NEVADA LEGISLATIVE APPROPRIATIONS REPORT

SEVENTY-NINTH LEGISLATURE

Fiscal Years
2017-18 and 2018-19

Fiscal Analysis Division
Legislative Counsel Bureau

November 2017

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 79th Legislative Session. The report also provides comparisons between The Executive Budget recommendations and final legislative actions.

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

The General Fund Projections section of the report includes a schedule of the projected balance of the State General Fund. A schedule of all General Fund revenues is provided, including estimates through the 2017-19 biennium. This section also contains pie charts of actual General Fund collections by source of revenue in Fiscal Year 2016 and budgetary estimates of General Fund revenues by source during each fiscal year of the 2017-19 biennium.

The General Fund Appropriations section includes a schedule of all operating appropriations approved by the 2017 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; 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 2017 Legislature.

The Tax Policy section includes a description of all major tax and revenue legislation approved by the Nevada Legislature during the 79th Legislative Session.

The report also contains budget summaries of each major functional area of state government. These summaries include narrative highlights of significant legislative changes to the various budgets and a schedule of funding levels. The functional areas of state government are:

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

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

PREPARED BY THE FISCAL ANALYSIS DIVISION
FOR MEMBERS OF THE 79TH NEVADA LEGISLATURE

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TABLE OF CONTENTS

General Fund Projections

General Fund Revenue Estimates and Unappropriated General Fund Balances 1
Statement of Unappropriated General Fund Balance
Fiscal Year 2016 2
Fiscal Year 2017 3
Fiscal Year 2018 4
Fiscal Year 2019 5
General Fund Revenue Enhancements 6
General Fund Revenues - Economic Forum May 1, 2017, Forecast – Adjusted for Legislative Actions and Tax Credits – Detailed by Revenue Source 7
Table 1 – Economic Forum May 1, 2017, General Fund Revenue Forecast Summary – Before and After Tax Credits 15
Table 2 – Legislative Adjustments to the Economic Forum May 1, 2017, General Fund Revenue Forecast 18
Table 3 – Economic Forum May 1, 2017, General Fund Revenue Forecast Summary - Adjusted for Legislative Actions – Before and After Tax Credits 22
Nevada General Fund Revenue Actual by Source – FY 2016 26
Nevada General Fund Revenue – Adjusted Economic Forum Forecast, 2017-19 Biennium 27

General Fund Appropriations

General Fund Appropriations 29
Governor Recommends Versus Legislature Approves (2017 Legislature) 31
General Fund Appropriations – Comparison of 2017-19 Biennium 32
General Fund Operating Appropriations by Functional Area 33
General Fund Appropriations – Legislature Approved – 2017-19 Biennium 34
General Fund Appropriations – Legislature Approved – 2015-17 Biennium 35
General Fund Supplemental Appropriations 36
Highway Fund Supplemental Appropriations 38
General Fund One-Time Appropriations 39
Highway Fund One-Time Appropriations 47
General Fund Ongoing Appropriations 48
Highway Fund Ongoing Appropriations 53
General Fund Appropriations to Restore Fund Balances 54
Capital Improvement Program 55
Schedule of Capital Improvement Projects 58
Account to Stabilize the Operation of State Government 63
Expenditure Cap 65
Position Summary 66
Legislatively Approved Position Count 68

Summary of Appropriations and Authorizations 69

Tax Policy

Tax Policy 73
Bills Regarding State Revenues and Taxes 73
Bills Regarding Technical and Administrative Changes 75
Bills Regarding Exemptions, Abatements and Postponements 78
Bills Regarding Local Government Taxes and Revenues 80

Elected Officials

OFFICE OF THE GOVERNOR 83
Office of the Governor 83
Governor's Mansion Maintenance 83
Governor's Washington Office 83
Governor's Office of Energy 84
Office of Science, Innovation and Technology 85
Agency for Nuclear Projects 85
Governor's Office of Finance 86
Budget Division 87
Division of Internal Audits 87
Enterprise Resource Planning Project 88
Special Appropriations 88
Western Interstate Commission for Higher Education 88
Student Slots 89
Office of Workforce Innovation 89
Nevada P20 Workforce Reporting 90

ATTORNEY GENERAL 90
Administrative Account 91
Special Litigation Fund 91
Grants Unit 92
State Settlements 92
National Settlement Administration 93

SECRETARY OF STATE 93
Secretary of State 93
Help America Vote Act (HAVA) Election Reform 94

STATE TREASURER 95
State Treasurer 95
Education Savings Accounts 95
Nevada College Savings Trust Fund 96
Millennium Scholarship Administration 97
Unclaimed Property 97

CONTROLLER'S OFFICE 98

LEGISLATIVE BRANCH 98
Legislative Counsel Bureau 98

JUDICIAL BRANCH 99
Supreme Court 100
Court of Appeals 100
Administrative Office of the Courts 100
Specialty Court 101
Foreclosure Mediation Program 101

Summary of Appropriations and Authorizations 103

Finance and Administration

DEPARTMENT OF ADMINISTRATION 111
Director's Office 111
Administrative Services Division 111
Division of Enterprise Information Technology Services 112
Office of the Chief Information Officer 112
Agency IT Services 113
Computer Facility 113
Communications Unit 113
Information Security 114
Fleet Services Division 115
Office of Grant Procurement, Coordination and Management 115
Division of Human Resource Management 116
Nevada State Library, Archives and Public Records 116
State Library 116
Archives and Public Records 117
Cooperative Libraries Automated Network 117
Mail Services 118
Purchasing Division 118
State Public Works Division 119
Engineering and Planning 119
Buildings and Grounds 120

DEPARTMENT OF TAXATION 120
Marijuana Regulation and Control Account 121

Summary of Appropriations and Authorizations 123

Education

DEPARTMENT OF EDUCATION (K-12) 129
Distributive School Account 130
Nevada Plan 131

State Support 132
Basic Support per Pupil 134
Enrollment 135
Positions and Salaries 136
Fringe Benefit Adjustments 137
Supplemental Appropriation 137
Textbook Funding 137
Funding for Students with Disabilities 137
Class-Size Reduction Program 138
Other State Education Programs 138
Read by Grade Three Program 139
Gifted and Talented Education Program 139
Social or Other Licensed Mental Health Worker Program 140
Nevada Ready 21 Technology Program 140
Adult High School Diploma Program 140
School Remediation Trust Fund 141
New Teacher Incentives Program 142
English Learner Programs 142
Victory Schools Program 143
Full-Day Kindergarten Program 143
Professional Development Programs 144
State Supplemental School Support Account 144
Teach Nevada Scholarship Program 144
Teachers' School Supplies Reimbursement Account 145
Incentives for Licensed Educational Personnel 145
Additional Funding for K-12 Education 146
Other Major Legislation Affecting K-12 Education 148

DEPARTMENT OF EDUCATION (ADMINISTRATION) 148
Educational Trust Account 149
Office of the Superintendent 149
Standards and Instructional Support 149
Assessments and Accountability 150
Data Systems Management 150
Educator Licensure 151
Office of Early Learning and Development 151
Safe and Respectful Learning 152
Student and School Support 152
Literacy Programs 152
Career and Technical Education 153
Continuing Education 153
Individuals with Disabilities Education Act 154
Account for Alternative Schools 154

STATE CHARTER PUBLIC SCHOOL AUTHORITY 154

NEVADA SYSTEM OF HIGHER EDUCATION 155
NSHE Funding Formula and Performance Funding for Instructional Budgets 157
Budgeting of Student-Derived Revenues 163
Community College Career and Technical Education WSCH Weighting Increase 164
Increasing Capacity System-wide 165
UNLV School of Medicine Implementation 167
Desert Research Institute Funding Formula 167
Salary and Benefit Adjustments 168
Silver State Opportunity Grant Program 168
Capital Improvement Projects (CIP) 168
Other Legislative Actions Affecting NSHE 170

Summary of Appropriations and Authorizations 173

Commerce and Industry

DEPARTMENT OF AGRICULTURE 181
Administration Division 181
Food and Nutrition Division 182
Plant Industry Division 182
Animal Industry Division 183
Consumer Equitability Division 183

GAMING CONTROL BOARD 184
Position Changes 184
Travel 184
Information Technology Project 184

PUBLIC UTILITIES COMMISSION 185

DEPARTMENT OF BUSINESS AND INDUSTRY 186
Business and Industry Administration (Director's Office) 186
Division of Insurance 187
Housing Division 187
Real Estate Division 188
Athletic Commission 189
Taxicab Authority 189
Transportation Authority 190
Labor Commission 190
Division of Mortgage Lending 191

GOVERNOR'S OFFICE OF ECONOMIC DEVELOPMENT 191
Nevada State Small Business Credit Initiative Program 192
Workforce Innovations for a New Nevada Account 192
Nevada Knowledge Account 193
Small Business Enterprise Loan Account Program 193

DEPARTMENT OF TOURISM AND CULTURAL AFFAIRS 193
Division of Tourism 194
Nevada Indian Commission 195
Museums and History Division 195
Nevada Arts Council 197

Summary of Appropriations and Authorizations 198

Health and Human Services

DEPARTMENT OF HEALTH AND HUMAN SERVICES 209
Health and Human Services Director's Office 209
Upper Payment Limit (UPL) Holding Account 209
Indigent Hospital Care 210
Grants Management Unit 210
Consumer Health Assistance 211
Aging and Disability Services Division 212
Senior Rx and Disability Rx 212
Tobacco Settlement Program 212
Federal Programs and Administration 213
Home and Community-Based Services 213
Early Intervention Services 214
Family Preservation Program 215
Sierra Regional Center 216
Desert Regional Center 216
Rural Regional Center 216
Division of Health Care Financing and Policy 217
Intergovernmental Transfer Program 217
Health Care Financing and Policy Administration 219
Increased Quality of Nursing Care 220
Nevada Check Up Program 221
Nevada Medicaid, Title XIX 222
Division of Public and Behavioral Health 225
Communicable Diseases 225
Public Health Preparedness Program 226
Chronic Disease 226
Maternal, Child and Adolescent Health Services 227
Community Health Services 227
Marijuana Health Registry 228
Medical Marijuana Establishments 228
Behavioral Health Administration 230
Northern Nevada Adult Mental Health Services 231
Southern Nevada Adult Mental Health Services 232
Facility for the Mental Offender – Lake's Crossing Center 236

Division of Welfare and Supportive Services 237
Welfare and Supportive Services Administration 237
Temporary Assistance for Needy Families 238
Assistance to Aged and Blind 239
Welfare Field Services 240
Child Support Enforcement Program 240
Child Assistance and Development 241
Energy Assistance Program 241
Division of Child and Family Services 242
Children, Youth and Family Administration 242
UNITY/SACWIS 243
Washoe County Child Welfare 243
Clark County Child Welfare 244
Rural Child Welfare 244
Juvenile Justice Services 245
Summit View Youth Center 245
Caliente Youth Center 246
Nevada Youth Training Center 247
Northern Nevada Child and Adolescent Services 247
Southern Nevada Child and Adolescent Services 248

DEPARTMENT OF EMPLOYMENT, TRAINING AND REHABILITATION 249
Rehabilitation Division 250
Rehabilitation Administration 251
Bureau of Disability Adjudication (BDA) 251
Bureau of Vocational Rehabilitation 251
Bureau of Services to the Blind and Visually Impaired (BSBVI) 251
Employment Security Division 252
Workforce Development 252
Employment Security – Special Fund 253
Adult Basic Education 253
Administrative Services 253
Research and Analysis Bureau 254
Commission on Postsecondary Education 254

Summary of Appropriations and Authorizations 255

Public Safety

PEACE OFFICER STANDARDS AND TRAINING COMMISSION 269

DEPARTMENT OF CORRECTIONS 269
Inmate Population Projections 270
New Positions 271
Salary Increases 272
Supplemental Appropriations 272
One-time Appropriations 272

Capital Improvement Projects 272
Other Funded Enhancements 273

DEPARTMENT OF MOTOR VEHICLES 274
Administrative Cap 274
System Modernization 275
Administrative Services Division 275
Compliance Enforcement Division 276
Motor Vehicle Pollution Control 276
Central Services 276
License Plate Factory 277
Field Services 277
Motor Carrier Division 278

DEPARTMENT OF PUBLIC SAFETY 278
Director's Office 278
Nevada Office of Cyber Defense Coordination 278
Training Division 279
Highway Patrol Division 279
Division of Parole and Probation 279
General Services Division 281
Criminal Justice Assistance 282
Justice Grant 282
Board of Parole Commissioners 282

Summary of Appropriations and Authorizations 283

Infrastructure

COLORADO RIVER COMMISSION 293

DEPARTMENT OF CONSERVATION AND NATURAL RESOURCES 294
Department of Conservation and Natural Resources Bond Program 295
Conservation and Natural Resources 295
Administration 295
Account to Restore the Sagebrush Ecosystem 296
Conservation Districts 296
Off-Highway Vehicle Commission 296
Division of State Parks 297
Division of Water Resources 299
Division of Forestry 300
Forest Fire Suppression 301
Forestry Conservation Camps 301
Wildland Fire Protection Program 302
Division of State Lands 302
Division of Environmental Protection 303

DEPARTMENT OF WILDLIFE 304
Operations Division 304
Conservation Education 305
Game Division 305
Habitat Division 306

NEVADA DEPARTMENT OF TRANSPORTATION 306

TAHOE REGIONAL PLANNING AGENCY 307

Summary of Appropriations and Authorizations 309

Special Purpose Agencies

PUBLIC EMPLOYEES' RETIREMENT SYSTEM 315

PUBLIC EMPLOYEES' BENEFITS PROGRAM 316
Retired Employee Group Insurance 321
Active Employee Group Insurance 322

OFFICE OF THE MILITARY 322

DEPARTMENT OF VETERANS SERVICES 323
Southern Nevada Veterans Home 324
Northern Nevada Veterans Home 324

SILVER STATE HEALTH INSURANCE EXCHANGE 325

COMMISSION ON ETHICS 325

Summary of Appropriations and Authorizations 327

GENERAL FUND PROJECTIONS

GENERAL FUND REVENUE ESTIMATES AND PROJECTED UNAPPROPRIATED GENERAL FUND BALANCES

The 2017 Legislature approved a General Fund operating budget for the 2017-19 biennium that totals $7.986 billion. The Governor recommended an operating budget that totaled $7.930 billion or approximately $55.8 million more than was approved by the 2017 Legislature.

State law provides that the Economic Forum, whose membership is from the private sector, 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 6, 2016, revenue forecast. The May 2017 revenue forecast was adjusted upward by $182.5 million before accounting for the impact of the various tax credit programs and $148.9 million after accounting for the impact of the tax credit programs, as depicted below:

	FY 2017	FY 2018	FY 2019	Total
December 6, 2016 Forecast				
Taxes - Includes Commerce Tax Allowed Against MBT	$3,597,913,000	$3,689,393,300	$3,836,975,200	$11,124,281,500
Licenses	$132,448,800	$133,910,900	$135,302,100	$401,661,800
Fees and Fines	$60,845,200	$62,239,000	$63,436,100	$186,520,300
Use of Money and Property	$2,459,935	$3,481,963	$4,247,251	$10,189,149
Other Revenue	$50,806,100	$49,792,500	$51,037,800	$151,636,400
Total December 2016 Forecast - Before Tax Credits	**$3,844,473,035**	**$3,938,817,663**	**$4,090,998,451**	**$11,874,289,149**
Tax Credits	**-$75,272,591**	**-$63,750,500**	**-$78,787,000**	**-$217,810,091**
Total December 2016 Forecast - After Tax Credits	**$3,769,200,444**	**$3,875,067,163**	**$4,012,211,451**	**$11,656,479,058**
May 1, 2017 Forecast Adjusted for Legislative Actions Approved by the 2017 Legislature (79th Session)				
Taxes - Includes Commerce Tax Allowed Against MBT	$3,639,867,500	$3,757,433,200	$3,903,899,600	$11,301,200,300
Licenses	$130,065,100	$132,022,000	$133,312,200	$395,399,300
Fees and Fines	$60,074,400	$64,725,656	$66,046,656	$190,846,712
Use of Money and Property	$2,988,335	$4,862,363	$6,475,651	$14,326,349
Other Revenue	$51,312,300	$51,462,677	$52,256,196	$155,031,173
Total May 2017 Forecast - Before Tax Credits	**$3,884,307,635**	**$4,010,505,896**	**$4,161,990,303**	**$12,056,803,834**
Tax Credits	**-$70,906,665**	**-$94,996,426**	**-$85,462,000**	**-$251,365,091**
Total May 2017 Forecast - After Tax Credits	**$3,813,400,970**	**$3,915,509,470**	**$4,076,528,303**	**$11,805,438,743**
Difference: May 2017 - December 2016				
Taxes - Includes Commerce Tax Allowed Against MBT	$41,954,500	$68,039,900	$66,924,400	$176,918,800
Licenses	-$2,383,700	-$1,888,900	-$1,989,900	-$6,262,500
Fees and Fines	-$770,800	$2,486,656	$2,610,556	$4,326,412
Use of Money and Property	$528,400	$1,380,400	$2,228,400	$4,137,200
Other Revenue	$506,200	$1,670,177	$1,218,396	$3,394,773
Total Difference - Before Tax Credits	**$39,834,600**	**$71,688,233**	**$70,991,852**	**$182,514,685**
Tax Credits	**$4,365,926**	**-$31,245,926**	**-$6,675,000**	**-$33,555,000**
Total Difference - After Tax Credits	**$44,200,526**	**$40,442,307**	**$64,316,852**	**$148,959,685**

The legislatively approved budget was based on the increased May 2017 Economic Forum revenue projections as augmented by revenue enhancements in the amount of $432.2 million over the 2017-19 biennium, as approved by the 2017 Legislature; $9.0 million General Fund and $383.2 billion for the Distributive School Account. The revenue enhancements are addressed in the General Fund Projections and Tax Policy section of the Appropriations Report.

The following tables present the actual General Fund balance for FY 2016 and the projected General Fund balance for FY 2017, FY 2018 and FY 2019, and recap the revenue forecast upon which the 2017-19 biennial budget was based.

Statement of Unappropriated General Fund Balance
Actual Fiscal Year 2016 Compared to Legislature Approves

	Fiscal Year 2016		
	Legislature Approves	Actual	Difference
Unappropriated Balance - July 1, 2015	**$ 145,753,639**	**$ 241,750,372**	**$ 95,996,733**
Unrestricted General Fund Revenue			
Economic Forum Forecast May 2015 / Actual	$ 3,654,326,315	$ 3,693,842,787	$ 39,516,472
Total Unrestricted General Fund Revenue	**$ 3,654,326,315**	**$ 3,693,842,787**	**$ 39,516,472**
Restricted General Fund Revenue			
Unclaimed Property - Millenium Scholarship	$ 7,600,000	$ 7,600,000	$ -
Quarterly Slot Tax - Problem Gambling	$ 1,372,845	$ 1,358,094	$ (14,751)
Live Entertainment Tax (nongaming) - Nevada Arts Council	$ 150,000	$ 150,000	$ -
Total Restricted General Fund Revenue	**$ 9,122,845**	**$ 9,108,094**	**$ (14,751)**
General Fund Reversions/Transfers to General Fund			
Unrestricted Reversions	$ 40,000,000	$ 78,153,646	$ 38,153,646
Other Budget Reserves	$ -	$ 6,557,930	$ 6,557,930
Total General Fund Reversions/Transfers	**$ 40,000,000**	**$ 84,711,576**	**$ 44,711,576**
General Fund Resources	**$ 3,849,202,799**	**$ 4,029,412,829**	**$ 180,210,030**
Less Appropriations/Transfers Between Fiscal Years			
FY 2016 Operating Appropriations	$ (3,558,057,616)	$ (3,558,057,616)	$ -
Transfers Between Fiscal Years	$ -	$ (14,299,306)	$ (14,299,306)
Transfer Between Fiscal Years 29th Special Session - A.B. 1	$ (1,000,000)	$ (1,000,000)	$ -
Supplemental Appropriation recorded in Highway Fund rather than General Fund in FY 2015, correction made in FY 2016	$ -	$ (20,000)	$ (20,000)
One-Time Appropriations - 2015 Legislature	$ (30,201,852)	$ (30,201,852)	$ -
One-Time Appropriations - 2015 Legislature - A.B. 234 not recorded in FY 2016	$ -	$ 8,406	$ 8,406
29th Special Session - A.B. 1	$ (1,500,000)	$ (1,500,000)	$ -
Total Unrestricted General Fund Appropriations/Transfers	**$ (3,590,759,468)**	**$ (3,605,070,368)**	**$ (14,310,900)**
Restricted Transfers			
Unclaimed Property - Millenium Scholarship	$ (7,600,000)	$ (7,600,000)	
Quarterly Slot Tax - Problem Gambling	$ (1,372,845)	$ (1,358,094)	$ 14,751
Live Entertainment Tax (nongaming) - Nevada Arts Council	$ (150,000)	$ (150,000)	$ -
Total Restricted Transfers	**$ (9,122,845)**	**$ (9,108,094)**	**$ 14,751**
Adjustments to Fund Balance	**$ -**	**$ 935,199**	**$ 935,199**
Total Unappropriated General Fund Balance June 30, 2016	**$ 249,320,486**	**$ 416,169,566**	**$ 166,849,080**
5% Minimum Ending Fund Balance	**$ 178,027,881**	**$ 178,742,846**	**$ 714,965**
Balance Over/(Under) 5% Minimum	**$ 71,292,605**	**$ 237,426,720**	**$ 166,134,115**

Statement of Unappropriated General Fund Balance
Fiscal Years 2017, 2018 and 2019

	Fiscal Year 2017		
	Governor Recommends	Legislature Approves	Difference
Unappropriated Balance - July 1, 2016	**$ 418,534,861**	**$ 416,169,566**	**$ (2,365,295)**
Unrestricted General Fund Revenue			
Economic Forum Forecast After Tax Credits December 2016 / May 2017	$ 3,769,200,444	$ 3,813,400,970	$ 44,200,526
Total Unrestricted General Fund Revenue	**$ 3,769,200,444**	**$ 3,813,400,970**	**$ 44,200,526**
Restricted General Fund Revenue			
Unclaimed Property - Millenium Scholarship	$ 7,600,000	$ 7,600,000	$ -
Quarterly Slot Tax - Problem Gambling	$ 1,336,504	$ 1,337,329	$ 825
Live Entertainment Tax (nongaming) - Nevada Arts Council	$ 150,000	$ 150,000	$ -
Total Restricted General Fund Revenue	**$ 9,086,504**	**$ 9,087,329**	**$ 825**
General Fund Reversions/Transfers to General Fund			
Unrestricted Reversions	$ 85,500,000	$ 50,000,000	$ (35,500,000)
Transfer from Rainy Day Account	$ -	$ 25,000,000	$ 25,000,000
Other Budget Reserves	$ -	$ 35,500,000	$ 35,500,000
Total General Fund Reversions/Transfers	**$ 85,500,000**	**$ 110,500,000**	**$ 25,000,000**
General Fund Resources	**$ 4,282,321,809**	**$ 4,349,157,865**	**$ 66,836,056**
Less Appropriations/Transfers Between Fiscal Years			
FY 2017 Operating Appropriations	$ (3,738,711,497)	$ (3,738,711,497)	$ -
Transfer Between Fiscal Years	$ 11,216,167	$ 17,570,230	$ 6,354,063
Other Adjustments	$ 1,000,000	$ -	$ (1,000,000)
One Time Appropriations - 2015 Legislature	$ (100,000)	$ (100,000)	$ -
Supplemental Appropriations 2017 Legislature	$ (40,616,875)	$ (82,652,037)	$ (42,035,162)
One-Time Appropriations - 2017 Legislature	$ -	$ (165,676,147)	$ (165,676,147)
Cost of 2017 Legislature	$ (20,000,000)	$ (18,000,000)	$ 2,000,000
Total Unrestricted General Fund Appropriations/Transfers	**$ (3,787,212,205)**	**$ (3,987,569,451)**	**$ (200,357,246)**
Restricted Transfers			
Unclaimed Property - Millenium Scholarship	$ (7,600,000)	$ (7,600,000)	
Quarterly Slot Tax - Problem Gambling	$ (1,336,504)	$ (1,337,329)	$ (825)
Live Entertainment Tax (nongaming) - Nevada Arts Council	$ (150,000)	$ (150,000)	$ -
Disaster Relief Account	$ (2,000,000)	$ (1,000,000)	$ 1,000,000
Rainy Day Fund	$ (63,935,955)	$ (63,935,955)	$ -
Total Restricted Transfers	**$ (75,022,459)**	**$ (74,023,284)**	**$ 999,175**
Total Unappropriated General Fund Balance June 30, 2017	**$ 420,087,145**	**$ 287,565,130**	**$ (132,522,015)**
5% Minimum Ending Fund Balance	**$ 189,360,610**	**$ 190,189,665**	**$ 829,055**
Balance Over/(Under) 5% Minimum	**$ 230,726,535**	**$ 97,375,465**	**$ (133,351,070)**

Statement of Unappropriated General Fund Balance
Fiscal Years 2017, 2018 and 2019

	Fiscal Year 2018		
	Governor Recommends	Legislature Approves	Difference
Unappropriated Balance - July 1, 2017	**$ 420,087,145**	**$ 287,565,130**	**$ (132,522,015)**
Unrestricted General Fund Revenue			
Economic Forum Forecast Before Tax Credits December 2016 / May 2017	$ 3,938,817,663	$ 3,986,005,163	$ 47,187,500
Tax Credits Approved by the Economic Forum December 2016 / May 2017, Adjusted For Measures Approved by the 2017 Legislature	$ (66,250,500)	$ (94,996,426)	$ (28,745,926)
Total Adjustments to Unrestricted General Fund Revenue	$ 20,990,911	$ 24,500,733	$ 3,509,822
Total Unrestricted General Fund Revenue	**$ 3,893,558,074**	**$ 3,915,509,470**	**$ 21,951,396**
Restricted General Fund Revenue			
Unclaimed Property - Millenium Scholarship	$ 7,600,000	$ 7,600,000	$ -
Quarterly Slot Tax - Problem Gambling	$ 1,324,463	$ 1,323,154	$ (1,309)
Wholesale Excise Tax on Recreational Marijuana	$ 6,980,494	$ -	$ (6,980,494)
Live Entertainment Tax (nongaming) - Nevada Arts Council	$ 150,000	$ 150,000	$ -
Total Restricted General Fund Revenue	**$ 16,054,957**	**$ 9,073,154**	**$ (6,981,803)**
General Fund Reversions/Transfers to General Fund			
Unrestricted Reversions	$ 50,000,000	$ 50,000,000	$ -
Transfer from Rainy Day Account	$ -	$ 5,000,000	$ 5,000,000
Total General Fund Reversions/Transfers	**$ 50,000,000**	**$ 55,000,000**	**$ 5,000,000**
General Fund Resources	**$ 4,379,700,176**	**$ 4,267,147,754**	**$ (112,552,422)**
Less Appropriations/Transfers Between Fiscal Years			
FY 2017 Operating Appropriations	$ (3,893,559,321)	$ (3,936,772,740)	$ (43,213,419)
One-Time Appropriations - 2017 Legislature	$ (131,181,309)	$ (43,949,917)	$ 87,231,392
Total Unrestricted General Fund Appropriations/Transfers	**$ (4,024,740,630)**	**$ (3,980,722,657)**	**$ 44,017,973**
Restricted Transfers			
Unclaimed Property - Millenium Scholarship	$ (7,600,000)	$ (7,600,000)	
Quarterly Slot Tax - Problem Gambling	$ (1,324,463)	$ (1,323,154)	$ 1,309
Wholesale Excise Tax on Recreational Marijuana	$ (6,980,494)	$ -	$ 6,980,494
Live Entertainment Tax (nongaming) - Nevada Arts Council	$ (150,000)	$ (150,000)	$ -
Disaster Relief Account	$ (2,000,000)	$ (2,000,000)	$ -
Rainy Day Account (Based on 1% of anticipated revenue, NRS 353.288 (1)(a))	$ (38,935,581)	$ (39,655,095)	$ (719,514)
Rainy Day Account (Based on ending fund balance, NRS 353.288 (1)(a))	$ (61,992,917)	$ -	$ 61,992,917
Total Restricted Transfers	**$ (118,983,455)**	**$ (50,728,249)**	**$ 68,255,206**
Total Unappropriated General Fund Balance June 30, 2017	**$ 235,976,091**	**$ 235,696,848**	**$ (279,243)**
5% Minimum Ending Fund Balance	**$ 201,237,032**	**$ 196,838,637**	**$ (4,398,395)**
Balance Over/(Under) 5% Minimum	**$ 34,739,059**	**$ 38,858,211**	**$ 4,119,152**

Statement of Unappropriated General Fund Balance
Fiscal Years 2017, 2018 and 2019

	Fiscal Year 2019		
	Governor Recommends	Legislature Approves	Difference
Unappropriated Balance - July 1, 2018	**$ 235,976,091**	**$ 235,696,848**	**$ (279,243)**
Unrestricted General Fund Revenue			
Economic Forum Forecast Before Tax Credits December 2016 / May 2017	$ 4,090,998,451	$ 4,137,518,751	$ 46,520,300
Tax Credits Approved by the Economic Forum December 2016 / May 2017, Adjusted For Measures Approved by the 2017 Legislature	$ (81,287,000)	$ (85,462,000)	$ (4,175,000)
Total Adjustments to Unrestricted General Fund Revenue	$ 21,170,919	$ 24,471,552	$ 3,300,633
Total Unrestricted General Fund Revenue	**$ 4,030,882,370**	**$ 4,076,528,303**	**$ 45,645,933**
Restricted General Fund Revenue			
Unclaimed Property - Millenium Scholarship	$ 7,600,000	$ 7,600,000	$ -
Quarterly Slot Tax - Problem Gambling	$ 1,317,797	$ 1,312,865	$ (4,932)
Wholesale Excise Tax on Recreational Marijuana	$ 6,862,896	$ -	$ (6,862,896)
Live Entertainment Tax (nongaming) - Nevada Arts Council	$ 150,000	$ 150,000	$ -
Total Restricted General Fund Revenue	**$ 15,930,693**	**$ 9,062,865**	**$ (6,867,828)**
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	**$ 4,332,789,154**	**$ 4,371,288,016**	**$ 38,498,862**
Less Appropriations/Transfers Between Fiscal Years			
FY 2017 Operating Appropriations	$ (4,036,661,496)	$ (4,049,283,241)	$ (12,621,745)
One-Time Appropriations - 2017 Legislature	$ -	$ (8,519,981)	$ (8,519,981)
UNR Engineering Building Debt Service Payments	$ (2,127,000)	$ (1,037,500)	$ 1,089,500
Cost of 2019 Legislature	$ (20,000,000)	$ (20,000,000)	$ -
Total Unrestricted General Fund Appropriations/Transfers	**$ (4,058,788,496)**	**$ (4,078,840,722)**	**$ (20,052,226)**
Restricted Transfers			
Unclaimed Property - Millenium Scholarship	$ (7,600,000)	$ (7,600,000)	
Quarterly Slot Tax - Problem Gambling	$ (1,317,797)	$ (1,312,865)	$ 4,932
Wholesale Excise Tax on Recreational Marijuana	$ (6,862,896)	$ -	$ 6,862,896
Live Entertainment Tax (nongaming) - Nevada Arts Council	$ (150,000)	$ (150,000)	$ -
Disaster Relief Account	$ (2,000,000)	$ (2,000,000)	$ -
Rainy Day Account (Based on 1% of anticipated revenue, NRS 353.288 (1)(a))	$ (40,308,824)	$ (41,265,283)	$ (956,459)
Total Restricted Transfers	**$ (58,239,517)**	**$ (52,328,148)**	**$ 5,911,369**
Total Unappropriated General Fund Balance June 30, 2017	**$ 215,761,141**	**$ 240,119,146**	**$ 24,358,005**
5% Minimum Ending Fund Balance	**$ 202,939,425**	**$ 202,464,162**	**$ (475,263)**
Balance Over/(Under) 5% Minimum	**$ 12,821,716**	**$ 37,654,984**	**$ 24,833,268**

GENERAL FUND REVENUE ENHANCEMENTS
Governor Recommends / Legislature Approves
2017-19 Biennium

	Governor Recommends[1]		Legislature Approves[2]		Difference	
	FY 2018	FY 2019	FY 2018	FY 2019	FY 2018	FY 2019
Unrestricted General Fund Revenue						
Economic Forum Forecast - December 2016 / May 2017: Before Tax Credits[3]	**$3,938,817,663**	**$4,090,998,451**	**$3,986,005,163**	**$4,137,518,751**	**$47,187,500**	**$46,520,300**
Adjustments to Unrestricted General Fund Revenue						
Taxes						
Governmental Services Tax (GST) - (A.B. 486)	$19,272,000	$19,483,500	$19,367,000	$19,573,500	$95,000	$90,000
Total Taxes	**$19,272,000**	**$19,483,500**	**$19,367,000**	**$19,573,500**	**$95,000**	**$90,000**
Fees and Fines						
Division of State Lands - Navigable Water Permit Fees (S.B. 512)			$65,000	$65,000	$65,000	$65,000
Division of Water Resources - State Engineer Sales (S.B. 514)			$3,467,000	$3,467,000	$3,467,000	$3,467,000
Miscellaneous Fines & Forfeitures - Secretary of State Securities Division penalties (S.B. 515)			$117,256	$117,256	$117,256	$117,256
Total Licenses			**$3,649,256**	**$3,649,256**	**$3,649,256**	**$3,649,256**
Other Revenue						
Miscellaneous Fees - Divison of State Lands - Navigable Water Permit Fees (S.B. 512)			-$65,000	-$65,000	-$65,000	-$65,000
Cost Recovery Plan - Adjustment to align to Legislatively Approved budget amount			$221,249	$233,016	$221,249	$233,016
Court Administrative Assessments - Portion of projected revenue to General Fund	$1,718,911	$1,687,419	$1,328,228	$1,080,780	-$390,683	-$606,639
Total Other Revenue	**$1,718,911**	**$1,687,419**	**$1,484,477**	**$1,248,796**	**-$234,434**	**-$438,623**
Total Adjustments to Unrestricted General Fund Revenue	**$20,990,911**	**$21,170,919**	**$24,500,733**	**$24,471,552**	**$3,509,822**	**$3,300,633**
Economic Forum Forecast - December 2016 / May 2017 with Adjustments: Before Tax Credits	**$3,959,808,574**	**$4,112,169,370**	**$4,010,505,896**	**$4,161,990,303**	**$50,697,322**	**$49,820,933**
Tax Credit Programs						
Tax Credits - Economic Forum Forecast - December 2016 / May 2017[3]	-$63,750,500	-$78,787,000	-$64,996,426	-$75,462,000	-$1,245,926	$3,325,000
Adjustments to Tax Credit Programs						
Film Transferrable Tax Credits	-$2,500,000	-$2,500,000	-$10,000,000	-$10,000,000	-$7,500,000	-$7,500,000
Education Choice Scholarship Tax Credits			-$20,000,000		-$20,000,000	$0
Total Adjustments to Tax Credits	**-$2,500,000**	**-$2,500,000**	**-$30,000,000**	**-$10,000,000**	**-$27,500,000**	**-$7,500,000**
Total Tax Credits with Adjustments	**-$66,250,500**	**-$81,287,000**	**-$94,996,426**	**-$85,462,000**	**-$28,745,926**	**-$4,175,000**
Economic Forum Forecast - December 2016 / May 2017 with Adjustments: After Tax Credits	**$3,893,558,074**	**$4,030,882,370**	**$3,915,509,470**	**$4,076,528,303**	**$21,951,396**	**$45,645,933**

NOTES:

[1] See page 8 of the Budget Overview section of the 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 18 for a description of the legislative actions impacting General Fund revenue sources and the estimated impact for each revenue source for FY 2018 and FY 2019.

