recommendation for 36 new positions to increase staffing to address projected caseload changes, but instead approved a total of 21 new Family Services Specialist positions for a total cost of \$3.4 million (\$1.2 million General Fund) over the 2025-27 Biennium. Additionally, the Legislature did not approve the Governor's recommendation of \$1.1 million (\$483,009 General Fund) to fund 8 new positions for the division's Investigations and Recovery Unit over the 2025-27 Biennium to increase the agency's capacity to perform investigations and prevent fraudulent activity. However, the Legislature approved total funding of \$643,022 (\$282,692 General Fund) over the 2025-27 Biennium for one new Supervisory Compliance Investigator position and three new Compliance Investigator positions for the agency's Investigations and Recovery Unit.

CHILD ASSISTANCE AND DEVELOPMENT

The Child Assistance and Development budget account provides for child care-related expenditures for TANF recipients; former TANF recipients; non-TANF eligible clients who are at risk of losing employment due to a lack of assistance with child care; and low-income, non-TANF eligible clients. The 83rd (2025) Legislature approved the Governor's recommendation to continue General Fund support of \$2.6 million annually for the Child Assistance and Development budget account, which is the minimum required level of maintenance of effort for annual authorization of \$12.5 million of TANF funds in this budget account. In addition to the General Fund appropriation for the maintenance of effort, the agency utilizes certified matching funds from outside child care entities in lieu of a state hard-dollar cash match for the TANF budget account.

To support the division's existing information systems and to help implement a new Child Care Management Information System over the 2025-27 Biennium, the Legislature approved federal Child Care Development Fund Discretionary grant funding of \$434,126 over the 2025-27 Biennium to support two new Program Officer positions and one new Administrative Assistant position.

DIVISION OF CHILD AND FAMILY SERVICES

The Division of Child and Family Services provides an array of services to children and adolescents and is organized into four major program areas: residential services, community services, quality and oversight, and administration. The division is responsible for child protective and child welfare service delivery in rural Nevada and oversight of urban county-operated child protective and child welfare services programs; children's mental/behavioral health treatment and residential services in urban Nevada; and statewide juvenile justice services, including state-operated youth training centers and youth parole.

The 83rd (2025) Legislature approved General Fund appropriations totaling \$412.0 million for the 2025-27 Biennium, which is an increase of \$54.0 million, or 15.1%, from the \$358.0 million approved for the 2023-25 Biennium. The Legislature approved total funding of \$733.9 million for the 2025-27 Biennium (net of interagency transfers), which is an increase of \$75.6 million, or 11.5%, from the \$658.3 million approved for the 2023-25 Biennium.

CHILDREN, YOUTH AND FAMILY ADMINISTRATION

The 83rd (2025) Legislature approved a net reduction of \$4.7 million (\$984,933 General Fund increase and the elimination of \$5.9 million in American Rescue Plan Act (ARPA), Coronavirus State Fiscal Recovery Funds) to eliminate six ARPA-funded programs and change the funding source to continue seven positions currently supported with ARPA, Coronavirus State Fiscal Recovery Funds.

INFORMATION SERVICES

The Information Services budget account funds the Information Management Services Unit within the Division of Child and Family Services (DCFS), which supports the technology needs of the division and the county child welfare agencies.

The 83rd (2025) Legislature approved \$32.2 million, inclusive of \$16.1 million of federal Title IV-E funding and \$16.1 million of previously authorized ARPA funds, over the 2025-27 Biennium to continue the replacement of the agency's Unified Nevada Information Technology for Youth system.

CHILD WELFARE

The Washoe County and Clark County Child Welfare budget accounts represent the state's share of costs for child welfare services in Washoe and Clark counties. The Rural Child Welfare budget account contains all positions and associated costs for the division's rural child welfare responsibilities, including foster care placements, subsidized adoptions, and higher-level placements for the rural region. The 83rd (2025) Legislature approved General Fund appropriations totaling \$110.1 million in FY 2026 and \$109.7 million in FY 2027 for the three child welfare budget accounts. The Legislature continued the policy of funding child welfare for Washoe and Clark counties through the block grant mechanism, allowing flexibility for those counties to expend the funds as needed with no requirement to revert unspent monies.

The Washoe County and Clark County Child Welfare budget accounts also fund categorical grants to support adoption caseload growth and respite services, with unspent General Fund appropriations reverting to the General Fund. The Legislature approved additional funding of \$8.6 million (\$3.7 million General Fund) over the 2025-27 Biennium based upon projected adoption subsidy caseload increases and increases for the non-recurring legal counsel fees from \$500 to \$1,000 per case, which was not included in The Executive Budget.

In the Rural Child Welfare budget account, the Legislature approved an additional \$1.0 million (\$107,051 General Fund) to support projected caseload changes in the Adoption subsidies, Family Foster Care, Advanced and Specialized Foster Care, Kinship Guardianship, and Court Jurisdiction programs and increases for the non-recurring legal counsel fees from \$500 to \$1,000 per case, which was not included in The Executive Budget.

To implement the Extended Young Adult Support Services Program in the Washoe County, Clark County, and Rural Child Welfare budget accounts, the Legislature approved \$22.1 million over the 2025-27 Biennium. Instead of supporting the program with a combination of General Funds and federal Title IV-E funds as recommended by the Governor, the Legislature approved \$16.8 million of opioid settlement funds transferred from the Fund for a Resilient Nevada, \$6.0 million of federal Title IV-E funds, and General Fund reductions of \$682,908 (to reflect the replacement of the existing Court Jurisdiction Program in the Rural Child Welfare budget account) to fund the program, which provides extended support services to foster youth between the ages of 18 and 21.

The Legislature approved the Governor's recommendation for \$2.7 million, comprised of \$1.4 million in opioid settlement funds and \$1.3 million of federal Title IV-E funds, to implement the Family First Prevention Services Act in the Rural Child Welfare budget account. The funding supports ongoing training and evaluation tools related to Nevada's safety model and funds seven new positions to provide transportation in rural counties to facilitate reunification efforts with children and their families.

The Legislature approved \$410,000 (\$307,956 General Fund) over the 2025-27 Biennium to support additional transportation for youth in foster care in Washoe County, as recommended by the Governor. Additionally, to align with actions taken to provide funding for youth transportation in the other child welfare budget accounts, the Legislature approved an additional \$498,000 (\$410,850 General Fund) in each fiscal year of the 2025-27 Biennium to support additional transportation for youth in foster care in Clark County, which was not included in The Executive Budget.

Through the passage of A.B. 515, the 83rd Legislature approved ongoing General Fund appropriations of \$4.0 million over the 2025-27 Biennium in the Child Welfare budget accounts for the reinvestment of adoption savings calculated in FY 2023 and FY 2024. In addition, A.B. 515 includes \$4.0 million of one-time General Fund appropriations over the 2025-27 Biennium in the Child Welfare budget accounts to reduce the cumulative total unexpended balance of adoption savings reported to the United States Secretary of Health and Human Services.

CHILD WELFARE TRUST

Through the passage of A.B. 552, the 83rd (2025) Legislature approved the elimination of deductions for the cost of care that are currently deducted from children's state-managed trust fund accounts and transferred to the Rural Child Welfare budget account. To reflect this change, outgoing transfers of \$97,153 in each fiscal year of the 2025-27 Biennium

were eliminated from the Child Welfare Trust budget account and reserves were increased by the same amount.

JUVENILE JUSTICE SERVICES

The Juvenile Justice Services budget account allocates federal funds and General Funds to judicial districts for community-based delinquency prevention programs while serving as the division's centralized juvenile justice administration budget.

The 83rd (2025) Legislature approved the Governor's recommendation to transfer 12 positions and General Fund appropriations of \$3.2 million over the 2025-27 Biennium to the Southern Nevada Child and Adolescent Services budget account to align the supervision of the positions and allow more focus on providing children's mental health services.

FAMILY SUPPORT PROGRAM

The 83rd (2025) Legislature approved the implementation of the Family First Prevention Services Act plan, which funds programs and services offered by direct client services and community providers to keep families together and prevent children from entering the foster care system, funded with \$301,461 (\$9,090 General Fund) in FY 2027.

YOUTH ALTERNATIVE PLACEMENT

The Youth Alternative Placement budget account serves as a pass-through account to provide funding to the China Spring Youth Camp (Boys) and Aurora Pines (Girls) in Douglas County and the Spring Mountain Youth Camp in Clark County. These camps provide residential treatment programs to youth who have been adjudicated delinquent by Nevada courts. County participation fees represent assessments collected from all Nevada counties, except Clark County, for the operation of the Douglas County facilities, while General Funds are provided to both Douglas County and Clark County to support operating costs.

The 83rd (2025) Legislature approved General Fund appropriations of \$398,849 in each fiscal year of the 2025-27 Biennium to replace a corresponding amount of ARPA funding in each fiscal year of the 2025-27 Biennium, as recommended by the Governor, to maintain the current funding levels at the China Spring and Aurora Pines youth camps. Additionally, the Legislature approved additional funding, not included in The Executive Budget, of \$2.7 million (\$1.9 million General Fund and \$884,182 in county assessments) over the 2025-27 Biennium to continue operating the China Spring and Aurora Pines youth camps at their current census.

YOUTH PAROLE SERVICES

The Nevada Youth Parole Bureau is charged with providing supervision and case management services to delinquent youth committed to the state correctional facilities. The bureau also provides transitional services, treatment placement, and residential placement of youth who are transitioning from these correctional placements into the community.

The 83rd (2025) Legislature approved \$704,737 (\$352,368 General Fund) in each fiscal year of the 2025-27 Biennium to support an increase in contract expenditures for transitional community reintegration behavioral support and mental health services, as recommended by the Governor.

NORTHERN NEVADA CHILD AND ADOLESCENT SERVICES

Northern Nevada Child and Adolescent Services provides a continuum of mental health services to emotionally disturbed children, adolescents, and their families. Psychiatric services are provided to children through early childhood mental health, outpatient, and residential services.

Due to challenges filling positions, the 83rd (2025) Legislature approved the Governor's recommendation for a net reduction in funding of \$435,204 (\$281,352 General Fund) over the 2025-27 Biennium to eliminate three vacant positions and add one contract position.

SOUTHERN NEVADA CHILD AND ADOLESCENT SERVICES

Southern Nevada Child and Adolescent Services provides a comprehensive continuum of behavioral health care services for emotionally disturbed children and adolescents from birth through 18 years of age. Programs include outpatient counseling, day treatment, residential treatment homes, and inpatient psychiatric hospital services at Desert Willow Treatment Center.

The 83rd (2025) Legislature approved net reductions of \$428,575 (\$117,158 General Fund) over the 2025-27 Biennium to eliminate 23 vacant clinical positions (22.51 FTE) to fund the addition of approximately 21 contract positions, to improve the agency's ability to fill the positions and maintain clinical services.

VICTIMS OF CRIME

The Victims of Crime program provides financial assistance to eligible victims who sustain injuries in a violent crime committed in Nevada. The Victims of Crime program pays hospital bills, medical and dental treatment, mental health counseling, lost wages, funeral costs, and other crime-related expenses. For the 2025-27 Biennium, the budget account is primarily funded through General Fund appropriations and federal Victims of Crime Act, Victim Compensation grant funds.

The 83rd (2025) Legislature approved the Governor's recommendation of net General Fund reductions of \$108,347 over the 2025-27 Biennium to transition from outsourcing the processing of Victims of Crime compensation claims to providing the services internally with the addition of three new positions and a new online payment and application system.

In addition, the Legislature approved General Fund appropriations of \$1.2 million and the elimination of \$874,420 of American Rescue Plan Act, Coronavirus Fiscal Recovery Funds over the 2025-27 Biennium, as recommended by the Governor, to support Victims of Crime benefits.

NEVADA HEALTH AUTHORITY

The Nevada Health Authority was approved by the 83rd (2025) Legislature pursuant to S.B. 494 with a mission to ensure access to affordable, reliable care by leveraging the state's buying power, streamlining programs and services, and driving better quality and more innovation in the health care system.

The Nevada Health Authority includes budget accounts previously located in the Department of Health and Human Services, including the Division of Health Care Financing and Policy, Developmental Disabilities, the Patient Protection Commission, Data Analytics, Indigent Hospital Care, and Health Care Quality and Compliance functions, as well as the Public Employees' Benefits Program, the Silver State Health Insurance Exchange, and Graduate Medical Education. In total (net of interagency transfers) the 83rd Legislature approved \$16.576 billion (\$2.609 billion General Fund) over the 2025-27 Biennium to support the Nevada Health Authority. The Department is comprised of the Director's Office, the Medicaid Division, the Health Care Purchasing and Compliance Division, the Consumer Health Division, and the Public Employees' Benefits Program.

DIRECTOR'S OFFICE

The Nevada Health Authority Director's Office includes the Administration budget account, previously part of the Division of Health Care Financing and Policy, and the Developmental Disabilities budget account, previously part of the Department of Health and Human Services Director's Office.

ADMINISTRATION

The Administration budget account provides the administrative staff and support for the state's Medicaid program, the Patient Protection Commission, Compliance and Fraud, Fiscal Services and Budget Unit, Consumer Health Services, Human Resources, and the Information Services Unit.

The 83rd (2025) Legislature approved expanded administrative support, including a net 27 new positions, vendor expenditures, and associated costs totaling \$10.5 million (\$3.4 million General Fund) over the 2025-27 Biennium (excluding positions related to the formation of the Nevada Health Authority and Medicaid Eligibility through the Nevada Health Link) as summarized in the following table:

Nevada Health Authority Administration, Legislature Approved Enhancements with New Positions (Excluding Departmental Reorganization and Nevada Health Link Enhancements)					
Decision Unit	Description	Positions		2025-27 Biennium	
		FY 2026	FY 2027	General Fund	Total
M503	Home and Community-Based Services	5	5	\$ 503,052	\$ 1,006,103
M504	Juvenile Justice Services Expansion	2	2	\$ -	\$ 373,623
M505	Federal Compliance and Appeals	1	1	\$ 103,957	\$ 207,912
M506	Provider Screening and Enrollment	1	1	\$ 104,910	\$ 209,822
M507	Cyber Security	3	3	\$ 190,901	\$ 675,820
M510	State Consumer Advisory Commission	1	1	\$ 76,312	\$ 152,629
M512	External Quality Review Organization	1	1	\$ 614,451	\$ 1,228,899
E128*	Fiscal Audit Team	2	2	\$ 209,359	\$ 418,720
E129*	Additional Deputy Director	1	1	\$ 218,018	\$ 436,038
E131*	Medical Epidemiologist	1	1	\$ 143,577	\$ 429,155
E160*	SB 207 Positions	3	3	\$ 477,112	\$ 892,920
E162*	SB 185 Positions	1	1	\$ 198,439	\$ 568,126
E252	Single Preferred Drug List	3	3	\$ -	\$ 3,339,483
E255	Continuation of Oral Health Program Support	0	3	\$ 76,408	\$ 298,174
E491		0	(3)	\$ -	\$ (268,100)
E275	Behaviorally Complex Care Service Expansion	1	1	\$ -	\$ 227,138
E303	Staff Training	1	1	\$ -	\$ 514,321
E499	Continuation of American Rescue Plan Act, Coronavirus State Fiscal Recovery Fund Positions	(7)	(7)	\$ -	\$ (1,881,682)
E599		7	7	\$ 716,612	\$ 2,058,383
	Total	27	27	\$ 3,633,108	\$ 10,887,484

* New positions not included in the Governor's recommended budget

Including associated General Fund approved in the Medicaid budget account, the Legislature approved \$18.7 million (\$1.8 million General Fund) in FY 2026 and \$36.7 million (\$3.7 million General Fund) in FY 2027 to fund 14 positions and associated costs to automate certain Medicaid enrollments through the Nevada Health Link beginning January 1, 2026. Eligibility functions for modified adjusted gross income (MAGI) participants are included and projected to comprise approximately 80.0%-90.0% of the Medicaid population.

To support the Nevada Health Authority, including associated General Fund approved in the Nevada Medicaid, Title XIX (Medicaid) budget account, the Legislature approved \$11.7 million (\$4.6 million General Fund) over the 2025-27 Biennium including 26 new or transferred positions, position reclassifications, and associated vendor contracts, including one new Deputy Director position not recommended by the Governor.

MEDICAID DIVISION

Within the Nevada Health Authority, the Medicaid Division includes budget accounts previously located in the Division of Health Care Financing (excluding the Public Option), and the Data Analytics and Indigent Hospital Care budget accounts previously located in the Department of Health and Human Services Director's Office as well as the Graduate Medical Education funding previously located in the Office of Science, Innovation, and Technology.

NEVADA MEDICAID, TITLE XIX

Nevada Medicaid is the state-administered program for medical assistance established in 1965 with the passage of Title XIX of the Social Security Act. The Medicaid program purchases or provides medical services for low-income persons who meet certain eligibility criteria. Under federal Medicaid law, certain eligibility groups and benefits must be covered by states; however, states are given discretion and flexibility to determine additional categories of benefits and the eligibility groups their Medicaid programs will cover. Nevada Medicaid covers low-income individuals, families, the elderly, and the disabled, and has adopted optional benefit packages to be covered under its state plan.

For the 2025-27 Biennium, the 83rd (2025) Legislature approved funding totaling \$12.799 billion (net of interagency transfers), a 9.6% increase from the \$11.676 billion approved for the 2023-25 Biennium. Of the total amount approved for the 2025-27 Biennium, \$2.451 billion is General Fund appropriations, a 1.0% increase from the \$2.427 billion in General Fund appropriations approved for the 2023-25 Biennium.

Medicaid Caseload: The division reprojected the Medicaid caseload and expenditures in March 2025 based on actual caseload data through February 2025. The rejections, which considered the most recent caseload and cost per eligible data, were used as a guide to adjust the Medicaid budget, as recommended by the Governor. The 83rd Legislature approved funding reductions totaling \$398.1 million (\$13.1 million General Fund reduction) over the 2025-27 Biennium to support the revised Medicaid caseload and cost per eligible projections based on the February 2025 actual caseload. The Medicaid average monthly caseload was projected to change from 858,935 in FY 2024 to 787,953 in FY 2026 and 802,265 in FY 2027.

Waiver Caseload: Medicaid waiver programs allow recipients who may otherwise be institutionalized to receive long-term care services in home and community-based settings. The Legislature approved the Governor's recommendations, based on revised March 2025 caseload projections, including \$60.5 million (\$4.7 million General Fund) over the 2025-27 Biennium, to increase waiver slots for the state's three approved Medicaid home and community-based waiver programs. Waiver slot increases include 449 slots for the Waiver for Individuals with Intellectual Disabilities and Related Conditions, 532 slots for the Waiver for Persons with Physical Disabilities, and 122 slots for the Waiver for the Frail Elderly to serve projected caseloads.

Federal Medical Assistance Percentage (FMAP): The federal government pays states for a specified percentage of Medicaid program expenditures known as the FMAP rate. The standard FMAP rate for each state is calculated annually based on a three-year average of the state per capita income compared to the national average per capita income. The remainder of Medicaid program expenditures, the state share, is funded by General Fund appropriations, intergovernmental transfers, local governmental expenditures, and provider taxes.

The following table outlines the FMAP rates as legislatively approved, including updated projections as provided by the April 2, 2025, Federal Funds Information for States Issue Brief:

Blended FMAP Rates								
Comparison of Governor Recommended and April 2025 Update								
FMAP Type	Actual		Gov. Rec.		Updated		Variance	
	FY 2024	FY 2025	FY 2026	FY 2027	FY 2026	FY 2027	FY 2026	FY 2027
Standard FMAP	62.24%	60.36%	59.91%	59.82%	59.91%	59.67%	-	-0.15%
Newly Eligible FMAP	90.00%	90.00%	90.00%	90.00%	90.00%	90.00%	-	-
Check Up Enhanced FMAP	73.57%	72.25%	71.93%	71.87%	71.93%	71.76%	-	-0.11%

As a result of decreasing FMAP rates, the 83rd Legislature approved revenue adjustments increased General Fund appropriations of \$24.4 million in FY 2026 and \$31.4 million in FY 2027 with corresponding decreases in federal funding.

Mandatory Provider Rate and Inflationary Changes: The 83rd (2025) Legislature approved federally-mandated provider rate and inflationary changes for managed care capitation rates, dental capitation rates, rural health centers, federally qualified health centers, Indian health services, prescription drugs, and hospice services, based on inflation projected by Moody’s Analytics in February 2025, at a total cost of \$429.3 million (\$116.0 million General Fund) over the 2025-27 Biennium.

Discretionary Provider Rate Increases: The 83rd (2025) Legislature approved \$17.2 million (\$156,579 General Fund) over the 2025-27 Biennium to fund discretionary rate increases including:

- Food inflation related to the home-delivered meals program
- An increase of \$171.32 (52.1%) to the partial hospitalization daily rate
- An increase of \$67.57 (208.0%) to the hourly rate for day treatment services
- A 3.0% annual quality add-on payment for skilled nursing facilities participating in the Behaviorally Complex Care program

The Legislature did not approve the Governor’s recommendation to increase select Applied Behavior Analyst rates to match the median comparable rates provided by other states. The associated statutory requirement to set reimbursement rates at comparable Medicaid rates in other states was eliminated through approval of S.B. 497. Additionally, recommended rate increases for community paramedicine and psychiatric and detoxification facility services were not approved.

Service Expansions: As recommended by the Governor, the 83rd (2025) Legislature approved service expansions totaling \$43.6 million (\$1.6 million General Fund) over the 2025-27 Biennium to support service expansions related to mobile crisis, assertive community treatment, first episode psychosis, adult dental, and services provided to the juvenile justice population.

The Legislature also approved the Governor's recommendation of \$2.9 million in private hospital provider tax and federal funding in FY 2027 to support the administrative component of projected capitated payments related to the implementation of a children's specialty managed care plan.

The Legislature approved net savings of \$49.2 million (\$10.0 million General Fund savings) not included in the Governor's recommended budget to implement statewide managed care in the Medicaid and Check Up budget accounts for certain eligibility groups.

The 83rd Legislature approved \$7.5 million (\$3.0 million General Fund) in FY 2027 to support the existing Graduate Medical Education supplemental payment program. The transfer of the competitive Graduate Medical Education grant program from the Office of Science, Innovation and Technology budget account, including \$8.5 million in General Fund appropriations over the 2025-27 Biennium, to the Medicaid budget account as recommended by the Governor, was not approved. However, the Legislature approved the transfer of the Graduate Medical Education budget account and associated funding from the Office of Science, Innovation, and Technology to the Nevada Health Authority with the passage and approval of S.B. 494.

The Legislature approved savings totaling \$46.9 million (\$9.9 million General Fund savings) in FY 2026 and \$48.2 million (\$10.4 million General Fund savings) in FY 2027 to implement the Public Assistance Reporting Information System verification process.

The Legislature also approved savings totaling \$197.2 million (\$41.5 million General Fund savings) in FY 2026, resulting from the utilization of FY 2025 surplus General Fund appropriations, to prepay one month of FY 2026 managed care payments in FY 2025.

The Legislature approved savings totaling \$54.5 million (\$14.5 million General Fund savings) in FY 2026 and savings of \$89.5 million (\$24.1 million General Fund savings) in FY 2027 due to projected decreases in caseload associated with federal immigration policy.

NEVADA CHECK UP PROGRAM

The Balanced Budget Act of 1997 created the State Children's Health Insurance Program under Title XXI of the Social Security Act to enable states to initiate and expand health care coverage targeted to low-income and uninsured children. The Nevada Check Up (Check Up) program is approved as a combination program that covers children ages birth through 18 years from families with income up to 205.0% of the federal poverty level. Eligible enrollees pay quarterly premiums ranging from \$0 to \$80 based on their income level and family size. Services are provided under a managed care arrangement with participating managed care organizations in Clark and Washoe counties and on a fee-for-service basis in areas of the state where a managed care network does not exist.

In total, the 83rd (2025) Legislature approved funding (net of interagency transfers) for the Check Up program totaling \$189.8 million for the 2025-27 Biennium, which is \$89.8 million, or 89.8%, greater than the \$100.0 million approved for the 2023-25 Biennium. Of the total amount approved for the 2025-27 Biennium, \$47.6 million is General Fund appropriations, a 93.1% increase from the \$24.7 million in General Fund appropriations approved for the 2023-25 Biennium. The increase in General Fund appropriations is primarily attributed to increased caseload.

The division reprojected the Check Up caseload in March 2025 based on actual caseload data through February 2025. The Legislature approved funding totaling \$64.8 million (\$18.9 million General Fund) to support average monthly Check Up caseloads, including adjustments to the federal medical assistance percentage (FMAP) rate, of 37,425 in FY 2026 and 39,297 in FY 2027, from actual caseloads of 32,216 in FY 2024 and projected average caseload of 34,113 in FY 2025.

The 83rd Legislature approved mandatory and discretionary rate increases consistent with the actions taken when closing the Medicaid budget account. The Legislature approved funding increases totaling \$8.9 million (\$2.5 million General Fund) over the 2025-27 Biennium for mandatory rate changes for managed care organizations, rural health centers, federally qualified health centers, and prescription drug inflation. The Legislature additionally approved discretionary rate increases, consistent with the Medicaid budget account, to increase provider rates for partial hospitalization and day treatment services totaling \$183,248 in private hospital provider tax and federal revenue over the 2025-27 Biennium.

Consistent with the Medicaid budget account, the Legislature did not approve the Governor's recommendation to increase select Applied Behavior Analyst rates to match the median comparable rates provided by other states.

Also, consistent with the Medicaid budget account, the Legislature approved service expansions for mobile crisis, assertive community treatment, first episode psychosis, and services provided to the juvenile justice population totaling \$2.2 million in private hospital provider tax and federal revenue over the 2025-27 Biennium.

DATA ANALYTICS

The Office of Data Analytics was created to centralize data analytics staff and functions within a single unit under the prior departmental structure within the Department of Health and Human Services. As noted previously, the Data Analytics budget account was moved to the Nevada Health Authority by the 83rd (2025) Legislature.

The 83rd Legislature approved the Governor's recommendation to fund two new Health Resource Analyst positions with transfer revenue totaling \$396,576 over the 2025-27 Biennium to support programs and efforts to centralize and improve data analytic functions within the Nevada Health Authority.

INTERGOVERNMENTAL TRANSFER PROGRAM

The Intergovernmental Transfer Program budget account collects funds from other governmental entities to be used as matching funds for certain Medicaid expenditures, including a number of supplemental and directed payment programs as well as services provided by local governmental entities. Funds are collected in the Intergovernmental Transfer Program budget account and transferred to Medicaid for use as state matching funds for these programs. The intergovernmental transfer payments made in excess of the required match are used to offset General Fund appropriations for other Medicaid expenditures, referred to as the state net benefit.

Disproportionate Share Hospital Program: The Disproportionate Share Hospital program provides payments to hospitals that have a disproportionate share of uncompensated costs due to services provided to indigent and uninsured persons in comparison to other hospitals. The federal government provides a specific annual allotment of federal funds for each state for Disproportionate Share Hospital payments. Pursuant to *Nevada Administrative Code* (NAC) 422.105, Clark and Washoe counties are required to make intergovernmental transfer (IGT) payments to the division in support of the Disproportionate Share Hospital program. Under NRS 428.285, revenue collected from a \$0.01 ad valorem tax on each \$100 of assessed value of taxable property is directed to the Intergovernmental Transfer Program budget account, which, per NAC 422.105, is used as an offset to county contributions to the Disproportionate Share Hospital program. The 83rd (2025) Legislature approved the Governor's recommendation for \$27.1 million in FY 2026 and \$29.2 million in FY 2027 of supplemental payments to eligible hospitals. The net benefit to participating hospitals (payments less intergovernmental transfer payments) is projected to total \$16.2 million in FY 2026 and \$17.4 million in FY 2027.

- Regional Transportation Commission Payments: Nevada Medicaid allows a regional transportation commission operated by a local government entity to be reimbursed by either the lower of billed charges or a cost-based rate and associated supplemental reimbursements. The 83rd (2025) Legislature approved the Governor's recommendation to provide supplemental payments to participating regional transportation commissions totaling \$15.8 million in FY 2026 and \$17.5 million in FY 2027. The net benefit to participating entities (payments less intergovernmental transfer payments) is projected to total \$9.5 million in FY 2026 and \$10.5 million in FY 2027. There is no state net benefit associated with this program.
- Public Hospital Upper Payment Limit Programs: The Upper Payment Limit programs provide for increased Medicaid reimbursements to county-owned hospitals for inpatient and outpatient services. Federal Medicaid law allows states the option of making supplemental payments to qualifying hospitals (county or municipal hospitals) for services provided to fee-for-service recipients up to the amount Medicare would pay for the same services, known as the UPL. The intent is to preserve access to inpatient hospitals for needy individuals by reimbursing qualifying hospitals for uncompensated or under-compensated care. Pursuant to interlocal agreements, counties make IGT payments to be used as state matching funds for UPL payments

to their hospitals. Excess IGT payments are used to offset General Funds for other Medicaid expenditures.

The 83rd (2025) Legislature approved continuing the Public Hospital UPL programs for the 2025-27 Biennium. Participating hospitals are projected to receive payments of \$53.7 million in each fiscal year of the 2025-27 Biennium. The net benefit to counties (hospital payments less intergovernmental transfer payments) is projected to total \$25.6 million in each fiscal year of the 2025-27 Biennium. The estimated net benefit for the state is \$6.4 million in each fiscal year of the 2025-27 Biennium.

- Practitioner UPL Program: The Practitioner UPL program provides supplemental payments to the University of Nevada, Reno School of Medicine; the University of Nevada, Las Vegas School of Medicine and School of Dental Medicine; and the University Medical Center in recognition of the gap between Medicaid reimbursement and the average private insurance reimbursement for the same services (primarily outpatient services). Supplemental payments are projected to total \$19.3 million each fiscal year of the 2025-27 Biennium. The net benefit to the participating entities (payments less intergovernmental transfer payments) is projected to total \$10.3 million each fiscal year of the 2025-27 Biennium, and the estimated state net benefit is \$1.2 million in each fiscal year of the 2025-27 Biennium.
- Graduate Medical Education Program: The Graduate Medical Education program provides supplemental payments to teaching hospitals to recognize the higher cost of providing medical care in a teaching environment. Pursuant to interlocal agreements, teaching hospitals provide intergovernmental transfer payments to support the state match for this program. In the 2025-27 Biennium, Graduate Medical Education supplemental payments are projected to total \$19.3 million in each fiscal year of the 2025-27 Biennium. The net benefit to the counties (hospital payment less intergovernmental transfer payment) is budgeted to be \$8.3 million in each fiscal year of the 2025-27 Biennium. The Graduate Medical Education state net benefit is estimated at \$3.2 million in each fiscal year of the 2025-27 Biennium.
- Private Hospital Collaborative UPL Program: The intent of the Private Hospital Collaborative UPL program is to preserve access to inpatient hospital services for needy individuals. The Department of Human Services Director's Office transfers funding to Nevada Medicaid from savings realized in other departmental budgets to provide the state share of the supplemental payments.

The 83rd (2025) Legislature approved the Governor's recommendation to continue the Private Hospital Collaborative UPL program in the 2025-27 Biennium. Participating hospitals are projected to receive payments totaling \$22.8 million in FY 2026 and \$22.9 million in FY 2027. The state net benefit from the Private Hospital Collaborative UPL is budgeted in the Director's Office for reversion to the General Fund and Fund for a Healthy Nevada rather than as an offset to General Fund in the Medicaid budget account. General Fund reversions are projected to be \$1.2 million each fiscal year of the 2025-27 Biennium, and Fund for a Healthy Nevada reversions are projected to be \$1.1 million in FY 2026 and \$1.0 million in FY 2027.

- **Indigent Accident Fund UPL Program:** The intent of the Indigent Accident Fund UPL program is to preserve access to inpatient hospital services for needy individuals. The state share of supplemental payments is funded through monies collected by the Director's Office in the Indigent Hospital Care budget account, including property tax levies and unmet free care obligation funding collected from hospitals pursuant to NRS 439B.340, and transferred to Nevada Medicaid.

The 83rd (2025) Legislature approved the Governor's recommendation to continue the Indigent Accident Fund Upper Payment Limit program in the 2025-27 Biennium. Participating hospitals are projected to receive supplemental payments of \$64.3 million in FY 2026 and \$67.0 million in FY 2027, with a state net benefit of \$236,118 each fiscal year.

- **Managed Care Organization Directed Payment Program:** The Managed Care Organization Directed Payment Program provides enhanced reimbursements to hospitals for services provided to Medicaid recipients with the state share of payments provided through county intergovernmental transfers.

The 83rd (2025) Legislature approved the continuation of the Managed Care Organization Directed Payment Program in the 2025-27 Biennium. Eligible hospitals would receive payments totaling \$277.8 million in each fiscal year of the 2025-27 Biennium. The net benefit to the participating entities (payments less intergovernmental transfer payments) would total \$184.4 million in each fiscal year of the 2025-27 Biennium. The state net benefit associated with the Managed Care Organization Directed Payment Program is estimated to total \$32.1 million in each fiscal year of the 2025-27 Biennium.

INCREASED QUALITY OF NURSING CARE

The Increased Quality of Nursing Care budget account is responsible for establishing a provider tax program that encompasses all freestanding, private, long-term care facilities in Nevada. *Nevada Revised Statutes* 422.3755-379 stipulates that funding received via the provider tax, which is used to match federal Title XIX funds, must be applied to increasing reimbursement rates and cannot be used to replace existing state expenditures paid to long-term care facilities. Approved provider tax revenues collected in this budget account total \$51.9 million in FY 2026 and \$54.8 million in FY 2027.

