Fiscal Analysis Division
Legislative Counsel Bureau

NOVEMBER 2023

NEVADA LEGISLATIVE APPROPRIATIONS REPORT

Eighty-Second Legislature

Thirty-Fourth (2023) Special Session
Thirty-Fifth (2023) Special Session

Fiscal Years
2023-24 and 2024-25

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 82nd (2023) Legislative Session, the 34th (2023) Special Session, and the 35th (2023) Special 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 2023-25 biennium. This section also contains pie charts of actual General Fund collections by source of revenue in Fiscal Year 2022 and budgetary estimates of General Fund revenues by source during each fiscal year of the 2023-25 biennium.

The General Fund Appropriations section includes a schedule of all operating appropriations approved by the 2023 Legislature; a schedule of General Fund "one-time" 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 cap; information on state employee compensation; a position summary; and a listing of capital improvements. This section also contains pie charts of operating appropriations by governmental function. Similar schedules are provided for Highway Fund appropriations approved by the 2023 Legislature.

The Tax Policy section includes a description of all major tax and revenue legislation approved by the Nevada Legislature during the 82nd (2023) Legislative Session and the 35th (2023) Special 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
FOR MEMBERS OF THE 82ND NEVADA LEGISLATURE

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- Senator Jeff Stone
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- Assemblyman C.H. Miller *(Resigned from office on October 30, 2023)*
- Assemblyman P.K. O'Neill
- Assemblywoman Sarah Peters
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- Assemblyman Steve Yeager

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GENERAL FUND REVENUE ESTIMATES AND PROJECTED UNAPPROPRIATED GENERAL FUND BALANCES

The 2023 Legislature approved a General Fund operating budget for the 2023-25 biennium that totals $10.972 billion. The Governor recommended a General Fund operating budget that totaled $11.013 billion, or approximately $41.1 million more than was approved by the 2023 Legislature.

State law provides that the Economic Forum must develop a forecast of all State General Fund revenues by December 3 of even-numbered years and a revised forecast by May 1 in odd-numbered years. The Governor's recommended budget was based on the Economic Forum December 5, 2022, revenue forecast. The May 1, 2023, forecast for FY 2023, FY 2024, and FY 2025 combined was adjusted upward by approximately $212.2 million before accounting for the impact of the various tax credit programs and $220.0 million after accounting for the impact of the tax credit programs, as depicted in Table 1:

TABLE 1 - GENERAL FUND REVENUE FORECAST: MAY 2023 VERSUS DECEMBER 2022

	FY 2023	FY 2024	FY 2025	Total
December 5, 2022 Forecast				
Taxes - Includes Commerce Tax Credits Against the MBT	$5,332,257,800	$5,234,882,800	$5,423,854,400	$15,990,995,000
Licenses	$165,311,100	$166,715,300	$168,872,300	$500,898,700
Fees and Fines	$90,643,400	$93,849,900	$95,226,400	$279,719,700
Use of Money and Property	$61,611,460	$111,329,585	$91,268,792	$264,209,837
Other Revenue	$76,514,697	$73,492,697	$72,720,997	$222,728,391
Total December 2022 Forecast - Before Tax Credits	**$5,726,338,457**	**$5,680,270,282**	**$5,851,942,889**	**$17,258,551,628**
Tax Credits	**-$57,782,697**	**-$51,910,550**	**-$46,655,605**	**-$156,348,852**
Total December 2022 Forecast - After Tax Credits	**$5,668,555,760**	**$5,628,359,732**	**$5,805,287,284**	**$17,102,202,776**
May 1, 2023 Forecast Adjusted for Legislative Actions Approved by the 2023 Legislature (82nd Session)				
Taxes - Includes Commerce Tax Credits Against the MBT	$5,318,801,500	$5,252,994,400	$5,417,632,600	$15,989,428,500
Licenses	$164,409,500	$166,103,150	$167,568,600	$498,081,250
Fees and Fines	$92,532,300	$95,605,700	$96,925,200	$285,063,200
Use of Money and Property	$118,600,560	$175,961,385	$158,409,591	$452,971,536
Other Revenue	$73,346,462	$86,248,992	$85,571,787	$245,167,241
Total May 2023 Forecast - Before Tax Credits	**$5,767,690,322**	**$5,776,913,627**	**$5,926,107,778**	**$17,470,711,727**
Tax Credits	**-$49,010,663**	**-$52,360,550**	**-$47,130,605**	**-$148,501,818**
Total May 2023 Forecast - After Tax Credits	**$5,718,679,659**	**$5,724,553,077**	**$5,878,977,173**	**$17,322,209,909**
Difference: May 2023 - December 2022				
Taxes - Includes Commerce Tax Allowed Against MBT	-$13,456,300	$18,111,600	-$6,221,800	-$1,566,500
Licenses	-$901,600	-$612,150	-$1,303,700	-$2,817,450
Fees and Fines	$1,888,900	$1,755,800	$1,698,800	$5,343,500
Use of Money and Property	$56,989,100	$64,631,800	$67,140,799	$188,761,699
Other Revenue	-$3,168,235	$12,756,295	$12,850,790	$22,438,850
Total Difference - Before Tax Credits	**$41,351,865**	**$96,643,345**	**$74,164,889**	**$212,160,099**
Tax Credits	**$8,772,034**	**-$450,000**	**-$475,000**	**$7,847,034**
Total Difference - After Tax Credits	**$50,123,899**	**$96,193,345**	**$73,689,889**	**$220,007,133**

The legislatively approved budget was based on the increased May 1, 2023, Economic Forum revenue projections, after tax credits, of approximately $169.9 million over the 2023-25 biennium, including adjustments for changes approved during the 82nd Legislative Session.

The following tables present the actual General Fund balance for FY 2022 and the projected General Fund balance for FY 2023, FY 2024, and FY 2025, and recap the revenue forecast, including adjustments for legislatively approved changes, upon which the 2023-25 biennial budget was based.

Statement of Unappropriated General Fund Balance
Fiscal Year 2022

	Legislature Approved	FY 2022 Actual	Difference
Unappropriated Balance - July 1, 2021	**$ 555,914,310**	**$ 1,040,789,434**	**$ 484,875,124**
Unrestricted General Fund Revenue			
Economic Forum May 2021 Forecast Before Tax Credits Adjusted for Measures Approved by the 2021 Legislature / Actual	$ 4,440,795,729	$ 5,476,623,914	$ 1,035,828,185
Tax Credits - Economic Forum May 2021 ForecastAdjusted for Measures Approved by 2021 Legislature / Actual Adjusted for Measures Approved by the 2021 Legislature	$ (43,402,500)	$ (37,288,809)	$ 6,113,691
Adjustment for Measures Recommended by the Governor / Approved by the 2021 Legislature	$ 83,821,586	$ -	$ (83,821,586)
Adjustment for Court Decisions Related to the Modified Business Tax	$ (55,290,000)	$ -	$ 55,290,000
Transfer from the Account to Stabilize the Operation of State Government	$ 97,545,079	$ 97,545,079	$ -
Total Unrestricted General Fund Revenue	**$ 4,523,469,894**	**$ 5,536,880,184**	**$ 1,013,410,290**
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	$ -
Live Entertainment Tax (nongaming) - Nevada Arts Council	$ 150,000	$ 150,000	$ -
Total Restricted General Fund Revenue	**$ 8,750,000**	**$ 8,750,000**	**$ -**
General Fund Reversions/Transfers to General Fund			
Unrestricted Reversions	$ 50,000,000	$ 125,825,802	$ 75,825,802
Other Budget Reserves	$ -	$ 15,244,374	$ -
Total General Fund Reversions/Transfers	**$ 50,000,000**	**$ 141,070,176**	**$ 75,825,802**
General Fund Resources	**$ 5,138,134,204**	**$ 6,727,489,794**	**$ 1,589,355,590**
Less Appropriations/Transfers Between Fiscal Years			
FY 2022 Operating Appropriations	$ (4,633,159,914)	$ (4,633,159,914)	$ -
Appropriation Transfers	$ -	$ 112,397,378	$ 112,397,378
One-Time Appropriations - 2021 Legislature	$ (16,381,457)	$ (16,381,457)	$ -
Adjustments to One-Time Appropriations	$ -	$ 9,680	$ -
Total Unrestricted General Fund Appropriations/Transfers	**$ (4,649,541,371)**	**$ (4,537,134,313)**	**$ 112,407,058**
Restricted Transfers			
Unclaimed Property - Millenium Scholarship	$ (7,600,000)	$ (7,600,000)	$ -
Unclaimed Property - Grant Matching Program	$ (1,000,000)	$ (1,000,000)	$ -
Live Entertainment Tax (nongaming) - Nevada Arts Council	$ (150,000)	$ (150,000)	$ -
Disaster Relief Account	$ (2,000,000)	$ (1,500,000)	$ 500,000
Rainy Day Account Transfer per NRS 353.288 (1)(b)	$ (44,296,206)	$ (44,259,248)	$ 36,958
Rainy Day Account Transfer per NRS 353.288 (1)(a)	$ (101,958,561)	$ (295,824,315)	$ (193,865,754)
Total Restricted Transfers	**$ (157,004,767)**	**$ (350,333,563)**	**$ (193,328,796)**
Adjustments to Fund Balance	**$ -**	**$ 1,788,615**	**$ 1,788,615**
Total Unappropriated General Fund Balance June 30, 2022	**$ 331,588,066**	**$ 1,841,810,533**	**$ 1,510,222,467**
5% Minimum Ending Fund Balance	**$ 231,657,996**	**$ 226,038,127**	**$ (5,619,869)**
Balance Over/(Under) 5% Minimum	**$ 99,930,070**	**$ 1,615,772,406**	**$ 1,515,842,336**

Statement of Unappropriated General Fund Balance
Fiscal Year 2023

	Fiscal Year 2023		
	Governor Recommended	Legislature Approved	Difference
Unappropriated Balance - July 1, 2022	**$ 1,841,810,535**	**$ 1,841,810,533**	**$ (2)**
Unrestricted General Fund Revenue			
Economic Forum Forecast Before Tax Credits December 2020 / May 2021	$ 5,726,338,457	$ 5,767,690,322	$ 41,351,865
Tax Credits - Economic Forum Forecast December 2020 / May 2021 Adjusted for Measures Approved by the 2019 Legislature	$ (57,782,697)	$ (49,010,663)	$ 8,772,034
Total Unrestricted General Fund Revenue	**$ 5,668,555,760**	**$ 5,718,679,659**	**$ 50,123,899**
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	$ -
Live Entertainment Tax (nongaming) - Nevada Arts Council	$ 150,000	$ 150,000	$ -
Total Restricted General Fund Revenue	**$ 8,750,000**	**$ 8,750,000**	**$ -**
General Fund Reversions/Transfers to General Fund			
Unrestricted Reversions	$ 50,000,000	$ 150,000,000	$ 100,000,000
Loan Repayment from Education Stabilization Account	$ -	$ 50,000,000	$ 50,000,000
Total General Fund Reversions/Transfers	**$ 50,000,000**	**$ 200,000,000**	**$ 150,000,000**
General Fund Resources	**$ 7,569,116,295**	**$ 7,769,240,192**	**$ 200,123,897**
Less Appropriations/Transfers Between Fiscal Years			
FY 2023 Operating Appropriations	$ (4,652,261,061)	$ (4,652,261,061)	$ -
Appropriation Transfers	$ (112,397,378)	$ (112,397,378)	$ -
Supplemental Appropriations	$ (20,207,455)	$ (18,505,924)	$ 1,701,531
One-Time Appropriations - 2021 Legislature	$ (14,160,272)	$ (14,160,272)	$ -
One-Time Appropriations	$ (1,086,185,883)	$ (905,019,239)	$ 181,166,644
Restricted Funds	$ -	$ (420,635,910)	$ (420,635,910)
Capital Improvement Program	$ (412,069,529)	$ (536,340,622)	$ (124,271,093)
Replenish Fund Balances	$ (36,053,756)	$ (68,703,756)	$ (32,650,000)
Cost of 2023 Legislature	$ (20,000,000)	$ (34,938,517)	$ (14,938,517)
Total Unrestricted General Fund Appropriations/Transfers	**$ (6,353,335,334)**	**$ (6,762,962,679)**	**$ (409,627,345)**
Restricted Transfers			
Unclaimed Property - Millenium Scholarship	$ (7,600,000)	$ (7,600,000)	$ -
Unclaimed Property - Grant Matching Program	$ (1,000,000)	$ (1,000,000)	$ -
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)	$ (47,178,749)	$ (47,191,725)	$ (12,976)
Rainy Day Account Transfer per NRS 353.288 (1)(a)	$ (550,008,978)	$ (516,877,219)	$ 33,131,759
Total Restricted Transfers	**$ (607,937,727)**	**$ (574,818,944)**	**$ 33,118,783**
Total Unappropriated General Fund Balance June 30, 2023	**$ 607,843,234**	**$ 431,458,569**	**$ (176,384,665)**
5% Minimum Ending Fund Balance	**$ 238,232,922**	**$ 239,158,218**	**$ 925,296**
Balance Over/(Under) 5% Minimum	**$ 369,610,312**	**$ 192,300,351**	**$ (177,309,961)**

Statement of Unappropriated General Fund Balance
Fiscal Year 2024

	Fiscal Year 2024		
	Governor Recommended	Legislature Approved	Difference
Unappropriated Balance - July 1, 2023	**$ 607,843,234**	**$ 431,458,569**	**$ (176,384,665)**
Unrestricted General Fund Revenue			
Economic Forum Forecast Before Tax Credits December 2022 / May 2023	$ 5,680,270,282	$ 5,792,203,561	$ 111,933,279
Tax Credits - Economic Forum Forecast December 2022 / May 2023 Adjusted for Measures Approved by the 2021 Legislature	$ (51,910,550)	$ (52,360,550)	$ (450,000)
Adjustment for Measures Recommended by the Governor / Approved by the 2023 Legislature	$ -	$ (15,289,934)	$ (15,289,934)
Total Unrestricted General Fund Revenue	**$ 5,628,359,732**	**$ 5,724,553,077**	**$ 96,193,345**
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	$ -	$ 2,750,000	$ 2,750,000
Live Entertainment Tax (nongaming) - Nevada Arts Council	$ 150,000	$ 150,000	$ -
Total Restricted General Fund Revenue	**$ 8,750,000**	**$ 11,500,000**	**$ 2,750,000**
General Fund Reversions/Transfers to General Fund			
Unrestricted Reversions	$ 50,000,000	$ 50,000,000	$ -
Total General Fund Reversions/Transfers	**$ 50,000,000**	**$ 50,000,000**	**$ -**
General Fund Resources	**$ 6,294,952,966**	**$ 6,217,511,646**	**$ (77,441,320)**
Less Appropriations/Transfers Between Fiscal Years			
FY 2024 Operating Appropriations	$ (5,401,749,426)	$ (5,175,339,270)	$ 226,410,156
One-Time Appropriations	$ (394,087,290)	$ (396,899,651)	$ (2,812,361)
Restricted Funds	$ -	$ (10,283,094)	$ (10,283,094)
Total Unrestricted General Fund Appropriations/Transfers	**$ (5,795,836,716)**	**$ (5,582,522,015)**	**$ 213,314,701**
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	$ -	$ (2,750,000)	$ (2,750,000)
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)	$ (143,065,619)	$ (57,245,531)	$ 85,820,088
Estimated Rainy Day Account Transfer per NRS 353.288 (1)(a)	$ -	$ (12,674,633)	$ (12,674,633)
Total Restricted Transfers	**$ (153,815,619)**	**$ (83,420,164)**	**$ 70,395,455**
Total Unappropriated General Fund Balance June 30, 2024	**$ 345,300,631**	**$ 551,569,467**	**$ 206,268,836**
5% Minimum Ending Fund Balance	**$ 270,087,471**	**$ 258,766,964**	**$ (11,320,508)**
Balance Over/(Under) 5% Minimum	**$ 75,213,160**	**$ 292,802,504**	**$ 217,589,344**

Statement of Unappropriated General Fund Balance
Fiscal Year 2025

	Fiscal Year 2025		
	Governor Recommended	Legislature Approved	Difference
Unappropriated Balance - July 1, 2024	**$ 345,300,631**	**$ 551,569,467**	**$ 206,268,836**
Unrestricted General Fund Revenue			
Economic Forum Forecast Before Tax Credits December 2022 / May 2023	$ 5,863,385,284	$ 5,942,301,343	$ 78,916,059
Tax Credits - Economic Forum Forecast December 2022 / May 2023 Adjusted for Measures Approved by the 2021 Legislature	$ (58,098,000)	$ (47,130,605)	$ 10,967,395
Adjustment for Measures Recommended by the Governor / Approved by the 2023 Legislature	$ -	$ (16,193,565)	$ (16,193,565)
Total Unrestricted General Fund Revenue	**$ 5,805,287,284**	**$ 5,878,977,173**	**$ 73,689,889**
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	$ -	$ 2,750,000	$ 2,750,000
Live Entertainment Tax (nongaming) - Nevada Arts Council	$ 150,000	$ 150,000	$ -
Total Restricted General Fund Revenue	**$ 8,750,000**	**$ 11,500,000**	**$ 2,750,000**
General Fund Reversions/Transfers to General Fund			
Unrestricted Reversions	$ 50,000,000	$ 50,000,000	$ -
Total General Fund Reversions/Transfers	**$ 50,000,000**	**$ 50,000,000**	**$ -**
General Fund Resources	**$ 6,209,337,915**	**$ 6,492,046,640**	**$ 282,708,725**
Less Appropriations/Transfers Between Fiscal Years			
FY 2025 Operating Appropriations	$ (5,611,194,146)	$ (5,796,478,430)	$ (185,284,284)
One-Time Appropriations	$ (93,500,000)	$ (151,445,708)	$ (57,945,708)
Restricted Funds	$ -	$ (18,447,681)	$ (18,447,681)
Cost of 2025 Legislature	$ (20,000,000)	$ (20,000,000)	$ -
Total Unrestricted General Fund Appropriations/Transfers	**$ (5,724,694,146)**	**$ (5,986,371,819)**	**$ (261,677,673)**
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	$ -	$ (2,750,000)	$ (2,750,000)
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)	$ -	$ (58,789,772)	$ (58,789,772)
Estimated Rainy Day Account Transfer per NRS 353.288 (1)(a)	$ -	$ (43,175,704)	$ (43,175,704)
Total Restricted Transfers	**$ (10,750,000)**	**$ (115,465,476)**	**$ (104,715,476)**
Total Unappropriated General Fund Balance June 30, 2024	**$ 473,893,769**	**$ 390,209,345**	**$ (83,684,424)**
5% Minimum Ending Fund Balance	**$ 280,559,707**	**$ 289,823,922**	**$ 9,264,214**
Balance Over/(Under) 5% Minimum	**$ 193,334,062**	**$ 100,385,424**	**$ (92,948,638)**

GENERAL FUND REVENUE ENHANCEMENTS
Governor Recommended / Legislature Approved
2023-25 Biennium

	Governor Recommended[1]		Legislature Approved[2]		Difference	
	FY 2024	FY 2025	FY 2024	FY 2025	FY 2024	FY 2025
Unrestricted General Fund Revenue						
Economic Forum Forecast - December 2022 / May 2023: Before Tax Credits[3]	**$5,680,270,282**	**$5,851,942,889**	**$5,792,203,561**	**$5,942,301,343**	**$111,933,279**	**$90,358,454**
Adjustments to Unrestricted General Fund Revenue						
Percentage Fees - Gross Gaming Revenue (S.B. 266)			-$1,563,100	-$1,705,200	-$1,563,100	-$1,705,200
Governmental Services Tax (S.B. 452)			-$27,572,000	-$28,256,000	-$27,572,000	-$28,256,000
Other Tobacco Tax (A.B. 232)			-$1,000,000	-$1,000,000	-$1,000,000	-$1,000,000
Total Taxes	**$0**	**$0**	**-$30,135,100**	**-$30,961,200**	**-$30,135,100**	**-$30,961,200**
Other Revenue						
Commercial Recordings (A.B. 260)			-$650	-$1,300	-$650	-$1,300
Misc. Fines/Forfeitures (S.B. 145)			-$10,000	-$10,000	-$10,000	-$10,000
City of North Las Vegas Repayment - Windsor Park Relocation (S.B. 450)			$3,000,000	$3,000,000	$3,000,000	$3,000,000
Court Administrative Assessment Fee (S.B. 448)			$15,569,000	$15,569,000	$15,569,000	$15,569,000
Cost Recovery Plan			-$963,184	-$1,040,065	-$963,184	-$1,040,065
Unclaimed Property (A.B. 45)			-$2,750,000	-$2,750,000	-$2,750,000	-$2,750,000
Total Other Revenue			**$14,845,166**	**$14,767,635**	**$14,845,166**	**$14,767,635**
Total Adjustments to Unrestricted General Fund Revenue	**$0**	**$0**	**-$15,289,934**	**-$16,193,565**	**-$15,289,934**	**-$16,193,565**
Economic Forum Forecast - December 2022 / May 2023 with Adjustments: Before Tax Credits	**$5,680,270,282**	**$5,851,942,889**	**$5,776,913,627**	**$5,926,107,778**	**$96,643,345**	**$74,164,889**
Tax Credit Programs						
Tax Credits - Economic Forum Forecast - December 2022 / May 2023	-$51,910,550	-$46,655,605	-$52,360,550	-$47,130,605	-$450,000	-$475,000
Total Tax Credits	**-$51,910,550**	**-$46,655,605**	**-$52,360,550**	**-$47,130,605**	**-$450,000**	**-$475,000**
Economic Forum Forecast - December 2022 / May 2023 with Adjustments: After Tax Credits	**$5,628,359,732**	**$5,805,287,284**	**$5,724,553,077**	**$5,878,977,173**	**$96,193,345**	**$73,689,889**

NOTES:

[1] See page 9 of the Budget Overview section of The Executive Budget for information on the revenue actions recommended by the Governor and page 16 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 legislative actions impacting General Fund revenue sources and the estimated impact for each revenue source for FY 2024 and FY 2025.

[3] Economic Forum Forecast: Before Tax Credits for FY 2024 and FY 2025 include estimates for the Commerce Tax credit allowed against the Modified Business Tax.

GENERAL FUND REVENUES - ECONOMIC FORUM MAY 1, 2023, FORECAST
ACTUAL: FY 2020 THROUGH FY 2022 AND FORECAST: FY 2023 THROUGH FY 2025
ECONOMIC FORUM'S FORECAST FOR FY 2023, FY 2024, AND FY 2025 APPROVED AT THE MAY 1, 2023, MEETING
ADJUSTED FOR ACTIONS APPROVED BY THE LEGISLATURE IN THE 2023 REGULAR SESSION (82ND SESSION) AND THE 35TH SPECIAL SESSION (JUNE 2023)

								ECONOMIC FORUM MAY 1, 2023, FORECAST					
	DESCRIPTION	FY 2020 ACTUAL	% Change	FY 2021 ACTUAL	% Change	FY 2022 ACTUAL	% Change	FY 2023 FORECAST	% Change	FY 2024 FORECAST	% Change	FY 2025 FORECAST	% Change
	TAXES												
	MINING TAX												
3064	Net Proceeds of Minerals [1-21][1-23][1-24]	$57,157,296	13.5%	$177,607,159	210.7%	$71,266,942	-59.9%	$1,441,000	-98.0%	$0		$0	
3245	Centrally Assessed Penalties	$1,684	-90.2%	$12,188	623.6%	$423	-96.5%	$0		$0		$0	
3074	Mining Gross Revenue Tax - Gold and Silver [3-22]					$36,921,487		$67,201,000	82.0%	$0		$0	
	TOTAL MINING TAXES AND FEES	$57,158,980	13.5%	$177,619,347	210.7%	$108,188,852	-39.1%	$68,642,000	-36.6%	$0		$0	
	SALES AND USE												
3001	Sales & Use Tax [1-20][4-22][1-25]	$1,214,701,336	-1.7%	$1,325,814,026	9.1%	$1,613,341,781	21.7%	$1,747,689,000	8.3%	$1,843,322,000	5.5%	$1,925,377,000	4.5%
3002	State Share - LSST [1-20][4-22][1-25]	$11,770,188	-1.4%	$12,976,471	10.2%	$15,666,269	20.7%	$17,040,000	8.8%	$17,972,000	5.5%	$18,772,000	4.5%
3003	State Share - BCCRT [1-20][4-22][1-25]	$5,254,882	-1.2%	$5,783,773	10.1%	$7,004,724	21.1%	$7,646,000	9.2%	$8,065,000	5.5%	$8,424,000	4.5%
3004	State Share - SCCRT [1-20][4-22][1-25]	$18,387,225	-1.2%	$20,237,415	10.1%	$24,509,793	21.1%	$26,761,000	9.2%	$28,226,000	5.5%	$29,482,000	4.4%
3005	State Share - PTT [1-20][4-22][1-25]	$13,825,825	0.9%	$15,761,379	14.0%	$19,349,241	22.8%	$21,126,000	9.2%	$22,283,000	5.5%	$23,275,000	4.5%
	TOTAL SALES AND USE	$1,263,939,457	-1.6%	$1,380,573,065	9.2%	$1,679,871,809	21.7%	$1,820,262,000	8.4%	$1,919,868,000	5.5%	$2,005,330,000	4.5%
	GAMING - STATE												
3041	Percent Fees - Gross Revenue: Before Tax Credits [4-24]	$619,269,825	-17.7%	$685,144,193	10.6%	$964,214,339	40.7%	$965,490,000	0.1%	$955,776,900	-1.0%	$963,408,800	0.8%
	Tax Credit Programs:												
	Film Transferrable Tax Credits [TC-1]	-$337,637		-$1,030,589		-$664,260		$0		$0		$0	
	Economic Development Transferrable Tax Credits [TC-2]	-$21,912,501		$0		$0		$0		$0		$0	
	Catalyst Account Transferrable Tax Credits [TC-4]	-$300,000		$0		$0		$0		$0		$0	
	Affordable Housing Transferrable Tax Credits [TC-7]	$0		$0		$0		$0		$0		$0	
	Baseball Stadium Project Transferrable Tax Credits [TC-8]							$0		$0		$0	
	Total - Tax Credit Programs	-$22,550,138		-$1,030,589		-$664,260		$0		$0		$0	
	Percent Fees - Gross Revenue: After Tax Credits [4-24]	$596,719,687	-15.8%	$684,113,604	14.6%	$963,550,079	40.8%	$965,490,000	0.2%	$955,776,900	-1.0%	$963,408,800	0.8%
3032	Pari-mutuel Tax	$3,379	4.7%	$0	-100.0%	$3,162		$3,900	23.3%	$3,700	-5.1%	$3,600	-2.7%
3181	Racing Fees	$9,286	24.5%	$0	-100.0%	$10,102		$5,400	-46.5%	$7,500	38.9%	$7,500	0.0%
3247	Racing Fines/Forfeitures	$0		$0		$1,500		$3,900	160.0%	$0		$0	
3042	Gaming Penalties	$176,184	-99.2%	$761,164	332.0%	$361,734	-52.5%	$400,000	10.6%	$400,000	0.0%	$400,000	0.0%
3043	Flat Fees-Restricted Slots [2-20]	$8,073,138	-2.9%	$7,820,556	-3.1%	$8,466,294	8.3%	$8,451,000	-0.2%	$8,441,000	-0.1%	$8,466,000	0.3%
3044	Non-Restricted Slots [2-20]	$10,223,380	-1.9%	$9,798,140	-4.2%	$10,149,080	3.6%	$10,254,000	1.0%	$10,538,000	2.8%	$10,520,000	-0.2%
3045	Quarterly Fees-Games	$5,439,293	-13.2%	$5,467,970	0.5%	$5,466,294	0.0%	$5,456,000	-0.2%	$5,707,000	4.6%	$5,709,000	0.0%
3046	Advance License Fees	$1,173,154	-18.2%	$3,414,656	191.1%	$16,467,639	382.3%	$56,000	-99.7%	$9,387,000	16663%	$650,000	-93.1%
3048	Slot Machine Route Operator	$32,000	0.0%	$30,000	-6.3%	$26,000	-13.3%	$25,000	-3.8%	$25,500	2.0%	$26,500	3.9%
3049	Gaming Info Systems Annual	$42,000	40.0%	$30,000	-28.6%	$49,000	63.3%	$48,000	-2.0%	$48,000	0.0%	$48,000	0.0%
3028	Interactive Gaming Fee - Operator	$500,000	0.0%	$937,500	87.5%	$250,000	-73.3%	$500,000	100.0%	$500,000	0.0%	$500,000	0.0%
3029	Interactive Gaming Fee - Service Provider	$13,000	-75.5%	$11,000	-15.4%	$14,000	27.3%	$13,000	-7.1%	$13,000	0.0%	$13,000	0.0%
3030	Interactive Gaming Fee - Manufacturer	$75,000	-25.0%	$75,000	0.0%	$75,000	0.0%	$75,000	0.0%	$75,000	0.0%	$75,000	0.0%
3033	Equip Mfg. License	$286,510	-1.7%	$288,020	0.5%	$287,480	-0.2%	$278,500	-3.1%	$281,500	1.1%	$283,000	0.5%
3034	Race Wire License	$5,059	27.2%	$2,248	-55.6%	$4,332	92.7%	$4,400	1.6%	$4,300	-2.3%	$4,300	0.0%
3035	Annual Fees on Games	$132,153	15.8%	$146,263	10.7%	$84,550	-42.2%	$89,600	6.0%	$96,400	7.6%	$96,000	-0.4%
	TOTAL GAMING - STATE: BEFORE TAX CREDITS	$645,453,361	-19.5%	$713,926,710	10.6%	$1,005,930,506	40.9%	$991,153,700	-1.5%	$991,304,800	0.0%	$990,210,700	-0.1%
	Tax Credit Programs	-$22,550,138		-$1,030,589		-$664,260		$0		$0		$0	
	TOTAL GAMING - STATE: AFTER TAX CREDITS	$622,903,223	-17.9%	$712,896,121	14.4%	$1,005,266,246	41.0%	$991,153,700	-1.4%	$991,304,800	0.0%	$990,210,700	-0.1%
	LIVE ENTERTAINMENT TAX (LET)												
3031G	Live Entertainment Tax-Gaming [5-22]	$72,175,787	-31.7%	$7,276,035	-89.9%	$99,353,405	1265.5%	$124,846,000	25.7%	$126,048,000	1.0%	$126,048,000	0.0%
3031NG	Live Entertainment Tax-Nongaming [5-22]	$19,159,947	-25.3%	$3,803,758	-80.1%	$39,802,290	946.4%	$73,289,000	84.1%	$74,555,000	1.7%	$69,110,000	-7.3%
	TOTAL LET	$91,335,734	-30.4%	$11,079,793	-87.9%	$139,155,695	1155.9%	$198,135,000	42.4%	$200,603,000	1.2%	$195,158,000	-2.7%
	COMMERCE TAX												
3072	Commerce Tax	$204,983,790	-9.6%	$221,958,301	8.3%	$281,881,659	27.0%	$301,311,000	6.9%	$321,318,000	6.6%	$339,294,000	5.6%
	TRANSPORTATION CONNECTION EXCISE TAX												
3073	Transportation Connection Excise Tax	$19,868,720	-34.2%	$17,141,416	-13.7%	$28,464,128	66.1%	$39,864,000	40.0%	$36,052,000	-9.6%	$41,617,000	15.4%
	CIGARETTE TAX												
3052	Cigarette Tax [3-20]	$156,694,742	-4.7%	$152,701,797	-2.5%	$144,068,816	-5.7%	$130,786,000	-9.2%	$129,524,000	-1.0%	$128,190,000	-1.0%

GENERAL FUND REVENUES - ECONOMIC FORUM MAY 1, 2023, FORECAST
ACTUAL: FY 2020 THROUGH FY 2022 AND FORECAST: FY 2023 THROUGH FY 2025
ECONOMIC FORUM'S FORECAST FOR FY 2023, FY 2024, AND FY 2025 APPROVED AT THE MAY 1, 2023, MEETING
ADJUSTED FOR ACTIONS APPROVED BY THE LEGISLATURE IN THE 2023 REGULAR SESSION (82ND SESSION) AND THE 35TH SPECIAL SESSION (JUNE 2023)

	DESCRIPTION	FY 2020 ACTUAL	% Change	FY 2021 ACTUAL	% Change	FY 2022 ACTUAL	% Change	ECONOMIC FORUM MAY 1, 2023, FORECAST FY 2023 FORECAST	% Change	FY 2024 FORECAST	% Change	FY 2025 FORECAST	% Change
	TAXES - CONTINUED												
	MODIFIED BUSINESS TAX (MBT)												
	MBT - NONFINANCIAL BUSINESSES (MBT-NFI) [4-20][6-22][3-24]												
3069	MBT - Nonfinancial: Before Tax Credits	$646,338,474	0.2%	$579,937,865	-10.3%	$747,602,083	28.9%	$837,724,000	12.1%	$728,106,000	-13.1%	$756,673,000	3.9%
	Commerce Tax Credits	-$49,894,345		-$42,636,492		-$47,232,337		$0		$0		$0	
	MBT - Nonfinancial: After Commerce Tax Credits	$596,444,129	-0.7%	$537,301,372	-9.9%	$700,369,745	30.3%	$837,724,000	19.6%	$728,106,000	-13.1%	$756,673,000	3.9%
	Tax Credit Programs:												
	Film Transferrable Tax Credits [TC-1]	$0		-$44,808		-$104,621		$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]	-$11,069,828		-$6,934,892		-$11,462,423		$0		$0		$0	
	College Savings Plan Tax Credits [TC-6]	$0		-$499		-$473		$0		$0		$0	
	Affordable Housing Transferrable Tax Credits [TC-7]	$0		$0		$0		$0		$0		$0	
	Baseball Stadium Project Transferrable Tax Credits [TC-8]							$0		$0		$0	
	Total - Tax Credit Programs	-$11,069,828		-$6,980,200		-$11,567,517		$0		$0		$0	
	MBT - Nonfinancial: After Tax Credit Programs	$585,374,301	-0.5%	$530,321,172	-9.4%	$688,802,229	29.9%	$837,724,000	21.6%	$728,106,000	-13.1%	$756,673,000	3.9%
	MBT - FINANCIAL BUSINESSES (MBT-FI) [4-20][6-22][3-24]												
3069	MBT - Financial: Before Tax Credits	$35,412,610	18.4%	$42,364,248	19.6%	$46,926,269	10.8%	$43,407,000	-7.5%	$37,837,000	-12.8%	$39,185,000	3.6%
	Commerce Tax Credits	-$875,623		-$413,186		-$548,227		$0		$0		$0	
	MBT - Financial: After Commerce Tax Credits	$34,536,987	16.7%	$41,951,062	21.5%	$46,378,041	10.6%	$43,407,000	-6.4%	$37,837,000	-12.8%	$39,185,000	3.6%
	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]	-$230,000		-$179,723		-$320,277		$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 Project Transferrable Tax Credits [TC-8]							$0		$0		$0	
	Total - Tax Credit Programs	-$230,000		-$179,723		-$320,277		$0		$0		$0	
	MBT - Financial: After Tax Credit Programs	$34,306,987	15.9%	$41,771,339	21.8%	$46,057,764	10.3%	$43,407,000	-5.8%	$37,837,000	-12.8%	$39,185,000	3.6%
	MBT - MINING BUSINESSES (MBT-MINING) [4-20][6-22][3-24]												
3069	MBT - Mining: Before Tax Credits	$22,992,626	2.1%	$19,152,769	-16.7%	$20,878,094	9.0%	$22,032,000	5.5%	$18,962,000	-13.9%	$19,428,000	2.5%
	Commerce Tax Credits	-$70,648		-$56,890		-$66,316		$0		$0		$0	
	MBT - Mining: After Commerce Tax Credits	$22,921,979	2.2%	$19,095,879	-16.7%	$20,811,778	9.0%	$22,032,000	5.9%	$18,962,000	-13.9%	$19,428,000	2.5%
	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 Project Transferrable Tax Credits [TC-8]							$0		$0		$0	
	Total - Tax Credit Programs	$0		$0		$0		$0		$0		$0	
	MBT - Mining - After Tax Credit Programs	$22,921,979	2.2%	$19,095,879	-16.7%	$20,811,778	9.0%	$22,032,000	5.9%	$18,962,000	-13.9%	$19,428,000	2.5%

GENERAL FUND REVENUES - ECONOMIC FORUM MAY 1, 2023, FORECAST
ACTUAL: FY 2020 THROUGH FY 2022 AND FORECAST: FY 2023 THROUGH FY 2025
ECONOMIC FORUM'S FORECAST FOR FY 2023, FY 2024, AND FY 2025 APPROVED AT THE MAY 1, 2023, MEETING
ADJUSTED FOR ACTIONS APPROVED BY THE LEGISLATURE IN THE 2023 REGULAR SESSION (82ND SESSION) AND THE 35TH SPECIAL SESSION (JUNE 2023)

	DESCRIPTION	FY 2020 ACTUAL	% Change	FY 2021 ACTUAL	% Change	FY 2022 ACTUAL	% Change	ECONOMIC FORUM MAY 1, 2023, FORECAST FY 2023 FORECAST	% Change	FY 2024 FORECAST	% Change	FY 2025 FORECAST	% Change
	TAXES - CONTINUED												
	TOTAL MBT - NFI, FI, & MINING												
	TOTAL MBT: BEFORE TAX CREDITS	$704,743,710	1.1%	$641,454,882	-9.0%	$815,406,446	27.1%	$903,163,000	10.8%	$784,905,000	-13.1%	$815,286,000	3.9%
	TOTAL COMMERCE TAX CREDITS	-$50,840,616		-$43,106,568		-$47,846,881		-$54,383,000		-$59,037,000		-$62,949,000	
	TOTAL MBT: AFTER COMMERCE TAX CREDITS	$653,903,094	0.2%	$598,348,313	-8.5%	$767,559,565	28.3%	$848,780,000	10.6%	$725,868,000	-14.5%	$752,337,000	3.6%
	Tax Credit Programs:												
	Film Transferrable Tax Credits [TC-1]	$0		-$44,808		-$104,621		$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]	-$11,299,828		-$7,114,615		-$11,782,700		-$13,000,000		-$8,910,000		-$6,655,000	
	College Savings Plan Tax Credits [TC-6]	$0		-$499		-$473		-$500		-$550		-$605	
	Affordable Housing Transferrable Tax Credits [TC-7]	$0		$0		$0		$0		$0		$0	
	Baseball Stadium Project Transferrable Tax Credits [TC-8]							$0		$0		$0	
	Total - Tax Credit Programs	-$11,299,828		-$7,159,923		-$11,887,794		-$13,000,500		-$8,910,550		-$6,655,605	
	TOTAL MBT: AFTER TAX CREDIT PROGRAMS	$642,603,266	0.3%	$591,188,391	-8.0%	$755,671,771	27.8%	$835,779,500	10.6%	$716,957,450	-14.2%	$745,681,395	4.0%
	INSURANCE TAXES												
3061	Insurance Premium Tax: Before Tax Credits [5-24]	$458,514,238	3.7%	$491,567,091	7.2%	$541,092,065	10.1%	$573,728,000	6.0%	$606,509,000	5.7%	$638,973,000	5.4%
	Tax Credit Programs:												
	Film Transferrable Tax Credits [TC-1]	$0		-$2,788,983		-$714,842		$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		-$350,000		$0		$0		$0	
	Nevada New Markets Job Act Tax Credits [TC-3]	-$7,775,281		-$912,027		-$23,671,913		-$24,000,000		-$24,000,000		-$22,000,000	
	Affordable Housing Transferrable Tax Credits [TC-7]	$0		$0		$0		$0		$0		$0	
	Baseball Stadium Project Transferrable Tax Credits [TC-8]							$0		$0		$0	
	Total - Tax Credit Programs	-$7,775,281		-$3,701,009		-$24,736,755		-$24,000,000		-$24,000,000		-$22,000,000	
	Insurance Premium Tax: After Tax Credit Programs	$450,738,957	6.7%	$487,866,081	8.2%	$516,355,310	5.8%	$549,728,000	6.5%	$582,509,000	6.0%	$616,973,000	5.9%
3062	Insurance Retaliatory Tax	$378,126	22.2%	$271,532	-28.2%	$502,182	84.9%	$337,800	-32.7%	$339,600	0.5%	$343,900	1.3%
3067	Captive Insurer Premium Tax	$1,244,273	-1.7%	$1,131,457	-9.1%	$1,161,859	2.7%	$1,261,000	8.5%	$1,283,000	1.7%	$1,309,000	2.0%
	TOTAL INSURANCE TAXES: BEFORE TAX CREDITS	$460,136,638	3.7%	$492,970,080	7.1%	$542,756,106	10.1%	$575,326,800	6.0%	$608,131,600	5.7%	$640,625,900	5.3%
	TAX CREDIT PROGRAMS	-$7,775,281		-$3,701,009		-$24,736,755		-$24,000,000		-$24,000,000		-$22,000,000	
	TOTAL INSURANCE TAXES: AFTER TAX CREDITS	$452,361,356	6.7%	$489,269,070	8.2%	$518,019,351	5.9%	$551,326,800	6.4%	$584,131,600	6.0%	$618,625,900	5.9%
	REAL PROPERTY TRANSFER TAX (RPTT)												
3055	Real Property Transfer Tax [6-24]	$100,266,873	-0.8%	$133,907,671	33.6%	$177,690,923	32.7%	$107,743,000	-39.4%	$110,489,000	2.5%	$114,361,000	3.5%
	GOVERMENTAL SERVICES TAX (GST)												
3051	Governmental Services Tax [5-20][2-21][7-24]	$21,307,879	-0.8%	$101,417,370	376.0%	$26,430,864	-73.9%	$26,915,000	1.8%	$0		$0	
	OTHER TAXES												
3113	Business License Fee	$103,062,659	-6.6%	$113,217,289	9.9%	$119,544,202	5.6%	$119,003,000	-0.5%	$118,990,000	0.0%	$119,089,000	0.1%
3050	Liquor Tax	$42,312,940	-5.5%	$43,548,721	2.9%	$50,392,542	15.7%	$49,174,000	-2.4%	$49,886,000	1.4%	$50,043,000	0.3%
3053	Other Tobacco Tax [6-20][8-24]	$23,200,047	28.2%	$32,336,890	39.4%	$35,755,018	10.6%	$34,471,000	-3.6%	$33,797,000	-2.0%	$34,284,000	1.4%
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	$2,608,720	-6.9%	$2,594,677	-0.5%	$2,336,987	-9.9%	$2,235,000	-4.4%	$2,163,000	-3.2%	$2,093,000	-3.2%
	TOTAL TAXES: BEFORE TAX CREDITS	$3,902,074,250	-5.6%	$4,241,448,008	8.7%	$5,162,874,552	21.7%	$5,373,184,500	4.1%	$5,312,031,400	-1.1%	$5,480,581,600	3.2%
	TOTAL COMMERCE TAX CREDITS	-$50,840,616		-$43,106,568		-$47,846,881		-$54,383,000		-$59,037,000		-$62,949,000	
	TOTAL TAXES: AFTER COMMERCE TAX CREDITS	$3,851,233,634	-5.8%	$4,198,341,440	9.0%	$5,115,027,671	21.8%	$5,318,801,500	4.0%	$5,252,994,400	-1.2%	$5,417,632,600	3.1%
	Tax Credit Programs:												
	Film Transferrable Tax Credits [TC-1]	-$337,637		-$3,864,380		-$1,483,723		-$6,010,163		-$8,500,000		-$8,000,000	
	Economic Development Transferrable Tax Credits [TC-2]	-$21,912,501		$0		$0		$0		-$950,000		-$475,000	
	Catalyst Account Transferrable Tax Credits [TC-4]	-$300,000		$0		-$350,000		$0		$0		$0	
	Nevada New Markets Job Act Tax Credits [TC-3]	-$7,775,281		-$912,027		-$23,671,913		-$24,000,000		-$24,000,000		-$22,000,000	
	Education Choice Scholarship Tax Credits [TC-5]	-$11,299,828		-$7,114,615		-$11,782,700		-$13,000,000		-$8,910,000		-$6,655,000	
	College Savings Plan Tax Credits [TC-6]	$0		-$499		-$473		-$500		-$550		-$605	
	Affordable Housing Transferrable Tax Credits [TC-7]	$0		$0		$0		-$6,000,000		-$10,000,000		-$10,000,000	
	Baseball Stadium Project Transferrable Tax Credits [TC-8]							$0		$0		$0	
	Total - Tax Credit Programs	-$41,625,247		-$11,891,521		-$37,288,809		-$49,010,663		-$52,360,550		-$47,130,605	
	TOTAL TAXES: AFTER TAX CREDITS	$3,809,608,386	-5.1%	$4,186,449,919	9.9%	$5,077,738,862	21.3%	$5,269,790,837	3.8%	$5,200,633,850	-1.3%	$5,370,501,995	3.3%

GENERAL FUND REVENUES - ECONOMIC FORUM MAY 1, 2023, FORECAST
ACTUAL: FY 2020 THROUGH FY 2022 AND FORECAST: FY 2023 THROUGH FY 2025
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ADJUSTED FOR ACTIONS APPROVED BY THE LEGISLATURE IN THE 2023 REGULAR SESSION (82ND SESSION) AND THE 35TH SPECIAL SESSION (JUNE 2023)

								ECONOMIC FORUM MAY 1, 2023, FORECAST					
	DESCRIPTION	FY 2020 ACTUAL	% Change	FY 2021 ACTUAL	% Change	FY 2022 ACTUAL	% Change	FY 2023 FORECAST	% Change	FY 2024 FORECAST	% Change	FY 2025 FORECAST	% Change
	LICENSES												
3101	Insurance Licenses	$23,569,572	7.5%	$27,118,191	15.1%	$29,419,100	8.5%	$29,151,000	-0.9%	$29,449,000	1.0%	$29,894,000	1.5%
3120	Marriage License	$267,159	-19.4%	$336,350	25.9%	$345,163	2.6%	$351,000	1.7%	$351,500	0.1%	$352,100	0.2%
	SECRETARY OF STATE												
3105	UCC	$3,057,329	27.0%	$3,835,489	25.5%	$3,454,770	-9.9%	$3,409,000	-1.3%	$3,426,000	0.5%	$3,452,000	0.8%
3129	Notary Fees	$464,366	-11.4%	$659,232	42.0%	$717,235	8.8%	$728,600	1.6%	$733,500	0.7%	$737,700	0.6%
3130	Commercial Recordings [9-24]	$72,629,712	-4.7%	$84,354,074	16.1%	$88,574,485	5.0%	$86,934,000	-1.9%	$87,273,350	0.4%	$87,649,700	0.4%
3131	Video Service Franchise	$2,950	-89.4%	$26,250	789.8%	$300	-98.9%	$300	0.0%	$300	0.0%	$300	0.0%
3121	Domestic Partnership Registry Fee	$33,998		$55,790	64.1%	$62,391	11.8%	$57,900	-7.2%	$57,900	0.0%	$57,900	0.0%
3152	Securities [7-22]	$30,131,586	0.8%	$32,033,172	6.3%	$35,068,024	9.5%	$35,670,000	1.7%	$36,209,000	1.5%	$36,742,000	1.5%
	TOTAL SECRETARY OF STATE	$106,319,941	-2.5%	$120,964,007	13.8%	$127,877,205	5.7%	$126,799,800	-0.8%	$127,700,050	0.7%	$128,639,600	0.7%
3172	Private School Licenses	$194,318	-11.8%	$237,873	22.4%	$217,461	-8.6%	$213,600	-1.8%	$215,500	0.9%	$217,800	1.1%
3173	Private Employment Agency	$19,700	5.9%	$17,000	-13.7%	$20,100	18.2%	$20,000	-0.5%	$20,000	0.0%	$20,000	0.0%
	REAL ESTATE												
3161	Real Estate License	$2,533,241	-6.4%	$2,965,619	17.1%	$2,936,854	-1.0%	$2,905,000	-1.1%	$2,907,000	0.1%	$2,960,000	1.8%
3162	Real Estate Fees	$1,650	-8.3%	$1,950	18.2%	$2,850	46.2%	$3,100	8.8%	$3,100	0.0%	$3,100	0.0%
	TOTAL REAL ESTATE	$2,534,891	-6.4%	$2,967,569	17.1%	$2,939,704	-0.9%	$2,908,100	-1.1%	$2,910,100	0.1%	$2,963,100	1.8%
3102	Athletic Commission Fees	$4,021,180	-7.2%	$91,559	-97.7%	$5,846,931	6286.0%	$4,966,000	-15.1%	$5,457,000	9.9%	$5,482,000	0.5%
	TOTAL LICENSES	$136,926,762	-1.2%	$151,732,549	10.8%	$166,665,664	9.8%	$164,409,500	-1.4%	$166,103,150	1.0%	$167,568,600	0.9%
	FEES AND FINES												
3203	Divorce Fees	$144,113	-9.2%	$158,109	9.7%	$152,694	-3.4%	$139,600	-8.6%	$140,800	0.9%	$142,100	0.9%
3204	Civil Action Fees	$1,226,220	-4.7%	$1,360,985	11.0%	$1,259,803	-7.4%	$1,182,600	-6.1%	$1,217,900	3.0%	$1,208,400	-0.8%
3242	Insurance Fines	$390,033	-19.1%	$447,172	14.6%	$367,121	-17.9%	$400,700	9.1%	$403,400	0.7%	$406,100	0.7%
3242LC	Investigative Costs Recovery - Labor Commission	$18,000		$34,000	88.9%	$69,050	103.1%	$31,100	-55.0%	$32,800	5.5%	$32,800	0.0%
3103MD	Medical Plan Discount Reg. Fees	$0	-100%	$500		$500	0.0%	$500	0.0%	$500	0.0%	$500	0.0%
	REAL ESTATE FEES												
3107IOS	IOS Application Fees	$6,600	-4.1%	$8,300	25.8%	$8,020	-3.4%	$6,900	-14.0%	$6,900	0.0%	$6,900	0.0%
3165	Land Co Filing Fees	$19,400	-30.5%	$29,150	50.3%	$36,175	24.1%	$30,000	-17.1%	$31,300	4.3%	$32,500	3.8%
3169	Real Estate Reg Fees	$14,450	48.6%	$25,700	77.9%	$26,750	4.1%	$8,300	-69.0%	$11,300	36.1%	$13,300	17.7%
4741	Real Estate Exam Fees	$442,139	-24.7%	$866,492	96.0%	$801,447	-7.5%	$637,800	-20.4%	$655,600	2.8%	$673,000	2.7%
3178	Real Estate Accred Fees	$100,475	-12.8%	$105,054	4.6%	$112,750	7.3%	$112,900	0.1%	$112,100	-0.7%	$111,400	-0.6%
3254	Real Estate Penalties	$83,050	-20.8%	$112,460	35.4%	$93,843	-16.6%	$96,000	2.3%	$96,300	0.3%	$96,600	0.3%
3190	A.B. 165, Real Estate Inspectors	$62,730	7.5%	$67,875	8.2%	$62,320	-8.2%	$59,500	-4.5%	$59,500	0.0%	$59,500	0.0%
	TOTAL REAL ESTATE FEES	$728,844	-19.9%	$1,215,031	66.7%	$1,141,305	-6.1%	$951,400	-16.6%	$973,000	2.3%	$993,200	2.1%
3066	Short Term Car Lease [8-22]	$45,208,997	-21.1%	$45,687,019	1.1%	$74,584,103	63.3%	$82,870,000	11.1%	$86,061,000	3.9%	$87,461,000	1.6%
3103AC	Athletic Commission Licenses/Fines	$135,750	-2.7%	$163,775	20.6%	$183,965	12.3%	$164,400	-10.6%	$179,900	9.4%	$184,800	2.7%
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	$3,731,855	-4.0%	$3,848,492	3.1%	$3,721,744	-3.3%	$3,862,000	3.8%	$3,862,000	0.0%	$3,862,000	0.0%
3206	Supreme Court Fees	$205,770	-18.5%	$177,805	-13.6%	$190,495	7.1%	$198,600	4.3%	$198,600	0.0%	$198,600	0.0%
3115	Notice of Default Fee	$487,642	-17.5%	$193,735	-60.3%	$355,350	83.4%	$404,800	13.9%	$404,800	0.0%	$359,200	-11.3%
3601	Professional Employer Organization Fee [9-22]					$92,500		$120,600	30.4%	$122,000	1.2%	$123,500	1.2%
3271	Misc Fines/Forfeitures [10-24]	$1,671,151	-52.2%	$2,828,409	69.2%	$2,060,891	-27.1%	$2,141,000	3.9%	$1,944,000	-9.2%	$1,888,000	-2.9%
	TOTAL FEES AND FINES	$54,013,376	-21.2%	$56,180,032	4.0%	$84,244,519	50.0%	$92,532,300	9.8%	$95,605,700	3.3%	$96,925,200	1.4%

GENERAL FUND REVENUES - ECONOMIC FORUM MAY 1, 2023, FORECAST
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							ECONOMIC FORUM MAY 1, 2023, FORECAST					
DESCRIPTION	FY 2020 ACTUAL	% Change	FY 2021 ACTUAL	% Change	FY 2022 ACTUAL	% Change	FY 2023 FORECAST	% Change	FY 2024 FORECAST	% Change	FY 2025 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		$13,032		$13,032		$5,239	
4408 EITS Repayment - State Microwave Communications System	$57,900		$57,900		$266,914		$266,914		$266,914		$266,914	
4408 EITS Repayment - Cyber Security Resource Enhancement	$201,079		$178,351		$124,406		$0		$0		$0	
4408 EITS Repayment - Wide-Area Network Upgrade	$499,724		$499,723		$223,808		$0		$0		$0	
4408 EITS Repayment - Enterprise Cloud Application [1-22]	$0		$0		$448,209		$448,209		$448,209		$448,209	
4408 EITS Repayment - Firewall Replacement [2-22]	$0		$0		$677,637		$677,635		$677,635		$677,635	
4408 EITS Repayment - Content Management and Portal Platform [2-24]	$0		$0		$0		$0		$446,125		$439,124	
4408 EITS Repayment - IT Service Management Provider Replacement [1-26]												
4408 EITS Repayment - Computer Hardware and Software Replacement [2-26]												
4408 EITS Repayment - Firewall Replacement and Security Upgrades [3-26]												
4408 EITS Repayment - IT Investments Tracking System [4-26]												
City of North Las Vegas Repayment - Windsor Park Relocation [11-24]									$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	$917,405	0.6%	$894,676	-2.5%	$1,899,676	112.3%	$1,551,460	-18.3%	$4,997,585	222.1%	$4,982,791	-0.3%
INTEREST INCOME												
3290 Treasurer	$20,026,728	10.0%	$8,789,668	-56.1%	$24,192,051	175.2%	$116,676,000	382.3%	$170,619,000	46.2%	$153,113,000	-10.3%
3291 Other	$177,821	-13.8%	$19,693	-88.9%	$11,780	-40.2%	$373,100	3067%	$344,800	-7.6%	$313,800	-9.0%
TOTAL INTEREST INCOME	$20,204,550	9.7%	$8,809,361	-56.4%	$24,203,830	174.8%	$117,049,100	383.6%	$170,963,800	46.1%	$153,426,800	-10.3%
TOTAL USE OF MONEY & PROP	$21,121,955	9.3%	$9,704,037	-54.1%	$26,103,506	169.0%	$118,600,560	354.3%	$175,961,385	48.4%	$158,409,591	-10.0%
OTHER REVENUE												
3059 Hoover Dam Revenue	$300,000	0.0%	$275,595	-8.1%	$324,405	17.7%	$300,000	-7.5%	$300,000	0.0%	$300,000	0.0%
MISC SALES AND REFUNDS												
3047 Expired Slot Machine Wagering Vouchers	$10,821,026	4.3%	$8,755,404	-19.1%	$16,506,340	88.5%	$19,847,000	20.2%	$20,061,000	1.1%	$19,841,000	-1.1%
3107 Misc Fees [9-22]	$410,057	-2.1%	$520,655	27.0%	$695,658	33.6%	$735,300	5.7%	$752,300	2.3%	$784,800	4.3%
3109 Court Admin Assessments [7-20][12-24]	$0		$0		$0		$0		$0		$0	
3114 Court Administrative Assessment Fee [12-24]	$1,831,501	-14.6%	$1,582,424	-13.6%	$1,419,507	-10.3%	$1,251,000	-11.9%	$16,706,000	1235.4%	$16,712,000	0.0%
3168 Declare of Candidacy Filing Fee	$20,405	-44.6%	$24,000	17.6%	$58,241	142.7%	$57,400	-1.4%	$54,100	-5.7%	$37,800	-30.1%
3202 Fees & Writs of Garnishments	$1,295	-80.1%	$755	-41.7%	$570	-24.5%	$600	5.3%	$500	-16.7%	$400	-20.0%
3220 Nevada Report Sales	$3,450	-69.4%	$6,050	75.4%	$1,215	-79.9%	$6,000	393.8%	$1,200	-80.0%	$6,000	400.0%
3222 Excess Property Sales	$6,446	-32.3%	$18,447	186.2%	$12,878	-30.2%	$5,700	-55.7%	$8,100	42.1%	$8,100	0.0%
3240 Sale of Trust Property	$573	-83.7%	$0		$0		$0		$0		$0	
3243 Insurance - Misc	$364,448	2.7%	$395,481	8.5%	$391,986	-0.9%	$372,800	-4.9%	$372,800	0.0%	$372,800	0.0%
3274 Misc Refunds	$30,139	-19.6%	$38,342	27.2%	$32,662	-14.8%	$30,600	-6.3%	$30,600	0.0%	$30,600	0.0%
3276 Cost Recovery Plan [8-20][10-22][13-24]	$10,588,533	1.4%	$10,968,431	3.6%	$9,079,171	-17.2%	$8,602,062	-5.3%	$8,485,392	-1.4%	$7,874,287	-7.2%
TOTAL MISC SALES & REF	$24,077,873	-5.6%	$22,309,988	-7.3%	$28,198,227	26.4%	$30,908,462	9.6%	$46,471,992	50.4%	$45,667,787	-1.7%
3255 Unclaimed Property [11-22][14-24]	$31,198,989	48.8%	$47,672,493	52.8%	$56,059,921	17.6%	$42,138,000	-24.8%	$39,477,000	-6.3%	$39,604,000	0.3%
TOTAL OTHER REVENUE	$55,576,862	18.8%	$70,258,076	26.4%	$84,582,554	20.4%	$73,346,462	-13.3%	$86,248,992	17.6%	$85,571,787	-0.8%
TOTAL GENERAL FUND REVENUE: BEFORE TAX CREDITS	$4,169,713,203	-5.4%	$4,529,322,702	8.6%	$5,524,470,795	22.0%	$5,822,073,322	5.4%	$5,835,950,627	0.2%	$5,989,056,778	2.6%
TOTAL COMMERCE TAX CREDITS	-$50,840,616		-$43,106,568		-$47,846,881		-$54,383,000		-$59,037,000		-$62,949,000	
TOTAL GENERAL FUND REVENUE: AFTER COMMERCE TAX CREDITS	$4,118,872,587	-5.6%	$4,486,216,133	8.9%	$5,476,623,914	22.1%	$5,767,690,322	5.3%	$5,776,913,627	0.2%	$5,926,107,778	2.6%
TAX CREDIT PROGRAMS:												
FILM TRANSFERRABLE TAX CREDITS [TC-1]	-$337,637		-$3,864,380		-$1,483,723		-$6,010,163		-$8,500,000		-$8,000,000	
ECONOMIC DEVELOPMENT TRANSFERRABLE TAX CREDITS [TC-2]	-$21,912,501		$0		$0		$0		-$950,000		-$475,000	
CATALYST ACCOUNT TRANSFERRABLE TAX CREDITS [TC-4]	-$300,000		$0		-$350,000		$0		$0		$0	
NEVADA NEW MARKET JOBS ACT TAX CREDITS [TC-3]	-$7,775,281		-$912,027		-$23,671,913		-$24,000,000		-$24,000,000		-$22,000,000	
EDUCATION CHOICE SCHOLARSHIP TAX CREDITS [TC-5]	-$11,299,828		-$7,114,615		-$11,782,700		-$13,000,000		-$8,910,000		-$6,655,000	
COLLEGE SAVINGS PLAN TAX CREDITS [TC-6]	$0		-$499		-$473		-$500		-$550		-$605	
AFFORDABLE HOUSING TRANSFERRABLE TAX CREDITS [TC-7]	$0		$0		$0		-$6,000,000		-$10,000,000		-$10,000,000	
BASEBALL STADIUM PROJECT TRANSFERRABLE TAX CREDITS [TC-8]							$0		$0		$0	
TOTAL- TAX CREDIT PROGRAMS	-$41,625,247		-$11,891,521		-$37,288,809		-$49,010,663		-$52,360,550		-$47,130,605	
TOTAL GENERAL FUND REVENUE: AFTER TAX CREDITS	$4,077,247,340	-4.9%	$4,474,324,612	9.7%	$5,439,335,105	21.6%	$5,718,679,659	5.1%	$5,724,553,077	0.1%	$5,878,977,173	2.7%

GENERAL FUND REVENUES - ECONOMIC FORUM MAY 1, 2023, FORECAST
ACTUAL: FY 2020 THROUGH FY 2022 AND FORECAST: FY 2023 THROUGH FY 2025
ECONOMIC FORUM'S FORECAST FOR FY 2023, FY 2024, AND FY 2025 APPROVED AT THE MAY 1, 2023, MEETING
ADJUSTED FOR ACTIONS APPROVED BY THE LEGISLATURE IN THE 2023 REGULAR SESSION (82ND SESSION) AND THE 35TH SPECIAL SESSION (JUNE 2023)

DESCRIPTION	FY 2020 ACTUAL	% Change	FY 2021 ACTUAL	% Change	FY 2022 ACTUAL	% Change	ECONOMIC FORUM MAY 1, 2023, FORECAST FY 2023 FORECAST	% Change	FY 2024 FORECAST	% Change	FY 2025 FORECAST	% Change

NOTES:

FY 2020: Notes 1 through 8 represent legislative actions approved during the 2019 Legislative Session.

[1-20] A.B. 445 requires a marketplace facilitator, defined as a person who facilitates the sale of tangible personal property by a marketplace seller in the state of Nevada, to collect and remit sales and use taxes on certain sales that are facilitated on behalf of the marketplace seller, effective October 1, 2019. Estimated to generate $16,459,000 in FY 2020 and $21,945,000 in FY 2021 for the State 2% rate. This requirement is also estimated to increase collections for the General Fund Commissions by $668,000 in FY 2020 (LSST: $160,000; BCCRT: $72,000; SCCRT: $252,000; PTT: $184,000) and $892,000 in FY 2021 (LSST: $214,000; BCCRT: $96,000; SCCRT: $336,000; PTT: $246,000).

[2-20] S.B. 535 removes the requirement that an amount equal to $2 per slot machine collected from quarterly restricted and non-restricted slot machine fees be allocated to the Account to Support Programs for the Prevention and Treatment of Problem Gambling. Estimated to generate $1,303,100 in FY 2020 (Non-restricted: $1,149,400; Restricted: $153,700) and $1,298,800 in FY 2021 (Non-restricted: $1,143,900; Restricted: $154,900).

[3-20] A.B. 535 increases the existing license fee on wholesale dealers of cigarettes, which is currently distributed between the State General Fund and local governments, and establishes new license fees for manufacturers, wholesale dealers of other tobacco products, and tobacco retailers. This bill requires all license fee proceeds to be retained by the Department of Taxation to administer and enforce the cigarette and OTP statutes. This action to require the license fees on wholesale dealers of cigarettes to be retained by the Department is estimated to reduce General Fund revenue by less than $10,000 per year in FY 2020 and FY 2021; thus, no adjustment is made to the forecast.

[4-20] S.B. 551 permanently repeals the provisions requiring the Modified Business Tax (MBT) tax rates on nonfinancial institutions (MBT-NFI), financial institutions (MBT-FI), and mining companies (MBT-Mining) to be reduced by the Department of Taxation if actual collections from these taxes, in combination with collections from the Commerce Tax and Branch Bank Excise Tax and tax credits taken against the MBT, are more than 4% above the Economic Forum's May forecast in any even-numbered fiscal year.

As a result of the passage of this bill, the rates for the MBT-NFI, which was to be reduced to 1.378% for all taxable wages in excess of $50,000 per calendar quarter, and the MBT-FI and MBT-Mining, which were to be reduced to 1.853% for all taxable wages, effective July 1, 2019, will remain at the current rates of 1.475% (for the MBT-NFI) and 2% (for the MBT-FI and MBT-Mining), on and after that date. Estimated to generate $48,166,000 in FY 2020 (MBT-NFI: $44,101,000; MBT-FI: $2,335,000; MBT-Mining: $1,730,000) and $49,998,000 in FY 2021 (MBT-NFI: $45,827,000; MBT:FI: $2,420,000; MBT-Mining: $1,751,000).

[5-20] S.B. 541 requires 25% 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 allocated to the State General Fund on a permanent basis, effective July 1, 2019. The remaining 75% portion of these proceeds are to be deposited in the State Highway Fund. Estimated to generate $21,954,000 in FY 2020 and $22,321,000 in FY 2021.

[6-20] S.B. 263 specifies that alternative nicotine products and vapor products, including e-cigarettes and their components, are subject to the 30 percent wholesale tax on other tobacco products, effective January 1, 2020. Estimated to generate $3,699,000 in FY 2020 and $7,931,000 in FY 2021.

[7-20] Estimated portion of the revenue generated from Court Administrative Assessment Fees to be deposited in the State General Fund (pursuant to subsection 9 of NRS 176.059), based on the legislatively approved projections and the authorized allocation for the Court Administrative Assessment Fee revenues (pursuant to subsection 8 of NRS 176.059) for FY 2020 and FY 2021. Estimated to generate $351,220 in FY 2020 and $270,166 in FY 2021.

[8-20] Adjustment to the Statewide Cost Allocation amount included in the Legislatively Approved budget after the May 1, 2019, approval of the General Fund revenue forecast by the Economic Forum.

FY 2021: Notes 1 through 3 represent legislative actions approved during the 31st Special Session (July 2020).

[1-21] S.B. 3 requires the advance payment on the net proceeds of minerals (NPM) tax in FY 2021 based on the estimated net proceeds for the current calendar year 2021. This additional NPM tax payment in FY 2021 is estimated to generate $54,500,000 from the General Fund portion of the tax due on the estimated net proceeds for calendar year 2021 based on the consensus estimate prepared by the Department of Taxation, Budget Division, and the Fiscal Analysis Division. The provisions of S.B. 3 also apply to FY 2022 and FY 2023, but the NPM tax reverts back to the former method (tax due based on actual mining activity from the preceding calendar year) of taxing net proceeds on July 1, 2023.

[2-21] S.B. 3 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 allocated to the State General Fund in FY 2021 only. Beginning in FY 2022, the distribution reverts to 75% of the additional revenue generated from the GST 10% depreciation schedule change deposited in the State Highway Fund and 25% deposited in the State General Fund, as approved in S.B. 541 (2019). Estimated to generate an additional $71,346,000 in FY 2021 for the State General Fund, based on the consensus estimate prepared by the Budget Division and the Fiscal Analysis Division.

[3-21] S.B. 3 requires the Department of Taxation to establish and conduct a tax amnesty program by which taxpayers may pay a fee, tax, or assessment required to be paid to the Department without incurring any penalties or interest that would otherwise be required as a result of the unpaid fee, tax, or assessment. This program is required to be conducted by the Department for a period of not more than 90 calendar days and must be concluded no later than June 30, 2021. Estimated to generate $14,000,000 to the State General Fund and $7,000,000 to the Distributive School Account (DSA) in FY 2021 based on the consensus estimate prepared by the Department of Taxation, Budget Division, and the Fiscal Analysis Division.

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 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 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.

GENERAL FUND REVENUES - ECONOMIC FORUM MAY 1, 2023, FORECAST
ACTUAL: FY 2020 THROUGH FY 2022 AND FORECAST: FY 2023 THROUGH FY 2025
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DESCRIPTION	FY 2020 ACTUAL	% Change	FY 2021 ACTUAL	% Change	FY 2022 ACTUAL	% Change	ECONOMIC FORUM MAY 1, 2023, FORECAST FY 2023 FORECAST	% Change	FY 2024 FORECAST	% Change	FY 2025 FORECAST	% Change

[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.

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 does 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 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.

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DESCRIPTION	FY 2020 ACTUAL	% Change	FY 2021 ACTUAL	% Change	FY 2022 ACTUAL	% Change	ECONOMIC FORUM MAY 1, 2023, FORECAST FY 2023 FORECAST	% Change	FY 2024 FORECAST	% Change	FY 2025 FORECAST	% Change

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.

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

[1-26] A.B. 482 provides General Fund appropriations totalling $422,932 to the Office of Finance in the Office of the Governor as a loan to the Enterprise Application Services Unit of 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 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 totalling $1,611,624 to 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 totalling $272,082 to 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.

GENERAL FUND REVENUES - ECONOMIC FORUM MAY 1, 2023, FORECAST
ACTUAL: FY 2020 THROUGH FY 2022 AND FORECAST: FY 2023 THROUGH FY 2025
ECONOMIC FORUM'S FORECAST FOR FY 2023, FY 2024, AND FY 2025 APPROVED AT THE MAY 1, 2023, MEETING
ADJUSTED FOR ACTIONS APPROVED BY THE LEGISLATURE IN THE 2023 REGULAR SESSION (82ND SESSION) AND THE 35TH SPECIAL SESSION (JUNE 2023)

DESCRIPTION	FY 2020 ACTUAL	% Change	FY 2021 ACTUAL	% Change	FY 2022 ACTUAL	% Change	ECONOMIC FORUM MAY 1, 2023, FORECAST FY 2023 FORECAST	% Change	FY 2024 FORECAST	% Change	FY 2025 FORECAST	% Change

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 2023, FY 2024, and FY 2025 are based on information provided by the Nevada Film Office of GOED.

[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 $950,000 in FY 2024, $475,000 in FY 2025, and $712,500 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. 450 (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).

[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 2023, FY 2024, and FY 2025 are based on information provided by GOED.

GENERAL FUND REVENUES - ECONOMIC FORUM MAY 1, 2023, FORECAST
ACTUAL: FY 2020 THROUGH FY 2022 AND FORECAST: FY 2023 THROUGH FY 2025
ECONOMIC FORUM'S FORECAST FOR FY 2023, FY 2024, AND FY 2025 APPROVED AT THE MAY 1, 2023, MEETING
ADJUSTED FOR ACTIONS APPROVED BY THE LEGISLATURE IN THE 2023 REGULAR SESSION (82ND SESSION) AND THE 35TH SPECIAL SESSION (JUNE 2023)

DESCRIPTION	FY 2020 ACTUAL	% Change	FY 2021 ACTUAL	% Change	FY 2022 ACTUAL	% Change	ECONOMIC FORUM MAY 1, 2023, FORECAST FY 2023 FORECAST	% Change	FY 2024 FORECAST	% Change	FY 2025 FORECAST	% Change

[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). Any amount of the $4,745,000 in credits that is not approved by the Department in FY 2022 may be issued in future fiscal years. The forecast for FY 2022 is based on the maximum amount of $6,655,000 allowed pursuant to A.B. 458 (2019) plus the additional $4,745,000 per year authorized under A.B. 458 (2019) that are expected to be taken in this fiscal year. The forecasts for FY 2023, FY 2024, and FY 2025 were prepared by the Governor's Finance Office and the Fiscal Analysis Division based on information provided by the Department of Taxation.

[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 2023, FY 2024, and FY 2025 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 2023, FY 2024, and FY 2025 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.

TABLE 1
ECONOMIC FORUM MAY 1, 2023, GENERAL FUND REVENUE FORECAST FOR FY 2023, FY 2024, AND FY 2025 BEFORE AND AFTER TAX CREDITS APPROVED AT THE MAY MEETING AND WITHOUT ADJUSTMENT FOR MEASURES APPROVED BY THE 2023 LEGISLATURE (82nd SESSION) AND THE 35th SPECIAL SESSION (JUNE 2023)

DESCRIPTION	ECONOMIC FORUM MAY 1, 2023, FORECAST BEFORE AND AFTER TAX CREDITS AND WITHOUT ADJUSTMENT FOR MEASURES APPROVED BY THE 2023 LEGISLATURE (82nd SESSION) AND THE 35th SPECIAL SESSION (JUNE 2023)						
	FY 2023	% Change	FY 2024	% Change	FY 2025	% Change	2023-2025 BIENNIUM*
Economic Forum May 1, 2023, Forecast Before Tax Credits and Without Adjustments Approved by the 2023 Legislature (82nd Session) and the 35th Special Session	**$5,822,073,322**	**5.4%**	**$5,851,240,561**	**0.5%**	**$6,005,250,343**	**2.6%**	**$11,856,490,904**
ESTIMATED TAX CREDITS APPROVED BY THE ECONOMIC FORUM AT THE MAY 1, 2023, MEETING							
COMMERCE TAX CREDIT							
COMMERCE TAX CREDIT (S.B. 483 (2015))	-$54,383,000		-$59,037,000		-$62,949,000		-$121,986,000
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).							
Economic Forum May 1, 2023, Forecast Before Tax Credits and Without Adjustments for Measures Approved by the 2023 Legislature and the 35th Special Session (After Commerce Tax Credits)	**$5,767,690,322**	**5.3%**	**$5,792,203,561**	**0.4%**	**$5,942,301,343**	**2.6%**	**$11,734,504,904**
TAX CREDIT PROGRAMS							
TRANSFERRABLE FILM TAX CREDIT PROGRAM (S.B. 165 (2013))	-$6,010,163		-$8,500,000		-$8,000,000		-$16,500,000
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 film tax credit program was 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 amounts shown for FY 2023, FY 2024, and FY 2025 are based on information provided by the Nevada Film Office of GOED.							

TABLE 1
ECONOMIC FORUM MAY 1, 2023, GENERAL FUND REVENUE FORECAST FOR FY 2023, FY 2024, AND FY 2025 BEFORE AND AFTER TAX CREDITS APPROVED AT THE MAY MEETING AND WITHOUT ADJUSTMENT FOR MEASURES APPROVED BY THE 2023 LEGISLATURE (82nd SESSION) AND THE 35th SPECIAL SESSION (JUNE 2023)

DESCRIPTION	ECONOMIC FORUM MAY 1, 2023, FORECAST BEFORE AND AFTER TAX CREDITS AND WITHOUT ADJUSTMENT FOR MEASURES APPROVED BY THE 2023 LEGISLATURE (82nd SESSION) AND THE 35th SPECIAL SESSION (JUNE 2023)						
	FY 2023	% Change	FY 2024	% Change	FY 2025	% Change	2023-2025 BIENNIUM*
ECONOMIC DEVELOPMENT TRANSFERRABLE TAX CREDITS (S.B. 1 (29TH SPECIAL SESSION))			-$950,000		-$475,000		-$1,425,000
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. The amounts shown for FY 2024 and FY 2025 are based on information provided by GOED.							

TABLE 1
ECONOMIC FORUM MAY 1, 2023, GENERAL FUND REVENUE FORECAST FOR FY 2023, FY 2024, AND FY 2025 BEFORE AND AFTER TAX CREDITS APPROVED AT THE MAY MEETING AND WITHOUT ADJUSTMENT FOR MEASURES APPROVED BY THE 2023 LEGISLATURE (82nd SESSION) AND THE 35th SPECIAL SESSION (JUNE 2023)

DESCRIPTION	ECONOMIC FORUM MAY 1, 2023, FORECAST BEFORE AND AFTER TAX CREDITS AND WITHOUT ADJUSTMENT FOR MEASURES APPROVED BY THE 2023 LEGISLATURE (82nd SESSION) AND THE 35th SPECIAL SESSION (JUNE 2023)						
	FY 2023	% Change	FY 2024	% Change	FY 2025	% Change	2023-2025 BIENNIUM*
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))	-$13,000,000		-$8,910,000		-$6,655,000		-$15,565,000
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 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, for each chapter of the MBT (Chapters 363A and 363B). 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 million 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 in FY 2022 beyond those that are authorized in that year 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 FY 2022 may be issued in future fiscal years. The forecasts for FY 2023, FY 2024, and FY 2025 were prepared by the Governor's Finance Office and the Fiscal Analysis Division based on information provided by the Department of Taxation.							

TABLE 1
ECONOMIC FORUM MAY 1, 2023, GENERAL FUND REVENUE FORECAST FOR FY 2023, FY 2024, AND FY 2025 BEFORE AND AFTER TAX CREDITS APPROVED AT THE MAY MEETING AND WITHOUT ADJUSTMENT FOR MEASURES APPROVED BY THE 2023 LEGISLATURE (82nd SESSION) AND THE 35th SPECIAL SESSION (JUNE 2023)

DESCRIPTION	ECONOMIC FORUM MAY 1, 2023, FORECAST BEFORE AND AFTER TAX CREDITS AND WITHOUT ADJUSTMENT FOR MEASURES APPROVED BY THE 2023 LEGISLATURE (82nd SESSION) AND THE 35th SPECIAL SESSION (JUNE 2023)						
	FY 2023	% Change	FY 2024	% Change	FY 2025	% Change	2023-2025 BIENNIUM*
NEVADA NEW MARKETS JOBS ACT TAX CREDIT PROGRAM (S.B. 357 (2013)/A.B. 446 (2019))	-$24,000,000		-$24,000,000		-$22,000,000		-$46,000,000
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 percent of the qualified investment 3 years after the investment is made: 12 percent of the qualified investment 4 years after the investment is made: 12 percent of the qualified investment 5 years after the investment is made: 11 percent of the qualified investment 6 years after the investment is made: 11 percent of the qualified investment Pursuant to A.B. 446 (2019), an additional $200 million in qualified equity investments may 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 may be taken against the Insurance Premium Tax before July 1, 2021 (FY 2022). The amounts shown reflect estimates of the amount of tax credits that will be taken in each fiscal year based on information provided by the Department of Business and Industry and the Department of Taxation during the 2023 Session.							

TABLE 1
ECONOMIC FORUM MAY 1, 2023, GENERAL FUND REVENUE FORECAST FOR FY 2023, FY 2024, AND FY 2025 BEFORE AND AFTER TAX CREDITS APPROVED AT THE MAY MEETING AND WITHOUT ADJUSTMENT FOR MEASURES APPROVED BY THE 2023 LEGISLATURE (82nd SESSION) AND THE 35th SPECIAL SESSION (JUNE 2023)

DESCRIPTION	ECONOMIC FORUM MAY 1, 2023, FORECAST BEFORE AND AFTER TAX CREDITS AND WITHOUT ADJUSTMENT FOR MEASURES APPROVED BY THE 2023 LEGISLATURE (82nd SESSION) AND THE 35th SPECIAL SESSION (JUNE 2023)						
	FY 2023	% Change	FY 2024	% Change	FY 2025	% Change	2023-2025 BIENNIUM*
CATALYST ACCOUNT TRANSFERRABLE TAX CREDIT PROGRAM (S.B. 507 (2015)/A.B. 1 (29TH S.S.)) S.B. 507 (2015) authorizes the Governor's Office of Economic Development (GOED) to approve and issue transferrable tax credits that may be used against the Modified Business Tax (MBT), Insurance Premium Tax, and Gaming Percentage Fee Tax to new or expanding businesses to promote the economic development of Nevada. Pursuant to A.B. 1 of the 29th Special Session (2015), the total amount of transferrable tax credits that may be issued is $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 amounts shown for FY 2023, FY 2024, and FY 2025 are based on information provided by GOED.							
COLLEGE SAVINGS PLAN EMPLOYER MATCHING EMPLOYEE CONTRIBUTION TAX CREDIT PROGRAM (S.B. 412 (2015)) 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 amounts shown are estimates based on information provided by the Treasurer's Office on enrollment and contributions for the college savings plans.	-$500		-$550		-$605		-$1,155
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 transferrable 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).	-$6,000,000		-$10,000,000		-$10,000,000		-$20,000,000

TABLE 1
ECONOMIC FORUM MAY 1, 2023, GENERAL FUND REVENUE FORECAST FOR FY 2023, FY 2024, AND FY 2025
BEFORE AND AFTER TAX CREDITS APPROVED AT THE MAY MEETING
AND WITHOUT ADJUSTMENT FOR MEASURES APPROVED BY THE 2023 LEGISLATURE (82nd SESSION)
AND THE 35th SPECIAL SESSION (JUNE 2023)

DESCRIPTION	ECONOMIC FORUM MAY 1, 2023, FORECAST BEFORE AND AFTER TAX CREDITS AND WITHOUT ADJUSTMENT FOR MEASURES APPROVED BY THE 2023 LEGISLATURE (82nd SESSION) AND THE 35th SPECIAL SESSION (JUNE 2023)						
	FY 2023	% Change	FY 2024	% Change	FY 2025	% Change	2023-2025 BIENNIUM*
TOTAL - ALL OTHER TAX CREDITS APPROVED BY ECONOMIC FORUM AT THE MAY 1, 2023, MEETING	-$49,010,663		-$52,360,550		-$47,130,605		-$99,491,155
Economic Forum May 1, 2023, Forecast After Tax Credits and Without Adjustments for Measures Approved by the 2023 Legislature and the 35th Special Session	**$5,718,679,659**	**5.1%**	**$5,739,843,011**	**0.4%**	**$5,895,170,738**	**2.7%**	**$11,635,013,749**

* The amounts shown in the 2023-2025 Biennium column represent the sum of the FY 2024 and FY 2025 amounts and do not include any amounts shown for FY 2023.

TABLE 2
ADJUSTMENTS TO THE ECONOMIC FORUM MAY 1, 2023, FORECAST FOR THE 2023-25 BIENNIUM FOR MEASURES APPROVED BY THE 2023 LEGISLATURE (82nd SESSION) AND THE 35th SPECIAL SESSION (JUNE 2023)

DESCRIPTION	ESTIMATED IMPACT FROM LEGISLATIVE ACTIONS						
	FY 2023	% Change	FY 2024	% Change	FY 2025	% Change	2023-2025 BIENNIUM*
Economic Forum May 1, 2023, Forecast Before Tax Credits and Without Adjustments for Measures Approved by the 2023 Legislature and the 35th Special Session	**$5,822,073,322**	**5.4%**	**$5,851,240,561**	**0.5%**	**$6,005,250,343**	**2.6%**	**$11,856,490,904**
ADJUSTMENTS TO REVENUE							
TAXES							
NET PROCEEDS OF MINERALS TAX (S.B. 124)							
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. Because this bill was signed by the Governor on February 27, 2023 and became effective upon passage and approval, the Economic Forum's May 1, 2023, forecast includes the effect of this legislation.							
SALES & USE TAX (S.B. 428)							
SALES & USE TAX: GENERAL FUND COMMISSION - LSST (S.B. 428)							
SALES & USE TAX: GENERAL FUND COMMISSION - BCCRT (S.B. 428)							
SALES & USE TAX: GENERAL FUND COMMISSION - SCCRT (S.B. 428)							
SALES & USE TAX: GENERAL FUND COMMISSION - PTT (S.B. 428)							
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.							
PERCENTAGE FEES - GROSS GAMING REVENUE (S.B. 266)			-$1,563,100		-$1,705,200		-$3,268,300
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.							

TABLE 2
ADJUSTMENTS TO THE ECONOMIC FORUM MAY 1, 2023, FORECAST FOR THE 2023-25 BIENNIUM FOR MEASURES APPROVED BY THE 2023 LEGISLATURE (82nd SESSION) AND THE 35th SPECIAL SESSION (JUNE 2023)

DESCRIPTION	ESTIMATED IMPACT FROM LEGISLATIVE ACTIONS						
	FY 2023	% Change	FY 2024	% Change	FY 2025	% Change	2023-2025 BIENNIUM*
TAXES (CONTINUED)							
INSURANCE PREMIUM TAX (S.B. 435)							
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.							
REAL PROPERTY TRANSFER TAX (A.B. 448)							
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.							
GOVERNMENTAL SERVICES TAX (S.B. 452)			-$27,572,000		-$28,256,000		-$55,828,000
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.							
OTHER TOBACCO TAX (A.B. 232)			-$1,000,000		-$1,000,000		-$2,000,000
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.							
NET IMPACT - TOTAL TAXES			-$30,135,100		-$30,961,200		-$61,096,300
LICENSES							
COMMERCIAL RECORDINGS (A.B. 260)			-$650		-$1,300		-$1,950
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.							
NET IMPACT - LICENSES			-$650		-$1,300		-$1,950

TABLE 2
ADJUSTMENTS TO THE ECONOMIC FORUM MAY 1, 2023, FORECAST FOR THE 2023-25 BIENNIUM FOR MEASURES APPROVED BY THE 2023 LEGISLATURE (82nd SESSION) AND THE 35th SPECIAL SESSION (JUNE 2023)

DESCRIPTION	ESTIMATED IMPACT FROM LEGISLATIVE ACTIONS						
	FY 2023	% Change	FY 2024	% Change	FY 2025	% Change	2023-2025 BIENNIUM*
FEES AND FINES							
MISC. FINES/FORFEITURES (S.B. 145)			-$10,000		-$10,000		-$20,000
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.							
NET IMPACT - FEES AND FINES			-$10,000		-$10,000		-$20,000
USE OF MONEY AND PROPERTY							
EITS REPAYMENT - I.T. SERVICE MANAGEMENT PROVIDER REPLACEMENT (A.B. 482)							
A.B. 482 provides General Fund appropriations totalling $422,932 to the Office of Finance in the Office of the Governor as a loan to the Enterprise Application Services Unit of 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.							
EITS REPAYMENT - COMPUTER HARDWARE AND SOFTWARE REPLACEMENT (A.B. 487)							
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 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.							
EITS REPAYMENT - FIREWALL REPLACEMENT AND SECURITY UPGRADES (A.B. 488)							
A.B. 488 provides General Fund appropriations totalling $1,611,624 to 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.							
EITS REPAYMENT - INFORMATION TECHNOLOGY INVESTMENTS TRACKING SYSTEM (A.B. 506)							
A.B. 506 provides General Fund appropriations totalling $272,082 to 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.							
CITY OF NORTH LAS VEGAS REPAYMENT - WINDSOR PARK RELOCATION (S.B. 450)			$3,000,000		$3,000,000		$6,000,000
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, which must be withheld from the payment made from the Local Government Tax Distribution Account to the City of North Las Vegas, is $250,000 per month for each month beginning on July 1, 2023, and ending in the month when the total amount withheld from the city equals $12,000,000.							
NET IMPACT - USE OF MONEY AND PROPERTY			$3,000,000		$3,000,000		$6,000,000

TABLE 2
ADJUSTMENTS TO THE ECONOMIC FORUM MAY 1, 2023, FORECAST FOR THE 2023-25 BIENNIUM FOR MEASURES APPROVED BY THE 2023 LEGISLATURE (82nd SESSION) AND THE 35th SPECIAL SESSION (JUNE 2023)

DESCRIPTION	ESTIMATED IMPACT FROM LEGISLATIVE ACTIONS						
	FY 2023	% Change	FY 2024	% Change	FY 2025	% Change	2023-2025 BIENNIUM*
OTHER REVENUE							
COURT ADMINISTRATIVE ASSESSMENT FEE (S.B. 448)			$15,569,000		$15,569,000		$31,138,000
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.							
COST RECOVERY PLAN			-$963,184		-$1,040,065		-$2,003,249
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.							
UNCLAIMED PROPERTY (A.B. 45)			-$2,750,000		-$2,750,000		-$5,500,000
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 $2,500,000 transfer to the Account for Student Loan Repayment for Providers of Health Care in Underserved Communities.							
NET IMPACT - OTHER REVENUE			$11,855,816		$11,778,935		$23,634,751
NET IMPACT - ADJUSTMENTS TO REVENUE			**-$15,289,934**		**-$16,193,565**		**-$31,483,499**
ECONOMIC FORUM MAY 1, 2023, FORECAST BEFORE TAX CREDITS AND WITH ADJUSTMENTS FOR MEASURES APPROVED BY THE 2023 LEGISLATURE AND THE 35th SPECIAL SESSION	**$5,822,073,322**	**5.4%**	**$5,835,950,627**	**0.2%**	**$5,989,056,778**	**2.6%**	**$11,825,007,405**

* The amounts shown in the 2023-2025 Biennium column represent the sum of the FY 2024 and FY 2025 amounts and do not include any amounts shown for FY 2023.

TABLE 2
ADJUSTMENTS TO THE ECONOMIC FORUM MAY 1, 2023, FORECAST FOR THE 2023-25 BIENNIUM FOR MEASURES APPROVED BY THE 2023 LEGISLATURE (82nd SESSION) AND THE 35th SPECIAL SESSION (JUNE 2023)

DESCRIPTION	ESTIMATED IMPACT FROM LEGISLATIVE ACTIONS						
	FY 2023	% Change	FY 2024	% Change	FY 2025	% Change	2023-2025 BIENNIUM*
Economic Forum May 1, 2023, Forecast Before Tax Credits and With Adjustments for Measures Approved by the 2023 Legislature and the 35th Special Session	**$5,822,073,322**	**5.4%**	**$5,835,950,627**	**0.2%**	**$5,989,056,778**	**2.6%**	**$11,825,007,405**
Commerce Tax Credit	-$54,383,000		-$59,037,000		-$62,949,000		-$121,986,000
Economic Forum May 1, 2023, Forecast Before Tax Credits and With Adjustments for Measures Approved by the 2023 Legislature and the 35th Special Session (After Commerce Tax Credits)	**$5,767,690,322**	**5.3%**	**$5,776,913,627**	**0.2%**	**$5,926,107,778**	**2.6%**	**$11,703,021,405**
ADJUSTMENTS TO TAX CREDIT PROGRAMS							
NEVADA NEW MARKETS JOBS ACT TAX CREDITS (S.B. 240)							
Pursuant to S.B. 240, 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. 240, none of these 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).							
BASEBALL STADIUM PROJECT TRANSFERRABLE TAX CREDITS (S.B. 1 (35th S.S.))							
S.B. 1 (35th S.S.) 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, 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.							
NET IMPACT - ADJUSTMENTS TO TAX CREDIT PROGRAMS							
Tax Credits Approved by Legislature - Economic Forum May 1, 2023, Forecast	-$49,010,663		-$52,360,550		-$47,130,605		-$99,491,155
TOTAL TAX CREDITS WITH ADJUSTMENTS FOR MEASURES APPROVED BY THE 2023 LEGISLATURE AND THE 35th SPECIAL SESSION	**-$49,010,663**		**-$52,360,550**		**-$47,130,605**		**-$99,491,155**
Economic Forum May 1, 2023, Forecast After Tax Credits and With Adjustments for Measures Approved by the 2023 Legislature and the 35th Special Session (After Commerce Tax Credits)	**$5,718,679,659**	**5.1%**	**$5,724,553,077**	**0.1%**	**$5,878,977,173**	**2.7%**	**$11,603,530,250**

* The amounts shown in the 2023-2025 Biennium column represent the sum of the FY 2024 and FY 2025 amounts and do not include any amounts shown for FY 2023.

TABLE 2
ADJUSTMENTS TO THE ECONOMIC FORUM MAY 1, 2023, FORECAST FOR THE 2023-25 BIENNIUM
ADJUSTMENTS TO THE STATE EDUCATION FUND (SEF)/K-12 EDUCATION FOR THE 2023-25 BIENNIUM
BASED ON MEASURES APPROVED BY THE 2023 LEGISLATURE (82nd SESSION)
AND THE 35th SPECIAL SESSION (JUNE 2023)

DESCRIPTION	ESTIMATED IMPACT FROM LEGISLATIVE ACTIONS						
	FY 2023	% Change	FY 2024	% Change	FY 2025	% Change	2023-2025 BIENNIUM*
NET PROCEEDS OF MINERALS TAX (S.B. 124) 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). Because this bill was signed by the Governor on February 27, 2023 and became effective upon passage and approval, the May 2023 consensus forecast for the State Education Fund by the Fiscal Analysis Division and the Governor's Finance Office that was used for the Legislatively Approved budget already included the resultant increase in revenue to the State Education Fund in FY 2024.							
FINES - DEPARTMENT OF AGRICULTURE (NRS 555.470) (A.B. 523) Section 1 of A.B. 523 transfers violation revenue collected by the Department of Agriculture relating to the application of pesticides, which was previously transferred to school districts, to the State Education Fund, effective July 1, 2023.			$11,000		$11,000		$22,000
NET IMPACT - SEF/K-12 EDUCATION			**$11,000**		**$11,000**		**$22,000**
GENERAL FUND - ADJUSTMENTS TO REVENUE			-$15,289,934		-$16,193,565		-$31,483,499
GENERAL FUND - ADJUSTMENTS TO TAX CREDIT PROGRAMS							
NET IMPACT - GENERAL FUND			**-$15,289,934**		**-$16,193,565**		**-$31,483,499**
STATE EDUCATION FUND (SEF)/K-12 EDUCATION			$11,000		$11,000		$22,000
NET IMPACT - GENERAL FUND AND SEF/K-12 EDUCATION			**-$15,278,934**		**-$16,182,565**		**-$31,461,499**

* The amounts shown in the 2023-2025 Biennium column represent the sum of the FY 2024 and FY 2025 amounts and do not include any amounts shown for FY 2023.

TABLE 3
ECONOMIC FORUM MAY 1, 2023, GENERAL FUND REVENUE FORECAST FOR FY 2023, FY 2024, AND FY 2025 BEFORE AND AFTER TAX CREDIT PROGRAMS APPROVED BY THE LEGISLATURE AND WITH ADJUSTMENTS FOR MEASURES APPROVED BY THE 2023 LEGISLATURE (82nd SESSION) AND THE 35th SPECIAL SESSION (JUNE 2023)

DESCRIPTION	ECONOMIC FORUM MAY 1, 2023, FORECAST BEFORE AND AFTER TAX CREDITS AND WITH ADJUSTMENT FOR MEASURES APPROVED BY THE 2023 LEGISLATURE AND THE 35th SPECIAL SESSION						
	FY 2023	% Change	FY 2024	% Change	FY 2025	% Change	2023-2025 BIENNIUM*
Economic Forum May 1, 2023, Forecast Before Tax Credits and Without Adjustments Approved by the 2023 Legislature and the 35th Special Session	**$5,822,073,322**	**5.4%**	**$5,851,240,561**	**0.5%**	**$6,005,250,343**	**2.6%**	**$11,856,490,904**
Adjustments to Revenue Based on Measures Approved by the 2023 Legislature (82nd Session) and the 35th Special Session Before Tax Credits			-$15,289,934		-$16,193,565		-$31,483,499
Economic Forum May 1, 2023, Forecast Before Tax Credits and With Adjustments Approved by the 2023 Legislature and the 35th Special Session	**$5,822,073,322**	**5.4%**	**$5,835,950,627**	**0.2%**	**$5,989,056,778**	**2.6%**	**$11,825,007,405**
Commerce Tax Credits	-$54,383,000		-$59,037,000		-$62,949,000		
Economic Forum May 1, 2023, Forecast Before Tax Credits and With Adjustments for Measures Approved by the 2023 Legislature and the 35th Special Session (After Commerce Tax Credits)	**$5,767,690,322**	**5.3%**	**$5,776,913,627**	**0.2%**	**$5,926,107,778**	**2.6%**	**$11,703,021,405**
ESTIMATED TAX CREDITS - TAX CREDIT PROGRAMS							
TRANSFERRABLE FILM TAX CREDIT PROGRAM (S.B. 165 (2013)/A.B. 492 (2017))	-$6,010,163		-$8,500,000		-$8,000,000		-$16,500,000
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 film tax credit program was 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 amounts shown for FY 2023, FY 2024, and FY 2025 are based on information provided by the Nevada Film Office of GOED.							

TABLE 3
ECONOMIC FORUM MAY 1, 2023, GENERAL FUND REVENUE FORECAST FOR FY 2023, FY 2024, AND FY 2025 BEFORE AND AFTER TAX CREDIT PROGRAMS APPROVED BY THE LEGISLATURE AND WITH ADJUSTMENTS FOR MEASURES APPROVED BY THE 2023 LEGISLATURE (82nd SESSION) AND THE 35th SPECIAL SESSION (JUNE 2023)

DESCRIPTION	ECONOMIC FORUM MAY 1, 2023, FORECAST BEFORE AND AFTER TAX CREDITS AND WITH ADJUSTMENT FOR MEASURES APPROVED BY THE 2023 LEGISLATURE AND THE 35th SPECIAL SESSION						
	FY 2023	% Change	FY 2024	% Change	FY 2025	% Change	2023-2025 BIENNIUM*
ECONOMIC DEVELOPMENT TRANSFERRABLE TAX CREDITS (S.B. 1 (29TH SPECIAL SESSION))			-$950,000		-$475,000		-$1,425,000
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. The amounts shown for FY 2024 and FY 2025 are based on information provided by GOED.							

TABLE 3
ECONOMIC FORUM MAY 1, 2023, GENERAL FUND REVENUE FORECAST FOR FY 2023, FY 2024, AND FY 2025 BEFORE AND AFTER TAX CREDIT PROGRAMS APPROVED BY THE LEGISLATURE AND WITH ADJUSTMENTS FOR MEASURES APPROVED BY THE 2023 LEGISLATURE (82nd SESSION) AND THE 35th SPECIAL SESSION (JUNE 2023)

DESCRIPTION	ECONOMIC FORUM MAY 1, 2023, FORECAST BEFORE AND AFTER TAX CREDITS AND WITH ADJUSTMENT FOR MEASURES APPROVED BY THE 2023 LEGISLATURE AND THE 35th SPECIAL SESSION						
	FY 2023	% Change	FY 2024	% Change	FY 2025	% Change	2023-2025 BIENNIUM*
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))	-$13,000,000		-$8,910,000		-$6,655,000		-$15,565,000
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 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, for each chapter of the MBT (Chapters 363A and 363B). 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 million 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 in FY 2022 beyond those that are authorized in that year 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 FY 2022 may be issued in future fiscal years. The forecasts for FY 2023, FY 2024, and FY 2025 were prepared by the Governor's Finance Office and the Fiscal Analysis Division based on information provided by the Department of Taxation.							

TABLE 3
ECONOMIC FORUM MAY 1, 2023, GENERAL FUND REVENUE FORECAST FOR FY 2023, FY 2024, AND FY 2025 BEFORE AND AFTER TAX CREDIT PROGRAMS APPROVED BY THE LEGISLATURE AND WITH ADJUSTMENTS FOR MEASURES APPROVED BY THE 2023 LEGISLATURE (82nd SESSION) AND THE 35th SPECIAL SESSION (JUNE 2023)

DESCRIPTION	ECONOMIC FORUM MAY 1, 2023, FORECAST BEFORE AND AFTER TAX CREDITS AND WITH ADJUSTMENT FOR MEASURES APPROVED BY THE 2023 LEGISLATURE AND THE 35th SPECIAL SESSION						
	FY 2023	% Change	FY 2024	% Change	FY 2025	% Change	2023-2025 BIENNIUM*
NEVADA NEW MARKETS JOBS ACT TAX CREDIT PROGRAM (S.B. 357 (2013)/A.B. 446 (2019)/ S.B. 440 (2023))	-$24,000,000		-$24,000,000		-$22,000,000		-$46,000,000
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 percent of the qualified investment 3 years after the investment is made: 12 percent of the qualified investment 4 years after the investment is made: 12 percent of the qualified investment 5 years after the investment is made: 11 percent of the qualified investment 6 years after the investment is made: 11 percent of the qualified investment Pursuant to A.B. 446 (2019), an additional $200 million in qualified equity investments may 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 may be taken against the Insurance Premium Tax before July 1, 2021 (FY 2022). Pursuant to S.B. 450 (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).							

TABLE 3
ECONOMIC FORUM MAY 1, 2023, GENERAL FUND REVENUE FORECAST FOR FY 2023, FY 2024, AND FY 2025 BEFORE AND AFTER TAX CREDIT PROGRAMS APPROVED BY THE LEGISLATURE AND WITH ADJUSTMENTS FOR MEASURES APPROVED BY THE 2023 LEGISLATURE (82nd SESSION) AND THE 35th SPECIAL SESSION (JUNE 2023)

DESCRIPTION	ECONOMIC FORUM MAY 1, 2023, FORECAST BEFORE AND AFTER TAX CREDITS AND WITH ADJUSTMENT FOR MEASURES APPROVED BY THE 2023 LEGISLATURE AND THE 35th SPECIAL SESSION						
	FY 2023	% Change	FY 2024	% Change	FY 2025	% Change	2023-2025 BIENNIUM*
CATALYST ACCOUNT TRANSFERRABLE TAX CREDIT PROGRAM (S.B. 507 (2015)/A.B. 1 (29TH S.S.)) S.B. 507 (2015) authorizes the Governor's Office of Economic Development (GOED) to approve and issue transferrable tax credits that may be used against the Modified Business Tax (MBT), Insurance Premium Tax, and Gaming Percentage Fee Tax to new or expanding businesses to promote the economic development of Nevada. Pursuant to A.B. 1 of the 29th Special Session (2015), the total amount of transferrable tax credits that may be issued is $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 amounts shown for FY 2023, FY 2024, and FY 2025 are based on information provided by GOED. COLLEGE SAVINGS PLAN EMPLOYER MATCHING EMPLOYEE CONTRIBUTION TAX CREDIT PROGRAM (S.B. 412 (2015)) 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 amounts shown are estimates based on information provided by the Treasurer's Office on enrollment and contributions for the college savings plans.	-$500		-$550		-$605		-$1,155

TABLE 3
ECONOMIC FORUM MAY 1, 2023, GENERAL FUND REVENUE FORECAST FOR FY 2023, FY 2024, AND FY 2025 BEFORE AND AFTER TAX CREDIT PROGRAMS APPROVED BY THE LEGISLATURE AND WITH ADJUSTMENTS FOR MEASURES APPROVED BY THE 2023 LEGISLATURE (82nd SESSION) AND THE 35th SPECIAL SESSION (JUNE 2023)

DESCRIPTION	ECONOMIC FORUM MAY 1, 2023, FORECAST BEFORE AND AFTER TAX CREDITS AND WITH ADJUSTMENT FOR MEASURES APPROVED BY THE 2023 LEGISLATURE AND THE 35th SPECIAL SESSION						
	FY 2023	% Change	FY 2024	% Change	FY 2025	% Change	2023-2025 BIENNIUM*
AFFORDABLE HOUSING TRANSFERRABLE TAX CREDIT PROGRAM (S.B. 448 (2019)/ S.B. 284 (2021))	-$6,000,000		-$10,000,000		-$10,000,000		-$20,000,000
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 transferrable 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 2023, FY 2024, and FY 2025 are based on information provided by the Division.							

TABLE 3
ECONOMIC FORUM MAY 1, 2023, GENERAL FUND REVENUE FORECAST FOR FY 2023, FY 2024, AND FY 2025 BEFORE AND AFTER TAX CREDIT PROGRAMS APPROVED BY THE LEGISLATURE AND WITH ADJUSTMENTS FOR MEASURES APPROVED BY THE 2023 LEGISLATURE (82nd SESSION) AND THE 35th SPECIAL SESSION (JUNE 2023)

DESCRIPTION	ECONOMIC FORUM MAY 1, 2023, FORECAST BEFORE AND AFTER TAX CREDITS AND WITH ADJUSTMENT FOR MEASURES APPROVED BY THE 2023 LEGISLATURE AND THE 35th SPECIAL SESSION						
	FY 2023	% Change	FY 2024	% Change	FY 2025	% Change	2023-2025 BIENNIUM*
BASEBALL STADIUM PROJECT TRANSFERRABLE TAX CREDITS (S.B. 1 (35th S.S.)) 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.							
TOTAL - ALL OTHER TAX CREDITS APPROVED BY ECONOMIC FORUM AT THE MAY 1, 2023, MEETING ADJUSTED FOR MEASURES APPROVED BY THE 2023 LEGISLATURE AND THE 35th SPECIAL SESSION	-$49,010,663		-$52,360,550		-$47,130,605		-$99,491,155
Economic Forum May 1, 2023, Forecast After Tax Credits Approved on May 1, 2023, and With Adjustments Approved by the 2023 Legislature and the 35th Special Session	**$5,718,679,659**	**5.1%**	**$5,724,553,077**	**0.1%**	**$5,878,977,173**	**2.7%**	**$11,603,530,250**
Economic Forum May 1, 2023, Forecast After Tax Credits Approved on May 1, 2023, and Without Adjustments Approved by the 2023 Legislature and the 35th Special Session	**$5,718,679,659**	**5.1%**	**$5,739,843,011**	**0.4%**	**$5,895,170,738**	**2.7%**	**$11,635,013,749**
Difference After Tax Credits: Economic Forum May 1, 2023, Forecast With Less Without Adjustments Approved by the 2023 Legislature and the 35th Special Session			-$15,289,934		-$16,193,565		-$31,483,499

* The amounts shown in the 2023-2025 Biennium column represent the sum of the FY 2024 and FY 2025 amounts and do not include any amounts shown for FY 2023.

NEVADA GENERAL FUND REVENUE
ACTUAL BY SOURCE AFTER TAX CREDITS - FY 2022

Gaming Percentage Fee Tax (1.)	**$964.2**	**17.7%**
State Sales Tax - 2% Rate	**$1,613.3**	**29.7%**
Insurance Premium Taxes (1.)	**$542.8**	**10.0%**
Cigarette Tax	**$144.1**	**2.6%**
Live Entertainment Tax:		
Gaming Establishments	**$99.4**	**1.8%**
Non-Gaming Establishments	**$39.8**	**0.7%**
Modified Business Tax (MBT) (1.)(2.)	**$767.6**	**14.1%**
Commerce Tax	**$281.9**	**5.2%**
Transportation Connection Excise Tax	**$28.5**	**0.5%**
Real Property Transfer Tax	**$177.7**	**3.3%**
Business License Fee	**$119.5**	**2.2%**
Liquor Tax	**$50.4**	**0.9%**
Mining Tax	**$108.2**	**2.0%**
Governmental Services Tax (GST)	**$26.4**	**0.5%**
Sales Tax Commissions	**$66.5**	**1.2%**
Other Gaming Taxes & Fees	**$41.7**	**0.8%**
Other Tobacco Tax	**$35.8**	**0.7%**
Annual Slot Tax Transfer	**$5.0**	**0.1%**
Branch Bank Excise Tax	**$2.3**	**0.0%**
Subtotal Other Taxes	**$151.3**	**2.8%**
Subtotal Taxes	**$5,115.0**	**94.0%**
Non-Tax Revenues		
Licenses	**$166.7**	**3.1%**
Fees and Fines	**$84.2**	**1.5%**
Use of Money and Property	**$26.1**	**0.5%**
Miscellaneous Revenues	**$84.6**	**1.6%**
Subtotal Non-Tax Revenues	**$361.6**	**6.7%**
Total General Fund - Before Tax Credit Programs	**$5,476.6**	**100.7%**
Tax Credit Programs	**-$37.3**	**-0.7%**
Total General Fund - After Tax Credit Programs	**$5,439.3**	**100.0%**

*% of Total based on the Total General Fund - After Tax Credit Programs amount.

(1.) 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.

(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.

NEVADA GENERAL FUND REVENUE

ECONOMIC FORUM MAY 1, 2023, FORECAST, 2023-25 BIENNIUM

ADJUSTED FOR ACTIONS APPROVED BY THE 2023 LEGISLATURE (82ND SESSION) AND THE 35TH SPECIAL SESSION (JUNE 2023)

ESTIMATED GENERAL FUND REVENUE: 2023-25 BIENNIUM (FY 2024 & FY 2025)
ECONOMIC FORUM MAY 1, 2023, FORECAST

ADJUSTED FOR ACTIONS APPROVED BY THE 2023 LEGISLATURE (82ND SESSION) AND THE 35TH SPECIAL SESSION

	Millions $'s	% of Total*		Millions $'s	% of Total*
Taxes:			**Other Taxes:**		
Gaming Percentage Fee Tax (1.)(2.)	$1,919.2	16.5%	Sales Tax Commissions	$156.5	1.4%
State Sales Tax - 2% Rate	$3,768.7	32.5%	Other Gaming Taxes & Fees	$62.3	0.5%
Insurance Premium Taxes (2.)	$1,248.8	10.8%	Other Tobacco Tax (1.)	$68.1	0.6%
Cigarette Tax	$257.7	2.2%	Annual Slot Tax Transfer	$10.0	0.1%
Live Entertainment Tax:			Branch Bank Excise Tax	$4.3	0.0%
Gaming Establishments	$252.1	2.2%	Subtotal Other Taxes	$301.2	2.6%
Non-Gaming Establishments	$143.7	1.2%			
Modified Business Tax (MBT) (2.)(3.)	$1,478.2	12.7%	Subtotal Taxes	$10,670.6	92.0%
Commerce Tax	$660.6	5.7%			
Transportation Connection Excise Tax	$77.7	0.7%	**Non-Tax Revenues**		
Real Property Transfer Tax	$224.9	1.9%	Licenses (1.)	$333.7	2.9%
Business License Fee	$238.1	2.1%	Fees and Fines (1.)	$192.5	1.7%
Liquor Tax	$99.9	0.9%	Use of Money and Property (1.)	$334.3	2.9%
Mining Taxes (1.)	$0.0	0.0%	Miscellaneous Revenues (1.)	$171.8	1.4%
Governmental Services Tax (1.)	$0.0	0.0%	Subtotal Non-Tax Revenues	$1,032.3	8.9%
			Total General Fund - Before Tax Credit Programs	$11,703.0	100.9%
			Tax Credit Programs	-$99.5	-0.9%
			Total General Fund - After Tax Credit Programs	$11,603.5	100.0%

*% of Total based on the Total General Fund - After Tax Credit Programs amount.

(1.) Denotes a revenue source affected by legislative actions approved by the 2023 Legislature. See Table 2 on page 24 for a description of the legislative 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 30 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% of the Commerce Tax against the MBT.

GENERAL FUND APPROPRIATIONS

As noted in the table below, the 2023 Legislature appropriated $13.553 billion from the State General Fund, which is approximately $458.0 million more than the amount recommended by the Governor in The Executive Budget.

	Governor Recommended	Legislature Approved	Difference
FY 2023			
Cost of Session	$ 20,000,000	$ 34,938,517	$ 14,938,517
Supplemental Appropriations	$ 20,207,455	$ 18,505,924	$ (1,701,531)
One-Time Appropriations [1.]	$ 1,086,185,883	$ 905,019,239	$ (181,166,644)
Capital Improvements [2.]	$ 412,069,529	$ 536,340,622	$ 124,271,093
Restricted Funds [3.]	$ -	$ 420,635,910	$ 420,635,910
Restoration of Fund Balances	$ 36,053,756	$ 68,703,756	$ 32,650,000
Total FY 2023	**$ 1,574,516,623**	**$ 1,984,143,968**	**$ 409,627,345**
FY 2024			
One-Time Appropriations	$ 394,087,290	$ 396,899,651	$ 2,812,361
Operating Appropriations	$ 5,401,749,426	$ 5,175,339,270	$ (226,410,156)
Restricted Funds [3.]	$ -	$ 10,283,094	$ 10,283,094
Total FY 2024	**$ 5,795,836,716**	**$ 5,582,522,015**	**$ (213,314,701)**
Total Cumulative	**$ 7,370,353,339**	**$ 7,566,665,983**	**$ 196,312,644**
FY 2025			
One-Time Appropriations	$ 68,500,000	$ 151,445,708	$ 82,945,708
Operating Appropriations	$ 5,611,194,146	$ 5,796,478,430	$ 185,284,284
Restricted Funds [3.]	$ 25,000,000	$ 18,447,681	$ (6,552,319)
Estimated Cost of 83rd Legislature	$ 20,000,000	$ 20,000,000	$ -
Total FY 2025	**$ 5,724,694,146**	**$ 5,986,371,819**	**$ 261,677,673**
Total Cumulative	**$ 13,095,047,485**	**$ 13,553,037,802**	**$ 457,990,317**

[1.] One-time Appropriations includes $14.0 million approved through Section 41 of S.B. 1 of the 35th (2023) Special Session of the Nevada Legislature to the Nevada Sate Infrastructure Bank Fund for credit enhancements associated with the Major League Baseball stadium project.

[2.] The Capital Improvements Program bill was approved during the 34th (2023) Special Session of the Nevada

[3.] Restricted funds have been appropriated to the Interim Finance Committee's Contingency Account for purposes specified in A.B. 468, A.B. 480, A.B. 518, A.B. 525, S.B. 231, S.B. 341, S.B. 342, S.B. 490, S.B. 503, and S.B. 511 of the 82nd (2023) Legislative Session.

For FY 2024, General Fund operating appropriations of $5.175 billion were approved, which represents an 11.2% increase when compared to $4.652 billion appropriated for FY 2023. For FY 2025, General Fund operating appropriations of $5.796 billion were approved, which represents a 12.0% increase from the FY 2024 operating appropriations. Operating appropriations approved by the 2023 Legislature were approximately $226.4 million less in FY 2024 and approximately $185.3 million more in FY 2025 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 2023 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 2023 Legislature.

General Fund Operating Appropriations
Governor Recommended versus Legislature Approved
2023-25 Biennium

	Governor Recommended		Legislature Approved		Difference
Elected Officals	$ 927,223,893	8.4%	$ 973,268,277	8.9%	$ 46,044,384
Financial and Administration	$ 89,750,421	0.8%	$ 89,338,526	0.8%	$ (411,895)
K-12 Education	$ 3,351,788,589	30.4%	$ 3,353,853,423	30.6%	$ 2,064,834
Nevada System of Higher Education	$ 1,471,791,624	13.4%	$ 1,470,469,075	13.4%	$ (1,322,549)
Commerce and Industry [1.]	$ 146,459,739	1.3%	$ 121,543,335	1.1%	$ (24,916,404)
Health and Human Services [1.]	$ 4,038,553,696	36.7%	$ 4,008,343,515	36.5%	$ (30,210,181)
Public Safety	$ 865,022,460	7.9%	$ 799,832,793	7.3%	$ (65,189,667)
Infrastructure	$ 91,390,341	0.8%	$ 96,980,053	0.9%	$ 5,589,712
Special Purpose Agencies	$ 30,962,809	0.3%	$ 58,188,703	0.5%	$ 27,225,894
Total	**$ 11,012,943,572**	**100.0%**	**$ 10,971,817,700**	**100.0%**	**$ (41,125,872)**

[1.] Senate Bill 431 transfers the Commission on Postsecondary Education from the Department of Employment Training and Rehabilitation to the Department of Business and Industry effective July 1, 2023, which changed the functional area for that budget from Health and Human Services to Commerce and Industry.

After adjusting for interagency transfers, the total authority for spending for the 2023-25 biennium for revenue sources other than the General Fund is $35.953 billion. Total spending authority from all sources, including General Fund appropriations, is $46.925 billion, compared to $40.659 billion for the 2021-23 biennium.