[3] Economic Forum forecasts for FY 2018 and FY 2019 include estimates for the Commerce Tax credit allowed against the Modified Business Tax.

[4] See Table 3 on page 22 for information on the tax credit programs and their estimated impact on the General Fund revenue for FY 2018 and FY 2019.

GENERAL FUND REVENUES - ECONOMIC FORUM MAY 1, 2017, FORECAST
ACTUAL: FY 2014 THROUGH FY 2016 AND FORECAST: FY 2017 THROUGH FY 2019
ECONOMIC FORUM'S FORECAST FOR FY 2017, FY 2018, AND FY 2019 APPROVED AT THE MAY 1, 2017, MEETING
ADJUSTED FOR MEASURES APPROVED BY THE 2017 LEGISLATURE (79th SESSION)

	DESCRIPTION	FY 2014 ACTUAL	% Change	FY 2015 ACTUAL	% Change	FY 2016 ACTUAL	% Change	ECONOMIC FORUM MAY 1, 2017, FORECAST: FY 2017 FORECAST	% Change	FY 2018 FORECAST	% Change	FY 2019 FORECAST	% Change
	TAXES												
	MINING TAX												
3064	Net Proceeds of Minerals [2-16][3-16]	$26,221,970	-76.4%	$51,733,594	97.3%	$34,674,918	-33.0%	$18,774,000	-45.9%	$45,716,000	143.5%	$46,034,000	0.7%
3241	Net Proceeds Penalty			$0		$0		$0		$0		$0	
3245	Centrally Assessed Penalties		-100.0%	$21		$68,648		$6,200	-91.0%	$7,500	21.0%	$7,500	0.0%
	TOTAL MINING TAXES AND FEES	$26,221,970	-76.4%	$51,733,615	97.3%	$34,743,566	-32.8%	$18,780,200	-45.9%	$45,723,500	143.5%	$46,041,500	0.7%
	SALES AND USE												
3001	Sales & Use Tax	$931,319,687	4.8%	$994,764,970	6.8%	$1,036,549,227	4.2%	$1,087,212,000	4.9%	$1,154,724,000	6.2%	$1,214,518,000	5.2%
3002	State Share - LSST [4-16]	$9,194,669	4.6%	$9,726,146	5.8%	$10,155,240	4.4%	$10,600,000	4.4%	$11,259,000	6.2%	$11,842,000	5.2%
3003	State Share - BCCRT	$4,088,755	5.0%	$4,334,753	6.0%	$4,506,053	4.0%	$4,757,000	5.6%	$5,052,000	6.2%	$5,314,000	5.2%
3004	State Share - SCCRT	$14,305,300	5.0%	$15,166,566	6.0%	$15,764,607	3.9%	$16,648,000	5.6%	$17,682,000	6.2%	$18,597,000	5.2%
3005	State Share - PTT	$8,797,760	6.9%	$9,461,562	7.5%	$10,028,644	6.0%	$10,591,000	5.6%	$11,249,000	6.2%	$11,831,000	5.2%
	TOTAL SALES AND USE	$967,706,171	4.8%	$1,033,453,997	6.8%	$1,077,003,772	4.2%	$1,129,808,000	4.9%	$1,199,966,000	6.2%	$1,262,102,000	5.2%
	GAMING - STATE												
3041	Percent Fees - Gross Revenue: Before Tax Credits	$682,311,672	0.5%	$693,232,048	1.6%	$700,773,974	1.1%	$730,974,000	4.3%	$746,753,000	2.2%	$768,683,000	2.9%
	Tax Credit Programs:												
	Film Transferrable Tax Credits [TC-1]			$0		-$4,288,194		$0		$0		$0	
	Economic Development Transferrable Tax Credits [TC-2]			$0		-$20,461,554		$0		$0		$0	
	Catalyst Account Transferrable Tax Credits [TC-4]			$0		$0		$0		$0		$0	
	Total - Tax Credit Programs			$0		-$24,749,748		$0		$0		$0	
	Percent Fees - Gross Revenue: After Tax Credits	$682,311,672		$693,232,048		$676,024,226		$730,974,000	8.1%	$746,753,000	2.2%	$768,683,000	2.9%
3032	Pari-mutuel Tax	$2,758	-10.1%	$2,964	7.5%	$3,261	10.0%	$3,400	4.3%	$3,600	5.9%	$3,700	2.8%
3181	Racing Fees	$9,258	6.4%	$7,456	-19.5%	$9,293	24.6%	$9,900	6.5%	$10,000	1.0%	$10,000	0.0%
3247	Racing Fines/Forfeitures	$0		$500		$700		$0	-100.0%	$0		$0	
3042	Gaming Penalties	$7,862,472	439.7%	$337,544	-95.7%	$4,069,112	1105.5%	$2,100,000	-48.4%	$775,000	-63.1%	$775,000	0.0%
3043	Flat Fees-Restricted Slots	$8,305,289	-1.2%	$8,291,051	-0.2%	$8,225,963	-0.8%	$8,150,000	-0.9%	$8,128,000	-0.3%	$8,193,000	0.8%
3044	Non-Restricted Slots	$11,383,000	-7.4%	$11,164,523	-1.9%	$10,861,213	-2.7%	$10,660,000	-1.9%	$10,558,000	-1.0%	$10,458,000	-0.9%
3045	Quarterly Fees-Games	$6,410,111	-0.6%	$6,522,917	1.8%	$6,450,491	-1.1%	$6,451,000	0.0%	$6,454,000	0.0%	$6,463,000	0.1%
3046	Advance License Fees	$672,263	-49.9%	$1,733,482	157.9%	$1,780,785	2.7%	$1,020,000	-42.7%	$750,000	-26.5%	$800,000	6.7%
3048	Slot Machine Route Operator	$37,000	-8.6%	$35,000	-5.4%	$34,000	-2.9%	$33,500	-1.5%	$33,000	-1.5%	$32,500	-1.5%
3049	Gaming Info Systems Annual	$18,000	0.0%	$42,000	133.3%	$42,000	0.0%	$36,000	-14.3%	$36,000	0.0%	$36,000	0.0%
3028	Interactive Gaming Fee - Operator	$604,167	38.1%	$500,000	-17.2%	$500,000	0.0%	$500,000	0.0%	$500,000	0.0%	$500,000	0.0%
3029	Interactive Gaming Fee - Service Provider	$75,000	177.8%	$61,000	-18.7%	$63,000	3.3%	$56,000	-11.1%	$55,000	-1.8%	$54,000	-1.8%
3030	Interactive Gaming Fee - Manufacturer	$700,000	-9.7%	$200,000	-71.4%	$175,000	-12.5%	$100,000	-42.9%	$100,000	0.0%	$100,000	0.0%
3033	Equip Mfg. License	$290,000	6.0%	$281,000	-3.1%	$279,500	-0.5%	$273,500	-2.1%	$273,000	-0.2%	$272,000	-0.4%
3034	Race Wire License	$29,736	-14.8%	$28,406	-4.5%	$36,391	28.1%	$15,000	-58.8%	$16,000	6.7%	$17,000	6.3%
3035	Annual Fees on Games	$105,341	-0.7%	$107,822	2.4%	$115,214	6.9%	$124,700	8.2%	$117,000	-6.2%	$115,300	-1.5%
	TOTAL GAMING - STATE: BEFORE TAX CREDITS	$718,816,067	1.2%	$722,547,713	0.5%	$733,419,897	1.5%	$760,507,000	3.7%	$774,561,600	1.8%	$796,512,500	2.8%
	Tax Credit Programs					-$24,749,748		$0		$0		$0	
	TOTAL GAMING - STATE: AFTER TAX CREDITS	$718,816,067	1.2%	$722,547,713	0.5%	$708,670,149	-1.9%	$760,507,000	7.3%	$774,561,600	1.8%	$796,512,500	2.8%
	LIVE ENTERTAINMENT TAX (LET)												
3031G	Live Entertainment Tax-Gaming [5-16]	$139,156,240	10.7%	$130,861,416	-6.0%	$111,994,620	-14.4%	$101,737,000	-9.2%	$106,663,000	4.8%	$109,398,000	2.6%
3031NG	Live Entertainment Tax-Nongaming [5-16]	$14,979,978	28.0%	$14,965,649	-0.1%	$16,536,346	10.5%	$25,149,000	52.1%	$26,150,000	4.0%	$27,233,000	4.1%
	TOTAL LET	$154,136,218	12.2%	$145,827,065	-5.4%	$128,530,966	-11.9%	$126,886,000	-1.3%	$132,813,000	4.7%	$136,631,000	2.9%
	COMMERCE TAX												
	Commerce Tax [6-16]					$143,507,593		$203,411,000	41.7%	$186,046,000	-8.5%	$194,976,000	4.8%
	TRANSPORTATION CONNECTION EXCISE TAX												
	Transportation Connection Excise Tax [7-16]					$11,898,532		$22,832,000	91.9%	$18,848,000	-17.4%	$24,819,000	31.7%
	CIGARETTE TAX												
3052	Cigarette Tax [8-16]	$79,628,983	-4.1%	$92,774,433	16.5%	$153,033,176	65.0%	$174,999,000	14.4%	$172,577,000	-1.4%	$170,155,000	-1.4%

GENERAL FUND REVENUES - ECONOMIC FORUM MAY 1, 2017, FORECAST
ACTUAL: FY 2014 THROUGH FY 2016 AND FORECAST: FY 2017 THROUGH FY 2019
ECONOMIC FORUM'S FORECAST FOR FY 2017, FY 2018, AND FY 2019 APPROVED AT THE MAY 1, 2017, MEETING
ADJUSTED FOR MEASURES APPROVED BY THE 2017 LEGISLATURE (79th SESSION)

	DESCRIPTION	FY 2014 ACTUAL	% Change	FY 2015 ACTUAL	% Change	FY 2016 ACTUAL	% Change	ECONOMIC FORUM MAY 1, 2017, FORECAST: FY 2017 FORECAST	% Change	FY 2018 FORECAST	% Change	FY 2019 FORECAST	% Change
	TAXES - CONTINUED												
	MODIFIED BUSINESS TAX (MBT)												
	MBT - NONFINANCIAL BUSINESSES (MBT-NFI) [9-16][10-16][11-16][12-16]												
3069	MBT - Nonfinancial: Before Tax Credits	$361,095,880	-0.6%	$387,769,692	7.4%	$517,135,234	33.4%	$558,908,000	8.1%	$587,972,000	5.2%	$615,734,000	4.7%
	Commerce Tax Credits [13-16]					$0		$0		$0		$0	
	MBT - Nonfinancial: After Commerce Tax Credits			$387,769,692		$517,135,234		$558,908,000	8.1%	$587,972,000	5.2%	$615,734,000	4.7%
	Tax Credit Programs:												
	Film Transferrable Tax Credits [TC-1]			$0		-$82,621		$0		$0		$0	
	Economic Development Transferrable Tax Credits [TC-2]			$0		$0		$0		$0		$0	
	Catalyst Account Transferrable Tax Credits [TC-4]			$0		$0		$0		$0		$0	
	Education Choice Scholarship Tax Credits [TC-5]			$0		-$4,401,540		$0		$0		$0	
	College Savings Plan Tax Credits [TC-6]			$0		$0		$0		$0		$0	
	Total - Tax Credit Programs			$0		-$4,484,161		$0		$0		$0	
	MBT - Nonfinancial: After Tax Credit Programs	$361,095,880		$387,769,692		$512,651,073		$558,908,000	9.0%	$587,972,000	5.2%	$615,734,000	4.7%
	MBT - FINANCIAL BUSINESSES (MBT-FI) [12-16]												
3069	MBT - Financial: Before Tax Credits	$23,789,898	1.8%	$24,144,270	1.5%	$27,188,910	12.6%	$28,224,000	3.8%	$29,819,000	5.7%	$31,372,000	5.2%
	Commerce Tax Credits [13-16]					$0		$0		$0		$0	
	MBT - Financial: After Commerce Tax Credits			$24,144,270		$27,188,910		$28,224,000	3.8%	$29,819,000	5.7%	$31,372,000	5.2%
	Tax Credit Programs:												
	Film Transferrable Tax Credits [TC-1]			$0		$0		$0		$0		$0	
	Economic Development Transferrable Tax Credits [TC-2]			$0		$0		$0		$0		$0	
	Catalyst Account Transferrable Tax Credits [TC-4]			$0		$0		$0		$0		$0	
	Education Choice Scholarship Tax Credits [TC-5]			$0		$0		$0		$0		$0	
	College Savings Plan Tax Credits [TC-6]			$0		$0		$0		$0		$0	
	Total - Tax Credit Programs			$0		$0		$0		$0		$0	
	MBT - Financial: After Tax Credit Programs	$23,789,898		$24,144,270		$27,188,910		$28,224,000	3.8%	$29,819,000	5.7%	$31,372,000	5.2%
	MBT - MINING BUSINESSES (MBT-MINING) [11-16]												
3069	MBT - Mining: Before Tax Credits					$21,938,368		$22,234,000	1.3%	$22,775,000	2.4%	$23,403,000	2.8%
	Commerce Tax Credits [13-16]					$0		$0		$0		$0	
	MBT - Mining: After Commerce Tax Credits					$21,938,368		$22,234,000	1.3%	$22,775,000	2.4%	$23,403,000	2.8%
	Tax Credit Programs:												
	Film Transferrable Tax Credits [TC-1]					$0		$0		$0		$0	
	Economic Development Transferrable Tax Credits [TC-2]					$0		$0		$0		$0	
	Catalyst Account Transferrable Tax Credits [TC-4]					$0		$0		$0		$0	
	Education Choice Scholarship Tax Credits [TC-5]					$0		$0		$0		$0	
	College Savings Plan Tax Credits [TC-6]					$0		$0		$0		$0	
	Total - Tax Credit Programs					$0		$0		$0		$0	
	MBT - Mining - After Tax Credit Programs					$21,938,368		$22,234,000	1.3%	$22,775,000	2.4%	$23,403,000	2.8%
	TOTAL MBT - NFI, FI, & MINING												
	TOTAL MBT: BEFORE TAX CREDITS	$384,885,778	-0.4%	$411,913,962	7.0%	$566,262,513	37.5%	$609,366,000	7.6%	$640,566,000	5.1%	$670,509,000	4.7%
	TOTAL COMMERCE TAX CREDITS [13-16]					$0		-$76,227,000		-$88,763,000		-$93,023,000	
	TOTAL MBT: AFTER COMMERCE TAX CREDITS			$411,913,962		$566,262,513		$533,139,000	-5.8%	$551,803,000	3.5%	$577,486,000	4.7%
	Tax Credit Programs:												
	Film Transferrable Tax Credits [TC-1]			$0		-$82,621		$0		$0		$0	
	Economic Development Transferrable Tax Credits [TC-2]			$0		$0		$0		$0		$0	
	Catalyst Account Transferrable Tax Credits [TC-4]			$0		$0		$0		$0		$0	
	Education Choice Scholarship Tax Credits [TC-5]			$0		-$4,401,540		-$6,098,460		-$26,050,000		-$6,655,000	
	College Savings Plan Tax Credits [TC-6]			$0		$0		-$69,000		-$138,000		-$207,000	
	Total - Tax Credit Programs			$0		-$4,484,161		-$6,167,460		-$26,188,000		-$6,862,000	
	TOTAL MBT: AFTER TAX CREDIT PROGRAMS	$384,885,778		$411,913,962		$561,778,352		$526,971,540	-6.2%	$525,615,000	-0.3%	$570,624,000	8.6%

GENERAL FUND REVENUES - ECONOMIC FORUM MAY 1, 2017, FORECAST
ACTUAL: FY 2014 THROUGH FY 2016 AND FORECAST: FY 2017 THROUGH FY 2019
ECONOMIC FORUM'S FORECAST FOR FY 2017, FY 2018, AND FY 2019 APPROVED AT THE MAY 1, 2017, MEETING
ADJUSTED FOR MEASURES APPROVED BY THE 2017 LEGISLATURE (79th SESSION)

	DESCRIPTION	FY 2014 ACTUAL	% Change	FY 2015 ACTUAL	% Change	FY 2016 ACTUAL	% Change	ECONOMIC FORUM MAY 1, 2017, FORECAST: FY 2017 FORECAST	% Change	FY 2018 FORECAST	% Change	FY 2019 FORECAST	% Change
	TAXES - CONTINUED												
	INSURANCE TAXES												
3061	Insurance Premium Tax: Before Tax Credits [1-16]	$263,531,578	6.0%	$305,075,537	15.8%	$335,118,754	9.8%	$378,200,000	12.9%	$395,753,000	4.6%	$410,610,000	3.8%
	Tax Credit Programs:												
	Film Transferrable Tax Credits [TC-1]			$0		$0		$0		$0		$0	
	Economic Development Transferrable Tax Credits [TC-2]			$0		$0		$0		$0		$0	
	Catalyst Account Transferrable Tax Credits [TC-4]			$0		$0		$0		$0		$0	
	Nevada New Markets Job Act Tax Credits [TC-3]			-$12,410,882		-$26,005,450		-$24,000,000		-$24,000,000		-$22,000,000	
	Total - Tax Credit Programs			-$12,410,882		-$26,005,450		-$24,000,000		-$24,000,000		-$22,000,000	
	Insurance Premium Tax: After Tax Credit Programs	$263,531,578		$292,664,655		$309,113,304		$354,200,000	14.6%	$371,753,000	5.0%	$388,610,000	4.5%
3062	Insurance Retaliatory Tax	$234,807	-3.1%	$355,819	51.5%	$185,855	-47.8%	$192,000	3.3%	$204,100	6.3%	$204,100	0.0%
3067	Captive Insurer Premium Tax	$755,517	19.0%	$901,712	19.4%	$923,869	2.5%	$1,082,000	17.1%	$1,121,000	3.6%	$1,160,000	3.5%
	TOTAL INSURANCE TAXES: BEFORE TAX CREDITS	$264,521,903	6.1%	$306,333,069	15.8%	$336,228,478	9.8%	$379,474,000	12.9%	$397,078,100	4.6%	$411,974,100	3.8%
	TAX CREDIT PROGRAMS			-$12,410,882		-$26,005,450		-$24,000,000		-$24,000,000		-$22,000,000	
	TOTAL INSURANCE TAXES: AFTER TAX CREDITS	$264,521,903	6.1%	$293,922,187	11.1%	$310,223,028	5.5%	$355,474,000	14.6%	$373,078,100	5.0%	$389,974,100	4.5%
	REAL PROPERTY TRANSFER TAX (RPTT)												
3055	Real Property Transfer Tax	$60,047,457	9.2%	$64,214,342	6.9%	$75,794,844	18.0%	$82,042,000	8.2%	$86,628,000	5.6%	$89,723,000	3.6%
	GOVERMENTAL SERVICES TAX (GST)												
3051	Governmental Services Tax [14-16][2-18]	$62,267,322	-1.9%	$62,865,504	1.0%	$66,731,895	6.2%	$38,153,000	-42.8%	$19,367,000	-49.2%	$19,573,500	1.1%
	OTHER TAXES												
3113	Business License Fee [15-16]	$72,166,482	4.6%	$75,359,976	4.4%	$103,045,619	36.7%	$104,646,000	1.6%	$105,559,000	0.9%	$106,341,000	0.7%
3050	Liquor Tax	$41,838,536	4.9%	$42,707,046	2.1%	$43,944,413	2.9%	$42,930,000	-2.3%	$43,588,000	1.5%	$44,091,000	1.2%
3053	Other Tobacco Tax	$11,620,286	12.3%	$11,458,040	-1.4%	$13,131,919	14.6%	$14,488,000	10.3%	$15,086,000	4.1%	$15,671,000	3.9%
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%
3065	Business License Tax	$2,814	-4.3%	$1,850	-34.3%	$243	-86.9%	$300	23.4%	$0		$0	
3068	Branch Bank Excise Tax	$2,788,166	-7.0%	$3,129,940	12.3%	$2,786,429	-11.0%	$2,772,000	-0.5%	$2,789,000	0.6%	$2,803,000	0.5%
	TOTAL TAXES: BEFORE TAX CREDITS	$2,851,648,150	0.2%	$3,029,320,553	6.2%	$3,495,063,854	15.4%	$3,716,094,500	6.3%	$3,846,196,200	3.5%	$3,996,922,600	3.9%
	TOTAL COMMERCE TAX CREDITS [13-16]					$0		-$76,227,000		-$88,763,000		-$93,023,000	
	TOTAL TAXES: AFTER COMMERCE TAX CREDITS			$3,029,320,553		$3,495,063,854		$3,639,867,500	4.1%	$3,757,433,200	3.2%	$3,903,899,600	3.9%
	Tax Credit Programs:												
	Film Transferrable Tax Credits [TC-1]			$0		-$4,370,815		-$3,908,259		-$11,720,926		-$10,000,000	
	Economic Development Transferrable Tax Credits [TC-2]			$0		-$20,461,554		-$36,475,946		-$31,087,500		-$44,600,000	
	Catalyst Account Transferrable Tax Credits [TC-4]			$0		$0		-$355,000		-$2,000,000		-$2,000,000	
	Nevada New Markets Job Act Tax Credits [TC-3]			-$12,410,882		-$26,005,450		-$24,000,000		-$24,000,000		-$22,000,000	
	Education Choice Scholarship Tax Credits [TC-5]			$0		-$4,401,540		-$6,098,460		-$26,050,000		-$6,655,000	
	College Savings Plan Tax Credits [TC-6]			$0		$0		-$69,000		-$138,000		-$207,000	
	Total - Tax Credit Programs			-$12,410,882		-$55,239,359		-$70,906,665		-$94,996,426		-$85,462,000	
	TOTAL TAXES: AFTER TAX CREDITS	$2,851,648,150	0.2%	$3,016,909,671	5.8%	$3,439,824,495	14.0%	$3,568,960,835	3.8%	$3,662,436,774	2.6%	$3,818,437,600	4.3%

GENERAL FUND REVENUES - ECONOMIC FORUM MAY 1, 2017, FORECAST
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	LICENSES												
3101	Insurance Licenses	$17,925,429	7.8%	$18,347,454	2.4%	$19,913,616	8.5%	$19,316,000	-3.0%	$19,703,000	2.0%	$20,097,000	2.0%
3120	Marriage License	$371,684	-1.8%	$371,099	-0.2%	$367,116	-1.1%	$365,000	-0.6%	$363,500	-0.4%	$362,200	-0.4%
	SECRETARY OF STATE												
3105	UCC	$1,714,724	1.7%	$1,740,910	1.5%	$1,915,810	10.0%	$1,751,000	-8.6%	$1,761,000	0.6%	$1,774,000	0.7%
3129	Notary Fees	$544,060	-4.8%	$516,832	-5.0%	$514,489	-0.5%	$538,100	4.6%	$543,300	1.0%	$548,500	1.0%
3130	Commercial Recordings [16-16]	$66,661,943	2.5%	$68,833,079	3.3%	$73,701,665	7.1%	$74,469,000	1.0%	$75,120,000	0.9%	$75,751,000	0.8%
3131	Video Service Franchise	$3,525	-50.2%	$1,550	-56.0%	$525	-66.1%	$3,300	528.6%	$800	-75.8%	$800	0.0%
3121	Domestic Partnership Registry Fee	$51,621	17.4%	$36,437	-29.4%	$28,790	-21.0%	$22,700	-21.2%	$19,300	-15.0%	$16,400	-15.0%
3152	Securities	$25,947,110	5.5%	$27,029,365	4.2%	$27,978,707	3.5%	$27,923,000	-0.2%	$27,923,000	0.0%	$28,136,000	0.8%
	TOTAL SECRETARY OF STATE	$94,922,982	3.2%	$98,158,173	3.4%	$104,139,985	6.1%	$104,707,100	0.5%	$105,367,400	0.6%	$106,226,700	0.8%
3172	Private School Licenses	$284,569	15.0%	$255,613	-10.2%	$236,690	-7.4%	$212,600	-10.2%	$212,600	0.0%	$210,900	-0.8%
3173	Private Employment Agency	$11,400	-2.6%	$11,000	-3.5%	$14,800	34.5%	$14,500	-2.0%	$13,200	-9.0%	$13,200	0.0%
	REAL ESTATE												
3161	Real Estate License [17-16]	$1,372,080	-59.7%	$1,383,840	0.9%	$2,137,010	54.4%	$2,256,000	5.6%	$2,159,000	-4.3%	$2,199,000	1.9%
3162	Real Estate Fees	$4,820	66.8%	$3,643	-24.4%	$4,710	29.3%	$2,900	-38.4%	$3,300	13.8%	$3,200	-3.0%
	TOTAL REAL ESTATE	$1,376,900	-59.6%	$1,387,483	0.8%	$2,141,720	54.4%	$2,258,900	5.5%	$2,162,300	-4.3%	$2,202,200	1.8%
3102	Athletic Commission Fees [18-16]	$5,334,498	37.9%	$8,922,606	67.3%	$5,041,720	-43.5%	$3,191,000	-36.7%	$4,200,000	31.6%	$4,200,000	0.0%
	TOTAL LICENSES	$120,227,462	3.2%	$127,453,427	6.0%	$131,855,647	3.5%	$130,065,100	-1.4%	$132,022,000	1.5%	$133,312,200	1.0%
	FEES AND FINES												
3203	Divorce Fees	$174,376	1.8%	$175,202	0.5%	$170,348	-2.8%	$169,300	-0.6%	$168,400	-0.5%	$167,400	-0.6%
3204	Civil Action Fees	$1,325,805	0.1%	$1,291,308	-2.6%	$1,316,607	2.0%	$1,287,000	-2.2%	$1,274,000	-1.0%	$1,277,000	0.2%
3242	Insurance Fines	$723,272	-40.2%	$505,360	-30.1%	$349,206	-30.9%	$988,500	183.1%	$450,000	-54.5%	$450,000	0.0%
3103MD	Medical Plan Discount Reg. Fees					$1,500		$1,500		$1,500		$1,500	
	REAL ESTATE FEES												
3107IOS	IOS Application Fees	$7,840	-10.8%	$6,030	-23.1%	$5,700	-5.5%	$6,900	21.1%	$5,900	-14.5%	$5,900	0.0%
3165	Land Co Filing Fees [19-16]	$167,495	27.5%	$157,592	-5.9%	$28,530	-81.9%	$25,900	-9.2%	$27,200	5.0%	$27,200	0.0%
3167	Real Estate Adver Fees	$590	-78.5%	$210	-64.4%	$2,010	857.1%	$6,700	233.3%	$0		$0	
3169	Real Estate Reg Fees	$15,700	-12.8%	$15,700	0.0%	$8,550	-45.5%	$4,100	-52.0%	$4,100	0.0%	$4,100	0.0%
4741	Real Estate Exam Fees	$174,117	1.7%	$174,117	0.0%	$387,294	122.4%	$398,400	2.9%	$335,400	-15.8%	$323,200	-3.6%
3171	CAM Certification Fee												
3178	Real Estate Accred Fees	$86,475	7.9%	$95,675	10.6%	$93,450	-2.3%	$85,400	-8.6%	$88,200	3.3%	$88,200	0.0%
3254	Real Estate Penalties	$36,835	-64.6%	$25,455	-30.9%	$65,595	157.7%	$86,600	32.0%	$63,700	-26.4%	$63,700	0.0%
3190	A.B. 165, Real Estate Inspectors	$60,150	18.8%	$46,960	-21.9%	$53,860	14.7%	$60,000	11.4%	$61,000	1.7%	$61,500	0.8%
	TOTAL REAL ESTATE FEES	$549,202	-3.1%	$521,739	-5.0%	$644,989	23.6%	$674,000	4.5%	$585,500	-13.1%	$573,800	-2.0%
3066	Short Term Car Lease	$46,151,238	0.9%	$48,754,438	5.6%	$51,914,285	6.5%	$53,887,000	3.8%	$55,584,000	3.1%	$56,964,000	2.5%
3103AC	Athletic Commission Licenses/Fines	$234,245	8.5%	$213,145	-9.0%	$468,376	119.7%	$123,700	-73.6%	$123,700	0.0%	$123,700	0.0%
3150	Navigable Water Permit Fees [3-18]									$65,000		$65,000	
3205	State Engineer Sales [4-18]									$3,467,000		$3,467,000	0.0%
3206	Supreme Court Fees	$216,785	12.2%	$186,560	-13.9%	$201,305	7.9%	$217,400	8.0%	$228,200	5.0%	$232,700	2.0%
3115	Notice of Default Fee	$1,706,387	-38.3%	$1,755,460	2.9%	$1,400,099	-20.2%	$1,076,000	-23.1%	$911,100	-15.3%	$857,300	-5.9%
3271	Misc Fines/Forfeitures [5-18]	$3,125,839	-72.0%	$9,564,851	206.0%	$2,735,813	-71.4%	$1,650,000	-39.7%	$1,867,256	13.2%	$1,867,256	0.0%
	TOTAL FEES AND FINES	$54,207,150	-19.1%	$62,968,063	16.2%	$59,202,527	-6.0%	$60,074,400	1.5%	$64,725,656	7.7%	$66,046,656	2.0%