IMPROVE HEALTH CARE QUALITY AND ACCESS

The Improve Health Care Quality and Access budget account, pursuant to NRS 422.37945, administers a provider tax program on personal care services agencies and operators of medical facilities that voluntarily elect to participate in the program.

The 83rd (2025) Legislature approved the Governor's recommendation of \$34.1 million in additional provider tax revenue and reserve reductions of \$72.0 million over the 2025-27 Biennium to support the continuation of behavioral health service expansions and rate increases as approved at the April 11, 2024, meeting of the Interim Finance Committee in addition to projected private hospital provider tax supplemental and directed payment program growth.

The 83rd Legislature also approved the Governor’s recommendation to utilize private hospital provider tax funding totaling \$6.8 million in FY 2026 and \$9.5 million in FY 2027, transferred to the Medicaid, Check Up, and Administration budget accounts, to fund the non-federal share of administrative expenditures, service expansions, and rate increases, as shown in the following table:

Legislature Approved Transfers of Private Hospital Provider Tax Revenue for Service Expansions, Rate Increases, and Administrative Expenditures to Support a Specialty Children's Managed Care Plan					
Decision Unit	Type	Description	2025-27 Biennium		
			Medicaid	Admin.	Check Up
M501	Children's Managed Care	Actuarial expenditures	\$ -	\$ 1,125,000	\$ -
E268		Capitated administrative expenditures	\$ 1,147,454	\$ -	\$ -
M504	Service Expansions	Juvenile Justice	\$ 295,042	\$ 187,226	\$ 25,095
E258		Mobile Crisis	\$ 390,565	\$ 87,500	\$ 330,879
E260		Assertive Community Treatment	\$ 5,571,917	\$ -	\$ 167,374
E274		First Episode Psychosis	\$ 1,752,559	\$ -	\$ 96,744
E271	Rate Increases	Partial Hospitalization	\$ 1,227,707	\$ -	\$ 40,794
E272		Day Treatment	\$ 3,414,675	\$ -	\$ 10,927
E275		Skilled Nursing Facility Quality Incentive Payment (BCC)	\$ 359,130	\$ 111,792	\$ -
Total			\$ 14,159,049	\$ 1,511,518	\$ 671,813

The Legislature did not approve the Governor’s recommendation to provide rate increases for community paramedicine and inpatient psychiatric and detoxification facilities in the Medicaid or Check Up budget accounts.

PRESCRIPTION DRUG REBATE

The Prescription Drug Rebate program helps to offset the federal and state costs of most outpatient prescription drugs dispensed to Medicaid patients. Prescription drug rebates are collected in the Prescription Drug Rebate budget account and transferred to the Medicaid budget account to offset medical service costs. Prescription drug rebate revenues totaling \$484.8 million in FY 2026 and \$497.3 million in FY 2027 were approved, including \$12.5 million in FY 2026 and \$25.0 million in FY 2027 resulting from the implementation of a single preferred drug list.

Additionally, the 83rd Legislature approved utilizing a 27.5% state share of rebate revenue figure to calculate General Fund appropriation offsets within the Medicaid budget account. Of the associated savings, \$11.5 million in each fiscal year of the 2025-27 Biennium was added to a special reserve category in the Nevada Medicaid budget account in the event a General Fund shortfall is experienced, and \$11.5 million in each fiscal year of the 2025-27 Biennium was returned to the General Fund as savings.

INDIGENT HOSPITAL CARE

The Indigent Hospital Care budget account was originally created to provide reimbursement to Nevada counties for unpaid hospital charges for medical treatment of indigent persons and reimbursement to hospitals for care provided to indigent persons injured in motor vehicle accidents in Nevada. The budget account, which is primarily funded by a property tax levy of \$0.015 on each \$100 of assessed valuation and unmet

hospital indigent free care obligation assessments, is administered by the Board of Trustees of the Fund for Hospital Care to Indigent Persons (Board). *Nevada Revised Statutes* 428.206 authorizes the board to enter into an agreement with Nevada Medicaid to transfer funds from this account to the Medicaid budget account to provide for enhanced reimbursement rates for hospital care for Medicaid recipients, to satisfy any portion of a county's obligation to pay the state share of certain Medicaid expenditures relating to long-term care, or to make supplemental payments to hospitals in accordance with the Medicaid State Plan.

The 83rd (2025) Legislature approved the continuation of the methodology approved by the 82nd (2023) Legislature to utilize property tax revenues to support counties' responsibilities to pay the non-federal share of certain Medicaid expenditures for the County Match population, totaling \$ 52.3 million over the 2025-27 Biennium. Similarly, the Legislature approved the Governor's recommendation to utilize unmet free care assessments to support the non-federal share of the Indigent Accident Fund (IAF) Upper Payment Limit program, totaling \$52.7 million over the 2025-27 Biennium, and provide a state net benefit for the IAF Upper Payment Limit program of \$472,236 over the 2025-27 Biennium.

CONSUMER HEALTH DIVISION

The Consumer Health Division includes functions related to the provision and improvement of health care. Associated budget accounts include Public Option, previously administered by the Division of Health Care Financing and Policy; Patient Protection Commission, previously part of the Department of Health and Human Services Director's Office; and the Silver State Health Insurance Exchange, which was previously an independent agency, and the Advisory Council on Graduate Medical Education, which was previously part of the Office of Science, Innovation, and Technology within the Office of the Governor.

PUBLIC OPTION

The Public Option was authorized through the passage of S.B. 420 during the 81st (2021) Legislative Session which, among other things, requires the establishment and operation of a public health benefit plan known as the Public Option.

The 83rd (2025) Legislature approved General Fund appropriations totaling \$2.6 million in each fiscal year of the 2025-27 Biennium to continue support for the Public Option, including \$250,000 each fiscal year to fund additional vendor costs and \$303,403 in federal funding to support a new unclassified Agency Manager position beginning January 1, 2026.

SILVER STATE HEALTH INSURANCE EXCHANGE

The Silver State Health Insurance Exchange (Exchange) administers a health insurance exchange and facilitates the purchase and sale of qualified health plans pursuant to the federal Patient Protection and Affordable Care Act and the federal Health Care and Education Reconciliation Act of 2010. The Exchange operates as a state-based

exchange operating model, which utilizes a private technology system and call center. Funding for the Exchange is derived primarily from carrier premium fees charged to insurance providers, assessed at 2.95% of health insurance premiums sold on the Exchange. For the 2025-27 Biennium, the Legislature approved expenditures (excluding reserves) of \$33.8 million for the Exchange, funded with carrier premium fees projected at \$34.4 million over the biennium.

The 83rd (2025) Legislature approved S.B. 494, which created the Nevada Health Authority and located the Exchange within the Consumer Health Division within the newly established department.

The Legislature also approved the Governor's recommendation to add two new positions, funded with reserve reductions totaling \$379,173 over the 2025-27 Biennium, to provide support for Affordable Care Act plan certifications and to serve as the agency's dedicated Tribal Liaison and support the Tribal Partnership Program.

PUBLIC EMPLOYEES' BENEFITS PROGRAM

The Public Employees' Benefits Program (PEBP) provides insurance coverage for state employees, state retirees who are ineligible to enroll in Medicare, and their dependent(s), if the participant chooses to cover their dependent(s). Retirees who are eligible for Medicare receive a monthly contribution they may use toward health insurance coverage obtained through the PEBP-sponsored Individual Medicare Market Exchange operated by Via Benefits. In addition, any non-state, public agency can join the program to provide coverage for their employees, retirees, and dependents. Insurance coverage includes health (medical, dental, and prescription) and life. Life insurance benefits are fully insured by an outside carrier. The PEBP benefits plan year (PY) aligns with the state fiscal year (i.e., July 1 through June 30).

The Public Employees' Benefits Program has been overseen by an 11-member board appointed by the Governor pursuant to NRS 287.041. The board appointed an Executive Officer, subject to approval by the Governor, to administer the program. Under this structure, PEBP and the board have been a standalone entity within the Executive Department; however, S.B. 494, as passed by the 83rd (2025) Legislature and approved by the Governor, revised NRS 287.041 to change the organizational structure of the Public Employees' Benefits Program effective July 1, 2025, as follows:

- Made both the board and PEBP a part of, and under the purview of, the new Nevada Health Authority.
- Revised the board's membership from two members who are employees in the classified service, appointed by the Governor, to two members who are employees in the classified or unclassified service, one of which is appointed by the Senate Majority Leader and one of which is appointed by the Speaker of the Assembly.
- Revised the designation of Board Chair from that of being appointed by the Governor to being elected by board members each calendar year, with the role of Vice Chair being designated by the Governor.

- Revised the appointment of the PEBP Executive Officer position from being appointed by the board, subject to the approval of the Governor, to that of being recommended by the board to the Director of the Nevada Health Authority and the Governor, with the Governor making the appointment.
- Places the Executive Officer under the supervision of the Director of the Nevada Health Authority rather than the board, although the Executive Officer is to follow the direction of both the Director of the Nevada Health Authority and the board in managing the operation of PEBP.
- Revises the Executive Officer's authority to appoint positions subject to approval of the Director of the Health Authority.

PEBP offered the following plans in the 2023-25 Biennium, which were budgetarily approved to continue in the 2025-27 Biennium:

- High Deductible Health Plan (HDHP): The HDHP is a self-insured plan, meaning that PEBP (and the state) is liable for all claims costs not otherwise paid by participants' deductibles, coinsurance, copays, and out-of-pocket maximums. Health care services under this plan are obtained through a preferred provider organization (PPO) network. PEBP refers to this plan as the "Consumer Driven Health Plan" or the "Base Plan." This plan is the most popular enrollment option, which is expected to continue in the 2025-27 Biennium with approximately 43.0% of participants projected to enroll in it.
- Copay Low Deductible Plan: This self-insured plan provides participants with an additional choice as it combines aspects of the HDHP's coinsurance structure and the copay design of a health maintenance organization plan. This plan is the second most popular enrollment option with approximately 37.0% of participants enrolling, which is expected to continue in the 2025-27 Biennium.
- Health Maintenance Organization (HMO) Plan: Participants who reside in Clark, Esmeralda, and Nye counties have the option of enrolling in the HMO plan currently provided by Health Plan of Nevada. This plan is fully insured, with Health Plan of Nevada assuming all claims liability in exchange for PEBP paying a per member, per month capitated rate. Approximately 11.0% of participants enroll in this option
- Exclusive Provider Organization (EPO) Plan: Participants who reside in counties other than Clark, Esmeralda, and Nye counties have the option of enrolling in the EPO plan, an HMO-like plan that replaced the HMO option for residents of Northern and Rural Nevada. However, unlike the HMO plan, the EPO is a self-insured plan. Approximately 9.0% of all participants are expected to enroll in this plan.

Funding for PEBP is provided by employer contributions for active employees and retired participants, premiums paid by plan participants, prescription drug rebates, rebates from Medicare, miscellaneous revenue (e.g., application fees from entities wishing to participate), and Treasurer's interest. A significant portion of the state's contributions for state employees and retirees is funded through accounts supported by the General Fund.

The plan maintains actuarially-determined reserves for incurred but not reported (IBNR) and catastrophic claims. The IBNR reserve provides cash flow should the plan receive claims in excess of available operating cash. The Catastrophic Reserve pays for extraordinarily large claims to decrease volatility and avoid disruptions to the rates in the following plan year. The plan also maintains a Health Reimbursement Arrangement (HRA) reserve that serves as a holding account for unexpended, prior-year HRA contributions and provides cash flow in the current year. Positive claims experience (i.e., claims being lower than projected) may result in excess cash, which is placed into the Excess Reserve category.

2025-27 BIENNIUM PLAN DESIGN

The 83rd (2025) Legislature approved the Governor's recommendation that that the medical, pharmacy, dental, and life insurance benefits approved for the current biennium continue in FY 2026 and FY 2027 inclusive of three changes recommended by the PEBP Board.

The first change increased the annual deductible for participants enrolled in the HDHP from \$1,600 for individual/\$3,200 for family in FY 2025 to \$1,650 for individual/\$3,300 for family in FY 2026 and FY 2027. The change complies with the calendar year deductible increase approved by the federal Internal Revenue Service for health plans to be considered "high deductible." The second change increased the annual Health Savings Account (HSA) contribution provided to participants in the HDHP by \$100, to \$700, and provided a \$200 contribution for up to three covered dependents. The third change eliminated the one-time \$300 to \$500 HSA/Health Reimbursement Arrangement (HRA) contribution provided to all active participants regardless of plan as this benefit was funded by the 82nd (2023) Legislature with General Fund appropriations. The following table shows the PY 2025 benefits and the PY 2026 and PY 2027 benefits that were approved by the board, then funded by the Governor in The Executive Budget and approved by the money committees for the 2025-27 Biennium.

PEBP Plan Benefits: PY 2025 and Requested in PEBP's Budget for PY 2026 and PY 2027			
Benefit	High Deductible Health Plan	Low Deductible Copay Plan	EPO (Premier) / HMO (Health Plan of Nevada) Plans
Annual Deductible (Individual/Family)	PY 2025: \$1,600/\$3,200 PY 2026: \$1,650/\$3,300	\$0/\$0	\$100/\$200
Family Ded Max: Any One Individual	\$2,800	\$0	\$100
Out-of-Pocket (OOP) Max (Individual/Family)	\$4,000/\$8,000	\$4,000/\$8,000	\$5,000/\$10,000
Family OOP Max: Any One Individual	\$6,850	\$4,000	\$5,000
Coinsurance: Plan Pays 80% After Deductible Met until OOP Max Met	20%	20%	20%
Primary Care Visit	20% after Deductible	\$30	\$20
Specialist Visit	20% after Deductible	\$50	\$40
Urgent Care Visit	20% after Deductible	\$80	\$50
ER Visit	20% after Deductible	\$750	\$600
Inpatient Hospital	20% after Deductible	20% after Deductible	\$600
Rx Generic	20% after Deductible	\$10	\$10
Rx Formulary	20% after Deductible	\$40	\$40
Rx Specialty	20% after Deductible	30% after Deductible	20%
Health Savings Account (HSA) Annual Contribution - Funded by the Plan	PY 2025: \$600/participant PY 2026 and PY 2027: \$700/participant, \$200/dependent (max three)	N/A	N/A
HSA or Health Reimbursement Arrangement (HRA) Annual Contribution - Funded by General Fund Appropriations ¹	<i>PY 2025 Only: \$300-\$500 depending on coverage tier</i>	<i>PY 2025 Only: \$300-\$500 depending on coverage tier</i>	<i>PY 2025 Only: \$300-\$500 depending on coverage tier</i>
¹ Through passage of S.B. 511, the 82 nd (2023) Legislature approved General Fund appropriations of \$9.8 million in FY 2024 and \$10.0 million in FY 2025 to fund the cost of providing additional HSA/HRA contributions for active state participants in each year of the 2023-25 Biennium. These additional annual contributions are provided based on the coverage tier, with \$300 provided for participant only, \$400 provided for participant + spouse, \$400 provided for participant + child(ren), and \$500 provided for participant + family. These additional contributions are not budgeted in the agency requested budget for the 2025-27 Biennium.			

BUDGETING FOR MEDICAL, PHARMACEUTICAL, AND DENTAL INFLATION (TREND)

The Governor recommended, and the money committees approved increased participant premium and state and non-state contribution revenues of \$82.3 million in FY 2026 and \$134.6 million in FY 2027 to fully fund medical, pharmaceutical, and dental inflation (trend) for the 2025-27 Biennium based on projected increases in claims costs due to inflation and utilization changes. PEBP's actuary had recommended medical, pharmaceutical, and dental trend of 5.0%, 15.0% and 3.0% respectively, in both FY 2026 and FY 2027. Due to PEBP's HMO plan contract with Health Plan of Nevada expiring on June 30, 2025, PEBP's budget also reflected a 20.0% inflationary increase for any new multi-year contract.

This approach was a departure from past Executive Department budgeting practice of budgeting PEBP's trend at the uniform statewide "medical inflation" rate regardless of PEBP's actuary's recommendations. Enhancement Decision Unit E252 was included to fund the incremental difference between the uniform statewide inflation projection and PEBP's projected inflation. This was consistent with the NRS 287.043(1)(b) requirement that the PEBP Board ensure that the program is funded on an actuarially sound basis and operated in accordance with sound insurance and business practices.

Recommended and Approved Funding of Medical, Pharmaceutical, and Dental Inflation for the 2025-27 Biennium (M101 and E252)							
Revenues	M101 Statewide Inflation			E252 PEBP-Specific Inflation			M101 & E252 Total
	FY 2026 Gov.Rec.	FY 2027 Gov.Rec.	2025-27 Biennium Total	FY 2026 Gov.Rec.	FY 2027 Gov.Rec.	2025-27 Biennium Total	
Non-State Retiree Premiums	\$ 15,293	\$ 77,833	\$ 93,126	\$ 77,833	\$ 116,360	\$ 194,193	\$ 287,319
Non-State Subsidy	\$ 26,951	\$ 135,995	\$ 162,946	\$ 135,995	\$ 203,312	\$ 339,307	\$ 502,253
State Participant Premiums	\$ 2,677,777	\$ 5,699,736	\$ 8,377,513	\$ 16,323,154	\$ 25,845,427	\$ 42,168,581	\$ 50,546,094
State Subsidies	\$ 8,871,315	\$ 22,461,381	\$ 31,332,696	\$ 54,208,057	\$ 80,049,634	\$ 134,257,691	\$ 165,590,387
Totals	\$ 11,591,336	\$ 28,374,945	\$ 39,966,281	\$ 70,745,039	\$ 106,214,733	\$ 176,959,772	\$ 216,926,053

Expenditures	M101 Statewide Inflation			E252 PEBP-Specific Inflation			M101 & E252 Total
	FY 2026 Gov.Rec.	FY 2027 Gov.Rec.	2025-27 Biennium Total	FY 2026 Gov.Rec.	FY 2027 Gov.Rec.	2025-27 Biennium Total	
State Employee Medical, Pharmaceutical, Dental Costs	\$ 11,549,092	\$ 28,192,353	\$ 39,741,445	\$ 70,344,860	\$ 105,895,061	\$ 176,239,921	\$ 215,981,366
Non-State Employee Medical, Pharmaceutical, Dental Costs	\$ 42,244	\$ 213,828	\$ 256,072	\$ 400,179	\$ 319,672	\$ 719,851	\$ 975,923
State Retiree Medicare Costs	\$ -	\$ (31,236)	\$ (31,236)	\$ -	\$ -	\$ -	\$ (31,236)
Totals	\$ 11,591,336	\$ 28,374,945	\$ 39,966,281	\$ 70,745,039	\$ 106,214,733	\$ 176,959,772	\$ 216,926,053

RESTORATION OF RESERVES

To restore PEBP's Incurred But Not Reported, Catastrophic, and Health Reimbursement Arrangement reserves' balances to actuarially recommended levels, the money committees approved the Governor's recommendation for net revenues totaling \$57.7 million over the 2025-27 Biennium and expenditure adjustments to cover unanticipated claims costs and expenditures. The reserves are necessary as PEBP self-insures the HDHP, the Copay Low Deductible Plan, and the EPO plan. Therefore, PEBP must maintain reserves sufficient to pay all valid claims regardless of the fiscal year in which received, as providers have 12 months to submit a claim. To fund reserves, \$12.7 million in state participant premiums and \$40.9 million in state subsidy revenue was approved over the 2025-27 Biennium. An additional \$4.1 million in total non-state subsidies and premiums were also approved.

Recommended and Approved Reserve Balances Adjustments for 2025-27 Biennium (M102 and E253)				
Revenue	M102 Reserve Restorations		E253 Reserve Adjustments	
	FY 2026 Gov.Rec.	FY 2027 Gov.Rec.	FY 2026 Gov.Rec.	FY 2027 Gov.Rec.
Balance Forward from Prior Year	\$ -	\$ 74,256,716	\$ -	\$ (8,890,963)
Non-State Retiree Premiums	\$ 667,333	\$ 93,014	\$ -	\$ -
Non-State Subsidy	\$ 2,915,991	\$ 406,007	\$ -	\$ -
State Participant Premiums	\$ 11,115,173	\$ 1,548,843	\$ -	\$ -
State Subsidies	\$ 47,055,460	\$ 6,504,903	\$ (8,890,963)	\$ (3,734,658)
Total Revenue Changes	\$ 61,753,957	\$ 82,809,483	\$ (8,890,963)	\$ (12,625,621)
	M102 Reserve Restorations		E253 Reserve Adjustments	
State Employee Insurance Costs	\$ (10,349,959)	\$ (14,017,959)	\$ -	\$ -
State Medicare Retiree Insurance Costs	\$ (2,152,800)	\$ (2,114,986)	\$ -	\$ -
Health Reimbursement Arrangement (HRA)	\$ 17,078,101	\$ 19,832,276	\$ (1,083,351)	\$ (2,134,897)
Incurred But Not Reported (IBNR)	\$ 29,827,169	\$ 41,051,655	\$ -	\$ -
Catastrophic	\$ 27,351,446	\$ 38,058,497	\$ (7,807,612)	\$ (10,490,724)
Excess	\$ -	\$ -	\$ -	\$ -
Total Changes to Reserves	\$ 74,256,716	\$ 98,942,428	\$ (8,890,963)	\$ (12,625,621)

In approving this budget recommendation, the money committees approved reserve balances for the 2025-27 Biennium as follows:

- Incurred But Not Reported: \$62.4 million in FY 2026 and \$66.3 million in FY 2027
- Catastrophic: \$49.5 in FY 2026 and \$53.5 million in FY 2027
- Health Reimbursement Arrangement: \$29.2 million in both FY 2026 and FY 2027
- Excess Reserves of \$2.0 million in FY 2026 and \$4.0 million in FY 2027

ACTIVE EMPLOYEES’ GROUP INSURANCE

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

The AEGIS monthly contribution is a composite amount based upon the total number of active employees and dependents enrolled by coverage tier (participant only, participant + spouse, participant + child[ren], or participant + family) and plan (High Deductible, Low-Deductible/Copay, Health Maintenance Organization, or Exclusive Provider Organization). Inclusive of all decision units, the Governor recommends total AEGIS assessment revenue of \$356.8 million in FY 2026 and \$369.3 million in FY 2027.

The following table displays the monthly amount that will be transferred to PEBP for each authorized and filled position (0.51 FTE or greater), legislatively approved state contributions for prior years, and as approved by the 83rd (2025) Legislature for the 2025-27 Biennium pursuant to the 2025 PEBP Rates Bill (A.B. 583).

Legislature Approved Active Employee Group Insurance (AEGIS) Per Participant, Per Month (PPPM) State Contribution					
Legislature Approved FY 2022 AEGIS PPPM Contribution	Legislature Approved FY 2023 AEGIS PPPM Contribution	Legislature Approved FY 2024 AEGIS PPPM Contribution	Legislature Approved FY 2025 AEGIS PPPM Contribution	Legislature Approved FY 2026 AEGIS PPPM Contribution	Legislature Approved FY 2027 AEGIS PPPM Contribution
\$727.00	\$755.00	\$730.00	\$759.00	\$991.00	\$943.00
<i>Amount Change</i>	\$28.00	-\$25.00	\$29.00	\$232.00	-\$48.00
<i>Percent Change</i>	3.9%	-3.3%	4.0%	30.6%	-4.8%

RETIRED EMPLOYEES’ GROUP INSURANCE

The Retired Employees’ Group Insurance (REGI) program is 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 generated by payroll assessments to all state agencies, boards, and commissions; the Legislative and Judicial Departments; the Public Employees’ Retirement System (PERS); and the Nevada

System of Higher Education (NSHE) to cover the cost of the state contribution. For the 2025-27 Biennium, the legislatively approved assessments applied against gross salaries are 2.59% for FY 2026 and 2.50% for FY 2027. The per participant, per month contribution is a composite amount based upon the total number of non-Medicare retired employees and dependents enrolled by coverage tier (participant only, participant + spouse, participant + child[ren], participant + family) and plan.

Nevada Revised Statutes 287.046 provides the following benefits for non-Medicare retirees based on their hire date, retirement date, and years of service.

- Retirees who retired prior to January 1, 1994, are entitled to 100.0% 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 25.0% of the base subsidy amount for 5 years of service and 7.5% of the base subsidy for each additional year of service, up to 20 years of service.
- Retirees who were hired between January 1, 2010, and December 31, 2011, must have 15 or more years of service to obtain the retiree base subsidy for health insurance.
- Retirees initially hired on or after January 1, 2012, do not receive any retiree subsidy, but can utilize the funds accrued in their HSA to pay retiree health insurance premiums.

The following table displays the base subsidies (i.e., 15 years of service) legislatively approved for prior years and the base subsidies approved by the 83rd (2025) Legislature for the 2025-27 Biennium through passage of the 2025 PEBP Rates Bill (A.B. 583).

Legislature Approved Retired Employee Group Insurance (REGI) Base Per Participant, Per Month (PPPM) State Contribution (15 Years of Service, Non-Medicare Retiree)					
Legislature Approved Base FY 2022 REGI PPPM Contribution	Legislature Approved Base FY 2023 REGI PPPM Contribution	Legislature Approved Base FY 2024 REGI PPPM Contribution	Legislature Approved Base FY 2025 REGI PPPM Contribution	Legislature Approved Base FY 2026 REGI PPPM Contribution	Legislature Approved Base FY 2027 REGI PPPM Contribution
\$471.50	\$498.00	\$515.00	\$545.00	\$650.00	\$700.00
<i>Amount Change</i>	\$26.50	\$17.00	\$30.00	\$105.00	\$50.00
<i>Percent Change</i>	5.6%	3.4%	5.8%	19.3%	7.7%

PEBP Medicare Retiree State Contribution: Medicare-eligible retirees can continue participating in PEBP and receive a contribution to offset the monthly dental coverage premium and/or their Medicare Parts B, C, or D premiums by enrolling in Medicare coverage through the PEBP-sponsored individual market Medicare exchange operated by VIA Benefits. The contribution is made to the retiree’s Health Reimbursement Arrangement (HRA) account and is accounted for in PEBP’s HRA Reserve. For the 2025-27 Biennium, in closing the budget account, the Legislature approved the Governor’s recommendation of \$195.00 per month for individuals who retired before

January 1, 1994, and up to \$260.00 per month for individuals who retired on or after January 1, 1994, with 20 years of service. In each instance, the base contribution is budgeted at \$13.00 per month per year for 15 years of service.

DEPARTMENT OF EMPLOYMENT, TRAINING AND REHABILITATION

The Department of Employment, Training and Rehabilitation facilitates the training and stability of a qualified workforce to support a growing and diverse economy and enforces rules that protect citizens from workplace and personal discrimination. The department is the lead state agency responsible for the administration of the Workforce Innovation and Opportunity Act in Nevada and consists of the Director's Office and centralized administrative services, the Employment Security Division, the Rehabilitation Division, the Research and Analysis Bureau, Information Technology Division, the Nevada Equal Rights Commission, and the Governor's Office of Workforce Innovation.

Funding for the department includes, but is not limited to, federal funds from the U.S. Department of Labor; the U.S. Department of Education; the Social Security Administration; unemployment insurance tax ranging from 0.25% to 5.40% of taxable wages, paid by Nevada employers; an additional surcharge of 0.05% of taxable wages earmarked for the Career Enhancement Program; and penalties and interest collected from employers for nonpayment or late payment of unemployment insurance contributions. Additionally, General Fund appropriations are provided to the Equal Rights Commission, the Rehabilitation Division, and the Governor's Office of Workforce Innovation.

REHABILITATION DIVISION

The Rehabilitation Division includes an administrative budget; the Bureau of Vocational Rehabilitation, which provides vocational rehabilitation services leading to employment for persons with disabilities; the Bureau of Services to the Blind and Visually Impaired, which provides vocational rehabilitation services leading to employment and independent living services to eligible individuals with blindness and visual impairments; the Bureau of Disability Adjudication, which makes medical determinations of eligibility for Social Security Administration disability benefit payment programs; and the Blind Business Enterprise program, which provides blind individuals seeking self-sufficiency the opportunity to operate snack bars and vending operations in federal, state, and municipal buildings statewide.

DISABILITY ADJUDICATION

The 83rd (2025) Legislature approved federal Social Security Administration funds totaling \$4.2 million over the 2025-27 Biennium for 28 new positions, inclusive of 10 Disability Adjudicators, 2 Disability Adjudicator Supervisors, 2 Quality Control Specialists, and continued funding for 1 existing Rehabilitation Technician to increase workload capacity; 5 Administrative Assistants, 2 Accounting Assistants, 1 Information Technology Professional, and 3 Rehabilitation Technicians to address delays and backlogs in the agency's support units; and 2 Training Officers to provide training and maintain a continuing education program for staff within the agency.

VOCATIONAL REHABILITATION AND SERVICES TO THE BLIND OR VISUALLY IMPAIRED

The 83rd (2025) Legislature approved General Fund appropriations of \$471,250 and federal Section 110 grant funds of \$1.7 million over the 2025-27 Biennium for 13 new positions, inclusive of 1 Rehabilitation Technician, 6 Vocational Rehabilitation Counselors, 1 Program Officer, 1 Vocational Rehabilitation Supervisor, and 1 Rehabilitation Chief in the Bureau of Vocational Rehabilitation budget account and 1 Rehabilitation Technician, 1 Vocational Rehabilitation Counselor, and 1 Rehabilitation Manager in the Bureau of Services to the Blind or Visually Impaired budget account to address a projected increase in eligible individuals receiving rehabilitation services through the Vocational Rehabilitation program.

In addition, the Legislature approved General Fund appropriations of \$1.3 million and wage assessment funds transferred from the Workforce Development budget account of \$618,950 over the 2025-27 Biennium to serve as a match to increase federal Section 110 grant funds by \$7.2 million over the 2025-27 Biennium, to provide additional funding for Client Services, inclusive of Pre-Employment Transition Services expenses (\$2.9 million), in the Bureau of Vocational Rehabilitation and the Bureau of Services to the Blind or Visually Impaired budget accounts over the 2025-27 Biennium, due to a projected increase in demand and cost of services to clients with disabilities.

Finally, the 83rd Legislature approved \$181,050 in wage assessment funds transferred from the Workforce Development budget account and \$668,950 in federal Section 110 grant funds over the 2025-27 Biennium to implement a new payment card program for clients to alleviate delays in receipt of funds and allow for pre-approved purchases online or in person for training and job development resources intended to assist clients in reaching competitive integrated employment.

BLIND BUSINESS ENTERPRISE PROGRAM

The 83rd (2025) Legislature approved reserve reductions of \$157,939 over the 2025-27 Biennium to fund one new Maintenance Repair Specialist position with commensurate reductions to contract expenses to establish a dedicated position to perform necessary maintenance and repairs of agency-owned equipment and Business Enterprises of Nevada sites in Southern Nevada, including the Hoover Dam, and to reduce the agency's reliance on outside vendors.

In addition, the Legislature also approved the Governor's recommendation for reserve reductions of \$255,159 over the 2025-27 Biennium for contract services to implement BEPro, which is an online platform that assists state agencies in administering the Business Enterprises of Nevada program for the visually impaired.

EMPLOYMENT SECURITY DIVISION

The Employment Security Division is responsible for the administration of the Unemployment Insurance program and numerous state- and federally-funded workforce investment programs that seek to connect Nevada employers with a skilled and qualified workforce.

WORKFORCE DEVELOPMENT

The 83rd (2025) Legislature approved reducing seasonal personnel costs by \$2.5 million in each fiscal year of the 2025-27 Biennium to convert 31 intermittent positions to permanent status to address challenges in retaining intermittent positions, as recommended by the Governor.

Additionally, the Legislature approved the Governor's recommendation for federal Workforce Innovation and Opportunity Act grant funds totaling \$49,828 and wage assessment funds of \$405,666 over the 2025-27 Biennium to add three new Workforce Services Representative positions to address growing workforce needs in Fernley and Elko.

EMPLOYMENT SECURITY - SPECIAL FUND

The 83rd (2025) Legislature approved total funding of \$15.4 million in combined American Rescue Plan Act, Coronavirus State Fiscal Recovery Funds previously authorized for this project, and penalty and interest reserve reductions over the 2025-27 Biennium to continue the implementation of the Unemployment Insurance system modernization project. Additionally, the Legislature approved penalty and interest reserve reductions of \$2.0 million in FY 2026 to continue funding for 19 intermittent positions in the Unemployment Insurance budget account to assist with the implementation of phase two of the Unemployment Insurance system modernization project.

In addition, the 83rd Legislature approved the Governor's recommendation for penalty and interest reserve reductions of \$7.3 million over the 2025-27 Biennium to provide continued funding for personnel costs in the Unemployment Insurance budget account that otherwise could not be funded due to a projected reduction in the Unemployment Insurance grant.

UNEMPLOYMENT INSURANCE

The 83rd (2025) Legislature approved federal funds of \$994,356 and fund transfers from the Employment Security – Special Fund and Workforce Development budget accounts of \$77,876 over the 2025-27 Biennium to fund a contract for identity verification services to assist in reducing unemployment insurance fraud.

ADMINISTRATIVE SERVICES

The 83rd (2025) Legislature approved cost allocation revenue of \$333,385 over the 2025-27 Biennium for one new Accountant Technician and one new Management Analyst position to support the agency's Financial Management Unit, as recommended by the Governor.