The $6.266 billion increase in total revenues for the 2023-25 biennium can be attributed to greater General Fund revenues of $10.972 billion projected over the 2023-25 biennium, compared to $9.285 billion projected over the 2021-23 biennium, a difference of $1.686 billion. In addition, Other Funds projected for the Education function are anticipated to increase from $6.899 billion over the 2021-23 biennium to $9.009 billion over the 2023-25 biennium, a difference of $2.110 billion.

NEVADA GENERAL FUND APPROPRIATIONS
COMPARISON OF 2023-25 BIENNIUM

GENERAL FUND APPROPRIATIONS BY FUNCTIONAL AREA: 2023-25 BIENNIUM
GOVERNOR RECOMMENDED VERSUS LEGISLATURE APPROVED

	Governor Recommended 2023-25 Biennium		Legislature Approved 2023-25 Biennium		Legislature Approved versus Governor Recommended	
	Appropriations	Share of Total	Appropriations	Share of Total	Dollar Change	Percent Change
Elected Officials	$ 927,223,893	8.4%	$ 973,268,277	8.9%	$ 46,044,384	5.0%
Finance and Administration	$ 89,750,421	0.8%	$ 89,338,526	0.8%	$ (411,895)	-0.5%
K-12 Education	$ 3,351,788,589	30.4%	$ 3,353,853,423	30.6%	$ 2,064,834	0.1%
Nevada System of Higher Education	$ 1,471,791,624	13.4%	$ 1,470,469,075	13.4%	$ (1,322,549)	-0.1%
Commerce and Industry	$ 146,459,739	1.3%	$ 121,543,335	1.1%	$ (24,916,404)	-17.0%
Health and Human Services	$ 4,038,553,696	36.7%	$ 4,008,343,515	36.5%	$ (30,210,181)	-0.7%
Public Safety	$ 865,022,460	7.9%	$ 799,832,793	7.3%	$ (65,189,667)	-7.5%
Infrastructure	$ 91,390,341	0.8%	$ 96,980,053	0.9%	$ 5,589,712	6.1%
Special Purpose Agencies	$ 30,962,809	0.3%	$ 58,188,703	0.5%	$ 27,225,894	87.9%
Total	**$ 11,012,943,572**	**100.0%**	**$ 10,971,817,700**	**100.0%**	**$ (41,125,872)**	**-0.4%**

GENERAL FUND OPERATING APPROPRIATIONS BY FUNCTIONAL AREA: 2021-23 AND 2023-25 BIENNIA

Functional Area	Legislature Approved 2021-23 [a.]		Governor Recommended 2023-25				Legislature Approved 2023-25			
	Amount	Share of Total	Amount	Share of Total	Dollar Change	Percent Change	Amount	Share of Total	Dollar Change	Percent Change
Elected Officials [b.]	$ 312,396,916	3.4%	$ 927,223,893	8.4%	$ 614,826,977	196.8%	$ 973,268,277	8.9%	$ 660,871,361	211.5%
Finance and Administration [b.]	$ 88,711,491	1.0%	$ 89,750,421	0.8%	$ 1,038,930	1.2%	$ 89,338,526	0.8%	$ 627,035	0.7%
Education										
K-12 Education	$ 3,262,674,301	35.1%	$ 3,351,788,589	30.4%	$ 89,114,288	2.7%	$ 3,353,853,423	30.6%	$ 91,179,122	2.8%
Nevada System of Higher Education	$ 1,281,693,722	13.8%	$ 1,471,791,624	13.4%	$ 190,097,902	14.8%	$ 1,470,469,075	13.4%	$ 188,775,353	14.7%
Total Education	$ 4,544,368,023	48.9%	$ 4,823,580,213	43.8%	$ 279,212,190	6.1%	$ 4,824,322,498	44.0%	$ 279,954,475	6.2%
Commerce and Industry [c.]	$ 110,006,772	1.2%	$ 146,459,739	1.3%	$ 36,452,967	33.1%	$ 121,543,335	1.1%	$ 11,536,563	10.5%
Health and Human Services [c.]	$ 3,342,819,114	35.9%	$ 4,038,553,696	36.7%	$ 695,734,582	20.8%	$ 4,008,343,515	36.5%	$ 665,524,401	19.9%
Public Safety	$ 769,728,485	8.3%	$ 865,022,460	7.9%	$ 95,293,975	12.4%	$ 799,832,793	7.3%	$ 30,104,308	3.9%
Infrastructure	$ 97,026,609	1.0%	$ 91,390,341	0.8%	$ (5,636,268)	-5.8%	$ 96,980,053	0.9%	$ (46,556)	0.0%
Special Purpose Agencies	$ 38,869,489	0.4%	$ 30,962,809	0.3%	$ (7,906,680)	-20.3%	$ 58,188,703	0.5%	$ 19,319,214	49.7%
Total Appropriations	**$ 9,303,926,899**	**100.1%**	**$ 11,012,943,572**	**100.0%**	**$ 1,709,016,673**	**18.4%**	**$ 10,971,817,700**	**100.0%**	**$ 1,667,890,801**	**17.9%**

a. Includes supplemental appropriations approved by the 2023 Legislature.

b. Assembly Bill 445 of the 81st (2021) Legislative Session transferred the Office of Grant Procurement, Coordination and Management from the Department of Administration to the Governor's Office effective July 1, 2022, which changed the functional area for that budget from Finance and Administration to Elected Officials in the second year of the 2021-23 biennium. Accordingly, the Legislature Approved 2021-23 reflected General Fund appropriations of $824,663 in the Finance and Administration function in FY 2022 and General Fund appropriations of $1.6 million in FY 2023 in the Elected Officials function to account for the transfer of the Office of Grant Procurement, Coordination and Management budget.

c. Senate Bill 431 transfers the Commission on Postsecondary Education from the Department of Employment Training and Rehabilitation to the Department of Business and Industry effective July 1, 2023. The General Fund operating appropriations for the Commission on Postsecondary Education is included in the Health and Human Services Function for the Governor Recommended 2023-25 appropriations and the Commerce and Industry function for the Legislatively Approved 2023-25 appropriations.

NEVADA GENERAL FUND APPROPRIATIONS
LEGISLATURE APPROVED - 2023-25 BIENNIUM

LEGISLATURE APPROVED APPROPRIATIONS 2023-25 BIENNIUM				
	FY 2024	FY 2025	TOTAL	% of TOTAL
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.

NEVADA GENERAL FUND APPROPRIATIONS
LEGISLATURE APPROVED - 2021-23 BIENNIUM

LEGISLATURE APPROVED APPROPRIATIONS 2021-23 BIENNIUM				
	FY 2022	FY 2023	TOTAL	% of TOTAL
Elected Officials [a., b., c., d., f.]	$ 147,764,949	$ 164,959,804	$ 311,900,091	3.4%
Finance & Administration [f.]	$ 44,166,473	$ 43,720,355	$ 88,711,491	1.0%
Education:				
Kindergarten to 12th Grade	$ 1,714,923,422	$ 1,547,750,879	$ 3,262,674,301	35.1%
Nevada System of Higher Education [c.]	$ 639,634,458	$ 642,059,264	$ 1,281,693,722	13.8%
Subtotal Education	$ 2,354,557,880	$ 2,189,810,143	$ 4,544,368,023	49.0%
Commerce & Industry	$ 55,561,276	$ 54,445,496	$ 110,006,772	1.2%
Health & Human Services [b., d.]	$ 1,591,843,952	$ 1,750,503,364	$ 3,342,347,316	36.0%
Public Safety [e.]	$ 380,254,541	$ 389,473,944	$ 769,728,485	8.3%
Infrastructure	$ 41,007,644	$ 41,051,571	$ 82,059,215	0.9%
Special Purpose Agencies [e.]	$ 18,003,199	$ 18,296,384	$ 36,299,583	0.4%
Total	**$ 4,633,159,914**	**$ 4,652,261,061**	**$ 9,285,420,976**	**100.0%**

a. The Elected Officials function for Legislature Approved Appropriations in FY 2023 includes $520,936 pursuant to A.B. 493, Section 4; $11,793,118 pursuant to A.B. 493, Section 5; $4,407,688 pursuant to A.B. 493, Section 7; $318,591 pursuant to A.B. 493, Section 8; and $18,659 pursuant to A.B. 493, Section 13 appropriated to the Board of Examiners for salary adjustment allocations.

b. The 2021 Legislature approved moving the Patient Protection Commission from the Elected Officials function to the Health and Human Services function.

c. The 2021 Legislature approved moving the Western Interstate Commission for Higher Education (WICHE) budget and the WICHE Loan and Stipends budget from the Elected Officials function to the Education function.

d. The 2021 Legislature approved moving the Governor's Office of Workforce Innovation (GOWINN) and the Nevada P20 Workforce Reporting budget from the Elected Officials function to the Health and Human Services function.

e. The 2021 Legislature approved moving the Division of Emergency Management budget and the Homeland Security budget from the Public Safety function to the Special Purpose Agencies function.

f. Assembly Bill 445 transferred the Office of Grant Procurement, Coordination and Management from the Department of Administration to the Governor's Office effective July 1, 2022, which changes the functional area for that budget from Finance and Administration to Elected Officials in the second year of the 2021-23 biennium. Accordingly, the table above reflects General Fund appropriations of $824,663 in the Finance and Administration function in FY 2022 and General Fund appropriations of $1.6 million in FY 2023 in the Elected Officials function.

GENERAL FUND SUPPLEMENTAL APPROPRIATIONS
GOVERNOR RECOMMENDED v. LEGISLATURE APPROVED
2023 LEGISLATURE

BILL	CHAPTER	APPROPRIATED TO	PURPOSE	GOVERNOR RECOMMENDED			LEGISLATURE APPROVED		
				FY 2023	FY 2024	FY 2025	FY 2023	FY 2024	FY 2025
		Judicial Branch Judicial Retirement System State Share	For actuarial retirement costs.	$ 490,912	$ -	$ -	$ -	$ -	$ -
		Department of Public Safety Investigation Division	For a shortfall in fuel costs.	$ 20,000	$ -	$ -	$ -	$ -	$ -
A.B. 499		Office of the Governor	For an unanticipated shortfall in personnel services.	$ 90,000	$ -	$ -	$ -	$ -	$ -
A.B. 500	315	Governor's Office of Finance Budget Division	For an unanticipated shortfall related to costs associated with preparation of the Statewide Cost Allocation Plan.	$ 70,450	$ -	$ -	$ 70,450	$ -	$ -
A.B. 501		Department of Health and Human Services Aging and Disability Services Division	For ongoing operating costs and replaces revenue that will not be received.	$ 31,725	$ -	$ -	$ -	$ -	$ -
A.B. 502	316	Department of Health and Human Services Division of Public and Behavioral Health	For a shortfall in revenues and an increase in operating expenditures.	$ 589,999	$ -	$ -	$ 471,798	$ -	$ -
S.B. 217		Office of the Treasurer	For an unanticipated shortfall for travel expenditures.	$ 65,082	$ -	$ -	$ -	$ -	$ -
S.B. 478	355	Office of the Secretary of State	For an unanticipated shortfall related to credit card processing fees.	$ 1,146,761	$ -	$ -	$ 426,376	$ -	$ -
S.B. 479	354	Department of Indigent Defense Services	For reimbursements to counties in excess of their maximum contribution amount for indigent defense services.	$ 2,569,906	$ -	$ -	$ 2,569,906	$ -	$ -
S.B. 480	334	State Department of Conservation and Natural Resources - Division of Forestry	For a shortfall in firefighting expenditures.	$ 15,132,620	$ -	$ -	$ 14,967,394	$ -	$ -
			TOTAL GENERAL FUND SUPPLEMENTAL APPROPRIATIONS	**$ 20,207,455**	**$ -**	**$ -**	**$ 18,505,924**	**$ -**	**$ -**

GENERAL FUND ONE-TIME APPROPRIATIONS
GOVERNOR RECOMMENDED v. LEGISLATURE APPROVED
2023 LEGISLATURE

BILL	CHAPTER	APPROPRIATED TO	PURPOSE [1]	GOVERNOR RECOMMENDED			LEGISLATURE APPROVED		
				FY 2023	FY 2024	FY 2025	FY 2023	FY 2024	FY 2025
		Governor's Office of Finance Special Appropriations	For a retention bonus of $2,000, paid on a quarterly basis for current state employees in FY 2024 and FY 2025.	$ -	$ 40,000,000	$ 40,000,000	$ -	$ -	$ -
		Governor's Office of Finance Special Appropriations	For Opportunity Scholarships for FY 2024 and FY 2025.	$ -	$ 25,000,000	$ 25,000,000	$ -	$ -	$ -
		Account to Stabilize the Operation of State Government	For an increase to the balance of the "Rainy Day" fund.	$ 313,478,482	$ -	$ -	$ -	$ -	$ -
		Account to Stabilize the Operation of State Government - Nevada Way Fund	For a new "Nevada Way Fund" subaccount within the "Rainy Day" fund.	$ 313,478,482	$ -	$ -	$ -	$ -	$ -
		Department of Education Career and Technical Education	For the replacement of computer hardware and software.	$ 865	$ -	$ -	$ -	$ -	$ -
		Department of Transportation Administration	For the proposed fuel tax holiday for FY 2024.	$ -	$ 250,000,000	$ -	$ -	$ -	$ -
A.B. 7	278	Department of Health and Human Services (Section 2.5)	To award grants to providers of health care and medical facilities with a staff of 50 persons or less for the purposes of complying with the requirements of subsection 4 of NRS 439.589.	$ -	$ -	$ -	$ -	$ 3,000,000	$ -
A.B. 58	449	Department of Transportation, Fund for Aviation created by NRS 494.048. (Section 2.5)	For rural airports to match money that is available from the Federal Aviation Administration.	$ -	$ -	$ -	$ -	$ 1,000,000	$ 1,000,000
A.B. 112	246	Department of Transportation, Wildlife Crossings Account created pursuant to the act. (Section 6)	To implement projects to design, construct, identify, restore or protect wildlife crossings and other related highway features to improve permeability for wildlife.	$ -	$ -	$ -	$ -	$ 5,000,000	$ -
A.B. 125	261	Department of Public Safety, Investigation Division (Section 4.5)	For equipment expenses to carry out the provisions of the act.	$ -	$ -	$ -	$ -	$ 20,092	$ -
A.B. 128	260	Outdoor Education and Recreation Grant Program Account created by NRS 407A.615. (Section 1)	Award grants in accordance with NRS 407A.605.	$ -	$ -	$ -	$ -	$ 250,000	$ 250,000
A.B. 137	259	Department of Health and Human Services, Division of Health Care Financing and Policy (Section 7.5)	For updates to the Medicaid Management Information System to provide Medicaid coverage as provided in Section 6.7 of the act.	$ -	$ -	$ -	$ -	$ 17,360	$ -
A.B. 138	392	Department of Health and Human Services, Division of Health Care Financing and Policy (Section 3)	For system modifications for services described in Section 1 of the act.	$ -	$ -	$ -	$ -	$ 4,760	$ -
A.B. 139	430	Department of Health and Human Services, Division of Welfare and Supportive Services (Section 2.5)	For computer programming.	$ -	$ -	$ -	$ -	$ 140,400	$ -
A.B. 152	3	Governor's Office of Finance Special Appropriations (See General Fund Appropriations to Restore Fund Balances section)	For an appropriation for a settlement with the Department of Corrections.	$ 30,000,000	$ -	$ -	$ -	$ -	$ -
A.B. 152	3	Governor's Office of Finance Special Appropriations (See General Fund Appropriations to Restore Fund Balances section)	For an appropriation for a settlement with the Nevada Wellness Center.	$ 2,650,000	$ -	$ -	$ -	$ -	$ -
A.B. 155	388	Department of Health and Human Services, Division of Health Care Financing and Policy (Section 28.5)	For contracting with a qualified person to determine the cost-effectiveness of providing coverage for biomarker testing under Medicaid for the diagnosis, treatment, management or ongoing monitoring of diseases or conditions other than cancer.	$ -	$ -	$ -	$ -	$ 325,000	$ -

GENERAL FUND ONE-TIME APPROPRIATIONS
GOVERNOR RECOMMENDED v. LEGISLATURE APPROVED
2023 LEGISLATURE

BILL	CHAPTER	APPROPRIATED TO	PURPOSE [1]	GOVERNOR RECOMMENDED			LEGISLATURE APPROVED		
				FY 2023	FY 2024	FY 2025	FY 2023	FY 2024	FY 2025
A.B. 208	510	Department of Health and Human Services, Division of Health Care Financing and Policy (Section 2.3)	For system costs for changes to the Medicaid Management Information System to provide structured family caregiving for persons suffering from dementia as medical assistance under Medicaid.	$ -	$ -	$ -	$ -	$ 17,360	$ -
A.B. 208	510	Department of Health and Human Services, Division of Welfare and Supportive Services (Section 2.6)	For system modifications to implement provisions of the act.	$ -	$ -	$ -	$ -	$ 72,240	$ -
A.B. 239	507	Merit Award Board (Section 15)	For the administration of the Merit Award Board.	$ -	$ -	$ -	$ 3,000	$ -	$ -
A.B. 239	507	Merit Award Account created by Section 1 of the act (Section 16)	To provide merit awards pursuant to the Merit Award Program established by NRS 285.020.	$ -	$ -	$ -	$ 25,000	$ -	$ -
A.B. 252	515	Department of Tourism and Cultural Affairs, Division of Museums and History (Section 4.5)	To develop an internet website which meets the requirements of NRS 381.006, as amended by Section 3 of the act.	$ -	$ -	$ -	$ -	$ 25,000	$ -
A.B. 266	477	Office of the Governor, Office for New Americans (Section 7.5)	For a $500 quarterly retention incentive for current classified state employees in FY 2023.	$ -	$ -	$ -	$ -	$ 42,297	$ -
A.B. 268	5	Governor's Office of Finance (Section 1)	For a $500 quarterly retention incentive for permanent employees of the Legislative Department in FY 2023.	$ 20,000,000	$ -	$ -	$ 20,970,000	$ -	$ -
A.B. 268	5	Legislative Fund (Section 2)	For a $500 quarterly retention incentive for permanent employees of the Public Employees' Retirement System in FY 2023.	$ -	$ -	$ -	$ 325,000	$ -	$ -
A.B. 268	5	Public Employees' Retirement System (Section 3)	For retention incentives for current employees, other than classified employees, for the Nevada System of Higher Education in FY 2023.	$ -	$ -	$ -	$ 81,000	$ -	$ -
A.B. 268	5	Nevada System of Higher Education (Section 3.5)	For actuarial expenses associated with implementing the provisions of the act.	$ -	$ -	$ -	$ 3,500,000	$ -	$ -
A.B. 283	475	Department of Health and Human Services, Division of Health Care Financing and Policy (Section 1.3)	For increases in reimbursement rates under the Medicaid program for services provided by doulas and actuarial expenses associated with implementing the provisions of the act.	$ -	$ -	$ -	$ -	$ 15,000	$ -
A.B. 310	481	Nevada Supportive Housing Development Fund created by Section 3 of the act. (Section 4)	To carry out the supportive housing grant program developed pursuant to Section 2 of the act.	$ -	$ -	$ -	$ -	$ 32,200,000	$ -
A.B. 328	482	Thomas & Mack Legal Clinic at the William S. Boyd School of Law of the University of Nevada, Las Vegas (Section 1)	To provide pro bono legal services.	$ -	$ -	$ -	$ -	$ 500,000	$ 500,000
A.B. 346	484	Legislative Fund (Section 2.5)	For updating the budgeting software of the Fiscal Analysis Division of the Legislative Counsel Bureau to accommodate the provisions of the act.	$ -	$ -	$ -	$ -	$ 27,000	$ -
A.B. 348	485	Department of Health and Human Services (Section 8.5)	To establish and implement the Virtual Early Childhood Family Engagement Pilot Program created by Section 4 of the act.	$ -	$ -	$ -	$ -	$ 1,000,000	$ 1,000,000
A.B. 376	467	Department of Administration (Section 3.5)	For computer programming to carry out the provisions of the act.	$ -	$ -	$ -	$ 18,154	$ -	$ -
A.B. 378	486	Department of Administration, Division of Human Resource Management (Section 3.5)	For costs relating to the prescheduling of arbitrations and mediations as required pursuant to provisions of the act.	$ -	$ -	$ -	$ -	$ -	$ 20,000
A.B. 388	490	Department of Sentencing Policy (Section 1)	To fund grants relating to reducing recidivism awarded by the Nevada Local Justice Reinvestment Coordinating Council created pursuant to NRS 176.014 to local governments and nonprofit organizations.	$ -	$ -	$ -	$ -	$ 3,000,000	$ -
A.B. 396	487	Clark County (Section 1)	For programs for rental assistance to persons who are elderly, persons with disabilities and families or persons facing an unanticipated emergency.	$ -	$ -	$ -	$ -	$ 6,000,000	$ 6,000,000

GENERAL FUND ONE-TIME APPROPRIATIONS
GOVERNOR RECOMMENDED v. LEGISLATURE APPROVED
2023 LEGISLATURE

BILL	CHAPTER	APPROPRIATED TO	PURPOSE [1]	GOVERNOR RECOMMENDED			LEGISLATURE APPROVED		
				FY 2023	FY 2024	FY 2025	FY 2023	FY 2024	FY 2025
A.B. 396	487	City of Reno (Section 1.5)	For programs for rental assistance to persons who are elderly, persons with disabilities and families or persons facing an unanticipated emergency.	$ -	$ -	$ -	$ -	$ 1,500,000	$ 1,500,000
A.B. 396	487	City of Sparks (Section 1.7)	For programs for rental assistance to persons who are elderly, persons with disabilities and families or persons facing an unanticipated emergency.	$ -	$ -	$ -	$ -	$ 1,500,000	$ 1,500,000
A.B. 400	387	Department of Education (Section 93)	For support of the operations of the Commission on School Funding and the completion of reports pursuant to NRS 387.12468, as amended by Section 24 of the act.	$ -	$ -	$ -	$ -	$ 1,000,000	$ -
A.B. 400	387	State Public Charter School Authority (Section 93.3)	For awards of money to charter schools for the transportation of pupils pursuant to Section 28.5 of the act.	$ -	$ -	$ -	$ -	$ 7,000,000	$ 7,000,000
A.B. 400	387	Department of Education, Early Childhood Literacy and Readiness Account created by Section 12 of the act (Section 93.5)	To fund the Early Childhood Literacy and Readiness Account to award grants of money to school districts, sponsors of charter schools and nonprofit organizations to support early childhood literacy and readiness programs	$ -	$ -	$ -	$ -	$ 70,000,000	$ 70,000,000
A.B. 400	387	Department of Education, Nevada Teacher Advancement Scholarship Program Account created by Section 62 of the act (Section 93.7)	To fund the Nevada Teacher Advancement Scholarship Program Account.	$ -	$ -	$ -	$ -	$ 2,000,000	$ 2,000,000
A.B. 428	491	Department of Education (Section 6.5)	For costs associated with carrying out the provisions of the act, including, the cost of travel and contracting with a qualified person to conduct a study required by Section 8 of the act.	$ -	$ -	$ -	$ -	$ 230,287	$ 11,335
A.B. 428	491	Nevada Grown Educator Account created by Section 1.9 of the act (Section 6.7)	To fund the Nevada Grown Educator Account to provide partial reimbursement for tuition and fees for individuals who complete a Teacher Academy College Pathway Program and serve as a licensed teacher at a Nevada public school.	$ -	$ -	$ -	$ -	$ 10,000,000	$ -
A.B. 451	286	Department of Administration, Division of Human Resource Management (Section 1.7)	To conduct the study required by Section 1.3 of the act.	$ -	$ -	$ -	$ -	$ 500,000	$ -
A.B. 467		Governor's Office of Economic Development Nevada Knowledge Account	For the Knowledge Fund Account.	$ 5,000,000	$ -	$ -	$ -	$ -	$ -
A.B. 468	288	Governor's Office of Finance Smart 21 (Section 3)	For the replacement of computer hardware and software of the operations center.	$ 36,425	$ -	$ -	$ 36,425	$ -	$ -
A.B. 468	288	Governor's Office of Finance Smart 21 (See General Fund Appropriations for Restricted Purposes section)	For the continuation of the implementation of the statewide finance and human resources enterprise resource planning system	$ 21,601,999	$ -	$ -	$ -	$ -	$ -
A.B. 470	296	Department of Administration, State Public Works Division, Marlette Lake (Section 1)	For professional services and filing fees related to water rights associated with the Marlette Lake Water System.	$ 41,353	$ -	$ -	$ 41,353	$ -	$ -
A.B. 471	295	Department of Administration State Public Works Division (Section 1)	For the replacement of computer hardware and software.	$ 3,158	$ -	$ -	$ 3,158	$ -	$ -
A.B. 472	294	Department of Administration Purchasing Division (Section 1)	For the purchase of a warehouse building in the Las Vegas area to replace leased space.	$ 7,163,000	$ -	$ -	$ 7,163,000	$ -	$ -
A.B. 473	293	Department of Administration Fleet Services Division (Section 1)	For replacement and purchase of vehicles.	$ 12,771,112	$ -	$ -	$ 12,771,112	$ -	$ -
A.B. 474	292	Commission on Ethics	For the replacement of computer hardware and software.	$ 3,359	$ -	$ -	$ 3,359	$ -	$ -
A.B. 475	291	Department of Administration (Section 1)	For capacity to provide education, technical assistance, research and policy development by the National Council of Juvenile and Family Court Judges.	$ 100,000	$ -	$ -	$ 100,000	$ -	$ -
A.B. 475	291	Department of Administration (Section 2)	For the purchase of audio-visual equipment, hybrid teaching equipment and video capture and editing technology by the National Judicial College.	$ 400,000	$ -	$ -	$ 400,000	$ -	$ -

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A.B. 475	291	Department of Administration (Section 3)	For a two-day meeting hosted by the National Council of Juvenile and Family Court Judges relating to the development of a national judicial resource center concerning firearms.	$ 87,000	$ -	$ -	$ 87,000	$ -	$ -
A.B. 476	290	Department of Health and Human Services - Aging and Disability Services Division - Federal Programs and Administration (Section 1)	For the replacement of computer hardware and software.	$ 70,053	$ -	$ -	$ 70,053	$ -	$ -
A.B. 476	290	Department of Health and Human Services - Aging and Disability Services Division - Federal Programs and Administration (Section 2)	For the hardware and maintenance costs to install electronic door locks.	$ 238,481	$ -	$ -	$ 238,481	$ -	$ -
A.B. 476	290	Department of Health and Human Services - Aging and Disability Services Division - Rural Regional Center (Section 3)	For the replacement of computer hardware and software.	$ 49,704	$ -	$ -	$ 49,704	$ -	$ -
A.B. 476	290	Department of Health and Human Services - Aging and Disability Services Division - Consumer Health Assistance (Section 4)	For the replacement of computer hardware and software.	$ 2,117	$ -	$ -	$ 2,117	$ -	$ -
A.B. 476	290	Department of Health and Human Services - Aging and Disability Services Division - Early Intervention Services (Section 5)	For the replacement of computer hardware and software.	$ 292,146	$ -	$ -	$ 292,146	$ -	$ -
A.B. 476	290	Department of Health and Human Services - Aging and Disability Services Division - Autism Treatment Assistance Program (Section 6)	For the replacement of computer hardware and software.	$ 68,996	$ -	$ -	$ 68,996	$ -	$ -
A.B. 476	290	Department of Health and Human Services - Aging and Disability Services Division - Home and Community-Based Services (Section 7)	For the replacement of computer hardware and software.	$ 317,840	$ -	$ -	$ 317,840	$ -	$ -
A.B. 476	290	Department of Health and Human Services - Aging and Disability Services Division - Desert Regional Center (Section 8)	For the replacement of door locks.	$ 218,635	$ -	$ -	$ 218,635	$ -	$ -
A.B. 476	290	Department of Health and Human Services - Aging and Disability Services Division - Desert Regional Center (Section 9)	For the replacement of computer hardware and software.	$ 418,164	$ -	$ -	$ 418,164	$ -	$ -
A.B. 476	290	Department of Health and Human Services - Aging and Disability Services Division - Sierra Regional Center (Section 10)	For the replacement of computer hardware and software.	$ 131,715	$ -	$ -	$ 131,715	$ -	$ -
A.B. 477	289	Department of Transportation (Section 1)	For replacement of the Nevada Shared Radio System.	$ 6,858,109	$ -	$ -	$ 6,858,109	$ -	$ -
A.B. 479	301	Department of Public Safety, State Board of Parole Commissioners (Section 1)	For the replacement of computer hardware and software.	$ 66,169	$ -	$ -	$ 66,169	$ -	$ -
A.B. 479	301	Department of Public Safety, State Board of Parole Commissioners (Section 2)	For switches, firewall and router replacement equipment.	$ 45,556	$ -	$ -	$ 45,556	$ -	$ -
A.B. 479	301	Department of Public Safety, State Board of Parole Commissioners (Section 3)	For licenses to upgrade the computer operating system.	$ 739	$ -	$ -	$ 739	$ -	$ -
A.B. 481	299	Governor's Office of Economic Development Nevada Main Street Program (Section 1)	For continued operation of the Nevada Main Street Program.	$ 700,000	$ -	$ -	$ 700,000	$ -	$ -
A.B. 482	298	Governor's Office of Finance for the Department of Administration, Division of Enterprise IT Services (Section 1)	For the replacement of the information technology service management provider. The appropriation is a loan that must be repaid not later than the end of FY 2029.	$ 299,974	$ -	$ -	$ 299,974	$ -	$ -

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A.B. 482	298	Governor's Office of Finance for the Department of Administration, Division of Enterprise IT Services (Section 2)	For the replacement of computer hardware and software. The appropriation is a loan that must be repaid not later than the end of FY 2029.	$ 122,958	$ -	$ -	$ 122,958	$ -	$ -
A.B. 483	297	Governor's Office of Economic Development - Workforce Innovations for a New Nevada Account (Section 1)	To carry out the provisions of NRS 231.141 to 231.152 to expand workforce training programs.	$ 20,000,000	$ -	$ -	$ -	$ 5,000,000	$ 5,000,000
A.B. 484	305	Governor's Office of Economic Development (Section 1)	For support of the regional development authorities designated by the Executive Director pursuant to subsection 4 of NRS 231.053.	$ 700,000	$ -	$ -	$ 700,000	$ -	$ -
A.B. 485	304	Legislative Fund	For annual dues for national organizations, a passenger van and information technology services projects.	$ -	$ 25,587,290	$ -	$ 3,974,486	$ -	$ -
A.B. 486	303	Department of Administration - Nevada State Library, Archives and Public Records - Archives & Public Records (Section 1)	For the replacement of computer hardware and software.	$ 21,142	$ -	$ -	$ 21,142	$ -	$ -
A.B. 486	303	Department of Administration - Nevada State Library, Archives and Public Records - Archives & Public Records (Section 2)	For the purchase of equipment and technology for the performance of large-scale digitization jobs and related costs.	$ 146,459	$ -	$ -	$ 146,459	$ -	$ -
A.B. 486	303	Department of Administration - Nevada State Library, Archives and Public Records - State Library (Section 3)	For the replacement of computer hardware and software.	$ 20,661	$ -	$ -	$ 20,661	$ -	$ -
A.B. 487	308	Governor's Office of Finance for the Department of Administration, Division of Enterprise IT Services (Section 1)	For the replacement of computer hardware and software. The appropriation is a loan that must be repaid not later than the end of FY 2029.	$ 17,147	$ -	$ -	$ 17,147	$ -	$ -
A.B. 488	307	Governor's Office of Finance for the Department of Administration, Division of Enterprise IT Services (Section 1)	For the replacement of computer hardware and software. The appropriation is a loan that must be repaid not later than the end of FY 2029.	$ 188,747	$ -	$ -	$ 188,747	$ -	$ -
A.B. 488	307	Governor's Office of Finance for the Department of Administration, Division of Enterprise IT Services (Section 3)	For the replacement of components of a security firewall. The appropriation is a loan that must be repaid not later than the end of FY 2029.	$ 1,280,928	$ -	$ -	$ 1,280,928	$ -	$ -
A.B. 488	307	Governor's Office of Finance for the Department of Administration, Division of Enterprise IT Services (Section 6)	For the security upgrades to mountaintop microwave sites. The appropriation is a loan that must be repaid not later than the end of FY 2029.	$ 141,949	$ -	$ -	$ 141,949	$ -	$ -
A.B. 489	306	Governor's Office of Finance Budget Division (Section 1)	For replacement office equipment.	$ 130,945	$ -	$ -	$ 130,945	$ -	$ -
A.B. 489	306	Governor's Office of Finance Division of Internal Audits (Section 2)	For replacement furniture and videoconference equipment.	$ 24,201	$ -	$ -	$ 24,201	$ -	$ -
A.B. 491	309	Nevada System of Higher Education Great Basin College (Section 1)	For enrollment recovery.	$ 420,503	$ -	$ -	$ 419,555	$ -	$ -
A.B. 491	309	Nevada System of Higher Education College of Southern Nevada (Section 2)	For enrollment recovery.	$ 11,560,948	$ -	$ -	$ 12,139,324	$ -	$ -
A.B. 491	309	Nevada System of Higher Education, Truckee Meadows Community College (Section 3)	For enrollment recovery.	$ 593,495	$ -	$ -	$ 1,012,772	$ -	$ -
A.B. 491	309	Nevada System of Higher Education Western Nevada College (Section 4)	To support instructional and operational expenditures.	$ -	$ -	$ -	$ 297,917	$ -	$ -
A.B. 491	309	Nevada System of Higher Education Nevada State College (Section 5)	To support instructional and operational expenditures.	$ -	$ -	$ -	$ 855,490	$ -	$ -
A.B. 492	310	Nevada System of Higher Education System Computing Center (Section 1)	For one-time costs for the renewal of dark fiber leases for NevadaNet.	$ 3,000,000	$ -	$ -	$ 3,000,000	$ -	$ -
A.B. 492	310	Nevada System of Higher Education System Computing Center (Section 2)	For one-time replacement costs for equipment that supports NevadaNet.	$ 5,000,000	$ -	$ -	$ 5,000,000	$ -	$ -

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A.B. 493	311	Nevada System of Higher Education (Section 1)	For an interim study of the Nevada System of Higher Education funding formula.	$ 5,000,000	$ -	$ -	$ 2,000,000	$ -	$ -
A.B. 494	312	Nevada System of Higher Education University of Nevada, Reno (Section 1)	For the addition of weighted student credit hours resulting from the acquisition of Sierra Nevada College.	$ 1,649,534	$ -	$ -	$ 1,649,534	$ -	$ -
A.B. 496	314	Department of Public Safety Director's Office (Section 1)	For costs relating to the Joint Emergency Training Institute.	$ 2,000,000	$ -	$ -	$ 2,000,000	$ -	$ -
A.B. 496	314	Department of Public Safety Training Division (Section 2)	For the replacement of computer hardware and software.	$ 29,401	$ -	$ -	$ 29,401	$ -	$ -
A.B. 496	314	Department of Public Safety Training Division (Section 4)	For radio equipment.	$ 10,043	$ -	$ -	$ 10,043	$ -	$ -
A.B. 496	314	Department of Public Safety Training Division (Section 6)	For replacement taser weapons.	$ 8,468	$ -	$ -	$ 8,468	$ -	$ -
A.B. 496	314	Department of Public Safety, Nevada Office of Cyber Defense Coordination (Section 8)	For the replacement of computer hardware and software.	$ 5,550	$ -	$ -	$ 5,550	$ -	$ -
A.B. 496	314	Department of Public Safety Dignitary Protection (Section 9)	For the replacement of computer hardware and software.	$ 9,190	$ -	$ -	$ 9,190	$ -	$ -
A.B. 496	314	Department of Public Safety Dignitary Protection (Section 10)	For new portable radios.	$ 13,664	$ -	$ -	$ 13,664	$ -	$ -
A.B. 496	314	Department of Public Safety Dignitary Protection (Section 11)	For replacement taser weapons.	$ 12,960	$ -	$ -	$ 12,960	$ -	$ -
A.B. 504	317	Governor's Office of Economic Development (Section 1)	For the replacement of computer hardware and software.	$ 12,906	$ -	$ -	$ 12,906	$ -	$ -
A.B. 504	317	Governor's Office of Economic Development (Section 2)	For furniture and communication services for a new office space.	$ 7,877	$ -	$ -	$ 7,877	$ -	$ -
A.B. 504	317	Governor's Office of Economic Development (Section 3)	For staff certification costs.	$ 12,480	$ -	$ -	$ 12,480	$ -	$ -
A.B. 504	317	Governor's Office of Economic Development Procurement Outreach Program (Section 4)	For the replacement of computer hardware and software.	$ 2,259	$ -	$ -	$ 2,259	$ -	$ -
A.B. 504	317	Governor's Office of Economic Development Procurement Outreach Program (Section 5)	For the modification of office space.	$ 3,601	$ -	$ -	$ 3,601	$ -	$ -
A.B. 505	318	Department of Veterans Services (Section 1)	For the replacement of computer hardware and software.	$ 48,295	$ -	$ -	$ 48,295	$ -	$ -
A.B. 505	318	Department of Veterans Services (Section 2)	For new information technology peripheral devices.	$ 4,152	$ -	$ -	$ 4,152	$ -	$ -
A.B. 505	318	Department of Veterans Services Northern Nevada Veterans Home (Section 3)	For the replacement of computer hardware and software, and purchase of information technology peripheral devices.	$ 148,210	$ -	$ -	$ 148,210	$ -	$ -
A.B. 505	318	Department of Veterans Services Northern Nevada Veterans Home (Section 4)	For the widening of one interior door.	$ 34,769	$ -	$ -	$ 34,769	$ -	$ -
A.B. 505	318	Department of Veterans Services Northern Nevada Veterans Home (Section 4)	For the installation of backflow preventers in eight janitor closets. (Amount removed via amendment no. 771)	$ 31,871	$ -	$ -	$ -	$ -	$ -
A.B. 506	319	Governor's Office of Finance for the Department of Administration, Division of Enterprise IT Services (Section 1)	For a replacement of the system for tracking information technology investments. The appropriation is a loan that must be repaid not later than the end of FY 2029.	$ 246,000	$ -	$ -	$ 246,000	$ -	$ -
A.B. 506	319	Governor's Office of Finance for the Department of Administration, Division of Enterprise IT Services (Section 2)	For the replacement of computer hardware and software. The appropriation is a loan that must be repaid not later than the end of FY 2029.	$ 26,082	$ -	$ -	$ 26,082	$ -	$ -
A.B. 507	320	Department of Corrections Prison Medical Care (Section 1)	For replacement medical equipment.	$ 193,165	$ -	$ -	$ 193,165	$ -	$ -
A.B. 507	320	Department of Corrections Director's Office (Section 2)	For a staffing study of the department.	$ 395,000	$ -	$ -	$ 395,000	$ -	$ -
A.B. 507	320	Department of Corrections Director's Office (Section 3)	For the replacement of computer hardware and software.	$ 969,500	$ -	$ -	$ 969,500	$ -	$ -
A.B. 507	320	Department of Corrections Director's Office (Section 4)	For the replacement of switch software.	$ 3,022,392	$ -	$ -	$ 2,822,392	$ -	$ -

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A.B. 507	320	Department of Corrections Director's Office (Section 5)	For replacement of uninterruptable power supplies systems.	$ 91,232	$ -	$ -	$ 91,232	$ -	$ -
A.B. 507	320	Department of Corrections Director's Office (Section 6)	For replacement computer servers.	$ 682,902	$ -	$ -	$ 682,902	$ -	$ -
A.B. 507	320	Department of Corrections, Warm Springs Correctional Center (Section 7)	For replacement of commercial kitchen and laundry equipment. (Amount removed via amendment no. 870)	$ 230,284	$ -	$ -	$ -	$ -	$ -
A.B. 507	320	Department of Corrections, Warm Springs Correctional Center (Section 8)	For replacement of a commercial dishwashing machine. (Amount removed via amendment no. 870)	$ 36,997	$ -	$ -	$ -	$ -	$ -
A.B. 507	320	Department of Corrections, Northern Nevada Correctional Center (Section 9)	For replacement exercise area enclosures.	$ 58,876	$ -	$ -	$ 58,876	$ -	$ -
A.B. 507	320	Department of Corrections, Northern Nevada Correctional Center (Section 10)	For a system to provide notification of medical needs or emergencies in cells.	$ 98,918	$ -	$ -	$ 98,918	$ -	$ -
A.B. 507	320	Department of Corrections, Northern Nevada Correctional Center (Section 11)	For replacement of a commercial dishwashing machine.	$ 36,997	$ -	$ -	$ 36,997	$ -	$ -
A.B. 507	320	Department of Corrections, Northern Nevada Correctional Center (Section 12)	For replacement of commercial kitchen and laundry equipment.	$ 24,090	$ -	$ -	$ 24,090	$ -	$ -
A.B. 507	320	Department of Corrections, Southern Desert Correctional Center (Section 13)	For replacement of a commercial bakery oven.	$ 36,300	$ -	$ -	$ 36,300	$ -	$ -
A.B. 507	320	Department of Corrections, Southern Desert Correctional Center (Section 14)	For replacement of vehicles for inmate transportation.	$ 276,626	$ -	$ -	$ 276,626	$ -	$ -
A.B. 507	320	Department of Corrections, Southern Desert Correctional Center (Section 15)	For replacement of an emergency battery system.	$ 22,834	$ -	$ -	$ 22,834	$ -	$ -
A.B. 507	320	Department of Corrections, Humboldt Conservation Camp (Section 16)	For the purchase and installation of security cameras. (Amount removed via amendment no. 870)	$ 40,000	$ -	$ -	$ -	$ -	$ -
A.B. 507	320	Department of Corrections Ely State Prison (Section 17)	For replacement of an X-ray scanner.	$ 29,575	$ -	$ -	$ 29,575	$ -	$ -
A.B. 507	320	Department of Corrections Ely State Prison (Section 18)	For replacement of a garbage truck.	$ 202,000	$ -	$ -	$ 202,000	$ -	$ -
A.B. 507	320	Department of Corrections Ely State Prison (Section 19)	For replacement walk-through metal detectors.	$ 9,214	$ -	$ -	$ 9,214	$ -	$ -
A.B. 507	320	Department of Corrections Ely State Prison (Section 20)	For replacement of the inmate food delivery system.	$ 158,810	$ -	$ -	$ 158,810	$ -	$ -
A.B. 507	320	Department of Corrections Ely State Prison (Section 21)	For replacement stab-resistant custody vests.	$ 23,179	$ -	$ -	$ 23,179	$ -	$ -
A.B. 507	320	Department of Corrections Lovelock Correctional Center (Section 22)	For replacement utility carts used in on-site transportation.	$ 23,628	$ -	$ -	$ 23,628	$ -	$ -
A.B. 507	320	Department of Corrections Lovelock Correctional Center (Section 23)	For replacement of inmate food delivery equipment.	$ 56,993	$ -	$ -	$ 56,993	$ -	$ -
A.B. 507	320	Department of Corrections Lovelock Correctional Center (Section 24)	For replacement of a key control system.	$ 71,740	$ -	$ -	$ 71,740	$ -	$ -
A.B. 507	320	Department of Corrections High Desert State Prison (Section 25)	For walk-through metal detectors.	$ 96,174	$ -	$ -	$ 96,174	$ -	$ -
A.B. 508	321	Department of Public Safety Division of Parole and Probation (Section 1)	For the replacement of computer hardware and software.	$ 325,338	$ -	$ -	$ 325,338	$ -	$ -
A.B. 508	321	Department of Public Safety Division of Parole and Probation (Section 2)	For replacement radio equipment.	$ 1,748,394	$ -	$ -	$ 1,748,394	$ -	$ -
A.B. 508	321	Department of Public Safety Division of Parole and Probation (Section 3)	For the replacement of handguns and associated equipment.	$ 225,733	$ -	$ -	$ 225,733	$ -	$ -
A.B. 508	321	Department of Public Safety Division of Parole and Probation (Section 4)	For replacement taser weapons.	$ 443,520	$ -	$ -	$ 443,520	$ -	$ -

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A.B. 508	321	Department of Public Safety Division of Parole and Probation (Section 5)	For the continuation of the replacement of the offender tracking information technology system, OTIS.	$ 2,391,803	$ -	$ -	$ 2,391,803	$ -	$ -
A.B. 509	322	Department of Public Safety Investigation Division (Section 1)	For replacement vehicles.	$ 355,728	$ -	$ -	$ 355,728	$ -	$ -
A.B. 509	322	Department of Public Safety Investigation Division (Section 3)	For replacement radio equipment.	$ 228,634	$ -	$ -	$ 228,634	$ -	$ -
A.B. 509	322	Department of Public Safety Investigation Division (Section 5)	For replacement cameras.	$ 21,978	$ -	$ -	$ 21,978	$ -	$ -
A.B. 509	322	Department of Public Safety Investigation Division (Section 7)	For the replacement of computer hardware and software.	$ 109,368	$ -	$ -	$ 109,368	$ -	$ -
A.B. 509	322	Department of Public Safety Investigation Division (Section 9)	For replacement taser weapons.	$ 41,760	$ -	$ -	$ 41,760	$ -	$ -
A.B. 511	324	Department of Health and Human Services - Division of Public and Behavioral Health - Family Planning (Section 1)	For the replacement of computer hardware and software.	$ 2,552	$ -	$ -	$ 2,552	$ -	$ -
A.B. 511	324	Department of Health and Human Services - Division of Public and Behavioral Health - Southern Nevada Adult Mental Health Services (Section 2)	For deferred maintenance projects.	$ 13,347,212	$ -	$ -	$ 13,347,212	$ -	$ -
A.B. 511	324	Department of Health and Human Services - Division of Public and Behavioral Health - Southern Nevada Adult Mental Health Services (Section 3)	For the replacement of computer hardware and software.	$ 790,431	$ -	$ -	$ 790,431	$ -	$ -
A.B. 511	324	Department of Health and Human Services - Division of Public and Behavioral Health - Southern Nevada Adult Mental Health Services (Section 4)	For the replacement of laboratory equipment.	$ 312,817	$ -	$ -	$ 312,817	$ -	$ -
A.B. 511	324	Department of Health and Human Services - Division of Public and Behavioral Health - Southern Nevada Adult Mental Health Services (Section 5)	For the replacement of utility carts and ice makers.	$ 179,035	$ -	$ -	$ 179,035	$ -	$ -
A.B. 511	324	Department of Health and Human Services - Division of Public and Behavioral Health - Northern Nevada Adult Mental Health Services (Section 6)	For deferred maintenance projects.	$ 611,310	$ -	$ -	$ 264,870	$ -	$ -
A.B. 511	324	Department of Health and Human Services - Division of Public and Behavioral Health - Northern Nevada Adult Mental Health Services (Section 7)	For the replacement of computer hardware and software.	$ 398,960	$ -	$ -	$ 398,960	$ -	$ -
A.B. 511	324	Department of Health and Human Services - Division of Public and Behavioral Health - Community Health Services (Section 8)	For the replacement of computer hardware and software.	$ 159,355	$ -	$ -	$ 159,355	$ -	$ -
A.B. 511	324	Department of Health and Human Services - Division of Public and Behavioral Health - Lakes Crossing Center (Section 9)	For the replacement of computer hardware and software.	$ 88,121	$ -	$ -	$ 88,121	$ -	$ -
A.B. 511	324	Department of Health and Human Services - Division of Public and Behavioral Health - Lakes Crossing Center (Section 10)	For deferred maintenance projects.	$ 151,500	$ -	$ -	$ 151,500	$ -	$ -
A.B. 511	324	Department of Health and Human Services - Division of Public and Behavioral Health - Rural Clinics (Section 11)	For the replacement of computer hardware and software.	$ 347,494	$ -	$ -	$ 347,494	$ -	$ -

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A.B. 511	324	Department of Health and Human Services - Division of Public and Behavioral Health - Rural Clinics (Section 12)	For the replacement of office furniture and equipment.	$ 96,183	$ -	$ -	$ 96,183	$ -	$ -
A.B. 511	324	Department of Health and Human Services - Division of Public and Behavioral Health - Rural Clinics (Section 13)	For replacement telephone system equipment.	$ 35,736	$ -	$ -	$ 35,736	$ -	$ -
A.B. 512	325	Department of Health and Human Services - Division of Welfare and Supportive Services - Welfare Administration (Section 1)	For the replacement of computer hardware and software.	$ 551,505	$ -	$ -	$ 551,505	$ -	$ -
A.B. 512	325	Department of Health and Human Services - Division of Welfare and Supportive Services - Welfare Administration (Section 2)	For software and upgrades to the information technology system of the division.	$ 281,644	$ -	$ -	$ 281,644	$ -	$ -
A.B. 512	325	Department of Health and Human Services - Division of Welfare and Supportive Services - Welfare Field Services (Section 3)	For the replacement of computer hardware and software.	$ 825,817	$ -	$ -	$ 825,817	$ -	$ -
A.B. 512	325	Department of Health and Human Services - Division of Welfare and Supportive Services - Child Support Enforcement Program (Section 4)	For the continuation of the Child Support Enforcement Program technology modernization project.	$ 16,420,672	$ -	$ -	$ 16,420,672	$ -	$ -
A.B. 518	497	Department of Indigent Defense Services (Section 7.3)	For costs related to pretrial release hearings that are or may be conducted on a weekend or holiday.	$ -	$ -	$ -	$ -	$ 1,474,200	$ 1,474,200
A.B. 519	393	Governor's Office of Finance, Fund to Assist Rural School Districts in Financing Capital Improvements created by Section 4 of the act (Section 9)	For grants to school districts ($25M) and for grants to school districts for capital projects for schools located on qualified tribal land ($25M).	$ -	$ -	$ -	$ -	$ 50,000,000	$ -
A.B. 519	393	Elko County School District (Section 10)	For the construction of a school on the Duck Valley Indian Reservation to replace the Owyhee Combined School.	$ -	$ -	$ -	$ -	$ 64,500,000	$ -
A.B. 522	173	State Board of Examiners (Section 8)	For reimbursement to certain departments, commissions or agencies of the state whose budget accounts have authorized reserves or retained eranings for meeting deficiencies which may be created as the result of providing various salary increases on July 1, 2023 and on July 1, 2024.	$ -	$ -	$ -	$ -	$ 26,097,315	$ -
A.B. 522	173	State Board of Examiners (Section 9)	For reimbursement to certain departments, commissions or agencies of the state whose budget accounts do not have authorized reserves or retained eranings and do not receive General Fund or Highway Fund appropriations for meeting deficiencies which may be created as the result of providing various salary increases on July 1, 2023 and on July 1, 2024.	$ -	$ -	$ -	$ -	$ 25,906,962	$ -
A.B. 522	173	State Board of Examiners (Section 19)	For reimbursement to certain departments, commissions or agencies of the state whose budget accounts have authorized reserves or retained eranings for meeting deficiencies which may be created as the result of providing a salary increase of 7% on July 1, 2024.	$ -	$ -	$ -	$ -	$ -	$ 7,284,535
A.B. 522	173	State Board of Examiners (Section 20)	For reimbursement to certain departments, commissions or agencies of the state whose budget accounts do not have authorized reserves or retained eranings and do not receive General Fund or Highway Fund appropriations for meeting deficiencies which may be created as the result of providing a salary increase of 7% on July 1, 2024.	$ -	$ -	$ -	$ -	$ -	$ 7,231,401
A.B. 522	173	Governor's Office of Finance (Section 26[1])	For the $250 quartlery payment of retention incentives to certain employees of the Executive Department of the State.	$ -	$ -	$ -	$ -	$ 20,721,600	$ 20,721,600

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				FY 2023	FY 2024	FY 2025	FY 2023	FY 2024	FY 2025
A.B. 522	173	Legislative Fund (Section 27[1])	For the $250 quartlery payment of retention incentives to certain employees of the Legislative Department of the State.	$ -	$ -	$ -	$ -	$ 488,000	$ 488,000
A.B. 522	173	Public Employees' Retirement System (Section 28[1])	For the $250 quartlery payment of retention incentives to certain employees of the Public Employees' Retirement System.	$ -	$ -	$ -	$ -	$ 84,000	$ 84,000
A.B. 522	173	Nevada System of Higher Education (Section 29[1])	For the payment of retention incentives to certain employees of the Nevada System of Higher Education other than the employees of the System in the classified service.	$ -	$ -	$ -	$ -	$ 3,500,000	$ 3,500,000
A.B. 522	173	Judicial Department Staff Salaries (Section 30[1])	For the $250 quartlery payment of retention incentives to certain employees of the Judicial Department of the state.	$ -	$ -	$ -	$ -	$ 192,000	$ 200,000
A.B. 522	173	State Board of Examiners (Section 36[4])	For the cost of the plan to encourage the continuity of service for certain personnel of the Executive Department whose positions are funded from budgets with authorized reserves or retained earnings.	$ -	$ -	$ -	$ -	$ 692,361	$ -
A.B. 522	173	State Board of Examiners (Section 36[5])	For the cost of the plan to encourage the continuity of service for certain personnel of the Executive Department whose positions are funded from budgets that do not have authorized reserves or retained earnings and do not receive General Fund or Highway Fund appropriations.	$ -	$ -	$ -	$ -	$ 687,311	$ -
A.B. 525	500	Various organizations (Sections 2-54)	For various purposes relating to health, education, employment and other community services.	$ -	$ -	$ -	$ 55,185,000	$ -	$ -
A.B. 526	499	Office of the State Treasurer (Section 4)	For the costs of a consultant to assist in registering eligible nonprofit organizations pursuant to Section 2 of the act.	$ -	$ -	$ -	$ 250,000	$ -	$ -
A.B. 528	501	Governor's Office of Economic Development, Homelessness Support Services Matching Account (Section 18)	To provide matching funds for qualified projects that are facilities to provide support services to individuals and families experiencing homelessness or at risk of becoming homeless.	$ -	$ -	$ -	$ 100,000,000	$ -	$ -
S.B. 10	463	State Infrastructure Bank (Section 16.5)	For rural school construction. (Amount removed via amendment no. 960)		$ 50,000,000	$ -	$ -	$ -	$ -
S.B. 82	462	Department of Business and Industry, Office of Labor Commissioner (Section 1.5)	For equipment expenses to carry out the provisions of the act.	$ -	$ -	$ -	$ -	$ -	$ 18,616
S.B. 98	399	Commission on School Funding (Section 6)	For the cost of conducting the studies required by Section 7 of the act.	$ -	$ -	$ -	$ -	$ 500,000	$ -
S.B. 99	401	Nevada System of Higher Education, Desert Research Institute (Section 1)	To support the Nevada State Cloud Seeding Program.	$ -	$ -	$ -	$ -	$ 600,000	$ 600,000
S.B. 126	440	Nevada System of Higher Education, College of Southern Nevada (Section 2)	For support of the Nevada Grow Program.	$ -	$ -	$ -	$ -	$ 950,000	$ 950,000
S.B. 163	376	Department of Health and Human Services, Division of Health Care Financing and Policy (Section 17)	For the costs of information system upgrades and actuarial rate setting associated with carrying out the provisions of this act.	$ -	$ -	$ -	$ -	$ 19,500	$ -
S.B. 189	404	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.	$ -	$ -	$ -	$ 2,000,000	$ -	$ -
S.B. 191	382	Department of Health and Human Services, Division of Health Care Financing and Policy (Section 2.5)	For administrative and medical service costs of providing Medicaid coverage for services provided by behavior analysts, assistant behavior analysts and registered behavior technicians to recipients of Medicaid who are less than 27 years of age.	$ -	$ -	$ -	$ -	$ 1,960	$ -
S.B. 221	406	Department of Health and Human Services, Division of Health Care Financing and Policy (Section 1.5)	For medical services and computer programming changes associated with the provisions of Section 1 of this act.	$ -	$ -	$ -	$ -	$ 16,240	$ -

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S.B. 222	268	Administrative Office of the Courts (Section 6.7)	For the establishment of a connection to the information technology systems of the Department of Health and Human Services.	$ -	$ -	$ -	$ -	$ 20,000	$ -
S.B. 231	530	Department of Education (Section 1.5)	For personnel costs to carry out the provisions of Section 1 of the act.	$ -	$ -	$ -	$ -	$ 41,694	$ -
S.B. 232	236	Department of Health and Human Services, Division of Welfare and Supportive Services (Section 3)	For information technology changes related to the implementation of the act.	$ -	$ -	$ -	$ -	$ 33,365	$ 33,365
S.B. 240	517	Department of Business and Industry, Administration (Section 25.5)	For equipment costs to carry out the provisions of the act.	$ -	$ -	$ -	$ -	$ 6,743	$ -
S.B. 263	384	Children's Cabinet (Section 1)	For the purchase of land and any buildings thereon, and for the renovation by the Children's Cabinet of property in Sparks, Nevada.	$ -	$ -	$ -	$ 6,000,000	$ -	$ -
S.B. 279	395	Department of Administration, Division of Human Resource Management (Section 3.5)	For personnel, operating, equipment, travel and information services costs to carry out the State as a Model Employer Program established by Section 3 of the act.	$ -	$ -	$ -	$ -	$ 80,195	$ 98,171
S.B. 285	238	Nevada Center for Civic Engagement (Section 1)	To support civics education programs, including, without limitation, We the People: The Citizen and the Constitution Program.	$ -	$ -	$ -	$ -	$ 250,000	$ 250,000
S.B. 291	403	Department of Education (Section 2)	For the Nevada Institute on Teaching and Educator Preparation established pursuant to NRS 396.5185.	$ -	$ -	$ -	$ 1,575,000	$ -	$ -
S.B. 305	461	Office of the State Treasurer (Section 34.5)	For the administration of the Nevada Employee Savings Trust Program established pursuant to Section 20 of this act. The Office of the State Treasurer is required to repay the sums appropriated as soon as the Office has received sufficient money for operation of the program.	$ -	$ -	$ -	$ -	$ 669,491	$ 535,074
S.B. 339	396	Department of Education, Other State Education Programs (Section 6)	For creating a grant program to allow teachers and support personnel to obtain necessary supplies and materials for their classrooms or school operations.	$ -	$ -	$ -	$ -	$ 10,000,000	$ -
S.B. 341	522	Various organizations (Sections 1-33)	For various purposes relating to health, education, employment and other community services.	$ -	$ -	$ -	$ 52,900,000	$ -	$ -
S.B. 368	457	University of Nevada, Las Vegas and University of Nevada, Reno (Section 2.5)	For costs associated with (1) identifying, locating and mapping certain real property subject to a discriminatory restriction or prohibition; (2) removing discriminatory restrictions or prohibitions from written instruments using the procedure prescribed by Section 1.3; (3) documenting certain information; and (4) providing education or outreach concerning the procedure prescribed by Section 1.3.	$ -	$ -	$ -	$ -	$ 150,000	$ 150,000
S.B. 375	421	Nevada System of Higher Education (Section 1)	For a grant program to expand undergraduate and graduate nursing programs at institutions within the Nevada System of Higher Education.	$ -	$ -	$ -	$ -	$ 10,000,000	$ 10,000,000
S.B. 380	379	Department of Health and Human Services, Division of Child and Family Services, Family Support Program (Section 1.3)	For personnel costs to develop a statewide Extended Young Adult Support Services Program.	$ -	$ -	$ -	$ -	$ 352,204	$ -
S.B. 385	524	Department of Health and Human Services, Division of Health Care Financing and Policy (Section 11.5)	For the administrative and medical services costs of providing Medicaid coverage for certain dental services.	$ -	$ -	$ -	$ -	$ 16,960	$ -
S.B. 389	437	Contingency Account for Victims of Human Trafficking (Section 7.5)	To fund the Contingency Account for Victims of Human Trafficking created by NRS 217.530.	$ -	$ -	$ -	$ 1,000,000	$ -	$ -
S.B. 390	380	Department of Brain Health at the University of Nevada, Las Vegas (Section 18.5)	For establishing and maintaining a system for the reporting of information on neurodegenerative diseases, and performing activities required by Section 14.5 of the act.	$ -	$ -	$ -	$ -	$ 150,000	$ -

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S.B. 412	373	Department of Public Safety (Section 57.5)	For the purchase of two machines that are capable of testing for fentanyl and its derivatives and measuring the concentration thereof in mixtures.	$ -	$ -	$ -	$ -	$ 500,000	$ -
S.B. 413	394	Department of Corrections (Section 10.1)	For upgrading the information technology system to carry out provisions of Section 1 of this act.	$ -	$ -	$ -	$ -	$ 300,000	$ -
S.B. 425	410	Commission on Innovation and Excellence in Education created by Section 3 of the act (Section 6)	For a contract with an organization to assist in the work of the Commission pursuant to subsection 2 of Section 4 of the act.	$ -	$ -	$ -	$ -	$ 250,000	$ -
S.B. 431	532	Account to Stabilize the Opperation of the State Government (Section 141.7)	For fund transfers to the Account to Stabilize the Operation of the State Goverment (also known as the Rainy Day Account).	$ -	$ -	$ -	$ 269,550,063	$ -	$ -
S.B. 450	531	Department of Business and Industry, Housing Division (Section 11)	For the purposes set forth in Sections 1 to 9.7 of the act. The appropriation will be repaid with $250,000 monthly installments from withholdings from the payment made to the City of North Las Vegas from the Local Government Tax Distribution Account pursuant to NRS 360.690.	$ -	$ -	$ -	$ -	$ 12,000,000	$ -
S.B. 454	327	Office of the Governor Governor's Mansion (Section 1)	For the replacement of commercial kitchen equipment.	$ 10,100	$ -	$ -	$ 10,100	$ -	$ -
S.B. 454	327	Office of the Governor Office For New Americans (Section 2)	For the replacement of computer hardware and software.	$ 3,976	$ -	$ -	$ 3,976	$ -	$ -
S.B. 454	327	Office of the Governor Office of Federal Assistance (Section 3)	For the replacement of computer hardware and software.	$ 6,453	$ -	$ -	$ 6,453	$ -	$ -
S.B. 454	327	Governor's Office Agency for Nuclear Projects (Section 4)	For the replacement of a server and the costs of licenses to upgrade the computer operating system.	$ 6,192	$ -	$ -	$ 6,192	$ -	$ -
S.B. 455	342	Office of the Lieutenant Governor (Section 1)	For the replacement of computer hardware and software.	$ 7,392	$ -	$ -	$ 7,392	$ -	$ -
S.B. 456	341	Governor's Office of Finance (Section 1)	To support state office leases and furniture.	$ 50,000,000	$ -	$ -	$ 50,000,000	$ -	$ -
S.B. 456	341	Governor's Office of Finance (Section 2)	For statewide training for state employees to help them succeed in their current position and/or being able to advance in state government.	$ 5,000,000	$ -	$ -	$ 5,000,000	$ -	$ -
S.B. 457	340	Governor's Office of Finance (Section 1)	To support costs of operations and expansion of class size at the Kirk Kerkorian School of medicine at the University of Nevada, Las Vegas, and for the costs of interdisciplinary opportunities for health students at the University of Nevada, Las Vegas.	$ 9,200,000	$ -	$ -	$ 9,200,000	$ -	$ -
S.B. 458	339	Office of the Treasurer (Section 1)	For the replacement of computer hardware and software.	$ 57,016	$ -	$ -	$ 57,016	$ -	$ -
S.B. 459	338	Office of the Treasurer Account for Pensions for Silicosis, Diseases Related to Asbestos and Other Disabilities (Section 1)	For the Account for Pensions for Silicosis, Diseases Related to Asbestos and Other Disabilities created by NRS 617.1675.	$ 35,000	$ -	$ -	$ 35,000	$ -	$ -
S.B. 460	330	Office of the Controller (Section 1)	For a new debt collection information technology system.	$ 1,980,000	$ -	$ -	$ 1,980,000	$ -	$ -
S.B. 461	326	Office of the Controller (Section 1)	For the replacement of computer hardware and software.	$ 134,760	$ -	$ -	$ 134,760	$ -	$ -
S.B. 461	326	Office of the Controller (Section 2)	For replacement server equipment.	$ 294,866	$ -	$ -	$ 294,866	$ -	$ -
S.B. 461	326	Office of the Controller (Section 3)	For replacement video conferencing equipment.	$ 5,501	$ -	$ -	$ 5,501	$ -	$ -
S.B. 461	326	Office of the Controller (Section 4)	For the replacement of an air conditioning unit.	$ 6,000	$ -	$ -	$ 6,000	$ -	$ -
S.B. 462	365	Department of Tourism and Cultural Affairs - Nevada Indian Commission (Section 1)	For the replacement of computer hardware and software.	$ 5,457	$ -	$ -	$ 5,457	$ -	$ -
S.B. 463	364	Department of Tourism and Cultural Affairs - Nevada Arts Council (Section 1)	For the replacement of computer hardware and software.	$ 26,170	$ -	$ -	$ 26,170	$ -	$ -
S.B. 464	363	Department of Indigent Defense Services - Public Defender (Section 1)	For the replacement of computer hardware and software.	$ 1,184	$ -	$ -	$ 1,184	$ -	$ -

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S.B. 465		Department of Taxation	For a feasibility study and Request For Proposal of a Sales Tax Accelerated Real Time system.	$ 605,600	$ -	$ -	$ -	$ -	$ -
S.B. 466	362	Department of Taxation (Section 1)	For an information technology contract with a consultant to address the Unified Tax System operations backlog.	$ 378,560	$ -	$ -	$ 378,560	$ -	$ -
S.B. 467	337	Department of Taxation (Section 1)	For the relocation of the Carson City office.	$ 1,454,948	$ -	$ -	$ 1,415,085	$ -	$ -
S.B. 468	361	Department of Agriculture Division of Animal Industry (Section 1)	For the replacement of computer hardware and software.	$ 12,260	$ -	$ -	$ 12,260	$ -	$ -
S.B. 468	361	Department of Agriculture Division of Administrative Services (Section 2)	For deferred maintenance projects.	$ 192,478	$ -	$ -	$ 192,478	$ -	$ -
S.B. 469	336	Nevada Gaming Commission (Section 1)	For employee training and registration to conferences.	$ 17,680	$ -	$ -	$ 17,680	$ -	$ -
S.B. 470	360	State Department of Conservation & Natural Resources - Division of State Parks (Section 1)	For deferred maintenance projects.	$ 10,417,316	$ -	$ -	$ 10,417,316	$ -	$ -
S.B. 470	360	State Department of Conservation & Natural Resources - Division of Forestry (Section 2)	For deferred maintenance projects.	$ 1,169,184	$ -	$ -	$ 1,169,184	$ -	$ -
S.B. 470	360	State Department of Conservation & Natural Resources - Division of Forestry, Conservation Camps (Section 3)	For deferred maintenance projects.	$ 1,005,700	$ -	$ -	$ 1,005,700	$ -	$ -
S.B. 471	359	State Department of Conservation & Natural Resources - Division of State Parks (Section 1)	For a new visitor center at the Valley of Fire State Park.	$ 14,000,000	$ -	$ -	$ 14,000,000	$ -	$ -
S.B. 472	358	State Department of Conservation & Natural Resources - Division of Water Resources (Section 1)	For projects at the South Fork Dam.	$ 635,000	$ -	$ -	$ 635,000	$ -	$ -
S.B. 473	458	State Department of Conservation & Natural Resources - Division of Water Resources (Section 1)	For a study of extreme rainfall events, including, without limitation, a study of the annual exceedance probability.	$ 650,000	$ -	$ -	$ 650,000	$ -	$ -
S.B. 474		Outdoor Education and Recreation Grant Program Account created by NRS 407A.615. (Section 1)	For the Nevada Outdoor Education and Recreation Grant Program.	$ 250,000	$ -	$ -	$ -	$ -	$ -
S.B. 475	335	Department of Employment, Training, and Rehabilitation - Commission On Postsecondary Education (Section 1)	For the replacement of computer hardware and software.	$ 8,840	$ -	$ -	$ 8,840	$ -	$ -
S.B. 475	335	Department of Employment, Training, and Rehabilitation - Rehabilitation Division - Vocational Rehabilitation (Section 2)	For the replacement of computer hardware and software.	$ 67,627	$ -	$ -	$ 19,907	$ -	$ -
S.B. 475	335	Department of Employment, Training, and Rehabilitation - Nevada P20 Workforce Reporting (Section 3)	For the replacement of computer hardware and software.	$ 2,117	$ -	$ -	$ 2,117	$ -	$ -
S.B. 476	357	Office of the Military (Section 1)	For facilities maintenance projects for Nevada National Guard facilities.	$ 1,018,487	$ -	$ -	$ 1,018,487	$ -	$ -
S.B. 476	357	Office of the Military (Section 2)	For replacement and new equipment for facilities maintenance.	$ 203,798	$ -	$ -	$ 203,798	$ -	$ -
S.B. 476	357	Office of the Military (Section 3)	For purchase of video conferencing equipment.	$ 22,151	$ -	$ -	$ 22,151	$ -	$ -
S.B. 476	357	Office of the Military Division of Emergency Management (Section 4)	For the replacement of computer hardware and software and office equipment.	$ 24,496	$ -	$ -	$ 24,496	$ -	$ -
S.B. 481		Governor's Office of Finance Special Appropriations	For indigent defense services representation for FY 2024 and FY 2025.	$ -	$ 3,500,000	$ 3,500,000	$ -	$ -	$ -
S.B. 482	353	Office of the Attorney General Administration (Section 1)	For the replacement of ballistic vests.	$ 4,696	$ -	$ -	$ 4,696	$ -	$ -

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S.B. 482	353	Office of the Attorney General Administration (Section 2)	To upgrade a computer operating system.	$ 28,741	$ -	$ -	$ 28,741	$ -	$ -
S.B. 482	353	Office of the Attorney General Crime Prevention (Section 3)	For the replacement of ballistic vests.	$ 1,174	$ -	$ -	$ 1,174	$ -	$ -
S.B. 482	353	Office of the Attorney General Victims Of Domestic Violence (Section 4)	For licenses to upgrade the computer operating system.	$ 248	$ -	$ -	$ 248	$ -	$ -
S.B. 483	352	Office of the Secretary of State (Section 1)	For the replacement of computer hardware and software.	$ 309,675	$ -	$ -	$ 309,675	$ -	$ -
S.B. 483	352	Office of the Secretary of State (Section 2)	For the replacement of mail processing equipment.	$ 28,297	$ -	$ -	$ 28,297	$ -	$ -
S.B. 483	352	Office of the Secretary of State (Section 3)	For desk risers.	$ 15,960	$ -	$ -	$ 15,960	$ -	$ -
S.B. 483	352	Office of the Secretary of State (Section 4)	For headsets and batteries.	$ 11,720	$ -	$ -	$ 11,720	$ -	$ -
S.B. 484	351	Office of the Secretary of State (Section 1)	For the implementation and support of risk-limiting audits of election results.	$ 40,000	$ -	$ -	$ 40,000	$ -	$ -
S.B. 484	351	Office of the Secretary of State (Section 2)	For the costs of materials for voter education and outreach.	$ 877,414	$ -	$ -	$ 877,414	$ -	$ -
S.B. 484	351	Office of the Secretary of State (Section 3)	For a contract for signature verification services.	$ 90,000	$ -	$ -	$ 90,000	$ -	$ -
S.B. 484	351	Office of the Secretary of State (Section 4)	For the costs of the tracking and notification system for mail ballots.	$ 228,000	$ -	$ -	$ 228,000	$ -	$ -
S.B. 484	351	Office of the Secretary of State Help America Vote Act Election Reform (Section 5)	For a statewide top-down voter registration database and election management system.	$ 25,000,000	$ -	$ -	$ 25,000,000	$ -	$ -
S.B. 485	350	Office of the Secretary of State (Section 1)	For the project management, maintenance, and support of the commercial recordings business registry application known as Cenuity.	$ 1,294,861	$ -	$ -	$ 1,294,861	$ -	$ -
S.B. 485	350	Office of the Secretary of State (Section 2)	For the costs of enhancements and modifications to the business registration and filing system, SilverFlume, including, without limitation, computer hardware and software and contract employees.	$ 15,000,000	$ -	$ -	$ 15,000,000	$ -	$ -
S.B. 485	350	Office of the Secretary of State (Section 3)	For the redesign of the Secretary of State website.	$ 61,200	$ -	$ -	$ 61,200	$ -	$ -
S.B. 485	350	Office of the Secretary of State (Section 4)	For software licenses and professional services for improved information security.	$ 168,591	$ -	$ -	$ 168,591	$ -	$ -
S.B. 486	349	Office of the Treasurer, Nevada Promise Scholarship Account (Section 1)	To support the Nevada Promise Scholarship Program.	$ 6,000,000	$ -	$ -	$ 6,000,000	$ -	$ -
S.B. 486	349	Office of the Treasurer Millennium Scholarship Trust Fund (Section 2)	To support the Governor Guinn Millennium Scholarship Program.	$ 75,000,000	$ -	$ -	$ 75,000,000	$ -	$ -
S.B. 487	348	Department of Indigent Defense Services	For the replacement of computer hardware and software.	$ 11,053	$ -	$ -	$ 11,053	$ -	$ -
S.B. 488	347	Peace Officer Standards & Training Commission (Section 1)	For a replacement portable recording system.	$ 2,079	$ -	$ -	$ 2,079	$ -	$ -
S.B. 488	347	Peace Officer Standards & Training Commission (Section 2)	For a replacement access control system for facilities.	$ 120,500	$ -	$ -	$ 120,500	$ -	$ -
S.B. 488	347	Peace Officer Standards & Training Commission (Section 3)	For the replacement of office furniture.	$ 55,782	$ -	$ -	$ 55,782	$ -	$ -
S.B. 488	347	Peace Officer Standards & Training Commission (Section 4)	For the replacement of vehicles.	$ 19,250	$ -	$ -	$ 19,250	$ -	$ -
S.B. 488	347	Peace Officer Standards & Training Commission (Section 5)	For the replacement of computer hardware and software.	$ 6,486	$ -	$ -	$ 6,486	$ -	$ -
S.B. 489	346	Department of Taxation (Section 1)	For modernization of the agency website platform.	$ 64,500	$ -	$ -	$ 64,500	$ -	$ -
S.B. 489	346	Department of Taxation (Section 2)	For costs of employee training and attendance of conferences.	$ 10,861	$ -	$ -	$ 10,861	$ -	$ -
S.B. 489	346	Department of Taxation (Section 3)	For replacement of a money counter machine.	$ 33,329	$ -	$ -	$ 33,329	$ -	$ -
S.B. 489	346	Department of Taxation (Section 4)	For the replacement of computer hardware and software.	$ 562,600	$ -	$ -	$ 562,600	$ -	$ -
S.B. 489	346	Department of Taxation (Section 5)	For replacement of uninterruptible power supply equipment.	$ 12,128	$ -	$ -	$ 12,128	$ -	$ -

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S.B. 489	346	Department of Taxation (Section 6)	For the replacement of an information technology backup system.	$ 586,066	$ -	$ -	$ 586,066	$ -	$ -
S.B. 489	346	Department of Taxation (Section 7)	For licenses to upgrade the computer operating system.	$ 110,109	$ -	$ -	$ 110,109	$ -	$ -
S.B. 490	372	Gaming Control Board (Section 1)	For continuation of the replacement of the Board's information technology system.	$ 3,575,029	$ -	$ -	$ 8,000,000	$ -	$ -
S.B. 490	372	Gaming Control Board (Section 2)	For the replacement and purchase of computer hardware and software, subscriptions, licenses and equipment and related employee training.	$ 1,731,841	$ -	$ -	$ 1,731,841	$ -	$ -
S.B. 491	371	Department of Business and Industry Office of Business and Planning (Section 2)	For the replacement of computer hardware and software.	$ 2,804	$ -	$ -	$ 2,804	$ -	$ -
S.B. 491	371	Department of Business and Industry Administration (Section 3)	For the replacement of computer hardware, software and video conferencing equipment, and for the purchase of recording software, backup data storage equipment and licenses for online training software.	$ 292,175	$ -	$ -	$ 292,175	$ -	$ -
S.B. 491	371	Department of Business and Industry Real Estate Division (Section 4)	For the replacement of computer hardware and software.	$ 75,986	$ -	$ -	$ 75,986	$ -	$ -
S.B. 491	371	Department of Business and Industry Labor Commissioner (Section 6)	For the replacement of computer hardware, software and equipment for servers, and the purchase of software for license applications by professional employer organizations, as defined in NRS 611.400.	$ 144,853	$ -	$ -	$ 144,853	$ -	$ -
S.B. 492	333	State Department of Conservation & Natural Resources - Administration (Section 1)	For the replacement of computer hardware and software, and parts of the shared information technology infrastructure.	$ 296,261	$ -	$ -	$ 296,261	$ -	$ -
S.B. 492	333	State Department of Conservation & Natural Resources - Conservation Districts Program (Section 2)	For the replacement of computer hardware and software.	$ 11,378	$ -	$ -	$ 11,378	$ -	$ -
S.B. 492	333	State Department of Conservation & Natural Resources - Division of State Parks (Section 3)	For replacement of heavy equipment, vehicles and water vessels.	$ 3,693,714	$ -	$ -	$ 3,821,597	$ -	$ -
S.B. 492	333	State Department of Conservation & Natural Resources - Division of State Parks (Section 4)	To replace handheld and vehicle radios.	$ 72,498	$ -	$ -	$ 72,498	$ -	$ -
S.B. 492	333	State Department of Conservation & Natural Resources - Division of State Parks (Section 5)	To purchase a wood chipper.	$ 50,838	$ -	$ -	$ 50,838	$ -	$ -
S.B. 492	333	State Department of Conservation & Natural Resources - Division of State Parks (Section 6)	For the replacement of computer hardware and software.	$ 181,906	$ -	$ -	$ 181,906	$ -	$ -
S.B. 492	333	State Department of Conservation & Natural Resources - Division of State Parks (Section 7)	For equipment for operational duties within the state parks.	$ 307,980	$ -	$ -	$ 307,980	$ -	$ -
S.B. 492	333	State Department of Conservation & Natural Resources - Division of Water Resources (Section 8)	For replacement of vehicles.	$ 78,506	$ -	$ -	$ 78,506	$ -	$ -
S.B. 492	333	State Department of Conservation & Natural Resources - Division of Water Resources (Section 9)	For the replacement of computer hardware and software.	$ 296,499	$ -	$ -	$ 296,499	$ -	$ -
S.B. 492	333	State Department of Conservation & Natural Resources - Division of Forestry (Section 10)	For replacement of a helicopter.	$ 5,000,000	$ -	$ -	$ 5,295,000	$ -	$ -
S.B. 492	333	State Department of Conservation & Natural Resources - Division of Forestry (Section 11)	For replacement of vehicles.	$ 1,463,204	$ -	$ -	$ 1,556,337	$ -	$ -
S.B. 492	333	State Department of Conservation & Natural Resources - Division of Forestry (Section 12)	For the replacement of computer hardware and software.	$ 419,773	$ -	$ -	$ 419,773	$ -	$ -

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BILL	CHAPTER	APPROPRIATED TO	PURPOSE [1]	GOVERNOR RECOMMENDED			LEGISLATURE APPROVED		
				FY 2023	FY 2024	FY 2025	FY 2023	FY 2024	FY 2025
S.B. 492	333	State Department of Conservation & Natural Resources - Division of Forestry, Conservation Camps (Section 13)	For the replacement of command trucks.	$ 1,471,136	$ -	$ -	$ 1,527,446	$ -	$ -
S.B. 492	333	State Department of Conservation & Natural Resources - Division of Forestry, Conservation Camps (Section 14)	For the replacement of portable toilet/tool trailers.	$ 1,116,526	$ -	$ -	$ 1,133,370	$ -	$ -
S.B. 492	333	State Department of Conservation & Natural Resources - Division of Forestry, Conservation Camps (Section 15)	For the replacement of computer hardware and software.	$ 291,377	$ -	$ -	$ 291,377	$ -	$ -
S.B. 492	333	State Department of Conservation & Natural Resources - Division of State Lands (Section 16)	For the replacement of computer hardware and software.	$ 15,335	$ -	$ -	$ 15,335	$ -	$ -
S.B. 492	333	State Department of Conservation & Natural Resources - Division of Outdoor Recreation (Section 17)	For the replacement of computer hardware and software.	$ 1,402	$ -	$ -	$ 1,402	$ -	$ -
S.B. 493	370	Department of Health and Human Services - Director's Office, Patient Protection Commission (Section 1)	For the replacement of computer hardware and software.	$ 8,613	$ -	$ -	$ 8,613	$ -	$ -
S.B. 493	370	Department of Health and Human Services - Director's Office, Administration (Section 2)	For the replacement of computer hardware and software.	$ 45,220	$ -	$ -	$ 45,220	$ -	$ -
S.B. 493	370	Department of Health and Human Services - State Council on Developmental Disabilities (Section 3)	For the replacement of computer hardware and software.	$ 3,779	$ -	$ -	$ 3,779	$ -	$ -
S.B. 493	370	Department of Health and Human Services - Data Analytics (Section 4)	For the replacement of computer hardware and software.	$ 22,119	$ -	$ -	$ 22,119	$ -	$ -
S.B. 493	370	Department of Health and Human Services - Data Analytics (Section 5)	For additional data lines and software licenses.	$ 4,444	$ -	$ -	$ 4,444	$ -	$ -
S.B. 494	369	Department of Health and Human Services - Health Care Financing & Policy (Section 1)	For the replacement and purchase of computer hardware and software.	$ 368,174	$ -	$ -	$ 368,174	$ -	$ -
S.B. 494	369	Department of Health and Human Services - Health Care Financing & Policy (Section 2)	For the replacement of the database for surveillance and utilization review.	$ 43,185	$ -	$ -	$ 43,185	$ -	$ -
S.B. 494	369	Department of Health and Human Services - Health Care Financing & Policy (Section 3)	For a centralized credentialing and re-credentialing process.	$ 160,000	$ -	$ -	$ 160,000	$ -	$ -
S.B. 495	332	Department of Health and Human Services - Division of Child and Family Services - Information Services (Section 1)	For the replacement of computer hardware and software.	$ 686,846	$ -	$ -	$ 686,846	$ -	$ -
S.B. 495	332	Department of Health and Human Services - Division of Child and Family Services - Information Services (Section 2)	For the replacement of computer servers.	$ 179,070	$ -	$ -	$ 179,070	$ -	$ -
S.B. 495	332	Department of Health and Human Services - Division of Child and Family Services - Summit View Youth Center (Section 3)	For deferred maintenance projects.	$ 343,646	$ -	$ -	$ 343,646	$ -	$ -
S.B. 495	332	Department of Health and Human Services - Division of Child and Family Services - Summit View Youth Center (Section 4)	For the replacement of two water extractors, one carpet cleaner and one double oven.	$ 55,030	$ -	$ -	$ 55,030	$ -	$ -
S.B. 495	332	Department of Health and Human Services - Division of Child and Family Services - Caliente Youth Center (Section 5)	To replace existing equipment for the security and operation of the Caliente Youth Center.	$ 143,948	$ -	$ -	$ 143,948	$ -	$ -
S.B. 495	332	Department of Health and Human Services - Division of Child and Family Services - Caliente Youth Center (Section 6)	For replacement vehicles.	$ 61,408	$ -	$ -	$ 96,988	$ -	$ -

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BILL	CHAPTER	APPROPRIATED TO	PURPOSE [1]	GOVERNOR RECOMMENDED			LEGISLATURE APPROVED		
				FY 2023	FY 2024	FY 2025	FY 2023	FY 2024	FY 2025
S.B. 495	332	Department of Health and Human Services - Division of Child and Family Services - Caliente Youth Center (Section 7)	For deferred maintenance projects.	$ 56,741	$ -	$ -	$ 61,103	$ -	$ -
S.B. 495	332	Department of Health and Human Services - Division of Child and Family Services - Nevada Youth Training Center (Section 8)	For deferred maintenance projects.	$ 363,767	$ -	$ -	$ 363,767	$ -	$ -
S.B. 495	332	Department of Health and Human Services - Division of Child and Family Services - Nevada Youth Training Center (Section 9)	For replacement vehicles.	$ 190,692	$ -	$ -	$ 190,692	$ -	$ -
S.B. 495	332	Department of Health and Human Services - Division of Child and Family Services - Youth Parole Services (Section 10)	For replacement radios.	$ 90,894	$ -	$ -	$ 90,894	$ -	$ -
S.B. 495	332	Department of Health and Human Services - Division of Child and Family Services - Southern Nevada Child & Adolescent Services (Section 11)	For deferred maintenance projects.	$ 467,040	$ -	$ -	$ 467,040	$ -	$ -
S.B. 495	332	Department of Health and Human Services - Division of Child and Family Services - Southern Nevada Child & Adolescent Services (Section 12)	For the replacement of water heaters.	$ 21,917	$ -	$ -	$ 21,917	$ -	$ -
S.B. 498	331	Department of Tourism and Cultural Affairs - Division of Museums and History (Section 1)	For the replacement of computer hardware and software.	$ 5,040	$ -	$ -	$ 5,040	$ -	$ -
S.B. 498	331	Department of Tourism and Cultural Affairs - Division of Museums and History (Section 2)	For costs of computer subscription services.	$ 6,164	$ -	$ -	$ 6,164	$ -	$ -
S.B. 498	331	Department of Tourism and Cultural Affairs - Division of Museums and History - Lost City Museum (Section 3)	For the replacement of computer hardware and software.	$ 9,825	$ -	$ -	$ 9,825	$ -	$ -
S.B. 498	331	Department of Tourism and Cultural Affairs - Division of Museums and History - Lost City Museum (Section 4)	For deferred maintenance projects.	$ 19,400	$ -	$ -	$ 19,400	$ -	$ -
S.B. 498	331	Department of Tourism and Cultural Affairs - Division of Museums and History -Lost City Museum (Section 5)	For the replacement of one agency-owned vehicle.	$ 27,418	$ -	$ -	$ 57,485	$ -	$ -
S.B. 498	331	Department of Tourism and Cultural Affairs - Division of Museums and History - Nevada Historical Society (Section 6)	For the replacement of computer hardware and software.	$ 7,158	$ -	$ -	$ 7,158	$ -	$ -
S.B. 498	331	Department of Tourism and Cultural Affairs - Division of Museums and History - Nevada Historical Society (Section 7)	For the purchase of office furniture.	$ 5,074	$ -	$ -	$ 5,074	$ -	$ -
S.B. 498	331	Department of Tourism and Cultural Affairs - Division of Museums and History - Nevada Historical Society (Section 8)	For deferred maintenance projects.	$ 54,190	$ -	$ -	$ 54,190	$ -	$ -
S.B. 498	331	Department of Tourism and Cultural Affairs - Division of Museums and History - Nevada State Museum, Carson City (Section 9)	For the replacement of computer hardware and software.	$ 11,139	$ -	$ -	$ 11,139	$ -	$ -
S.B. 498	331	Department of Tourism and Cultural Affairs - Division of Museums and History - Nevada State Museum, Carson City (Section 10)	For a building surge protection system.	$ 5,250	$ -	$ -	$ 5,250	$ -	$ -
S.B. 498	331	Department of Tourism and Cultural Affairs - Division of Museums and History - Nevada State Museum, Carson City (Section 11)	For the costs of updating the online plant collection database.	$ 68,000	$ -	$ -	$ 68,000	$ -	$ -

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BILL	CHAPTER	APPROPRIATED TO	PURPOSE [1]	GOVERNOR RECOMMENDED			LEGISLATURE APPROVED		
				FY 2023	FY 2024	FY 2025	FY 2023	FY 2024	FY 2025
S.B. 498	331	Department of Tourism and Cultural Affairs - Division of Museums and History - Nevada State Museum, Las Vegas (Section 12)	For the replacement of computer hardware and software.	$ 6,354	$ -	$ -	$ 6,354	$ -	$ -
S.B. 498	331	Department of Tourism and Cultural Affairs - Division of Museums and History - Nevada State Museum, Las Vegas (Section 13)	For the replacement of one agency-owned vehicle.	$ 39,170	$ -	$ -	$ 57,485	$ -	$ -
S.B. 498	331	Department of Tourism and Cultural Affairs - Division of Museums and History - Nevada State Museum, Las Vegas (Section 14)	For deferred maintenance projects.	$ 68,825	$ -	$ -	$ 68,825	$ -	$ -
S.B. 498	331	Department of Tourism and Cultural Affairs - Division of Museums and History - Nevada State Railroad Museums (Section 15)	For the replacement of computer hardware and software.	$ 24,651	$ -	$ -	$ 24,651	$ -	$ -
S.B. 498	331	Department of Tourism and Cultural Affairs - Division of Museums and History - Nevada State Railroad Museums (Section 16)	For the replacement of vehicles.	$ 156,072	$ -	$ -	$ 185,743	$ -	$ -
S.B. 498	331	Department of Tourism and Cultural Affairs - Division of Museums and History - Nevada State Railroad Museums (Section 17)	For deferred maintenance projects.	$ 342,373	$ -	$ -	$ 594,999	$ -	$ -
S.B. 500	367	Department of Education Educator Effectiveness (Section 1)	For the replacement of computer hardware and software.	$ 7,212	$ -	$ -	$ 7,212	$ -	$ -
S.B. 500	367	Department of Education Office of the Superintendent (Section 2)	For the replacement of computer hardware and software.	$ 20,474	$ -	$ -	$ 14,424	$ -	$ -
S.B. 500	367	Department of Education Office of Early Learning and Development (Section 3)	For the replacement of computer hardware and software.	$ 2,404	$ -	$ -	$ 2,404	$ -	$ -
S.B. 500	367	Department of Education Literacy Programs (Section 4)	For the replacement of computer hardware and software.	$ 2,404	$ -	$ -	$ 2,404	$ -	$ -
S.B. 500	367	Department of Education Standards and Instructional Support (Section 5)	For the replacement of computer hardware and software.	$ 2,404	$ -	$ -	$ 2,404	$ -	$ -
S.B. 500	367	Department of Education Assessments and Accountability (Section 6)	For the replacement of computer hardware and software.	$ 7,212	$ -	$ -	$ 4,808	$ -	$ -
S.B. 500	367	Department of Education Student and School Support (Section 7)	For the replacement of computer hardware and software.	$ 4,808	$ -	$ -	$ 2,404	$ -	$ -
S.B. 500	367	Department of Education Data Systems Management (Section 8)	For the replacement of computer hardware and software.	$ 19,186	$ -	$ -	$ 19,441	$ -	$ -
S.B. 500	367	Department of Education District Support Services (Section 9)	For the replacement of computer hardware and software.	$ 16,227	$ -	$ -	$ 7,212	$ -	$ -
S.B. 500	367	Department of Education - Individuals with Disabilities Education Act (Section 10)	For the replacement of computer hardware and software.	$ 2,404	$ -	$ -	$ 2,404	$ -	$ -
S.B. 500	367	Department of Education Safe and Respectful Learning (Section 11)	For the replacement of computer hardware and software.	$ 4,808	$ -	$ -	$ 4,808	$ -	$ -
S.B. 505	529	Office of the Governor, Office of Energy (Section 1)	For a program to reduce energy use by and emissions resulting from certain activities of state agencies, conducting energy audits, acquiring analytic tools, developing a website to notify the public of the information collected, and establishing a process to manage and store information collected.	$ -	$ -	$ -	$ 11,000,000	$ -	$ -
S.B. 510	519	Governor's Office of Finance (Sections 1-5)	For the implementation of certain collective bargaining agreements (one time bonus payments)	$ -	$ -	$ -	$ -	$ 12,077,040	$ -
S.B. 511	209	Public Employees' Retirement Board (Section 79)	For the administration of the Legislators' Retirement System	$ -	$ -	$ -	$ -	$ 181,158	$ -
S.B. 511	209	Public Employees' Benefits Program (Section 81)	To provide active and retired state employees with life insurance coverage of $25,000 and $12,500, respectively.	$ -	$ -	$ -	$ -	$ 2,002,556	$ 2,045,411

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BILL	CHAPTER	APPROPRIATED TO	PURPOSE [1]	GOVERNOR RECOMMENDED			LEGISLATURE APPROVED		
				FY 2023	FY 2024	FY 2025	FY 2023	FY 2024	FY 2025
S.B. 1 35th Special Session	1	Office of the State Treasurer, Nevada State Infrastructure Bank (Section 41)	To provide for the credit enhancement on bonds issued to finance the construction of the Major League Baseball stadium project.	$ -	$ -	$ -	$ 14,000,000	$ -	$ -
			TOTAL GENERAL FUND ONE-TIME APPROPRIATIONS	**$ 1,086,185,883**	**$ 394,087,290**	**$ 68,500,000**	**$ 905,019,239**	**$ 396,899,651**	**$ 151,445,708**

[1] "Purpose" reflects the expenditures approved by the 2023 Legislature and not necessarily the expenditures originally recommended in The Executive Budget.

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BILL	CHAPTER	APPROPRIATED TO	PURPOSE	GOVERNOR RECOMMENDED			LEGISLATURE APPROVED		
				FY 2023	FY 2024	FY 2025	FY 2023	FY 2024	FY 2025
A.B. 468	288	Governor's Office of Finance (Section 4)	For replacement of computer hardware and software of the operations center for the Enterprise Resource Planning System (Core.NV)	$ 8,544	$ -	$ -	$ 8,544	$ -	$ -
A.B. 468	288	Interim Finance Committee (Section 4.7). See Highway Fund Appropriations for Restricted Purposes section.	To allocate to the Governor's Office of Finance for the costs associated with the implementation of the Enterprise Resource Planning System.	$ 5,067,137	$ -	$ -	$ -	$ -	$ -
A.B. 477	289	Department of Transportation (Section 1)	For replacement of the Nevada Shared Radio System.	$ 22,059,063	$ -	$ -	$ 22,059,063	$ -	$ -
A.B. 478	302	State Emergency Response Commission (Section 1)	For the replacement of computer hardware and software.	$ 2,014	$ -	$ -	$ 2,014	$ -	$ -
A.B. 495	313	Department of Public Safety, Nevada Highway Patrol Division (Section 1)	For replacement fleet vehicles and associated special equipment.	$ 11,948,770	$ -	$ -	$ 11,948,770	$ -	$ -
A.B. 495	313	Department of Public Safety, Nevada Highway Patrol Division (Section 2)	For the replacement of fleet motorcycles and associated special equipment.	$ 275,859	$ -	$ -	$ 275,859	$ -	$ -
A.B. 495	313	Department of Public Safety, Nevada Highway Patrol Division (Section 3)	For the replacement of vehicle hoists, one forklift, and tire changing machines.	$ 66,620	$ -	$ -	$ 77,120	$ -	$ -
A.B. 495	313	Department of Public Safety, Nevada Highway Patrol Division (Section 4)	For the replacement of ballistic rifle vests, helmets, patrol rifles and red dot sights.	$ 987,548	$ -	$ -	$ 987,548	$ -	$ -
A.B. 495	313	Department of Public Safety, Nevada Highway Patrol Division (Section 5)	For replacement of taser weapons.	$ 702,720	$ -	$ -	$ 702,720	$ -	$ -
A.B. 495	313	Department of Public Safety, Nevada Highway Patrol Division (Section 6)	For the replacement of mobile data computers.	$ 438,385	$ -	$ -	$ 438,385	$ -	$ -
A.B. 495	313	Department of Public Safety, Nevada Highway Patrol Division (Section 7)	For the replacement of radar certification systems.	$ 43,370	$ -	$ -	$ 43,370	$ -	$ -
A.B. 495	313	Department of Public Safety, Nevada Highway Patrol Division (Section 8)	For replacement of portable event recording devices and associated software.	$ 1,783,667	$ -	$ -	$ 1,783,667	$ -	$ -
A.B. 495	313	Department of Public Safety, Nevada Highway Patrol Division (Section 9)	For the replacement of equipment for weighing vehicles.	$ 39,990	$ -	$ -	$ 39,990	$ -	$ -
A.B. 495	313	Department of Public Safety, Nevada Highway Patrol Division (Section 10)	For the replacement of computer hardware and software.	$ 422,122	$ -	$ -	$ 422,122	$ -	$ -
A.B. 495	313	Department of Public Safety, Nevada Highway Patrol Division (Section 11)	For the purchase of oil filter crushers and a steel shipping container for use as a fabrication workspace.	$ 13,004	$ -	$ -	$ 13,004	$ -	$ -

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BILL	CHAPTER	APPROPRIATED TO	PURPOSE	GOVERNOR RECOMMENDED			LEGISLATURE APPROVED		
				FY 2023	FY 2024	FY 2025	FY 2023	FY 2024	FY 2025
A.B. 495	313	Department of Public Safety, Nevada Highway Patrol Division (Section 12)	For the purchase of oral fluid mobile testing devices and cartridges.	$ 415,525	$ -	$ -	$ 415,525	$ -	$ -
A.B. 495	313	Department of Public Safety, Nevada Highway Patrol Division (Section 13)	For a staffing study of the division.	$ 50,000	$ -	$ -	$ 74,889	$ -	$ -
A.B. 496	314	Department of Public Safety, Training Division (Section 3)	For the replacement of computer hardware and software.	$ 30,601	$ -	$ -	$ 30,601	$ -	$ -
A.B. 496	314	Department of Public Safety, Training Division (Section 5)	For the purchase of radio equipment.	$ 10,453	$ -	$ -	$ 10,453	$ -	$ -
A.B. 496	314	Department of Public Safety, Training Division (Section 7)	For replacement taser weapons.	$ 8,812	$ -	$ -	$ 8,812	$ -	$ -
A.B. 509	322	Department of Public Safety, Investigation Division (Section 2)	For replacement vehicles.	$ 33,443	$ -	$ -	$ 33,443	$ -	$ -
A.B. 509	322	Department of Public Safety, Investigation Division (Section 4)	For replacement radio equipment.	$ 15,004	$ -	$ -	$ 15,004	$ -	$ -
A.B. 509	322	Department of Public Safety, Investigation Division (Section 6)	For replacement cameras.	$ 2,997	$ -	$ -	$ 2,997	$ -	$ -
A.B. 509	322	Department of Public Safety, Investigation Division (Section 8)	For the replacement of computer hardware and software.	$ 3,871	$ -	$ -	$ 3,871	$ -	$ -
A.B. 509	322	Department of Public Safety, Investigation Division (Section 10)	For replacement of taser weapons.	$ 4,320	$ -	$ -	$ 4,320	$ -	$ -
A.B. 510	323	Department of Motor Vehicles, Automattion (Section 1)	For the replacement of office furniture.	$ 274,079	$ -	$ -	$ 274,079	$ -	$ -
A.B. 510	323	Department of Motor Vehicles, Automation (Section 2)	For the replacement of computer hardware, software, printers and network switches and for the upgrade of fiber connections.	$ 1,790,857	$ -	$ -	$ 1,790,857	$ -	$ -
A.B. 510	323	Department of Motor Vehicles, Department Transformation Effort (Section 3)	For the replacement of office furniture and equipment.	$ 200,181	$ -	$ -	$ 205,610	$ -	$ -
A.B. 510	323	Department of Motor Vehicles, Department Transformation Effort (Section 4)	For the replacement of computer hardware and software.	$ 15,456	$ -	$ -	$ 15,208	$ -	$ -
A.B. 510	323	Department of Motor Vehicles, Motor Carrier Division (Section 5)	For the replacement of office furniture.	$ 8,632	$ -	$ -	$ 8,632	$ -	$ -
A.B. 510	323	Department of Motor Vehicles, Motor Carrier Division (Section 6)	For the replacement of computer hardware and software.	$ 33,666	$ -	$ -	$ 33,666	$ -	$ -
A.B. 510	323	Department of Motor Vehicles, Hearings Office (Section 7)	For the replacement of office furniture and equipment.	$ 2,590	$ -	$ -	$ 2,590	$ -	$ -
A.B. 510	323	Department of Motor Vehicles Hearings Office (Section 8)	For the replacement of computer hardware and software, and the renewal of software licenses.	$ 7,568	$ -	$ -	$ 7,568	$ -	$ -
A.B. 510	323	Department of Motor Vehicles, Division of Field Services (Section 9)	For the replacement of office furniture and equipment.	$ 475,886	$ -	$ -	$ 475,886	$ -	$ -

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BILL	CHAPTER	APPROPRIATED TO	PURPOSE	GOVERNOR RECOMMENDED			LEGISLATURE APPROVED		
				FY 2023	FY 2024	FY 2025	FY 2023	FY 2024	FY 2025
A.B. 510	323	Department of Motor Vehicles, Division of Field Services (Section 10)	For the replacement of computer hardware and software.	$ 719,292	$ -	$ -	$ 719,292	$ -	$ -
A.B. 510	323	Department of Motor Vehicles, Division of Compliance Enforcement (Section 11)	For the replacement of office furniture and equipment.	$ 190,074	$ -	$ -	$ 190,074	$ -	$ -
A.B. 510	323	Department of Motor Vehicles, Division of Compliance Enforcement (Section 12)	For the replacement of computer hardware and software.	$ 167,546	$ -	$ -	$ 168,041	$ -	$ -
A.B. 510	323	Department of Motor Vehicles, Diviision of Central Services and Records (Section 13)	For the replacement of office furniture and equipment.	$ 21,912	$ -	$ -	$ 21,912	$ -	$ -
A.B. 510	323	Department of Motor Vehicles, Diviision of Central Services and Records (Section 14)	For the replacement of computer hardware and software.	$ 294,069	$ -	$ -	$ 294,069	$ -	$ -
A.B. 510	323	Department of Motor Vehicles, Division of Research and Project Management (Section 15)	For the replacement of office furniture and equipment.	$ 28,369	$ -	$ -	$ 27,985	$ -	$ -
A.B. 510	323	Department of Motor Vehicles, Division of Research and Project Management (Section 16)	For the replacement of computer hardware and software.	$ 15,978	$ -	$ -	$ 15,978	$ -	$ -
A.B. 510	323	Department of Motor Vehicles, Office of the Director (Section 17)	For the replacement of office furniture and equipment.	$ 6,147	$ -	$ -	$ 6,147	$ -	$ -
A.B. 510	323	Department of Motor Vehicles, Office of the Director (Section 18)	For the replacement of computer hardware and software.	$ 46,874	$ -	$ -	$ 46,682	$ -	$ -
A.B. 510	323	Department of Motor Vehicles, Administrative Services Division (Section 19)	For the replacement of office furniture and equipment.	$ 167,730	$ -	$ -	$ 167,730	$ -	$ -
A.B. 510	323	Department of Motor Vehicles, Administrative Services Division (Section 20)	For the replacement of computer hardware and software.	$ 159,146	$ -	$ -	$ 159,146	$ -	$ -
A.B. 510	323	Department of Motor Vehicles, Administrative Services Division (Section 21)	For equipment required to complete expedited mailings.	$ 4,021	$ -	$ -	$ 4,021	$ -	$ -
S.B. 362	435	Department of Motor Vehicles (Section 6.5)	For programming costs and system enhancements associated with carrying out provisions of the act.	$ -	$ -	$ -	$ -	$ 127,772	$ -
S.B. 491	371	Department of Business and Industry, Nevada Transportation Authority (Section 5)	For the replacement of computer hardware and software.	$ 35,135	$ -	$ -	$ 35,135	$ -	$ -
S.B. 510	519	Office of the Governor, Office of Finance (Section 1.2)	For the cost of providing an annual $1,000 ($250 per quarter) retention incentive for personnel represented by the bargaining units established in paragraphs (a), (e), and (f) of subsection 1 of NRS 288.515.	$ -	$ -	$ -	$ -	$ 1,162,000	$ -

HIGHWAY FUND ONE-TIME APPROPRIATIONS
GOVERNOR RECOMMENDED v. LEGISLATURE APPROVED
2023 LEGISLATURE

BILL	CHAPTER	APPROPRIATED TO	PURPOSE	GOVERNOR RECOMMENDED			LEGISLATURE APPROVED		
				FY 2023	FY 2024	FY 2025	FY 2023	FY 2024	FY 2025
S.B. 510	519	Office of the Governor, Office of Finance (Section 2.2)	For the cost of providing an annual $1,000 ($250 per quarter) retention incentive for personnel represented by the bargaining units established in paragraph (g) of subsection 1 of NRS 288.515.	$ -	$ -	$ -	$ -	$ 820,960	$ -
S.B. 510	519	Office of the Governor, Office of Finance (Section 3.2)	For the cost of providing an annual $1,000 ($250 per quarter) retention incentive for personnel represented by the bargaining units established in paragraph (h) of subsection 1 of NRS 288.515.	$ -	$ -	$ -	$ -	$ 58,000	$ -
TOTAL HIGHWAY FUND ONE-TIME APPROPRIATIONS				**$ 49,099,047**	**$ -**	**$ -**	**$ 44,072,399**	**$ 2,168,732**	**$ -**

GENERAL FUND ONGOING APPROPRIATIONS
GOVERNOR RECOMMENDED v. LEGISLATURE APPROVED
2023 LEGISLATURE

BILL	CHAPTER	APPROPRIATED TO	PURPOSE[1]	GOVERNOR RECOMMENDED			LEGISLATURE APPROVED		
				FY 2023	FY 2024	FY 2025	FY 2023	FY 2024	FY 2025
A.B. 16	266	Nevada Supreme Court (Section 2.5)	For increases in the salary of justices of the Supreme Court and judges of the Court of Appeals.	$ -	$ -	$ -	$ -	$ -	$ 86,113
A.B. 37	424	Nevada System of Higher Education (Section 10.5)	For the establishment of the Behavioral Health Workforce Development Center at the University of Nevada, Las Vegas.	$ -	$ -	$ -	$ -	$ 684,926	$ 1,369,321
A.B. 50	264	Office of the Attorney General (Section 3.5)	For personnel and operating costs related to the prosecution of retail crime.	$ -	$ -	$ -	$ -	$ 125,731	$ 157,832
A.B. 77	514	Office of Economic Development (Section 13.5)	For personnel and operating costs to support the Office of Entrepreneurship.	$ -	$ -	$ -	$ -	$ 249,626	$ 269,153
A.B. 84	262	State Department of Conservation and Natural Resources, Division of State Parks (Section 1.7)	For offsetting the loss of revenue from providing free annual permits to enter state parks and recreation areas for members of an Indian tribe and any resident honorably discharged from the Armed Forces of the United States.	$ -	$ -	$ -	$ -	$ 214,545	$ 241,909
A.B. 125	261	Department of Public Safety, Investigation Division (Section 4.5)	For personnel and operating costs to maintain ongoing communication between the department and affected Indian tribes regarding missing or murdered indigenous persons.	$ -	$ -	$ -	$ -	$ 84,853	$ 113,148
A.B. 137	259	Department of Health and Human Services, Division of Health Care Financing and Policy (Section 7.5[1])	For personnel and operating costs of providing Medicaid coverage for individuals with fetal alcohol spectrum disorders.	$ -	$ -	$ -	$ -	$ 97,282	$ 158,672
A.B. 138	392	Department of Health and Human Services, Division of Health Care Financing and Policy (Section 3[1])	For nonfederal expenditures incurred for behavioral health services that are delivered through evidence-based integration models.	$ -	$ -	$ -	$ -	$ -	$ 207,313
A.B. 150	431	Nevada System of Higher Education (Section 1.7)	For the cost of providing tuition waivers to certain students who are Native American.	$ -	$ -	$ -	$ -	$ 457,449	$ 457,449
A.B. 158	391	Department of Health and Human Services, Division of Public and Behavioral Health (Section 21.5)	For annual maintenance and software license fees to connect to the coordinated database established under the Recognition of Emergency Medical Services Personnel Licensure Interstate Compact.	$ -	$ -	$ -	$ -	$ 5,000	$ 5,000
A.B. 192	511	Office of the Secretary of State (Section 5.3)	For the purchase of ballots, including mail ballots and return envelopes.	$ -	$ -	$ -	$ -	$ 7,805,011	$ 3,902,506
A.B. 208	510	Department of Health and Human Services, Division of Health Care Financing and Policy (Section 2.3[1])	For personnel and operating costs of providing Medicaid coverage for structured family caregiving for persons suffering from dementia.	$ -	$ -	$ -	$ -	$ 33,302	$ 100,400
A.B. 237	506	Department of Health and Human Services, Division of Health Care Financing and Policy (Section 1[1])	For the cost of a Medicaid rate increases for skilled nursing facilities.	$ -	$ -	$ -	$ -	$ 2,582,157	$ 6,479,422
A.B. 255	480	Department of Health and Human Services, Division of Child and Family Services (Sections 1.2[1], 1.4[1], and 1.6[1])	For the cost of extending adoption assistance for children with special needs.	$ -	$ -	$ -	$ -	$ 733,450	$ 855,187
A.B. 257	470	Department of Health and Human Services, Division of Child and Family Services (Section 3.5)	For reimbursing counties for the costs of strangulation forensic medical examinations.	$ -	$ -	$ -	$ -	$ 1,080,000	$ 1,080,000
A.B. 259	479	Department of Health and Human Services, Aging and Disability Services Division (Section 12.5[1])	For the cost of Medicaid program benefit counseling services to assist a person with an intellectual disability or developmental disability in earning a higher income.	$ -	$ -	$ -	$ -	$ -	$ 395,729
A.B. 266	477	Office for New Americans (Section 7.5)	For personnel and operating costs to support the implementation of language access plans by cities and counties.	$ -	$ -	$ -	$ -	$ 62,263	$ 84,350

GENERAL FUND ONGOING APPROPRIATIONS
GOVERNOR RECOMMENDED v. LEGISLATURE APPROVED
2023 LEGISLATURE

BILL	CHAPTER	APPROPRIATED TO	PURPOSE[1]	GOVERNOR RECOMMENDED			LEGISLATURE APPROVED		
				FY 2023	FY 2024	FY 2025	FY 2023	FY 2024	FY 2025
A.B. 283	475	Department of Health and Human Services, Division of Health Care Financing and Policy (Section 1.3[1])	For the cost of increases in reimbursement rates under the Medicaid program for services provided by doulas.	$ -	$ -	$ -	$ -	$ 150,891	$ 205,515
A.B. 428	491	Department of Employment, Training and Rehabilitation (Section 6.5[1])	For personnel and operating costs to support a Career Pathways Demonstration Program.	$ -	$ -	$ -	$ -	$ 289,026	$ 331,870
A.B. 428	491	Department of Education (Section 6.5[2])	For the cost of a contractor to perform a study concerning the Praxis II and pedagogy examinations.	$ -	$ -	$ -	$ -	$ 168,304	$ 215,182
A.B. 452	465	Department of Corrections (Section 5.3)	For the cost of contract services for the Office of the Ombudsperson for Offenders.	$ -	$ -	$ -	$ -	$ 175,000	$ 350,000
A.B. 522	173	Board of Examiners (Section 4[1])	For the cost of providing a salary increase of 12% on July 1, 2023, and 4% on July 1, 2024 for certain unclassified personnel.	$ -	$ 232,745,868	$ 330,717,087	$ -	$ 7,845,755	$ 10,882,056
A.B. 522	173	Board of Examiners (Section 5[1])	For the cost of providing various salary increases on July 1, 2023 and on July 1, 2024 for certain classified personnel in the Executive Department.	$ -	$ -	$ -	$ -	$ 74,380,425	$ 104,678,605
A.B. 522	173	Board of Examiners (Section 7[1])	For the cost of providing various salary increases on July 1, 2023 and on July 1, 2024 for classified personnel of the Nevada System of Higher Education.	$ -	$ -	$ -	$ -	$ 10,122,144	$ 14,197,271
A.B. 522	173	Board of Examiners (Section 7[6])	For the cost of providing a salary increase of 12% on July 1, 2023, and 4% on July 1, 2024 for professional personnel of the Nevada System of Higher Education.	$ -	$ -	$ -	$ -	$ 49,556,458	$ 67,992,204
A.B. 522	173	Board of Examiners (Section 10)	For the cost of providing a salary increase of 12% on July 1, 2023, and 4% on July 1, 2024 for personnel of the Tahoe Regional Planning Agency.	$ -	$ -	$ -	$ -	$ 313,571	$ 430,638
A.B. 522	173	Legislative Fund (Section 11)	For the cost of providing a salary increase of 12% on July 1, 2023, and 4% on July 1, 2024 for personnel of the Legislative Counsel Bureau.	$ -	$ -	$ -	$ -	$ 5,901,562	$ 8,588,866
A.B. 522	173	Nevada Supreme Court, Judicial Department Staff Salaries (Section 12)	For the cost of providing a salary increase of 12% on July 1, 2023, and 4% on July 1, 2024 for personnel of the Nevada Supreme Court.	$ -	$ -	$ -	$ -	$ 2,497,690	$ 3,576,931
A.B. 522	173	Board of Examiners (Section 13[1])	For the cost of providing a salary increase of 7% on July 1, 2024 for certain unclassified personnel.	$ -	$ -	$ -	$ -	$ -	$ 5,177,083
A.B. 522	173	Board of Examiners (Section 14[1])	For the cost of providing a salary increase of 7% on July 1, 2024 for certain classified personnel.	$ -	$ -	$ -	$ -	$ -	$ 49,026,191
A.B. 522	173	Board of Examiners (Section 15[1])	For the cost of providing a salary increase of 7% on July 1, 2024 for classified personnel of the Nevada System of Higher Education.	$ -	$ -	$ -	$ -	$ -	$ 6,683,867
A.B. 522	173	Board of Examiners (Section 15[2])	For the cost of providing a salary increase of 7% on July 1, 2024 for professional personnel of the Nevada System of Higher Education.	$ -	$ -	$ -	$ -	$ -	$ 32,390,610
A.B. 522	173	Board of Examiners (Section 16)	For the cost of providing a salary increase of 7% on July 1, 2024 for personnel of the Tahoe Regional Planning Agency.	$ -	$ -	$ -	$ -	$ -	$ 204,867
A.B. 522	173	Legislative Fund (Section 17)	For the cost of providing a salary increase of 7% on July 1, 2024 for personnel of the Legislative Counsel Bureau.	$ -	$ -	$ -	$ -	$ -	$ 3,790,017
A.B. 522	173	Nevada Supreme Court, Judicial Department Staff Salaries (Section 18)	For the cost of providing a salary increase of 7% on July 1, 2024 for personnel of the Nevada Supreme Court.	$ -	$ -	$ -	$ -	$ -	$ 1,583,516
A.B. 522	173	Board of Examiners (Section 21[1])	For the cost to effectuate a one-grade increase for certain classified positions.	$ -	$ -	$ -	$ -	$ 852,632	$ 858,313
A.B. 522	173	Board of Examiners (Section 22[1])	For the cost to effectuate a two-grade increase for certain classified positions.	$ -	$ -	$ -	$ -	$ 18,447,944	$ 18,936,011

GENERAL FUND ONGOING APPROPRIATIONS
GOVERNOR RECOMMENDED v. LEGISLATURE APPROVED
2023 LEGISLATURE

BILL	CHAPTER	APPROPRIATED TO	PURPOSE[1]	GOVERNOR RECOMMENDED			LEGISLATURE APPROVED		
				FY 2023	FY 2024	FY 2025	FY 2023	FY 2024	FY 2025
A.B. 522	173	Board of Examiners (Section 23)	For the cost to effectuate a three-grade increase for certain classified positions.	$ -	$ -	$ -	$ -	$ 724,991	$ 738,876
A.B. 522	173	Board of Examiners (Section 36[1])	For the cost of the plan to encourage the continuity of service for certain personnel of the Executive Department.	$ -	$ -	$ -	$ -	$ 2,568,470	$ 2,964,253
A.B. 522	173	Board of Examiners (Section 36[3])	For the cost of the plan to encourage the continuity of service for personnel of the Nevada System of Education.	$ -	$ -	$ -	$ -	$ 2,618,574	$ 2,903,595
A.B. 522	173	Nevada Supreme Court, Judicial Department Staff Salaries (Section 36[6])	For the cost of the plan to encourage the continuity of service for personnel of the Nevada Supreme Court.	$ -	$ -	$ -	$ -	$ 87,808	$ 98,711
A.B. 522	173	Legislative Fund (Section 36[7])	For the cost of the plan to encourage the continuity of service for personnel of the Legislative Counsel Bureau.	$ -	$ -	$ -	$ -	$ 154,248	$ 173,606
S.B. 36	275	Department of Public Safety, Division of Parole and Probation (Section 4.5)	For the cost of conducting psychosexual evaluations.	$ -	$ -	$ -	$ -	$ 41,400	$ 41,400
S.B. 45	274	Department of Health and Human Services, Division of Health Care Financing and Policy (Section 2.5)	For the cost of increasing the monthly personal needs allowance provided to institutionalized persons who are recipients of Medicaid and reside in a facility for skilled nursing.	$ -	$ -	$ -	$ -	$ 309,374	$ 635,388
S.B. 54	428	Office of the Secretary of State (Section 4.7)	For the cost of preparing, maintaining and publishing an elections procedural manual.	$ -	$ -	$ -	$ -	$ 8,104	$ 3,242
S.B. 71	273	Department of Education (Section 7.85)	For the cost of travel for members of and staff costs for the Nevada State Teacher and Education Support Professional Recruitment and Retention Advisory Task Force.	$ -	$ -	$ -	$ -	$ 5,998	$ 5,998
S.B. 82	462	Department of Business and Industry, Labor Commissioner (Section 1.5)	For the cost of personnel, travel, operating and information services expenses to carry out provisions relating to the use of apprentices on public works.	$ -	$ -	$ -	$ -	$ -	$ 358,260
S.B. 98	399	Department of Education (Section 6.3)	For the cost of travel and per diem expenses for members of the Commission on School Funding.	$ -	$ -	$ -	$ -	$ -	$ 10,000
S.B. 98	399	Department of Education (Section 6.5)	For the cost of travel and per diem expenses for department staff to attend meetings of the Commission on School Funding.	$ -	$ -	$ -	$ -	$ 6,200	$ 6,200
S.B. 118	239	Department of Health and Human Services, Division of Public and Behavioral Health (Section 9.2)	For the cost of improving public health.	$ -	$ -	$ -	$ -	$ -	$ 15,000,000
S.B. 163	376	Department of Health and Human Services, Division of Health Care Financing and Policy (Section 16[1])	For the cost of providing coverage under Medicaid for the treatment of conditions relating to gender dysphoria and gender incongruence.	$ -	$ -	$ -	$ -	$ 162,926	$ 182,654
S.B. 191	382	Department of Health and Human Services, Division of Health Care Financing and Policy (Section 2.5[1])	For the cost of providing Medicaid coverage for services provided by behavior analysts, assistant behavior analysts and registered behavior technicians to recipients of Medicaid who are less than 27 years of age.	$ -	$ -	$ -	$ -	$ 116,312	$ 671,531
S.B. 221	406	Department of Health and Human Services, Division of Health Care Financing and Policy (Section 1.5[1])	For the cost of medical services associated with children with cancer and rate diseases.	$ -	$ -	$ -	$ -	$ 278,000	$ 890,135
S.B. 232	236	Department of Health and Human Services, Division of Health Care Financing and Policy (Section 4[1])	For the cost of providing Medicaid coverage for postpartum care services.	$ -	$ -	$ -	$ -	$ 472,956	$ 923,640
S.B. 240	517	Department of Business and Industry, Business and Industry Administration (Section 25.5[1])	For the cost of personnel, operating and travel costs relating to economic development.	$ -	$ -	$ -	$ -	$ 96,392	$ 99,665

GENERAL FUND ONGOING APPROPRIATIONS
GOVERNOR RECOMMENDED v. LEGISLATURE APPROVED
2023 LEGISLATURE

BILL	CHAPTER	APPROPRIATED TO	PURPOSE[1]	GOVERNOR RECOMMENDED			LEGISLATURE APPROVED		
				FY 2023	FY 2024	FY 2025	FY 2023	FY 2024	FY 2025
S.B. 241	383	Department of Health and Human Services, Division of Health Care Financing and Policy (Section 2.5[1])	For the cost of providing cost-based reimbursement under Medicaid to critical access hospitals.	$ -	$ -	$ -	$ -	$ 280,015	$ 683,550
S.B. 380	379	Department of Health and Human Services, Division of Child and Family Services, Washoe County Child Welfare (Section 1.5[1])	For the cost of developing a statewide Extended Young Adult Support Services Program.	$ -	$ -	$ -	$ -	$ -	$ 276,861
S.B. 380	379	Department of Health and Human Services, Division of Child and Family Services, Clark County Child Welfare (Section 1.5[2])	For the cost of developing a statewide Extended Young Adult Support Services Program.	$ -	$ -	$ -	$ -	$ -	$ 886,126
S.B. 380	379	Department of Health and Human Services, Division of Child and Family Services, Children, Youth and Family Administration (Section 1.5[3])	For the cost of developing a statewide Extended Young Adult Support Services Program.	$ -	$ -	$ -	$ -	$ -	$ 49,232
S.B. 380	379	Department of Health and Human Services, Division of Child and Family Services, Rural Child Welfare (Section 1.5[4])	For the cost of developing a statewide Extended Young Adult Support Services Program.	$ -	$ -	$ -	$ -	$ -	$ 162,683
S.B. 385	524	Department of Health and Human Services, Division of Health Care Financing and Policy (Section 11.5[1])	For the administrative and medical services costs of providing Medicaid coverage for certain dental services.	$ -	$ -	$ -	$ -	$ 1,148,161	$ 1,410,808
S.B. 413	394	Department of Corrections (Section 10.3)	For the cost of personnel to perform audits of sentence calculations.	$ -	$ -	$ -	$ -	$ 53,721	$ 74,198
S.B. 416	417	Department of Corrections (Section 11.5)	For the cost of offsetting reductions in revenue associated with the implementation of reduced offender fines and fees.	$ -	$ -	$ -	$ -	$ 1,308,472	$ 1,308,472
S.B. 425	410	Department of Education (Section 5)	For the cost of travel of the members of the Commission on Innovation and Excellence in Education.	$ -	$ -	$ -	$ -	$ 12,500	$ 12,500
S.B. 431	532	Office of the Governor (Section 141.5)	For the cost of salaries for staff and employees of the Office of the Governor.	$ -	$ -	$ -	$ -	$ 900,000	$ 900,000
S.B. 503	147	Department of Education, Pupil-Centered Funding Plan Account (Section 3)	For base, adjusted, and weighted per pupil funding and auxiliary funding to support public schools.	$ -	$ 1,310,360,207	$ 1,310,360,207	$ -	$ 1,137,995,964	$ 1,487,995,964
S.B. 503	147	Department of Education, Account for State Special Education Services (Section 7)	For the support of pupils with disabilities.	$ -	$ 234,604,580	$ 239,033,873	$ -	$ 245,688,753	$ 252,791,713
S.B. 503	147	Department of Education, Other State Education Programs Account (Section 8)	Funding for 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.	$ -	$ 42,451,875	$ 42,451,875	$ -	$ 44,286,630	$ 44,286,630
S.B. 503	147	Department of Education, Professional Development Programs (Section 9)	For support of the regional training program for the professional development of teachers and administrators.	$ -	$ 7,571,154	$ 7,571,154	$ -	$ 7,667,393	$ 7,667,393
S.B. 503	147	Department of Education, 1/5 Retirement Credit Purchase Program Account (Section 12)	To purchase 1/5 of a year of retirement service credit.	$ -	$ 560,886	$ 560,886	$ -	$ 560,886	$ 560,886
S.B. 503	147	Department of Education, Teach Nevada Scholarship Program Account (Section 13)	For awarding grants to universities, colleges and other providers of an alternative licensure program that are approved to award Teach Nevada Scholarships.	$ -	$ 12,407,861	$ 12,407,861	$ -	$ 2,407,861	$ 2,407,861

GENERAL FUND ONGOING APPROPRIATIONS
GOVERNOR RECOMMENDED v. LEGISLATURE APPROVED
2023 LEGISLATURE

BILL	CHAPTER	APPROPRIATED TO	PURPOSE[1]	GOVERNOR RECOMMENDED			LEGISLATURE APPROVED		
				FY 2023	FY 2024	FY 2025	FY 2023	FY 2024	FY 2025
S.B. 504	148	Gaming Control Board (Section 3 [1] and [2])	Authorizes General Funds for operating expenses.	$ -	$ 35,854,584	$ 36,110,994	$ -	$ 33,905,975	$ 34,300,580
S.B. 504	148	Gaming Control Board (Section 4 [1] and [2])	Authorizes General Funds for operating expenses.	$ -	$ 675,056	$ 649,750	$ -	$ 675,404	$ 650,109
S.B. 510	519	Office of the Governor, Office of Finance (Section 1[1])	For the cost of implementing all provisions of the collective bargaining agreement covering personnel represented by the bargaining units established in paragraphs (a), (e), and (f) of subsection 1 of NRS 288.515.	$ -	$ -	$ -	$ -	$ 5,189,308	$ -
S.B. 510	519	Office of the Governor, Office of Finance (Section 2[1])	For the cost of implementing all provisions of the collective bargaining agreement covering personnel represented by the bargaining units established in paragraph (g) of subsection 1 of NRS 288.515.	$ -	$ -	$ -	$ -	$ 3,842,988	$ -
S.B. 510	519	Office of the Governor, Office of Finance (Section 3[1])	For the cost of implementing all provisions of the collective bargaining agreement covering personnel represented by the bargaining units established in paragraph (h) of subsection 1 of NRS 288.515.	$ -	$ -	$ -	$ -	$ 1,074,025	$ -
S.B. 510	519	Office of the Governor, Office of Finance (Section 4[1])	For the cost of implementing all provisions of the collective bargaining agreement covering personnel represented by the bargaining units established in paragraph (i) of subsection 1 of NRS 288.515.	$ -	$ -	$ -	$ -	$ 41,769,463	$ -
S.B. 510	519	Office of the Governor, Office of Finance (Section 5)	For the cost of implementing all provisions of the collective bargaining agreement covering personnel represented by the bargaining units established in paragraph (k) of subsection 1 of NRS 288.515.	$ -	$ -	$ -	$ -	$ 209,488	$ -
S.B. 511	209	General Appropriations Act (Sections 2 to 33)	For operating expenses.	$ -	$ 3,524,517,355	$ 3,631,330,459	$ -	$ 3,453,793,513	$ 3,588,282,593
			TOTAL GENERAL FUND ONGOING APPROPRIATIONS	**$ -**	**$ 5,401,749,426**	**$ 5,611,194,146**	**$ -**	**$ 5,175,339,270**	**$ 5,796,478,430**

[1] *"Purpose" reflects the expenditures approved by the 2023 Legislature and not necessarily the expenditures originally recommended in The Executive Budget.*

HIGHWAY FUND ONGOING APPROPRIATIONS
GOVERNOR RECOMMENDED v. LEGISLATURE APPROVED
2023 LEGISLATURE

BILL	CHAPTER	APPROPRIATED TO	PURPOSE[1]	GOVERNOR RECOMMENDED			LEGISLATURE APPROVED		
				FY 2023	FY 2024	FY 2025	FY 2023	FY 2024	FY 2025
A.B. 522	173	Board of Examiners (Section 4[2])	For the cost of providing a salary increase of 12% on July 1, 2023, and 4% on July 1, 2024 for certain unclassified personnel.	$ -	$ -	$ -	$ -	$ 385,236	$ 532,870
A.B. 522	173	Board of Examiners (Section 6)	For the cost of providing various salary increases on July 1, 2023 and on July 1, 2024 for certain classified personnel.	$ -	$ -	$ -	$ -	$ 14,005,191	$ 19,699,129
A.B. 522	173	Board of Examiners (Section 13[2])	For the cost of providing a salary increase of 7% on July 1, 2024 for certain unclassified personnel.	$ -	$ -	$ -	$ -	$ -	$ 272,801
A.B. 522	173	Board of Examiners (Section 14[2])	For the cost of providing a salary increase of 7% on July 1, 2024 for certain classified personnel.	$ -	$ -	$ -	$ -	$ -	$ 9,290,645
A.B. 522	173	Board of Examiners (Section 21[2])	For the cost to effectuate a one-grade increase for certain classified positions.	$ -	$ -	$ -	$ -	$ 331,030	$ 341,623
A.B. 522	173	Board of Examiners (Section 22[2])	For the cost to effectuate a two-grade increase for certain classified positions.	$ -	$ -	$ -	$ -	$ 4,300,450	$ 4,446,518
A.B. 522	173	Board of Examiners (Section 36[2])	For the cost of the plan to encourage the continuity of service for certain personnel of the Executive Department.	$ -	$ -	$ -	$ -	$ 1,309,892	$ 1,493,032
S.B. 504	148	Department of Transportation (Section 1) [2]	Authorizes Highway Funds for operating expenses.	$ -	$ 427,190,176	$ 427,663,502	$ -	$ 419,488,325	$ 421,047,908
S.B. 510	519	Office of the Governor, Office of Finance (Section 1[2])	For the cost of implementing all provisions of the collective bargaining agreement covering personnel represented by the bargaining units established in paragraphs (a), (e), and (f) of subsection 1 of NRS 288.515.	$ -	$ -	$ -	$ -	$ 860,496	$ -
S.B. 510	519	Office of the Governor, Office of Finance (Section 2[2])	For the cost of implementing all provisions of the collective bargaining agreement covering personnel represented by the bargaining units established in paragraph (g) of subsection 1 of NRS 288.515.	$ -	$ -	$ -	$ -	$ 3,985,994	$ -
S.B. 510	519	Office of the Governor, Office of Finance (Section 3[2])	For the cost of implementing all provisions of the collective bargaining agreement covering personnel represented by the bargaining units established in paragraph (h) of subsection 1 of NRS 288.515.	$ -	$ -	$ -	$ -	$ 204,153	$ -
S.B. 511	209	General Appropriations Act (Section 34)	For operating expenses.	$ -	$ 167,059,398	$ 171,049,168	$ -	$ 167,536,452	$ 168,606,045
			TOTAL HIGHWAY FUND ONGOING APPROPRIATIONS	**$ -**	**$ 594,249,574**	**$ 598,712,670**	**$ -**	**$ 612,407,219**	**$ 625,730,571**

[1] *"Purpose" reflects the expenditures approved by the 2023 Legislature and not necessarily the expenditures originally recommended in The Executive Budget.*

[2] *The Executive Budget incorrectly classified Nevada Department of Transportation revenue of $233,395 in each year of the 2023-25 biennium as Highway Funds. This misclassification was corrected in the legislatively approved budget for the 2023-25 biennium.*

GENERAL FUND APPROPRIATIONS TO RESTORE FUND BALANCES
GOVERNOR RECOMMENDED v. LEGISLATURE APPROVED
2023 LEGISLATURE

BILL	CHAPTER	APPROPRIATED TO	PURPOSE [1]	GOVERNOR RECOMMENDED			LEGISLATURE APPROVED		
				FY 2023	FY 2024	FY 2025	FY 2023	FY 2024	FY 2025
A.B. 152	3	Reserve for Statutory Contingency Account (Section 1)	To restore the balance in the Reserve for Statutory Contingency Account. Legislatively approved amount includes $30.0 million for a settlement with the Department of Corrections and $2.7 million for a settlement with the Nevada Wellness Center, both of which where recommended as one-time appropriations by the Governor.	$ 9,489,109	$ -	$ -	$ 42,139,109	$ -	$ -
A.B. 469	287	Stale Claims Account (Section 1)	To restore the balance in the Stale Claims Account.	$ 4,419,410	$ -	$ -	$ 4,419,410	$ -	$ -
S.B. 453	328	Emergency Account (Section 1)	To restore the balance in the Emergency Account.	$ 145,237	$ -	$ -	$ 145,237	$ -	$ -
S.B. 453	328	Interim Finance Contingency Account (Section 2)	To restore the balance in the Interim Finance Contingency Account (Section 2)	$ 22,000,000	$ -	$ -	$ 22,000,000	$ -	$ -
TOTAL GENERAL FUND APPROPRIATIONS TO RESTORE FUND BALANCES				**$ 36,053,756**	**$ -**	**$ -**	**$ 68,703,756**	**$ -**	**$ -**

[1] "Purpose" reflects the expenditures approved by the 2023 Legislature and not necessarily the expenditures originally recommended in The Executive Budget.