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	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	$23,744		$23,744		$23,744		$23,744		$23,744		$13,032	
4408	CIP 95-M1, Security Alarm	$2,998		$2,998		$2,998		$2,998		$0		$0	
4408	CIP 95-M5, Facility Generator	$6,874		$6,874		$6,874		$6,874		$0		$0	
4408	CIP 95-S4F, Advance Planning	$1,000		$1,000		$1,000		$1,000		$0		$0	
4408	CIP 97-C26, Capitol Complex Conduit System, Phase I	$62,542		$62,542		$62,542		$62,542		$62,542		$62,542	
4408	CIP 97-S4H, Advance Planning Addition to Computer Facility	$9,107		$9,107		$9,107		$9,107		$9,107		$9,107	
4408	EITS Repayment - State Microwave Communications System [1-18]							$0		$57,900		$57,900	
4409	Motor Pool Repay - LV	$62,500		$125,000		$125,000		$125,000		$125,000		$125,000	
4402	State Personnel IFS Repayment; S.B. 201, 1997 Legislature	$202,987		$202,988		$0		$0		$0		$0	
	TOTAL OTHER REPAYMENTS	$392,422	-13.5%	$454,923	15.9%	$251,935	-44.6%	$251,935	0.0%	$298,963	18.7%	$288,251	-3.6%
	INTEREST INCOME												
3290	Treasurer	$589,930	-5.7%	$916,780	55.4%	$1,247,554	36.1%	$2,700,000	116.4%	$4,531,000	67.8%	$6,155,000	35.8%
3291	Other	$4,156	-46.2%	$5,363	29.0%	$18,411	243.3%	$36,400	97.7%	$32,400	-11.0%	$32,400	0.0%
	TOTAL INTEREST INCOME	$594,086	-6.2%	$922,143	55.2%	$1,265,964	37.3%	$2,736,400	116.2%	$4,563,400	66.8%	$6,187,400	35.6%
	TOTAL USE OF MONEY & PROP	$986,508	-9.2%	$1,377,066	39.6%	$1,517,900	10.2%	$2,988,335	96.9%	$4,862,363	62.7%	$6,475,651	33.2%
	OTHER REVENUE												
3059	Hoover Dam Revenue	$300,000	0.0%	$300,000	0.0%	$300,000	0.0%	$300,000	0.0%	$300,000	0.0%	$300,000	0.0%
	MISC SALES AND REFUNDS												
4794	GST Commissions and Penalties / DMV [20-16]			$28,761,000									
3047	Expired Slot Machine Wagering Vouchers	$7,486,068	4.1%	$8,383,408	12.0%	$8,778,021	4.7%	$8,781,000	0.0%	$8,828,000	0.5%	$9,134,000	3.5%
3107	Misc Fees [3-18]	$298,822	-2.1%	$318,681	6.6%	$347,803	9.1%	$341,800	-1.7%	$258,900	-24.3%	$259,400	0.2%
3109	Court Admin Assessments [21-16][6-18]	$2,511,100	-39.0%	$2,428,655	-3.3%	$0	-100.0%	$0		$1,328,228		$1,080,780	-18.6%
3114	Court Administrative Assessment Fee	$2,335,123	-7.0%	$2,135,726	-8.5%	$2,012,172	-5.8%	$2,109,000	4.8%	$2,113,000	0.2%	$2,118,000	0.2%
3168	Declare of Candidacy Filing Fee	$92,200	143.0%	$12,384	-86.6%	$35,975	190.5%	$21,000	-41.6%	$40,000	90.5%	$12,500	-68.8%
3202	Fees & Writs of Garnishments	$2,535	-2.7%	$2,140	-15.6%	$2,190	2.3%	$2,200	0.5%	$2,200	0.0%	$2,200	0.0%
3220	Nevada Report Sales	$3,480	-59.6%	$6,120	75.9%	$11,495	87.8%	$17,200	49.6%	$23,000	33.7%	$17,200	-25.2%
3222	Excess Property Sales	$46,603	74.0%	$97,446	109.1%	$17,668	-81.9%	$5,100	-71.1%	$130,100	2451.0%	$5,100	-96.1%
3240	Sale of Trust Property	$3,447	-26.9%	$3,990	15.8%	$850	-78.7%	$8,000	840.8%	$6,000	-25.0%	$6,000	0.0%
3243	Insurance - Misc	$416,576	6.6%	$423,928	1.8%	$371,455	-12.4%	$400,000	7.7%	$400,000	0.0%	$400,000	0.0%
3274	Misc Refunds	$30,729	-66.1%	$113,081	268.0%	$31,709	-72.0%	$1,500,000	4630.5%	$75,000	-95.0%	$75,000	0.0%
3276	Cost Recovery Plan [7-18]	$8,883,972	4.9%	$8,486,081	-4.5%	$10,572,088	24.6%	$9,908,000	-6.3%	$9,839,249	-0.7%	$10,457,016	6.3%
	TOTAL MISC SALES & REF	$22,110,653	-67.2%	$51,172,638	131.4%	$22,181,427	-56.7%	$23,093,300	4.1%	$23,043,677	-0.2%	$23,567,196	2.3%
3255	Unclaimed Property	$17,466,436	-46.9%	$24,301,834	39.1%	$38,960,791	60.3%	$27,919,000	-28.3%	$28,119,000	0.7%	$28,389,000	1.0%
	TOTAL OTHER REVENUE	$39,877,089	-60.4%	$75,774,472	90.0%	$61,442,218	-18.9%	$51,312,300	-16.5%	$51,462,677	0.3%	$52,256,196	1.5%
	TOTAL GENERAL FUND REVENUE: BEFORE TAX CREDITS	$3,066,946,360	-2.1%	$3,296,893,581	7.5%	$3,749,082,146	13.7%	$3,960,534,635	5.6%	$4,099,268,896	3.5%	$4,255,013,303	3.8%
	TOTAL COMMERCE TAX CREDITS [13-16]					$0		-$76,227,000		-$88,763,000		-$93,023,000	
	TOTAL GENERAL FUND REVENUE: AFTER COMMERCE TAX CREDITS			$3,296,893,581		$3,749,082,146		$3,884,307,635	3.6%	$4,010,505,896	3.2%	$4,161,990,303	3.8%
	TAX CREDIT PROGRAMS:												
	FILM TRANSFERRABLE TAX CREDITS [TC-1]			$0.00		-$4,370,815		-$3,908,259		-$11,720,926		-$10,000,000	
	ECONOMIC DEVELOPMENT TRANSFERRABLE TAX CREDITS [TC-2]			$0		-$20,461,554		-$36,475,946		-$31,087,500		-$44,600,000	
	CATALYST ACCOUNT TRANSFERRABLE TAX CREDITS [TC-4]			$0		$0		-$355,000		-$2,000,000		-$2,000,000	
	NEVADA NEW MARKET JOBS ACT TAX CREDITS [TC-3]			-$12,410,882		-$26,005,450		-$24,000,000		-$24,000,000		-$22,000,000	
	EDUCATION CHOICE SCHOLARSHIP TAX CREDITS [TC-5]			$0		-$4,401,540		-$6,098,460		-$26,050,000		-$6,655,000	
	COLLEGE SAVINGS PLAN TAX CREDITS [TC-6]			$0		$0		-$69,000		-$138,000		-$207,000	
	TOTAL- TAX CREDIT PROGRAMS			-$12,410,882		-$55,239,359		-$70,906,665		-$94,996,426		-$85,462,000	
	TOTAL GENERAL FUND REVENUE: AFTER TAX CREDITS	$3,066,946,360	-2.1%	$3,284,482,699	7.1%	$3,693,842,787	12.5%	$3,813,400,970	3.2%	$3,915,509,470	2.7%	$4,076,528,303	4.1%

GENERAL FUND REVENUES - ECONOMIC FORUM MAY 1, 2017, FORECAST
ACTUAL: FY 2014 THROUGH FY 2016 AND FORECAST: FY 2017 THROUGH FY 2019
ECONOMIC FORUM'S FORECAST FOR FY 2017, FY 2018, AND FY 2019 APPROVED AT THE MAY 1, 2017, MEETING
ADJUSTED FOR MEASURES APPROVED BY THE 2017 LEGISLATURE (79th SESSION)

DESCRIPTION	FY 2014 ACTUAL	% Change	FY 2015 ACTUAL	% Change	FY 2016 ACTUAL	% Change	ECONOMIC FORUM MAY 1, 2017, FORECAST: FY 2017 FORECAST	% Change	FY 2018 FORECAST	% Change	FY 2019 FORECAST	% Change

NOTES:

FY 2016: Note 1 represents legislative actions approved during the 28th Special Session in September 2014.

[1-16] Assembly Bill 3 (28th S.S.) limits the amount of the home office credit that may be taken against the Insurance Premium Tax to an annual limit of $5 million, effective January 1, 2016. The home office credit is eliminated pursuant to this bill, effective January 1, 2021.

FY 2016: Notes 2 through 21 represent legislative actions approved during the 2015 Legislative Session.

[2-16] S.B. 483 extends the June 30, 2015, sunset (approved in S.B. 475 (2013)) by one year to June 30, 2016, on the Net Proceeds of Minerals (NPM) tax, which continues the payment of taxes in the current fiscal year based on the estimated net proceeds for the current calendar year with a true-up against actual net proceeds for the calendar year in the next fiscal year. The one-year extension of the sunset is estimated to yield $34,642,000 in FY 2016. There is no estimated tax payment in FY 2017 with the one-year extension of the prepayment of NPM taxes.

[3-16] S.B. 483 extends the June 30, 2015, sunset (approved in S.B. 475 (2013)) by one year to June 30, 2016, that eliminates health and industrial insurance deductions allowed against gross proceeds to determine net proceeds for the purpose of calculating the Net Proceeds of Minerals (NPM) tax liability. These deduction changes are effective for the NPM tax payments due in FY 2016. The health and industrial insurance deduction changes are estimated to generate $4,221,000 in addtional revenue in FY 2016.

[4-16] S.B. 483 makes the 0.35% increase in the Local School Support Tax (LSST) permanent. The 0.35% increase generates additional revenue from the 0.75% General Fund Commission assessed against LSST proceeds before distribution to school districts in each county, which is estimated to generate $1,387,300 in FY 2016 and $1,463,400 in FY 2017.

[5-16] S.B. 266 makes changes to the structure of the tax base and tax rate for the Live Entertainment Tax (LET) in NRS Chapter 368A that is administered by the Gaming Control Board for live entertainment at licensed gaming establishments and the Department of Taxation for live entertainment provided at non-gaming establishments. Under existing law, the tax rate is 10% of the admission charge and amounts paid for food, refreshments, and merchandise, if the live entertainment is provided at a facility with a maximum occupancy of less than 7,500 persons, and 5% of the admission charge only, if the live entertainment is provided at a facility with a maximum occupancy equal to or greater than 7,500 persons. S.B. 266 removes the occupancy threshold and establishes a single 9% tax rate on the admission charge to the facility only. The tax rate does not apply to amounts paid for food, refreshments, and merchandise unless that is the consideration required to enter the facility for the live entertainment. S.B. 266 adds the total amount of consideration paid for escorts and escort services to the LET tax base and makes these activities subject to the 9% tax rate. The bill provides that the exemption from the LET for certain nonprofit organizations applies depending on the number of tickets sold and the type of live entertainment being provided. S.B. 266 establishes an exemption for the following: 1.) the value of certain admissions provided on a complimentary basis; 2.) a charge for access to a table, seat, or lounge or for food, beverages, and merchandise that are in addition to the admission charge to the facility; and 3.) certain license and rental fees of luxury suites, boxes, or similar products at a facility with a maximum occupancy of more than 7,500 persons. The provisions of S.B. 266 also make other changes to the types of activities that are included or excluded from the tax base as live entertainment events subject to the 9% tax rate. The provisions of S.B. 266 are effective October 1, 2015. The amounts shown reflect the estimated net change from the provisions of S.B. 266 on the amount of the LET collected from the portion administered by the Gaming Control Board and the Department of Taxation separately and the combined impact. The changes to the LET are estimated to reduce LET-Gaming collections by $19,165,000 in FY 2016 and by $26,551,000 in FY 2017, but increase LET-Nongaming collections by $15,483,000 in FY 2016 and $25,313,000 in FY 2017. The combined net effect on total LET collections is estimated to be a reduction of $3,682,000 in FY 2016 and $1,238,000 in FY 2017.

[6-16] S.B. 483 establishes the Commerce Tax as an annual tax on each business entity engaged in business in the state whose Nevada gross revenue in a fiscal year exceeds $4,000,000 at a tax rate based on the industry in which the business is primarily engaged. The Commerce Tax is due on or before the 45th day immediately following the fiscal year taxable period (June 30th). Although the Commerce Tax collections are received after the June 30th end of the fiscal year tax period, the proceeds from the Commerce Tax will be accrued back and accounted for in that fiscal year, since that fiscal year is not officially closed until the third Friday in September. The Commerce Tax provisions are effective July 1, 2015, for the purpose of taxing the Nevada gross revenue of a business, but the first tax payment will not be made until August 14, 2016, for the FY 2016 annual taxable business activity period.

[7-16] A.B. 175 requires the collection of an excise tax by the Nevada Transportation Authority or the Taxicab Authority, as applicable, on the connection of a passenger to a driver affiliated with a transportation network company, a common motor carrier of passengers, or a taxicab equal to 3% of the fare charged to the passenger. The excise tax becomes effective on passage and approval (May 29, 2015) for transportation network companies and August 28, 2015, for common motor carrier and taxicab companies. The first $5,000,000 in tax proceeds from each biennium are required to be deposited in the State Highway Fund and the estimate for FY 2016 reflects this requirement.

[8-16] S.B. 483 increases the cigarette tax per pack of 20 by $1.00 from 80 cents per pack (10 cents to Local Government Distribution Fund, 70 cents to State General Fund) to $1.80 per pack (10 cents to Local Government Distribution Fund, $1.70 to State General Fund), effective July 1, 2015. The $1.00 per pack increase is estimated to generate $96,872,000 in FY 2016 and $95,391,000 in FY 2017.

[9-16] S.B. 483 permanently changes the structure and tax rate for the Modified Business Tax on General Business (nonfinancial institutions) by exempting quarterly taxable wages (gross wages less allowable health care expenses) paid by an employer to employees up to and including $50,000 per quarter and taxable wages exceeding $50,000 per quarter are taxed at 1.475%. The taxable wages exemption threshold was $85,000 per quarter for FY 2014 and FY 2015 with a 1.17% tax rate on quarterly taxable wages exceeding $85,000, based on S.B. 475 (2013). These provisions in S.B. 475 were scheduled to sunset effective June 30, 2015, at which time the tax rate would have been 0.63% on all taxable wages per quarter. The provisions in S.B. 483 are effective July 1, 2015. The estimated net increase in MBT-NFI tax collections from the 1.475% tax rate on quarterly taxable wages exceeding $50,000 compared to the Economic Forum May 1, 2015, forecast, based on the 0.63% tax rate on all quarterly taxable wages before accounting for the estimated impact of any other legislatively approved changes to the MBT-NFI, is $268,041,000 for FY 2016 and $281,443,000 for FY 2017.

[10-16] A.B. 389 deems the client company of an employee leasing company to be the employer of the employees it leases for the purposes of NRS Chapter 612 (unemployment compensation). Under these provisions, the wages of employees leased from employee leasing companies by client companies will no longer be reported on an aggregated basis under the employee leasing company. The wages of the employees will now be reported on a disaggregated basis under each client company. Instead of the $50,000 quarterly exemption applying to the employee leasing company, it will now apply to each client company. These provisions are effective October 1, 2015. The wages paid to employees being reported on a disaggregated basis for each client company versus an aggregated basis for the employee leasing company is estimated to reduce MBT-NFI collections by $2,758,000 in FY 2016 and $3,861,000 in FY 2017.

[11-16] S.B. 483 requires businesses subject to the Net Proceeds of Minerals (NPM) tax in NRS Chapter 362 to pay a 2.0% tax on all quarterly taxable wages paid by the employer to the employees, which is identical to the Modified Business Tax (MBT) paid by financial institutions under NRS Chapter 363A. These provisions are effective July 1, 2015. This change is estimated to reduce MBT-NFI tax collections by $10,884,000 in both FY 2016 and FY 2017. The mining companies paying the 2% tax rate on all taxable wages are estimated to generate $17,353,000 in both FY 2016 and FY 2017 for the MBT-Mining. This change is estimated to yield a net increase in General Fund revenue of $6,469,000 in both FY 2016 and FY 2017.

[12-16] S.B. 103 exempts from the definition of "financial institution" in NRS Chapter 363A any person who is primarily engaged in the sale, solicitation, or negotiation of insurance, which makes such a person subject to the Modified Business Tax on General Business (nonfinancial institutions) in NRS Chapter 363B at 1.475% on quarterly taxable wages exceeding $50,000 and not the 2.0% tax on all quarterly taxable wages. These provisions are effective July 1, 2015. MBT-FI is estimated to be reduced by $891,000 in FY 2016 and $936,000 in FY 2017, and the MBT-NFI is estimated to be increased by $278,000 in FY 2016 and $291,000 in FY 2017. The net decrease in General Fund revenue is estimated to be $613,000 in FY 2016 and $645,000 in FY 2017.

GENERAL FUND REVENUES - ECONOMIC FORUM MAY 1, 2017, FORECAST
ACTUAL: FY 2014 THROUGH FY 2016 AND FORECAST: FY 2017 THROUGH FY 2019
ECONOMIC FORUM'S FORECAST FOR FY 2017, FY 2018, AND FY 2019 APPROVED AT THE MAY 1, 2017, MEETING
ADJUSTED FOR MEASURES APPROVED BY THE 2017 LEGISLATURE (79th SESSION)

DESCRIPTION	FY 2014 ACTUAL	% Change	FY 2015 ACTUAL	% Change	FY 2016 ACTUAL	% Change	ECONOMIC FORUM MAY 1, 2017, FORECAST: FY 2017 FORECAST	% Change	FY 2018 FORECAST	% Change	FY 2019 FORECAST	% Change

[13-16] S.B. 483 provides for a credit against a business's Modified Business Tax (MBT) due during the current fiscal year 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 credits against the MBT are estimated to be $59,913,000 in FY 2017, but this estimated credit amount was not allocated separately to the MBT-NFI, MBT-FI, and MBT-Mining.

[14-16] S.B. 483 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 2016. In FY 2017, 50% of the proceeds will be allocated to the State General Fund and 50% to the State Highway Fund. Under S.B. 483, 100% of the additional revenue generated from the GST 10% depreciation schedule change is required to be deposited in the State Highway Fund beginning in FY 2018 and going forward permanently.

[15-16] S.B. 483 makes the $100 increase in the Business License Fee (BLF), from $100 to $200, permanent for the initial and annual renewal that was scheduled to sunset on June 30, 2015, (as approved in A.B. 475 (2013)) for all types of businesses, except for corporations. The initial and annual renewal fee for corporations, as specified in S.B. 483, is increased from $200 to $500 permanently. These provisions are effective July 1, 2015. The changes to the BLF are estimated to generate additional General Fund revenue of $63,093,000 in FY 2016 and $64,338,000 in FY 2017 in relation ot the Economic Forum May 1, 2015, forecast with all business types paying a $100 annual fee.

[16-16] S.B. 483 permanently increases the fee for filing the initial and annual list of directors and officers by $25 that is required to be paid by each business entity organizing under the various chapters in Title 7 of the NRS, effective July 1, 2015. The $25 increase in the initial and annual list filing fee is estimated to increase Commercial Recordings Fee revenue by $2,751,000 in FY 2016 and $2,807,000 in FY 2017.

[17-16] A.B. 475 changes the initial period from 24 to 12 months and the renewal period from 48 to 24 months for a license as a real estate broker, broker-salesperson, or salesperson and also changes the period for other licenses from 48 to 24 months, effective July 1, 2015. Existing licenses issued before July 1, 2015, do not need to be renewed until the expiration date required under statute prior to July 1, 2015. This change in the licensing period is estimated to reduce Real Estate License Fee revenue by $1,693,400 in FY 2016 and $1,404,200 in FY 2017.

[18-16] A.B. 476 increases the current 6% license fee on the gross receipts from admission charges to unarmed combat events, that is dedicated to the State General Fund, by 2% to 8% with 75% of the proceeds from the 8% fee deposited in the State General Fund and 25% retained by the Athletic Commission to fund the agency's operations. A.B. 476 repeals the two-tiered fee based on the revenues from the sale or lease of broadcast, television and motion picture rights that is dedicated to the State General Fund. A.B. 476 allows the promoter of an unarmed combat event a credit against the 8% license fee equal to the amount paid to the Athletic Commission or organization sanctioned by the Commission to administer a drug testing program for unarmed combatants. These provisions are effective June 9, 2015, based on the passage and approval effective date provisions of A.B. 476. These changes are estimated to reduce Athletic Commission Fee revenue by $600,000 in both FY 2016 and FY 2017.

[19-16] A.B. 478 increases certain fees relating to application or renewals paid by developers for exemptions to any provisions administered by the Real Estate Division of the Department of Business and Industry, and requires that all fees collected for this purpose be kept by the Division, effective July 1, 2015. This requirement for the Division to keep these fees is estimated to reduce Real Estate Land Company filing fees by approximately $152,600 in FY 2016 and $153,300 in FY 2017.

[20-16] A.B. 491 (2013) required the proceeds from the commission retained by the Department of Motor Vehicles from the amount of Governmental Services Tax (GST) collected and any penalties for delinquent payment of the GST to be transferred to the State General Fund in FY 2015 only. A.B. 491 specified that the amount transferred shall not exceed $20,813,716 from commissions and $4,097,964 from penalties in FY 2015. A.B. 490 amended the commissions amount to $23,724,000 and the penalties amount to $5,037,000. This results in an estimated net increase in General Fund revenue of $3,849,320 in FY 2015 from GST Commissions and Penalties.

[21-16] 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 2016 and FY 2017.

FY 2018: Note 1 represents legislative actions approved during the 2015 Legislative Session.

[1-18] Section 51 of S.B. 514 allows the Division of Enterprise Information Technology Services of the Department of Administration to use revenues from intergovernmental transfers to the State General Fund for the repayment of special appropriations that were made to the Division for the replacement of the state's microwave communications system. The legislatively approved repayment from the Division to the State General Fund is $57,900 per year between FY 2018 and FY 2021, with increased repayments between FY 2022 and FY 2028.

FY 2018: Notes 2 through 5 represent legislative actions approved during the 2017 Legislative Session.

[2-18] A.B. 486 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 in FY 2018 and FY 2019, with the remaining 75% deposited in the State Highway Fund. Under A.B. 486, 100% of the additional revenue generated from the GST 10% depreciation schedule change is required to be deposited in the State Highway Fund beginning in FY 2020 and going forward permanently. Estimated to generate $19,367,000 in FY 2018 and $19,573,500 in FY 2019.

[3-18] S.B. 512 removes fees for the issuance of certain permits relating to the usage of piers, docks, buoys, or other facilities on navigable bodies of water in this state from NRS 322.120, and instead requires that the State Land Registrar of the Division of State Lands of the Department of Conservation and Natural Resources establish these fees by regulation, effective July 1, 2017. The bill requires that the first $65,000 of the proceeds from these permit fees be deposited in the State General Fund in each fiscal year, with any proceeds in excess of $65,000 to be used by the State Land Registrar to carry out programs to preserve, protect, restore, and enhance the natural environment of the Lake Tahoe Basin.

Prior to the passage of S.B. 512, the proceeds from the navigable water permit fees permitted pursuant to NRS 322.120 were recorded as Miscellaneous Fee revenue. Beginning in FY 2018, the proceeds from these fees are accounted for separately under Navigable Water Permit Fees, resulting in a corresponding reduction to the forecast for Miscellaneous Fees of $65,000 per fiscal year in FY 2018 and FY 2019.

[4-18] S.B. 514 requires that certain fees collected by the State Engineer of the Division of Water Resources of the Department of Conservation and Natural Resources relating to services for the adjudication and appropriation of water be deposited in the State General Fund. Estimated to generate $3,467,000 per year in FY 2018 and FY 2019.

[5-18] S.B. 515 requires that certain penalties received by the Securities Division of the Secretary of State's Office be deposited in the State General Fund, instead of the Secretary of State's Office's operating budget, effective July 1, 2017. Estimated to generate $117,256 per fiscal year in FY 2018 and FY 2019.

[6-18] 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 2018 and FY 2019. Estimated to generate $1,328,228 in FY 2018 and $1,080,780 in FY 2019.

[7-18] Adjustment to the Statewide Cost Allocation amount included in the Legislature Approves budget after the May 1, 2017, approval of the General Fund revenue forecast by the Economic Forum.

GENERAL FUND REVENUES - ECONOMIC FORUM MAY 1, 2017, FORECAST
ACTUAL: FY 2014 THROUGH FY 2016 AND FORECAST: FY 2017 THROUGH FY 2019
ECONOMIC FORUM'S FORECAST FOR FY 2017, FY 2018, AND FY 2019 APPROVED AT THE MAY 1, 2017, MEETING
ADJUSTED FOR MEASURES APPROVED BY THE 2017 LEGISLATURE (79th SESSION)

DESCRIPTION	FY 2014 ACTUAL	% Change	FY 2015 ACTUAL	% Change	FY 2016 ACTUAL	% Change	ECONOMIC FORUM MAY 1, 2017, FORECAST: FY 2017 FORECAST	% Change	FY 2018 FORECAST	% Change	FY 2019 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. The amounts shown reflect estimates based on information provided by GOED during the 2017 Session on the amount of tax credits that have been or will be approved for use in FY 2017 and FY 2018.

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.

[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 $36,475,946 for FY 2017, $31,087,500 for FY 2018, and $44,600,000 for FY 2019 based on information provided by GOED to the Economic Forum for consideration at their May 1, 2017, meeting.

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. The forecast for tax credits attributable to the Faraday Project are $0 for FY 2018 and FY 2019 based on information provided by GOED to the Economic Forum for consideration at their May 1, 2017, meeting.

[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 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

Under the provisions of S.B. 357, the insurance companies were allowed to begin taking tax credits in the third quarter of FY 2015. 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 2015 Session.

[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. The amounts shown are the estimate based on the maximum amount that can be issued in each fiscal year.

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.

[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. The amounts shown reflect the estimate based on the assumption that the total amount authorized for each fiscal year will be donated to a qualified scholarship organization and taken as credits against the MBT.

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.

[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 amounts shown are estimates based on information provided by the Treasurer's Office on enrollment and contributions for the college savings plans.

TABLE 1
ECONOMIC FORUM MAY 1, 2017, GENERAL FUND REVENUE FORECAST FOR FY 2017, FY 2018, AND FY 2019
BEFORE AND AFTER TAX CREDITS APPROVED AT THE MAY MEETING
AND WITHOUT ADJUSTMENT FOR MEASURES APPROVED BY THE 2017 LEGISLATURE (79TH SESSION)

DESCRIPTION	ECONOMIC FORUM MAY 1, 2017, FORECAST BEFORE AND AFTER TAX CREDITS AND WITHOUT ADJUSTMENT FOR MEASURES APPROVED BY THE 2017 LEGISLATURE						
	FY 2017	% Change	FY 2018	% Change	FY 2019	% Change	2017-2019 BIENNIUM*
Economic Forum May 1, 2017, Forecast Before Tax Credits and Without Adjustments Approved by the 2017 Legislature	**$3,960,534,635**	**5.6%**	**$4,074,768,163**	**2.9%**	**$4,230,541,751**	**3.8%**	**$8,305,309,914**
ESTIMATED TAX CREDITS APPROVED BY THE ECONOMIC FORUM AT THE MAY 1, 2017, MEETING							
COMMERCE TAX CREDIT							
COMMERCE TAX CREDIT (S.B. 483 (2015))	-$76,227,000		-$88,763,000		-$93,023,000		-$181,786,000
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, 2017, Forecast Before Tax Credits and Without Adjustments for Measures Approved by the 2017 Legislature (After Commerce Tax Credits)	**$3,884,307,635**	**3.6%**	**$3,986,005,163**	**2.6%**	**$4,137,518,751**	**3.8%**	**$8,123,523,914**
TAX CREDIT PROGRAMS							
TRANSFERRABLE FILM TAX CREDIT PROGRAM (S.B. 165 (2013))	-$3,908,259		-$1,720,926				-$1,720,926
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. The amounts shown reflect estimates based on information provided by GOED during the 2017 Session on the amount of tax credits that have been or will be approved for use in FY 2017 and FY 2018.							
NEVADA EDUCATIONAL CHOICE SCHOLARSHIP TAX CREDIT PROGRAM (A.B. 165 (2015))	-$6,098,460		-$6,050,000		-$6,655,000		-$12,705,000
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 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. The amount shown for FY 2017 includes amounts that were awarded in FY 2016, but were not used in that fiscal year. The amounts shown for FY 2018 and FY 2019 are based on the amounts approved in A.B. 165.							