INFORMATION TECHNOLOGY DIVISION

The 83rd (2025) Legislature approved cost allocation reimbursement reductions of \$743,176 and reductions to seasonal personnel expenses by \$3.5 million over the 2025-27 Biennium to convert ten intermittent positions to permanent status and to eliminate five intermittent positions. The permanent positions will provide ongoing staffing resources to manage and complete information technology-related tasks and workload.

Nevada Legislative Counsel Bureau
 Summary of Appropriations and Authorizations
 2025-27 Legislature

	2024-2025 Work Program	2025-2026 LEGISLATIVELY APPROVED	2026-2027 LEGISLATIVELY APPROVED	2025-2026 GOVERNOR RECOMMENDS	2026-2027 GOVERNOR RECOMMENDS
HEALTH AND HUMAN SERVICES					
NVHA - PATIENT PROTECTION COMMISSION	391,524			432,183	432,801
GENERAL FUND	383,172			432,183	432,801
BALANCE FORWARD	8,352				
REVERSIONS					
DHS-DO-FUND FOR RESILIENT NEVADA	101,296,143	105,510,023	77,504,762	105,510,023	67,011,162
BALANCE FORWARD	79,937,679	80,506,892	59,759,185	80,506,892	49,265,585
OTHER FUND	21,358,464	25,003,131	17,745,577	25,003,131	17,745,577
DHS-DO - ADMINISTRATION	3,000,400	4,785,477	4,978,490	4,300,107	4,528,971
GENERAL FUND	1,973,049	3,663,872	3,867,948	3,253,891	3,476,708
BALANCE FORWARD	12,058				
INTERAGENCY TRANSFER	687,375	678,738	654,060	607,563	599,659
OTHER FUND	327,918	442,867	456,482	438,653	452,604
REVERSIONS					
NVHA - DEVELOPMENTAL DISABILITIES	843,975			791,287	787,939
GENERAL FUND	186,863			162,573	160,828
BALANCE FORWARD	3,779				
FEDERAL FUND	653,333			628,714	627,111
REVERSIONS					
DHS-DO - GRANTS MANAGEMENT UNIT	32,469,250	29,413,689	26,703,365	26,433,170	26,472,616
GENERAL FUND	34,492	43,828	44,691	43,828	44,691
BALANCE FORWARD	246,364				
FEDERAL FUND	18,845,614	19,225,688	19,225,688	19,213,596	19,213,513
INTERAGENCY TRANSFER	6,549,579	3,710,850	927,712		
OTHER FUND	6,793,201	6,433,323	6,505,274	7,175,746	7,214,412
REVERSIONS					
DHS-DO - GRIEF SUPPORT TRUST ACCOUNT	161,244	165,116	168,999	165,116	169,002
BALANCE FORWARD	89,879	91,915	95,798	91,915	95,801
INTERAGENCY TRANSFER	70,681	71,599	72,968	71,599	72,968
OTHER FUND	684	1,602	233	1,602	233
NVHA - DATA ANALYTICS	3,696,787			4,594,570	4,694,195
GENERAL FUND	902,321			1,249,538	1,277,358
BALANCE FORWARD	12,485				
FEDERAL FUND	278,241			278,093	278,093
INTERAGENCY TRANSFER	2,408,386			2,936,682	3,001,561
OTHER FUND	95,354			130,257	137,183
REVERSIONS					
NVHA - INDIGENT HOSPITAL CARE	83,093,555			86,232,894	86,643,677
BALANCE FORWARD	35,081,436			35,080,292	33,601,551
OTHER FUND	48,012,119			51,152,602	53,042,126
DHS-DO - UPL HOLDING ACCOUNT	10,861,155	11,383,074	11,476,196	11,383,074	11,475,722
BALANCE FORWARD	419,716				
INTERAGENCY TRANSFER	10,441,439	11,383,074	11,476,196	11,383,074	11,475,722

Nevada Legislative Counsel Bureau
 Summary of Appropriations and Authorizations
 2025-27 Legislature

	2024-2025 Work Program	2025-2026 LEGISLATIVELY APPROVED	2026-2027 LEGISLATIVELY APPROVED	2025-2026 GOVERNOR RECOMMENDS	2026-2027 GOVERNOR RECOMMENDS
DHS-ADSD - INDIVIDUALS WITH DISABILITIES ED PART C	4,426,779	4,665,851	4,665,851	4,572,412	4,512,820
BALANCE FORWARD	92,803				
FEDERAL FUND	4,144,851	4,665,851	4,665,851	4,572,412	4,512,820
INTERAGENCY TRANSFER	189,125				
TOTAL HEALTH AND HUMAN SERVICES - DIRECTOR'S OFFICE	240,240,812	155,923,230	125,497,663	244,414,836	206,728,905
GENERAL FUND	3,479,897	3,707,700	3,912,639	5,142,013	5,392,386
BALANCE FORWARD	115,904,551	80,598,807	59,854,983	115,679,099	82,962,937
FEDERAL FUND	23,922,039	23,891,539	23,891,539	24,692,815	24,631,537
INTERAGENCY TRANSFER	20,346,585	15,844,261	13,130,936	14,998,918	15,149,910
OTHER FUND	76,587,740	31,880,923	24,707,566	83,901,991	78,592,135
REVERSIONS					
DHS-ADSD - ADMINISTRATION	15,330,759	17,995,389	14,595,712	17,998,283	15,139,394
GENERAL FUND	2,370,509	3,317,444	2,835,208	2,910,857	2,873,885
BALANCE FORWARD	2,481,973				
INTERAGENCY TRANSFER	10,351,677	14,677,945	11,760,504	15,087,426	12,265,509
INTERIM FINANCE	126,600				
DHS-ADSD - TOBACCO SETTLEMENT PROGRAM	7,271,106	6,399,538	6,408,584	7,306,982	7,297,499
OTHER FUND	7,271,106	6,399,538	6,408,584	7,306,982	7,297,499
DHS-ADSD - COMMISSION FOR PERSONS WHO ARE DEAF	26,528	34,282	34,282	34,282	34,282
GENERAL FUND	26,528	34,282	34,282	34,282	34,282
REVERSIONS					
DHS-ADSD - SENIOR RX AND DISABILITY RX	369,238	323,772	314,122	369,606	369,737
BALANCE FORWARD	10,640	10,640		10,640	10,640
INTERAGENCY TRANSFER					
OTHER FUND	358,598	313,132	314,122	358,966	359,097
DHS-ADSD - FAMILY PRESERVATION PROGRAM	3,782,538	3,779,136	3,779,136	3,833,136	3,856,464
GENERAL FUND	2,622,106	2,644,673	2,644,185	2,673,136	2,696,464
INTERAGENCY TRANSFER	960,432	960,000	960,000	960,000	960,000
OTHER FUND	200,000	174,463	174,951	200,000	200,000
REVERSIONS					
DHS-ADSD - RURAL REGIONAL CENTER	26,751,998	38,624,197	38,982,069	45,724,826	46,877,087
GENERAL FUND	13,786,397	21,515,700	21,752,842	24,279,586	24,996,179
BALANCE FORWARD	25,804				
INTERAGENCY TRANSFER	12,810,578	16,998,620	17,093,295	21,304,034	21,734,181
OTHER FUND	129,219	109,877	135,932	141,206	146,727
REVERSIONS					

Nevada Legislative Counsel Bureau
 Summary of Appropriations and Authorizations
 2025-27 Legislature

	2024-2025 Work Program	2025-2026 LEGISLATIVELY APPROVED	2026-2027 LEGISLATIVELY APPROVED	2025-2026 GOVERNOR RECOMMENDS	2026-2027 GOVERNOR RECOMMENDS
DHS-ADSD - CONSUMER HEALTH ASSISTANCE	1,641,612	2,338,426	2,449,887	2,550,543	2,812,799
GENERAL FUND	775,680	1,113,277	1,146,188	1,210,441	1,303,069
BALANCE FORWARD					
INTERAGENCY TRANSFER	371,295	614,852	659,813	659,078	727,347
OTHER FUND	494,637	610,297	643,886	681,024	782,383
REVERSIONS					
DHS-ADSD - COMMUNICATION ACCESS SERVICES	9,523,808	11,066,903	12,193,365	11,047,667	12,152,922
BALANCE FORWARD	6,746,473	6,469,873	7,596,368	6,469,873	7,580,772
OTHER FUND	2,777,335	4,597,030	4,596,997	4,577,794	4,572,150
DHS-ADSD - EARLY INTERVENTION SERVICES	46,642,112	51,298,578	51,495,120	42,601,085	44,731,499
GENERAL FUND	39,718,736	44,254,663	44,671,495	34,832,354	37,051,811
BALANCE FORWARD	151,593				
FEDERAL FUND	451,669	512,872	526,764	590,062	632,767
INTERAGENCY TRANSFER	6,320,114	6,531,043	6,296,861	7,178,669	7,046,921
REVERSIONS					
DHS - ADSD- AUTISM TREATMENT ASSISTANCE PROGRAM	11,190,007	11,986,796	12,705,146	12,108,581	12,759,155
GENERAL FUND	7,332,984	8,399,600	9,078,215	8,502,268	9,126,345
BALANCE FORWARD	35,806				
INTERAGENCY TRANSFER	3,821,217	3,587,196	3,626,931	3,606,313	3,632,810
REVERSIONS					
DHS-ADSD - HOME AND COMMUNITY-BASED SERVICES	25,534,871	30,291,070	30,691,579	32,743,794	35,785,824
GENERAL FUND	17,077,827	23,676,884	23,993,362	25,168,905	27,349,528
BALANCE FORWARD	269,603	105,938	105,938	105,938	105,938
FEDERAL FUND	95,458	24,517	26,843	26,242	29,005
INTERAGENCY TRANSFER	5,678,839	6,370,711	6,452,416	7,329,689	8,188,333
INTERIM FINANCE	2,283,978				
OTHER FUND	129,166	113,020	113,020	113,020	113,020
REVERSIONS					
DHS-ADSD - FOCIS AND MFP	1,859,025	3,323,944	3,385,073	3,332,538	3,393,653
GENERAL FUND	458,485	637,144	652,836	640,293	656,123
BALANCE FORWARD	482,887	482,887	482,887	482,887	482,887
FEDERAL FUND	482,287	1,663,603	1,694,536	1,666,627	1,697,953
INTERAGENCY TRANSFER	435,366	540,310	554,814	542,731	556,690
REVERSIONS					
DHS-ADSD - PLANNING, ADVOCACY AND COMMUNITY GRANTS	43,244,914	24,965,630	20,551,736	20,824,297	19,375,231
GENERAL FUND	8,769,090	8,827,116	8,924,274	8,845,885	8,942,876
BALANCE FORWARD	5,856,920				
FEDERAL FUND	20,350,819	10,183,659	8,842,271	10,186,030	8,844,641
INTERAGENCY TRANSFER	7,389,840	5,181,857	2,010,632	909,898	705,837
OTHER FUND	878,245	772,998	774,559	882,484	881,877
REVERSIONS					

Nevada Legislative Counsel Bureau
 Summary of Appropriations and Authorizations
 2025-27 Legislature

	2024-2025 Work Program	2025-2026 LEGISLATIVELY APPROVED	2026-2027 LEGISLATIVELY APPROVED	2025-2026 GOVERNOR RECOMMENDS	2026-2027 GOVERNOR RECOMMENDS
DHS-ADSD - DESERT REGIONAL CENTER	256,775,410	294,896,550	291,314,476	319,007,336	339,392,125
GENERAL FUND	118,168,873	157,326,317	159,090,450	171,719,015	182,722,039
BALANCE FORWARD	7,524,648				
INTERAGENCY TRANSFER	127,794,625	134,481,600	129,093,996	143,528,203	152,718,235
OTHER FUND	3,287,264	3,088,633	3,130,030	3,760,118	3,951,851
REVERSIONS					
DHS-ADSD - SIERRA REGIONAL CENTER	77,003,015	98,083,550	99,198,063	118,636,292	128,092,023
GENERAL FUND	38,479,538	53,291,830	54,300,507	62,650,500	68,152,362
BALANCE FORWARD	256,780				
INTERAGENCY TRANSFER	37,979,674	44,308,148	44,407,038	55,367,769	59,307,201
OTHER FUND	287,023	483,572	490,518	618,023	632,460
REVERSIONS					
DHS-ADSD - ADULT PROTCTIVE SERVS & LONG-TERM CARE	17,793,865	19,648,871	19,970,293	22,681,984	24,973,074
GENERAL FUND	10,703,771	16,410,878	16,745,273	18,709,810	20,490,333
FEDERAL FUND	934,595	344,808	344,502	384,696	416,148
INTERAGENCY TRANSFER	2,557,926	2,893,185	2,880,518	3,587,478	4,066,593
INTERIM FINANCE	3,597,573				
REVERSIONS					
DHS-ADSD - STATE INDEPENDENT LIVING COUNCIL	440,733	591,604	593,759	594,884	597,034
GENERAL FUND	102,016	164,551	171,387	160,735	163,221
FEDERAL FUND	338,717	427,053	422,372	434,149	433,813
INTERAGENCY TRANSFER					
TOTAL AGING AND DISABILITY SERVICES	545,181,539	615,648,236	608,662,402	661,396,116	697,639,802
GENERAL FUND	260,392,540	341,614,359	346,040,504	362,338,067	386,558,517
BALANCE FORWARD	23,843,127	7,069,338	8,185,193	7,069,338	8,180,237
FEDERAL FUND	22,653,545	13,156,512	11,857,288	13,287,806	12,054,327
INTERAGENCY TRANSFER	216,471,583	237,145,467	225,796,818	260,061,288	271,909,657
INTERIM FINANCE	6,008,151				
OTHER FUND	15,812,593	16,662,560	16,782,599	18,639,617	18,937,064
REVERSIONS					
NVHA - ADMINISTRATION	250,350,316			278,499,132	282,212,962
GENERAL FUND	37,846,857			45,184,296	46,841,745
BALANCE FORWARD	4,764,545			650,377	692,278
FEDERAL FUND	167,425,851			194,670,589	196,421,888
INTERAGENCY TRANSFER	13,880,323			9,241,120	9,675,178
OTHER FUND	26,432,740			28,752,750	28,581,873
REVERSIONS					
NVHA - INTERGOVERNMENTAL TRANSFER PROGRAM	180,782,343			231,958,238	234,686,380
BALANCE FORWARD	33,788,160			33,788,159	33,788,158
INTERAGENCY TRANSFER	34,192,072			35,133,964	36,379,065
OTHER FUND	112,802,111			163,036,115	164,519,157

Nevada Legislative Counsel Bureau
 Summary of Appropriations and Authorizations
 2025-27 Legislature

	2024-2025 Work Program	2025-2026 LEGISLATIVELY APPROVED	2026-2027 LEGISLATIVELY APPROVED	2025-2026 GOVERNOR RECOMMENDS	2026-2027 GOVERNOR RECOMMENDS
NVHA - INCREASED QUALITY OF NURSING CARE	45,782,694			54,301,678	55,972,494
BALANCE FORWARD	2,127,058			2,127,058	900,000
OTHER FUND	43,655,636			52,174,620	55,072,494
NVHA - PUBLIC OPTION	1,323,043			2,360,131	2,377,204
GENERAL FUND	1,323,043			2,360,131	2,377,204
REVERSIONS					
NVHA - IMPROVE HEALTH CARE QUALITY & ACCESS	413,148,459			484,130,805	485,807,562
BALANCE FORWARD	31,614,264			74,346,897	76,071,076
OTHER FUND	381,534,195			409,783,908	409,736,486
NVHA - NEVADA CHECK UP PROGRAM	56,705,482			84,572,895	87,540,163
GENERAL FUND	14,949,782			19,191,208	19,801,194
FEDERAL FUND	39,020,235			60,332,979	62,550,736
INTERAGENCY TRANSFER	984,231			3,297,474	3,436,999
OTHER FUND	1,751,234			1,751,234	1,751,234
REVERSIONS					
NVHA - NEVADA MEDICAID, TITLE XIX	7,336,111,384			7,537,652,357	7,705,548,620
GENERAL FUND	1,486,930,857			1,264,419,608	1,321,121,779
FEDERAL FUND	4,879,577,217			5,124,648,859	5,211,795,059
INTERAGENCY TRANSFER	913,197,119			1,105,038,492	1,127,084,580
OTHER FUND	56,406,191			43,545,398	45,547,202
NVHA - PRESCRIPTION DRUG REBATE	416,267,880			484,008,304	496,508,304
OTHER FUND	416,267,880			484,008,304	496,508,304
TOTAL HEALTH CARE FINANCING & POLICY	8,700,471,601			9,157,483,540	9,350,653,689
GENERAL FUND	1,541,050,539			1,331,155,243	1,390,141,922
BALANCE FORWARD	72,294,027			110,912,491	111,451,512
FEDERAL FUND	5,086,023,303			5,379,652,427	5,470,767,683
INTERAGENCY TRANSFER	962,253,745			1,152,711,050	1,176,575,822
OTHER FUND	1,038,849,987			1,183,052,329	1,201,716,750
REVERSIONS					
DHS-DPBH - BEHAVIORAL HEALTH ADMINISTRATION	4,895,237	5,222,979	5,513,428	5,313,013	5,622,904
INTERAGENCY TRANSFER	4,895,237	5,222,979	5,513,428	5,313,013	5,622,904
REVERSIONS					
DHS-DPBH - NEVADA CENTRAL CANCER REGISTRY	1,128,117	1,270,778	1,297,761	1,272,647	1,298,403
BALANCE FORWARD	181,684	200,507	221,186	200,507	220,590
INTERAGENCY TRANSFER	690,156	688,287	688,919	690,156	690,157
OTHER FUND	256,277	381,984	387,656	381,984	387,656
DHS-DPBH - FAMILY PLANNING	2,658,382	2,676,849	2,694,747	2,677,064	2,694,956
GENERAL FUND	2,655,830	2,676,849	2,694,747	2,677,064	2,694,956
BALANCE FORWARD	2,552				
REVERSIONS					

Nevada Legislative Counsel Bureau
 Summary of Appropriations and Authorizations
 2025-27 Legislature

	2024-2025 Work Program	2025-2026 LEGISLATIVELY APPROVED	2026-2027 LEGISLATIVELY APPROVED	2025-2026 GOVERNOR RECOMMENDS	2026-2027 GOVERNOR RECOMMENDS
DHS-DPBH - SO NV ADULT MENTAL HEALTH SERVICES	161,027,381	152,705,175	143,319,076	138,920,995	140,783,025
GENERAL FUND	101,772,500	130,636,893	131,932,743	129,132,760	130,994,790
BALANCE FORWARD	18,452,855				
FEDERAL FUND	1,028,263	1,064,918	1,064,918	1,064,918	1,064,918
INTERAGENCY TRANSFER	38,340,596	19,523,740	8,841,794	7,243,693	7,243,696
OTHER FUND	1,433,167	1,479,624	1,479,621	1,479,624	1,479,621
DHS-DPBH - NO NV ADULT MENTAL HEALTH SVCS	28,498,949	30,634,704	31,257,311	30,521,645	31,096,529
GENERAL FUND	25,636,366	28,103,572	28,621,632	27,990,513	28,475,305
BALANCE FORWARD	461,346				
FEDERAL FUND	504,657	560,224	562,356	560,224	562,356
INTERAGENCY TRANSFER	1,252,709	1,328,049	1,432,360	1,328,049	1,418,355
OTHER FUND	643,871	642,859	640,963	642,859	640,513
REVERSIONS					
DHS-DPBH-CRISIS RESPONSE	42,528,027	36,771,885	41,356,954	36,807,164	41,494,801
GENERAL FUND				14,382	12,458
BALANCE FORWARD	16,687,848	19,412,374	24,000,878	19,412,374	24,068,103
FEDERAL FUND	2,807,200	2,104,203	2,104,203	2,069,192	2,104,203
INTERAGENCY TRANSFER	6,840,707				
OTHER FUND	16,192,272	15,255,308	15,251,873	15,311,216	15,310,037
DHS-DPBH - BEHAVIORAL HEALTH PREV & TREATMENT	73,641,158	64,830,613	61,556,181	63,910,505	61,183,744
GENERAL FUND	6,151,451	6,481,894	6,917,849	6,398,019	6,943,753
BALANCE FORWARD	41,693				
FEDERAL FUND	66,085,388	57,957,626	54,282,173	57,098,227	53,862,934
INTERAGENCY TRANSFER	1,308,297	292,378	257,378	292,378	257,378
OTHER FUND	54,329	98,715	98,781	121,881	119,679
REVERSIONS					
DHS-DPBH - HEALTH STATISTICS AND PLANNING	5,217,978	5,209,620	4,744,921	5,209,620	4,723,697
BALANCE FORWARD	2,930,909	2,796,203	2,331,504	2,796,203	2,310,280
INTERAGENCY TRANSFER	698,560	698,560	698,560	698,560	698,560
OTHER FUND	1,588,509	1,714,857	1,714,857	1,714,857	1,714,857
DHS-DPBH - LOW-LEVEL RADIOACTIVE WASTE FUND	1,568,686	1,508,231	1,437,485	1,508,231	1,436,412
BALANCE FORWARD	1,323,144	1,301,356	1,230,610	1,301,356	1,229,537
OTHER FUND	245,542	206,875	206,875	206,875	206,875
DHS-DPBH - ENVIRONMENTAL HEALTH SERVICES	3,299,749				
BALANCE FORWARD	1,611,310				
FEDERAL FUND	146,374				
OTHER FUND	1,542,065				
DHS-DPBH - PROBLEM GAMBLING	2,658,656	2,088,293	2,125,559	2,088,534	2,125,933
GENERAL FUND	2,176,768	2,088,293	2,125,559	2,088,534	2,125,933
BALANCE FORWARD	481,888				
INTERAGENCY TRANSFER					
REVERSIONS					

Nevada Legislative Counsel Bureau
 Summary of Appropriations and Authorizations
 2025-27 Legislature

	2024-2025 Work Program	2025-2026 LEGISLATIVELY APPROVED	2026-2027 LEGISLATIVELY APPROVED	2025-2026 GOVERNOR RECOMMENDS	2026-2027 GOVERNOR RECOMMENDS
DHS-DPBH - IMMUNIZATION PROGRAM	17,687,916	8,640,311	8,904,993	8,898,305	9,208,730
GENERAL FUND	1,245,440	1,511,886	1,586,221	1,542,102	1,629,509
FEDERAL FUND	14,273,785	4,492,903	4,486,973	4,493,506	4,486,973
INTERAGENCY TRANSFER	2,018,691	2,635,522	2,831,799	2,712,697	2,942,248
OTHER FUND	150,000			150,000	150,000
REVERSIONS					
DHS-DPBH - RADIATION CONTROL	8,781,387	8,309,908	7,593,484	8,301,241	7,566,472
BALANCE FORWARD	5,652,546	5,083,008	4,371,178	5,083,008	4,345,292
INTERAGENCY TRANSFER	22,695	17,461	18,099	17,500	17,651
OTHER FUND	3,106,146	3,209,439	3,204,207	3,200,733	3,203,529
DHS-DPBH - WIC FOOD SUPPLEMENT	65,523,789	73,879,493	73,951,079	73,879,171	73,958,203
BALANCE FORWARD	7,017				
FEDERAL FUND	48,333,109	59,255,410	59,326,996	59,255,088	59,334,120
OTHER FUND	17,183,663	14,624,083	14,624,083	14,624,083	14,624,083
DHS-DPBH - COMMUNICABLE DISEASES	38,394,116	43,757,988	37,421,215	43,799,779	37,495,636
BALANCE FORWARD	4,164,159	6,275,616		6,275,616	
FEDERAL FUND	14,406,780	21,527,330	21,479,521	21,567,687	21,549,397
OTHER FUND	19,823,177	15,955,042	15,941,694	15,956,476	15,946,239
NVHA - HEALTH CARE FACILITIES REG	27,750,847			22,666,642	22,547,333
GENERAL FUND	412,995			338,153	338,618
BALANCE FORWARD	9,040,821			6,733,456	6,417,643
FEDERAL FUND	2,045,264			1,970,982	2,011,206
INTERAGENCY TRANSFER	7,013,764			1,543,469	1,744,706
OTHER FUND	9,238,003			12,080,582	12,035,160
REVERSIONS					
NVHA - HEALTH CARE FACILITIES ADMIN PENALTY	275,622			333,939	392,349
BALANCE FORWARD	228,147			273,659	332,071
OTHER FUND	47,475			60,280	60,278
DHS-DPBH - PUBLIC HEALTH PREPAREDNESS PROGRAM	13,855,239	14,809,104	14,857,739	14,811,873	14,861,488
GENERAL FUND	313,357	347,292	366,330	346,289	365,768
BALANCE FORWARD	181,624	196,270	216,985	196,270	217,982
FEDERAL FUND	12,938,823	13,761,744	13,762,520	13,764,445	13,764,458
INTERAGENCY TRANSFER	142,936	159,213	163,622	159,614	164,251
OTHER FUND	278,499	344,585	348,282	345,255	349,029
REVERSIONS					
DHS-DPBH - HEALTH INVESTIGATIONS AND EPI	19,131,207	25,676,564	21,740,953	47,009,456	47,090,032
GENERAL FUND	485,129	577,639	634,360	578,907	642,977
BALANCE FORWARD	776,318			2,359,323	2,359,323
FEDERAL FUND	13,387,447	20,791,312	20,811,959	43,546,813	43,501,545
INTERAGENCY TRANSFER	4,393,078	4,257,301	244,322	474,013	535,787
OTHER FUND	89,235	50,312	50,312	50,400	50,400
REVERSIONS					

Nevada Legislative Counsel Bureau
 Summary of Appropriations and Authorizations
 2025-27 Legislature

	2024-2025 Work Program	2025-2026 LEGISLATIVELY APPROVED	2026-2027 LEGISLATIVELY APPROVED	2025-2026 GOVERNOR RECOMMENDS	2026-2027 GOVERNOR RECOMMENDS
DHS-DPBH - CHRONIC DISEASE	15,582,048	14,157,922	14,162,338	14,899,281	14,951,365
GENERAL FUND	568,829	568,829	568,829	568,829	568,829
BALANCE FORWARD					
FEDERAL FUND	11,210,932	10,266,123	10,245,740	10,278,524	10,261,475
INTERAGENCY TRANSFER	464,807	239,895	249,150	237,927	247,043
OTHER FUND	3,337,480	3,083,075	3,098,619	3,814,001	3,874,018
REVERSIONS					
DHS-DPBH - MATERNAL CHILD & ADOLESCENT HEALTH SVCS	11,565,852	11,076,870	10,084,032	9,957,076	10,054,037
GENERAL FUND	938,505	925,311	961,600	931,671	975,848
BALANCE FORWARD					
FEDERAL FUND	6,617,420	7,844,693	7,780,504	7,816,686	7,809,360
INTERAGENCY TRANSFER	4,006,395	2,306,866	1,341,928	1,208,719	1,268,829
OTHER FUND	3,532				
REVERSIONS					
DHS-DPBH - OFFICE OF HEALTH ADMINISTRATION	19,791,207	17,257,769	18,414,014	18,798,220	21,834,680
GENERAL FUND	163,921	756,828	1,694,047	1,276,075	2,297,020
BALANCE FORWARD	5,121,577	4,544,880	1,347,408	4,544,880	2,159,054
FEDERAL FUND	2,619,258				
INTERAGENCY TRANSFER	11,886,451	11,956,061	15,372,559	12,977,265	17,378,606
REVERSIONS					
DHS-DPBH - COMMUNITY HEALTH SERVICES	7,885,943	4,502,132	4,218,745	6,340,391	4,714,122
GENERAL FUND	1,860,716	1,738,327	1,985,901	1,939,069	1,917,653
BALANCE FORWARD	91,045	58	4,631	2,781,411	1,070,653
FEDERAL FUND	179,730	234,280	262,906	238,068	267,820
INTERAGENCY TRANSFER	5,353,358	2,172,410	1,599,625	932,292	924,137
OTHER FUND	401,094	357,057	365,682	449,551	533,859
REVERSIONS					
DHS-DPBH - PUBLIC HEALTH IMPROVEMENTS	42,420,441	22,397,570	17,536,238	12,662,360	12,623,482
GENERAL FUND	15,000,000	7,500,000	7,500,000	7,500,000	7,500,000
BALANCE FORWARD	4,517,919				
FEDERAL FUND	7,846,011	5,175,409	5,175,157	5,162,360	5,123,482
INTERAGENCY TRANSFER	15,056,511	9,722,161	4,861,081		
DHS-DPBH - EMERGENCY MEDICAL SERVICES	2,674,315	2,970,826	2,949,029	2,977,989	3,003,229
GENERAL FUND	1,125,158	1,268,110	1,259,222	1,274,997	1,280,848
BALANCE FORWARD	1,295,164	1,309,901	1,296,749	1,309,901	1,328,993
FEDERAL FUND	128,548	190,233	190,544	190,484	190,798
INTERAGENCY TRANSFER	5,000	5,000	5,000	5,000	5,000
OTHER FUND	120,445	197,582	197,514	197,607	197,590
REVERSIONS					
DHS-DPBH - ALCOHOL TAX PROGRAM	1,632,037	2,156,868	2,702,033	2,156,868	2,701,840
BALANCE FORWARD	343,025	850,458	1,380,533	850,458	1,380,340
OTHER FUND	1,289,012	1,306,410	1,321,500	1,306,410	1,321,500

Nevada Legislative Counsel Bureau
 Summary of Appropriations and Authorizations
 2025-27 Legislature

	2024-2025 Work Program	2025-2026 LEGISLATIVELY APPROVED	2026-2027 LEGISLATIVELY APPROVED	2025-2026 GOVERNOR RECOMMENDS	2026-2027 GOVERNOR RECOMMENDS
DHS-DPBH- LAKES CROSSING CENTER	16,573,163	19,966,760	20,344,252	18,733,130	19,135,679
GENERAL FUND	14,607,098	18,805,805	19,184,297	18,722,175	19,124,724
BALANCE FORWARD	151,500				
INTERAGENCY TRANSFER	1,806,340	1,150,000	1,149,000		
OTHER FUND	8,225	10,955	10,955	10,955	10,955
REVERSIONS					
DHS-DPBH - RURAL CLINICS	19,191,270	20,290,549	20,480,232	20,337,772	20,574,582
GENERAL FUND	14,923,160	16,812,806	17,000,795	16,807,658	17,044,468
BALANCE FORWARD	544,012				
FEDERAL FUND	370,467	410,053	410,053	373,739	373,739
INTERAGENCY TRANSFER	2,396,615	1,961,192	1,961,192	1,961,192	1,961,192
OTHER FUND	957,016	1,106,498	1,108,192	1,195,183	1,195,183
REVERSIONS					
DHS-DPBH - MARIJUANA HEALTH REGISTRY	3,379,995	3,488,598	3,497,365	3,488,598	3,491,974
BALANCE FORWARD	2,630,202	2,756,018	2,764,785	2,756,018	2,759,394
OTHER FUND	749,793	732,580	732,580	732,580	732,580
TOTAL DIVISION OF PUBLIC AND BEHAVIORAL HEALTH	659,218,714	596,258,359	574,161,164	618,281,509	618,665,637
GENERAL FUND	190,037,223	220,800,334	225,034,132	220,127,197	224,933,457
BALANCE FORWARD	76,920,305	44,726,649	39,166,447	56,874,440	50,199,255
FEDERAL FUND	204,929,456	205,636,461	201,946,523	229,450,943	226,268,784
INTERAGENCY TRANSFER	108,592,903	64,337,075	47,229,816	37,795,537	43,120,500
OTHER FUND	78,738,827	60,757,840	60,784,246	74,033,392	74,143,641
REVERSIONS					
DHS-DSS - CHILD CARE SERVICES	3,025,042	3,714,064	3,856,622	3,733,284	3,879,348
BALANCE FORWARD	494,549	566,695	635,732	566,695	635,732
FEDERAL FUND		2,984,479	3,058,751	3,003,618	3,081,376
INTERAGENCY TRANSFER	2,372,375				
OTHER FUND	158,118	162,890	162,139	162,971	162,240
DHS-DSS - ADMINISTRATION	137,766,329	144,998,966	131,988,298	119,706,958	120,157,738
GENERAL FUND	16,740,972	22,012,553	21,819,673	21,141,655	21,267,383
BALANCE FORWARD	5,136,530				
FEDERAL FUND	76,201,442	82,381,214	82,004,153	81,271,633	81,088,298
INTERAGENCY TRANSFER	38,212,076	38,723,426	26,281,895	15,426,346	15,937,363
OTHER FUND	1,475,309	1,881,773	1,882,577	1,867,324	1,864,694
DHS-DSS - TANF	44,562,075	44,241,019	44,244,426	46,736,954	46,739,871
GENERAL FUND	24,607,810	24,607,810	24,607,810	24,607,810	24,607,810
FEDERAL FUND	19,954,265	12,133,209	12,136,616	12,129,144	12,132,061
INTERAGENCY TRANSFER		7,500,000	7,500,000	10,000,000	10,000,000
DHS-DSS - ASSISTANCE TO AGED AND BLIND	11,997,668	12,445,616	13,042,413	12,574,637	13,217,563
GENERAL FUND	11,997,668	12,445,616	13,042,413	12,574,637	13,217,563

Nevada Legislative Counsel Bureau
 Summary of Appropriations and Authorizations
 2025-27 Legislature