GENERAL FUND APPROPRIATIONS FOR RESTRICTED PURPOSES
GOVERNOR RECOMMENDED v. LEGISLATURE APPROVED
2023 LEGISLATURE

BILL	CHAPTER	APPROPRIATED TO	PURPOSE	GOVERNOR RECOMMENDED			LEGISLATURE APPROVED		
				FY 2023	FY 2024	FY 2025	FY 2023	FY 2024	FY 2025
A.B. 468	288	Interim Finance Committee (Section 4.3)	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.	$ -	$ -	$ -	$ 126,635,910	$ -	$ -
A.B. 480	300	Interim Finance Committee (Section 1)	To allocate to agencies of the Executive Department of the State Government in FY 2025 for the implementation of language access plans required pursuant to NRS 232.0081.	$ -	$ -	$ 25,000,000	$ 25,000,000	$ -	$ -
A.B. 518	497	Interim Finance Committee (Section 7)	To allocate to the Department of Indigent Defense Services to fund the reimbursement of counties for costs in excess of their maximum contribution amounts for the provision of indigent defense services, the costs of the department related to compliance with the *Davis v. State* consent judgment, costs of the Office of State Public Defender for contracting for complex cases, and the costs for training and pay parity for attorneys who provide indigent defense services.	$ -	$ -	$ -	$ -	$ 6,306,880	$ 6,613,033
A.B. 525	500	Interim Finance Committee (Section 1)	To allocate to the International Gaming Institute of the University of Nevada, Las Vegas, for the "Expanding the Leaderverse" initiative to increase the diversity of the leadership in the gaming industry.	$ -	$ -	$ -	$ 500,000	$ -	$ -
A.B. 525	500	Interim Finance Committee (Section 1.5)	To allocate to the nonprofit corporation formed to establish an art museum in Las Vegas.	$ -	$ -	$ -	$ 2,500,000	$ -	$ -
S.B. 231	530	Interim Finance Committee (Section 1)	To allocate to school districts that budget salary increases for certain employees for the support of public schools.	$ -	$ -	$ -	$ 250,000,000	$ -	$ -
S.B. 341	522	Interim Finance Committee (Section 34)	To allocate to the nonprofit corporation formed to establish an art museum in Las Vegas.	$ -	$ -	$ -	$ 2,500,000	$ -	$ -
S.B. 342	445	Interim Finance Committee (Section 2)	To allocate to the Nevada Office of the Western Interstate Commission for Higher Education for entering into a contract with Utah State University to carry out a program to provide stipends for 70 residents of the State of Nevada to earn a degree of doctor of veterinary medicine from the College of Veterinary Medicine at Utah State University.	$ -	$ -	$ -	$ 8,000,000	$ -	$ -

GENERAL FUND APPROPRIATIONS FOR RESTRICTED PURPOSES
GOVERNOR RECOMMENDED v. LEGISLATURE APPROVED
2023 LEGISLATURE

S.B. 342	445	Interim Finance Committee (Section 3)	To allocate to the Nevada Office of the Western Interstate Commission for Higher Education to support a Program Officer position to carry out the veterinary medicine program to be established through a contract with Utah State University.	$ -	$ -	$ -	$ -	$ 79,719	$ 76,132
S.B. 490	372	Interim Finance Committee (Section 1.5)	To allocate to the Nevada Gaming Control Board for the continuation of the replacement of the Board's information technology system.	$ -	$ -	$ -	$ 5,500,000	$ -	$ -
S.B. 503	147	Interim Finance Committee (Section 14)	To allocate to the Department of Education for the Teach Nevada Scholarship program.	$ -	$ -	$ -	$ -	$ 3,208,023	$ 3,208,023
S.B. 511	209	Interim Finance Committee (Section 73)	To allocate to the State Department of Agriculture to fund contract fiscal support for the Administrative Services budget account.	$ -	$ -	$ -	$ -	$ 50,000	$ -
S.B. 511	209	Interim Finance Committee (Section 74)	To allocate to the Aging and Disability Services Division of the Department of Health and Human Services for staffing and associated operating costs related to the community-based care programs caseload within the Home- and Community-Based Services budget account.	$ -	$ -	$ -	$ -	$ -	$ 2,352,270
S.B. 511	209	Interim Finance Committee (Section 75)	To allocate to the Aging and Disability Services Division of the Department of Health and Human Services for staffing and associated operating costs for the Adult Protective Services program caseload within the Adult Protective Services and Long-Term Care budget account.	$ -	$ -	$ -	$ -	$ -	$ 2,418,818
S.B. 511	209	Interim Finance Committee (Section 76)	To allocate to the Aging and Disability Services Division of the Department of Health and Human Services for staffing and associated operating costs for the Long-Term Care Ombudsman program caseload within the Adult Protective Services and Long-Term Care budget account.	$ -	$ -	$ -	$ -	$ -	$ 1,468,609
S.B. 511	209	Interim Finance Committee (Section 77)	To allocate to the Division of Child and Family Services of the Department of Health and Human services to fund personnel and associated expenditures at Desert Willow Treatment Center within the Southern Nevada Child and Adolescent Services budget account.	$ -	$ -	$ -	$ -	$ 638,472	$ 586,956
S.B. 511	209	Interim Finance Committee (Section 78)	To allocate to the Department of Corrections for staffing and operational costs for the reopening of the Tonopah Conservation Camp.	$ -	$ -	$ -	$ -	$ -	$ 1,723,840
TOTAL GENERAL FUND APPROPRIATIONS FOR RESTRICTED USES				**$ -**	**$ -**	**$ 25,000,000**	**$ 420,635,910**	**$ 10,283,094**	**$ 18,447,681**

HIGHWAY FUND APPROPRIATIONS FOR RESTRICTED PURPOSES
GOVERNOR RECOMMENDED v. LEGISLATURE APPROVED
2023 LEGISLATURE

BILL	CHAPTER	APPROPRIATED TO	PURPOSE	GOVERNOR RECOMMENDED			LEGISLATURE APPROVED		
				FY 2023	FY 2024	FY 2025	FY 2023	FY 2024	FY 2025
A.B. 468	288	Interim Finance Committee (Section 4.7)	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.		$ -	$ -	$ 29,704,720	$ -	$ -
TOTAL HIGHWAY FUND APPROPRIATIONS FOR RESTRICTED USES				**$ -**	**$ -**	**$ -**	**$ 29,704,720**	**$ -**	**$ -**

CAPITAL IMPROVEMENT PROGRAM

The 2023 Capital Improvement Program (CIP), as approved by the 2023 Legislature, totals $1.189 billion, which is $37.2 million less than the $1,226 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 2023 CIP is reflected in the table below:

2023 CIP Funding Sources					
Funding Sources	**Governor Recommended**	**% of Total**	**Legislature Approved**	**% of Total**	**Difference**
General Obligation Bonds[1]	$ 560,880,131	45.7%	$ 560,695,336	45.7%	$ (184,795)
General Fund Appropriations[2]	$ 412,069,529	33.6%	$ 422,153,108	34.4%	$ 10,083,579
Highway Fund General Obligation Bonds[3]	$0	0.0%	$ 111,304,685	9.1%	$ 111,304,685
Highway Fund Appropriations[3]	$122,767,221	10.0%	$ 11,462,536	0.9%	$ (111,304,685)
Federal Funds[4]	$80,034,755	6.5%	$69,935,259	5.7%	$ (10,099,496)
Funds Reallocated From Prior CIPs[5]	$30,000,000	2.4%	$5,000,000	0.4%	$ (25,000,000)
Special Higher Education Capital Construction Fund[6]	$15,000,000	1.2%	$3,000,000	0.2%	$ (12,000,000)
Agency Funds	$5,459,625	0.4%	$5,459,625	0.4%	$ -
Total	**$1,226,211,261**	**100.0%**	**$1,189,010,549**	**97.0%**	**$ (37,200,712)**

[1]General Obligation bonds, as originally recommended by the Governor, with debt service paid from ad valorem tax includes $23.3 million in Conservation Bonds authorized through the passage of A.B. 84 in the 2019 Legislative Session to fund CIP Project 23-C20. The Legislature also approved a funding source change for CIP Project 23-C12 from General Fund appropriations to $3.7 million in Conservation Bonds.

[2] The net increase in General Fund appropriations is primarily the result of the Legislature's approval of the Governor's revised recommendation to add CIP projects, which were requested through budget amendments submitted on April 3, 2023, and April 30, 2023.

[3]The Governor's 2023 CIP, as originally recommended, included five construction and maintenance projects originally recommended to be funded with Highway Fund appropriations. However, as these projects were determined to have useful lives greater than 20 years, the 2023 Legislature revised the funding source for these projects to state general obligation bonds to be repaid with Highway Fund appropriations.

[4]The 2023 Legislature approved the Governor's revised recommendation to add General Fund appropriations of $10.1 million to replace federal funds recommended for CIP Project 23-P04, Advance Planning, North Las Vegas State Veterans Home, inclusive of a requirement that the Department of Veterans Services deposit any federal funds awarded for the advance planning project to the State General Fund immediately upon receipt of such federal funds.

[5] The Governor's 2023 CIP, as originally recommended, overstated the funds available for reallocation of previously issued bond funds that would be available for projects in the 2023 CIP. Through a budget amendment submitted on April 3, 2023, the Governor requested to reduce this amount to $5.0 million to ensure that the state is expending all available bond available bond proceeds from prior issuances on capital projects. The Legislature further approved the Governor's revised recommendation to add $25.0 million in General Fund appropriations to offset the reduction in funds reallocated from prior CIPs.

[6] The 2023 Legislature approved the Governor's revised recommendation to reduce slot tax revenue from $15.0 million to $3.0 million and to offset the reduction with an increase of $12.0 million in General Fund appropriations to support the costs for CIP Project 23-M01, Deferred Maintenance, NSHE.

The legislatively approved 2023 CIP includes a total of 98 projects as follows:

- $830.5 million for 30 construction projects
- $258.9 million for 49 maintenance projects
- $57.1 million for 6 planning projects
- $42.5 million for 13 statewide projects

The table below compares the 2023 CIP funding by department, as originally recommended by the Governor in January 2023, with the funding approved by the Legislature:

2023 CIP Funding by Department					
State Agency	Governor Recommended	% of Total	Legislature Approved	% of Total	Difference
Department of Administration[1]	$ 664,066,947	54.2%	$ 623,907,836	52.5%	$ (40,159,111)
Department of Conservation and Natural Resources	$ 7,430,250	0.6%	$ 7,430,250	0.6%	$ -
Department of Corrections[2]	$ 90,386,401	7.4%	$ 93,344,800	7.9%	$ 2,958,399
Department of Health and Human Services	$ 60,516,422	4.9%	$ 60,516,422	5.1%	$ -
Department of Motor Vehicles	$ 109,479,087	8.9%	$ 109,479,087	9.2%	$ -
Department of Public Safety	$ 17,555,614	1.4%	$ 17,555,614	1.5%	$ -
Department of Tourism and Cultural Affairs	$ 40,095,055	3.3%	$ 40,095,055	3.4%	$ -
Department of Veterans Services	$ 122,664,169	10.0%	$ 122,664,169	10.3%	$ -
Department of Wildlife	$ 3,012,526	0.2%	$ 3,012,526	0.3%	$ -
Nevada System of Higher Education	$ 70,382,593	5.7%	$ 70,382,593	5.9%	$ -
Office of the Military	$ 40,622,197	3.3%	$ 40,622,197	3.4%	$ -
Total	**$ 1,226,211,261**	**100.0%**	**$ 1,189,010,549**	**100.0%**	**$ (37,200,712)**

[1] The 2023 Legislature approved the Governor's recommendation to withdraw four construction projects for a total cost of $350.9 million, originally recommended by the Governor, and approved the Governor's revised recommendation requested through budget amendments submitted on April 3, 2023, and April 30, 2023, to add three new construction projects for the purchase of existing office buildings and building improvements for a total cost of $310.8 million. This revision resulted in a reduction of $40.2 million for the Department of Administration CIP projects.

[2] The 2023 Legislature approved the Governor's revised recommendation to add one additional project for the Department of Corrections (CIP Project 23-C34, Demolition of Silver Springs Conservation Camp) requested through a budget amendment submitted by the Governor on April 3, 2023. This revision resulted in an additional $3.0 million for the Department of Corrections CIP projects.

As approved, Assembly Bill (A.B.) 1 (34th Special Session [CIP legislation]) includes $105.9 million in state general obligation bonds with debt service to be repaid by the Highway Fund for CIP Project 23-C02, a 73,488 square foot full-service Department of Motor Vehicles facility with Commercial Driver's License services located on Silverado Ranch Boulevard in Las Vegas. Additionally, A.B. 1 authorizes $35.8 million in general obligation bonds along with $64.0 million in federal funds to construct CIP Project 23-C06, Remodel and Addition of the Southern Nevada State Veterans Home in Boulder City. When completed, the Southern Nevada State Veterans Home will provide 86,280 square feet of existing space and will include a new addition of single occupancy resident rooms.

Assembly Bill 1 also authorizes the Governor's recommendation of CIP Project 23-C30 funded with $158.5 million in state general obligation bonds to design and construct a 130,000 square foot office building on the Kinkead Building site to rent to state agencies in Carson City. The legislation also authorizes CIP Project 23-C37, Building Purchase

and Improvements, Carson City, funded with General Fund appropriations of $22.3 million to purchase an existing commercial office building to be occupied by state agencies.

Additionally, A.B. 1 includes $213.9 million in state general obligation bonds for CIP Project 23-C35, Purchase of State Office Buildings in Las Vegas, as recommended by the Governor in budget amendments received on April 3, 2023, and April 30, 2023, to purchase a parking garage and 18 buildings providing 835,518 gross square feet of combined office space. Of the 18 buildings, 15 buildings are for the future occupancy by Executive Branch agencies and 3 buildings are for the future occupancy by the Legislative Branch. General Fund appropriations of $74.5 million were approved in CIP Project 23-C36 to complete building improvements on the purchased facilities in Las Vegas to meet the needs for occupancy by state agencies. With the revised recommendation to purchase existing office space, the Legislature approved the Governor's proposal to withdraw and not fund CIP Projects 23-C05, 23-C18, 23-C28, and 23-C29, which were originally recommended to construct state office space and expanded parking totaling 479,000 square feet at an estimated total cost of $350.9 million in state funding.

The 2023 Legislature approved six of the seven CIP planning projects recommended by the Governor. Due to concerns with the recommended number and the potential future construction costs of the 2023 CIP planning projects, the Legislature did not approve CIP Project 23-P10 for advance planning of a state office building at the Capitol Complex in Carson City which was recommended to be funded with $10.8 million in General Fund appropriations.

The 2023 Legislature approved the extension of the following 13 projects from previous CIPs, as requested by the Department of Administration:

Legislatively Approved CIP Project Extensions	
Project Number	**Project Name**
19-C03	Cemetery Expansion (Southern Nevada Veterans Memorial Cemetery)
19-C08	Marlette Lake Dam Rehabilitation (Marlette Lake Water System)
19-C16	Renovation of Collections Storage Building 19 (Stewart Facility)
19-M01	Freezer Replacement (Department of Agriculture Purchasing Warehouse)
19-M07	Emergency Generator & Service Entrance Upgrade (Reno Purchasing Warehouse)
19-M10	Underground Piping and Boiler Replacement (Lovelock Correctional Center)
19-M29	Central Plan Renovation (Paul Laxalt State Office Building)
19-M31	HVAC Systems Renovation (Washoe County Armory)
19-M40	Construct Water Wells and Water Systems (Various Wildlife Management Area Sites)
19-M59	HVAC System Renovation (Capitol Building)
19-S02	Statewide Americans with Disabilities Act (ADA) Program
19-S09	Statewide Building Official Program
21-C03	Washoe County Training Center Addition (Nevada Army National Guard)

During the 2023 Session, the Legislature considered the Governor's revised recommendation for the Department of Conservation and Natural Resources bond programs and approved general obligation bond funding for program areas through the passage of A.B. 1 (34th Special Session [2023]). As such, information is provided below under this section of the Appropriations Report as well as under the Department of Conservation and Natural Resources section of the report.

Department of Conservation and Natural Resources Bond Programs

The Department of Conservation and Natural Resources administers four resource protection programs that are funded through general obligation bonds. The 2023 Legislature approved the issuance of $59.3 million in general obligation bonds over the 2023-25 biennium to support three of the Department of Conservation and Natural Resources resource protection programs as follows: the Conservation Bond Program ($43.3 million) established through the passage of A.B. 84 from the 2019 Legislative Session; the Lake Tahoe Environmental Improvement Program ($13.0 million); and the Cultural Centers and Historic Preservation Grant Program ($3.0 million). The Governor did not recommend, nor did the 2023 Legislature approve, any new funding over the 2023-25 biennium for the Water Infrastructure Grant Program.

Property Tax Rates Approved for the Support of General Obligation Bond Debt Service

The 2023 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 and projects 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 2019 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 2021-23 biennium. The levies above the historic 15-cent levy (2 cents) are not subject to the $3.64 local government property tax cap.

2023 CAPITAL IMPROVEMENT PROGRAM
FOR THE 2023-25 BIENNIUM

				Governor Recommends - January 2023			Legislatively Approved							
Project	Department	Location	Project Name	State Funding	Other Funding	Total Funding	State Funding General Fund	State Funding Gen. Oblig. Bonds	Highway Fund	Other Funding	Total Funding	Other Funding Source		Net Changes to Gov. Rec.
CONSTRUCTION PROJECTS														
23-C01	Administration	Carson City	Mail Services Building (Carson City)	$ 16,676,099	$ -	$ 16,676,099	$ -	$ 16,676,099	$ -	$ -	$ 16,676,099			$ -
23-C02	Motor Vehicles	Las Vegas	Silverado Ranch Facility (Department of Motor Vehicles)	$ -	$ 105,888,623	$ 105,888,623	$ -	$ -	$ -	$ 105,888,623	$ 105,888,623	Bond proceeds repaid from the Highway Fund		$ -
23-C03	Administration	Carson City	Seismic Retrofit and Renovation (Heroes Memorial & Annex)	$ 29,945,200	$ -	$ 29,945,200	$ -	$ 29,945,200	$ -	$ -	$ 29,945,200			$ -
23-C04	Military	Stead	Remodel Army Aviation Support Facility Administration Building (Harry Reid Training Center)	$ 1,559,953	$ 1,875,000	$ 3,434,953	$ -	$ 1,559,953	$ -	$ 1,875,000	$ 3,434,953	Federal Funds		$ -
23-C05	Administration	Las Vegas	Southern Nevada Fleet Services Maintenance Building (Grant Sawyer Site)	$ 12,315,056	$ -	$ 12,315,056	$ -	$ -	$ -	$ -	$ -			$ (12,315,056)
23-C06	Veterans Services	Boulder City	Remodel and Addition (Southern Nevada State Veterans Home)	$ 35,831,018	$ 63,957,628	$ 99,788,646	$ -	$ 35,831,018	$ -	$ 63,957,628	$ 99,788,646	Federal Funds		$ -
23-C07	Motor Vehicles	Carson City	Renovate Customer Service Counters Millwork and Install Exterior Self Service Kiosk (Department of Motor Vehicles, Carson City)	$ -	$ 2,668,431	$ 2,668,431	$ -	$ -	$ -	$ 2,668,431	$ 2,668,431	Bond proceeds repaid from the Highway Fund		$ -
23-C08	Conservation	Spring Creek	Residence/Fire Station Demolition (Spring Creek Fire Station)	$ 621,074	$ 107,125	$ 728,199	$ 621,074	$ -	$ -	$ 107,125	$ 728,199	Agency Funds		$ -
23-C09	Military	Stead	Ground Support Equipment Shop (Harry Reid Training Center)	$ 2,037,585	$ -	$ 2,037,585	$ -	$ 2,037,585	$ -	$ -	$ 2,037,585			$ -
23-C10	Motor Vehicles	Las Vegas	Construct Secure Parking (Department of Motor Vehicles, Flamingo)	$ -	$ 922,033	$ 922,033	$ -	$ -	$ 922,033	$ -	$ 922,033			$ -
23-C11	Military	North Las Vegas	Physical Training Facilities (Floyd Edsall Training Center)	$ 3,887,595	$ -	$ 3,887,595	$ -	$ 3,887,595	$ -	$ -	$ 3,887,595			$ -
23-C12	Tourism & Cultural Affairs	Ely	Remodel Freight Barn (East Ely Railroad Museum)	$ 7,704,288	$ -	$ 7,704,288	$ -	$ 7,704,288	$ -	$ -	$ 7,704,288	$3.7 million under the Conservation Bonds Program authorized through the passage of A.B. 84 in the 2019 Legislative Session.		$ -
23-C13	Veterans' Services	Fernley	Committal Building (Northern Nevada Veterans Memorial Cemetery)	$ 3,451,011	$ -	$ 3,451,011	$ -	$ 3,451,011	$ -	$ -	$ 3,451,011			$ -

2023 CAPITAL IMPROVEMENT PROGRAM
FOR THE 2023-25 BIENNIUM

				Governor Recommends - January 2023			Legislatively Approved							
Project	Department	Location	Project Name	State Funding	Other Funding	Total Funding	State Funding General Fund	State Funding Gen. Oblig. Bonds	Highway Fund	Other Funding	Total Funding	Other Funding Source		Net Changes to Gov. Rec.
23-C14	Corrections	Indian Springs	Communications Room Expansion (Southern Desert Correctional Center)	$ 1,009,060	$ -	$ 1,009,060	$ 1,009,060	$ -	$ -	$ -	$ 1,009,060			$ -
23-C15	Administration	Carson City	Basement Tenant Improvement (Nevada State Library and Archives)	$ 4,302,195	$ -	$ 4,302,195	$ -	$ 4,302,195	$ -	$ -	$ 4,302,195			$ -
23-C16	Administration	Carson City	Office Renovation (Department of Education)	$ 2,190,806	$ -	$ 2,190,806	$ -	$ 2,190,806	$ -	$ -	$ 2,190,806			$ -
23-C17	Administration	Las Vegas	Microwave Tower Relocation (Grant Sawyer Office Building)	$ 4,260,281	$ -	$ 4,260,281	$ -	$ 4,260,281	$ -	$ -	$ 4,260,281			$ -
23-C18	Administration	Las Vegas	Construct Parking Expansion (Grant Sawyer Office Building Site)	$ 1,792,630	$ -	$ 1,792,630	$ -	$ -	$ -	$ -	$ -			$ (1,792,630)
23-C19	Administration	Carson City	Demolition of Cottages (Northern Nevada Children's Home)	$ 1,384,717	$ -	$ 1,384,717	$ 1,384,717	$ -	$ -	$ -	$ 1,384,717			$ -
23-C20	Tourism & Cultural Affairs	Boulder City	Visitor's Center (Nevada State Railroad Museum, Boulder City)	$ 23,309,936	$ -	$ 23,309,936	$ -	$ 23,309,936	$ -	$ -	$ 23,309,936	Conservation Bonds authorized through the passage of A.B. 84 in the 2019 Legislative Session.		$ -
23-C22	Administration	Carson City	Marlette Dam Rehabilitation (Marlette Lake Water System)	$ 9,864,119	$ 542,319	$ 10,406,438	$ -	$ 9,864,119	$ -	$ 542,319	$ 10,406,438	Federal Funds		$ -
23-C23	Conservation	Valley of Fire	Reconfigure West Entrance (Valley of Fire State Park)	$ 1,243,590	$ -	$ 1,243,590	$ -	$ 1,243,590	$ -	$ -	$ 1,243,590			$ -
23-C24	Administration	Las Vegas	Bradley Building Demolition	$ 1,660,311	$ -	$ 1,660,311	$ 1,660,311	$ -	$ -	$ -	$ 1,660,311			$ -
23-C25	Military	North Las Vegas	Field Maintenance Shop 1 Remodel (Floyd Edsall Training Center)	$ 7,816,439	$ -	$ 7,816,439	$ -	$ 7,816,439	$ -	$ -	$ 7,816,439			$ -
23-C27	Health/Human Svcs	North Las Vegas	Gymnasium Addition and Remodel (Summit View Youth Center)	$ 4,505,952	$ -	$ 4,505,952	$ -	$ 4,505,952	$ -	$ -	$ 4,505,952			$ -
23-C28	Administration	Las Vegas	Administration Building (Sahara Complex)	$ 150,499,098	$ -	$ 150,499,098	$ -	$ -	$ -	$ -	$ -			$ (150,499,098)
23-C29	Administration	Las Vegas	State Office Building (Grant Sawyer Office Site)	$ 186,317,619	$ -	$ 186,317,619	$ -	$ -	$ -	$ -	$ -			$ (186,317,619)
23-C30	Administration	Carson City	Administration Building (Kinkead Building Site)	$ 158,465,753	$ -	$ 158,465,753	$ -	$ 158,465,753	$ -	$ -	$ 158,465,753			$ -
23-C32	Veterans' Services	Sparks	Storage Building Installation (Northern Nevada Veterans Home)	$ 2,098,083	$ -	$ 2,098,083	$ -	$ 2,098,083	$ -	$ -	$ 2,098,083			$ -
23-C33	Military	Las Vegas	Southern Nevada Small Arms Range (Nevada Army National Guard)	$ 17,000,000	$ -	$ 17,000,000	$ -	$ 17,000,000	$ -	$ -	$ 17,000,000			$ -

2023 CAPITAL IMPROVEMENT PROGRAM
FOR THE 2023-25 BIENNIUM

				Governor Recommends - January 2023			Legislatively Approved							
Project	**Department**	**Location**	**Project Name**	**State Funding**	**Other Funding**	**Total Funding**	**State Funding General Fund**	**State Funding Gen. Oblig. Bonds**	**Highway Fund**	**Other Funding**	**Total Funding**	**Other Funding Source**		**Net Changes to Gov. Rec.**
23-C34	Corrections	Silver Springs	Demolition of Silver Springs Conservation Camp	$ -	$ -	$ -	$ 2,958,399	$ -	$ -	$ -	$ 2,958,399			$ 2,958,399
23-C35	Administration	Las Vegas	Purchase of State Office Buildings (Las Vegas)	$ -	$ -	$ -	$ -	$ 213,892,608	$ -	$ -	$ 213,892,608			$ 213,892,608
23-C36	Administration	Las Vegas	Purchased Building Improvements	$ -	$ -	$ -	$ 74,545,040	$ -	$ -	$ -	$ 74,545,040			$ 74,545,040
23-C37	Administration	Carson City	3850 Arrowhead Purchase and Improvements (Carson City)	$ -	$ -	$ -	$ 22,327,644	$ -	$ -	$ -	$ 22,327,644			$ 22,327,644
			CONSTRUCTION PROJECTS	**$ 691,749,468**	**$ 175,961,159**	**$ 867,710,627**	**$ 104,506,245**	**$ 550,042,511**	**$ 922,033**	**$ 175,039,126**	**$ 830,509,915**			**$ (37,200,712)**

				Governor Recommends - January 2023			Legislatively Approved							
Project	Department	Location	Project Name	State Funding	Other Funding	Total Funding	State Funding General Fund	State Funding Gen. Oblig. Bonds	Highway Fund	Other Funding	Total Funding	Other Funding Source		Net Changes to Gov. Rec.
MAINTENANCE PROJECTS														
23-M01	Nevada System of Higher Education (NSHE)	Various	Deferred Maintenance (HECC/SHECC)	$ -	$ 15,000,000	$ 15,000,000	$ 12,000,000	$ -	$ -	$ 3,000,000	$ 15,000,000	Slot Tax Revenue		$ -
23-M02	Health/Human Svcs	Statewide	Deferred Maintenance (Department of Health and Human Services)	$ 37,818,389	$ -	$ 37,818,389	$ 37,818,389	$ -	$ -	$ -	$ 37,818,389			$ -
23-M03	Administration	Statewide	Deferred Maintenance (Department of Administration)	$ 19,819,157	$ -	$ 19,819,157	$ 14,819,157	$ 5,000,000	$ -	$ -	$ 19,819,157			
23-M04	Corrections	Indian Springs	Replace Doors, Locks, and Security Glazing (Southern Desert Correctional Center)	$ 21,365,841	$ -	$ 21,365,841	$ 21,365,841	$ -	$ -	$ -	$ 21,365,841			$ -
23-M05	Tourism & Cultural Affairs	Carson City	Life Safety, Security and Lighting Replacement (Nevada State Museum, Carson City)	$ 1,401,255	$ -	$ 1,401,255	$ 1,401,255	$ -	$ -	$ -	$ 1,401,255			$ -
23-M06	Wildlife	Ruby Valley	Hatchery Water Intrusion Repairs (Gallagher Fish Hatchery)	$ 3,012,526	$ -	$ 3,012,526	$ 3,012,526	$ -	$ -	$ -	$ 3,012,526			$ -
23-M07	Administration	Las Vegas	Warehouse Air Conditioning Upgrade (Department of Motor Vehicles, Flamingo)	$ -	$ 535,254	$ 535,254	$ -	$ -	$ 535,254	$ -	$ 535,254			$ -
23-M08	Corrections	Indian Springs	Install Security Cameras (High Desert State Prison)	$ 5,527,956	$ -	$ 5,527,956	$ 5,527,956	$ -	$ -	$ -	$ 5,527,956			$ -
23-M09	Veterans' Services	Boulder City	Walk-In Cooler and Freezer Replacement (Southern Nevada State Veterans Home)	$ 503,680	$ -	$ 503,680	$ 503,680	$ -	$ -	$ -	$ 503,680			$ -
23-M10	Tourism & Cultural Affairs	Reno	Upgrade Security, Fire and Life Safety, and Electrical Systems (Nevada Historical Society)	$ 1,919,083	$ -	$ 1,919,083	$ 1,919,083	$ -	$ -	$ -	$ 1,919,083			$ -
23-M11	Veterans' Services	Boulder City	Replace Cooling Tower Piers (Southern Nevada State Veterans Home)	$ 390,222	$ -	$ 390,222	$ 390,222	$ -	$ -	$ -	$ 390,222			$ -
23-M13	Corrections	Carson City	Replace Surveillance Camera System (Northern Nevada Correctional Center)	$ 3,182,837	$ -	$ 3,182,837	$ 3,182,837	$ -	$ -	$ -	$ 3,182,837			$ -
23-M14	Corrections	Lovelock	Replace Surveillance Camera System (Lovelock Correctional Center)	$ 3,160,020	$ -	$ 3,160,020	$ 3,160,020	$ -	$ -	$ -	$ 3,160,020			$ -
23-M15	Veterans' Services	Boulder City	Chapel Remodel (Southern Nevada Veterans Memorial Cemetery)	$ 894,842	$ -	$ 894,842	$ 894,842	$ -	$ -	$ -	$ 894,842			$ -
23-M16	Tourism & Cultural Affairs	Reno	Building Seismic Retrofit & Envelope Maintenance (Nevada Historical Society)	$ 1,434,832	$ -	$ 1,434,832	$ 1,434,832	$ -	$ -	$ -	$ 1,434,832			$ -

2023 CAPITAL IMPROVEMENT PROGRAM
FOR THE 2023-25 BIENNIUM

				Governor Recommends - January 2023			Legislatively Approved							
Project	Department	Location	Project Name	State Funding	Other Funding	Total Funding	State Funding General Fund	State Funding Gen. Oblig. Bonds	Highway Fund	Other Funding	Total Funding	Other Funding Source		Net Changes to Gov. Rec.
23-M17	Corrections	Indian Springs	Install Fiber Optic Loop (Southern Desert Correctional Center)	$ 2,016,639	$ -	$ 2,016,639	$ 2,016,639	$ -	$ -	$ -	$ 2,016,639			$ -
23-M18	Military	Carson City	HVAC System Renovation (Combined Support Maintenance Shop)	$ 1,041,259	$ -	$ 1,041,259	$ 1,041,259	$ -	$ -	$ -	$ 1,041,259			$ -
23-M19	Tourism & Cultural Affairs	Las Vegas	Repair Freight Elevator (Nevada State Museum, Las Vegas)	$ 143,017	$ -	$ 143,017	$ 143,017	$ -	$ -	$ -	$ 143,017			$ -
23-M20	Tourism & Cultural Affairs	Ely	Depot Building Foundation Stabilization (East Ely Railroad Museum)	$ 821,347	$ -	$ 821,347	$ 821,347	$ -	$ -	$ -	$ 821,347			$ -
23-M21	Military	Las Vegas	Site Drainage Improvements (Las Vegas Readiness Center)	$ 969,411	$ -	$ 969,411	$ 969,411	$ -	$ -	$ -	$ 969,411			$ -
23-M22	Administration	Carson City	Seismic Replacement of Raised Server Room Floor (Department of Motor Vehicles, Carson City)	$ -	$ 321,327	$ 321,327	$ -	$ -	$ -	$ 321,327	$ 321,327	Bond proceeds repaid from the Highway Fund		$ -
23-M23	Administration	Las Vegas	Central Plant Replacement (Department of Motor Vehicles, Decatur)	$ -	$ 1,500,870	$ 1,500,870	$ -	$ -	$ -	$ 1,500,870	$ 1,500,870	Bond proceeds repaid from the Highway Fund		$ -
23-M24	Corrections	Carson City	Boiler Plant Renovation (Regional Medical Facility, Northern Nevada Correctional Center)	$ 1,212,846	$ -	$ 1,212,846	$ 1,212,846	$ -	$ -	$ -	$ 1,212,846			$ -
23-M25	Administration	Las Vegas	Replace Door Access Controls and Security System (Department of Motor Vehicles, Decatur)	$ -	$ 925,434	$ 925,434	$ -	$ -	$ -	$ 925,434	$ 925,434	Bond proceeds repaid from the Highway Fund		$ -
23-M26	Corrections	Lovelock	Chilled and Hot Water Building Piping Renovation (Lovelock Correctional Center)	$ 3,576,991	$ -	$ 3,576,991	$ 3,576,991	$ -	$ -	$ -	$ 3,576,991			$ -
23-M27	Corrections	Carson City	HVAC Systems Renovation (Multi Purpose Building, Warm Springs Correctional Center)	$ 903,742	$ -	$ 903,742	$ 903,742	$ -	$ -	$ -	$ 903,742			$ -
23-M28	Administration	Las Vegas	Replace Surveillance Cameras, Door Access Controls and Security System (Department of Motor Vehicles, Flamingo)	$ -	$ 2,224,781	$ 2,224,781	$ -	$ -	$ 2,224,781	$ -	$ 2,224,781			$ -
23-M29	Corrections	Indian Springs	Electrical Service Upgrade (Southern Desert correctional Center)	$ 1,303,647	$ -	$ 1,303,647	$ 1,303,647	$ -	$ -	$ -	$ 1,303,647			$ -
23-M30	Conservation	Lake Tahoe	Replace Comfort Station #4 (Sand Harbor State Park)	$ 1,178,650	$ 750,000	$ 1,928,650	$ 1,178,650	$ -	$ -	$ 750,000	$ 1,928,650	Agency Funds		$ -
23-M31	Conservation	Lake Tahoe	Replace Comfort Station #5 and #6 (Sand Harbor State Park)	$ 1,997,316	$ -	$ 1,997,316	$ 1,997,316	$ -	$ -	$ -	$ 1,997,316			$ -
23-M32	Corrections	Lovelock	Wastewater System Improvements (Lovelock Correctional Center)	$ 10,652,825	$ -	$ 10,652,825	$ -	$ 10,652,825	$ -	$ -	$ 10,652,825			$ -
23-M33	Administration	Carson City	Rehabilitate Historic Fence and Lighting (State Capitol Plaza)	$ 1,270,366	$ -	$ 1,270,366	$ 1,270,366	$ -	$ -	$ -	$ 1,270,366			$ -
23-M34	Conservation	Ely	Security Upgrades (Ely Industrial Shop)	$ 830,047	$ -	$ 830,047	$ 830,047	$ -	$ -	$ -	$ 830,047			$ -

2023 CAPITAL IMPROVEMENT PROGRAM
FOR THE 2023-25 BIENNIUM

				Governor Recommends - January 2023			Legislatively Approved							
Project	**Department**	**Location**	**Project Name**	**State Funding**	**Other Funding**	**Total Funding**	**State Funding General Fund**	**State Funding Gen. Oblig. Bonds**	**Highway Fund**	**Other Funding**	**Total Funding**	**Other Funding Source**		**Net Changes to Gov. Rec.**
23-M35	Corrections	Lovelock	Direct Digital Control System upgrade (Lovelock Correctional Center)	$ 2,772,885	$ -	$ 2,772,885	$ 2,772,885	$ -	$ -	$ -	$ 2,772,885			$ -
23-M36	Conservation	Elko	Install Emergency Generator (Northern Region 2 Headquarters)	$ 702,448	$ -	$ 702,448	$ 702,448	$ -	$ -	$ -	$ 702,448			$ -
23-M37	NSHE	Reno	Chilled Water Central Plant Renovation (Desert Research Institute Northern Nevada Science Center)	$ 5,382,593	$ -	$ 5,382,593	$ 5,382,593	$ -	$ -	$ -	$ 5,382,593			$ -
23-M38	Corrections	Ely	Culinary Building Plumbing Replacement (Ely State Prison)	$ 3,789,345	$ -	$ 3,789,345	$ 3,789,345	$ -	$ -	$ -	$ 3,789,345			$ -
23-M40	Corrections	Indian Springs	Water Controls Replacement (High Desert State Prison)	$ 7,363,878	$ -	$ 7,363,878	$ 7,363,878	$ -	$ -	$ -	$ 7,363,878			$ -
23-M41	Corrections	Carson City	Recreation Yard Cages (Northern Nevada Correctional Center)	$ 2,469,843	$ -	$ 2,469,843	$ 2,469,843	$ -	$ -	$ -	$ 2,469,843			$ -
23-M42	Tourism & Cultural Affairs	Carson City	Upgrade Heating and Air Conditioning (Marjorie Russell Research Center)	$ 269,066	$ -	$ 269,066	$ 269,066	$ -	$ -	$ -	$ 269,066			$ -
23-M43	Tourism & Cultural Affairs	Carson City	HVAC System Renovation (Indian Hills Curatorial Center)	$ 1,066,071	$ -	$ 1,066,071	$ 1,066,071	$ -	$ -	$ -	$ 1,066,071			$ -
23-M44	Corrections	Indian Springs	Upgrade perimeter Security Fence (Southern Desert Correctional Center)	$ 10,633,595	$ -	$ 10,633,595	$ 10,633,595	$ -	$ -	$ -	$ 10,633,595			$ -
23-M45	Administration	Carson City	HVAC Systems Renovation (Governor's Mansion)	$ 2,396,252	$ -	$ 2,396,252	$ 2,396,252	$ -	$ -	$ -	$ 2,396,252			$ -
23-M46	Administration	Carson City	East Slope Transmission Main Upgrade (Marlette Lake Water System)	$ 9,127,297	$ -	$ 9,127,297	$ 9,127,297	$ -	$ -	$ -	$ 9,127,297			$ -
23-M47	Military	Carson City	HVAC Systems Renovation (Emergency Operations Center)	$ 4,434,955	$ -	$ 4,434,955	$ 4,434,955	$ -	$ -	$ -	$ 4,434,955			$ -
23-M48	Corrections	Lovelock	Housing Units 1 through 4 Plumbing Fixture Water Control Renovations (Lovelock Correctional Center)	$ 5,585,892	$ -	$ 5,585,892	$ 5,585,892	$ -	$ -	$ -	$ 5,585,892			$ -
23-M49	Corrections	Ely	Install Site Security Cameras (Ely State Prison)	$ 1,406,531	$ -	$ 1,406,531	$ 1,406,531	$ -	$ -	$ -	$ 1,406,531			$ -
23-M50	Administration	Carson City	Door Hardware Replacement (Nevada State Capitol)	$ 1,844,028	$ -	$ 1,844,028	$ 1,844,028	$ -	$ -	$ -	$ 1,844,028			$ -
23-M51	NSHE	Various Locations	Additional Deferred Maintenance	$ 50,000,000	$ -	$ 50,000,000	$ 50,000,000	$ -	$ -	$ -	$ 50,000,000			$ -
			MAINTENANCE PROJECTS TOTAL	**$ 237,593,422**	**$ 21,257,666**	**$ 258,851,088**	**$ 233,940,597**	**$ 15,652,825**	**$ 2,760,035**	**$ 6,497,631**	**$ 258,851,088**			**$ -**

2023 CAPITAL IMPROVEMENT PROGRAM
FOR THE 2023-25 BIENNIUM

				Governor Recommends - January 2023			Legislatively Approved							
Project	Department	Location	Project Name	State Funding	Other Funding	Total Funding	State Funding General Fund	State Funding Gen. Oblig. Bonds	Highway Fund	Other Funding	Total Funding	Other Funding Source		Net Changes to Gov. Rec.
PLANNING PROJECTS														
23-P01	Public Safety	Carson City	Advance Planning: Headquarters Building (Department of Public Safety)	$ 11,762,261	$ 5,793,353	$ 17,555,614	$ 11,762,261	$ -	$ 5,793,353	$ -	$ 17,555,614			$ -
23-P04	Veterans' Services	North Las Vegas	Advance Planning: North Las Vegas State Veterans Home	$ 5,438,190	$ 10,099,496	$ 15,537,686	$ 15,537,686	$ -	$ -	$ -	$ 15,537,686			$ -
23-P06	Health/Human Svcs	Las Vegas	Advance Planning: Southern Nevada Forensic Facility (Health and Human Services)	$ 18,192,080	$ -	$ 18,192,080	$ 18,192,080	$ -	$ -	$ -	$ 18,192,080			$ -
23-P07	Administration	Carson City	Advance Planning: Seismic Retrofit and Remodel (Old State Armory Building)	$ 1,367,520	$ -	$ 1,367,520	$ 1,367,520	$ -	$ -	$ -	$ 1,367,520			$ -
23-P08	Corrections	Indian Springs	Advance Planning: Underground Piping Replacement (High Desert State Prison)	$ 2,452,028	$ -	$ 2,452,028	$ 2,452,028	$ -	$ -	$ -	$ 2,452,028			$ -
23-P09	Tourism & Cultural Affairs	Stewart	Advance Planning: Old Gym Building Seismic Stabilization and Rehabilitation (Stewart Facility)	$ 2,026,160	$ -	$ 2,026,160	$ 2,026,160	$ -	$ -	$ -	$ 2,026,160			$ -
23-P10	Administration	Carson City	Advance Planning: State Office Building (Capitol Complex)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -			$ -
			PLANNING PROJECTS TOTAL	**$ 41,238,239**	**$ 15,892,849**	**$ 57,131,088**	**$ 51,337,735**	**$ -**	**$ 5,793,353**	**$ -**	**$ 57,131,088**			**$ -**
STATEWIDE PROJECTS														
23-S01	Administration	Statewide	Statewide Roofing Program	$ 8,706,087		$ 8,706,087	$ 8,706,087	$ -	$ -	$ -	$ 8,706,087			$ -
23-S01g	Administration	Reno	Reroof Plumb Lane Readiness Center	$ 127,044	$ 319,983	$ 447,027	$ 127,044	$ -	$ -	$ 319,983	$ 447,027	Federal Funds		$ -
23-S01h	Administration	Las Vegas	Roofing Replacement, Express Office Building (Department of Motor Vehicles, Donovan)	$ -	$ 191,025	$ 191,025	$ -	$ -	$ 191,025	$ -	$ 191,025			$ -
23-S02	Administration	Statewide	Statewide ADA Program	$ 4,410,352	$ -	$ 4,410,352	$ 4,410,352	$ -	$ -	$ -	$ 4,410,352			$ -
23-S03	Administration	Statewide	Statewide Fire and Life Safety Program	$ 8,304,573	$ -	$ 8,304,573	$ 8,304,573	$ -	$ -	$ -	$ 8,304,573			$ -
23-S03g	Administration	Statewide	Statewide Fire and Life Safety Program (Nevada Army National Guard)	$ 1,456,639	$ 1,974,389	$ 3,431,028	$ 1,456,639	$ -	$ -	$ 1,974,389	$ 3,431,028	Federal Funds		$ -
23-S04	Administration	Statewide	Statewide Advance Planning Program	$ 2,605,703	$ -	$ 2,605,703	$ 2,605,703	$ -	$ -	$ -	$ 2,605,703			$ -
23-S05	Administration	Statewide	Statewide Paving Program	$ 5,994,892	$ -	$ 5,994,892	$ 5,994,892	$ -	$ -	$ -	$ 5,994,892			$ -
23-S05g1	Administration	Statewide	Statewide Paving Program (Nevada Army National Guard)	$ 650,857	$ 552,562	$ 1,203,419	$ 650,857	$ -	$ -	$ 552,562	$ 1,203,419	Federal Funds		$ -
23-S05g2	Administration	Stead	Apron Pavement Preservation (Harry Reid Training Center)	$ 53,523	$ 713,378	$ 766,901	$ 53,523	$ -	$ -	$ 713,378	$ 766,901	Federal Funds		$ -

2023 CAPITAL IMPROVEMENT PROGRAM
FOR THE 2023-25 BIENNIUM

				Governor Recommends - January 2023			Legislatively Approved							
Project	**Department**	**Location**	**Project Name**	**State Funding**	**Other Funding**	**Total Funding**	**State Funding General Fund**	**State Funding Gen. Oblig. Bonds**	**Highway Fund**	**Other Funding**	**Total Funding**	**Other Funding Source**		**Net Changes to Gov. Rec.**
23-S05h	Administration	Statewide	Statewide Paving Program (Highway Funds)	$ -	$ 1,796,090	$ 1,796,090	$ -	$ -	$ 1,796,090	$ -	$ 1,796,090			$ -
23-S06	Administration	Statewide	Statewide Indoor Air Quality - Environmental Program	$ 58,861	$ 100,000	$ 158,861	$ 58,861	$ -	$ -	$ 100,000	$ 158,861	Agency Funds		$ -
23-S09	Administration	Statewide	Statewide Building Official Program	$ -	$ 4,502,500	$ 4,502,500	$ -	$ -	$ -	$ 4,502,500	$ 4,502,500	Agency Funds		$ -
			STATEWIDE PROJECTS TOTAL	**$ 32,368,531**	**$ 10,149,927**	**$ 42,518,458**	**$ 32,368,531**	**$ -**	**$ 1,987,115**	**$ 8,162,812**	**$ 42,518,458**			**$ -**
			TOTAL ALL PROJECTS	**$ 1,002,949,660**	**$ 223,261,601**	**$ 1,226,211,261**	**$ 422,153,108**	**$ 565,695,336**	**$ 11,462,536**	**$ 189,699,569**	**$ 1,189,010,549**			**$ (37,200,712)**

ACCOUNT TO STABILIZE THE OPERATION OF STATE GOVERNMENT (NRS 353.288)

In 1991, the Legislature created the Fund to Stabilize the Operation of State Government to help stabilize the budget. The 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 State Government (hereinafter referred to as the Rainy Day Account) within the State General Fund. The intent of the Rainy Day Account was to create an account that could 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 maintained in the account to help the state through financial emergencies. The conditions under which monies from the 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 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 negates the need to call a special session to access the Rainy Day Account. The Interim Finance Committee is not bound to follow the recommendation of the State Board of Examiners. The Committee provides 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 General Fund to the Rainy Day Account (FY 2012 – FY 2023)

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 the State Government, shall be transferred from the General Fund to the Rainy Day Account. Accordingly, the State Controller transferred from the State General Fund to the Rainy Day Account:

- $39.2 million in FY 2012
- $45.5 million in FY 2013
- $28.1 million in FY 2014*
- $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

*No transfers were made in FY 2015 or FY 2016, as the fund balance did not exceed 7.0%.

Revisions to the Rainy Day Account were approved by the 2009 Legislature through the passage of Assembly Bill (A.B.) 165, which required the Governor to reserve 1.0% of the total anticipated 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 General Fund to the Rainy Day Account, at the beginning of each

fiscal year, 1.0% of the total anticipated revenue projected by the Economic Forum in May of odd-numbered years and be adjusted by any legislation enacted by the Legislature that affects state revenue. However, due to the economic condition of the state following the nation's recession, these provisions were delayed first by the 2011 Legislature in A.B. 561 and again by the 2013 Legislature in A.B. 507. Following the actions of the previous two Legislatures, the 2015 Legislature also 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 Controller has transferred from the State General Fund to the Rainy Day Account:

- $39.2 million in FY 2018
- $40.7 million in FY 2019
- $44.5 million in FY 2020*
- $44.3 million in FY 2022
- $47.2 million in FY 2023

*No transfer was made in FY 2021, as Assembly Bill 3, 31st Special Session (2020), suspended the transfer for FY 2021.

Senate Bill 487, approved by the 2017 Legislature, enacted Section 5 of NRS 372A.290, which stated that 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 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 2019 Legislature to direct 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 rather than the Rainy Day Account effective July 1, 2019.

The 2023 Legislature, through the passage of Senate Bill 431 (Section 141.7), approved the transfer of $269.6 million from the General Fund to the Rainy Day Account. S.B. 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%.

Transfers from the Rainy Day Account to the General Fund (FY 2012 – FY 2023)

The 2011 Legislature, through the passage of A.B. 561 (Section 16), approved the transfer of $41.3 million from the Rainy Day Account to the General Fund for unrestricted use.

The 2013 Legislature approved the transfer of the combined total of $84.7 million from the Rainy Day Account to the General Fund (A.B. 507) in FY 2014 for unrestricted General Fund use.

The 2015 Legislature, through the passage of S.B. 490, approved the transfer of $28.1 million from the Rainy Day Account to the General Fund in FY 2015 for unrestricted use.

The 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 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 General Fund for unrestricted use based on the fiscal emergency that was declared by the Governor on May 11, 2020.

The 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 2011 Legislative Session to the actions taken by the 2023 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 2011 Legislative Session			**$ 41,321,014**
Transfer - Assembly Bill 561, 76th Session (2011)		$ (41,321,014)	
Transfer per NRS 353.288 (1)(a) - Close of FY 2011	$ 39,237,222		
Transfer per NRS 353.288 (1)(a) - Close of FY 2012	$ 45,500,054		
Start of 2013 Legislative Session			**$ 84,737,276**
Transfer - Assembly Bill 507, 77th Session (2013)		$ (84,737,276)	
Transfer per NRS 353.288 (1)(a) - Close of FY 2013	$ 28,061,106		
Start of 2015 Legislative Session			**$ 28,061,106**
Transfer - Senate Bill 490, 78th Session (2015)		$ (28,061,106)	
Transfer per NRS 353.288 (1)(a) - Close of FY 2016	$ 63,935,955		
Start of 2017 Legislative Session			**$ 63,935,955**
Transfer - Senate Bill 550, 79th Session (2017)		$ (5,000,000)	
Transfer - Senate Bill 553, 79th Session (2017)		$ (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 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 Interim Finance Committee		$ (401,186,220)	
Transfer per NRS 353.288 (1)(a) - Close of FY 2020	$ 97,545,079		
Start of 2021 Legislative Session			**$ 97,545,079**
Transfer - Assembly Bill 494, 81st Session (2021)		$ (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 2023 Legislative Session			**$ 904,152,507**
Transfer - Senate Bill 431, 82nd Session (2023)	$ 269,550,063		

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 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 Special Session (2020), 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 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 CAP

The 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' Healht 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.

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

Expenditure Limitation
Legislatively Approved 2023-25 Biennium

	2021-23 Biennium		2023-25 Biennium	
Expenditure Limitation	**$ 10,751,915,063**		**$ 12,586,164,853**	
General Fund Appropriations/Transfers:				
2021 Legislature Approved				
Unrestricted Appropriations	$ 9,315,962,704		$ -	
Restricted Transfers	$ 21,500,000	a.	$ -	
2023 Legislature Approved				
Unrestricted Appropriations	$ 1,398,864,829		$ 11,548,893,834	
Restricted Transfers	$ -		$ 27,000,000	b.
Legislature Approved Cost of the 2023 Legislative Session	$ 34,938,517		$ -	
Estimated Cost of the 2025 Legislative Session	$ -		$ 20,000,000	
34th Special Session				
Unrestricted Appropriations	$ 536,340,622	c.	$ -	
35th Special Session				
Unrestricted Appropriations	$ 14,000,000	d.	$ -	
Total General Fund Appropriations/Transfers	**$ 11,321,606,672**		**$ 11,595,893,834**	
General Fund Appropriations/Transfers Exempt from the Expenditure Limitation:				
2021 Legislature Approved				
Appropriation for Construction	$ (7,589,924)	e.	$ -	
2023 Legislature Approved				
Appropriation for Construction	$ (46,174,717)	f.	$ (7,904,384)	g.
34th Special Session				
Appropriation for Construction	$ (536,340,622)	h.	$ -	
Total General Fund Appropriations/Transfers Exempt from the Expenditure Limitation	**$ (590,105,263)**		**$ (7,904,384)**	
General Fund Appropriations/Transfers Included in Expenditure Limitation	**$ 10,731,501,409**		**$ 11,587,989,450**	
General Fund Appropriations/Transfers Over/(Under) Expenditure Limitation	$ (20,413,654)		$ (998,175,403)	

a. Includes transfers of $7,600,000 per year to the Millennium Scholarship Trust Fund, $1,000,000 per year to the Grant Matching Account, $150,000 per year to the Nevada Arts Council, and $2,000,000 per year to the Disaster Relief Account.
b. Includes transfers of $7,600,000 per year to the Millennium Scholarship Trust Fund, $1,000,000 per year to the Grant Matching Account, $150,000 per year to the Nevada Arts Council, $2,000,000 per year to the Disaster Relief Account, and $2,750,000 per year to the Account for Student Loan Repayment for Providers of Health Care in Underserved Communities (A.B. 45 of the 82nd (2023) Legislative Session).
c. During the 34th (2023) Special Session, the Legislature approved A.B. 1, which is the Capital Improvement Program (CIP) bill for the 2023-25 biennium. The measure made General Fund appropriations of $536,340,622 in FY 2023 for Executive and Legislative Department capital improvement projects.
d. During the 35th (2023) Special Session, the Legislature approved S.B. 1, also known as the Southern Nevada Tourism Innovation Act. The measure made a $14,000,000 General Fund appropriation in FY 2023 to the Nevada State Infrastructure Bank for a credit enhancement related to financing the construction of a Major League Baseball stadium.
e. Includes General Fund appropriations for deferred maintenance and debt payments for Casa Grande Transitional Housing, Nevada State College, and the Richard H. Bryan Building.
f. Includes one-time General Fund appropriations for construction of a visitor center at Valley of Fire State Park (S.B. 471), construction of a Joint Emergency Training Institute facility (A.B. 496), and various deferred maintenance projects for Executive Department agencies.
g. Includes General Fund appropriations for deferred maintenance and debt payments for Casa Grande Transitional Housing, Nevada State College, and the Richard H. Bryan Building.
h. During the 34th (2023) Special Session, the Legislature approved A.B. 1, which is the Capital Improvement Program (CIP) bill for the 2023-25 biennium. The measure made General Fund appropriations of $536,340,622 in FY 2023 for Executive and Legislative Department capital improvement projects.

STATE EMPLOYEE COMPENSATION

COST-OF-LIVING SALARY INCREASES

The Governor recommended General Fund appropriations of $474.1 million and Highway Fund appropriations of $89.4 million over the 2023-25 biennium to fund cost-of-living salary increases of 8.0% or 10.0% in FY 2024 and an additional 4.0% in FY 2025. State employees who received a 1.0% salary increase in FY 2023 were recommended by the Governor to receive a 10.0% salary increase in FY 2024 for purposes of parity with state employees who received a 3.0% salary increase in FY 2023. State employees who received a 3.0% salary increase in FY 2023 were recommended by the Governor to receive an 8.0% salary increase in FY 2024. All state employees were recommended by the Governor to receive a 4.0% salary increase in FY 2025. The Legislature approved salary increases greater than recommended by the Governor, as summarized below.

The Legislature approved a 12.0% salary increase in FY 2024, for state personnel not within a bargaining unit, including personnel in the Legislative Department and the Judicial Department. In addition, personnel in the following collective bargaining units also received a 12.0% salary increase in FY 2024:

- Unit B: Administrative and clerical employees
- Unit C: Technical aides to professional employees
- Unit D: Professional employees who do not provide health care
- Unit J: Supervisory employees from all occupational group

For state employees organized in the following collective bargaining units, the Legislature approved a 13.0% salary increase for FY 2024:

- Unit A: Labor, maintenance, custodial and institutional 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 I: Category III peace officers

For state employees organized in the following collective bargaining units, the Legislature approved a 10% salary increase for FY 2024:

- Unit H: Category II peace officers
- Unit K: Firefighters

In addition to the 4.0% salary increase for all state employees recommended by the Governor for FY 2025, the Legislature approved an additional 7.0% salary increase, for a total salary increase of 11.0%. In total, the Legislature approved General Fund appropriations of $526.3 million and Highway Fund appropriations of $44.2 million for salary increases to state employees over the 2023-25 biennium.

PAY GRADE INCREASES

The Legislature approved General Fund appropriations of $40.6 million and Highway Fund appropriations of $9.4 million for one-, two-, and three-grade pay increases for certain classified positions, as identified in the following table:

Title	Previous Grade	Legislatively Approved Grade
DEVELOPMENTAL SUPPORT TECHNICIAN 4	29	31
DEVELOPMENTAL SUPPORT TECHNICIAN 3	27	29
AGRICULTURAL POLICE OFFICER 3	37	39
AGRICULTURAL POLICE OFFICER 2	35	37
STAFF GAME WARDEN	40	41
GAME WARDEN 4	39	40
GAME WARDEN 3	37	38
PARK SUPERVISOR 3	38	40
PARK SUPERVISOR 2	37	39
PARK SUPERVISOR 1	36	38
PARK RANGER 3	36	38
PARK RANGER 2	35	37
DEPARTMENT OF PUBLIC SAFETY - CAPTAIN	46	47
DEPARTMENT OF PUBLIC SAFETY - LIEUTENANT	44	45
DEPARTMENT OF PUBLIC SAFETY - SERGEANT	41	43
DEPARTMENT OF PUBLIC SAFETY - OFFICER 2	39	41
DEPARTMENT OF PUBLIC SAFETY - OFFICER 1	36	38
UNIVERSITY POLICE OFFICER 1	34	36
UNIVERSITY POLICE OFFICER 2	38	40
UNIVERSITY POLICE SERGEANT	40	42
UNIVERSITY POLICE LIEUTENANT	42	44
UNIVERSITY POLICE DETECTIVE	40	42
LAW ENFORCEMENT/TRAINING SPECIALIST	38	40
ATTORNEY GENERAL - CYBERCRIME INVESTIGATOR 2	40	43
ATTORNEY GENERAL - DEPUTY CHIEF INVESTIGATOR	42	44
ATTORNEY GENERAL - CRIMINAL INVESTIGATOR, SUPERVISOR	40	43
ATTORNEY GENERAL - CRIMINAL INVESTIGATOR 2	38	41
ATTORNEY GENERAL - LEGAL OFFICE MANAGER	33	36
ATTORNEY GENERAL - SUPERVISING LEGAL SECRETARY	31	34
ATTORNEY GENERAL - LEGAL SECRETARY 2	29	32
SUPERVISORY COMPLIANCE/ENFORCEMENT INVESTIGATOR	41	42
COMPLIANCE/ENFORECMENT INVESTIGATOR 3	40	41
COMPLIANCE/ENFORCEMENT INVESTIGATOR 2	39	40
UNIT MANAGER, YOUTH PAROLE BUREAU	42	43
YOUTH PAROLE COUNSELOR 3	40	41
YOUTH PAROLE COUNSELOR 2	39	40
ASSOCIATE WARDEN	43	44
CORRECTIONAL LIEUTENANT	40	41
CORRECTIONAL SERGEANT	37	39
SENIOR CORRECTIONAL OFFICER	35	37
CRIMINAL INVSTIGATOR 3	40	41
SUPVISORY CRIMINAL INVESTIGATOR 1	42	43
CORRECTIONAL OFFICER	34	36
FORENSIC SPECIALIST 4	36	38
FORENSIC SPECIALIST 3	34	36

LONGEVITY PAY

The Legislature approved General Fund appropriations of $12.9 million and Highway Fund appropriations of $2.8 million over the 2023-25 biennium to provide semiannual longevity payments to state employees with a minimum of 8 years of continuous service with the state. The payments vary based on the years of continuous service, beginning with semiannual payments of $100 after 8 years, not to exceed $1,200 after 30 years.

RETENTION INCENTIVES

The Legislature approved General Fund appropriations of $50.0 million over the 2023-25 biennium for retention incentives of $250 per quarter for employees of the Executive Department, the Judicial Department, and the Legislative Department.

POSITION SUMMARY

The following table displays the eliminated positions and new positions approved by the 2023 Legislature, by functional area, over the 2023-25 biennium. The FY 2023 work program year is displayed to provide a perspective of the total number of positions in the current fiscal year compared to the total number of positions approved by the 2021 Legislature for FY 2023. A comparison can be made to the total number of positions approved by the Legislature for the 2023-25 biennium. The total number of positions for the Nevada System of Higher Education (NSHE) is detailed separately and included in the grand total.

Over the 2021-23 biennium, the number of positions, excluding NSHE, increased from 20,915.16, as approved by the 2021 Legislature for FY 2023, to 21,310.65, a net increase of 395.49 positions. Significant position additions include 120.00 positions for Division of Public and Behavioral Health to support an expansion of forensic hospital beds in Las Vegas, Crisis Response and 988 Programs, and reproductive health services program; 63.00 positions for the Division of Child and Family Services to support children's behavioral health initiatives, Mobile Crisis Response Team services, behavioral healthcare workforce development programs, and Latency Age and Early Childhood Day Treatment programs; 26.00 positions for the Division of Health Care Financing and Policy to support the Medicaid program, the implementation of a public option health benefit plan, and the development of an oral health service delivery infrastructure; and 23.00 positions for the Cannabis Compliance Board to license and regulate cannabis consumption lounges.

For FY 2024, excluding NSHE, the Legislature approved a total of 21,760.81 positions. The Legislature approved the elimination of 352.60 existing positions when compared to FY 2023 (work program year), the addition of 771.76 new positions, and 31 technical corrections. The net increase in positions (new, less eliminated, net transfers, and technical corrections) is 450.16 when compared to the FY 2023 work program.

For FY 2025, excluding NSHE, the Legislature approved a total of 21,814.81 positions. The Legislature approved the elimination of 164.00 positions and the addition of 218.00 new positions. The net increase in positions (new, less eliminated, net transfers) is 54.00. This resulted in a total of 516.60 eliminated positions, 989.76 new positions, and 31.00 positions added due to technical corrections over the 2023-25 biennium. The net increase in positions (new, less eliminated, net transfers, and technical corrections) for the 2023-25 biennium is 504.16 when compared to the number of positions in the FY 2023 work program year.

Significant position additions approved by the Legislature over the 2023-25 biennium include the addition of 361.00 positions in FY 2024 and 197.00 positions in FY 2025 (558.00 positions total) for the Health and Human Services functional area, the addition of 154.00 positions in FY 2024 and 8.00 positions in FY 2025 (162.00 positions total) for the Elected Officials functional area, and the addition of 90.25 positions in FY 2024 and 1.00 position in FY 2025 (91.25 positions total) for the Infrastructure functional area.

The 558.00 additional positions for the Health and Human Services functional area were primarily approved to meet increased demand for services provided by the Aging and Disability Services Division, the Division of Child and Family Services, Division of Public and Behavioral Health, Division of Health Care Financing and Policy, and Division of Welfare and Supportive Services. The additional 162.00 positions approved by the Legislature for the Elected Officials functional area were primarily approved to staff three new legislative buildings in Las Vegas. Finally, the additional 91.25 positions for the Infrastructure functional area are primarily approved to support programs within the Nevada Department of Transportation.

Significant position eliminations approved by the Legislature over the 2023-25 biennium include the elimination of 202.00 positions in FY 2024 and 148.00 position in FY 2025 for the Health and Human Services functional area primarily due to caseload adjustments, expiration of various federal grants, and a delay on the start dates of certain positions due to the delay in completing the Las Vegas Detention Center renovation. Additionally, the Legislature approved the elimination of 120.00 positions in FY 2024 and 16.00 positions in FY 2025 for the Public Safety functional area primarily due to the temporary closure of the Warm Springs Correctional Center.

The budgeting and allocation of state-funded positions at NSHE is determined when the Board of Regents approves its annual operating budgets. NSHE's anticipated position counts for FY 2024, pending Board of Regents approval at its December 2023 meeting, reflect 5,472.39 professional positions and 1,985.86 classified positions for a total of 7,458.25 positions. Final FY 2025 position count information will not be available until NSHE's FY 2025 operating budgets are prepared and approved by the Board of Regents.

Nevada Legislative Counsel Bureau
Legislatively Approved Position Count - 2023-25 Biennium
(Full-Time Equivalency Count)

	FY 2023	FY 2023	Legislatively Approved FY 2024					Legislatively Approved FY 2025				
	Legislature Approved	Work Program [a.]	Eliminated Positions	Net Transfers [b.]	New Positions	Technical Corrections [c.]	Total	Eliminated Positions	Net Transfers	New Positions	Technical Corrections [c.]	Total
Government Function												
Elected Officials	1,350.42	1,414.42	(20.00)	192.00	154.00	40.00	1,780.42	-	-	8.00	-	1,788.42
Finance and Administration	1,064.57	1,099.57	(3.00)	(190.00)	27.51	(7.00)	927.08	-	-	-	-	927.08
Education	220.00	227.00	-	-	24.00	-	251.00	-	-	-	-	251.00
Health and Human Services	7,389.81	7,629.30	(202.00)	(4.00)	361.00	3.00	7,787.30	(148.00)	-	197.00	-	7,836.30
Commerce and Industry	1,512.10	1,523.10	(6.60)	4.00	32.00	(1.00)	1,551.50	-	-	6.00	-	1,557.50
Public Safety	5,807.62	5,815.62	(120.00)	-	41.00	3.00	5,739.62	(16.00)	-	3.00	-	5,726.62
Infrastructure	2,927.64	2,958.64	(1.00)	(2.00)	90.25	(6.00)	3,039.89	-	-	1.00	-	3,040.89
Special Purpose Agencies	643.00	643.00	-	-	42.00	(1.00)	684.00	-	-	3.00	-	687.00
Government Function Subtotal	***20,915.16***	***21,310.65***	***(352.60)***	***-***	***771.76***	***31.00***	***21,760.81***	***(164.00)***	***-***	***218.00***	***-***	***21,814.81***
Nevada System of Higher Education												
Professional [d.]	5,342.21	5,459.44	N/A				5,472.39	N/A				5,472.39
Classified [d.]	2,043.64	2,036.01	N/A				1,985.86	N/A				1,985.86
Nevada System of Higher Education Subtotal [e.]	***7,385.85***	***7,495.45***	*N/A*				***7,458.25***	*N/A*				***7,458.25***
Total, 2023-25 Biennium [f.]	**28,301.01**	**28,806.10**	**(352.60)**	**-**	**771.76**	**31.00**	**29,219.06**	**(164.00)**	**-**	**218.00**	**-**	**29,273.06**

a. The FY 2023 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 2023 work program subtotal for NSHE reflects the positions approved by the Board of Regents for FY 2023. Reconciliation is on file in the Fiscal Analysis Division.

b. The 2023 Legislature approved transferring the Office of the Chief Information Officer, formerly known as the Division of Enterprise Information Technology Services (190 existing FTE), from the Finance and Administration function to the Elected Officials function (Senate Bill 431), the Commission on Postsecondary Education (4 existing FTE) from the Health and Human Services function to the Commerce and Industry function (Senate Bill 431), and the Statewide Infrastructure Bank (2 existing FTE) from the Infrastructure function to the Elected Officials function (Senate Bill 10).

c. FTE counts that fall into the technical corrections are system adjustments needed to match the total position count in The Executive Budget.

d. The FY 2024 FTE Professional and Classified FTE count information for NSHE is pending approval by the Board of Regents, which is anticipated to occur in December 2023. Final FY 2025 FTE count information for NSHE will not be available until the FY 2025 state-supported operating budgets are prepared and approved by the Board of Regents.

e. Total position count for the Nevada System of Higher Education includes the legislatively approved positions for the Nevada Office of Western Interstate Commission for Higher Education.

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

Summary of Appropriations and Authorizations

2023-25 Legislature

	2022-2023 Work Program	2023-2024 GOVERNOR RECOMMENDS	2023-2024 LEGISLATIVELY APPROVED	2024-2025 GOVERNOR RECOMMENDS	2024-2025 LEGISLATIVELY APPROVED
ELECTED OFFICIALS					
GENERAL FUND	165,374,916	416,276,200	431,407,579	510,947,693	541,860,698
BALANCE FORWARD	2,632,863,450	422,622,652	2,166,024,731	439,357,264	950,449,921
FEDERAL FUND	28,190,817	10,554,917	240,443,264	7,980,367	7,830,641
HIGHWAY FUND	4,734,549	1,795,821	26,129,977	1,823,237	36,836,830
INTERAGENCY TRANSFER	318,359,832	117,113,855	280,329,781	114,226,248	187,647,563
INTERIM FINANCE					
OTHER FUND	271,323,711	269,255,527	314,951,082	269,623,755	320,591,293
REVERSIONS					
TOTAL FOR ELECTED OFFICIALS	3,420,847,275	1,237,618,972	3,459,286,414	1,343,958,564	2,045,216,946
Less: INTER-AGENCY TRANSFER	318,359,832	117,113,855	280,329,781	114,226,248	187,647,563
NET ELECTED OFFICIALS	3,102,487,443	1,120,505,117	3,178,956,633	1,229,732,316	1,857,569,383
FINANCE & ADMINISTRATION					
GENERAL FUND	44,545,018	44,870,281	44,648,760	44,880,140	44,689,766
BALANCE FORWARD	73,635,409	58,739,840	43,399,534	53,312,801	40,638,621
FEDERAL FUND	3,567,921	1,997,664	1,997,664	1,997,673	1,997,673
INTERAGENCY TRANSFER	181,471,413	168,751,306	95,155,500	172,059,968	102,987,767
INTERIM FINANCE	78,181				
OTHER FUND	108,167,402	81,069,337	82,058,347	81,884,397	82,676,457
REVERSIONS					
TOTAL FOR FINANCE & ADMINISTRATION	411,465,344	355,428,428	267,259,805	354,134,979	272,990,284
Less: INTER-AGENCY TRANSFER	181,471,413	168,751,306	95,155,500	172,059,968	102,987,767
NET FINANCE & ADMINISTRATION	229,993,931	186,677,122	172,104,305	182,075,011	170,002,517
EDUCATION					
GENERAL FUND	2,192,555,351	2,404,377,263	2,226,902,698	2,419,202,950	2,597,419,800
BALANCE FORWARD	582,020,868	47,615,058	1,154,663,031	48,101,631	893,458,941
FEDERAL FUND	1,102,465,692	746,629,922	1,173,416,420	483,889,310	347,808,710
INTERAGENCY TRANSFER	361,925,004	205,963,775	322,085,051	183,677,524	86,657,660
INTERIM FINANCE	758,590				
OTHER FUND	3,571,756,264	4,344,538,480	4,408,119,618	4,587,473,693	4,600,543,029
REVERSIONS					
TOTAL FOR EDUCATION	7,811,481,769	7,749,124,498	9,285,186,818	7,722,345,108	8,525,888,140
Less: INTER-AGENCY TRANSFER	361,925,004	205,963,775	322,085,051	183,677,524	86,657,660
NET EDUCATION	7,449,556,765	7,543,160,723	8,963,101,767	7,538,667,584	8,439,230,480
COMMERCE & INDUSTRY					
GENERAL FUND	54,445,496	72,785,089	60,060,675	73,674,650	61,482,660
BALANCE FORWARD	256,867,542	134,592,960	149,756,246	139,151,738	143,092,306
FEDERAL FUND	282,164,120	269,170,146	269,547,098	304,670,250	304,904,702
HIGHWAY FUND	2,654,126	3,845,987	3,842,526	4,307,429	4,307,322
INTERAGENCY TRANSFER	230,280,294	240,011,545	395,383,609	201,901,926	182,363,152
OTHER FUND	184,888,659	181,587,616	184,521,295	184,508,638	188,674,758
REVERSIONS					
TOTAL FOR COMMERCE & INDUSTRY	1,011,300,237	901,993,343	1,063,111,449	908,214,631	884,824,900
Less: INTER-AGENCY TRANSFER	230,280,294	240,011,545	395,383,609	201,901,926	182,363,152
NET COMMERCE & INDUSTRY	781,019,943	661,981,798	667,727,840	706,312,705	702,461,748

Summary of Appropriations and Authorizations

2023-25 Legislature

	2022-2023 Work Program	2023-2024 GOVERNOR RECOMMENDS	2023-2024 LEGISLATIVELY APPROVED	2024-2025 GOVERNOR RECOMMENDS	2024-2025 LEGISLATIVELY APPROVED
HEALTH AND HUMAN SERVICES					
GENERAL FUND	1,862,124,865	1,977,259,295	1,941,745,429	2,061,294,401	2,066,598,086
BALANCE FORWARD	232,310,219	199,557,059	199,552,826	301,307,258	318,725,510
FEDERAL FUND	5,530,904,396	5,763,951,472	5,484,531,248	5,849,854,589	5,707,836,899
INTERAGENCY TRANSFER	1,570,390,758	1,430,533,502	1,440,796,380	1,397,249,199	1,488,219,894
INTERIM FINANCE	924,494				
OTHER FUND	787,673,352	1,153,690,155	1,062,106,985	1,163,597,480	1,268,504,592
REVERSIONS				2	
TOTAL FOR HEALTH AND HUMAN SERVICES	9,984,328,084	10,524,991,483	10,128,732,868	10,773,302,929	10,849,884,981
Less: INTER-AGENCY TRANSFER	1,570,390,758	1,430,533,502	1,440,796,380	1,397,249,199	1,488,219,894
NET HEALTH AND HUMAN SERVICES	8,413,937,326	9,094,457,981	8,687,936,488	9,376,053,730	9,361,665,087
PUBLIC SAFETY					
GENERAL FUND	389,473,944	425,420,786	393,738,622	439,601,674	406,094,171
BALANCE FORWARD	78,253,909	32,016,825	32,016,825	28,797,621	25,179,998
FEDERAL FUND	19,939,840	12,547,853	12,581,758	12,597,929	12,630,895
HIGHWAY FUND	168,945,965	161,417,590	162,946,391	164,918,502	163,538,511
INTERAGENCY TRANSFER	81,320,406	76,684,299	84,236,115	78,535,849	84,574,331
INTERIM FINANCE	505,772				
OTHER FUND	163,055,663	163,574,446	164,610,106	167,640,321	169,121,940
REVERSIONS					
TOTAL FOR PUBLIC SAFETY	901,495,499	871,661,799	850,129,817	892,091,896	861,139,846
Less: INTER-AGENCY TRANSFER	81,320,406	76,684,299	84,236,115	78,535,849	84,574,331
NET PUBLIC SAFETY	820,175,093	794,977,500	765,893,702	813,556,047	776,565,515
INFRASTRUCTURE					
GENERAL FUND	41,650,059	45,678,274	48,232,282	45,712,067	48,747,771
BALANCE FORWARD	68,741,650	37,295,985	37,295,985	36,981,825	35,469,963
FEDERAL FUND	446,580,606	523,952,941	524,081,592	523,490,310	522,608,116
HIGHWAY FUND	461,328,567	427,190,176	419,488,325	427,663,502	421,047,908
INTERAGENCY TRANSFER	84,447,080	113,188,394	118,296,169	113,091,811	114,242,538
INTERIM FINANCE	207,322				
OTHER FUND	120,635,765	282,592,844	281,960,778	134,630,948	135,162,504
REVERSIONS					
TOTAL FOR INFRASTRUCTURE	1,223,591,049	1,429,898,614	1,429,355,131	1,281,570,463	1,277,278,800
Less: INTER-AGENCY TRANSFER	84,447,080	113,188,394	118,296,169	113,091,811	114,242,538
NET INFRASTRUCTURE	1,139,143,969	1,316,710,220	1,311,058,962	1,168,478,652	1,163,036,262
SPECIAL PURPOSE AGENCIES					
GENERAL FUND	18,602,747	15,082,238	28,603,225	15,880,571	29,585,478
BALANCE FORWARD	173,103,755	169,950,966	169,849,998	165,243,399	165,176,452
FEDERAL FUND	81,387,843	78,942,019	79,392,406	87,448,017	87,992,967
INTERAGENCY TRANSFER	700,648,658	695,717,987	744,159,489	739,403,988	773,609,652
INTERIM FINANCE	516,068				
OTHER FUND	55,167,930	75,497,236	75,541,655	71,094,679	71,058,516
REVERSIONS					
TOTAL FOR SPECIAL PURPOSE AGENCIES	1,029,427,001	1,035,190,446	1,097,546,773	1,079,070,654	1,127,423,065
Less: INTER-AGENCY TRANSFER	700,648,658	695,717,987	744,159,489	739,403,988	773,609,652
NET SPECIAL PURPOSE AGENCIES	328,778,343	339,472,459	353,387,284	339,666,666	353,813,413

Summary of Appropriations and Authorizations

2023-25 Legislature

	2022-2023 Work Program	2023-2024 GOVERNOR RECOMMENDS	2023-2024 LEGISLATIVELY APPROVED	2024-2025 GOVERNOR RECOMMENDS	2024-2025 LEGISLATIVELY APPROVED
STATEWIDE					
GENERAL FUND	4,768,772,396	5,401,749,426	5,175,339,270	5,611,194,146	5,796,478,430
BALANCE FORWARD	4,097,796,802	1,102,391,345	3,952,559,176	1,212,253,537	2,572,191,712
FEDERAL FUND	7,495,201,235	7,407,746,934	7,785,991,450	7,271,928,445	6,993,610,603
HIGHWAY FUND	637,663,207	594,249,574	612,407,219	598,712,670	625,730,571
INTERAGENCY TRANSFER	3,528,843,445	3,047,964,663	3,480,442,094	3,000,146,513	3,020,302,557
INTERIM FINANCE	2,990,427				
OTHER FUND	5,262,668,746	6,551,805,641	6,573,869,866	6,660,453,911	6,836,333,089
REVERSIONS				2	
TOTAL FOR STATEWIDE	25,793,936,258	24,105,907,583	27,580,609,075	24,354,689,224	25,844,646,962
Less: INTER-AGENCY TRANSFER	3,528,843,445	3,047,964,663	3,480,442,094	3,000,146,513	3,020,302,557
NET STATEWIDE	22,265,092,813	21,057,942,920	24,100,166,981	21,354,542,711	22,824,344,405

2023 TAX LEGISLATION

Following unprecedented revenue collection for the State General Fund in FY 2022, there was little appetite before and during the 2023 Session for implementing new taxes or increasing existing taxes. In fact, the more significant proposed revenue actions by Governor Lombardo following his election in November 2022 dealt with reducing tax liability. In his first State of the State Address in January 2023, the Governor proposed an increase in the exemption threshold for the Commerce Tax from $4.0 million to $6.0 million. Additionally, the Governor's budget included a proposal to provide a holiday from gasoline taxes in FY 2024, with surplus General Fund revenues recommended to offset the lost revenue to the State Highway Fund.

The 2023 Legislature chose not to consider either proposal from the Governor and instead decided to focus more on revenue actions dealing with the distribution of revenue. These actions included: 1) the passage of a bill to require that all the proceeds from the Governmental Services Tax that were previously deposited in the State General Fund instead be deposited in the State Highway Fund; and 2) ending the prepayment of the General Fund portion of the Net Proceeds of Minerals Tax in FY 2023 rather than in FY 2024. This prepayment was originally approved in July of 2020 during the 31st Special Session to provide additional revenue for the state during the COVID-19 pandemic.

Though the Legislature did not approve any actions that would create new revenue in the 2023-25 biennium, the Legislature considered and adopted a joint resolution that proposes a constitutional amendment to allow for the state to create a lottery. If the Legislature approves the joint resolution in identical form during the 2025 Session and the voters approve the change at the 2026 General Election, the Legislature could create a state lottery to provide for additional state revenue as early as the 2027 Session.

The 2023 Session also included a number of proposals to create or expand tax credit programs that would have affected State General Fund revenue, including a proposal from the Governor to increase the amount of credits against the Modified Business Tax for donations under the Educational Choice Scholarship Program, as well as a proposal to dramatically increase the availability of film tax credits in Clark County. The 2023 Legislature did not approve either of these proposals; however, a proposal introduced late in the 2023 Session, which included transferable tax credits as part of a package to finance a Major League Baseball stadium project in Las Vegas, was revived and passed by the Legislature during the 35th Special Session shortly after the conclusion of the regular session.

BILLS REGARDING STATE REVENUE AND TAXES

Senate Bill 452 revises the distribution of the Governmental Services Tax attributable to the 10% increase in the depreciation factor for all ages and categories of vehicles that was originally approved in Senate Bill (S.B.) 429 of the 2009 Session. The bill requires

that 100% of these proceeds be deposited in the State Highway Fund beginning in FY 2024. Prior to the passage of S.B. 452, 25% of these proceeds were to be deposited in the State General Fund pursuant to S.B. 541 of the 2019 Session, with the remaining 75% to be deposited in the State Highway Fund.

Senate Bill 124 revises the provisions governing the distribution of the portion of the Net Proceeds of Minerals Tax which is transferred to the State Education Fund and amends various provisions concerning the State Education Fund and the Education Stabilization Account in the State Education Fund.

Senate Bill 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, according to which the taxes due are 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 requires 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 Assembly Bill (A.B.) 495 of the 2021 Session.

Senate Bill 124 further removes provisions requiring the portion of the Net Proceeds of Minerals Tax that is levied for counties' school districts to be distributed to the county treasurer first, before being passed on by the county treasurer, after the subtraction of a 5% commission, to the State Education Fund, and instead requires the Department of Taxation to direct these revenues to the State Education Fund. Any rates levied for a county school district for capital projects or debt service for the county school district are exempted from these provisions.

Senate Bill 124 also amends the provisions requiring each county school district to annually transfer any amount by which the budgeted ending fund balance of a county school district fund exceeds 16.6% of the total budgeted expenditures to the Education Stabilization Account. The bill requires instead that each county school district must annually transfer any amount by which the actual – rather than budgeted – ending fund balance of the county school district fund exceeds 16.6% of the total actual – rather than budgeted – expenditures to the Education Stabilization Account. It also clarifies that certain proceeds, such as any money deposited in the country school district fund on or before June 30, 2020, or any money apportioned for capital projects or debt service, are exempted from that calculation.

Finally, the bill clarifies that revenues generated from the Net Proceeds of Minerals Tax in the State Education Fund are not only deemed to be the first money appropriated to

the county school district, but also deemed to be the first money spent by a county school district from the county school district fund in each fiscal year.

Assembly Joint Resolution 5 proposes to amend the Nevada Constitution to authorize the Legislature to provide by law for the operation and regulation of lotteries, including, without limitation, the sale of lottery tickets. The proposed constitutional amendment prohibits the Legislature from passing any laws which grant a special charter or similar governing document to any person or entity to operate a lottery or sell lottery tickets, and further prohibits political subdivisions of the state from operating a lottery or selling lottery tickets. Additionally, the amendment clarifies that the operation of any charitable lotteries must comply with existing provisions in the Nevada Constitution governing charitable lotteries. This resolution must also be passed in identical form by the 2025 Legislature and then approved and ratified by voters at the November 2026 General Election before the proposed amendments to the Nevada Constitution become effective.

Assembly Bill 45 requires, effective January 1, 2024,the transfer of $2.5 million from the Abandoned Property Trust Account (Unclaimed Property) to the Account for Student Loan Repayment for Providers of Health Care in Underserved Communities by the end of each fiscal year. This transfer must occur annually after the required transfer of the first $7.6 million to the Millennium Scholarship Trust Fund and the next $1.0 million to the Grant Matching Account.

Additionally, A.B. 45 provides that if the Nevada Health Service Corps has been established pursuant to *Nevada Revised Statutes* (NRS) 396.900, a transfer of $250,000 per fiscal year be made to the University of Nevada School of Medicine beginning in FY 2024, 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 $1.0 million transfer to the Grant Matching Account; and the $2.0 million transfer to the Account for Student Loan Repayment for Providers of Health Care in Underserved Communities.

Assembly Bill 216 repeals the existing provisions in Chapter 683A of the NRS governing producers of limited lines travel insurance and travel retailers. The bill reenacts, reorganizes, and revises those provisions into a new chapter of the NRS relating to travel insurance to align with the Travel Insurance Model Act adopted by the National Association of Insurance Commissioners. In addition, the bill introduces licensing requirements for limited lines travel insurance producers; addresses authorized and prohibited practices; defines travel administrators; classifies travel insurance for filing purposes; and grants regulatory authority to the Commissioner of Insurance. The bill also requires insurers to pay the tax imposed by NRS 680B.027 on all premiums for travel insurance paid by certain persons.

Assembly Bill 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% 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.

Assembly Bill 424 requires the State Board of Finance to issue not more than $13.0 million in general obligation bonds to fund certain environmental improvement and conservation projects included in the second phase of the Environmental Improvement Program for the Lake Tahoe Basin. The bill also allows the use of interest accrued on the proceeds of previously issued bonds to carry out such projects.

Assembly Bill 430 revises the provisions governing the 15% wholesale excise tax on cannabis to specify that the tax only applies to the first wholesale sale and to provide that the tax is imposed at the rate of 15% of the fair market value at wholesale for sales made to an affiliate of the medical cannabis cultivation facility or to an affiliate of the adult-use cannabis cultivation facility; or the sales price of the cannabis, if the sale is made to a cannabis establishment that is not an affiliate of the medical cannabis cultivation facility or the adult-use cannabis cultivation facility.

The bill further establishes that for the purposes of the wholesale tax on cannabis, the fair market value must be calculated and published by the Department of Taxation on a quarterly basis using a median of sales prices for wholesale sales between cannabis cultivation facilities and cannabis establishments that are not affiliates during the period specified in the bill. Finally, the bill also amends the provisions in *Nevada Revised Statutes* imposing a 10% excise tax on the retail sales price of cannabis to allow a cannabis retailer to recover the tax, which is the obligation of the retailer, from the purchaser.

Assembly Bill 523, the budget implementation bill providing funding for K-12 education for the 2023-25 biennium, additionally revising various provisions relating to the State Education Fund and the Pupil-Centered Funding Plan, including:

- Revising the sources of revenue for the State Education Fund to include Department of Agriculture fine revenue related to the application of pesticides and revising NRS 387.1212 so various items currently deposited in the fund are included in this section of statute.
- Authorizing temporary advances from the Education Stabilization Account to the State Education Fund if needed for cash flow as payments are made from the Pupil-Centered Funding Plan. The bill also authorizes temporary advances from the State General Fund to the State Education Fund if needed for cash flow as payments are made from the Pupil-Centered Funding Plan and funding from the Education Stabilization Account will not provide adequate funding.
- Revising provisions relating to the calculation of inflation for the Pupil-Centered Funding Plan to reflect a three-year average for the Consumer Price Index to be used when calculating inflation, rather than a single year.

Senate Bill 195 revises provisions relating to disciplinary actions taken by the Cannabis Compliance Board against a holder of a license or registration card. The bill authorizes the Board to enter into a consent or settlement agreement with a licensee or registrant as long as the terms are discussed and approved at a meeting of the Board; sets forth certain mitigating circumstances for consideration when approving or modifying terms of a consent or settlement agreement; requires that the complaint for multiple alleged same or similar acts which otherwise constitute multiple violations be charged as a single alleged violation under certain circumstances; and limits the civil penalty amount charged by the Board for a single violation not to exceed $20,000.

Senate Bill 195 further requires the Board to establish regulations related to transfers of ownership interest in a cannabis establishment and procedures to bill for certain investigation costs and prohibits the Board from charging a licensee, registrant, or applicant any fee, cost, or fine that is not authorized by statutes governing the cannabis industry in the state.

Senate Bill 266 exempts entry fees for contests and tournaments of gaming establishments where the participants are physically present at the gaming facility from being included in the monthly gross revenue calculations of a gaming establishment if these entry fees are designated as:

- Employee compensation;
- A donation remitted to a tax-exempt organization;
- Prize money in the contest or tournament or future contests or tournaments; or
- Guaranteed payout in future contests or tournaments.

Senate Bill 266 also revises provisions governing the approval of nonrestricted license applications for gaming establishments in a county whose population is 700,000 or more (currently only Clark County). The bill provides that a proposed establishment that consists of 20 or more contiguous acres, whose property is separated by an interstate highway from any residential district, school, or structure used for religious services, and is partly within the Las Vegas Boulevard gaming corridor is not subject to certain requirements outlined in these provisions. Finally, the bill revises the reporting requirement for gaming establishments in Nevada who also conduct gaming operations outside the state.

Senate Bill 277 eliminates the system of separate licensure for medical cannabis establishments and adult-use cannabis establishments such that, with certain exceptions, no medical cannabis establishment licenses will be issued as of January 1, 2024, and any adult-use cannabis establishment license is deemed to be a dual license authorizing the establishment to engage in the full range of activities relating to the medical use of cannabis to the same extent as if the adult-use cannabis establishment held a medical cannabis establishment license. Exempt from these changes are “covered” local government jurisdictions where the operation of adult-use cannabis establishments is prohibited. In these covered jurisdictions, medical cannabis establishment licenses continue to be issued pursuant to S.B. 277.

In all non-covered jurisdictions, S.B. 277 exempts from the excise tax imposed on retail sales of cannabis products by an adult-use cannabis retail store any sale of cannabis for the medical use of cannabis products to a holder of a registry identification card or letter of approval. The bill further revises the fee schedule related to the licensure of adult-use cannabis establishments such that certain fees for the initial license or renewal of a license are reduced as follows:

- For the renewal of a retail store license, from $6,600 to $5,000;
- For the initial issuance of a cultivation facility license, from $30,000 to $3,000;
- For the renewal of a cultivation facility license, from $10,000 to $1,000;
- For the initial issuance of a production facility license, from $10,000 to $3,000;
- For the renewal of a production facility license, from $3,300 to $1,000;
- For the initial issuance of an independent testing laboratory license, from $15,000 to $5,000; and
- For the renewal of an independent testing laboratory license, from $5,000 to $3,000.

Senate Bill 277 further allows the board of county commissioners and the governing body of an incorporated city to use any money collected from the license tax these entities are authorized to impose on cannabis establishments for the education of the public on safely purchasing and consuming cannabis products.

Finally, S.B. 277 revises other provisions governing the cannabis industry, such as that the Cannabis Compliance Board, before adopting, amending, or repealing any regulation, shall consider whether the proposed action is likely to have an adverse effect on holders of an adult-use or medical cannabis establishment license. It also authorizes any cannabis establishment to have more than one entrance so long as each entrance is secure, increases the amount of usable cannabis that can be owned and sold in this state, eliminates the requirement for a person who holds an ownership interest of less than 5% in a cannabis establishment to register with the Cannabis Compliance Board as a cannabis establishment agent, and revises other provisions concerning the cannabis industry.

Senate Bill 428 provides for the submission of a question to the voters at the November 5, 2024, General Election to determine whether the Sales and Use Tax Act of 1955 should be amended to provide an exemption for diapers. The bill specifies that "diaper" includes any type of diaper intended for use by a child or an adult, including, without limitation, a disposable diaper. If the ballot question is approved by the voters, these products would be exempt from all state and local sales and use taxes between January 1, 2025, and December 31, 2050.

The December 31, 2050, expiration date for the proposed exemption is included to comply with the provisions of Article 10, Section 6 of the Nevada Constitution, which requires that any exemption enacted by the Legislature from property taxes or sales and use taxes have a specific date on which the exemption will cease to be effective.

Senate Bill 448 removes the requirement to deposit of a portion of the revenues generated by court-ordered administrative assessments in misdemeanor cases to a special account in the State General Fund for distribution and use in a certain prescribed manner and instead requires this portion to be deposited in the State General Fund without any specific requirements for the distribution or use.

BILLS REGARDING TECHNICAL AND ADMINISTRATIVE CHANGES

Assembly Bill 53 revises existing penalties for sales of tobacco products to persons under the age of 21. The bill specifies that for violations which occur within a 24-month period at the same premise, a licensee is liable for a civil penalty of $2,500 for a first violation; $5,000 for a second violation; $7,500 for a third violation; and $10,000 for a fourth and any subsequent violation.

Assembly Bill 55 revises provisions of the Uniform Unclaimed Property Act (Act), including, but not limited to, changing the dates on which certain unclaimed property is presumed abandoned; requiring the Administrator of Unclaimed Property to create and maintain a statewide publicly available searchable database that includes the name of the person reported to be the apparent owner of the unclaimed property; removing the requirement that the Administrator must provide written consent before the abandoned property is delivered to the apparent owner if the receipt of the property is in the best interests of the state; revising the notice that the Administrator must make to sell certain abandoned property at a public sale; and providing for the annual publication of a notice concerning abandoned property in a newspaper of general circulation in a county whose population is less than 700,000 (all counties except for Clark) and sets forth the criteria for the contents of such a notice.

The bill also authorizes the Administrator to request a state or local agency to provide certain confidential information for the purpose of facilitating the return of unclaimed or abandoned property, and to adopt regulations relating to agreements which assist a property owner in the return of property that is presumed abandoned. Finally, the bill repeals a provision requiring that the Act must be applied and construed to effectuate its general purpose to make the law uniform among the states that enact the Act.

Assembly Bill 122 provides an exception to current law relating to age verification for tobacco sales for persons selling, distributing, or offering to sell cigarettes, cigarette paper or other tobacco products in face-to-face transactions that occur in an area within a casino where loitering by persons who are under 21 years of age is already prohibited.

Assembly Bill 143 authorizes a board of county commissioners of a county whose population is less than 4,500 (Eureka, Esmeralda, and Storey counties) to convey, without consideration and without complying with certain requirements in existing law, real property that the county acquired directly from the federal government for the purpose of clearing title to the property. The real property must be conveyed, as prescribed, to the

person or persons, as applicable, who have an interest in the property. The measure exempts such a conveyance from the provisions that generally apply to the sale or lease of property by a board of county commissioners and the real property transfer tax. The county recorder of any county in which the board of county commissioners conveys any real property per the provisions of this bill between October 1, 2023, and June 30, 2024, must report on or before July 1, 2024, to the Joint Interim Standing Committee on Government Affairs, the number of such conveyances initiated or completed.

Assembly Bill 455 authorizes the Department of Taxation to impose a civil penalty for certain violations relating to contraband tobacco products. The penalty that the department may impose for these violations is $10,000 or the total costs incurred by the department for the transportation, storage, and disposal of the contraband tobacco products, whichever is greater.

Assembly Bill 457 removes the requirement for the Department of Motor Vehicles to automatically reissue certain license plates every eight years, effective October 1, 2023.

Senate Bill 10 removes the Nevada State Infrastructure Bank (Bank) from the Department of Transportation and establishes the Bank within the Office of the State Treasurer. The bill also provides that the State Treasurer serves as Chair of the Board of Directors of the Bank, revises the governance of the board and amends its membership rules. Senate Bill 10 further authorizes the Bank to provide loans and other financial assistance for K-12 school facilities in counties with a population of less than 100,000 (all counties except for Washoe and Clark) and provides that under certain conditions it may offer a school district a loan with a 0% rate of interest. Finally, the bill revises the provisions governing the confidentiality of information submitted or disclosed to the Bank, requires the Bank to keep certain information confidential, and authorizes the board to hold closed meetings.

Senate Bill 14 authorizes the Chair of the Gaming Control Board to approve at his or her sole discretion persons associated with a deceased licensee or a licensee who has been judicially declared disabled to temporarily engage in gaming activities or receive proceeds therefrom without procuring a gaming license for such time as the Chair deems necessary to settle the estate of the licensee. Persons granted such approval are required to comply with relevant statutory and administrative provisions.

The bill also amends the provisions under the law concerning the designation of debt assigned by the Gaming Control Board to the State Controller for collection as bad debt. For any amount of debt the Gaming Control Board determines is impossible or impractical to collect, S.B. 14 authorizes the Gaming Control Board to designate such amount as bad debt instead of the Gaming Control Board having to request the State Board of Examiners to designate identified debt that is impossible or impractical to collect as bad debt. Senate Bill 14 also requires the State Controller to request the State Board of Examiners

to designate any debt assigned to it by the Gaming Control Board for collection as bad debt if it has determined that it is impossible or impractical to collect.

Senate Bill 14 further clarifies that any person authorized to receive a share of revenue from any slot machine operated on the premises of a licensee is liable to the licensee for a proportionate share of the license fee and is required to remit or credit the proportionate share to the licensee by a certain date. Finally, the bill exempts a person appointed as a Gaming Commissioner by the Governor from certain provisions governing the employment of retired public employees.

Senate Bill 29 revises provisions governing refunds and interest to be paid on refunds by the Department of Taxation to taxpayers, establishing that no interest on refunds is to be paid by the Department of Taxation to a taxpayer on any tax which was over-collected by the taxpayer and which the taxpayer is required to refund to the person from whom it was collected.

Senate Bill 50 revises the process through which members of the Nevada National Guard who are on active status and who are residents of Nevada, and certain relatives of such members of the Nevada National Guard, can claim an exemption from sales and use taxes on purchases that occur on the date on which Nevada Day is observed or the immediately following Saturday or Sunday. Senate Bill 50 requires the respective eligible member of the Nevada National Guard and his or her relatives to pay the full amount of sales tax to the retailer and submit a request for refund to the Department of Taxation after the purchase, including a copy of the letter of exemption and a copy of receipts of eligible purchases.

Senate Bill 98 revises provisions relating to the transfer of funds from the Education Stabilization Account to the State Education Fund by authorizing a transfer if money deposited in the State Education Fund was found by an audit to have been deposited in error or if an error in the application of the Pupil-Centered Funding Plan by the Department of Education creates a shortfall in the State Education Fund. The bill further revises provisions governing the Commission on School Funding, including the provisions outlining its various tasks, which are expanded to include a review of the academic progress made by pupils in each public school and consideration of strategies to improve existing and new programs within and between public schools.