TABLE 1
ECONOMIC FORUM MAY 1, 2017, GENERAL FUND REVENUE FORECAST FOR FY 2017, FY 2018, AND FY 2019
BEFORE AND AFTER TAX CREDITS APPROVED AT THE MAY MEETING
AND WITHOUT ADJUSTMENT FOR MEASURES APPROVED BY THE 2017 LEGISLATURE (79TH SESSION)

DESCRIPTION	ECONOMIC FORUM MAY 1, 2017, FORECAST BEFORE AND AFTER TAX CREDITS AND WITHOUT ADJUSTMENT FOR MEASURES APPROVED BY THE 2017 LEGISLATURE							
	FY 2017	% Change	FY 2018	% Change	FY 2019	% Change	2017-2019 BIENNIUM*
NEVADA NEW MARKETS JOBS ACT TAX CREDIT PROGRAM (S.B. 357 (2013))	-$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 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 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 2017 Session.							
ECONOMIC DEVELOPMENT TRANSFERRABLE TAX CREDIT PROGRAMS (S.B. 1 (28TH S.S.)/S.B. 1 (29TH S.S.))	-$36,475,946		-$31,087,500		-$44,600,000		-$75,687,500
Pursuant to S.B. 1 (28th Special Session (2014)), for certain qualifying projects with a capital investment of at least $3.5 billion, 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. Pursuant to S.B. 1 (29th Special Session (2015)), for certain qualifying projects with a capital investment of at least $1 billion, 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. The amounts shown reflect estimates based on information provided by GOED during the 2017 Session on the amount of credits that will be used or be approved for use in FY 2017, FY 2018, and FY 2019.							

TABLE 1
ECONOMIC FORUM MAY 1, 2017, GENERAL FUND REVENUE FORECAST FOR FY 2017, FY 2018, AND FY 2019
BEFORE AND AFTER TAX CREDITS APPROVED AT THE MAY MEETING
AND WITHOUT ADJUSTMENT FOR MEASURES APPROVED BY THE 2017 LEGISLATURE (79TH SESSION)

DESCRIPTION	ECONOMIC FORUM MAY 1, 2017, FORECAST BEFORE AND AFTER TAX CREDITS AND WITHOUT ADJUSTMENT FOR MEASURES APPROVED BY THE 2017 LEGISLATURE						
	FY 2017	% Change	FY 2018	% Change	FY 2019	% Change	2017-2019 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 amount shown for FY 2017 is based on information provided by GOED on the amount of credits that will be used or approved for use in FY 2017. The amounts shown for FY 2018 and FY 2019 are the estimate based on the maximum amount that can be issued in each fiscal year.	-$355,000		-$2,000,000		-$2,000,000		-$4,000,000
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.	-$69,000		-$138,000		-$207,000		-$345,000
TOTAL - ALL OTHER TAX CREDITS APPROVED BY ECONOMIC FORUM AT THE MAY 1, 2017, MEETING	-$70,906,665		-$64,996,426		-$75,462,000		-$140,458,426
Economic Forum May 1, 2017, Forecast After Tax Credits and Without Adjustments for Measures Approved by the 2017 Legislature	**$3,813,400,970**	**3.2%**	**$3,921,008,737**	**2.8%**	**$4,062,056,751**	**3.6%**	**$7,983,065,488**

* The amounts shown in the 2017-2019 Biennium column represent the sum of the FY 2018 and FY 2019 amounts and do not include any amounts shown for FY 2017.

TABLE 2
ADJUSTMENTS TO THE ECONOMIC FORUM MAY 1, 2017, FORECAST FOR THE 2017-19 BIENNIUM
FOR MEASURES APPROVED BY THE 2017 LEGISLATURE (79th SESSION)

DESCRIPTION	ESTIMATED REVENUE IMPACT FROM LEGISLATIVE ACTIONS						
	FY 2017	% Change	FY 2018	% Change	FY 2019	% Change	2017-2019 BIENNIUM*
Economic Forum May 1, 2017, Forecast Before Tax Credits and Without Adjustments for Measures Approved by the 2017 Legislature	**$3,960,534,635**	**5.6%**	**$4,074,768,163**	**2.9%**	**$4,230,541,751**	**3.8%**	**$8,305,309,914**
ADJUSTMENTS TO REVENUE							
TAXES							
GOVERNMENTAL SERVICES TAX - GST (A.B. 486)			$19,367,000		$19,573,500		$38,940,500
A.B. 486 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 in FY 2018 and FY 2019. Under A.B. 486, 100% of the additional revenue generated from the GST 10% depreciation schedule change is required to be deposited in the State Highway Fund beginning in FY 2020 and going forward permanently.							
NET IMPACT - TOTAL TAXES			$19,367,000		$19,573,500		$38,940,500
FEES AND FINES							
DIVISION OF STATE LANDS - NAVIGABLE WATER PERMIT FEES (S.B. 512)			$65,000		$65,000		$130,000
S.B. 512 removes fees for the issuance of certain permits relating to the usage of piers, docks, buoys, or other facilities on navigable bodies of water in this state from NRS 322.120, and instead requires that the State Land Registrar of the Division of State Lands of the Department of Conservation and Natural Resources establish these fees by regulation, effective July 1, 2017. The bill requires that the first $65,000 of the proceeds from these permit fees be deposited in the State General Fund in each fiscal year, with any proceeds in excess of $65,000 to be used by the State Land Registrar to carry out programs to preserve, protect, restore, and enhance the natural environment of the Lake Tahoe Basin.							
Prior to the passage of S.B. 512, the proceeds from the navigable water permit fees permitted pursuant to NRS 322.120 were recorded as Miscellaneous Fee revenue. Beginning in FY 2018, the proceeds from these fees are accounted for separately under Navigable Water Permit Fees, resulting in a corresponding reduction to the forecast for Miscellaneous Fees.							
DIVISION OF WATER RESOURCES - STATE ENGINEER SALES (S.B. 514)			$3,467,000		$3,467,000		$6,934,000
S.B. 514 requires that certain fees collected by the State Engineer of the Division of Water Resources of the Department of Conservation and Natural Resources relating to services for the adjudication and appropriation of water be deposited in the State General Fund.							
MISCELLANEOUS FINES & FORFEITURES - SECRETARY OF STATE'S OFFICE (S.B. 515)			$117,256		$117,256		$234,512
S.B. 515 requires that certain penalties received by the Securities Division of the Secretary of State's Office be deposited in the State General Fund, instead of the Secretary of State's Office's operating budget, effective July 1, 2017.							
NET IMPACT - FEES AND FINES			$3,649,256		$3,649,256		$7,298,512

TABLE 2
ADJUSTMENTS TO THE ECONOMIC FORUM MAY 1, 2017, FORECAST FOR THE 2017-19 BIENNIUM
FOR MEASURES APPROVED BY THE 2017 LEGISLATURE (79th SESSION)

DESCRIPTION	ESTIMATED REVENUE IMPACT FROM LEGISLATIVE ACTIONS						
	FY 2017	% Change	FY 2018	% Change	FY 2019	% Change	2017-2019 BIENNIUM*
OTHER REVENUE							
MISCELLANEOUS FEES (S.B. 512)			-$65,000		-$65,000		-$130,000
S.B. 512 removes fees for the issuance of certain permits relating to the usage of piers, docks, buoys, or other facilities on navigable bodies of water in this state from NRS 322.120, and instead requires that the State Land Registrar of the Division of State Lands of the Department of Conservation and Natural Resources to establish these fees by regulation, effective July 1, 2017. The bill requires that the first $65,000 of the proceeds from these permit fees be deposited in the State General Fund in each fiscal year, with any proceeds in excess of $65,000 to be used by the State Land Registrar to carry out programs to preserve, protect, restore, and enhance the natural environment of the Lake Tahoe Basin. Prior to the passage of S.B. 512, the proceeds from the navigable water permit fees permitted pursuant to NRS 322.120 were recorded as Miscellaneous Fee revenue. Beginning in FY 2018, the proceeds from these fees are accounted for separately under Navigable Water Permit Fees, resulting in a corresponding reduction of the forecast for Miscellaneous Fees.							
COURT ADMINISTRATIVE ASSESSMENTS			$1,328,228		$1,080,780		$2,409,008
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 2016 and FY 2017.							
COST RECOVERY PLAN			$221,249		$233,016		$454,265
Adjustment to the Statewide Cost Allocation amount included in the Legislature Approves budget after the May 1, 2017, approval of the General Fund revenue forecast by the Economic Forum.							
NET IMPACT - OTHER REVENUE			$1,484,477		$1,248,796		$2,733,273
NET IMPACT - ADJUSTMENTS TO REVENUE			**$24,500,733**		**$24,471,552**		**$48,972,285**
ECONOMIC FORUM MAY 1, 2017, FORECAST BEFORE TAX CREDITS AND WITH ADJUSTMENTS FOR MEASURES APPROVED BY THE 2017 LEGISLATURE	**$3,960,534,635**	**5.6%**	**$4,099,268,896**	**3.5%**	**$4,255,013,303**	**3.8%**	**$8,354,282,199**

* The amounts shown in the 2017-2019 Biennium column represent the sum of the FY 2018 and FY 2019 amounts and do not include any amounts shown for FY 2017.

TABLE 2
ADJUSTMENTS TO THE ECONOMIC FORUM MAY 1, 2017, FORECAST FOR THE 2017-19 BIENNIUM FOR MEASURES APPROVED BY THE 2017 LEGISLATURE (79th SESSION)

DESCRIPTION	ESTIMATED REVENUE IMPACT FROM LEGISLATIVE ACTIONS						
	FY 2017	% Change	FY 2018	% Change	FY 2019	% Change	2017-2019 BIENNIUM*
Economic Forum May 1, 2017, Forecast Before Tax Credits and With Adjustments for Measures Approved by the 2017 Legislature	**$3,960,534,635**	**5.6%**	**$4,099,268,896**	**3.5%**	**$4,255,013,303**	**3.8%**	**$8,354,282,199**
Commerce Tax Credit	-$76,227,000		-$88,763,000		-$93,023,000		-$181,786,000
Economic Forum May 1, 2017, Forecast Before Tax Credits and With Adjustments for Measures Approved by the 2017 Legislature (After Commerce Tax Credits)	**$3,884,307,635**	**3.6%**	**$4,010,505,896**	**3.2%**	**$4,161,990,303**	**3.8%**	**$8,172,496,199**
ADJUSTMENTS TO TAX CREDIT PROGRAMS							
TRANSFERRABLE FILM TAX CREDIT PROGRAM (A.B. 492)			-$10,000,000		-$10,000,000		-$20,000,000
A.B. 492 allows GOED to award a total of $10 million per year in film tax credits beginning in FY 2018, in addition to any remaining amounts from S.B. 1 (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.							
NEVADA EDUCATIONAL CHOICE SCHOLARSHIP TAX CREDIT PROGRAM (S.B. 555)			-$20,000,000				-$20,000,000
S.B. 555 authorizes an additional $20 million in credits against the Modified Business Tax (MBT) under this program in Fiscal Year 2018, beyond those that were already 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.							
NET IMPACT - ADJUSTMENTS TO TAX CREDIT PROGRAMS			-$30,000,000		-$10,000,000		-$40,000,000
Tax Credits Approved by Legislature - Economic Forum May 1, 2017, Forecast	-$70,906,665		-$64,996,426		-$75,462,000		-$140,458,426
TOTAL TAX CREDITS WITH ADJUSTMENTS FOR MEASURES APPROVED BY THE 2017 LEGISLATURE	**-$70,906,665**		**-$94,996,426**		**-$85,462,000**		**-$180,458,426**
Economic Forum May 1, 2017, Forecast After Tax Credits and With Adjustments for Measures Approved by the 2017 Legislature (After Commerce Tax Credits)	**$3,813,400,970**	**3.2%**	**$3,915,509,470**	**2.7%**	**$4,076,528,303**	**4.1%**	**$7,992,037,773**

* The amounts shown in the 2017-2019 Biennium column represent the sum of the FY 2018 and FY 2019 amounts and do not include any amounts shown for FY 2017.

TABLE 2
ADJUSTMENTS TO THE ECONOMIC FORUM MAY 1, 2017, FORECAST FOR THE 2017-19 BIENNIUM
ADJUSTMENTS TO THE DISTRIBUTIVE SCHOOL ACCOUNT (DSA) FOR THE 2017-19 BIENNIUM
BASED ON MEASURES APPROVED BY THE 2017 LEGISLATURE (79th SESSION)

DESCRIPTION	ESTIMATED REVENUE IMPACT FROM LEGISLATIVE ACTIONS						
	FY 2017	% Change	FY 2018	% Change	FY 2019	% Change	2017-2019 BIENNIUM*
STATE 3% ROOM TAX - I.P. 1 (2009) (S.B. 544) S.B. 544 requires the proceeds generated from the State 3% Room Tax deposited in the State Supplemental School Support Fund, pursuant to I.P. 1 (2009 Session), to be transferred to the Distributive School Account (DSA) for FY 2018 and FY 2019. The transfer of the room tax proceeds to the DSA provides a State General Fund offset in FY 2018 and FY 2019. Beginning in FY 2020, the proceeds from the State 3% Room Tax will remain in the State Supplemental School Support Fund and will be used to provide funding for K-12 education as intended under I.P. 1.			$185,056,000		$191,092,000		$376,148,000
MEDICAL MARIJUANA (S.B. 487) S.B. 487 replaces the 2% excise taxes on medical marijuana cultivation, production, and dispensary establishments with a 15% tax, based on the fair market value at wholesale of the marijuana, on the wholesale sale by a cultivation facility to another medical marijuana establishment. The bill additionally requires that any revenue from the application and license fees and 15% excise tax in excess of the amount allocated to the Department of Taxation and local governments to administer the medical marijuana program be deposited in the State Distributive School Account (DSA).			$3,098,850		$3,937,532		$7,036,382
NET IMPACT - DSA			**$188,154,850**		**$195,029,532**		**$383,184,382**

GENERAL FUND AND DISTRIBUTIVE SCHOOL ACCOUNT (DSA)
ADJUSTMENTS TO THE GENERAL FUND AND DSA FOR THE 2017-19 BIENNIUM
BASED ON MEASURES APPROVED BY THE 2017 LEGISLATURE (79th SESSION)

DESCRIPTION	ESTIMATED REVENUE IMPACT FROM LEGISLATIVE ACTIONS						
	FY 2017	% Change	FY 2018	% Change	FY 2019	% Change	2017-2019 BIENNIUM*
GENERAL FUND - ADJUSTMENTS TO REVENUE			$24,500,733		$24,471,552		$48,972,285
GENERAL FUND - ADJUSTMENTS TO TAX CREDIT PROGRAMS			-$30,000,000		-$10,000,000		-$40,000,000
NET IMPACT - GENERAL FUND			**-$5,499,267**		**$14,471,552**		**$8,972,285**
DISTRIBUTIVE SCHOOL ACCOUNT (DSA)			$188,154,850		$195,029,532		$383,184,382
NET IMPACT - GENERAL FUND AND DSA			**$212,655,583**		**$219,501,084**		**$432,156,667**

* The amounts shown in the 2017-2019 Biennium column represent the sum of the FY 2018 and FY 2019 amounts and do not include any amounts shown for FY 2017.

TABLE 3
ECONOMIC FORUM MAY 1, 2017, GENERAL FUND REVENUE FORECAST FOR FY 2017, FY 2018, AND FY 2019
BEFORE AND AFTER TAX CREDIT PROGRAMS APPROVED DURING THE 2013 AND 2015 LEGISLATIVE SESSIONS
AND WITH ADJUSTMENT FOR MEASURES APPROVED BY THE 2017 LEGISLATURE (79TH SESSION)

DESCRIPTION	ECONOMIC FORUM MAY 1, 2017, FORECAST BEFORE AND AFTER TAX CREDITS AND WITH ADJUSTMENT FOR MEASURES APPROVED BY THE 2015 LEGISLATURE						
	FY 2017	% Change	FY 2018	% Change	FY 2019	% Change	2017-2019 BIENNIUM*
Economic Forum May 1, 2017, Forecast Before Tax Credits and Without Adjustments Approved by the 2017 Legislature	**$3,960,534,635**	**5.6%**	**$4,074,768,163**	**2.9%**	**$4,230,541,751**	**3.8%**	**$8,305,309,914**
Adjustments to Revenue Based on Measures Approved by the 2017 Legislature (79th Session) Before Tax Credits			$24,500,733		$24,471,552		$48,972,285
Economic Forum May 1, 2017, Forecast Before Tax Credits and With Adjustments Approved by the 2017 Legislature	**$3,960,534,635**	**5.6%**	**$4,099,268,896**	**3.5%**	**$4,255,013,303**	**3.8%**	**$8,354,282,199**
ESTIMATED TAX CREDITS - COMMERCE TAX							
COMMERCE TAX CREDIT (S.B. 483 (2015))	-$76,227,000		-$88,763,000		-$93,023,000		-$181,786,000
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, 2017, Forecast Before Tax Credits and With Adjustments for Measures Approved by the 2017 Legislature (After Commerce Tax Credits)	**$3,884,307,635**	**3.6%**	**$4,010,505,896**	**3.2%**	**$4,161,990,303**	**3.8%**	**$8,172,496,199**
ESTIMATED TAX CREDITS - TAX CREDIT PROGRAMS							
TRANSFERRABLE FILM TAX CREDIT PROGRAM (S.B. 165 (2013)/A.B. 492 (2017))	-$3,908,259		-$11,720,926		-$10,000,000		-$21,720,926
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. The amounts shown reflect estimates based on information provided by GOED during the 2017 Session on the amount of tax credits that have been or will be approved for use in FY 2017 and FY 2018.							
A.B. 492 (2017) allows GOED to award a total of $10 million per year in film tax credits beginning in FY 2018, in addition to any remaining amounts from S.B. 1 (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.							

TABLE 3
ECONOMIC FORUM MAY 1, 2017, GENERAL FUND REVENUE FORECAST FOR FY 2017, FY 2018, AND FY 2019
BEFORE AND AFTER TAX CREDIT PROGRAMS APPROVED DURING THE 2013 AND 2015 LEGISLATIVE SESSIONS
AND WITH ADJUSTMENT FOR MEASURES APPROVED BY THE 2017 LEGISLATURE (79TH SESSION)

DESCRIPTION	ECONOMIC FORUM MAY 1, 2017, FORECAST BEFORE AND AFTER TAX CREDITS AND WITH ADJUSTMENT FOR MEASURES APPROVED BY THE 2015 LEGISLATURE							
	FY 2017	% Change	FY 2018	% Change	FY 2019	% Change	2017-2019 BIENNIUM*	
NEVADA EDUCATIONAL CHOICE SCHOLARSHIP TAX CREDIT PROGRAM (A.B. 165 (2015)/S.B. 555 (2017))	-$6,098,460		-$26,050,000		-$6,655,000		-$32,705,000	
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 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. The amount shown for FY 2017 includes amounts that were awarded in FY 2016, but were not used in that fiscal year. The amounts shown for FY 2018 and FY 2019 are based on the amounts approved in A.B. 165. S.B. 555 (2017) authorizes an additional $20 million in credits against the Modified Business Tax (MBT) under this program in Fiscal Year 2018, beyond those that were already 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.								
NEVADA NEW MARKETS JOBS ACT TAX CREDIT PROGRAM (S.B. 357 (2013))	-$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 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 Under the provisions of S.B. 357, the insurance companies were allowed to begin taking tax credits in the third quarter of FY 2015. 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 2015 Session.								

TABLE 3
ECONOMIC FORUM MAY 1, 2017, GENERAL FUND REVENUE FORECAST FOR FY 2017, FY 2018, AND FY 2019
BEFORE AND AFTER TAX CREDIT PROGRAMS APPROVED DURING THE 2013 AND 2015 LEGISLATIVE SESSIONS
AND WITH ADJUSTMENT FOR MEASURES APPROVED BY THE 2017 LEGISLATURE (79TH SESSION)

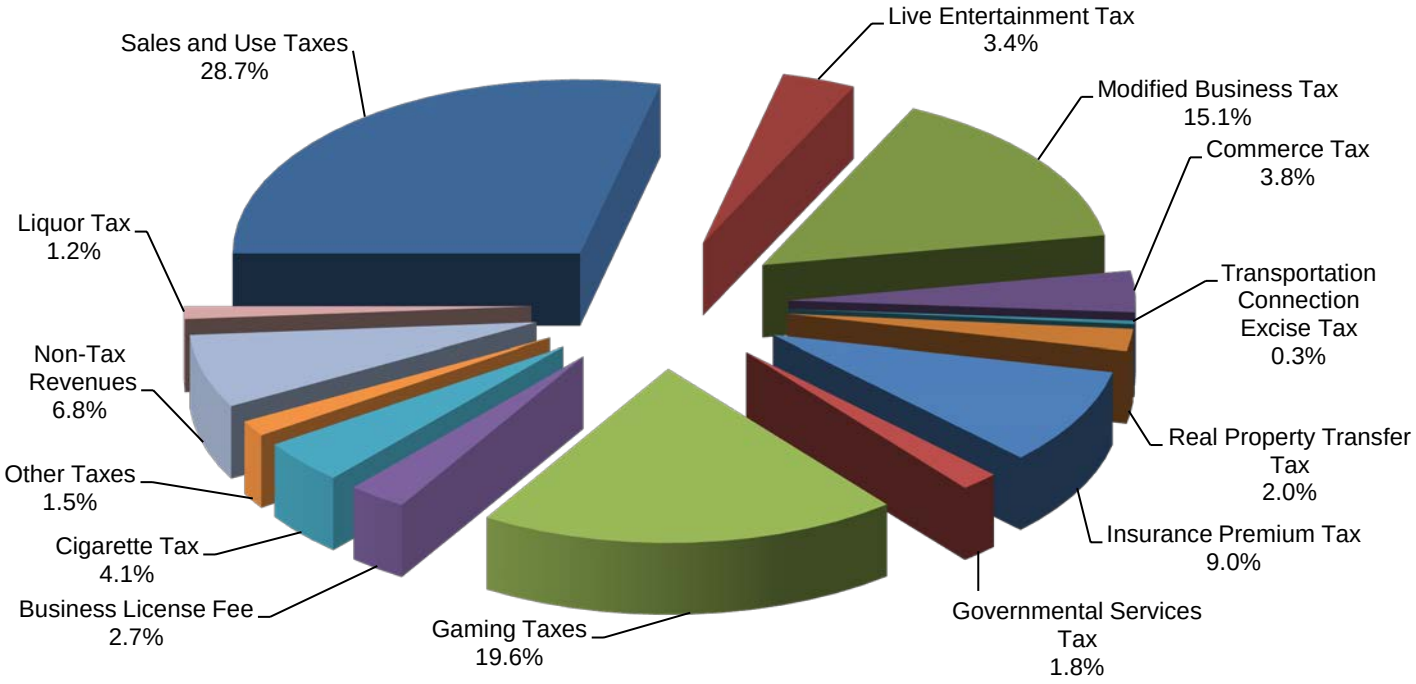
DESCRIPTION	ECONOMIC FORUM MAY 1, 2017, FORECAST BEFORE AND AFTER TAX CREDITS AND WITH ADJUSTMENT FOR MEASURES APPROVED BY THE 2015 LEGISLATURE							
	FY 2017	% Change	FY 2018	% Change	FY 2019	% Change	2017-2019 BIENNIUM*
ECONOMIC DEVELOPMENT TRANSFERRABLE TAX CREDIT PROGRAMS (S.B. 1 (28TH S.S.)/S.B. 1 (29TH S.S.))	-$36,475,946		-$31,087,500		-$44,600,000		-$75,687,500
Pursuant to S.B. 1 (28th Special Session (2014)), for certain qualifying projects with a capital investment of at least $3.5 billion, 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. Pursuant to S.B. 1 (29th Special Session (2015)), for certain qualifying projects with a capital investment of at least $1 billion, 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. The amounts shown reflect estimates based on information provided by GOED during the 2017 Session on the amount of credits that will be used or be approved for use in FY 2017, FY 2018, and FY 2019.							
CATALYST ACCOUNT TRANSFERRABLE TAX CREDIT PROGRAM (S.B. 507 (2015)/A.B. 1 (29TH S.S.))	-$355,000		-$2,000,000		-$2,000,000		-$4,000,000
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 amount shown for FY 2017 is based on information provided by GOED on the amount of credits that will be used or approved for use in FY 2017. The amounts shown for FY 2018 and FY 2019 are the estimate based on the maximum amount that can be issued in each fiscal year.							

TABLE 3
ECONOMIC FORUM MAY 1, 2017, GENERAL FUND REVENUE FORECAST FOR FY 2017, FY 2018, AND FY 2019
BEFORE AND AFTER TAX CREDIT PROGRAMS APPROVED DURING THE 2013 AND 2015 LEGISLATIVE SESSIONS
AND WITH ADJUSTMENT FOR MEASURES APPROVED BY THE 2017 LEGISLATURE (79TH SESSION)

DESCRIPTION	ECONOMIC FORUM MAY 1, 2017, FORECAST BEFORE AND AFTER TAX CREDITS AND WITH ADJUSTMENT FOR MEASURES APPROVED BY THE 2015 LEGISLATURE						
	FY 2017	% Change	FY 2018	% Change	FY 2019	% Change	2017-2019 BIENNIUM*
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.	-$69,000		-$138,000		-$207,000		-$345,000
TOTAL - ALL OTHER TAX CREDITS APPROVED BY ECONOMIC FORUM AT THE MAY 1, 2017, MEETING ADJUSTED FOR MEASURES BY THE 2017 LEGISLATURE	-$70,906,665		-$94,996,426		-$85,462,000		-$180,458,426
Economic Forum May 1, 2017, Forecast After Tax Credits Approved on May 1, 2017, and With Adjustments Approved by the 2017 Legislature	**$3,813,400,970**	**3.2%**	**$3,915,509,470**	**2.7%**	**$4,076,528,303**	**4.1%**	**$7,992,037,773**
Economic Forum May 1, 2017, Forecast After Tax Credits Approved on May 1, 2017, and Without Adjustments Approved by the 2017 Legislature	**$3,813,400,970**	**3.2%**	**$3,921,008,737**	**2.8%**	**$4,062,056,751**	**3.6%**	**$7,983,065,488**
Difference After Tax Credits: Economic Forum May 1, 2017, Forecast With Less Without Adjustments Approved by the 2017 Legislature			-$5,499,267		$14,471,552		$8,972,285

* The amounts shown in the 2017-2019 Biennium column represent the sum of the FY 2018 and FY 2019 amounts and do not include any amounts shown for FY 2017.

NEVADA GENERAL FUND REVENUE
ACTUAL BY SOURCE – FY 2016*



ACTUAL GENERAL FUND REVENUE - FY 2016
AMOUNTS SHOWN FOR EACH REVENUE SOURCE ARE BEFORE TAX CREDITS

	Millions $'s	% of Total (4.)
Taxes:		
State Gaming Taxes (2.)	$733.4	19.6%
Sales and Use Taxes (1.)	$1,077.0	28.7%
Insurance Premium Taxes (2.)	$336.2	9.0%
Cigarette Tax (1.)	$153.0	4.1%
Live Entertainment Tax:		
Gaming Establishments (1.)	$112.0	3.0%
Non-Gaming Establishments (1.)	$16.5	0.4%
Modified Business Tax (MBT) (1.)(2.)(3.)	$566.3	15.1%
Commerce Tax (1.)	$143.5	3.8%
Transportation Connection Excise Tax (1.)	$11.9	0.3%
Real Property Transfer Tax	$75.8	2.0%
Business License Fee (1.)	$103.0	2.7%
Liquor Tax	$44.0	1.2%
Governmental Services Tax (GST) (1.)	$66.7	1.8%
Other Taxes:		
Mining Tax (1.)	$34.8	0.9%
Annual Slot Tax Transfer	$5.0	0.1%
Other Tobacco Tax	$13.1	0.4%
Branch Bank Excise Tax	$2.8	0.1%
Subtotal Other Taxes	$55.7	1.5%
Subtotal Taxes	$3,495.1	93.2%
Non-Tax Revenues		
Licenses (1.)	$131.9	3.5%
Fees and Fines	$59.2	1.6%
Use of Money and Property	$1.5	0.1%
Miscellaneous Revenues (1.)	$61.4	1.6%
Subtotal Non-Tax Revenues	$254.0	6.8%
Total General Fund - Before Tax Credit Programs	$3,749.1	100.0%
Tax Credit Programs	-$55.2	
Total General Fund - After Tax Credit Programs	$3,693.9	

* Based on current statute which reflects that actions of the 2015 Legislative Session (78th Session).

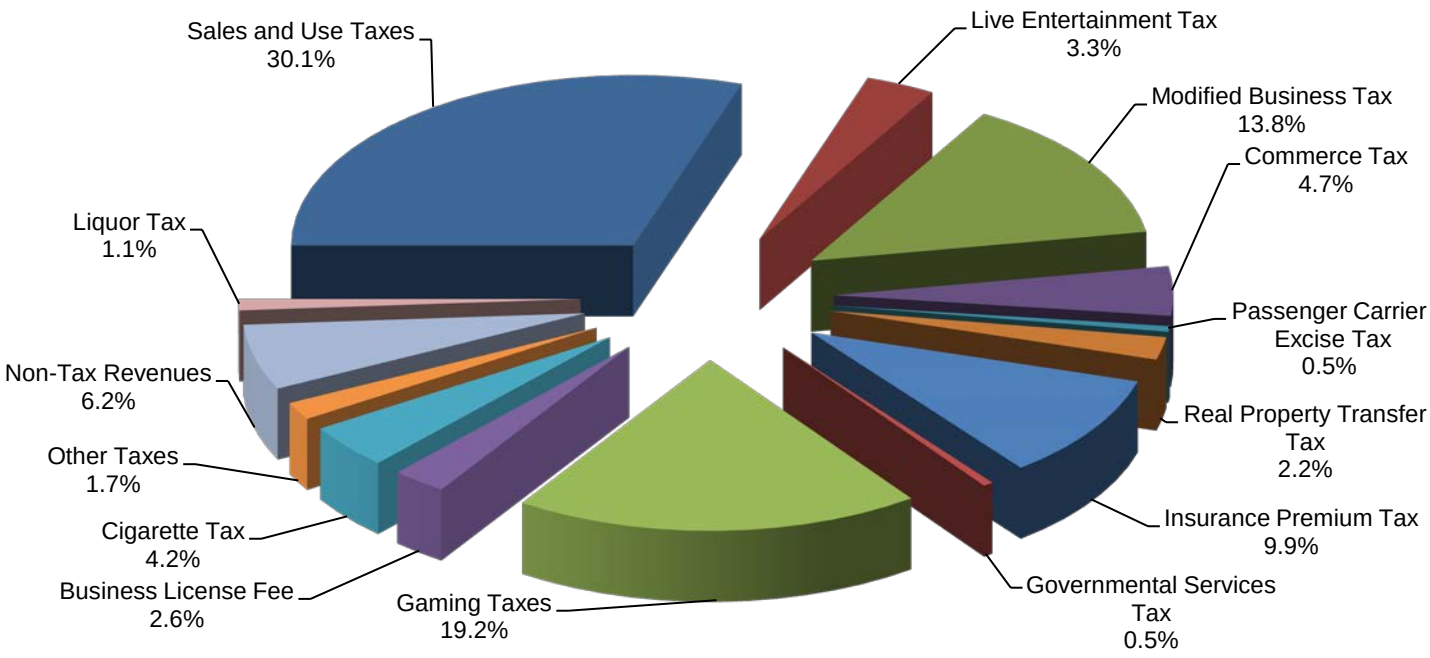
(1.) Denotes a revenue source affected by legislative actions approved by the 2015 Legislature.