	2024-2025 Work Program	2025-2026 LEGISLATIVELY APPROVED	2026-2027 LEGISLATIVELY APPROVED	2025-2026 GOVERNOR RECOMMENDS	2026-2027 GOVERNOR RECOMMENDS
DHS-DSS - WELFARE FIELD SERVICES	172,050,235	203,766,705	208,319,545	204,285,766	209,426,919
GENERAL FUND	59,277,090	67,227,025	68,678,971	67,446,633	69,163,666
BALANCE FORWARD					
FEDERAL FUND	58,166,731	70,205,771	71,841,682	70,420,549	72,154,346
INTERAGENCY TRANSFER	54,493,623	65,493,116	66,929,979	65,573,076	67,239,512
OTHER FUND	112,791	840,793	868,913	845,508	869,395
REVERSIONS					
DHS-DSS - CHILD SUPPORT ENFORCEMENT PROGRAM	53,205,212	19,959,240	20,462,325	21,415,012	21,903,500
GENERAL FUND					
BALANCE FORWARD	12,415,089				
FEDERAL FUND	34,608,871	13,725,257	14,110,807	15,762,409	16,138,710
OTHER FUND	6,181,252	6,233,983	6,351,518	5,652,603	5,764,790
DHS-DSS - CHILD SUPPORT FEDERAL REIMBURSEMENT	29,585,513	31,052,588	31,044,116	31,052,585	31,048,526
BALANCE FORWARD	217,338	204,148	200,089	204,148	200,089
FEDERAL FUND	29,368,175	30,848,440	30,844,027	30,848,437	30,848,437
DHS-DSS - CHILD ASSISTANCE AND DEVELOPMENT	154,938,621	117,992,184	109,201,751	114,324,373	109,223,538
GENERAL FUND	2,580,421	2,580,421	2,580,421	2,580,421	2,580,421
FEDERAL FUND	136,576,304	111,719,031	106,621,330	111,743,952	106,643,117
INTERAGENCY TRANSFER	15,781,896	3,692,732			
DHS-DSS - ENERGY ASSISTANCE PROGRAM	37,263,990	22,976,572	21,743,896	16,737,252	15,139,797
FEDERAL FUND	26,363,538	17,805,516	16,841,711	15,933,192	14,932,356
OTHER FUND	10,900,452	5,171,056	4,902,185	804,060	207,441
TOTAL SOCIAL SERVICES	644,394,685	601,146,954	583,903,392	570,566,821	570,736,800
GENERAL FUND	115,203,961	128,873,425	130,729,288	128,351,156	130,836,843
BALANCE FORWARD	18,263,506	770,843	835,821	770,843	835,821
FEDERAL FUND	381,239,326	341,802,917	337,459,077	341,112,934	337,018,701
INTERAGENCY TRANSFER	110,859,970	115,409,274	100,711,874	90,999,422	93,176,875
OTHER FUND	18,827,922	14,290,495	14,167,332	9,332,466	8,868,560
REVERSIONS					
DHS-DCFS - CHILDREN, YOUTH & FAMILY ADMINISTRATION	35,879,247	16,540,956	16,724,547	16,837,728	17,005,740
GENERAL FUND	5,208,966	8,709,768	8,779,793	9,460,461	9,495,527
BALANCE FORWARD	4,190,021	176,320	176,320	176,320	176,320
FEDERAL FUND	7,000,848	3,980,519	3,997,736	3,319,412	3,337,570
INTERAGENCY TRANSFER	16,920,189	1,510,124	1,592,743	1,516,637	1,617,128
OTHER FUND	2,559,223	2,164,225	2,177,955	2,364,898	2,379,195
REVERSIONS					
DHS-DCFS - VICTIMS SERVICES	15,735,833	14,508,924	13,958,499	14,508,946	13,958,521
FEDERAL FUND	15,735,833	14,508,924	13,958,499	14,508,946	13,958,521
DHS-DCFS - VICTIMS OF DOMESTIC VIOLENCE	6,536,626	5,836,304	5,878,947	5,836,304	5,883,879
BALANCE FORWARD	1,199,525	585,281	627,924	585,281	632,856
OTHER FUND	5,337,101	5,251,023	5,251,023	5,251,023	5,251,023

Nevada Legislative Counsel Bureau
 Summary of Appropriations and Authorizations
 2025-27 Legislature

	2024-2025 Work Program	2025-2026 LEGISLATIVELY APPROVED	2026-2027 LEGISLATIVELY APPROVED	2025-2026 GOVERNOR RECOMMENDS	2026-2027 GOVERNOR RECOMMENDS
DHS-DCFS - INFORMATION SERVICES	26,474,078	31,289,811	20,416,602	20,405,877	20,268,916
GENERAL FUND	4,337,895	5,175,496	5,222,385	5,227,943	5,274,144
BALANCE FORWARD	3,185,794				
FEDERAL FUND	3,176,703	14,735,296	9,165,557	14,530,196	14,330,233
INTERAGENCY TRANSFER	15,773,686	11,379,019	6,028,660	647,738	664,539
REVERSIONS					
DHS-DCFS - WASHOE COUNTY CHILD WELFARE	40,358,173	42,350,312	42,087,100	41,514,771	41,922,145
GENERAL FUND	20,407,440	21,041,206	20,799,666	20,734,030	21,058,785
BALANCE FORWARD	445,718				
FEDERAL FUND	19,391,382	20,041,600	20,034,658	20,185,706	20,326,285
INTERAGENCY TRANSFER	113,633	1,267,506	1,252,776	595,035	537,075
REVERSIONS					
DHS-DCFS - CLARK COUNTY CHILD WELFARE	130,373,615	142,389,677	143,305,776	138,255,292	141,069,183
GENERAL FUND	72,032,487	74,966,685	74,290,909	74,519,353	76,000,972
BALANCE FORWARD	892,514				
FEDERAL FUND	57,438,598	61,397,892	62,515,292	62,037,751	63,655,863
INTERAGENCY TRANSFER	10,016	6,025,100	6,499,575	1,698,188	1,412,348
REVERSIONS					
DHS-DCFS - RURAL CHILD WELFARE	27,055,635	32,147,269	33,309,821	32,197,512	33,159,981
GENERAL FUND	12,757,681	14,044,281	14,629,820	14,397,975	14,856,287
BALANCE FORWARD					
FEDERAL FUND	8,977,301	10,752,210	11,056,929	10,948,186	11,322,563
INTERAGENCY TRANSFER	2,128,577	3,863,566	4,076,508	3,329,820	3,400,964
OTHER FUND	3,192,076	3,487,212	3,546,564	3,521,531	3,580,167
REVERSIONS					
DHS-DCFS - CHILDREN'S TRUST ACCOUNT	1,134,036	1,008,798	951,422	1,008,798	951,422
BALANCE FORWARD	433,814	300,702	243,326	300,702	243,326
INTERAGENCY TRANSFER	692,716	692,716	692,716	692,716	692,716
OTHER FUND	7,506	15,380	15,380	15,380	15,380
DHS-DCFS - CHILD WELFARE TRUST	498,503	553,732	703,281	642,341	686,193
GENERAL FUND				97,153	97,153
BALANCE FORWARD	286,316	333,001	482,550	333,001	376,853
OTHER FUND	212,187	220,731	220,731	212,187	212,187
DHS-DCFS - TRANSITION FROM FOSTER CARE	1,087,369	888,355	939,341	888,355	939,341
BALANCE FORWARD	138,809	87,369	138,355	87,369	138,355
OTHER FUND	948,560	800,986	800,986	800,986	800,986
DHS-DCFS - REVIEW OF DEATH OF CHILDREN	390,334	329,464	268,655	329,464	277,627
BALANCE FORWARD	233,948	170,439	109,630	170,439	118,602
OTHER FUND	156,386	159,025	159,025	159,025	159,025

Nevada Legislative Counsel Bureau
 Summary of Appropriations and Authorizations
 2025-27 Legislature

	2024-2025 Work Program	2025-2026 LEGISLATIVELY APPROVED	2026-2027 LEGISLATIVELY APPROVED	2025-2026 GOVERNOR RECOMMENDS	2026-2027 GOVERNOR RECOMMENDS
DHS-DCFS - JUVENILE JUSTICE SERVICES	6,529,384	4,384,046	4,402,211	4,387,546	4,405,713
GENERAL FUND	4,437,152	3,322,626	3,339,674	3,326,126	3,343,176
BALANCE FORWARD	26,592				
FEDERAL FUND	1,097,823	1,024,053	1,023,903	1,024,053	1,023,903
INTERAGENCY TRANSFER	932,808				
OTHER FUND	35,009	37,367	38,634	37,367	38,634
REVERSIONS					
DHS-DCFS - FAMILY SUPPORT PROGRAM	34,689,203	13,413,409	13,653,989	13,201,713	13,640,486
GENERAL FUND	1,978,478	2,417,037	2,952,757	2,572,338	3,103,137
BALANCE FORWARD	1,794,175				
FEDERAL FUND	11,398,072	9,042,058	8,733,734	8,646,460	8,546,765
INTERAGENCY TRANSFER	18,935,472	1,283,200	1,285,928	1,310,866	1,304,524
INTERIM FINANCE	79,763				
OTHER FUND	503,243	671,114	681,570	672,049	686,060
REVERSIONS					
DHS-DCFS - YOUTH ALTERNATIVE PLACEMENT	4,725,994	5,615,732	5,897,880	4,383,543	4,383,543
GENERAL FUND	1,798,382	3,057,866	3,198,940	2,197,231	2,197,231
INTERAGENCY TRANSFER	741,300				
OTHER FUND	2,186,312	2,557,866	2,698,940	2,186,312	2,186,312
DHS-DCFS - SUMMIT VIEW YOUTH CENTER	8,910,090	10,505,664	10,603,814	14,700,215	18,454,229
GENERAL FUND	8,348,011	10,214,994	10,309,027	12,247,082	14,077,905
BALANCE FORWARD	278,895				
INTERAGENCY TRANSFER	283,184	290,670	294,787	2,453,133	4,376,324
REVERSIONS					
DHS-DCFS - CALIENTE YOUTH CENTER	10,295,104	10,756,952	10,806,480	10,734,298	10,785,626
GENERAL FUND	9,710,204	10,485,450	10,534,978	10,462,796	10,514,124
BALANCE FORWARD	220,262				
INTERAGENCY TRANSFER	364,638	271,502	271,502	271,502	271,502
REVERSIONS					
DHS-DCFS - NEVADA YOUTH TRAINING CENTER	10,611,910	11,024,699	11,157,019	11,024,250	11,126,332
GENERAL FUND	9,545,090	10,669,819	10,802,139	10,669,370	10,771,452
BALANCE FORWARD	512,894				
INTERAGENCY TRANSFER	515,042	330,176	330,176	330,176	330,176
OTHER FUND	38,884	24,704	24,704	24,704	24,704
REVERSIONS					
DHS-DCFS - YOUTH PAROLE SERVICES	7,368,653	9,078,106	9,102,035	9,127,793	9,161,747
GENERAL FUND	3,535,703	4,529,103	4,541,066	4,470,027	4,484,627
BALANCE FORWARD	181,787				
INTERAGENCY TRANSFER	75,553	5,840	5,840	7,152	6,967
OTHER FUND	3,575,610	4,543,163	4,555,129	4,650,614	4,670,153
REVERSIONS					

Nevada Legislative Counsel Bureau
 Summary of Appropriations and Authorizations
 2025-27 Legislature

	2024-2025 Work Program	2025-2026 LEGISLATIVELY APPROVED	2026-2027 LEGISLATIVELY APPROVED	2025-2026 GOVERNOR RECOMMENDS	2026-2027 GOVERNOR RECOMMENDS
DHS-DCFS - NORTHERN NV CHILD & ADOLESCENT SERVICES	13,216,508	14,135,429	14,340,609	14,427,052	14,613,256
GENERAL FUND	6,746,774	6,652,464	6,867,439	6,947,188	7,166,149
INTERAGENCY TRANSFER	5,717,678	6,706,314	6,696,519	6,703,213	6,670,456
OTHER FUND	752,056	776,651	776,651	776,651	776,651
REVERSIONS					
DHS-DCFS - SOUTHERN NV CHILD & ADOLESCENT SERVICES	46,908,780	47,229,534	47,940,818	47,079,990	47,805,223
GENERAL FUND	19,196,487	25,307,188	25,721,922	25,227,539	25,638,020
BALANCE FORWARD	1,767,862				
FEDERAL FUND	42,238				
INTERAGENCY TRANSFER	24,104,153	19,412,803	19,709,353	19,339,495	19,654,247
OTHER FUND	1,798,040	2,509,543	2,509,543	2,512,956	2,512,956
REVERSIONS					
DHS-DCFS - VICTIMS OF CRIME	8,861,333	7,579,045	7,639,113	7,691,428	7,758,449
GENERAL FUND	5,415,199	4,660,241	4,720,309	4,772,624	4,839,645
BALANCE FORWARD					
FEDERAL FUND	1,030,000	741,706	741,706	741,706	741,706
INTERAGENCY TRANSFER	437,210				
OTHER FUND	1,978,924	2,177,098	2,177,098	2,177,098	2,177,098
REVERSIONS					
TOTAL CHILD AND FAMILY SERVICES	437,640,408	421,566,218	414,087,959	409,183,216	418,257,552
GENERAL FUND	185,455,949	205,254,224	206,710,824	207,329,236	212,918,334
BALANCE FORWARD	15,788,926	1,653,112	1,778,105	1,653,112	1,686,312
FEDERAL FUND	125,288,798	136,224,258	131,228,014	135,942,416	137,243,409
INTERAGENCY TRANSFER	87,745,855	53,038,536	48,737,083	38,895,671	40,938,966
INTERIM FINANCE	79,763				
OTHER FUND	23,281,117	25,396,088	25,633,933	25,362,781	25,470,531
REVERSIONS					
GRADUATE MEDICAL EDUCATION		8,530,000			
GENERAL FUND		8,530,000			
NVHA - PATIENT PROTECTION COMMISSION		431,561	432,264		
GENERAL FUND		431,561	432,264		
NVHA - DEVELOPMENTAL DISABILITIES		822,830	820,559		
GENERAL FUND		163,866	161,595		
FEDERAL FUND		658,964	658,964		
NVHA - DATA ANALYTICS		4,583,995	4,683,935		
GENERAL FUND		1,239,525	1,264,282		
FEDERAL FUND		277,937	277,937		
INTERAGENCY TRANSFER		2,936,601	3,004,821		
OTHER FUND		129,932	136,895		
NVHA - INDIGENT HOSPITAL CARE		86,232,894	86,641,699		
BALANCE FORWARD		35,080,292	33,601,551		
OTHER FUND		51,152,602	53,040,148		

Nevada Legislative Counsel Bureau
 Summary of Appropriations and Authorizations
 2025-27 Legislature

2024-2025 Work Program	2025-2026 LEGISLATIVELY APPROVED	2026-2027 LEGISLATIVELY APPROVED	2025-2026 GOVERNOR RECOMMENDS	2026-2027 GOVERNOR RECOMMENDS
NVHA - ADMINISTRATION	265,968,179	285,302,313		
GENERAL FUND	45,399,480	47,177,029		
BALANCE FORWARD	650,377	692,278		
FEDERAL FUND	183,088,607	198,659,061		
INTERAGENCY TRANSFER	8,086,637	10,201,828		
OTHER FUND	28,743,078	28,572,117		
NVHA - INTERGOVERNMENTAL TRANSFER PROGRAM	198,170,080	200,898,223		
INTERAGENCY TRANSFER	35,133,964	36,379,065		
OTHER FUND	163,036,116	164,519,158		
NVHA - INCREASED QUALITY OF NURSING CARE	54,301,678	55,972,494		
BALANCE FORWARD	2,127,058	900,000		
OTHER FUND	52,174,620	55,072,494		
NVHA - PUBLIC OPTION	2,711,318	2,825,358		
GENERAL FUND	2,608,025	2,625,248		
FEDERAL FUND	103,293	200,110		
NVHA - IMPROVE HEALTH CARE QUALITY & ACCESS	484,130,805	508,274,484		
BALANCE FORWARD	74,346,897	98,537,998		
OTHER FUND	409,783,908	409,736,486		
NVHA - NEVADA CHECK UP PROGRAM	93,966,453	100,284,329		
GENERAL FUND	22,959,208	24,663,168		
FEDERAL FUND	67,091,826	71,566,445		
INTERAGENCY TRANSFER	2,164,185	2,303,482		
OTHER FUND	1,751,234	1,751,234		
NVHA - NEVADA MEDICAID, TITLE XIX	7,326,383,104	7,776,199,990		
GENERAL FUND	1,175,687,060	1,274,816,112		
BALANCE FORWARD		11,468,798		
FEDERAL FUND	4,945,339,422	5,259,358,849		
INTERAGENCY TRANSFER	1,140,490,345	1,162,670,781		
OTHER FUND	64,866,277	67,885,450		
NVHA - PRESCRIPTION DRUG REBATE	484,764,734	497,264,734		
OTHER FUND	484,764,734	497,264,734		
NVHA - HEALTH CARE FACILITIES REG	22,671,623	22,428,049		
GENERAL FUND	338,153	338,618		
BALANCE FORWARD	6,733,456	6,288,936		
FEDERAL FUND	1,972,175	2,018,728		
INTERAGENCY TRANSFER	1,543,761	1,746,607		
OTHER FUND	12,084,078	12,035,160		
NVHA - HEALTH CARE FACILITIES ADMIN PENALTY	333,939	392,494		
BALANCE FORWARD	273,659	332,214		
OTHER FUND	60,280	60,280		

Nevada Legislative Counsel Bureau
 Summary of Appropriations and Authorizations
 2025-27 Legislature

	2024-2025 Work Program	2025-2026 LEGISLATIVELY APPROVED	2026-2027 LEGISLATIVELY APPROVED	2025-2026 GOVERNOR RECOMMENDS	2026-2027 GOVERNOR RECOMMENDS
PEBP - PUBLIC EMPLOYEES' BENEFITS PROGRAM		712,029,932	774,250,197		
BALANCE FORWARD		88,756,353	143,171,204		
FEDERAL FUND		271,854	271,854		
INTERAGENCY TRANSFER		577,316,074	577,391,135		
OTHER FUND		45,685,651	53,416,004		
PEBP - ACTIVE EMPLOYEES GROUP INSURANCE		368,531,895	369,376,295		
BALANCE FORWARD		11,627,569			
INTERAGENCY TRANSFER		356,818,276	369,290,245		
OTHER FUND		86,050	86,050		
SILVER STATE HEALTH INSURANCE EXCHANGE ADMIN		30,963,195	31,627,844		
BALANCE FORWARD		13,996,803	14,152,460		
OTHER FUND		16,966,392	17,475,384		
PEBP - RETIRED EMPLOYEES' GROUP INSURANCE		71,531,220	71,555,773		
INTERAGENCY TRANSFER		71,471,344	71,495,897		
OTHER FUND		59,876	59,876		
TOTAL NEVADA HEALTH AUTHORITY		10,217,059,435	10,789,231,034		
GENERAL FUND		1,257,356,878	1,351,478,316		
BALANCE FORWARD		233,592,464	309,145,439		
FEDERAL FUND		5,198,804,078	5,533,011,948		
INTERAGENCY TRANSFER		2,195,961,187	2,234,483,861		
OTHER FUND		1,331,344,828	1,361,111,470		
DETR - ADMINISTRATION	6,541,007	8,232,322	8,449,036	8,278,744	8,478,470
BALANCE FORWARD	501,851	501,853	501,853	501,853	501,853
INTERAGENCY TRANSFER	6,039,156	7,730,469	7,947,183	7,776,891	7,976,617
OTHER FUND					
DETR - INFORMATION TECHNOLOGY DIV	33,698,892	23,128,427	22,645,051	23,067,873	22,660,990
BALANCE FORWARD	948,422	890,913	883,921	890,913	883,921
INTERAGENCY TRANSFER	32,750,470	22,237,514	21,761,130	22,176,960	21,777,069
DETR - RESEARCH & ANALYSIS	3,003,684	3,538,914	3,597,740	3,606,080	3,647,545
BALANCE FORWARD	244,310	250,184	255,183	250,184	255,183
FEDERAL FUND	1,338,909	1,734,324	1,734,324	1,690,681	1,712,515
INTERAGENCY TRANSFER	1,420,465	1,554,406	1,608,233	1,665,215	1,679,847
OTHER FUND					
DETR - EQUAL RIGHTS COMMISSION	2,244,598	2,897,882	2,839,466	2,913,484	2,824,497
GENERAL FUND	1,716,020	2,482,882	2,424,466	2,385,484	2,296,497
FEDERAL FUND	528,000	415,000	415,000	528,000	528,000
INTERAGENCY TRANSFER					
OTHER FUND	578				
REVERSIONS					

Nevada Legislative Counsel Bureau
 Summary of Appropriations and Authorizations
 2025-27 Legislature

	2024-2025 Work Program	2025-2026 LEGISLATIVELY APPROVED	2026-2027 LEGISLATIVELY APPROVED	2025-2026 GOVERNOR RECOMMENDS	2026-2027 GOVERNOR RECOMMENDS
DETR - REHABILITATION ADMINISTRATION	2,019,117	2,116,997	2,186,581	2,114,289	2,183,794
BALANCE FORWARD	166,361	262,261	262,261	262,261	262,261
INTERAGENCY TRANSFER	1,852,756	1,854,736	1,924,320	1,852,028	1,921,533
OTHER FUND					
DETR - DISABILITY ADJUDICATION	21,542,208	30,181,487	31,076,208	30,138,096	30,843,486
FEDERAL FUND	21,542,208	30,181,487	31,076,208	30,138,096	30,843,486
OTHER FUND					
DETR - VOCATIONAL REHABILITATION	25,910,050	36,485,255	38,266,654	37,476,648	38,690,679
GENERAL FUND	3,703,309	6,236,993	6,673,956	6,579,693	6,894,421
BALANCE FORWARD	4,518				
FEDERAL FUND	18,135,203	29,402,499	30,746,936	30,051,192	30,950,496
INTERAGENCY TRANSFER	4,062,020	840,763	840,762	840,763	840,762
INTERIM FINANCE					
OTHER FUND	5,000	5,000	5,000	5,000	5,000
DETR - SERVICES TO BLIND OR VISUALLY IMPAIRED	3,165,125	4,642,431	4,733,251	4,863,106	4,959,349
GENERAL FUND	570,360	812,889	834,159	886,580	911,102
FEDERAL FUND	2,589,765	3,824,542	3,894,092	3,971,526	4,043,247
INTERAGENCY TRANSFER					
OTHER FUND	5,000	5,000	5,000	5,000	5,000
DETR - BLIND BUSINESS ENTERPRISE PROGRAM	5,968,200	6,790,187	6,641,367	6,790,187	6,646,225
BALANCE FORWARD	4,173,854	4,309,530	4,146,685	4,309,530	4,151,543
OTHER FUND	1,794,346	2,480,657	2,494,682	2,480,657	2,494,682
DETR - ESD ADMINISTRATION	1,772,124	1,849,473	1,867,113	1,861,734	1,880,301
BALANCE FORWARD	118,530	194,043	191,413	194,043	191,413
INTERAGENCY TRANSFER	1,653,594	1,655,430	1,675,700	1,667,691	1,688,888
DETR - OFFICE OF WORKFORCE INNOVATION	7,876,619	1,591,141	1,407,155	1,823,440	1,626,487
GENERAL FUND	331,870	230,242	250,906	341,855	158,316
BALANCE FORWARD	3,904,554				
FEDERAL FUND	2,568,318				
INTERAGENCY TRANSFER	1,071,877	1,360,899	1,156,249	1,481,585	1,468,171
OTHER FUND					
REVERSIONS					
DETR - NEVADA P20 WORKFORCE REPORTING	934,934	860,951	859,856	862,169	861,788
GENERAL FUND	932,817	860,951	859,856	862,169	861,788
BALANCE FORWARD	2,117				
REVERSIONS					
DETR - WORKFORCE DEVELOPMENT	126,828,955	139,629,328	137,587,779	136,326,880	133,794,660
BALANCE FORWARD	42,289,318	50,625,742	51,576,427	50,625,742	50,625,742
FEDERAL FUND	57,750,534	62,315,002	59,769,559	62,610,963	60,238,522
INTERAGENCY TRANSFER	59,789	33,990	33,990	33,990	33,990
OTHER FUND	26,729,314	26,654,594	26,207,803	23,056,185	22,896,406

**Nevada Legislative Counsel Bureau
Summary of Appropriations and Authorizations
2025-27 Legislature**

	2024-2025 Work Program	2025-2026 LEGISLATIVELY APPROVED	2026-2027 LEGISLATIVELY APPROVED	2025-2026 GOVERNOR RECOMMENDS	2026-2027 GOVERNOR RECOMMENDS
DETR - EMPLOYMENT SECURITY - SPECIAL FUND	63,686,674	54,420,947	47,477,396	53,624,348	41,260,847
BALANCE FORWARD	30,772,481	35,479,355	35,006,002	35,479,355	28,789,453
INTERAGENCY TRANSFER	27,702,167	7,596,231		6,799,632	
OTHER FUND	5,212,026	11,345,361	12,471,394	11,345,361	12,471,394
DETR - UNEMPLOYMENT INSURANCE	52,660,458	40,439,165	38,615,212	43,682,617	41,728,937
BALANCE FORWARD	810,765	673,897	665,388	673,897	665,388
FEDERAL FUND	43,366,400	29,765,755	29,717,351	30,910,935	30,826,088
INTERAGENCY TRANSFER	8,399,720	9,909,983	8,142,943	11,704,182	9,846,620
OTHER FUND	83,573	89,530	89,530	393,603	390,841
TOTAL EMPLOYMENT, TRAINING AND REHABILITATION	357,852,645	356,804,907	348,249,865	357,429,695	342,088,055
GENERAL FUND	7,254,376	10,623,957	11,043,343	11,055,781	11,122,124
BALANCE FORWARD	83,937,081	93,187,778	93,489,133	93,187,778	86,326,757
FEDERAL FUND	147,819,337	157,638,609	157,353,470	159,901,393	159,142,354
INTERAGENCY TRANSFER	85,012,014	54,774,421	45,090,510	55,998,937	47,233,497
INTERIM FINANCE					
OTHER FUND	33,829,837	40,580,142	41,273,409	37,285,806	38,263,323
REVERSIONS					
HEALTH AND HUMAN SERVICES					
GENERAL FUND	2,302,874,485	2,168,230,877	2,274,949,046	2,265,498,693	2,361,903,583
BALANCE FORWARD	406,951,523	461,598,991	512,455,121	386,147,101	341,642,831
FEDERAL FUND	5,991,875,804	6,077,154,374	6,396,747,859	6,284,040,734	6,367,126,795
INTERAGENCY TRANSFER	1,591,282,655	2,736,510,221	2,715,180,898	1,651,460,823	1,688,105,227
INTERIM FINANCE	6,087,914				
OTHER FUND	1,285,928,023	1,520,912,876	1,544,460,555	1,431,608,382	1,445,992,004
REVERSIONS					
TOTAL FOR HEALTH AND HUMAN SERVICES	11,585,000,404	12,964,407,339	13,443,793,479	12,018,755,733	12,204,770,440
Less: INTER-AGENCY TRANSFER	1,591,282,655	2,736,510,221	2,715,180,898	1,651,460,823	1,688,105,227
NET HEALTH AND HUMAN SERVICES	9,993,717,749	10,227,897,118	10,728,612,581	10,367,294,910	10,516,665,213

Public Safety

The Public Safety function consists of agencies that generally promote safety, provide law enforcement, and protect the public and community throughout the state. The Department of Motor Vehicles, Department of Public Safety (including the Nevada Highway Patrol and the Division of Parole and Probation), Peace Officers' Standards and Training Commission, and the Department of Corrections comprise the Public Safety function.

The 83rd (2025) Legislature approved General Fund appropriations for the Public Safety function totaling \$1.132 billion for the 2025-27 Biennium, a 41.5% increase from the \$799.8 million approved for the 2023-25 Biennium. The \$332.3 million General Fund increase is primarily attributed to increases in personnel costs and offender-driven expenditures within the Department of Corrections, in addition to legislatively approved cost-of-living adjustments and salary grade increases for correctional and public safety positions approved by the 82nd (2023) Legislature. Also included is a General Fund reduction of \$1.2 million associated with the transfer of the Nevada Office of Cyber Defense Coordination budget account, including four positions, from the Department of Public Safety to the Governor's Technology Office.

The 83rd Legislature approved Highway Fund appropriations for the Public Safety function of \$385.6 million over the 2025-27 Biennium, an 18.1% increase from the \$326.5 million approved for the 2023-25 Biennium. The \$59.1 million Highway Fund increase is primarily attributed to the legislatively approved cost-of-living adjustments and salary grade increases for DPS Officer, DPS Sergeant, DPS Lieutenant, and DPS Captain positions approved by the 82nd (2023) Legislature for the Department of Public Safety. Amounts approved by the 83rd Legislature for all funding sources in the Public Safety function total \$1.975 billion (net of interagency transfers and one-time appropriations), an increase of \$432.3 million, or 28.0%, when compared to the \$1.542 billion of total funding approved for the 2023-25 Biennium.

PEACE OFFICERS' STANDARDS AND TRAINING COMMISSION

The Peace Officers' Standards and Training Commission establishes minimum professional standards for training and certification of peace officers within the state. The agency provides basic law enforcement academies, certifies and monitors continuing education courses, and audits other law enforcement academies. The 83rd (2025) Legislature approved total funding of \$6.0 million over the 2025-27 Biennium, which is an increase of \$1.3 million, or 28.4%, from the \$4.7 million approved by the 82nd (2023) Legislature for the 2023-25 Biennium.

To implement an updated records management and tracking system in FY 2026, the Legislature approved one-time General Fund appropriations of \$92,433 through the passage of Senate Bill 476. In addition, the Legislature approved ongoing General Fund

appropriations of \$111,138 in FY 2027 for annual system costs, which is included in the \$6.0 million total above.

DEPARTMENT OF CORRECTIONS

The Nevada Department of Corrections (NDOC) is governed by the Board of Prison Commissioners, which consists of the Governor, the Attorney General, and the Secretary of State. The Governor serves as chairperson of the board and appoints the director of the department. The NDOC’s facilities consist of 9 major institutions, 10 conservation camps, and 2 transitional housing facilities. Of the 21 institutions and facilities, 3 major institutions and 4 conservation camps are currently closed and maintained in mothball status.

The 83rd (2025) Legislature approved General Fund support for the Nevada Department of Corrections of \$901.2 million over the 2025-27 Biennium, which is an increase of \$250.0 million, or 38.4%, when compared to the \$651.1 million approved for the 2023-25 Biennium by the 82nd (2023) Legislature. Amounts approved from all funding sources (less interagency transfers) total \$982.9 million over the 2025-27 Biennium, which is an increase of 33.6% compared to the \$735.8 million of funding approved for the 2023-25 Biennium.

OFFENDER POPULATION

The legislatively approved budget provides funding to house an average annual offender population of 10,794 offenders in FY 2026 and 11,031 offenders in FY 2027. This represents an increase of 593 offenders in FY 2026 and 830 offenders in FY 2027 compared to the FY 2024 average actual offender population of 10,201. The average cost per offender in the legislatively approved budget is \$42,573 in FY 2026 and \$42,935 in FY 2027, as detailed in the following table:

Legislature Approved Funding and Offender Population Overview				
	FY 2024	FY 2025	FY 2026	FY 2027
	Actuals	Legislature Approved	Legislature Approved	Legislature Approved
Total Funding (millions) ¹	\$ 395,566,986	\$ 354,617,208	\$ 459,533,632	\$ 473,613,391
General Fund Support (millions) ¹	\$ 310,950,810	\$ 330,038,544	\$ 443,947,526	\$ 456,615,272
Average Offender Population	10,201	10,480	10,794	11,031
Average Annual Cost per Offender	\$ 38,777	\$ 33,838	\$ 42,573	\$ 42,935
Positions (full-time equivalents)	2,778.62	2,762.62	2,977.62	2,977.62
¹ Operating budgets only – does not include revenue authority for the Offenders' Store Fund or the Prison Industries Fund.				

The Nevada Department of Corrections’ 2025-27 Biennium offender population projections, as provided to the 83rd Legislature, are based on projections provided by the James F. Austin Institute (JFA) and include information indicating where the projected offenders would be housed during the 2025-27 Biennium.

The following table summarizes the projections based on annual averages as provided by the department and approved by the Legislature.

2025-2027 Biennium - Nevada Department of Corrections Offender Population Projections					
	Bed Capacity	Offender Population			
		Actual FY 2024	Legislature Approved		
		FY 2025	FY 2026	FY 2027	
Northern Nevada Correctional Center	1,499	1,344	1,630	1,307	1,334
Southern Desert Correctional Center	1,980	1,685	1,781	1,728	1,764
Ely State Prison	1,289	525	550	1,101	1,124
Lovelock Correctional Center	1,614	1,396	1,491	1,389	1,419
Florence McClure Women's Correctional Center	982	698	691	785	811
High Desert State Prison	3,676	3,352	3,143	3,240	3,308
Stewart Conservation Camp	360	311	229	298	304
Pioche Conservation Camp	168	86	107	139	142
Three Lakes Valley Conservation Camp	384	280	245	316	322
Wells Conservation Camp ¹	-	93	96	-	-
Jean Conservation Camp	144	86	105	91	94
Carlin Conservation Camp	150	77	96	124	127
Casa Grande Transitional Housing	200	162	245	169	175
Northern Nevada Transitional Housing	108	106	71	107	107
Total	12,554	10,201	10,480	10,794	11,031
Change from Prior Year			279	314	237

¹The 83rd (2025) Legislature approved the closure of Wells Conservation Camp during the 2025-27 Biennium.