Senate Bill 205 revises provisions governing the registration of certain off-highway vehicles located in Nevada by authorizing such vehicles, in addition to the existing annual registration, to make use of a 3-year registration period at a fee determined by the Commission on Off-Highway Vehicles between $20 and $30 for annual registrations and between $60 and $90 for 3-year registrations. The bill also clarifies that the existing exemption from registration for off-highway vehicles registered or certified in another state only applies if this other state provides for a similar exemption from registration for off-highway vehicles registered in Nevada.

Senate Bill 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 (less administrative costs) must be used to provide additional support and services under Medicaid for Medicaid recipients with serious behavioral conditions. The bill limits the amount of revenue derived from the assessments used for administrative costs to 15%.

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 those capitation payments are considered as net direct considerations for the calculation of the tax).

BILLS REGARDING TAX CREDITS, EXEMPTIONS, ABATEMENTS, AND POSTPONEMENTS

Assembly Bill 260 provides an exemption from any fee imposed on a business entity under Title 7 of the *Nevada Revised Statutes* 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.

Assembly Bill 62 changes the existing exemption from real and personal property taxes for certain low-income or very low-income housing and related facilities by expanding the exemption to include projects financed by additional federal programs specified in the bill or from the state's Account for Affordable Housing. The bill clarifies the exemption only applies in years where the project qualifies as a low-income or very low-income housing project or related facility, and the exemption only applies to the portion of the housing project that was federally financed, in the case of a low-income housing project or related facility, or which is occupied by or used exclusively for very low-income elderly persons or very low-income persons with disabilities, in the case of a very low-income housing project or related facility.

Assembly Bill 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).

Senate Bill 257 changes the payroll reporting requirements for renewable energy facilities which are recipients of partial abatements from annual reporting to quarterly reporting during the term of construction of a facility. Annual reporting is required at all other times. The bill clarifies that the term of construction commences when a building permit is issued and does not end until the facility goes online or at such other time that is determined by the Director of the Office of Energy within the Office of the Governor.

Senate Bill 429 requires that certain abatements of taxes for new and expanding businesses, which will have 50 or more full-time employees on the payroll of the business in Nevada by the eighth calendar quarter following the calendar quarter in which the

abatement becomes effective, can only be approved by the Governor's Office of Economic Development if the applying business provides at least 12 weeks of family and medical leave at a rate of at least 55% of the regular wage of an employee who has been employed by the business for at least one year.

Senate Bill 429 also provides that if the business applying for a certain abatement of taxes has a policy for paid family and medical leave for employees on its payroll in a location outside of Nevada, employees on the payroll of the business in Nevada will be eligible for the same policy provisions for paid family and medical leave or for the provisions detailed above, whichever is greater, at the time an employee seeks paid family and medical leave.

Senate Bill 429 was vetoed by the Governor on June 5, 2023; however, its provisions were included in Senate Bill 1 of the 35th Special Session, which was approved by the Governor.

Senate Bill 1 of the 35th Special Session requires the establishment of a sport and entertainment district with certain defined parameters within Clark County outside of any incorporated city for the financing of a Major League Baseball stadium project. The district is to include only the land on which the Major League Baseball stadium project is located and any surrounding or adjacent properties necessary for the operation of the project. The Clark County Stadium Authority is to undertake the development of the project.

The bill requires, under certain conditions, the authorization of the following public financing contributions of Clark County and the State of Nevada to the project:

- The issuance of transferrable tax credits of up to $180.0 million in total to developer partners for qualified projects in relation to the Major League Baseball stadium project.
- The issuance of general obligations of Clark County for the Major League Baseball stadium project and the pledge of a range of state and local taxes, fees, and charges collected within the sport and entertainment district for the payment of these bonds.
- A $14.0 million appropriation to the State Infrastructure Bank to support the State Treasurer providing a credit enhancement on bonds issued to finance the construction of the Major League Baseball stadium project.
- The exemption of the Major League Baseball stadium project land and property from ad valorem and property taxes.

The total public financing contribution resulting from the issuance of transferrable tax credits and general obligation bonds, including the appropriation of $14.0 million to the State Treasurer for a credit enhancement, is limited to $380.0 million.

Senate Bill 1 of the 35th Special Session was originally introduced as Senate Bill 509 during the 2023 Legislative Session but was not approved during the regular session.

BILLS REGARDING STATE AND LOCAL ECONOMIC DEVELOPMENT

Assembly Bill 37 authorizes the Board of Regents of the Nevada System of Higher Education to establish the Behavioral Health Workforce Development Center of Nevada at one or more institutions within the Nevada System of Higher Education for purposes related to strengthening the workforce of providers of behavioral health care in Nevada. The bill also requires the Behavioral Health Workforce Development Center to establish a behavioral health workforce development consortium consisting of various persons and entities involved in education, behavioral health, and workforce development and requires the Behavioral Health Workforce Development Center to develop and implement a strategic plan for the recruitment, education, and retention of a qualified, diverse, and evolving behavioral health workforce in the state.

Assembly Bill 58 provides that the Nevada Air Service Development Commission is part of the Office of Economic Development, revises the membership and terms of the Commission, and revises the provisions governing grants issued from the Aviation Fund by requiring the Nevada Air Service Development Commission to provide grants to an air carrier or any governmental entity for the purpose of establishing air service or providing enhance air service routs that service a public use airport that is a National Plan of Integrated Airport Systems Public Airport.

The bill makes a General Fund appropriation of $1.0 million in each year of the 2023-25 biennium to the Fund for Aviation to be granted to counties, cities and other local governments, except for facilities owned or controlled by the Reno-Tahoe Airport Authority or a county whose population is 700,000 or more (Clark County), for the planning, establishment, development, construction, enlargement, improvement, or maintenance of any airport, landing area or air navigation facility owned or controlled by the county, city or other local government.

Assembly Bill 77 creates the Office of Entrepreneurship within the Governor's Office of Economic Development to strengthen policies and programs supporting the growth of entrepreneurship in Nevada and to serve as a point of contact to assist businesses that have been in operation for not more than five years in their interactions with state agencies.

Assembly Bill 98 makes various changes to the Governor's Workforce Investment Board, including changing the name to the Governor's Workforce Development Board; expanding the representation of the board to include members of local workforce development boards and other business representatives from industry sectors; and requiring the board to collaborate with local workforce development boards and regional development authorities on various economic and workforce development activities. The bill additionally requires each regional industry or sector partnership working with a local workforce development board to submit certain reports to the Governor's Workforce Development Board.

Assembly Bill 261 requires the Executive Director of the Office of Economic Development to include a statement in the State Plan for Economic Development regarding the manner in which Nevada can maximize the efficient use of the water resources of the state through its economic development programs. The bill further requires that plans, including the development and enhancement of certain recruiting and marketing efforts submitted to the Office of Economic Development by each regional development authority located in a county whose population is 100,000 or more (Clark and Washoe counties), include strategies to encourage the conservation of water resources of the state through such recruiting and marketing efforts.

Assembly Bill 428 requires the Governor's Office of Workforce Innovation to establish and administer a Career Pathways Demonstration Program to develop and implement career pathways to enable students to prepare for employment in professions which serve the long-term needs of the state. The bill further requires each large school district which has more than 100,000 pupils (currently only Clark County) to offer a Teacher Academy College Pathway Program at certain high schools in the district that will enable interested pupils in grades 9 through 12 to prepare for employment in professions in K-12 education. The bill also requires the State Treasurer to create a program to provide reimbursement for tuition charges and other fees paid to an institution within the Nevada System of Higher Education by a person who completes a Teacher Academy College Pathway Program.

Among the other changes in the bill, A.B. 428 requires the Commission on Professional Standards in Education to conduct a study during the 2023-24 Interim concerning the Praxis II and pedagogy examinations and present those recommendations to the Assembly and Senate Committees on Education during the 83rd Session of the Nevada Legislature.

Assembly Bill 528 creates a program to provide matching funds to certain qualified projects that are facilities to provide support services to individuals and families experiencing homelessness or at risk of becoming homeless. This bill authorizes the lead participant of a project to apply to the Office of Economic Development for a certificate of eligibility for matching funds up to $100.0 million if meeting the requirements set forth in the bill in order to be eligible for such matching funds. Additionally, the bill establishes requirements with respect to the contribution to the cost of a project which may be made from matching funds and provides the requirements for the issuance of matching funds.

The bill creates the Homelessness Support Services Matching Account, appropriates $100.0 million from the State General Fund, and requires the money in the Account to be used to provide matching funds of up to $100.0 million to qualified projects as well as to pay the operating costs of a facility within a qualified project up to $15.0 million per fiscal year, an amount adjusted annually by the percentage increase in the Consumer Price Index, as defined in the bill. Additionally, the bill authorizes the

Department of Health and Human Services to administratively create any necessary provider codes to maximize Medicaid billing for the services provided by the qualified project to provide additional support to pay the operating costs of a facility within a qualified project.

For the purpose of encouraging local economic development, the governing body of a city or county in which a qualified project is located may grant to any participant in a qualified project an abatement of all or any percentage of the amount of any permitting fee or licensing fee which the local government is authorized to impose or charge pursuant to Chapter 244 or 268 of the NRS.

Senate Bill 23 authorizes a legislative body of a city whose population is less than 25,000 (Boulder City, Caliente, Carlin, Elko, Ely, Fallon, Fernley, Lovelock, Mesquite, Wells, West Wendover, Winnemucca, and Yerington) to amend a redevelopment plan to remove part of a redevelopment area if it determines, following a public hearing, that; 1) the removal will not adversely impair any outstanding bonds or securities; 2) the area consists primarily of single-family or multifamily residential dwellings of three stories or less, or both; and 3) the removal is necessary or desirable because it is in the public interest for the purpose of property tax collections. The measure also prohibits a legislative body from amending a redevelopment plan to remove an area if the removal would adversely impair outstanding obligations of any political subdivision of the state or any other public entity.

Senate Bill 126 revises the NV Grow Act and the administration of the NV Grow Program. The bill appropriates from the State General Fund $950,000 in each year of the 2023-25 biennium to the College of Southern Nevada to administer the NV Grow Program, of which $100,000 in each fiscal year must be disbursed to the University of Nevada Cooperative Extension in Clark County to provide counseling and training in geographic information systems and data scrubbing, and $30,000 in each fiscal year must be disbursed to the NV Grow Program stakeholder group to employ or contract a part-time marketing professional to provide marketing services for the program.

Senate Bill 181 increases the maximum threshold for the projected value of a partial tax abatement to a single entity from $250,000 to $500,000, which the Executive Director may approve on behalf of the Governor's Office of Economic Development.

Senate Bill 240 amends the Nevada New Markets Jobs Act by requiring the Department of Business and Industry to certify an additional $170.0 million in qualified equity investments under the Nevada New Markets Jobs Act on or after July 1, 2024. The tax credits earned against the Insurance Premium Tax for these investments may not be taken until July 1, 2026.

The bill further amends the Nevada New Markets Jobs Act by requiring the Department of Business and Industry to certify $30.0 million in impact qualified equity investments to qualified active low-income community businesses, as specified in the bill, on or after July 1, 2024. In exchange for the impact qualified equity investment, insurance companies are entitled to receive a credit against the insurance premium tax equal to 75% of the total impact qualified equity investment, which may be taken against the tax in equal installments over a five-year period. The first portion of the credit may not be taken against the tax until July 1, 2026.

BILLS REGARDING LOCAL GOVERNMENT TAXES AND REVENUE

Assembly Bill 60 requires the governing body of a municipality that acquires or improves a neighborhood improvement project to annually prepare an amendment to the assessment roll and an estimate of the expenditures for the next fiscal year, provide notice and hold a public hearing regarding the amendment, and confirm and mail notice of the amendment.

Assembly Bill 359 authorizes the continued imposition of certain annual increases in taxes on certain motor vehicles fuels and special fuels used in motor vehicles, in a county whose population is 700,000 or more (Clark County), if the board of county commissioners, on or before December 31, 2026, adopts an ordinance authorizing the effectuation of such annual increases. If the board of county commissioners does not adopt such an ordinance on or before December 31, 2026, the board is prohibited from imposing any additional annual increases in those taxes.

This bill was vetoed by Governor Lombardo on June 1, 2023.

Assembly Bill 519 requires the board of county commissioners of a county whose population is 52,500 or more and less than 57,500 (Elko County) to levy a tax at a rate of not less than 1 cent and not more than 25 cents on each $100 of assessed valuation of taxable property within the county for school district capital projects. The bill also requires that, if the board of county commissioners of a county which is required to levy such a tax does not adopt an ordinance levying the tax on or before June 30, 2024, the tax is levied at a rate of 25 cents on each $100 of assessed valuation of taxable property within the county. Assembly Bill 519 provides that for the first fiscal year in which the property taxes included in the bill are imposed, the partial tax abatements provided pursuant to NRS 361.4722, NRS 361.4723, and NRS 361.4724 do not apply, but that those partial abatements will apply in all future fiscal years.

Assembly Bill 519 creates the Fund to Assist Rural School Districts in Financing Capital Improvements to make capital project grants to school districts in counties whose population is less than 100,000 (all counties except for Clark and Washoe) and authorizes the board of county commissioners of a county whose population is less than 100,000,

other than Elko County, to levy a tax on all taxable property in the county for a capital project for which a grant may be obtained from the fund.

The measure also provides a General Fund appropriation of $25.0 million to the Fund to Assist Rural School Districts in Financing Capital Improvements for grants to school districts and appropriates an additional $25.0 million for grants to school districts for capital projects for schools located on qualified tribal land.

The bill further requires the board of county commissioners to determine the amount of money required for a capital project, excluding any amount that the board anticipates will be covered by a grant from the fund, and fix a rate of taxation which will raise that amount. The bill then requires the revenue from the tax to be expended for a capital project for which a grant was made from the fund, or if the amount collected for a fiscal year exceeds the amount of the grant for that year, in the same manner as other money in the fund for capital projects established by the school district.

Assembly Bill 519 requires the board of trustees of a school district in a county with a population less than 100,000 which levies a tax to apply for a grant of money from the fund, requires a grant of money from the fund in an amount which is equal to the total amount of tax assessed by the county for the capital project during the immediately preceding fiscal year, or the amount of the proceeds of the tax imposed for the immediately preceding fiscal year which the board of trustees of the school district has certified will be dedicated to the capital project. The bill requires the board of county commissioners of a county which levies a tax to establish an oversight panel for school district capital improvement projects.

Senate Bill 92 creates requirements for and authorizes the licensing and regulation of sidewalk vendors by the governing body of a county whose population is 100,000 or more (currently Clark and Washoe counties) or a city in a county whose population is 100,000 or more (the cities of Boulder City, Henderson, Las Vegas, Mesquite, North Las Vegas, Reno, and Sparks). If such a city or county enacts an ordinance regulating sidewalk vendors, the bill requires this ordinance to include provisions on the process through which a person must apply for a permit, license, or other authorization to operate as a sidewalk vendor with a local board of health and on the collection of fees and fines as well as the imposition of penalties by the respective governing body.

Senate Bill 92 prohibits sidewalk vendors, with certain exceptions, from selling food, beverages, or merchandise within 1,500 feet of:

- A resort hotel
- Event facilities with a capacity of at least 20,000 people and is constructed to accommodate a major or minor league sports team
- Convention facilities which are operated by a county fair or recreation board
- A median of a highway if the median is adjacent to a parking lot.

Senate Bill 282 revises provisions governing the carry-forward of the year-end balance of local school precincts (any public school in a school district which has more than 100,000 pupils enrolled). The bill requires local school precincts that carry forward a balance of more than 5% of their actual expenditures to use the money for certain purposes, including tutoring or other supplemental academic achievement programs, support for social and emotional learning, and extracurricular activities. If a local school precinct fails to spend the entire amount of money within 24 months after the end of the school year, the school district is, pursuant to S.B. 282, required to transfer the balance in excess of 5% of the expenditures of the local school precinct to the Education Stabilization Account. Senate Bill 282 further clarifies that the hiring of staff by a principal of a local school precinct must conform to the applicable collective bargaining agreement and makes other revisions to the governance of local school precincts and local school districts.

Senate Bill 450 establishes a program that allows the remaining owners of a single-family residence in the Windsor Park neighborhood in the City of North Las Vegas to exchange that residence for another single-family residence unaffected by the ground subsidence that damaged the Windsor Park neighborhood homes. To implement the program, S.B. 450:

- Requires the City of North Las Vegas to repay a $12.0 million State General Fund loan toward the cost of the program over a period of four years through a monthly amount withheld from the City's distribution of Consolidated Tax revenues from the Department of Taxation.
- Obligates $25.0 million in Coronavirus Recovery Funds toward the cost of the program.
- Requires unexpended Windsor Park-related Fannie Mae and other federal funds to be used.
- Requires an agreement between the City of North Las Vegas and the Housing Division of the Department of Business and industry that ensures rights-of-way for the Housing Division and any developer implementing the relocation plan to access and cross lots owned by the City of North Las Vegas for home assessments.

Elected Officials

The Elected Officials function encompasses elected officials of the Executive Branch of state government, including the Governor, Lieutenant Governor, Attorney General, Secretary of State, State Treasurer, and Controller, as well as the Judicial and Legislative Branches of state government. For the 2023-25 biennium, General Fund appropriations for this function total $973.3 million, which is an increase of $641.4 million, or 193.2%, compared to the $331.9 million approved for the 2021-23 biennium by the 2021 Legislature. The increase is primarily due to $485.5 million appropriated to the Board of Examiners for allocation to state agencies to support state employee compensation increases.

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 2023 Legislature approved General Fund appropriations of $9.1 million over the 2023-25 biennium in support of the Office of the Governor, which is an increase of $3.0 million, or 49.3%, over the $6.1 million approved by the 2021 Legislature for the 2021-23 biennium. The Legislature did not approve the Governor's recommendation for General Funds totaling $2.7 million over the 2023-25 biennium for five new non-classified cabinet-level Secretary positions to provide administrative oversight to state agencies. However, through the passage and approval of Senate Bill (S.B.) 431, the 2023 Legislature alternatively approved $1.8 million for salaries of staff of the Office of the Governor.

GOVERNOR'S MANSION MAINTENANCE

The Governor's Mansion Maintenance budget was established to account for funding provided for the staffing, operation, and maintenance of the Governor's Mansion in Carson City. The budget also supports the cost of travel to official functions for the Governor's spouse. For the 2023-25 biennium, the legislatively approved budget includes funding for 2.64 full-time equivalent (FTE) positions to support the staff of the mansion. The 2023 Legislature approved General Fund appropriations of $935,961 over the 2021-23 biennium for the Mansion Maintenance budget, which represents a $267,706, or 40.1%, increase from the amount approved by the 2021 Legislature for the 2021-23 biennium. The increase is primarily due to the approval of General Funds totaling $250,870 over the 2023-25 biennium for maintenance of the Governor's Mansion.

COVID-19 Relief Programs

The COVID-19 Relief Programs account was established in FY 2020 by the Governor's Office of Finance as a non-executive budget account in order to receive and account for the state's portion of assistance from the Coronavirus Aid, Relief, and Economic Security (CARES) Act, Coronavirus Relief Fund (CRF). The 2021 Legislature approved the Governor's recommendation to convert the COVID-19 Relief Programs account to an executive budget account and designate the account as the location to account for additional COVID-19 relief funding from other federal legislation, such as the American Rescue Plan (ARP) Act. The $2.739 billion in funding received by the state from the ARP Act, Coronavirus State Fiscal Recovery Fund was authorized for expenditure in this budget by the 2021 Legislature.

Through legislation passed by the 2023 Legislature, as well as action taken by the 2021 Legislature and during the 2021-22 Interim by the Governor's Office of Finance and the Interim Finance Committee, pursuant to the revision of work programs pursuant to *Nevada Revised Statutes* (NRS) 353.220 and in accordance with the State Budget Act, $2.736 billion has been authorized for expenditure. Through the passage and approval of the 2023 Authorizations Act (S.B. 504), the 2023 Legislature approved $1.76 billion in authority over the 2023-25 biennium in the COVID-19 Relief Programs budget to support various programs funded with federal American Rescue Plan Act, Coronavirus State Fiscal Recovery Funds.

In addition, the Legislature passed and the Governor subsequently signed three bills authorizing expenditure of federal Coronavirus State Fiscal Recovery Funds, including Assembly Bill (A.B.) 468, which authorized $10.0 million to support a portion of the costs associated with the implementation of the Enterprise Resource Planning System, S.B. 450, which authorized $25.0 million for the relocation of persons residing in the Windsor Park neighborhood in the City of North Las Vegas, and S.B. 510, which authorized $5.3 million to support costs of implementing provisions of the collective bargaining agreement for the bargaining unit established in paragraph (i) (Category III peace officers) of subsection 1 of NRS 288.515.

Office of the Chief Information Officer

The Office of the Chief Information Officer, formerly known as Enterprise IT Services, was transferred by the 2023 Legislature from the Department of Administration to the Office of the Governor. The Office of the Chief Information Officer consists of five operational units: Office of the Chief Information Officer, Agency IT Services, Computing, Communications, and Information Security. For the 2023-25 biennium, the Legislature approved funding totaling $135.8 million, an 11.6% increase from the $121.7 million approved for the 2021-23 biennium.

Agency IT Services

The Agency IT Services Unit 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 Agency IT Services Unit houses staff from the Agency IT Services and Office of the Chief Information Officer budget accounts.

The 2023 Legislature approved to increase interagency transfers by $520,376 over the 2023-25 biennium to fund the transfer of the OnBase Digital Document Management System from the Nevada State Library, Archives, and Public Records to Agency IT Services to reduce system administration challenges, security incidents, and lower the cost for per-user licensing.

COMPUTER FACILITY

The Computer Facility budget 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 2023 Legislature approved to increase mainframe service fees by $828,000 over the 2023-25 biennium to fund contracted staffing for the Mainframe Unit to ensure uninterrupted support and reduce the risk of unplanned downtime as customer agencies transition off the mainframe platform.

In addition, the 2023 Legislature also approved to increase Infrastructure assessment fees by $764,753 in FY 2025 to replace the Endpoint Device Protection System to provide security for state-managed mobile devices and identify which devices are potentially the target of a cyber security attack.

Lastly, the 2023 Legislature approved one-time General Fund appropriations of $1.3 million in the Governor's Office of Finance Special Appropriations budget as a loan to the Office of the Chief Information Officer to replace components of the security firewall.

IT SECURITY

The Office of Information Security provides leadership and oversight of a comprehensive state information security program, including information security policies and standards, security assessments, security incident response, physical access control solutions, and security awareness training, with the goal of protecting critical state data, networks, and data processing environments.

The 2023 Legislature approved to increase Security Assessment fees by $363,954 over the 2023-25 biennium to fund the expansion of the Tenable Security Center contract to improve the assessment of cyber threats.

OFFICE OF SCIENCE, INNOVATION AND TECHNOLOGY

The Office of Science, Innovation, and Technology (OSIT) was established to promote the development of a skilled workforce in the areas of science, technology, engineering, or math, and to improve broadband availability, adoption, and use. The OSIT also manages the Graduate Medical Education grant program. The 2023 Legislature approved $17.2 million in General Fund appropriations over the 2023-25 biennium, which

is an increase of $8.9 million, or 107.7%, from the $8.3 million approved by the 2021 Legislature over the 2021-23 biennium. Most of this increase is explained by the Legislature approving the Governor's recommendation to transfer $8.5 million in General Fund appropriations from the Governor's Office of Finance Special Appropriations budget to the OSIT budget in FY 2024 to support the Graduate Medical Education grant program and align program funding with the staff that provide direct oversight of the granting of funds to develop new medical residency and fellowship programs.

Additionally, the Legislature approved the Governor's recommendation to add $198,929 in General Fund appropriations over the 2023-25 biennium to support one additional Management Analyst and associated expenditures to assist with the management of the Graduate Medical Education program.

The Legislature also approved $230.0 million in federal grant funds in FY 2024 to fund two broadband programs, including $130.0 million for the American Rescue Plan Act Capital Projects Fund, awarded by the US Department of Treasury, and $100.0 million for the Broadband Equity Access and Deployment program, administered by the National Telecommunications and Information Administration in the U.S. Department of Commerce.

Finally, the Legislature approved $202.6 million over the 2023-25 biennium in American Rescue Plan Act, Coronavirus State Fiscal Recovery Funds to carry forward remaining budgetary authority that was approved by the Interim Finance Committee during the 2021-23 biennium. This funding includes $100.0 million to be utilized as state match for the Broadband Equity Access and Deployment program, which has a 25.0% state match requirement.

GOVERNOR'S 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. For the 2023-25 biennium, the 2023 Legislature approved General Fund appropriations of $5.1 million in FY 2024 and $5.6 million in FY 2025 to support the operations of the Budget Division and American Rescue Plan Act, Coronavirus State Fiscal Recovery Funds of $2.1 million in each fiscal year of the 2023-25 biennium to fund positions, contract staff, a data management system, and other expenditures to administer and monitor American Rescue Plan Act, Coronavirus State Fiscal Recovery Funds.

The 2023 Legislature approved a budget amendment that included General Fund appropriations of $918,655 over the 2023-25 biennium to fund three new Executive Branch Budget Officer positions. Two of the positions were approved to be at a higher grade level than existing Executive Branch Budget Officer positions to oversee and manage the Health and Human Services and K-12/Higher Education teams. The third

position was approved to change an existing temporary/overlap Executive Branch Budget Officer 1 position to a permanent position effective July 1, 2023.

Additionally, the Legislature approved A.B. 451 in combination with a budget amendment that included General Fund appropriations of $57,531 in FY 2025 to allow for up to 300 hours of compensated overtime pay for the unclassified Director, Deputy Director, and Budget Division Administrator positions during the development of the proposed state budget from September 1, 2024, through January 31, 2025.

The 2023 Legislature did not approve the Governor's recommendation to reclassify an unclassified Budget Division Administrator position established by the 2021 Legislature to a second unclassified Deputy Director position.

SMART 21

The 2023 Legislature approved the Governor's recommendation to continue the Office of Project Management in the Silver State Modernization Approach for Resources and Technology in the 21st Century (SMART 21) budget in the 2023-25 biennium 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 (known as the Core.NV project). Funding totaling $7.9 million, including General Fund appropriations of $6.4 million, excluding one-time appropriations, was approved for the 2023-25 biennium.

Recognizing that the project has failed thus far and was paused, the 2023 Legislature approved the Governor's recommendation to eliminate 18 vacant positions based on duties anticipated to be needed in the 2023-25 biennium, resulting in a $3.9 million ($3.1 million General Fund) reduction over the 2023-25 biennium. The Legislature also approved eliminating funding totaling $6.3 million ($5.1 million General Fund) for cloud computing services that are not anticipated to be needed in the 2023-25 biennium.

To support one-time costs associated with system implementation, the 2023 Legislature approved A.B. 468, which appropriated funding totaling $166.3 million ($126.6 million General Fund appropriations, $29.7 million Highway Fund appropriations, and $10.0 million American Rescue Plan Act, Coronavirus State Fiscal Recovery Funds) for this purpose.

SPECIAL APPROPRIATIONS

The Special Appropriations budget is used by the Governor's Office of Finance to pass through legislatively approved General Fund appropriations to other governmental entities and not-for-profit organizations. The Governor recommended and the 2023 Legislature approved a General Fund appropriation of $8.5 million in FY 2024 to continue funding for the Graduate Medical Education grant program that is available for both FY 2024 and FY 2025 and is approved to transfer to the Governor's Office of Science, Innovation and Technology to align program funding with the staff that provide direct oversight of the program. The Governor recommended and the 2023 Legislature approved the following appropriations:

- Nevada Governor's Advisory Council on Education Relating to the Holocaust: $100,000 in each fiscal year of the 2023-25 biennium
- Nevada Volunteers: $150,000 in each fiscal year of the 2023-25 biennium
- Nevada Civil Air Patrol: $25,000 in FY 2024 that is available for both FY 2024 and FY 2025

Additionally, the 2023 Legislature approved S.B. 341 and A.B. 525 that provided General Fund appropriations in FY 2023 totaling $55.4 million and $58.2 million, respectively, to various non-profit organizations and government agencies.

LIEUTENANT GOVERNOR'S OFFICE

The Lieutenant Governor is elected to a four-year term and serves as the President of the Senate. The Lieutenant Governor serves as the Chair of the Commission on Tourism, Chair of the Advisory Board on Outdoor Recreation, a member of the Board of Economic Development, a member of the Board of Directors of the Department of Transportation, and a member of the Executive Branch Audit Committee. The Lieutenant Governor is a member of the Governor's cabinet and serves as acting Governor whenever the Governor is out of state or unable to perform the duties of the office. The Office of the Lieutenant Governor is supported entirely by General Fund appropriations.

The 2023 Legislature approved General Fund appropriations totaling $1.7 million over the 2023-25 biennium to support the Office of the Lieutenant Governor. This represents an increase in General Fund appropriations of 30.0% from the $1.3 million approved by the 2021 Legislature for the 2021-23 biennium. To address an increase in administrative workload in the Office of the Lieutenant Governor, and to provide resources to ensure there is an administrative level position in both the Carson City and Las Vegas offices, the 2023 Legislature appropriated General Funds of $197,616 over the 2023-25 biennium for a new unclassified Executive Assistant position. The 2023 Legislature approved additional General Fund appropriations of $61,925 over the 2023-25 biennium to increase in-state and out-of-state travel.

OFFICE OF SMALL BUSINESS ADVOCACY

The 2023 Legislature approved federal American Rescue Plan Act, Coronavirus State Fiscal Recovery Funds of $630,320 to continue staffing and operations of the Office of Small Business Advocacy over the 2023-25 biennium. The Office of Small Business Advocacy works in coordination with other state agencies to serve as a centralized hub to connect small business owners to available resources within state and local government and other business organizations. While the Office of Small Business Advocacy was set to expire by limitation on June 30, 2023, pursuant to A.B. 184 (2021), the 2023 Legislature passed S.B. 24 which extended the expiration of the office through June 30, 2025.

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 2023 Legislature approved total funding of $164.4 million over the 2023-25 biennium for the Office of the Attorney General, an increase of 16.0% compared to the $141.7 million approved for the 2021-23 biennium. The General Fund portion totals $18.5 million for the 2023-25 biennium, an increase of 94.3% compared to the legislatively approved General Fund total of $9.5 million for the 2021-23 biennium.

The 2023 Legislature approved total funding of $2.8 million ($1.5 million General Fund included in A.B. 522, Section 23) to fund a three-grade increase for Office of the Attorney General Legal Secretary, Legal Office Manager, Criminal Investigator, Cybercrime Investigator, and Criminal Investigator Supervisor positions, as well as a two-grade increase for Deputy Chief Investigator positions.

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 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 2023 Legislature approved the Governor's recommendations for General Fund appropriations of $31,251 over the 2023-25 biennium to reclassify an unclassified Deputy Attorney General to an unclassified Senior Deputy Attorney General, and AGCAP revenue totaling $94,145 over the 2023-25 biennium to reclassify an unclassified Bureau Chief to an unclassified Assistant Attorney General and a vacant Accountant Technician to an Administrative Services Officer.

The 2023 Legislature approved AGCAP revenue over the 2023-25 biennium of $362,361 to fund two new unclassified Victim Advocate positions to provide services in compliance with Article 1, Section 8A of the Nevada Constitution, also known as Marsy's Law, and $329,447 to fund an unclassified Chief Deputy Attorney General to conduct investigations related to patterns or practices of civil rights violations.

The 2023 Legislature also approved General Fund appropriations of $274,683 over the 2023-25 biennium to fund a dedicated unclassified Deputy Attorney General position to support the Secretary of State by providing consistency and attention to legal issues and advising investigators on best practices.

Finally, the 2023 Legislature approved federal American Rescue Plan Act, Coronavirus State Fiscal Recovery Funds of $1.3 million over the 2023-25 biennium to continue supporting the Legal Aid Center of Southern Nevada for its Legal Advocacy to Address Pandemic Educational Deficiencies for Vulnerable Youth with Disabilities project.

CONSUMER ADVOCATE

The Bureau of Consumer Protection (BCP), under the direction of the State Consumer Advocate, statutorily represents public and customer interests related to certain operations of public utilities and other areas of consumer protection. The Consumer Advocate also provides victim assistance, consumer education, and public outreach.

The Legislature approved the transfer of 21 positions and other expenditures related to general and financial fraud activities previously conducted under the National Settlement Administration budget to the Consumer Advocate budget due to diminishing one-time National Mortgage Settlement funds used to support the noted positions. The National Settlement Administration budget was established to provide for the general administration of one-time funds received from the National Mortgage Multi-Bank Settlement and the Bank of America Mortgage Settlement, which are projected to be depleted in the 2023-25 biennium.

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 Branch 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 2023 Legislature approved General Fund appropriations totaling $57.2 million for the 2023-25 biennium, which is an increase of $7.9 million, or 15.9%, from the $49.4 million approved for the 2021-23 biennium.

As recommended by the Governor, the 2023 Legislature approved General Funds totaling $502,360 over the 2023-25 biennium for one new position to support the SilverFlume Portal and three new positions to support the Elections Division to improve the operations of the Secretary of State's Office. Additionally, the Legislature approved General Funds of $464,345 over the 2023-25 biennium for three new positions to provide additional resources for election integrity investigations that were not recommended by the Governor. The 2023 Legislature approved funding for a one-grade salary increase for Criminal Investigators and Criminal Investigator Supervisors. The Legislature also approved the Governor's recommendation for General Funds of $935,400 over the 2023-25 biennium to change the source of funding for certain positions and operating costs from federal Help America Vote Act grant funds to General Funds. To support mail-in

ballots, the Legislature approved A.B. 192, including General Fund appropriations totaling $11.7 million over the 2023-25 biennium.

The Legislature approved funding totaling $30.5 million, including $25.0 million in General Funds, in S.B. 484 to support one-time costs associated with a statewide top-down voter registration database and election management system. The Legislature also approved General Funds of $15.0 million in S.B. 485 to support enhancements and modifications to the SilverFlume business registration and filing system.

STATE TREASURER

The State Treasurer's Office, which has offices located in Carson City and Las Vegas, 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 budgets, managing the state's banking relationships, reconciling bank transactions, drawing federal funds, and distributing state checks. The State Treasurer's Office is also responsible for the administration of the Governor Guinn Millennium Scholarship program, the Nevada Prepaid Tuition Program, the Nevada College Savings Plans Program, and the Unclaimed Property program.

The 2023 Legislature approved funding of $597,223 (General Funds of $43,128) over the 2023-25 biennium for the personnel and operating costs to add three new classified positions within the Treasurer's Office main budget. The new positions include an Accountant and an Investment Analyst for the Investment Division to complete account reconciliations and reporting and to bring more investing duties in-house, as well as an Accountant Technician for the Cash Management Division to manage increasing electronic fund transactions.

NEVADA COLLEGE SAVINGS TRUST

The Nevada College Savings Plans Program allows individuals to establish and contribute to a child's college savings account and then use the savings proceeds to pay for qualifying higher education expenses. Withdrawals, including earnings on contributions, which are used for qualifying educational expenses, are not subject to federal taxation pursuant to Internal Revenue Code Section 529. The value of each account is based upon investment performance and is subject to investment gains and losses. The proceeds from the 529 college savings plans can be used at any eligible educational institution in the United States.

The 2023 Legislature approved transfers from the College Savings Endowment Account totaling $545,082 over the 2023-25 biennium to support three new positions as recommended by the Governor. A new unclassified Deputy Treasurer of Financial Literacy was approved to lead the creation and implementation of an Individual Development Account Program and work on the Nevada Statewide Council on Financial Independence. Additionally, two new classified Program Officer positions were approved, one to serve as a college savings navigator in providing increased education and outreach to Nevada communities and the second to serve as a liaison between

community and organization partners to increase awareness about the Nevada Achieving a Better Life Experience (ABLE) Savings Program.

To support the funding of the new Deputy Treasurer of Financial Literacy and the Program Officer dedicated to the Nevada ABLE Savings Program with transfers from the College Savings Endowment Account, the 2023 Legislature passed S.B. 499 to authorize the Nevada ABLE Savings Program as an allowable expenditure from the account, and increased the maximum amount that may be expended from the account for financial education from 3.0% to 10.0% of the money received in the account during the first fiscal year of the immediately preceding biennium.

HIGHER EDUCATION TUITION ADMINISTRATION

The Higher Education 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. The 2023 Legislature approved transfers from the College Savings Endowment Account totaling $146,473 over the 2023-25 biennium to support personnel and operating costs for one new Program Officer position to provide education and outreach to Nevada communities, help increase enrollment in the Prepaid Tuition Program, and assist families with saving and paying for higher education costs.

MILLENNIUM SCHOLARSHIP ADMINISTRATION

The Governor Guinn Millennium Scholarship program was recommended by Governor Guinn and approved by the 1999 Legislature to increase the number of Nevada students who attend and graduate from Nevada institutions of higher education. Pursuant to NRS 396.930, in general, to be eligible for a Millennium Scholarship, a student must 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 plan 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.

The Millennium Scholarship provides $40 per enrolled lower division credit hour and $60 per enrolled upper division credit hour at a Nevada System of Higher Education (NSHE) community college; $60 per enrolled credit hour at an NSHE state college; and $80 per enrolled credit hour at all other eligible institutions. The funding is limited to a maximum of 15 credits per semester, counting all coursework at all institutions, with a lifetime maximum award of $10,000 per student.

The 2023 Legislature approved S.B. 486, which included a General Fund appropriation of $75.0 million to the Millennium Scholarship Trust Fund. With the addition of these funds, the Millennium Scholarship Trust Fund is projected to be financially viable through FY 2027, with a projected balance at the end of FY 2027 of $4.1 million.

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 (Trust) Account. Pursuant to NRS 120A.620, by the end of each fiscal year and after the first $7.6 million of the Trust Account's balance is transferred to the Millennium Scholarship Trust Fund, and the next $1.0 million is transferred to the Grant Matching Account, the balance of the money in the Trust Account must be transferred to the General Fund. Although properties may be sold and the proceeds transfer to the General Fund, the rightful owners or heirs never surrender their claiming rights.

The 2023 Legislature approved A.B. 45, which created the Student Loan Repayment for Providers of Health Care in Underserved Communities Program to repay student education loans of certain health providers. Pursuant to the legislation, the program is funded with an annual transfer of $2.5 million from the Abandoned Property Trust Account, after the $7.6 million transfer to the Millennium Scholarship Trust Fund and after the $1.0 million transfer to the Grant Matching Account. The new loan repayment program will be administered by the Treasurer's Office. In addition, A.B. 45 requires the annual transfer of $250,000 from the Abandoned Property Trust Account to the University of Nevada, Reno School of Medicine for the purpose of obtaining matching money for the Nevada Health Service Corps from the federal government.

The 2023 Legislature approved transfers from the Abandoned Property Trust Account totaling $167,220 over the 2023-25 biennium to support personnel and operating costs for one new Claims Officer position and reclassify two existing Administrative Assistant positions to Claims Officer positions, contingent upon the approval by the Department of Administration, Division of Human Resource Management to establish a new Claims Officer class series. The new position was approved to address an increased workload associated with claim requests, and the new class series was funded to better align the level of duties required of staff in managing unclaimed property claims.

OTHER LEGISLATIVE ACTIONS AFFECTING THE STATE TREASURER

Additionally, the 2023 Legislature passed and the Governor approved the following bills affecting the State Treasurer's Office:

A.B. 428 Requires the State Treasurer to create a program to provide reimbursement for tuition charges and other fees paid to an institution within the Nevada System of Higher Education by a person who completes a Teacher Academy College Pathway Program.

The bill included a $10.0 million General Fund appropriation to support the reimbursement program.

S.B. 10 Removes the Nevada State Infrastructure Bank from the Department of Transportation and places the Bank in the Office of the State Treasurer and provides that the State Treasurer serves as the Chair of the Board of Directors of the Bank.

S.B. 305 Establishes the Nevada Employee Savings Trust Program under the direction of a board of trustees with the power to establish a retirement savings program for private sector employees. Senate Bill 305 authorizes the board established by the bill to borrow money or enter certain long-term procurement contracts with financial providers for start-up and operational costs until the program is self-sustaining. The bill requires the State Treasurer, within the limits of legislative appropriations, to provide staff and administrative support to the board and appropriates General Funds of $1.2 million over the 2023-25 biennium to the State Treasurer's Office for administration costs of the program as a loan ,which must be repaid 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 2023 Legislature approved General Fund appropriations totaling $12.0 million over the 2023-25 biennium, a 6.5% increase from the $11.3 million approved for the 2021-23 biennium. The 2023 Legislature also approved American Rescue Plan Act, Coronavirus State Fiscal Recovery Funds of $1.6 million over the 2023-25 biennium to continue funding four state positions and four contract positions to support increased workload related to pandemic funding and accounting.

The 2023 Legislature approved the Governor's recommendation for General Fund appropriations of $156,255 and Transfer from Debt Recovery Account revenue of $404 over the 2023-25 biennium to add an Accountant Technician 2 position to support the Debt Collection section, effective October 1, 2023.

The 2023 Legislature approved one-time General Fund appropriations in FY 2023 of $2.0 million to fund a new debt collection system through the passage of S.B. 460 .

LEGISLATIVE BRANCH

LEGISLATIVE COUNSEL BUREAU

The Legislative Counsel Bureau is the administrative support agency for the Nevada Legislature. The bureau includes the Administration Division, the Legal Division, the Research Division, the Audit Division, and the Fiscal Analysis Division.

The 2023 Legislature approved General Fund appropriations of $150.5 million over the 2023-25 biennium, which is a 100.5% increase over General Fund appropriations of $75.1 million approved by the 2021 Legislature for the 2021-23 biennium.

The 2023 Legislature approved funding for a total of 488 full-time equivalent (FTE) positions. In comparison, the 2021 Legislature approved funding for 317 FTE positions, a difference of 171 positions. A majority of these new positions were recommended to staff three new legislative buildings in Las Vegas that were approved to be purchased through the passage of A.B. 1 (34th Special Session [2023]), the Capital Improvement Program Bill).

JUDICIAL BRANCH

The budgets for the Judicial Branch are included in The Executive Budget but are not subject to review by the Governor; therefore, the budgets presented represent the budget request of the Judicial Branch.

The budgets of the Judicial Branch include funding for the Supreme Court, Court of Appeals, Specialty Court, Administrative Office of the Courts, Judicial Programs and Services Division, Uniform System of Judicial Records, and Supreme Court Law Library. Additionally, the Judicial Branch budgets 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 2023 Legislature approved General Fund appropriations of $131.0 million over the 2023-25 biennium for the Judicial Branch, excluding the budget for the Commission on Judicial Discipline, which is an increase of $38.7 million, or 41.9%, over the 2021-23 legislatively approved amount of $92.3 million. The increase is primarily due to the addition of 30 new positions and the replacement of court administrative assessment revenue with General Fund appropriations.

The Judicial Branch's original budget proposal for the 2023-25 biennium was based on proposed legislation designated as the Judicial Branch Budget Reform Act of 2023. Senate Bill 58 (2023), as introduced, included requests to create a Judicial Fund and, provided that money in the fund does not revert to the State General Fund at the end of a fiscal year, to create a Judicial Infrastructure Contingency Account to be used by the Judicial Branch in case of certain emergencies related to its physical or information technology infrastructure. The Judicial Branch recommended total funding of $13.3 million ($8.8 million General Fund) over the 2023-25 biennium to move 170 existing positions and 32 new positions, recommended by the Judicial Branch, excluding elected officials, into a new non-classified position classification with salary increases of varying degrees through a new proposed Judicial Branch Classification and Compensation

schedule. The 2023 Legislature did not approve the Judicial Branch's proposal as submitted, but approved various other budgetary measures noted below.

The Executive Budget included $23.3 million in court administrative assessment revenue over the 2023-25 biennium. In closing the budgets for the Judicial Branch and through the passage and approval of S.B. 58, as amended, the 2023 Legislature approved replacing all court administrative assessment revenue in Judicial Branch budgets with commensurate direct General Fund appropriations. Through the replacement of that revenue source, the 2023 Legislature approved total General Fund appropriations of $5.7 million over the 2023-25 biennium to fund 30 new non-classified positions for the Judicial Branch, including 3 budget management and accounting positions, a human resources and payroll position, 2 Deputy Marshal positions, 10 Auditor positions, 1 Information Technology Project Manager position, 4 Judicial Programs and Services Division positions (2 to support the trial courts and 2 in the Court Services Unit), 5 Information Technology positions to assist the trial courts, and 4 Judicial Education positions. The 2023 Legislature did not approve funding for a new non-classified Public Information Officer position or a new non-classified Web Content Specialist position, as recommended by the Judicial Branch.

The 2023 Legislature approved the consolidation of the Judicial Branch's 170 existing and 30 new non-elected positions into a new Judicial Department Staff Salaries budget account and provided the Supreme Court with the authority to employ such persons as it deems necessary with salaries and benefits determined by the Supreme Court, within the limits of legislative appropriations available for that purpose, through the passage of S.B. 58.

In addition, the 2023 Legislature approved funding for Judicial Branch positions at the levels approved by the 2021 Legislature, inclusive of cost-of-living adjustments approved for Executive and Legislative Branch staff not represented by a collective bargaining unit.

The 2023 Legislature also approved budget reorganizations for the Judicial Branch that included consolidating the Judicial Programs and Services Division, Uniform System of Judicial Records, and Judicial Education budgets into the Administrative Office of the Courts budget, and consolidating the Judicial Retirement System State Share budget into the State Judicial Elected Officials budget.

SUPREME COURT

The Supreme Court, established under Article 6 of the Nevada Constitution, is the highest court of record in Nevada's court system and its primary responsibility is to review and rule on appeals from district court cases. The Supreme Court provides administrative oversight of the Nevada Judicial System, assigns cases to the Court of Appeals, and provides admittance to the legal profession in Nevada. The Supreme Court consists of seven justices, chambers staff, the Office of the Court Clerk, central legal staff, the Law Library, and the Administrative Office of the Courts.

The 2023 Legislature approved one-time General Fund appropriations of $2.4 million over the 2023-25 biennium to fund the replacement of the Supreme Court's legacy case management system for the appellate court, $1.3 million over the 2023-25 biennium to implement a statewide digital evidence management system, and $1.4 million in FY 2024 to build a hybrid training facility within existing space in the Carson City Supreme Court building.

COURT OF APPEALS

STATE JUDICIAL ELECTED OFFICIALS

The State Judicial Elected Officials budget 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. It also funds Judicial Selection for any judicially-elected or appointed vacancy that occurs before the expiration of any term of office in the Supreme Court, Court of Appeals, or among District Court judges.

The 2023 Legislature approved increases in the annual base salary of judicial elected officials every six years based on the cumulative percentage increase in the salaries of the classified employees of Nevada through the passage of A.B. 15 for district court judges and A.B. 16 for justices of the Nevada Supreme Court and judges of the Nevada Court of Appeals. Assembly Bill 16 includes a General Fund appropriation to the State Judicial Elected Officials budget of $86,113 in FY 2025 to fund salary increases for three justices of the Nevada Supreme Court.

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 2023 Legislature approved a budget amendment submitted by the Judicial Branch that provided General Fund appropriations of $474,126 over the 2023-25 biennium to fund up to 8,000 square feet of new office space in Las Vegas for the Administrative Office of the Courts.

The 2023 Legislature approved American Rescue Plan Act, Coronavirus State Fiscal Recovery Funds of $13.7 million in FY 2024 and $9.1 million in FY 2025 to continue funding the implementation of a statewide e-filing solution and the implementation of a case management system for the trial courts.

UNIFORM SYSTEM OF JUDICIAL RECORDS

The Uniform System of Judicial Records is responsible for the standardization and implementation of technology to assist the Supreme Court and the state's 75 trial courts in managing their caseloads, judicial records, and the reporting of court and judicial

statistics. The Uniform System of Judicial Records helps produce the Nevada Judiciary Annual Report, which provides statistical information about caseloads throughout the Nevada Court System. Funding in this budget is also used for the development of standards and the purchase and development of information technology systems that meet those standards. The Uniform System of Judicial Records manages two major systems, the Nevada Court System and the Multi-County Integrated Justice Information System.

The 2023 Legislature approved the consolidation of the Uniform System of Judicial Records budget account with the Administrative Office of the Courts budget account and replaced administrative court assessment revenue with General Fund appropriations.

The 2023 Legislature approved General Fund appropriations of $365,431 in FY 2024 to fund enhancements to the Multi-County Integrated Justice Information System (MCIJIS).

Summary of Appropriations and Authorizations

2023-25 Legislature

	2022-2023 Work Program	2023-2024 GOVERNOR RECOMMENDS	2023-2024 LEGISLATIVELY APPROVED	2024-2025 GOVERNOR RECOMMENDS	2024-2025 LEGISLATIVELY APPROVED
ELECTED OFFICIALS					
OFFICE OF SMALL BUSINESS ADVOCACY	285,718		309,261		321,259
GENERAL FUND			100		100
INTERAGENCY TRANSFER	284,218		309,161		321,159
OTHER FUND	1,500				
NDOT - STATEWIDE INFRASTRUCTURE BANK			261,932		265,605
INTERAGENCY TRANSFER			261,932		265,605
OFFICE OF THE GOVERNOR	3,995,543	5,803,314	5,327,686	5,567,569	5,124,585
GENERAL FUND	3,073,943	5,178,999	4,669,200	4,941,468	4,464,199
INTERAGENCY TRANSFER	921,600	624,315	658,486	626,101	660,386
REVERSIONS					
GOVERNOR'S MANSION MAINTENANCE	337,649	587,772	578,396	351,672	357,565
GENERAL FUND	335,975	587,772	578,396	351,672	357,565
INTERAGENCY TRANSFER	1,674				
REVERSIONS					
GOVERNOR'S WASHINGTON OFFICE	252,000	252,000	252,000	252,000	252,000
INTERAGENCY TRANSFER	252,000	252,000	252,000	252,000	252,000
COVID-19 RELIEF PROGRAMS	2,320,054,615	61,808,757	1,789,303,531	36,802,270	482,959,616
BALANCE FORWARD	2,315,949,271	61,808,757	1,789,303,531	36,802,270	482,959,616
FEDERAL FUND	4,105,344				
OTHER FUND					
ATHLETIC COMMISSION	5,095,062	4,494,591	4,494,591	4,574,529	4,568,633
BALANCE FORWARD	3,357,862	2,721,543	2,721,543	2,801,481	2,795,585
INTERAGENCY TRANSFER	10,185				
OTHER FUND	1,727,015	1,773,048	1,773,048	1,773,048	1,773,048
GOVERNOR'S OFFICE HIGH LEVEL NUCLEAR WASTE	2,002,045	1,902,655	1,907,558	1,832,631	1,837,632
GENERAL FUND	1,442,892	1,352,655	1,357,558	1,282,631	1,287,632
FEDERAL FUND	150,108	150,000	150,000	150,000	150,000
INTERAGENCY TRANSFER	409,045	400,000	400,000	400,000	400,000
REVERSIONS					
GOE - OFFICE OF ENERGY	7,182,614	1,605,363	6,108,985	1,600,323	1,605,277
GENERAL FUND	100	100	100	100	100
BALANCE FORWARD					
FEDERAL FUND	764,423	515,685	515,685	515,685	515,685
INTERAGENCY TRANSFER	6,341,341	980,314	5,483,936	970,274	975,228
OTHER FUND	76,750	109,264	109,264	114,264	114,264
REVERSIONS					
GOE - RENEWABLE ENERGY ACCOUNT	18,248,301	18,260,490	18,260,490	18,567,764	18,564,714
BALANCE FORWARD	15,645,497	15,626,167	15,626,167	16,265,592	16,262,542
OTHER FUND	2,602,804	2,634,323	2,634,323	2,302,172	2,302,172

	2022-2023 Work Program	2023-2024 GOVERNOR RECOMMENDS	2023-2024 LEGISLATIVELY APPROVED	2024-2025 GOVERNOR RECOMMENDS	2024-2025 LEGISLATIVELY APPROVED
OFFICE OF SCIENCE, INNOVATION AND TECHNOLOGY	229,570,047	58,067,291	385,410,109	49,574,528	64,337,558
GENERAL FUND	5,058,653	12,820,283	12,822,504	4,327,520	4,330,721
BALANCE FORWARD	10,651,317				
FEDERAL FUND	10,273,967		230,000,000		
INTERAGENCY TRANSFER	203,586,110	45,240,171	142,580,768	45,240,171	60,000,000
OTHER FUND		6,837	6,837	6,837	6,837
REVERSIONS					
GOE - RENEWABLE, EFFICIENCY, CONSERVATION LOAN	1,276,351	1,249,314	1,249,314	1,211,972	1,211,972
BALANCE FORWARD	1,051,082	1,024,045	1,024,045	986,703	986,703
OTHER FUND	225,269	225,269	225,269	225,269	225,269
LIEUTENANT GOVERNOR	646,767	785,143	819,686	845,294	834,317
GENERAL FUND	644,384	785,143	819,686	845,294	834,317
INTERAGENCY TRANSFER	2,383				
REVERSIONS					
OFFICE FOR NEW AMERICANS	375,883	334,136	390,975	340,583	420,173
GENERAL FUND	287,129	312,256	369,095	340,583	420,173
BALANCE FORWARD	85,370	21,880	21,880		
INTERAGENCY TRANSFER	3,305				
OTHER FUND	79				
REVERSIONS					
GOVERNOR'S OFC OF FINANCE - BUDGET DIVISION	6,815,382	7,357,111	7,151,854	8,039,359	7,736,426
GENERAL FUND	4,821,190	5,256,445	5,079,248	5,911,169	5,637,330
BALANCE FORWARD	208,755				
INTERAGENCY TRANSFER	1,785,437	2,100,666	2,072,606	2,128,190	2,099,096
REVERSIONS					
GOVERNOR'S OFFICE-OFFICE OF FEDERAL ASSISTANCE	1,694,818	926,705	840,244	939,630	849,023
GENERAL FUND	1,640,044	826,771	740,310	839,349	748,742
INTERAGENCY TRANSFER	54,774	99,934	99,934	100,281	100,281
REVERSIONS					
GOVERNOR'S OFC OF FINANCE- DIV OF INTERNAL AUDITS	1,851,174	1,940,537	1,956,873	2,005,670	2,023,492
GENERAL FUND	1,683,872	1,829,125	1,845,461	1,888,177	1,905,999
INTERAGENCY TRANSFER	167,302	111,412	111,412	117,493	117,493
REVERSIONS					
GOVERNOR'S OFFICE OF FINANCE - SMART 21	34,129,781	8,999,476	3,940,114	9,144,717	4,006,851
GENERAL FUND	6,979,480	7,208,655	3,197,579	7,326,480	3,251,639
BALANCE FORWARD	25,165,784				
HIGHWAY FUND	1,631,885	1,790,821	742,535	1,818,237	755,212
INTERAGENCY TRANSFER	60,987				
OTHER FUND	291,645				
REVERSIONS					

Summary of Appropriations and Authorizations

2023-25 Legislature

	2022-2023 Work Program	2023-2024 GOVERNOR RECOMMENDS	2023-2024 LEGISLATIVELY APPROVED	2024-2025 GOVERNOR RECOMMENDS	2024-2025 LEGISLATIVELY APPROVED
GOVERNOR'S OFC OF FINANCE - SPECIAL APPROPRIATIONS	9,749,252	275,000	57,410,915	250,000	250,000
GENERAL FUND	320,000	275,000	52,360,272	250,000	250,000
BALANCE FORWARD	9,429,252				
HIGHWAY FUND			5,050,643		
OTHER FUND					
BOE - GENERAL FUND SALARY ADJUSTMENT	16,740,402	195,901,618	167,430,964	278,204,741	318,064,440
GENERAL FUND	16,740,402	195,901,618	167,430,964	278,204,741	318,064,440
BOE - HIGHWAY FUND SALARY ADJUSTMENT	3,097,664	36,844,250	20,331,799	52,512,346	36,076,618
GENERAL FUND		36,844,250		52,512,346	
HIGHWAY FUND	3,097,664		20,331,799		36,076,618
AG - ADMINISTRATIVE BUDGET ACCOUNT	34,430,164	32,873,399	34,138,530	33,167,904	34,580,313
GENERAL FUND	2,416,610	3,384,689	3,667,894	6,270,881	7,053,935
BALANCE FORWARD	96,000				
INTERAGENCY TRANSFER	31,422,543	29,132,493	30,114,419	26,540,806	27,170,161
OTHER FUND	495,011	356,217	356,217	356,217	356,217
REVERSIONS					
AG - EXTRADITION COORDINATOR	369,961	1,228,723	1,229,552	1,237,723	1,238,719
GENERAL FUND	312,409	1,169,794	1,170,623	1,176,551	1,177,547
INTERAGENCY TRANSFER	1,480				
OTHER FUND	56,072	58,929	58,929	61,172	61,172
REVERSIONS					
AG - SPECIAL LITIGATION FUND	3,307,904	2,481,199	2,284,627	2,499,097	2,305,108
GENERAL FUND	1,302,117	1,192,814	908,398	1,189,340	1,146,930
BALANCE FORWARD	238,532	238,532	238,532	223,725	
INTERAGENCY TRANSFER	293,179	278,570	302,155	279,165	303,849
OTHER FUND	1,474,076	771,283	835,542	806,867	854,329
REVERSIONS					
AG - WORKERS' COMP FRAUD	6,956,235	7,036,890	7,116,012	7,047,744	6,953,912
BALANCE FORWARD	1,402,781	1,588,259	1,588,259	1,599,626	1,292,925
INTERAGENCY TRANSFER	2,098,294	2,043,299	2,117,775	2,042,125	2,117,775
OTHER FUND	3,455,160	3,405,332	3,409,978	3,405,993	3,543,212
REVERSIONS					
AG - CRIME PREVENTION	685,772	674,767	724,843	686,192	737,972
GENERAL FUND	653,383	648,420	647,201	659,773	658,754
INTERAGENCY TRANSFER	7,443		51,295		52,799
OTHER FUND	24,946	26,347	26,347	26,419	26,419
REVERSIONS					

Summary of Appropriations and Authorizations

2023-25 Legislature

	2022-2023 Work Program	2023-2024 GOVERNOR RECOMMENDS	2023-2024 LEGISLATIVELY APPROVED	2024-2025 GOVERNOR RECOMMENDS	2024-2025 LEGISLATIVELY APPROVED
AG - MEDICAID FRAUD	4,350,883	4,575,841	4,577,948	4,717,671	4,609,800
GENERAL FUND	100	100	100	100	100
BALANCE FORWARD	1,609,601	1,448,368	1,448,368	1,591,866	1,481,102
FEDERAL FUND	2,250,444	2,373,056	2,375,163	2,371,388	2,374,281
INTERAGENCY TRANSFER	34,485				
OTHER FUND	456,253	754,317	754,317	754,317	754,317
REVERSIONS					
AG - CONSUMER ADVOCATE	5,904,876	8,820,750	9,266,356	8,992,055	8,711,745
GENERAL FUND	756,352	729,458	705,009	690,939	734,130
BALANCE FORWARD	1,389,980	1,335,924	1,335,924	1,545,748	1,852,177
INTERAGENCY TRANSFER	43,758		10,890		10,905
OTHER FUND	3,714,786	6,755,368	7,214,533	6,755,368	6,114,533
REVERSIONS					
AG - GRANTS UNIT	10,130,835	7,395,131	7,256,182	4,736,987	4,591,767
GENERAL FUND	45,670	47,307	44,699	39,507	50,144
BALANCE FORWARD	17,541	17,541	17,541	3,024	
FEDERAL FUND	9,592,904	7,050,215	6,936,455	4,536,755	4,384,136
INTERAGENCY TRANSFER	474,720	280,068	257,487	157,701	157,487
REVERSIONS					
AG - COUNCIL FOR PROSECUTING ATTORNEYS	378,606	309,451	205,255	233,308	206,167
GENERAL FUND	100	114,295	10,099	116,224	182,432
BALANCE FORWARD	219,887	171,421	171,421	93,349	
INTERAGENCY TRANSFER					
OTHER FUND	158,619	23,735	23,735	23,735	23,735
REVERSIONS					
AG - VICTIMS OF DOMESTIC VIOLENCE	437,077	463,308	466,700	470,435	473,824
GENERAL FUND	62,919	175,734	179,126	202,526	205,915
BALANCE FORWARD	24,691	24,333	24,333		
INTERAGENCY TRANSFER	212,814	212,433	212,433	217,101	217,101
OTHER FUND	136,653	50,808	50,808	50,808	50,808
AG - FORFEITURE	106,709	11,541	11,541	11,012	11,012
BALANCE FORWARD	106,709	11,541	11,541	11,012	11,012
OTHER FUND					
AG - ATTORNEY GENERAL TORT CLAIMS FUND	6,496,182	7,267,323	7,216,709	8,715,438	8,516,368
BALANCE FORWARD	2,713,619	1,159,031	1,159,031	2,607,056	2,454,901
INTERAGENCY TRANSFER	3,777,563	6,103,292	6,052,678	6,103,382	6,056,467
OTHER FUND	5,000	5,000	5,000	5,000	5,000
AG - NATIONAL SETTLEMENT ADMINISTRATION	3,975,374	1,203,381	1,203,381		
BALANCE FORWARD	3,821,272	1,203,381	1,203,381		
INTERAGENCY TRANSFER	23,489				
OTHER FUND	130,613				

Summary of Appropriations and Authorizations

2023-25 Legislature

	2022-2023 Work Program	2023-2024 GOVERNOR RECOMMENDS	2023-2024 LEGISLATIVELY APPROVED	2024-2025 GOVERNOR RECOMMENDS	2024-2025 LEGISLATIVELY APPROVED
AG - STATE SETTLEMENTS	5,989,870	1,848,662	1,848,662	1,700,402	1,683,896
BALANCE FORWARD	1,989,870	1,848,662	1,848,662	1,700,402	1,683,896
INTERAGENCY TRANSFER					
OTHER FUND	4,000,000				
AG - CONSUMER PROTECTION LEGAL ACCOUNT	2,966,395	6,074,047	6,074,047	6,074,047	6,177,428
BALANCE FORWARD	2,966,395				103,381
OTHER FUND		6,074,047	6,074,047	6,074,047	6,074,047
CONTROLLER - CONTROLLER'S OFFICE	6,437,238	6,787,108	6,834,593	6,946,465	6,989,211
GENERAL FUND	5,576,577	5,887,799	5,936,168	6,038,048	6,081,458
BALANCE FORWARD					
INTERAGENCY TRANSFER	860,661	899,309	898,425	908,417	907,753
INTERIM FINANCE					
REVERSIONS					
CONTROLLERS OFFICE - DEBT RECOVERY ACCOUNT	877,324	1,028,440	1,028,440	1,137,763	1,137,291
BALANCE FORWARD	497,543	822,764	822,764	932,087	931,615
OTHER FUND	379,781	205,676	205,676	205,676	205,676
SOS - SECRETARY OF STATE	27,162,078	21,458,085	29,555,931	21,881,669	26,145,413
GENERAL FUND	24,551,005	21,038,562	29,095,233	21,458,010	25,678,925
BALANCE FORWARD	1,746,575	139,030	139,030	139,030	139,030
INTERAGENCY TRANSFER	666,812		41,090		42,826
INTERIM FINANCE					
OTHER FUND	197,686	280,493	280,578	284,629	284,632
REVERSIONS					
SOS - HELP AMERICA VOTE ACT ELECTION REFORM	7,763,366	7,322,162	7,327,780	7,336,031	7,346,776
GENERAL FUND	805,543	1,218,497	1,224,115	1,227,530	1,235,179
BALANCE FORWARD	6,537,370	5,926,710	5,926,710	5,931,546	5,934,642
FEDERAL FUND					
INTERAGENCY TRANSFER	347,394	128,160	128,160	128,160	128,160
OTHER FUND	73,059	48,795	48,795	48,795	48,795
TREASURER - STATE TREASURER	3,107,759	3,618,533	3,638,381	3,777,846	3,786,555
GENERAL FUND	385,846	425,021	434,669	404,666	419,788
INTERAGENCY TRANSFER	1,213,709	1,134,289	1,152,925	1,150,347	1,175,415
OTHER FUND	1,508,204	2,059,223	2,050,787	2,222,833	2,191,352
REVERSIONS					
TREASURER - HIGHER EDUCATION TUITION ADMIN	789,140	745,000	770,405	754,884	784,876
INTERAGENCY TRANSFER	3,308				
OTHER FUND	785,832	745,000	770,405	754,884	784,876
TREASURER - BOND INTEREST & REDEMPTION	432,990,209	534,183,161	590,750,695	572,385,671	691,892,024
BALANCE FORWARD	200,983,496	306,652,290	306,652,290	344,831,085	401,136,687
INTERAGENCY TRANSFER	13,932,720	14,103,988	14,103,988	14,112,763	14,112,763
OTHER FUND	218,073,993	213,426,883	269,994,417	213,441,823	276,642,574

	2022-2023 Work Program	2023-2024 GOVERNOR RECOMMENDS	2023-2024 LEGISLATIVELY APPROVED	2024-2025 GOVERNOR RECOMMENDS	2024-2025 LEGISLATIVELY APPROVED
TREASURER - MUNICIPAL BOND BANK REVENUE	6,740,538	3,386,519	3,389,187	3,380,769	3,383,606
BALANCE FORWARD	1,644				
OTHER FUND	6,738,894	3,386,519	3,389,187	3,380,769	3,383,606
TREASURER - MUNICIPAL BOND BANK DEBT SERVICE	6,781,412	3,429,037	3,429,037	3,423,287	3,423,287
INTERAGENCY TRANSFER	6,734,663	3,382,288	3,382,288	3,376,538	3,376,538
OTHER FUND	46,749	46,749	46,749	46,749	46,749
TREASURER - MILLENNIUM SCHOLARSHIP ADMINISTRATION	423,907	471,866	477,154	476,754	479,552
INTERAGENCY TRANSFER	3,486				
OTHER FUND	420,421	471,866	477,154	476,754	479,552
TREASURER - NEVADA COLLEGE SAVINGS TRUST	2,477,157	2,415,796	2,418,741	2,456,384	2,463,579
INTERAGENCY TRANSFER	331,894				
OTHER FUND	2,145,263	2,415,796	2,418,741	2,456,384	2,463,579
TREASURER - ENDOWMENT ACCOUNT	21,328,993	18,335,783	18,335,783	21,090,390	21,027,178
BALANCE FORWARD	15,522,911	12,529,701	12,529,701	15,284,308	15,221,096
OTHER FUND	5,806,082	5,806,082	5,806,082	5,806,082	5,806,082
TREASURER - UNCLAIMED PROPERTY	2,653,200	2,557,394	2,589,025	2,571,827	2,611,416
INTERAGENCY TRANSFER	13,236				
OTHER FUND	2,639,964	2,557,394	2,589,025	2,571,827	2,611,416
ADMINISTRATION - EITS - OFFICE OF THE CIO			2,342,349		2,333,735
BALANCE FORWARD			81,201		72,587
INTERAGENCY TRANSFER			2,261,148		2,261,148
ADMINISTRATION - EITS - AGENCY IT SERVICES			14,140,827		14,112,641
BALANCE FORWARD			4,579,326		3,766,275
INTERAGENCY TRANSFER			9,561,501		10,346,366
ADMINISTRATION - EITS - COMPUTER FACILITY			29,876,268		30,588,896
BALANCE FORWARD			7,540,941		6,055,333
INTERAGENCY TRANSFER			22,331,017		24,529,253
OTHER FUND			4,310		4,310
ADMINISTRATION - EITS - DATA COMM & NETWORK ENGR			8,967,415		7,577,777
BALANCE FORWARD			1,506,285		1,649,325
INTERAGENCY TRANSFER			7,461,130		5,928,452
ADMINISTRATION - EITS - TELECOMMUNICATIONS			3,771,024		4,008,611
BALANCE FORWARD			577,812		815,399
INTERAGENCY TRANSFER			3,192,187		3,192,187
OTHER FUND			1,025		1,025

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	2022-2023 Work Program	2023-2024 GOVERNOR RECOMMENDS	2023-2024 LEGISLATIVELY APPROVED	2024-2025 GOVERNOR RECOMMENDS	2024-2025 LEGISLATIVELY APPROVED
ADMINISTRATION - EITS - NETWORK TRANSPORT SERVICES			5,166,843		5,501,795
BALANCE FORWARD			818,328		1,016,694
INTERAGENCY TRANSFER			4,344,693		4,478,046
OTHER FUND			3,822		7,055
ADMINISTRATION - EITS - IT SECURITY			3,458,840		3,988,287
BALANCE FORWARD			803,412		740,463
INTERAGENCY TRANSFER			2,655,428		3,247,824
TOTAL ELECTED OFFICIALS	3,269,420,232	1,095,398,820	3,295,626,340	1,200,527,353	1,872,048,293
GENERAL FUND	79,896,695	305,211,562	295,293,807	398,495,625	386,178,194
BALANCE FORWARD	2,623,430,607	416,319,880	2,159,721,959	433,349,910	949,362,986
FEDERAL FUND	27,137,190	10,088,956	239,977,303	7,573,828	7,424,102
HIGHWAY FUND	4,729,549	1,790,821	26,124,977	1,818,237	36,831,830
INTERAGENCY TRANSFER	276,378,012	107,507,001	262,863,347	104,851,015	175,004,523
INTERIM FINANCE					
OTHER FUND	257,848,179	254,480,600	311,644,947	254,438,738	317,246,658
REVERSIONS					
LEG - LEGISLATIVE COUNSEL BUREAU	38,778,317	45,996,892	68,995,964	46,572,433	78,692,416
GENERAL FUND	37,012,606	45,482,205	68,481,277	46,007,746	78,127,729
HIGHWAY FUND	5,000	5,000	5,000	5,000	5,000
INTERAGENCY TRANSFER	1,494,862	261,168	261,168	261,168	261,168
OTHER FUND	265,849	248,519	248,519	298,519	298,519
LEG - NEVADA LEGISLATURE INTERIM	831,555	1,792,032	1,924,795	1,801,265	1,940,078
GENERAL FUND	806,204	1,792,032	1,924,795	1,801,265	1,940,078
INTERAGENCY TRANSFER	25,351				
LEG - STATE PRINTING OFFICE	3,171,806	3,359,936	3,359,936	3,116,815	3,116,815
INTERAGENCY TRANSFER	3,157,806	3,344,936	3,344,936	3,113,315	3,113,315
OTHER FUND	14,000	15,000	15,000	3,500	3,500
TOTAL LEGISLATIVE BRANCH	42,781,678	51,148,860	74,280,695	51,490,513	83,749,309
GENERAL FUND	37,818,810	47,274,237	70,406,072	47,809,011	80,067,807
HIGHWAY FUND	5,000	5,000	5,000	5,000	5,000
INTERAGENCY TRANSFER	4,678,019	3,606,104	3,606,104	3,374,483	3,374,483
OTHER FUND	279,849	263,519	263,519	302,019	302,019
SUPREME COURT	15,982,724	19,769,896	6,115,974	19,906,077	6,633,843
GENERAL FUND	7,386,094	19,722,221	6,068,299	19,858,402	6,586,168
BALANCE FORWARD	2,865,836				
INTERAGENCY TRANSFER	1,748,671				
OTHER FUND	3,982,123	47,675	47,675	47,675	47,675
COURT OF APPEALS	3,191,403	4,060,525	436,428	4,092,767	461,092
GENERAL FUND	3,164,109	4,060,525	436,428	4,092,767	461,092
BALANCE FORWARD					
INTERAGENCY TRANSFER	27,294				
REVERSIONS					

Summary of Appropriations and Authorizations

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	2022-2023 Work Program	2023-2024 GOVERNOR RECOMMENDS	2023-2024 LEGISLATIVELY APPROVED	2024-2025 GOVERNOR RECOMMENDS	2024-2025 LEGISLATIVELY APPROVED
STATE JUDICIAL ELECTED OFFICIALS	25,648,219	25,919,460	25,960,649	26,290,452	26,418,754
GENERAL FUND	25,648,219	25,919,460	25,960,649	26,290,452	26,418,754
REVERSIONS					
SENIOR JUSTICE & SENIOR JUDGE PROGRAM	1,677,097	1,728,577	1,588,799	1,729,065	1,588,944
GENERAL FUND	1,028,775	1,690,527	1,550,749	1,691,015	1,550,894
INTERAGENCY TRANSFER	280,890				
OTHER FUND	367,432	38,050	38,050	38,050	38,050
REVERSIONS					
LAW LIBRARY	2,046,409	2,180,264	1,527,660	2,226,406	1,572,088
GENERAL FUND	2,022,985	2,178,014	1,525,410	2,224,156	1,569,838
BALANCE FORWARD					
INTERAGENCY TRANSFER	21,924	750	750	750	750
OTHER FUND	1,500	1,500	1,500	1,500	1,500
REVERSIONS					
			24,755,492		28,672,776
GENERAL FUND			24,599,724		28,515,391
INTERAGENCY TRANSFER			155,768		157,385
ADMINISTRATIVE OFFICE OF THE COURTS	37,576,710	23,747,307	17,947,358	23,817,317	12,590,746
GENERAL FUND		2,162,788	127,819	2,463,861	2,468,949
BALANCE FORWARD	1,132,158	3,214,930	3,214,930	2,671,699	170,000
FEDERAL FUND		465,961	465,961	406,539	406,539
INTERAGENCY TRANSFER	33,082,178	6,000,000	13,703,812	6,000,000	9,110,422
OTHER FUND	3,362,374	11,903,628	434,836	12,275,218	434,836
JUDICIAL PROGRAMS AND SERVICES DIVISION	2,588,975				
GENERAL FUND	1,488,402				
BALANCE FORWARD					
FEDERAL FUND	1,053,627				
INTERAGENCY TRANSFER	10,156				
OTHER FUND	36,790				
REVERSIONS					
UNIFORM SYSTEM OF JUDICIAL RECORDS	3,055,588				
BALANCE FORWARD	1,587,849				
INTERAGENCY TRANSFER	5,400				
OTHER FUND	1,462,339				
JUDICIAL EDUCATION	1,644,076				
BALANCE FORWARD	763,100				
INTERAGENCY TRANSFER	3,365				
OTHER FUND	877,611				
SPECIALTY COURT	11,606,776	11,640,287	9,021,032	11,654,360	9,255,177
GENERAL FUND	4,384,251	6,840,198	4,220,943	6,808,385	6,827,922
BALANCE FORWARD	2,367,184	2,672,834	2,672,834	2,718,720	300,000
INTERAGENCY TRANSFER	2,114,777				
OTHER FUND	2,740,564	2,127,255	2,127,255	2,127,255	2,127,255
REVERSIONS					

Summary of Appropriations and Authorizations

2023-25 Legislature

	2022-2023 Work Program	2023-2024 GOVERNOR RECOMMENDS	2023-2024 LEGISLATIVELY APPROVED	2024-2025 GOVERNOR RECOMMENDS	2024-2025 LEGISLATIVELY APPROVED
JUDICIAL SUPPORT, GOVERNANCE AND SPECIAL EVENTS	1,081,666	808,308	808,308	1,010,235	1,010,235
BALANCE FORWARD	716,716	415,008	415,008	616,935	616,935
OTHER FUND	364,950	393,300	393,300	393,300	393,300
JUDICIAL RETIREMENT SYSTEM STATE SHARE	1,322,137				
GENERAL FUND	1,322,137				
JUDICIAL DISCIPLINE	1,223,585	1,216,668	1,217,679	1,214,019	1,215,689
GENERAL FUND	1,214,439	1,216,668	1,217,679	1,214,019	1,215,689
INTERAGENCY TRANSFER	9,146				
REVERSIONS					
TOTAL JUDICIAL BRANCH	108,645,365	91,071,292	89,379,379	91,940,698	89,419,344
GENERAL FUND	47,659,411	63,790,401	65,707,700	64,643,057	75,614,697
BALANCE FORWARD	9,432,843	6,302,772	6,302,772	6,007,354	1,086,935
FEDERAL FUND	1,053,627	465,961	465,961	406,539	406,539
INTERAGENCY TRANSFER	37,303,801	6,000,750	13,860,330	6,000,750	9,268,557
OTHER FUND	13,195,683	14,511,408	3,042,616	14,882,998	3,042,616
REVERSIONS					
ELECTED OFFICIALS					
GENERAL FUND	165,374,916	416,276,200	431,407,579	510,947,693	541,860,698
BALANCE FORWARD	2,632,863,450	422,622,652	2,166,024,731	439,357,264	950,449,921
FEDERAL FUND	28,190,817	10,554,917	240,443,264	7,980,367	7,830,641
HIGHWAY FUND	4,734,549	1,795,821	26,129,977	1,823,237	36,836,830
INTERAGENCY TRANSFER	318,359,832	117,113,855	280,329,781	114,226,248	187,647,563
INTERIM FINANCE					
OTHER FUND	271,323,711	269,255,527	314,951,082	269,623,755	320,591,293
REVERSIONS					
TOTAL FOR ELECTED OFFICIALS	3,420,847,275	1,237,618,972	3,459,286,414	1,343,958,564	2,045,216,946
Less: INTER-AGENCY TRANSFER	318,359,832	117,113,855	280,329,781	114,226,248	187,647,563
NET ELECTED OFFICIALS	3,102,487,443	1,120,505,117	3,178,956,633	1,229,732,316	1,857,569,383

Finance and Administration

The Finance and Administration function includes those Executive Branch 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, the Department of Taxation, and the Cannabis Compliance Board. The 2023 Legislature approved total General Fund appropriations of $89.3 million, with $44.6 million in FY 2024 and $44.7 million in FY 2025, which is a $1.0 million, or 1.1%, decrease from the $90.4 million in General Fund appropriations approved for the 2021-23 biennium. Total funding approved for the 2023-25 biennium was $342.1 million (net of interagency transfers), which is $27.3 million, or 7.4%, lower than the $369.4 million approved by the 2021 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.

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 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 receives funding through cost allocation assessments to other divisions within the department. The 2023 Legislature approved total funding of $1.8 million ($81,707 General Fund appropriation) for the Director's Office for the 2023-25 biennium, a $41,841, or 2.3%, decrease from the $1.8 million ($65,155 General Fund appropriation) approved for the 2021-23 biennium. The General Fund appropriations support an Administrative Assistant position and related expenses that provides staff assistance to the Nevada Commission on Women.

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 Capital Improvement Program team, the 2023 Legislature approved the Governor's recommendation for one new Accounting Assistant and one new Management Analyst and associated operating and equipment expenditures, funded with administrative charges totaling $337,050 over the 2023-25 biennium. The 2023 Legislature also approved administrative charges totaling $395,778 over the 2023-25 biennium for two new Budget Analyst positions to assist the agency's Budget team.

FLEET SERVICES DIVISION

The Fleet Services Division provides ground transportation services for state employees and operates a fleet of approximately 1,224 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. The 2023 Legislature approved Assembly Bill (A.B.) 473, which provided one-time General Fund appropriations of $12.8 million for the replacement and purchase of new vehicles.

HEARINGS AND APPEALS DIVISION

The Hearings and Appeals Division is responsible for adjudicating disputed workers' compensation claims for private and public-insured employees and establishing a bi-level appeal system utilizing administrative hearings 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 2023 Legislature approved the Governor's recommendation for one new Administrative Assistant position to serve as a scheduling clerk in the Las Vegas Hearing Office, funded with an allocation from the Fund for Workers' Compensation and Safety of $112,429, over the 2023-25 biennium.

DIVISION OF HUMAN RESOURCE MANAGEMENT

The Division of Human Resource Management (DHRM) is responsible for attracting and retaining a qualified workforce that serves the citizens of Nevada. The DHRM is primarily funded by assessments to all state agencies for personnel, payroll, and collective bargaining services. In addition, the DHRM 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 2023 Legislature approved total funding of $33.6 million over the 2023-25 biennium, which is $4.0 million, or 13.7%, higher than the $29.6 million approved over the 2021-23 biennium.

The 2023 Legislature approved the Governor's recommendation to eliminate three vacant Compliance Investigator positions that have been difficult to fill, increasing reserves by $419,678 over the 2023-25 biennium.

In addition, A.B. 451 included a one-time General Fund appropriation of $500,000 to the Division of Human Resource Management in FY 2024 to fund a comprehensive salary study to evaluate the pay of all classified and unclassified positions within the Executive Department of the State Government, including, without limitation, a review of the feasibility or desirability of providing compensation for overtime for positions which are currently not entitled to such compensation.

MAIL SERVICES DIVISION

The Mail Services Division provides mail services to participating state and local government agencies in the Carson City, Reno, and Las Vegas areas. The 2023 Legislature approved reserve reductions of $206,945 over the 2023-25 biennium to reestablish the equipment depreciation fund transfer from the Mail Services Division budget to the Mail Services Equipment budget.

PURCHASING DIVISION

The Purchasing Division is responsible for procuring services and obtaining supplies, materials, and equipment on behalf of state agencies and local governments in a timely and cost-effective manner. The division is primarily funded through an administrative assessment charged to Executive Branch agencies. Secondary sources of funding include service and handling fees, as well as a vendor administration fee on master service agreements.

To address the increased workload in administering the Preferred Purchase Program, direct client service agreements, and the collection and oversight of administrative fee revenues, the 2023 Legislature approved the Governor's recommendation for three new positions, including one Purchasing Officer, one Management Analyst, and one Purchasing Technician, funded with reserve reductions totaling $491,697 over the 2023-25 biennium. The 2023 Legislature further approved federal American Rescue Plan Act, Coronavirus State Fiscal Recovery Funds of $1.4 million over the 2023-25 biennium to fund the lease for space associated with storing personal protective equipment at the Southern Nevada warehouse and to eliminate federal American Rescue Plan Act, Coronavirus State Fiscal Recovery Funds of $856,172 associated with the Southern Nevada warehouse lease that expired on June 30, 2023.

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

Section of the SPWD also funds security services provided by the Capitol Police Division of the Department of Public Safety.

ENGINEERING AND PLANNING

Total funding from project management and inspection fees collected from the CIP was approved to increase by 17.5% to $18.6 million in the 2023-25 biennium, compared to the $15.8 million approved for the 2021-23 biennium. The 2023 Legislature approved the Governor's budget amendment for four new unclassified Project Managers and one new Program Officer to assist in implementing the 2023 CIP, funded by Inspection fee revenue of $1.3 million over the 2023-25 biennium.

BUILDINGS AND GROUNDS

The primary source of funding for the Buildings and Grounds (B&G) section is rent charged to state agencies for the use of state-owned office, dormitory, and storage space. The 2023 Legislature approved rental revenues collected by B&G totaling $28.6 million over the 2023-25 biennium, which is a decrease of 3.9% from the $29.7 million approved for the 2021-23 biennium. The rental rate charged by B&G for state-owned office space, which is the primary source of rental income, was approved to decrease by 4.2% to $0.94 per square foot in each fiscal year of the 2023-25 biennium, compared to $.981 per square foot that was approved for FY 2023. Excess reserves generated over the 2021-23 biennium, approved to be expended in the 2023-25 biennium, allow the agency to charge lower rent to state agencies than otherwise would have been required.

The Legislature further approved reserve reductions totaling $1.8 million over the 2023-25 biennium to address deferred maintenance, renovation, and energy-saving projects in state-owned facilities. These projects are supplemental to the projects approved in the 2023 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 2023 Legislature approved funding of $80.9 million (net of interagency transfers) over the 2023-25 biennium, of which General Fund appropriations totaled $78.5 million, a 1.2% increase from the $77.6 million in General Fund appropriations approved for the 2021-23 biennium.

The 2023 Legislature approved the Governor's budget amendment for $18.0 million in FY 2024 and $21.6 million in FY 2025 in federal American Rescue Plan Act, Coronavirus State Fiscal Recovery Funds to continue Project Modernize Your Nevada Tax to replace the Department of Taxation's Unified Tax System.

CANNABIS COMPLIANCE BOARD

The Cannabis Compliance Board administers the regulation and licensure of medical and recreational marijuana establishments and their agents. The Cannabis Compliance Board is primarily funded with the 15.0% excise tax on wholesale sale of marijuana products and license fees. *Nevada Revised Statutes* 372A.290 and 678B.390 require any revenues in excess of the costs to administer the marijuana program to be credited to the State Education Fund. For the 2023-25 biennium, the 2023 Legislature approved revenue totaling $121.7 million, largely generated by the 15.0% excise tax on marijuana wholesale sales ($99.3 million) and application/license fees ($8.2 million).

To address the need for additional supervisory positions and information technology support, the 2023 Legislature approved the Governor's recommendation for eight new positions and associated operating, equipment, and travel expenditures, including one IT Professional, one Auditor, two Marijuana Program Inspectors, three Compliance/Audit Investigators, and one Chief Compliance/Audit Investigator, reducing reserves by $1.5 million over the 2023-25 biennium. The 2023 Legislature further approved the Governor's recommendation to relocate the agency's Carson City office, reducing reserves by $358,704 over the 2023-25 biennium. Finally, the 2023 Legislature approved funding for a one-grade salary increase for Compliance Enforcement Investigator positions.

Summary of Appropriations and Authorizations

2023-25 Legislature

	2022-2023 Work Program	2023-2024 GOVERNOR RECOMMENDS	2023-2024 LEGISLATIVELY APPROVED	2024-2025 GOVERNOR RECOMMENDS	2024-2025 LEGISLATIVELY APPROVED
FINANCE & ADMINISTRATION					
ADMINISTRATION - DIRECTOR'S OFFICE	905,663	848,625	918,591	789,694	867,942
GENERAL FUND	31,271	31,544	42,368	31,544	39,339
BALANCE FORWARD	188,906	79,599	79,599	20,668	100,778
INTERAGENCY TRANSFER	685,486	737,482	796,624	737,482	727,825
OTHER FUND					
REVERSIONS					
ADMINISTRATION - ADMINISTRATIVE SERVICES	4,270,928	4,082,061	4,312,861	3,784,395	4,045,325
BALANCE FORWARD	1,277,436	1,023,132	1,023,132	708,082	755,596
INTERAGENCY TRANSFER	2,993,492	3,058,929	3,289,729	3,076,313	3,289,729
ADMINISTRATION - INSURANCE & LOSS PREVENTION	37,781,442	40,981,222	49,892,724	44,324,437	54,776,114
BALANCE FORWARD	15,770,965	13,918,730	13,918,730	16,706,644	18,603,138
INTERAGENCY TRANSFER	20,919,230	26,408,414	34,504,411	26,975,423	34,703,393
OTHER FUND	1,091,247	654,078	1,469,583	642,370	1,469,583
ADMINISTRATION - FLEET SERVICES	8,937,514	6,716,869	6,716,869	7,064,570	7,032,834
BALANCE FORWARD	3,089,886	4,025,298	4,025,298	1,337,415	1,305,679
INTERAGENCY TRANSFER	5,836,007	2,665,448	2,665,448	5,701,032	5,701,032
OTHER FUND	11,621	26,123	26,123	26,123	26,123
ADMINISTRATION - FLEET SERVICES CAPITAL PURCHASE	1,943,506	1,788,461	1,788,461	2,473,498	2,473,498
BALANCE FORWARD	591,651	818,949	818,949	1,655,185	1,655,185
INTERAGENCY TRANSFER	1,111,353	729,010	729,010	577,811	577,811
OTHER FUND	240,502	240,502	240,502	240,502	240,502
ADMINISTRATION - PURCHASING	7,892,810	7,594,596	7,594,594	6,654,383	6,658,885
BALANCE FORWARD	3,045,314	3,060,446	3,060,446	2,584,033	2,588,537
INTERAGENCY TRANSFER	2,818,306	1,634,348	1,634,346	1,170,548	1,170,546
OTHER FUND	2,029,190	2,899,802	2,899,802	2,899,802	2,899,802
ADMINISTRATION - FEDERAL SURPLUS PROPERTY PROGRAM	79,246	90,667	90,667	103,845	103,845
BALANCE FORWARD	62,987	74,408	74,408	87,586	87,586
OTHER FUND	16,259	16,259	16,259	16,259	16,259
ADMINISTRATION - HEARINGS AND APPEALS DIVISION	6,651,045	6,542,904	6,544,725	6,604,127	6,605,701
INTERAGENCY TRANSFER	629,615	109,468	109,468	109,468	109,468
OTHER FUND	6,021,430	6,433,436	6,435,257	6,494,659	6,496,233
REVERSIONS					
ADMINISTRATION - SPWD - ADMINISTRATION	946,092	915,452	937,531	924,625	948,419
BALANCE FORWARD					
INTERAGENCY TRANSFER	946,092	915,452	937,531	924,625	948,419
REVERSIONS					

	2022-2023 Work Program	2023-2024 GOVERNOR RECOMMENDS	2023-2024 LEGISLATIVELY APPROVED	2024-2025 GOVERNOR RECOMMENDS	2024-2025 LEGISLATIVELY APPROVED
ADMINISTRATION - SPWD - ENGINEERING & PLANNING	8,037,960	8,484,301	9,173,268	8,580,702	9,397,915
BALANCE FORWARD	2,339,978				
INTERAGENCY TRANSFER	66,866				
OTHER FUND	5,631,116	8,484,301	9,173,268	8,580,702	9,397,915
ADMINISTRATION - SPWD - FACILITY COND & ANALYSIS	392,908	495,361	367,775	516,462	377,456
GENERAL FUND	388,165	495,361	367,775	516,462	377,456
INTERAGENCY TRANSFER	4,743				
REVERSIONS					
ADMINISTRATION - SPWD - BUILDINGS & GROUNDS	25,678,885	22,836,612	22,666,468	20,760,247	20,239,207
BALANCE FORWARD	9,399,083	7,116,318	7,116,318	5,032,659	4,681,763
INTERAGENCY TRANSFER	16,171,153	15,642,910	15,472,766	15,650,204	15,480,060
OTHER FUND	108,649	77,384	77,384	77,384	77,384
ADMINISTRATION - SPWD - MARLETTE LAKE	1,435,315	1,416,926	1,412,414	1,406,944	1,178,536
GENERAL FUND	100	100	100	100	100
BALANCE FORWARD	229,502	260,599	260,599	253,422	246,838
INTERAGENCY TRANSFER	3,049				
OTHER FUND	1,202,664	1,156,227	1,151,715	1,153,422	931,598
REVERSIONS					
ADMINISTRATION - EITS - OFFICE OF THE CIO	2,451,759	2,342,349		2,332,994	
BALANCE FORWARD	967,838	81,201		71,846	
INTERAGENCY TRANSFER	1,483,921	2,261,148		2,261,148	
ADMINISTRATION - EITS - AGENCY IT SERVICES	15,660,173	14,178,832		13,930,183	
GENERAL FUND		260,188		260,188	
BALANCE FORWARD	5,335,095	4,579,326		3,571,423	
INTERAGENCY TRANSFER	10,325,078	9,339,318		10,098,572	
ADMINISTRATION - EITS - COMPUTER FACILITY	32,264,610	29,874,578		30,343,899	
BALANCE FORWARD	9,529,648	7,540,941		5,811,838	
INTERAGENCY TRANSFER	22,733,662	22,329,327		24,527,751	
OTHER FUND	1,300	4,310		4,310	
ADMINISTRATION - EITS - DATA COMM & NETWORK ENGR	18,947,250	14,458,062		12,007,978	
BALANCE FORWARD	2,684,947	1,506,285		1,549,907	
INTERAGENCY TRANSFER	16,262,303	12,951,777		10,458,071	
ADMINISTRATION - EITS - TELECOMMUNICATIONS	4,236,292	3,248,972		3,281,086	
BALANCE FORWARD	651,142	577,812		313,163	
INTERAGENCY TRANSFER	3,585,150	2,670,135		2,966,898	
OTHER FUND		1,025		1,025	

	2022-2023 Work Program	2023-2024 GOVERNOR RECOMMENDS	2023-2024 LEGISLATIVELY APPROVED	2024-2025 GOVERNOR RECOMMENDS	2024-2025 LEGISLATIVELY APPROVED
ADMINISTRATION - EITS - NETWORK TRANSPORT SERVICES	7,019,000	5,152,654		5,492,272	
BALANCE FORWARD	1,300,798	818,328		1,034,292	
INTERAGENCY TRANSFER	5,718,202	4,334,051		4,457,705	
OTHER FUND		275		275	
ADMINISTRATION - EITS - IT SECURITY	3,113,923	3,269,584		3,593,407	
BALANCE FORWARD	990,359	803,412		520,281	
INTERAGENCY TRANSFER	2,123,564	2,466,172		3,073,126	
ADMINISTRATION - HRM - HUMAN RESOURCE MANAGEMENT	14,548,750	12,326,803	11,900,257	10,965,826	10,165,044
BALANCE FORWARD	4,714,789	5,007,419	5,007,419	3,608,769	3,214,631
INTERAGENCY TRANSFER	9,646,121	7,291,044	6,864,498	7,328,717	6,922,073
OTHER FUND	187,840	28,340	28,340	28,340	28,340
ADMINISTRATION - HRM - AGENCY HR SERVICES	1,902,756	1,581,142	1,581,142	1,251,751	1,249,444
BALANCE FORWARD	965,832	808,917	808,917	479,526	477,219
INTERAGENCY TRANSFER	936,924	772,225	772,225	772,225	772,225
ADMINISTRATION - HRM - UNEMPLOYMENT COMPENSATION	5,370,601	5,039,344	5,049,686	3,645,609	3,655,951
BALANCE FORWARD	3,844,412	3,798,626	3,798,626	3,645,609	3,655,951
INTERAGENCY TRANSFER	1,526,189	1,240,718	1,251,060		
ADMINISTRATION - NSLA - STATE LIBRARY	8,714,927	4,822,533	4,888,907	4,874,353	4,892,317
GENERAL FUND	2,848,031	2,824,401	2,842,775	2,876,212	2,894,176
FEDERAL FUND	3,567,921	1,997,664	1,997,664	1,997,673	1,997,673
INTERAGENCY TRANSFER	2,208,507		48,000		
OTHER FUND	90,468	468	468	468	468
REVERSIONS					
ADMINISTRATION - NSLA - ARCHIVES & PUBLIC RECORDS	1,831,190	1,802,600	1,829,073	1,806,019	1,788,878
GENERAL FUND	1,568,015	1,484,150	1,749,120	1,509,260	1,773,998
INTERAGENCY TRANSFER	263,175	318,450	79,953	296,759	14,880
OTHER FUND					
REVERSIONS					
ADMINISTRATION - NSLA - LIBRARY COOPERATIVE	476,500	424,561	424,561	349,449	345,610
BALANCE FORWARD	121,506	160,636	160,636	85,524	81,685
INTERAGENCY TRANSFER	65,194	59,393	59,393	59,393	59,393
OTHER FUND	289,800	204,532	204,532	204,532	204,532
ADMINISTRATION - MAIL SERVICES	10,462,814	9,303,685	9,154,503	9,123,755	8,630,622
BALANCE FORWARD	1,834,731	1,413,905	1,413,905	1,056,504	890,024
INTERAGENCY TRANSFER	8,578,102	7,889,780	7,740,598	8,067,251	7,740,598
OTHER FUND	49,981				
ADMINISTRATION - MAIL SERVICES EQUIPMENT	1,394	181,903	181,903	204,623	206,945
BALANCE FORWARD				179,581	181,903
INTERAGENCY TRANSFER	1,394	181,903	181,903	25,042	25,042

	2022-2023 Work Program	2023-2024 GOVERNOR RECOMMENDS	2023-2024 LEGISLATIVELY APPROVED	2024-2025 GOVERNOR RECOMMENDS	2024-2025 LEGISLATIVELY APPROVED
ADMINISTRATION - NSLA - IPS EQUIPMENT/SOFTWARE	25,169	22,146	22,146	29,711	29,711
BALANCE FORWARD	19,705	14,566	14,566	22,131	22,131
INTERAGENCY TRANSFER	5,464	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
DEFERRED COMPENSATION COMMITTEE	476,575	541,393	544,332	572,831	576,125
BALANCE FORWARD	71,170	71,730	71,730	76,734	76,434
INTERAGENCY TRANSFER	3,369				
OTHER FUND	402,036	469,663	472,602	496,097	499,691
TOTAL DEPARTMENT OF ADMINISTRATION	232,809,497	211,717,698	148,345,958	208,146,175	146,598,824
GENERAL FUND	5,188,082	5,448,244	5,354,638	5,546,266	5,437,569
BALANCE FORWARD	69,027,680	57,560,583	41,653,278	50,412,822	38,625,078
FEDERAL FUND	3,567,921	1,997,664	1,997,664	1,997,673	1,997,673
INTERAGENCY TRANSFER	137,651,711	126,014,482	77,144,543	129,323,144	78,250,074
OTHER FUND	17,374,103	20,696,725	22,195,835	20,866,270	22,288,430
REVERSIONS					
DEPARTMENT OF TAXATION	87,750,845	83,326,673	58,472,891	83,248,025	65,167,217
GENERAL FUND	39,356,936	39,422,037	39,294,122	39,333,874	39,252,197
BALANCE FORWARD	3,177,778				
INTERAGENCY TRANSFER	43,738,931	42,736,824	18,010,957	42,736,824	24,737,693
INTERIM FINANCE	78,181				
OTHER FUND	1,399,019	1,167,812	1,167,812	1,177,327	1,177,327
REVERSIONS					
TOTAL DEPARTMENT OF TAXATION	87,750,845	83,326,673	58,472,891	83,248,025	65,167,217
GENERAL FUND	39,356,936	39,422,037	39,294,122	39,333,874	39,252,197
BALANCE FORWARD	3,177,778				
INTERAGENCY TRANSFER	43,738,931	42,736,824	18,010,957	42,736,824	24,737,693
INTERIM FINANCE	78,181				
OTHER FUND	1,399,019	1,167,812	1,167,812	1,177,327	1,177,327
REVERSIONS					
CCB - MARIJUANA REGULATION & CONTROL ACCT	90,905,002	60,384,057	60,440,956	62,740,779	61,224,243
BALANCE FORWARD	1,429,951	1,179,257	1,746,256	2,899,979	2,013,543
INTERAGENCY TRANSFER	80,771				
OTHER FUND	89,394,280	59,204,800	58,694,700	59,840,800	59,210,700
TOTAL CANNABIS COMPLIANCE BOARD	90,905,002	60,384,057	60,440,956	62,740,779	61,224,243
BALANCE FORWARD	1,429,951	1,179,257	1,746,256	2,899,979	2,013,543
INTERAGENCY TRANSFER	80,771				
OTHER FUND	89,394,280	59,204,800	58,694,700	59,840,800	59,210,700

Summary of Appropriations and Authorizations

2023-25 Legislature

	2022-2023 Work Program	2023-2024 GOVERNOR RECOMMENDS	2023-2024 LEGISLATIVELY APPROVED	2024-2025 GOVERNOR RECOMMENDS	2024-2025 LEGISLATIVELY APPROVED
FINANCE & ADMINISTRATION					
GENERAL FUND	44,545,018	44,870,281	44,648,760	44,880,140	44,689,766
BALANCE FORWARD	73,635,409	58,739,840	43,399,534	53,312,801	40,638,621
FEDERAL FUND	3,567,921	1,997,664	1,997,664	1,997,673	1,997,673
INTERAGENCY TRANSFER	181,471,413	168,751,306	95,155,500	172,059,968	102,987,767
INTERIM FINANCE	78,181				
OTHER FUND	108,167,402	81,069,337	82,058,347	81,884,397	82,676,457
REVERSIONS					
TOTAL FOR FINANCE & ADMINISTRATION	411,465,344	355,428,428	267,259,805	354,134,979	272,990,284
Less: INTER-AGENCY TRANSFER	181,471,413	168,751,306	95,155,500	172,059,968	102,987,767
NET FINANCE & ADMINISTRATION	229,993,931	186,677,122	172,104,305	182,075,011	170,002,517

Education

The Education function consists of two subfunctions: The Department of Education (inclusive of K-12 and 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 2023-25 biennium. General Fund appropriations for educational programs approved by the 2023 Legislature total $4.824 billion, which is a 6.2% increase over General Fund appropriations of $4.544 billion approved for the 2021-23 biennium. The appropriations for educational programs account for 44.0% of total General Fund expenditures over the 2023-25 biennium as compared to 48.9% over the 2021-23 biennium.

Total funding approved by the 2023 Legislature from all sources for education, net of interagency transfers, totals $8.963 billion in FY 2024, a 45.1% increase when compared to the legislatively approved total of $6.177 billion in FY 2023. This large increase is related to increases in the balance forward and non-General Fund revenue in the State Education Fund and increases in federal K-12 education funding to address the COVID-19 pandemic being approved for FY 2024, when compared to the legislatively approved amounts for FY 2023. Total funding approved by the 2023 Legislature from all sources for education, net of interagency transfers, totals $8.439 billion in FY 2025, which represents a decrease of 5.8% from FY 2024, largely due to projected decreases in federal K-12 education funding to address the COVID-19 pandemic.

DEPARTMENT OF EDUCATION (K-12)

Senate Bill (S.B.) 503 of the 2023 Legislative Session was enacted to provide funding for K-12 education. The bill, referred to as the 2023 K-12 Education Funding Bill, includes the following K-12 education budgets: 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, and 1/5 Retirement Credit Purchase Program.

Excluding the Education Stabilization Account that serves as the state's K-12 rainy day account, the 2023 Legislature approved total funding for the K-12 education budgets of $11.775 billion, net of interagency transfers, for the 2023-25 biennium, an increase of 26.4% when compared to the legislatively approved total of $9.312 billion for the 2021-23 biennium. As previously indicated, this large increase is related to increases in the balance forward and non-General Fund revenue in the State Education Fund (i.e., the Pupil-Centered Funding Plan Account).

As reflected in the table that follows, the Legislature approved General Fund appropriations totaling $3.234 billion for the 2023-25 biennium, an increase of 2.0% when compared to the legislatively approved General Fund appropriations totaling $3.171 billion for the 2021-23 biennium. General Fund appropriations approved by the 2023 Legislature for the

K-12 education budgets (which exclude the Nevada Department of Education [NDE] operating budgets) account for 29.5% of the total recommended ongoing General Fund appropriations over the 2023-25 biennium, which is a decrease from the 34.2% approved over the 2021-23 biennium. This decrease is largely reflective of the overall increase in statewide General Fund appropriations approved for the 2023-25 biennium and the 2023 Legislature largely approving the Governor's recommendation to provide the same level of General Fund appropriations in the Pupil-Centered Funding Plan Account for the 2023-25 biennium, as approved in the 2021-23 biennium, which is discussed in greater detail later in this section.

Ongoing Legislatively Approved General Fund Appropriations for the K-12 Education Budgets and All Other State Budgets in the 2021-23 Biennium and the 2023-25 Biennium				
	Legislature Approved 2021-23 Biennium		Legislature Approved 2023-25 Biennium	
General Fund Appropriations	**Amount**	**% of Total**	**Amount**	**% of Total**
K-12 Education Budgets	$3,170,978,925	34.2%	$3,234,317,934	29.5%
All Other General Fund Budgets Statewide	$6,114,442,050	65.8%	$7,737,499,766	70.5%
Total Statewide General Fund Appropriations	**$9,285,420,975**	**100.0%**	**$10,971,817,700**	**100.0%**

EDUCATION STABILIZATION ACCOUNT

The Education Stabilization Account 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 account provides funding to the NDE 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 the State Education Fund would receive 97.0% or less of its projected revenue in a fiscal year. In addition, NRS 387.1213 allows the funding in the account to also be used if actual enrollment exceeds projected enrollment growth, and historically limited the funding in the account to no more than 15.0% of all appropriations and authorizations from the State Education Fund, excluding the Education Stabilization Account, for the immediately preceding fiscal year.

The 2021 Legislature approved S.B. 458 that, among other items, provided the Education Stabilization Account with a loan of $50.0 million from the General Fund effective FY 2021. This loan was intended to provide initial funding for the account since it would likely not otherwise have any funding in the 2021-23 biennium. Pursuant to S.B. 458, this loan must be repaid from the Education Stabilization Account in annual installments equal to future amounts that are transferred into the account. During the 2023 Legislative Session, the Governor's Office of Finance indicated this loan would be repaid in full at the end of FY 2023 utilizing the funding that was projected to be transferred to the Education Stabilization Account.

The Education Stabilization Account was not included in the Governor's recommended budget for the 2023-25 biennium. However, the 2023 Legislature approved including the account in the 2023 K-12 Education Funding Bill (S.B. 503), which would require the account to be subject to the provisions of the State Budget Act (NRS 353.150 through NRS 353.246), including requiring the Interim Finance Committee to review and approve certain budgetary changes for the account.

Based on the consensus revenue projections prepared by the Legislative Counsel Bureau's Fiscal Analysis Division and the Governor's Office of Finance for the Pupil-Centered Funding Plan, and year-to-date and projected expenditures provided by the NDE, a remaining balance of $1.117 billion was projected for the Pupil-Centered Funding Plan Account at the end of the 2021-23 biennium (i.e., end of FY 2023). This large remaining balance is attributed to revenue for the Pupil-Centered Funding Plan exceeding projections as the state recovered from the COVID-19 pandemic, as well as actual pupil enrollment being less than projected in the legislatively approved budget for the 2021-23 biennium. Based on this available funding and in compliance with the 15.0% funding cap established for the Education Stabilization Account by NRS 387.1213, the 2023 Legislature approved the following:

- A projected transfer of $825.5 million from the Pupil-Centered Funding Plan Account to the Education Stabilization Account at the end of FY 2023.
- A projected balance forward of $291.4 million in the Pupil-Centered Funding Plan Account from FY 2023 into FY 2024.

The following table provides the calculation for the legislatively approved transfer to the Education Stabilization Account and the balance forward amount in the Pupil-Centered Funding Plan Account into FY 2024.

Calculation of the Legislatively Approved Transfer to the Education Stabilization Account and the Balance Forward Amount in the Pupil-Centered Funding Plan Account at the End of the 2021-23 Biennium	
Calculation of the Projected Remaining Funding in the Pupil-Centered Funding Plan Account at the End of FY 2023 [1]	
FY 2023 Projected Revenue in the Pupil-Centered Funding Plan Account	$ 5,507,751,477
Less FY 2023 Projected Expenditures in the Pupil-Centered Funding Plan Account	$ 4,390,897,859
Remaining Funding in the Pupil-Centered Funding Plan Account at the End of FY 2023	**$ 1,116,853,618**
Calculation of the Maximum Amount Allowed to be Transferred to the Education Stabilization Account at the End of FY 2023	
Total FY 2023 Authorizations and Appropriations (Projected Revenue) in the Pupil-Centered Funding Plan Account	$ 5,507,751,477
x Education Stabilization Account Funding Cap per NRS 387.1213(3)	15.0%
Maximum Allowable Balance in the Education Stabilization Account at the End of FY 2023	$ 826,162,722
Less Projected Balance in the Education Stabilization Account at the End of FY 2023 (Estimated Interest Earnings Over the 2021-23 Biennium)	$ 685,049
Net (Balance that May be Transferred to the Education Stabilization Account)	**$ 825,477,673**
Distribution of the Remaining Funding in the Pupil-Centered Funding Plan Account at the End of FY 2023	
Transfer to the Education Stabilization Account at the End of FY 2023	$ 825,477,673
Balance Forward in the Pupil-Centered Funding Plan Account into FY 2024	$ 291,375,945
Total	**$ 1,116,853,618**

[1] Projections provided by the Nevada Department of Education using consensus revenue forecast information provided by the Legislative Counsel Bureau's Fiscal Analysis Division and the Governor's Office of Finance, and year-to-date and projected expenditures in the Pupil-Centered Funding Plan Account as of April 2023.

Based on the projected balance in the Education Stabilization Account, the 2023 Legislature also approved projected interest earnings of $25.6 million in FY 2024 and $27.2 million in FY 2025 for the account. This provides the account with total projected funding of $878.9 million at the end of the 2023-25 biennium in the legislatively approved budget.

PUPIL-CENTERED FUNDING PLAN ACCOUNT

Nevada Revised Statutes 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. The Pupil-Centered Funding Plan is a relatively new funding formula, replacing the former Nevada Plan funding formula as a means of distributing funding to Nevada public schools beginning in FY 2022.

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 inflation.
- 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.
- Allocation of plan funding for the following purposes:
  - 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.
- Allows the Governor, if he or she determines it would be impracticable to fund K-12 programs as required under the provisions of Chapter 387 of NRS, to instead propose a budget for K-12 education that he or she determines to be appropriate.

- 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.
- 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.

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, the 2023 Legislature approved total revenue in the Pupil-Centered Funding Plan Account of $5.477 billion in FY 2024 and $5.720 billion in FY 2025. As detailed in the following table, this provided total funding of $11.197 billion over the 2023-25 biennium, a 26.2% increase over the $8.874 billion that was legislatively approved for the 2021-23 biennium.

Comparison of the Pupil-Centered Funding Plan Revenue Reflected in the Legislatively Approved Budgets for the 2021-23 Biennium and the 2023-25 Biennium

Source	Legislatively Approved FY 2022	Legislatively Approved FY 2023	Legislatively Approved Biennium Total	Legislatively Approved FY 2024	Legislatively Approved FY 2025	Legislatively Approved Biennium Total	Change Dollar	Change Percent
General Fund Appropriations [1]	$ 1,396,939,483	$ 1,223,780,931	**$ 2,620,720,414**	$ 1,137,995,964	$ 1,487,995,964	**$ 2,625,991,928**	**$ 5,271,514**	**0.2%**
Revenue								
Local School Support Tax	$ 1,679,865,000	$ 1,787,026,000	**$ 3,466,891,000**	$ 2,347,428,000	$ 2,454,407,000	**$ 4,801,835,000**	**$1,334,944,000**	**38.5%**
Property Tax	$ 860,351,000	$ 918,578,000	**$ 1,778,929,000**	$ 1,012,450,000	$ 1,080,279,000	**$ 2,092,729,000**	**$ 313,800,000**	**17.6%**
Room Tax Revenue	$ 126,189,000	$ 173,735,000	**$ 299,924,000**	$ 249,739,000	$ 241,840,000	**$ 491,579,000**	**$ 191,655,000**	**63.9%**
Balance Forward from Prior Year [2 & 3]	$ 615,090	$ -	**$ 615,090**	$ 308,815,945	$ 19,602,000	**$ 328,417,945**	**$ 327,802,855**	**53293.5%**
Governmental Services Tax	$ 122,669,000	$ 125,635,000	**$ 248,304,000**	$ 130,140,000	$ 134,499,000	**$ 264,639,000**	**$ 16,335,000**	**6.6%**
Recreational Marijuana Retail Tax	$ 89,908,000	$ 94,934,000	**$ 184,842,000**	$ 76,037,000	$ 75,404,000	**$ 151,441,000**	**$ (33,401,000)**	**-18.1%**
Gold and Silver Tax [4]	$ -	$ -	**$ -**	$ 65,747,000	$ 63,063,000	**$ 128,810,000**	**$ 128,810,000**	**NA**
Net Proceeds of Minerals - State [5]	$ -	$ -	**$ -**	$ 37,525,000	$ 58,305,000	**$ 95,830,000**	**$ 95,830,000**	**NA**
Cannabis Compliance Board Transfer	$ 60,312,470	$ 63,631,649	**$ 123,944,119**	$ 40,504,000	$ 40,907,000	**$ 81,411,000**	**$ (42,533,119)**	**-34.3%**
Annual Slot Tax	$ 23,902,000	$ 25,322,000	**$ 49,224,000**	$ 25,788,000	$ 25,152,000	**$ 50,940,000**	**$ 1,716,000**	**3.5%**
Net Proceeds of Minerals - Districts [2]	$ 28,667,000	$ 28,936,000	**$ 57,603,000**	$ 19,602,000	$ 19,223,000	**$ 38,825,000**	**$ (18,778,000)**	**-32.6%**
Treasurer's Interest	$ 228,000	$ 603,000	**$ 831,000**	$ 18,569,000	$ 14,540,000	**$ 33,109,000**	**$ 32,278,000**	**3884.2%**
Permanent School Fund Transfer	$ 10,516,000	$ 11,577,000	**$ 22,093,000**	$ 13,447,000	$ 11,501,000	**$ 24,948,000**	**$ 2,855,000**	**12.9%**
Federal Mineral Leasing	$ 5,000,000	$ 5,000,000	**$ 10,000,000**	$ 7,500,000	$ 7,500,000	**$ 15,000,000**	**$ 5,000,000**	**50.0%**
Franchise Fees	$ 3,997,500	$ 3,366,900	**$ 7,364,400**	$ 3,500,000	$ 3,500,000	**$ 7,000,000**	**$ (364,400)**	**-4.9%**
Boat Registration Fees	$ 729,000	$ 729,000	**$ 1,458,000**	$ 900,000	$ 900,000	**$ 1,800,000**	**$ 342,000**	**23.5%**
Sale of Forfeited Property Proceeds	$ 290,100	$ 361,800	**$ 651,900**	$ 740,000	$ 740,000	**$ 1,480,000**	**$ 828,100**	**127.0%**
State Environmental Commission Fines [6]	$ -	$ -	**$ -**	$ 50,000	$ 50,000	**$ 100,000**	**$ 100,000**	**NA**
Transfers from Unclaimed Property	$ 148,000	$ 148,000	**$ 296,000**	$ 34,000	$ 34,000	**$ 68,000**	**$ (228,000)**	**-77.0%**
Agriculture Fines [7]	$ -	$ -	**$ -**	$ 11,000	$ 11,000	**$ 22,000**	**$ 22,000**	**NA**
Gifts/Donations of Unclaimed Property	$ -	$ -	**$ -**	$ 900	$ 900	**$ 1,800**	**$ 1,800**	**NA**
Total	**$4,410,326,643**	**$4,463,364,280**	**$ 8,873,690,923**	**$5,496,523,809**	**$5,739,453,864**	**$ 11,235,977,673**	**$2,362,286,750**	**26.6%**
Less Net Proceeds of Minerals - Districts [2]			NA	$ 19,602,000	$ 19,223,000	$ 38,825,000	$ 38,825,000	
Adjusted Total			**$ 8,873,690,923**	**$5,476,921,809**	**$5,720,230,864**	**$ 11,197,152,673**	**$2,323,461,750**	**26.2%**

[1] The Governor recommended total General Fund appropriations for the Pupil-Centered Funding Plan remain unchanged between the 2021-23 biennium and the 2023-25 biennium. The 2023 Legislature approved this recommendation; however, it also approved additional General Fund appropriations of $5.3 million over the 2023-25 biennium by not approving the Governor's recommended dual language program and instead transferring the program funding to the Pupil-Centered Funding Plan.

[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. This funding was included in the legislatively approved budget for the 2021-23 biennium; however, the balance forward of funding into the following fiscal year was not included in the legislatively approved budget.