(2.) The Gaming Percentage Fee Tax, the Modified Business Tax, and the Insurance Premium Tax are impacted by one or more tax credit programs approved by the Legislature during the 2013 and 2015 Regular Sessions and the 2014 Special Session.

(3.) The amount shown for the Modified Business Tax (MBT) represents the nonfinancial, financial, and mining portions of the MBT.

(4.) % of Total for each revenue source computed based on Total General Fund - Before Tax Credit Programs amount.

NEVADA GENERAL FUND REVENUE
ADJUSTED ECONOMIC FORUM FORECAST, 2017-19 BIENNIUM*



ADJUSTED ECONOMIC FORUM MAY 1, 2017, FORECAST*

	Millions $'s	% of Total
Taxes:		
State Gaming Taxes (2.)	$1,571.1	19.2%
Sales and Use Taxes	$2,462.1	30.1%
Insurance Premium Taxes (2.)	$809.1	9.9%
Cigarette Tax	$342.7	4.2%
Live Entertainment Tax:		
Gaming Establishments	$216.1	2.6%
Non-Gaming Establishments	$53.4	0.7%
Modified Business Tax (MBT) (2.)(3.)	$1,129.3	13.8%
Commerce Tax	$381.0	4.7%
Passenger Carrier Excise Tax	$43.7	0.5%
Real Property Transfer Tax	$176.4	2.2%
Business License Fee	$211.9	2.6%
Liquor Tax	$87.7	1.1%
Governmental Services Tax (GST) (1.)	$38.9	0.5%

	Millions $'s	% of Total
Other Taxes:		
Mining Tax	$91.8	1.1%
Annual Slot Tax Transfer	$10.0	0.1%
Other Tobacco Tax	$30.8	0.4%
Branch Bank Excise Tax	$5.6	0.1%
Subtotal Other Taxes	$138.2	1.7%
Subtotal Taxes	$7,661.4	93.8%
Non-Tax Revenues		
Licenses	$265.3	3.2%
Fees and Fines (1.)	$130.8	1.6%
Use of Money and Property	$11.3	0.1%
Miscellaneous Revenues (1.)	$103.7	1.3%
Subtotal Non-Tax Revenues	$511.1	6.2%

Total General Fund - Before Tax Credit Programs	$8,172.5	100.0%
Tax Credit Programs	-$180.5	
Total General Fund - After Tax Credit Programs	$7,992.0	

* Adjusted for legislative actions approved by the 2017 Legislature (79th Session).

(1.) Denotes a revenue source affected by legislative actions approved by the 2017 Legislature. See Table 2 on page 18 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 22 and the General Fund Revenues Table on page 7 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, financial, and mining portions of the MBT including the credit of up to 50% of the Commerce Tax against the MBT.

GENERAL FUND APPROPRIATIONS

GENERAL FUND APPROPRIATIONS

As noted in the table below, the 2017 Legislature appropriated $8.305 billion from the State General Fund over the 2017-19 biennium, which is approximately $182.8 million more than the amount recommended by the Governor in The Executive Budget. Refer to page 31 for additional details regarding the total appropriations approved for the 2017-19 biennium.

	Governor Recommends	Legislature Approves	Difference
FY 2017			
Cost of Session	$ 20,000,000	$ 18,000,000	$ (2,000,000)
Supplemental Appropriations	$ 40,616,875	$ 82,652,037	$ 42,035,162
One-Time Appropriations	$ -	$ 156,176,147	$ 156,176,147
Replenishment of Fund Balances	$ -	$ 9,500,000	$ 9,500,000
Total FY 2017	**$ 60,616,875**	**$ 266,328,184**	**$ 205,711,309**
FY 2018			
One-Time Appropriations	$ 123,681,309	$ 43,949,917	$ (79,731,392)
Operating Appropriations	$ 3,893,559,320	$ 3,936,772,740	$ 43,213,420
Replenishment of Fund Balances	$ 7,500,000	$ -	$ (7,500,000)
Total FY 2018	**$ 4,024,740,629**	**$ 3,980,722,657**	**$ (44,017,972)**
Total Cumulative	**$ 4,085,357,504**	**$ 4,247,050,841**	**$ 161,693,337**
FY 2019			
One-Time Appropriations	$ -	$ 8,519,981	$ 8,519,981
Operating Appropriations	$ 4,036,661,495	$ 4,049,283,241	$ 12,621,746
Total FY 2019	**$ 4,036,661,495**	**$ 4,057,803,222**	**$ 21,141,727**
Total Cumulative	**$ 8,122,018,999**	**$ 8,304,854,063**	**$ 182,835,064**

For FY 2018, General Fund operating appropriations of $3.937 billion were approved, which represents a 3.5 percent increase when compared to $3.804 billion appropriated for FY 2017 (includes supplemental appropriations and appropriation transfers between FY 2016 and FY 2017). For FY 2019, General Fund operating appropriations of $4.049 billion were approved, which represents a 2.9 percent increase from the FY 2018 operating appropriations. Operating appropriations approved by the 2017 Legislature were approximately $43.2 million more in FY 2018 and approximately $12.6 million more in FY 2017 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 2017 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 2017 Legislature.

General Fund Operating Appropriations Governor Recommends versus Legislature Approves 2017-19 Biennium								
	Governor Recommends			Legislature Approves			Difference	
Elected Officials	$	379,190,343	4.8%	$	345,398,162	4.3%	$	(33,792,181)
Finance & Administration	$	75,064,714	0.9%	$	76,005,549	1.0%	$	940,835
K-12 Education	$	2,838,931,787	35.8%	$	2,917,317,412	36.5%	$	78,385,625
Nevada System of Higher Education	$	1,223,907,458	15.4%	$	1,223,599,760	15.3%	$	(307,698)
Other Education	$	-	0.0%	$	-	0.0%	$	-
Commerce & Industry	$	114,296,474	1.4%	$	115,643,915	1.4%	$	1,347,441
Health & Human Services	$	2,491,982,691	31.5%	$	2,496,761,841	31.3%	$	4,779,150
Public Safety	$	707,815,283	8.9%	$	711,464,315	8.9%	$	3,649,032
Infrastructure	$	79,255,789	1.0%	$	78,128,971	1.0%	$	(1,126,818)
Special Purpose Agencies	$	19,776,276	0.3%	$	21,736,056	0.3%	$	1,959,780
Total	**$**	**7,930,220,815**	**100.0%**	**$**	**7,986,055,981**	**100.0%**	**$**	**55,835,166**

After adjusting for interagency transfers, the total authority for spending for the 2017-19 biennium for revenue sources other than the General Fund is $15.100 billion. Total spending authority from all sources, including General Fund appropriations, is $23.0 billion, compared to $20.940 billion for the 2015-17 biennium.

GENERAL FUND APPROPRIATIONS
2017 LEGISLATURE
GOVERNOR RECOMMENDS VERSUS LEGISLATURE APPROVES

	Governor Recommends	Legislature Approves	Difference
FISCAL YEAR 2017			
Supplemental Appropriations	$ 40,616,875	$ 82,652,037	$ 42,035,162
Special or One-Time Appropriations	$ -	$ 156,176,147	$ 156,176,147
Restore Fund Balances	$ -	$ 9,500,000	$ 9,500,000
Cost of Legislature	$ 20,000,000	$ 18,000,000	$ (2,000,000)
Total Appropriations	**$ 60,616,875**	**$ 266,328,184**	**$ 205,711,309**
FISCAL YEAR 2018			
Operating Appropriations	$ 2,518,683,404	$ 2,551,190,411	$ 32,507,007
Distributive School Account	$ 1,324,140,158	$ 1,192,420,159	$ (131,719,999)
Programs for Innovation and the Prevention of Remediation [a.]	$ 100	$ 103,160,673	$ 103,160,573
Other State Education Programs	$ 38,308,232	$ 76,374,071	$ 38,065,839
Professional Development Programs [b.]	$ 12,427,426	$ 13,627,426	$ 1,200,000
Special or One-Time Appropriations	$ 123,681,309	$ 43,949,917	$ (79,731,392)
Restore Fund Balances	$ 7,500,000	$ -	$ (7,500,000)
Total Appropriations	**$ 4,024,740,629**	**$ 3,980,722,657**	**$ (44,017,972)**
FISCAL YEAR 2019			
Operating Appropriations	$ 2,655,403,051	$ 2,677,727,979	$ 22,324,928
Distributive School Account	$ 1,330,915,015	$ 1,181,785,421	$ (149,129,594)
Programs for Innovation and the Prevention of Remediation	$ 100	$ 98,160,673	$ 98,160,573
Other State Education Programs	$ 37,915,903	$ 77,881,742	$ 39,965,839
Professional Development Programs [b.]	$ 12,427,426	$ 13,727,426	$ 1,300,000
Special or One-Time Appropriations	$ -	$ 8,519,981	$ 8,519,981
Total Appropriations	**$ 4,036,661,495**	**$ 4,057,803,222**	**$ 21,141,727**
Cumulative	**$ 8,122,018,999**	**$ 8,304,854,063**	**$ 182,835,064**

a. Legislature approves includes funding appropriated in A.B. 434 of $5,000,000 in FY 2018 for providing incentives for hiring teachers to teach at Title I schools or schools that are designated as underperforming.

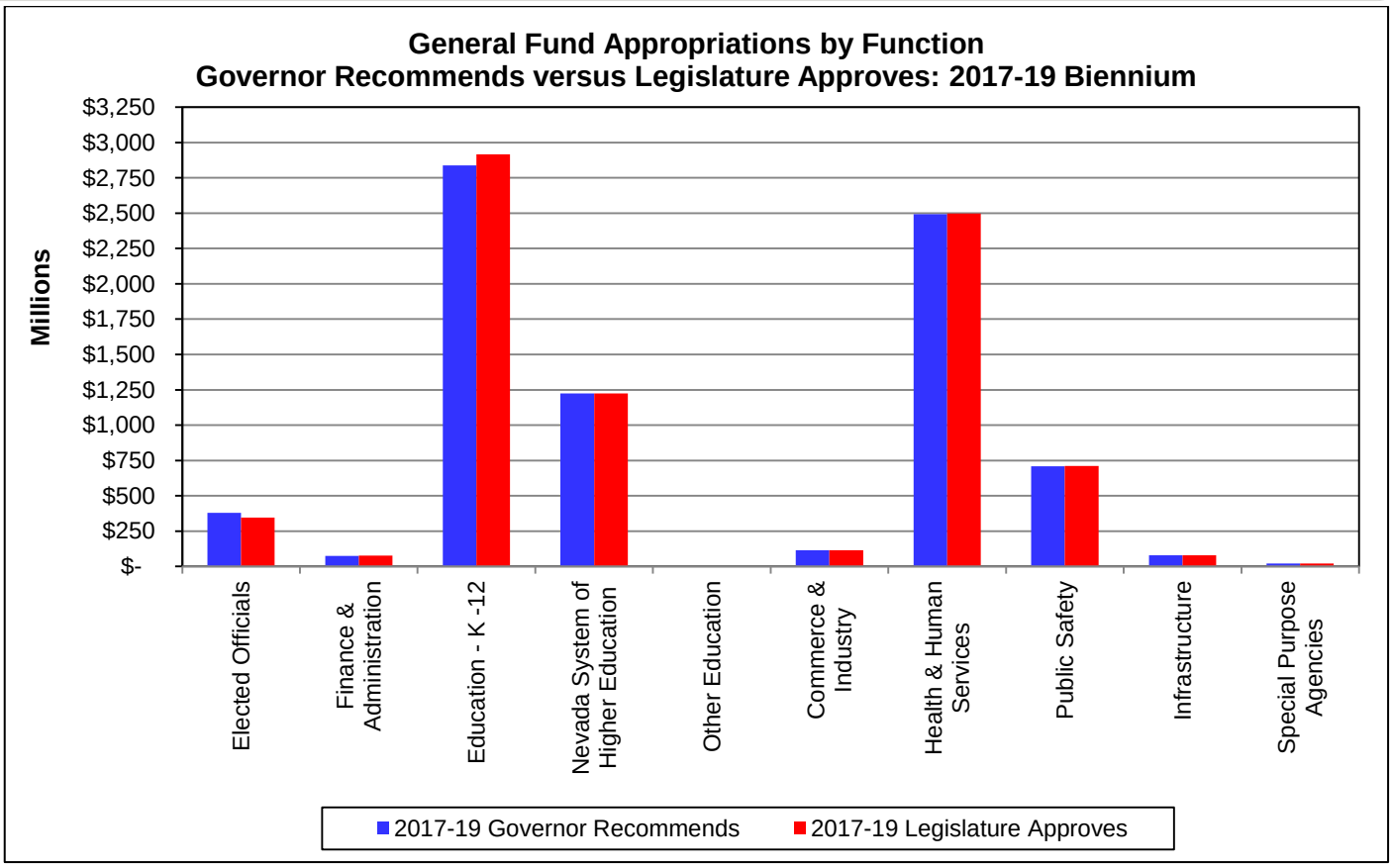
b. Legislature approves includes funding appropriated in S.B. 300 for transfer of $1,200,000 in FY 2018 and $1,300,000 in FY 2019 to school districts for peer assistance and review.

The above schedule does not include the following restricted transfers from General Fund sources:

	FY 2017	FY 2018	FY 2019
Transfer to the Disaster Relief Account	$ 1,000,000	$ 2,000,000	$ 2,020,000
Transfer to the Millennium Scholarship Trust Fund	$ 7,600,000	$ 7,600,000	$ 7,600,000
Transfer to Problem Gambling	$ 1,366,926	$ 1,353,154	$ 1,353,154
Transfer to Nevada Arts Council [a.]	$ 150,000	$ 150,000	$ 150,000
Total	**$ 10,116,926**	**$ 11,103,154**	**$ 11,123,154**

[a.] S.B. 266 of the 2015 Session requires the Department of Taxation, on or before October 1 of each year, to deposit $150,000 from the taxes, interest and penalties it receives from the tax on live entertainment, for credit to the Nevada Arts Council of the Department of Tourism and Cultural Affairs.

NEVADA GENERAL FUND APPROPRIATIONS
COMPARISON OF 2017-19 BIENNIUM



GENERAL FUND APPROPRIATIONS BY FUNCTIONAL AREA: 2017-19 BIENNIUM
GOVERNOR RECOMMENDS VERSUS LEGISLATURE APPROVES

	Governor Recommends 2017-19 Biennium		Legislature Approves 2017-19 Biennium		Legislature Approves versus Governor Recommends	
	Appropriations	Share of Total	Appropriations	Share of Total	Dollar Change	Percent Change
ELECTED OFFICIALS	$379,190,343	4.8%	$345,398,162	4.3%	-$33,792,181	-8.9%
FINANCE & ADMINISTRATION	$75,064,714	0.9%	$76,005,549	1.0%	$940,835	1.3%
EDUCATION:						
K - 12 EDUCATION	$2,838,931,787	35.8%	$2,917,317,412	36.5%	$78,385,625	2.8%
NEVADA SYSTEM OF HIGHER EDUCATION	$1,223,907,458	15.4%	$1,223,599,760	15.3%	-$307,698	0.0%
OTHER EDUCATION	$0	0.0%	$0	0.0%	$0	0.0%
SUBTOTAL EDUCATION	$4,062,839,245	51.2%	$4,140,917,172	51.8%	$78,077,927	1.9%
COMMERCE & INDUSTRY	$114,296,474	1.4%	$115,643,915	1.4%	$1,347,441	1.2%
HEALTH & HUMAN SERVICES	$2,491,982,691	31.5%	$2,496,761,841	31.3%	$4,779,150	0.2%
PUBLIC SAFETY	$707,815,283	8.9%	$711,464,315	8.9%	$3,649,032	0.5%
INFRASTRUCTURE	$79,255,789	1.0%	$78,128,971	1.0%	-$1,126,818	-1.4%
SPECIAL PURPOSE AGENCIES	$19,776,276	0.3%	$21,736,056	0.3%	$1,959,780	9.9%
TOTAL APPROPRIATIONS	**$7,930,220,815**	**100.0%**	**$7,986,055,981**	**100.0%**	**$55,835,166**	**0.7%**

GENERAL FUND OPERATING APPROPRIATIONS BY FUNCTIONAL AREA: 2015-17 AND 2017-19 BIENNIUM

Functional Area	Legislature Approved 2015-17 [a.]		Governor Recommends 2017-19				Legislature Approves 2017-19			
	Amount	Share of Total	Amount	Share of Total	Dollar Change	Percent Change	Amount	Share of Total	Dollar Change	Percent Change
Elected Officials [b., d., e., f.]	$ 296,187,014	4.0%	$ 379,190,343	4.8%	$ 83,003,329	28.0%	$ 345,398,162	4.3%	$ 49,211,148	16.6%
Finance & Administration [d., f.]	$ 124,920,026	1.7%	$ 75,064,714	0.9%	$ (49,855,312)	-39.9%	$ 76,005,549	1.0%	$ (48,914,477)	-39.2%
Education										
K-12	$ 2,871,259,622	38.9%	$ 2,838,931,787	35.8%	$ (32,327,835)	-1.1%	$ 2,917,317,412	36.5%	$ 46,057,790	1.6%
NSHE	$ 1,072,485,609	14.5%	$ 1,223,907,458	15.4%	$ 151,421,849	14.1%	$ 1,223,599,760	15.3%	$ 151,114,151	14.1%
Other Education [c.]	$ 612,448	0.0%	$ -	0.0%	$ (612,448)	-100.0%	$ -	0.0%	$ (612,448)	-100.0%
Total Education	$ 3,944,357,679	53.4%	$ 4,062,839,245	51.2%	$ 118,481,566	3.0%	$ 4,140,917,172	51.8%	$ 196,559,493	5.0%
Commerce & Industry	$ 120,716,108	1.6%	$ 114,296,474	1.4%	$ (6,419,634)	-5.3%	$ 115,643,915	1.4%	$ (5,072,193)	-4.2%
Health & Human Services [c., e.]	$ 2,179,096,050	29.6%	$ 2,491,982,691	31.5%	$ 312,886,641	14.4%	$ 2,496,761,841	31.3%	$ 317,665,791	14.6%
Public Safety	$ 634,885,428	8.6%	$ 707,815,283	8.9%	$ 72,929,855	11.5%	$ 711,464,315	8.9%	$ 76,578,887	12.1%
Infrastructure	$ 68,302,639	0.9%	$ 79,255,789	1.0%	$ 10,953,150	16.0%	$ 78,128,971	1.0%	$ 9,826,332	14.4%
Special Purpose Agencies [b.]	$ 11,185,282	0.2%	$ 19,776,276	0.3%	$ 8,590,994	76.8%	$ 21,736,056	0.3%	$ 10,550,774	94.3%
Total Appropriations	**$ 7,379,650,226**	**100.0%**	**$ 7,930,220,815**	**100.0%**	**$ 550,570,589**	**7.5%**	**$ 7,986,055,981**	**99.9%**	**$ 606,405,755**	**8.2%**

a. Includes supplemental appropriations approved by the 2017 Legislature and transfers of appropriations between fiscal years.

b. The 2017 Legislature moved the Commission on Ethics from the Elected Officials function to the Special Purpose Agencies function. In Legislature Approved 2015-17 the General Fund operating appropriation for this agency is included in the Elected Officials function. In Governor Recommends 2017-19 and Legislature Approves 2017-19 the General Fund operating appropriation for the Commission on Ethics is included in the Special Purpose Agencies function.

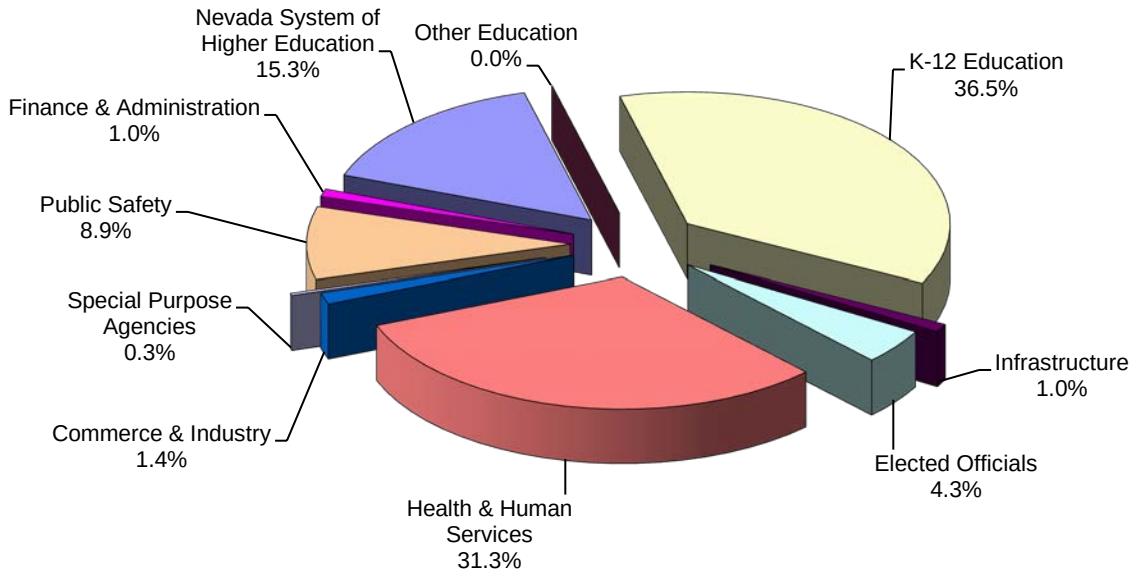
c. For comparison purposes, the General Fund operating appropriation for the Commission on Postsecondary Education is included in the Other Education function for Legislature Approved 2015-17 and in the Health and Human Services function for Governor Recommends 2017-19 and Legislature Approves 2017-19. The 2017 Legislature approved the transfer of the Commission on Postsecondary Education to the Department of Employment, Training and Rehabilitation.

d. The Special Appropriations budget account transferred from the Department of Administration to the Governor's Finance Office as approved by the 2017 Legislature. For comparison purposes, the General Fund operating appropriation for the Special Appropriations budget account is included in the Finance and Administration function in Legislature Approved 2015-17 and in the Elected Officials function for Governor Recommends 2017-19 and Legislature Approves 2017-19.

e. The 2017 Legislature approved the Nevada P20 Workforce Reporting budget account to transfer from the Department of Employment, Training and Rehabilitation to the Governor's Office of Workforce Innovation. The General Fund operating appropriation for the Nevada P20 Workforce Reporting budget account is included in Health and Human Services function for Legislature Approved 2015-17 and in the Elected Officials function for Governor Recommends 2017-19 and Legislature Approves for 2017-19.

f. Legislature Approves 2017-19 includes $2,637,315 pursuant to Section 4 of A.B. 517, $23,936,748 pursuant to Section 5 of A.B. 517, $28,747,422 pursuant to Section 7 of A.B. 517, $36,674 pursuant to Section 13 of A.B. 517 and $15,228 pursuant to A.B. 517 appropriated to the Board of Examiners for salary adjustment allocations. Also included in Legislature Approves 2017-19 is $1,331,432 pursuant to Section 2 of S.B. 368, $11,955,599 pursuant to Section 3 of S.B. 368, $14,373,710 pursuant to Section 5 of S.B. 368, $18,357 pursuant to Section 9 of S,B, 368 and $10,118 pursuant to Section 10 of S.B. 368 appropriated to the Board of Examiners for salary adjustment allocations. In Legislature Approved 2015-17, appropriations to the Board of Examiners for salary adjustment allocations are included in the Finance and Administration functional area.

NEVADA GENERAL FUND APPROPRIATIONS
LEGISLATURE APPROVED – 2017-19 BIENNIUM



LEGISLATURE APPROVED APPROPRIATIONS - 2017-19 BIENNIUM

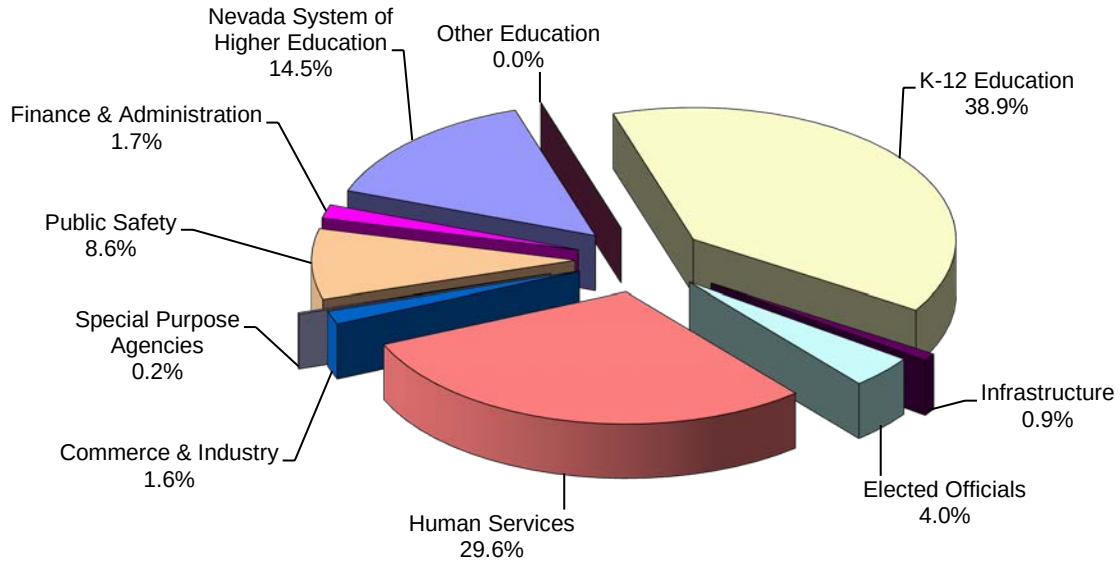
	FY 2018	FY 2019	TOTAL	% of Total
Elected Officials [a., c.]	$ 157,901,201	$ 187,496,961	$ 345,398,162	4.3%
Finance & Administration	$ 37,724,397	$ 38,281,152	$ 76,005,549	1.0%
Education:				
Kindergarten to 12th Grade	$ 1,463,825,626	$ 1,453,491,786	$ 2,917,317,412	36.5%
Nevada System of Higher Education	$ 604,955,114	$ 618,644,646	$ 1,223,599,760	15.3%
Other Education [b.]	$ -	$ -	$ -	0.0%
Subtotal Education	$ 2,068,780,740	$ 2,072,136,432	$ 4,140,917,172	51.8%
Commerce & Industry	$ 57,288,679	$ 58,355,236	$ 115,643,915	1.4%
Health & Human Services [b.]	$ 1,213,636,713	$ 1,283,125,128	$ 2,496,761,841	31.3%
Public Safety	$ 352,580,102	$ 358,884,213	$ 711,464,315	8.9%
Infrastructure	$ 40,272,239	$ 37,856,732	$ 78,128,971	1.0%
Special Purpose Agencies [a.]	$ 8,588,669	$ 13,147,387	$ 21,736,056	0.3%
Total	**$ 3,936,772,740**	**$ 4,049,283,241**	**$ 7,986,055,981**	**100.0%**

a. The 2017 Legislature approved moving the Commission on Ethics from Elected Officials to Special Purpose Agencies and the operating appropriations were transferred to the Special Purpose Agencies function for the 2017-19 biennium.

b. The transfer of the Commission on Postsecondary Education to the Department of Employment, Training and Rehabilitation was approved by the 2017 Legislature. For comparison purposes, the General Fund operating appropriations for the Commission on Postsecondary Education moved to the Health and Human Services function for Legislature Approved Appropriations 2017-19 Biennium from Other Education in the Education function as shown in previous biennia.

c. The Elected Officials function for Legislature Approved Appropriations 2017-19 includes $55,373,387 pursuant to A.B. 517 and $27,689,196 pursuant to S.B. 368 appropriated to the Board of Examiners for salary adjustment allocations.

NEVADA GENERAL FUND APPROPRIATIONS
LEGISLATURE APPROVED – 2015-17 BIENNIUM



LEGISLATURE APPROVED APPROPRIATIONS - 2015-17 BIENNIUM [a.]

	FY 2016	FY 2017	TOTAL	% of Total
Elected Officials [b., c.]	$ 130,935,140	$ 165,251,874	$ 296,187,014	4.0%
Finance & Administration [b., d.]	$ 55,440,813	$ 69,479,213	$ 124,920,026	1.7%
Education:				
Kindergarten to 12th Grade	$ 1,400,668,648	$ 1,470,590,974	$ 2,871,259,622	38.9%
Nevada System of Higher Education	$ 530,862,990	$ 541,622,619	$ 1,072,485,609	14.5%
Other Education [c.]	$ 303,003	$ 309,445	$ 612,448	0.0%
Subtotal Education	$ 1,931,834,641	$ 2,012,523,038	$ 3,944,357,679	53.4%
Commerce & Industry	$ 66,883,766	$ 53,832,342	$ 120,716,108	1.6%
Human Services	$ 1,042,798,224	$ 1,136,297,826	$ 2,179,096,050	29.6%
Public Safety	$ 311,883,574	$ 323,001,854	$ 634,885,428	8.6%
Infrastructure	$ 30,603,173	$ 37,699,466	$ 68,302,639	0.9%
Special Purpose Agencies	$ 5,477,591	$ 5,707,691	$ 11,185,282	0.2%
Total	**$ 3,575,856,922**	**$ 3,803,793,304**	**$ 7,379,650,226**	**100.0%**

a. Includes supplemental appropriations approved by the 2017 Legislature and transfers of appropriations between fiscal years.

b. The 2015 Legislature approved moving the Department of Administration, Budget Division and Division of Internal Audits to the newly created Office of Finance in the Office of the Governor. The operating appropriations for the Office of Finance were transferred from the Finance and Administration function to the Elected Officials function for Legislature Approved Appropriations 2015-17 Biennium.

c. The 2015 Legislature transferred Western Interstate Commission for Higher Education (WICHE) from Other Education in the Education functional area to Elected Officials and the operating appropriation included in the new functional area in Legislature Approved Appropriations 2015-17 Biennium.

d. The Finance and Administration function for Legislature Approved Appropriations 2015-17 Biennium includes $4,231,214 pursuant to Section 4 of A.B. 489, $13,185,284 pursuant to Section 5 of A.B. 489, and $19,184,816 pursuant to Section 7 of A.B. 489 appropriated to the Board of Examiners for salary adjustment allocations.