DEPARTMENTWIDE FUNDING

The 83rd (2025) Legislature approved one-time General Fund appropriations totaling \$15.0 million over the 2025-27 Biennium for repairs at NDOC facilities and the replacement of equipment, furniture, vehicles, and appliances in various NDOC budget accounts.

To provide sufficient funding in FY 2025 for shortfalls in multiple NDOC budget accounts, the Legislature approved one-time supplemental General Fund appropriations totaling \$44.7 million, inclusive of \$33.6 million for personnel costs, through the passage of Assembly Bill (A.B.) 581.

To address the agency's ongoing overtime expenses associated with staffing, the 83rd Legislature approved General Fund appropriations totaling \$41.4 million, which was not included in the Governor's recommendations, to fund the following:

- 47 new positions for the Central Transportation Unit and 10 positions each at Lovelock Correctional Center and Ely State Prison (\$16.3 million)
- Creation of a new Training Academy budget account, which includes 23 new positions for training academy staff (\$6.5 million), 90 new positions for Correctional Officer Trainee positions for trainees in the academy (\$18.7 million), and transfers of 11 existing positions from other NDOC budget accounts

The Legislature approved General Fund appropriations totaling \$1.1 million to add a total of six new positions (two each at Northern Nevada Correctional Center, Southern Desert Correctional Center, and Ely State Prison) for grievance process caseloads.

The Legislature approved transfers of 112 positions between NDOC budget accounts, the majority of which have no budgetary impact, as detailed below:

- Transfer of 64 Correctional Officer positions from Ely State Prison to High Desert State Prison to align with the changes in offender population and facility security levels.
- Transfer of 13 positions from currently closed or to be closed facilities to the Director's Office.
- Transfer of 19 positions between facilities, inclusive of 7 positions from Three Lakes Valley Conservation Camp, with the remaining 12 positions being transferred from closed facilities.
- Transfer of 16 positions from the Inmate Welfare Account budget, where the positions are funded with retained earnings, to the Correctional Programs budget account, where the positions will be funded with General Fund appropriations. The funding change results in an increase in General Fund appropriations of \$3.4 million over the 2025-27 Biennium.

The 83rd Legislature approved the Governor's budget amendments totaling General Fund appropriations of \$2.9 million in each fiscal year of the 2025-27 Biennium for increased utilities expenses.

DIRECTOR'S OFFICE

The 83rd (2025) Legislature approved General Fund appropriations of \$1.0 million over the 2025-27 Biennium for a new cloud-based case management tool to calculate offender sentences. In addition, State Criminal Alien Assistance Program grant funds of \$2.0 million in each fiscal year of the 2025-27 Biennium, with an equal reduction in General Fund appropriations, were approved by the Legislature.

PRISON MEDICAL CARE

The 83rd (2025) Legislature approved \$10.1 million in General Fund appropriations over the 2025-27 Biennium to fund adjustments to the offender-driven medical care costs based on inflation and updated offender population projections. In addition, the Legislature approved the continuation of transfers of \$2.3 million in each fiscal year of the 2025-27 Biennium from the Inmate Welfare Account to the Prison Medical budget account for reimbursable medical expenses.

CONSERVATION CAMPS

In addition to maintaining facility closures as approved by the 82nd (2023) Legislature, the 83rd (2025) Legislature approved the Governor's recommendation to transfer positions, offender-driven costs, and vehicles from the Wells Conservation Camp budget account to other NDOC budget accounts and close Wells Conservation Camp. In addition,

the Legislature approved the Governor's recommendation to eliminate all funding and expenditures for the Silver Springs Conservation Camp budget account, which was demolished in October 2024.

SOUTHERN DESERT CORRECTIONAL CENTER

The 83rd (2025) Legislature approved General Fund appropriations totaling \$5.9 million over the 2025-27 Biennium to add 34 new positions to establish 2 Correctional Emergency Response Team shifts at Southern Desert Correctional Center.

PRISON INDUSTRY/PRISON RANCH

To sustain the retained earnings in the Prison Industry and Prison Ranch budget accounts, the 83rd (2025) Legislature approved one-time General Fund appropriations totaling \$600,000 in FY 2026 to pay back funds that were swept to the General Fund during the pandemic, pursuant to A.B. 3 of the 31st (2020) Special Session. In addition, the 83rd Legislature approved expenditure reductions, including the elimination of four vacant positions (\$824,120 savings) in the Prison Industry budget account and reductions in supplies expenditures (\$475,000 savings) in the Prison Ranch budget account over the 2025-27 Biennium.

CORRECTIONAL PROGRAMS

The 83rd (2025) Legislature approved transfers of Opioid Settlement funds from the Fund for a Resilient Nevada of \$180,146 over the 2025-27 Biennium to support one new Substance Abuse Counselor position to implement substance abuse disorder treatments.

DEPARTMENT OF MOTOR VEHICLES

The Department of Motor Vehicles (DMV) is a multi-functional agency responsible for ensuring the accurate collection and timely distribution of Highway Fund revenue; improving traffic safety through licensing and registration, monitoring and intervention programs; assisting the state in meeting federally mandated air quality standards; ensuring the integrity and privacy of record information; and protecting consumers and businesses against fraud and unfair business practices.

The DMV's revenue authority, excluding interagency transfers, increased from \$384.0 million, approved by the 82nd (2023) Legislature for the 2023-25 Biennium, to \$409.8 million for the 2025-27 Biennium. The 83rd (2025) Legislature approved total Highway Fund appropriations of \$165.1 million for the department over the 2025-27 Biennium, which represents a 0.2% increase from the total legislatively approved Highway Fund appropriations of \$164.7 million over the 2023-25 Biennium. The increase in Highway Fund appropriations is largely related to funding for the Department Transformation Effort project, which is discussed in detail below. General Fund support for the department is minimal, with \$71,180 approved for the 2025-27 Biennium.

ADMINISTRATIVE CAP

Historically, *Nevada Revised Statutes* (NRS) 408.235 limited the DMV from expending more than 22.0% of Highway Fund collections on administration, excluding gasoline tax revenue that is not subject to this limitation. Since 2015, prior Legislatures have increased this administrative cap to 27.0% due to the increased expenditures associated with the implementation of the Department Transformation Effort project that would replace the DMV's current mainframe computer system. Senate Bill (S.B.) 454 of the 83rd (2025) Legislative Session extended the increased cap threshold of 27.0% past the current FY 2026 end date, instead allowing it to sunset at the end of FY 2027 (June 30, 2027).

Based on revenue projections provided by the department in April 2025, Highway Fund proceeds collected by the DMV (excluding gasoline tax revenue) were projected to be \$461.2 million in FY 2025, \$475.5 million in FY 2026, and \$490.5 million in FY 2027, which is an increase of 3.1% in FY 2026 and 3.2% in FY 2027. Based on the DMV's revenue projections, the department's historic 22.0% cap threshold would be \$108.8 million for FY 2026 and \$112.2 million for FY 2027 (including projected Highway Fund reversions from the Records Search, Insurance Verification, and Special Plates Trust budget accounts). Excluding estimated gasoline tax administration costs that are not subject to the administrative cap, Highway Fund appropriations approved by the 83rd Legislature, including the one-time Highway Fund appropriations associated with the Department Transformation Effort of \$47.7 million in FY 2026 and \$49.5 million in FY 2027, totaled \$129.8 million in FY 2026 and \$132.4 million in FY 2027. Accordingly, the legislatively approved budget for the DMV is under the increased 27.0% administrative cap by \$4.3 million in FY 2026 and \$5.9 million in FY 2027.

Although the legislatively approved budget for the DMV is under the 27.0% administrative cap, it should be noted the 83rd Legislature provided the department with authority to transfer Highway Fund appropriations between fiscal years in the 2025-27 Biennium for the Department Transformation Effort project in Section 37 of the 2025 Appropriations Act (A.B. 591). This authority recognized that the project may not be implemented on the planned timeline and may progress faster or slower than scheduled, and may cause the department to utilize the temporary increase in its administrative cap.

DEPARTMENT TRANSFORMATION EFFORT

The Department Transformation Effort budget account isolates the expenditures associated with the replacement of the DMV's existing Common Business Oriented Language mainframe and PowerBuilder computer system with a new integrated computer system that will operate on a single platform. To continue the Department Transformation Effort project, the 83rd (2025) Legislature approved Highway Fund appropriations of \$117.9 million, including one-time funding, and Technology Fee revenue of \$2,000 (attributed to projected debt collections for transactions prior to FY 2021) over the 2025-27 Biennium, as well as the continuation of 28 state positions and 21 master service agreement contractors in FY 2026 and 28 master service agreement contractors in FY 2027 to support the project. The Legislature also approved various contract, software, and mainframe expenditures totaling \$532,830 in FY 2026 and \$7.0 million in FY 2027 to support the project. However, the Legislature placed funding of \$6.5 million for contract

expenditures in reserves for FY 2027, which will require the department to request Interim Finance Committee approval in order to expend the funding. Inclusive of the \$97.2 million one-time Highway Fund appropriation and the \$6.5 million that was placed in reserves in FY 2027, the 83rd Legislature approved expenditures totaling \$117.9 million over the 2025-27 Biennium to continue the Department Transformation Effort project.

OFFICE OF THE DIRECTOR

The Office of the Director is responsible for the general administration of the DMV and oversees the department's divisions. The passage and approval of S.B. 455 renamed the Division of Field Services to the Division of Customer Services, eliminated the Division of Central Services and Records, and renamed the Administrative Services Division to the Fiscal Operations Division. As a result, the department now consists of seven divisions: Office of the Director, Customer Services, Fiscal Operations, Compliance Enforcement, Motor Carrier, Research and Project Management, and Motor Vehicles Information Technology (Automation).

Total funding is approved to increase from the \$5.8 million legislatively approved in FY 2025 to \$7.4 million in FY 2026 and \$7.8 million in FY 2027. The 83rd (2025) Legislature approved the elimination of a vacant Program Officer position included in the base budget assigned to the administration of the DMV Language Access Plan, for a reduction in Highway Fund appropriations of \$201,987 over the 2025-27 Biennium, and approval of Highway Fund appropriations of \$387,835 over the 2025-27 Biennium for contract and printing costs for the DMV Language Access Plan.

The 83rd Legislature approved a departmentwide reorganization to combine all customer-facing divisions to improve operational efficiency and customer service. The reorganization is also in response to the DMV's ongoing Department Transformation Effort project which aims to implement a cloud-based solution and increase transactions available online. The Legislature approved the following items, recommended by the Governor, as part of the departmentwide reorganization:

- Transferring 103 total positions from the Central Services budget account to the Customer Services budget account
- Reclassification of 4 DMV Services Technicians to DMV Services Supervisors in the Customer Services budget account
- Elimination of 9 Microfilm/Scanner Operator positions in the Field Services budget account
- Transferring 6 DMV Services Technician positions from the Customer Services budget account to the Motor Carrier Division budget account and associated revenues over the 2025-27 Biennium
- Transferring 19 DMV Services Technician positions from the Central Services budget account, with the transfer of 10 of the positions to the Research and Project Management budget account, and the transfer of the remaining 9 positions to the Customer Services budget account

- Transferring 2 Auditor positions from the Fiscal Operations Division budget account to the Director's Office budget account
- Transferring 1 Master IT Professional position from the Automation budget account to the Director's Office budget account
- Transferring 1 Administrative Assistant position, 1 DMV Services Supervisor position, and 6 DMV Services Technician positions from the Central Services budget account to the Fiscal Operations Division budget account and associated revenues over the 2025-27 Biennium
- Transferring 1 Administrative Assistant position and 5 Revenue Officer positions from the Motor Carrier Division budget account to the Fiscal Operations Division budget account
- Total Highway Fund appropriations of \$968,133 and Other Fee revenue of \$393,717 over the 2025-27 Biennium to fund the reclassification of 120 positions to DMV Services Technician 3 positions throughout the department

INFORMATION TECHNOLOGY DIVISION

AUTOMATION

The Automation budget account supports the Motor Vehicle Information Technology Division, which provides data processing support, maintains application systems and infrastructure for systems data, and provides technical and operating support for the DMV. The 83rd (2025) Legislature approved total funding of \$18.4 million (\$11.5 million Highway Fund) in FY 2026 and \$17.7 million (\$10.6 million Highway Fund) in FY 2027, an increase from the \$12.9 million approved by the 82nd (2023) Legislature for FY 2025.

The Legislature approved Highway Fund appropriations of \$360,271 over the 2025-27 Biennium to fund one new classified Chief Information Technology (IT) Manager position to provide leadership for the technical team, manage personnel issues, and ensure the legacy system mainframe environment is operational. The Legislature also approved the Governor's recommendation for Highway Fund appropriations of \$1.7 million over the 2025-27 Biennium for four IT contracted positions to support the DMV legacy system as the Department Transformation Effort project progresses.

FISCAL OPERATIONS DIVISION

The Fiscal Operations Division provides support services, including fiscal and purchasing services, revenue and bad debt services, and contract management for the department. The 83rd (2025) Legislature approved total funding of \$21.4 million (\$12.9 million Highway Fund) in FY 2026 and \$21.6 million (\$12.9 million Highway Fund) in FY 2027, an increase from the \$19.0 million approved by the 82nd (2023) Legislature for FY2025.

The 83rd Legislature approved expenditure authority of \$11.4 million in each fiscal year of the 2025-27 Biennium for credit card fees paid by the department. Due to the variability in these expenditures, the Legislature also authorized the department, with Interim

Finance Committee approval, to transfer up to \$2.0 million in Highway Fund appropriations between each fiscal year in the 2025-27 Biennium to fund credit card fees.

The 83rd Legislature approved the Governor's recommendation for one new Management Analyst position to provide contract oversight and supervise the department's current contract manager position, funded with Highway Fund appropriations of \$179,757 over the 2025-27 Biennium.

COMPLIANCE ENFORCEMENT DIVISION

The Compliance Enforcement Division is the regulatory arm of the DMV and serves as the umbrella organization for the Motor Vehicle Pollution Control budget account. The primary purpose of the Compliance Enforcement Division is to support the activities of division investigators regulating the automobile industry as they relate to the sale or transfer of ownership of vehicles. The 83rd (2025) Legislature approved total funding of \$10.3 million (\$9.8 million Highway Fund) in FY 2026 and \$10.4 million (\$9.9 million Highway Fund) in FY 2027, an increase from the \$8.1 million approved by the 82nd (2023) Legislature for FY 2025.

The 83rd Legislature approved Highway Fund appropriations of \$223,698 over the 2025-27 Biennium for one new Compliance/Enforcement Investigator position to primarily provide additional security for the DMV's Office of Administrative Hearings, along with assisting the DMV in addressing the increase in complaints, vehicle fraud, and criminal activity.

MOTOR VEHICLE POLLUTION CONTROL

The Motor Vehicle Pollution Control budget account is responsible for ensuring compliance with state law as it relates to vehicle emission standards in counties where the population equals or exceeds 100,000 (currently Clark and Washoe counties). Revenue generated from fees charged for every vehicle receiving a smog certificate supports the enforcement effort. Pursuant to NRS 445B.830, fee revenue in excess of budgetary requirements and balance forward amount of \$1.0 million are distributed annually back to the two counties in which the revenue was generated, proportionate to the number of certificates issued in each county.

The 83rd (2025) Legislature approved the Governor's recommendation of Pollution Control Fee revenue increases of \$1.8 million in FY 2026 and \$1.9 million in FY 2027 based on a \$1.00 certificate fee increase for the administration of the emission control program and funding provided to various agencies, as authorized with the passage and approval of A.B. 545 of the 83rd (2025) Legislative Session.

CUSTOMER SERVICES DIVISION

VERIFICATION OF INSURANCE

The Verification of Insurance program within the Customer Services Division verifies that owners of motor vehicles registered in Nevada maintain liability insurance. The program goal is to identify and reduce the number of uninsured motorists operating on Nevada

highways. This self-funded budget derives its revenue from fines charged and collected for reinstatements resulting from “no insurance” suspensions. The 83rd (2025) Legislature approved total funding of \$20.5 million in FY 2026 and \$21.6 million in FY 2027, an increase from the \$16.2 million approved by the 82nd (2023) Legislature for FY 2025.

The 83rd Legislature approved the Governor’s recommendation for the continuation of the cloud-based motor vehicle insurance verification system integration with the new platform that would be deployed through the Department Transformation Effort project, funded with registration fee revenue of \$765,440 in FY 2026 and \$829,440 in FY 2027.

MOTOR CARRIER DIVISION

The Motor Carrier Division is responsible for ensuring compliance with Nevada’s fuel tax laws for special fuel and motor fuel suppliers and motor carriers, for the collection of special fuel taxes, and the International Registration Plan and the International Fuel Tax Agreement activities. In addition, the division is responsible for the collection of registration fees and governmental service tax for licensing of vehicles in excess of 26,000 pounds. The 83rd (2025) Legislature approved total funding of \$5.9 million (\$3.1 million Highway Fund) in FY 2026 and \$6.0 million (\$3.1 million Highway Fund) in FY 2027, an increase from the \$5.0 million approved by the 82nd (2023) Legislature for FY 2025.

The 83rd Legislature approved the Governor’s recommendation for one new Auditor position to assist with conducting required International Fuel Tax Agreement and International Registration Plan audits, funded with Highway Fund appropriations of \$168,969 over the 2025-27 Biennium.

DEPARTMENT OF PUBLIC SAFETY

The Department of Public Safety consists of the Director’s Office; Nevada Highway Patrol; Division of Parole and Probation; Investigation Division; Records, Communications, and Compliance Division; State Fire Marshal; Capitol Police; Office of Traffic Safety; Office of Criminal Justice Assistance; and the Parole Board.

For the 2025-27 Biennium, total funding approved for the department is \$576.1 million (net of interagency transfers and one-time appropriations), 37.8% more than the total funding of \$417.9 million approved for the 2023-25 Biennium. General Fund support for the department totals \$224.9 million for the 2025-27 Biennium, a 56.1% increase from the \$144.1 million approved for the 2023-25 Biennium, which is partially attributed to the legislatively approved cost-of-living and salary grade increases for DPS Officer, DPS Sergeant, DPS Lieutenant, and DPS Captain positions as well as a new budgetary policy approved during the 82nd (2023) Legislative Session providing the department with General Fund appropriations in lieu of court assessment fees.

The 83rd (2025) Legislature approved Highway Fund support for the department of \$220.5 million over the 2025-27 Biennium, a 36.3% increase from the \$161.8 million approved for the 2023-25 Biennium, which is also partially attributed to the legislatively

approved cost-of-living and salary grade increases for DPS Officer, DPS Sergeant, DPS Lieutenant, and DPS Captain positions approved by the 82nd (2023) Legislature.

OFFICE OF DIRECTOR

The Office of Director (Office) establishes policy for the department, directs and controls the operations of the divisions and various offices of the department, and provides legal and audit services for the department. The Office includes the Office of Professional Responsibility, Evidence Vault, Training Division, Dignitary Protection, and the Forfeitures-Law Enforcement budget accounts. The 83rd (2025) Legislature approved \$7.8 million in General Fund appropriations over the 2025-27 Biennium, an increase of 16.4% when compared to the \$6.7 million approved for the 2023-25 Biennium. Included is a reduction of General Fund appropriations of \$1.2 million associated with the transfer of the Nevada Office of Cyber Defense Coordination budget account, including four positions, from the Department of Public Safety to the Governor's Technology Office. The Legislature also approved \$2.7 million in Highway Fund appropriations over the 2025-27 Biennium, an increase of 19.9% when compared to the \$2.2 million approved for the 2023-25 Biennium.

Approved funding includes \$1.1 million (\$521,571 General Fund, \$542,851 Highway Fund) to support one new DPS Major position, two new DPS Sergeant positions, one new Program Officer position, and associated operating costs to develop training programs and provide additional leadership support for the Training Division.

The 83rd Legislature approved the Governor's recommendation to transfer General Fund appropriations of \$1.5 million and Highway Fund appropriations of \$1.5 million over the 2025-27 Biennium to transfer eight DPS Officer positions from the Training Division, including four to the Division of Parole and Probation and four to the Nevada Highway Patrol Division, to allow for a rotating pool of DPS Officer positions to serve as training officers.

Additionally, the Legislature approved one new Information Technology (IT) Manager position, the transfer of nine positions to expand and restructure the Research and Planning Technology Team within the Office of the Director, funded with cost allocation reimbursements of \$1.2 million in each fiscal year of the 2025-27 Biennium; however, the Legislature did not approve the Governor's recommendation for an additional IT Professional position to support the Research and Planning Technology Team.

The Legislature also approved cost allocation reimbursements of \$72,586 in FY 2026 and \$90,529 in FY 2027 to fund one new Background Investigation Technician position to support the Public Safety Background Unit as recommended by the Governor, but did not approve one new Digital Media Specialist position to assist with managing and expanding the department's online presence.

Furthermore, the Legislature approved \$3.0 million (\$482,649 General Fund, \$1.8 million Highway Fund) over the 2025-27 Biennium to fund additional non-state-owned rent costs due to the Department of Public Safety moving to a new office location on Bermuda Road in Las Vegas.

NEVADA HIGHWAY PATROL

The Nevada Highway Patrol is comprised of the Nevada Highway Patrol Division, Highway Safety Grants Account, and K-9 Program and enforces traffic laws of the state, investigates traffic accidents, and enforces and regulates motor carriers transporting cargo and hazardous materials. Total State Highway Funds appropriated to the Nevada Highway Patrol over the 2025-27 Biennium are \$214.7 million, an increase of 36.5% when compared to the \$157.3 million approved for the 2023-25 Biennium, which is primarily attributed to the legislatively approved cost-of-living and salary grade increases approved during the 82nd (2023) Legislative Session.

The funding includes Highway Fund appropriations of \$68,392 in FY 2026 and \$84,449 in FY 2027 to fund one new Program Officer position at the Nevada Highway Patrol headquarters to serve as the tow program manager.

The 83rd (2025) Legislature also approved \$504,418 in FY 2026 and \$594,631 in FY 2027 in federal Motor Carrier Safety Assistance Program grant funding to establish six new Commercial Vehicle Safety Inspector positions to support the agency's Commercial Enforcement Section, as recommended by the Governor.

DIVISION OF PAROLE AND PROBATION

The Division of Parole and Probation monitors and enforces offenders' compliance with the conditions of their community supervision, assists offenders in successfully reintegrating into society, and ensures objective sentencing information and recommendations are delivered to the district courts of Nevada. The 83rd (2025) Legislature approved General Fund appropriations of \$165.5 million over the 2025-27 Biennium, a 43.6% increase when compared to the legislatively approved \$115.3 million for the 2023-25 Biennium, which is partially attributed to the legislatively approved cost-of-living and salary grade increases approved during the 82nd (2023) Legislative Session.

The Legislature approved utilizing caseload projections developed by James F. Austin and Associates received in March 2025 and approved an updated methodology for determining staffing ratios for positions responsible for offender supervision and positions assigned to the Interstate Compact Office, resulting in net funding reductions totaling \$2.6 million (\$3.8 million General Fund savings) over the 2025-27 Biennium. The following table reflects the net position change based on updated caseload information and legislatively approved staffing ratios:

Updated Caseload and Legislatively Approved Staffing Ratios Position Impact				
Position	Activity	Ratio	FTE Count	
			FY 2026	FY2027
M201 - Presentence Investigations				
P&P Specialist 3	Pre-Sentence Investigations	1:12	6.00	6.00
P&P Specialist 4	Supervision of P&P Specialist 3	1:4	3.00	3.00
P&P Supervisor	Supervision of P&P Specialist 3 & 4	1:8	1.00	1.00
M206 - Offender Supervision				
P&P Specialist 3	Low Risk Supervision	1:175	1.00	1.00
DPS Officer 2	Offender Supervision	Varies	-27.00	-27.00
DPS Sergeant	Supervision of P&P Specialist 3 and DPS Officers	1:6	0.00	0.00
DPS Lieutenant	Supervision of DPS Sergeants	1:3	-2.00	-2.00
M207 - Interstate Compact and Post-Conviction Investigations				
P&P Specialist 2	Interstate Compact	1:175	1.00	1.00
M204 - Warrants, Pre-Release, and Pardons				
P&P Specialist 2	Warrants	1:250	-2.00	-2.00
P&P Specialist 4	Pardons Investigations	1:24	1.00	1.00
E283 - Non-caseload Driven Positions			N/A	26.00
Net Position Changes			8.00	8.00

Additionally, the Legislature approved two new Administrative Services Officer positions to support the Court Services Unit, funded by General Fund appropriations of \$178,658 in FY 2026 and \$228,370 in FY 2027, but did not approve one new Program Officer position and contractual costs to support the issuance of citations, as recommended by the Governor.

INVESTIGATION DIVISION

The Investigation Division provides comprehensive investigative services upon request to all criminal justice agencies and strives to deter and disrupt the trafficking and availability of narcotics and other dangerous drugs statewide through the supervision of multi-jurisdictional task forces. The 83rd (2025) Legislature approved General Fund appropriations of \$21.6 million over the 2025-27 Biennium, a 55.5% increase when compared to the legislatively approved \$13.9 million for the 2023-25 Biennium, which is partially attributed to the cost-of-living and salary grade increases approved by the 82nd (2023) Legislature.

While the Legislature did not approve the Governor's recommendation for six new positions to support digital forensics and cold case operations, the Legislature did approve one new DPS Sergeant position and two new Program Officer positions, funded with General Fund appropriations of \$438,888 in FY 2026 and \$397,962 in FY 2027.

The Legislature did not approve the Governor's recommendation to fund five new positions and associated expenditures to establish an Illicit Cannabis Unit within the Investigation Division.

OFFICE OF TRAFFIC SAFETY

Pursuant to NRS 223.200, the Office of Traffic Safety is responsible for the state's highway safety plan, which details how long-range federal and state goals comply with the program standard adopted pursuant to the Highway Safety Act of 1966. The Office of Traffic Safety is comprised of the Highway Safety Plan and Administration budget account and Traffic Safety budget account and administers grant awards through the Traffic Safety budget account to support local government agencies, local law enforcement jurisdictions, and private or nonprofit entities with traffic safety problems in their jurisdictions.

The 83rd (2025) Legislature approved transferring all revenues and expenses totaling \$28.6 million over the 2025-27 Biennium to the Highway Safety Plan and Administration budget account and eliminating the Traffic Safety budget account, as recommended by the Governor.

RECORDS, COMMUNICATIONS, AND COMPLIANCE DIVISION

The Records, Communications, and Compliance Division is composed of the Central Repository for Nevada Records of Criminal History (Criminal History Repository), which administers the Nevada Criminal Justice Information System and is the state's clearinghouse for criminal history records information and crime scene statistics, and the Communications Bureau, which provides centralized radio dispatch and communication services to other Department of Public Safety divisions and state agencies.

The 83rd (2025) Legislature approved total funding of \$55.4 million (\$20.6 million General Fund) over the 2025-27 Biennium to support the Criminal History Repository budget account, which reflects the approved budget policy to restrict the total amount of General Fund appropriations to no more than 23.0% of total revenue, excluding ongoing operational costs of the Nevada Criminal Justice Information System, beginning in FY 2027. The Legislature also approved a budget policy restricting the total amount of General Fund appropriations to support ongoing license and maintenance costs of the Nevada Criminal Justice Information System totaling 23.0% of associated expenses, beginning in FY 2028.

Furthermore, the Legislature did not approve the Governor's recommendation to transfer two Business Process Analyst positions and one Accounting Assistant position from the Criminal History Repository to the Office of Director, and to retain four positions previously assigned to the Nevada Criminal Justice Information System modernization project in the Criminal History Repository.

Through the passage of A.B. 575, the 83rd Legislature approved one-time General Fund appropriations of \$5.7 million for five new positions and contractual expenses to continue support of the Nevada Criminal Justice Information System modernization project.

Lastly, the Legislature did not approve to continue funding four Administrative Assistant positions as recommended by the Governor and, instead, approved cost allocation reimbursements of \$172,939 in FY 2026 and \$170,276 in FY 2027 to continue funding two Administrative Assistant positions to support Public Safety Dispatcher positions in the Communications Bureau.

STATE FIRE MARSHAL

The mission of the State Fire Marshal is to reduce the loss of life and property from fire and hazardous material incidents through training, investigation, inspections, licensing, permitting, informational programs, plan reviews, and the adoption of regulations designed to minimize injury and exposure to injury of the general public and to the emergency responder. The 83rd (2025) Legislature approved \$9.3 million in fee revenue over the 2025-27 Biennium, an increase of 44.2% when compared to the \$6.4 million approved for the 2023-25 Biennium, which is partially attributed to cost-of-living and salary grade increases approved by the 82nd (2023) Legislature.

The funding includes fee revenue of \$120,569 in FY 2026 and \$91,803 in FY 2027 to fund one new Fire and Life Safety Inspector position and associated operating costs to support fire inspection activities in Northern Nevada.

The Legislature also approved fee revenue of \$195,781 in FY 2026 and \$153,428 in FY 2027 to fund one new DPS Officer position to support fire and explosion investigation activities in Carson City. Additionally, the Legislature approved transfer and fee revenue of \$233,915 in FY 2026 and \$194,312 in FY 2027 to fund one new Administrative Assistant position and one new Training Officer position to support the Fire Service Training Bureau. Furthermore, to manage the financial operations of the State Fire Marshal, the Legislature approved transfer and fee revenue of \$119,669 in FY 2026 and \$141,147 in FY 2027 to fund one new Administrative Services Officer position.

Finally, the Legislature approved transfer and fee revenue of \$82,373 in FY 2026 and \$93,030 in FY 2027 to fund one new Administrative Assistant position to address increased workload in the Southern Command.

CAPITOL POLICE

The Capitol Police provides for the safety of state employees, constitutional officers, state building properties, and the public on state property on a 24-hour basis, 7 days a week. The 83rd (2025) Legislature approved total funding of \$13.4 million over the 2025-27 Biennium, an increase of 70.1% over the \$7.9 million approved for the 2023-25 Biennium. The increase in funding is partially attributed to the addition of one DPS Lieutenant position and four DPS Officer positions approved during the 2023-24 Interim to provide Capitol Police coverage at seventeen state-owned facilities acquired by the Department of Administration's State Public Works Division in FY 2024,

in addition to cost-of-living and salary grade increases approved by the 82nd (2023) Legislature. The Legislature also approved transfer revenue of \$479,610 in FY 2026 and \$858,016 in FY 2027 to fund one new DPS Sergeant position and four new DPS Officer positions to provide Capitol Police coverage at the Department of Business and Industry's office locations in Las Vegas.