[3] Pursuant to NRS 387.1213, the remaining balance in the Pupil-Centered Funding Plan Account at the end of a biennium must be transferred to the Education Stabilization Account. However, the Education Stabilization Account may only have a balance of 15.0% of all appropriations and authorizations from the Pupil-Centered Funding Plan Account for the preceding fiscal year. A balance forward is projected for FY 2024 that reflects the balance remaining in the Pupil-Centered Funding Plan Account that exceeds this 15.0% cap. It should be noted the 2023 Legislature also approved A.B. 523 that increased the Education Stabilization Account funding cap to 20.0% of all appropriations and authorizations from the Pupil-Centered Funding Plan Account for the preceding fiscal year, effective October 1, 2023.

[4] Through the passage of A.B. 495, the 2021 Legislature imposed an annual tax on each business entity engaged in the business of extracting gold or silver in the state whose Nevada gross revenue in a taxable year exceeds $20.0 million, effective July 1, 2021. The proceeds from this tax are deposited in the State General Fund in the 2021-23 biennium and then deposited in the State Education Fund beginning in FY 2024.

[5] Through the passage of A.B. 495, the 2021 Legislature approved the portion of the Net Proceeds of Minerals Tax provided to the State General Fund instead 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 the 2023-25 biennium. Due to the temporary prepayment of this revenue that was approved by the Legislature through the passage of S.B. 3 of the 31st Special Session (2020), no revenue was projected to initially be received in FY 2024. However, the 2023 Legislature passed and the Governor approved S.B. 124, which moved the prepayment true-up from FY 2024 in the State Education Fund to FY 2023 in the General Fund.

[6] Pursuant to NRS 387.1212(2)(o), administrative fines levied by the State Environmental Commission pursuant to NRS 445B.640 are to be deposited in the State Education Fund. The legislatively approved budget for the 2021-23 biennium did not reflect any funding from this revenue source, but projected revenue was reflected in the legislatively approved budget for the 2023-25 biennium.

[7] Pursuant to NRS 555.470, the Director of the Department of Agriculture assesses fines for violations related to the application of pesticides and this revenue was historically provided to the school district in the county in which the violation occurred. However, to account for all revenue allocated to school districts through the Pupil-Centered Funding Plan, the 2023 Legislature approved A.B. 523 that modified NRS 555.470 by requiring this revenue to be deposited in the State Education Fund beginning in FY 2024.

FUNDING ALLOCATIONS UNDER THE PUPIL-CENTERED FUNDING PLAN

As required by NRS 387.1214(2), the Legislature approved utilizing the funding in the Pupil-Centered Funding Plan Account to provide tier funding, which include auxiliary services (transportation and food services), local special education funding, adjusted base per pupil funding, and weighted formula 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 2021 Legislature for FY 2023 and the 2023 Legislature for FY 2024 and FY 2025					
Description	**FY 2023**	**FY 2024**	**% Change**	**FY 2025**	**% Change**
Transportation Funding	$ 199,260,749	$ 193,150,692	-3.1%	$ 193,187,746	0.0%
Food Services Funding	$ 2,207,551	$ 1,619,718	-26.6%	$ 1,620,030	0.0%
Local Special Education Funding	$ 442,438,392	$ 483,781,493	9.3%	$ 483,874,302	0.0%
Adjusted Base Per Pupil Funding	$ 3,667,227,214	$ 4,379,176,006	19.4%	$ 4,601,409,680	5.1%
English Learner Pupil Funding	$ 85,099,950	$ 212,534,769	149.7%	$ 223,153,735	5.0%
At-Risk Pupil Funding	$ 60,376,474	$ 198,666,203	229.0%	$ 208,593,011	5.0%
Gifted and Talented Pupil Funding	$ 6,753,950	$ 7,992,928	18.3%	$ 8,392,360	5.0%
Total Allocations	**$ 4,463,364,280**	**$ 5,476,921,809**	**22.7%**	**$ 5,720,230,864**	**4.4%**

The following describes the methodologies utilized to fund the various expenditures under the Pupil-Centered Funding Plan in the legislatively approved budget for the 2023-25 biennium:

Food Service and Transportation Costs

The legislatively approved budget calculated the average annual expenditures for food service and transportation over the past four fiscal years for each school district (FY 2019 - FY 2022). The calculated four-year annual average will be provided to each school district in each fiscal year of the 2023-25 biennium in the legislatively approved budget. The legislatively approved budget provided total funding of $194.8 million in each fiscal year of the 2023-25 biennium for food service and transportation costs for school districts.

Local Funding to Support Pupils with Disabilities

The legislatively approved budget provides local funding to support pupils with disabilities (i.e., special education pupils) based on the actual local revenue provided by each school district and charter school for these students in FY 2022. These calculated amounts will be provided back to each school district, charter school, and university school for profoundly gifted pupils in each fiscal year of the 2023-25 biennium in the legislatively approved budget. The legislatively approved budget reflected total funding of $483.8 million in FY 2024 and $483.9 million in FY 2025 in recognition of the local funding utilized to support pupils with disabilities.

Statewide Base Per Pupil Funding

The 2021 Legislature approved a statewide base per pupil funding amount of $7,074 for FY 2023 and the 2023 Legislature approved increasing this amount to $8,966 in FY 2024 (an increase of $1,892, or 26.7%, from the prior fiscal year) and to $9,414 in FY 2025 (an increase of $448, or 5.0%, from the prior fiscal year), as detailed in the following table:

Calculation of the Statewide Base Per Pupil Amount Approved by the 2023 Legislature for Each Year of the 2023-25 Biennium		
	FY 2024	**FY 2025**
Beginning Statewide Base Per Pupil Amount	$ 7,074	$ 8,966
x Inflationary Increase	4.52%	4.52%
Initial Statewide Base Per Pupil Amount	$ 7,394	$ 9,371
+ Residual Funding Available	$ 1,587	$ 57
Adjusted Statewide Base Per Pupil Amount	$ 8,981	$ 9,428
Proportional Reduction to Balance to Revenue	0.17%	0.15%
Final Statewide Base Per Pupil Amount	**$ 8,966**	**$ 9,414**
Funding Change from the Prior Fiscal Year	*$ 1,892*	*$ 448*
Percentage Change from the Prior Fiscal Year	*26.7%*	*5.0%*

The Legislature approved increasing the statewide base per pupil amount by the 4.52% Consumer Price Index inflationary increase from calendar year 2020 to calendar year 2021 (the most recent annual data available when The Executive Budget was developed).

The Legislature also approved increasing the statewide base per pupil amount further based on the projected Pupil-Centered Funding Plan revenue that would be available in the 2023-25 biennium (referred to as residual funding available). Furthermore, 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 2021-23 biennium.

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 475,256 in FY 2023 with increases of 0.10% in FY 2024 and an additional increase of 0.10% in FY 2025. However, based on updated enrollment information provided by the NDE during the legislative session, the 2023 Legislature approved a revised projected weighted enrollment of 470,812 in FY 2023, with increases of 0.10% in FY 2024 and an additional increase of 0.10% in FY 2025. The following table compares audited weighted enrollment numbers by fiscal year and the percentage of change each year compared to the preceding year.

Nevada Weighted Enrollment: All School Districts, Charter Schools, and University Schools for Profoundly Gifted Pupils [1]									
FY 2016 Actual	FY 2017 Actual	FY 2018 Actual [2]	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected
450,333	456,943	477,894	482,029	484,892	471,069	473,616	470,812	471,283	471,754
Change #	*6,610*	*20,951*	*4,135*	*2,863*	*-13,823*	*2,547*	*-2,804*	*471*	*471*
Change %	*1.47%*	*4.59%*	*0.87%*	*0.59%*	*-2.85%*	*0.54%*	*-0.59%*	*0.10%*	*0.10%*

[1] Excludes any pupil counts included under the hold harmless provisions reflected in NRS 387.1223(3).

[2] Enrollment reflects the addition of kindergarten pupils into the funding formula as full-time students effective July 1, 2017. Prior to that time, kindergarten students were weighted as six-tenths of a pupil.

To protect school districts and charter schools during times of declining enrollment, Section 3 of NRS 387.1223 contains a "hold harmless" provision, which was applied to the former Nevada Plan funding formula and is applied to the Pupil-Centered Funding Plan. 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 year, in which case the funding is based on the higher of the current or the previous year's quarterly enrollment. The 2021 Legislature approved a temporary revision to the provisions of NRS 387.1223 in FY 2022 only that allowed school districts, charter schools, and university schools for profoundly gifted pupils to base their enrollment comparison for the hold harmless calculation on a two-year period (FY 2020 or FY 2021). This temporary revision provided some flexibility as the Pupil-Centered Funding Plan was initially implemented and the state recovered from the COVID-19 pandemic.

According to the NDE, the hold harmless provision for eligible school districts and charter schools increased the state responsibility by $3.1 million in FY 2020, $70.5 million in FY 2021, and $14.5 million in FY 2022. The large increase in FY 2021 was related to a decrease in enrollment for the Clark County School District in the latter part of that fiscal year, causing the school district to be eligible for the hold harmless provisions provided by NRS 387.1223. 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 2023-25 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.

As recommended by the Governor, the calculated Nevada Cost of Education Index for the 2023-25 biennium would have only benefited schools operating in Clark County, which had a calculated index of 1.006. Schools operating in 5 counties had a calculated index below 1.000, which included Carson City, Douglas, Lyon, and Storey counties that each had an index of 0.957 and Washoe County that had an index of 0.987.

The remaining 11 counties had a calculated index of 1.000, including Churchill, Elko, Esmeralda, Eureka, Humboldt, Lander, Lincoln, Mineral, Nye, Pershing, and White Pine counties. However, the Governor, consistent with the action by the 2021 Legislature, recommended a floor of 1.000 be applied to the Nevada Cost of Education Index. Accordingly, schools operating in Clark County would have benefited from the Nevada Cost of Education Index since that county's index was greater than 1.000, while schools operating in the 5 counties that had a calculated index below 1.000 would not have reduced funding due to the application of the floor.

However, rather than approving the Governor's recommendation for the calculation and application of the Nevada Cost of Education Index, the 2023 Legislature approved the Commission on School Funding's recommendation to instead apply an index of 1.000 for all counties for the 2023-25 biennium only. This legislative action effectively removed any funding adjustments for this index in the 2023-25 biennium.

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 2023 Legislature approved the Governor's recommendation that the attendance area adjustment be applied in a consistent manner as approved by the 2021 Legislature for the 2021-23 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 2021 Legislature for the 2021-23 biennium, as well as the adjusted base per pupil funding amounts approved by the 2023 Legislature for the 2023-25 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 School for Profoundly Gifted Pupils								
	2021-23 Biennium (Legislatively Approved)			2023-25 Biennium (Legislatively Approved)				
	Designation [1]	FY 2022	FY 2023	Designation [1]	FY 2024	Chg from Prior FY	FY 2025	Chg from Prior FY
Carson	FY 2020 Baseline	$ 7,763	$ 7,753	PCFP	$ 9,632	*$ 1,879*	$10,114	*$ 482*
Churchill	PCFP	$ 8,093	$ 8,197	PCFP	$ 10,157	*$ 1,960*	$10,662	*$ 505*
Clark	PCFP	$ 7,264	$ 7,361	PCFP	$ 9,045	*$ 1,684*	$9,497	*$ 452*
Douglas	FY 2020 Baseline	$ 9,177	$ 9,165	PCFP	$ 10,094	*$ 929*	$10,598	*$ 504*
Elko	FY 2020 Baseline	$ 9,279	$ 9,267	PCFP	$ 11,017	*$ 1,750*	$11,567	*$ 550*
Esmeralda	FY 2020 Baseline	$ 22,360	$ 22,331	FY 2020 Baseline	$ 31,203	*$ 8,872*	$31,214	*$ 11*
Eureka	FY 2020 Baseline	$ 33,746	$ 33,701	FY 2020 Baseline	$ 36,047	*$ 2,346*	$36,057	*$ 10*
Humboldt	FY 2020 Baseline	$ 9,713	$ 9,701	PCFP	$ 10,979	*$ 1,278*	$11,525	*$ 546*
Lander	PCFP	$ 10,547	$ 10,683	PCFP	$ 13,331	*$ 2,648*	$13,995	*$ 664*
Lincoln	FY 2020 Baseline	$ 13,725	$ 13,707	PCFP	$ 16,319	*$ 2,612*	$17,132	*$ 813*
Lyon	PCFP	$ 8,532	$ 8,644	PCFP	$ 10,943	*$ 2,299*	$11,488	*$ 545*
Mineral	PCFP	$ 12,286	$ 12,447	PCFP	$ 15,443	*$ 2,996*	$16,212	*$ 769*
Nye	PCFP	$ 8,764	$ 8,881	PCFP	$ 10,957	*$ 2,076*	$11,505	*$ 548*
Pershing	FY 2020 Baseline	$ 11,794	$ 11,779	PCFP	$ 14,444	*$ 2,665*	$15,163	*$ 719*
Storey	FY 2020 Baseline	$ 23,274	$ 23,243	FY 2020 Baseline	$ 24,378	*$ 1,135*	$24,384	*$ 6*
Washoe	PCFP	$ 7,222	$ 7,318	PCFP	$ 9,243	*$ 1,925*	$9,705	*$ 462*
White Pine	PCFP	$ 11,298	$ 11,445	PCFP	$ 14,156	*$ 2,711*	$14,861	*$ 705*
Charter Schools (All) [2]	PCFP	NA	NA	PCFP	NA	*NA*	NA	*NA*
University School	PCFP	$ 6,980	$ 7,074	PCFP	$ 8,966	*$ 1,892*	$9,414	*$ 448*

[1] The FY 2020 baseline per pupil amounts were generally calculated in the 2021-23 biennium by determining the total adjusted base funding provided to the school district, charter school, and university school for profoundly gifted pupils in FY 2020 and dividing this amount by the total projected enrollment in each year of the 2021-23 biennium. However, Senate Bill 458 of the 2021 Legislative Session amended NRS 387.121(3) by providing legislative intent that school districts, charter schools, and university schools for profoundly gifted pupils be provided with a reasonably similar level of funding on a per pupil basis as they received in FY 2020. Based on this legislative intent, the FY 2020 baseline per pupil amounts are generally calculated for the 2023-25 biennium by dividing the total adjusted base funding provided to these school districts in FY 2020 and dividing that amount by the actual FY 2020 enrollment.

[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 2023 Legislature approved using the audited October 2022 enrollment counts to determine the weighted funding that would be allocated to pupils in both FY 2024 and FY 2025, 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 weighted funding approved by the 2021 Legislature for FY 2023 and the weighted funding approved by the 2023 Legislature for FY 2024 and FY 2025, in total and on an average statewide basis, is provided in the following table:

Weighted Funding Approved by the 2021 Legislature for FY 2023 and by the 2023 Legislature for the 2023-25 Biennium												
	FY 2023				FY 2024				FY 2025			
Weighted Category	Total Funding	Projected Number of Pupils [1]	Average Amount Per Pupil	Weight Based on Statewide Base Per Pupil Amount of $7,074	Total Funding	Projected Number of Pupils [1]	Average Amount Per Pupil	Weight Based on Statewide Base Per Pupil Amount of $8,966	Total Funding	Projected Number of Pupils [1]	Average Amount Per Pupil	Weight Based on Statewide Base Per Pupil Amount of $9,414
English Learner	$ 85,099,950	51,597	$ 1,649	0.23	$ 212,534,769	52,678	$ 4,035	0.45	$ 223,153,735	52,678	$ 4,236	0.45
At-Risk	$ 60,376,474	247,286	$ 244	0.03	$ 198,666,203	63,325	$ 3,137	0.35	$ 208,593,011	63,325	$ 3,294	0.35
Gifted and Talented	$ 6,753,950	7,838	$ 862	0.12	$ 7,992,928	7,434	$ 1,075	0.12	$ 8,392,360	7,434	$ 1,129	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).

The count of at-risk pupils decreased from 247,286 in the legislatively approved budget for FY 2023 to 63,325 in each fiscal year of the 2023-25 biennium in the legislatively approved budget, which is reflective of a change in the identification of at-risk pupils. Although the 2021 Legislature approved identifying at-risk pupils based on their eligibility for free or reduced-price lunch, the Governor recommended and the 2023 Legislature approved utilizing a different methodology to identify at-risk pupils in the 2023-25 biennium. Specifically, and consistent with the State Board of Education and the Commission on School Funding recommendations, at-risk pupils were identified utilizing various data from the Infinite Campus student data system including academic proficiency, attendance, and behavior. This data was used to create a Grad Score for pupils, with those in the bottom 20th percentile identified as at-risk pupils. Based on this revised methodology for identifying at-risk pupils, the count of pupils eligible for this weight decreased.

As previously indicated, the audited October 2022 enrollment counts were used to determine the weighted funding that would be allocated to pupils in both FY 2024 and FY 2025 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 2025 weighted funding amounts based on the count of these pupils as of October 2023.

Total Funding for the Pupil-Centered Funding Plan: The following table provides the total funding approved by the 2023 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 2023-25 biennium based on their projected enrollment.

FY 2024 Funding for the Pupil-Centered Funding Plan as Approved by the 2023 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	$ 69,354,353	$ 9,632	$ 2,900,920	$ 906,902	$ 414,225	$ 2,582,131	$ 416,102	$ 6,412,805	$ 82,987,438
Churchill	PCFP	$ 32,412,553	$ 10,157	$ 447,847	$ 555,438	$ -	$ 1,651,859	$ 12,479	$ 1,636,353	$ 36,716,529
Clark	PCFP	$ 2,652,144,340	$ 9,045	$ 151,832,282	$ 165,294,594	$ 4,890,007	$ 140,675,061	$ -	$ 383,891,970	$ 3,498,728,254
Douglas	PCFP	$ 52,140,440	$ 10,094	$ 681,857	$ 536,610	$ 49,492	$ 3,883,247	$ -	$ 4,007,059	$ 61,298,705
Elko	PCFP	$ 108,066,137	$ 11,017	$ 2,731,464	$ 1,980,121	$ 104,363	$ 4,699,832	$ 383,534	$ 5,045,055	$ 123,010,506
Esmeralda	FY 2020 Baseline	$ 2,412,440	$ 31,203	$ 17,401	$ 8,386	$ -	$ 327,997	$ 49,201	$ 44,545	$ 2,859,970
Eureka	FY 2020 Baseline	$ 11,668,622	$ 36,047	$ 10,213	$ 1,198	$ -	$ 433,529	$ 398,552	$ 199,664	$ 12,711,779
Humboldt	PCFP	$ 34,941,947	$ 10,979	$ 819,036	$ 254,184	$ -	$ 2,014,575	$ 19,058	$ 2,354,507	$ 40,403,306
Lander	PCFP	$ 13,369,747	$ 13,331	$ 133,144	$ 307,531	$ -	$ 413,257	$ 24,958	$ 1,051,226	$ 15,299,863
Lincoln	PCFP	$ 14,409,741	$ 16,319	$ 24,208	$ 134,937	$ -	$ 621,973	$ 60,218	$ 327,164	$ 15,578,241
Lyon	PCFP	$ 98,878,684	$ 10,943	$ 1,956,810	$ 1,650,624	$ -	$ 5,007,439	$ -	$ 9,566,849	$ 117,060,405
Mineral	PCFP	$ 8,762,721	$ 15,443	$ 137,178	$ 163,180	$ -	$ 315,517	$ 158,758	$ 215,303	$ 9,752,656
Nye	PCFP	$ 61,240,590	$ 10,957	$ 1,307,229	$ 1,408,993	$ -	$ 4,261,136	$ -	$ 8,300,972	$ 76,518,919
Pershing	PCFP	$ 9,535,124	$ 14,444	$ 92,797	$ 122,385	$ -	$ 799,076	$ 25,182	$ 456,047	$ 11,030,611
Storey	FY 2020 Baseline	$ 10,069,468	$ 24,378	$ 13,777	$ 13,777	$ -	$ 546,455	$ 22,963	$ 54,956	$ 10,721,396
Washoe	PCFP	$ 559,671,267	$ 9,243	$ 27,137,115	$ 15,414,190	$ 1,354,569	$ 23,700,907	$ -	$ 44,859,802	$ 672,137,851
White Pine	PCFP	$ 17,828,315	$ 14,156	$ 60,520	$ 342,049	$ -	$ 1,216,700	$ 48,713	$ 598,608	$ 20,094,906
Charter Schools (All) [1]	PCFP	$ 620,816,641	NA	$ 22,230,970	$ 9,571,107	$ 1,180,272	$ -	$ -	$ 14,758,608	$ 668,557,600
University School	PCFP	$ 1,452,874	$ 8,966	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,452,874
	Total [2]	**$ 4,379,176,006**		**$ 212,534,769**	**$ 198,666,203**	**$ 7,992,928**	**$ 193,150,692**	**$ 1,619,718**	**$ 483,781,493**	**$ 5,476,921,809**

FY 2025 Funding for the Pupil-Centered Funding Plan as Approved by the 2023 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	$ 72,893,595	$ 10,114	$ 3,045,888	$ 952,222	$ 434,925	$ 2,582,627	$ 416,182	$ 6,414,035	$ 86,739,474
Churchill	PCFP	$ 34,058,558	$ 10,662	$ 470,227	$ 583,195	$ -	$ 1,652,176	$ 12,482	$ 1,636,667	$ 38,413,305
Clark	PCFP	$ 2,787,499,284	$ 9,497	$ 159,419,816	$ 173,554,882	$ 5,134,375	$ 140,702,048	$ -	$ 383,965,616	$ 3,650,276,021
Douglas	PCFP	$ 54,800,651	$ 10,598	$ 715,932	$ 563,426	$ 51,965	$ 3,883,992	$ -	$ 4,007,828	$ 64,023,794
Elko	PCFP	$ 113,567,476	$ 11,567	$ 2,867,964	$ 2,079,074	$ 109,579	$ 4,700,733	$ 383,608	$ 5,046,023	$ 128,754,456
Esmeralda	FY 2020 Baseline	$ 2,415,763	$ 31,214	$ 17,404	$ 8,387	$ -	$ 328,060	$ 49,211	$ 44,554	$ 2,863,379
Eureka	FY 2020 Baseline	$ 11,683,576	$ 36,057	$ 10,215	$ 1,198	$ -	$ 433,612	$ 398,629	$ 199,702	$ 12,726,933
Humboldt	PCFP	$ 36,716,562	$ 11,525	$ 859,966	$ 266,886	$ -	$ 2,014,961	$ 19,062	$ 2,354,959	$ 42,232,395
Lander	PCFP	$ 14,049,259	$ 13,995	$ 139,797	$ 322,899	$ -	$ 413,337	$ 24,963	$ 1,051,427	$ 16,001,682
Lincoln	PCFP	$ 15,142,927	$ 17,132	$ 25,418	$ 141,680	$ -	$ 622,092	$ 60,230	$ 327,227	$ 16,319,574
Lyon	PCFP	$ 103,912,574	$ 11,488	$ 2,054,597	$ 1,733,111	$ -	$ 5,008,400	$ -	$ 9,568,684	$ 122,277,366
Mineral	PCFP	$ 9,208,499	$ 16,212	$ 144,034	$ 171,334	$ -	$ 315,578	$ 158,788	$ 215,344	$ 10,213,577
Nye	PCFP	$ 64,363,345	$ 11,505	$ 1,372,556	$ 1,479,404	$ -	$ 4,261,953	$ -	$ 8,302,564	$ 79,779,823
Pershing	PCFP	$ 10,019,792	$ 15,163	$ 97,435	$ 128,501	$ -	$ 799,229	$ 25,187	$ 456,135	$ 11,526,278
Storey	FY 2020 Baseline	$ 10,082,124	$ 24,384	$ 13,779	$ 13,779	$ -	$ 546,560	$ 22,968	$ 54,966	$ 10,734,177
Washoe	PCFP	$ 588,231,084	$ 9,705	$ 28,493,242	$ 16,184,485	$ 1,422,262	$ 23,705,454	$ -	$ 44,868,408	$ 702,904,934
White Pine	PCFP	$ 18,734,762	$ 14,861	$ 63,544	$ 359,143	$ -	$ 1,216,933	$ 48,723	$ 598,723	$ 21,021,828
Charter Schools (All) [1]	PCFP	$ 652,502,816	NA	$ 23,341,921	$ 10,049,406	$ 1,239,255	$ -	$ -	$ 14,761,440	$ 701,894,837
University School	PCFP	$ 1,527,033	$ 9,414	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,527,033
	Total [2]	**$ 4,601,409,680**		**$ 223,153,735**	**$ 208,593,011**	**$ 8,392,360**	**$ 193,187,746**	**$ 1,620,030**	**$ 483,874,302**	**$ 5,720,230,864**

[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. Due to this variation, a statewide adjusted base per pupil amount is not provided for charter schools.

[2] Totals may not balance due to rounding.

CHANGES TO THE PUPIL-CENTERED FUNDING PLAN

The 2023 Legislature approved several bills that revise various items related to the Pupil-Centered Funding Plan, as described below.

- Assembly Bill (A.B.) 523 revises provisions relating to the plan by:
  - Allowing the State Education Fund to receive an advance from the Education Stabilization Account for cash flow purposes, if the State Superintendent of Public Instruction and the Director of the Governor's Office of Finance determine it is needed, and the Interim Finance Committee approves such a request. If approved, these advances must be repaid by August 31st following the end of the fiscal year in which a temporary advance is made.
  - Allowing the State Education Fund to receive a temporary General Fund advance for cash flow purposes, if the State Superintendent of Public Instruction and the Director of the Governor's Office of Finance determine it is needed, when an advance from the Education Stabilization Account will not provide adequate funding to address a shortfall, and the Interim Finance Committee approves such

a request. If approved, these advances must be repaid by August 31st following the end of the fiscal year in which a temporary advance is made.
  - Increasing the funding cap for the Education Stabilization Account, effective October 1, 2023, from 15.0% to 20.0% of all appropriations and authorizations from the State Education Fund, excluding the Education Stabilization Account, for the immediately preceding fiscal year.
  - Allowing the Interim Finance Committee to utilize funding in the Education Stabilization Account for any decreases in non-General Fund revenue in the State Education Fund, as opposed to the prior language that limited access to this funding for only decreases of 3.0% or more.
  - Revising the calculation for the "rate of inflation" for the Pupil-Centered Funding Plan that would be used, to the extent practicable, as the Governor develops The Executive Budget in the future. Specifically, this revised definition reflects the average annual percentage increase or decrease in the Consumer Price Index for the immediately preceding three calendar years, as opposed to the prior use of the percentage increase or decrease for the immediately preceding calendar year.

- S.B. 98 revises provisions relating to the plan by:
  - Allowing the Interim Finance Committee to utilize funding in the Education Stabilization Account if an audit determines money was deposited in the State Education Fund in error or the NDE created a shortfall in the State Education Fund due to an error in the application of the Pupil-Centered Funding Plan.
  - Extending the timeframe for which the Commission on School Funding may meet.
  - Expanding the duties of the Commission on School Funding to include a review of the academic progress made by pupils and a review and consideration of strategies to improve the accessibility and equitability of programs within and between public schools.

- S.B. 124 revises provisions relating to the plan by:
  - Requiring the money received by school districts from the tax upon the net proceeds of minerals and royalties of mining operations to instead be deposited directly in the State Education Fund for distribution to school districts. Prior to this legislation, funding was provided to the counties which in turn provided this revenue to the State Education Fund.
  - Moving the prepayment true-up for the state portion of the Net Proceeds of Minerals Tax from FY 2024 in the State Education Fund to FY 2023 in the General Fund. For background, the 2021 Legislature approved A.B. 495 that required the state portion of the Net Proceeds of Minerals Tax provided to the General Fund instead 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 the 2023-25 biennium. Due to the temporary prepayment of this revenue that was approved by the Legislature through the passage of S.B. 3 of the 31st Special Session (2020), no revenue was projected to be received in FY 2024 when the Governor's recommended budget for the 2023-25 biennium was prepared. However, this legislation allowed the decrease in revenue to instead be reflected in the General Fund in FY 2023.

- Revising the requirement that school districts transfer certain ending fund balances greater than 16.6% to the Education Stabilization Account by basing this on actual, rather than budgeted, ending funding balances.
- Allowing any money that was deposited in a school district fund on or before June 30, 2020, to be excluded from the actual ending fund balance calculation for the purpose of the transfer to the Education Stabilization Account.

Further, the Legislature acknowledged there were areas of the plan that warranted additional review and possible changes in future biennia. Accordingly, the Legislature recommended the NDE and the Commission on School Funding study various topics over the 2023-24 Interim and report their findings to the Interim Finance Committee no later than August 1, 2024. The topics to be studied include:

- A review of and recommended changes to the Nevada Cost of Education Index so a cost adjustment factor may be applied to the Pupil-Centered Funding Plan in future biennia as specified in NRS 387.1215.
- A review of the effect and development of recommendations on providing school districts receiving FY 2020 baseline funding with the statewide base per pupil funding amount for their online schools.
- A review of the use of the Grad Score for the Pupil-Centered Funding Plan and its effectiveness in identifying at-risk pupils.
- A review of the English learner weighted funding to determine if it would be an allowable use of these funds by school districts and charter schools to establish and operate dual language programs, or a determination of the legislative changes that would be necessary to do so.
- A determination of the recommended weight that would be required if a new dual language program weight was to be established for the Pupil-Centered Funding Plan.

OTHER STATE EDUCATION PROGRAMS

The Other State Education Programs budget provides state funds to school districts, charter schools, and other entities for various educational programs. The 2023 Legislature approved General Fund appropriations totaling $44.3 million in each fiscal year of the 2023-25 biennium for the support of categorical grant programs that include Career and Technical Education, Jobs for Nevada's Graduates, and Public Broadcasting. In addition, the budget provides state funds for the Adult High School Diploma program, which is considered outside of K-12 Education funding.

The 2023 Legislature did not approve the Governor's recommendation for a new dual language pilot program in the 2023-25 biennium, consistent with prior Legislatures' intent when establishing the Pupil-Centered Funding Plan to limit the number of K-12 categorical programs. Instead, the Legislature approved transferring the General Fund appropriations of $2.6 million in each fiscal year of the 2023-25 biennium, recommended by the Governor in a budget amendment for the pilot program, to the Pupil-Centered Funding Plan Account to provide additional funding for the plan.

Although not recommended by the Governor, the 2023 Legislature approved additional General Fund appropriations of $314,293 in each fiscal year of the 2023-25 biennium for the Jobs for Nevada's Graduates program, with the funding placed in reserves. Upon demonstration that matching funds have been secured and approval by the Interim Finance Committee, the funding is eligible to be transferred from reserves for use by the Jobs for Nevada's Graduates program.

Additionally, the Legislature approved the Governor's recommendation for General Fund appropriations of $6.8 million in each fiscal year of the 2023-25 biennium to fund a new Incentivizing Pathways to Teaching Grant program that was established through the passage of A.B. 515 of the 2023 Legislative Session. However, the 2023 Legislature approved transferring the program from the Teach Nevada Scholarship Program budget, as originally recommended by the Governor, to the Other State Education Programs budget, as this budget requires a reversion of unexpended funding and does not earn interest.

PROFESSIONAL DEVELOPMENT PROGRAMS

The 2023 Legislature approved total General Fund appropriations of $7.7 million in each fiscal year of the 2023-25 biennium for the continued support of the Regional Professional Development Programs. The approved funding includes General Fund appropriations of $327,696 in each fiscal year of the 2023-25 biennium to restore the Regional Professional Development Programs to pre-pandemic funding levels.

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. Prior to the 2023 Legislative Session, scholarships could be awarded in the amount of up to $3,000 per semester or $24,000 in the aggregate for students entering certain teaching programs. However, A.B. 400 of the 2023 Legislative Session revised the funding thresholds that could be awarded for scholarships, which included the following parameters:

- 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.
- Equal to the difference between the amount of tuition, registration fees, and other mandatory fees charged to the student for the program, excluding any amount of the tuition and fees that is waived by the university, college, or other provider of an alternative licensure program, and the total amount of any other gift aid received by the student.

Students receive 75.0% of the 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 2023 Legislature approved total funding of $6.2 million in FY 2024 and

$6.4 million in FY 2025 (General Fund appropriations of $2.4 million each fiscal year) to continue these scholarships.

Additionally, the 2023 Legislature supported the Governor's recommendation and approved one-time General Fund appropriations of $3.2 million in each fiscal year of the 2023-25 biennium to increase funding for the Teach Nevada Scholarship program; however, the funding was appropriated as restricted funding to the Interim Finance Committee for possible allocation once additional information regarding the success of the program, reconciliation of program funding, and possible legislative changes are considered.

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 2023 Legislature approved the Governor's recommendation for General Fund appropriations of $233.1 million in FY 2024 and $237.5 million in FY 2025 for this program, which includes $13.1 million over the 2023-25 biennium for the State Special Education program to fund 2.0% "roll-up" costs related to merit increases for special education staff as they attain additional education and/or additional years of service. Although not recommended by the Governor, the 2023 Legislature approved additional General Fund appropriations of $11.1 million in FY 2024 and $13.8 million in FY 2025 for the State Special Education program to provide a minimum per pupil amount for targeted school districts, charter schools, and the university school for profoundly gifted pupils. Combined, the 2023 Legislature approved total funding of $244.2 million in FY 2024 and $251.3 million in FY 2025 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 2023 Legislature approved General Fund appropriations of $1.5 million in each fiscal year of the 2023-25 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 2023 Legislature approved funding of $2.0 million in each fiscal year of the 2023-25 biennium, balanced forward from FY 2023 and into each fiscal year of the upcoming biennium, for this program.

Total state funding approved by the 2023 Legislature for students with disabilities in the 2023-25 biennium, net of balance forwards, is $498.5 million.

ADDITIONAL FUNDING FOR PRE-K-12 EDUCATION

The 2023 Legislature passed, and the Governor approved, the following legislative measures which provide additional funding for pre-K-12 education:

Bill	Description
A.B. 400	Appropriates $70.0 million in each fiscal year of the 2023-25 biennium to the NDE for the newly created Early Childhood Literacy and Readiness Account to award grants of money to school districts, sponsors of charter schools, and nonprofit organizations to support early childhood literacy and readiness programs. The bill also appropriates $2.0 million in each fiscal year of the 2023-25 biennium to the NDE for the newly created Nevada Teacher Advancement Scholarship Program Account to award grants to universities, colleges, and providers of alternative licensure programs to award scholarships to students that pursue a master's degree in education or related field of study.
A.B. 519	Appropriates $50.0 million to the newly created Fund to Assist Rural School Districts in Financing Capital Improvements, with $25.0 million to be allocated as grants to rural school districts (populations less than 100,000) and $25.0 million to be allocated as grants to rural school districts for capital projects for schools located on qualified tribal land. The bill also appropriates $64.5 million to the Elko County School District for the construction of a school on the Duck Valley Indian Reservation to replace the Owyhee Combined School.
S.B. 231	Appropriates $250.0 million to the Interim Finance Committee for allocation to school districts that provide salary increases for teachers and education support professionals.
S.B. 291	Appropriates $1.6 million to the NDE for the Nevada Institute on Teaching and Educator Preparation to establish a highly selective program for the education and training of teachers; conduct research concerning approaches and methods used to educate and train teachers and to teach pupils; and evaluate, develop, and disseminate approaches to teaching.
S.B. 339	Appropriates $10.0 million to the NDE for the purpose of creating a grant program to allow teachers and specialized instructional personnel to obtain necessary supplies and materials for their classrooms or school operations, respectively.
S.B. 425	Appropriates $250,000 to the NDE for the Commission on Innovation and Excellence in Education for the commission to enter into a contract with an organization to assist in the work of the commission.

TOTAL FUNDING APPROVED FOR K-12 EDUCATION

As detailed in the following table, the 2021 Legislature approved total projected state and federal funding for K-12 education on a per pupil basis of $10,209 in FY 2022 and $10,293 in FY 2023. Based on the action of the 2023 Legislature, the total projected state and federal funding for K-12 education on a per pupil basis is $12,904 in FY 2024 (an increase

of approximately $2,611 from the prior fiscal year) and $13,387 in FY 2025 (an increase of approximately $483 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) budgets and discussed in that section of this report.

Funding Approved for K-12 Education from State and Federal Sources by the 2021 Legislature for the 2021-23 Biennium and the 2023 Legislature for the 2023-25 Biennium

	Legislatively Approved FY 2022	Legislatively Approved FY 2023	Legislatively Approved FY 2024	Legislatively Approved FY 2025
Pupil-Centered Funding Plan Adjusted Base	$ 3,614,960,061	$ 3,667,227,214	$ 4,379,176,006	$ 4,601,409,680
(Food Service, Transportation, Local Special Education Funding)	$ 643,344,709	$ 643,906,692	$ 678,551,903	$ 678,682,078
Pupil-Centered Funding Plan Weights	$ 152,021,873	$ 152,230,374	$ 419,193,900	$ 440,139,106
State Categorical Programs	$ 261,514,055	$ 260,535,676	$ 306,362,454	$ 297,786,527
Federal Funding	$ 278,461,563	$ 278,186,719	$ 297,929,309	$ 297,437,693
Total	**$ 4,950,302,261**	**$ 5,002,086,675**	**$ 6,081,213,572**	**$ 6,315,455,084**
Projected Enrollment	*484,892*	*485,950*	*471,283*	*471,754*
Funding on a Per Pupil Basis	**FY 2022**	**FY 2023**	**FY 2024**	**FY 2025**
Pupil-Centered Funding Plan Adjusted Base	$ 7,455	$ 7,547	$ 9,292	$ 9,754
Pupil-Centered Funding Plan Tiers	$ 1,327	$ 1,325	$ 1,440	$ 1,439
Pupil-Centered Funding Plan Weights	$ 314	$ 313	$ 889	$ 933
State Categorical Programs	$ 539	$ 536	$ 650	$ 631
Federal Funding	$ 574	$ 572	$ 632	$ 630
Total Per Pupil Funding	**$ 10,209**	**$ 10,293**	**$ 12,904**	**$ 13,387**

Note: Totals may not balance due to rounding.

State and Federal Funding for Nevada School Districts/Charter Schools as Approved by the 2021 Legislature (FY 2022 and FY 2023) and the 2023 Legislature (FY 2024 and FY 2025)

	FY 2022	FY 2023	FY 2024	FY 2025
Federal Funding	$574	$572	$632	$630
State Categorical Programs	$539	$536	$650	$631
Pupil-Centered Funding Plan Weights	$314	$313	$889	$933
Pupil-Centered Funding Plan Tiers	$1,327	$1,325	$1,440	$1,439
Pupil-Centered Funding Plan Adjusted Base	$7,455	$7,547	$9,292	$9,754

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, $250.0 million appropriated in FY 2023 to the Interim Finance Committee Contingency Account for allocation to school districts to fund salary increases for educational personnel in the 2023-25 biennium (Section 1 of Senate Bill 231 [2023]), and $3.2 million appropriated in each year of the 2023-25 biennium to the Interim Finance Committee Contingency Account for possible allocation to the Department of Education for the Teach Nevada Scholarship Program (Section 14 of Senate Bill 503 [2023]).

Legislatively approved per pupil amounts differ from the amounts provided in Sections 1 and 2 of the K-12 Education Funding Bills (Senate Bill 458 [2021] and Senate Bill 503 [2023]) 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 2023 Legislature approved total funding of $1.630 billion over the 2023-25 biennium (less interagency transfers and funding for the K-12 pass-through budgets) for the Nevada Department of Education (NDE), a 21.4% decrease from the $2.072 billion total funding approved for the 2021-23 biennium. This decrease is largely due to projected reductions in federal K-12 education funding to address the COVID-19 pandemic in the 2023-25 biennium when compared to the funding approved in the 2021-23 biennium. Of the total funding of $1.630 billion, the Legislature approved General Fund appropriations totaling $119.5 million for the 2023-25 biennium, an increase of 30.4% when compared to the legislatively approved amount of $91.7 million for the 2021-23 biennium. As previously noted, the K-12 education budgets, 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. As recommended by the Governor, the 2023 Legislature approved a reduction in federal grant revenue of $95,657 in FY 2025 related to an expiring federal grant, which had supported an Education Programs Supervisor position. The Legislature also approved the Governor's recommendation to continue this position by replacing the expiring federal grant funds with a General Fund appropriation of $95,657 in FY 2025. Additionally, the Legislature directed the NDE to eliminate this position from the base budget for the 2025-27 biennium given the limited duration of the federal grant work that would be assigned to this position.

As recommended by the Governor, the 2023 Legislature approved General Fund appropriations of $500,000 in each fiscal year of the 2023-25 biennium for document translation services. However, the Legislature approved placing this funding in reserve and provided direction to the NDE to expend the federal funding authorized for document translation services in the department's NDE COVID-19 Funding budget prior to seeking the Interim Finance Committee's approval to utilize the reserve funds for translation services.

The 2023 Legislature further approved additional General Fund appropriations for the following travel related expenditures:

- $16,750 in each fiscal year of the 2023-25 biennium for out-of-state travel
- $12,573 in each fiscal year of the 2023-25 biennium for in-state travel
- $9,206 in each fiscal year of the 2023-25 biennium for State Board of Education travel
- $16,426 in FY 2024 for Commission on School Funding travel expenditures and staff travel expenditures to support the Commission.

Through the passage and approval of S.B. 98, the Legislature appropriated General Funds totaling $22,400 over the 2023-25 biennium for additional travel expenditures for members of the Commission on School Funding and staff travel expenditures to support the Commission. Additionally, the 2023 Legislature approved one-time General Fund appropriations totaling $1.5 million over the 2023-25 biennium through the passage of S.B. 98 and A.B. 400 for the costs to conduct interim studies and for the operational costs of the Commission.

DISTRICT SUPPORT SERVICES

The District Support Services budget 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 also includes support related to the state and federal grant monitoring function as well as the department's state auditing function.

The 2023 Legislature approved the Governor's recommendation of General Fund appropriations totaling $685,906 over the 2023-25 biennium to add one new Management Analyst position to assist with the supervision of the Grants Management Unit; one new Management Analyst position to support the electronic grants management system and to provide oversight of grant awards; one new Management Analyst position to assist with subgrants; and one new Management Analyst position to assist with risk assessments and monitoring. The Legislature also approved General Fund appropriations totaling $32,988 over the 2023-25 biennium, as recommended by the Governor, to reclassify an Accounting Assistant position to a Program Officer position to reflect increased compliance reporting duties.

COVID-19 FUNDING

The 2021 Legislature approved the creation of the COVID-19 Funding budget for the NDE, which contains federal funding provided to address pre-K-12 issues related to the COVID-19 pandemic. Legislatively approved funding in this budget for the 2023-25 biennium will be 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 in the Office of the Governor).

The 2023 Legislature approved total federal funding of $1.029 billion over the 2023-25 biennium in this budget. This is a decrease of 20.4% when compared to the funding of $1.292 billion approved by the 2021 Legislature for the 2021-23 biennium, net of balance forwards. This decrease is reflective of the expiration of certain federal grant programs that provided funding to address pre-K-12 issues related to the COVID-19 pandemic.

A majority of the federal funding, $714.5 million, legislatively approved for the 2023-25 biennium will be distributed to school districts, charter schools, and non-public schools, as required by the federal guidelines. The remaining funding will largely be utilized by the NDE to fund projects that address educational issues related to the COVID-19 pandemic.

Department Support Services

The Department Support Services budget supports the department's accounts payable and receivable, payroll and personnel, budgeting and purchasing, and information technology support functions. The 2023 Legislature approved the Governor's recommendation to add one new Administrative Services Officer position to assist with budgeting and fiscal responsibilities; one new Management Analyst position to assist with contract management; and one new Accounting Assistant position to assist with the department's accounts payable functions; funded with reserve reductions totaling $509,669 over the 2023-25 biennium. The 2023 Legislature also approved reserve reductions totaling $100,000 over the 2023-25 biennium to fund enhancements to the functionality of the NDE's existing Smartsheet software that is used to track data, assist with project management, and compile grant data.

Standards and Instructional Support

The Standards and Instructional Support budget 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.

The 2023 Legislature approved the Governor's recommendation to add three new Education Programs Professional positions to assist with distance learning and educator professional development in science and English language arts, funded with General Fund appropriations of $634,430 over the 2023-25 biennium. The Legislature also approved General Fund appropriations totaling $2.7 million over the 2023-25 biennium for the continuation of the Canvas Learning Management System, which had previously been supported with federal Elementary and Secondary School Emergency Relief funding.

Assessments and Accountability

The Assessments and Accountability budget includes funding for the Nevada Proficiency Examination Program and supports the costs of administering student assessments that are required pursuant to Chapters 389 and 390 of NRS, including the Smarter Balanced Assessments Consortium, ACT assessment, and the National Assessment of Educational Progress.

The 2023 Legislature approved the Governor's recommendation for General Fund appropriations of $1.6 million in FY 2024 and $1.8 million in FY 2025 to fund projected increases in assessments and reporting contracts. The Legislature also approved placing this funding in reserve, which requires the department to provide additional justification

and approach the Interim Finance Committee to request approval prior to expending the funding. The Legislature further approved the Governor's recommendation to provide increased funding for the administration of the Measures of Academic Progress assessment, funded with General Fund appropriations of $934,535 in FY 2024 and $992,535 in FY 2025. Finally, the 2023 Legislature approved the Governor's recommendation to eliminate funding for End of Course examinations, consistent with the elimination of the administration of these examinations with approval of S.B. 9.

DATA SYSTEMS MANAGEMENT

The department maintains an automated system of accountability information to provide and report information; make longitudinal comparisons and analyses; and assist in the improvement of student achievement, classroom instruction, and educator performance. This budget funds the positions, contracts, and hardware/software costs associated with student data systems. The 2023 Legislature approved General Fund appropriations of $309,338 over the 2023-25 biennium to continue two existing full-time positions that were previously funded with expiring federal grant funds. The Legislature further approved the Governor's recommendation for a General Fund appropriation of $501,114 in FY 2025 for premium products associated with the Infinite Campus statewide student data system which are currently supported with federal funds. Finally, the 2023 Legislature approved General Fund appropriations of $1.1 million over the 2023-25 biennium to support the single sign-on identity management system for the Student Accountability Information Network.

EDUCATOR LICENSURE

The Educator Licensure budget 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 11 members appointed by the Governor, sets licensure standards for state educational personnel. The Educator Licensure budget is funded by the fees collected for educator licenses, renewals, endorsements, fingerprinting, and testing. The 2023 Legislature approved American Rescue Plan Act, Coronavirus State Fiscal Recovery Funds of $500,000 in FY 2025 to support the continuation of the department's professional development management system.

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 2023 Legislature did not approve the Governor's recommendation for General Fund appropriations of $3.1 million in each fiscal year of the 2023-25 biennium to replace funding historically supplied by the providers of the State Pre-K program to fund approximately

368 additional pre-K seats. Further, the 2023 Legislature did not approve the Governor's recommendation for General Fund appropriations of $3.2 million in each fiscal year of the 2023-25 biennium to replace federal Governor's Emergency Education Relief funds to support 377 pre-K seats, but rather approved federal American Rescue Plan Act, Coronavirus State Fiscal Recovery Funds of $3.2 million in each fiscal year of the 2023-25 biennium to be used for this purpose. The 2023 Legislature approved the Governor's recommendation of General Fund appropriations of $2.5 million in FY 2024 and $5.0 million in FY 2025 to provide an additional 300 pre-K seats in FY 2024 and 600 pre-K seats (inclusive of the 300 additional pre-K seats that would be added in FY 2024) in FY 2025. In total, the 2023 Legislature approved funding to increase the total number of seats for the State Pre-K program to approximately 3,026 seats in FY 2024 and 3,326 seats in FY 2025 based on an annual per seat cost of $8,410.

The 2023 Legislature further approved the Governor's recommendation for the addition of one new Education Programs Professional position and associated operating costs funded with General Fund appropriations totaling $227,539 over the 2023-25 biennium to support data collection and reporting for the Office of Early Learning and Development. Lastly, the 2023 Legislature approved grant funding of $10.0 million in FY 2024 and $9.7 million in FY 2025 for the federal Preschool Development Grant Birth through Five Renewal Grant and associated expenditures.

SAFE AND RESPECTFUL LEARNING

The Safe and Respectful Learning budget 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. Although the Governor recommended General Fund appropriations of $386,000 in each fiscal year of the 2023-25 biennium to fund the software licensing fee for the SafeVoice reporting system, previously funded with grant funds, the Governor later submitted a budget amendment recommending General Fund appropriations of $193,000 in each fiscal year of the biennium based on the actual licensing fee. However, the 2023 Legislature instead approved funding this cost with federal funding of $116,854 identified in the NDE COVID-19 Funding budget in FY 2024 to fund a portion of the annual licensing fee for the SafeVoice reporting system and General Fund appropriations of $76,146 in FY 2024 and $193,000 in FY 2025.

The Legislature approved the Governor's recommendation for General Fund appropriations of $174,510 over the 2023-25 biennium for one new Program Officer position and associated operating costs. This new position will support the SafeVoice program and the Handle with Care program that requires law enforcement officers to report to a school when they encounter a school age child who may have been exposed to a traumatic event during an event where law enforcement is involved. Additionally, the 2023 Legislature approved the Governor's recommendation for reductions in federal grant funding totaling $2.0 million over the 2023-25 biennium, due to the expiration of various grants, and approved the continuation of an associated Program Officer position by replacing expiring federal grant funds with a General Fund appropriation of $77,955 in

FY 2025. This position will continue to provide ongoing support for Nevada students facing trauma-related issues.

Lastly, the 2023 Legislature approved a budget amendment to eliminate General Fund appropriations of $1.0 million over the 2023-25 biennium, originally recommended by the Governor to be used for school climate and working conditions surveys, which were instead approved by the Interim Finance Committee in October 2022 to be funded with federal American Rescue Plan Act, Coronavirus State Fiscal Recovery Funds.

Student and School Support

The Student and School Support budget provides for the distribution and administration of federal Title I assistance to Nevada schools for economically and educationally disadvantaged pupils. The 2023 Legislature approved the Governor's recommendation for General Fund appropriations of $1.0 million over the 2023-25 biennium to fund a new school improvement program for Nevada's lowest performing schools and General Fund appropriations of $224,801 over the 2023-25 biennium for one new Education Programs Professional position and associated expenditures to support the new program.

Literacy Programs

The Literacy Programs budget provides resources for the state's Read by Grade Three program that supports school district and charter school literacy programs and ensures the administration of the literacy instruction requirements defined in NRS 392.750 through 392.775. These statutory provisions prescribe the requirements for public schools to provide intervention services and monitoring plans for pupils in the subject area of reading, require a public school to develop a plan for intervention services to improve literacy instruction to pupils and submit the plan to the NDE for approval, and require each public school to designate a licensed teacher it employs as a literacy specialist.

The 2023 Legislature approved General Fund appropriations of $249,200 in each fiscal year of the 2023-25 biennium to fund the development of a revised State Literacy Plan. Additionally, the 2023 Legislature approved General Fund appropriations of $47,000 in each fiscal year of the 2023-25 biennium to provide funding for Nevada Reading Week events.

Career and Technical Education

The Career and Technical Education budget, 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 2023 Legislature approved to increase General Fund appropriations by $73,887 in each fiscal year of the 2023-25 biennium in the Career and Technical Education budget. However, this additional funding was approved to be placed in reserve and the department was directed to seek the Interim Finance Committee's approval to utilize these funds should an additional increase in federal Carl D. Perkins grant funds become available and additional state funding is needed for the federal maintenance of effort.

Additionally, through the passage and approval of A.B. 428, the Legislature appropriated General Funds totaling $383,486 over the 2023-25 biennium for two new positions and associated operating costs to support an increase in the number of teaching and training programs the department would be responsible for supporting.

INDIVIDUALS WITH DISABILITIES EDUCATION ACT

The Individuals with Disabilities Education Act budget includes federal Individuals with Disabilities Education Act funding and administrative support for the state's Gifted and Talented Education program. Federal Individuals with Disabilities Education Act funding is provided through formula grants to states to increase performance of students with disabilities on statewide assessments with the goal of increasing the high school graduation rate and assisting students with disabilities to improve skills and behaviors to benefit postsecondary outcomes.

The 2023 Legislature did not approve the Governor's recommendation to transfer a portion of the expenditures associated with the Nevada Alternative Assessment from the Individuals with Disabilities Education Act budget to the Assessments and Accountability budget and instead approved continuing to fund 23.2% of the expenditures associated with this assessment with federal Individuals with Disabilities Education Act funds.

The 2023 Legislature approved the Governor's recommendation for General Fund appropriations of $227,539 over the 2023-25 biennium for the addition of one new Education Programs Professional position and associated operating costs to assist with federally required tribal consultations. Additionally, the Legislature approved the transfer of the federal Indian Education grant and one Education Programs Professional position and associated operating costs from the Student and School Support budget to the Individuals with Disabilities Education Act budget, as recommended by the Governor through a budget amendment.

The 2023 Legislature approved the Governor's recommendation for the addition of one new Grants and Projects Analyst position and associated operating costs to manage data in the Office of Inclusive Education. However, rather than fund this position entirely with Individuals with Disabilities Act grant funding, as recommended by the Governor, the 2023 Legislature approved funding this position 50.0% with General Fund appropriations ($87,256 over the biennium) and 50.0% with federal Individuals with Disabilities Education Act grant funds ($87,254 over the biennium) to enable the position to also work on state-funded projects. Lastly, the 2023 Legislature approved the Governor's recommendation for federal Individuals with Disabilities Education Act grant funding of $251,847 over the 2023-25 biennium for the addition of one new Education Programs Professional position and associated operating costs to monitor local educational agencies' administration of this federal grant.

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 2021-23 biennium, the agency collected an administrative fee of 1.25% on each sponsored school's per pupil funding, which the 2023 Legislature approved to continue for the 2023-25 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 2022-23 school year, there were 57 operating charter schools, of which 43 were sponsored by the State Public Charter School Authority and 14 were sponsored by 3 school districts [Clark County School District (6), Washoe County School District (7), Carson City School District (1)].

The 2023 Legislature approved the Governor's recommendation to add six new positions which include one Business Process Analyst position, one Education Programs Professional position, one Grants and Projects Analyst position, three Management Analyst positions, and associated operating and equipment expenditures, funded with reserve reductions of $1.1 million over the 2023-25 biennium. These positions were approved to address the increase in the number of charter schools, campuses, pupils, and grant programs, as well as to assist the agency in fulfilling its role as a local educational agency and charter school sponsor.

The 2023 Legislature also approved A.B. 400 which, among other things, provides additional funding for pre-K-12 education. This bill provides the State Public Charter School Authority with General Fund appropriations of $7.0 million in each fiscal year of the 2023-25 biennium for allocation to charter schools to provide funding for the transportation of pupils. To receive funding, charter schools must submit a transportation plan to the State Public Charter School Authority for review and approval. Among other requirements, these plans must indicate the transportation of pupils would not cost more, on a per pupil basis, than the average cost for transportation for other public schools operating in the school district in which the charter school is located.

Pursuant to NRS 388A.435, the State Public Charter School Loan program provides loans at or below market rate to charter schools for the costs incurred in preparing a charter school to commence its first year of operation, to improve a charter school that has been in operation, and to fund the recruitment of teachers and enrollment of pupils to new charter school facilities. The 2023 Legislature did not approve the Governor's recommendation to provide the State Public Charter School Authority with direct authority to issue loans of up to $200,000 in each fiscal year of the 2023-25 biennium through this program. Instead, the Legislature approved retaining this funding in reserve, which requires the State Public Charter School Authority to request approval from the Interim Finance Committee before utilizing the funding.

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 2023-25 biennium, compared to the funding level recommended by the Governor.

Comparison of the Legislatively Approved and the Governor's Recommended Funding for the 2023-25 Biennium

Funding Source (in millions)	2023-25 Governor Recommended (Millions)[1]	2023-25 Legislatively Approved (Millions)[1]	2023-25 Dollar Change (Millions)	Percent Change
State General Fund	$1,468.4	$1,467.7	-$0.7	0.0%
Student Fee/Tuition Revenue[2]	$747.9	$747.9	$0.0	0.0%
Other Sources	$11.6	$12.9	-$0.7	0.0%
TOTAL	**$2,227.9**	**$2,228.5**	**$0.0**	0.0%

Note: The State General Fund amount reflected in the 2023-25 legislatively approved amount does not include the $59.7 million and $121.3 million appropriated to the Board of Examiners in FY 2024 and FY 2025, respectively, for allocation to NSHE for the purpose of funding the 10.0% - 13.0% cost-of-living pay increase in FY 2024 and 11.0% cost-of-living pay increase in FY 2025. The General Fund appropriation for this purpose was approved in Sections 7 and 15 of A.B. 522.

[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 budgets for NSHE, the 2023 Legislature approved revenues from all sources totaling $2.229 billion over the 2023-25 biennium. Of the total revenues, $1.468 billion, or 65.9%, are General Fund appropriations while $747.9 million in budgeted student registration fees, miscellaneous student fees, and non-resident tuition charges comprise 33.6% of the total revenues. When compared to the $1.279 billion in General Fund operating appropriations approved by the 2021 Legislature for the 2021-23 biennium, General Fund appropriations increased by $188.6 million, or 14.7%.

For the 2023-25 biennium, the $1.468 billion in General Fund appropriations represents 13.4% of the $10.972 billion in total General Fund operating appropriations approved by the 2023 Legislature for all state budgets. The following table shows the distribution of General Fund appropriations by the NSHE state-supported operating budget as approved by the 2023 Legislature.

Legislatively Approved NSHE 2023-25 Biennium General Fund Appropriations					
NSHE Budget Account	FY 2023 Leg. Approved Gen. Fund[2]	FY 2024 Leg. Approved Gen. Fund[2]	% Change from FY 2023 Leg. Approved	FY 2025 Leg. Approved Gen. Fund[2]	% Change from FY 2023 Leg. Approved
University of Nevada, Las Vegas[1]	$ 168,111,749	$ 209,161,530	24.4%	$ 212,055,165	26.1%
University of Nevada, Reno[1]	$ 120,106,867	$ 140,775,640	17.2%	$ 142,779,829	18.9%
College of Southern Nevada[1]	$ 103,758,593	$ 97,023,583	-6.5%	$ 97,470,737	-6.1%
Great Basin College[1]	$ 14,057,009	$ 14,649,803	4.2%	$ 14,718,802	4.7%
Truckee Meadows Comm. College[1]	$ 35,750,729	$ 35,038,431	-2.0%	$ 35,191,759	-1.6%
Western Nevada College[1]	$ 13,409,390	$ 15,617,852	16.5%	$ 15,673,802	16.9%
Nevada State University[1]	$ 24,600,782	$ 30,586,823	24.3%	$ 30,675,435	24.7%
Instruction (Formula) SUBTOTAL	***$ 479,795,119***	***$ 542,853,662***	***13.1%***	***$ 548,565,529***	***14.3%***
UNR School of Medicine	$ 33,351,286	$ 38,642,430	15.9%	$ 38,707,057	16.1%
UNLV School of Medicine	$ 36,639,495	$ 42,626,775	16.3%	$ 42,699,244	16.5%
UNLV Law School	$ 9,310,653	$ 10,938,806	17.5%	$ 10,968,314	17.8%
UNLV Dental School	$ 8,787,852	$ 10,537,002	19.9%	$ 10,589,455	20.5%
DRI[3]	$ 7,484,130	$ 8,824,979	17.9%	$ 8,841,730	18.1%
Professional School SUBTOTAL	***$ 95,573,416***	***$ 111,569,992***	***16.7%***	***$ 111,805,800***	***17.0%***
Education for Dependent Children	$ 12,614	$ 25,000	98.2%	$ 25,000	98.2%
Special Projects	$ 2,008,484	$ 2,306,730	14.8%	$ 2,309,400	15.0%
UNR Intercollegiate Athletics	$ 4,826,339	$ 5,522,681	14.4%	$ 5,526,255	14.5%
UNR Statewide Programs	$ 7,629,749	$ 8,825,654	15.7%	$ 8,842,795	15.9%
System Administration	$ 4,389,197	$ 6,241,118	42.2%	$ 6,935,127	58.0%
UNLV Intercollegiate Athletics	$ 6,954,090	$ 7,966,752	14.6%	$ 7,973,867	14.7%
Agricultural Experiment Station	$ 4,951,427	$ 5,776,519	16.7%	$ 5,792,625	17.0%
Cooperative Extension	$ 3,674,437	$ 4,311,998	17.4%	$ 4,328,940	17.8%
System Computing Center	$ 16,622,502	$ 19,239,579	15.7%	$ 19,274,776	16.0%
University Press	$ 403,752	$ 468,283	16.0%	$ 469,533	16.3%
UNLV Statewide Programs	$ 3,371,330	$ 3,885,251	15.2%	$ 3,890,056	15.4%
Business Center North	$ 1,910,919	$ 2,225,537	16.5%	$ 2,233,644	16.9%
Business Center South	$ 1,735,444	$ 2,019,355	16.4%	$ 2,027,813	16.8%
Silver State Opportunity Grant Pgm	$ 5,000,000	$ 5,000,000	0.0%	$ 5,000,000	0.0%
Prison Education Program	$ 346,161	$ 408,367	18.0%	$ 409,333	18.2%
State Health Laboratory	$ 1,583,057	$ 1,837,995	16.1%	$ 1,843,099	16.4%
Non Formula Accounts SUBTOTAL	***$ 65,419,502***	***$ 76,060,819***	***16.3%***	***$ 76,882,263***	***17.5%***
TOTAL APPROPRIATIONS[2]	**$ 640,788,037**	**$ 730,484,473**	**14.0%**	**$ 737,253,592**	**15.1%**

NOTES:

[1] The legislatively approved General Fund appropriation in FY 2023 for each of the instructional formula budgets is inclusive of performance funding, capacity enhancements, and w ork programs approved by the IFC at its June 21, 2022 meeting.

[2] The FY 2023, FY 2024, and FY 2025 legislatively approved General Fund appropriations are exclusive of funding allocated to the Board of Examiners for salary adjustment funds authorized in A.B. 493 (2021) and A.B. 522 (2023). Since the appropriation w as not allocated directly to NSHE, the salary adjustment funds are not reflected in this table. The FY 2023, FY 2024, and FY 2025 legislatively approved General Fund appropriations also include the performance funding for the seven instructional formula budgets.

[3] The legislatively approved General Fund appropriation in FY 2023 for DRI is inclusive of capacity enhancements.

NSHE FUNDING FORMULA AND PERFORMANCE FUNDING FOR INSTRUCTIONAL BUDGETS

The following summarizes the major components of the NSHE funding formula for the seven formula instructional budgets as approved by the 2023 Legislature:

1. Weighted Student Credit Hour (WSCH) and Suspension of Formula Distribution of Funds: Under the existing funding formula policy, the General Fund appropriations approved for the instructional formula budgets for UNLV, UNR, CSN, GBC, TMCC, WNC, and NSU have been primarily based upon the count of WSCHs completed by Nevada resident students. The WSCHs for non-resident students are excluded. The value of each WSCH is uniform across all institutions and is calculated by dividing the available General Fund appropriations in each fiscal year, after any "pre-formula allocations" are distributed, by the total number of WSCHs in the even-numbered fiscal year. The WSCH value is an output as the result of this calculation, is not predetermined, and is not used to determine overall General Fund appropriations.

   For FY 2024, the calculated, Governor recommended, General Fund value of a WSCH is $172.78 and the FY 2025 value is $173.54, compared to the legislatively approved WSCH calculated value of $166.24 for FY 2022 and $166.90 in FY 2023. After calculating the value of the WSCH, under the funding formula policy, available General Fund appropriations are reallocated through the formula. Available General Fund appropriations are determined through the traditional base, maintenance, and enhancement methodology, less any pre-formula allocations (i.e., small institution and research operations and maintenance funding).

   The 2023 Legislature approved to suspend the funding formula distribution component and allocate the General Fund appropriations to each of the instructional institutions using the traditional base, maintenance, and enhancement decision unit model. This action resulted in no net change to the total General Fund appropriations for the seven instructional formula budgets. As the WSCH value is an output calculation based upon the available General Funds to be distributed through the funding formula, suspending the distribution component results in there being no output calculation for the WSCH value for the 2023-25 biennium.

   Through the passage and approval of A.B. 493, $2.0 million was appropriated to NSHE to complete an interim study of the funding formula for the system. Given the potential for a new funding methodology to be presented during the 2025 Legislative Session as a result of the approved funding formula study over the 2023-24 Interim, and the uncertainty of what direction may come out of the study, the Legislature recommended that NSHE present and submit a budget for the 2025-27 biennium in a manner consistent with the approach approved by the Legislature for the 2023-25 biennium in the event that a new funding formula or methodology has not been developed in preparing the 2025-27 biennium budget, and/or in order to compare the impacts of a recommendation to implement a new funding formula/methodology.

WSCH Caseload Adjustment: The 2023 Legislature approved to reduce General Fund appropriations by $15.6 million in each fiscal year of the 2023-25 biennium based on a systemwide decrease of 93,340, or 3.0%, WSCHs in FY 2022 compared to FY 2020 WSCHs. Consistent with policy decisions of prior Legislatures, the caseload adjustment for the 2023-25 biennium is calculated by taking the difference in WSCHs between FY 2020 and FY 2022, as shown in the "WSCH Adjustment' column of the following table, multiplied by the legislatively approved FY 2023 WSCH value of $166.90. This is the first instance in which overall caseload across the seven instructional institutions resulted in a reduction of funding since the formula's implementation.

Legislatively Approved Weighted Student Credit Hour Caseload Adjustment						
Institution	FY 2020 WSCH	FY 2022 WSCH	WSCH Adjustment	FY 2023 WSCH Calculated Value (Leg. Approved)	FY 2024 Caseload Adjustment (Leg. Approved)	FY 2025 Caseload Adjustment (Leg. Approved)
UNLV	1,115,625	1,149,097	33,472	$ 166.90	$ 5,586,493	$ 5,586,493
UNR	783,516	763,960	(19,556)	$ 166.90	$ (3,263,863)	$ (3,263,863)
CSN	663,630	564,061	(99,570)	$ 166.90	$ (16,618,066)	$ (16,618,066)
GBC	87,716	81,614	(6,102)	$ 166.90	$ (1,018,424)	$ (1,018,424)
TMCC	227,510	204,001	(23,509)	$ 166.90	$ (3,923,652)	$ (3,923,652)
WNC	87,071	89,534	2,463	$ 166.90	$ 411,158	$ 411,158
NSU	157,417	176,879	19,462	$ 166.90	$ 3,248,291	$ 3,248,291
Total	**3,122,485**	**3,029,145**	**(93,340)**	**$ 166.90**	**$ (15,578,063)**	**$ (15,578,063)**

2. Small Institution Funding: As recommended by the Governor, the 2023 Legislature approved GBC and WNC to collectively receive General Fund appropriations totaling $865,560 in each fiscal year of the 2023-25 biennium, resulting from the small institution factor calculation. The approved small institution funding is to recognize 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. The level of recommended funding for the GBC and WNC is 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 is valued at $30.00 and is allocated prior to the calculation of the WSCH value. As shown in the previous table, GBC and WNC had 81,614 and 89,534 WSCHs in FY 2022, respectively. Funding for each fiscal year of the 2023-25 biennium is based upon 18,386 WSCHs for GBC and 10,466 WSCHs for WNC. The following table shows the legislatively approved small institution factor funding for the 2023-25 biennium:

Legislatively Approved Small Institution Funding Allocations for GBC and WNC					
	FY 2023 Gen. Fund (Leg. Approved)	FY 2024 Gen. Fund (Leg. Approved)	FY 2025 Gen. Fund (Leg. Approved)	Annual % Change Compared to FY 2023	2023-25 Biennium Gen. Fund (Leg. Approved)
GBC	$ 368,520	$ 551,580	$ 551,580	49.7%	$ 1,103,160
WNC	$ 387,885	$ 313,980	$ 313,980	-19.1%	$ 627,960
Total	$ 756,405	$ 865,560	$ 865,560	14.4%	$ 1,731,120
Note: M201 decision unit reflects net change in funding as base funding includes General Fund appropriations for the Small Institution Funding. This table reflects the total amount requested.					

3. Research Space Operations and Maintenance Funding: The 2023 Legislature approved General Fund appropriations of $10.1 million in each fiscal year of the 2023-25 biennium in dedicated research space operations and maintenance (O&M) funding for UNR ($5.6 million) and UNLV ($4.5 million), as reflected in the following table. The recommended funding for UNLV represents an annual decrease of 1.5%, or $69,455, compared to the $4.6 million approved by the 2021 Legislature for FY 2023. The recommended funding for UNR represents an annual decrease of 2.1%, or $121,094, compared to the $5.7 million approved by the 2021 Legislature for FY 2023:

Legislatively Approved University Research Space Operations and Maintenance (O&M) Funding Allocations for the 2023-25 Biennium					
	FY 2023 (Leg. Approved)	FY 2024 (Leg. Approved)	FY 2025 (Leg. Approved)	Annual % Change Compared to FY 2023	2023-25 Biennium (Leg. Approved)
UNLV	$ 4,563,433	$ 4,493,978	$ 4,493,978	-1.5%	$ 8,987,955
UNR	$ 5,696,206	$ 5,575,112	$ 5,575,112	-2.1%	$ 11,150,224
Total	**$ 10,259,639**	**$ 10,069,090**	**$ 10,069,090**	**-1.9%**	**$ 20,138,180**
Note: M200 decision unit reflects net change in funding as base funding includes General Fund appropriations for research O&M. This table reflects the total amount approved.					

In general, research O&M funding is determined by identifying dedicated research space square footage at each university and the associated expenditures. In response to a letter of intent issued by the 2021 Legislature, the universities aligned their methodologies and identification of research space to ensure a consistent application of calculated funding need for this purpose. Changes in total research space and/or associated expenditures are identified in collaboration with the Governor's Office of Finance, and any differences from the base budget are reflected in the M200 Decision Unit. State funding in support of O&M costs have generally increased over time; however, the legislatively approved O&M expenditures collectively decrease by 1.9% in each fiscal year of the 2023-25 biennium when compared to the FY 2023 amount. The decrease in funding for UNLV is due to a decrease in dedicated research space in FY 2022 when compared to FY 2020, as well

as a decrease in the per square foot cost of O&M. NSHE indicates UNLV excluded animal care space from the research space calculation and changed its methodology in calculating common space, resulting in a decrease in dedicated research space. While UNR experienced an increase in its dedicated research space primarily due to the new Pennington Engineering Building, its per square foot cost of O&M expenditures in FY 2022 declined, resulting in an overall decrease of funding for research O&M at UNR.

4. Performance Funding Pool Set-Aside: Consistent with the existing policy, and as recommended by the Governor, the 2023 Legislature approved a 20.0% set-aside of General Fund appropriations for the performance funding pool totaling $108.6 million in FY 2024 and $109.7 million in FY 2025. These General Fund appropriations are transferred from each institution's instructional budget to the Performance Funding Pool budget. Based on the institution's performance, funds would then be transferred from the Performance Funding Pool budget to the applicable institution's instructional budget upon approval of the IFC. The majority of the performance metrics are based on the number of certificates and degrees granted.

The following table reflects the amount of approved General Fund appropriations for performance funding in FY 2024 and FY 2025:

Legislatively Approved NSHE Performance Funding Set-Aside @ 20.0%

FY 2024 General Fund Appropriation Performance Funding Set-Aside			FY 2025 General Fund Appropriation Performance Funding Set-Aside		
Institution	FY 2024 Legislatively Approved General Fund	FY 2024 20.0% Performance Funding Set-Aside	Institution	FY 2025 Legislatively Approved General Fund	FY 2025 20.0% Performance Funding Set-Aside
UNLV	$ 209,161,530	$ 41,832,306	UNLV	$ 212,055,165	$ 42,411,033
UNR	$ 140,775,640	$ 28,155,128	UNR	$ 142,779,829	$ 28,555,966
CSN	$ 97,023,583	$ 19,404,717	CSN	$ 97,470,737	$ 19,494,147
GBC	$ 14,649,803	$ 2,929,961	GBC	$ 14,718,802	$ 2,943,760
TMCC	$ 35,038,431	$ 7,007,686	TMCC	$ 35,191,759	$ 7,038,352
WNC	$ 15,617,852	$ 3,123,570	WNC	$ 15,673,802	$ 3,134,760
NSU	$ 30,586,823	$ 6,117,365	NSU	$ 30,675,435	$ 6,135,087
Total	**$ 542,853,662**	**$ 108,570,732**	**Total**	**$ 548,565,529**	**$ 109,713,106**

The 2023 Legislature approved to include the FY 2024 performance funding in each institution's General Fund appropriations, as the performance measure results were known prior to closing the budgets. All institutions earned 100% of available Performance Funding in FY 2024.

In order to allow for sufficient advance planning of operational costs and budgeting, the performance funding earned for a fiscal year is based on actual performance from two years preceding the fiscal year in which funds are appropriated. This allows for the performance funding to be made available for, and transferred to, the institutions at the beginning of the fiscal year in which they will be expended. The institutions'

performance is based on a year-over-year comparison and, as such, each institution is "competing" against its own prior year performance rather than against each other. All institutions earned 100.0% of the available performance funding pool in FY 2024 based on outcomes achieved in FY 2022.

The Legislature approved the inclusion of FY 2024 performance funding in each institution's General Fund operating budget. The FY 2025 funding was approved and appropriated to the Performance Funding Pool budget. Based on the institution's actual performance in FY 2023, funds would then be transferred from the Performance Funding Pool budget to the applicable institution's instructional budget with approval of the IFC. The following table reflects each institution's actual performance achieved as a percentage of the performance metric targets along with each institution's ten-year performance average since implementation of the performance funding pool:

Summary of Actual Performance Results for NSHE Instructional Institutions FY 2013 - FY 2022

Institution	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	Ten-Year Average
UNLV	101.3%	97.8%	102.2%	100.9%	102.2%	104.1%	103.7%	105.2%	121.7%	116.2%	105.5%
UNR	106.5%	107.0%	112.6%	120.9%	123.0%	130.0%	131.8%	131.2%	117.6%	114.9%	119.6%
CSN	108.9%	112.2%	109.7%	111.4%	112.3%	112.8%	115.6%	112.3%	108.9%	108.9%	111.3%
GBC	97.6%	107.7%	122.7%	130.9%	126.0%	127.9%	127.8%	127.1%	122.2%	113.0%	120.3%
TMCC	99.2%	107.0%	117.5%	122.4%	118.7%	119.6%	117.7%	120.2%	120.4%	111.3%	115.4%
WNC	108.5%	107.6%	110.2%	109.2%	106.1%	107.4%	109.3%	128.1%	119.4%	128.9%	113.5%
NSC	101.5%	116.9%	122.2%	129.2%	130.7%	177.2%	189.5%	215.4%	158.9%	168.4%	151.0%

The percentages displayed in this table reflect the percent of the target/goal that each institution achieved. If an institution reaches at least 100% of the target, they receive 100% of the performance set-aside.

RESTORATION OF GENERAL FUND REDUCTIONS APPROVED BY THE 2021 LEGISLATURE

The 2023 Legislature approved General Fund appropriations of $37.4 million in each fiscal year of the 2023-25 biennium to restore the budget reductions approved by the 2021 Legislature for the 2021-23 biennium. As background information, the 2021 Legislature approved the Governor's recommendation to reduce General Fund appropriations by $83.7 million in each fiscal year of the 2021-23 biennium. The reductions included a hiring freeze (approximately $47.4 million per year), reduced travel ($1.9 million per year), operating expenditure reductions (approximately $32.2 million per year), and revenue/expenditure offsets between non-state and state-supported budgets ($2.2 million per year). The 2021 Legislature approved federal American Rescue Plan Act, Coronavirus State Fiscal Recovery Funds ($46.6 million in FY 2022 and $46.5 million in FY 2023) to restore positions that were to be held vacant during the 2021-23 biennium. The 2023 Legislature restored General Funds in the base budget to support these position costs in the 2023-25 biennium.

When considering General Fund restorations of approximately $46.5 million in each fiscal year of the 2023-25 biennium within the base budget for positions funded with federal American Rescue Plan Act, Coronavirus State Fiscal Recovery Funds during the 2021-23 biennium, NSHE indicates the budget restorations would fully restore all General Fund reductions approved by the 2021 Legislature. The following table summarizes the legislatively approved budget restorations in each fiscal year of the 2023-25 biennium:

Legislatively Approved Budget Restoration for the 2023-25 Biennium			
Institution/Budget	FY 2024 General Fund	FY 2025 General Fund	Budget Restoration Description
University of Nevada, Las Vegas	$ 4,487,198	$ 4,487,198	General operating expenditures (classroom materials, technology, equipment, facility maintenance)
University of Nevada, Reno	$ 7,640,477	$ 7,640,477	Funding restoration for positions that were eliminated by the 2021 Legislature that were not funded with federal ARPA funds
College of Southern NV	$ 7,924,845	$ 7,924,845	College-wide operating expenditures
Great Basin College	$ 224,954	$ 224,954	Academic support, instructional and classroom supplies, library materials, resources for tutoring, software, and facility maintenance
Truckee Meadows Comm. College	$ 2,626,390	$ 2,626,390	Instruction operating expenditures, academic support, student support, institutional support, and travel
Western Nevada College	$ 518,489	$ 518,489	General operations, travel and training, and outreach
Nevada State University	$ 571,853	$ 571,853	Outsourced facilities management services, increased utility costs, IT positions and technology software
UNR School of Medicine	$ 3,024,756	$ 3,024,756	Student services support and outreach operation and services, Funding restoration for positions that were eliminated by the 2021 Legislature that were not funded with federal ARPA funds
UNLV School of Medicine	$ 3,595,698	$ 3,595,698	Classroom equipment and supplies, facility operations and maintenance, and general operating and student services
UNLV Law School	$ 871,159	$ 871,159	Library acquisitions, bar exam preparation, equipment and supplies, building security improvements and printing.
UNLV Dental School	$ 68,446	$ 68,446	Laboratory supplies, equipment maintenance, and increase open hours for individual practice in the simulation center
Desert Research Institute	$ 505,212	$ 505,212	Facilities operations and maintenance
Special Projects	$ 279,316	$ 279,316	State program match funds for federal grants for research activities
UNR Intercollegiate Athletics	$ 621,736	$ 621,736	Student athlete scholarships
UNR Statewide Programs	$ 510,224	$ 510,224	Operating and maintenance expenditures and funding restoration for positions that were eliminated by the 2021 Legislature that were not funded with federal ARPA funds
System Administration	$ 611,162	$ 611,162	Position and operating expenditures
UNLV Intercollegiate Athletics	$ 966,744	$ 966,744	Facilities maintenance
Agricultural Experiment Station	$ 551,172	$ 551,172	Outreach, contract services, funding restoration for positions that were eliminated by the 2021 Legislature that were not funded with federal ARPA funds
Cooperative Extension Services	$ 213,771	$ 213,771	Outreach operation and services and funding restoration for positions that were eliminated by the 2021 Legislature that were not funded with federal ARPA funds
System Computing Center	$ 857,139	$ 857,139	Increase salaries of vacant positions by 15% to attract highly qualified candidates, bandwidth network and internet connection
UNLV Statewide Programs	$ 469,041	$ 469,041	Critical facilities maintenance
Business Center, North	$ 3,713	$ 3,713	Operating and contract services
Business Center, South	$ 3,730	$ 3,730	Operating and facilities maintenance
Prison Education Program	$ 45,622	$ 45,622	Funding for a non-credit, evidence-based re-entry model and in-prison bachelor's degree program for incarcerated individuals
Health Laboratory and Research	$ 162,836	$ 162,836	Funding restoration for positions that were eliminated by the 2021 Legislature that were not funded with federal ARPA funds
Total Legislatively Approved Budget Restoration	**$ 37,355,683**	**$ 37,355,683**	

INCREASE GRADUATE ASSISTANT POSITIONS AND STIPENDS

The 2023 Legislature approved General Fund appropriations of $20.0 million over the 2023-25 biennium to increase the number of Graduate Assistant positions ($4.0 million for UNR and $6.0 million for UNLV) and to increase Graduate Assistant stipends ($1.9 million for UNR and $8.1 million for UNLV). According to NSHE, the funding would increase the minimum master's stipend amount from $16,000 to $17,000 per year for UNR, from $11,250 to $17,000 per year for UNLV, and baseline doctoral stipend amount by an average of $2,000 per year for UNR and UNLV. The funding to increase the stipend amounts was approved to address the increased cost of living and to allow Graduate Assistants to focus less on living necessities, and rather focus on their education or trajectory and to get them to graduate sooner.

NSHE further indicates the funding would increase the annual number of state-funded Graduate Assistant positions by 25.0% (132 positions for UNLV and 88 positions for UNR). The increase in Graduate Assistant positions, according to NSHE, would allow the universities to enhance their research mission, maintain their Carnegie R1 classification, and to be more competitive in attracting the best students nationally.

FUNDING FOR SUMMER TEACHER EDUCATION PROGRAMS AT UNR, UNLV, CSN, GBC & NSU

As recommended by the Governor, the 2023 Legislature approved General Fund appropriations of $1.0 million in each fiscal year of the 2023-25 biennium for summer school teacher education courses to improve the teacher pipeline. Under budget policy approved by the Legislature, summer school courses, other than Nursing programs, have not traditionally been supported with state General Fund appropriations. Therefore, this decision establishes a policy to support existing, and implement new summer courses for teacher education programs to expedite completion/graduation and increase the teacher workforce. The following table provides the approved summer school funding for teacher education programs by institution:

Legislatively Approved Summer School Funding for Teacher Education Program for the 2023-25 Biennium

Institution	FY 2024	FY 2025
University of Nevada, Las Vegas	$ 160,524	$ 160,524
University of Nevada, Reno	$ 132,936	$ 132,936
College of Southern Nevada	$ 193,771	$ 193,771
Great Basin College	$ 77,876	$ 77,876
Nevada State University	$ 475,748	$ 475,748
TOTAL	**$ 1,040,855**	**$ 1,040,855**

TWO-GRADE SALARY INCREASE FOR UNIVERSITY POLICE OFFICERS

The 2023 Legislature approved funding for a two-grade salary increase for University Police Officer, Sergeant, Lieutenant, and Detective positions for UNR, UNLV, UNLV Dental School, College of Southern Nevada, and Western Nevada College.

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 not dictated by the funding formula. The 2013 Legislature initially adopted the recommendation of the 2011-12 Interim Committee to Study the Funding of Higher Education (S.B. 374 [2011]) that, for purposes of determining the level of General Fund appropriations to be budgeted in NSHE's state-supported operating budgets, budgeted non-General Fund revenues should not offset the amount of General Funds otherwise appropriated. The 2023 Legislature approved the continuance of this policy through the 2023-25 biennium.

As shown in the following tables, the 2023 Legislature approved student registration fee and non-resident tuition revenues over the 2023-25 biennium of $607.8 million and $134.7 million, respectively, for the seven teaching institutions and four professional schools. 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 64.9% to 77.5% 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.

Legislatively Approved Registration Fee Revenues for the 2023-25 Biennium					
Institution	FY 2023 Leg. Approved	FY 2024 Leg. Approved	% Change FY 2024/ FY 2023	FY 2025 Leg. Approved	% Change FY 2025/ FY 2024
UNLV	$ 114,835,113	$ 112,907,709	-1.7%	$ 113,729,414	0.7%
UNR	$ 87,920,492	$ 87,415,364	-0.6%	$ 90,568,385	3.6%
CSN	$ 46,425,144	$ 40,403,703	-13.0%	$ 41,331,743	2.3%
GBC	$ 4,451,628	$ 4,836,456	8.6%	$ 4,861,153	0.5%
TMCC	$ 13,967,189	$ 11,225,297	-19.6%	$ 11,443,646	1.9%
WNC	$ 4,268,020	$ 4,762,751	11.6%	$ 4,762,751	0.0%
NSC	$ 12,632,305	$ 13,031,933	3.2%	$ 13,480,003	3.4%
Subtotal	*$ 284,499,891*	*$ 274,583,213*	*-3.5%*	*$ 280,177,095*	*2.0%*
UNR Medical	$ 6,803,379	$ 7,016,186	3.1%	$ 6,926,560	-1.3%
UNLV Medical	$ 4,812,480	$ 5,037,706	4.7%	$ 5,272,961	4.7%
UNLV Dental	$ 8,076,024	$ 8,310,997	2.9%	$ 8,534,390	2.7%
UNLV Law	$ 5,151,628	$ 5,771,282	12.0%	$ 5,885,715	2.0%
Subtotal	*$ 24,843,511*	*$ 26,136,171*	*5.2%*	*$ 26,619,626*	*1.8%*
Prison Education	$ 102,764	$ 131,303	27.8%	$ 151,119	15.1%
Subtotal	*$ 102,764*	*$ 131,303*	*27.8%*	*$ 151,119*	*15.1%*
Total	**$ 309,446,166**	**$ 300,850,687**	**-2.8%**	**$ 306,947,840**	**2.0%**

Legislatively Approved Non-Resident Tuition Revenues for the 2023-25 Biennium					
Institution	FY 2023L Leg. Approved	FY 2024 Leg. Approved	% Change FY 2024/ FY 2023	FY 2025 Leg. Approved	% Change FY 2025/ FY 2024
UNLV	$ 26,995,409	$ 26,803,361	-0.7%	$ 26,539,332	-1.0%
UNR	$ 35,941,989	$ 30,348,157	-15.6%	$ 33,192,841	9.4%
CSN	$ 5,026,823	$ 4,090,757	-18.6%	$ 4,167,716	1.9%
GBC	$ 325,000	$ 415,000	27.7%	$ 425,000	2.4%
TMCC	$ 1,961,864	$ 1,649,603	-15.9%	$ 1,704,456	3.3%
WNC	$ 260,100	$ 261,817	0.7%	$ 267,054	2.0%
NSC	$ 510,575	$ 466,588	-8.6%	$ 471,905	1.1%
Subtotal	*$ 71,021,760*	*$ 64,035,283*	*-9.8%*	*$ 66,768,304*	*4.3%*
UNR Medical	$ 562,705	$ 687,259	22.1%	$ 657,264	-4.4%
UNLV Medical	$ 123,064	$ 30,867	-74.9%	$ 31,791	3.0%
UNLV Dental	$ 900,660	$ 864,230	-4.0%	$ 885,874	2.5%
UNLV Law	$ 626,520	$ 362,881	-42.1%	$ 369,708	1.9%
Subtotal	*$ 2,212,949*	*$ 1,945,237*	*-12.1%*	*$ 1,944,637*	*0.0%*
Total	**$ 73,234,709**	**$ 65,980,520**	**-9.9%**	**$ 68,712,941**	**4.1%**

DESERT RESEARCH INSTITUTE FUNDING FORMULA

As recommended by the Governor, the 2023 Legislature approved General Fund appropriations of $1.1 million for the Desert Research Institute (DRI) for institutional support and research administration functions for the DRI based upon the existing DRI funding formula. The existing DRI funding formula consists of three components: (1) a research grants and contracts formula component; (2) an operations and maintenance component based on the traditional base, maintenance, and enhancement methodology; and (3) an inflationary adjustment intended to capture expenditures not otherwise budgeted.

1. DRI Research Grants and Contracts: The research grants and contracts component is a sliding scale formula calculation based on the level of grant and contract activity at the DRI. State support is calculated at 12.0% of the first $25.0 million of grants and contracts. An additional 7.5% is calculated on the next $5.0 million in grants and contracts (from $25.0 million to $30.0 million), 6.0% of the next $5.0 million in grants and contracts (from $30.0 million to $35.0 million), and 5.0% of any additional grants and contracts above $35.0 million. Based upon the formula and increases in the DRI's grants and contracts, the 2023 Legislature approved additional General Fund appropriations of $235,559 in each fiscal year of the 2023-25 biennium. In total, the 2023 Legislature approved General Fund appropriations of $3.7 million in each fiscal year of the 2023-25 biennium for the DRI funding formula component based on grant and contract revenue of $35.6 million as detailed in the following table:

Legislatively Approved Research and Contract Funding for the Desert Research Institute						
FY 2024				FY 2025		
Grant & Contract Funds Awarded (Increments)	% Per Step	Gen. Fund (Leg. Approved)		Grant & Contract Funds Awarded (Increments)	% Per Step	Gen. Fund (Leg. Approved)
$ 25,000,000	12.0%	$ 3,000,000		$ 25,000,000	12.0%	$ 3,000,000
$ 5,000,000	7.5%	$ 375,000		$ 5,000,000	7.5%	$ 375,000
$ 5,000,000	6.0%	$ 300,000		$ 5,000,000	6.0%	$ 300,000
$ 556,169	5.0%	$ 27,808		$ 556,169	5.0%	$ 27,808
$ 35,556,169		**$ 3,702,808**		$ 35,556,169		**$ 3,702,808**
FY 2022 Base DRI Formula:		$ 3,467,250		FY 2022 Base DRI Formula:		$ 3,467,250
Legislatively Approved Adjustment:		$ 235,559		Legislatively Approved Adjustment:		$ 235,559
Total Formula Funding		**$ 3,702,808**		**Subtotal Formula Funding**		**$ 3,702,808**

2. DRI O&M Funding: The DRI O&M funding addresses costs associated with space utilization and is funded using the existing base, maintenance, and enhancement methodology. Based upon changes in O&M costs, the 2023 Legislature approved increases in General Fund appropriations of $315,399 in FY 2024 and $335,815 in FY 2025. The adjustment is based on a calculation of base-level funding for O&M operating costs as reported by the DRI, including O&M personnel-related costs. In total, $3.7 million ($3.6 million General Funds) in FY 2024 and $3.8 million ($3.6 million General Funds) in FY 2025 was approved for DRI O&M support.

3. DRI Inflationary Adjustments: As recommended by the Governor, the 2023 Legislature approved General Fund appropriations of $276,051 in FY 2024 and $290,904 in FY 2025 to account for inflationary increases that are not otherwise specifically accounted for in the DRI formula. The approved funding is based on increases to retirement and insurance rates, salary reduction restoration, and employee step increases, consistent with the policy initially approved by the 2017 Legislature.

The 2023 Legislature approved the Governor's recommendation to prospectively change the funding policy for the DRI by eliminating the existing DRI-specific formula and directed the DRI to build future biennial budgets using the base, maintenance, and enhancement model. The 2023 Legislature further approved additional General Fund appropriations totaling $1.3 million over the 2023-25 biennium in conjunction with the funding policy change, which, according to the DRI, would increase funding for personnel, operating, and maintenance expenditures.

Through the passage and approval of S.B. 99, the 2023 Legislature appropriated $600,000 in each fiscal year of the 2023-25 biennium to DRI for support of the Nevada Cloud Seeding Program.

SALARY AND BENEFIT ADJUSTMENTS

Consistent with actions for all other state employees, including those employees in a collective bargaining agreement for the 2023-25 biennium, the 2023 Legislature appropriated $59.7 million in General Funds to the Board of Examiners in FY 2023 and $121.3 million in FY 2024 to fund salary increases for NSHE classified and professional employees through the passage and approval of A.B. 522 (Sections 7 and 15). The appropriations were based on the proportionate share of General Fund appropriations to total revenues within each state-supported budget, consistent with the approved budget policy of funding NSHE cost-of-living adjustments based upon the proportionate share of funding.

Additionally, A.B. 522 appropriated General Funds of $3.5 million in each fiscal year of the 2023-25 biennium for the payment of quarterly retention incentives to employees of NSHE who are not in the classified service of the state and requires the system to report to the Interim Finance Committee the criteria for the eligibility, the amount of, and the number of recipients of the retention incentive payments.

OTHER MAJOR LEGISLATIVE ACTIONS AFFECTING NSHE

The 2023 Legislature passed and the Governor approved the following major bills affecting NSHE:

A.B. 37 Appropriated $2.1 million over the 2023-25 biennium to establish the Behavioral Health Workforce Development Center at the University of Nevada, Las Vegas.

A.B. 118 Revises the membership and length of terms of the Board of Regents of the University of Nevada.

A.B. 150 Revises residency requirements for students who are members or descendants of an Indian tribe or nation and meet certain requirements to be eligible for fee waivers by the Board of Regents. Assembly bill 150 also appropriated $457,449 in each fiscal year of the 2023-25 biennium to defray the cost of granting waivers of fees for certain students who are Native American.

A.B. 226 Prohibits the Board of Regents of the University of Nevada from assessing tuition charges against students who have successfully completed a high school equivalency assessment selected by the State Board of Education and from denying an exemption from tuition charges to a student on the basis of immigration status under certain circumstances.

A.B. 279 Requires the Board of Regents of the University of Nevada to waive registration fees and any other mandatory fees and prohibits the assessment of tuition charges against a student who is the child of a veteran who has been awarded the Purple Heart under certain circumstances.

A.B. 328 Appropriated $500,000 in each fiscal year of the 2023-25 biennium to the Thomas & Mack Legal Clinic at the William S. Boyd School of Law of the University of Nevada, Las Vegas to provide pro bono legal services.

S.B. 126 Appropriated $950,000 in each fiscal year of the 2023-25 biennium to the College of Southern Nevada to carry out the NV Grow Program.

S.B. 273 Changes the name of the Nevada State College to the Nevada State University and designates the Nevada State University as a state college.

S.B. 375 Appropriated $10.0 million in each fiscal year of the 2023-25 biennium for a grant program to expand undergraduate and graduate nursing programs at institutions within the Nevada System of Higher Education.

S.B. 457 Appropriated $9.2 million in FY 2023 for the costs of operations and expansion of class size at the Kirk Kerkorian School of Medicine at the University of Nevada, Las Vegas and for the costs of interdisciplinary opportunities for health students at the University of Nevada, Las Vegas.

S.B. 486 Appropriated $6.0 million to support the Nevada Promise Scholarship program. The Promise Scholarship is a last-dollar scholarship to support Nevada high school graduates attending an NSHE community college. Senate Bill 486 also appropriated $75.0 million to the Governor Guinn Millennium Scholarship Trust Fund to support the Governor Guinn Millennium Scholarship Program. This program is a statewide, merit-based program generally available to students who graduated from a Nevada high school and meet initial and ongoing grade point average and enrollment requirements.

S.J.R. 7 Proposes to amend the Nevada Constitution to remove the constitutional provisions governing the election and duties of the Board of Regents and authorize the Legislature to provide, by statute, for the governance of the State University and for the auditing of public institutions of Nevada institutions of higher education.

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 $2.7 million over the 2023-25 biennium.

Additionally, the 2023 Legislature, through S.B. 342, appropriated $8.0 million to the Interim Finance Committee Contingency Account for allocation to WICHE to enter a contract with Utah State University to provide stipends for students earning a doctorate degree in veterinary medicine. Senate Bill 342 further appropriated $155,851 for one new Program Officer position to assist WICHE in carrying out the program.

Summary of Appropriations and Authorizations

2023-25 Legislature

	2022-2023 Work Program	2023-2024 GOVERNOR RECOMMENDS	2023-2024 LEGISLATIVELY APPROVED	2024-2025 GOVERNOR RECOMMENDS	2024-2025 LEGISLATIVELY APPROVED
EDUCATION					
NDE - EDUCATION STABILIZATION ACCOUNT			851,741,399		878,922,338
BALANCE FORWARD			826,162,722		851,741,399
OTHER FUND			25,578,677		27,180,939
NDE - PUPIL-CENTERED FUNDING PLAN ACCOUNT	5,025,922,709	5,345,753,702	5,496,523,809	5,579,443,052	5,739,453,864
GENERAL FUND	1,223,780,931	1,310,360,207	1,137,995,964	1,310,360,207	1,487,995,964
BALANCE FORWARD	549,478,081	25,531,000	308,815,945	23,463,000	19,602,000
FEDERAL FUND	5,000,000	6,300,000	7,500,000	6,300,000	7,500,000
INTERAGENCY TRANSFER	72,732,527	39,871,595	40,538,000	41,775,945	40,941,000
OTHER FUND	3,174,931,170	3,963,690,900	4,001,673,900	4,197,543,900	4,183,414,900
NDE - OTHER STATE EDUCATION PROGRAMS	41,249,748	42,451,875	44,286,630	42,451,875	44,286,630
GENERAL FUND	37,558,411	42,451,875	44,286,630	42,451,875	44,286,630
BALANCE FORWARD	3,691,337				
REVERSIONS					
NDE - PROFESSIONAL DEVELOPMENT PROGRAMS	7,516,293	7,571,154	7,667,393	7,571,154	7,667,393
GENERAL FUND	7,347,792	7,571,154	7,667,393	7,571,154	7,667,393
BALANCE FORWARD	168,501				
OTHER FUND					
REVERSIONS					
NDE - TEACH NEVADA SCHOLARSHIP PROGRAM	12,436,460	16,169,190	6,169,190	16,406,064	6,406,064
GENERAL FUND	2,407,861	12,407,861	2,407,861	12,407,861	2,407,861
BALANCE FORWARD	9,848,039	3,678,887	3,678,887	3,915,761	3,915,761
OTHER FUND	180,560	82,442	82,442	82,442	82,442
NDE - 1/5 RETIREMENT CREDIT PURCHASE PROGRAM	358,812	560,886	560,886	560,886	560,886
GENERAL FUND	358,812	560,886	560,886	560,886	560,886
NDE - OFFICE OF THE SUPERINTENDENT	6,353,284	3,154,584	2,937,565	3,166,790	2,958,026
GENERAL FUND	2,208,183	3,031,184	2,814,165	3,138,950	2,929,478
INTERAGENCY TRANSFER	4,144,101	122,400	122,400	26,840	27,548
OTHER FUND	1,000	1,000	1,000	1,000	1,000
REVERSIONS					
NDE - DISTRICT SUPPORT SERVICES	2,248,792	2,615,955	2,493,394	2,770,979	2,657,333
GENERAL FUND	1,363,007	1,735,437	1,611,767	1,873,645	1,757,381
INTERAGENCY TRANSFER	885,785	880,518	881,627	897,334	899,952
REVERSIONS					
NDE - COVID-19 FUNDING	735,767,988	516,952,731	1,026,287,933	254,381,058	3,010,925
BALANCE FORWARD	50,031	2,399,694		2,399,694	
FEDERAL FUND	632,721,865	412,337,745	826,039,914	151,231,685	2,261,246
INTERAGENCY TRANSFER	102,996,092	102,215,292	200,248,019	100,749,679	749,679

Summary of Appropriations and Authorizations

2023-25 Legislature

	2022-2023 Work Program	2023-2024 GOVERNOR RECOMMENDS	2023-2024 LEGISLATIVELY APPROVED	2024-2025 GOVERNOR RECOMMENDS	2024-2025 LEGISLATIVELY APPROVED
NDE - DEPARTMENT SUPPORT SERVICES	4,139,625	5,788,138	5,406,290	7,709,259	6,724,238
BALANCE FORWARD	250,364	561,975	561,975	2,184,198	1,716,604
INTERAGENCY TRANSFER	3,889,261	5,226,163	4,844,315	5,525,061	5,007,634
NDE - STANDARDS AND INSTRUCTIONAL SUPPORT	1,661,233	1,839,992	1,963,750	1,918,039	4,202,937
GENERAL FUND	1,023,740	1,440,048	1,563,806	1,513,346	3,798,244
FEDERAL FUND	363,216	399,944	399,944	404,693	404,693
INTERAGENCY TRANSFER	274,277				
REVERSIONS					
NDE - ASSESSMENTS AND ACCOUNTABILITY	22,846,926	21,815,325	21,716,546	22,219,429	22,106,622
GENERAL FUND	14,813,052	17,163,467	17,064,508	17,581,553	17,468,746
BALANCE FORWARD	229,458				
FEDERAL FUND	4,602,629	4,651,858	4,652,038	4,637,876	4,637,876
INTERAGENCY TRANSFER	3,201,787				
REVERSIONS					
NDE - DATA SYSTEMS MANAGEMENT	4,967,466	3,711,989	3,931,150	4,019,392	4,189,846
GENERAL FUND	2,655,628	2,973,546	3,193,135	3,777,628	3,948,332
FEDERAL FUND	2,014,824	680,683	680,503	183,767	183,767
INTERAGENCY TRANSFER	297,014	57,760	57,512	57,997	57,747
REVERSIONS					
NDE - EDUCATOR LICENSURE	4,622,108	4,410,873	4,410,873	3,921,919	4,550,827
BALANCE FORWARD	2,411,764	2,063,501	2,063,501	1,574,547	1,703,455
INTERAGENCY TRANSFER	16,627				500,000
OTHER FUND	2,193,717	2,347,372	2,347,372	2,347,372	2,347,372
NDE - EDUCATOR EFFECTIVENESS	26,770,452	15,997,137	15,970,502	16,004,889	16,022,061
GENERAL FUND	1,377,729	663,585	636,950	671,337	688,509
FEDERAL FUND	25,375,769	15,333,552	15,333,552	15,333,552	15,333,552
INTERAGENCY TRANSFER	16,954				
OTHER FUND					
REVERSIONS					
NDE - GEAR UP	3,507,134	3,500,000	3,500,000	3,500,000	3,500,000
BALANCE FORWARD					
FEDERAL FUND	3,500,000	3,500,000	3,500,000	3,500,000	3,500,000
INTERAGENCY TRANSFER	7,134				
NDE - PARENTAL INVOLVEMENT AND FAMILY ENGAGEMENT	182,663	175,602	163,054	187,735	175,731
GENERAL FUND	178,548	175,602	163,054	187,735	175,731
INTERAGENCY TRANSFER	4,115				
REVERSIONS					

Summary of Appropriations and Authorizations

2023-25 Legislature

	2022-2023 Work Program	2023-2024 GOVERNOR RECOMMENDS	2023-2024 LEGISLATIVELY APPROVED	2024-2025 GOVERNOR RECOMMENDS	2024-2025 LEGISLATIVELY APPROVED
NDE - OFFICE OF EARLY LEARNING AND DEVELOPMENT	31,894,343	39,713,700	46,501,672	42,269,174	48,756,242
GENERAL FUND	20,715,359	29,635,816	23,291,482	32,191,290	25,853,686
BALANCE FORWARD	23,780				
FEDERAL FUND	125,000	125,000	10,086,859	125,000	9,779,225
INTERAGENCY TRANSFER	11,030,204	9,952,884	13,123,331	9,952,884	13,123,331
OTHER FUND					
REVERSIONS					
NDE - SAFE AND RESPECTFUL LEARNING	19,831,816	12,967,771	11,949,618	7,858,603	7,195,228
GENERAL FUND	1,091,346	2,286,324	1,268,155	2,172,473	1,508,687
BALANCE FORWARD	3,981				
FEDERAL FUND	14,642,958	6,681,447	6,681,463	5,686,130	5,686,541
INTERAGENCY TRANSFER	4,093,531	4,000,000	4,000,000		
OTHER FUND					
REVERSIONS					
NDE - STUDENT AND SCHOOL SUPPORT	269,189,990	183,313,641	185,230,898	183,479,105	185,274,125
GENERAL FUND	1,103,393	1,563,027	1,746,775	1,862,766	1,783,953
BALANCE FORWARD	184,852				
FEDERAL FUND	267,379,606	181,310,614	183,044,123	181,176,339	183,050,172
INTERAGENCY TRANSFER	522,139	440,000	440,000	440,000	440,000
OTHER FUND					
REVERSIONS					
NDE - LITERACY PROGRAMS	649,797	1,042,161	979,997	1,043,797	969,355
GENERAL FUND	647,676	1,042,161	979,997	1,043,797	969,355
INTERAGENCY TRANSFER	2,121				
REVERSIONS					
NDE - CAREER AND TECHNICAL EDUCATION	13,213,069	14,861,337	15,030,264	14,862,582	15,077,142
GENERAL FUND	678,013	751,277	920,204	752,522	967,082
BALANCE FORWARD	2,695				
FEDERAL FUND	12,520,614	14,110,060	14,110,060	14,110,060	14,110,060
INTERAGENCY TRANSFER	11,747				
OTHER FUND					
REVERSIONS					
NDE - CONTINUING EDUCATION	11,283,701	8,283,284	8,228,848	8,180,477	8,129,424
GENERAL FUND	670,838	717,411	663,065	714,684	663,631
BALANCE FORWARD	64,646				
FEDERAL FUND	10,141,213	7,465,883	7,465,793	7,465,793	7,465,793
INTERAGENCY TRANSFER	407,004	99,990	99,990		
REVERSIONS					
NDE - INDIVIDUALS WITH DISABILITIES EDUCATION ACT	120,870,009	90,507,065	90,858,247	90,531,126	90,868,854
GENERAL FUND	147,714	243,680	405,827	266,462	442,820
BALANCE FORWARD	1,707				
FEDERAL FUND	120,708,204	90,263,385	90,452,420	90,264,664	90,426,034
INTERAGENCY TRANSFER	12,384				
REVERSIONS					

	2022-2023 Work Program	2023-2024 GOVERNOR RECOMMENDS	2023-2024 LEGISLATIVELY APPROVED	2024-2025 GOVERNOR RECOMMENDS	2024-2025 LEGISLATIVELY APPROVED
NDE - ACCOUNT FOR STATE SPECIAL EDUCATION SERVICES	232,258,469	236,604,580	247,688,753	241,033,873	254,791,713
GENERAL FUND	230,258,569	234,604,580	245,688,753	239,033,873	252,791,713
BALANCE FORWARD	1,241,310	2,000,000	2,000,000	2,000,000	2,000,000
INTERIM FINANCE	758,590				
REVERSIONS					
NDE - ACCOUNT FOR ALTERNATIVE SCHOOLS	132,563	140,081	130,574	146,012	137,066
GENERAL FUND	109,485	134,743	125,236	140,674	131,728
BALANCE FORWARD	18,616				
FEDERAL FUND	43				
OTHER FUND	4,419	5,338	5,338	5,338	5,338
REVERSIONS					
TOTAL DEPARTMENT OF EDUCATION	6,599,875,450	6,579,902,753	8,102,329,235	6,555,637,269	7,358,594,870
GENERAL FUND	1,550,496,087	1,671,513,871	1,495,055,613	1,680,274,718	1,858,797,810
BALANCE FORWARD	567,669,162	36,235,057	1,143,283,030	35,537,200	880,679,219
FEDERAL FUND	1,099,095,941	743,160,171	1,169,946,669	480,419,559	344,338,959
INTERAGENCY TRANSFER	204,544,804	162,866,602	264,355,194	159,425,740	61,746,891
INTERIM FINANCE	758,590				
OTHER FUND	3,177,310,866	3,966,127,052	4,029,688,729	4,199,980,052	4,213,031,991
REVERSIONS					
STATE PUBLIC CHARTER SCHOOL AUTHORITY	126,233,610	60,581,202	74,600,663	43,288,811	43,321,499
BALANCE FORWARD	9,862,426	11,080,183	11,080,183	12,387,956	12,403,247
INTERAGENCY TRANSFER	110,238,190	43,097,173	57,097,173	24,251,784	24,251,784
OTHER FUND	6,132,994	6,403,846	6,423,307	6,649,071	6,666,468
PUBLIC CHARTER SCHOOL LOAN PROGRAM	392,639	351,034	351,034	228,441	428,441
BALANCE FORWARD	363,677	280,639	280,639	151,034	351,034
OTHER FUND	28,962	70,395	70,395	77,407	77,407
TOTAL STATE PUBLIC CHARTER SCHOOL AUTHORITY	126,626,249	60,932,236	74,951,697	43,517,252	43,749,940
BALANCE FORWARD	10,226,103	11,360,822	11,360,822	12,538,990	12,754,281
INTERAGENCY TRANSFER	110,238,190	43,097,173	57,097,173	24,251,784	24,251,784
OTHER FUND	6,161,956	6,474,241	6,493,702	6,726,478	6,743,875
NSHE - WICHE ADMINISTRATION	366,042	374,793	370,242	371,020	370,950
GENERAL FUND	327,543	374,793	370,242	371,020	370,950
INTERAGENCY TRANSFER	38,499				
REVERSIONS					
NSHE - WICHE LOANS & STIPENDS	1,307,379	1,413,504	1,097,904	1,416,504	1,097,904
GENERAL FUND	943,684	1,307,970	992,370	1,316,048	997,448
BALANCE FORWARD	9,225				
OTHER FUND	354,470	105,534	105,534	100,456	100,456
REVERSIONS					

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	2022-2023 Work Program	2023-2024 GOVERNOR RECOMMENDS	2023-2024 LEGISLATIVELY APPROVED	2024-2025 GOVERNOR RECOMMENDS	2024-2025 LEGISLATIVELY APPROVED
NSHE - SYSTEM ADMINISTRATION	5,232,703	5,368,655	6,467,462	5,378,084	7,161,471
GENERAL FUND	4,389,197	5,142,311	6,241,118	5,151,740	6,935,127
BALANCE FORWARD	6,000				
INTERAGENCY TRANSFER	611,162				
OTHER FUND	226,344	226,344	226,344	226,344	226,344
NSHE - SPECIAL PROJECTS	5,105,360	2,306,733	2,306,730	2,309,367	2,309,400
GENERAL FUND	2,008,484	2,306,733	2,306,730	2,309,367	2,309,400
BALANCE FORWARD	3,096,876				
REVERSIONS					
NSHE - UNIVERSITY PRESS	460,162	468,286	468,283	469,516	469,533
GENERAL FUND	403,752	468,286	468,283	469,516	469,533
INTERAGENCY TRANSFER	56,410				
NSHE - SYSTEM COMPUTING CENTER	18,080,596	19,271,235	19,239,579	19,305,841	19,274,776
GENERAL FUND	16,622,502	19,271,235	19,239,579	19,305,841	19,274,776
INTERAGENCY TRANSFER	1,458,094				
NSHE - EDUCATION FOR DEPENDENT CHILDREN	45,260	44,379	44,379	50,641	50,641
GENERAL FUND	12,614	25,000	25,000	25,000	25,000
BALANCE FORWARD	32,264	19,179	19,179	25,441	25,441
OTHER FUND	382	200	200	200	200
NSHE - UNIVERSITY OF NEVADA, RENO	253,330,023	230,842,312	259,349,506	238,652,067	238,803,050
GENERAL FUND	120,106,867	112,453,627	140,775,640	114,265,677	114,223,863
INTERAGENCY TRANSFER	8,716,379		185,181		192,797
OTHER FUND	124,506,777	118,388,685	118,388,685	124,386,390	124,386,390
NSHE - INTERCOLLEGIATE ATHLETICS - UNR	4,875,762	5,524,543	5,522,681	5,528,096	5,526,255
GENERAL FUND	4,826,339	5,524,543	5,522,681	5,528,096	5,526,255
INTERAGENCY TRANSFER	49,423				
NSHE - STATEWIDE PROGRAMS - UNR	8,160,830	8,828,778	8,825,654	8,845,679	8,842,795
GENERAL FUND	7,629,749	8,828,778	8,825,654	8,845,679	8,842,795
INTERAGENCY TRANSFER	531,081				
NSHE - UNR SCHOOL OF MEDICINE	42,397,353	46,437,556	46,404,524	46,381,059	46,348,914
GENERAL FUND	33,351,286	38,675,462	38,642,430	38,739,202	38,707,057
INTERAGENCY TRANSFER	1,621,483				
OTHER FUND	7,424,584	7,762,094	7,762,094	7,641,857	7,641,857
NSHE - HEALTH LABORATORY AND RESEARCH	1,641,172	1,843,245	1,837,995	1,848,272	1,843,099
GENERAL FUND	1,583,057	1,843,245	1,837,995	1,848,272	1,843,099
INTERAGENCY TRANSFER	58,115				
NSHE - AGRICULTURAL EXPERIMENT STATION	7,105,456	7,797,531	7,791,354	7,813,391	7,807,460
GENERAL FUND	4,951,427	5,782,696	5,776,519	5,798,556	5,792,625
FEDERAL FUND	2,014,835	2,014,835	2,014,835	2,014,835	2,014,835
INTERAGENCY TRANSFER	139,194				

	2022-2023 Work Program	2023-2024 GOVERNOR RECOMMENDS	2023-2024 LEGISLATIVELY APPROVED	2024-2025 GOVERNOR RECOMMENDS	2024-2025 LEGISLATIVELY APPROVED
NSHE - COOPERATIVE EXTENSION SERVICE	5,941,390	6,418,052	6,408,641	6,434,774	6,425,583
GENERAL FUND	3,674,437	4,321,409	4,311,998	4,338,131	4,328,940
FEDERAL FUND	1,354,916	1,454,916	1,454,916	1,454,916	1,454,916
INTERAGENCY TRANSFER	270,310				
OTHER FUND	641,727	641,727	641,727	641,727	641,727
NSHE - BUSINESS CENTER NORTH	2,174,020	2,240,802	2,225,537	2,248,924	2,233,644
GENERAL FUND	1,910,919	2,240,802	2,225,537	2,248,924	2,233,644
INTERAGENCY TRANSFER	263,101				
NSHE - UNIVERSITY OF NEVADA, LAS VEGAS	329,813,410	310,823,301	351,402,187	314,107,671	312,453,884
GENERAL FUND	168,111,749	168,822,904	209,161,530	171,549,598	169,644,132
BALANCE FORWARD	425,000				
INTERAGENCY TRANSFER	18,160,445		240,260		251,679
INTERIM FINANCE					
OTHER FUND	143,116,216	142,000,397	142,000,397	142,558,073	142,558,073
NSHE - UNLV SCHOOL OF MEDICINE	43,121,018	47,750,317	47,734,873	48,057,841	48,043,521
GENERAL FUND	36,639,495	42,642,219	42,626,775	42,713,564	42,699,244
INTERAGENCY TRANSFER	1,507,354				
OTHER FUND	4,974,169	5,108,098	5,108,098	5,344,277	5,344,277
NSHE - INTERCOLLEGIATE ATHLETICS - UNLV	6,954,090	7,967,878	7,966,752	7,974,877	7,973,867
GENERAL FUND	6,954,090	7,967,878	7,966,752	7,974,877	7,973,867
NSHE - STATEWIDE PROGRAMS - UNLV	3,371,330	3,887,231	3,885,251	3,891,956	3,890,056
GENERAL FUND	3,371,330	3,887,231	3,885,251	3,891,956	3,890,056
NSHE - UNLV LAW SCHOOL	15,897,553	17,111,227	17,105,819	17,261,661	17,256,587
GENERAL FUND	9,310,653	10,944,214	10,938,806	10,973,388	10,968,314
BALANCE FORWARD	350,000				
INTERAGENCY TRANSFER	428,752				
OTHER FUND	5,808,148	6,167,013	6,167,013	6,288,273	6,288,273
NSHE - UNLV DENTAL SCHOOL	19,027,111	19,879,402	19,866,073	20,177,846	20,165,564
GENERAL FUND	8,787,852	10,604,125	10,537,002	10,657,532	10,589,455
INTERAGENCY TRANSFER	1,162,525		53,794		55,795
OTHER FUND	9,076,734	9,275,277	9,275,277	9,520,314	9,520,314
NSHE - BUSINESS CENTER SOUTH	1,973,948	2,026,845	2,019,355	2,035,207	2,027,813
GENERAL FUND	1,735,444	2,026,845	2,019,355	2,035,207	2,027,813
INTERAGENCY TRANSFER	238,504				
NSHE - DESERT RESEARCH INSTITUTE	7,075,344	9,460,845	8,973,465	9,477,337	8,990,216
GENERAL FUND	6,484,130	9,312,359	8,824,979	9,328,851	8,841,730
INTERAGENCY TRANSFER	442,728				
OTHER FUND	148,486	148,486	148,486	148,486	148,486

Summary of Appropriations and Authorizations

2023-25 Legislature

	2022-2023 Work Program	2023-2024 GOVERNOR RECOMMENDS	2023-2024 LEGISLATIVELY APPROVED	2024-2025 GOVERNOR RECOMMENDS	2024-2025 LEGISLATIVELY APPROVED
NSHE - GREAT BASIN COLLEGE	19,629,849	17,138,394	19,988,259	17,228,093	17,153,195
GENERAL FUND	13,557,009	11,799,938	14,649,803	11,849,940	11,775,042
INTERAGENCY TRANSFER	1,226,212				
OTHER FUND	4,846,628	5,338,456	5,338,456	5,378,153	5,378,153
NSHE - WESTERN NEVADA COLLEGE	18,986,122	17,714,997	20,716,886	17,776,731	17,645,025
GENERAL FUND	13,109,390	12,635,588	15,617,852	12,690,989	12,539,041
INTERAGENCY TRANSFER	1,292,011		19,625		20,242
OTHER FUND	4,584,721	5,079,409	5,079,409	5,085,742	5,085,742
NSHE - COLLEGE OF SOUTHERN NEVADA	155,102,104	123,254,589	142,149,951	124,609,383	124,112,605
GENERAL FUND	98,554,195	78,262,045	97,023,583	78,611,840	77,976,590
BALANCE FORWARD	206,238				
INTERAGENCY TRANSFER	4,279,704		133,824		138,472
OTHER FUND	52,061,967	44,992,544	44,992,544	45,997,543	45,997,543
NSHE - TRUCKEE MEADOWS COMMUNITY COLLEGE	51,331,053	41,180,394	48,021,530	41,578,579	41,409,708
GENERAL FUND	33,500,729	28,197,295	35,038,431	28,322,278	28,153,407
INTERAGENCY TRANSFER	1,843,922				
OTHER FUND	15,986,402	12,983,099	12,983,099	13,256,301	13,256,301
NSHE - NEVADA STATE COLLEGE	38,973,662	38,512,724	44,175,344	39,074,478	38,582,256
GENERAL FUND	23,700,782	24,924,203	30,586,823	25,032,570	24,540,348
INTERAGENCY TRANSFER	2,000,000				
OTHER FUND	13,272,880	13,588,521	13,588,521	14,041,908	14,041,908
NSHE - PERFORMANCE FUNDING POOL		106,860,074		107,324,035	109,713,106
GENERAL FUND		106,860,074		107,324,035	109,713,106
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	451,585	540,887	539,670	561,657	560,452
GENERAL FUND	346,161	409,584	408,367	410,538	409,333
INTERAGENCY TRANSFER	2,660				
OTHER FUND	102,764	131,303	131,303	151,119	151,119
NSHE - CAPACITY BUILDING ENHANCEMENT	12,048,383				
GENERAL FUND	10,154,398				
INTERAGENCY TRANSFER	743,942				
OTHER FUND	1,150,043				
TOTAL NEVADA SYSTEM OF HIGHER EDUCATION	1,084,980,070	1,108,289,509	1,107,905,886	1,123,190,587	1,123,543,330
GENERAL FUND	642,059,264	732,863,392	731,847,085	738,928,232	738,621,990
BALANCE FORWARD	4,125,603	19,179	19,179	25,441	25,441
FEDERAL FUND	3,369,751	3,469,751	3,469,751	3,469,751	3,469,751
INTERAGENCY TRANSFER	47,142,010		632,684		658,985
INTERIM FINANCE					
OTHER FUND	388,283,442	371,937,187	371,937,187	380,767,163	380,767,163
REVERSIONS					

Summary of Appropriations and Authorizations

2023-25 Legislature

	2022-2023 Work Program	2023-2024 GOVERNOR RECOMMENDS	2023-2024 LEGISLATIVELY APPROVED	2024-2025 GOVERNOR RECOMMENDS	2024-2025 LEGISLATIVELY APPROVED
EDUCATION					
GENERAL FUND	2,192,555,351	2,404,377,263	2,226,902,698	2,419,202,950	2,597,419,800
BALANCE FORWARD	582,020,868	47,615,058	1,154,663,031	48,101,631	893,458,941
FEDERAL FUND	1,102,465,692	746,629,922	1,173,416,420	483,889,310	347,808,710
INTERAGENCY TRANSFER	361,925,004	205,963,775	322,085,051	183,677,524	86,657,660
INTERIM FINANCE	758,590				
OTHER FUND	3,571,756,264	4,344,538,480	4,408,119,618	4,587,473,693	4,600,543,029
REVERSIONS					
TOTAL FOR EDUCATION	7,811,481,769	7,749,124,498	9,285,186,818	7,722,345,108	8,525,888,140
Less: INTER-AGENCY TRANSFER	361,925,004	205,963,775	322,085,051	183,677,524	86,657,660
NET EDUCATION	7,449,556,765	7,543,160,723	8,963,101,767	7,538,667,584	8,439,230,480

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, and the Department of Tourism and Cultural Affairs. For the 2023-25 biennium, the 2023 Legislature approved General Fund appropriations totaling $121.5 million, an increase of $11.5 million, or 10.5%, from the $110.0 million approved by the 2021 Legislature for the 2021-23 biennium. Total funding for the 2023-25 biennium is $1.370 billion (net of $577.7 million in interagency transfers), an increase of $393.0 million, or 40.2%, compared to the $977.2 million approved for the 2021-23 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 2023 Legislature approved total funding (net of interagency transfers) for the department of $586.0 million over the 2023-25 biennium, an increase of $218.1 million, or 59.3%, when compared to the legislatively approved total of $367.9 million for the 2021-23 biennium. This increase is primarily due to additional one-time federal funding allocated to new and existing programs within the Food and Nutrition Division. The Legislature further approved the Governor's recommendation of General Fund appropriations totaling $8.3 million over the 2023-25 biennium, which represents an increase of $690,298 or 9.1%, compared to the legislatively approved General Fund appropriations of $7.6 million for the 2021-23 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 2023 Legislature approved the Governor's recommendation of departmental cost allocation reimbursement revenues totaling $107,643 over the 2023-25 biennium for one new Administrative Assistant position and associated operating costs to provide support for the department's front desk in the Las Vegas office. The Legislature further approved the Governor's recommendation of cost allocation reimbursement revenues totaling $184,858 over the

2023-25 biennium to provide additional operating costs for buildings and grounds maintenance, contract staff, and annual memberships to national agricultural trade associations.