GENERAL FUND SUPPLEMENTAL APPROPRIATIONS
GOVERNOR RECOMMENDS v. LEGISLATURE APPROVES
2017 LEGISLATURE

BILL NO.	CHAPTER	APPROPRIATED TO	PURPOSE	GOVERNOR RECOMMENDS			LEGISLATURE APPROVES		
				FY 2017	FY 2018	FY 2019	FY 2017	FY 2018	FY 2019
		Department of Public Safety, Justice Grant	For operation of the office due to diminishing federal grant administrative funding. **Withdrawn by the Administration.**	$ 88,308	$ -	$ -	$ -	$ -	$ -
A.B. 493	436	Department of Corrections, Prison Medical Care (Section 1 [2a])	For a projected shortfall related to outside medical expenditures.	$ 1,327,561	$ -	$ -	$ 5,067,144	$ -	$ -
A.B. 493	436	Department of Corrections, Prison Medical Care (Section 1 [2b])	For contract temporary professional services.	$ -	$ -	$ -	$ 321,239	$ -	$ -
A.B. 493	436	Department of Corrections, Florence McClure Women's Correctional Center (Section [2c])	For personnel expenditures and revenue shortfalls at Florence McClure Women's Correctional Center.	$ -	$ -	$ -	$ 564,152	$ -	$ -
A.B. 494	399	Department of Health and Human Services, Division of Health Care Financing and Policy (Section 1)	For a projected shortfall resulting from an increase in the Medicaid caseload over the amount legislatively approved for Fiscal Year 2016 and Fiscal Year 2017.	$ 16,391,696	$ -	$ -	$ 5,800,224	$ -	$ -
A.B. 495	209	Department of Public Safety, Division of Emergency Management (Section 1)	For a projected shortfall related to setting up a joint field office with the Federal Emergency Management Agency on flood reimbursements related to the 2017 floods.		$ -	$ -	$ 70,387	$ -	$ -
A.B. 496	210	Office of the Secretary of State (Section 1)	For a projected shortfall related to credit card processing fees.	$ -	$ -	$ -	$ 598,200	$ -	$ -
S.B. 519	206	Department of Health and Human Services, Division of Child and Family Services, Washoe County Child Welfare (Section 1)	For a projected shortfall for adoption subsidies.	$ 3,378	$ -	$ -	$ 15,608	$ -	$ -
S.B. 519	206	Department of Health and Human Services, Division of Child and Family Services, Clark County Child Welfare (Section 2)	For a projected shortfall for adoption subsidies.	$ 340,067	$ -	$ -	$ 377,244	$ -	$ -
S.B. 520		Department of Health and Human Services, Division of Child and Family Services	For an unanticipated increase in expenditures relating to the mainframe hosted by the Division of Enterprise Information Technology Services of the Department of Administration. **No further action taken.**	$ 72,047	$ -	$ -	$ -	$ -	$ -
S.B. 521		Office of the Treasurer	For information system programming costs associated with the implementation of the Education Savings Account program. **No further action taken.**	$ 105,720	$ -	$ -	$ -	$ -	$ -
S.B. 522	468	Department of Education, Distributive School Account (Section 1)	For an unanticipated shortfall in local school support tax revenues and an increase in K-12 enrollment for the 2015-2016 and 2016-2017 school years.	$ 22,217,169	$ -	$ -	$ 62,194,642	$ -	$ -
S.B. 523		Department of Conservation and Natural Resources	For an unanticipated increase in terminal leave payments. **No further action taken.**	$ 70,929	$ -	$ -	$ -	$ -	$ -
S.B. 524	228	Department of Conservation and Natural Resources, Division of Forestry, Forest Fire Supression (Section 1)	For a projected shortfall related to higher than anticipated costs for fire suppression and emergency response.	$ -	$ -	$ -	$ 6,063,934	$ -	$ -

GENERAL FUND SUPPLEMENTAL APPROPRIATIONS
GOVERNOR RECOMMENDS v. LEGISLATURE APPROVES
2017 LEGISLATURE

BILL NO.	CHAPTER	APPROPRIATED TO	PURPOSE	GOVERNOR RECOMMENDS			LEGISLATURE APPROVES		
				FY 2017	FY 2018	FY 2019	FY 2017	FY 2018	FY 2019
S.B. 524	228	Department of Conservation and Natural Resources, Division of Forestry, Forestry Conservation Camps (Section 2)	For a projected shortfall related to conservation camp crews working on nonreimbursable flooding related projects.	$ -	$ -	$ -	$ 182,032	$ -	$ -
S.B. 525	207	Department of Public Safety, Nevada Highway Patrol Division (Section 1)	For a projected shortfall related to higher than anticipated costs for protective services for dignitaries visiting the State of Nevada.		$ -	$ -	$ 34,358	$ -	$ -
S.B. 526	208	Department of Health and Human Services, Division of Child and Family Services, Northern Nevada Child and Adolescent Services (Section 1)	For a projected shortfall related to the Certified Public Expenditure cost settlement of the Children's Mental Health cost allocation plan for Fiscal Year 2014-15.	$ -	$ -	$ -	$ 201,329	$ -	$ -
S.B. 526	208	Department of Health and Human Services, Division of Child and Family Services, Southern Nevada Child and Adolescent Services (Section 2)	For a projected shortfall related to the Certified Public Expenditure cost settlement of the Children's Mental Health cost allocation plan for Fiscal Year 2014-15.	$ -	$ -	$ -	$ 1,156,544	$ -	$ -
S.B. 527	469	Nevada Supreme Court (Section 1)	For a projected shortfall related to the judicial selection process.	$ -	$ -	$ -	$ 5,000	$ -	$ -
TOTAL GENERAL FUND SUPPLEMENTAL APPROPRIATIONS				**$ 40,616,875**	**$ -**	**$ -**	**$ 82,652,037**	**$ -**	**$ -**

HIGHWAY FUND SUPPLEMENTAL APPROPRIATIONS
GOVERNOR RECOMMENDS v. LEGISLATURE APPROVES
2017 LEGISLATURE

BILL NO.	CHAPTER	APPROPRIATED TO	PURPOSE	GOVERNOR RECOMMENDS			LEGISLATURE APPROVES		
				FY 2017	FY 2018	FY 2019	FY 2017	FY 2018	FY 2019
A.B. 497	437	Department of Motor Vehicles, Division of Administrative Services (Section 1)	For a projected shortfall related to credit card processing fees.	$ -	$ -	$ -	$ 734,147	$ -	$ -
TOTAL HIGHWAY FUND SUPPLEMENTAL APPROPRIATIONS				**$ -**	**$ -**	**$ -**	**$ 734,147**	**$ -**	**$ -**

GENERAL FUND ONE-TIME APPROPRIATIONS
GOVERNOR RECOMMENDS v. LEGISLATURE APPROVES
2017 LEGISLATURE

BILL NO.	CHAPTER	APPROPRIATED TO	PURPOSE	GOVERNOR RECOMMENDS			LEGISLATURE APPROVES		
				FY 2017	FY 2018	FY 2019	FY 2017	FY 2018	FY 2019
A.B. 94	430	Nevada System of Higher Education (Section 8)	For the Nevada Small Business Development Centers to assist and carry out the NV Grow Program and to provide a $25,000 grant each to the Urban Chamber of Commerce and the Las Vegas Latin Chamber of Commerce for program support for business courses.	$ -	$ -	$ -	$ -	$ 225,000	$ -
A.B. 94	430	Nevada System of Higher Education (Section 8)	For the College of Southern Nevada to hire a geographic information specialist to assist small businesses participating in the NV Grow Program.		$ -	$ -	$ -	$ 125,000	$ -
A.B. 97	431	Office of the Attorney General (Section 3.7)	To be allocated to a public entity for the purpose of making payments to forensic laboratories to reduce the backlog of sexual assault evidence kits that have not been tested.	$ -	$ -	$ -	$ -	$ 3,000,000	$ -
A.B. 388	432	Department of Health and Human Services, Division of Public and Behavioral Health (Section 1)	For the cost of the Women's Health Connection Program.	$ -	$ -	$ -	$ -	$ 500,000	$ 500,000
A.B. 395	477	First Judicial District of the State of Nevada (Section 25)	For the Co-Occurring Mental Health Diversion Program for juveniles who have mental health issues, substance abuse issues or both.	$ -	$ -	$ -	$ -	$ 98,280	$ -
A.B. 395	477	Second Judicial District of the State of Nevada (Section 26)	For the Girls' Evening Reporting Program.	$ -	$ -	$ -	$ -	$ 24,971	$ -
A.B. 395	477	Third Judicial District of the State of Nevada (Section 27)	For the Lyon County Intervention and Family Enrichment Program.	$ -	$ -	$ -	$ -	$ 200,000	$ -
A.B. 395	477	Fourth Judicial District of the State of Nevada (Section 28)	For the salary and benefits for a licensed clinical social worker or licensed professional counselor.	$ -	$ -	$ -	$ -	$ 131,341	$ -
			For the Leader in Me program.					$ 154,044	
A.B. 395	477	Fifth Judicial District of the State of Nevada (Section 29)	For the Detention Alternatives for Youth program to provide alternatives to placing juveniles in detention facilities by providing after school and summer programs.	$ -	$ -	$ -	$ -	$ 51,750	$ -
A.B. 395	477	Sixth Judicial District of the State of Nevada (Section 30)	For the Willing to Rise Above the Pressure program to provide comprehensive case management for juveniles who are referred to the juvenile justice system.	$ -	$ -	$ -	$ -	$ 98,200	$ -
A.B. 395	477	Seventh Judicial District of the State of Nevada (Section 31)	For transporting juveniles who are referred to the juvenile justice system to counseling services.	$ -	$ -	$ -	$ -	$ 6,798	$ -
			For a day and night reporting center to provide alternatives to detention for juveniles.					$ 60,300	
A.B. 395	477	Eighth Judicial District of the State of Nevada (Section 32)	For a Juvenile Assessment Center.	$ -	$ -	$ -	$ -	$ 1,978,250	$ -

GENERAL FUND ONE-TIME APPROPRIATIONS
GOVERNOR RECOMMENDS v. LEGISLATURE APPROVES
2017 LEGISLATURE

BILL NO.	CHAPTER	APPROPRIATED TO	PURPOSE	GOVERNOR RECOMMENDS			LEGISLATURE APPROVES		
				FY 2017	FY 2018	FY 2019	FY 2017	FY 2018	FY 2019
A.B. 395	477	Eighth Judicial District of the State of Nevada (Section 32)	For programs to divert young women from the juvenile justice system and connect young women to research-based treatment.					$ 400,000	
A.B. 395	477	Ninth Judicial District of the State of Nevada (Section 33)	For comprehensive mental health services to juveniles coming into contact with the juvenile justice system.	$ -	$ -	$ -	$ -	$ 100,000	$ -
A.B. 395	477	Tenth Judicial District of the State of Nevada (Section 34)	For sex offender treatment to juveniles in the Teurman Hall Detention Facility.	$ -	$ -	$ -	$ -	$ 15,000	$ -
A.B. 395	477	Eleventh Judicial District of the State of Nevada (Section 35)	For comprehensive mental health evaluations or assessments to juveniles who are referred to the juvenile justice system.	$ -	$ -	$ -	$ -	$ 36,000	$ -
A.B. 395	477	Eleventh Judicial District of the State of Nevada (Section 35)	For residential substance abuse treatment to juveniles at the Western Nevada Regional Youth Center.					$ 216,000	
A.B. 397	433	Department of Health and Human Services, Division of Public and Behavioral Health (Section 1)	For awarding grants of money to local governmental entities and nonprofit organizations to provide family planning services to persons who would otherwise have difficulty obtaining such services because of poverty, lack of insurance or transportation or any other reason.	$ -	$ -	$ -	$ -	$ 500,000	$ 500,000
A.B. 417	481	Interim Finance Committee (Section 9)	For allocation to the Governor's Office of Economic Development for operation of the Nevada Main Street Program.	$ -	$ -	$ -	$ -	$ 350,000	$ -
A.B. 489	542	Department of Conservation and Natural Resources, Division of State Lands (Section 2)	For replenishing the balance of the Revolving Account for Land Management.	$ -	$ -	$ -	$ -	$ 200,000	$ -
A.B. 498	438	Department of Public Safety, Division of Emergency Management (Section 1)	To set up a joint field office to work with the Federal Emergency Management Agency on certain flood reimbursements related to the 2017 floods.	$ -	$ -	$ -	$ 351,938	$ -	$ -
A.B. 500	440	Account for the Governor's Portrait (Section 1)	For the preparation and framing of a portrait of Governor Brian Sandoval.	$ -	$ 25,000	$ -	$ 25,000	$ -	$ -
A.B. 501	441	Legislative Counsel Bureau (Section 1)	For dues and registration costs for national organizations and for computer hardware replacements.	$ -	$ 1,062,855	$ -	$ 1,058,788	$ -	$ -
A.B. 502	442	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.	$ -	$ 80,000	$ -	$ 80,000	$ -	$ -
A.B. 503	443	Office of the Secretary of State (Section 1)	For the second phase of the replacement of the Electronic Secretary of State System (ESOS) software and hardware.	$ -	$ 6,334,319	$ -	$ 6,334,319	$ -	$ -

GENERAL FUND ONE-TIME APPROPRIATIONS
GOVERNOR RECOMMENDS v. LEGISLATURE APPROVES
2017 LEGISLATURE

BILL NO.	CHAPTER	APPROPRIATED TO	PURPOSE	GOVERNOR RECOMMENDS			LEGISLATURE APPROVES		
				FY 2017	FY 2018	FY 2019	FY 2017	FY 2018	FY 2019
A.B. 504	444	Office of the Governor, Office of Finance (Section 1)	For development of a project plan and request for proposals and the evaluation of proposals to replace the existing financial and human resource management information technology system.	$ -		$ -	$ -	$ 486,000	$ -
A.B. 504	444	Interim Finance Committee (Section 1.5)	For allocation to the Office of Finance in the Office of the Governor to replace the existing financial and human resource management information technology system.	$ -	$ 15,000,000	$ -	$ -	$ 11,664,000	$ -
A.B. 505	407	Department of Corrections (Section 1)	For an electronic medical records system to store inmate medical records and interface with the Department's offender management system and other vendor software systems.	$ -	$ 2,339,477	$ -	$ 2,339,477	$ -	$ -
A.B. 505	407	Department of Corrections (Section 1)	For the continuation of the transition from the Nevada Offender Tracking Information System to a new internal system.	$ -	$ 1,285,440	$ -	$ 1,285,440	$ -	$ -
A.B. 505	407	Department of Corrections (Section 1)	For the installation of a new telephone system for the department.	$ -	$ 2,263,231	$ -	$ 2,263,231	$ -	$ -
A.B. 505	407	Department of Corrections (Section 1)	For the replacement of the Nevada Staffing Information System used to schedule correctional officers.	$ -	$ 637,085	$ -	$ 637,085	$ -	$ -
A.B. 506	408	Gaming Control Board (Section 1)	For phase three of the Alpha Migration Project.	$ -	$ 2,091,590	$ -	$ 2,091,590		
A.B. 506	408	Gaming Control Board (Section 1)	For in-state travel costs for information technology staff to provide support for phase three of the Alpha Migration Project.	$ -	$ 124,908	$ -	$ 124,908	$ -	$ -
A.B. 509	515	Department of Business and Industry (Section 1)	For the implementation of an electronic management system for public works and prevailing wage surveys in the Office of the Labor Commissioner.	$ -	$ 48,920	$ -	$ 48,920	$ -	$ -
A.B. 510	411	Department of Employment, Training and Rehabilitation, Rehabilitation Division, Bureau of Services to Persons Who are Blind or Visually Impaired (Section 1)	For an enhancement to the Bureau's client information system.	$ -	$ 118,665	$ -	$ 131,074	$ -	$ -
A.B. 510	411	Department of Employment, Training and Rehabilitation, Rehabilitation Division, Bureau of Vocational Rehabilitation (Section 2)	For an enhancement to the Bureau's client information system.	$ -	$ 474,660	$ -	$ 524,295	$ -	$ -
A.B. 511	445	Millennium Scholarship Trust Fund (Section 1)	For the Millennium Scholarship Trust Fund.	$ -	$ 20,000,000	$ -	$ 20,000,000	$ -	$ -
A.B. 519	447	Office of the Secretary of State (Section 1)	For awarding grants of money to counties for the purchase of voting machines and certain related costs.	$ -	$ -	$ -	$ -	$ 8,000,000	$ -

GENERAL FUND ONE-TIME APPROPRIATIONS
GOVERNOR RECOMMENDS v. LEGISLATURE APPROVES
2017 LEGISLATURE

BILL NO.	CHAPTER	APPROPRIATED TO	PURPOSE	GOVERNOR RECOMMENDS			LEGISLATURE APPROVES		
				FY 2017	FY 2018	FY 2019	FY 2017	FY 2018	FY 2019
A.B. 520	448	Nevada State Museum, Las Vegas (Section 1)	For a grant of money to the Springs Preserve Foundation to construct a new playground at the Las Vegas Springs Preserve.	$ -	$ -	$ -	$ -	$ 500,000	$ -
A.B. 521	449	Department of Veterans' Services (Section 2)	For providing financial assistance to the family of a veteran who is not interred in a veterans' cemetery for the disinternment and relocation of the veteran to a veterans' cemetery.	$ -	$ -	$ -	$ -	$ 100,000	$ -
A.B. 522	607	NevadaTeach Program at the University of Nevada, Reno (Section 1)	To assist students at the University of Nevada, Reno to obtain certification to teach mathmatics, science or engineering at the middle school or high school level.	$ -	$ -	$ -	$ -	$ 300,000	$ -
S.B. 126	450	Small Business Enterprise Loan Account (Section 5)	For funding of loans for a small business enterprise, or minority-owned, woman-owned or disadvantaged-owned business enterprise to finance expansion of its business.	$ -	$ -	$ -	$ -	$ 1,000,000	$ -
S.B. 155	451	Department of Education (Section 1)	To contract with the Clark County Public Education Foundation, Inc. for the implementation and operating educational leadership training programs.	$ -	$ -	$ -	$ -	$ 500,000	$ 500,000
S.B. 167	452	Department of Agriculture (Section 1)	For the cost of creating and maintaining programs for school gardens.	$ -	$ -	$ -	$ -	$ 410,000	$ 205,000
S.B. 178	453	Department of Education (Section 13)	For the costs associated with contracting with an independent consultant to perform work outlined in the bill related to the funding of public education.	$ -	$ -	$ -	$ -	$ 250,000	$ -
S.B. 187	454	Interim Finance Committee (Section 1)	For allocation to the nonprofit corporation formed to establish a fine arts museum in Las Vegas and to expand the Nevada Museum of Art in Reno.	$ -	$ -	$ -	$ -	$ 1,000,000	$ -
S.B. 200	597	Department of Education (Section 8.5)	For transfer to the Clark County School District for carrying out the requirements of the bill regarding instruction in computer education and technology.	$ -	$ -	$ -	$ -	$ 700,000	$ 800,000
S.B. 200	597	Department of Education (Section 8.5)	For transfer to the Washoe County School District for carrying out the requirements of the bill regarding instruction in computer education and technology.	$ -	$ -	$ -	$ -	$ 100,000	$ 200,000
S.B. 200	597	Department of Education (Section 8.5)	For grants awarded to school districts other than Clark County and Washoe County and charter schools through a noncompetitive application process for carrying out the requirements of the bill regarding instruction in computer education and technology.	$ -	$ -	$ -	$ -	$ 200,000	$ 400,000
S.B. 303	494	Department of Education (Section 3.5)	To develop and carry out a plan to audit the assessment tools and examinations used to monitor the performance of pupils and schools for kindergarten and grades 1 to 12 in the public school system.	$ -	$ -	$ -	$ 100,000	$ -	$ -

GENERAL FUND ONE-TIME APPROPRIATIONS
GOVERNOR RECOMMENDS v. LEGISLATURE APPROVES
2017 LEGISLATURE

BILL NO.	CHAPTER	APPROPRIATED TO	PURPOSE	GOVERNOR RECOMMENDS			LEGISLATURE APPROVES		
				FY 2017	FY 2018	FY 2019	FY 2017	FY 2018	FY 2019
S.B. 306	537	Nevada System of Higher Education (Section 4)	For the College of Southern Nevada in cooperation with the Board of State Prison Commissioners to carry out an education and training pilot program for certain offenders in Clark County.	$ -	$ -	$ -	$ -	$ 300,000	$ -
S.B. 377	460	Nevada Supreme Court (Section 31.6)	For expenses related to the Nevada Right to Counsel Commission.	$ -	$ -	$ -	$ -	$ 115,000	$ 115,000
S.B. 391	461	Nevada Promise Scholarship Account (Section 18.3)	For the purpose of awarding Nevada Promise Scholarships to eligible students.	$ -	$ -	$ -	$ -	$ -	$ 3,500,000
S.B. 444	462	Department of Veterans' Services (Section 1)	To provide financial assistance and support for the Adopt a Vet Dental Program.	$ -	$ -	$ -	$ -	$ 174,981	$ 174,981
S.B. 445	463	Eighth Judicial District Court of the State of Nevada (Section 1)	For the salary of a Veterans Court Coordinator.	$ -	$ -	$ -	$ -	$ 98,356	$ -
S.B. 451	583	Legislative Fund (Section 18.5)	For operating and other costs related to the participation of the legislative members of the Nevada Sentencing Commission.	$ -	$ -	$ -	$ -	$ 8,336	$ -
S.B. 481	429	Nevada Commission for Persons Who Are Deaf, Hard of Hearing or Speech Impaired (Section 5.3)	For per diem, travel and administrative costs for the Nevada Commission for Persons Who Are Deaf, Hard of Hearing or Speech Impaired.	$ -	$ -	$ -	$ -	$ 25,000	$ 25,000
S.B. 503	467	Account for the Channel Clearance, Maintenance, Restoration, Surveying and Monumenting Program (Section 1)	For replenishing the balance of the Account for the Channel Clearance, Maintenance, Restoration, Surveying and Monumenting Program.	$ -	$ -	$ -	$ 250,000	$ -	$ -
S.B. 514	535	Department of Conservation and Natural Resources, Division of Water Resources (Section 3.7)	For maintenance and operation of the South Fork Dam.	$ -	$ -	$ -	$ -	$ 447,310	$ -
S.B. 528	470	Fund for Aviation (Section 1)	For enlargement, improvement or maintenance of rural airports, landing areas or air navigation facilities.	$ -	$ -	$ -	$ -	$ 100,000	$ 100,000
S.B. 529	471	Department of Public Safety, Division of Emergency Management (Section 1)	For costs associated with emergency responses to flood events that occurred in 2017.	$ -	$ -	$ -	$ 2,441,115	$ -	$ -
S.B. 530	472	Department of Health and Human Services, Division of Health Care Financing and Policy (Section 1)	For completion of the Medicaid Management Information System modernization project.	$ -	$ 3,259,902	$ -	$ 3,683,512	$ -	$ -

GENERAL FUND ONE-TIME APPROPRIATIONS
GOVERNOR RECOMMENDS v. LEGISLATURE APPROVES
2017 LEGISLATURE

BILL NO.	CHAPTER	APPROPRIATED TO	PURPOSE	GOVERNOR RECOMMENDS			LEGISLATURE APPROVES		
				FY 2017	FY 2018	FY 2019	FY 2017	FY 2018	FY 2019
S.B. 531	473	Department of Health and Human Services, Aging and Disability Services Division (Section1)	For deferred maintenance projects at the Desert Regional Center.	$ -	$ 453,533	$ -	$ 453,533	$ -	$ -
S.B. 531	473	Department of Health and Human Services, Aging and Disability Services Division (Section 2)	To move the early intervention services program to an information system platform that is used by other programs within the division.	$ -	$ 454,915	$ -	$ 454,915	$ -	$ -
S.B. 532	474	Department of Health and Human Services, Division of Public and Behavioral Health (Section 1)	For a laboratory information system to support on-site medical laboratory testing for the Southern Nevada Adult Mental Health Services.	$ -	$ 293,774	$ -	$ 293,774	$ -	$ -
S.B. 532	474	Department of Health and Human Services, Division of Public and Behavioral Health (Section 2)	For an integrated medication management system.	$ -	$ 1,653,039	$ -	$ 1,653,039	$ -	$ -
S.B. 533	412	Department of Health and Human Services, Division of Welfare and Supportive Services (Section 1)	For a master client index to develop a cross index of all databases of the department.	$ -	$ 127,500	$ -	$ 127,500	$ -	$ -
S.B. 533	412	Department of Health and Human Services, Division of Welfare and Supportive Services (Section 2)	For modernization of Access Nevada to provide clients of the division with the opportunity to submit electronic applications for Medicaid, Supplemental Nutrition Assistance and Temporary Assistance for Needy Families.	$ -	$ 1,000,000	$ -	$ 1,000,000	$ -	$ -
S.B. 533	412	Department of Health and Human Services, Division of Welfare and Supportive Services (Section 3)	For a case management system.	$ -	$ 407,673	$ -	$ 407,673	$ -	$ -
S.B. 533	412	Department of Health and Human Services, Division of Welfare and Supportive Services (Section 4)	For the second phase to modernize the automated processing system for the child support enforcement program.	$ -	$ 9,304,699	$ -	$ 9,304,699	$ -	$ -
S.B. 534	400	Department of Health and Human Services, Division of Child and Family Services (Section 1)	For deferred maintenance projects at the Summit View Youth Center.	$ -	$ 152,000	$ -	$ 152,000	$ -	$ -
S.B. 534	400	Department of Health and Human Services, Division of Child and Family Services (Section 1)	For deferred maintenance projects at the Caliente Youth Center.	$ -	$ 900,256	$ -	$ 900,256	$ -	$ -

GENERAL FUND ONE-TIME APPROPRIATIONS
GOVERNOR RECOMMENDS v. LEGISLATURE APPROVES
2017 LEGISLATURE

BILL NO.	CHAPTER	APPROPRIATED TO	PURPOSE	GOVERNOR RECOMMENDS			LEGISLATURE APPROVES		
				FY 2017	FY 2018	FY 2019	FY 2017	FY 2018	FY 2019
S.B. 534	400	Department of Health and Human Services, Division of Child and Family Services (Section 1)	For deferred maintenance projects at the Nevada Youth Training Center.	$ -	$ 1,429,662	$ -	$ 1,429,662	$ -	$ -
S.B. 534	400	Department of Health and Human Services, Division of Child and Family Services (Section 1)	For deferred maintenance projects at Northern Nevada Child and Adolescent Services.	$ -	$ 70,927	$ -	$ 70,927	$ -	$ -
S.B. 534	400	Department of Health and Human Services, Division of Child and Family Services (Section 1)	For deferred maintenance projects at Southern Nevada Child and Adolescent Services.	$ -	$ 286,865	$ -	$ 286,865	$ -	
S.B. 535		Department of Conservation and Natural Resources	For the Sagebrush Ecosystem Conservation Credit System program. **No further action taken.**	$ -	$ 1,690,718	$ -	$ -	$ -	$ -
S.B. 536	543	Department of Conservation and Natural Resources, Division of State Parks (Section 1)	For the stabilization and restoration project at the Fort Churchill State Historic Park.	$ -	$ 1,200,000	$ -	$ 1,200,000	$ -	$ -
S.B. 536	543	Department of Conservation and Natural Resources, Division of State Parks (Section 1)	For the construction of cabins at the Walker River State Recreation Area.	$ -	$ 550,000	$ -	$ 550,000	$ -	$ -
S.B. 536	543	Department of Conservation and Natural Resources, Division of State Parks (Section 1)	For the construction of campgrounds with full hook-ups at the Walker River State Recreation Area.	$ -	$ 1,420,000	$ -	$ 750,000	$ -	$ -
S.B. 536	543	Department of Conservation and Natural Resources, Division of State Parks (Section 1)	For the construction of pull-through campsites at 10 state park campgrounds.	$ -	$ 168,000	$ -	$ 168,000	$ -	$ -
S.B. 536	543	Department of Conservation and Natural Resources, Division of State Parks (Section 1)	For the construction of cabins at the Wild Horse State Recreation Area.	$ -	$ 159,000	$ -	$ 159,000	$ -	$ -
S.B. 537	475	Department of Conservation and Natural Resources, Division of Forestry (Section 1)	For a rescue hoist for the Air Operations Program.	$ -	$ 313,280	$ -	$ 314,008	$ -	$ -
S.B. 537	475	Department of Conservation and Natural Resources, Division of Forestry (Section 1)	For a helitack mechanic truck.	$ -	$ 1,152,932	$ -	$ 149,249	$ -	$ -
S.B. 537	475	Department of Conservation and Natural Resources, Division of Forestry (Section 1)	For deferred maintenance projects.	$ -	$ 472,650	$ -	$ 472,650	$ -	$ -
S.B. 537	475	Department of Conservation and Natural Resources, Division of Forestry (Section 1)	For deferred maintenance projects for the forestry conservation camps.	$ -	$ 348,004	$ -	$ 348,004	$ -	$ -

GENERAL FUND ONE-TIME APPROPRIATIONS
GOVERNOR RECOMMENDS v. LEGISLATURE APPROVES
2017 LEGISLATURE

BILL NO.	CHAPTER	APPROPRIATED TO	PURPOSE	GOVERNOR RECOMMENDS			LEGISLATURE APPROVES		
				FY 2017	FY 2018	FY 2019	FY 2017	FY 2018	FY 2019
S.B. 543	464	Lou Ruvo Center for Brain Health (Section 1)	For research, clinical studies, operations and educational programs.	$ -	$ -	$ -	$ -	$ 2,000,000	$ -
S.B. 546	606	Department of Administration, State Public Works Division (Section 1)	For the 2017-19 Biennium Capital Improvement Projects. Specific projects supported by General Funds listed in Section 1, S.B. 546.	$ -	$ 44,525,830	$ -	$ 48,009,701	$ -	$ -
S.B. 548	602	State Board of Education (Section 2)	For awarding a grant of money to a college or university within the Nevada System of Higher Education for establishment of the Nevada Institute on Teaching and Educator Preparation.	$ -	$ -	$ -	$ -	$ 500,000	$ 500,000
S.B. 549	465	Department of Administration, Division of State Library, Archives and Public Records (Section 1)	For library collection development, bookmobile services, statewide databases and emerging technology.	$ -	$ -	$ -	$ -	$ 500,000	$ -
S.B. 550	466	Legislative Counsel Bureau Disbursement Account, Clark County School District (Section 2)	For costs related to a human resource management information system for the School District.	$ -	$ -	$ -	$ 17,000,000	$ -	$ -
S.B. 550	466	Washoe County School District (Section 3.3)	For expenses related to information technology, buses and school police vehicles.	$ -	$ -	$ -	$ -	$ 5,000,000	$ -
S.B. 550	466	Nevada Alliance of Boys and Girls Clubs, Inc. (Section 3.7)	To provide educational and life skills training.	$ -	$ -	$ -	$ -	$ 1,000,000	$ 1,000,000
S.B. 553	601	Department of Administration, State Public Works Division (Section 1)	For a grant of money from the appropriation to support the division in carrying out Project 17-P09, Advance Planning UNLV College of Engineering, Academic and Research Building.	$ -	$ -	$ -	$ 1,750,000	$ -	$ -
S.B. 553	601	Interim Finance Committee (Section 1.5)	For allocation to the Department of Administration, State Public Works Division to support the Division in carrying out Project 17-C15, Complete Planning and Begin Construction of a New Medical School Building, UNLV.	$ -	$ -	$ -	$ 25,000,000	$ -	$ -
TOTAL GENERAL FUND ONE-TIME APPROPRIATIONS				**$ -**	**$ 123,681,309**	**$ -**	**$ 156,176,147**	**$ 43,949,917**	**$ 8,519,981**