Nevada Legislative Counsel Bureau
 Summary of Appropriations and Authorizations
 2025-27 Legislature

	2024-2025 Work Program	2025-2026 LEGISLATIVELY APPROVED	2026-2027 LEGISLATIVELY APPROVED	2025-2026 GOVERNOR RECOMMENDS	2026-2027 GOVERNOR RECOMMENDS
PUBLIC SAFETY					
PEACE OFFICER STANDARDS & TRAINING COMMISSION	2,406,872	2,940,975	3,077,718	2,979,210	3,118,977
GENERAL FUND	2,319,470	2,905,013	3,041,756	2,943,248	3,083,015
BALANCE FORWARD	51,440				
INTERAGENCY TRANSFER					
OTHER FUND	35,962	35,962	35,962	35,962	35,962
REVERSIONS					
TOTAL PEACE OFFICERS STANDARDS & TRAINING	2,406,872	2,940,975	3,077,718	2,979,210	3,118,977
GENERAL FUND	2,319,470	2,905,013	3,041,756	2,943,248	3,083,015
BALANCE FORWARD	51,440				
INTERAGENCY TRANSFER					
OTHER FUND	35,962	35,962	35,962	35,962	35,962
REVERSIONS					
NDOC - TRAINING ACADEMY		13,954,058	14,705,941		
GENERAL FUND		13,954,058	14,705,941		
NDOC - DIRECTOR'S OFFICE	35,014,498	43,253,562	45,639,147	44,254,945	44,319,887
GENERAL FUND	31,482,834	41,002,003	43,387,588	44,003,386	44,068,328
BALANCE FORWARD	31,023				
FEDERAL FUND		2,000,000	2,000,000		
INTERAGENCY TRANSFER	2,732,880	205,966	205,966	205,966	205,966
OTHER FUND	767,761	45,593	45,593	45,593	45,593
REVERSIONS					
NDOC - PRISON MEDICAL CARE	61,884,993	72,578,073	74,500,115	73,075,749	74,834,573
GENERAL FUND	60,028,345	70,115,282	72,037,324	72,912,958	74,671,782
INTERAGENCY TRANSFER	1,700,917	2,307,060	2,307,060	7,060	7,060
OTHER FUND	155,731	155,731	155,731	155,731	155,731
REVERSIONS					
NDOC - CORRECTIONAL PROGRAMS	11,190,245	16,912,662	17,181,549	16,410,418	16,675,246
GENERAL FUND	10,193,106	15,397,961	15,639,430	15,476,491	15,714,873
BALANCE FORWARD			950		
INTERAGENCY TRANSFER	996,039	1,513,601	1,540,069	932,827	959,273
OTHER FUND	1,100	1,100	1,100	1,100	1,100
REVERSIONS					
NDOC - ELY STATE PRISON	29,593,176	31,557,083	32,441,313	28,969,948	29,456,620
GENERAL FUND	27,560,120	31,382,032	32,266,262	28,794,897	29,281,569
INTERAGENCY TRANSFER	1,889,991	31,986	31,986	31,986	31,986
OTHER FUND	143,065	143,065	143,065	143,065	143,065
REVERSIONS					
NDOC - HIGH DESERT STATE PRISON	70,201,855	95,711,614	97,550,816	95,846,994	97,683,993
GENERAL FUND	66,221,689	95,552,528	97,391,730	95,687,908	97,524,907
INTERAGENCY TRANSFER	3,905,306	84,226	84,226	84,226	84,226
INTERIM FINANCE					
OTHER FUND	74,860	74,860	74,860	74,860	74,860
REVERSIONS					

Nevada Legislative Counsel Bureau
 Summary of Appropriations and Authorizations
 2025-27 Legislature

	2024-2025 Work Program	2025-2026 LEGISLATIVELY APPROVED	2026-2027 LEGISLATIVELY APPROVED	2025-2026 GOVERNOR RECOMMENDS	2026-2027 GOVERNOR RECOMMENDS
NDOC - NORTHERN NEVADA CORRECTIONAL CENTER	33,868,681	41,930,778	42,704,468	42,109,640	42,898,309
GENERAL FUND	31,887,959	41,752,291	42,525,981	41,931,153	42,719,822
INTERAGENCY TRANSFER	1,912,203	109,968	109,968	109,968	109,968
INTERIM FINANCE					
OTHER FUND	68,519	68,519	68,519	68,519	68,519
REVERSIONS					
NDOC - NEVADA STATE PRISON	117,596	156,984	156,984	156,984	156,984
GENERAL FUND	117,596	156,984	156,984	156,984	156,984
REVERSIONS					
NDOC - SOUTHERN DESERT CORRECTIONAL CENTER	33,682,738	45,267,714	47,403,202	46,134,565	48,920,709
GENERAL FUND	31,815,908	45,142,948	47,278,436	46,009,799	48,795,943
INTERAGENCY TRANSFER	1,814,567	72,503	72,503	72,503	72,503
INTERIM FINANCE					
OTHER FUND	52,263	52,263	52,263	52,263	52,263
REVERSIONS					
NDOC - LOVELOCK CORRECTIONAL CENTER	31,222,605	39,385,791	40,452,323	38,023,407	38,734,702
GENERAL FUND	29,334,295	39,194,346	40,260,878	37,831,962	38,543,257
INTERAGENCY TRANSFER	1,739,283	42,418	42,418	42,418	42,418
INTERIM FINANCE					
OTHER FUND	149,027	149,027	149,027	149,027	149,027
REVERSIONS					
NDOC - SOUTHERN NEVADA CORRECTIONAL CENTER	257,448	180,085	180,085	179,876	179,875
GENERAL FUND	257,448	180,085	180,085	179,876	179,875
REVERSIONS					
NDOC - WARM SPRINGS CORRECTIONAL CENTER	2,333,323	739,559	743,630	1,126,934	1,130,950
GENERAL FUND	2,215,035	736,360	740,431	1,123,735	1,127,751
INTERAGENCY TRANSFER	108,299	3,199	3,199	3,199	3,199
OTHER FUND	9,989				
REVERSIONS					
NDOC - FLORENCE MCCLURE WOMENS CORRECTIONAL CENTER	21,549,549	27,917,495	28,353,600	27,553,710	27,978,279
GENERAL FUND	20,275,298	27,818,121	28,254,226	27,454,336	27,878,905
INTERAGENCY TRANSFER	1,209,093	34,216	34,216	34,216	34,216
INTERIM FINANCE					
OTHER FUND	65,158	65,158	65,158	65,158	65,158
REVERSIONS					
NDOC - CASA GRANDE TRANSITIONAL HOUSING	5,446,405	6,454,830	6,504,578	6,412,961	6,460,080
GENERAL FUND	4,128,587	5,325,891	5,375,639	5,284,022	5,331,141
INTERAGENCY TRANSFER	188,879				
OTHER FUND	1,128,939	1,128,939	1,128,939	1,128,939	1,128,939
REVERSIONS					

Nevada Legislative Counsel Bureau
 Summary of Appropriations and Authorizations
 2025-27 Legislature

	2024-2025 Work Program	2025-2026 LEGISLATIVELY APPROVED	2026-2027 LEGISLATIVELY APPROVED	2025-2026 GOVERNOR RECOMMENDS	2026-2027 GOVERNOR RECOMMENDS
NDOC - NORTHERN NEVADA TRANSITIONAL HOUSING	1,498,351	1,933,074	1,931,222	1,898,711	1,896,563
GENERAL FUND	715,856	1,209,788	1,207,936	1,175,425	1,173,277
INTERAGENCY TRANSFER	59,209				
INTERIM FINANCE					
OTHER FUND	723,286	723,286	723,286	723,286	723,286
REVERSIONS					
NDOC - STEWART CONSERVATION CAMP	2,412,690	2,989,886	3,007,847	2,979,378	2,998,898
GENERAL FUND	2,151,068	2,833,680	2,851,641	2,823,172	2,842,692
INTERAGENCY TRANSFER	119,441	14,025	14,025	14,025	14,025
INTERIM FINANCE					
OTHER FUND	142,181	142,181	142,181	142,181	142,181
REVERSIONS					
NDOC - PIOCHE CONSERVATION CAMP	2,299,294	2,967,358	3,013,218	2,910,320	2,955,686
GENERAL FUND	2,159,718	2,949,603	2,995,463	2,892,565	2,937,931
INTERAGENCY TRANSFER	125,322	3,501	3,501	3,501	3,501
INTERIM FINANCE					
OTHER FUND	14,254	14,254	14,254	14,254	14,254
REVERSIONS					
NDOC - THREE LAKES VALLEY CONSERVATION CAMP	3,864,478	4,077,311	4,153,176	3,872,006	3,945,495
GENERAL FUND	3,662,543	4,058,803	4,134,668	3,853,498	3,926,987
INTERAGENCY TRANSFER	192,593	9,166	9,166	9,166	9,166
INTERIM FINANCE					
OTHER FUND	9,342	9,342	9,342	9,342	9,342
REVERSIONS					
NDOC - WELLS CONSERVATION CAMP	1,738,493	37,086	22,530	37,086	22,528
GENERAL FUND	1,638,814	36,349	21,793	36,349	21,791
INTERAGENCY TRANSFER	92,865				
INTERIM FINANCE					
OTHER FUND	6,814	737	737	737	737
REVERSIONS					
NDOC - HUMBOLDT CONSERVATION CAMP	154,354	128,054	118,920	128,227	119,097
GENERAL FUND	154,354	128,054	118,920	128,227	119,097
INTERAGENCY TRANSFER					
REVERSIONS					
NDOC - ELY CONSERVATION CAMP	87,599	60,015	60,015	60,015	60,015
GENERAL FUND	87,599	60,015	60,015	60,015	60,015
INTERAGENCY TRANSFER					
REVERSIONS					
NDOC - JEAN CONSERVATION CAMP	2,147,241	2,650,437	2,691,040	2,647,339	2,687,478
GENERAL FUND	2,029,288	2,638,482	2,679,085	2,635,384	2,675,523
INTERAGENCY TRANSFER	111,266	5,268	5,268	5,268	5,268
OTHER FUND	6,687	6,687	6,687	6,687	6,687
REVERSIONS					

Nevada Legislative Counsel Bureau
 Summary of Appropriations and Authorizations
 2025-27 Legislature

	2024-2025 Work Program	2025-2026 LEGISLATIVELY APPROVED	2026-2027 LEGISLATIVELY APPROVED	2025-2026 GOVERNOR RECOMMENDS	2026-2027 GOVERNOR RECOMMENDS
NDOC - SILVER SPRINGS CONSERVATION CAMP	9,767				
GENERAL FUND	9,767				
NDOC - CARLIN CONSERVATION CAMP	1,836,813	2,235,329	2,279,243	2,117,092	2,156,532
GENERAL FUND	1,728,090	2,225,523	2,269,437	2,107,286	2,146,726
INTERAGENCY TRANSFER	102,385	3,468	3,468	3,468	3,468
INTERIM FINANCE					
OTHER FUND	6,338	6,338	6,338	6,338	6,338
REVERSIONS					
NDOC - TONOPAH CONSERVATION CAMP	183,227	96,339	75,379	96,340	75,378
GENERAL FUND	183,227	96,339	75,379	96,340	75,378
INTERAGENCY TRANSFER					
REVERSIONS					
NDOC - OFFENDERS' STORE FUND	28,884,301	26,240,710	22,480,602	25,822,234	25,482,998
BALANCE FORWARD	11,523,117	9,579,198	5,468,439	9,579,198	8,959,529
INTERAGENCY TRANSFER	84,055	109,315	109,315	109,315	109,315
OTHER FUND	17,277,129	16,552,197	16,902,848	16,133,721	16,414,154
NDOC - INMATE WELFARE ACCOUNT	5,496,201	6,358,455	7,743,050	4,058,239	5,441,570
BALANCE FORWARD	985,342	809,519	2,210,710	809,519	2,209,548
INTERAGENCY TRANSFER	4,071,060	4,279,021	4,241,721	1,982,893	1,945,936
OTHER FUND	439,799	1,269,915	1,290,619	1,265,827	1,286,086
NDOC - ONE-SHOT APPROPRIATIONS	3,785,367				
GENERAL FUND					
BALANCE FORWARD	3,785,367				
NDOC - PRISON INDUSTRY	6,016,838	6,180,091	5,914,540	6,180,091	5,882,797
GENERAL FUND		250,000			
BALANCE FORWARD	1,521,671	918,277	700,828	918,277	669,085
INTERAGENCY TRANSFER	115,348	48,000	48,000	298,000	48,000
OTHER FUND	4,379,819	4,963,814	5,165,712	4,963,814	5,165,712
NDOC - PRISON RANCH	3,290,869	3,422,270	3,235,213	3,422,270	3,232,233
GENERAL FUND		350,000			
BALANCE FORWARD	326,310	83,722	246,665	83,722	243,685
INTERAGENCY TRANSFER				350,000	
OTHER FUND	2,964,559	2,988,548	2,988,548	2,988,548	2,988,548
TOTAL DEPARTMENT OF CORRECTIONS	400,068,995	495,376,703	505,243,746	476,485,479	486,387,475
GENERAL FUND	330,038,544	444,547,526	456,615,272	432,655,768	441,974,554
BALANCE FORWARD	18,172,830	11,390,716	8,627,592	11,390,716	12,081,847
FEDERAL FUND		2,000,000	2,000,000		
INTERAGENCY TRANSFER	23,271,001	8,876,907	8,866,075	4,300,005	3,689,494
INTERIM FINANCE					
OTHER FUND	28,586,620	28,561,554	29,134,807	28,138,990	28,641,580
REVERSIONS					

Nevada Legislative Counsel Bureau
 Summary of Appropriations and Authorizations
 2025-27 Legislature

	2024-2025 Work Program	2025-2026 LEGISLATIVELY APPROVED	2026-2027 LEGISLATIVELY APPROVED	2025-2026 GOVERNOR RECOMMENDS	2026-2027 GOVERNOR RECOMMENDS
DMV - DIRECTOR'S OFFICE	6,025,716	7,401,905	7,807,193	7,821,482	8,248,074
GENERAL FUND				7,216	7,561
BALANCE FORWARD	13,935				
HIGHWAY FUND	2,665,884	4,142,300	4,318,318	4,267,506	4,434,313
INTERAGENCY TRANSFER	3,091,540	3,249,405	3,478,675	3,536,560	3,796,000
INTERIM FINANCE	244,157				
OTHER FUND	10,200	10,200	10,200	10,200	10,200
REVERSIONS					
DMV - DEPARTMENT TRANSFORMATION EFFORT	35,194,469	9,513,217	11,190,570	10,306,649	10,378,084
BALANCE FORWARD	2,730,969				
HIGHWAY FUND	32,458,500	9,512,217	11,189,570	10,305,649	10,377,084
INTERAGENCY TRANSFER					
OTHER FUND	5,000	1,000	1,000	1,000	1,000
REVERSIONS					
DMV - HEARINGS	1,406,125	1,728,949	1,744,781	1,758,005	1,779,605
BALANCE FORWARD	7,081				
HIGHWAY FUND	1,396,554	1,726,459	1,742,291	1,755,515	1,777,115
INTERAGENCY TRANSFER					
OTHER FUND	2,490	2,490	2,490	2,490	2,490
REVERSIONS					
DMV - AUTOMATION	13,621,626	18,350,098	17,699,229	18,619,201	17,457,812
BALANCE FORWARD	767,276				
HIGHWAY FUND	6,180,534	11,508,102	10,558,236	11,734,910	10,252,526
INTERAGENCY TRANSFER	6,121,499	6,255,448	6,537,373	6,211,396	6,512,706
OTHER FUND	552,317	586,548	603,620	672,895	692,580
REVERSIONS					
DMV - ADMINISTRATIVE SERVICES DIVISION	19,615,199	21,433,891	21,564,447	22,163,376	22,942,145
BALANCE FORWARD	253,651				
HIGHWAY FUND	10,865,421	12,887,604	12,889,873	12,306,125	12,544,772
INTERAGENCY TRANSFER	332,482	418,252	422,516	374,841	387,744
OTHER FUND	8,163,645	8,128,035	8,252,058	9,482,410	10,009,629
REVERSIONS					
DMV - COMPLIANCE ENFORCEMENT	8,290,704	10,257,707	10,357,141	8,628,187	8,749,403
BALANCE FORWARD	194,751				
HIGHWAY FUND	7,652,419	9,846,890	9,946,374	8,133,188	8,253,040
INTERAGENCY TRANSFER	353,062	321,877	321,827	401,753	403,117
OTHER FUND	90,472	88,940	88,940	93,246	93,246
DMV - MOTOR VEHICLE POLLUTION CONTROL	12,147,266	13,795,255	14,135,767	14,047,249	14,565,252
BALANCE FORWARD	857,121	857,121	1,000,000	857,121	1,216,370
HIGHWAY FUND				1,000	1,000
OTHER FUND	11,290,145	12,938,134	13,135,767	13,189,128	13,347,882

Nevada Legislative Counsel Bureau
 Summary of Appropriations and Authorizations
 2025-27 Legislature

	2024-2025 Work Program	2025-2026 LEGISLATIVELY APPROVED	2026-2027 LEGISLATIVELY APPROVED	2025-2026 GOVERNOR RECOMMENDS	2026-2027 GOVERNOR RECOMMENDS
DMV - CENTRAL SERVICES	13,525,215				
GENERAL FUND	4,854				
BALANCE FORWARD	142,627				
HIGHWAY FUND	3,406,451				
INTERAGENCY TRANSFER	7,413,821				
OTHER FUND	2,557,462				
REVERSIONS					
DMV - LICENSE PLATE FACTORY	5,218,897	6,121,532	5,761,334	5,388,561	5,300,134
BALANCE FORWARD	1,153,004	1,511,311	1,157,122	623,808	532,147
OTHER FUND	4,065,893	4,610,221	4,604,212	4,764,753	4,767,987
DMV - VERIFICATION OF INSURANCE	16,156,876	20,541,919	21,644,225	19,862,098	21,015,333
BALANCE FORWARD	500,000	500,000	500,000	500,000	500,000
OTHER FUND	15,656,876	20,041,919	21,144,225	19,362,098	20,515,333
REVERSIONS					
DMV - RECORDS SEARCH	13,162,689	13,268,832	13,855,748	13,813,910	14,413,965
BALANCE FORWARD	50,000	50,000	50,000	50,000	50,000
OTHER FUND	13,112,689	13,218,832	13,805,748	13,763,910	14,363,965
REVERSIONS					
DMV - FIELD SERVICES	60,996,754	88,454,981	89,824,200	87,538,181	88,917,481
GENERAL FUND	24,355	35,590	35,590	36,849	38,029
BALANCE FORWARD	699,632				
HIGHWAY FUND	10,077,240	25,767,571	25,540,339	26,572,033	26,164,142
INTERAGENCY TRANSFER		7,265,038	7,634,751	7,743,161	8,139,358
INTERIM FINANCE					
OTHER FUND	50,195,527	55,386,782	56,613,520	53,186,138	54,575,952
REVERSIONS					
DMV - MOTOR CARRIER DIVISION	5,004,977	5,850,438	5,964,727	7,720,052	7,865,631
BALANCE FORWARD	11,017				
HIGHWAY FUND	2,068,477	3,063,361	3,052,829	4,756,598	4,825,244
INTERAGENCY TRANSFER	517	517	517	517	517
OTHER FUND	2,924,966	2,786,560	2,911,381	2,962,937	3,039,870
REVERSIONS					
DMV - RESEARCH AND PROJECT MANAGEMENT	2,365,711	3,703,032	3,711,645	4,591,629	4,598,520
BALANCE FORWARD	23,422				
HIGHWAY FUND	2,342,089	3,703,032	3,711,645	4,171,522	4,170,367
INTERAGENCY TRANSFER					
OTHER FUND	200			420,107	428,153
REVERSIONS					

Nevada Legislative Counsel Bureau
 Summary of Appropriations and Authorizations
 2025-27 Legislature

	2024-2025 Work Program	2025-2026 LEGISLATIVELY APPROVED	2026-2027 LEGISLATIVELY APPROVED	2025-2026 GOVERNOR RECOMMENDS	2026-2027 GOVERNOR RECOMMENDS
TOTAL DEPARTMENT OF MOTOR VEHICLES	212,732,224	220,421,756	225,261,007	222,258,580	226,231,439
GENERAL FUND	29,209	35,590	35,590	44,065	45,590
BALANCE FORWARD	7,404,486	2,918,432	2,707,122	2,030,929	2,298,517
HIGHWAY FUND	79,113,569	82,157,536	82,949,475	84,004,046	82,799,603
INTERAGENCY TRANSFER	17,312,921	17,510,537	18,395,659	18,268,228	19,239,442
INTERIM FINANCE	244,157				
OTHER FUND	108,627,882	117,799,661	121,173,161	117,911,312	121,848,287
REVERSIONS					
GTO - NEVADA OFFICE OF CYBER DEFENSE COORDINATION	522,138			661,838	658,669
GENERAL FUND	516,588			661,838	658,669
BALANCE FORWARD	5,550				
REVERSIONS					
DPS - DIRECTOR'S OFFICE	5,710,672	9,615,441	9,740,453	9,315,087	9,477,590
INTERAGENCY TRANSFER	5,710,672	9,615,441	9,740,453	9,315,087	9,477,590
DPS - OFFICE OF PROF RESPONSIBILITY	981,470	1,411,310	1,419,241	1,400,330	1,409,274
INTERAGENCY TRANSFER	981,470	1,411,310	1,419,241	1,400,330	1,409,274
DPS - EVIDENCE VAULT	981,024	1,169,264	1,203,090	1,180,884	1,214,562
INTERAGENCY TRANSFER	981,024	1,169,264	1,203,090	1,180,884	1,214,562
DPS - TRAINING DIVISION	2,426,378	2,601,967	2,617,521	2,639,499	2,643,715
GENERAL FUND	1,084,002	1,262,678	1,270,296	1,281,068	1,283,132
BALANCE FORWARD	69,174				
HIGHWAY FUND	1,137,120	1,337,739	1,345,675	1,356,881	1,359,033
INTERAGENCY TRANSFER	134,532				
OTHER FUND	1,550	1,550	1,550	1,550	1,550
DPS - FORFEITURES - LAW ENFORCEMENT	543,497	560,686	511,651	560,686	511,652
BALANCE FORWARD	338,653	343,457	294,422	343,457	294,423
INTERAGENCY TRANSFER	150,000	150,000	150,000	150,000	150,000
OTHER FUND	54,844	67,229	67,229	67,229	67,229
DPS - NEVADA HIGHWAY PATROL DIVISION	96,384,651	112,198,010	114,833,163	111,874,943	114,460,189
GENERAL FUND	60,968	88,077	87,953	98,564	98,564
BALANCE FORWARD	7,238,470				
HIGHWAY FUND	79,907,878	106,037,375	108,589,658	106,135,269	108,704,431
INTERAGENCY TRANSFER	5,764,733	1,772,425	1,855,419	1,340,977	1,357,061
INTERIM FINANCE					
OTHER FUND	3,412,602	4,300,133	4,300,133	4,300,133	4,300,133
REVERSIONS					
DPS - NHP K-9 PROGRAM	44,911	28,441	27,270	28,440	28,440
INTERAGENCY TRANSFER	44,911	28,441	27,270	28,440	28,440

Nevada Legislative Counsel Bureau
 Summary of Appropriations and Authorizations
 2025-27 Legislature

	2024-2025 Work Program	2025-2026 LEGISLATIVELY APPROVED	2026-2027 LEGISLATIVELY APPROVED	2025-2026 GOVERNOR RECOMMENDS	2026-2027 GOVERNOR RECOMMENDS
DPS - HIGHWAY SAFETY GRANTS ACCOUNT	3,940,071	4,288,277	4,370,399	4,317,464	4,392,215
FEDERAL FUND	3,891,990	4,234,196	4,316,295	4,263,383	4,338,111
HIGHWAY FUND	48,081	54,081	54,104	54,081	54,104
REVERSIONS					
DPS - DIGNITARY PROTECTION	1,882,919	2,609,342	2,635,994	2,380,893	2,405,101
GENERAL FUND	1,793,042	2,609,342	2,635,994	2,380,893	2,405,101
BALANCE FORWARD	14,364				
INTERAGENCY TRANSFER	75,513				
REVERSIONS					
DPS - DIVISION OF PAROLE AND PROBATION	73,553,903	93,280,067	95,818,395	94,091,316	96,953,909
GENERAL FUND	59,106,123	81,655,551	83,861,161	82,417,802	84,822,952
BALANCE FORWARD	2,172,749				
FEDERAL FUND	12,041	12,041	12,041	12,041	12,041
INTERAGENCY TRANSFER	2,951,063	149,184	149,184	149,184	149,184
OTHER FUND	9,311,927	11,463,291	11,796,009	11,512,289	11,969,732
REVERSIONS					
DPS - INVESTIGATION DIVISION	9,372,260	13,337,963	13,433,509	14,269,284	14,578,820
GENERAL FUND	7,038,159	10,795,125	10,834,836	11,729,487	11,984,759
BALANCE FORWARD	186,345				
FEDERAL FUND	64,049	64,049	64,049	64,049	64,049
HIGHWAY FUND	439,994	742,628	766,052	739,587	761,440
INTERAGENCY TRANSFER	1,613,522	1,695,307	1,727,718	1,695,307	1,727,718
OTHER FUND	30,191	40,854	40,854	40,854	40,854
REVERSIONS					
DPS - PUBLIC SAFETY ONE-SHOTS				420,463	420,463
GENERAL FUND				420,463	420,463
BALANCE FORWARD					
REVERSIONS					
DPS - STATE EMERGENCY RESPONSE COMMISSION	4,817,295	4,938,983	4,993,116	4,933,872	5,144,908
BALANCE FORWARD	3,372,299	3,284,231	3,341,255	3,284,231	3,500,001
FEDERAL FUND	181,182				
HIGHWAY FUND	239,861	331,454	328,563	326,343	321,609
OTHER FUND	1,023,953	1,323,298	1,323,298	1,323,298	1,323,298
REVERSIONS					
DPS - FIRE MARSHAL	7,943,221	9,180,493	9,148,860	9,127,837	8,947,804
GENERAL FUND	100	100	100	100	100
BALANCE FORWARD	2,757,224	2,971,390	2,857,783	2,971,390	2,681,538
FEDERAL FUND	691,742				
INTERAGENCY TRANSFER	580,534	679,800	708,689	679,874	708,753
OTHER FUND	3,913,621	5,529,203	5,582,288	5,476,473	5,557,413
REVERSIONS					
DPS - CIG FIRE SAFE STD & FIREFIGHTER SUPPORT	137,060	117,265	117,269	114,719	114,231
BALANCE FORWARD	89,433	82,288	92,562	82,288	92,562
OTHER FUND	47,627	34,977	24,707	32,431	21,669

Nevada Legislative Counsel Bureau
 Summary of Appropriations and Authorizations
 2025-27 Legislature

	2024-2025 Work Program	2025-2026 LEGISLATIVELY APPROVED	2026-2027 LEGISLATIVELY APPROVED	2025-2026 GOVERNOR RECOMMENDS	2026-2027 GOVERNOR RECOMMENDS
DPS-CENTRAL REP FOR NV RECORDS OF CRIMINAL HISTORY	32,005,211	27,643,501	27,730,455	29,141,302	28,348,370
GENERAL FUND	276,725	11,362,358	9,236,114	12,860,159	12,068,384
BALANCE FORWARD	7,753,367				
INTERAGENCY TRANSFER	12,383,300	1,825,226	1,824,069	1,825,226	1,824,069
OTHER FUND	14,294,317	14,455,917	16,670,272	14,455,917	14,455,917
REVERSIONS	-2,702,498				
DPS - RECORDS COMMUNICATIONS AND COMPLIANCE	7,629,679	8,254,120	9,292,719	8,406,764	9,451,824
INTERAGENCY TRANSFER	7,629,679	8,254,120	9,292,719	8,406,764	9,451,824
DPS - CHILD VOLUNTEER BACKGROUND CHECKS TRUST ACCT	15,086	15,086	15,086	15,086	15,086
GENERAL FUND	15,086	15,086	15,086	15,086	15,086
REVERSIONS					
DPS - CAPITOL POLICE	4,754,915	6,472,027	6,921,758	6,516,229	6,981,966
BALANCE FORWARD					
INTERAGENCY TRANSFER	4,754,915	6,472,027	6,921,758	6,516,229	6,981,966
DPS - HIGHWAY SAFETY PLAN & ADMIN	3,573,969	15,416,307	15,398,578	15,439,689	15,430,448
FEDERAL FUND	269,900	9,479,418	9,459,725	9,489,854	9,475,863
HIGHWAY FUND	439,602	435,395	437,359	448,341	453,091
INTERAGENCY TRANSFER	2,864,467	5,501,494	5,501,494	5,501,494	5,501,494
REVERSIONS					
DPS - TRAFFIC SAFETY	8,768,591				
BALANCE FORWARD	11,690				
FEDERAL FUND	6,342,552				
INTERAGENCY TRANSFER	2,414,349				
DPS - MOTORCYCLE SAFETY PROGRAM	1,284,330	1,385,691	1,441,803	1,404,600	1,460,974
BALANCE FORWARD	747,649	688,935	585,539	688,935	585,539
OTHER FUND	536,681	696,756	856,264	715,665	875,435
DPS - JUSTICE GRANT	744,504	885,859	858,160	873,361	870,439
GENERAL FUND	267,294	215,224	208,299	212,100	211,370
INTERAGENCY TRANSFER	477,210	670,635	649,861	661,261	659,069
OTHER FUND					
DPS - JUSTICE ASSISTANCE ACT	1,991,440	2,595,036	2,595,036	2,830,036	2,830,036
BALANCE FORWARD	20,514	7,878	7,878	7,878	7,878
FEDERAL FUND	1,970,926	2,586,330	2,586,330	2,821,330	2,821,330
INTERAGENCY TRANSFER		828	828	828	828
DPS - JUSTICE ASSIST GRANT TRUST ACCOUNT	5,922,382	2,363,719	2,356,126	2,356,126	2,356,126
BALANCE FORWARD	4,173,231				
FEDERAL FUND	1,698,570	2,256,997	2,249,404	2,249,404	2,249,404
OTHER FUND	50,581	106,722	106,722	106,722	106,722
DPS - ACCOUNT FOR REENTRY PROGRAMS	5,000	5,000	5,000	5,000	5,000
OTHER FUND	5,000	5,000	5,000	5,000	5,000

Nevada Legislative Counsel Bureau
 Summary of Appropriations and Authorizations
 2025-27 Legislature

	2024-2025 Work Program	2025-2026 LEGISLATIVELY APPROVED	2026-2027 LEGISLATIVELY APPROVED	2025-2026 GOVERNOR RECOMMENDS	2026-2027 GOVERNOR RECOMMENDS
DPS - PAROLE BOARD	3,615,769	4,385,235	4,399,423	4,391,147	4,375,594
GENERAL FUND	3,548,861	4,385,235	4,399,423	4,391,147	4,375,594
BALANCE FORWARD	66,908				
INTERAGENCY TRANSFER					
REVERSIONS					
TOTAL DEPARTMENT OF PUBLIC SAFETY	279,552,346	324,759,090	331,884,075	328,696,895	335,487,405
GENERAL FUND	73,706,948	112,388,776	112,549,262	116,468,707	118,344,174
BALANCE FORWARD	29,017,620	7,378,179	7,179,439	7,378,179	7,161,941
FEDERAL FUND	15,122,952	18,633,031	18,687,844	18,900,061	18,960,798
HIGHWAY FUND	82,212,536	108,938,672	111,521,411	109,060,502	111,653,708
INTERAGENCY TRANSFER	49,511,894	39,395,502	41,171,793	38,851,885	40,641,832
INTERIM FINANCE					
OTHER FUND	32,682,894	38,024,930	40,774,326	38,037,561	38,724,952
REVERSIONS	-2,702,498				
PUBLIC SAFETY					
GENERAL FUND	406,094,171	559,876,905	572,241,880	552,111,788	563,447,333
BALANCE FORWARD	54,646,376	21,687,327	18,514,153	20,799,824	21,542,305
FEDERAL FUND	15,122,952	20,633,031	20,687,844	18,900,061	18,960,798
HIGHWAY FUND	161,326,105	191,096,208	194,470,886	193,064,548	194,453,311
INTERAGENCY TRANSFER	90,095,816	65,782,946	68,433,527	61,420,118	63,570,768
INTERIM FINANCE	244,157				
OTHER FUND	169,933,358	184,422,107	191,118,256	184,123,825	189,250,781
REVERSIONS	-2,702,498				
TOTAL FOR PUBLIC SAFETY	894,760,437	1,043,498,524	1,065,466,546	1,030,420,164	1,051,225,296
Less: INTER-AGENCY TRANSFER	90,095,816	65,782,946	68,433,527	61,420,118	63,570,768
NET PUBLIC SAFETY	804,664,621	977,715,578	997,033,019	969,000,046	987,654,528

Infrastructure

The Infrastructure function of state government includes those agencies responsible for capital assets of the state as well as its natural resources. This function includes the Colorado River Commission, the State Department of Conservation and Natural Resources, the Department of Wildlife, the Department of Transportation, and the Tahoe Regional Planning Agency. In the 2025-27 Biennium, General Fund appropriations for the Infrastructure function total \$137.4 million, an increase of 41.7%, or \$40.4 million, compared to the \$97.0 million approved by the 82nd (2023) Legislature for the 2023-25 Biennium. The General Fund increase is primarily related to funding increases for the Division of State Parks and the Division of Forestry within the State Department of Conservation and Natural Resources.

COLORADO RIVER COMMISSION

The Colorado River Commission is responsible for acquiring, managing, and protecting Nevada's allocation of hydropower and water resources from the Colorado River (allocated to Nevada by the federal government) for the citizens of Nevada. The commission is governed by seven members: four appointed by the Governor and three appointed by, and members of, the Southern Nevada Water Authority Board of Directors.

The Colorado River Commission is supported by an administrative charge on the sale of electric power to the commission's customers and the Southern Nevada Water Authority. Additional miscellaneous revenues are received through the sale of raw water to small water users along the Colorado River and from interest income derived from the investment of funds by the state. The Colorado River Commission is entirely funded by its customers and does not receive state or federal funds. The 83rd (2025) Legislature approved total funding of \$204.5 million over the 2025-27 Biennium (net of interagency transfers) for the Colorado River Commission budget accounts, which includes \$817,762 for the addition of three new positions to provide additional support for the agency's Power Delivery Group.

STATE DEPARTMENT OF CONSERVATION AND NATURAL RESOURCES

The State Department of Conservation and Natural Resources (DCNR) is responsible for ensuring Nevada's natural resources are used, maintained, and preserved in a manner that will best serve the residents and visitors of the state. The department includes the divisions of Forestry, State Parks, Environmental Protection, State Lands, Water Resources, Natural Heritage, and Outdoor Recreation. The department also includes the State Environmental Commission, the Nevada Tahoe Regional Planning Agency, the Conservation Districts Program, the Sagebrush Ecosystem Program, the Office of State Historic Preservation, and the Off-Highway Vehicles Commission. For the 2025-27 Biennium, the 83rd (2025) Legislature approved total funding of \$453.3 million (net of interagency transfers) for the DCNR, which is an increase of 59.3%, or \$168.8 million when compared to the \$284.5 million approved by the 82nd (2023) Legislature for the 2023-25 Biennium. The General Fund portion of the department's budget totals \$129.7 million over the

2025-27 Biennium, an increase of 45.1% or \$40.3 million, when compared to the \$89.4 million legislatively approved for the 2023-25 Biennium.

CONSERVATION AND NATURAL RESOURCES BOND PROGRAMS

The DCNR administers four resource protection programs that are dependent upon the sale of general obligation bonds: The Commission for Cultural Centers and Historic Preservation grant program, the Lake Tahoe Environmental Improvement Program, the Water Infrastructure Grant Program, and the Conservation Bond Program.

Through the passage of Senate Bill (S.B.) 502, the 83rd (2025) Legislature approved the issuance of \$113.8 million in general obligation bonds over the 2025-27 Biennium for the four DCNR resource protection programs, as follows:

- \$63.4 million for the Conservation Bond Program, as authorized through the passage of A.B. 84 (2019) and managed by the DCNR Director's Office, to protect, preserve, and obtain the benefits of the property and natural and cultural resources of the state.
- \$10.5 million for the Lake Tahoe Environmental Improvement Program, managed by the Division of State Lands, to fund activities in the Lake Tahoe Basin, including the continued implementation of forest restoration projects; improvement of recreational facilities; protection of sensitive species; control of invasive species; and water quality, erosion control, and stream restoration projects.
- \$6.0 million for the Commission for Cultural Centers and Historic Preservation Grant Program, managed by the Office of Historic Preservation, to protect and preserve the state's historic and cultural resources.
- \$33.9 million for the Water Infrastructure Grant Program for providing grants for water conservation and capital improvements to certain water systems awarded at the discretion of the Board for Financing Water Projects, pursuant to *Nevada Revised Statutes* (NRS) 349.981, and administered by the Division of Environmental Protection within the DCNR.