In lieu of approving a General Fund appropriation of $50,000 in FY 2024 for contract fiscal support, as recommended by the Governor, the 2023 Legislature approved this funding as restricted Interim Finance Committee Contingency Account funds for allocation to the department upon determination of the Interim Finance Committee of the need of additional contract fiscal support for the division. Lastly, the 2023 Legislature approved a budget amendment recommended by the Governor for one full-time IT Technician position to replace a contract employee. The position and associated operating costs total $203,860 over the 2023-25 biennium and are funded through cost allocation reimbursement revenue.

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 budgets: Plan Health and Quarantine Service, Agriculture Registration and Enforcement, and Pest, Plant Disease and Noxious Weed Control.

For the Registration/Enforcement budget, the 2023 Legislature approved the Governor's recommendation for federal EPA Pesticide Enforcement grant funds of $3,705 and reserve reductions of $86,146 in FY 2024 to fund maintenance and calibration contracts for chemistry equipment to prevent system malfunctions and delays in sample analyses that are used for protecting the public and environmental health. In reviewing and approving this recommendation, the 2023 Legislature expressed concern regarding the age of the equipment purchased in 2009 and as such, directed the agency to submit a report to provide an update on the effectiveness of the maintenance contract and a plan to replace the equipment purchased in 2009. The report must be submitted for review by the Interim Finance Committee at its June 2024 meeting. Additionally, the 2023 Legislature approved the Governor's recommendation of reserve reductions totaling $24,860 over the 2023-25 biennium in the Registration/Enforcement budget to fund a laboratory assessment and inspection to achieve accreditation with the International Organization for Standardization to support sample analyses for hemp.

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 budgets: Livestock Inspection, Livestock Enforcement, Veterinary Medical Services, Predatory Animal and Rodent Control, Commercial Feed, and the Dairy Fund.

For the Veterinary Medical Services budget, the 2023 Legislature approved the Governor's recommendation of $239,897 over the 2023-25 biennium for the addition of one new unclassified Deputy Administrator position and associated operating costs to assist in managing the six programs within the Division of Animal Industry. However, the Legislature did not concur with the Governor's recommendation to fund this new position 100.0% General Fund and instead approved funding the position costs with 24.0% General Fund ($57,574) and 76.0% cost allocation reimbursement revenue ($182,323), which resulted in General Fund savings of $182,323 over the 2023-25 biennium, with corresponding increases in the cost allocation reimbursement revenue received from other division budgets. The 2023 Legislature also approved total funding of $28,349 ($7,331 General Fund) over the 2023-25 biennium, as recommended by the Governor, to align the salary of the unclassified Division Administrator position with the salary of the department's four other division administrator positions.

In support of the statewide initiative to increase salaries for law enforcement positions, the 2023 Legislature approved the Governor's recommendation of General Fund appropriations totaling $89,158 over the 2023-25 biennium for a two-grade salary increase for five existing Agriculture Police Officer positions in the Livestock Enforcement budget.

FINANCIAL SOLVENCY CONCERNS

Due to concerns regarding the declining operating reserve levels budgeted over the 2023-25 biennium, as well as the long-term solvency and the reserve balance in the Registration and Enforcement budget, the 2023 Legislature directed the department to develop a long-term, sustainable plan to align the revenues and expenditures for the financial sustainability of this budget and submit the plan for review by the Interim Finance Committee at its June 2024 meeting.

Likewise, due to similar concerns regarding the long-term financial solvency of the Livestock Inspection budget, the 2023 Legislature directed the department to work to align this budget's revenues and expenditures in order to remain solvent in future biennia. The division must report every six months to the Interim Finance Committee on the status of its reserve level, and if reserves fall below 60 days of operating expenditures, provide a plan to ensure the budget will remain solvent.

GAMING CONTROL BOARD

The regulation of Nevada's gaming industry is conducted through a tiered system comprised of the Gaming Control Board (3 members), the Gaming Commission (5 members), and the Gaming Policy Committee (12 members). The Gaming Control Board functions as the enforcement, investigative, and regulatory agency. The Gaming Commission has final authority on all gaming matters. The Gaming Policy Committee serves as an advisory body and meets to examine and make recommendations on gaming policy. The Gaming Control Board has six divisions, including Administration, Audit, Enforcement, Investigations, Tax and License, and Technology. This budget 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.

The 2023 Legislature approved $69.5 million in General Fund support for the Gaming Control Board, an increase of $5.6 million, or 8.7%, compared to the $63.9 million approved for the 2021-23 biennium.

The 2023 Legislature approved $1.2 million to support four new positions for the Technology Division and two new positions for the Audit Division. For the Technology Division, the Legislature approved one full-time Application Developer and one full-time Database Administrator beginning FY 2024, and one full-time System Administrator and one Quality Assurance Engineer beginning FY 2025. These four new unclassified positions will provide ongoing support and development services to the Gaming Control Board's emerging Systems and Gaming Enterprise System.

Within the Audit Division, the Legislature approved two new full-time positions, including one Agent and one Senior Agent position. These positions will form a new Information Technology Audit Group within the Audit Division, which will specialize in advanced information technology audits, required by cybersecurity regulations, and act as a liaison to, and bridge the gap between, the Technology and Audit Divisions.

Additionally, the Legislature approved $1.4 million to support an approximate 4.5% salary increase for Agent positions throughout the Gaming Control Board's various divisions. General Fund appropriations totaling $1.2 million were approved to support the salary increase for Agents of the Audit, Enforcement, Tax and License, and Technology Divisions while transfers from the Gaming Investigation Fund totaling $249,260 over the 2023-25 biennium was approved to support the salary increase for Agents of the Investigation Division.

The 2023 Legislature, through the passage and approval of Senate Bill (S.B.) 490, appropriated one-time General Funds totaling $8.0 million to the Gaming Control Board and $5.5 million to the Interim Finance Committee Restricted Contingency Account to support continued efforts to replace the Gaming Control Board's information technology system with the new Systems and Gaming Enterprise system, anticipated to be complete by the summer of 2025.

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 Universal Energy Charge is based upon each kilowatt-hour of electricity and therm of gas sold at the retail level. The fund is administered in conjunction with the Division of Welfare and Supportive 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 2023 Legislature approved Regulatory Assessment revenue of $24.1 million over the 2023-25 biennium, a decrease of $46,532, or 0.2%, over the $24.1 million approved for the 2021-23 biennium. The revenue approved by the 2023 Legislature is based on the Public Utilities Commission annual regulatory assessment of 2.93 mills for the 2023-25 biennium, based on the budget for the Public Utilities Commission as recommended by the Governor. The mill assessment for FY 2022 and FY 2023 was set at 3.13 mills and 2.93 mills, respectively. 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.

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.

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, 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 2023-25 biennium, total legislatively approved funding for the department is $430.5 million (net of $422.7 million in interagency transfers), which is a $72.6 million, or 20.3%, increase over the $358.0 million approved for the 2021-23 biennium. General Fund support for the department totals $13.2 million, an increase of $3.6 million, or 37.3%, from the $9.6 million approved for the 2021-23 biennium.

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. The 2023 Legislature approved funding of $58.7 million over the 2023-25 biennium for the Division of Industrial Relations, which is an increase of $6.3 million, or 12.1%, from the $52.4 million legislatively approved for the 2021-23 biennium.

The 2023 Legislature approved an allocation from the Workers' Compensation and Safety Fund of $2.1 million over the 2023-25 biennium for the modernization of the Division of Industrial Relations' Claims and Regulatory Data System to expand the user base; integrate an online payment portal for insurers to pay fines, penalties, and assessments; and enhance report functions.

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 (HOME), Low-Income Housing Trust Fund, Emergency Solutions Grant Program, and the Weatherization Program. The budgets within the Housing Division are supported by a combination of federal grants, resources generated through the administration of lending resources, cost allocations, and real property transfer taxes.

The 2023 Legislature approved federal American Rescue Plan Act, Coronavirus State Fiscal Recovery Funds of $375.0 million over the 2023-25 biennium, as adjusted, to align with the COVID-19 Relief Programs budget; to continue funding for the Home Means Nevada Initiative, which aims to lower the cost of housing; help seniors make repairs and accessibility retrofits to stay in their homes; and boost housing availability. The Legislature also approved federal American Rescue Plan Act, Coronavirus State Fiscal Recovery Funds of $4.4 million in each fiscal year of the 2023-25 biennium in the Account for Affordable Housing, as recommended by the Governor, to continue funding for a portion of an affordable housing project on county-owned land in West Las Vegas.

The Legislature also approved the transfer of six positions from the Housing and Inspection Compliance budget to the Housing Division budget, as recommended by the Governor, to provide a more efficient method for inter-divisional cost allocations. The approved transfer includes one Chief Housing Assistant position, three Administrative Assistant positions,

one Information Technology Professional position, and one Housing Advocate position with personnel and associated costs totaling $623,786 in FY 2022 and $633,017 in FY 2023.

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 2023 Legislature approved the Governor's recommendation to reclassify one vacant classified Chief Compliance/Enforcement Investigator position to an unclassified Deputy Administrator position, increasing reserves by $17,761 over the 2023-25 biennium, to provide an additional senior administrative manager position to oversee and regulate the taxicab industry. The 2023 Legislature further approved funding for a one-grade salary increase for a Chief Investigator position, Supervisory Compliance/Enforcement Investigator positions, and Compliance/Enforcement Investigator positions.

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 is funded through Highway Fund appropriations, licensing fees, and regulatory assessments collected from transportation network companies. The 2023 Legislature approved Highway Fund appropriations totaling $8.1 million over the 2023-25 biennium, a 52.7% increase compared to the $5.3 million in Highway Fund appropriations approved by the 2021 Legislature. The 2023 Legislature approved total funding of $18.9 million over the 2023-25 biennium, a 15.8% increase compared to the $16.3 million legislatively approved for the 2021-23 biennium.

The 2023 Legislature approved the Governor's recommendation for three new Compliance/Enforcement Investigator positions, funded with Highway Fund appropriations totaling $744,206 over the 2023-25 biennium, to create a Special Investigations Unit for complex case investigations. The 2023 Legislature further approved Highway Fund appropriations totaling $252,956 over the 2023-25 biennium for two new Administrative Assistant positions and associated operating expenditures to provide administrative support for the Las Vegas and Reno offices. Finally, the 2023 Legislature approved funding for a one-grade salary increase for Supervisory Compliance/Enforcement Investigator positions and Compliance/Enforcement Investigator positions.

OFFICE OF THE LABOR COMMISSIONER

The Office of the 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 2023 Legislature approved General Fund appropriations totaling $5.4 million over the 2023-25 biennium, which is an increase of $1.3 million, or 32.5%, compared to the $4.1 million in General Fund appropriations approved by the 2021 Legislature.

The 2023 Legislature approved the Governor's recommendation to continue funding the State Apprenticeship Program by replacing federal Workforce Innovation and Opportunity Act Governor's Reserve funds, transferred from the Department of Employment, Training and Rehabilitation, with General Fund appropriations totaling $296,407 over the 2023-25 biennium, inclusive of the General Fund appropriations of $19,717 in the agency's base budget.

The 2023 Legislature, through the passage of S.B. 82, appropriated $376,876 in FY 2025 from the State General Fund to the Office of the Labor Commissioner for personnel and associated travel, operating, and equipment expenditures to carry out the provisions of NRS Chapter 338, related to the Apprenticeship Utilization Act.

DIVISION OF MORTGAGE LENDING

The Division of Mortgage Lending is responsible for the licensure and regulation of mortgage brokers, mortgage bankers, escrow agencies and agents, mortgage servicers, and covered service providers. The division is self-supporting and is funded through licensing and examination fees and industry assessments.

The 2023 Legislature approved the Governor's recommendation for one new Compliance/Audit Investigator position in the Las Vegas office to perform less complex investigations of mortgage lending licensees, reducing reserves by $167,122 over the 2023-25 biennium. The 2023 Legislature further approved the Governor's recommendation for one new IT Professional position to develop and implement a cybersecurity examination program, reducing reserves by $240,924 over the 2023-25 biennium.

GOVERNOR'S OFFICE OF ECONOMIC DEVELOPMENT

The Governor's Office of Economic Development 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 (DIRECTOR'S OFFICE)

The 2023 Legislature approved $16.0 million in General Fund support for the Governor's Office of Economic Development (Director's Office), an increase of $2.3 million, or 16.9%, compared to the $13.6 million approved for the 2021-23 biennium.

To support functions impacted by the COVID-19 pandemic, the 2023 Legislature approved General Fund appropriations of $165,000 in each fiscal year of the 2023-25 biennium for international travel, $74,954 over the 2023-25 biennium for marketing activities, and $397,400 in each fiscal year of the 2023-25 biennium for additional funding for the Regional Development Authorities.

The 2023 Legislature, through the passage and approval of Assembly Bill (A.B.) 528, established the Homelessness Support Services Matching Account to provide matching funds to qualified projects, which must include facilities to provide support services to individuals and families experiencing homelessness or at risk of becoming homeless. Assembly Bill 528 appropriates $100.0 million to the Homelessness Support Services Matching Account and authorizes participants to apply to the Governor's Office of Economic Development for a certificate of eligibility for matching funds from the account to be used exclusively for the acquisition, construction, installation, and equipping of a qualified project.

Additionally, through the passage and approval of A.B. 77, the 2023 Legislature established the Office of Entrepreneurship within the Governor's Office of Economic Development and appropriated $518,779 in General Funds over the 2023-25 biennium for the support of the new office.

WORKFORCE INNOVATIONS FOR A NEW NEVADA

The Workforce Innovations for a New Nevada budget 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.

Through the passage and approval of A.B. 483 the 2023 Legislature approved General Fund appropriations of $10.0 million to support workforce development projects over the 2023-25 biennium, an increase of $8.5 million compared to the $1.5 million approved by the 2021 Legislature for the 2021-23 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.

Prior to the 2021 Legislature, funding for the Nevada Main Street Program had previously been approved through one-time General Fund appropriations. However, the 2021 Legislature approved the Governor's recommendation to establish ongoing funding for the Nevada Main Street Program in The Executive Budget. For the 2023-25 biennium, the 2023 Legislature returned to one-time General Fund appropriations to support the Nevada Main Street Program.

Through the passage and approval of A.B. 481, the 2023 Legislature approved one-time General Fund appropriations of $700,000 for the 2023-25 biennium. The one-time appropriation is an increase of $525,000 when compared to the $175,000 approved by the 2021 Legislature for the 2021-23 biennium.

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.

The 2023 Legislature approved the Governor's recommendation to fund the Knowledge Account with $5.0 million in General Fund appropriations over the 2023-25 biennium, consistent with the $5.0 million in General Fund appropriations approved by the 2021 Legislature for the 2021-23 biennium.

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, the Board of the Nevada Arts Council, and the Nevada Indian Commission. The 2023 Legislature approved total funding of $111.0 million over the 2023-25 biennium (net of $56.0 million in interagency transfers), which represents an increase of $35.4 million, or 46.8%, compared to the $75.6 million approved for the 2021-23 biennium. Of the total funding, the 2023 Legislature approved General Fund appropriations of $8.7 million, which represents an increase of $739,076, or 9.3%, over the 2023-25 biennium when compared to the 2021-23 biennium.

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 division received $26.7 million in room tax revenues in FY 2022, which was $10.3 million, or 63.2%, higher than the legislatively approved amount of $16.3 million. The 2023 Legislature approved room tax revenues of $30.7 million in FY2024 and $32.7 million in FY 2025, based on updated March 2023 projections provided by the division, which represents a 15.0% and 22.4% increase, respectively, when compared to the actual room tax revenues received in FY 2022. The division indicates travel demand and traveler confidence continue to demonstrate a gradual upward trajectory. The division

further indicates room demand, airport passenger volumes, and convention attendance are anticipated to reach near pre-pandemic levels.

The 2023 Legislature approved room tax transfers of $37.4 million to other state agencies over the 2023-25 biennium as depicted in the following table:

Legislatively Approved Room Tax Transfers from the Tourism Cultural Affairs Administration Budget			
Intra-Agency Transfers to:	**FY 2024**	**FY 2025**	**Biennium Total**
Lost City Museum	$ 247,814	$ 264,840	$ 512,654
Tourism Development Fund	$ 4,998,527	$ 18,890,221	$ 23,888,748
Destination Development[1]	$ 50,000	$ 1,000,000	$ 1,050,000
Nevada Indian Commission	$ 89,833	$ -	$ 89,833
Stewart Living Legacy Trust	$ 267,618	$ 273,273	$ 540,891
Nevada Historical Society	$ 399,717	$ 416,673	$ 816,390
NV State Museum - Carson City	$ 895,867	$ 928,722	$ 1,824,589
Museums & History, Admin	$ 293,785	$ 282,173	$ 575,958
NV State Museum - Las Vegas	$ 854,844	$ 886,217	$ 1,741,061
Nevada Arts Council	$ 1,339,419	$ 1,427,563	$ 2,766,982
NV State Railroad Museums	$ 686,274	$ 713,154	$ 1,399,428
Subtotal	*$ 10,123,698*	*$ 25,082,836*	*$ 35,206,534*
Inter-Agency Transfers to:			
Governor's Washington Office	$ 103,414	$ 103,414	$ 206,828
Nevada Film Office	$ 589,307	$ 595,481	$ 1,184,788
State Parks	$ 403,423	$ 403,423	$ 806,846
Subtotal	*$ 1,096,144*	*$ 1,102,318*	*$ 2,198,462*
Total Transfers	**$ 11,219,842**	**$ 26,185,154**	**$ 37,404,996**

[1] The Destination Development budget was previously referred to as the Tourism Development budget.

Department Reorganization

The 2023 Legislature approved reorganizing the Department of Tourism and Cultural Affairs to separate the department's administrative and operational functions from its programmatic functions and to address the continued solvency issues with the Nevada Magazine budget. As part of the department reorganization, the 2023 Legislature approved the following:

- Creation of a new Tourism Cultural Affairs Administration budget, as recommended by the Governor, to centralize the administrative and operational services of the department.
- Transfer all room tax revenues totaling $63.3 million over the 2023-25 biennium and ten full-time positions and associated travel and operating expenditures from the Tourism Development Fund budget to the new Tourism Cultural Affairs Administration budget.
- Addition of one new unclassified Deputy Director position to oversee the Division of Tourism and the elimination of two vacant Administrative Assistant positions to offset a portion of the costs of the new Deputy Director, with a net reduction to reserves of $37,481 over the 2023-25 biennium.
- Merger of the Nevada Magazine budget and the Tourism Development Fund budget by transferring eight positions (inclusive of one part-time position) from the Nevada Magazine budget to the Tourism Development Fund budget, thereby eliminating the Nevada Magazine budget.

DESTINATION DEVELOPMENT

The Destination Development budget, previously known as the Tourism 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 2023 Legislature approved room tax revenue transfers of $950,000 in FY 2025 to support the Destination Development Grant program.

NEVADA HUMANITIES

Nevada Humanities is a charitable organization that works in partnership with local communities to develop and fund humanities activities and educational programs, such as lectures, exhibits, publications, book festivals, historic performances, teacher institutes, documentary films, and a humanities grants program. The 2023 Legislature approved to increase General Fund appropriations by $75,000 in each fiscal year for a total funding of $200,000 in each fiscal year of the 2023-25 biennium to support the Nevada Humanities.

NEVADA INDIAN COMMISSION

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.

Through the passage of A.B. 516, the 2023 Legislature approved the creation of a new standalone Department of Native American Affairs and transferred the Nevada Indian Commission and the Stewart Indian School Living Legacy from the Department of Tourism and Cultural Affairs to the new Department of Native American Affairs, beginning in FY 2025. To support the new Department of Native American Affairs, the Legislature also approved the following:

- Three new Management Analyst positions and associated operating and equipment expenditures, funded with General Fund appropriations totaling $509,466 over the 2023-25 biennium.
- A salary increase for the existing Executive Director position, funded with General Fund appropriations totaling $72,694 over the 2023-25 biennium.
- The elimination of room tax revenue transfers as a source of funding for the Nevada Indian Commission budget in FY 2025, increasing General Fund appropriations by $85,705 in FY 2025.

The 2023 Legislature authorized the expenditure of $5.0 million of American Rescue Plan Act, Coronavirus State Fiscal Recovery Funds in FY 2024 for the Grants to Tribes program, placed the remaining $15.0 million authorized for the program in a dedicated reserve category in FY 2024, and eliminated the duplicated $20.0 million in federal American Rescue Plan Act, Coronavirus State Fiscal Recovery Fund revenue and expenditure authority in FY 2025 that was included in The Executive Budget. The 2023 Legislature further approved additional federal American Rescue Plan Act, Coronavirus State Fiscal Recovery Funds of $263,332 in FY 2024 and $261,092 in FY 2025 for contract positions to assist in administering the Grants to Tribes program.

Regarding the Stewart Indian School Living Legacy budget, the 2023 Legislature approved the Governor's recommendation for one new Curator 2 position and to reclassify one existing Curator 2 position to a Curator 3 position, funded with General Fund appropriations of $77,098 and room tax revenue transfers of $125,793 over the 2023-25 biennium.

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 2023 Legislature approved the Governor's recommendation for one new Facility Supervisor position and associated operating costs, funded with General Fund appropriations of $54,084 and room tax revenue transfers of $66,101 over the 2023-25 biennium, to plan, organize, and supervise buildings and provide grounds maintenance and repairs for the Nevada Historical Society facilities in Reno and Carson City.

Summary of Appropriations and Authorizations

2023-25 Legislature

	2022-2023 Work Program	2023-2024 GOVERNOR RECOMMENDS	2023-2024 LEGISLATIVELY APPROVED	2024-2025 GOVERNOR RECOMMENDS	2024-2025 LEGISLATIVELY APPROVED
COMMERCE & INDUSTRY					
AGRI - ADMINISTRATIVE SERVICES	4,206,350	4,058,116	4,120,332	3,832,991	3,950,259
GENERAL FUND	193,667	221,436	172,630	218,719	220,234
BALANCE FORWARD	354,501	4,307	4,307	107,371	107,239
INTERAGENCY TRANSFER	3,654,332	3,828,523	3,939,545	3,503,051	3,618,936
OTHER FUND	3,850	3,850	3,850	3,850	3,850
AGRI - AGRICULTURE REGISTRATION/ENFORCEMENT	6,910,381	6,304,726	6,534,362	5,563,639	5,707,564
BALANCE FORWARD	2,990,979	2,384,689	2,384,689	1,501,161	1,557,891
FEDERAL FUND	597,475	527,442	742,955	678,089	742,955
INTERAGENCY TRANSFER	273,487	167,767	167,767	167,767	167,767
OTHER FUND	3,048,440	3,224,828	3,238,951	3,216,622	3,238,951
AGRI - PLANT HEALTH & QUARANTINE SERVICES	558,164	564,796	566,130	576,557	578,186
GENERAL FUND	512,983	522,335	523,842	531,910	533,695
INTERAGENCY TRANSFER	45,181	42,461	42,288	44,647	44,491
REVERSIONS					
AGRI - PEST, PLANT DISEASE NOXIOUS WEED CONTROL	1,553,994	1,413,747	1,413,747	1,218,016	1,214,100
BALANCE FORWARD	109,218	114,044	114,044	14,156	10,240
FEDERAL FUND	1,360,331	1,263,450	1,263,450	1,129,280	1,129,280
INTERAGENCY TRANSFER	3,799				
OTHER FUND	80,646	36,253	36,253	74,580	74,580
AGRI - VETERINARY MEDICAL SERVICES	1,772,085	1,440,406	1,435,519	1,478,900	1,496,125
GENERAL FUND	957,297	1,249,870	1,165,796	1,288,104	1,203,249
BALANCE FORWARD					
FEDERAL FUND	577,220	64,566	64,566	64,566	64,566
INTERAGENCY TRANSFER	234,597	123,190	202,377	123,450	225,530
OTHER FUND	2,971	2,780	2,780	2,780	2,780
REVERSIONS					
AGRI - COMMERCIAL FEED	268,596	316,108	316,108	362,325	362,360
BALANCE FORWARD	189,524	249,937	249,937	296,154	296,189
OTHER FUND	79,072	66,171	66,171	66,171	66,171
AGRI - LIVESTOCK INSPECTION	2,422,219	3,110,352	2,408,711	2,818,264	2,261,415
BALANCE FORWARD	828,995	735,574	735,574	1,145,127	588,278
INTERAGENCY TRANSFER	2,604				
OTHER FUND	1,590,620	2,374,778	1,673,137	1,673,137	1,673,137
AGRI - PREDATORY ANIMAL & RODENT CONTROL	980,130	938,072	946,217	953,647	964,234
GENERAL FUND	945,301	905,571	913,716	921,146	931,733
INTERAGENCY TRANSFER	16,328	14,000	14,000	14,000	14,000
OTHER FUND	18,501	18,501	18,501	18,501	18,501
REVERSIONS					

	2022-2023 Work Program	2023-2024 GOVERNOR RECOMMENDS	2023-2024 LEGISLATIVELY APPROVED	2024-2025 GOVERNOR RECOMMENDS	2024-2025 LEGISLATIVELY APPROVED
AGRI - MEASUREMENT STANDARDS	6,626,851	6,582,542	6,582,542	6,871,569	6,843,115
BALANCE FORWARD	2,717,847	2,697,107	2,697,107	2,918,218	2,889,764
INTERAGENCY TRANSFER	782,332	752,430	752,430	752,430	752,430
OTHER FUND	3,126,672	3,133,005	3,133,005	3,200,921	3,200,921
AGRI - NUTRITION EDUCATION PROGRAMS	263,786,716	299,950,742	308,791,355	247,129,027	247,132,250
GENERAL FUND	730,312	737,970	738,109	737,511	737,773
BALANCE FORWARD	4,377	415,444	415,444	193,162	177,080
FEDERAL FUND	158,974,594	245,961,472	245,978,401	246,198,354	246,217,397
INTERAGENCY TRANSFER	104,077,433	52,835,856	61,659,401		
REVERSIONS					
AGRI - COMMODITY FOODS DISTRIBUTION PROGRAM	40,541,234	23,495,516	23,542,247	24,200,801	24,185,569
GENERAL FUND	160,506	171,312	171,312	176,357	176,357
BALANCE FORWARD	700,773	491,866	491,866	558,712	543,480
FEDERAL FUND	5,827,227	2,613,983	2,613,983	2,616,046	2,616,046
INTERAGENCY TRANSFER	13,528,862	268,830	315,561	130,002	130,002
OTHER FUND	20,323,866	19,949,525	19,949,525	20,719,684	20,719,684
REVERSIONS					
AGRI - DAIRY FUND	2,404,783	2,806,508	2,806,508	3,102,212	3,098,527
BALANCE FORWARD	1,390,936	1,215,909	1,215,909	1,511,615	1,507,930
FEDERAL FUND	18,181	24,400	24,400	24,398	24,398
INTERAGENCY TRANSFER	6,845				
OTHER FUND	988,821	1,566,199	1,566,199	1,566,199	1,566,199
AGRI - LIVESTOCK ENFORCEMENT	635,159	709,995	709,441	724,137	723,801
GENERAL FUND	265,174	446,941	402,431	454,596	409,340
INTERAGENCY TRANSFER	369,985	263,054	307,010	269,541	314,461
REVERSIONS					
TOTAL DEPARTMENT OF AGRICULTURE	332,666,662	351,691,626	360,173,219	298,832,085	298,517,505
GENERAL FUND	3,765,240	4,255,435	4,087,836	4,328,343	4,212,381
BALANCE FORWARD	9,287,150	8,308,877	8,308,877	8,245,676	7,678,091
FEDERAL FUND	167,355,028	250,455,313	250,687,755	250,710,733	250,794,642
INTERAGENCY TRANSFER	122,995,785	58,296,111	67,400,379	5,004,888	5,267,617
OTHER FUND	29,263,459	30,375,890	29,688,372	30,542,445	30,564,774
REVERSIONS					
DIVISION OF MINERALS	5,917,874	5,358,293	5,358,293	5,389,359	5,312,459
BALANCE FORWARD	3,031,285	2,023,714	2,023,714	2,078,577	2,001,677
FEDERAL FUND	350,000	391,907	391,907	391,907	391,907
INTERAGENCY TRANSFER	93,188	58,084	58,084	58,084	58,084
OTHER FUND	2,443,401	2,884,588	2,884,588	2,860,791	2,860,791
TOTAL MINERALS	5,917,874	5,358,293	5,358,293	5,389,359	5,312,459
BALANCE FORWARD	3,031,285	2,023,714	2,023,714	2,078,577	2,001,677
FEDERAL FUND	350,000	391,907	391,907	391,907	391,907
INTERAGENCY TRANSFER	93,188	58,084	58,084	58,084	58,084
OTHER FUND	2,443,401	2,884,588	2,884,588	2,860,791	2,860,791

Summary of Appropriations and Authorizations

2023-25 Legislature

	2022-2023 Work Program	2023-2024 GOVERNOR RECOMMENDS	2023-2024 LEGISLATIVELY APPROVED	2024-2025 GOVERNOR RECOMMENDS	2024-2025 LEGISLATIVELY APPROVED
GCB - GAMING CONTROL BOARD	51,216,273	49,381,302	47,557,484	49,659,174	47,973,229
GENERAL FUND	31,511,712	35,854,584	33,905,975	36,110,994	34,300,580
BALANCE FORWARD	3,303,690				
INTERAGENCY TRANSFER	15,206,840	12,222,002	12,346,793	12,243,464	12,367,933
OTHER FUND	1,194,031	1,304,716	1,304,716	1,304,716	1,304,716
REVERSIONS					
GCB - GAMING COMMISSION	709,173	675,056	675,404	649,750	650,109
GENERAL FUND	709,173	675,056	675,404	649,750	650,109
REVERSIONS					
GCB - GAMING CONTROL BOARD INVESTIGATION FUND	13,386,119	13,323,443	13,448,187	13,344,905	13,469,327
BALANCE FORWARD	2,000	2,000	2,000	2,000	2,000
OTHER FUND	13,384,119	13,321,443	13,446,187	13,342,905	13,467,327
REVERSIONS					
TOTAL GAMING CONTROL BOARD	65,311,565	63,379,801	61,681,075	63,653,829	62,092,665
GENERAL FUND	32,220,885	36,529,640	34,581,379	36,760,744	34,950,689
BALANCE FORWARD	3,305,690	2,000	2,000	2,000	2,000
INTERAGENCY TRANSFER	15,206,840	12,222,002	12,346,793	12,243,464	12,367,933
OTHER FUND	14,578,150	14,626,159	14,750,903	14,647,621	14,772,043
REVERSIONS					
PUC - PUBLIC UTILITIES COMMISSION OF NEVADA	19,405,056	18,325,940	18,325,940	17,260,760	17,199,623
BALANCE FORWARD	5,652,321	4,883,177	4,883,177	3,800,754	3,739,617
FEDERAL FUND	803,159	717,186	717,186	729,681	729,681
INTERAGENCY TRANSFER	347,896	190,154	190,154	190,154	190,154
OTHER FUND	12,601,680	12,535,423	12,535,423	12,540,171	12,540,171
TOTAL PUBLIC UTILITIES COMMISSION	19,405,056	18,325,940	18,325,940	17,260,760	17,199,623
BALANCE FORWARD	5,652,321	4,883,177	4,883,177	3,800,754	3,739,617
FEDERAL FUND	803,159	717,186	717,186	729,681	729,681
INTERAGENCY TRANSFER	347,896	190,154	190,154	190,154	190,154
OTHER FUND	12,601,680	12,535,423	12,535,423	12,540,171	12,540,171
HOME MEANS NEVADA INITIATIVE		125,000,000	250,000,000	125,000,000	125,000,000
INTERAGENCY TRANSFER		125,000,000	250,000,000	125,000,000	125,000,000
B&I - OFFICE OF BUSINESS AND PLANNING	361,496	343,928	343,840	355,745	355,863
GENERAL FUND	358,196	343,928	343,840	355,745	355,863
INTERAGENCY TRANSFER	3,300				
REVERSIONS					
B&I - NEW MARKETS PERFORMANCE GUARANTEE	75,251	73,632	73,632	68,450	68,450
BALANCE FORWARD	75,251	73,632	73,632	68,450	68,450
DETR - COMMISSION ON POSTSECONDARY EDUCATION			670,228		643,228
GENERAL FUND			526,892		494,131
FEDERAL FUND			143,336		149,097

Summary of Appropriations and Authorizations

2023-25 Legislature

	2022-2023 Work Program	2023-2024 GOVERNOR RECOMMENDS	2023-2024 LEGISLATIVELY APPROVED	2024-2025 GOVERNOR RECOMMENDS	2024-2025 LEGISLATIVELY APPROVED
B&I - BUSINESS AND INDUSTRY ADMINISTRATION	5,880,118	6,317,089	6,415,206	6,464,149	6,565,093
GENERAL FUND	811,490	953,742	1,050,134	973,349	1,073,014
BALANCE FORWARD	150,560	156,385	156,385	160,763	158,363
INTERAGENCY TRANSFER	4,918,068	5,201,712	5,203,437	5,324,787	5,328,466
OTHER FUND		5,250	5,250	5,250	5,250
REVERSIONS					
B&I - PRIVATE ACTIVITY BONDS	2,068,585	2,071,614	2,071,614	2,094,389	2,094,570
BALANCE FORWARD	1,812,450	1,898,495	1,898,495	1,921,270	1,921,451
INTERAGENCY TRANSFER	14,467				
OTHER FUND	241,668	173,119	173,119	173,119	173,119
B&I - EMPLOYEE MANAGEMENT RELATIONS BOARD	985,230	857,319	857,139	717,185	718,939
BALANCE FORWARD	608,069	507,627	507,627	367,493	369,427
INTERAGENCY TRANSFER	3,277				
OTHER FUND	373,884	349,692	349,512	349,692	349,512
B&I - LABOR COMMISSIONER	2,400,169	2,545,496	2,555,921	2,506,382	2,878,838
GENERAL FUND	2,161,393	2,525,318	2,535,743	2,486,204	2,858,660
INTERAGENCY TRANSFER	238,776	20,178	20,178	20,178	20,178
REVERSIONS					
B&I - NV ATTORNEY FOR INJURED WORKERS	4,189,621	4,269,913	4,275,718	4,272,675	4,280,925
INTERAGENCY TRANSFER	35,384				
OTHER FUND	4,154,237	4,269,913	4,275,718	4,272,675	4,280,925
REVERSIONS					
B&I - INSURANCE REGULATION	22,998,138	22,009,889	22,009,889	23,817,581	23,806,967
BALANCE FORWARD	9,581,945	8,944,043	8,944,043	9,145,752	9,135,138
FEDERAL FUND					
INTERAGENCY TRANSFER	279,672	195,292	195,292	201,775	201,775
OTHER FUND	13,136,521	12,870,554	12,870,554	14,470,054	14,470,054
B&I - CAPTIVE INSURERS	1,545,138	1,262,475	1,262,475	1,123,436	1,122,525
BALANCE FORWARD	500,000	502,789	502,789	468,750	467,839
INTERAGENCY TRANSFER	418,738	387,286	387,286	387,286	387,286
OTHER FUND	626,400	372,400	372,400	267,400	267,400
REVERSIONS					
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	615,863	553,382	551,471	709,945	708,158
INTERAGENCY TRANSFER	3,320				
OTHER FUND	612,543	553,382	551,471	709,945	708,158
REVERSIONS					
B&I - REAL ESTATE TECHNOLOGY ACCOUNT	531,713	808,338	808,338	928,963	928,963
BALANCE FORWARD	276,626	531,713	531,713	652,338	652,338
OTHER FUND	255,087	276,625	276,625	276,625	276,625

Summary of Appropriations and Authorizations

2023-25 Legislature

	2022-2023 Work Program	2023-2024 GOVERNOR RECOMMENDS	2023-2024 LEGISLATIVELY APPROVED	2024-2025 GOVERNOR RECOMMENDS	2024-2025 LEGISLATIVELY APPROVED
B&I - DIVISION OF INDUSTRIAL RELATIONS	8,381,459	10,399,902	10,378,862	9,316,730	9,303,566
FEDERAL FUND		139,308	139,308	139,308	139,308
INTERAGENCY TRANSFER	69,827				
OTHER FUND	8,311,632	10,260,594	10,239,554	9,177,422	9,164,258
REVERSIONS					
B&I - OCCUPATIONAL SAFETY & HEALTH ENFORCEMENT	13,527,144	13,186,282	13,118,887	13,621,638	13,559,820
FEDERAL FUND	1,450,395	1,304,027	1,304,027	1,304,027	1,304,027
INTERAGENCY TRANSFER	113,375				
OTHER FUND	11,963,374	11,882,255	11,814,860	12,317,611	12,255,793
REVERSIONS					
B&I - SAFETY CONSULTATION AND TRAINING	3,906,307	3,972,435	3,961,917	4,090,134	4,080,664
FEDERAL FUND	891,105	1,011,673	1,011,673	1,011,673	1,011,673
INTERAGENCY TRANSFER	32,802				
OTHER FUND	2,982,400	2,960,762	2,950,244	3,078,461	3,068,991
REVERSIONS					
B&I - MINE SAFETY & TRAINING	1,749,495	2,115,575	2,118,710	2,160,474	2,164,173
FEDERAL FUND	395,768	416,281	416,281	416,281	416,281
INTERAGENCY TRANSFER	15,174				
OTHER FUND	1,338,553	1,699,294	1,702,429	1,744,193	1,747,892
REVERSIONS					
B&I - REAL ESTATE ADMINISTRATION	5,636,203	4,442,149	4,441,928	4,553,933	4,557,882
GENERAL FUND	1,617,836	1,924,507	1,924,286	2,033,902	2,037,851
BALANCE FORWARD	756,969				
INTERAGENCY TRANSFER	261,295	185,663	185,663	188,052	188,052
OTHER FUND	3,000,103	2,331,979	2,331,979	2,331,979	2,331,979
REVERSIONS					
B&I - REAL ESTATE EDUCATION AND RESEARCH	1,432,056	1,411,964	1,411,964	1,391,146	1,392,921
BALANCE FORWARD	918,753	785,098	785,098	764,280	766,055
INTERAGENCY TRANSFER	506,681	622,681	622,681	622,681	622,681
OTHER FUND	6,622	4,185	4,185	4,185	4,185
B&I - REAL ESTATE RECOVERY ACCOUNT	887,107	1,006,488	1,006,488	1,006,488	1,006,488
BALANCE FORWARD	300,000	300,000	300,000	300,000	300,000
OTHER FUND	587,107	706,488	706,488	706,488	706,488
B&I - COMMON INTEREST COMMUNITIES	7,077,523	7,157,273	7,157,273	7,256,431	7,254,216
BALANCE FORWARD	4,428,295	4,426,127	4,426,127	4,525,285	4,523,070
INTERAGENCY TRANSFER	15,857				
OTHER FUND	2,633,371	2,731,146	2,731,146	2,731,146	2,731,146
B&I - HOUSING DIVISION	6,736,929	6,643,095	6,643,095	6,430,130	6,428,481
BALANCE FORWARD	2,240,941	1,928,328	1,928,328	1,688,167	1,686,518
FEDERAL FUND	1				
INTERAGENCY TRANSFER	841,253	837,866	837,866	855,867	855,867
OTHER FUND	3,654,734	3,876,901	3,876,901	3,886,096	3,886,096

Summary of Appropriations and Authorizations

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	2022-2023 Work Program	2023-2024 GOVERNOR RECOMMENDS	2023-2024 LEGISLATIVELY APPROVED	2024-2025 GOVERNOR RECOMMENDS	2024-2025 LEGISLATIVELY APPROVED
B&I - ACCOUNT FOR AFFORDABLE HOUSING	249,439,098	59,218,544	80,218,544	66,732,598	66,731,316
BALANCE FORWARD	147,888,979	35,325,464	35,325,464	42,839,518	42,838,236
FEDERAL FUND	39,285,669	7,597,828	7,597,828	7,597,828	7,597,828
INTERAGENCY TRANSFER	51,804,876	4,400,000	25,400,000	4,400,000	4,400,000
OTHER FUND	10,459,574	11,895,252	11,895,252	11,895,252	11,895,252
B&I - SPECIAL HOUSING ASSISTANCE	1,885,786	2,056,772	2,056,772	2,812,420	2,812,420
BALANCE FORWARD	468,555	467,808	467,808	1,223,456	1,223,456
FEDERAL FUND	195,740	833,316	833,316	833,316	833,316
OTHER FUND	1,221,491	755,648	755,648	755,648	755,648
B&I - WEATHERIZATION	12,055,287	11,820,845	11,820,845	13,081,739	13,082,044
BALANCE FORWARD	5,030,783	5,910,266	5,910,266	7,171,160	7,171,465
FEDERAL FUND	1,509,219	1,039,747	1,039,747	1,039,747	1,039,747
INTERAGENCY TRANSFER	1,882,841	1,366,601	1,366,601	1,366,601	1,366,601
OTHER FUND	3,632,444	3,504,231	3,504,231	3,504,231	3,504,231
B&I - HOUSING INSPECTION & COMPLIANCE	6,019,496	6,070,837	6,070,837	6,138,719	6,134,558
BALANCE FORWARD	3,427,448	3,343,139	3,343,139	3,417,935	3,413,774
FEDERAL FUND	22,693	22,059	22,059	22,059	22,059
INTERAGENCY TRANSFER	13,440				
OTHER FUND	2,555,915	2,705,639	2,705,639	2,698,725	2,698,725
B&I - DIVISION OF FINANCIAL INSTITUTIONS	10,036,774	9,681,416	9,681,416	9,255,252	9,259,154
BALANCE FORWARD	5,318,440	4,931,738	4,931,738	4,505,574	4,509,476
INTERAGENCY TRANSFER	43,480				
OTHER FUND	4,674,854	4,749,678	4,749,678	4,749,678	4,749,678
B&I - FINANCIAL INSTITUTIONS INVESTIGATIONS	1,843,909	1,874,039	1,874,039	1,916,783	1,916,783
BALANCE FORWARD	1,781,509	1,776,999	1,776,999	1,815,993	1,815,993
OTHER FUND	62,400	97,040	97,040	100,790	100,790
B&I - FINANCIAL INSTITUTIONS AUDIT	351,192	346,169	346,169	343,093	342,615
BALANCE FORWARD	206,060	204,797	204,797	201,721	201,243
INTERAGENCY TRANSFER	1,769				
OTHER FUND	143,363	141,372	141,372	141,372	141,372
B&I - DIVISION OF MORTGAGE LENDING	21,409,151	21,703,616	21,703,616	22,211,635	22,203,891
BALANCE FORWARD	17,392,845	17,295,573	17,295,573	17,771,567	17,763,823
INTERAGENCY TRANSFER	32,907				
OTHER FUND	3,983,399	4,408,043	4,408,043	4,440,068	4,440,068
B&I - TAXICAB AUTHORITY	8,910,979	8,518,192	8,518,192	8,285,231	8,080,181
BALANCE FORWARD	4,470,331	3,580,513	3,580,513	3,319,445	3,114,395
INTERAGENCY TRANSFER	32,013				
OTHER FUND	4,408,635	4,937,679	4,937,679	4,965,786	4,965,786

Summary of Appropriations and Authorizations

2023-25 Legislature

	2022-2023 Work Program	2023-2024 GOVERNOR RECOMMENDS	2023-2024 LEGISLATIVELY APPROVED	2024-2025 GOVERNOR RECOMMENDS	2024-2025 LEGISLATIVELY APPROVED
B&I - NEVADA TRANSPORTATION AUTHORITY	6,480,958	7,435,435	7,480,318	8,333,236	8,337,329
BALANCE FORWARD	1,077,568	1,047,461	1,047,461	1,426,886	1,377,801
HIGHWAY FUND	2,654,126	3,845,987	3,842,526	4,307,429	4,307,322
INTERAGENCY TRANSFER	56,160		48,344		53,285
OTHER FUND	2,693,104	2,541,987	2,541,987	2,598,921	2,598,921
REVERSIONS					
B&I - TRANSPORTATION AUTHORITY ADMIN FINES	1,432,326	1,515,352	1,515,352	1,560,409	1,560,409
BALANCE FORWARD	1,259,466	1,324,316	1,324,316	1,369,373	1,369,373
OTHER FUND	172,860	191,036	191,036	191,036	191,036
TOTAL DEPT OF BUSINESS & INDUSTRY	411,059,821	346,898,775	493,630,015	358,766,439	359,590,750
GENERAL FUND	4,948,915	5,747,495	6,380,895	5,849,200	6,819,519
BALANCE FORWARD	210,181,163	95,471,631	95,471,631	105,334,496	105,057,004
FEDERAL FUND	43,750,590	12,364,239	12,507,575	12,364,239	12,513,336
HIGHWAY FUND	2,654,126	3,845,987	3,842,526	4,307,429	4,307,322
INTERAGENCY TRANSFER	61,638,752	138,217,279	284,267,348	138,367,227	138,424,191
OTHER FUND	87,886,275	91,252,144	91,160,040	92,543,848	92,469,378
REVERSIONS					
GOED - GOVERNOR'S OFFICE OF ECONOMIC DEV	14,629,861	7,791,801	8,256,985	7,893,630	8,380,533
GENERAL FUND	6,835,485	7,437,854	7,903,038	7,568,433	8,055,336
FEDERAL FUND	1,138,498	325,197	325,197	325,197	325,197
INTERAGENCY TRANSFER	2,655,878	28,750	28,750		
OTHER FUND	4,000,000				
REVERSIONS					
GOED - NEVADA SSBCI PROGRAM	40,351,573	7,132,988	22,296,274	40,014,258	40,560,790
BALANCE FORWARD	4,484,596	6,077,972	21,241,258	3,730,007	4,276,539
FEDERAL FUND	35,229,235			35,229,235	35,229,235
OTHER FUND	637,742	1,055,016	1,055,016	1,055,016	1,055,016
GOED - SMALL BUSINESS ENTERPRISE LOAN	479,323	79,000	79,000	158,000	158,000
BALANCE FORWARD	291,249			79,000	79,000
OTHER FUND	188,074	79,000	79,000	79,000	79,000
GOED - NEVADA FILM OFFICE	690,852	682,724	685,067	688,597	691,241
BALANCE FORWARD	76,442	83,935	83,935	83,935	83,935
INTERAGENCY TRANSFER	592,611	586,964	589,307	592,837	595,481
OTHER FUND	21,799	11,825	11,825	11,825	11,825
GOED - RURAL COMMUNITY DEVELOPMENT	18,568,386	3,777,431	3,778,878	3,781,324	3,782,910
GENERAL FUND	162,775	175,572	176,722	179,465	180,756
FEDERAL FUND	18,404,035	3,601,859	3,602,156	3,601,859	3,602,154
INTERAGENCY TRANSFER	1,576				
REVERSIONS					

	2022-2023 Work Program	2023-2024 GOVERNOR RECOMMENDS	2023-2024 LEGISLATIVELY APPROVED	2024-2025 GOVERNOR RECOMMENDS	2024-2025 LEGISLATIVELY APPROVED
GOED - WORKFORCE INNOVATIONS FOR A NEW NEVADA	2,852,044	12,000,000		12,000,000	
GENERAL FUND		12,000,000		12,000,000	
BALANCE FORWARD	1,477,044				
INTERAGENCY TRANSFER	1,375,000				
GOED - NEVADA MAIN STREET PROGRAM	140,080	52,580	52,580	27,480	27,480
GENERAL FUND	3,984				
BALANCE FORWARD	136,096	52,580	52,580	27,480	27,480
GOED - NEVADA KNOWLEDGE ACCOUNT	5,186,422	4,387,733	4,387,733	4,441,081	4,441,081
GENERAL FUND	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000
BALANCE FORWARD	2,670,528	1,834,385	1,834,385	1,887,733	1,887,733
OTHER FUND	15,894	53,348	53,348	53,348	53,348
GOED - PROCUREMENT OUTREACH PROGRAM	742,090	746,551	747,900	750,580	752,351
GENERAL FUND	136,473	260,706	261,178	261,781	262,401
FEDERAL FUND	600,000	485,845	486,722	488,799	489,950
INTERAGENCY TRANSFER	5,617				
REVERSIONS					
GOED - NEVADA CATALYST ACCOUNT					
BALANCE FORWARD					
OTHER FUND					
TOTAL GOVERNOR'S OFFICE OF ECONOMIC DEVELOPMENT	83,640,631	36,650,808	40,284,417	69,754,950	58,794,386
GENERAL FUND	9,638,717	22,374,132	10,840,938	22,509,679	10,998,493
BALANCE FORWARD	9,135,955	8,048,872	23,212,158	5,808,155	6,354,687
FEDERAL FUND	55,371,768	4,412,901	4,414,075	39,645,090	39,646,536
INTERAGENCY TRANSFER	4,630,682	615,714	618,057	592,837	595,481
OTHER FUND	4,863,509	1,199,189	1,199,189	1,199,189	1,199,189
REVERSIONS					
TOURISM - CULTURAL AFFAIRS ADMINISTRATION		27,089,760	30,677,797	41,971,685	50,442,148
BALANCE FORWARD				13,407,882	17,785,032
OTHER FUND		27,089,760	30,677,797	28,563,803	32,657,116
TOURISM - TOURISM DEVELOPMENT FUND	56,486,894	20,839,608	20,547,033	19,492,507	19,205,347
BALANCE FORWARD	14,647,376	15,233,380	15,233,380		
FEDERAL FUND	13,553,863				
INTERAGENCY TRANSFER	38,148	5,291,102	4,998,527	19,177,381	18,890,221
OTHER FUND	28,247,507	315,126	315,126	315,126	315,126
TOURISM - INDIAN COMMISSION	20,418,008	20,343,243	20,985,990	20,329,785	1,043,117
GENERAL FUND	266,214	251,864	517,061	242,618	666,261
INTERAGENCY TRANSFER	20,151,794	20,091,379	20,468,929	20,087,167	376,856
REVERSIONS					

	2022-2023 Work Program	2023-2024 GOVERNOR RECOMMENDS	2023-2024 LEGISLATIVELY APPROVED	2024-2025 GOVERNOR RECOMMENDS	2024-2025 LEGISLATIVELY APPROVED
TOURISM - STEWART INDIAN SCHOOL LIVING LEGACY	308,027	432,537	428,677	439,400	435,651
GENERAL FUND	115,720	162,525	161,059	163,803	162,378
INTERAGENCY TRANSFER	192,307	270,012	267,618	275,597	273,273
REVERSIONS					
TOURISM - NEVADA MAGAZINE	1,185,189				
BALANCE FORWARD	197,098				
INTERAGENCY TRANSFER	138,537				
OTHER FUND	849,554				
TOURISM - MUSEUMS & HISTORY	4,293,517	635,146	635,810	600,101	601,170
GENERAL FUND	251,147	240,772	241,071	231,084	231,566
BALANCE FORWARD	761,943				
INTERAGENCY TRANSFER	312,546	293,420	293,785	281,586	282,173
OTHER FUND	2,967,881	100,954	100,954	87,431	87,431
REVERSIONS					
TOURISM - MUSEUMS & HIST - LOST CITY MUSEUM	568,175	568,186	570,756	585,808	589,364
GENERAL FUND	202,863	201,601	202,757	215,088	216,688
FEDERAL FUND					
INTERAGENCY TRANSFER	253,968	246,400	247,814	262,884	264,840
OTHER FUND	111,344	120,185	120,185	107,836	107,836
REVERSIONS					
TOURISM - MUSEUMS & HIST - NV HISTORICAL SOCIETY	640,294	728,061	730,998	760,879	764,754
GENERAL FUND	284,607	325,940	327,262	339,394	341,138
INTERAGENCY TRANSFER	352,232	398,369	399,717	414,811	416,673
OTHER FUND	3,455	3,752	4,019	6,674	6,943
REVERSIONS					
TOURISM - MUSEUMS & HIST - NEVADA STATE MUSEUM, CC	1,867,565	1,893,763	1,900,539	1,951,296	1,960,604
GENERAL FUND	709,290	733,540	736,598	755,675	759,864
BALANCE FORWARD	2,446				
FEDERAL FUND					
INTERAGENCY TRANSFER	886,643	892,149	895,867	923,603	928,722
OTHER FUND	269,186	268,074	268,074	272,018	272,018
REVERSIONS					
TOURISM - MUSEUMS & HIST - NEVADA STATE MUSEUM, LV	1,775,111	1,694,756	1,697,044	1,750,971	1,756,286
GENERAL FUND	731,097	699,427	700,343	722,810	725,086
INTERAGENCY TRANSFER	903,555	853,725	854,844	883,435	886,217
OTHER FUND	140,459	141,604	141,857	144,726	144,983
REVERSIONS					

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	2022-2023 Work Program	2023-2024 GOVERNOR RECOMMENDS	2023-2024 LEGISLATIVELY APPROVED	2024-2025 GOVERNOR RECOMMENDS	2024-2025 LEGISLATIVELY APPROVED
TOURISM - MUSEUMS & HIST-NV STATE RAILROAD MUSEUMS	1,720,812	1,758,600	1,701,742	1,987,337	1,752,805
GENERAL FUND	558,493	617,073	561,498	818,018	583,490
FEDERAL FUND	19,928				
INTERAGENCY TRANSFER	700,343	687,557	686,274	713,158	713,154
OTHER FUND	442,048	453,970	453,970	456,161	456,161
REVERSIONS					
TOURISM - NEVADA ARTS COUNCIL	3,523,945	3,237,046	3,239,710	3,266,091	3,269,917
GENERAL FUND	627,308	520,645	521,978	613,194	615,107
BALANCE FORWARD	383,317	332,870	332,870	181,804	181,804
FEDERAL FUND	959,784	828,600	828,600	828,600	828,600
INTERAGENCY TRANSFER	1,337,078	1,338,088	1,339,419	1,425,650	1,427,563
OTHER FUND	216,458	216,843	216,843	216,843	216,843
REVERSIONS					
TOURISM - DESTINATION DEVELOPMENT	386,091	342,394	342,394	1,296,349	1,296,349
BALANCE FORWARD	281,798	288,439	288,439	292,394	292,394
INTERAGENCY TRANSFER	100,000	50,000	50,000	1,000,000	1,000,000
OTHER FUND	4,293	3,955	3,955	3,955	3,955
TOURISM - NEVADA HUMANITIES	125,000	125,000	200,000	125,000	200,000
GENERAL FUND	125,000	125,000	200,000	125,000	200,000
TOTAL DEPARTMENT OF TOURISM AND CULTURAL AFFAIRS	93,298,628	79,688,100	83,658,490	94,557,209	83,317,512
GENERAL FUND	3,871,739	3,878,387	4,169,627	4,226,684	4,501,578
BALANCE FORWARD	16,273,978	15,854,689	15,854,689	13,882,080	18,259,230
FEDERAL FUND	14,533,575	828,600	828,600	828,600	828,600
INTERAGENCY TRANSFER	25,367,151	30,412,201	30,502,794	45,445,272	25,459,692
OTHER FUND	33,252,185	28,714,223	32,302,780	30,174,573	34,268,412
REVERSIONS					
COMMERCE & INDUSTRY					
GENERAL FUND	54,445,496	72,785,089	60,060,675	73,674,650	61,482,660
BALANCE FORWARD	256,867,542	134,592,960	149,756,246	139,151,738	143,092,306
FEDERAL FUND	282,164,120	269,170,146	269,547,098	304,670,250	304,904,702
HIGHWAY FUND	2,654,126	3,845,987	3,842,526	4,307,429	4,307,322
INTERAGENCY TRANSFER	230,280,294	240,011,545	395,383,609	201,901,926	182,363,152
OTHER FUND	184,888,659	181,587,616	184,521,295	184,508,638	188,674,758
REVERSIONS					
TOTAL FOR COMMERCE & INDUSTRY	1,011,300,237	901,993,343	1,063,111,449	908,214,631	884,824,900
Less: INTER-AGENCY TRANSFER	230,280,294	240,011,545	395,383,609	201,901,926	182,363,152
NET COMMERCE & INDUSTRY	781,019,943	661,981,798	667,727,840	706,312,705	702,461,748

Health and Human Services

The Health and Human Services function provides services directly to members of the public and includes the Department of Health and Human Services (DHHS) and the Department of Employment, Training and Rehabilitation (DETR). The DHHS consists of the Director's Office, the Aging and Disability Services Division (ADSD), the Division of Health Care Financing and Policy (DHCFP), the Division of Public and Behavioral Health (DPBH), the Division of Welfare and Supportive Services (DWSS), and the Division of Child and Family Services (DCFS). The DETR consists of the Rehabilitation Division, the Employment Security Division, the Nevada Equal Rights Commission, the Administrative Services Division, the Governor's Office of Workforce Innovation, and the Commission on Postsecondary Education. For the 2023-25 biennium, the 2023 Legislature approved General Fund appropriations totaling $4.008 billion for the Health and Human Services function, an increase of $666.0 million, or 19.9%, compared to the $3.342 billion approved by the 2021 Legislature for the 2021-23 biennium. Additionally, the 2023 Legislature authorized federally-supported revenues and expenditures totaling $11.192 billion, an increase of $1.605 billion, or 16.7%, compared to the $9.587 billion approved for the 2021-23 biennium.

DEPARTMENT OF HEALTH AND HUMAN SERVICES

HEALTH AND HUMAN SERVICES DIRECTOR'S OFFICE

The Department of Health and Human Services (DHHS) Director's Office is responsible for coordinating all departmental programs, overseeing the department's budgets, and providing technical assistance to the various divisions within the department. The following budgets are directly administered by the Director's Office: Patient Protection Commission, Fund for Resilient Nevada, Administration, Developmental Disabilities, Grants Management Unit, Grief Support Trust Account, Data Analytics, Indigent Hospital Care, Upper Payment Limit Holding Account, and Individuals with Disabilities Education Part C. In approving the Director's Office budgets, the 2023 Legislature concurred with the Governor's recommendation and approved transferring the Family Planning budget to the Division of Public and Behavioral Health effective July 1, 2023.

FUND FOR A RESILIENT NEVADA

The Fund for a Resilient Nevada, created pursuant to *Nevada Revised Statutes* (NRS) 433.732, was established to provide a framework for the administration and allocation of funds received by the state pursuant to any settlement or judgment entered because of litigation concerning opioids. In accordance with NRS 433.734-738, a statewide needs assessment must be conducted at least once every four years, which is to be used to develop a statewide plan to allocate money from the Fund for a Resilient Nevada. The initial statewide needs assessment and statewide plan were completed in December 2022.

The 2023 Legislature approved Opioid Settlement Fund reserve reductions of $6.2 million in FY 2024 and $6.0 million in FY 2025 to support allocations to various public and private entities to address the impact of opioid and other substance use disorders in the state. The approved funding does not include unallocated authority of $287,315 in FY 2024 and $558,400 in FY 2025 originally included in the Governor's recommended budget. The Legislature further directed the agency to approach the Interim Finance Committee during the 2023-24 Interim for any funding requests not included in the approved spending plan.

The Legislature approved total opioid settlement-funded expenditures of $7.1 million in FY 2024 and $6.9 million in FY 2025 to support the statewide spending plan, as outlined in the following table:

Opioid Settlement Funds 2023-25 Biennium Spending Plan				
Use Category	**FY 2024**	**FY 2025**	**Biennium Total**	**Notes**
Fund for a Resilient Nevada (FRN) staff and administration	$ 890,821	$ 943,635	$ 1,834,456	Costs associated with 7 FTE positions in base as well as an enhancement to transfer FRN revenue to Data Analytics for a new Biostatistician.
All Payers Claim Database	$ 109,448	$ 225,876	$ 335,324	Transfer to DHCFP Administration for a portion of costs for a comprehensive statewide single database compile health insurance claims from public and private insurers, health maintenance organizations, pharmacy benefit managers, and other payers within Nevada.
Poison Control Center	$ 19,149	$ 19,149	$ 38,298	Transfer to DPBH Public Health Preparedness for costs to Nevada Poison Control related to opioids.
Other allocations	$ 6,114,700	$ 5,712,916	$ 11,827,615	Various other allocations to public and private entities as determined by the statewide plan.
Total	**$ 7,134,118**	**$ 6,901,576**	**$ 14,035,693**	

ADMINISTRATION

The Director's Office Administration budget is responsible for coordinating all departmental programs, overseeing the department's budgets, and providing technical assistance to the various divisions within the department. Additionally, this budget includes the Office of Minority Health and Equity, which aims to improve access to quality health care for certain racial and ethnic groups, and to disseminate information and educate the public on certain health care issues relating to the minority groups.

As recommended by the Governor, the 2023 Legislature approved General Fund appropriations totaling $320,000 over the 2023-25 biennium to increase contract staffing to assist with program evaluation, project management, data analysis, and report development. In addition, the Legislature approved the Governor's recommendation to transfer tobacco settlement revenues totaling $369,882 over the 2023-25 biennium from the Fund for a Healthy Nevada for two contract positions to support the Office of Minority Health and Equity.

GRANTS MANAGEMENT UNIT

The Grants Management Unit administers grant programs within the Department of Health and Human Services 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. Total legislatively approved funding for the Grants Management Unit is $67.1 million over the 2023-25 biennium, which primarily consists of $53.5 million in federal funds and $13.6 million in transfers of tobacco settlement funds to administer and allocate grants from the Fund for a Healthy Nevada.

Pursuant to NRS 439.630 and in accordance with the DHHS Director's spending plan, the 2023 Legislature approved the allocation of $52.3 million in tobacco settlement funds over the 2023-25 biennium (inclusive of allocations outside of the Grants Management Unit budget) for the Fund for a Healthy Nevada grants to both state and non-state agencies, which represents an increase of 3.4% compared to the $50.6 million approved for the 2021-23 biennium. Within the Grants Management Unit budget, the 2023 Legislature approved the Governor's recommendation of $13.6 million in tobacco settlement funds over the 2023-25 biennium to allocate subgrants for the support of Family Resource Centers; disability services such as positive behavior supports and independent living grants; wellness for family services; resources for regional public health districts; and provide for administrative costs of the Grants Management Unit.

Title XX Purchase of Social Services

The Purchase of Social Services program, established under Title XX of the federal Social Security Act, provides states with funds for a wide variety of social service programs. The state's Title XX funds support subgrants to state and non-state agencies. The 2023 Legislature approved the Governor's recommendation of $29.9 million in total expenditure authority over the 2023-25 biennium. As recommended by the Governor, the Legislature approved Title XX grants to non-state agencies at $4.6 million for each fiscal year of the 2023-25 biennium, an increase from the $4.3 million per fiscal year authorized for the 2021-23 biennium.

DATA ANALYTICS

The Office of Data Analytics was created to centralize all DHHS data analytics staff and functions withing a single unit in the Director's Office. The budget is primarily funded through the transfer of various revenues from different DHHS divisions for positions associated with specific programs and functions, as well as General Fund appropriations.

To support the state's behavioral health hotline, known as Nevada 988, the 2023 Legislature approved transfers from the DPBH's Crisis Response budget totaling $198,714 over the 2023-25 biennium for one new Biostatistician position and associated costs, as recommended by the Governor. In addition, the Legislature approved the Governor's recommendation to transfer Opioid Settlement funds totaling $205,920 over the 2023-25 biennium from the Fund for a Resilient Nevada to fund one new Biostatistician position and associated costs to support the state's opioid epidemic response efforts.

INDIGENT HOSPITAL CARE

The Indigent Hospital Care budget 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, 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 the Division of Health Care Financing and Policy (DHCFP) to transfer funds from this account to the DHCFP 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 2023 Legislature approved the continuation of the methodology approved by the 2021 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 $41.0 million over the 2023-25 biennium, and reimburse counties for unpaid charges of $1.0 million each year of the 2023-25 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 $52.4 million over the 2023-25 biennium, and provide a state net benefit for the IAF Upper Payment Limit program of $112,612 over the 2023-25 biennium.

UPPER PAYMENT LIMIT HOLDING ACCOUNT

The Upper Payment Limit (UPL) Holding Account was authorized for the 2021-23 biennium pursuant to Section 65 of Assembly Bill (A.B.) 494 of the 2021 Legislative Session (Appropriations Act) to allow various divisions within the Department of Health and Human Services (DHHS) to transfer savings associated with health care-related contract expenditures that are budgeted, but not incurred, to the Director's Office. When needed, funds are transferred to the DHCFP to support the state share of the Private Hospital Collaborative UPL supplemental payment program.

The 2023 Legislature approved Senate Bill (S.B.) 511 (Section 57) (Appropriations Act) continuing the UPL Holding Account for the same purposes in the 2023-25 biennium, including transferring savings of $10.4 million each fiscal year of the 2023-25 biennium from other divisions within the DHHS to the UPL Holding Account. Of the $20.9 million total over the 2023-25 biennium, the Legislature approved transferring $16.1 million to the DHCFP to provide the state share of the Private Hospital Collaborative UPL supplemental payment program. The Legislature approved reversion of the remaining funds, including $3.0 million to the General Fund and $1.7 million to the Fund for a Healthy Nevada.

INDIVIDUALS WITH DISABILITIES EDUCATION 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.

As recommended by the Governor, the 2023 Legislature approved one new Developmental Specialist position and associated operating costs funded through federal IDEA Part C grant revenues totaling $196,634 over the 2023-25 biennium to address an increase in workload associated with increased caseloads and new Early Intervention programs. Additionally, the Legislature concurred with the Governor's recommendation to expend federal grant funds of $135,000 in each fiscal year of the 2023-25 biennium for a contract to develop e-learning modules for professional development for Early Intervention service providers.

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 2023-25 biennium, the 2023 Legislature approved $609.2 million in total funding (net of interagency transfers of $443.6 million) for the ADSD. The General Fund portion for the division totals $514.8 million, an increase of $100.7 million, or 24.3%, compared to the $414.1 million approved by the 2021 Legislature for the 2021-23 biennium.

ADMINISTRATION

The ADSD Administration budget is the primary administrative budget and provides centralized fiscal, human resources, and information technology services for the division. The budget is funded with General Fund appropriations and cost allocation revenue charged for services provided to other budgets within the division.

To enhance support for ongoing human resources, fiscal, and information technology operations, the 2023 Legislature approved funding of $1.2 million (including $256,699 General Fund appropriations) over the 2023-25 biennium for ten new positions and associated costs, including one Personnel Officer, one Personnel Analyst, one Personnel Technician, one Administrative Assistant, one Administrative Services Officer, one Information Technology Manager, one Information Technology Technician,

and three Information Technology Professional positions, as recommended by the Governor. Additionally, the Legislature approved federal American Rescue Plan Act, Coronavirus State Fiscal Recovery Funds of $5.3 million in FY 2024 and $2.2 million in FY 2025 to continue previously approved funding for the modernization and integration of the division's case management data systems.

SENIOR RX AND DISABILITY RX

The Senior Prescription (Senior Rx) and Disability Prescription (Disability Rx) program assists eligible low-income seniors and disabled individuals in paying monthly costs for prescriptions, including Medicare Part D prescription drug plan premiums, and provides assistance for enrollees not eligible for Medicare. The program is funded with Fund for a Healthy Nevada grants. The 2023 Legislature approved total funding of $711,358 for the 2023-25 biennium, a decrease of 43.1% when compared to the $1.3 million approved for the 2021-23 biennium, due to a decrease in caseload. The approved funding supports a monthly average caseload of 512 clients in FY 2024 and 516 clients in FY 2025, based on March 2023 caseload projections and the average subsidy for eligible members.

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 Fund for a Healthy Nevada grants. The Legislature approved total funding of $7.5 million ($5.2 million General Fund appropriations) over the 2023-25 biennium, which is an increase of 24.5% when compared to the $6.0 million approved for the 2021-23 biennium.

The increase in funding is primarily due to the 2023 Legislature's approval of the Governor's recommendation to increase the Family Preservation Program allotment paid to qualifying families by $112 (29.9%), from $374 to $486 per family per month, based on cumulative average federal Supplemental Security Income (SSI) cost-of-living increases, funded with General Fund appropriations of $1.7 million over the 2023-25 biennium. Additionally, to increase the average number of families receiving monthly assistance payments by 5.9%, from 613 families in FY 2023 to 649 families in FY 2025, based on March 2023 agency caseload projections, the Legislature approved General Fund appropriations of $103,972 over the 2023-25 biennium.

DEVELOPMENTAL SERVICES REGIONAL CENTERS

The regional centers budgets 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. For the three regional centers budgets, the Legislature approved total funding of $700.4 million for the 2023-25 biennium, an increase of 31.2% when compared to the $533.7 million approved for the 2021-23 biennium. Of the total

funding, General Fund appropriations total $334.1 million, an increase of $64.4 million, or 23.9%, compared to the $269.6 million approved for the 2021-23 biennium.

To improve recruitment and retention, the 2023 Legislature approved funding for a two-grade salary increase for Developmental Support Technician positions at the Desert Regional Center Intermediate Care Facility for Individuals with Intellectual Disabilities, as recommended by the Governor.

To increase the rates paid to providers of intellectual and developmental disabilities waiver services, including supported living arrangements and jobs and day training services, the legislatively approved budget for the 2023-25 biennium includes funding of $105.7 million ($58.1 million Medicaid reimbursements and $47.6 million General Fund appropriations), as recommended by the Governor and adjusted for updated Federal Medical Assistance Percentage (FMAP) rate projections. The rate increases are effective July 1, 2023, with corresponding funding approved in the Medicaid budget.

Additionally, the Legislature approved funding totaling $1.9 million ($1.5 million General Fund appropriations) over the 2023-25 biennium to augment staffing across the three regional centers to provide additional expertise, oversight, and service coordination to support individuals with high-behavioral and complex needs, with the goal of keeping individuals in Nevada as an alternative to institutional care out of state. The funding supports two contracted Board Certified Behavior Analysts (one at Sierra Regional Center and one at Rural Regional Center) and nine new positions, including one Health Program Manager at Desert Regional Center and eight Developmental Specialists (one at Rural Regional Center, four at Desert Regional Center, and three at Sierra Regional Center) for the Youth Intensive Support Services program, as recommended by the Governor.

The Legislature also approved federal American Rescue Plan Act, Coronavirus State Fiscal Recovery Funds of $16.6 million in FY 2024 and $6.4 million in FY 2025 to continue previously approved funding in the Desert Regional Center budget to fund providers to diagnose children with neurodevelopmental disorders through the Grant A Gift Autism Foundation Ackerman Center ($8.5 million total funding), and to recruit specialized service providers to operate intensive behavioral support homes to help individuals to remain in the state in community-based settings ($14.5 million total funding).

Fiscal Intermediary Program: The Fiscal Intermediary Program provides aid to low-income families with children receiving developmental services to purchase specialized services to support successful integration into their community, such as behavior training, specialized day and after-school care and recreation programs, daily living skills training, and specialized therapeutic services not covered by health insurance. Rather than approving the Governor's recommendation to increase the Fiscal Intermediary Program allotment paid to qualifying families by $200 per month, the Legislature approved increasing the allotment by $229 (50.9%), from $450 to $679 per family per month, based on annual Consumer Price Index (CPI) increases from 2006 to 2023, funded with $537,691 ($378,869 General Fund appropriations) over the 2023-25 biennium.

Regional Centers Caseloads and Waitlists: The 2023 Legislature approved funding of $74.0 million ($37.5 million General Fund appropriations) over the 2023-25 biennium to support projected growth in the combined developmental services regional centers' monthly average caseload, which is projected to increase by 5.4%, from 7,664 clients in FY 2023 to 8,081 clients in FY 2025, based on agency projections as of March 2023. The funding supports projected caseload growth for supported living arrangements, family support/respite, and jobs and day training services, as well as elimination of the projected waitlist for those waiting for more than 90 days for a Medicaid waiver slot. The funding also supports a net increase of 20 positions and associated costs, including 19 new positions at Desert Regional Center (9 Developmental Specialists, 8 Administrative Assistants, 1 Developmental Specialist Supervisor, and 1 Mental Health Counselor), 3 new positions at Sierra Regional Center (2 Developmental Specialists and 1 Quality Assurance Specialist), and a net decrease of 2 positions (Developmental Specialists) at Rural Regional Center, to align staffing with projected caseload growth.

Additionally, the 2023 Legislature passed A.B. 259, which, among other things, requires providers of jobs and day training services to develop and submit a plan to the ADSD to transition persons earning less than the state minimum wage to earning at least the state minimum wage, by January 1, 2028. The legislation approved total funding of $1.1 million ($670,351 Medicaid reimbursements and $395,729 General Fund appropriations) for the regional centers in FY 2025, for Medicaid program benefits counseling services to assist persons with intellectual or developmental disabilities in earning higher incomes while retaining their benefits and services.

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 legislatively approved budget for the 2023-25 biennium includes total funding of $3.3 million (General Funds of $1.5 million). Of the total funding, the Legislature approved the Governor's recommendation for General Fund appropriations of $81,000 in each fiscal year of the 2023-25 biennium to fund one-time costs for improvements to the Office for Consumer Health Assistance case management system.

Additionally, due to a shift in billable activities, the 2023 Legislature passed S.B. 497 and approved new arbitration charge revenue of $364,232 and General Fund appropriations of $84,833 over the 2023-25 biennium to replace revenue previously transferred from the Silver State Health Insurance Exchange, the Division of Public and Behavioral Health (DPBH) Health Care Facilities, and the DPBH Behavioral Health Prevention and Treatment budgets. To reduce the level of General Fund appropriations otherwise needed to support a portion of ongoing personnel and associated operating costs, the legislation authorizes

the agency to retain revenue collected to recover costs associated with certain arbitrator claims, beginning in FY 2023.

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 is funded with General Fund appropriations, federal Individuals with Disabilities Education Act Part C grant funds, and reimbursements from Medicaid and private medical insurance.

For the 2023-25 biennium, the Legislature approved $92.0 million in total funding for Early Intervention Services, an increase of 12.3% when compared to the $81.9 million approved for the 2021-23 biennium. Of the total funding, General Fund appropriations total $78.6 million for the 2023-25 biennium, an increase of 17.8% when compared to the $66.7 million approved for the 2021-23 biennium. The legislatively approved budget combines the state clinic and community providers caseload service cost categories, as recommended by the Governor, to eliminate the 50/50 split service delivery model and allow for flexibility and parent choice in selecting early intervention service providers.

The Legislature also approved the Governor's recommendation to increase the rate paid to Early Intervention Services community providers by 40.7% ($229.88), from $565 to $794.88 per child per month, based on results of a rate study, funded with General Fund appropriations of $10.2 million over the 2023-25 biennium. Additionally, to address access to care and meet service demands, the Legislature approved the Governor's recommendation to increase the monthly cost per child receiving state clinic-provided services by 8.3% ($22.41), from $270 to $292.41 per child per month, funded with General Fund appropriations of $1.0 million over the 2023-25 biennium.

Additionally, the Legislature approved net funding of $1.2 million over the 2023-25 biennium, which includes General Fund appropriations of $1.4 million and a decrease in other funds of $117,382, to adjust caseload staffing and increase the monthly average caseload by 5.4%, based on March 2023 agency caseload projections, from 3,593 children in FY 2023 to 3,787 children in FY 2025. The adjustments include the elimination of 11 vacant Developmental Specialist positions to align with legislatively approved caseload staffing ratios.

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.

For the 2023-25 biennium, the Legislature approved total funding of $21.8 million for the Autism Treatment Assistance Program, which is an increase of 10.2% when compared to the $19.8 million approved for the 2021-23 biennium. Approved General Fund appropriations total $14.2 million for the 2023-25 biennium, an increase of 15.8% when compared to the $12.3 million approved for the 2021-23 biennium.

To adjust caseload staffing, eliminate the projected waitlist, and increase the monthly average caseload by 24.3%, from 995 children in FY 2023 to 1,237 children in FY 2025, the Legislature approved net funding of $2.1 million over the 2023-25 biennium, which includes General Fund appropriations of $2.2 million and a decrease in federal funds of $64,757. The adjustments include a net decrease of one vacant Developmental Specialist position, based on agency caseload projections as of March 2023 and legislatively approved staffing ratios. The Legislature also approved $193,353 ($158,768 General Fund appropriations) over the 2023-25 biennium for a new Psychological Development Counselor to provide clinical oversight and facilitate eligibility determinations, as recommended by the Governor.

HOME AND COMMUNITY-BASED SERVICES

The Home and Community-Based Services budget supports community-based services, such as the Community Options Program for the Elderly, Personal Assistance Services, and Home and Community-Based Services 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 Division of Health Care Financing and Policy has administrative authority, establishes policy, and pays for services for the waiver programs. The budget is funded primarily with General Fund appropriations and federal Title XIX Medicaid funds.

For the 2023-25 biennium, the Legislature approved total funding of $46.4 million, a decrease of $69.0 million, or 59.8%, compared to the $115.4 million approved for the 2021-23 biennium. The General Fund portion totals $34.0 million for the 2023-25 biennium, a decrease of $23.2 million, or 40.6%, compared to the $57.3 million approved for the 2021-23 biennium. The decrease in funding is primarily due to the Legislature's approval of the Governor's recommended budget reorganization, which transfers out 201 positions and associated costs and total funding of $99.3 million ($38.7 million General Fund appropriations) over the 2023-25 biennium from the Home and Community-Based Services budget to various ADSD budgets to group related activities, program services, and positions within the division, including three new standalone budgets for the Planning, Advocacy and Community Services unit; Adult Protective Services and Long-Term Care Ombudsman programs; and the Statewide Independent Living Council.

The 2023 Legislature also approved the Governor's recommendation for $1.8 million ($1.6 million General Fund appropriations) over the 2023-25 biennium to change the funding source for 11 positions that were established during the 2021-22 Interim, from various federal American Rescue Plan Act grant funds to a combination of General Fund appropriations, federal grants, and Medicaid administrative funds, to continue the positions, including 3 unclassified Regional Coordinators, 1 unclassified Agency Manager, 3 Management Analysts, and 4 Social Services Program Specialists.

Community-Based Care Caseloads: The legislatively approved budget for the 2023-25 biennium includes caseload and staffing adjustments to align with projected growth and eliminate projected waitlists for community-based care services, including the Personal Assistance Services, Community Options Program for the Elderly, and the Medicaid Home and Community-Based Waiver Frail Elderly and Physically Disabled programs, based on March 2023 agency caseload projections, as shown in the following table.

Community-Based Care Services Monthly Average Caseloads, 2023-25 Biennium				
	Actual	Projected	Projected	
	FY 2022	FY 2023	FY 2024	FY 2025
Personal Assistance Services	103	117	139	145
Annual Change		*14*	*22*	*6*
Community Options Program for the Elderly	80	83	96	97
Annual Change		*3*	*13*	*1*
Home and Community-Based Waiver for the Frail Elderly	2603	2276	3519	3681
Annual Change		*-327*	*1243*	*6*
Disabled	1120	1076	1496	1626
Annual Change		*-44*	*420*	*130*

For the Community Options Program for the Elderly and Personal Assistance Services programs, the 2023 Legislature approved General Fund appropriations of $1.3 million over the 2023-25 biennium to adjust caseload service costs. Additionally, staffing adjustments to align with caseload projections for community-based care services result in 37 new positions (27 in FY 2024 and 10 in FY 2025) and associated operating and equipment costs, including 17 Social Workers, 3 Social Work Supervisors, 3 Social Services Managers, 4 Social Services Program Specialists, and 10 Administrative Assistants. However, given high vacancy rates and potential challenges in filling all of the new positions, the Legislature approved funding of $1.9 million ($1.4 million General Fund appropriations) for staffing in FY 2024 and General Fund appropriations of $2.4 million to the Interim Finance Committee Contingency Account for staffing in FY 2025, with direction to the agency to update the Interim Finance Committee on its efforts in hiring the new positions to demonstrate the need for the funding in FY 2025.

The 2023 Legislature also approved General Fund appropriations of $2.3 million over the 2023-25 biennium to support the Governor's recommendation to increase the rates paid to providers of personal care services to $25 per hour, effective January 1, 2024. Additionally, to ensure that the increased rates benefit workers who provide direct care,

the Legislature included language in the 2023 Appropriations Act (S.B. 511, Section 67) requiring providers that receive the increased rate to pay direct care workers a wage of at least $16 per hour and approved a new Management Analyst position to review compliance of the minimum wage requirement for direct care workers.

FOCIS AND MFP

The Facility Outreach and Community Integration Services (FOCIS) program offers a voluntary service to provide Medicaid recipients who are at risk or reside in an institution with a choice to seek an alternative to institutional placement. The Money Follows the Person (MFP) program provides eligible participants with the services, support, and assistance necessary to move back into the community. The programs coordinate efforts to transition individuals from institutional care to a home and community-based setting. The budget is funded with federal grant funds, Medicaid reimbursements, and General Fund appropriations.

The 2023 Legislature approved the Governor's recommendation to transfer the FOCIS and the MFP programs, including total funding of $5.4 million ($896,183 General Fund appropriations) over the 2023-25 biennium and 13 existing staff, from the Division of Health Care Financing and Policy to the Aging and Disability Services Division, in a new standalone budget, to facilitate coordination with other programs and improve outcomes for individuals served.

PLANNING, ADVOCACY AND COMMUNITY GRANTS

The Planning, Advocacy and Community Services Unit offers programs and supportive services to older adults, people with disabilities and family caregivers, including nutrition and home-delivered meals, assistive technology, transportation, preventive health, social services, and family caregiver support. The unit administers a variety of federal, state, and discretionary funding sources that support community-based services, as well as the Nevada 2-1-1 program, which provides information and referrals concerning health, welfare, human, and social services. The budget is funded primarily with federal funds, including Title III Older Americans Act grants, and General Fund appropriations.

The 2023 Legislature approved the Governor's recommendation to transfer the Planning, Advocacy and Community Services unit to a new standalone budget within the division, including total funding of $88.9 million ($17.4 million General Fund appropriations) over the 2023-25 biennium and 32 existing positions from various division budgets.

Of the total funding, the Legislature approved federal American Rescue Plan Act, Coronavirus State Fiscal Recovery Funds of $19.8 million over the 2023-25 biennium to continue previously approved funding to establish a Caregiving Training Institute to address direct care workforce shortages ($5.0 million); to increase the number of residential setting beds available for older adults and people with disabilities ($4.0 million); to provide home-delivered meal services ($2.9 million) and assistive technology, home modifications, and repairs to support independent living for targeted populations ($2.1 million); to support telehealth training of health care providers to reduce obstacles to care ($843,813) and a mobile respite program for caregiver respite services ($1.8 million); to reduce waitlists and

expand capacity for chore assistance and other services to enable older adults and people with disabilities to live independently ($1.6 million); and to support activities to expand access to care service navigation ($1.6 million).

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.

The 2023 Legislature approved the Governor's recommendation to transfer the Adult Protective Services and the Long-Term Care Ombudsman programs from the Home and Community-Based Services budget to a new standalone budget within the division, including total funding of $32.8 million ($24.1 million General Fund appropriations) over the 2023-25 biennium and 165 total positions, as adjusted based on March 2023 agency caseload projections, which are shown in the following table.

Adult Protective Services and Long-Term Care Ombudsman Program
Monthly Average Caseloads, 2023-25 Biennium

	Actual	Projected	Projected	
	FY 2022	FY 2023	FY 2024	FY 2025
Adult Protective Services	2206	2401	2556	2591
Annual Change		*195*	*155*	*35*
Long-Term Care Ombudsman	1147	1759	1813	1815
Annual Change		*612*	*54*	*2*

Staffing adjustments to align with projected caseload growth and establish new caseload positions, including case administrative and supervisory staff, result in 50 new positions (49 in FY 2024 and 1 in FY 2025) and associated operating and equipment costs to support the Adult Protective Services and the Long-Term Care Ombudsman programs, including 20 Adult Rights Specialists, 1 Adult Rights Supervisor, 4 Social Work Supervisors, 10 Social Services Program Specialists, and 15 Administrative Assistants. However, given high vacancy rates and potential challenges in filling all of the new positions, the Legislature approved funding of $3.0 million ($3.0 million General Fund appropriations and $15,068 Medicaid reimbursements) for staffing in FY 2024 and General Fund appropriations of $3.9 million to the Interim Finance Committee Contingency Account for staffing in FY 2025, with direction to the agency to update the Interim Finance Committee on its efforts in hiring the new positions to demonstrate the need for the funding allocation in FY 2025.

Additionally, to align the Adult Protective Services program staff compensation with other protective services positions in the state, the Legislature approved funding of $370,066 ($365,551 General Fund appropriations) over the 2023-25 biennium to reclassify 48 Social

Worker 2 positions to Social Worker 3 positions and 9 Social Work Supervisor 1 positions to Social Work Supervisor 2 positions, which is equivalent to a one-grade (approximately 5.0%) salary increase, as recommended by the Governor.

STATEWIDE INDEPENDENT LIVING COUNCIL

The Statewide Independent Living Council provides advocacy and support for independent living services and options designed to empower Nevadans with disabilities to live independently in the community. The council coordinates the development of the State Plan for Independent Living, which is a three-year plan for providing independent living services in the state, and is responsible for monitoring, reviewing, and evaluating implementation of the plan. The budget is funded primarily with federal Statewide Independent Living Services grant funds and General Fund appropriations.

The 2023 Legislature approved the Governor's recommendation to transfer the Statewide Independent Living Council, including total funding of $876,848 ($199,414 General Fund appropriations) over the 2023-25 biennium and two existing positions, from the Home and Community-Based Services budget to a new standalone budget within the division.

DIVISION OF HEALTH CARE FINANCING AND POLICY

The mission of the Division of Health Care Financing and Policy (DHCFP) is to purchase and provide quality health care service to low-income Nevadans through the Medicaid and Nevada Check Up programs in the most efficient manner, promote equal access to health care at an affordable cost, restrain the growth of health care costs, and maximize the receipt of federal revenue for the provision of health care programs.

The 2023 Legislature approved $14.176 billion in total funding for the division over the 2023-25 biennium (net of $1.697 billion in interagency transfer revenues). The funding includes General Fund appropriations totaling $2.532 billion. When compared to the $2.114 billion appropriated for the 2021-23 biennium, the 2023 Legislature approved an increase of approximately $418.0 million, or 19.8%, in General Fund appropriations to operate the division for the 2023-25 biennium.

INTERGOVERNMENTAL TRANSFER PROGRAM

The Intergovernmental Transfer Program budget collects funds from other governmental entities to be used as state 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 and transferred to Medicaid for use as state matching funds for these programs. The intergovernmental transfer (IGT) payments made in excess of the required state 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 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, which, per NAC 422.105, is used as an offset to county contributions to the Disproportionate Share Hospital program.

The Legislature approved the Governor's recommendation to restructure the Disproportionate Share Hospital payment program resulting in $129.5 million in reduced contributions from Clark County and Washoe County and federal Title XIX reductions of $112.5 million over the 2023-25 biennium, limiting the program to revenues provided by a $0.01 ad valorem tax on each $100 of assessed value on taxable property. To offset the decrease in state net benefit associated with the program restructure, a General Fund appropriation increase of $59.1 million over the 2023-25 biennium was approved in the Medicaid budget.

- Public Hospital Upper Payment Limit Programs: The Upper Payment Limit (UPL) 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 Legislature approved continuing the Public Hospital UPL program for the 2023-25 biennium. Participating hospitals are projected to receive payments of $60.3 million in FY 2024 and $59.7 million in FY 2025. The net benefit to counties (hospital payments less intergovernmental transfer payments) is projected to total $31.6 million for FY 2024 and $30.7 million for FY 2025, while the estimated net benefit to the state is $5.9 million for FY 2024 and $5.6 million for FY 2025.

- 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 (UMC) in recognition of the gap between Medicaid reimbursement and the average private insurance reimbursement for the same services (primarily outpatient services). In the 2023-25 biennium, supplemental payments are projected to total $2.5 million each fiscal year of the 2023-25 biennium. The net benefit to the participating entities (payments less intergovernmental transfer

payments) is projected to total $1.4 million in FY 2024 and $1.3 million in FY 2025, and the estimated state net benefit is $146,784 in FY 2024 and $144,802 in FY 2025.

- 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 2023-25 biennium, Graduate Medical Education supplemental payments are projected to be $33.7 million in FY 2024 and $33.4 million in FY 2025. The net benefit to the counties (hospital payment less intergovernmental transfer payment) is projected to total $18.9 million in FY 2024 and $17.3 million in FY 2025. The Graduate Medical Education state net benefit is estimated at $2.1 million in FY 2024 and $2.9 million in FY 2025.

- Private Hospital Collaborative UPL Program: The intent of the program is to preserve access to inpatient hospital services for needy individuals. The Director's Office transfers funding to the DHCFP from savings realized in other departmental budgets to provide the state share of the supplemental payments.

  The 2023 Legislature approved the Governor's recommendation to continue the Private Hospital Collaborative UPL program in the 2023-25 biennium. Participating hospitals are projected to receive payments totaling $20.8 million in FY 2024 and $20.9 million in FY 2025. The state net benefit from the Private Hospital Collaborative UPL, which 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, is estimated at $2.5 million in FY 2024 and $2.2 million in FY 2025.

- Indigent Accident Fund Upper Payment Limit Program: The intent of the 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, including property tax levies and unmet free care obligation funding collected from hospitals pursuant to NRS 439B.340, and transferred to the DHCFP.

  The 2023 Legislature approved the Governor's recommendation to continue the Indigent Accident Fund Upper Payment Limit program in the 2023-25 biennium. Participating hospitals are projected to receive supplemental payments of $70.2 million in FY 2024 and $66.1 million in FY 2025, with a state net benefit of $56,306 each fiscal year.

- Managed Care Organization Directed Payment Program: The managed care organization (MCO) Directed Payment Program was implemented January 1, 2020, as an alternative to the previous enhanced MCO payment program, which was discontinued effective December 31, 2019, in response to federal requirements. The MCO 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 2023 Legislature approved the continuation of the MCO Directed Payment Program in the 2023-25 biennium. Eligible hospitals are projected to receive $125.3 million in FY 2024 and $120.0 million in FY 2025. The net benefit to the participating entities (payments less intergovernmental transfer payments) would total $79.6 million in FY 2024 and $74.9 million in FY 2025. The state net benefit associated with the MCO Directed Payment Program is estimated to total $14.6 million in FY 2024 and $14.0 million in FY 2025.

The Legislature also approved the Governor's recommendation to increase the share of Federal Medical Assistance Percentage claiming provided to Clark County, from 60.0% to 87.5%, resulting in $3.6 million in decreased intergovernmental transfer revenue received from Clark County and an offsetting increase of $3.6 million in General Fund appropriations in the Medicaid budget over the 2023-25 biennium.

HEALTH CARE FINANCING AND POLICY ADMINISTRATION

The Administration budget provides the administrative staff and the support services for the division, which include administration, accounting, budgeting, personnel, rates, compliance, utilization review, surveillance, privacy, recipient rights, provider enrollment, and information technology. For the 2023-25 biennium, the 2023 Legislature approved funding totaling $449.0 million (net of $18.8 million in interagency transfer revenues), a 22.2% increase from the $367.5 million approved for the 2021-23 biennium. Of the total amount approved for the 2023-25 biennium, $75.8 million is General Fund appropriations, a 36.2% increase when compared to the $55.7 million in General Fund appropriations approved for the 2021-23 biennium.

The Legislature did not approve the Governor's recommendation to eliminate all revenues and expenditures associated with dedicated support for the Public Option. Instead, the Legislature approved General Fund appropriations of $3.7 million in FY 2024 and $1.3 million in FY 2025 to continue support for the Public Option, including five associated positions, in a dedicated Public Option budget to isolate program operations from Medicaid and Check Up programs housed in the Medicaid Administration budget.

Additionally, the Legislature approved preparatory activities related to the statewide expansion of the Medicaid managed care program totaling $3.8 million ($1.9 million General Fund) over the 2023-25 biennium, including two positions and contractual expenditures.

The Legislature approved personnel changes totaling $50,991 ($582,904 General Fund) over the 2023-25 biennium, including the elimination of a net 11 positions previously funded with federal American Rescue Plan Act, Coronavirus State Fiscal Recovery Funds, and the addition of 11 new positions. New position additions include 5 positions to support the private hospital provider tax program (4 of which were included in The Executive Budget), 1 position to support third-party liability, 1 fair hearing support

position, 2 tenancy support positions, and 2 positions to support the expansion of the Certified Community Behavioral Health Center program.

The Legislature approved $551,337 ($275,668 General Fund) over the 2023-25 biennium, not included in the Governor's recommended budget, to fund one unclassified Agency Manager position to support compliance activities, one Social Services Manager position to support behavioral health initiatives, and associated expenditures, beginning October 2023.

The Legislature also approved $335,152 ($167,577 General Fund) over the 2023-25 biennium, not included in the Governor's recommended budget, to support two Management Analyst positions and associated expenditures to manage compliance related to the $16 minimum wage requirement for personal care services direct care staff.

The Legislature approved $1.0 million ($500,000 General Fund) each fiscal year of the 2023-25 biennium, not included in the Governor's recommended budget, to provide dedicated waiver support personnel and/or contractual expenditures.

Finally, the Legislature approved $5.0 million ($2.8 million General Fund) over the 2023-25 biennium to support implementation and ongoing costs of an all-payer claims database.

INCREASED QUALITY OF NURSING CARE

The Increased Quality of Nursing Care budget 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 total $43.1 million in FY 2024 and $43.6 million in FY 2025.

Additionally, the Legislature directed the agency to seek federal approval to increase the reimbursement rate associated with nursing facility supplemental payments and approved the inclusion of $9.3 million in additional federal funding in the Medicaid budget each fiscal year of the 2023-25 biennium to provide enhanced compensation to nursing facility providers.

IMPROVE HEALTH CARE QUALITY AND ACCESS

The Improve Health Care Quality and Access budget was approved by the 79th Legislature (S.B. 509, [2017]), codified as NRS 422.37945, and authorized the Division of Health Care Financing and Policy to administer a provider tax program on personal care services agencies and operators of medical facilities that voluntarily elect to participate in the program.

The Legislature approved the Governor's recommendation, as adjusted, of a new private hospital provider tax and budget. The new budget includes private hospital provider tax revenue of $572.3 million and transfers to the Medicaid budget totaling $405.4 million to fund the non-federal share of supplemental and directed payments totaling $1.059 billion. Additionally, the Legislature approved transfers to the Medicaid Administrative budget to fund administrative activities, including five positions and associated expenditures, totaling $886,272 over the 2023-25 biennium.

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 Legislature approved funding net of interagency transfers for the Check Up program totaling $100.0 million for the 2023-25 biennium, which is $13.2 million, or 11.6%, less than the $113.2 million approved for the 2021-23 biennium. Of the total amount approved for the 2023-25 biennium, $24.7 million is General Fund appropriations, a 3.1% decrease from the $25.5 million in General Fund appropriations approved for the 2021-23 biennium.

The division reprojected the Check Up caseload in March 2023 based on actual caseload data through February 2023. The Legislature approved additional funding totaling $2.0 million ($504,101 General Fund) to support average monthly Check Up caseloads of 23,394 in FY 2024 and 24,445 in FY 2025, from actual caseloads of 23,114 in FY 2022 and projected average caseloads of 22,075 in FY 2023.

Provider Rate Changes: The 2023 Legislature approved mandatory and discretionary rate increases consistent with the actions taken when closing the Medicaid budget. The Legislature approved funding decreases totaling $2.1 million ($573,324 General Fund reductions) over the 2023-25 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, to increase provider rates for physicians, dentists, and Advanced Practice Registered Nurses totaling $1.3 million ($358,382 General Fund) beginning January 1, 2024.

Consistent with the Medicaid budget, the Legislature did not approve the Governor's recommendation to generally decrease Applied Behavior Analyst rates to match the

median comparable rates provided by other states. Instead, the Legislature approved $3,494 ($942 General Fund) over the 2023-25 biennium to support changes to only those Applied Behavior Analysis rates recommended to increase relative to the median rate of comparable states beginning July 2023.

Also, consistent with the Medicaid budget, the Legislature approved an expansion in the Certified Community Behavioral Health Center program totaling $294,619 ($80,129 General Fund) over the 2023-25 biennium, as well as elimination of biofeedback and neurotherapy services totaling reductions of $17,708 ($4,830 General Fund decrease) over the 2023-25 biennium.

NEVADA MEDICAID, TITLE XIX

Medicaid is the state-administered program for medical assistance established in 1965 with 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 2023-25 biennium, the 2023 Legislature approved net funding totaling $11.676 billion, a 19.4% increase from the $9.776 billion approved for the 2021-23 biennium. Of the total amount approved for the 2023-25 biennium, $2.427 billion is General Fund appropriations, a 19.4% increase from the $2.033 billion in General Fund appropriations approved for the 2021-23 biennium.

Medicaid Caseload: The division reprojected the Medicaid caseload and expenditures in March 2023 based on actual caseload data through February 2023. The reprojections, 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 2023 Legislature approved funding totaling $548.7 million ($89.6 million General Fund appropriation) to support the revised Medicaid caseload and cost per eligible projections based on the February 2023 actual caseload. The Medicaid average monthly caseload was projected to increase from 846,042 in FY 2022 to 876,789 in FY 2024 and decrease to 845,877 in FY 2025.

Waiver Caseload: The Legislature approved the Governor's recommendations, based on revised March 2023 caseload projections, including $79.6 million ($11.0 million General Fund, $6.4 million county funds) over the 2023-25 biennium, to increase waiver slots for the state's three approved Medicaid home and community-based waiver programs. Waiver slot increases include 687 slots for the Waiver for Individuals with Intellectual Disabilities and Related Conditions, 461 slots for the Waiver for Persons with Physical Disabilities, and 1,228 slots for the Waiver for the Frail Elderly to serve projected caseloads and reduce waitlists to under 90 days.

Medicaid waiver programs allow recipients who would otherwise likely be institutionalized to receive long-term care services in home and community-based settings.

Federal Medical Assistance Percentage: 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 Families First Coronavirus Response Act authorized a temporary 6.2 percentage point increase in the standard FMAP rate for quarters in which a public health emergency was in effect, as declared by the federal government, which was available until March 31, 2023. Through passage of the Consolidated Appropriations Act, 2023, beginning April 1, 2023, the enhanced FMAP rate decreased to 5.0 percentage points. The enhanced FMAP rate then decreased to 2.5 percentage points on July 1, 2023, to 1.5 percentage points on October 1, 2023, and will completely sunset on January 1, 2024. The following table outlines the FMAP rates as legislatively approved, including updated projections as provided by the April 5, 2023, Federal Funds Information for States Issue Brief:

Blended FMAP Rates Comparison of Governor Recommends and April 2023 Update								
	Actual		Gov. Rec.		Updated		Variance	
FMAP Type	FY 2022	FY 2023	FY 2024	FY 2025	FY 2024	FY 2025	FY 2024	FY 2025
Standard FMAP	68.97%	68.54%	62.24%	61.57%	62.24%	60.75%	-	-0.82%
Newly Eligible FMAP	90.00%	90.00%	90.00%	90.00%	90.00%	90.00%	-	-
Check Up Enhanced FMAP	78.28%	77.98%	73.57%	73.10%	73.57%	72.53%	-	-0.57%

Mandatory Provider Rate and Inflationary Changes: The 2023 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 2023, at a total cost of $189.0 million ($80.6 million General Fund) over the 2023-25 biennium.

Discretionary Provider Rate Increases: The Legislature approved an adjusted $235.0 million ($54.0 million General Fund) over the 2023-25 biennium to fund discretionary rate increases including:

- 5.0% for physicians and dentists
- An increase to $25 per hour for personal care service providers
- An average 26.9% rate increase for providers of services to individuals with intellectual or developmental disabilities, including adjustments to adjust the start date to July 2023

- Increases to Advanced Practice Registered Nurses and Certified Nurse Midwives to equal the rate paid to physicians

Additionally, the Legislature approved $25.3 million ($6.2 million General Fund) over the 2023-25 biennium to provide a 10.0% increase to skilled nursing facility providers, an increase from 5.0% as recommended by the Governor.

The Legislature approved $11.4 million ($2.8 million General Fund) over the 2023-25 biennium to fund an approximate 51.0% increase to Frail Elderly waiver residential facility for group providers and an approximate 98.0% increase to Frail Elderly waiver assisted living facility provider types not included in the Governor's recommended budget.

The Legislature also approved $6.7 million ($2.2 million General Fund) over the 2023-25 biennium to fund a 15.0% increase for home health providers beginning January 1, 2024, including private duty nurses, not included in the Governors' recommended budget.

The Legislature did not approve the Governor's recommendation to generally decrease Applied Behavior Analyst rates to match the median comparable rates provided by other states. Instead, the Legislature approved an increase of $419,677 ($161,166 General Fund) over the 2023-25 to support changes to only those Applied Behavior Analysis rates recommended to increase relative to the median rate of comparable states, beginning July 1, 2023. No Applied Behavior Analysis rates were decreased.

Service Expansions: As recommended by the Governor, the Legislature approved service expansions totaling an adjusted $27.9 million ($5.4 million General Fund) over the 2023-25 biennium to support wearable cardiovascular defibrillators, dental services for individuals with intellectual or developmental disabilities age 21 and over, and six additional Certified Community Behavioral Health Centers.

The Legislature approved expanding eligibility for pregnant women with incomes up to 200.0% of the federal poverty level, totaling $37.3 million ($14.5 million General Fund) over the 2023-25 biennium, as well as the elimination of neurotherapy and biofeedback services totaling reductions of $7.1 million ($2.5 million General Fund reduction) over the 2023-25 biennium.

PRESCRIPTION DRUG REBATE

The 2023 Legislature approved the Governor's recommendation to continue the standalone Prescription Drug Rebate budget as originally approved by the 2021 Legislature. Prescription drug rebates are collected in this budget and transferred to the Medicaid budget to offset medical service costs. Fiscal Years 2024 and 2025 amounts totaling $416.3 million were approved for each year, mirroring the FY 2022 actual prescription drug rebates received.

DIVISION OF PUBLIC AND BEHAVIORAL HEALTH

The Division of Public and Behavioral Health (DPBH) is broadly dedicated to improving the health and wellness of Nevadans. Its programs address infectious, chronic, and mental illnesses and public health hazards. The division has 29 legislatively approved budgets of which 20 serve primarily Public Health functions and 9 serve Behavioral Health functions.

The 2023 Legislature approved $1.013 billion in total funding (net of interagency transfers) for the DPBH for the 2023-25 biennium, with approved General Fund appropriations of $359.5 million. In comparison, the legislatively approved amount for the 2021-23 biennium was $944.1 million, with $305.1 million in General Fund appropriations. The total approved funding increased by $68.7 million, or 6.8%, primarily due to increases in General Fund appropriations and Telecom fees.

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; and, in some instances, the facilitation of direct service provision. The Public Health function's net funding totals $520.7 million over the 2023-25 biennium, of which $34.0 million, or 6.5%, consists of General Funds. The primary sources of funding are federal grant funds, which contribute $327.0 million, or 62.8% of total revenues, over the 2023-25 biennium to Public Health budgets, and other funds, primarily license and other fee-generated revenues, which account for $116.3 million, or 22.3% of total revenues.

Within the Division of Public and Behavioral Health, the 2023 Legislature approved a one-grade salary increase for Correctional Lieutenant positions, a two-grade increase for Correctional Sergeant positions, a two-grade increase for Forensic Specialist positions, and a two-grade increase for Senior Correctional Officer positions.

FAMILY PLANNING

The Family Planning budget was established in accordance with S.B. 94 of the 2019 Legislative Session, which provides grant awards to local governmental entities and nonprofit organizations to provide family planning services or pay for family planning services that are provided by, or contracted by, an Executive Branch agency. The family planning services are intended for all persons who would otherwise have difficulty obtaining such services.

As recommended by the Governor, the 2023 Legislature approved the transfer of the Family Planning budget, totaling $5.3 million in General Fund appropriations over the 2023-25 biennium, from the Department of Health and Human Services, Director's Office to the Division of Public and Behavioral Health, to align similar services and programs.

HEALTH STATISTICS AND PLANNING

The Office of Vital Records serves as the state's official, permanent custodian of original documents, which includes issuing certified birth and death certificates and maintaining

and protecting all vital records, including corrections and amendments to legal documents. This office participates in the National Vital Statistics System and responds to the data statistical needs of federal, state, and county agencies.

The 2023 Legislature approved the Governor's recommendation to reduce program reserves by $343,282 over the 2023-25 biennium to support the conversion of five contract positions and associated expenditures to full-time positions, including one Accounting Assistant, one Administrative Assistant, and three Management Analysts, to provide administrative support due to increased workload.

ENVIRONMENTAL HEALTH SERVICES

Environmental Health Services is dedicated to protecting public health by issuing permits, educating business, and enforcing Nevada Law in the following areas: food protection, bottled water, cosmetics, public accommodations, recreational vehicle parks, public bathing and swimming waters, institutional environmental health, onsite septic systems, and invasive body decoration.

The 2023 Legislature approved the Governor's recommendation to eliminate one vacant full-time Environmental Health Specialist position and one vacant part-time Administrative Assistant position, and associated costs, in the base budget, with an offsetting increase to reserve levels of $109,005 in FY 2024 and $223,297 in FY 2025 to address solvency concerns.

The Legislature also approved the Governor's recommendation to eliminate two vacant full-time Environmental Health Specialist positions and associated costs, with an offsetting increase to reserve levels of $359,281 and a reduction of federal revenue by $21,337 over the 2023-25 biennium, because of the decreased workload associated with the new Central Nevada Health District.

HEALTH CARE FACILITIES REGULATION

The mission of the Health Care Quality and Compliance (HCQC) program is to protect the health and welfare of the public through licensure, regulation, enforcement, and education of various types of health facilities. The division has an agreement with the Centers for Medicare and Medicaid Services to inspect facilities that receive Medicare and/or Medicaid reimbursements, as well as laboratories that must conform to the Clinical Laboratory Improvement Amendments. The program also conducts complaint investigations regarding medical facilities and coordinates with other oversight bodies such as the Board of Medical Examiners and the Board of Pharmacy.

The 2023 Legislature approved the receipt of $8.0 million in federal American Rescue Plan Act, Coronavirus State Fiscal Recovery Funds over the 2023-25 biennium to continue support of the Nurse Apprenticeship program.

HEALTH INVESTIGATIONS AND EPIDEMIOLOGY

The Health Investigations and Epidemiology budget, previously known as Biostatistics and Epidemiology, conducts disease surveillance, investigates disease outbreaks, and provides timely and relevant data and statistics to supportive public health stakeholders through the Office of Public Health Informatics and Epidemiology. 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 2023 Legislature approved $6.4 million in federal American Rescue Plan Act, Coronavirus State Fiscal Recovery Funds over the 2023-25 biennium to continue genomic infectious disease tracking and the Public Health Infrastructure Workforce Pipeline project, which includes a reserve category for the Public Health Infrastructure Workforce Pipeline project totaling $2.4 million, projected to be needed in the 2025-27 biennium.

OFFICE OF HEALTH ADMINISTRATION

The Office of Health Administration provides support services to program areas through fiscal management, information technology services, and human resources management. The office also provides support services to the State Board of Health and Commission on Behavioral Health.

The 2023 Legislature approved the Governor's recommendation to fund four new full-time positions and associated expenditures, which includes three Information Technology Professional positions to support the division's information technology security hardware and software, as well as other hardware and software applications, and one Personnel Analyst to support administrative/personnel investigations for the division, totaling $593,497 in cost allocation reimbursement charges and $197,589 in reserve reductions over the 2023-25 biennium.

COMMUNITY HEALTH SERVICES

Community Health Services provides public health services in rural communities, which include public health preparedness, epidemiology assistance, and public health nursing services. Essential public health nursing services include adult and child immunizations; early periodic screening diagnosis and treatment examinations; lead testing; family planning; cancer screening; and identification/treatment of communicable diseases such as tuberculosis, sexually transmitted infections, and human immunodeficiency virus.

The Legislature approved $6.1 million in federal American Rescue Plan Act, Coronavirus State Fiscal Recovery Funds over the 2023-25 biennium to support reproductive health programs, which includes an American Rescue Plan Act, Coronavirus State Fiscal Recovery Funds reserve category to reserve reproductive health program expenditures totaling $2.8 million, projected to be needed in the 2025-27 biennium.