HIGHWAY FUND ONE-TIME APPROPRIATIONS
GOVERNOR RECOMMENDS v. LEGISLATURE APPROVES
2017 LEGISLATURE

BILL NO.	CHAPTER	APPROPRIATED TO	PURPOSE	GOVERNOR RECOMMENDS			LEGISLATURE APPROVES		
				FY 2017	FY 2018	FY 2019	FY 2017	FY 2018	FY 2019
		Department of Public Safety, General Services	For the reduction of dispatch center consoles and portable hand-held radios to be replaced if the Elko dispatch center is closed. **Withdrawn by the Administration.**	$ -	$ (192,014)				
A.B. 504	444	Office of the Governor, Office of Finance (Section 1)	For development of a project plan and request for proposals and the evaluation of such proposals to replace the existing financial and human resource management information technology system.	$ -	$ -	$ -	$ -	$ 114,000	$ -
A.B. 504	444	Interim Finance Committee (Section 1.5)	For allocation to the Office of Finance in the Office of the Governor to replace the existing financial and human resource management information technology system	$ -	$ -	$ -	$ -	$ 2,736,000	$ -
A.B. 507	409	Department of Public Safety (Section 1)	For the replacement of vehicles and pickup trucks for the Nevada Highway Patrol.	$ -	$ 8,531,643	$ -	$ 8,531,643	$ -	$ -
A.B. 507	409	Department of Public Safety (Section 1)	For the replacement of motorcycles for the Nevada Highway Patrol.	$ -	$ 385,252	$ -	$ 385,252	$ -	$ -
A.B. 508	410	Department of Public Safety (Section 1)	For the replacement of dispatch center consoles and portable hand-held radios.	$ -	$ 1,329,123	$ -	$ 1,218,872	$ -	$ -
S.B. 546	606	Department of Administration, State Public Works Division (Section 3)	For the 2017-19 Biennium Capital Improvement Projects. Specific projects supported by Highway Funds listed in Section 3, S.B. 546.	$ -	$ 4,346,066	$ -	$ 4,346,066	$ -	$ -
TOTAL HIGHWAY FUND ONE-TIME APPROPRIATIONS				**$ -**	**$ 14,400,070**	**$ -**	**$ 14,481,833**	**$ 2,850,000**	**$ -**

GENERAL FUND ONGOING APPROPRIATIONS
GOVERNOR RECOMMENDS v. LEGISLATURE APPROVES
2017 LEGISLATURE

BILL NO.	CHAPTER	APPROPRIATED TO	PURPOSE	GOVERNOR RECOMMENDS			LEGISLATURE APPROVES		
				FY 2017	FY 2018	FY 2019	FY 2017	FY 2018	FY 2019
A.B. 110	509	Department of Education (Section 3.5)	For the cost of travel related to meetings with the superintendents of the school districts to carry out competency-based education.	$ -	$ -	$ -	$ -	$ 1,500	$ 1,500
A.B. 130	552	Nevada Supreme Court (Section 43.5)	For payment of the costs associated with the State Guardianship Compliance Office created by the bill.	$ -	$ -	$ -	$ -	$ 295,732	$ 659,019
A.B. 144	594	Department of Education (Section 6.5)	For expenses incurred for meetings of the Nevada Advisory Commission on Mentoring.	$ -	$ -	$ -	$ -	$ 7,400	$ 7,400
A.B. 423	434	Department of Administration (Section 5.5)	For the costs of employing a Management Analyst to assist the Nevada Commission for Women.	$ -	$ -	$ -	$ -	$ 71,306	$ 87,828
A.B. 434	435	Department of Education (Section 1)	For providing incentives for hiring of new teachers to teach at Title I schools or schools that are designated as underperforming.	$ -	$ -	$ -	$ -	$ 2,500,000	$ -
A.B. 434	435	Department of Education (Section 1)	For providing incentives for teachers who are currently employed to teach at a public school that is not a Title I school or a school designated as underperforming pursuant to the statewide system of accountability for public schools and who transfer to teach at a Title I school or a school with that designation.	$ -	$ -	$ -	$ -	$ 2,500,000	$ -
A.B. 517	395	Board of Examiners (Section 4)	For the cost of providing a salary increase of 2 percent on July 1, 2017 and 2 percent on July 1, 2018 - unclassified employees.	$ -	$ 20,455,000	$ 42,143,000	$ -	$ 873,081	$ 1,764,234
A.B. 517	395	Board of Examiners (Section 5)	For the cost of providing a salary increase of 2 percent on July 1, 2017 and 2 percent on July 1, 2018 - classified and nonclassified employees.	$ -	$ -	$ -	$ -	$ 7,766,687	$ 16,170,061
A.B. 517	395	Board of Examiners (Section 7)	For the cost of providing a salary increase of 2 percent on July 1, 2017 and 2 percent on July 1, 2018 - classified and professional employees of the Nevada System of Higher Education.	$ -	$ -	$ -	$ -	$ 9,424,819	$ 19,322,603
A.B. 517	395	Board of Examiners (Section 13)	For the cost of the State of Nevada's share in providing a salary increase of 2 percent on July 1, 2017 and 2 percent on July 1, 2018 - for employees of the Tahoe Regional Planning Agency.	$ -	$ -	$ -	$ -	$ 12,144	$ 24,530
A.B. 517	395	Board of Examiners (Section 14)	For the cost of providing a salary increase for Elected Officials including the Governor, Lieutenant Governor, Secretary of State, State Treasurer, State Controller, and Attorney General, effective January 7, 2019.	$ -	$ -	$ -	$ -	$ -	$ 15,228
A.B. 518	396	General Fund Appropriations Act (Sections 2 to 29)	For operating expenses.	$ -	$ 2,461,531,957	$ 2,576,102,840	$ -	$ 2,443,637,714	$ 2,540,020,926
A.B. 518	396	Interim Finance Committee (Section 50)	For allocation to the Northern Nevada Veterans Home Account for vendor services to contract with a health management company to operate the home.	$ -	$ -	$ -	$ -	$ -	$ 2,067,036

GENERAL FUND ONGOING APPROPRIATIONS
GOVERNOR RECOMMENDS v. LEGISLATURE APPROVES
2017 LEGISLATURE

BILL NO.	CHAPTER	APPROPRIATED TO	PURPOSE	GOVERNOR RECOMMENDS			LEGISLATURE APPROVES		
				FY 2017	FY 2018	FY 2019	FY 2017	FY 2018	FY 2019
A.B. 518	396	Interim Finance Committee (Section 59)	For allocation to the Home and Community Based Services account for the costs of services provided by the Autism Treatment Assistance Program within the Aging and Disability Services Division of the Department of Health and Human Services.	$ -	$ -	$ -	$ -	$ 1,392,066	$ -
A.B. 518	396	Interim Finance Committee (Section 60)	For allocation to the Rural Child Welfare account of the Division of Child and Family Services of the Department of Health and Human Services to fund specialized foster care provider payments.	$ -	$ -	$ -	$ -	$ -	$ 516,779
A.B. 518	396	Interim Finance Committee (Section 68)	For allocation to the Nevada System of Higher Education to support the Nevada Cloud Seeding program administered by the Desert Research Institute.	$ -	$ -	$ -	$ -	$ 683,656	$ -
A.B. 518	396	Public Employees' Retirement Board (Section 70)	For the administration of the Legislators' Retirement System.	$ -	$ -	$ -	$ -	$ 149,119	$ -
A.B. 518	396	Interim Finance Committee (Section 71)	For allocation to the Division of Parole and Probation of the Department of Public Safety to supplement funding for a pilot re-entry program.	$ -	$ -	$ -	$ -	$ 370,235	$ 329,340
A.B. 518	396	Non-State Retiree Rate Mitigation Account (Section 72)	For the Non-State Retiree Rate Mitigation account.	$ -	$ -	$ -	$ -	$ 2,405,225	$ 1,807,304
S.B. 178	453	Account for a New Nevada Education Funding Plan (Section 12)	For support of certain pupils who perform below a designated level of proficiency and are English learners or eligible for a free or reduced-price lunch.	$ -	$ -	$ -	$ -	$ 36,000,000	$ 36,000,000
S.B. 192	455	Department of Health and Human Services, Division of Public and Behavioral Health (Section 2)	For costs related to expanding the hours of operation of mobile units providing mental health services	$ -	$ -	$ -	$ -	$ 1,400,528	$ 1,417,080
S.B. 244	523	Department of Conservation and Natural Resources, Office of Historic Preservation (Section 38.3)	For in-state travel costs for the new member appointed to the Commission for Cultural Centers and Historic Preservation who is appointed by the Governor.	$ -	$ -	$ -	$ -	$ -	$ 1,390
S.B. 244	523	Department of Tourism and Cultural Affairs, Division of Museums and History (Section 38.5)	For expenses related to the adoption of regulations and in-state travel, per diem and compensation for an additional member appointed to the Board of Museums and History.	$ -	$ -	$ -	$ -	$ 4,301	$ 288
S.B. 244	523	Department of Tourism and Cultural Affairs, Division of Museums and History, Nevada State Museum (Section 38.7)	For costs associated with a full-time position to carry out the provisions of NRS 381.195 to 381.227, inclusive, and the provisions of the bill.	$ -	$ -	$ -	$ -	$ 25,517	$ 40,118

GENERAL FUND ONGOING APPROPRIATIONS
GOVERNOR RECOMMENDS v. LEGISLATURE APPROVES
2017 LEGISLATURE

BILL NO.	CHAPTER	APPROPRIATED TO	PURPOSE	GOVERNOR RECOMMENDS			LEGISLATURE APPROVES		
				FY 2017	FY 2018	FY 2019	FY 2017	FY 2018	FY 2019
S.B. 249	456	Clark County School District (Section 4.5)	For the Clark County School District to support instruction in financinal literacy or economics, including, without limitation, by providing professional development training to teachers.	$ -	$ -	$ -	$ -	$ 700,000	$ 1,000,000
S.B. 249	456	Washoe County School District (Section 4.5)	For the Washoe County School District to support instruction in financinal literacy or economics, including, without limitation, by providing professional development training to teachers.	$ -	$ -	$ -	$ -	$ 200,000	$ 300,000
S.B. 249	456	Department of Education (Section 4.5)	For the department to award grants of money to school districts other than Clark County School District and Washoe County School District and to the sponsors of charter schools regarding instruction in financial literacy.	$ -	$ -	$ -	$ -	$ 100,000	$ 200,000
S.B. 300	458	Department of Education (Section 1)	For the department to transfer $1,000,000 to the Clark County School District in both FY 2018 and FY 2019, $200,000 to the Washoe County School District in both FY 2018 and FY 2019, and for the department to allocate $100,000 among the school districts other than Clark and Washoe County School Districts in FY 2019 for peer assistance and review.	$ -	$ -	$ -	$ -	$ 1,200,000	$ 1,300,000
S.B. 368	534	Board of Examiners (Section 2)	For the cost of providing a salary increase of 1 percent on July 1, 2017 and 1 percent on July 1, 2018 - unclassified employees.	$ -	$ -	$ -	$ -	$ 442,788	$ 888,644
S.B. 368	534	Board of Examiners (Section 3)	For the cost of providing a salary increase of 1 percent on July 1, 2017 and 1 percent on July 1, 2018 - classified and nonclassified employees.	$ -	$ -	$ -	$ -	$ 3,877,096	$ 8,078,503
S.B. 368	534	Board of Examiners (Section 5)	For the cost of providing a salary increase of 1 percent on July 1, 2017 and 1 percent on July 1, 2018 - classified and professional employees of the Nevada System of Higher Education.	$ -	$ -	$ -	$ -	$ 4,712,409	$ 9,661,301
S.B. 368	534	Legislative Fund (Section 6)	For the cost of providing a salary increase of 1 percent on July 1, 2017 and 1 percent on July 1, 2018 - personnel of the Legislative Counsel Bureau.	$ -	$ -	$ -	$ -	$ 257,339	$ 531,094
S.B. 368	534	Board of Examiners (Section 9)	For the cost of the State of Nevada's share in providing a salary increase of 1 percent on July 1, 2017 and 1 percent on July 1, 2018 - for employees of the Tahoe Regional Planning Agency.	$ -	$ -	$ -	$ -	$ 6,072	$ 12,265
S.B. 368	534	Board of Examiners (Section 10)	For the cost of providing a salary increase for Elected Officials including the Governor, Lieutenant Governor, Secretary of State, State Treasurer, State Controller, and Attorney General, effective January 7, 2019.	$ -	$ -	$ -	$ -	$ -	$ 10,118
S.B. 373	459	Department of Business and Industry, Director's Office (Section 2.5)	For the costs of employing a Minority Affairs Management Analyst.	$ -	$ -	$ -	$ -	$ 71,306	$ 87,828

GENERAL FUND ONGOING APPROPRIATIONS
GOVERNOR RECOMMENDS v. LEGISLATURE APPROVES
2017 LEGISLATURE

BILL NO.	CHAPTER	APPROPRIATED TO	PURPOSE	GOVERNOR RECOMMENDS			LEGISLATURE APPROVES		
				FY 2017	FY 2018	FY 2019	FY 2017	FY 2018	FY 2019
S.B. 544	394	State Distributive School Account (Section 3)	Includes funding for basic support guarantee including full-day kindergarten, and enrollment of pupils with disabilities, class-size reduction, National School Lunch Program state match, and special transportation costs.	$ -	$ 1,324,140,158	$ 1,330,915,015	$ -	$ 1,192,420,159	$ 1,181,785,421
S.B. 544	394	Other State Education Programs (Section 16)	Includes funding for Adult Education, National Board Teacher Certification, Counselor National Board Certification, LEA Library Books, Career and Technical Education, Jobs for America's Graduates program, Special Elementary Counseling, School Library Media Specialists pay increases, Gifted and Talented Education programs, State Early Childhood Education, College and Career Readiness Grant Program, Turnaround Schools Grant Program, Read by Three Initiative, Advanced Placement Program Expansion, KLVX Satellite, Vocational Student Organizations, Public Broadcasting, Project Gain, and Speech Pathologists Increment.	$ -	$ 38,308,232	$ 37,915,903	$ -	$ 76,374,071	$ 77,881,742
S.B. 544	394	Account for Programs for Innovation and the Prevention of Remediation (Section 22)	For distribution of money for the English Learners - Zoom School Program in school districts identified to operate Zoom schools at the elementry, middle, junior high, and high school levels pursuant to S.B. 390.	$ -	$ -	$ -	$ -	$ 49,950,000	$ 49,950,000
S.B. 544	394	Account for Programs for Innovation and the Prevention of Remediation (Section 23)	For distribution by the Commission on Educational Technology created ty NRS 388.790 for the Nevada Ready 21 Technology competitive grant program.	$ -	$ -	$ -	$ -	$ 10,000,000	$ 10,000,000
S.B. 544	394	Account for Programs for Innovation and the Prevention of Remediation (Section 24)	For distribution of money to schools designated as Victory Schools pursuant to A.B. 447.	$ -	$ -	$ -	$ -	$ 25,000,000	$ 25,000,000
S.B. 544	394	Account for Programs for Innovation and the Prevention of Remediation (Section 25)	For block grants to school districts and charter schools for contract or employee social workers or other licensed mental health workers in schools with identifed needs.	$ -	$ -	$ -	$ -	$ 10,710,673	$ 10,710,673
S.B. 544	394	Account for Programs for Innovation and the Prevention of Remediation (Section 26)	For grants to school districts to provide financial incentives to teachers.	$ -	$ -	$ -	$ -	$ 2,500,000	$ 2,500,000
S.B. 544	394	Professional Development Programs Account (Section 27)	For regional training programs for the professional development of teachers and administrators.	$ -	$ 7,560,948	$ 7,560,948	$ -	$ 7,560,948	$ 7,560,948
S.B. 544	394	Great Teaching and Leading Fund (Section 30)	For the Great Teaching and Leading competitive grant program.	$ -	$ 4,866,478	$ 4,866,478	$ -	$ 4,866,478	$ 4,866,478
S.B. 544	394	Contingency Account for Special Education Services (Section 31)	For reimbursement of school districts and charter schools for extraordinary expenses related to the education of students with disabilities.	$ -	$ 100	$ 100	$ -	$ 100	$ 100

GENERAL FUND ONGOING APPROPRIATIONS
GOVERNOR RECOMMENDS v. LEGISLATURE APPROVES
2017 LEGISLATURE

BILL NO.	CHAPTER	APPROPRIATED TO	PURPOSE	GOVERNOR RECOMMENDS			LEGISLATURE APPROVES		
				FY 2017	FY 2018	FY 2019	FY 2017	FY 2018	FY 2019
S.B. 544	394	Grant Fund for Incentives for Licensed Educational Personnel (Section 32)	For licensed teacher incentives to purchase one-fifth of a year of retirement service credit.	$ -	$ 1,000,000	$ 1,000,000	$ -	$ 1,000,000	$ 1,000,000
S.B. 544	394	Bullying Prevention Account (Section 33)	For bullying prevention grant funding to school districts.	$ -	$ -	$ -	$ -	$ 45,000	$ 45,000
S.B. 544	394	Teach Nevada Scholarship Program Account (Section 34)	For awarding grants to universities, colleges and other providers of an alternative licensure program that are approved to award Teach Nevada Scholarships.	$ -	$ 3,000,000	$ 3,000,000	$ -	$ 2,500,000	$ 2,500,000
S.B. 544	394	Teachers' School Supplies Reimbursement Account (Section 35)	To reimburse teachers for out-of-pocket expenses incurred in connection with purchasing necessary school supplies for the pupils they instruct.	$ -	$ 2,500,000	$ 2,500,000	$ -	$ 2,500,000	$ 2,500,000
S.B. 545	397	Gaming Control Board (Section 3 [1 and 2])	Authorizes funding for operating expenses.	$ -	$ 29,556,070	$ 30,118,718	$ -	$ 29,517,082	$ 30,121,973
S.B. 545	397	Gaming Control Board (Section 3 [4])	Authorizes funding for special counsel for legal services as authorized by the Chair of the Nevada Gaming Control Board.	$ -	$ -	$ -	$ -	$ 100,000	$ -
S.B. 545	397	Gaming Commission (Section 4)	Authorizes funding for operating expenses.	$ -	$ 640,377	$ 538,493	$ -	$ 640,189	$ 538,489
TOTAL GENERAL FUND ONGOING APPROPRIATIONS				**$ -**	**$ 3,893,559,320**	**$ 4,036,661,495**	**$ -**	**$ 3,936,772,740**	**$ 4,049,283,241**

HIGHWAY FUND ONGOING APPROPRIATIONS
GOVERNOR RECOMMENDS v. LEGISLATURE APPROVES
2017 LEGISLATURE

BILL NO.	CHAPTER	APPROPRIATED TO	PURPOSE	GOVERNOR RECOMMENDS			LEGISLATURE APPROVES		
				FY 2017	FY 2018	FY 2019	FY 2017	FY 2018	FY 2019
A.B. 517	395	Board of Examiners (Section 4)	For the cost of providing a salary increase of 2 percent on July 1, 2017 and 2 percent on July 1, 2018 - unclassified employees.	$ -	$ 3,472,000	$ 7,163,000	$ -	$ 46,922	$ 94,803
A.B. 517	395	Board of Examiners (Section 6)	For the cost of providing a salary increase of 2 percent on July 1, 2017 and 2 percent on July 1, 2018 - classified employees.				$ -	$ 1,312,920	$ 2,727,741
A.B. 518	396	General Appropriations Act (Section 30)	For operating expenses.	$ -	$ 142,318,710	$ 143,458,787	$ -	$ 141,126,656	$ 145,723,709
S.B. 368	534	State Board of Examiners (Section 2)	For the cost of providing a salary increase of 1 percent on July 1, 2017 and 1 percent on July 1, 2018 - unclassified employees.	$ -	$ -	$ -	$ -	$ 15,502	$ 31,612
S.B. 368	534	State Board of Examiners (Section 4)	For the cost of providing a salary increase of 1 percent on July 1, 2017 and 1 percent on July 1, 2018 - classified employees.	$ -	$ -	$ -	$ -	$ 664,419	$ 1,379,660
S.B. 545	397	Department of Transportation (Section 1)	For operating expenses.	$ -	$ 341,359,026	$ 333,294,756	$ -	$ 329,443,828	$ 320,694,138
TOTAL HIGHWAY FUND ONGOING APPROPRIATIONS				**$ -**	**$ 487,149,736**	**$ 483,916,543**	**$ -**	**$ 472,610,247**	**$ 470,651,663**

GENERAL FUND APPROPRIATIONS TO RESTORE FUND BALANCES
GOVERNOR RECOMMENDS v. LEGISLATURE APPROVES
2017 LEGISLATURE

BILL NO.	CHAPTER	APPROPRIATED TO	PURPOSE	GOVERNOR RECOMMENDS			LEGISLATURE APPROVES		
				FY 2017	FY 2018	FY 2019	FY 2017	FY 2018	FY 2019
A.B. 499	439	Slale Claims Account (Section 1)	To restore the balance in the Stale Claims Account.	$ -	$ 500,000	$ -	$ 500,000	$ -	$ -
A.B. 499	439	Reserve for Statutory Contingency Account (Section 1)	To restore the balance in the Statutory Contingency Account.		$ 2,000,000	$ -	$ 2,000,000	$ -	$ -
A.B. 499	439	Interim Finance Contingency Account (Section 1)	To restore the balance in the Interim Finance Contingency Account.	$ -	$ 5,000,000	$ -	$ 7,000,000	$ -	$ -
TOTAL GENERAL FUND APPROPRIATIONS TO RESTORE FUND BALANCES				**$ -**	**$ 7,500,000**	**$ -**	**$ 9,500,000**	**$ -**	**$ -**

CAPITAL IMPROVEMENT PROGRAM

The Capital Improvement Program (CIP) for the 2017-19 biennium, as approved by the 2017 Legislature, totals approximately $407.6 million, which is $63.1 million more than the amounts originally recommended by the Governor ($344.5 million). The 2017 CIP is funded from the following sources:

Funding Sources	Governor Recommends	% of Total	Legislature Approves	% of Total	Difference
General Fund[1,7]	$44,525,830	12.92%	$74,759,701	2.97%	$30,233,871
General Obligation Bonds[2]	$115,091,644	33.41%	$117,912,005	56.40%	$2,820,361
Highway Fund	$4,346,066	1.26%	$4,346,066	2.40%	$0
Agency Funds[3,7]	$45,460,820	13.20%	$75,031,450	13.08%	$29,570,630
Federal Funds	$36,488,970	10.59%	$36,488,970	20.25%	$0
Special Higher Education Capital Construction Fund[5]	$3,533,842	1.03%	$3,483,842	2.32%	($50,000)
Funds Reallocated From Prior CIPs[4]	$11,546,354	3.35%	$12,060,526	2.58%	$514,172
Lease Purchase[6]	$41,500,000	12.05%	$0	0.00%	($41,500,000)
General Obligation Bonds - Debt Service Paid by General Fund	$0	0.00%	$41,500,000	0.00%	$41,500,000
General Obligation Bonds - Debt Service Paid by Hwy Fund & Pollution Control Fund	$42,016,797	12.20%	$42,016,797	0.00%	$0
Total	**$344,510,323**	**100.00%**	**$407,599,357**	**100.00%**	$63,089,034

[1] The 2017 Legislature added and approved CIP Project 17-P08, Advance Planning: Education Academic Building, Nevada State College, with General Fund appropriations of $3.5 million. The difference between Gov Rec and Leg Approved General Fund appropriation amounts includes additional funding listed under footnote 7.

[2] General Obligation Bonds approved by the Legislature with debt service to be paid by the ad valorem tax. The Legislature added and approved $3.4 million in bonds for CIP Project 17-P07, Advance Planning: Health Sciences Building, College of Southern Nevada, and also reduced total new General Obligation Bonds due to the receipt of federal funds for CIP Project 15-P02, Advanced Planning: Nevada National Guard Readiness Center, allowing for previously issued bonds to be reallocated.

[3] Agency Funds increased by $1.7 million due to an amended scope change to CIP Project 17-C06, Construct New Engineering Building at the University of Nevada, Reno, which added a 200-seat classroom. Agency Funds also increased by $1 million due to the approval of CIP Project 17-P07, Advance Planning: Health Sciences Building, College of Southern Nevada, by $74,827 for CIP Project 17-P03, Advanced Planning: Computer Room Cooling System Upgrade: State Computer Facility, and by $17,000 for CIP Project 17-S01 State-wide Roofing Program due to the addition of funds from the Roof Maintenance Reserve account. The difference between Gov Rec and Leg Approved Agency Fund amounts includes additional funding listed under footnote 7.

[4] Reallocated Bond Funds increased due to the receipt of federal funding by the National Guard Bureau for Project 15-P02, Advance Planning: Nevada National Guard Readiness Center, allowing for previously issued bonds to be reallocated.

[5] Special Higher Education Capital Construction Fund was reduced due to decreased slot tax revenue projections over the 2017-19 biennium.

[6] The Legislature approved $41.5 million of funding for the state's portion of the construction of a new Engineering Building at the University of Nevada, Reno (CIP Project 17-C06). The funding, which was originally recommended to be funded with a lease purchase, was approved with General Obligation Bonds with debt service paid from the General Fund.

[7] The 2017 Legislature approved Senate Bill 553, to supplement 2017 CIP Legislation, which approved CIP Project 17-P09, Advance Planning: UNLV College of Engineering, Academic and Research Building, with General Fund appropriations of $1.8 million and $1.8 million in agency funding, and CIP Project 17-C15, Complete Planning and Begin Construction of a New Medical School Building, UNLV, with General Fund appropriations of $25 million and $25 million in agency funds.

As noted in the previous table, the Governor initially recommended to fund the state's portion, or $41.5 million, of CIP Project 17-C06, New Engineering Building, University of Nevada, Reno as a lease purchase. The 2017 Legislature did not approve the Governor's recommendation, but rather, approved the state's portion of funding for this project via the issuance of general obligation bonds with debt service to be repaid from the General Fund, for efficiency, and an estimated $21.5 million in interest cost savings in comparison to the lease-purchase financing. The $84.7 million ($41.5 million state, $43.2 million university funds) will provide for the construction of an 86,242 square foot Engineering Building at the University of Nevada, Reno, which will include research laboratories, classrooms, a computer lab, offices, and a 200-seat teaching classroom.

The following table summarizes the CIP as recommended by the Governor in January 2017 compared to the CIP approved by the 2017 Legislature:

State Agency	Governor Recommends	% of Total	Legislature Approved	% of Total	Difference
Department of Administration	$ 36,890,507	10.71%	$ 36,890,507	9.05%	$ -
Department of Conservation and Natural Resources	$ 1,881,326	0.55%	$ 1,881,326	0.00%	$ -
Department of Corrections	$ 64,344,435	18.68%	$ 64,344,435	12.98%	$ -
Department of Health and Human Services[1]	$ 15,749,950	4.57%	$ 15,735,322	7.09%	$ (14,628)
Office of the Military	$ 39,872,166	11.57%	$ 39,872,166	6.18%	$ -
Department of Motor Vehicles	$ 42,016,797	12.20%	$ 42,016,797	10.66%	$ -
Department of Tourism and Cultural Affairs[3]	$ 5,259,909	1.53%	$ 5,259,910	0.56%	$ 1
Office of Veterans' Services	$ 36,647,185	10.64%	$ 36,647,185	22.39%	$ -
Department of Wildlife	$ 1,048,048	0.30%	$ 1,048,048	0.16%	$ -
Nevada System of Higher Education[2]	$ 100,800,000	29.26%	$ 163,903,661	29.62%	$63,103,661
Total	**$ 344,510,323**	**100.00%**	**$ 407,599,357**	**100.00%**	**$63,089,034**

[1] The 2017 Legislature approved the consolidation of CIP Project 17-M49, Air Handling Unit Replacement (NNAMHS Admin Bldg 1) and 17-M69, Replace Direct Digital Control System Hardware and Software (NNAMHS Admin Bldg 1), which resulted in a cost savings.

[2] The 2017 Legislature approved an amended scope change for CIP Project 17-C06, Construction of New Engineering Building at University of Nevada, Reno, which included a 200-seat classroom. In addition, the 2017 Legislature added the following CIP Projects: 17-P07, Advance Planning: Health Sciences Building, College of Southern Nevada; 17-P08, Advance Planning: Education Academic Building, Nevada State College; 17-P09, Advanced Planning: UNLV College of Engineering, Academic and Research Building; and 17-C15, Complete Planning and Begin Construction of a New Medical School Building, UNLV.

[3] The Department of Tourism and Cultural Affairs difference between Gov. Rec. and Leg. App. amounts includes a $1 variance due to rounding.

Senate Bill 546 (2017 CIP legislation), as approved, includes state funding of $42.0 million in general obligation bonds, with debt service payments to be paid by Highway Funds and Pollution Control Funds, to construct CIP Project 17-C04, Department of Motor Vehicles (DMV) Facility in South Reno. Once completed, the new 57,825 square foot facility will allow for the closure of the Galletti Way DMV and the Commercial Driver's License office in Sparks with one consolidated South Reno location. In addition, Senate Bill 546 authorized $2.9 million in state funds and $34.2 million in federal funds for CIP Project 17-C05, National Guard Readiness Center, North Las Vegas, which will construct a new 78,000 square foot Readiness Center facility, including administrative offices, in North Las Vegas. The Legislature approved CIP Project 17-C13, Northern Nevada Veterans Home, as recommended by the Governor, funding $36.0 million to advance the construction of the new 102,000 square foot, 96-bed veterans nursing facility in Sparks. Finally, Senate Bill 546 includes funding of $11.3 million for CIP Project 17-C01, Northern Nevada Correctional Center ADA Retrofit, including renovations to restrooms, showers and cells to comply with the Americans with Disabilities Act.

Senate Bill 553 of the 2017 Legislative Session, which supplemented 2017 CIP legislation, approved funding for CIP Project 17-P09, Advance Planning: UNLV College of Engineering, Academic and Research Building, with General Fund appropriations of $1.8 million and $1.8 million in agency funding, and CIP Project 17-C15, Complete Planning and Begin Construction of a New Medical School Building, UNLV, with General Fund appropriations of $25.0 million and $25.0 million in agency funds. Pursuant to Section 1.5 of S.B. 553, the $25.0 million General Fund amount was appropriated to the Interim Finance Committee for allocation to the State Public Works Division upon the determination that the agency or donor funds for this project have been received.

The 2017 Legislature established the property tax rate at $0.1545 per $100 of assessed valuation to support the principal and interest payments on the existing and newly approved general obligation bonds that will be issued to pay for capital improvement projects and for projects for the preservation and promotion of the state's cultural resources. The Legislature also approved the levy of an additional $0.0155 property tax rate 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 General Election conducted on November 5, 2002. The levies above the historic 15-cent levy (2 cents) are not subject to the $3.64 local government property tax cap.

The 2017 Legislature approved the extension of the following five projects from previous CIPs, as requested by the Department of Administration.