DIRECTOR'S OFFICE

ADMINISTRATION

The Director's Office of the DCNR provides administrative, technical, budgetary, and supervisory support to the agencies within the department. The Director's Office is funded primarily with General Fund appropriations and cost allocation revenues from agencies within the department. The 83rd (2025) Legislature approved General Fund appropriations totaling \$1.7 million over the 2025-27 Biennium, a decrease of 27.0% when compared to the \$2.3 million approved by the 82nd (2023) Legislature for the 2023-25 Biennium. The reduction in General Fund appropriations is reflective of a funding shift to interagency transfers, primarily due to the approval of Director's Office Cost Allocation revenue of \$7.2 million over the 2025-27 Biennium resulting from the approval of the centralization of department information technology (IT) staff within the Director's Office through the transfer of 23 existing IT-related positions from other divisions within the department, the reclassification

of 4 of the transferred positions, and the addition of 3 new IT-related positions. The Legislature also approved total funding of \$133,878 over the 2025-27 Biennium for one new Personnel Technician position, as recommended by the Governor.

WATER CONSERVATION AND INFRASTRUCTURE

The Water Conservation and Infrastructure budget account was established to invest in water infrastructure and conservation projects in the residential, commercial, and agricultural sectors, with a focus on ensuring the long-term reliability of the state's water resources. The 83rd (2025) Legislature approved federal American Rescue Plan Act, Coronavirus State Fiscal Recovery Funds totaling \$41.1 million over the 2025-27 Biennium to continue funding for the Water Conservation and Infrastructure Initiative for the support of water infrastructure and conservation projects. The 83rd Legislature also approved the transfer of one existing Administrative Services Officer position to the DCNR Director's Office effective April 1, 2027, and the elimination of one Management Analyst position effective March 31, 2027. Both positions are currently supported by federal funding scheduled to expire during the 2025-27 Biennium.

OFFICE OF HISTORIC PRESERVATION

The Office of Historic Preservation encourages the preservation, documentation, and use of cultural resources through state and federal programs. These programs include the preservation of buildings and archeological sites, grant distribution and management, project reviews for federal tax credits, the National and State Registers of Historic Places, and the review of federal actions in the state for planning and public education purposes. The Office of Historic Preservation also includes the Comstock Historic District Commission, which issues construction permits, educates the public, and promotes special programs for the preservation of the Comstock Historic District.

The 83rd (2025) Legislature approved total funding of \$5.0 million for the Office of Historic Preservation and the Comstock Historic District Commission over the 2025-27 Biennium (net of interagency transfers), an increase of 30.4% when compared to the \$3.8 million approved by the 82nd (2023) Legislature for the 2023-25 Biennium. The General Fund portion of the budget accounts totals \$2.4 million over the 2025-27 Biennium, an increase of 39.1% when compared to the \$1.7 million legislatively approved for the 2023-25 Biennium.

CONSERVATION DISTRICTS

The Conservation Districts Program works with Nevada's 28 locally elected conservation districts in a statewide conservation program. The mission of the program is to train and assist the districts, which work to conserve, improve, and sustain the state's renewable natural resources by providing outreach and technical assistance to landowners in partnership with other local, state, and federal agencies. The program also provides annual grants to each of the 28 eligible conservation districts and provides support for the State Conservation Commission.

For the 2025-27 Biennium, the 83rd (2025) Legislature approved General Fund appropriations totaling \$1.7 million for the Conservation Districts Program, an increase of 27.3% when compared to the \$1.3 million approved by the 82nd (2023) Legislature for the 2023-25 Biennium. The 83rd Legislature approved the Governor's recommendation to increase the annual grant allocations to each conservation district from \$5,000 to \$5,500, funded with General Fund appropriations of \$14,000 in each fiscal year of the 2025-27 Biennium.

DIVISION OF STATE PARKS

The Division of State Parks plans, develops, and maintains a system of 27 parks and recreation areas for the use and enjoyment of Nevada residents and visitors. The division also preserves areas of scenic, historic, and scientific significance in the state. The budget account is primarily funded with visitor user fees, General Fund appropriations, and motor vehicle fuel taxes associated with recreational watercraft.

The 83rd (2025) Legislature approved General Fund appropriations totaling \$30.8 million over the 2025-27 Biennium, an increase of 80.2% when compared to the \$17.1 million approved by the 82nd (2023) Legislature for the 2023-25 Biennium. The increase is primarily due to increased personnel, operating, and ongoing maintenance costs, as well as additional General Fund appropriations totaling \$1.3 million over the 2025-27 Biennium to support five new full-time commissioned law enforcement positions, one Administrative Services Officer position, and the lease of dashboard cameras and body worn cameras for use by the division's existing law enforcement staff.

To continue funding for an online reservation system and one Management Analyst position to manage the system, the 83rd Legislature approved General Fund appropriations totaling \$350,000 and Reservation System Fee revenue totaling \$208,513 over the 2025-27 Biennium.

DIVISION OF WATER RESOURCES

The Division of Water Resources conserves, protects, manages, and enhances the water resources of Nevada through the appropriation and reallocation of public waters. The division quantifies existing water rights; monitors water use; distributes water in accordance with court decrees; reviews water availability for new developments; reviews the construction and operation of dams; licenses and regulates well drillers; and provides technical assistance and information to the public and governmental agencies.

The 83rd (2025) Legislature approved total funding of \$25.9 million over the 2025-27 Biennium (net of interagency transfers), including General Fund appropriations of \$24.8 million, which represents an increase of 30.4% when compared to the \$19.9 million approved by the 82nd (2023) Legislature for the 2023-25 Biennium.

The 83rd Legislature approved the Governor's recommendation for General Fund appropriations totaling \$113,249 over the 2025-27 Biennium to reclassify one classified Supervisor, Professional Engineer position to an unclassified Administrative Law Judge position to support administrative hearings. Finally, the Legislature approved federal American Rescue Plan Act, Coronavirus State Fiscal Recovery Funds of \$2.9 million over

the 2025-27 Biennium to continue the previously approved project for the modernization and digitization of state water records and to update water availability data.

DIVISION OF FORESTRY

The Division of Forestry is responsible for supervising, managing, and coordinating all forestry, watershed, and fire prevention and control work on state and privately-owned lands in Nevada. Additionally, the division assists county and local fire protection districts and adopts and enforces fire prevention regulations. Other division activities include wildfire preparedness and fire-adapted communities, cooperative forest management, resource rehabilitation, and control of forest insects and diseases.

FORESTRY ADMINISTRATION

For the Forestry Administration budget account, the 83rd (2025) Legislature approved new fee revenue authority of \$100,000 per each fiscal year of the 2025-27 Biennium to allow the agency to retain a protected plant species permit fee for land use projects, as well as total rental revenue authority of \$43,200 each fiscal year to allow the agency to collect rent for agency-owned housing that is leased to agency staff. Authority for the agency to collect and utilize these revenues is included in S.B. 499, which was passed by the 83rd Legislature and signed by the Governor.

The 83rd Legislature further approved three new positions for the agency's Incident Billing Unit, which is responsible for the preparation and review of billing invoices for fire incident responses. While these positions were not included in the Governor's recommended budget, the Legislature approved these positions to increase the staffing in the unit to address the billing process deficiencies identified in the LCB Audit Division's January 2025 Audit Report LA26-04. The costs associated with these positions total \$934,121 over the 2025-27 Biennium and are funded through the transfer of reimbursement revenues received for fire suppression efforts.

FOREST FIRE SUPPRESSION

The Forest Fire Suppression budget account funds the protection of public and private land; property; and resources from fires, floods, and other disasters and emergencies. Historically, this budget account has reflected all fire suppression activity costs regardless of whether the activities occurred in-state or out-of-state. However, effective July 1, 2025 (FY 2026), the 83rd (2025) Legislature approved this budget account to be utilized to solely account for forest fire suppression costs for in-state activities.

The budget account is primarily funded with General Fund appropriations and reimbursements for the costs of the division's firefighting and emergency response activities provided for local governmental jurisdictions within the state. When authorized funds are insufficient to meet the state's obligations, the division may request additional funding from the State Board of Examiners Reserve for Statutory Contingency Account (NRS 353.264) and the Interim Finance Committee Contingency Account (NRS 353.266).

To increase the amount of funding available to support incident response and fire suppression activities for in-state incidents, the 83rd Legislature also approved additional General Fund appropriations of \$10.0 million over the 2025-27 Biennium.

OUT-OF-STATE FIRE SUPPRESSION

To address recommendations included in LCB Audit Division Report LA26-04 related to the transparency in accounting for in-state and out-of-state fire incident response costs and reimbursements, the 83rd (2025) Legislature approved the creation of a new Out-of-State Fire Suppression budget account, which is statutorily established through S.B. 499, to separately account for revenues and expenditures associated with out-of-state incidents. The Legislature also approved a one-time General Fund appropriation of \$27.3 million as beginning cash for the new budget account.

DIVISION OF ENVIRONMENTAL PROTECTION

The Division of Environmental Protection implements programs authorized and required by state and federal laws and enforces regulations adopted by the State Environmental Commission. The division is comprised of an Administrative Services Bureau and ten program bureaus: Air Pollution Control, Air Quality Planning, Water Pollution Control, Water Quality Planning, Safe Drinking Water, Mining Regulation and Reclamation, Corrective Actions, Industrial Site Cleanup, Materials Management, and Federal Facilities. The division also provides technical advice and administrative support to the State Environmental Commission, which serves as the primary rulemaking, variance, and appeal body for environmental regulations in the state.

The 83rd (2025) Legislature approved total funding for the division comprised primarily of fees and federal funds totaling \$192.2 million for the 2025-27 Biennium (net of interagency transfers), which is an increase of 50.1% when compared to the \$128.1 million approved by the 82nd (2023) Legislature for the 2023-25 Biennium. A significant portion of this increase is associated with the \$31.2 million in authority for the Industrial Site Cleanup budget account for the agreement between the agency and Pulte Homes for the agency's oversight of environmental cleanup of the Three Kids Mine reclamation site in Las Vegas, which was entered into during the 2023-24 Interim, but was not included in the legislatively approved budget for the 2023-25 Biennium. The portion of this funding that was not expended during the 2023-25 Biennium is balanced forward into the 2025-27 Biennium.

DEPARTMENT OF WILDLIFE

The Nevada Department of Wildlife is responsible for protecting, preserving, managing, and restoring wildlife and habitat for aesthetic, scientific, recreational, and economic benefit to residents and visitors. The department administers, enforces, and implements the Nevada Boat Act, including the registration and titling of boats, enforcement of laws and regulations, boating safety education, and development of public access facilities. The department consists of the Director's Office and seven divisions: Data and Technology Services, Conservation Education, Law Enforcement, Game Management, Fisheries Management, Diversity, and Habitat.

The department is funded by federal grants, licenses and fees, General Fund appropriations, and gifts and donations. The 83rd (2025) Legislature approved total funding of \$76.4 million over the 2025-27 Biennium (net of interagency transfers), which is an increase of \$10.0 million, or 15.1%, compared to the \$66.3 million approved by the 82nd (2023) Legislature for the 2023-25 Biennium. Of this total, the Legislature approved \$2.2 million in General Fund appropriations over the 2025-27 Biennium, representing a decrease of \$128,489, or 5.6%, compared to the \$2.3 million legislatively approved for the 2023-25 Biennium.

DIRECTOR'S OFFICE

The Director's Office is responsible for the general administration of the department, including fiscal services and human resources administrative support functions. Additionally, the director serves as secretary to the Board of Wildlife Commissioners, which establishes policy and regulatory guidance for the department. Funding for the county advisory boards, which advise the Board of Wildlife Commissioners and the agency on wildlife management issues, is also included in this budget account.

The 83rd (2025) Legislature approved total funding of \$317,624 (\$222,214 in transfers of Sportsmen Revenue and \$95,410 in federal grant funds) over the 2025-27 Biennium for a new Construction Project Coordinator position and to reclassify one Maintenance Repair Worker position to a Construction Project Coordinator position to improve the oversight and coordination of construction and maintenance projects in the department.

DATA AND TECHNOLOGY SERVICES DIVISION

The Data and Technology Services Division is responsible for the business affairs of the department, which include the management of the customer service programs comprised of licensing, boat titling and registrations, hunt applications and draws; special licenses and permits; license agent activities; information technology services; and geographic information systems.

The 83rd (2025) Legislature approved the Governor's recommendation to implement a new centralized database system to manage wildlife data funded with one-time transfers of Sportsmen Revenue totaling \$2.5 million over the 2025-27 Biennium. The 83rd Legislature further approved the Governor's recommendation to implement a new permit data program for non-game species funded with transfers of Sportsmen Revenue of \$28,860 in each fiscal year of the 2025-27 Biennium.

LAW ENFORCEMENT DIVISION

The Law Enforcement Division provides wildlife and boating safety law enforcement and serves the sporting public while providing a public safety presence. The budget account is funded primarily through the transfer of various restricted and unrestricted license and fee revenues transferred from the Wildlife Fund, federal funds, and a nominal amount of General Fund support.

The 83rd (2025) Legislature did not approve the Governor's recommendation to add General Fund appropriations of \$500,000 in each fiscal year of the 2025-27 Biennium to replace a corresponding amount of transfers of Sportsmen Revenue to support non-wildlife-related law enforcement activities. The Legislature recommended approval of the Governor's recommendation to transfer the Boating Safety Education program from the Law Enforcement Division to the Conservation Education Division, inclusive of total funding of \$921,034 over the 2025-27 Biennium, and two existing positions.

HABITAT DIVISION

The Habitat Division provides technical review consultation and reviews land use plans; oversees the state's wildlife areas; natural and artificial water developments; habitat rehabilitation and restoration; acquisitions and conservation easements; the mining assessment and reclamation program; and Special Reserve Account and bond-funded habitat enhancement projects.

The 83rd (2025) Legislature approved the Governor's recommendation to transfer the Technical Guidance program from the Habitat Division to the Biodiversity Division, inclusive of total funding of \$592,138 over the 2025-27 Biennium and one existing Wildlife Staff Specialist position.

NEVADA DEPARTMENT OF TRANSPORTATION

The Nevada Department of Transportation is funded through a combination of federal funds, dedicated state highway user revenues, and bond issuances. For the 2025-27 Biennium, the 83rd (2025) Legislature approved total funding of \$2.272 billion for the department (net of interagency transfers of \$7.2 million), which is an increase of 17.6% when compared to the \$1.932 billion approved by the 82nd (2023) Legislature for the 2023-25 Biennium. The increase in funding is largely due to bond issuances for construction projects and estimated increases in federal funding. Of the total approved funding for the department, the 83rd Legislature approved State Highway Fund authorizations of \$353.4 million in FY 2026 and \$364.0 million in FY 2027, which reflects a decrease of \$123.2 million, or 14.7%, over the 2025-27 Biennium when compared to the Highway Fund authorizations legislatively approved over the 2023-25 Biennium. The Legislature further approved the Governor's projected federal funding of \$608.0 million in each fiscal year of the 2025-27 Biennium.

WILDLIFE CROSSINGS

The 83rd Legislature approved expenditure authority of \$1.0 million in FY 2026 for the state matching requirement for projects to design, construct, identify, restore, or protect wildlife crossing and other related highway features, and placed \$4.0 million that has not been identified for the state match requirement in the reserve category, which would generally require Interim Finance Committee approval prior to expending funds, and to allow the funds to balance forward each fiscal year of the 2025-27 Biennium.

BOND CONSTRUCTION

The 83rd (2025) Legislature approved the Governor's recommendation for the sale of \$85.0 million in bonds pledged with Highway Fund revenue, the sale of \$75.0 million in bonds pledged with fuel revenue indexing generated for the Highway Fund in Clark County, and related interest earnings of \$1.6 million in each fiscal year of the 2025-27 Biennium for construction projects.

TRANSPORTATION ADMINISTRATION

The 83rd (2025) Legislature approved highway construction expenditures totaling \$612.7 million in FY 2026 and \$619.7 million in FY 2027, includes \$27.0 million for maintenance, new construction, and alterations of department-owned facilities; \$18.5 million to continue facility improvements at the Beowawe rest facilities; \$14.6 million to continue to modernize and enhance the information technology systems used by the department; and \$14.5 million to continue upgrading the department's fueling system, funded with a combination of federal funds and Highway Fund authorizations. The 83rd Legislature also approved Highway Fund authorizations totaling \$517,367 over the 2025-27 Biennium for one unclassified Rural Communities Specialist position and one Personnel Officer position and \$49.1 million for routine replacement of existing, large equipment.

TAHOE REGIONAL PLANNING AGENCY

The Tahoe Regional Planning Agency (TRPA) was jointly created by the States of Nevada and California and the United States Congress through the approval of the Tahoe Regional Planning Compact by all three entities. The TRPA provides a leadership and advocacy role in the regional cooperative efforts to preserve, restore, and enhance Lake Tahoe's unique, natural, and human environments. The TRPA exercises environmental controls over water, land, air, wildlife, and development of the Lake Tahoe region. Pursuant to Article VIII of the Tahoe Regional Planning Compact (NRS 277.200), requests for state funds by the TRPA must be apportioned two-thirds from California and one-third from Nevada.

The 83rd (2025) Legislature approved Nevada state support (General Fund appropriations and transfers from the Department of Motor Vehicles' Motor Vehicle Pollution Control budget account) of \$6.4 million over the 2025-27 Biennium for the TRPA, which represents an increase of 4.0% when compared to the \$6.2 million approved by the 82nd (2023) Legislature. Of the total Nevada state funding for the TRPA, the 83rd Legislature approved General Fund appropriations of \$5.6 million over the 2025-27 Biennium, including \$500,000 to continue digital conversion of agency records.

Nevada Legislative Counsel Bureau
 Summary of Appropriations and Authorizations
 2025-27 Legislature

	2024-2025 Work Program	2025-2026 LEGISLATIVELY APPROVED	2026-2027 LEGISLATIVELY APPROVED	2025-2026 GOVERNOR RECOMMENDS	2026-2027 GOVERNOR RECOMMENDS
INFRASTRUCTURE					
CRC - COLORADO RIVER COMMISSION	8,798,914	11,023,109	11,181,328	11,000,436	11,195,263
BALANCE FORWARD	2,393,779	1,427,227	1,404,256	1,427,227	1,436,759
INTERAGENCY TRANSFER	3,082,535	3,785,327	3,919,541	3,785,327	3,919,541
OTHER FUND	3,322,600	5,810,555	5,857,531	5,787,882	5,838,963
CRC - RESEARCH AND DEVELOPMENT ACCOUNT	15,304,031	15,648,000	15,573,581	15,648,000	15,573,581
BALANCE FORWARD	14,068,486	14,171,508	14,062,909	14,171,508	14,062,909
OTHER FUND	1,235,545	1,476,492	1,510,672	1,476,492	1,510,672
CRC - POWER DELIVERY PROJECT	23,804,511	43,518,281	33,867,680	43,519,309	33,868,719
BALANCE FORWARD	886,011	666,161	6,889,316	666,161	6,889,316
INTERAGENCY TRANSFER	183,261	183,261	183,261	183,261	183,261
OTHER FUND	22,735,239	42,668,859	26,795,103	42,669,887	26,796,142
CRC - POWER MARKETING	35,830,500	40,354,717	41,427,531	40,354,717	41,427,531
BALANCE FORWARD	1,623,355	1,623,259	1,674,632	1,623,259	1,674,632
OTHER FUND	34,207,145	38,731,458	39,752,899	38,731,458	39,752,899
TOTAL COLORADO RIVER COMMISSION	83,737,956	110,544,107	102,050,120	110,522,462	102,065,094
BALANCE FORWARD	18,971,631	17,888,155	24,031,113	17,888,155	24,063,616
INTERAGENCY TRANSFER	3,265,796	3,968,588	4,102,802	3,968,588	4,102,802
OTHER FUND	61,500,529	88,687,364	73,916,205	88,665,719	73,898,676
DCNR - FORESTRY - OUT-OF-STATE FIRE SUPPRESSION		32,000,100	32,000,100		
GENERAL FUND		100	100		
OTHER FUND		32,000,000	32,000,000		
DCNR - ADMINISTRATION	2,454,009	6,405,295	6,514,554	6,261,705	6,383,431
GENERAL FUND	1,177,763	881,139	815,110	791,668	738,873
BALANCE FORWARD	264,956				
INTERAGENCY TRANSFER	1,011,290	5,524,156	5,699,444	5,470,037	5,644,558
REVERSIONS					
DCNR - FORESTRY	34,994,909	20,238,875	20,476,703	19,732,250	19,962,498
GENERAL FUND	10,830,267	13,865,765	14,062,597	13,830,414	14,011,239
BALANCE FORWARD	7,991,380	181,135	181,135	181,135	181,135
FEDERAL FUND	13,629,556	2,423,755	2,450,007	2,423,755	2,450,007
INTERAGENCY TRANSFER	2,329,581	3,470,672	3,485,416	2,999,398	3,022,569
INTERIM FINANCE					
OTHER FUND	214,125	297,548	297,548	297,548	297,548
REVERSIONS					
DCNR - FORESTRY - FIRE SUPPRESSION	25,436,783	14,654,778	14,665,167	10,439,588	10,449,997
GENERAL FUND	9,929,792	6,650,010	6,682,897	2,387,929	2,387,929
BALANCE FORWARD		22,478		22,478	
FEDERAL FUND	1,350,511	1,350,511	1,350,511	1,350,511	1,350,511
INTERAGENCY TRANSFER	30,001	26,018	26,018	30,001	30,001
INTERIM FINANCE					
OTHER FUND	14,126,479	6,605,761	6,605,741	6,648,669	6,681,556

Nevada Legislative Counsel Bureau
 Summary of Appropriations and Authorizations
 2025-27 Legislature

	2024-2025 Work Program	2025-2026 LEGISLATIVELY APPROVED	2026-2027 LEGISLATIVELY APPROVED	2025-2026 GOVERNOR RECOMMENDS	2026-2027 GOVERNOR RECOMMENDS
DCNR - FORESTRY - CONSERVATION CAMPS	12,546,744	12,174,009	12,380,137	12,183,370	12,388,782
GENERAL FUND	7,836,383	9,778,741	9,984,869	9,788,102	9,993,514
BALANCE FORWARD	2,301,717				
INTERAGENCY TRANSFER	188,376	175,000	175,000	175,000	175,000
OTHER FUND	2,220,268	2,220,268	2,220,268	2,220,268	2,220,268
REVERSIONS					
DCNR - FORESTRY - NURSERIES	1,100,051	1,078,689	1,084,344	1,079,388	1,083,738
BALANCE FORWARD	390,865	162,545	162,545	162,545	162,545
INTERAGENCY TRANSFER	94,508	179,314	180,000	179,314	180,000
OTHER FUND	614,678	736,830	741,799	737,529	741,193
DCNR - STATE PARKS	58,231,009	30,608,022	31,323,086	30,814,986	31,606,321
GENERAL FUND	8,713,000	15,101,699	15,650,026	15,570,727	16,301,101
BALANCE FORWARD	29,442,916				
FEDERAL FUND	695,729	190,752	212,113	207,195	215,595
INTERAGENCY TRANSFER	6,800,187	1,380,973	1,492,918	1,109,271	1,130,858
INTERIM FINANCE	180,419				
OTHER FUND	12,398,758	13,934,598	13,968,029	13,927,793	13,958,767
DCNR - WATER RESOURCES	16,740,368	14,955,923	14,297,470	13,255,839	13,352,043
GENERAL FUND	9,792,195	12,236,893	12,575,388	12,023,374	12,317,673
BALANCE FORWARD	1,565,611			322,386	115,559
FEDERAL FUND	560,558	504,595	504,595	579,189	578,457
INTERAGENCY TRANSFER	4,778,004	2,170,435	1,173,487	286,890	296,354
OTHER FUND	44,000	44,000	44,000	44,000	44,000
REVERSIONS					
DCNR - NEVADA TAHOE REGIONAL PLANNING AGENCY	1,881	1,881	1,881	1,881	1,881
GENERAL FUND	1,881	1,881	1,881	1,881	1,881
REVERSIONS					
DCNR - STATE LANDS	3,044,046	3,134,154	3,084,186	2,900,773	2,813,682
GENERAL FUND	2,575,988	2,604,573	2,543,075	2,372,449	2,273,848
BALANCE FORWARD					
INTERAGENCY TRANSFER	291,170	360,929	370,563	356,817	366,440
OTHER FUND	176,888	168,652	170,548	171,507	173,394
REVERSIONS					
DCNR - CONSERVATION DISTRICTS PROGRAM	858,204	824,836	834,162	827,918	837,800
GENERAL FUND	667,840	824,836	834,162	827,918	837,800
BALANCE FORWARD					
FEDERAL FUND	190,364				
REVERSIONS					

Nevada Legislative Counsel Bureau
 Summary of Appropriations and Authorizations
 2025-27 Legislature

	2024-2025 Work Program	2025-2026 LEGISLATIVELY APPROVED	2026-2027 LEGISLATIVELY APPROVED	2025-2026 GOVERNOR RECOMMENDS	2026-2027 GOVERNOR RECOMMENDS
DCNR - NEVADA NATURAL HERITAGE	1,785,381	1,851,742	1,879,608	1,842,084	1,867,963
GENERAL FUND	217,362	307,183	305,952	399,560	395,111
BALANCE FORWARD	62,711				
FEDERAL FUND	462,967	206,611	212,210	205,248	210,834
INTERAGENCY TRANSFER	954,686	1,275,081	1,295,105	1,154,867	1,176,210
OTHER FUND	87,655	62,867	66,341	82,409	85,808
REVERSIONS					
DCNR - ACCOUNT FOR OFF-HIGHWAY VEHICLES (OHV)	3,989,948	3,375,625	2,745,913	3,375,625	2,763,231
BALANCE FORWARD	2,791,207	2,176,884	1,547,172	2,176,884	1,564,490
INTERAGENCY TRANSFER	1,198,741	1,198,741	1,198,741	1,198,741	1,198,741
DCNR - DEP ADMINISTRATION	12,018,120	13,113,983	15,569,560	13,036,120	15,040,520
BALANCE FORWARD	996,206	1,603,214	3,853,455	1,603,214	3,421,426
FEDERAL FUND	3,568,847	3,560,000	3,560,000	3,601,452	3,523,523
INTERAGENCY TRANSFER	7,453,067	7,950,769	8,156,105	7,831,454	8,095,571
DCNR - DEP INDUSTRIAL SITE CLEANUP	33,725,298	6,308,724	7,285,661	6,297,580	7,271,249
BALANCE FORWARD	31,076,017	1,075,890	2,025,198	1,075,890	2,020,004
FEDERAL FUND		781,609	803,340	781,609	803,340
OTHER FUND	2,649,281	4,451,225	4,457,123	4,440,081	4,447,905
DCNR - DEP AIR QUALITY	11,543,965	16,260,315	16,797,312	15,802,919	16,334,954
BALANCE FORWARD	1,893,850	1,449,109	2,247,759	1,449,109	2,238,926
FEDERAL FUND	1,501,029	3,139,120	3,039,377	2,693,603	2,515,560
INTERAGENCY TRANSFER	3,449,693	3,791,428	3,715,670	3,791,428	3,715,672
OTHER FUND	4,699,393	7,880,658	7,794,506	7,868,779	7,864,796
DCNR - DEP WATER POLLUTION CONTROL	10,985,750	10,249,479	9,083,317	10,249,481	9,083,318
BALANCE FORWARD	6,390,904	5,101,529	3,559,687	5,101,529	3,549,179
FEDERAL FUND	1,062,193	637,831	637,832	637,831	637,832
INTERAGENCY TRANSFER	314,244	315,679	315,678	315,679	315,678
OTHER FUND	3,218,409	4,194,440	4,570,120	4,194,442	4,580,629
DCNR - DEP MATERIALS MNGMT & CORRECTV ACTN	25,067,922	25,465,680	25,590,162	25,460,875	25,595,811
BALANCE FORWARD	4,491,476	5,507,526	5,506,757	5,507,526	5,507,526
FEDERAL FUND	5,764,175	5,882,400	5,882,400	5,878,069	5,874,381
INTERAGENCY TRANSFER					
OTHER FUND	14,812,271	14,075,754	14,201,005	14,075,280	14,213,904
DCNR - DEP MINING REGULATION/RECLAMATION	8,957,181	9,085,740	8,693,629	9,085,740	8,095,476
BALANCE FORWARD	5,159,634	5,111,013	4,149,480	5,111,013	4,120,749
OTHER FUND	3,797,547	3,974,727	4,544,149	3,974,727	3,974,727
DCNR - DEP STATE REVOLVING FUND - ADMIN	6,384,262	9,011,483	9,021,855	8,788,025	9,110,252
BALANCE FORWARD	940,340	1,077,046	1,100,867	1,077,046	1,161,235
FEDERAL FUND	5,240,067	7,755,819	7,543,644	7,532,522	7,571,833
INTERAGENCY TRANSFER	2,618	1,819	1,819	1,658	1,659
OTHER FUND	201,237	176,799	375,525	176,799	375,525

Nevada Legislative Counsel Bureau
 Summary of Appropriations and Authorizations
 2025-27 Legislature

	2024-2025 Work Program	2025-2026 LEGISLATIVELY APPROVED	2026-2027 LEGISLATIVELY APPROVED	2025-2026 GOVERNOR RECOMMENDS	2026-2027 GOVERNOR RECOMMENDS
DCNR - DEP WATER QUALITY PLANNING	4,289,836	5,231,711	5,254,773	5,221,795	5,248,098
BALANCE FORWARD					
FEDERAL FUND	3,575,526	4,552,931	4,575,993	4,552,503	4,582,219
INTERAGENCY TRANSFER	676,770	678,780	678,780	669,292	665,879
OTHER FUND	37,540				
DCNR - DEP SAFE DRINKING WATER PROGRAM	25,145,551	18,347,404	18,030,815	18,328,841	18,208,917
BALANCE FORWARD	462,755	475,592	453,810	475,592	418,386
FEDERAL FUND	20,009,656	11,332,373	11,089,686	11,299,858	11,074,500
INTERAGENCY TRANSFER	2,968,666	5,430,075	5,197,878	5,173,423	5,193,548
OTHER FUND	1,704,474	1,109,364	1,289,441	1,379,968	1,522,483
DCNR - DEP STATE ENVIRONMENTAL COMMISSION	51,133	51,100	51,100	51,100	51,100
INTERAGENCY TRANSFER	24,006	32,199	32,199	32,199	32,199
OTHER FUND	27,127	18,901	18,901	18,901	18,901
DCNR - DEP WATER PLANNING CAP IMPROVEMENT	19,766	17,687	14,166	17,687	16,605
BALANCE FORWARD	18,766	16,687	13,166	16,687	15,605
OTHER FUND	1,000	1,000	1,000	1,000	1,000
DCNR - ACCOUNT TO RESTORE THE SAGEBRUSH ECOSYSTEM	1,450,031	1,377,544	1,305,057	1,377,544	1,305,057
BALANCE FORWARD	1,220,031	1,147,544	1,075,057	1,147,544	1,075,057
OTHER FUND	230,000	230,000	230,000	230,000	230,000
DCNR - OFFICE OF STATE HISTORIC PRESERVATION	1,858,749	2,169,369	2,180,796	2,172,423	2,165,031
GENERAL FUND	613,545	851,099	858,925	870,926	866,001
FEDERAL FUND	1,088,864	1,197,915	1,201,516	1,177,966	1,175,499
INTERAGENCY TRANSFER	60,000	15,000	15,000	15,000	15,000
OTHER FUND	96,340	105,355	105,355	108,531	108,531
REVERSIONS					
DCNR - WATER CONSERV & INFRASTRUCTURE	65,420,324	20,653,426	20,488,213	406,907	231,270
INTERAGENCY TRANSFER	65,420,324	20,653,426	20,488,213	406,907	231,270
DCNR - HISTORIC PRES - COMSTOCK HISTORIC DISTRICT	228,781	332,532	340,887	326,211	336,062
GENERAL FUND	228,781	332,532	340,887	326,211	336,062
REVERSIONS					
DCNR - ENVIRONMENTAL QUALITY IMPROVEMENT	80,818	36,803	36,803	36,803	36,803
BALANCE FORWARD	80,818	36,803	36,803	36,803	36,803
OTHER FUND					

Nevada Legislative Counsel Bureau
 Summary of Appropriations and Authorizations
 2025-27 Legislature