PUBLIC HEALTH IMPROVEMENTS

The 2023 Legislature approved the creation of the Public Health Improvements budget to account for the revenues and expenditures for the Public Health System program initially established through federal American Rescue Plan Act, Coronavirus State Fiscal Recovery Funds. As approved by the Interim Finance Committee at its August 17, 2022, meeting, the program was created to support local and regional public health investments by providing subawards to local public health agencies. To support the continuation of the Public Health System Program, the 2023 Legislature approved the transfer of $17.1 million in federal American Rescue Plan Act, Coronavirus State Fiscal Recovery Fund authority over the 2023-25 biennium from the Office of Health Administration budget.

The Legislature also approved S.B. 118 which, among other things, removed the requirement that two counties must be physically adjacent in order to create a health district, and appropriated $15.0 million in General Funds in FY 2025 to the Division of Public and Behavioral Health for allocations to specified health entities for the improvement of public health.

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 $325.5 million, or 66.1%, of the Behavioral Health budgets' total funding of $492.1 million over the 2023-25 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 Stein Hospital forensic facility.

The 2023 Legislature approved $3.4 million in General Fund appropriations over the 2023-25 biennium to fund the conversion of 12 intermittent Forensic Specialist positions to full-time state positions, 1 licensed Psychologist, 1 contract Forensic Psychiatrist, and associated costs, to support forensic bed capacity at Stein Forensic Facility.

As recommended by the Governor, the 2023 Legislature approved $7.6 million in General Fund appropriations over the 2023-25 biennium to fund 37 new positions, including 21 Forensic Specialists, 16 Psychiatric Nurses, and associated expenditures, to support clients for the 30 forensic bed expansion of the Rawson-Neal Psychiatric Hospital D-Pod Unit scheduled to open July 1, 2023.

The Legislature also approved $598,437 in General Fund appropriations over the 2023-25 biennium, as recommended by the Governor, to fund one contract Psychiatrist position for the medication clinic services.

Additionally, the 2023 Legislature approved federal American Rescue Plan Act, Coronavirus State Fiscal Recovery Funds of $9.4 million in FY 2024 and $10.1 million in FY 2025 to support the Las Vegas Jail Renovation and associated positions. The Legislature also approved an American Rescue Plan Act, Coronavirus State Fiscal Recovery Funds reserve category to reserve Forensic Las Vegas Jail Renovation expenditures totaling $23.2 million, projected to be needed in the 2025-27 biennium.

Finally, the Legislature approved federal American Rescue Plan Act, Coronavirus State Fiscal Recovery Funds totaling $4.8 million in FY 2024 to fund the renovation of the Stein Forensic Facility and $10.0 million in FY 2024 for the Recuperative Care Center project.

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 2023 Legislature approved a reduction of $446,093 in General Fund appropriations over the 2023-25 biennium resulting from projected caseload decreases, including the elimination of three full-time Psychiatric Caseworker positions and associated expenditures.

CRISIS RESPONSE

The Crisis Response budget 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 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 2023 Legislature approved $28.2 million in Telecom fees over the 2023-25 biennium to continue the three-digit 988 crisis hotline program, which includes changes to the funding source of one existing full-time Clinical Program Planner position and associated expenditures totaling $157,636, grant awards totaling $14.4 million, and $13.7 million in Telecom fees to be placed into a reserve category.

The Legislature also approved the Governor's recommendation of $1.5 million in new Telecom fees for ten new full-time positions (one Health Program Manager, three Health Program Specialists, two Management Analysts, one Public Information Officer, one Quality Assurance Specialist, one Accounting Assistant, and one Administrative

Assistant), and associated expenditures, to support the National Suicide Prevention Lifeline program.

Additionally, the Legislature approved federal American Rescue Plan Act, Coronavirus State Fiscal Recovery Funds of $2.0 million in FY 2024 for crisis counselors for the Nevada Resilience project; $3.3 million in FY 2024 for the 988 Crisis Call Center and Care Traffic Control Hub; $19.8 million over the 2023-25 biennium to fund the Crisis Stabilization Centers; and $3.9 million in FY 2024 for the Crisis Triage, Residential Treatment, and Inpatient Care Services.

Behavioral Health Administration

The Behavioral Health Administration budget provides leadership, oversight, and support for all behavioral health programs. The primary source of funding for this budget is cost allocation reimbursement charges paid by the division's behavioral health budgets.

The 2023 Legislature approved $319,032 in cost allocation reimbursement charges and Medicaid administration charges for one full-time Administrative Service Officer position and associated costs to support the financial administration of behavioral health programs.

Behavioral Health Prevention and Treatment

The Behavioral Health Prevention and Treatment budget is the designated single agency for the purposes of applying for and expanding the 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 budget 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 Legislature approved federal American Rescue Plan Act, Coronavirus State Fiscal Recovery Funds of $74,972 in FY 2024 to continue grants to Moxy Up for staffing to assist middle and high school youth, $1.8 million in FY 2024 to continue the Assertive Community Treatment and Forensic Assertive Community Treatment programs, and $964,276 in FY 2024 for the newborn screening panel to include a voluntary opioid exposure test.

Lakes Crossing Center

The Lakes 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 2023 Legislature approved federal American Rescue Plan Act, Coronavirus State Fiscal Recovery Funds of $783,475 in FY 2024 and $592,616 in FY 2025, based on updated projections, to continue support for the replacement of security camera and door access control systems.

DIVISION OF WELFARE AND SUPPORTIVE SERVICES

The Division of Welfare and Supportive Services 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 2023 Legislature approved total funding of $869.5 million (net of $258.4 million in interagency transfer revenues) for the division over the 2023-25 biennium, which is an increase of $182.0 million, or 26.5%, from the $687.5 million legislatively approved for the 2021-23 biennium. General Fund support totals $222.4 million over the 2023-25 biennium, which is an increase of $19.0 million, or 9.3%, compared to the General Fund support of $203.4 million approved for the 2021-23 biennium.

WELFARE ADMINISTRATION

The Welfare Administration budget supports the administrative staff that provides oversight to the various programs administered by the division. The budget 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 2023 Legislature approved a budget amendment to eliminate the Governor's original recommendation to fund 34 new positions in this budget, based upon projected changes in the division's caseloads, which resulted in reductions totaling $6.8 million ($2.5 million General Fund) over the 2023-25 biennium. The 34 positions were considered duplicative of the positions included in various other recommendations approved in this budget. Additionally, the 2023 Legislature approved total funding of $375,581 ($152,735 General Fund) over the 2023-25 biennium, as recommended by the Governor, for 1 new IT Professional position, as well as costs for 1 contracted IT Programmer position to support the division's IT security compliance activities. To improve the division's program monitoring and compliance, the Legislature concurred with the Governor's recommendation for 1 new Social Services Program Specialist position and associated costs totaling $168,001 over the 2023-25 biennium.

To support the division's Fiscal Administration Unit, the 2023 Legislature approved total funding of $1.3 million ($511,679 General Fund) over the 2023-25 biennium for seven new full-time positions and associated costs, as recommended by the Governor, to address additional workload associated with increases in federal funding, subawards, contracts, and reporting requirements. The Legislature also approved the Governor's recommendation for total funding of $1.5 million ($314,988 General Fund) over the 2023-25 biennium for seven new IT-related positions and associated costs to improve the agency's capacity for IT-related strategic planning and oversight. The Legislature further concurred with the Governor and approved total funding of $309,723 ($125,254 General Fund) over the 2023-25 biennium for one new unclassified Deputy Division Administrator position and associated costs to provide dedicated, ongoing support to the agency's various IT, fiscal administration, and human resources-related operations.

As recommended by the Governor, the 2023 Legislature approved funding for the support of three technology modernization projects for the 2023-25 biennium in the Administration budget as follows:

- NVKIDS - The Legislature approved total funding of $7.0 million ($2.4 million General Fund appropriations and $4.6 million federal Child Support Enforcement funds) over the 2023-25 biennium for 18 new permanent IT-related positions, 7 contracted IT staff, and associated costs, to support and maintain the Child Support Enforcement program's replacement system, NVKIDS. This funding is in addition to the one-time appropriation and authorization to the Child Support and Enforcement Program budget approved in A.B. 512.

- Nevada Operations of Multi-Automated Data System (NOMADS) - The Legislature approved federal American Rescue Plan Act, Coronavirus State Fiscal Recovery Funds System Modernization reserve reductions totaling $37.5 million over the 2023-25 biennium for licensing and contract costs associated with continuing the modernization of the division's main eligibility and case management system, known as NOMADS. The NOMADS modernization project was initially approved during the 2021-22 Interim by the Interim Finance Committee.

- Access Nevada – The Legislature approved federal American Rescue Plan Act, Coronavirus State Fiscal Recovery Funds reserve reductions totaling $12.5 million over the 2023-25 biennium for contract costs associated with continuing the modernization of the agency's client-facing single web portal, known as Access Nevada. The Access Nevada modernization project was initially approved during the 2021-22 Interim by the Interim Finance Committee.

TEMPORARY ASSISTANCE FOR NEEDY FAMILIES

The Temporary Assistance for Needy Families (TANF) budget 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 2023 Legislature approved the following decisions regarding funding, caseloads, 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 2023-25 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 2022, the 2023 Legislature approved total TANF maintenance of effort funding of $27.2 million in each fiscal year of the 2023-25 biennium. Of this total, $24.6 million is appropriated to the TANF budget; while the remaining $2.6 million is appropriated to the Child Care Assistance and Development budget to meet the maintenance of effort for both the TANF block grant and the Child Care Development Fund grant.

- Caseloads: The 2023 Legislature approved an updated TANF Cash Assistance caseload of 15,929 average monthly recipients in FY 2024, a decrease of 2,011 recipients compared to the projected caseload of 17,940 average monthly recipients originally recommended by the Governor. Additionally, the Legislature approved an updated caseload of 15,902 average monthly recipients in FY 2025, a decrease of 2,001 recipients compared to the projected caseload of 17,903 average monthly recipients originally recommended by the Governor.

- Cash Assistance Grants: As a result of the caseload projections above, the 2023 Legislature approved total funding of $53.3 million for cash assistance grants over the 2023-25 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 up to $401 for a single child 12 years of age and under and up to $463 for a child 13 years of age or older.

WELFARE FIELD SERVICES

The Welfare Field Services budget 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. For the 2023-25 biennium, the agency anticipates the ability to address any workload increases associated with caseload changes through existing authorized positions. Accordingly, the 2023 Legislature approved the Governor's recommendation for a budget amendment to remove the caseload-related decision unit originally recommended in this budget, resulting in the restoration of 43 positions and revenues totaling $5.7 million ($688,035 General Fund) over the 2023-25 biennium.

CHILD SUPPORT ENFORCEMENT PROGRAM

The Child Support Enforcement Program (CSEP) provides the following five basic services: location of absent parents, establishment of parentage, establishment of child support orders, collection of support payments, and enforcement of private medical

insurance. In Nevada, the CSEP is administered by the Division of Welfare and Supportive Services and jointly operated by the division and county district attorneys. The CSEP budget is partially funded with a portion of the child support collections that the state is allowed to retain, which has historically provided the match for federal Title IV-D funds. The 2023 Legislature approved revenues totaling $16.5 million in FY 2024 and $16.6 million in FY 2025 to support the CSEP budget.

In addition, the 2023 Legislature approved A.B. 512 which, among other purposes, provides one-time funding of $48.3 million ($16.4 million in General Funds and $31.9 million in federal funds) over the 2023-25 biennium, as recommended by the Governor, for costs associated with the replacement of the automated processing system for child support enforcement. The modernization of the system was approved to better satisfy federal and state processing mandates and to upgrade aging software.

CHILD ASSISTANCE AND DEVELOPMENT

The Child Assistance and Development budget 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 2023 Legislature approved the Governor's recommendation to continue General Fund support of $2.6 million annually for the Child Assistance and Development budget, which is the minimum required level of maintenance of effort for TANF funds in this budget. 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.

Due to projected changes in average monthly child care assistance caseloads, the 2023 Legislature approved net reductions in federal Child Care Discretionary Fund grant revenues totaling $1.8 million in FY 2024 and $631,199 in FY 2025 when compared to projections originally included in the Governor's recommended budget for the 2023-25 biennium. The caseload is projected to increase from 6,663 actual average monthly clients in FY 2022 to 8,558 average monthly clients in FY 2025, a 28.4% increase.

The 2023 Legislature also approved federal Child Care and Development Fund Block Grant funds totaling $2.3 million over the 2023-25 biennium for nine new positions and associated costs to support the agency's child care service centers. The nine new positions include one Social Services Chief, four Social Services Program Specialists, one Public Information Officer, and three Administrative Assistants. In addition, the Legislature approved federal block grant funds of $961,978 over the 2023-25 biennium for five new positions and associated costs to improve the agency's strategic planning and programmatic oversight capabilities. The five new positions include two Management Analysts and three Social Services Program Specialists.

To continue the modernization of the agency's child care case management system to automate processes, increase reporting capabilities, and create efficiencies for the existing system that was developed in 2007, the 2023 Legislature approved the Governor's recommendation for a combination of federal Child Care and Development

Fund Block Grant funds ($4.5 million) and federal Child Care Mandatory Matching grant funds ($1.5 million) totaling $6.0 million over the 2023-25 biennium. This modernization project, which was initially approved by the 2021 Legislature, is estimated to be fully implemented by March 31, 2025.

The 2023 Legislature also approved an increase of TANF Block Grant funds totaling $20.0 million over the 2023-25 biennium in the Child Assistance and Development budget to fund increased child care subsidy capacity for the TANF New Employees of Nevada program. With the additional allocation of TANF Block Grant funds, the agency projects to serve approximately 1,100 children per year on the New Employees of Nevada and At-Risk caseloads, with priority given to the New Employees of Nevada caseload. To address changes in the administrative cost allocations for the division due to the increased allocation of TANF Block Grant funds, the 2023 Legislature approved additional General Fund appropriations of $1.5 million in each fiscal year of the 2023-25 biennium to the division's Administration and Welfare Field Services budgets.

The 2023 Legislature further approved additional Child Care and Development Fund Block Grant revenues totaling $809,275 over the 2023-25 biennium for five new Facility Surveyor positions and associated costs to address the needs of the growing early childhood care community and additional workload associated with an increase in the number of complaints filed requiring investigation. Finally, the 2023 Legislature approved the transfer of the Child Care Service budget from the Division of Public and Behavioral Health to the Division of Welfare and Supportive Services to consolidate all child care-related programs under one division. This budget provides funding for licensing, monitoring, and technical assistance to child care facilities that are not licensed by a local government jurisdiction.

ENERGY ASSISTANCE PROGRAM

The Energy Assistance Program assists eligible Nevada citizens in meeting their home heating and cooling needs. The program provides payments for eligible households, which can be either applied to the heating provider, the cooling provider, or split between the two. Funding for the Energy Assistance Program is provided by the federal Low Income Home Energy Assistance Program block grant and Universal Energy Charges from the Fund for Energy Assistance and Conservation.

To align funding with projected caseloads, the 2023 Legislature approved net funding increases totaling $5.6 million in FY 2024 and $21.2 million in FY 2025 for the Energy Assistance Program. The $21.2 million increase in FY 2025 is partially due to the inadvertent exclusion of certain caseload-related costs from the Governor's recommended budget. While the number of average monthly households participating in the Energy Assistance Program is projected to increase to 2,228 in FY 2024 and to 2,292 in FY 2025, when compared to the FY 2022 actuals, the average monthly Energy Assistance Program payment is budgeted to decrease to $1,193 in each fiscal year of the 2023-25 biennium, when compared to the FY 2022 actual average monthly Energy Assistance Program payment of $1,334, which included a supplemental payment from the federal American Rescue Plan Act funds. The budgeted average monthly payment

of $1,193 in each fiscal year of the 2023-25 biennium excludes any potential supplemental payments, which the agency may consider issuing on an annual basis based on factors such as available funding and the number of households on the program.

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 2023 Legislature approved General Fund appropriations totaling $352.9 million for the 2023-25 biennium, which is an increase of $71.7 million, or 25.5%, from the $281.2 million approved for the 2021-23 biennium. The Legislature approved total funding of $651.0 million for the 2023-25 biennium (net of interagency transfers), which is an increase of $56.6 million, or 9.5%, from the $594.4 million approved for the 2021-23 biennium.

CHILDREN, YOUTH AND FAMILY ADMINISTRATION

The Legislature approved $132,617 ($78,008 General Fund) over the 2023-25 biennium to fund one Family Services Specialist for the Title IV-E eligibility unit, which determines Title IV-E eligibility for the Rural Child Welfare budget and ensures that youth are enrolled in Medicaid. Senate Bill 380 (2023) delays the start date of the Extended Young Adult Support Services Program from July 1, 2023, to July 1, 2025, and provides funding to enable the division, including the child welfare agencies, to begin staffing up to support the program. This funding includes $49,232 in General Fund appropriations in FY 2025 to support an additional Family Services Specialist effective January 1, 2025.

Additionally, the Legislature approved the Governor's recommendations to transfer funds out of the Children, Youth, and Family Administration budget to establish two new budgets. The Legislature approved the transfer out of $31.5 million in federal grant funds over the 2023-25 biennium to consolidate the victims' services programs in a new Victims Services budget, and approved the transfer out of $24.0 million ($3.9 million General Fund) over the 2023-25 biennium to consolidate family support services in a new Family Support Program budget including 38 positions in the Family Support Program Office.

VICTIMS SERVICES

As recommended by the Governor, the 2023 Legislature approved the creation of a new budget through the transfer of $31.5 million in federal funds over the 2023-25 biennium to consolidate victim support services in a new Victims Services budget. The two ongoing

federal grants in the Victims Services budget include the Victims of Crime Act Assistance Fund and the Family Violence and Prevention Services Act grant.

WASHOE COUNTY CHILD WELFARE

The Washoe County Child Welfare budget represents the state's share of costs for child welfare services in Washoe County. The 2023 Legislature approved General Fund appropriations of $19.8 million and $20.0 million for FY 2024 and FY 2025, respectively. The 2023 Legislature continued the policy of funding child welfare through the block grant mechanism, allowing flexibility for Washoe County to expend the funds as needed with no requirement to revert unspent monies.

The Washoe County Child Welfare budget also funds categorical grants to support adoption caseload growth and respite services, and any unspent categorical funds for those purposes revert to the General Fund. The 2023 Legislature approved reductions totaling $178,766 ($76,998 General Fund) over the 2023-25 biennium based upon projected adoption subsidy caseload reductions.

The Legislature also approved $3.2 million ($2.2 million General Fund) over the 2023-25 biennium to fund statewide foster care rate increases for Family Foster Care, Advanced and Specialized Foster Care, Kinship Guardianship, and Court Jurisdiction programs, as recommended by the Governor.

The Legislature did not approve the Governor's recommendation of $1.1 million ($458,156 General Fund) to extend foster care subsidies for youth who remain in state custody from ages 18 to 21, nor did it approve $23,587 ($15,443 General Fund) to apply the recommended foster care rate increases to this new population as a result of the agency indicating that the program would not be eligible for Title IV-E matching funding. Additionally, Washoe County indicated that it would not be ready to implement the program July 1, 2023. Instead, S.B. 380 (2023) provides $276,861 in General Fund appropriations in FY 2025 to allow Washoe County Child Welfare to begin filling five county positions for a new implementation date for the Extended Young Adult Support Services Program of July 1, 2025, .

Additionally, A.B. 255 was passed by the 2023 Legislature and provides funding of $749,794 ($323,185 General Fund) for Washoe County Child Welfare to extend adoption subsidies for a child with special needs, who is enrolled in high school, until the child graduates high school or reaches 19 years of age, whichever comes first.

Lastly, the Legislature approved $1.3 million in General Fund appropriations over the 2023-25 biennium to offset a scheduled decrease in the Federal Medical Assistance Percentage (FMAP) rate, as recommended by the Governor, to support the adoption subsidy categorical grant. The Federal Families First Coronavirus Response Act authorized a 6.2 percentage point increase to the FMAP rate in response to the pandemic; however, this enhanced rate sunsets January 1, 2024.

CLARK COUNTY CHILD WELFARE

The Clark County Child Welfare budget represents the state's share of costs for child welfare services in Clark County. The 2023 Legislature approved General Fund appropriations of $68.9 million and $70.5 million for FY 2024 and FY 2025, respectively. The 2023 Legislature continued the policy of funding child welfare through the block grant mechanism, allowing flexibility for Clark County to expend the funds as needed with no requirement to revert unspent monies.

The Clark County Child Welfare budget also funds categorical grants to support adoption caseload growth and respite services, and any unspent categorical funds for those purposes revert to the General Fund. The 2023 Legislature approved increases totaling $6.7 million ($2.8 million General Fund) over the 2023-25 biennium based upon projected adoption subsidy caseload increases.

The 2023 Legislature approved $20.1 million ($13.9 million General Fund) over the 2023-25 biennium to fund statewide foster care rate increases for Family Foster Care, Advanced and Specialized Foster Care, Kinship Guardianship, and Court Jurisdiction programs, and $12.7 million ($8.6 million General Fund) over the 2023-25 biennium to fund additional Advanced and Specialized Foster Care rate increases, as recommended by the Governor.

For the same reasons discussed in the Washoe County Child Welfare budget, the Legislature did not approve the Governor's recommendation of $2.2 million ($1.6 million General Fund) to extend foster care subsidies for youth who remain in state custody from ages 18 to 21, nor did it approve $156,190 ($87,103 General Fund) to apply the recommended foster care rate increases to this new population, also recommended by the Governor. Instead, S.B. 380 (2023) provides $886,126 in General Fund appropriations in FY 2025 to allow Clark County Child Welfare to begin filling 15 county positions for a new implementation date for the Extended Young Adult Support Services Program of July 1, 2025.

Additionally, A.B. 255 was passed by the 2023 Legislature and provides funding of $2.7 million ($1.1 million General Fund) for Clark County Child Welfare to extend adoption subsidies for a child with special needs, who is enrolled in high school, until the child graduates high school or reaches 19 years of age, whichever comes first.

Lastly, the Legislature approved $7.2 million in General Fund appropriations over the 2023-25 biennium to offset a scheduled decrease in the Federal Medical Assistance Percentage (FMAP) rate, as recommended by the Governor, to support the adoption subsidy categorical grant. The Federal Families First Coronavirus Response Act authorized a 6.2 percentage point increase to the FMAP rate in March 2020 in response to the pandemic, however, this enhanced rate sunsets on January 1, 2024.

RURAL CHILD WELFARE

The Rural Child Welfare budget 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 Legislature approved $48.3 million (net of interagency transfers) including General Fund appropriations of $12.1 million and $12.5 million for FY 2024 and FY 2025, respectively.

The 2023 Legislature approved $956,054 ($662,549 General Fund) based upon projected caseload increases in the Adoption subsidies, Family Foster Care, Advanced and Specialized Foster Care, Kinship Guardianship, and Court Jurisdiction programs.

Additionally, the 2023 Legislature approved $2.1 million ($1.6 million General Fund) over the 2023-25 biennium to fund statewide foster care rate increases for Family Foster Care, Advanced and Specialized Foster Care, Kinship Guardianship, and Court Jurisdiction programs.

The 2023 Legislature did not approve the Governor's recommendation of $56,442 ($43,126 General Fund) to extend foster care subsidies for youth who remain in state custody from ages 18 to 21, nor did it approve $14,470 ($11,066 General Fund) to apply the recommended foster care rate increases to this new population, as recommended by the Governor. Instead, S.B. 380 (2023) provides $162,683 in General Fund appropriations in FY 2025 to allow a community partner of Rural Child Welfare to begin filling three sub-awarded positions for a new implementation date for the Extended Young Adult Support Services Program of July 1, 2025.

Additionally, A.B. 255 was passed by the 2023 Legislature and provides funding of $298,701 ($128,794 General Fund) for Rural Child Welfare to extend adoption subsidies for a child with special needs, who is enrolled in high school, until the child graduates high school or reaches 19 years of age, whichever comes first.

Lastly, the 2023 Legislature approved $372,300 ($285,038 General Fund) over the 2023-25 biennium to fund contract services to provide high-acuity services to Specialized Foster Care youth at a rate of $340 per day, as recommended by the Governor.

JUVENILE JUSTICE SERVICES

The Juvenile Justice Services budget 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 2023 Legislature approved the transfer of $2.3 million in General Fund appropriations over the 2023-25 biennium to transfer 11 Mental Health Counselors and 1 Substance Abuse Counselor from the Southern Nevada Child and Adolescent Services budget, and the transfer of $303,289 in General Fund appropriations over the 2023-25 biennium to transfer 1 Director of Nursing position from the Summit View Youth Center budget to the Juvenile Justice Services budget as part of an administrative reorganization.

The 2023 Legislature approved funding for a one-grade salary increase for the Criminal Investigator position within the Juvenile Justice Services budget.

FAMILY SUPPORT PROGRAM

The 2023 Legislature approved the transfer of total net funding of $38.4 million ($3.4 million General Fund) over the 2023-25 biennium, including a net transfer in of 38 positions in the Family Support Program Office from the Children, Youth, and Family Administration budget to the new Family Support Program budget. The budget transfer also includes $200,000 in Title IV-B II funds in each fiscal year of the 2023-25 biennium from the Rural Child Welfare budget to support the Kinship Navigator program to consolidate family support services in one budget.

YOUTH ALTERNATIVE PLACEMENT

The Youth Alternative Placement budget 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 China Spring Youth Camp and Aurora Pines, while General Funds are provided to both county facilities to support operating costs.

The 2023 Legislature approved $3.6 million in General Funds, $4.4 million in County Participation funds, and an allocation of $797,698 in federal American Rescue Plan Act, Coronavirus State Fiscal Recovery Funds over the 2023-25 biennium to restore state funding in the Youth Alternative Placement budget to FY 2021 levels.

SUMMIT VIEW YOUTH CENTER

The Summit View Youth Center is a physically secure, male juvenile justice facility for serious and chronic offenders located in North Las Vegas. The 2023 Legislature approved total General Fund appropriations of $8.1 million and $8.3 million for FY 2024 and FY 2025, respectively.

The 2023 Legislature approved funding for a one-grade salary increase for the Correctional Lieutenant position, as well as a two-grade salary increase for Correctional Sergeant positions at Summit View Youth Center.

CALIENTE YOUTH CENTER

The Caliente Youth Center is a staff-secure, minimum-security juvenile justice facility located in Caliente, Nevada, and is the only state-operated facility that accepts female youth. The 2023 Legislature approved General Fund appropriations totaling $8.9 million in FY 2024 and $9.7 million in FY 2025.

The 2023 Legislature approved a reduction of $3.2 million ($3.1 million General Fund) over the 2023-25 biennium to reduce capacity at Caliente Youth Center from 112 beds to 80 beds through the elimination of 19 Group Supervisor 2 positions and associated expenditures, as recommended by the Governor.

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 2023 Legislature approved General Fund appropriations totaling $3.5 million in each fiscal year of the 2023-25 biennium.

The 2023 Legislature approved funding for a one-grade salary increase for Youth Parole Counselor positions, as well as a one-grade salary increase for Unit Manager positions of the Youth Parole Bureau.

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, mobile crisis, outpatient, and residential services. Inclusive of interagency transfers of $6.9 million in FY 2024 and $5.7 million in FY 2025, the 2023 Legislature approved total funding of $12.6 million in FY 2024 and $13.2 million in FY 2025, including General Fund appropriations of $5.0 million and $6.7 million for FY 2024 and FY 2025, respectively.

The 2023 Legislature approved $1.3 million in General Fund appropriations and $8,723 in federal Medicaid reimbursement to fund the addition of seven permanent positions and associated expenditures for the Mobile Crisis Response Team program, as recommended by the Governor.

Additionally, the 2023 Legislature approved $1.6 million in federal American Rescue Plan Act, Coronavirus State Fiscal Recovery Funds in FY 2024, as recommended by the Governor, to continue funding for Mobile Crisis Response positions at the Washoe County School District, to continue funding for Public Service Intern positions, and to continue funding for early childhood day treatment program services for children with severe emotional disturbance.

Lastly, the 2023 Legislature approved a net funding reduction of $17,680 ($1.4 million General Fund increase) in FY 2025 to change the funding source from federal American Rescue Plan Act, Coronavirus State Fiscal Recovery Funds to $1.4 million in General Fund appropriations and $260,639 in Medicaid reimbursement funds, to continue 22 positions that were added during the 2021-23 biennium, and to add 1 Accounting Assistant, as recommended by the Governor.

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. Inclusive of interagency transfers of $23.5 million in FY 2024 and $17.1 million in FY 2025, the 2023 Legislature approved total funding of $43.5 million in FY 2024 and $38.1 million in FY 2025, including General Fund appropriations of $15.6 million and $19.2 million for FY 2024 and FY 2025, respectively.

The 2023 Legislature approved $1.8 million ($1.7 million General Fund) to fund nine positions and associated expenditures, including eight positions for the Southern Nevada Child and Adolescent Services Mobile Crisis Response Team program and one new Accounting Assistant, as recommended by the Governor.

Additionally, the 2023 Legislature approved $2.4 million in federal American Rescue Plan Act, Coronavirus State Fiscal Recovery Funds in FY 2024, as recommended by the Governor, to continue funding for the Mobile Crisis Response positions at the Clark County School District, to continue funding for Public Service Intern positions, and to continue funding for early childhood day treatment program services for children with severe emotional disturbance.

The 2023 Legislature also approved a net funding increase of $337,549 ($2.5 million General Fund) in FY 2025 to change the funding from federal American Rescue Plan Act, Coronavirus State Fiscal Recovery Funds to $2.5 million General Fund appropriations and $184,374 in Medicaid reimbursement funds to continue 25 positions that were added in the 2021-23 biennium and to add 5 new Accounting Assistants, as recommended by the Governor.

Through two budgetary actions, the Governor recommended funding to staff the Desert Willow Treatment Center at a full capacity of 54 beds. First, the Legislature approved the Governor's recommendation to transfer 22 positions, funded with $3.6 million ($1.7 million General Fund) from the Northern Nevada Child and Adolescent Services budget effective July 1, 2023. The Governor also recommended the addition of 56 new positions to staff the facility starting October 1, 2023. However, a previously approved hardening project for the facility is scheduled to occur from February 2024 to March 2025, which will necessitate one unit of 10 beds be held vacant for the duration of the project. The agency indicated with one unit vacant, 23 positions would not be needed during the project. Accordingly, the Legislature approved $6.8 million ($3.3 million General Fund) to fund 33 positions to support a capacity of 44 beds until March 2025, and to fund 56 positions for a capacity of 54 beds starting in March 2025, which resulted in a $1.2 million General Fund savings. The Legislature approved the placement of these funds in the Interim Finance Committee's Contingency Account as a restricted allocation available to the agency if the need to add positions can be demonstrated.

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. Historically, the budget has been primarily

funded through court administrative assessment fee revenue and federal Victims of Crime Act, Victim Compensation grant funds.

The 2023 Legislature approved $6.5 million in General Fund appropriations to replace court administrative assessment fees of $2.1 million and to provide $4.4 million of additional General Fund support to the budget, with a corresponding $2.1 million reduction in court administrative assessment revenue, as recommended by the Governor.

The 2023 Legislature also approved $243,959 ($213,724 General Fund) to support one new Crime Victim Compensation Specialist and one new Administrative Assistant for the Victims of Crime program, as recommended by the Governor.

To fund a projected federal grant shortfall, the Governor's Finance Office submitted a budget amendment. The Legislature approved the budget amendment but added federal American Rescue Plan Act, Coronavirus State Fiscal Recovery Funds of $138,136 in FY 2024 and $437,210 in FY 2025 to increase the Victims Payments expenditure category to the three-year average.

Lastly, as passed by the Legislature and approved by the Governor, A.B. 257 specifies that if a domestic violence battery by strangulation crime occurs, the county in which it occurs must pay for a strangulation forensic medical examination on behalf of the victim. The counties may seek reimbursement from the state to the extent that this funding is available. Section 3.5 provides $2.2 million in General Fund appropriations to the Victims of Crime budget over the 2023-25 biennium to reimburse counties for such costs.

DEPARTMENT OF EMPLOYMENT, TRAINING AND REHABILITATION

The Department of Employment, Training and Rehabilitation (DETR) 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 (WIOA) 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 Development and Processing, 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.

For the 2023-25 biennium, total funding approved for the department is $455.5 million (net of $163.6 million in interagency transfer revenues), which is an increase of $79.2 million, or 21.0%, compared to the total legislatively approved funding of $376.4 million for the 2021-23 biennium (net of interagency transfers). The increase is primarily due to increased balance forward revenue and wage assessment revenue in the Employment Security Division.

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.

VOCATIONAL REHABILITATION AND SERVICES TO THE BLIND OR VISUALLY IMPAIRED

The 2023 Legislature approved General Fund appropriations of $126,637 and federal Section 110 grant funds of $467,892 over the 2023-25 biennium for three new Program Officer positions and two new Workforce Services Representative positions in the Bureau of Vocational Rehabilitation budget.

In addition, the 2023 Legislature approved federal Social Security Administration funds totaling $481,249 over the 2023-25 biennium in the Bureau of Vocational Rehabilitation and Bureau of Services to the Blind or Visually Impaired budgets for a new disability benefits website, as recommended by the Governor.

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.

OFFICE OF WORKFORCE INNOVATION

Through the passage of A.B. 428, the 2023 Legislature approved General Fund appropriations of $620,896 over the 2023-25 biennium for two new Management Analyst positions and operating costs to develop and implement a new Career Pathways Demonstration program.

EMPLOYMENT SECURITY - SPECIAL FUND

The 2023 Legislature approved reserve reductions of $3.6 million to continue funding 60 intermittent positions in the Unemployment Insurance budget through FY 2024 to address the backlog in processing unemployment benefits claims.

To continue the unemployment insurance system modernization, the 2023 Legislature approved budgeting $20.4 million in FY 2024 and $23.6 million in FY 2025 in federal American Rescue Plan Act, Coronavirus State Fiscal Recovery Funds in a special use category.

ADMINISTRATIVE SERVICES

The 2023 Legislature approved cost allocation revenue of $188,333 over the 2023-25 biennium for one new Management Analyst position to oversee the department's grants, as recommended by the Governor.

Summary of Appropriations and Authorizations

2023-25 Legislature

	2022-2023 Work Program	2023-2024 GOVERNOR RECOMMENDS	2023-2024 LEGISLATIVELY APPROVED	2024-2025 GOVERNOR RECOMMENDS	2024-2025 LEGISLATIVELY APPROVED
HEALTH AND HUMAN SERVICES					
HHS-DPBH - FAMILY PLANNING	2,999,885	2,646,361		2,655,328	
GENERAL FUND	2,999,885	2,646,361		2,655,328	
OTHER FUND					
REVERSIONS					
HHS - DO - PATIENT PROTECTION COMMISSION	343,139	380,272	379,707	382,849	383,172
GENERAL FUND	340,845	380,272	379,707	382,849	383,172
INTERAGENCY TRANSFER	2,294				
REVERSIONS					
HHS-DO-FUND FOR RESILIENT NEVADA	28,217,986	26,964,178	26,964,178	24,322,773	24,602,664
BALANCE FORWARD	28,209,245	23,121,460	23,121,460	19,550,169	19,830,060
INTERAGENCY TRANSFER	8,741				
OTHER FUND		3,842,718	3,842,718	4,772,604	4,772,604
HHS-DO - ADMINISTRATION	2,375,185	2,813,448	2,806,243	2,993,717	2,988,342
GENERAL FUND	1,664,832	1,851,895	1,853,916	1,968,913	1,973,049
INTERAGENCY TRANSFER	570,872	640,441	637,698	687,501	687,375
OTHER FUND	139,481	321,112	314,629	337,303	327,918
REVERSIONS					
HHS-DO - DEVELOPMENTAL DISABILITIES	995,364	902,381	901,261	840,859	840,196
GENERAL FUND	157,618	186,461	186,486	182,714	186,863
FEDERAL FUND	832,426	715,920	714,775	658,145	653,333
INTERAGENCY TRANSFER	5,320				
REVERSIONS					
HHS-DO - GRANTS MANAGEMENT UNIT	46,851,703	24,912,822	41,467,921	24,103,842	25,673,307
GENERAL FUND	38,371	32,675	32,781	34,297	34,492
FEDERAL FUND	21,676,061	19,656,370	19,654,227	18,851,199	18,845,614
INTERAGENCY TRANSFER	18,509,791		15,000,000		
OTHER FUND	6,627,480	5,223,777	6,780,913	5,218,346	6,793,201
REVERSIONS					
HHS-DO - GRIEF SUPPORT TRUST ACCOUNT	135,676	130,823	130,823	132,013	132,013
BALANCE FORWARD	70,567	59,458	59,458	60,648	60,648
INTERAGENCY TRANSFER	64,425	70,681	70,681	70,681	70,681
OTHER FUND	684	684	684	684	684
DHHS DO - DATA ANALYTICS	3,536,336	3,511,834	3,492,712	3,678,988	3,684,302
GENERAL FUND	905,348	819,411	861,659	859,217	902,321
FEDERAL FUND	346,377	278,355	278,241	279,971	278,241
INTERAGENCY TRANSFER	2,197,711	2,322,277	2,261,782	2,444,268	2,408,386
OTHER FUND	86,900	91,791	91,030	95,532	95,354
REVERSIONS					
HHS-DO - INDIGENT HOSPITAL CARE	70,157,710	73,019,568	73,019,568	73,321,961	73,321,961
BALANCE FORWARD	25,047,251	26,444,800	26,444,800	25,309,842	25,309,842
OTHER FUND	45,110,459	46,574,768	46,574,768	48,012,119	48,012,119

	2022-2023 Work Program	2023-2024 GOVERNOR RECOMMENDS	2023-2024 LEGISLATIVELY APPROVED	2024-2025 GOVERNOR RECOMMENDS	2024-2025 LEGISLATIVELY APPROVED
HHS-DO - UPL HOLDING ACCOUNT	12,176,662	10,416,439	10,416,439	10,441,439	10,441,439
BALANCE FORWARD	303,085				
INTERAGENCY TRANSFER	11,873,577	10,416,439	10,416,439	10,441,439	10,441,439
HHS-DO - INDIVIDUALS WITH DISABILITIES ED PART C	6,371,723	5,008,025	5,331,236	4,145,420	4,144,851
FEDERAL FUND	5,993,355	5,008,025	5,006,786	4,145,420	4,144,851
INTERAGENCY TRANSFER	378,368		324,450		
TOTAL HEALTH AND HUMAN SERVICES - DIRECTOR'S OFFICE	174,161,369	150,706,151	164,910,088	147,019,189	146,212,247
GENERAL FUND	6,106,899	5,917,075	3,314,549	6,083,318	3,479,897
BALANCE FORWARD	53,630,148	49,625,718	49,625,718	44,920,659	45,200,550
FEDERAL FUND	28,848,219	25,658,670	25,654,029	23,934,735	23,922,039
INTERAGENCY TRANSFER	33,611,099	13,449,838	28,711,050	13,643,889	13,607,881
OTHER FUND	51,965,004	56,054,850	57,604,742	58,436,588	60,001,880
REVERSIONS					
HHS-ADSD - COMMISSION FOR PERSONS WHO ARE DEAF	25,000	26,528	26,528	26,528	26,528
GENERAL FUND	25,000	26,528	26,528	26,528	26,528
REVERSIONS					
HHS-ADSD - TOBACCO SETTLEMENT PROGRAM	7,255,151	7,256,275	7,255,529	7,271,175	7,271,106
OTHER FUND	7,255,151	7,256,275	7,255,529	7,271,175	7,271,106
HHS-ADSD - ADMINISTRATION	23,379,425	11,410,586	14,796,262	12,224,887	12,522,523
GENERAL FUND	2,091,443	2,172,839	2,211,119	2,345,307	2,370,509
INTERAGENCY TRANSFER	21,287,982	9,237,747	12,585,143	9,879,580	10,152,014
REVERSIONS					
HHS-ADSD - SENIOR RX AND DISABILITY RX	665,265	358,498	352,760	363,663	358,598
INTERAGENCY TRANSFER	1,131				
OTHER FUND	664,134	358,498	352,760	363,663	358,598
HHS-ADSD - FAMILY PRESERVATION PROGRAM	3,032,392	3,730,536	3,700,890	3,836,484	3,782,538
GENERAL FUND	1,732,392	2,570,104	2,540,458	2,676,052	2,622,106
INTERAGENCY TRANSFER	1,100,000	960,432	960,432	960,432	960,432
OTHER FUND	200,000	200,000	200,000	200,000	200,000
REVERSIONS					
HHS-ADSD - RURAL REGIONAL CENTER	22,624,860	27,291,070	26,358,726	27,524,529	26,726,194
GENERAL FUND	11,873,256	13,983,677	13,547,579	14,072,872	13,786,397
INTERAGENCY TRANSFER	10,534,834	13,178,174	12,681,928	13,322,438	12,810,578
OTHER FUND	216,770	129,219	129,219	129,219	129,219
REVERSIONS					

	2022-2023 Work Program	2023-2024 GOVERNOR RECOMMENDS	2023-2024 LEGISLATIVELY APPROVED	2024-2025 GOVERNOR RECOMMENDS	2024-2025 LEGISLATIVELY APPROVED
HHS-ADSD - CONSUMER HEALTH ASSISTANCE	2,217,783	1,616,716	1,613,292	1,644,026	1,641,612
GENERAL FUND	371,757	932,912	754,567	952,030	775,680
INTERAGENCY TRANSFER	509,513	190,808	370,372	192,025	371,295
OTHER FUND	1,336,513	492,996	488,353	499,971	494,637
REVERSIONS					
HHS-ADSD - COMMUNICATION ACCESS SERVICES	5,807,280	5,483,193	5,489,558	5,238,719	5,245,622
BALANCE FORWARD	3,050,770	2,721,770	2,721,770	2,468,116	2,468,287
INTERAGENCY TRANSFER	9,137				
OTHER FUND	2,747,373	2,761,423	2,767,788	2,770,603	2,777,335
HHS-ADSD-APPLIED BEHAVIOR ANALYSIS	98,350				
BALANCE FORWARD		73,887			
OTHER FUND	98,350	-73,887			
HHS-ADSD - EARLY INTERVENTION SERVICES	42,313,334	44,880,879	45,539,645	45,773,811	46,490,519
GENERAL FUND	34,819,097	38,326,602	38,861,715	39,135,344	39,718,736
FEDERAL FUND	497,973	405,411	433,471	423,561	451,669
INTERAGENCY TRANSFER	6,996,264	6,148,866	6,244,459	6,214,906	6,320,114
OTHER FUND					
REVERSIONS					
HHS - ADSD- AUTISM TREATMENT ASSISTANCE PROGRAM	10,436,111	10,843,564	10,670,297	11,395,986	11,154,201
GENERAL FUND	6,839,646	7,042,041	6,896,987	7,513,666	7,332,984
INTERAGENCY TRANSFER	3,596,465	3,801,523	3,773,310	3,882,320	3,821,217
REVERSIONS					
HHS-ADSD - HOME AND COMMUNITY-BASED SERVICES	95,995,679	25,636,348	23,324,769	25,453,758	23,080,412
GENERAL FUND	30,203,519	17,404,497	16,945,864	18,945,795	17,077,827
BALANCE FORWARD	101,282	101,282	101,282	101,282	101,282
FEDERAL FUND	34,991,868	97,171	97,171	95,458	95,458
INTERAGENCY TRANSFER	30,511,099	7,904,232	6,051,286	6,182,057	5,676,679
OTHER FUND	187,911	129,166	129,166	129,166	129,166
REVERSIONS					
HHS-ADSD - FOCIS AND MFP		3,564,228	3,566,888	1,855,275	1,859,025
GENERAL FUND		435,831	437,698	455,935	458,485
BALANCE FORWARD		482,887	482,887	482,887	482,887
FEDERAL FUND		2,225,419	2,226,212	481,087	482,287
INTERAGENCY TRANSFER		420,091	420,091	435,366	435,366
HHS-ADSD - PLANNING, ADVOCACY AND COMMUNITY GRANTS		38,548,000	58,787,061	29,109,169	30,131,232
GENERAL FUND		7,916,187	8,607,254	8,024,264	8,769,090
FEDERAL FUND		28,935,331	28,935,331	19,538,708	19,538,708
INTERAGENCY TRANSFER		819,428	20,367,233	668,340	945,189
OTHER FUND		877,054	877,243	877,857	878,245

	2022-2023 Work Program	2023-2024 GOVERNOR RECOMMENDS	2023-2024 LEGISLATIVELY APPROVED	2024-2025 GOVERNOR RECOMMENDS	2024-2025 LEGISLATIVELY APPROVED
HHS-ADSD - DESERT REGIONAL CENTER	211,060,706	226,279,595	247,513,110	231,405,225	247,644,127
GENERAL FUND	98,153,193	112,029,653	112,338,825	114,354,026	118,168,873
BALANCE FORWARD					
INTERAGENCY TRANSFER	109,950,070	110,378,987	131,925,518	113,121,988	126,187,990
OTHER FUND	2,957,443	3,870,955	3,248,767	3,929,209	3,287,264
REVERSIONS				2	
HHS-ADSD - SIERRA REGIONAL CENTER	61,296,010	75,671,991	75,403,125	75,727,842	76,746,235
GENERAL FUND	30,990,306	37,781,067	37,760,551	37,563,733	38,479,538
INTERAGENCY TRANSFER	29,711,575	37,603,901	37,355,551	37,877,086	37,979,674
OTHER FUND	594,129	287,023	287,023	287,023	287,023
REVERSIONS					
HHS-ADSD - ADULT PROTCTIVE SERVS & LONG-TERM CARE		16,690,345	18,626,936	16,156,632	14,196,292
GENERAL FUND		11,463,782	13,400,373	12,642,351	10,703,771
FEDERAL FUND		2,600,630	2,600,630	934,595	934,595
INTERAGENCY TRANSFER		2,625,933	2,625,933	2,579,686	2,557,926
HHS-ADSD - STATE INDEPENDENT LIVING COUNCIL		435,298	436,115	439,744	440,733
GENERAL FUND		96,533	97,398	101,074	102,016
FEDERAL FUND		338,765	338,717	338,670	338,717
TOTAL AGING AND DISABILITY SERVICES	486,207,346	499,723,650	543,461,491	495,447,453	509,317,497
GENERAL FUND	217,099,609	252,182,253	254,426,916	258,808,977	260,392,540
BALANCE FORWARD	3,152,052	3,379,826	3,305,939	3,052,285	3,052,456
FEDERAL FUND	35,489,841	34,602,727	34,631,532	21,812,079	21,841,434
INTERAGENCY TRANSFER	214,208,070	193,270,122	235,361,256	195,316,224	208,218,474
OTHER FUND	16,257,774	16,288,722	15,735,848	16,457,886	15,812,593
REVERSIONS				2	
HHS-HCF&P - INTERGOVERNMENTAL TRANSFER PROGRAM	256,376,215	206,299,080	204,682,953	197,680,021	206,893,642
BALANCE FORWARD	59,899,460	59,899,460	59,899,460	49,726,123	59,899,459
INTERAGENCY TRANSFER	35,040,473	34,429,175	34,429,175	34,020,310	34,192,072
OTHER FUND	161,436,282	111,970,445	110,354,318	113,933,588	112,802,111
HHS-HCF&P - HCF&P ADMINISTRATION	230,682,906	240,088,243	235,262,161	231,275,477	232,550,721
GENERAL FUND	27,335,824	41,368,849	37,998,958	36,617,827	37,846,857
BALANCE FORWARD	1,208,478	365,903	365,903	1,480,862	407,797
FEDERAL FUND	162,783,191	159,713,528	157,676,846	159,165,261	161,826,055
INTERAGENCY TRANSFER	36,035,768	14,424,718	12,763,492	9,704,167	6,037,272
OTHER FUND	3,319,645	24,215,245	26,456,962	24,307,360	26,432,740
REVERSIONS					
HHS-HCF&P - INCREASED QUALITY OF NURSING CARE	47,477,641	44,020,131	44,020,131	44,555,636	44,555,636
BALANCE FORWARD	900,000	900,000	900,000	900,000	900,000
OTHER FUND	46,577,641	43,120,131	43,120,131	43,655,636	43,655,636
HHS-HCF&P - PUBLIC OPTION			3,651,537		1,323,043
GENERAL FUND			3,651,537		1,323,043

	2022-2023 Work Program	2023-2024 GOVERNOR RECOMMENDS	2023-2024 LEGISLATIVELY APPROVED	2024-2025 GOVERNOR RECOMMENDS	2024-2025 LEGISLATIVELY APPROVED
HHS-HCF&P - IMPROVE HEALTH CARE QUALITY & ACCESS		286,150,647	190,767,099	388,807,192	490,814,763
BALANCE FORWARD				102,656,545	109,280,568
OTHER FUND		286,150,647	190,767,099	286,150,647	381,534,195
HHS-HCF&P - NEVADA CHECK UP PROGRAM	58,101,212	60,457,206	48,447,252	63,988,418	51,929,852
GENERAL FUND	13,464,457	13,550,798	11,636,649	14,686,151	13,024,608
FEDERAL FUND	41,765,325	43,924,867	34,956,815	46,242,150	36,960,852
INTERAGENCY TRANSFER	504,211	1,256,688	177,825	1,302,913	193,158
OTHER FUND	2,367,219	1,724,853	1,675,963	1,757,204	1,751,234
REVERSIONS					
HHS-HCF&P - NEVADA MEDICAID, TITLE XIX	5,935,196,441	6,728,842,454	6,297,111,424	7,097,717,871	6,988,357,738
GENERAL FUND	1,180,867,082	1,204,542,905	1,170,063,749	1,271,143,390	1,256,950,270
BALANCE FORWARD	482,887				
FEDERAL FUND	4,108,764,688	4,655,960,363	4,369,024,226	4,930,405,454	4,773,358,586
INTERAGENCY TRANSFER	603,781,365	822,604,660	707,927,858	846,220,730	901,663,761
OTHER FUND	41,300,419	45,734,526	50,095,591	49,948,297	56,385,121
HHS-HCF&P - PRESCRIPTION DRUG REBATE	332,380,636	416,267,880	416,267,880	416,267,880	416,267,880
OTHER FUND	332,380,636	416,267,880	416,267,880	416,267,880	416,267,880
TOTAL HEALTH CARE FINANCING & POLICY	6,860,215,051	7,982,125,641	7,440,210,437	8,440,292,495	8,432,693,275
GENERAL FUND	1,221,667,363	1,259,462,552	1,223,350,893	1,322,447,368	1,309,144,778
BALANCE FORWARD	62,490,825	61,165,363	61,165,363	154,763,530	170,487,824
FEDERAL FUND	4,313,313,204	4,859,598,758	4,561,657,887	5,135,812,865	4,972,145,493
INTERAGENCY TRANSFER	675,361,817	872,715,241	755,298,350	891,248,120	942,086,263
OTHER FUND	587,381,842	929,183,727	838,737,944	936,020,612	1,038,828,917
REVERSIONS					
HHS-DWSS - CHILD CARE SERVICE			3,011,629		3,150,526
BALANCE FORWARD			468,508		620,033
INTERAGENCY TRANSFER			2,341,651		2,372,375
OTHER FUND			201,470		158,118
TOTAL WELFARE AND SUPPORTIVE SERVICES			3,011,629		3,150,526
BALANCE FORWARD			468,508		620,033
INTERAGENCY TRANSFER			2,341,651		2,372,375
OTHER FUND			201,470		158,118
HHS-DPBH - RADIATION CONTROL	7,262,534	7,115,046	7,098,877	6,648,221	6,832,663
BALANCE FORWARD	4,146,755	3,966,373	3,966,373	3,501,331	3,703,822
FEDERAL FUND	272,374				
INTERAGENCY TRANSFER	34,668	22,347	22,346	22,673	22,695
OTHER FUND	2,808,737	3,126,326	3,110,158	3,124,217	3,106,146
REVERSIONS					

	2022-2023 Work Program	2023-2024 GOVERNOR RECOMMENDS	2023-2024 LEGISLATIVELY APPROVED	2024-2025 GOVERNOR RECOMMENDS	2024-2025 LEGISLATIVELY APPROVED
HHS-DPBH - LOW-LEVEL RADIOACTIVE WASTE FUND	1,087,146	1,064,681	1,064,681	1,034,665	1,053,237
BALANCE FORWARD	819,139	819,139	819,139	789,123	807,695
OTHER FUND	268,007	245,542	245,542	245,542	245,542
HHS-DPBH - NEVADA CENTRAL CANCER REGISTRY	1,077,569	1,136,743	1,085,595	1,109,489	1,125,448
BALANCE FORWARD	153,452	154,162	154,162	126,908	179,015
INTERAGENCY TRANSFER	697,196	690,156	690,156	690,156	690,156
OTHER FUND	226,921	292,425	241,277	292,425	256,277
HHS-DPBH - FAMILY PLANNING			2,646,747		2,655,830
GENERAL FUND			2,646,747		2,655,830
HHS-DPBH - SO NV ADULT MENTAL HEALTH SERVICES	171,772,810	132,680,624	130,334,286	124,279,194	142,880,432
GENERAL FUND	90,438,497	99,448,102	98,388,510	102,036,071	101,772,500
BALANCE FORWARD	2,058,928				
FEDERAL FUND	1,656,119	1,030,296	1,030,296	1,028,263	1,028,263
INTERAGENCY TRANSFER	76,234,751	30,768,968	29,482,222	19,781,693	38,646,502
OTHER FUND	1,384,515	1,433,258	1,433,258	1,433,167	1,433,167
REVERSIONS					
HHS-DPBH - NO NV ADULT MENTAL HEALTH SVCS	28,349,252	27,454,595	27,333,373	28,075,007	28,037,603
GENERAL FUND	24,639,134	25,052,305	24,933,627	25,670,766	25,636,366
BALANCE FORWARD	67,891				
FEDERAL FUND	1,017,808	504,657	504,657	504,657	504,657
INTERAGENCY TRANSFER	1,929,979	1,253,815	1,251,271	1,255,713	1,252,709
OTHER FUND	694,440	643,818	643,818	643,871	643,871
REVERSIONS					
HHS-DPBH-CRISIS RESPONSE	37,930,820	31,377,399	45,427,300	16,233,734	24,924,918
BALANCE FORWARD					8,739,516
FEDERAL FUND	1,069,192	115,723	110,719		
INTERAGENCY TRANSFER	35,528,304	15,000,000	29,032,916		
OTHER FUND	1,333,324	16,261,676	16,283,665	16,233,734	16,185,402
HHS-DPBH - BEHAVIORAL HEALTH ADMINISTRATION	5,290,625	5,083,619	5,494,353	4,952,580	4,895,237
INTERAGENCY TRANSFER	5,290,625	5,083,619	5,494,353	4,952,580	4,895,237
REVERSIONS					
HHS-DPBH - BEHAVIORAL HEALTH PREV & TREATMENT	95,765,415	62,365,496	64,939,470	62,338,587	61,973,075
GENERAL FUND	6,119,756	6,240,679	6,051,842	6,258,471	6,151,451
BALANCE FORWARD	79,066	32,586		68,808	
FEDERAL FUND	82,781,854	55,157,946	55,152,929	55,170,399	54,968,225
INTERAGENCY TRANSFER	6,673,250	827,037	3,635,991	778,042	799,070
OTHER FUND	111,489	107,248	98,708	62,867	54,329
REVERSIONS					

Summary of Appropriations and Authorizations

2023-25 Legislature

	2022-2023 Work Program	2023-2024 GOVERNOR RECOMMENDS	2023-2024 LEGISLATIVELY APPROVED	2024-2025 GOVERNOR RECOMMENDS	2024-2025 LEGISLATIVELY APPROVED
HHS-DWSS - CHILD CARE SERVICE	2,516,769	2,951,850		3,004,937	
BALANCE FORWARD	393,410	468,508		433,624	
INTERAGENCY TRANSFER	1,940,019	2,317,545		2,402,910	
OTHER FUND	183,340	165,797		168,403	
HHS-DPBH - HEALTH STATISTICS AND PLANNING	4,352,789	3,222,217	3,222,217	3,170,521	3,296,717
BALANCE FORWARD	2,484,454	935,148	935,148	883,452	1,009,648
INTERAGENCY TRANSFER	453,460	698,560	698,560	698,560	698,560
OTHER FUND	1,414,875	1,588,509	1,588,509	1,588,509	1,588,509
HHS-DPBH - ENVIRONMENTAL HEALTH SERVICES	2,861,282	2,413,334	2,387,531	2,278,655	2,344,605
BALANCE FORWARD	844,602	710,668	710,668	576,062	656,166
FEDERAL FUND	189,453	149,368	139,897	149,295	146,374
INTERAGENCY TRANSFER	231,113				
OTHER FUND	1,596,114	1,553,298	1,536,966	1,553,298	1,542,065
HHS-DPBH - PROBLEM GAMBLING	2,128,449	2,219,465	2,082,192	2,219,616	2,105,591
GENERAL FUND	2,127,102	2,219,465	2,082,192	2,219,616	2,105,591
INTERAGENCY TRANSFER	1,347				
REVERSIONS					
HHS-DPBH - IMMUNIZATION PROGRAM	40,230,114	26,953,732	27,473,868	7,262,402	8,239,729
GENERAL FUND	700,049	976,605	1,138,789	1,050,533	1,245,440
BALANCE FORWARD	788,222				
FEDERAL FUND	36,380,342	24,677,565	24,456,602	4,909,613	4,825,598
INTERAGENCY TRANSFER	2,211,501	1,149,562	1,728,477	1,152,256	2,018,691
OTHER FUND	150,000	150,000	150,000	150,000	150,000
REVERSIONS					
HHS-DPBH - WIC FOOD SUPPLEMENT	67,560,867	64,948,942	64,328,598	65,144,856	64,298,396
BALANCE FORWARD	214,162				
FEDERAL FUND	46,728,400	47,765,279	47,144,935	47,961,193	47,114,733
INTERAGENCY TRANSFER	21,363				
OTHER FUND	20,596,942	17,183,663	17,183,663	17,183,663	17,183,663
HHS-DPBH - COMMUNICABLE DISEASES	36,970,800	34,514,511	34,506,585	38,703,199	38,676,021
BALANCE FORWARD	8,713,611	276,628	276,628	4,446,064	4,446,064
FEDERAL FUND	13,042,268	14,409,934	14,406,780	14,410,739	14,406,780
INTERAGENCY TRANSFER	10,190				
OTHER FUND	15,204,731	19,827,949	19,823,177	19,846,396	19,823,177
HHS-DPBH - HEALTH CARE FACILITIES REG	42,505,921	26,735,597	24,352,333	21,774,569	21,407,238
GENERAL FUND	413,731	412,995	412,995	412,995	412,995
BALANCE FORWARD	9,183,331	6,366,784	6,366,784	3,907,072	4,562,508
FEDERAL FUND	1,856,352	2,046,374	2,046,374	2,045,264	2,045,264
INTERAGENCY TRANSFER	22,876,552	8,641,732	6,258,468	6,170,644	5,148,468
OTHER FUND	8,175,955	9,267,712	9,267,712	9,238,594	9,238,003
REVERSIONS					

	2022-2023 Work Program	2023-2024 GOVERNOR RECOMMENDS	2023-2024 LEGISLATIVELY APPROVED	2024-2025 GOVERNOR RECOMMENDS	2024-2025 LEGISLATIVELY APPROVED
HHS-DPBH - HEALTH CARE FACILITIES ADMIN PENALTY	140,381	187,161	187,161	232,433	232,527
BALANCE FORWARD	100,599	139,686	139,686	184,958	185,052
OTHER FUND	39,782	47,475	47,475	47,475	47,475
HHS-DPBH - PUBLIC HEALTH PREPAREDNESS PROGRAM	34,617,408	12,970,631	13,065,587	13,041,215	12,894,314
GENERAL FUND		292,828	291,587	409,464	313,357
BALANCE FORWARD	95,742	107,718	107,718	122,579	122,579
FEDERAL FUND	25,530,735	12,106,680	12,160,842	12,081,799	12,036,943
INTERAGENCY TRANSFER	8,748,106	177,882	227,813	149,865	142,936
OTHER FUND	242,825	285,523	277,627	277,508	278,499
REVERSIONS					
HHS-DPBH - HEALTH INVESTIGATIONS AND EPI	110,575,969	95,400,850	96,344,222	15,420,968	18,354,889
GENERAL FUND	448,638	562,794	464,985	545,417	485,129
FEDERAL FUND	102,738,331	93,349,443	93,473,523	13,386,938	13,387,447
INTERAGENCY TRANSFER	7,224,828	1,399,378	2,316,479	1,399,378	4,393,078
OTHER FUND	164,172	89,235	89,235	89,235	89,235
REVERSIONS					
HHS-DPBH - CHRONIC DISEASE	44,328,046	12,527,818	14,750,565	12,485,044	14,682,048
GENERAL FUND	3,000,470	501,359	501,332	568,829	568,829
BALANCE FORWARD	20,690				
FEDERAL FUND	36,873,334	10,401,608	10,327,251	10,411,730	10,310,932
INTERAGENCY TRANSFER	1,127,775	456,130	587,031	333,446	464,807
OTHER FUND	3,305,777	1,168,721	3,334,951	1,171,039	3,337,480
REVERSIONS					
HHS-DPBH - MATERNAL CHILD & ADOLESCENT HEALTH SVCS	12,953,246	8,417,755	8,254,043	8,319,192	8,218,456
GENERAL FUND	954,169	931,076	873,010	954,103	938,505
BALANCE FORWARD	15,001	592	592		
FEDERAL FUND	6,933,840	6,603,760	6,494,322	6,491,456	6,402,786
INTERAGENCY TRANSFER	5,041,613	873,624	873,632	873,624	873,633
OTHER FUND	8,623	8,703	12,487	9	3,532
REVERSIONS					
HHS-DPBH - OFFICE OF HEALTH ADMINISTRATION	38,633,118	21,543,996	18,113,111	23,271,802	18,115,896
GENERAL FUND	163,921	384,615	163,921	380,927	163,921
BALANCE FORWARD	6,315,600	5,753,817	5,753,817	8,839,332	3,034,495
FEDERAL FUND			2,418,752		2,619,258
INTERAGENCY TRANSFER	32,153,597	15,405,564	9,776,621	14,051,543	12,298,222
REVERSIONS					
HHS-DPBH - COMMUNITY HEALTH SERVICES	9,741,620	5,055,194	4,756,134	5,097,060	7,787,898
GENERAL FUND	1,413,211	1,711,283	1,630,053	1,741,118	1,860,716
FEDERAL FUND	203,955	27,880	179,730	28,375	179,730
INTERAGENCY TRANSFER	7,571,124	2,624,366	2,545,257	2,631,592	5,346,358
OTHER FUND	553,330	691,665	401,094	695,975	401,094
REVERSIONS					

	2022-2023 Work Program	2023-2024 GOVERNOR RECOMMENDS	2023-2024 LEGISLATIVELY APPROVED	2024-2025 GOVERNOR RECOMMENDS	2024-2025 LEGISLATIVELY APPROVED
HHS-DPBH - PUBLIC HEALTH IMPROVEMENTS		6,240,000	14,070,000	2,080,000	18,060,000
GENERAL FUND					15,000,000
INTERAGENCY TRANSFER		6,240,000	14,070,000	2,080,000	3,060,000
HHS-DPBH - EMERGENCY MEDICAL SERVICES	8,031,542	1,508,277	1,447,974	1,560,561	1,541,448
GENERAL FUND	734,963	1,110,591	1,059,424	1,142,101	1,125,158
BALANCE FORWARD	151,326	146,585	146,585	167,297	167,297
FEDERAL FUND	129,653	130,000	126,065	130,000	128,548
INTERAGENCY TRANSFER	5,146				
OTHER FUND	7,010,454	121,101	115,900	121,163	120,445
REVERSIONS					
HHS-DPBH - ALCOHOL TAX PROGRAM	2,213,204	2,336,874	2,336,874	2,844,242	2,844,673
BALANCE FORWARD	1,088,946	1,084,798	1,084,798	1,555,230	1,555,661
OTHER FUND	1,124,258	1,252,076	1,252,076	1,289,012	1,289,012
HHS-DPBH- LAKES CROSSING CENTER	15,361,683	14,759,531	15,459,904	15,029,929	15,679,052
GENERAL FUND	13,118,739	14,751,306	14,208,709	15,021,704	14,607,098
BALANCE FORWARD	231,721				
FEDERAL FUND					
INTERAGENCY TRANSFER	1,580,124		1,242,970		1,063,729
OTHER FUND	431,099	8,225	8,225	8,225	8,225
REVERSIONS					
HHS-DPBH - RURAL CLINICS	18,501,705	18,559,658	18,427,348	18,434,348	18,597,258
GENERAL FUND	13,764,588	14,771,085	14,638,775	14,760,250	14,923,160
BALANCE FORWARD	179,446				
FEDERAL FUND	459,192	370,467	370,467	370,467	370,467
INTERAGENCY TRANSFER	2,984,984	2,511,090	2,511,090	2,396,615	2,396,615
OTHER FUND	1,113,495	907,016	907,016	907,016	907,016
REVERSIONS					
HHS-DPBH - MARIJUANA HEALTH REGISTRY	3,151,686	3,171,525	3,273,765	3,272,870	3,416,686
BALANCE FORWARD	2,492,589	2,421,732	2,523,972	2,523,077	2,666,893
INTERAGENCY TRANSFER	3,062				
OTHER FUND	656,035	749,793	749,793	749,793	749,793
TOTAL DIVISION OF PUBLIC AND BEHAVIORAL HEALTH	845,912,770	634,917,121	654,264,694	509,319,896	555,171,885
GENERAL FUND	158,036,968	169,367,088	169,486,498	173,172,365	189,966,046
BALANCE FORWARD	40,638,683	23,384,924	22,986,070	28,124,917	31,836,411
FEDERAL FUND	357,863,202	268,846,980	270,544,141	169,080,188	170,476,005
INTERAGENCY TRANSFER	220,574,677	96,141,375	112,445,653	61,821,290	84,211,466
OTHER FUND	68,799,240	77,176,754	78,802,332	77,121,136	78,681,957
REVERSIONS					

Summary of Appropriations and Authorizations

2023-25 Legislature

	2022-2023 Work Program	2023-2024 GOVERNOR RECOMMENDS	2023-2024 LEGISLATIVELY APPROVED	2024-2025 GOVERNOR RECOMMENDS	2024-2025 LEGISLATIVELY APPROVED
HHS-WELFARE - ADMINISTRATION	122,729,034	109,507,575	92,749,213	103,765,757	80,412,916
GENERAL FUND	13,756,769	17,595,220	16,411,176	16,491,082	15,022,557
BALANCE FORWARD	562,472	142,572	142,572	142,572	142,572
FEDERAL FUND	32,416,104	35,104,832	32,824,900	34,985,349	32,238,179
INTERAGENCY TRANSFER	74,562,970	55,201,893	41,927,916	50,649,675	31,534,299
OTHER FUND	1,430,719	1,463,058	1,442,649	1,497,079	1,475,309
REVERSIONS					
HHS-WELFARE - TANF	47,152,490	31,741,721	44,010,618	32,433,873	44,562,075
GENERAL FUND	24,607,702	24,607,810	24,607,810	24,607,810	24,607,810
BALANCE FORWARD					
FEDERAL FUND	22,544,788	7,133,911	19,402,808	7,826,063	19,954,265
HHS-WELFARE - ASSISTANCE TO AGED AND BLIND	11,223,991	11,026,458	11,114,462	11,560,715	11,997,668
GENERAL FUND	11,223,991	11,026,458	11,114,462	11,560,715	11,997,668
REVERSIONS					
HHS-WELFARE - WELFARE FIELD SERVICES	163,287,159	161,805,019	164,653,152	166,389,443	170,399,638
GENERAL FUND	56,804,624	55,353,908	55,748,438	57,112,739	57,686,276
BALANCE FORWARD	77,522				
FEDERAL FUND	48,379,222	54,290,306	56,320,942	55,641,043	58,301,927
INTERAGENCY TRANSFER	57,871,324	52,051,282	52,474,210	53,523,033	54,298,644
OTHER FUND	154,467	109,523	109,562	112,628	112,791
REVERSIONS					
HHS-WELFARE - CHILD SUPPORT ENFORCEMENT PROGRAM	52,507,512	16,457,956	16,468,211	16,596,905	16,620,011
BALANCE FORWARD	13,751,733	1,544,208	1,544,208	545,857	545,857
FEDERAL FUND	33,243,422	10,192,572	10,199,340	10,398,094	10,413,343
INTERAGENCY TRANSFER	98,990				
OTHER FUND	5,413,367	4,721,176	4,724,663	5,652,954	5,660,811
HHS-WELFARE - CHILD SUPPORT FEDERAL REIMBURSEMENT	31,170,783	30,313,715	30,313,715	29,583,185	29,583,185
BALANCE FORWARD	232,894	227,486	227,486	215,010	215,010
FEDERAL FUND	30,937,889	30,086,229	30,086,229	29,368,175	29,368,175
HHS-WELFARE - CHILD ASSISTANCE AND DEVELOPMENT	371,076,562	180,792,151	219,063,624	108,299,910	117,879,427
GENERAL FUND	2,580,421	2,580,421	2,580,421	2,580,421	2,580,421
FEDERAL FUND	288,437,219	166,211,730	164,805,023	93,719,489	93,549,006
INTERAGENCY TRANSFER	80,058,922	12,000,000	51,678,180	12,000,000	21,750,000
HHS-WELFARE - ENERGY ASSISTANCE PROGRAM	33,396,887	29,769,837	35,376,998	23,080,349	36,471,164
FEDERAL FUND	25,024,753	21,323,463	24,879,144	17,079,781	25,570,712
INTERAGENCY TRANSFER	17,613				
OTHER FUND	8,354,521	8,446,374	10,497,854	6,000,568	10,900,452

	2022-2023 Work Program	2023-2024 GOVERNOR RECOMMENDS	2023-2024 LEGISLATIVELY APPROVED	2024-2025 GOVERNOR RECOMMENDS	2024-2025 LEGISLATIVELY APPROVED
TOTAL WELFARE AND SUPPORTIVE SERVICES	832,544,418	571,414,432	613,749,993	491,710,137	507,926,084
GENERAL FUND	108,973,507	111,163,817	110,462,307	112,352,767	111,894,732
BALANCE FORWARD	14,624,621	1,914,266	1,914,266	903,439	903,439
FEDERAL FUND	480,983,397	324,343,043	338,518,386	249,017,994	269,395,607
INTERAGENCY TRANSFER	212,609,819	119,253,175	146,080,306	116,172,708	107,582,943
OTHER FUND	15,353,074	14,740,131	16,774,728	13,263,229	18,149,363
REVERSIONS					
HHS-DCFS - CHILDREN, YOUTH & FAMILY ADMINISTRATION	102,785,096	28,582,370	39,695,921	23,759,695	16,802,649
GENERAL FUND	8,388,204	5,700,864	5,037,332	5,583,232	5,208,966
BALANCE FORWARD	118,163	118,163	118,163	118,163	118,163
FEDERAL FUND	44,321,734	5,763,212	6,290,574	5,384,546	5,764,892
INTERAGENCY TRANSFER	48,564,495	14,621,374	25,866,818	10,225,374	3,262,516
OTHER FUND	1,392,500	2,378,757	2,383,034	2,448,380	2,448,112
REVERSIONS					
HHS-DCFS - VICTIMS SERVICES		15,755,304	15,755,293	15,735,844	15,735,833
FEDERAL FUND		15,755,304	15,755,293	15,735,844	15,735,833
HHS-DCFS - VICTIMS OF DOMESTIC VIOLENCE	5,252,542	7,578,618	7,578,618	6,963,633	6,963,633
BALANCE FORWARD	2,237,322	2,240,776	2,240,776	1,626,532	1,626,532
OTHER FUND	3,015,220	5,337,842	5,337,842	5,337,101	5,337,101
HHS-DCFS - INFORMATION SERVICES	26,730,495	14,071,447	13,991,858	19,356,902	19,229,339
GENERAL FUND	4,274,212	4,332,612	4,260,987	4,435,974	4,337,895
FEDERAL FUND	3,228,119	3,127,253	3,093,749	3,219,607	3,176,703
INTERAGENCY TRANSFER	19,228,164	6,611,582	6,637,122	11,701,321	11,714,741
REVERSIONS					
HHS-DCFS - WASHOE COUNTY CHILD WELFARE	40,418,316	38,909,082	39,656,478	39,424,275	39,912,455
GENERAL FUND	18,298,782	19,141,220	19,933,807	19,479,909	20,407,440
BALANCE FORWARD	818,612				
FEDERAL FUND	20,786,458	19,654,229	19,609,038	19,830,733	19,391,382
INTERAGENCY TRANSFER	514,464	113,633	113,633	113,633	113,633
REVERSIONS					
HHS-DCFS - CLARK COUNTY CHILD WELFARE	114,796,674	125,974,665	127,091,746	128,490,312	129,481,101
GENERAL FUND	54,217,972	69,206,915	69,397,398	70,395,293	72,032,487
BALANCE FORWARD	1,291,338				
FEDERAL FUND	57,997,633	56,757,734	56,934,332	58,085,003	57,438,598
INTERAGENCY TRANSFER	1,289,731	10,016	760,016	10,016	10,016
REVERSIONS					
HHS-DCFS - RURAL CHILD WELFARE	24,546,137	25,682,551	25,899,548	26,540,494	26,966,614
GENERAL FUND	8,650,733	12,004,564	12,120,836	12,479,177	12,757,681
BALANCE FORWARD	271,653				
FEDERAL FUND	8,192,489	8,632,758	8,724,487	8,855,569	8,977,301
INTERAGENCY TRANSFER	2,490,061	2,030,132	2,029,757	2,116,719	2,124,916
OTHER FUND	4,941,201	3,015,097	3,024,468	3,089,029	3,106,716
REVERSIONS					

	2022-2023 Work Program	2023-2024 GOVERNOR RECOMMENDS	2023-2024 LEGISLATIVELY APPROVED	2024-2025 GOVERNOR RECOMMENDS	2024-2025 LEGISLATIVELY APPROVED
HHS-DCFS - CHILDREN'S TRUST ACCOUNT	1,370,425	991,716	991,716	854,978	854,978
BALANCE FORWARD	683,922	289,914	289,914	154,756	154,756
INTERAGENCY TRANSFER	680,596	694,305	694,305	692,716	692,716
OTHER FUND	5,907	7,497	7,497	7,506	7,506
HHS-DCFS - CHILD WELFARE TRUST	447,589	399,969	399,969	456,824	456,824
BALANCE FORWARD	237,985	196,275	196,275	244,637	244,637
OTHER FUND	209,604	203,694	203,694	212,187	212,187
HHS-DCFS - TRANSITION FROM FOSTER CARE	1,511,116	1,459,676	1,459,676	1,299,872	1,408,236
BALANCE FORWARD	611,002	511,116	511,116	351,312	459,676
OTHER FUND	900,114	948,560	948,560	948,560	948,560
HHS-DCFS - REVIEW OF DEATH OF CHILDREN	420,378	442,935	442,935	369,895	369,895
BALANCE FORWARD	285,215	285,229	285,229	213,509	213,509
OTHER FUND	135,163	157,706	157,706	156,386	156,386
HHS-DCFS - JUVENILE JUSTICE SERVICES	5,329,289	5,565,504	5,568,492	5,625,229	5,629,432
GENERAL FUND	3,115,550	4,382,725	4,377,683	4,440,991	4,437,152
BALANCE FORWARD	2,130				
FEDERAL FUND	2,178,599	1,093,969	1,096,395	1,095,428	1,097,823
INTERAGENCY TRANSFER	6,560	53,801	59,405	53,801	59,448
OTHER FUND	26,450	35,009	35,009	35,009	35,009
REVERSIONS					
HHS-DCFS - FAMILY SUPPORT PROGRAM		26,516,065	26,515,937	11,848,545	11,845,911
GENERAL FUND		1,444,081	1,921,753	1,939,381	1,978,478
FEDERAL FUND		9,407,627	9,126,966	8,408,506	8,431,847
INTERAGENCY TRANSFER		15,180,669	14,983,960	997,420	932,343
OTHER FUND		483,688	483,258	503,238	503,243
HHS-DCFS - YOUTH ALTERNATIVE PLACEMENT	4,272,838	3,984,694	4,383,543	3,984,694	4,383,543
GENERAL FUND	1,399,532	1,000,000	1,798,382	1,000,000	1,798,382
INTERAGENCY TRANSFER	686,994		398,849		398,849
OTHER FUND	2,186,312	2,984,694	2,186,312	2,984,694	2,186,312
HHS-DCFS - SUMMIT VIEW YOUTH CENTER	7,602,066	8,535,993	8,353,481	8,812,862	8,631,195
GENERAL FUND	7,267,586	8,307,637	8,071,799	8,584,506	8,348,011
BALANCE FORWARD	109,264				
INTERAGENCY TRANSFER	225,216	228,356	281,682	228,356	283,184
OTHER FUND					
REVERSIONS					
HHS-DCFS - CALIENTE YOUTH CENTER	9,762,388	9,373,471	9,307,280	10,135,993	10,074,842
GENERAL FUND	9,335,454	9,005,698	8,939,507	9,771,355	9,710,204
BALANCE FORWARD					
INTERAGENCY TRANSFER	426,934	367,773	367,773	364,638	364,638
OTHER FUND					
REVERSIONS					

	2022-2023 Work Program	2023-2024 GOVERNOR RECOMMENDS	2023-2024 LEGISLATIVELY APPROVED	2024-2025 GOVERNOR RECOMMENDS	2024-2025 LEGISLATIVELY APPROVED
HHS-DCFS - NEVADA YOUTH TRAINING CENTER	8,944,976	9,868,640	9,781,243	10,186,762	10,099,016
GENERAL FUND	8,436,832	9,315,847	9,228,450	9,632,836	9,545,090
BALANCE FORWARD	103,005				
INTERAGENCY TRANSFER	376,551	514,040	514,040	515,042	515,042
OTHER FUND	28,588	38,753	38,753	38,884	38,884
REVERSIONS					
HHS-DCFS - YOUTH PAROLE SERVICES	6,802,347	6,922,335	7,030,585	7,072,366	7,186,866
GENERAL FUND	3,341,242	3,478,644	3,462,921	3,549,991	3,535,703
INTERAGENCY TRANSFER	52,871	6,715	73,581	6,715	75,553
OTHER FUND	3,408,234	3,436,976	3,494,083	3,515,660	3,575,610
REVERSIONS					
HHS-DCFS - NORTHERN NV CHILD & ADOLESCENT SERVICES	12,770,261	12,638,139	12,646,159	13,125,664	13,150,628
GENERAL FUND	4,442,272	5,076,258	5,012,898	6,772,037	6,675,863
INTERAGENCY TRANSFER	7,582,290	6,809,833	6,881,213	5,601,571	5,722,709
OTHER FUND	745,699	752,048	752,048	752,056	752,056
REVERSIONS					
HHS-DCFS - SOUTHERN NV CHILD & ADOLESCENT SERVICES	42,502,087	39,557,010	43,509,645	39,238,289	38,116,131
GENERAL FUND	12,977,003	16,199,862	15,634,505	19,580,356	19,196,487
BALANCE FORWARD	164,801				
FEDERAL FUND	3,432,311	2,606,677	2,604,266	44,792	42,238
INTERAGENCY TRANSFER	24,179,176	18,952,431	23,472,834	17,815,101	17,079,366
OTHER FUND	1,748,796	1,798,040	1,798,040	1,798,040	1,798,040
REVERSIONS					
HHS-DCFS - VICTIMS OF CRIME	9,304,659	9,231,285	8,976,043	8,874,086	9,035,576
GENERAL FUND		3,261,867	4,343,380	3,415,004	4,495,878
BALANCE FORWARD	1,043,470	1,166,476	1,166,476	1,130,967	174,243
FEDERAL FUND	2,252,000	2,347,650	1,359,750	2,350,008	1,949,321
INTERAGENCY TRANSFER	1,947,574	485,695	138,136		437,210
OTHER FUND	4,061,615	1,969,597	1,968,301	1,978,107	1,978,924
TOTAL CHILD AND FAMILY SERVICES	425,569,679	392,041,469	409,036,166	382,157,214	376,334,697
GENERAL FUND	144,145,374	171,858,794	173,541,638	181,060,042	184,465,717
BALANCE FORWARD	7,977,882	4,807,949	4,807,949	3,839,876	2,991,516
FEDERAL FUND	142,389,343	125,146,413	124,594,850	123,010,036	122,005,938
INTERAGENCY TRANSFER	108,251,677	66,680,355	83,273,124	50,442,423	43,786,880
OTHER FUND	22,805,403	23,547,958	22,818,605	23,804,837	23,084,646
REVERSIONS					
DETR - COMMISSION ON POSTSECONDARY EDUCATION	691,763	668,541		645,340	
GENERAL FUND	573,333	528,805		496,793	
FEDERAL FUND	112,490	139,736		148,547	
INTERAGENCY TRANSFER	5,940				
REVERSIONS					

Summary of Appropriations and Authorizations

2023-25 Legislature

	2022-2023 Work Program	2023-2024 GOVERNOR RECOMMENDS	2023-2024 LEGISLATIVELY APPROVED	2024-2025 GOVERNOR RECOMMENDS	2024-2025 LEGISLATIVELY APPROVED
DETR - ADMINISTRATION	6,668,642	6,741,396	6,732,274	6,782,036	6,778,927
BALANCE FORWARD	515,565	739,772	739,772	739,771	739,771
INTERAGENCY TRANSFER	6,153,077	6,001,624	5,992,502	6,042,265	6,039,156
OTHER FUND					
DETR - INFORMATION DEVELOPMENT AND PROCESSING	20,471,042	17,502,748	33,039,457	17,119,090	35,818,312
BALANCE FORWARD	945,854	701,070	701,070	799,266	1,328,559
INTERAGENCY TRANSFER	19,328,580	16,801,678	32,338,387	16,319,824	34,489,753
OTHER FUND	196,608				
DETR - RESEARCH & ANALYSIS	3,570,496	3,262,407	3,361,503	3,247,682	3,435,132
BALANCE FORWARD	244,307	669,036	669,036	585,453	675,758
FEDERAL FUND	1,537,080	1,172,055	1,305,661	1,204,847	1,338,909
INTERAGENCY TRANSFER	1,789,109	1,421,316	1,386,806	1,457,382	1,420,465
DETR - EQUAL RIGHTS COMMISSION	3,014,052	2,931,033	2,795,106	2,244,632	2,244,598
GENERAL FUND	1,730,891	1,750,455	1,756,231	1,716,054	1,716,020
FEDERAL FUND	613,000	528,000	528,000	528,000	528,000
INTERAGENCY TRANSFER	669,548	652,000	510,297		
OTHER FUND	613	578	578	578	578
REVERSIONS					
DETR - REHABILITATION ADMINISTRATION	1,776,508	1,665,057	1,714,362	1,659,795	1,737,271
BALANCE FORWARD	166,392	154,514	154,514	106,399	154,515
INTERAGENCY TRANSFER	1,610,116	1,510,543	1,559,848	1,553,396	1,582,756
DETR - DISABILITY ADJUDICATION	20,636,777	21,042,150	21,088,705	21,334,565	21,366,158
FEDERAL FUND	20,509,825	21,042,150	21,088,705	21,334,565	21,366,158
INTERAGENCY TRANSFER	126,952				
DETR - VOCATIONAL REHABILITATION	20,678,436	21,668,133	21,855,076	21,602,023	21,715,367
GENERAL FUND	2,400,644	3,604,634	3,668,168	3,658,966	3,703,309
BALANCE FORWARD	61,082				
FEDERAL FUND	17,119,948	18,058,499	18,181,908	17,938,057	18,007,058
INTERAGENCY TRANSFER	188,888				
INTERIM FINANCE	888,874				
OTHER FUND	19,000	5,000	5,000	5,000	5,000
DETR - SERVICES TO BLIND OR VISUALLY IMPAIRED	3,279,858	3,139,877	3,145,257	3,128,355	3,125,375
GENERAL FUND	521,112	544,597	566,910	568,728	570,360
FEDERAL FUND	2,582,062	2,494,086	2,573,347	2,458,433	2,550,015
INTERAGENCY TRANSFER	130,098	96,194		96,194	
INTERIM FINANCE	35,620				
OTHER FUND	10,966	5,000	5,000	5,000	5,000
REVERSIONS					
DETR - BLIND BUSINESS ENTERPRISE PROGRAM	4,464,102	4,724,744	4,724,744	4,822,341	4,818,921
BALANCE FORWARD	2,787,839	2,930,398	2,930,398	3,027,995	3,024,575
INTERAGENCY TRANSFER	4,281				
OTHER FUND	1,671,982	1,794,346	1,794,346	1,794,346	1,794,346

Summary of Appropriations and Authorizations

2023-25 Legislature

	2022-2023 Work Program	2023-2024 GOVERNOR RECOMMENDS	2023-2024 LEGISLATIVELY APPROVED	2024-2025 GOVERNOR RECOMMENDS	2024-2025 LEGISLATIVELY APPROVED
DETR - ESD ADMINISTRATION	2,086,528	2,013,764	1,994,547	2,115,825	2,080,959
BALANCE FORWARD	118,157	335,669	335,669	445,642	427,365
INTERAGENCY TRANSFER	1,968,371	1,678,095	1,658,878	1,670,183	1,653,594
DETR - OFFICE OF WORKFORCE INNOVATION	13,665,577	3,681,004	3,972,931	2,414,539	2,747,776
GENERAL FUND	2,541		289,026		331,870
BALANCE FORWARD	180				
FEDERAL FUND	12,185,788	2,540,871	2,540,871	1,344,029	1,344,029
INTERAGENCY TRANSFER	1,462,068	1,140,133	1,143,034	1,070,510	1,071,877
OTHER FUND	15,000				
DETR - NEVADA P20 WORKFORCE REPORTING	966,606	879,225	882,293	929,023	932,817
GENERAL FUND	866,624	879,225	882,293	929,023	932,817
INTERAGENCY TRANSFER	99,982				
REVERSIONS					
DETR - WORKFORCE DEVELOPMENT	105,404,895	103,377,427	103,541,889	112,019,092	112,523,178
BALANCE FORWARD	26,525,663	25,959,666	25,959,666	32,400,361	32,400,361
FEDERAL FUND	58,680,071	50,181,218	53,040,516	52,220,100	53,076,328
INTERAGENCY TRANSFER	1,940,003	376,546	239,929	13,824	359,894
OTHER FUND	18,259,158	26,859,997	24,301,778	27,384,807	26,686,595
DETR - EMPLOYMENT SECURITY - SPECIAL FUND	73,863,898	60,611,534	45,648,671	65,696,767	57,694,692
BALANCE FORWARD	16,074,643	20,052,780	20,052,780	23,861,557	21,146,269
FEDERAL FUND					
INTERAGENCY TRANSFER	53,163,381	32,616,307	20,362,324	32,616,307	31,336,397
OTHER FUND	4,625,874	7,942,447	5,233,567	9,218,903	5,212,026
DETR - UNEMPLOYMENT INSURANCE	78,478,271	40,153,979	45,591,555	41,595,440	42,059,287
BALANCE FORWARD	2,356,326	3,736,108	3,736,108	3,736,108	3,736,108
FEDERAL FUND	58,676,926	29,598,266	29,671,415	30,010,114	29,839,886
INTERAGENCY TRANSFER	17,133,205	6,728,960	12,092,985	7,764,660	8,399,720
OTHER FUND	311,814	90,645	91,047	84,558	83,573
TOTAL EMPLOYMENT, TRAINING AND REHABILITATION	359,717,451	294,063,019	300,088,370	307,356,545	319,078,770
GENERAL FUND	6,095,145	7,307,716	7,162,628	7,369,564	7,254,376
BALANCE FORWARD	49,796,008	55,279,013	55,279,013	65,702,552	63,633,281
FEDERAL FUND	172,017,190	125,754,881	128,930,423	127,186,692	128,050,383
INTERAGENCY TRANSFER	105,773,599	69,023,396	77,284,990	68,604,545	86,353,612
INTERIM FINANCE	924,494				
OTHER FUND	25,111,015	36,698,013	31,431,316	38,493,192	33,787,118
REVERSIONS					

Summary of Appropriations and Authorizations

2023-25 Legislature

	2022-2023 Work Program	2023-2024 GOVERNOR RECOMMENDS	2023-2024 LEGISLATIVELY APPROVED	2024-2025 GOVERNOR RECOMMENDS	2024-2025 LEGISLATIVELY APPROVED
HEALTH AND HUMAN SERVICES					
GENERAL FUND	1,862,124,865	1,977,259,295	1,941,745,429	2,061,294,401	2,066,598,086
BALANCE FORWARD	232,310,219	199,557,059	199,552,826	301,307,258	318,725,510
FEDERAL FUND	5,530,904,396	5,763,951,472	5,484,531,248	5,849,854,589	5,707,836,899
INTERAGENCY TRANSFER	1,570,390,758	1,430,533,502	1,440,796,380	1,397,249,199	1,488,219,894
INTERIM FINANCE	924,494				
OTHER FUND	787,673,352	1,153,690,155	1,062,106,985	1,163,597,480	1,268,504,592
REVERSIONS				2	
TOTAL FOR HEALTH AND HUMAN SERVICES	9,984,328,084	10,524,991,483	10,128,732,868	10,773,302,929	10,849,884,981
Less: INTER-AGENCY TRANSFER	1,570,390,758	1,430,533,502	1,440,796,380	1,397,249,199	1,488,219,894
NET HEALTH AND HUMAN SERVICES	8,413,937,326	9,094,457,981	8,687,936,488	9,376,053,730	9,361,665,087

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 2023 Legislature approved General Fund appropriations for the Public Safety function totaling $799.8 million for the 2023-25 biennium, an increase of 3.9% when compared to General Fund appropriations of $769.7 million approved by the 2021 Legislature for the 2021-23 biennium. Highway Fund support, as approved by the 2023 Legislature, totals $326.5 million for the 2023-25 biennium, which represents an increase of 5.0% when compared to the Highway Fund support of $310.9 million approved for the 2021-23 biennium by the 2021 Legislature. Amounts approved by the 2023 Legislature from all funding sources total $1.542 billion for the 2023-25 biennium (less interagency transfers and one-time appropriations), an increase of 1.3% when compared to the $1.523 billion of total funding approved for the 2021-23 biennium by the 2021 Legislature.

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 2023 Legislature approved total funding of $4.7 million over the 2023-25 biennium, a 15.2% decrease when compared to the $5.5 million approved for the 2021-23 biennium by the 2021 Legislature.

The 2023 Legislature approved changing the primary funding source from Court Assessments to General Fund, resulting in a reduction of $4.6 million in Court Assessment revenue with a corresponding increase in General Fund appropriations over the 2023-25 biennium.

DEPARTMENT OF CORRECTIONS

The Nevada Department of Corrections 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 Department'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 closed and maintained in a mothball status.

The Legislature approved General Fund support, less one-time appropriations, for the Nevada Department of Corrections of $651.1 million over the 2023-25 biennium, which is an increase of $17.7 million, or 2.8%, when compared to the $633.4 million approved for the 2021-23 biennium by the 2021 Legislature. Amounts approved from all funding sources, less interagency transfers and one-time appropriations, total $735.8 million over the 2023-25 biennium, which is an increase of 1.8% compared to the $722.6 million of funding approved for the 2021-23 biennium.

The 2023 Legislature approved funding for a two-grade salary increase for Correctional Officer, Senior Correctional Officer, and Correctional Sergeant positions, as well as a one-grade increase for Correctional Lieutenant, Associate Warden, Supervisory Criminal Investigator, and Criminal Investigator positions within the Department of Corrections.

OFFENDER POPULATION

The Legislatively approved budget provides funding to house an average annual offender population of 10,223 for FY 2024 and 10,687 for FY 2025. This represents an increase of 82 offenders (0.1%) when compared to the FY 2022 legislatively approved projected population (projections are provided by JFA associates, an independent forecasting contractor). The average cost per offender in the legislatively approved budget is $33,796 in FY 2024 and $33,965 in FY 2025, as detailed in the following table.

Legislatively Approved Funding and Offender Population Overview				
	FY 2022	FY 2023	FY 2024	FY 2025
	Actuals	Legislatively Approved	Legislatively Approved	Legislatively Approved
Total Funding (millions) [1]	$ 319,914,756	$ 334,270,271	$ 345,497,742	$ 354,617,208
General Fund Support (millions)[1]	$ 297,204,454	$ 320,438,312	$ 321,085,061	$ 330,038,544
Average Offender Population	10,141	11,319	10,223	10,480
Annual Cost per Offender	$ 31,547	$ 29,532	$ 33,796	$ 33,838
Positions (full-time equivalents)	2,887.62	2,892.62	2,778.62	2,762.62

[1] Operating budgets only – does not contain proposed revenue authority for the Offenders Store Fund or the Prison Industries Fund.

The department's 2023-25 offender population projections, as provided to the Legislature, are based on JFA Institutes March 2023 offender projection and included information indicating where the offenders are to be housed during the 2023-25 biennium. The following table summarizes the plan based on annual averages as provided by the department and approved by the Legislature.

2023-25 Biennium - Nevada Department of Corrections Offender Population Projections					
	EMERGENCY THRESHOLD CAPACITY AS OF 03/30/2023	Actual FY 2022	LEG APP. FY 2023	LEG. APP FY 2024	LEG. APP. FY 2025
Stewart Conservation Camp[(a)]	240	232	253	229	229
Warm Springs Correctional Center	-	445	568	-	-
Southern Desert Correctional Center	2,010	1,548	1,791	1,926	1,781
Northern Nevada Correctional Center[(b)]	1,277	1,293	1,291	1,229	1,630
Ely State Prison	1,322	644	562	489	550
Lovelock Correctional Center	1,444	1,366	1,545	1,553	1,491
Florence McClure Women's Correctional Center	1,033	666	753	662	691
Ely Conservation Camp	-	-	106	-	-
Pioche Conservation Camp[(c)]	112	82	197	107	107
High Desert State Prison	3,444	3,135	3,073	3,188	3,143
Three Lakes Valley Conservation Camp	384	247	270	244	245
Wells Conservation Camp	150	30	105	95	96
Humboldt Conservation Camp	150	61	105	-	-
Jean Conservation Camp	240	80	140	95	105
Carlin Conservation Camp	150	51	105	95	96
Tonopah Conservation Camp	152	67	107	-	-
Northern NV Transitional Housing	112	78	79	71	71
Casa Grande Transitional Housing	400	116	269	240	245
Total	**12,620**	**10,141**	**11,319**	**10,223**	**10,480**
Change			1,178	(1,096)	257

Notes:

(a) SCC operates 120 beds above emergency capacity as of 03/30/2023.

(b) NNCC operates 62 beds above emergency capacity as of 03/30/2023.

(f) PCC operates 56 beds above emergency capacity as of 03/30/2023.

DEPARTMENTWIDE FUNDING

The Legislature approved transferring the costs of operating law libraries and 14 Administrative Assistant positions to the budget of each facility at which a law library is located and $2.2 million in General Fund appropriations to fund the law libraries, resulting in a corresponding reduction of $2.2 million in transfers from the Offender' Store Fund to the Inmate Welfare Account.

DIRECTOR'S OFFICE

The Legislature approved $25,000 in General Fund appropriations each fiscal year over the 2023-25 biennium for advertising and marketing to assist with the department's recruitment efforts.

PRISON MEDICAL CARE

The Legislature approved $3.9 million in General Fund appropriations over the 2023-25 biennium to fund adjustments to the offender-driven medical care costs based on inflation and updated offender population projections. In addition, the Legislature approved one new Pharmacy Technician position to assist the department's pharmacies with prescription order fulfillment as a result of licensing six additional pharmacies.

WARM SPRINGS CORRECTIONAL CENTER

The Legislature approved a reduction of $20.2 million in General Fund appropriations at the Warm Springs Correctional Center to continue the temporary closure through the 2023-25 biennium due to lack of staffing required to operate the facility safely. However, the Legislature approved $4.6 million in General Fund appropriations for the Warm Springs Correctional Center to continue to fund the maintenance of the facility and to include a total of 13 maintenance and correctional officer positions over the 2023-25 biennium.

CONSERVATION CAMP CONSOLIDATION

The Legislature approved the Governor's recommendation to begin Phase 1 of a multi-biennia plan to consolidate the department's conservation camp program into the four camps with the most adequate staffing and offender populations, which include Three Lakes Valley, Jean, Stewart, and Pioche Conservation Camps. The following summarizes the major decisions approved by the Legislature to consolidate the conservation camp program:

- **Humboldt Conservation Camp** – The Legislature approved the closure of the Humboldt Conservation Camp, maintaining the facility in mothball status over the 2023-25 biennium, and continuing the funding for ten currently filled positions for FY 2024, which resulted in a reduction of $1.8 million in General Fund appropriations over the 2023-25 biennium, with the intent that the camp be permanently closed.
- **Ely Conservation Camp –** The Legislature approved the closure of the Ely Conservation Camp and to maintain the facility in mothball status, resulting in a reduction of $2.7 million in General Fund appropriations over the 2023-25 biennium, with the intent that the camp be permanently closed.
- **Tonopah Conservation Camp** – The Legislature approved the closure of the Tonopah Conservation Camp, maintaining the facility in mothball status over the 2023-25 biennium, and continuing the funding for six currently filled positions for FY 2024, which resulted in a reduction of $2.2 million in General Fund appropriations over the 2023-25 biennium, with the intent that the camp be temporarily closed. In addition, the Legislature approved a $1.7 million General Fund appropriation to the Interim Finance Committee Contingency Account for distribution to the department should it determine that the camp is to be reopened during the 2023-25 biennium.

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 $384.6 million, approved by the 2021 Legislature for the 2021-23 biennium, to $384.0 million for the 2023-25 biennium. The 2023 Legislature approved total Highway Fund appropriations of $164.7 million for the department over the 2023-25 biennium, which represents an 8.8% increase from the total legislatively approved Highway Fund appropriations of $151.4 million over the 2021-23 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 $58,418 approved for the 2023-25 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. This administrative cap was increased to 27.0% by the 2015 Legislature due to its approval of the department's plan to begin the replacement of its mainframe computer system. The increased administrative cap recognized the additional expenditures associated with this project and was scheduled to sunset after FY 2020, at which time the DMV initially projected the new computer system would be deployed. However, due to delays with the project, the 2019 Legislature and the 2021 Legislature approved extending the increased administrative cap, which is currently scheduled to sunset at the end of FY 2026 (June 30, 2026).

Based on revenue projections provided by the department in April 2023, Highway Fund proceeds collected by the DMV (excluding gasoline tax revenue) were projected to be $402.8 million in FY 2023, $412.9 million in FY 2024, and $423.6 million in FY 2025, which is an increase of 2.5% in FY 2024 and 2.6% in FY 2025. Based on the DMV's revenue projections, the department's historic 22.0% cap threshold would be $94.0 million for FY 2024 and $96.5 million for FY 2025 (including projected Highway Fund reversions from the Records Search, Insurance Verification, and Special Plates Trust budgets). Excluding estimated gasoline tax administration costs that are not subject to the administrative cap, Highway Fund appropriations approved by the Legislature totaled $82.9 million in FY 2024 and $80.8 million in FY 2025. Accordingly, the legislatively approved budget for the DMV is under the historic 22.0% administrative cap by $11.1 million in FY 2024 and $15.7 million in FY 2025.

Although the legislatively approved budget for the DMV is under the historic 22.0% administrative cap, it should be noted the 2023 Legislature provided the department with authority to transfer Highway Fund appropriations between fiscal years in the 2023-25 biennium for the Department Transformation Effort project in Section 36 of the 2023 Appropriations Act (Senate Bill 511). 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 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 2023 Legislature approved Highway Fund appropriations of $73.0 million and Technology Fee revenue of $10,000 (attributed to projected debt collections for transactions prior to FY 2021) over the 2023-25 biennium, as well as the continuation of 29 state positions and 32 master service agreement contractors in FY 2024 and 28 master service agreement contractors in FY 2025, to support the project. The Legislature also approved various contract, software, and mainframe expenditures totaling $28.1 million in FY 2024 and $25.6 million in FY 2025 to support the project. However, the Legislature placed funding of $25.4 million for contract expenditures in reserves in FY 2025 which would require the department to request Interim Finance Committee approval in order to expend the funding. Inclusive of the $25.4 million that was placed in reserves in FY 2025, the 2023 Legislature approved expenditures totaling $73.0 million over the 2023-25 biennium to continue the Department Transformation Effort project.

DIRECTOR'S OFFICE

The Director's Office is responsible for the general administration of the DMV and oversees the department's seven divisions, including Administrative Services, Field Services, Central Services and Records, Compliance Enforcement, Motor Carrier, Research and Project Management, and Motor Vehicles Information Technology (Automation).

Total funding is approved to increase from the $4.8 million legislatively approved in FY 2023 to $5.6 million in FY 2024 and $5.8 million in FY 2025. The 2023 Legislature approved the Governor's recommendation to transfer one DMV Services Manager position and one Training Officer position, including associated costs, funded with Highway Fund appropriations of $393,080 over the 2023-25 biennium, from the Director's Office budget to the Research and Project Management budget, to support the Employee Development Unit and assist in developing training for the department.

MOTOR VEHICLE INFORMATION TECHNOLOGY DIVISION (AUTOMATION)

The Automation budget 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. Total funding is approved to increase from the $12.4 million legislatively approved in FY 2023 to $12.7 million in FY 2024 and $12.9 million in FY 2025.

The 2023 Legislature approved the Governor's recommendation for Highway Fund appropriations of $1.7 million over the 2023-25 biennium for four Information Technology contract positions to support the DMV legacy system as the Department Transformation Effort project progresses. The Legislature also approved the Governor's recommendation for Highway Fund appropriations of $257,411 over the 2023-25 biennium to fund

maintenance of the legacy system servers until migration to the new system is complete, and one additional subscription for software technical assistance. The Legislature also approved the Governor's recommendation for Highway Fund appropriations of $198,991 over the 2023-25 biennium to fund security and audit log analyzer software, virtual server system for five field offices, and updated videoconference equipment for six DMV locations. Finally, the 2023 Legislature approved the Governor's recommendation for the transfer of four Business Process Analyst positions and associated Highway Fund appropriations of $777,836 over the 2023-25 biennium from the Automation budget to the Research and Project Management budget to assist with quality assurance testing, application lifecycle management, and development of test plans.

ADMINISTRATIVE SERVICES DIVISION

The Administrative Services Division provides support services, including fiscal and purchasing services, revenue and bad debt services, and contract management for the department. Total funding is approved to increase from the $17.3 million legislatively approved in FY 2023 to $18.8 million in FY 2024 and $19.0 million in FY 2025. The Legislature approved expenditure authority of $11.2 million in each year of the 2023-25 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 2023-25 biennium to fund credit card fees .

The 2023 Legislature approved the Governor's recommendation to transfer one Accounting Assistant position and one Administrative Assistant position, including associated costs, funded with Highway Fund appropriations of $255,323 over the 2023-25 biennium, from the Administrative Services Division budget to the Director's Office budget to align the DMV payroll functions within the human resources unit.

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. 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. Total funding is approved to increase from the $7.5 million legislatively approved in FY 2023 to $8.1 million in both FY 2024 and FY 2025.

The 2023 Legislature approved the Governor's recommendation for two new Motor Vehicle Appraiser positions and associated expenditures, funded with Highway Fund appropriations of $262,368 over the 2023-25 biennium, to assist customers with the sale of vehicles with liens; inspect, assign, and restore vehicle identification numbers; assist with the registration and licensing of vehicles; and conduct motor vehicle appraisals. The 2023 Legislature also approved the Governor's recommendation to fund a one-grade increase for 13 Compliance/Enforcement Investigator positions and 3 Supervisory Compliance/Enforcement Investigator positions, funded with Highway Fund Salary Adjustment funds of $168,792 and cost allocation revenue of $6,581 over the 2023-25 biennium.

MOTOR VEHICLE POLLUTION CONTROL

The Motor Vehicle Pollution Control budget 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. *Nevada Revised Statutes* 445B.830 requires a minimum reserve level in the Pollution Control budget of $1.0 million. Reserve levels in excess of the statutory limit are distributed back to the counties in which the revenue was generated, proportionate to the number of certificates issued in those counties.

The 2023 Legislature approved the Governor's recommendation to fund a one-grade increase for ten Compliance/Enforcement Investigator positions and one Supervisory Compliance/Enforcement Investigator position, funded with reserve reductions of $112,199 over the 2023-25 biennium.

CENTRAL SERVICES DIVISION

LICENSE PLATE FACTORY

The License Plate Factory budget supports the license plate factory, which is operated by the Central Services Division of the DMV. The license plate factory is charged with designing, manufacturing, and distributing Nevada's license plates to DMV offices, certain county assessor offices, and customers of the department. To allow the manufacturing of license plates to be a self-supporting activity, NRS 482.268 provides the department with authority to establish a license plate fee through regulation, subject to approval by the Legislative Commission. Excluding reserves, the 2023 Legislature approved expenditures of $9.0 million over the 2023-25 biennium for the production of license plates. The 2023 Legislature also approved the Governor's recommendation to eliminate the eight-year license plate reissuance requirement by approving Assembly Bill (A.B.) 457.

VERIFICATION OF INSURANCE

The Verification of Insurance program within the Central 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. Total funding for the program is approved to increase from the $13.0 million legislatively approved in FY 2023 to $15.3 million in FY 2024 and $16.2 million in FY 2025. The 2023 Legislature approved the Governor's recommendation for a new cloud-based motor vehicle insurance verification system that would integrate with the new platform that would be deployed through the Department Transformation Effort project, funded with Registration Fee revenue of $717,600 in each year of the 2023-25 biennium.

RECORDS SEARCH

The Records Search section of the Central Services Division is responsible for researching and disseminating driver license and vehicle registration information and providing records for insurance, employment, and investigations. Funding is provided through Records Search Charge revenue for the processing of customer requests. Total funding for the program is approved to increase from the $10.8 million legislatively approved in FY 2023 to $12.6 million in FY 2024 and $13.2 million in FY 2025. The 2023 Legislature approved the Governor's recommendation for Records Search Charge revenue of $149,000 over the 2023-25 biennium for a new contract to provide address verification services, which would integrate with the new platform that would be deployed through the Department Transformation Effort project.

DEPARTMENT OF PUBLIC SAFETY

The Department of Public Safety (DPS) consists of the Director's Office; Nevada Highway Patrol (NHP); Parole and Probation (P&P); Investigation Division; Records, Communications and Compliance Division (RCCD); Fire Marshal; Capitol Police; Office of Traffic Safety (OTS); the Office of Criminal Justice Assistance (OCJA); and the Parole Board.

For the 2023-25 biennium, total funding approved for the department is $417.9 million (less interagency transfers and one-time appropriations), 1.8% more than the total funding of $410.7 million approved for the 2021-23 biennium. General Fund support for the department totals $144.1 million for the 2023-25 biennium, a 5.7% increase from the $136.3 million approved for the 2021-23 biennium. The majority of the increase in General Funds is attributed to a revised supervision ratio of the Parole and Probation Specialist positions in the Court Services Unit who oversee pre-sentence investigation reports as discussed in the Parole and Probation section of this report. The 2023 Legislature approved Highway Fund support for the department of $161.8 million over the 2023-25 biennium, a 1.4% increase from Highway Funds of $159.5 million approved for the 2021-23 biennium. Lastly, the 2023 Legislature approved funding for a two-grade salary increase for DPS Officer and DPS Sergeant positions, as well as a one-grade salary increase for DPS Captain and DPS Lieutenant positions within the Department of Public Safety.

DIRECTOR'S OFFICE

The Director's 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 Director's Office includes the Training Division, Evidence Vault, Office of Professional Responsibility, Nevada Office of Cyber Defense Coordination, and Dignitary Protection. The 2023 Legislature approved $6.7 million in General Fund appropriations over the 2023-25 biennium, an increase of 6.6% when compared to the $6.3 million approved for the 2021-23 biennium. The 2023 Legislature approved $2.2 million in Highway Fund appropriations over the 2023-25 biennium, an increase of 17.1% when compared to the $1.9 million approved for the 2021-23 biennium. The primary cause for the increase in General Fund appropriations

is attributable to the addition of two DPS Officer 2 positions and one DPS Sergeant position added during the 2021-23 interim to provide expanded security coverage for the Governor and first family. Additionally, the 2023 Legislature approved the transfer of nine interagency positions to support the creation of the new Research and Planning Technology Team within the Director's Office. Total funding approved for the Director's Office for the 2023-25 biennium is $9.4 million (less interagency transfers and one-time appropriations), an increase of 7.8% when compared to the $8.7 million approved for the 2021-23 biennium.

NEVADA HIGHWAY PATROL DIVISION

The Nevada Highway Patrol 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 for Highway Patrol over the 2023-25 biennium is $157.3 million, an increase of 1.2% when compared to the $155.5 million approved for the 2021-23 biennium. The funding includes $446,229 in Highway Fund appropriations over the 2023-25 biennium to fund two new Communication System Specialist positions and one new Equipment Mechanic position to address radio and vehicle maintenance due to upgrades in equipment.

DIVISION OF PAROLE AND PROBATION

The Division of Parole and Probation monitors and enforces offenders' compliance with the conditions of their community supervision, assist offenders in successfully reintegrating into society, and ensure objective sentencing information and recommendations are delivered to the district courts of Nevada. The 2023 Legislature approved General Fund appropriations of $115.3 million over the 2023-25 biennium, a 5.7% increase when compared to the legislatively approved $109.0 million for the 2021-23 biennium.

The 2023 Legislature approved the Governor's recommendation to establish a new supervision ratio of Parole and Probation Specialist positions in the Court Services Unit resulting in eight new Parole and Probation Specialist positions and one Parole and Probation Supervisor position supported by a $462,965 increase in General Fund appropriations over the 2023-25 biennium. The following table reflects the net change of positions based on caseload information provided from the James F. Austin Institute:

Updated Caseload and Approved Court Services Unit Supervision Ratio Position Impact				
Position	Activity	Ratio	FTE Count FY 2024	FTE Count FY2025
Court Services Unit				
P&P Specialist 3	Pre-Sentence Investigations	1:12	1.00	0.00
P&P Specialist 4	Supervision of P&P Specialist 3	1:4	8.00	0.00
P&P Supervisor	Supervision of P&P Specialist 3 & 4	1:8	1.00	0.00
Sworn Positions and POD Supervision				
P&P Specialist 3	Low Risk Supervision	1:250	-3.00	0.00
DPS Officer 2	Offender Supervision	Varies	8.00	3.00
DPS Sergeant	Supervision of P&P Specialist 3 and DPS Officers	1:6	1.00	0.00
Warrants and Extraditions and Pardons Units				
P&P Specialist 2	Warrants	1:250	1.00	0.00
P&P Specialist 4	Pardons Investigations	1:48	-1.00	0.00
Net Position Changes			16.00	3.00
The table does not reflect the 2023 Legislature's decision to retain a DPS Lieutenant position, requiring the agency to leave the position unfilled once the position becomes vacant, unless updated supervisory caseload projections support the need for the position				

The following table depicts historical caseload information for FY 2021, FY 2022, and projected caseload information for FY 2023 through FY 2025:

James F. Austin Institute's Spring Caseload Projections					
Caseload Category	FY 2021 Actual	FY 2022 Actual	FY 2023 Projected[1]	FY 2024 Projected	FY 2025 Projected
Warrants	3,345	3,562	3,637	3,674	3,708
Interstate Compact	1,420	1,124	1,518	1,524	1,529
Pre-Release	1,986	2,188	1,992	2,054	2,104
Pardons Investigations	145	119	125	128	130
Post Convictions	108	360	564	572	578
Pre-Sentence Investigations (PSI)	8,250	9,154	9,109	9,243	9,340
Regular Supervision[2]	11,069	11,374	10,680	10,956	11,176
Intense Supervision Unit/Residential Confinement	510	635	694	709	725
Sex Offenders	2,363	2,319	2,458	2,506	2,529
[1]Per the Division of Parole and Probation, 2023 historical data represents average counts from July through December 2023. [2]Regular Supervision includes low, moderate, and high risk caseloads and miscellaneous caseloads.					

Additionally, the 2023 Legislature approved a General Fund appropriation of $1.0 million over the 2023-25 biennium to fund the reinstatement and expansion of the state-funded House Arrest program. Finally, the 2023 Legislature approved a one-time General Fund appropriation of $2.4 million over the 2023-25 biennium for the continuation of the replacement of the offender tracking information technology system.

RECORDS, COMMUNICATIONS AND COMPLIANCE DIVISION

The Records, Communications and Compliance Division is composed of the 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 DPS divisions and state agencies.

The 2023 Legislature approved $19.4 million in American Rescue Plan Act, Coronavirus State Fiscal Recovery Funds and $1.1 million in fee reserves over the 2023-25 biennium to continue funding the Nevada Criminal Justice Information System modernization project, which included the addition of six new NCJIS Program Specialist positions and one new NCJIS Program Specialist Supervisor position to manage a help desk dedicated to non-criminal justice customers.

Lastly, the 2023 Legislature adjusted the Governor's recommendation to replace $9.4 million of court administrative assessment revenue with General Fund appropriations and instead approved replacing court administrative assessment revenue with $9.3 million of the agency's reserves and $39,759 of General Fund appropriations over the 2023-25 biennium. In addition, the 2023 Legislature approved the elimination of the division's reserve balance by the end of fiscal year 2025 with the intent to transition the budget to be funded with a combination of fees and General Fund appropriations and eliminate the ability to carry a reserve balance beyond the 2023-25 biennium.

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 2023 Legislature approved a $397,557 reduction in reserves over the 2023-25 biennium to fund two Fire and Life Safety Inspector positions to reduce inspection backlogs in the southern region of Nevada.

PAROLE BOARD

The Board of Parole Commissioners (Parole Board) is responsible for evaluating eligible offenders for parole to consider whether the release of the offender is compatible with the health, safety, and welfare of society. The Parole Board is a full-time board that consists of a chairman and six commissioners, each appointed by the Governor. Commissioners conduct monthly offender hearings, in person, or via videoconferencing at each prison location throughout the state and conducts parole violation hearings for those parolees alleged to have violated the conditions of their parole. The Legislature approved A.B. 462 to establish a new Executive Director position, supported by General Fund appropriations of $244,740 over the 2023-25 biennium, to address operational issues caused by the current organizational structure of the Parole Board.