	2024-2025 Work Program	2025-2026 LEGISLATIVELY APPROVED	2026-2027 LEGISLATIVELY APPROVED	2025-2026 GOVERNOR RECOMMENDS	2026-2027 GOVERNOR RECOMMENDS
DCNR - DIVISION OF OUTDOOR RECREATION	3,359,995	792,008	802,360	769,333	780,517
GENERAL FUND	598,972	792,008	802,360	769,333	780,517
BALANCE FORWARD					
FEDERAL FUND	1,927,800				
INTERAGENCY TRANSFER	833,223				
REVERSIONS					
TOTAL CONSERVATION & NATURAL RESOURCES	371,770,815	279,808,917	281,833,777	220,144,791	222,422,407
GENERAL FUND	53,183,769	64,228,459	65,458,229	59,960,492	61,241,549
BALANCE FORWARD	97,542,160	25,144,995	25,912,891	25,467,381	25,588,625
FEDERAL FUND	60,627,842	43,516,222	43,063,224	42,921,311	42,564,091
INTERAGENCY TRANSFER	98,879,155	54,630,494	53,698,034	31,197,376	31,487,207
INTERIM FINANCE	180,419				
OTHER FUND	61,357,470	92,288,747	93,701,399	60,598,231	61,540,935
REVERSIONS					
WILDLIFE - DIRECTOR'S OFFICE	11,053,818	12,250,251	12,584,209	11,731,778	11,760,355
FEDERAL FUND	1,866,242	2,373,326	2,403,756	2,380,744	2,409,523
INTERAGENCY TRANSFER	9,155,556	9,844,905	10,148,433	9,319,014	9,318,812
OTHER FUND	32,020	32,020	32,020	32,020	32,020
WILDLIFE - DATA AND TECHNOLOGY SERVICES	5,503,022	7,955,014	8,121,620	8,017,024	8,183,206
FEDERAL FUND	431,983	611,688	626,397	611,688	626,397
INTERAGENCY TRANSFER	5,071,039	7,343,326	7,495,223	7,405,336	7,556,809
WILDLIFE - CONSERVATION EDUCATION	5,098,696	5,980,988	6,024,740	5,993,481	6,036,771
GENERAL FUND	280,751	231,928	232,216	231,928	232,216
FEDERAL FUND	2,869,789	3,211,681	3,251,548	3,211,745	3,251,583
INTERAGENCY TRANSFER	1,773,600	2,537,379	2,540,976	2,549,808	2,552,972
INTERIM FINANCE	174,556				
WILDLIFE - LAW ENFORCEMENT	8,567,891	10,018,599	10,031,449	10,054,253	10,064,250
GENERAL FUND	47,411	44,984	42,256	544,984	542,256
FEDERAL FUND	1,005,269	1,680,927	1,557,898	1,680,863	1,557,863
INTERAGENCY TRANSFER	7,388,156	8,182,696	8,319,503	7,718,414	7,852,339
OTHER FUND	127,055	109,992	111,792	109,992	111,792
WILDLIFE - GAME MANAGEMENT	10,968,355	12,813,536	12,389,797	12,899,030	12,474,765
GENERAL FUND	84,201	74,341	74,341	74,341	74,341
FEDERAL FUND	7,064,029	7,033,294	6,781,351	7,032,058	6,780,115
INTERAGENCY TRANSFER	3,785,530	5,658,693	5,486,931	5,745,423	5,573,135
OTHER FUND	34,595	47,208	47,174	47,208	47,174
WILDLIFE - FISHERIES MANAGEMENT	11,201,054	11,244,928	11,099,971	11,277,517	11,131,437
GENERAL FUND	151,149	151,209	151,209	151,209	151,209
FEDERAL FUND	7,076,275	8,310,963	8,257,361	8,310,963	8,257,361
INTERAGENCY TRANSFER	3,973,630	2,782,756	2,691,401	2,815,345	2,722,867

Nevada Legislative Counsel Bureau
 Summary of Appropriations and Authorizations
 2025-27 Legislature

	2024-2025 Work Program	2025-2026 LEGISLATIVELY APPROVED	2026-2027 LEGISLATIVELY APPROVED	2025-2026 GOVERNOR RECOMMENDS	2026-2027 GOVERNOR RECOMMENDS
WILDLIFE - BIODIVERSITY DIVISION	2,261,622	2,740,307	2,757,787	2,774,238	2,791,787
GENERAL FUND	449,596	577,679	577,320	577,679	577,320
FEDERAL FUND	1,695,477	1,873,585	1,893,079	1,874,856	1,894,326
INTERAGENCY TRANSFER	65,607	221,773	220,112	253,212	251,644
OTHER FUND	50,942	67,270	67,276	68,491	68,497
WILDLIFE - HABITAT	16,429,066	16,244,757	16,296,953	16,260,530	16,311,118
GENERAL FUND	156,332				
FEDERAL FUND	13,346,019	11,465,815	11,527,342	11,465,765	11,527,316
INTERAGENCY TRANSFER	2,612,696	4,353,202	4,343,886	4,369,025	4,358,077
OTHER FUND	314,019	425,740	425,725	425,740	425,725
TOTAL DEPARTMENT OF WILDLIFE	71,083,524	79,248,380	79,306,526	79,007,851	78,753,689
GENERAL FUND	1,169,440	1,080,141	1,077,342	1,580,141	1,577,342
FEDERAL FUND	35,355,083	36,561,279	36,298,732	36,568,682	36,304,484
INTERAGENCY TRANSFER	33,825,814	40,924,730	41,246,465	40,175,577	40,186,655
INTERIM FINANCE	174,556				
OTHER FUND	558,631	682,230	683,987	683,451	685,208
NDOT - WILDLIFE CROSSINGS	5,000,000	5,000,000	4,000,000	5,000,000	5,000,000
GENERAL FUND					
BALANCE FORWARD	5,000,000	5,000,000	4,000,000	5,000,000	5,000,000
NDOT - BOND CONSTRUCTION	235,251,392	161,600,000	161,600,000	161,600,000	161,600,000
BALANCE FORWARD	33,251,392				
OTHER FUND	202,000,000	161,600,000	161,600,000	161,600,000	161,600,000
NDOT - TRANSPORTATION ADMINISTRATION	938,228,287	968,176,562	978,952,766	972,046,196	982,976,352
BALANCE FORWARD	19,721,972				
FEDERAL FUND	468,000,000	608,000,000	608,000,000	608,000,000	608,000,000
HIGHWAY FUND	443,746,211	353,357,927	364,002,897	357,361,498	368,158,154
INTERAGENCY TRANSFER	4,924,378	3,622,258	3,619,992	3,488,321	3,488,321
OTHER FUND	1,835,726	3,196,377	3,329,877	3,196,377	3,329,877
REVERSIONS					
TOTAL DEPARTMENT OF TRANSPORTATION	1,178,479,679	1,134,776,562	1,144,552,766	1,138,646,196	1,149,576,352
GENERAL FUND					
BALANCE FORWARD	57,973,364	5,000,000	4,000,000	5,000,000	5,000,000
FEDERAL FUND	468,000,000	608,000,000	608,000,000	608,000,000	608,000,000
HIGHWAY FUND	443,746,211	353,357,927	364,002,897	357,361,498	368,158,154
INTERAGENCY TRANSFER	4,924,378	3,622,258	3,619,992	3,488,321	3,488,321
OTHER FUND	203,835,726	164,796,377	164,929,877	164,796,377	164,929,877
REVERSIONS					
TAHOE REGIONAL PLANNING AGENCY	20,996,892	21,899,387	21,899,387	21,399,387	21,399,387
GENERAL FUND	3,303,984	2,783,479	2,783,479	2,783,479	2,783,479
INTERAGENCY TRANSFER	419,021	419,021	419,021	419,021	419,021
OTHER FUND	17,273,887	18,696,887	18,696,887	18,196,887	18,196,887

**Nevada Legislative Counsel Bureau
Summary of Appropriations and Authorizations
2025-27 Legislature**

	2024-2025 Work Program	2025-2026 LEGISLATIVELY APPROVED	2026-2027 LEGISLATIVELY APPROVED	2025-2026 GOVERNOR RECOMMENDS	2026-2027 GOVERNOR RECOMMENDS
TOTAL TAHOE REGIONAL PLANNING AGENCY	20,996,892	21,899,387	21,899,387	21,399,387	21,399,387
GENERAL FUND	3,303,984	2,783,479	2,783,479	2,783,479	2,783,479
INTERAGENCY TRANSFER	419,021	419,021	419,021	419,021	419,021
OTHER FUND	17,273,887	18,696,887	18,696,887	18,196,887	18,196,887
INFRASTRUCTURE					
GENERAL FUND	57,657,193	68,092,079	69,319,050	64,324,112	65,602,370
BALANCE FORWARD	174,487,155	48,033,150	53,944,004	48,355,536	54,652,241
FEDERAL FUND	563,982,925	688,077,501	687,361,956	687,489,993	686,868,575
HIGHWAY FUND	443,746,211	353,357,927	364,002,897	357,361,498	368,158,154
INTERAGENCY TRANSFER	141,314,164	103,565,091	103,086,314	79,248,883	79,684,006
INTERIM FINANCE	354,975				
OTHER FUND	344,526,243	365,151,605	351,928,355	332,940,665	319,251,583
REVERSIONS					
TOTAL FOR INFRASTRUCTURE	1,726,068,866	1,626,277,353	1,629,642,576	1,569,720,687	1,574,216,929
Less: INTER-AGENCY TRANSFER	141,314,164	103,565,091	103,086,314	79,248,883	79,684,006
NET INFRASTRUCTURE	1,584,754,702	1,522,712,262	1,526,556,262	1,490,471,804	1,494,532,923

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 Office of the Military; the Department of Veterans Services; the Commission on Ethics, the Department of Native American Affairs, the Department of Sentencing Policy; and the Department of Indigent Defense Services. For the 2025-27 Biennium, the 83rd (2025) Legislature approved total funding of \$374.5 million (net of \$28.1 million in interagency transfers) for the Special Purpose Agencies function, a decrease of \$332.7 million, or 47.0% when compared to the \$707.2 million total funding approved by the 82nd (2023) Legislature. The decrease is primarily due to the transfer of the Public Employees' Benefits Program and Silver State Health Insurance Exchange to the new Nevada Health Authority within the Department of Human Services and the transfer of the Division of Emergency Management from the Office of the Military to the Office of the Governor. General Fund support for Special Purpose Agencies totals \$64.1 million, an increase of \$5.9 million, or 10.2%, compared to the \$58.2 million approved by the 82nd (2023) Legislature.

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 account is not subject to the Budget Act or review by the Governor's Office of Finance 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 \$31.8 million in FY 2026 and \$21.8 million in FY 2027 was approved by the 83rd (2025) Legislature to support its operations.

The Legislature approved \$11.1 million over the 2025-27 Biennium to continue the replacement of PERS's existing Pension Administration System, which is expected to be completed by June 30, 2026. In addition, the Legislature approved \$482,425 over the 2025-27 Biennium for four classified positions and associated operating and equipment expenditures.

INCREASE IN CONTRIBUTION RATES

The Retirement Board approves an actuarial valuation of PERS each fiscal year to monitor the assets and liabilities associated with the pension plan. Pursuant to *Nevada Revised Statutes* (NRS) 286, contribution rates are set based on the results of even-numbered fiscal year valuations. The actuarial valuation for the fiscal year ending June 30, 2024, resulted in increases in the contribution rates for regular and police/fire members (as recommended by the actuary and included in The Executive Budget)

effective July 1, 2025. The contribution rates approved by the 83rd (2025) Legislature are as follows:

<u>Employer-Paid Plan</u>	<u>Regular Members</u>	<u>Police/Fire Members</u>
Contribution Rate – 7/1/2025	36.75%	58.75%
Contribution Rate – 7/1/2023	33.50%	50.00%
Increase in Rate	3.25%	8.75%

<u>Employee/Employer Plan</u>	<u>Regular Members</u>	<u>Police/Fire Members</u>
Contribution Rate – 7/1/2025	19.25%	30.00%
Contribution Rate – 7/1/2023	17.50%	25.75%
Increase in Rate	1.75%	4.25%

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. Its primary state mission 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 of the Military is provided primarily through federal funds and State General Fund appropriations.

The 83rd (2025) Legislature approved total funding of \$106.5 million (net of interagency transfers) over the 2025-27 Biennium for the Office of the Military, an increase of \$35.6 million, or 50.3%, compared to the \$70.8 million in funding approved by the 82nd (2023) Legislature for the 2023-25 Biennium. The increase in funding is primarily due to additional federal funding transferred to the State Public Works Division for capital improvement projects. The total General Fund support approved for the 2025-27 Biennium of \$17.8 million is a \$5.1 million increase over the \$12.7 million approved for the 2023-25 Biennium.

Due to a reduction in federal funding based on enrollment numbers for the Battle Born Youth Challenge program, the 83rd Legislature approved the elimination of 18 vacant positions in FY 2026 and the restoration of 2 of the 18 positions in FY 2027 for total funding reductions of \$3.1 million (\$780,906 General Fund savings) over the 2025-27 Biennium.

The Legislature approved General Fund appropriations of \$431,444 over the 2025-27 Biennium to fund one new unclassified Psychological Health Manager position and one new Psychological Health Clinical Manager position to increase mental health support for Nevada National Guard members and their families.

DEPARTMENT OF VETERANS SERVICES

The Department of Veterans Services consists of the Office of Veterans Services' budget account and a budget account for each of the two veterans' homes. The Department of Veterans Services 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 Nevada veterans memorial cemeteries located in Boulder City and Fernley. The Department of Veterans Services oversees the operation of the 180-bed Southern Nevada State Veterans Home located in Boulder City and the 96-bed Northern Nevada State Veterans Home located in Sparks.

The 11-member Nevada Veterans Services Commission created pursuant to NRS 417.150 advises the Director of the Department of Veterans Services and makes recommendations to the Governor, the Legislature, and the Director regarding issues relating to veterans.

The 83rd (2025) Legislature approved total funding of \$173.6 million (net of interagency transfers) over the 2025-27 Biennium, a 40.2% increase over the \$123.8 million approved for the 2023-25 Biennium. Total General Fund support approved for the 2025-27 Biennium of \$10.2 million is a \$1.6 million increase over the \$8.6 million approved for the 2023-25 Biennium. The primary source of funding, \$84.4 million, over the 2025-27 Biennium is federal United States Department of Veterans Affairs reimbursement funding for services provided by the state's veterans nursing homes and veterans memorial cemeteries.

OFFICE OF VETERANS SERVICES

Net of \$4.4 million in interagency (cost allocation) transfers from the nursing homes' budget accounts, the 83rd (2025) Legislature approved total funding of \$14.2 million over the 2025-27 Biennium, a 22.8% increase from the \$11.6 million approved for the 2023-25 Biennium, for the Office of Veterans Services budget account. Total General Fund support approved for the 2025-27 Biennium of \$9.4 million represents a 20.7% increase over the \$7.8 million approved for the 2023-25 Biennium.

The 83rd Legislature approved General Fund appropriations totaling \$156,168 over the 2025-27 Biennium to fund one new Veterans Service Officer (VSO) position to be located in Henderson. The new VSO position was approved as recommended in Budget Amendment A255322560 instead of an unclassified Program Development Coordinator included in The Executive Budget.

Additionally, the Legislature approved General Fund appropriations totaling \$186,128 over the 2025-27 Biennium to fund one new Management Analyst position to improve the department's financial management and contracting processes.

To provide opioid and other substance use disorder treatment services to Nevada veterans and their families, the Legislature approved \$1.4 million in funding transferred from the Fund for a Resilient Nevada over the 2025-27 Biennium.

Lastly, the Legislature continued \$875,000 in base budget General Fund appropriation funding in both FY 2026 and FY 2027 for the Adopt a Vet Dental program.

DEPARTMENT OF NATIVE AMERICAN AFFAIRS

The Nevada Indian Commission and Stewart Indian School Living Legacy Museum develop and improve cooperation and communication between Indian tribes and the state, local governments, and other public agencies, with the goal of improving and enhancing the lives of Nevada's Native American citizens and educating the public about the iconic Stewart Indian School.

The 83rd (2025) Legislature approved American Rescue Plan Act (ARPA), Coronavirus State Fiscal Recovery Funds totaling \$5.6 million over the 2025-27 Biennium to continue to support the Grants to Tribes program through the Nevada Indian Commission budget account.

DEPARTMENT OF INDIGENT DEFENSE SERVICES

The Department of Indigent Defense Services provides support to counties to develop and maintain quality, cost-effective indigent defense systems that meet the needs of local communities and the requirements of the federal Constitution and state law. The department also includes the Office of the State Public Defender (Office) which represents adult and juvenile indigent criminal defendants when a court appoints the Office as counsel. The Office of the State Public Defender currently provides all indigent defense services in White Pine County and limited indigent defense services, such as parole board and parole violation hearings, appeals, and death penalty cases, in Churchill, Esmeralda, Humboldt, Lander, Lincoln, and Lyon counties. Effective July 1, 2025, Humboldt County will transfer the responsibility for the provision of indigent defense services to the Office. For the 2025-27 Biennium, the Legislature approved total funding of \$33.2 million for the department (\$30.7 million General Fund).

DEPARTMENT OF INDIGENT DEFENSE SERVICES

To fund reimbursement of counties for indigent defense costs in excess of each county's calculated maximum contribution amount, the 83rd (2025) Legislature approved General Fund appropriations of \$6.3 million in each fiscal year of the 2025-27 Biennium. Additionally, the Legislature approved the Governor's recommendation for General Fund appropriations totaling \$187,688 over the 2025-27 Biennium for one new Administrative Services Officer position to provide high-level fiscal support and management for the agency. The Legislature also approved a budget amendment submitted by the Governor for General Fund appropriations totaling \$332,500 to fund costs associated with hiring a contracted Counsel Administrator in Nye County to assist that county in managing its indigent defense providers in a fashion that is compliant with the terms of the *Davis v. Nevada* stipulated consent judgment.

The 83rd Legislature passed and the Governor approved Senate Bill 407, which revises various provisions in NRS Chapter 180 to establish that: 1) the State Public Defender is appointed by the department's Executive Director as opposed to by the Governor; 2) both the State Public Defender and the Executive Director serve four-year terms and may be reappointed at the end of those terms; and 3) the Executive Director serves at the pleasure of the board and may only be removed by the Governor in extraordinary circumstances such as criminal conduct, malfeasance, or nonfeasance in office.

PUBLIC DEFENDER

Humboldt County will transfer the responsibility for the provision of indigent defense services in that county to the Department of Indigent Defense Services effective July 1, 2025. To fund the agency to provide these services, the 83rd (2025) Legislature approved total net revenues of \$225,041, reflecting the elimination of \$855,373 in General Fund appropriations and the addition of \$1.1 million in county fee revenues collected from Humboldt County over the 2025-27 Biennium to fund in-state travel, operating, equipment, and other expenditures associated with the establishment of a new State Public Defender's branch office (Office) in Humboldt County. These county fee revenues will serve as Humboldt County's contribution towards its calculated maximum contribution in each fiscal year, and costs in excess of each fiscal year's calculated maximum will be funded with General Fund appropriations made to the Office. The money committees' approval did not include any new positions for the Humboldt County office based upon the agency's intent to reassign nine existing positions previously assigned to support Carson City (who no longer utilizes the Office) to staff the new office.

**Nevada Legislative Counsel Bureau
Summary of Appropriations and Authorizations
2025-27 Legislature**

	2024-2025 Work Program	2025-2026 LEGISLATIVELY APPROVED	2026-2027 LEGISLATIVELY APPROVED	2025-2026 GOVERNOR RECOMMENDS	2026-2027 GOVERNOR RECOMMENDS
SPECIAL PURPOSE AGENCIES					
PERS - PUBLIC EMPLOYEES' RETIREMENT SYSTEM	22,385,170	31,754,253	21,789,890	31,995,945	22,032,957
BALANCE FORWARD	200,000	200,000	200,000	200,000	200,000
OTHER FUND	22,185,170	31,554,253	21,589,890	31,795,945	21,832,957
TOTAL PUBLIC EMPLOYEES' RETIREMENT SYSTEM	22,385,170	31,754,253	21,789,890	31,995,945	22,032,957
BALANCE FORWARD	200,000	200,000	200,000	200,000	200,000
OTHER FUND	22,185,170	31,554,253	21,589,890	31,795,945	21,832,957
MILITARY	94,051,166	51,958,858	53,096,885	52,733,451	53,741,435
GENERAL FUND	6,443,617	8,639,942	9,049,281	8,622,990	8,938,718
BALANCE FORWARD	1,103,786				
FEDERAL FUND	84,940,831	42,680,984	43,409,672	43,472,529	44,164,785
INTERAGENCY TRANSFER	850,000				
INTERIM FINANCE					
OTHER FUND	712,932	637,932	637,932	637,932	637,932
REVERSIONS					
MILITARY EMERGENCY OPERATIONS CENTER	887,659	797,576	649,194	799,064	652,166
BALANCE FORWARD	419,042	322,379	174,024	322,379	175,428
INTERAGENCY TRANSFER	468,617	475,197	475,170	476,685	476,738
MILITARY - STATE ACTIVE DUTY	1,180,118	1,056,642	890,725	854,775	890,725
INTERAGENCY TRANSFER	1,180,118	1,056,642	890,725	854,775	890,725
MILITARY - ADJUTANT GENERAL'S SPECIAL ARMORY ACCT	57,873	62,873	67,873	62,873	67,873
BALANCE FORWARD	51,528	57,873	62,873	57,873	62,873
OTHER FUND	6,345	5,000	5,000	5,000	5,000
MILITARY NATIONAL GUARD BENEFITS	72,000	72,000	72,000	72,000	72,000
GENERAL FUND	72,000	72,000	72,000	72,000	72,000
REVERSIONS					
MILITARY PATRIOT RELIEF FUND	447,697	357,789	273,825	357,789	273,825
GENERAL FUND	113,376				
BALANCE FORWARD	333,744	347,697	263,733	347,697	263,733
OTHER FUND	577	10,092	10,092	10,092	10,092
DIVISION OF EMERGENCY MANAGEMENT	7,880,609			8,967,225	9,214,716
GENERAL FUND	794,936			1,528,930	1,483,418
BALANCE FORWARD	42,268				
FEDERAL FUND	607,259			879,807	892,822
INTERAGENCY TRANSFER	5,546,810			6,184,605	6,453,665
INTERIM FINANCE	306,483				
OTHER FUND	582,853			373,883	384,811
REVERSIONS					

Nevada Legislative Counsel Bureau
 Summary of Appropriations and Authorizations
 2025-27 Legislature

	2024-2025 Work Program	2025-2026 LEGISLATIVELY APPROVED	2026-2027 LEGISLATIVELY APPROVED	2025-2026 GOVERNOR RECOMMENDS	2026-2027 GOVERNOR RECOMMENDS
EMERGENCY MANAGEMENT ASSISTANCE GRANTS	16,647,143			31,201,929	31,495,618
BALANCE FORWARD	27,500				
FEDERAL FUND	16,119,643			30,701,929	30,995,618
OTHER FUND	500,000			500,000	500,000
HOMELAND SECURITY	493,953			467,534	472,512
GENERAL FUND	159,617			30,835	34,153
BALANCE FORWARD					
FEDERAL FUND	56,577			75,572	75,812
INTERAGENCY TRANSFER	259,192			344,974	346,258
OTHER FUND	18,567			16,153	16,289
TOTAL OFFICE OF MILITARY	121,718,218	54,305,738	55,050,502	95,516,640	96,880,870
GENERAL FUND	7,583,546	8,711,942	9,121,281	10,254,755	10,528,289
BALANCE FORWARD	1,977,868	727,949	500,630	727,949	502,034
FEDERAL FUND	101,724,310	42,680,984	43,409,672	75,129,837	76,129,037
INTERAGENCY TRANSFER	8,304,737	1,531,839	1,365,895	7,861,039	8,167,386
INTERIM FINANCE	306,483				
OTHER FUND	1,821,274	653,024	653,024	1,543,060	1,554,124
REVERSIONS					
NDVS - DEPARTMENT OF VETERANS SERVICES	6,988,270	9,223,389	9,419,977	9,272,950	9,510,824
GENERAL FUND	3,941,950	4,755,313	4,617,100	4,804,874	4,707,947
BALANCE FORWARD	142,887				
FEDERAL FUND	2,018,536	2,379,023	2,492,503	2,379,023	2,492,503
INTERAGENCY TRANSFER	884,302	2,088,526	2,309,847	2,088,526	2,309,847
OTHER FUND	595	527	527	527	527
REVERSIONS					
NDVS - SOUTHERN NEVADA VETERANS HOME ACCOUNT	45,477,369	56,460,166	64,121,099	56,373,309	64,071,518
BALANCE FORWARD	15,297,274	20,473,451	26,489,333	20,473,451	26,489,333
FEDERAL FUND	22,112,345	25,371,846	26,378,985	25,284,779	26,329,205
INTERAGENCY TRANSFER	4,233,240	6,611,774	7,204,044	6,611,774	7,204,044
OTHER FUND	3,834,510	4,003,095	4,048,737	4,003,305	4,048,936
NDVS - NORTHERN NEVADA VETERANS HOME ACCOUNT	23,553,079	26,107,191	26,465,255	26,106,944	26,476,086
GENERAL FUND	438,360	438,360	438,360	438,360	438,360
BALANCE FORWARD	4,779,313	11,245,287	11,204,712	11,245,287	11,204,712
FEDERAL FUND	17,501,218	13,668,974	14,067,770	13,668,563	14,078,441
INTERAGENCY TRANSFER	330,250				
INTERIM FINANCE	503,938				
OTHER FUND		754,570	754,413	754,734	754,573

Nevada Legislative Counsel Bureau
 Summary of Appropriations and Authorizations
 2025-27 Legislature

	2024-2025 Work Program	2025-2026 LEGISLATIVELY APPROVED	2026-2027 LEGISLATIVELY APPROVED	2025-2026 GOVERNOR RECOMMENDS	2026-2027 GOVERNOR RECOMMENDS
TOTAL VETERANS SERVICES	76,018,718	91,790,746	100,006,331	91,753,203	100,058,428
GENERAL FUND	4,380,310	5,193,673	5,055,460	5,243,234	5,146,307
BALANCE FORWARD	20,219,474	31,718,738	37,694,045	31,718,738	37,694,045
FEDERAL FUND	41,632,099	41,419,843	42,939,258	41,332,365	42,900,149
INTERAGENCY TRANSFER	5,447,792	8,700,300	9,513,891	8,700,300	9,513,891
INTERIM FINANCE	503,938				
OTHER FUND	3,835,105	4,758,192	4,803,677	4,758,566	4,804,036
REVERSIONS					
SILVER STATE HEALTH INSURANCE EXCHANGE ADMIN	29,833,852			30,963,195	31,625,725
BALANCE FORWARD	14,081,912			13,996,803	14,150,341
FEDERAL FUND					
OTHER FUND	15,751,940			16,966,392	17,475,384
TOTAL SILVER STATE HEALTH INSURANCE EXCHANGE	29,833,852			30,963,195	31,625,725
BALANCE FORWARD	14,081,912			13,996,803	14,150,341
FEDERAL FUND					
OTHER FUND	15,751,940			16,966,392	17,475,384
DNAA - INDIAN COMMISSION	15,974,240	5,947,993	1,888,011	1,087,359	1,107,191
GENERAL FUND	666,261	987,461	1,007,566	965,671	981,297
BALANCE FORWARD	5,142,546				
INTERAGENCY TRANSFER	10,165,433	4,960,532	880,445	121,688	125,894
REVERSIONS					
DNAA - STEWART INDIAN SCHOOL LIVING LEGACY	435,651	596,201	603,565	614,901	622,174
GENERAL FUND	162,378	227,619	230,418	614,901	622,174
INTERAGENCY TRANSFER	273,273	368,582	373,147		
REVERSIONS					
TOTAL DEPARTMENT OF NATIVE AMERICAN AFFAIRS	16,409,891	6,544,194	2,491,576	1,702,260	1,729,365
GENERAL FUND	828,639	1,215,080	1,237,984	1,580,572	1,603,471
BALANCE FORWARD	5,142,546				
INTERAGENCY TRANSFER	10,438,706	5,329,114	1,253,592	121,688	125,894
REVERSIONS					
ETHICS - COMMISSION ON ETHICS	1,347,445	1,972,811	1,624,671	1,869,381	1,593,505
GENERAL FUND	282,550	449,725	387,182	422,078	378,151
BALANCE FORWARD	322,680	314,396	243,305	314,396	243,305
INTERAGENCY TRANSFER	14,400				
OTHER FUND	727,815	1,208,690	994,184	1,132,907	972,049
REVERSIONS					
TOTAL COMMISSION ON ETHICS	1,347,445	1,972,811	1,624,671	1,869,381	1,593,505
GENERAL FUND	282,550	449,725	387,182	422,078	378,151
BALANCE FORWARD	322,680	314,396	243,305	314,396	243,305
INTERAGENCY TRANSFER	14,400				
OTHER FUND	727,815	1,208,690	994,184	1,132,907	972,049
REVERSIONS					

Nevada Legislative Counsel Bureau
 Summary of Appropriations and Authorizations
 2025-27 Legislature

	2024-2025 Work Program	2025-2026 LEGISLATIVELY APPROVED	2026-2027 LEGISLATIVELY APPROVED	2025-2026 GOVERNOR RECOMMENDS	2026-2027 GOVERNOR RECOMMENDS
PEBP - PUBLIC EMPLOYEES' BENEFITS PROGRAM	562,506,746			712,065,024	774,302,017
GENERAL FUND	10,009,650				
BALANCE FORWARD	94,373,969			88,756,353	143,171,204
FEDERAL FUND	271,854			271,854	271,854
INTERAGENCY TRANSFER	433,139,318			577,349,437	577,441,226
OTHER FUND	24,711,955			45,687,380	53,417,733
REVERSIONS					
PEBP - ACTIVE EMPLOYEES GROUP INSURANCE	273,499,210			368,531,895	369,376,295
BALANCE FORWARD	11,627,569			11,627,569	
INTERAGENCY TRANSFER	261,785,591			356,818,276	369,290,245
OTHER FUND	86,050			86,050	86,050
PEBP - RETIRED EMPLOYEES' GROUP INSURANCE	68,173,121			71,531,220	71,555,773
INTERAGENCY TRANSFER	68,113,245			71,471,344	71,495,897
OTHER FUND	59,876			59,876	59,876
TOTAL PUBLIC EMPLOYEES' BENEFITS PROGRAM	904,179,077			1,152,128,139	1,215,234,085
GENERAL FUND	10,009,650				
BALANCE FORWARD	106,001,538			100,383,922	143,171,204
FEDERAL FUND	271,854			271,854	271,854
INTERAGENCY TRANSFER	763,038,154			1,005,639,057	1,018,227,368
OTHER FUND	24,857,881			45,833,306	53,563,659
REVERSIONS					
DEPARTMENT OF INDIGENT DEFENSE SERVICES	7,953,181	13,305,372	12,978,924	13,332,424	13,363,984
GENERAL FUND	6,257,826	12,948,021	12,978,924	12,774,600	12,806,161
BALANCE FORWARD	480,553				
INTERAGENCY TRANSFER	436,699	357,351		557,824	557,823
INTERIM FINANCE	778,103				
PUBLIC DEFENDER	3,742,182	3,489,361	3,421,685	3,497,683	3,451,117
GENERAL FUND	1,787,851	2,443,847	2,376,171	2,452,169	2,405,603
BALANCE FORWARD					
FEDERAL FUND					
OTHER FUND	1,954,331	1,045,514	1,045,514	1,045,514	1,045,514
REVERSIONS					
TOTAL DEPARTMENT OF INDIGENT DEFENSE SERVICES	11,695,363	16,794,733	16,400,609	16,830,107	16,815,101
GENERAL FUND	8,045,677	15,391,868	15,355,095	15,226,769	15,211,764
BALANCE FORWARD	480,553				
FEDERAL FUND					
INTERAGENCY TRANSFER	436,699	357,351		557,824	557,823
INTERIM FINANCE	778,103				
OTHER FUND	1,954,331	1,045,514	1,045,514	1,045,514	1,045,514
REVERSIONS					

**Nevada Legislative Counsel Bureau
Summary of Appropriations and Authorizations
2025-27 Legislature**

	2024-2025 Work Program	2025-2026 LEGISLATIVELY APPROVED	2026-2027 LEGISLATIVELY APPROVED	2025-2026 GOVERNOR RECOMMENDS	2026-2027 GOVERNOR RECOMMENDS
DEPARTMENT OF SENTENCING POLICY	3,750,580	995,410	1,009,974	994,739	1,008,957
GENERAL FUND	750,580	995,410	1,009,974	994,739	1,008,957
BALANCE FORWARD	3,000,000				
INTERAGENCY TRANSFER					
TOTAL DEPARTMENT OF SENTENCING POLICY	3,750,580	995,410	1,009,974	994,739	1,008,957
GENERAL FUND	750,580	995,410	1,009,974	994,739	1,008,957
BALANCE FORWARD	3,000,000				
INTERAGENCY TRANSFER					
SPECIAL PURPOSE AGENCIES					
GENERAL FUND	31,880,952	31,957,698	32,166,976	33,722,147	33,876,939
BALANCE FORWARD	151,426,571	32,961,083	38,637,980	147,341,808	195,960,929
FEDERAL FUND	143,628,263	84,100,827	86,348,930	116,734,056	119,301,040
INTERAGENCY TRANSFER	787,680,488	15,918,604	12,133,378	1,022,879,908	1,036,592,362
INTERIM FINANCE	1,588,524				
OTHER FUND	71,133,516	39,219,673	29,086,289	103,075,690	101,247,723
REVERSIONS					
TOTAL FOR SPECIAL PURPOSE AGENCIES	1,187,338,314	204,157,885	198,373,553	1,423,753,609	1,486,978,993
Less: INTER-AGENCY TRANSFER	787,680,488	15,918,604	12,133,378	1,022,879,908	1,036,592,362
NET SPECIAL PURPOSE AGENCIES	399,657,826	188,239,281	186,240,175	400,873,701	450,386,631