Summary of Appropriations and Authorizations

2023-25 Legislature

	2022-2023 Work Program	2023-2024 GOVERNOR RECOMMENDS	2023-2024 LEGISLATIVELY APPROVED	2024-2025 GOVERNOR RECOMMENDS	2024-2025 LEGISLATIVELY APPROVED
PUBLIC SAFETY					
PEACE OFFICER STANDARDS & TRAINING COMMISSION	2,342,618	2,380,469	2,331,035	2,422,517	2,355,432
GENERAL FUND		2,296,789	2,247,355	2,386,555	2,319,470
BALANCE FORWARD	131,924	47,718	47,718		
FEDERAL FUND					
INTERAGENCY TRANSFER	400,179				
OTHER FUND	1,810,515	35,962	35,962	35,962	35,962
TOTAL PEACE OFFICERS STANDARDS & TRAINING	2,342,618	2,380,469	2,331,035	2,422,517	2,355,432
GENERAL FUND		2,296,789	2,247,355	2,386,555	2,319,470
BALANCE FORWARD	131,924	47,718	47,718		
FEDERAL FUND					
INTERAGENCY TRANSFER	400,179				
OTHER FUND	1,810,515	35,962	35,962	35,962	35,962
NDOC - DIRECTOR'S OFFICE	31,154,436	30,663,241	31,728,734	30,904,096	32,159,788
GENERAL FUND	30,265,150	30,434,273	31,061,521	30,674,692	31,482,834
BALANCE FORWARD	30,912				
INTERAGENCY TRANSFER	791,992	183,375	621,620	183,811	631,361
OTHER FUND	66,382	45,593	45,593	45,593	45,593
REVERSIONS					
NDOC - PRISON MEDICAL CARE	61,509,932	60,915,543	59,942,256	62,674,578	61,884,993
GENERAL FUND	51,599,698	58,233,322	58,085,608	59,992,357	60,028,345
BALANCE FORWARD	6,922,897				
INTERAGENCY TRANSFER	2,831,606	2,526,490	1,700,917	2,526,490	1,700,917
OTHER FUND	155,731	155,731	155,731	155,731	155,731
REVERSIONS					
NDOC - CORRECTIONAL PROGRAMS	11,390,559	10,745,322	10,805,069	11,101,559	11,190,245
GENERAL FUND	9,860,621	9,748,183	9,807,930	10,104,420	10,193,106
INTERAGENCY TRANSFER	1,334,104	996,039	996,039	996,039	996,039
OTHER FUND	195,834	1,100	1,100	1,100	1,100
REVERSIONS					
NDOC - ELY STATE PRISON	26,767,850	28,983,320	28,460,028	30,000,763	29,593,176
GENERAL FUND	26,437,060	28,805,299	26,477,057	29,822,742	27,560,120
INTERAGENCY TRANSFER	255,604	34,956	1,839,906	34,956	1,889,991
OTHER FUND	75,186	143,065	143,065	143,065	143,065
REVERSIONS					
NDOC - HIGH DESERT STATE PRISON	61,790,613	67,465,994	67,991,119	69,802,785	70,201,855
GENERAL FUND	61,025,206	67,319,741	64,143,544	69,656,532	66,221,689
INTERAGENCY TRANSFER	682,153	71,393	3,772,715	71,393	3,905,306
OTHER FUND	83,254	74,860	74,860	74,860	74,860
REVERSIONS					

	2022-2023 Work Program	2023-2024 GOVERNOR RECOMMENDS	2023-2024 LEGISLATIVELY APPROVED	2024-2025 GOVERNOR RECOMMENDS	2024-2025 LEGISLATIVELY APPROVED
NDOC - NORTHERN NEVADA CORRECTIONAL CENTER	31,718,693	31,989,140	31,937,307	33,097,637	33,868,681
GENERAL FUND	31,309,271	31,835,530	30,004,644	32,944,027	31,887,959
INTERAGENCY TRANSFER	339,494	85,091	1,864,144	85,091	1,912,203
OTHER FUND	69,928	68,519	68,519	68,519	68,519
REVERSIONS					
NDOC - NEVADA STATE PRISON	72,558	117,596	117,596	117,596	117,596
GENERAL FUND	72,558	117,596	117,596	117,596	117,596
REVERSIONS					
NDOC - SOUTHERN DESERT CORRECTIONAL CENTER	29,811,080	32,372,760	32,868,701	33,510,033	33,682,738
GENERAL FUND	29,445,282	32,253,872	31,058,733	33,391,145	31,815,908
INTERAGENCY TRANSFER	312,299	66,625	1,757,705	66,625	1,814,567
OTHER FUND	53,499	52,263	52,263	52,263	52,263
REVERSIONS					
NDOC - LOVELOCK CORRECTIONAL CENTER	28,759,483	29,788,632	30,373,785	30,770,042	31,222,605
GENERAL FUND	28,279,964	29,595,382	28,523,712	30,576,792	29,334,295
INTERAGENCY TRANSFER	330,264	44,223	1,701,046	44,223	1,739,283
OTHER FUND	149,255	149,027	149,027	149,027	149,027
REVERSIONS					
NDOC - SOUTHERN NEVADA CORRECTIONAL CENTER	226,137	253,699	253,689	257,447	257,448
GENERAL FUND	224,518	253,699	253,689	257,447	257,448
INTERAGENCY TRANSFER	1,619				
REVERSIONS					
NDOC - WARM SPRINGS CORRECTIONAL CENTER	13,062,905	13,493,819	2,289,087	13,974,520	2,333,323
GENERAL FUND	12,966,517	13,468,572	2,171,867	13,949,273	2,215,035
INTERAGENCY TRANSFER	86,200	15,258	107,231	15,258	108,299
OTHER FUND	10,188	9,989	9,989	9,989	9,989
REVERSIONS					
NDOC - FLORENCE MCCLURE WOMENS CORRECTIONAL CENTER	19,417,468	20,839,223	20,811,916	21,562,952	21,549,549
GENERAL FUND	19,154,281	20,746,196	19,573,825	21,469,925	20,275,298
INTERAGENCY TRANSFER	258,458	27,869	1,172,933	27,869	1,209,093
OTHER FUND	4,729	65,158	65,158	65,158	65,158
REVERSIONS					
NDOC - CASA GRANDE TRANSITIONAL HOUSING	5,098,857	5,362,041	5,361,706	5,441,802	5,446,405
GENERAL FUND	3,867,791	4,233,087	4,046,741	4,312,863	4,128,587
INTERAGENCY TRANSFER	58,944		186,011		188,879
OTHER FUND	1,172,122	1,128,954	1,128,954	1,128,939	1,128,939
REVERSIONS					

Summary of Appropriations and Authorizations

2023-25 Legislature

	2022-2023 Work Program	2023-2024 GOVERNOR RECOMMENDS	2023-2024 LEGISLATIVELY APPROVED	2024-2025 GOVERNOR RECOMMENDS	2024-2025 LEGISLATIVELY APPROVED
NDOC - NORTHERN NEVADA TRANSITIONAL HOUSING	1,404,466	1,485,470	1,478,177	1,473,850	1,498,351
GENERAL FUND	631,091	762,184	695,833	750,564	715,856
INTERAGENCY TRANSFER	16,061		59,058		59,209
OTHER FUND	757,314	723,286	723,286	723,286	723,286
REVERSIONS					
NDOC - STEWART CONSERVATION CAMP	2,135,199	2,348,464	2,353,674	2,413,246	2,412,690
GENERAL FUND	1,964,739	2,196,422	2,094,378	2,261,204	2,151,068
INTERAGENCY TRANSFER	26,739	9,861	117,115	9,861	119,441
OTHER FUND	143,721	142,181	142,181	142,181	142,181
REVERSIONS					
NDOC - PIOCHE CONSERVATION CAMP	2,088,634	2,313,465	2,224,918	2,393,273	2,299,294
GENERAL FUND	2,014,521	2,295,963	2,089,365	2,375,771	2,159,718
INTERAGENCY TRANSFER	53,710	3,248	121,299	3,248	125,322
OTHER FUND	20,403	14,254	14,254	14,254	14,254
REVERSIONS					
NDOC - THREE LAKES VALLEY CONSERVATION CAMP	3,254,595	3,736,751	3,749,136	3,855,274	3,864,478
GENERAL FUND	3,200,172	3,718,136	3,553,250	3,836,659	3,662,543
INTERAGENCY TRANSFER	44,609	9,273	186,544	9,273	192,593
OTHER FUND	9,814	9,342	9,342	9,342	9,342
REVERSIONS					
NDOC - WELLS CONSERVATION CAMP	1,525,479	1,671,027	1,679,655	1,728,830	1,738,493
GENERAL FUND	1,486,694	1,660,824	1,583,627	1,718,627	1,638,814
INTERAGENCY TRANSFER	23,940	3,389	89,214	3,389	92,865
OTHER FUND	14,845	6,814	6,814	6,814	6,814
REVERSIONS					
NDOC - HUMBOLDT CONSERVATION CAMP	1,620,844	1,815,671	1,253,810	1,866,846	154,354
GENERAL FUND	1,589,687	1,803,051	1,182,824	1,854,226	154,354
INTERAGENCY TRANSFER	17,171	4,537	70,986	4,537	
OTHER FUND	13,986	8,083		8,083	
REVERSIONS					
NDOC - ELY CONSERVATION CAMP	120,156	179,036	87,906	182,712	87,599
GENERAL FUND	116,725	179,036	87,906	182,712	87,599
INTERAGENCY TRANSFER	3,431				
REVERSIONS					
NDOC - JEAN CONSERVATION CAMP	1,870,282	2,037,739	2,065,351	2,098,546	2,147,241
GENERAL FUND	1,847,556	2,026,361	1,950,091	2,087,168	2,029,288
INTERAGENCY TRANSFER	15,800	4,691	108,573	4,691	111,266
OTHER FUND	6,926	6,687	6,687	6,687	6,687
REVERSIONS					
NDOC - SILVER SPRINGS CONSERVATION CAMP	4,820	9,767	9,767	9,767	9,767
GENERAL FUND	4,820	9,767	9,767	9,767	9,767

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NDOC - CARLIN CONSERVATION CAMP	1,611,905	1,780,053	1,782,739	1,833,683	1,836,813
GENERAL FUND	1,521,153	1,770,358	1,676,485	1,823,988	1,728,090
INTERAGENCY TRANSFER	84,119	3,357	99,916	3,357	102,385
OTHER FUND	6,633	6,338	6,338	6,338	6,338
REVERSIONS					
NDOC - TONOPAH CONSERVATION CAMP	1,578,610	1,839,191	873,529	1,907,104	183,227
GENERAL FUND	1,553,237	1,824,519	835,068	1,892,432	183,227
INTERAGENCY TRANSFER	11,909	1,544	38,461	1,544	
OTHER FUND	13,464	13,128		13,128	
REVERSIONS					
NDOC - OFFENDERS' STORE FUND	33,160,573	30,550,447	30,526,424	27,303,595	29,137,047
BALANCE FORWARD	14,689,483	13,584,964	13,584,964	10,259,182	11,775,863
INTERAGENCY TRANSFER	175,710	84,055	84,055	84,055	84,055
OTHER FUND	18,295,380	16,881,428	16,857,405	16,960,358	17,277,129
NDOC - INMATE WELFARE ACCOUNT	7,359,830	7,153,140	4,998,087	7,149,047	4,876,499
BALANCE FORWARD	625,147	617,915	617,915	422,137	365,640
INTERAGENCY TRANSFER	5,739,398	6,109,067	3,945,957	6,300,023	4,071,060
OTHER FUND	995,285	426,158	434,215	426,887	439,799
NDOC - ONE-SHOT APPROPRIATIONS	3,457,426				
BALANCE FORWARD	3,457,426				
OTHER FUND					
NDOC - PRISON INDUSTRY	6,606,963	5,716,127	5,715,721	5,187,396	5,198,082
GENERAL FUND		66,907		67,992	
BALANCE FORWARD	1,642,864	1,221,401	1,221,401	691,585	702,915
INTERAGENCY TRANSFER	64,643	48,000	114,501	48,000	115,348
OTHER FUND	4,899,456	4,379,819	4,379,819	4,379,819	4,379,819
NDOC - PRISON RANCH	3,788,027	3,640,430	3,640,430	3,410,762	3,411,102
BALANCE FORWARD	993,845	675,871	675,871	446,203	446,543
INTERAGENCY TRANSFER	4,263				
OTHER FUND	2,789,919	2,964,559	2,964,559	2,964,559	2,964,559
TOTAL DEPARTMENT OF CORRECTIONS	392,368,380	399,267,108	385,380,317	406,029,741	392,363,439
GENERAL FUND	320,438,312	345,358,280	321,085,061	356,130,921	330,038,544
BALANCE FORWARD	28,362,574	16,100,151	16,100,151	11,819,107	13,290,961
INTERAGENCY TRANSFER	13,564,240	10,332,341	20,755,946	10,523,733	21,169,482
OTHER FUND	30,003,254	27,476,336	27,439,159	27,555,980	27,864,452
REVERSIONS					
DMV - DEPARTMENT TRANSFORMATION EFFORT	48,518,857	30,591,040	37,910,091	28,139,403	35,071,127
BALANCE FORWARD	10,930,343				
HIGHWAY FUND	37,547,732	30,586,040	37,905,091	28,134,403	35,066,127
INTERAGENCY TRANSFER	40,482				
OTHER FUND	300	5,000	5,000	5,000	5,000
REVERSIONS					

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DMV - DIRECTOR'S OFFICE	4,859,969	5,352,900	5,560,737	5,555,218	5,767,624
BALANCE FORWARD	9,287				
HIGHWAY FUND	2,677,902	2,508,257	2,505,867	2,666,646	2,665,884
INTERAGENCY TRANSFER	2,162,330	2,834,443	3,044,670	2,878,372	3,091,540
OTHER FUND	10,450	10,200	10,200	10,200	10,200
REVERSIONS					
DMV - HEARINGS	1,339,525	1,358,202	1,382,127	1,374,328	1,399,044
HIGHWAY FUND	1,320,396	1,355,712	1,379,637	1,371,838	1,396,554
INTERAGENCY TRANSFER	15,288				
OTHER FUND	3,841	2,490	2,490	2,490	2,490
REVERSIONS					
DMV - AUTOMATION	12,940,182	12,989,406	12,713,423	13,137,106	12,854,350
BALANCE FORWARD	472,135				
HIGHWAY FUND	6,538,550	6,414,102	6,339,494	6,239,491	6,180,534
INTERAGENCY TRANSFER	5,266,736	6,022,236	5,839,594	6,325,951	6,121,499
INTERIM FINANCE					
OTHER FUND	662,761	553,068	534,335	571,664	552,317
REVERSIONS					
DMV - ADMINISTRATIVE SERVICES DIVISION	17,737,393	19,217,269	18,784,386	20,211,126	18,966,327
BALANCE FORWARD	10,125				
HIGHWAY FUND	9,577,874	10,025,753	10,406,083	10,726,929	10,470,200
INTERAGENCY TRANSFER	353,133	331,298	328,102	347,485	332,482
OTHER FUND	7,796,261	8,860,218	8,050,201	9,136,712	8,163,645
REVERSIONS					
DMV - COMPLIANCE ENFORCEMENT	7,643,712	7,842,240	8,089,244	8,007,308	8,095,953
BALANCE FORWARD	11,216				
HIGHWAY FUND	7,150,669	7,487,277	7,652,380	7,647,163	7,652,419
INTERAGENCY TRANSFER	384,984	265,876	347,777	269,673	353,062
OTHER FUND	96,843	89,087	89,087	90,472	90,472
REVERSIONS					
DMV - MOTOR VEHICLE POLLUTION CONTROL	13,323,448	12,274,098	12,074,336	12,740,800	12,290,145
BALANCE FORWARD	991,023	991,023	991,023	1,247,179	1,000,000
INTERAGENCY TRANSFER	45,747				
OTHER FUND	12,286,678	11,283,075	11,083,313	11,493,621	11,290,145
DMV - CENTRAL SERVICES	11,976,882	12,914,861	12,947,431	13,278,904	13,339,729
GENERAL FUND	4,565	4,854	4,854	4,854	4,854
HIGHWAY FUND	3,909,320	3,178,089	3,415,053	3,134,733	3,406,451
INTERAGENCY TRANSFER	6,086,366	7,248,597	7,064,940	7,607,275	7,413,821
OTHER FUND	1,976,631	2,483,321	2,462,584	2,532,042	2,514,603
REVERSIONS					
DMV - LICENSE PLATE FACTORY	6,161,917	5,898,915	5,476,520	5,802,104	5,155,068
BALANCE FORWARD	1,954,740	1,522,843	1,522,843	1,291,968	1,089,175
INTERAGENCY TRANSFER	6,189				
OTHER FUND	4,200,988	4,376,072	3,953,677	4,510,136	4,065,893

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DMV - VERIFICATION OF INSURANCE	12,965,684	13,091,767	15,291,569	13,828,385	16,156,876
BALANCE FORWARD	500,000	500,000	500,000	500,000	500,000
INTERAGENCY TRANSFER	9,376				
OTHER FUND	12,456,308	12,591,767	14,791,569	13,328,385	15,656,876
REVERSIONS					
DMV - RECORDS SEARCH	10,831,445	12,682,364	12,559,720	13,291,244	13,162,689
BALANCE FORWARD	50,000	50,000	50,000	50,000	50,000
INTERAGENCY TRANSFER	8,519				
OTHER FUND	10,772,926	12,632,364	12,509,720	13,241,244	13,112,689
REVERSIONS					
DMV - FIELD SERVICES	58,819,271	58,013,715	58,187,524	60,007,443	60,297,122
GENERAL FUND	23,915	24,355	24,355	24,355	24,355
BALANCE FORWARD	557,789				
HIGHWAY FUND	14,937,253	9,313,976	9,513,068	9,760,871	10,077,240
INTERAGENCY TRANSFER	521,893				
OTHER FUND	42,778,421	48,675,384	48,650,101	50,222,217	50,195,527
REVERSIONS					
DMV - MOTOR CARRIER DIVISION	5,063,995	4,829,901	4,841,595	4,977,095	4,993,960
BALANCE FORWARD					
HIGHWAY FUND	2,677,734	2,085,765	1,994,196	2,154,364	2,068,477
INTERAGENCY TRANSFER	52,879	517	517	517	517
OTHER FUND	2,333,382	2,743,619	2,846,882	2,822,214	2,924,966
REVERSIONS					
DMV - RESEARCH AND PROJECT MANAGEMENT	1,656,394	2,281,046	2,271,717	2,350,477	2,342,089
HIGHWAY FUND	1,592,137	2,281,046	2,271,717	2,350,477	2,342,089
INTERAGENCY TRANSFER	64,257				
REVERSIONS					
TOTAL DEPARTMENT OF MOTOR VEHICLES	213,838,674	199,337,724	208,090,420	202,700,941	209,892,103
GENERAL FUND	28,480	29,209	29,209	29,209	29,209
BALANCE FORWARD	15,486,658	3,063,866	3,063,866	3,089,147	2,639,175
HIGHWAY FUND	87,929,567	75,236,017	83,382,586	74,186,915	81,325,975
INTERAGENCY TRANSFER	15,018,179	16,702,967	16,625,600	17,429,273	17,312,921
INTERIM FINANCE					
OTHER FUND	95,375,790	104,305,665	104,989,159	107,966,397	108,584,823
REVERSIONS					
DPS - NEVADA OFFICE OF CYBER DEFENSE COORDINATION	514,838	506,599	506,030	517,047	516,588
GENERAL FUND	512,157	506,599	506,030	517,047	516,588
INTERAGENCY TRANSFER	2,681				
REVERSIONS					
DPS - DIRECTOR'S OFFICE	4,264,070	5,493,933	5,498,140	5,701,219	5,710,672
INTERAGENCY TRANSFER	4,264,070	5,493,933	5,498,140	5,701,219	5,710,672
OTHER FUND					

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DPS - OFFICE OF PROF RESPONSIBILITY	850,689	937,330	928,952	956,606	948,910
INTERAGENCY TRANSFER	850,689	937,330	928,952	956,606	948,910
DPS - EVIDENCE VAULT	730,656	839,844	820,882	874,932	851,566
INTERAGENCY TRANSFER	730,656	839,844	820,882	874,932	851,566
DPS - TRAINING DIVISION	2,352,210	2,256,032	2,253,156	2,329,799	2,328,234
GENERAL FUND	1,317,690	1,108,022	1,048,422	1,143,565	1,084,002
BALANCE FORWARD	7,288				
HIGHWAY FUND	963,135	1,146,460	1,100,502	1,184,684	1,137,120
INTERAGENCY TRANSFER	62,322		102,682		105,562
OTHER FUND	1,775	1,550	1,550	1,550	1,550
REVERSIONS					
DPS - FORFEITURES - LAW ENFORCEMENT	613,478	384,159	384,159	390,656	390,656
BALANCE FORWARD	214,157	179,315	179,315	185,812	185,812
INTERAGENCY TRANSFER	330,000	150,000	150,000	150,000	150,000
OTHER FUND	69,321	54,844	54,844	54,844	54,844
DPS - NEVADA HIGHWAY PATROL DIVISION	92,215,558	88,245,954	86,131,977	92,789,518	88,904,180
GENERAL FUND	60,955	60,968	60,968	60,968	60,968
BALANCE FORWARD	8,290,595				
HIGHWAY FUND	78,955,061	83,862,519	77,322,782	88,373,323	79,907,878
INTERAGENCY TRANSFER	2,013,583	909,861	5,335,625	942,621	5,522,732
OTHER FUND	2,895,364	3,412,606	3,412,602	3,412,606	3,412,602
REVERSIONS					
DPS - NHP K-9 PROGRAM	39,709	29,047	29,047	29,956	29,956
INTERAGENCY TRANSFER	39,709	29,047	29,047	29,956	29,956
DPS - HIGHWAY SAFETY GRANTS ACCOUNT	4,866,291	2,470,378	2,500,766	2,507,057	2,539,123
FEDERAL FUND	4,802,299	2,422,297	2,452,685	2,458,976	2,491,042
HIGHWAY FUND	47,141	48,081	48,081	48,081	48,081
INTERAGENCY TRANSFER	16,851				
REVERSIONS					
DPS - DIGNITARY PROTECTION	1,843,474	1,745,515	1,803,870	1,784,008	1,868,555
GENERAL FUND	1,327,190	1,745,515	1,731,629	1,784,008	1,793,042
INTERAGENCY TRANSFER	10,512		72,241		75,513
INTERIM FINANCE	505,772				
REVERSIONS					
DPS - DIVISION OF PAROLE AND PROBATION	65,851,845	67,219,563	67,952,067	70,322,480	71,269,896
GENERAL FUND	55,375,244	58,685,627	56,151,872	61,690,351	59,106,123
BALANCE FORWARD	68,722				
FEDERAL FUND		12,041	12,041	12,041	12,041
INTERAGENCY TRANSFER	1,148,663		2,754,181		2,855,805
OTHER FUND	9,259,216	8,521,895	9,033,973	8,620,088	9,295,927
REVERSIONS					

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DPS - INVESTIGATION DIVISION	8,903,761	8,946,975	8,970,109	9,100,459	9,155,724
GENERAL FUND	6,557,405	7,146,787	6,867,375	7,292,113	7,038,159
BALANCE FORWARD	33,226				
FEDERAL FUND	83,987	64,049	64,049	64,049	64,049
HIGHWAY FUND	440,689	461,699	431,915	470,333	439,994
INTERAGENCY TRANSFER	1,776,744	1,274,440	1,606,770	1,273,964	1,613,522
OTHER FUND	11,710				
REVERSIONS					
DPS - STATE EMERGENCY RESPONSE COMMISSION	4,628,371	4,218,044	4,215,611	4,116,500	4,114,913
BALANCE FORWARD	2,986,856	2,785,206	2,785,206	2,669,917	2,669,917
FEDERAL FUND	422,987	181,182	181,182	181,182	181,182
HIGHWAY FUND	230,214	227,703	225,270	241,448	239,861
INTERAGENCY TRANSFER	1,480				
OTHER FUND	986,834	1,023,953	1,023,953	1,023,953	1,023,953
REVERSIONS					
DPS - FIRE MARSHAL	5,520,344	5,557,221	5,338,301	6,127,718	5,594,602
GENERAL FUND	100	100	100	100	100
BALANCE FORWARD	686,871	878,762	878,762	1,484,083	1,166,199
FEDERAL FUND	500,000				
INTERAGENCY TRANSFER	609,354	564,846	546,095	527,435	514,682
OTHER FUND	3,724,019	4,113,513	3,913,344	4,116,100	3,913,621
REVERSIONS					
DPS - CIG FIRE SAFE STD & FIREFIGHTER SUPPORT	118,953	63,595	63,595	61,963	61,950
BALANCE FORWARD	85,960	60,968	60,968	14,336	14,323
OTHER FUND	32,993	2,627	2,627	47,627	47,627
DPS-CENTRAL REP FOR NV RECORDS OF CRIMINAL HISTORY	57,202,064	49,479,950	34,854,189	50,483,612	29,650,924
GENERAL FUND	276,725	4,744,160	316,484	4,740,549	276,725
BALANCE FORWARD	15,926,823	8,296,192	8,296,192	9,005,712	4,687,585
INTERAGENCY TRANSFER	22,825,992	22,408,525	12,130,842	22,526,559	10,392,297
OTHER FUND	18,172,524	14,031,073	14,110,671	14,210,792	14,294,317
REVERSIONS					
DPS - RECORDS COMMUNICATIONS AND COMPLIANCE	7,680,280	7,273,143	7,328,256	7,565,848	7,629,679
INTERAGENCY TRANSFER	7,678,997	7,273,143	7,328,256	7,565,848	7,629,679
OTHER FUND	1,283				
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	3,357,089	3,737,712	3,879,486	3,911,208	3,995,356
BALANCE FORWARD					
INTERAGENCY TRANSFER	3,357,089	3,737,712	3,879,486	3,911,208	3,995,356

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DPS - HIGHWAY SAFETY PLAN & ADMIN	4,067,186	3,892,251	3,518,733	3,945,843	3,573,969
FEDERAL FUND	90,371	265,570	269,087	269,000	269,900
HIGHWAY FUND	380,158	435,111	435,255	413,718	439,602
INTERAGENCY TRANSFER	3,596,657	3,191,570	2,814,391	3,263,125	2,864,467
OTHER FUND					
REVERSIONS					
DPS - TRAFFIC SAFETY	9,888,004	8,756,901	8,756,901	8,756,901	8,756,901
BALANCE FORWARD	310,000				
FEDERAL FUND	7,008,772	6,342,552	6,342,552	6,342,552	6,342,552
HIGHWAY FUND					
INTERAGENCY TRANSFER	2,552,232	2,414,349	2,414,349	2,414,349	2,414,349
OTHER FUND	17,000				
DPS - MOTORCYCLE SAFETY PROGRAM	1,326,213	1,135,266	1,135,266	1,057,966	1,056,645
BALANCE FORWARD	830,462	598,585	598,585	521,285	519,964
INTERAGENCY TRANSFER	1,356				
OTHER FUND	494,395	536,681	536,681	536,681	536,681
DPS - JUSTICE GRANT	659,412	660,401	651,611	692,211	684,154
GENERAL FUND	230,196	236,010	208,981	247,190	267,294
INTERAGENCY TRANSFER	429,216	424,391	442,630	445,021	416,860
OTHER FUND					
REVERSIONS					
DPS - JUSTICE ASSISTANCE ACT	4,973,442	1,567,654	1,567,654	1,577,621	1,577,621
BALANCE FORWARD	6,062	6,062	6,062	6,062	6,062
FEDERAL FUND	4,855,413	1,561,592	1,561,592	1,571,559	1,571,559
INTERAGENCY TRANSFER	4,300				
OTHER FUND	107,667				
DPS - JUSTICE ASSIST GRANT TRUST ACCOUNT	7,039,048	1,749,151	1,749,151	1,749,151	1,749,151
BALANCE FORWARD	4,825,731				
FEDERAL FUND	2,176,011	1,698,570	1,698,570	1,698,570	1,698,570
OTHER FUND	37,306	50,581	50,581	50,581	50,581
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
DPS - PAROLE BOARD	3,418,756	3,489,794	3,470,050	3,568,332	3,548,861
GENERAL FUND	3,334,404	3,487,634	3,470,050	3,564,012	3,548,861
BALANCE FORWARD				2,160	
INTERAGENCY TRANSFER	34,655				
OTHER FUND	49,697	2,160		2,160	
REVERSIONS					

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TOTAL DEPARTMENT OF PUBLIC SAFETY	292,945,827	270,676,498	254,328,045	280,938,697	256,528,872
GENERAL FUND	69,007,152	77,736,508	70,376,997	81,054,989	73,706,948
BALANCE FORWARD	34,272,753	12,805,090	12,805,090	13,889,367	9,249,862
FEDERAL FUND	19,939,840	12,547,853	12,581,758	12,597,929	12,630,895
HIGHWAY FUND	81,016,398	86,181,573	79,563,805	90,731,587	82,212,536
INTERAGENCY TRANSFER	52,337,808	49,648,991	46,854,569	50,582,843	46,091,928
INTERIM FINANCE	505,772				
OTHER FUND	35,866,104	31,756,483	32,145,826	32,081,982	32,636,703
REVERSIONS					
PUBLIC SAFETY					
GENERAL FUND	389,473,944	425,420,786	393,738,622	439,601,674	406,094,171
BALANCE FORWARD	78,253,909	32,016,825	32,016,825	28,797,621	25,179,998
FEDERAL FUND	19,939,840	12,547,853	12,581,758	12,597,929	12,630,895
HIGHWAY FUND	168,945,965	161,417,590	162,946,391	164,918,502	163,538,511
INTERAGENCY TRANSFER	81,320,406	76,684,299	84,236,115	78,535,849	84,574,331
INTERIM FINANCE	505,772				
OTHER FUND	163,055,663	163,574,446	164,610,106	167,640,321	169,121,940
REVERSIONS					
TOTAL FOR PUBLIC SAFETY	901,495,499	871,661,799	850,129,817	892,091,896	861,139,846
Less: INTER-AGENCY TRANSFER	81,320,406	76,684,299	84,236,115	78,535,849	84,574,331
NET PUBLIC SAFETY	820,175,093	794,977,500	765,893,702	813,556,047	776,565,515

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 Department of Conservation and Natural Resources, the Department of Wildlife, the Department of Transportation, the Tahoe Regional Planning Agency, and the Colorado River Commission. In the 2023-25 biennium, General Fund appropriations for the Infrastructure function total $97.0 million, an increase of 18.2%, or $14.9 million, compared to the $82.1 million approved for the 2021-23 biennium.

COLORADO RIVER COMMISSION

The Colorado River Commission (CRC) 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 2023 Legislature approved total funding of $151.6 million over the 2023-25 biennium (net of interagency transfers) for the Colorado River Commission budgets.

DEPARTMENT OF CONSERVATION AND NATURAL RESOURCES

The 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 2023-25 biennium, $284.5 million in total funding (net of interagency transfers) was approved for the DCNR, which is an increase of 12.4% when compared to the $253.1 million approved for the 2021-23 biennium. The General Fund portion of the department's budget totals $89.4 million over the 2023-25 biennium, representing a 17.0% increase when compared to the $76.4 million approved for the 2021-23 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 Assembly Bill (A.B.) 1 of the 34th (2023) Special Session, the Legislature approved the issuance of $59.3 million in general obligation bonds over the 2023-25 biennium for DCNR resource protection programs, as follows:

- $43.3 million over the 2023-25 biennium for conservation and recreation bonds, 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.
- $13.0 million over the 2023-25 biennium for the Lake Tahoe Environmental Improvement Program, managed by the Division of State Lands, which funds 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.
- $3.0 million over the 2023-25 biennium 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.

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 Legislature approved General Fund appropriations totaling $2.3 million over the 2023-25 biennium, a decrease of 2.3% when compared to the $2.4 million approved for the 2021-23 biennium.

WATER CONSERVATION AND INFRASTRUCTURE

The Water Conservation and Infrastructure budget was established during the 2021-22 Interim within the DCNR 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 Legislature approved federal American Rescue Plan Act, Coronavirus State Fiscal Recovery Funds of $49.8 million in each fiscal year of the 2023-25 biennium to continue funding for the Water Conservation and Infrastructure budget for the support of water projects, as recommended by the Governor.

OFFICE OF HISTORIC PRESERVATION

The Office of Historic Preservation encourages the preservation, documentation, and use of cultural resources through state and federal programs. 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 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 2023 Legislature approved total funding of $3.8 million for the Office of Historic Preservation and the Comstock Historic District Commission for the 2023-25 biennium (net of interagency transfers), an increase of 15.6% when compared to the $3.3 million approved for the 2021-23 biennium. The General Fund portion of the budget totals $1.7 million for the 2023-25 biennium, an increase of 23.0% when compared to the $1.4 million approved for the 2021-23 biennium. To support historic preservation reviews associated with federal infrastructure projects, the Legislature approved $165,112 ($48,217 General Fund appropriations) over the 2023-25 biennium to fund a new Historic Preservation Specialist.

CONSERVATION DISTRICTS

CONSERVATION DISTRICTS PROGRAM

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 2023-25 biennium, the Legislature approved General Fund appropriations totaling $1.3 million for the Conservation Districts Program, an increase of 24.4% when compared to the $1.0 million approved for the 2021-23 biennium. The Legislature approved the Governor's recommendation to increase the annual grant allocations to each conservation district from $4,000 to $4,500, funded with General Fund appropriations of $14,000 in each fiscal year of the 2023-25 biennium, and approved an additional $14,000 in General Fund appropriations to increase the allocations to $5,000 per district per year beginning in FY 2025. Additionally, the Legislature approved General Fund appropriations of $10,000 in each fiscal year of the 2023-25 biennium, as recommended by the Governor, to increase funding for the sage grouse competitive grant program.

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 is primarily funded with visitor user fees, General Fund appropriations, and motor vehicle fuel taxes associated with recreational watercraft.

For the 2023-25 biennium, the 2023 Legislature approved General Fund appropriations of $17.1 million, an increase of 19.2% when compared to the $14.3 million approved by the 2021 Legislature for the 2021-23 biennium. The increase is primarily due to increased personnel, operating, and ongoing maintenance costs, as well as the passage of A.B. 84, which requires the division to issue annual permits to enter each state park and recreation area free of charge to certain veterans and members of Indian tribes.

The Legislature approved the Governor's recommendation for a new Project Manager and a new Personnel Technician, funded with General Fund appropriations totaling $327,902 over the 2023-25 biennium, to support operational needs. Additionally, to continue funding for an online reservation system and a new Management Analyst position to manage the system, the Legislature approved continuing federal American Rescue Plan Act, Coronavirus State Fiscal Recovery Funds of $515,055 over the 2023-25 biennium, as recommended by the Governor. The 2023 Legislature also approved funding for a two-grade salary increase for Park Rangers, Park Supervisors, and Law Enforcement/Training Specialist positions as well as a one-grade salary increase for Parks Regional Manager positions within the Division of State Parks, as recommended by the Governor, to improve recruitment and retention.

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 2023 Legislature approved total funding (net of interagency transfers) of $19.9 million for the division for the 2023-25 biennium, including General Fund appropriations of $19.3 million, an increase of 29.4% when compared to the $14.9 million approved for the 2021-23 biennium. The increase is primarily due to additional enhancements the Legislature approved that were not recommended by the Governor, funded with General Fund appropriations totaling $3.3 million over the 2023-25 biennium, including $1.9 million for ten new positions to increase the division's operational capacity, $1.3 million to replace revenue transfers from water basin budgets, $35,878 to restore training for division staff, and $59,278 to support United States Geological Survey stream gage services.

The Legislature also approved the Governor's recommendation for General Fund appropriations totaling $76,928 over the 2023-25 biennium to increase the regular operating and maintenance budget for the South Fork Dam in Elko County. Finally, the Legislature approved federal American Rescue Plan Act, Coronavirus State Fiscal Recovery Funds of $4.8 million in FY 2024 and $2.2 million in FY 2025 to continue

previously approved funding 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 provides assistance to 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, the 2023 Legislature approved total funding of $26.0 million for the 2023-25 biennium (net of interagency transfers), an increase of 27.8% when compared to the $20.3 million approved by the 2021 Legislature for the 2021-23 biennium. The General Fund portion of the Forestry Administration budget totals $21.3 million for the 2023-25 biennium, an increase of 35.9% when compared to the $15.7 million approved for the 2021-23 biennium. The increase is primarily due to the Legislature's approval of the Governor's recommendation, as part of a budget reorganization, to change the funding source for firefighter personnel costs from Wildland Fire Protection Program county participation funds to General Fund appropriations totaling $4.5 million over the 2023-25 biennium.

The Legislature also approved the Governor's recommendation to transfer in and reclassify a vacant Camp Area Supervisor position from the Conservation Camps budget to a Biologist to support protected species management operations, and to replace nine seasonal firefighter positions with three full-time Firefighters to support the air operations program, funded with net additional General Fund appropriations of $172,386 over the 2023-25 biennium.

BUDGET REORGANIZATION AND FUNDING CHANGES

As part of a budget reorganization, recommended by the Governor, the 2023 Legislature approved transferring out wildland firefighter personnel and associated costs to the Forestry Administration budget and Wildland Fire Protection Program revenue and reserves to the Forest Fire Suppression budget, and eliminating the standalone Wildland Fire Protection Program budget. Additionally, the Legislature approved Wildland Fire Protection Program county participation fund revenue of $2.0 million in each fiscal year of the 2023-25 biennium, based on anticipated annual receipts based on program participation, with ongoing funds directed to the Forest Fire Suppression budget.

FOREST FIRE SUPPRESSION

The Forest Fire Suppression budget funds the protection of public and private land; property; and resources from fires, floods, and other disasters and emergencies. The budget is primarily funded with General Fund appropriations and reimbursements for firefighting and emergency response provided on lands outside of the state's jurisdiction.

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).

The 2023 Legislature approved General Fund appropriations of $4.9 million and Wildland Fire Protection Program revenue of $4.0 million over the 2023-25 biennium, including fire suppression costs of $8.6 million over the 2023-25 biennium.

FORESTRY CONSERVATION CAMPS

The Division of Forestry Conservation Camp Program coordinates and supervises labor-intensive work projects performed by offenders who reside in Department of Corrections conservation camps and work on forestry and resource conservation projects that generate revenue for the state, provide free or reduced-cost labor for state and local agencies, and provide fire suppression and emergency response resources to the division. The program is funded primarily with General Fund appropriations, with additional revenues generated from projects.

The 2023 Legislature approved consolidating offender labor costs from individual camp expenditure categories to a new expenditure category, including General Fund appropriations of $30,615 per fiscal year in addition to the Governor's recommendation, to support anticipated costs and provide more flexibility in deploying the available offender workforce. Additionally, as recommended by the Governor through a budget amendment, to mitigate the lack of offender work crews, the Legislature approved the reclassification of 34 vacant Conservation Crew Supervisor positions to Firefighters and 8 new Firefighter positions, resulting in net revenue reductions of $6,130 ($4,291 General Fund savings) over the 2023-25 biennium.

DIVISION OF STATE LANDS

The Division of State Lands acquires, holds, and disposes of all state lands and interests in lands (except for the Nevada System of Higher Education, the Legislature, and the Department of Transportation); provides land-use planning to local governments; represents the state on federal land issues; and coordinates various state programs at Lake Tahoe. Programs at Lake Tahoe are managed by the Nevada Tahoe Resource Team and include the Lake Tahoe Environmental Improvement Program.

The Legislature approved General Fund appropriations totaling $4.4 million for the 2023-25 biennium, an increase of 38.2% when compared to the $3.2 million approved for the 2021-23 biennium. Of the total General Fund appropriations, the Legislature approved $903,284 over the 2023-25 biennium to replace the division's land management software.

DIVISION OF NATURAL HERITAGE

The Division of Natural Heritage collects information on the locations, biology, and conservation status of all endangered, threatened, sensitive, and at-risk plant and animal species in Nevada, and maintains a system of databases and topographical maps, sets

priorities for conservation efforts, and provides data to various entities for consideration pertaining to development and conservation activities as mandated by federal laws.

The 2023 Legislature approved funding totaling $792,077 for the 2023-25 biennium (net of interagency transfers), which is an increase of $532,103, or 204.7%, compared to the $259,974 approved by the 2021 Legislature for the 2021-23 biennium. The increase is due primarily to the Legislature's approval of the Governor's recommendation for net additional funding of $325,671, including General Fund appropriations of $387,645, over the 2023-25 biennium to add two new Biologists to increase the agency's capacity to collect and maintain data on rare plants and rare insects, and change the funding source for the existing Division Administrator and Accounting Assistant positions from federal funds to General Fund appropriations.

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 2023 Legislature approved total funding for the division comprised primarily of fees and federal funds of $128.1 million for the 2023-25 biennium (net of interagency transfers), which is an increase of 17.0% when compared to the $109.5 million approved by the 2021 Legislature for the 2021-23 biennium. Of this amount, additional fee revenue totaling $101,100 over the 2023-25 biennium transferred in from the Air Quality Management Account budget was approved by the Legislature for the purchase of high-resolution satellite imagery to monitor air quality, as recommended by the Governor.

The Legislature also approved additional funding of $634,851 in FY 2024, funded with fees transferred in from the Hazardous Waste Management budget, to support ongoing environmental cleanup efforts at the Anaconda Copper Mine Site in Lyon County, to provide total authority of $1.2 million in FY 2024 and $535,149 in FY 2025 for the site. Lastly, to conduct a waste characterization study, as recommended by the Governor, the Legislature approved additional funding of $300,000 over the 2023-25 biennium, funded with transfers from the Hazardous Waste Management budget.

DIVISION OF OUTDOOR RECREATION

The Division of Outdoor Recreation is tasked with coordinating all activities relating to marketing and business development for outdoor recreation in the state as well as promoting the health and social benefits of outdoor recreation and enhancing Nevada's outdoor recreational lands, amenities, and experiences. The division is funded with General Fund appropriations.

The 2023 Legislature approved General Fund appropriations totaling $1.2 million for the 2023-25 biennium for the division, which is an increase of 14.5% when compared to the $1.1 million approved by the 2021 Legislature for the 2021-23 biennium. The Legislature approved the Governor's recommendation for General Fund appropriations of $76,070 over the 2023-25 biennium for the development of a new website and increased in-state and out-of-state travel expenditures.

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 2023 Legislature approved total funding of $66.3 million over the 2023-25 biennium (net of interagency transfers), which is an increase of $15.5 million, or 30.5%, compared to the $50.8 million approved for the 2021-23 biennium. The Legislature approved $2.3 million in General Fund appropriations over the 2023-25 biennium, as recommended by the Governor, which is an increase of $41,550, or 1.9%, compared to $2.2 million legislatively approved for the 2021-23biennium.

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.

The 2023 Legislature approved the Governor's recommendation for transfers of Sportsmen Revenue from the Wildlife Fund to the Director's Office totaling $365,917 over the 2023-25 biennium for three new Accounting Assistant positions and associated operating costs to support the Fiscal Services Unit, due to additional workload resulting from an increase of federal grant awards over the past several years. The Legislature further concurred with the Governor's budget amendment to add one new unclassified Deputy Director position and associated operating costs to improve the department's management capabilities, funded through transfers of Sportsmen Revenue totaling $319,164 over the 2023-25 biennium.

CONSERVATION EDUCATION DIVISION

The Conservation Education Division promotes citizen interest, understanding, and involvement in the management of the state's wildlife resources by educating the public about the value of wildlife in Nevada and promoting ethical use of the state's wildlife resources through hunter and angler education programs, wildlife education, and marketing programs. The division informs the public through television, radio, internet, and print media, and provides access to Nevada Department of Wildlife's programs through the Volunteer Program.

The 2023 Legislature approved the Governor's recommendation for cost allocation reimbursements totaling $208,000 over the 2023-25 biennium to fund a marketing and outreach campaign to attract potential new hunters and anglers to Nevada. The goal of the campaign is to inform and educate the public about conservation, recreation, and wildlife in Nevada, as well as to expand the department's capacity to reach new audiences through an investment of targeted marketing beyond free social medial channels.

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 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 2023 Legislature approved the Governor's recommendation and approved a two-grade increase for the department's 33 Game Warden 3 positions, funded by transfers of Sportsmen Revenue totaling $584,875 over the 2023-25 biennium. The Legislature further approved the Governor's amended recommendation to add transfers of Sportsmen Revenue totaling $70,999 over the 2023-25 biennium to support a one-grade increase for 4 Game Warden 4 positions and 3 Staff Game Warden positions.

Transfers of Boating Registration Revenue totaling $136,648 over the 2023-25 biennium were also approved by the 2023 Legislature, as recommended by the Governor, to restore and augment funding for the Boating Safety Outreach Program, which promotes the use of life jackets, sober boating, increases safety awareness, provides boater education courses, and supports continued and expanded outreach through advertising campaigns and Boating Law Handbooks for the public.

GAME MANAGEMENT DIVISION

The Game Management Division is responsible for management, protection, research, and monitoring of wildlife classified as game mammals, upland and migratory game birds, and fur-bearing mammals. The division has five program areas: avian and terrestrial game species management; game wildlife/depredation control and compensation; predator management; air operations; and wildlife health and disease monitoring.

As recommended by the Governor, the 2023 Legislature approved a transfer of Sportsmen Revenue of $265,057 in FY 2024 to fund an engine overhaul of a department helicopter and to provide the rental of a helicopter engine while the department's engine is out of service. Additionally, the Legislature approved the Governor's recommendation of a combination of federal Coast Guard grant funds and a transfer of Sportsmen Revenue totaling $70,889 in FY 2024 for the purchase of one new travel trailer, one new cargo trailer, trailer accessories, and new laboratory equipment used in DNA research.

FISHERIES DIVISION

The Fisheries Division facilitates programs for fisheries throughout Nevada, including programs that are designed to provide the state's angling public with recreational fishing opportunities, as well as to conserve and protect Nevada's native aquatic species and to prevent and control invasive aquatic species.

The 2023 Legislature approved a transfer of Sportsmen Revenue of $260,000 in FY 2024, as recommended by the Governor, to refurbish the air-coil cooling tower structure at the Mason Valley Fish Hatchery, which was originally manufactured in 1988. Additionally, the Legislature approved the continuation of federal American Rescue Plan Act, Coronavirus State Fiscal Recovery Funds totaling $2.3 million in FY 2024 and $779,875 in FY 2025 to fund phase two of the Lake Mead Fish Hatchery Water Supply Line project.

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 2023-25 biennium, the Legislature approved funding of $1.932 billion in total funding for the department (net of interagency transfers of $8.2 million), which is an increase of 16.3% when compared to the $1.661 billion legislatively approved for the 2021-23 biennium. The increase in funding is largely due to bond issuances for construction projects. The Legislature approved State Highway Fund authorizations of $419.5 million in FY 2024 and $421.0 million in FY 2025. The Legislature also approved the Governor's projected federal funding of $468.0 million in each fiscal year of the 2023-25 biennium.

BOND CONSTRUCTION

The 2023 Legislature approved the Governor's recommendation for the sale of highway revenue bonds of $150.0 million (pledged for repayment with gasoline taxes and proceeds from Clark County fuel tax revenue indexing) and related interest earnings of $1.5 million in FY 2024 for construction projects.

TRANSPORTATION ADMINISTRATION

The 2023 Legislature approved highway construction expenditures totaling $572.9 million in FY 2024 and $579.0 million in FY 2025, including $109.8 million for maintenance, new construction, and alterations of department-owned facilities; $13.2 million to continue facility improvements at the Trinity, Millers, and Beowawe rest facilities; and $800,000 to

continue upgrading the department's fueling system, funded with a combination of federal funds and Highway Fund authorizations. The Legislature also approved Highway Fund authorizations totaling $9.9 million over the 2023-25 biennium for 50 new positions and associated operating and equipment expenditures; $40.8 million for routine replacement of existing, large equipment; and $19.2 million for new equipment such as computers, office furniture, fleet additions, and shop tools.

Through the passage of A.B. 477, the 2023 Legislature approved one-time Highway Fund appropriations of $22.1 million, one-time General Fund appropriations of $6.9 million, and expenditure authority of $823,272 for the continuing costs of the replacement of the Nevada Shared Radio System.

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 2023 Legislature approved Nevada state support (General Fund appropriations and transfers from the DMV Pollution Control account) of $6.2 million over the 2023-25 biennium for the TRPA, which represents an increase of 45.0% when compared to the $4.2 million approved by the 2021 Legislature. Of the total Nevada state funding for the TRPA, the 2023 Legislature approved General Fund appropriations of $5.3 million over the 2023-25 biennium, including $733,156 to restore Nevada state funding to the one-third contribution specified in the bi-state compact between California and Nevada, as well as $500,000 to continue digital conversion of agency records and $676,500 to support a portion of the administrative costs of the Tahoe Transportation District in the upcoming biennium.

Summary of Appropriations and Authorizations

2023-25 Legislature

	2022-2023 Work Program	2023-2024 GOVERNOR RECOMMENDS	2023-2024 LEGISLATIVELY APPROVED	2024-2025 GOVERNOR RECOMMENDS	2024-2025 LEGISLATIVELY APPROVED
INFRASTRUCTURE					
CRC - COLORADO RIVER COMMISSION	10,254,477	9,326,798	9,305,795	8,712,946	8,686,583
BALANCE FORWARD	2,487,188	3,231,491	3,231,491	2,288,286	2,281,448
INTERAGENCY TRANSFER	2,812,138	2,884,906	2,863,903	3,102,060	3,082,535
OTHER FUND	4,955,151	3,210,401	3,210,401	3,322,600	3,322,600
CRC - RESEARCH AND DEVELOPMENT ACCOUNT	13,724,229	13,832,120	13,832,120	14,010,803	14,010,803
BALANCE FORWARD	12,482,284	12,630,703	12,630,703	12,775,258	12,775,258
OTHER FUND	1,241,945	1,201,417	1,201,417	1,235,545	1,235,545
CRC - POWER DELIVERY PROJECT	21,351,409	19,467,253	19,467,396	23,683,031	23,704,177
BALANCE FORWARD	952,530	1,004,049	1,004,049	764,674	785,677
INTERAGENCY TRANSFER		183,261	183,261	183,261	183,261
OTHER FUND	20,398,879	18,279,943	18,280,086	22,735,096	22,735,239
CRC - POWER MARKETING	34,719,010	33,784,738	33,784,738	35,150,826	35,150,826
BALANCE FORWARD	1,284,821	876,708	876,708	943,681	943,681
OTHER FUND	33,434,189	32,908,030	32,908,030	34,207,145	34,207,145
TOTAL COLORADO RIVER COMMISSION	80,049,125	76,410,909	76,390,049	81,557,606	81,552,389
BALANCE FORWARD	17,206,823	17,742,951	17,742,951	16,771,899	16,786,064
INTERAGENCY TRANSFER	2,812,138	3,068,167	3,047,164	3,285,321	3,265,796
OTHER FUND	60,030,164	55,599,791	55,599,934	61,500,386	61,500,529
DCNR - DIVISION OF OUTDOOR RECREATION	3,561,443	603,577	614,000	587,028	597,570
GENERAL FUND	531,349	603,577	614,000	587,028	597,570
FEDERAL FUND	1,927,800				
INTERAGENCY TRANSFER	1,102,294				
REVERSIONS					
DCNR - ADMINISTRATION	2,317,252	2,144,677	2,144,486	2,188,136	2,189,053
GENERAL FUND	1,256,989	1,050,387	1,145,498	1,077,408	1,177,763
INTERAGENCY TRANSFER	1,057,342	1,094,290	998,988	1,110,728	1,011,290
OTHER FUND	2,921				
REVERSIONS					
DCNR - FORESTRY - WILDLAND FIRE PROTECTION PRGM	3,657,850	1,301,385		1,301,385	
GENERAL FUND	50,000				
BALANCE FORWARD	1,788,892	1,301,385		1,301,385	
INTERAGENCY TRANSFER	16,741				
OTHER FUND	1,802,217				
DCNR - FORESTRY	25,413,498	15,463,452	14,945,944	15,640,494	15,183,280
GENERAL FUND	7,813,583	11,036,109	10,518,589	10,872,183	10,830,267
BALANCE FORWARD	1,962,748	46,268	46,268	481,435	66,125
FEDERAL FUND	7,301,767	2,173,402	2,173,402	2,072,566	2,072,566
INTERAGENCY TRANSFER	8,207,834	2,081,560	2,081,560	2,088,197	2,088,197
OTHER FUND	127,566	126,113	126,125	126,113	126,125
REVERSIONS					

Summary of Appropriations and Authorizations

2023-25 Legislature

	2022-2023 Work Program	2023-2024 GOVERNOR RECOMMENDS	2023-2024 LEGISLATIVELY APPROVED	2024-2025 GOVERNOR RECOMMENDS	2024-2025 LEGISLATIVELY APPROVED
DCNR - FORESTRY - FIRE SUPPRESSION	12,109,629	11,556,264	12,630,327	11,584,154	11,262,064
GENERAL FUND	4,435,612	2,039,826	2,494,792	2,117,382	2,387,929
BALANCE FORWARD	886,446	869,022	2,170,407	909,007	909,007
FEDERAL FUND	1,655,804	1,350,511	1,350,511	1,350,511	1,350,511
INTERAGENCY TRANSFER	11,307	30,001	30,001	30,001	30,001
INTERIM FINANCE					
OTHER FUND	5,120,460	7,266,904	6,584,616	7,177,253	6,584,616
DCNR - FORESTRY - CONSERVATION CAMPS	11,158,308	9,915,088	9,907,750	10,221,232	10,231,651
GENERAL FUND	7,072,568	7,519,680	7,514,874	7,826,657	7,836,383
INTERAGENCY TRANSFER	1,509,690	175,000	175,000	175,000	175,000
OTHER FUND	2,576,050	2,220,408	2,217,876	2,219,575	2,220,268
REVERSIONS					
DCNR - FORESTRY - NURSERIES	1,373,714	1,051,715	1,053,557	779,749	781,929
BALANCE FORWARD	734,139	348,203	348,203	72,735	72,743
INTERAGENCY TRANSFER	86,978	93,378	93,378	94,508	94,508
OTHER FUND	552,597	610,134	611,976	612,506	614,678
DCNR - STATE PARKS	21,494,207	22,827,333	23,258,535	23,193,593	23,658,736
GENERAL FUND	7,111,371	8,209,935	8,348,495	8,634,842	8,713,000
BALANCE FORWARD	4,234,381				
FEDERAL FUND	95,057	74,510	80,253	74,895	80,824
INTERAGENCY TRANSFER	2,263,411	1,568,208	1,962,534	1,611,761	2,008,632
OTHER FUND	7,789,987	12,974,680	12,867,253	12,872,095	12,856,280
REVERSIONS					
DCNR - WATER RESOURCES	17,130,340	11,129,286	14,827,851	11,212,848	12,533,414
GENERAL FUND	7,438,733	8,067,198	9,533,143	8,117,935	9,792,195
BALANCE FORWARD	1,365,696				
FEDERAL FUND	177,007	231,480	231,480	231,480	231,480
INTERAGENCY TRANSFER	7,897,582	2,786,608	5,019,228	2,819,433	2,465,739
INTERIM FINANCE	207,322				
OTHER FUND	44,000	44,000	44,000	44,000	44,000
REVERSIONS					
DCNR - NEVADA TAHOE REGIONAL PLANNING AGENCY	1,584	1,881	1,881	1,881	1,881
GENERAL FUND	1,584	1,881	1,881	1,881	1,881
REVERSIONS					
DCNR - STATE LANDS	2,132,870	3,042,695	3,027,033	2,326,908	2,313,762
GENERAL FUND	1,616,495	2,585,300	2,570,327	1,862,179	1,845,704
INTERAGENCY TRANSFER	343,549	283,269	283,917	288,968	291,170
OTHER FUND	172,826	174,126	172,789	175,761	176,888
REVERSIONS					
DCNR - CONSERVATION DISTRICTS PROGRAM	724,100	635,764	636,112	653,023	667,462
GENERAL FUND	553,501	635,764	636,112	653,023	667,462
FEDERAL FUND	140,200				
INTERAGENCY TRANSFER	30,399				
REVERSIONS					

Summary of Appropriations and Authorizations

2023-25 Legislature

	2022-2023 Work Program	2023-2024 GOVERNOR RECOMMENDS	2023-2024 LEGISLATIVELY APPROVED	2024-2025 GOVERNOR RECOMMENDS	2024-2025 LEGISLATIVELY APPROVED
DCNR - NEVADA NATURAL HERITAGE	2,102,533	1,321,662	1,310,681	1,374,815	1,357,391
GENERAL FUND	200,000	213,629	214,577	215,437	217,362
BALANCE FORWARD	23,652			7,909	
FEDERAL FUND	728,237	116,594	93,210	110,929	97,688
INTERAGENCY TRANSFER	1,060,657	950,120	921,309	999,221	954,686
OTHER FUND	89,987	41,319	81,585	41,319	87,655
REVERSIONS					
DCNR - ACCOUNT FOR OFF-HIGHWAY VEHICLES (OHV)	4,812,399	4,312,875	4,321,209	3,829,759	3,844,649
BALANCE FORWARD	3,718,701	3,159,598	3,159,598	2,637,783	2,645,908
INTERAGENCY TRANSFER	1,093,698	1,153,277	1,161,611	1,191,976	1,198,741
DCNR - DEP ADMINISTRATION	9,944,700	10,629,775	12,167,484	11,214,985	11,982,157
BALANCE FORWARD	939,486	1,552,235	1,552,235	1,913,576	1,983,769
FEDERAL FUND	3,460,000	3,580,194	3,568,847	3,549,133	3,568,847
INTERAGENCY TRANSFER	5,545,214	5,497,346	7,046,402	5,752,276	6,429,541
OTHER FUND					
DCNR - DEP INDUSTRIAL SITE CLEANUP	4,184,623	3,334,604	3,329,953	3,358,875	3,354,441
BALANCE FORWARD	676,778	699,040	699,040	705,160	705,160
INTERAGENCY TRANSFER	17,054				
OTHER FUND	3,490,791	2,635,564	2,630,913	2,653,715	2,649,281
DCNR - DEP AIR QUALITY	10,531,712	11,246,596	11,233,963	11,121,193	11,095,415
BALANCE FORWARD	728,210	507,212	507,212	1,524,671	1,524,671
FEDERAL FUND	1,507,838	1,506,323	1,504,718	1,533,516	1,501,029
INTERAGENCY TRANSFER	3,486,371	3,285,816	3,333,447	3,353,405	3,406,039
OTHER FUND	4,809,293	5,947,245	5,888,586	4,709,601	4,663,676
DCNR - DEP WATER POLLUTION CONTROL	8,952,451	7,889,442	7,890,328	6,908,865	6,954,089
BALANCE FORWARD	4,849,034	4,091,913	4,091,913	3,109,956	3,154,243
FEDERAL FUND	647,672	267,173	267,175	267,173	267,193
INTERAGENCY TRANSFER	339,529	312,831	312,831	314,211	314,244
OTHER FUND	3,116,216	3,217,525	3,218,409	3,217,525	3,218,409
DCNR - DEP MATERIALS MNGMT & CORRCTV ACTN	17,518,899	20,476,490	20,467,707	20,991,041	20,920,784
BALANCE FORWARD	2,870,352	1,820,644	1,820,644	2,343,982	2,294,004
FEDERAL FUND	4,040,816	3,869,596	3,834,109	4,885,003	3,814,509
INTERAGENCY TRANSFER	69,381				
OTHER FUND	10,538,350	14,786,250	14,812,954	13,762,056	14,812,271
DCNR - DEP MINING REGULATION/RECLAMATION	6,516,986	6,831,645	6,838,400	6,906,051	6,994,325
BALANCE FORWARD	3,521,013	3,063,203	3,063,203	3,115,259	3,196,778
INTERAGENCY TRANSFER	26,691				
OTHER FUND	2,969,282	3,768,442	3,775,197	3,790,792	3,797,547
DCNR - DEP STATE REVOLVING FUND - ADMIN	5,261,154	5,940,172	6,030,257	6,048,058	6,246,198
BALANCE FORWARD	764,120	858,208	858,208	893,539	992,276
FEDERAL FUND	4,283,929	4,771,958	4,968,213	4,838,000	5,050,067
INTERAGENCY TRANSFER	13,398	2,599	2,599	2,618	2,618
OTHER FUND	199,707	307,407	201,237	313,901	201,237

	2022-2023 Work Program	2023-2024 GOVERNOR RECOMMENDS	2023-2024 LEGISLATIVELY APPROVED	2024-2025 GOVERNOR RECOMMENDS	2024-2025 LEGISLATIVELY APPROVED
DCNR - DEP WATER QUALITY PLANNING	4,039,198	4,194,602	4,196,297	4,302,096	4,302,069
BALANCE FORWARD	8,477	10,223	10,223	10,223	10,223
FEDERAL FUND	3,293,974	3,485,680	3,491,710	3,580,772	3,575,526
INTERAGENCY TRANSFER	711,895	663,169	658,834	673,524	678,780
OTHER FUND	24,852	35,530	35,530	37,577	37,540
DCNR - DEP SAFE DRINKING WATER PROGRAM	6,323,048	6,099,659	6,019,414	6,277,429	6,047,194
BALANCE FORWARD	279,845	221,326	221,326	253,299	198,985
FEDERAL FUND	1,620,916	1,338,415	1,330,750	1,338,547	1,330,750
INTERAGENCY TRANSFER	2,856,736	3,059,582	2,914,632	3,146,077	2,968,666
OTHER FUND	1,565,551	1,480,336	1,552,706	1,539,506	1,548,793
DCNR - DEP STATE ENVIRONMENTAL COMMISSION	125,251	84,461	70,081	55,223	51,133
INTERAGENCY TRANSFER	20,893	42,506	32,910	26,734	24,006
OTHER FUND	104,358	41,955	37,171	28,489	27,127
DCNR - DEP WATER PLANNING CAP IMPROVEMENT	22,407	19,238	19,238	17,178	17,178
BALANCE FORWARD	18,715	18,238	18,238	16,178	16,178
INTERAGENCY TRANSFER	2,692				
OTHER FUND	1,000	1,000	1,000	1,000	1,000
DCNR - ACCOUNT TO RESTORE THE SAGEBRUSH ECOSYSTEM	1,223,668	1,151,155	1,151,155	1,078,668	1,078,668
BALANCE FORWARD	993,668	921,155	921,155	848,668	848,668
OTHER FUND	230,000	230,000	230,000	230,000	230,000
DCNR - OFFICE OF STATE HISTORIC PRESERVATION	1,558,569	1,926,898	1,754,860	1,906,813	1,735,553
GENERAL FUND	526,048	662,563	642,207	641,697	613,555
FEDERAL FUND	874,470	949,921	956,313	950,046	965,658
INTERAGENCY TRANSFER	73,392	218,074	60,000	218,730	60,000
OTHER FUND	84,659	96,340	96,340	96,340	96,340
REVERSIONS					
DCNR - WATER CONSERV & INFRASTRUCTURE		49,752,769	49,753,697	49,755,071	49,756,067
INTERAGENCY TRANSFER		49,752,769	49,753,697	49,755,071	49,756,067
DCNR - HISTORIC PRES - COMSTOCK HISTORIC DISTRICT	214,838	230,492	229,276	229,574	228,781
GENERAL FUND	212,423	230,492	229,276	229,574	228,781
INTERAGENCY TRANSFER	2,415				
REVERSIONS					
DCNR - ENVIRONMENTAL QUALITY IMPROVEMENT	65,382	65,161	65,161	65,161	65,161
BALANCE FORWARD	65,382	65,161	65,161	65,161	65,161

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	2022-2023 Work Program	2023-2024 GOVERNOR RECOMMENDS	2023-2024 LEGISLATIVELY APPROVED	2024-2025 GOVERNOR RECOMMENDS	2024-2025 LEGISLATIVELY APPROVED
TOTAL CONSERVATION & NATURAL RESOURCES	184,472,613	215,180,813	219,896,637	215,131,286	215,452,055
GENERAL FUND	38,820,256	42,856,341	44,463,771	42,837,226	44,909,852
BALANCE FORWARD	30,429,735	19,553,034	19,553,034	20,209,926	18,683,899
FEDERAL FUND	31,755,487	23,715,757	23,850,691	24,782,571	23,906,648
INTERAGENCY TRANSFER	37,847,143	73,050,403	76,842,878	73,652,439	73,957,925
INTERIM FINANCE	207,322				
OTHER FUND	45,412,670	56,005,278	55,186,263	53,649,124	53,993,731
REVERSIONS					
WILDLIFE - DIRECTOR'S OFFICE	9,123,685	9,935,974	10,069,826	9,699,997	9,867,703
FEDERAL FUND	1,412,440	2,018,641	2,018,641	2,052,471	2,052,471
INTERAGENCY TRANSFER	7,679,225	7,885,313	8,019,165	7,615,506	7,783,212
OTHER FUND	32,020	32,020	32,020	32,020	32,020
WILDLIFE - DATA AND TECHNOLOGY SERVICES	4,920,631	5,185,166	5,329,667	5,156,647	5,306,304
FEDERAL FUND	641,887	364,304	364,304	367,529	367,529
INTERAGENCY TRANSFER	4,278,744	4,820,862	4,965,363	4,789,118	4,938,775
WILDLIFE - CONSERVATION EDUCATION	4,606,395	4,767,032	4,766,156	4,901,258	4,902,176
GENERAL FUND	234,227	234,227	234,227	280,751	280,751
FEDERAL FUND	2,682,671	3,100,660	3,099,107	2,871,330	2,869,789
INTERAGENCY TRANSFER	1,682,937	1,432,145	1,432,822	1,749,177	1,751,636
OTHER FUND	6,560				
WILDLIFE - LAW ENFORCEMENT	8,071,646	8,566,992	8,582,903	8,549,342	8,567,891
GENERAL FUND	57,402	45,801	45,801	47,411	47,411
FEDERAL FUND	702,645	1,022,800	1,019,224	1,008,845	1,005,269
INTERAGENCY TRANSFER	7,171,130	7,364,406	7,383,893	7,366,031	7,388,156
OTHER FUND	140,469	133,985	133,985	127,055	127,055
WILDLIFE - GAME MANAGEMENT	10,976,045	10,702,602	10,713,660	10,409,491	10,421,814
GENERAL FUND	84,201	84,201	84,201	84,201	84,201
FEDERAL FUND	6,438,508	7,336,582	7,336,582	7,020,394	7,020,394
INTERAGENCY TRANSFER	4,354,106	3,247,466	3,258,524	3,270,301	3,282,624
OTHER FUND	99,230	34,353	34,353	34,595	34,595
WILDLIFE - FISHERIES MANAGEMENT	14,639,750	11,869,565	13,166,574	9,787,942	10,569,262
GENERAL FUND	150,918	151,209	151,209	151,149	151,149
FEDERAL FUND	6,737,613	7,331,661	7,330,507	6,235,448	6,234,294
INTERAGENCY TRANSFER	7,751,219	4,386,695	5,684,858	3,401,345	4,183,819
WILDLIFE - DIVERSITY DIVISION	2,401,391	2,458,309	2,459,097	2,498,749	2,500,009
GENERAL FUND	441,322	444,762	444,762	449,596	449,596
FEDERAL FUND	1,723,723	1,771,383	1,771,383	1,800,738	1,800,738
INTERAGENCY TRANSFER	203,802	191,573	192,361	197,473	198,733
OTHER FUND	32,544	50,591	50,591	50,942	50,942
WILDLIFE - HABITAT	21,326,103	12,712,723	12,709,998	12,793,359	12,793,070
GENERAL FUND	156,332	156,332	156,332	156,332	156,332
FEDERAL FUND	16,485,632	9,291,153	9,291,153	9,350,984	9,350,984
INTERAGENCY TRANSFER	3,894,139	2,951,219	2,948,494	2,972,024	2,971,735
OTHER FUND	790,000	314,019	314,019	314,019	314,019

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	2022-2023 Work Program	2023-2024 GOVERNOR RECOMMENDS	2023-2024 LEGISLATIVELY APPROVED	2024-2025 GOVERNOR RECOMMENDS	2024-2025 LEGISLATIVELY APPROVED
TOTAL DEPARTMENT OF WILDLIFE	76,065,646	66,198,363	67,797,881	63,796,785	64,928,229
GENERAL FUND	1,124,402	1,116,532	1,116,532	1,169,440	1,169,440
FEDERAL FUND	36,825,119	32,237,184	32,230,901	30,707,739	30,701,468
INTERAGENCY TRANSFER	37,015,302	32,279,679	33,885,480	31,360,975	32,498,690
OTHER FUND	1,100,823	564,968	564,968	558,631	558,631
NDOT - STATEWIDE INFRASTRUCTURE BANK	257,396	261,006		264,457	
INTERAGENCY TRANSFER	257,396	261,006		264,457	
NDOT - BOND CONSTRUCTION	2,818,743	151,500,000	151,500,000		
BALANCE FORWARD	2,818,743				
OTHER FUND		151,500,000	151,500,000		
NDOT - TRANSPORTATION ADMINISTRATION	865,861,194	900,949,214	893,425,677	901,422,020	894,984,740
BALANCE FORWARD	18,286,349				
FEDERAL FUND	378,000,000	468,000,000	468,000,000	468,000,000	468,000,000
HIGHWAY FUND	461,328,567	427,190,176	419,488,325	427,663,502	421,047,908
INTERAGENCY TRANSFER	6,096,080	4,110,118	4,101,626	4,109,598	4,101,106
OTHER FUND	2,150,198	1,648,920	1,835,726	1,648,920	1,835,726
REVERSIONS					
TOTAL DEPARTMENT OF TRANSPORTATION	868,937,333	1,052,710,220	1,044,925,677	901,686,477	894,984,740
BALANCE FORWARD	21,105,092				
FEDERAL FUND	378,000,000	468,000,000	468,000,000	468,000,000	468,000,000
HIGHWAY FUND	461,328,567	427,190,176	419,488,325	427,663,502	421,047,908
INTERAGENCY TRANSFER	6,353,476	4,371,124	4,101,626	4,374,055	4,101,106
OTHER FUND	2,150,198	153,148,920	153,335,726	1,648,920	1,835,726
REVERSIONS					
TAHOE REGIONAL PLANNING AGENCY	14,066,332	19,398,309	20,344,887	19,398,309	20,361,387
GENERAL FUND	1,705,401	1,705,401	2,651,979	1,705,401	2,668,479
INTERAGENCY TRANSFER	419,021	419,021	419,021	419,021	419,021
OTHER FUND	11,941,910	17,273,887	17,273,887	17,273,887	17,273,887
TOTAL TAHOE REGIONAL PLANNING AGENCY	14,066,332	19,398,309	20,344,887	19,398,309	20,361,387
GENERAL FUND	1,705,401	1,705,401	2,651,979	1,705,401	2,668,479
INTERAGENCY TRANSFER	419,021	419,021	419,021	419,021	419,021
OTHER FUND	11,941,910	17,273,887	17,273,887	17,273,887	17,273,887
INFRASTRUCTURE					
GENERAL FUND	41,650,059	45,678,274	48,232,282	45,712,067	48,747,771
BALANCE FORWARD	68,741,650	37,295,985	37,295,985	36,981,825	35,469,963
FEDERAL FUND	446,580,606	523,952,941	524,081,592	523,490,310	522,608,116
HIGHWAY FUND	461,328,567	427,190,176	419,488,325	427,663,502	421,047,908
INTERAGENCY TRANSFER	84,447,080	113,188,394	118,296,169	113,091,811	114,242,538
INTERIM FINANCE	207,322				
OTHER FUND	120,635,765	282,592,844	281,960,778	134,630,948	135,162,504
REVERSIONS					
TOTAL FOR INFRASTRUCTURE	1,223,591,049	1,429,898,614	1,429,355,131	1,281,570,463	1,277,278,800
Less: INTER-AGENCY TRANSFER	84,447,080	113,188,394	118,296,169	113,091,811	114,242,538
NET INFRASTRUCTURE	1,139,143,969	1,316,710,220	1,311,058,962	1,168,478,652	1,163,036,262

Special Purpose Agencies

Special Purpose Agencies have a specialized function or a different statutory relationship to the Executive Branch of government than most state agencies. This group includes the Public Employees' Retirement System, which serves both state and local governments; the Public Employees' Benefits Program; the Office of the Military; the Department of Veterans Services; the Silver State Health Insurance Exchange; the Commission on Ethics, the Department of Sentencing Policy; and the Department of Indigent Defense Services. For the 2023-25 biennium, total approved funding for this function is $2.225 billion, primarily comprised of $1.518 billion in interagency transfers (68.2%) and $335.0 million in reserve funds balanced forward from the prior fiscal year (15.1%). For the 2023-25 biennium, General Fund support for Special Purpose Agencies totals $58.2 million, an increase of $21.9 million, or 60.3%, compared to the $36.3 million approved by the 2021 Legislature. The General Fund increase is primarily due to the 2023 Legislature appropriating additional General Funds of $7.0 million over the 2023-25 biennium to the Department of Indigent Defense Services for county reimbursements of the costs to provide indigent defense services in excess of each county's calculated maximum contribution amount, and $7.8 million to the Public Employees' Benefit Program for additional health savings account or health reimbursement arrangement contributions for active state participants.

PUBLIC EMPLOYEES' RETIREMENT SYSTEM

The Public Employees' Retirement System (PERS) provides retirement, disability, and death benefits to long-term employees. PERS includes employees of Nevada counties, cities, school districts, state government, and miscellaneous public employers. The retirement system's budget is not subject to the Budget Act or 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 $27.8 million in FY 2024 and $22.4 million in FY 2025 was approved by the 2023 Legislature to support its operations.

The 2023 Legislature approved $11.7 million in FY 2024 and $6.1 million in FY 2025 to continue the replacement of PERS's existing Pension Administration System, which is expected to be completed by January 2025. In addition, the Legislature approved $304,892 in FY 2024 and $338,781 in FY 2025 for three new positions (inclusive of one unclassified position) and associated operating and equipment expenditures.

The 2023 Legislature further approved $167,197 in FY 2024 and $167,205 in FY 2025 for a two-step salary increase (approximately 10.0%) for nine existing executive positions.

INCREASE IN CONTRIBUTION RATES

The Retirement Board approves an actuarial valuation of PERS each 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, 2022, 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, 2023. The contribution rates approved by the 2023 Legislature are as follows:

Employer-Paid Plan	**Regular Members**	**Police/Fire Members**
Contribution Rate – 7/1/2023	33.50%	50.00%
Contribution Rate – 7/1/2021	29.75%	44.00%
Increase in Rate	3.75%	6.00%

Employee/Employer Plan	**Regular Members**	**Police/Fire Members**
Contribution Rate – 7/1/2023	17.50%	25.75%
Contribution Rate – 7/1/2021	15.50%	22.75%
Increase in Rate	2.00%	3.00%

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. The Office of the Military also oversees the Division of Emergency Management. Funding for the Office of the Military is provided primarily through federal funds and State General Fund appropriations.

The 2023 Legislature approved total General Fund appropriations of $14.6 million over the 2023-25 biennium for the Office of the Military, an increase of $3.6 million, or 32.5%, compared to the $11.0 million in General Fund appropriations legislatively approved for the 2021-23 biennium. In addition, the Legislature authorized federal funds totaling $89.6 million over the 2023-25 biennium.

The 2023 Legislature approved General Fund appropriations totaling $1.8 million and federal funds of $1.4 million over the 2023-25 biennium for 20 new positions (5 unclassified and 15 classified positions) and associated operating and equipment expenditures in the Office of the Military budget.

DIVISION OF EMERGENCY MANAGEMENT/ NEVADA OFFICE OF HOMELAND SECURITY

The Division of Emergency Management 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 division 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 Division of Emergency Management and the Nevada Office of Homeland Security are operationally integrated.

The 2023 Legislature approved General Fund appropriations of $163,423 over the 2023-25 biennium for one new Program Officer position to serve as a Statewide 911 Coordinator.

DEPARTMENT OF VETERANS SERVICES

The Department of Veterans Services consists of the Office of Veterans Services' budget and a budget 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 2023 Legislature approved total funding of $123.8 million (net of interagency transfers) over the 2023-25 biennium, a 57.7% increase over the $78.5 million approved for the 2021-23 biennium. Total General Fund support approved for the 2023-25 biennium of $8.6 million is a $2.1 million increase over the $6.5 million approved for the 2021-23 biennium. The primary source of funding, $77.2 million, over the 2023-25 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 $1.7 million in interagency (cost allocation) transfers from the nursing homes' budgets, the 2023 Legislature approved total funding of $11.6 million over the 2023--25 biennium, a 27.9% increase from the $9.1 million approved for the

2021--23 biennium, for the Office of Veterans Services budget. Total General Fund support approved for the 2023-25 biennium of $7.8 million represents a 33.4% increase over the $5.8 million approved for the 2021-23 biennium.

The 2023 Legislature approved General Fund appropriations of $95,763 and Cemetery Interment fee revenues of $88,752 over the 2023-25 biennium to fund two new full-time Cemetery Grounds Maintenance Worker positions and associated operating costs for the Southern Nevada Veterans Memorial Cemetery.

Additionally, the 2023 Legislature approved General Fund appropriations of $437,017 and Cemetery Interment fee revenues of $405,019 over the 2023-25 biennium to fund five new full-time positions and associated operating costs to replace existing contract staff obtained through the state's employment agencies contract and funded through the department's Veterans Gift account budget. The following positions were approved:

- A Health Program Specialist to manage the department's health care initiatives including the Healthcare Champions and Veterans in Care programs.
- A Health Program Specialist to manage suicide prevention initiatives including the federal Governor's and Mayor's Challenges to Prevent Suicide program.
- An Education and Information Officer to serve as the Northern Nevada Outreach Director to manage outreach to veterans in Northern and Eastern Nevada.
- An Education and Information Officer to manage the Education and Employment program in Northern Nevada.
- A Veterans Service Officer to assist Northern Nevada veterans and their families in applying for services eligible under the federal The Sergeant First Class Heath Robinson Honoring our Promise to Address Comprehensive Toxics Act of 2022.

Lastly, the Legislature approved the Governor's recommendation of General Fund appropriations of $875,000 in both FY 2024 and FY 2025 to fund the Adopt a Vet Dental program on an ongoing basis. The Adopt a Vet Dental program had been funded on a biennium-to-biennium basis at $250,000 per fiscal year by the 2019 (A.B. 487) and 2021 (S.B. 185) Legislatures with initial funding of $174,981 in General Fund appropriations per fiscal year provided by the 2017 Legislature (S.B. 444) through one-time appropriations. In approving the funding for the 2023-25 biennium, the Legislature requested that the department and the Adopt a Vet Dental program submit an annual report to the Interim Finance Committee on or before September 30 of each year on the operation of the program to include, but not limited to, the number of veterans served, the county of residence of those veterans, and a line-item breakdown of program expenditures supported by General Fund appropriations.

The 2023 Legislature approved the following significant capital improvement program projects for the department:

- 23-P04: Advance Planning: North Las Vegas State Veterans Home: Funded with $15.5 million in General Fund appropriations
- 23-C06: Remodel and Addition: Southern Nevada State Veterans Home: Funded with $35.8 million in General Obligation Bond proceeds.

SOUTHERN NEVADA STATE VETERANS HOME

The Southern Nevada State Veterans Home is a 180-bed, 24-hour skilled-nursing facility located on 50 acres in Boulder City that is state owned and operated and certified by Medicaid, Medicare, and the Department of Veterans Services. The facility consists of three, 60-bed "neighborhoods," of which one offers secured care for residents with severe dementia. The Southern Nevada State Veterans Home admitted its first residents in August 2002 and provides a wide range of residential and support services to eligible veterans, spouses of veterans, and Gold Star residents (parents who had a child who died while in military service). The 2023 Legislature approved total funding of $80.4 million, a net $26.2 million increase over the $63.7 million approved by the 2021 Legislature. The budgeted increase is primarily the result in revenues balanced forward in each year ($10.1 million) and increased federal funding ($12.5 million) including U.S. Department of Veterans Affairs reimbursement revenues.

NORTHERN NEVADA STATE VETERANS HOME

The Northern Nevada State Veterans Home is located in Sparks and is a 96-bed, 24-hour skilled nursing facility consisting of twelve, 8-bed clustered, residential units in three, 32-room "neighborhoods," which is overseen by the Department of Veterans Services and managed by a contracted vendor. It also includes a "town hall" with physical therapy, dining hall, beauty and barber shop, store, coffee shop, chapel, and activity center. Residents have their own private room and share a den, living room, and kitchen with 15 other residents. The Northern Nevada State Veterans Home opened in December 2018 and provides a wide range of residential and support services to eligible veterans, spouses of veterans, and Gold Star residents (parents who had a child who died while in military service). The 2023 Legislature approved total funding of $40.1 million, a net increase of $21.9 million over the $18.2 million for the 2021-23 biennium. The budgeted increase is primarily the result of an increase in U.S. Department of Veterans Affairs reimbursement funding ($20.3 million) and balance forward revenues ($4.9 million).

In approving the budget, the 2023 Legislature approved $121,229 in General Fund appropriations over the 2023-25 biennium to fund one new Veteran Services Officer position and associated operating costs. The new position is to be based at the Northern Nevada State Veterans Home to primarily assist residents in obtaining benefits.

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 of 3.05% of health insurance premiums sold on the exchange. For the 2023-25 biennium, the Legislature approved expenditures (excluding reserves)

of $30.6 million for the Exchange, funded with carrier premium fees projected at $31.9 million over the biennium.

The 2023 Legislature approved the Governor's recommendation to add one new full-time Benefit Manager position, funded with reserve reductions totaling $190,997 over the 2023-25 biennium. The Benefit Manager position will support the Operations Unit of the Exchange by assuming the role and responsibilities of a Broker Liaison to the seven Broker entities through the current Broker Grantee Program and approximately 700 certified Exchange brokers in the state.

Additionally, the 2023 Legislature approved the Governor's recommendation for reserve reductions of $327,544 over the 2023-25 biennium to support Navigators and add 2 Broker entities each fiscal year of the biennium. Currently, the agency funds 6 Navigator entities and will extend support to 9 Broker entities in FY 2024 and 11 Broker entities in FY 2025.

COMMISSION ON ETHICS

The Commission on Ethics, which consists of eight members (four appointed by the Legislative Commission and four appointed by the Governor), is responsible for investigating and adjudicating public complaints involving the ethical conduct of public officers and employees; providing ethical guidance through published opinions; and providing outreach and education to public officers and employees regarding ethics requirements and prohibitions under Nevada law.

The 2023 Legislature approved total funding of $2.3 million for the 2023-25 biennium, which represents an increase of $476,564, or 25.5%, compared to the amount approved by the 2021 Legislature of $1.9 million for the 2021-23 biennium. Of the amount approved for the 2023-25 biennium, General Fund appropriations represent $557,418 of the total, an increase of $70,323, or 14.4%, compared to the $487,095 in General Fund appropriations approved by the 2021 Legislature for the 2021-23 biennium.

The Legislature approved the Governor's recommendation for total funding of $201,270 (General Fund appropriations of $56,436 and county reimbursements of $144,834) over the 2023-25 biennium for a Public Information Officer and ancillary expenditures to coordinate education and technical assistance efforts with state and local governments, respond to media and public inquiries, and maintain online education materials.

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 Public Employees' Benefits Program is overseen by an 11-member board appointed by the Governor pursuant to NRS 287.041, which appoints an Executive Officer, subject to approval by the Governor, to administer the program. The PEBP benefits plan year (PY) aligns with the state fiscal year (i.e., July 1 through June 30).

The largest portion of the program is health insurance, which provides medical, dental, and prescription drug coverage. PEBP offered the following health insurance plans in the 2021-23 biennium, which were approved to continue in the 2023-25 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. Most PEBP participants are enrolled in this plan.
- Low Deductible Copay Plan: PEBP began offering this statewide plan in PY 2022, which provides participants with additional choice as it combines aspects of the HDHP's coinsurance structure and the copay design of a Health Maintenance Organization plan.
- Health Maintenance Organization (HMO) Plan: Participants who reside in Clark, Esmeralda, and Nye counties have the option of enrolling in the HMO plan provided by Health Plan of Nevada. This plan is fully insured, with Health Plan of Nevada assuming all claim liability in exchange for PEBP paying a per member, per month capitated rate.
- 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.

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.

2023-25 BIENNIUM PLAN DESIGN

After various plan reductions recommended by the Governor were approved by the 2021 Legislature for the 2021-23 biennium, the PEBP Board and the Interim Finance Committee subsequently approved various benefit restorations for PY 2023. These restorations were funded using PEBP's excess reserves, which were greater than projected due to the underutilization of services by PEBP membership during the COVID-19 pandemic. The 2023 Legislature approved the Governor's recommendation that these restored benefits continue in the 2023-25 biennium, along with other various plan design enhancements. The plan design table that follows this section provides the PY 2020 through PY 2025 plan benefits, which details the plan benefits prior to the COVID-19 pandemic (PY 2020 and PY 2021), the plan benefit reductions approved by the 2021 Legislature (PY 2022), and the plan benefit restorations approved by the Interim Finance Committee and approved to continue by the 2023 Legislature (PY 2023 -PY 2025).

Along with the restored plan benefits, the 2023 Legislature approved the Governor's recommendation for the following plan benefit enhancements for the 2023-25 biennium:

- HRA/HSA Contributions: Active state participants were approved to receive an additional $300 contribution in PY 2024. This funding will be provided as an HSA contribution for members eligible for an HSA or as an HRA contribution for all other members.
- Increased Dental Plan Maximum: The dental plan benefit limit was approved to increase from $1,500 per year, in place since 2011, to $2,000 per year.
- Expanded Travel Benefit: A travel benefit was approved for members who require a medically necessary abortion while living or traveling in a state that does not allow such services.
- Cancer Concierge Program: A concierge service was approved to assist members diagnosed with cancer. This service will assist with dietary counseling, pharmacy management, assistance with personal care needs, seeking second opinions, as well as accessing centers of excellence, inpatient care, surgical care, and hospice.
- Medical Travel Program: A medical travel benefit was approved for members to seek treatment from out-of-state centers of excellence for certain schedulable surgical procedures. This may include joint replacements, cardiac care, bariatric surgery, ear/nose/throat procedures, orthopedic, and gastroenterology procedures.
- Real Appeal Digital Weight Loss Program: The implementation of a weight loss program was approved that will be available to all PEBP members over the age of 18. This program will provide an application with a weight tracking module, coaching sessions, and various tools such as a food scale, weight scale, recipes, and workouts.

- Hinge Health Program: The implementation of a digital musculoskeletal care program was approved that will utilize motion technology to provide services to members needing physical therapy and assistance with pain management. This program will provide virtual physical therapy, pelvic floor therapy, an Enso Device that provides electrical nerve simulation to assist with pain management, and medical consultation.

Additionally, although not included in the Governor's recommended budget, the 2023 Legislature approved the following benefit enhancements for the 2023-25 biennium:

- Additional HSA/HRA contributions for active state participants in each year of the 2023-25 biennium, funded with General Fund appropriations of $9.8 million in FY 2024 and $10.0 million in FY 2025. These additional annual contributions will be 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. The General Fund appropriations were budgeted directly into PEBP's operating budget with language included in the 2023 Appropriations Act (S.B. 511, Section 63), with a requirement that any funding not distributed at the end of each fiscal year of the 2023-25 biennium revert to the General Fund.
- An increase in life insurance coverage for active and retired state employees, funded with General Fund appropriations of $2.0 million in each year of the 2023-25 biennium. Specifically, based on the funding provided through the PEBP plan and these General Fund appropriations, active state employees will be provided with life insurance coverage of $25,000 and retired state employees will be provided with life insurance coverage of $12,500 in the 2023-25 biennium. This additional funding allowed life insurance coverage to be restored to the levels provided prior to the COVID-19 pandemic. The General Fund appropriations were provided through language included in the 2023 Appropriations Act (S.B. 511, Section 81), with a requirement that any unspent balance at the end of each fiscal year of the 2023-25 biennium revert to the General Fund.

The Legislature also approved the Governor's recommendation to change PEBP's unclassified Chief Information Officer position to an unclassified Lead Insurance Counsel position, funded with excess reserve reductions of $18,614 over the 2023-25 biennium. The agency indicates this change will provide PEBP with dedicated legal assistance for health care and insurance issues.

ACTIVE EMPLOYEE GROUP INSURANCE

The Active Employee Group Insurance (AEGIS) budget 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 Branches; the Public Employees' Retirement System; and the Nevada System of Higher Education.

As with the REGI contribution, the AEGIS monthly contribution is a composite amount based upon the total number of active employees and dependents enrolled by coverage tier and plan. The state contribution for the cost of insurance for active employees and their dependents on a composite basis is projected to cover approximately 81.1% of the total premium in PY 2024 and approximately 81.0% in PY 2025. The composite subsidy calculation accounts for active participants across all plans.

The following table displays the legislatively approved state contributions for prior years and as approved by the 2023 Legislature for the 2023-25 biennium pursuant to the 2023 PEBP Rates Bill (S.B. 501).

Active Employee Group Insurance (AEGIS) Per Participant, Per Month (PPPM) State Contribution: Legislatively Approved Contributions					
Legislatively Approved FY 2020 AEGIS PPPM Contribution	Legislatively Approved FY 2021 AEGIS PPPM Contribution	Legislatively Approved FY 2022 AEGIS PPPM Contribution	Legislatively Approved FY 2023 AEGIS PPPM Contribution	Legislatively Approved FY 2024 AEGIS PPPM Contribution	Legislatively Approved FY 2025 AEGIS PPPM Contribution
$760.79	$783.30	$727.00	$755.00	$730.00	$759.00
Percent Change	*3.0%*	*-7.2%*	*3.9%*	*-3.3%*	*4.0%*

RETIRED EMPLOYEE GROUP INSURANCE

The Retired Employee 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 state agencies to cover the costs of the state contribution. For the 2023-25 biennium, the legislatively approved assessments applied against gross salaries are 3.11% for FY 2024 and 3.18% for FY 2025. The state contribution for non-Medicare retiree coverage tiers on a composite basis is projected to cover approximately 56.4% of the total premium for PY 2024 and approximately 57.3% in PY 2025. 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 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 2023 Legislature for the 2023-25 biennium through passage of the 2023 PEBP Rates Bill (S.B. 501).

Retired Employee Group Insurance (REGI) Base Per Participant, Per Month (PPPM) State Contribution (15 Years of Service, Non-Medicare Retiree): Legislatively Approved Contributions

Legislatively Approved Base FY 2020 REGI PPPM Contribution [1]	Legislatively Approved Base FY 2021 REGI PPPM Contribution	Legislatively Approved Base FY 2022 REGI PPPM Contribution	Legislatively Approved Base FY 2023 REGI PPPM Contribution	Legislatively Approved Base FY 2024 REGI PPPM Contribution	Legislatively Approved Base FY 2025 REGI PPPM Contribution
$551.77	$478.15	$471.50	$498.00	$515.00	$545.00
Percent Change	*-13.3%*	*-1.4%*	*5.6%*	*3.4%*	*5.8%*

[1] FY 2020 REGI PPPM contribution was greater than the FY 2021 amount to fund a one-time $4.4 million shortfall in REGI assessment collections that occurred in FY 2018 and FY 2019. If shortfalls occur, they are funded in the following biennium as the contribution amounts are set on a biennial basis in session law (e.g., S.B. 501 of the 2023 Legislative Session).

PEBP Plan Benefits: PY 2020 through PY 2025

	High Deductible Plan			Low Deductible Copay Plan [1]		EPO (Premier)/HMO (Health Plan of Nevada) Plans		
Benefit	PY 2020 and PY 2021 (Pre-Pandemic)	PY 2022 (Leg. Approved)	PY 2023 (IFC Approved[2]), PY 2024, and PY 2025 (Leg Approved)[3]	PY 2022 (Leg. Approved)	PY 2023 (IFC Approved[2]), PY 2024, and PY 2025 (Leg Approved)[3]	PY 2020 and PY 2021 (Pre-Pandemic)	PY 2022 (Leg. Approved)	PY 2023 (IFC Approved[2]), PY 2024, and PY 2025 (Leg Approved)[3]
Annual Deductible (Individual/Family)	$1,500/$3,000	$1,750/$3,500	**$1,500/$3,000**	$500/$1,000	**$0/$0**	$0/$0	$150/$300	**$100/$200**
Family Ded Max: Any One Individual	$2,800	$2,800	$2,800	$500	**$0**	$0	$150	**$100**
Out-of-Pocket (OOP) Max (Individual/Family)	$3,900/$7,800	$5,000/$10,000	**$4,000/$8,000**	$5,000/$10,000	**$4,000/$8,000**	$7,150/$14,300	$5,000/$10,000	$5,000/$10,000
Family OOP Max: Any One Individual	$6,850	$6,850	$6,850	$5,000	**$4,000**	$7,150	$5,000	$5,000
Coinsurance: Plan Pays 80% After Deductible Met until OOP Max Met	20%	20%	20%	20%	20%	N/A	20%	20%
Primary Care Visit	20% after Ded.	20% after Ded.	20% after Ded.	$30	$30	$20	$25	**$20**
Specialist Visit	20% after Ded.	20% after Ded.	20% after Ded.	$50	$50	$40	$40	$40
ER Visit	20% after Ded.	20% after Ded.	20% after Ded.	$750	$750	$500	$750	**$600**
Inpatient Hospital	20% after Ded.	20% after Ded.	20% after Ded.	20% after Ded.	20% after Ded.	$500	$750	**$600**
Rx Generic	20% after Ded.	20% after Ded.	20% after Ded.	$10	$10	$10	$10	$10
Rx Formulary	20% after Ded.	20% after Ded.	20% after Ded.	$40	$40	$40	$40	$40
Rx Specialty	20% after Ded.	20% after Ded.	20% after Ded.	30% after Ded.	30% after Ded.	20%	30% after Ded.	**20%**
Health Savings Account (HSA) Annual Contribution - Funded by the Plan	$700 + $200	$600	$600 [4]	N/A	N/A [4]	N/A	N/A	N/A [4]
HSA or Health Reimbursement Arrangement (HRA) Annual Contribution - Funded by the General Fund [5]	$0	$0	**PY 2024 and PY 2025 Only: $300-$500 depending on coverage tier**	$0	**PY 2024 and PY 2025 Only: $300-$500 depending on coverage tier**	$0	$0	**PY 2024 and PY 2025 Only: $300-$500 depending on coverage tier**

[1] The PEBP Board approved offering participants a new low deductible PPO plan beginning PY 2022, which the Governor recommended and the 2021 Legislature funded as part of benefits plan design for the 2021-23 biennium.

[2] On December 2, 2021, the PEBP Board approved various plan design changes for PY 2023 that would continue into PY 2024 and PY 2025, subject to available funding. Funding for these restorations, provided by reserve reductions, was later approved by the Interim Finance Committee on February 9, 2022.

[3] Along with the benefits listed, the Governor recommended and the 2023 Legislature approved increasing the dental plan annual benefit limit from $1,500/person to $2,000 /person in PY 2024 and PY 2025.

[4] The 2023 Legislature approved the Governor's recommendation to fund a one-time, annual payment of $300 in PY 2024 only, which would be provided as a HSA contribution for members eligible for an HSA, or as an HRA contribution for all other members.

[5] The 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

Other Benefits - All Plans	2019-21 Biennium (Leg. Approved; Pre-Pandemic)	2021-23 Biennium (Leg. Approved)	2023-25 Biennium (Leg. Approved)
Basic Life Insurance	$25,000/$12,500 (active/retiree)	$15,000/$7,500 (active/retiree)	**$25,000/$12,500 (active/retiree)** [1]
Long-Term Disability	60% benefit (max $7,500 month)	No Benefit	No Benefit
Medicare Retiree Health Reimbursement Arrangement (HRA) Contribution	$13.00 per Year of Service	$13.00 per Year of Service	$13.00 per Year of Service

[1] The 2023 Legislature approved General Fund appropriations of $2.0 million in each year of the 2023-25 biennium to increase the life insurance coverage for active and retired state employees to pre-pandemic levels.

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 which represents adult and juvenile indigent criminal defendants when a court appoints the Office of the State Public Defender as counsel. The Office of the State Public Defender currently provides services for Storey County while the 16 remaining counties provide their own public defense services through a county public defender or private contract attorneys (Carson City previously received services from the State Public Defender; however, in June 2023 the Carson City Board of Supervisors approved the establishment of a county public defender's office, discontinuing its use of the State Public Defender's Office). The Office of the State Public Defender is also responsible for appeals for state prison inmates whose habeas corpus post-conviction petitions have been denied. For the 2023-25 biennium, the Legislature approved total funding of $17.0 million for the department, of which $13.1 million is General Fund appropriations.

DEPARTMENT OF INDIGENT DEFENSE SERVICES

In lieu of one-time General Fund appropriations of $3.5 million in each fiscal year of the 2023-25 biennium in the Governor's Office of Finance Special Appropriations budget, as originally recommended by the Governor, the 2023 Legislature approved ongoing General Fund appropriations of $3.5 million in each fiscal year of the 2023-25 biennium in the agency's budget to fund the reimbursement of counties for the provision of indigent defense services in excess of each county's calculated maximum contribution amount.

The 2023 Legislature further approved A.B. 518, which appropriates one-time General Funds of $6.3 million in FY 2024 and $6.6 million in FY 2025 to the Interim Finance Committee for allocation to the department to: 1) reimburse counties for indigent defense costs should reimbursement requests exceed the $3.5 million approved in each fiscal year for this purpose; 2) other costs associated with complying with the *Davis v State* consent judgment; 3) costs incurred by the Office of State Public Defender for legal services contracts for complex cases; and 4) costs for training and pay parity for indigent defense attorneys. Moreover, A.B. 518 includes one-time General Fund appropriations of $1.5 million in each fiscal year of the 2023-25 biennium for the department to reimburse certain costs related to pretrial release hearings that are conducted on a weekend or holiday in counties whose population is less than 100,000.

PUBLIC DEFENDER

As recommended by the Governor, the 2023 Legislature approved $287,380 (25.0% General Fund, 75.0% County Fee revenue) over the 2023-25 biennium for the position and associated operating costs of one new Deputy Public Defender position, which had initially been approved by the Interim Finance Committee during the 2021-23 Interim. In approving this position, the Interim Finance Committee directed the Office of the State Public Defender to request the Deputy Public Defender position as an enhancement in its 2023-25 biennial budget. Additionally, the 2023 Legislature concurred

with the Governor's recommendation and approved General Fund appropriations of $200,000 over the 2023-25 biennium to fund contract services for complex litigation, which may include lead defense counsel and other qualified specialists for capital cases.

Lastly, the Legislature approved total funding of $1.1 million (25.0% General Fund, 75.0% County Fee revenue) over the 2023-25 biennium to establish a new State Public Defender Office in White Pine County, as recommended by the Governor. This funding will support four new positions, including one unclassified Supervising Public Defender, one unclassified Deputy Public Defender, one unclassified Investigator, and one Legal Secretary, as well as associated operating costs. Given that White Pine County transferred the responsibility for indigent defense services to the Office of the State Public Defender effective July 1, 2023, the new Public Defender Office in White Pine County provides the staffing and resources needed for the Office of the State Public Defender to provide indigent defense services for the county.

DEPARTMENT OF SENTENCING POLICY

The Department of Sentencing Policy supports the 24-member Nevada Sentencing Commission, which advises the Legislature on proposed legislation and makes recommendations with respect to all matters relating to the state's criminal justice system.

The Governor's original recommendation included General Fund appropriations totaling $23,975 over the 2023-25 biennium to fund additional travel costs and to reclassify an unclassified Staff Attorney position to an unclassified Chief Financial Officer position. Subsequently, the Governor submitted, and the 2023 Legislature approved, a budget amendment to increase General Fund appropriations by $30,655 in each fiscal year of the 2023-25 biennium to fund the department's share of costs for the Department of Administration's Administrative Services Division to provide fiscal and budgetary support for the department beginning in the 2023-25 biennium. Given that the Administrative Services Division would be providing the department with fiscal and budgetary support, the Legislature approved the Governor's revised recommendation to reclassify the unclassified Staff Attorney position to an unclassified Deputy Director position, with no change in salary, as the Chief Financial Officer position was no longer needed. The revised recommendation related to the reclassification resulted in a reduction from the amount recommended by the Governor of $18,753 in General Fund appropriation over the 2023-25 biennium.

To provide the department assistance with data collection, the Legislature added General Fund appropriations totaling $173,863 over the 2023-25 biennium for the support of one new Management Analyst 4 position and associated operating costs. Overall, the 2023 Legislature approved General Fund appropriations totaling $1.5 million over the 2023-25 biennium to support the ongoing personnel and operating costs of the department.

The 2023 Legislature further approved A.B. 388 (Section 1), which provided a one-time General Fund appropriation of $3.0 million to the department for allocation to the Nevada Local Justice Reinvestment Coordinating Council for the purpose of awarding grants to local governments and nonprofit organizations to reduce recidivism. Each entity receiving a grant must prepare and transmit an annual report to the Interim Finance Committee that describes how the grant funds have been expended.

Summary of Appropriations and Authorizations

2023-25 Legislature

	2022-2023 Work Program	2023-2024 GOVERNOR RECOMMENDS	2023-2024 LEGISLATIVELY APPROVED	2024-2025 GOVERNOR RECOMMENDS	2024-2025 LEGISLATIVELY APPROVED
SPECIAL PURPOSE AGENCIES					
PERS - PUBLIC EMPLOYEES' RETIREMENT SYSTEM	17,255,739	27,887,326	27,789,908	22,483,120	22,385,170
BALANCE FORWARD	200,000	200,000	200,000	200,000	200,000
OTHER FUND	17,055,739	27,687,326	27,589,908	22,283,120	22,185,170
TOTAL PUBLIC EMPLOYEES' RETIREMENT SYSTEM	17,255,739	27,887,326	27,789,908	22,483,120	22,385,170
BALANCE FORWARD	200,000	200,000	200,000	200,000	200,000
OTHER FUND	17,055,739	27,687,326	27,589,908	22,283,120	22,185,170
MILITARY	37,706,706	32,995,251	33,312,005	36,115,357	36,454,545
GENERAL FUND	4,876,732	5,903,446	5,880,402	6,458,856	6,443,617
BALANCE FORWARD	555,988				
FEDERAL FUND	31,573,487	26,496,402	26,836,200	29,018,569	29,372,996
INTERAGENCY TRANSFER	700,499				
OTHER FUND		595,403	595,403	637,932	637,932
REVERSIONS					
MILITARY EMERGENCY OPERATIONS CENTER	631,999	871,774	761,992	887,688	669,259
BALANCE FORWARD	297,832	394,343	293,375	409,294	200,642
INTERAGENCY TRANSFER	334,167	477,431	468,617	478,394	468,617
MILITARY - STATE ACTIVE DUTY	1,130,000	980,000	980,000	830,000	830,000
INTERAGENCY TRANSFER	1,130,000	980,000	980,000	830,000	830,000
MILITARY - ADJUTANT GENERAL'S SPECIAL ARMORY ACCT	57,873	64,218	64,218	70,563	70,563
BALANCE FORWARD	51,528	57,873	57,873	64,218	64,218
OTHER FUND	6,345	6,345	6,345	6,345	6,345
MILITARY NATIONAL GUARD BENEFITS	57,818	72,000	86,067	72,000	72,000
GENERAL FUND	57,818	72,000	86,067	72,000	72,000
MILITARY PATRIOT RELIEF FUND	311,726	113,953	113,953	154,858	154,858
GENERAL FUND	113,376	113,376	113,376	113,376	113,376
BALANCE FORWARD	197,773			40,905	40,905
OTHER FUND	577	577	577	577	577
MILITARY - DIVISION OF EMERGENCY MANAGEMENT	5,842,982	5,784,200	5,696,537	6,029,709	5,873,995
GENERAL FUND	426,041	769,060	766,791	800,004	794,936
BALANCE FORWARD					
FEDERAL FUND	679,595	607,279	603,133	611,431	607,259
INTERAGENCY TRANSFER	3,683,433	3,835,534	3,754,592	4,035,578	3,888,947
INTERIM FINANCE	305,195				
OTHER FUND	748,718	572,327	572,021	582,696	582,853
REVERSIONS					
MILITARY - EMERGENCY MANAGEMENT ASSISTANCE GRANTS	19,664,477	16,346,456	16,453,224	16,437,589	16,619,643
FEDERAL FUND	19,164,477	15,846,456	15,953,224	15,937,589	16,119,643
OTHER FUND	500,000	500,000	500,000	500,000	500,000

Summary of Appropriations and Authorizations

2023-25 Legislature

	2022-2023 Work Program	2023-2024 GOVERNOR RECOMMENDS	2023-2024 LEGISLATIVELY APPROVED	2024-2025 GOVERNOR RECOMMENDS	2024-2025 LEGISLATIVELY APPROVED
MILITARY - HOMELAND SECURITY	466,303	484,543	482,442	494,935	493,953
GENERAL FUND	159,684	158,621	158,124	160,034	159,617
FEDERAL FUND	54,468	55,629	55,372	56,721	56,577
INTERAGENCY TRANSFER	252,151	251,735	250,436	259,574	259,192
OTHER FUND		18,558	18,510	18,606	18,567
REVERSIONS					
TOTAL OFFICE OF MILITARY	65,869,884	57,712,395	57,950,438	61,092,699	61,238,816
GENERAL FUND	5,633,651	7,016,503	7,004,760	7,604,270	7,583,546
BALANCE FORWARD	1,103,121	452,216	351,248	514,417	305,765
FEDERAL FUND	51,472,027	43,005,766	43,447,929	45,624,310	46,156,475
INTERAGENCY TRANSFER	6,100,250	5,544,700	5,453,645	5,603,546	5,446,756
INTERIM FINANCE	305,195				
OTHER FUND	1,255,640	1,693,210	1,692,856	1,746,156	1,746,274
REVERSIONS					
NDVS - OFFICE OF VETERANS SERVICES	11,669,845	6,557,651	6,573,875	6,754,415	6,777,922
GENERAL FUND	3,204,696	3,813,452	3,820,285	3,932,664	3,941,950
FEDERAL FUND	7,693,266	1,880,483	1,888,707	1,938,290	1,951,075
INTERAGENCY TRANSFER	768,976	863,121	864,288	882,866	884,302
OTHER FUND	2,907	595	595	595	595
REVERSIONS					
NDVS - SOUTHERN NEVADA VETERANS HOME ACCOUNT	34,892,367	37,386,609	37,386,609	43,073,414	43,055,138
BALANCE FORWARD	7,922,961	9,906,644	9,906,644	12,893,319	12,875,043
FEDERAL FUND	15,603,176	19,557,347	19,557,347	22,112,345	22,112,345
INTERAGENCY TRANSFER	6,613,601	4,082,542	4,082,542	4,233,240	4,233,240
OTHER FUND	4,752,629	3,840,076	3,840,076	3,834,510	3,834,510
NDVS - NORTHERN NEVADA VETERANS HOME ACCOUNT	8,681,960	16,561,838	16,561,810	23,555,080	23,555,624
GENERAL FUND	363,167	414,972	414,944	437,816	438,360
BALANCE FORWARD	790,082	1,920,297	1,920,297	5,616,046	5,616,046
FEDERAL FUND	5,796,902	14,226,569	14,226,569	17,501,218	17,501,218
INTERAGENCY TRANSFER	4,480				
OTHER FUND	1,727,329				
TOTAL VETERANS SERVICES	55,244,172	60,506,098	60,522,294	73,382,909	73,388,684
GENERAL FUND	3,567,863	4,228,424	4,235,229	4,370,480	4,380,310
BALANCE FORWARD	8,713,043	11,826,941	11,826,941	18,509,365	18,491,089
FEDERAL FUND	29,093,344	35,664,399	35,672,623	41,551,853	41,564,638
INTERAGENCY TRANSFER	7,387,057	4,945,663	4,946,830	5,116,106	5,117,542
OTHER FUND	6,482,865	3,840,671	3,840,671	3,835,105	3,835,105
REVERSIONS					
SILVER STATE HEALTH INSURANCE EXCHANGE ADMIN	21,356,367	23,342,749	23,342,749	23,783,911	23,778,649
BALANCE FORWARD	8,755,512	7,235,013	7,235,013	8,031,971	8,026,709
FEDERAL FUND	627,900				
INTERAGENCY TRANSFER	32,395				
OTHER FUND	11,940,560	16,107,736	16,107,736	15,751,940	15,751,940

	2022-2023 Work Program	2023-2024 GOVERNOR RECOMMENDS	2023-2024 LEGISLATIVELY APPROVED	2024-2025 GOVERNOR RECOMMENDS	2024-2025 LEGISLATIVELY APPROVED
TOTAL SILVER STATE HEALTH INSURANCE EXCHANGE	21,356,367	23,342,749	23,342,749	23,783,911	23,778,649
BALANCE FORWARD	8,755,512	7,235,013	7,235,013	8,031,971	8,026,709
FEDERAL FUND	627,900				
INTERAGENCY TRANSFER	32,395				
OTHER FUND	11,940,560	16,107,736	16,107,736	15,751,940	15,751,940
ETHICS - COMMISSION ON ETHICS	1,081,372	1,169,041	1,161,990	1,181,418	1,182,680
GENERAL FUND	242,795	276,845	274,868	282,197	282,550
BALANCE FORWARD	165,115	165,115	165,115	165,115	165,115
INTERAGENCY TRANSFER	47,500	14,400	14,400	7,200	7,200
OTHER FUND	625,962	712,681	707,607	726,906	727,815
REVERSIONS					
TOTAL COMMISSION ON ETHICS	1,081,372	1,169,041	1,161,990	1,181,418	1,182,680
GENERAL FUND	242,795	276,845	274,868	282,197	282,550
BALANCE FORWARD	165,115	165,115	165,115	165,115	165,115
INTERAGENCY TRANSFER	47,500	14,400	14,400	7,200	7,200
OTHER FUND	625,962	712,681	707,607	726,906	727,815
REVERSIONS					
PEBP - PUBLIC EMPLOYEES' BENEFITS PROGRAM	561,726,214	563,484,516	597,564,036	578,765,149	606,120,551
GENERAL FUND	6,009,449		9,813,825		10,009,650
BALANCE FORWARD	148,854,786	144,823,319	144,823,319	137,822,531	137,987,774
FEDERAL FUND	115,842	271,854	271,854	271,854	271,854
INTERAGENCY TRANSFER	390,532,182	394,890,820	419,156,515	415,958,809	433,139,318
OTHER FUND	16,213,955	23,498,523	23,498,523	24,711,955	24,711,955
PEBP - ACTIVE EMPLOYEES GROUP INSURANCE	259,614,791	254,085,415	255,161,289	268,818,926	261,871,641
BALANCE FORWARD	5,248,362	5,248,362	5,248,362		
INTERAGENCY TRANSFER	254,214,085	248,751,003	249,826,877	268,732,876	261,785,591
OTHER FUND	152,344	86,050	86,050	86,050	86,050
PEBP - RETIRED EMPLOYEE GROUP INSURANCE	42,356,861	41,631,277	64,821,098	44,045,327	68,173,121
INTERAGENCY TRANSFER	42,296,985	41,571,401	64,761,222	43,985,451	68,113,245
OTHER FUND	59,876	59,876	59,876	59,876	59,876
TOTAL PUBLIC EMPLOYEES' BENEFITS PROGRAM	863,697,866	859,201,208	917,546,423	891,629,402	936,165,313
GENERAL FUND	6,009,449		9,813,825		10,009,650
BALANCE FORWARD	154,103,148	150,071,681	150,071,681	137,822,531	137,987,774
FEDERAL FUND	115,842	271,854	271,854	271,854	271,854
INTERAGENCY TRANSFER	687,043,252	685,213,224	733,744,614	728,677,136	763,038,154
OTHER FUND	16,426,175	23,644,449	23,644,449	24,857,881	24,857,881
DEPARTMENT OF INDIGENT DEFENSE SERVICES	1,235,551	1,190,748	4,762,485	1,217,835	4,790,991
GENERAL FUND	1,060,769	1,190,748	4,762,485	1,217,835	4,790,991
BALANCE FORWARD	62,560				
INTERAGENCY TRANSFER	10,724				
INTERIM FINANCE	101,498				

Summary of Appropriations and Authorizations

2023-25 Legislature

	2022-2023 Work Program	2023-2024 GOVERNOR RECOMMENDS	2023-2024 LEGISLATIVELY APPROVED	2024-2025 GOVERNOR RECOMMENDS	2024-2025 LEGISLATIVELY APPROVED
PUBLIC DEFENDER	3,067,937	3,552,961	3,749,689	3,660,795	3,742,182
GENERAL FUND	1,482,579	1,741,798	1,791,261	1,767,224	1,787,851
BALANCE FORWARD	1,256				
FEDERAL FUND	73,377				
INTERAGENCY TRANSFER	20,361				
INTERIM FINANCE	109,375				
OTHER FUND	1,380,989	1,811,163	1,958,428	1,893,571	1,954,331
REVERSIONS					
TOTAL DEPARTMENT OF INDIGENT DEFENSE SERVICES	4,303,488	4,743,709	8,512,174	4,878,630	8,533,173
GENERAL FUND	2,543,348	2,932,546	6,553,746	2,985,059	6,578,842
BALANCE FORWARD	63,816				
FEDERAL FUND	73,377				
INTERAGENCY TRANSFER	31,085				
INTERIM FINANCE	210,873				
OTHER FUND	1,380,989	1,811,163	1,958,428	1,893,571	1,954,331
REVERSIONS					
DEPARTMENT OF SENTENCING POLICY	618,113	627,920	720,797	638,565	750,580
GENERAL FUND	605,641	627,920	720,797	638,565	750,580
FEDERAL FUND	5,353				
INTERAGENCY TRANSFER	7,119				
REVERSIONS					
TOTAL DEPARTMENT OF SENTENCING POLICY	618,113	627,920	720,797	638,565	750,580
GENERAL FUND	605,641	627,920	720,797	638,565	750,580
FEDERAL FUND	5,353				
INTERAGENCY TRANSFER	7,119				
REVERSIONS					
SPECIAL PURPOSE AGENCIES					
GENERAL FUND	18,602,747	15,082,238	28,603,225	15,880,571	29,585,478
BALANCE FORWARD	173,103,755	169,950,966	169,849,998	165,243,399	165,176,452
FEDERAL FUND	81,387,843	78,942,019	79,392,406	87,448,017	87,992,967
INTERAGENCY TRANSFER	700,648,658	695,717,987	744,159,489	739,403,988	773,609,652
INTERIM FINANCE	516,068				
OTHER FUND	55,167,930	75,497,236	75,541,655	71,094,679	71,058,516
REVERSIONS					
TOTAL FOR SPECIAL PURPOSE AGENCIES	1,029,427,001	1,035,190,446	1,097,546,773	1,079,070,654	1,127,423,065
Less: INTER-AGENCY TRANSFER	700,648,658	695,717,987	744,159,489	739,403,988	773,609,652
NET SPECIAL PURPOSE AGENCIES	328,778,343	339,472,459	353,387,284	339,666,666	353,813,413