Project Number	Project Name
09-C18	Southern Nevada Veterans Cemetary Expansion
13-C04	Water Production Well, Indian Springs Prison Complex
13-M33	Replace Emergency Generator, Buildings 1306 and 1391 - Desert Regional Center
13-P07	Advance Planning through Bid Documents for a 96-Bed Northern Nevada State Veterans Home
13-M41	Shower and Bathroom Renovations and Sealing of Exterior Expansion Joints and Painting - Florence McClure Womens Correctional Center

SCHEDULE OF CAPITAL IMPROVEMENT PROJECTS
2017 CIP PROGRAM

Project Number	Project Description	Governor Recommends - January 2017 State Funding	Other Funding	Total Funding	Other Funding Source	Legislatively Approved State Funding	Highway Funds	Other Funding	Total Funding	Funding Source	Difference
					CONSTRUCTION PROJECTS						
17-C01	Northern Nevada Correctional Center ADA Retrofit	$ 11,287,393	$ -	$ 11,287,393		$ 11,287,393	$ -	$ -	$ 11,287,393		$ -
17-C02	Furniture, Fixtures & Equipment for the University of Nevada Las Vegas Hotel College Building	$ 1,400,000	$ 1,400,000	$ 2,800,000	Agency Funds	$ 1,400,000	$ -	$ 1,400,000	$ 2,800,000	Agency Funds	$ -
17-C04	Construct new Department of Motor Vehicles Facility in South Reno	$ -	$ 42,016,797	$ 42,016,797	General Obligation Bonds - Debt Service to be paid from Highway & Pollution Control	$ -	$ -	$ 42,016,797	$ 42,016,797	General Obligation Bonds - Debt Service to be paid from Highway & Pollution Control	$ -
17-C05	Construct New National Guard Readiness Center in North Las Vegas	$ 2,891,586	$ 34,247,163	$ 37,138,749	Federal Funds	$ 2,891,586	$ -	$ 34,247,163	$ 37,138,749	Federal Funds	$ -
17-C06	Construct New Engineering Building, University of Nevada Reno. **Project scope expanded to add a new 200-seat teaching classroom.**	$ 41,500,000	$ 41,500,000	$ 83,000,000	Agency Funds	$ 41,500,000	$ -	$ 43,228,803	$ 84,728,803	Agency Funds	$ 1,728,803
17-C07	Construct Protective Barriers at Nursing Stations at the Rawson Neal Hospital	$ 852,156	$ -	$ 852,156		$ 852,156	$ -	$ -	$ 852,156		$ -
17-C08	Renovation of the Cultural and Welcome Centers at the Stewart Campus	$ 4,508,168	$ 147,000	$ 4,655,168	Agency Funds	$ 4,508,169	$ -	$ 147,000	$ 4,655,169	Agency Funds	$ 1
17-C09	Roof Replacement and Roof Seismic Stabilization at the Old Gym, Stewart Campus	$ 1,255,207	$ -	$ 1,255,207		$ 1,255,207	$ -	$ -	$ 1,255,207		$ -
17-C12	Building Systems and Finishes Renovation Southern Desert Correctional Center Housing Unit 8	$ 6,656,502	$ -	$ 6,656,502		$ 6,656,502	$ -	$ -	$ 6,656,502		$ -
17-C13	Northern Nevada Veterans Home	$ 36,044,468	$ -	$ 36,044,468		$ 36,044,468	$ -	$ -	$ 36,044,468		$ -
17-C14	Building Demolition (Kinkead Building)	$ 1,696,128	$ -	$ 1,696,128		$ 1,696,128	$ -	$ -	$ 1,696,128		$ -
17-C15	Complete Planning and Begin Construction of a New Medical School Building, UNLV	$ -	$ -	$ -		$ 25,000,000	$ -	$ 25,000,000	$ 50,000,000	Agency Funds	$ 50,000,000
	Total Construction Projects	**108,091,608**	**119,310,960**	**227,402,568**		**$ 133,091,609**	**$ -**	**$ 146,039,763**	**$ 279,131,372**		**$ 51,728,804**
					Maintenance Projects						
17-M01	Deferred Maintenance - Nevada System of Higher Education	$ 15,000,000	$ -	$ 15,000,000		$ 11,516,158	$ -	$ 3,483,842	$ 15,000,000	SHECC	$ -
17-M02	Upgrade of Building Door Controls-Phase 2, High Desert State Prison	$ 5,752,965	$ -	$ 5,752,965		$ 5,752,965	$ -	$ -	$ 5,752,965		$ -
17-M03	Secondary Water Treatment Installation, Veterans Home Boulder City	$ 309,542	$ -	$ 309,542		$ 309,542	$ -	$ -	$ 309,542		$ -
17-M04	Water Supply Nitrate Treatment, Humboldt Conservation Camp	$ 1,244,457	$ -	$ 1,244,457		$ 1,244,457	$ -	$ -	$ 1,244,457		$ -
17-M05	Replace Transformers, Florence McClure Women's Correctional Center	$ 248,407	$ -	$ 248,407		$ 248,407	$ -	$ -	$ 248,407		$ -
17-M07	Emergency Generator and Transfer Switch Replacement, Building 3-Stein Hospital	$ 697,769	$ -	$ 697,769		$ 697,769	$ -	$ -	$ 697,769		$ -
17-M08	Replace Emergency Generator, Desert Regional Center	$ 708,051	$ -	$ 708,051		$ 708,051	$ -	$ -	$ 708,051		$ -
17-M09	Central Plant Renovation, Sawyer Building	$ 3,362,317	$ -	$ 3,362,317		$ 3,362,317	$ -	$ -	$ 3,362,317		$ -

SCHEDULE OF CAPITAL IMPROVEMENT PROJECTS
2017 CIP PROGRAM

		Governor Recommends - January 2017				Legislatively Approved					
Project Number	Project Description	State Funding	Other Funding	Total Funding	Other Funding Source	State Funding	Highway Funds	Other Funding	Total Funding	Funding Source	Difference
17-M10	Heating Water and Electrical Distribution System Replacement, Northern Nevada Correctional Center	$ 9,867,890	$ -	$ 9,867,890		$ 9,867,890	$ -	$ -	$ 9,867,890		$ -
17-M11	Emergency Generator Upgrade, Northern Nevada Child & Adolescent Services	$ 375,263	$ -	$ 375,263		$ 375,263	$ -	$ -	$ 375,263		$ -
17-M12	Power Service Upgrade, Army Aviation Support Facility	$ 32,381	$ 484,783	$ 517,164	Federal Funds	$ 32,381	$ -	$ 484,783	$ 517,164	Federal Funds	$ -
17-M13	Power Service Upgrade, United States Property & Fiscal Office	$ 23,256	$ 345,125	$ 368,381	Federal Funds	$ 23,256	$ -	$ 345,125	$ 368,381	Federal Funds	$ -
17-M14	Upgrade Electrical Distribution & Circuitry, Attorney General's Complex	$ 799,329	$ -	$ 799,329		$ 799,329	$ -	$ -	$ 799,329		$ -
17-M15	Upgrade Intercom, Door Controls & Security Camera Systems, Florence McClure Women's Correctional Center	$ 3,468,136	$ -	$ 3,468,136		$ 3,468,136	$ -	$ -	$ 3,468,136		$ -
17-M16	Access Control System, Dini-Townsend Hospital	$ 646,741	$ -	$ 646,741		$ 646,741	$ -	$ -	$ 646,741		$ -
17-M17	Surge Protection, Southern Desert Correctional Center	$ 524,909	$ -	$ 524,909		$ 524,909	$ -	$ -	$ 524,909		$ -
17-M18	Upgrade Wastewater Treatment Facilities, Wells Conservation Camp	$ 524,736	$ -	$ 524,736		$ 524,736	$ -	$ -	$ 524,736		$ -
17-M19	Power Panel & Switchgear Infrared Survey, High Desert State Prison	$ 276,553	$ -	$ 276,553		$ 276,553	$ -	$ -	$ 276,553		$ -
17-M20	Communications System Upgrade, Caliente Youth Center	$ 2,143,624	$ -	$ 2,143,624		$ 2,143,624	$ -	$ -	$ 2,143,624		$ -
17-M21	Security System Installation, Desert Regional Center	$ 1,990,824	$ -	$ 1,990,824		$ 1,990,824	$ -	$ -	$ 1,990,824		$ -
17-M22	Replace Locks, Control Panels, Distress Buttons and Wing Gates, Northern Nevada Correctional Center	$ 3,032,675	$ -	$ 3,032,675		$ 3,032,675	$ -	$ -	$ 3,032,675		$ -
17-M23	Upgrade Transformers, Switches & Sub-metering, Stewart Campus	$ 570,197	$ -	$ 570,197		$ 570,197	$ -	$ -	$ 570,197		$ -
17-M24	Generator Replacement, Department of Motor Vehicles in Carson City	$ -	$ 959,833	$ 959,833	Highway Funds	$ -	$ 959,833		$ 959,833		$ -
17-M25	Install Water Storage Tank, Ely Conservation Camp	$ 1,198,044	$ -	$ 1,198,044		$ 1,198,044	$ -	$ -	$ 1,198,044		$ -
17-M26	Temperature Controls Replacement, Southern Nevada Adult Mental Health Services Campus	$ 332,687	$ -	$ 332,687		$ 332,687	$ -	$ -	$ 332,687		$ -
17-M27	HVAC Systems Renovation, Nevada Youth Training Center, Gym Building	$ 1,161,808	$ -	$ 1,161,808		$ 1,161,808	$ -	$ -	$ 1,161,808		$ -
17-M28	Heat Exchanger Replacement, Ely State Prison	$ 2,638,781	$ -	$ 2,638,781		$ 2,638,781	$ -	$ -	$ 2,638,781		$ -
17-M29	Install Water Storage Tank & Connect Well 6, Southern Desert Correctional Center	$ 3,788,465	$ -	$ 3,788,465		$ 3,788,465	$ -	$ -	$ 3,788,465		$ -
17-M30	Replace Air Handling Units at Building 3, Lovelock Correctional Center	$ 2,324,318	$ -	$ 2,324,318		$ 2,324,318	$ -	$ -	$ 2,324,318		$ -
17-M31	HVAC Replacement - Multiple Buildings, Caliente Youth Center	$ 820,779	$ -	$ 820,779		$ 820,779	$ -	$ -	$ 820,779		$ -
17-M32	Door & Lock Replacement, Summit View Youth Correctional Center	$ 437,844	$ -	$ 437,844		$ 437,844	$ -	$ -	$ 437,844		$ -
17-M33	Domestic Water Pump House Replacement, Wells Conservation Camp	$ 329,499	$ -	$ 329,499		$ 329,499	$ -	$ -	$ 329,499		$ -
17-M34	Ventilation & Temperature Control System Upgrades, Stewart Campus Buildings 6 & 107	$ 682,306	$ -	$ 682,306		$ 682,306	$ -	$ -	$ 682,306		$ -

SCHEDULE OF CAPITAL IMPROVEMENT PROJECTS
2017 CIP PROGRAM

		Governor Recommends - January 2017				Legislatively Approved					
Project Number	Project Description	State Funding	Other Funding	Total Funding	Other Funding Source	State Funding	Highway Funds	Other Funding	Total Funding	Funding Source	Difference
17-M35	Boiler Replacement, Desert Willow Treatment Center	$ 305,907	$ -	$ 305,907		$ 305,907	$ -	$ -	$ 305,907		$ -
17-M36	Replace Domestic and Fire Water Main, Stewart Campus	$ 2,925,215	$ -	$ 2,925,215		$ 2,925,215	$ -	$ -	$ 2,925,215		$ -
17-M37	HVAC System Renovation, Sierra Front Interagency Dispatch Center	$ 933,049	$ -	$ 933,049		$ 933,049	$ -	$ -	$ 933,049		$ -
17-M38	Boiler Plant Upgrades, Wells Conservation Camp	$ 544,843	$ -	$ 544,843		$ 544,843	$ -	$ -	$ 544,843		$ -
17-M40	Central Plant Renovation - Phase 2, Supreme Court Building	$ 1,866,240	$ -	$ 1,866,240		$ 1,866,240	$ -	$ -	$ 1,866,240		$ -
17-M41	Chiller Replacement, Building No. 7 Southern Nevada Child and Adolescent Services Campus	$ 263,165	$ -	$ 263,165		$ 263,165	$ -	$ -	$ 263,165		$ -
17-M42	Chiller Replacement, Building No. 8 Northern Nevada Adult Mental Health Services	$ 304,885	$ -	$ 304,885		$ 304,885	$ -	$ -	$ 304,885		$ -
17-M43	Power Service Upgrade, Plumb Lane Readiness Center	$ 57,367	$ 135,143	$ 192,510	Federal Funds	$ 57,367	$ -	$ 135,143	$ 192,510	Federal Funds	$ -
17-M44	Communications System Upgrade, Nevada Youth Training Center	$ 637,938	$ -	$ 637,938		$ 637,938	$ -	$ -	$ 637,938		$ -
17-M45	Complete Phone & Data Network - Phase II, Stewart Campus	$ 536,630	$ -	$ 536,630		$ 536,630	$ -	$ -	$ 536,630		$ -
17-M46	HVAC System Renovation, Regional Medical Facility, Northern Nevada Correctional Center	$ 2,052,587	$ -	$ 2,052,587		$ 2,052,587	$ -	$ -	$ 2,052,587		$ -
17-M47	HVAC Replacement, Buildings 11, 13, and 14, Southern Nevada Child and Adolescent Services Campus	$ 214,098	$ -	$ 214,098		$ 214,098	$ -	$ -	$ 214,098		$ -
17-M48	Plumbing Fixture & Water Control Renovations, Housing Units 1 through 5, Northern Nevada Correctional Center. **Project scope expanded to include replacement of plumbing fixtures in housing unit #4 and #5.**	$ 2,000,539	$ -	$ 2,000,539		$ 2,000,539	$ -	$ -	$ 2,000,539		$ -
17-M49	Air Handling Unit Replacement, Northern Nevada Adult Mental Services Administration Building 1. **Project scope was expanded to include replacement of direct digital controls, system hardware, and software in Building 1.**	$ 1,087,645	$ -	$ 1,087,645		$ 1,278,326	$ -	$ -	$ 1,278,326		$ 190,681
17-M51	Air Handler Renovation, Southern Nevada Veterans Home	$ 293,175	$ -	$ 293,175		$ 293,175	$ -	$ -	$ 293,175		$ -
17-M52	Air Handling Unit Replacement, Lake's Crossing	$ 1,012,204	$ -	$ 1,012,204		$ 1,012,204	$ -	$ -	$ 1,012,204		$ -
17-M53	Upgrade Access Door Controls, Rawson Neal Psychiatric Hospital	$ 1,551,253	$ -	$ 1,551,253		$ 1,551,253	$ -	$ -	$ 1,551,253		$ -
17-M54	HVAC System Renovation, Elko Interagency Dispatch Center	$ 948,277	$ -	$ 948,277		$ 948,277	$ -	$ -	$ 948,277		$ -
17-M57	Central Plant Renovation and Building Remodel, Carlin Readiness Center	$ 957,735	$ 214,520	$ 1,172,255	Federal Funds	$ 957,735	$ -	$ 214,520	$ 1,172,255	Federal Funds	$ -
17-M58	Upgrade Site Water Pressure Control, Southern Desert Correctional Center	$ 273,462	$ -	$ 273,462		$ 273,462	$ -	$ -	$ 273,462		$ -
17-M59	Boiler Plant Renovation, Nevada State Museum in Carson City	$ 239,003	$ -	$ 239,003		$ 239,003	$ -	$ -	$ 239,003		$ -

SCHEDULE OF CAPITAL IMPROVEMENT PROJECTS
2017 CIP PROGRAM

		Governor Recommends - January 2017				Legislatively Approved					
Project Number	Project Description	State Funding	Other Funding	Total Funding	Other Funding Source	State Funding	Highway Funds	Other Funding	Total Funding	Funding Source	Difference
17-M60	Central Plant and Control System Upgrades, Nevada Highway Patrol Headquarters	$ -	$ 549,113	$ 549,113	Highway Funds	$ -	$ 549,113	$ -	$ 549,113		$ -
17-M62	Remodel Showers & Restrooms, 5 Housing Units - Stewart Conservation Camp	$ 3,007,651	$ -	$ 3,007,651		$ 3,007,651	$ -	$ -	$ 3,007,651		$ -
17-M63	Lighting Upgrades, DMV & NHP Facilities Managed By Buildings and Grounds	$ -	$ 500,577	$ 500,577	Highway Funds	$ -	$ 500,577	$ -	$ 500,577		$ -
17-M64	Remodel Restrooms & Showers, Stead Army Aviation Support Facility	$ 41,236	$ 441,871	$ 483,107	Federal Funds	$ 41,236	$ -	$ 441,871	$ 483,107	Federal Funds	$ -
17-M65	Replace Exterior Entry Doors and Glazing Systems, DMV East & West Wings	$ -	$ 514,721	$ 514,721	Highway Funds	$ -	$ 514,721	$ -	$ 514,721		$ -
17-M66	Plumbing Fixture Water Control Renovations, Housing Units 1 through 4 at Southern Desert Correctional Center	$ 1,628,990	$ -	$ 1,628,990		$ 1,628,990	$ -	$ -	$ 1,628,990		$ -
17-M67	Refurbish Compact Shelving, Nevada Historical Society Building	$ 148,960	$ -	$ 148,960		$ 148,960	$ -	$ -	$ 148,960		$ -
17-M68	Roofing Replacement and Roof Seismic Stabilization, Heroes Memorial Building Annex	$ 577,668	$ -	$ 577,668		$ 577,668	$ -	$ -	$ 577,668		$ -
17-M69	Direct Digital Control System Upgrade, Northern Nevada Adult Mental Health Service Administration Building 1. **Project was consolidated with 17-M49 resulting in a net cost savings of $14,628.**	$ 205,309	$ -	$ 205,309		$ -	$ -	$ -	$ -		$ (205,309)
17-M70	Exterior Renovation, Nevada State Capitol and Annex Building	$ 1,875,964	$ -	$ 1,875,964		$ 1,875,964	$ -	$ -	$ 1,875,964		$ -
17-M72	Replace Plumbing Fixtures, Department of Motor Vehicles Building in Carson City	$ -	$ 149,358	$ 149,358	Highway Funds	$ -	$ 149,358	$ -	$ 149,358		$ -
17-M74	Remodel Loading Dock, Nevada State Museum, Las Vegas	$ 216,778	$ -	$ 216,778		$ 216,778	$ -	$ -	$ 216,778		$ -
17-M75	Water System Improvements, Mason Valley Wildlife Management Area Headquarters	$ 262,012	$ 786,036	$ 1,048,048	Agency Funds	$ 262,012	$ -	$ 786,036	$ 1,048,048	Agency Funds	$ -
	Maintenance Projects Total	**$ 92,284,338**	**$ 5,081,080**	**$ 97,365,418**		**$ 88,785,868**	**$ 2,673,602**	**$ 5,891,320**	**$ 97,350,790**		**$ (14,628)**
					Planning Projects						
17-P01	Advance Planning: Central Plant Renovation, State Library and Archives	$ 141,918	$ -	$ 141,918		$ 141,918	$ -	$ -	$ 141,918		$ -
17-P02	Advance Planning: Replace Air Handling Units at Building 2, Lovelock Correctional Center	$ 158,506	$ -	$ 158,506		$ 158,506	$ -	$ -	$ 158,506		$ -
17-P03	Advance Planning: Computer Room Cooling System Upgrade, State Computer Facility	$ 74,827	$ -	$ 74,827		$ -	$ -	$ 74,827	$ 74,827	Agency Funds	$ -
17-P04	Advance Planning: Southern Nevada Fleet Services Maintenance Facility, Grant Sawyer Site	$ -	$ 541,783	$ 541,783	Agency Funds	$ -	$ -	$ 541,783	$ 541,783	Agency Funds	$ -
17-P06	Advance Planning: Housing Unit, Southern Desert Correctional Center	$ 1,514,127	$ -	$ 1,514,127		$ 1,514,127	$ -	$ -	$ 1,514,127		$ -
17-P07	Advance Planning: Health Sciences Building, College of Southern Nevada	$ -	$ -	$ -		$ 3,390,987	$ -	$ 1,000,000	$ 4,390,987	Agency Funds	$ 4,390,987
17-P08	Advance Planning: Education Academic Building, Nevada State College	$ -	$ -	$ -		$ 3,483,871	$ -	$ -	$ 3,483,871		$ 3,483,871
17-P09	Advance Planning: UNLV College of Engineering, Academic and Research Building	$ -	$ -	$ -		$ 1,750,000	$ -	$ 1,750,000	$ 3,500,000	Agency Funds	$ 3,500,000
	Planning Projects Total	**$ 1,889,378**	**$ 541,783**	**$ 2,431,161**		**$ 10,439,409**	**$ -**	**$ 3,366,610**	**$ 13,806,019**		**$ 11,374,858**

SCHEDULE OF CAPITAL IMPROVEMENT PROJECTS
2017 CIP PROGRAM

		Governor Recommends - January 2017				Legislatively Approved					
Project Number	Project Description	State Funding	Other Funding	Total Funding	Other Funding Source	State Funding	Highway Funds	Other Funding	Total Funding	Funding Source	Difference
					Statewide Projects						
17-S01	Statewide Roofing Program	$ 8,606,942	$ -	$ 8,606,942		$ 8,589,942	$ -	$ 17,000	$ 8,606,942	Transfer from Roof Maintenance Reserve Budget	$ -
17-S01g	Statewide Roofing Program (Military)	$ 684,404	$ 620,365	$ 1,304,769	Federal Funds	$ 684,404	$ -	$ 620,365	$ 1,304,769	Federal Funds	$ -
17-S01h	Roofing Replacement, Henderson DMV and Inspection Station	$ -	$ 585,329	$ 585,329	Highway Funds	$ -	$ 585,329	$ -	$ 585,329		$ -
17-S02	Statewide ADA Program	$ 2,374,275	$ -	$ 2,374,275		$ 2,374,275	$ -	$ -	$ 2,374,275		$ -
17-S03	Statewide Fire & Life Safety Program	$ 569,558	$ -	$ 569,558		$ 569,558	$ -	$ -	$ 569,558		$ -
17-S04	Statewide Advance Planning Program	$ 1,596,664	$ -	$ 1,596,664		$ 1,596,664	$ -	$ -	$ 1,596,664		$ -
17-S05h	DMV Pavement Maintenance & Construction (Carson City DMV)	$ -	$ 1,087,135	$ 1,087,135	Highway Funds	$ -	$ 1,087,135	$ -	$ 1,087,135		$ -
17-S06	Statewide Indoor Air Quality - Environmental Program	$ 100,503	$ 100,000	$ 200,503	Agency Funds	$ 100,503	$ -	$ 100,000	$ 200,503	Agency Funds	$ -
17-S09	Statewide Building Official Program	$ -	$ 986,001	$ 986,001	Agency Funds	$ -		$ 986,001	$ 986,001	Agency Funds	$ -
	Statewide Projects Total	$ 13,932,346	$ 3,378,830	$ 17,311,176		$ 13,915,346	$ 1,672,464	$ 1,723,366	$ 17,311,176		$ -
	All Projects Total	**$ 216,197,670**	**$ 128,312,653**	**$ 344,510,323**		**$ 246,232,232**	**$ 4,346,066**	**$ 157,021,059**	**$ 407,599,357**		**$ 63,089,034**

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 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 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.

Based on the unrestricted General Fund balance as of June 30, 2011, the State Controller transferred $39.2 million from the General Fund to the Rainy Day Account in FY 2012. Based on the unrestricted General Fund balance as of June 30, 2012, the State Controller transferred $45.5 million from the General Fund to the Rainy Day Account in FY 2013. 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. Based on the unrestricted General Fund balance as of June 30, 2013, the State Controller transferred $28.1 million from the General Fund to the Rainy Day Account in FY 2014. Through the passage of S.B. 490, the 2015 Legislature approved the transfer of $28.1 million from the Rainy Day Account to the General Fund in FY 2015 for unrestricted use. Based on the unrestricted General Fund as of June 30, 2016, the State Controller transferred $63.9 million from the General Fund to the Rainy Day Account in FY 2017.

Revisions to the Rainy Day Account were approved by the 2009 Legislature through the passage of A.B. 165, which required the Governor to reserve 1.0 percent 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 percent 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, resulting ultimately in a July 1, 2015, effective date for these statutory revisions. 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 Senate Bill 514. Commencing on July 1, 2017, 1.0 percent of the total anticipated revenue as projected by the Economic Forum will be transferred from the General Fund to the Rainy Day Account in FY 2018.

Additionally, pursuant to the provisions of S.B. 487 passed by the 2017 Legislature, proceeds from the 10 percent excise tax imposed on the retail sales of marijuana products by a licensed recreational retail marijuana store are required to be deposited in the Rainy Day Account. 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 million ($5.0 million effective July 1, 2017, $25.0 million in FY 2017) to the General Fund for unrestricted use.

EXPENDITURE CAP

The 1979 Legislature established the state's current expenditure limitation *Nevada Revised Statutes* (NRS) 353.213, which applies to all General Fund appropriations recommended by the Governor, except appropriations recommended for construction. 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 2007 Legislature in the approval of Assembly Bill 196 modified NRS 353.213 to exclude General Fund appropriations recommended by the Governor for reducing the unfunded liability related to the Public Employees' Benefits Program from the expenditure limitation. The intent of the legislation is to exclude General Fund appropriations recommended by the Governor to pre-fund the liabilities for the retiree health insurance subsidies, which must be recorded as a liability to the state beginning in FY 2008.

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

	2015-17 Biennium		2017-19 Biennium	
Expenditure Limitation	**$ 8,938,825,864**		**$ 9,377,543,764**	
General Fund Appropriations/Transfers:				
2015 Legislature Approves				
Unrestricted Appropriations	$ 7,328,570,965	a.		
Restricted Transfers	$ 18,239,771	b.		
2017 Legislature approves				
Unrestricted Appropriations	$ 257,828,184		$ 8,039,563,379	
Restricted Transfers	$ 955,652		$ 22,136,019	c.
Leg Approved cost of the 2017 Legislative Session	$ 18,000,000		$ -	
Estimated Cost of the 2019 Legislative Session	$ -		$ 20,000,000	
Total General Fund Appropriation/Transfers	**$ 7,623,594,572**		**$ 8,081,699,398**	
General Fund Appropriations/Transfers Exempt from Expenditure Limitation				
2015 Legislature Approves				
Appropriations for Construction	$ (22,677,302)	d.		
2017 Legislature approves				
Appropriations for Construction	$ (74,759,701)	e.	$ (8,602,107)	f.
Total General Fund Appropriations/Transfers Exepmpt from Expenditure Limitation				
Appropriations/Transfers Over/(under) Expenditure Limitation	**$ (97,437,003)**		**$ (8,602,107)**	
Net Appropriations	**$ 7,526,157,569**		**$ 8,073,097,291**	
Appropriations/Transfers Over/(Under) Expenditure Limitation	**$ (1,412,668,295)**		**$ (1,304,446,473)**	

a. Adjusted for actions of the 29th Special Session, which increased funding in the Workforce Innovations for a New Nevada Account.
b. Includes $7,600,000 transferred per year to the Millennium Scholarship Trust Fund, transfers of Quarterly Slot Tax Revenue to the Account for Problem Gambling of $1,372,845 in FY 2016 and $1,366,926 in FY 2017, and $150,000 in each year to the Nevada Arts Council of Live Entertainment Tax (nongaming).
c. Includes $7,600,000 per year transfer to the Millennium Scholarship Trust Fund, transfers of Quarterly Slot Tax Revenue to the Account for Problem Gambling of $1,323,154 in FY 2018 and $1,312,865 in FY 2019, transfer of $150,000 to the Nevada Arts Council of Live Entertainment Tax (nongaming) pursuant to S.B. 266 (2015) and $2 million each year to the Disaster Relief Account.
d. Includes appropriations for Capital Improvement Program A.B. 491 (2015), appropriations for deferred maintenance and appropriations for debt payments for Summit View Juvenile Correctional Facility Casa Grande Transitional Housing, Florence McClure Women's Correctional Facility, Henderson State College, and the Bryan Building.
e. Includes appropriations for the Capital Improvement Program in S.B. 546 (2017), planning of UNLV College of Engineering (S.B. 553) and construction of the UNLV Medical School building (S.B. 553).
f. Includes appropriations for deferred maintenance, and appropriations for debt payments for Summit View Juvenile Correctional Facility, Casa Grande Transitional Housing, Henderson State College, University of Nevada, Reno Engineering building and the Bryan Building.

POSITION SUMMARY

The following table displays the eliminated and new full-time equivalent (FTE) positions approved by the 2017 Legislature by functional area for the 2017-19 biennium. The FY 2017 (work program year) total position count is displayed to provide a perspective of the total number of eliminated and new positions approved by the Legislature for the 2017-19 biennium. The total number of positions for the Nevada System of Higher Education (NSHE) is detailed separately and is included in the grand totals.

For FY 2018, excluding NSHE, the 2017 Legislature approved a total of 19,702.71 positions. The Legislature approved the elimination of 349.71 existing positions when compared to FY 2017 (work program year) and the addition of 473.90 new positions. The net increase in positions (new less eliminated) was 124.19 when compared to the FY 2017 work program year.

For FY 2019, excluding NSHE, the 2017 Legislature approved a total of 19,738.22 positions. The Legislature approved the elimination of 17.00 positions and the addition of 52.51 new positions, a net increase in positions (new less eliminated) of 35.51. This resulted in a total of 366.71 eliminated positions over the 2017-19 biennium. The net increase in positions (new less eliminated) for the 2017-19 biennium was 159.70 when compared to the number of positions in the FY 2017 work program year

Significant position additions approved by the Legislature include the addition of 202.00 positions in FY 2018 and 31.51 positions in FY 2019 (233.51 positions total) in the Health and Human Services functional area and the addition of 111.00 positions in FY 2018 and 18.00 positions (129.00 positions total) in FY 2019 in the Public Safety functional area. The 233.51 additional positions for the Health and Human Services functional area are primarily to meet increased demand for services provided by the Aging and Disability Services Division and the Division of Public and Behavioral Health.

However, the Legislature also eliminated 222.20 positions in FY 2018 and 14.00 positions in FY 2019 (236.20 positions total) in the Health and Human Services functional area, primarily in anticipation of clients being served by the private sector and operational efficiencies in the Division of Public and Behavioral Health and a reduction in the number of authorized beds at the Desert Willow Treatment Center. The net result was a decrease of 15.69 positions for the 2017-19 biennium.

Net of the elimination of 21.51 positions, the additional 107.49 positions approved for the Public Safety functional area were primarily (78.0 positions) to provide for new staffing ratios and caseload adjustments for the Division of Parole and Probation.

The Legislature approved transferring the Commission on Postsecondary Education (4.00 existing positions) from the Education functional area to the Health and Human Services functional area and the Deferred Compensation Committee (1.75 existing positions) from the Special Purpose Agencies functional area to the Finance and Administration functional area. The Legislature also approved transferring the Nevada P20 Workforce Reporting account (1.00 existing positions) from the Health and Human Services functional area to the Elected Officials functional area and

Commission on Ethics (6.00 existing positions) from the Elected Officials functional area to the Special Purpose Agencies functional area. Finally, the Legislature approved transferring the regulation of medical marijuana establishments and 12.00 existing associated positions from the Health and Human Services functional area to the Finance and Administration functional area.

The budgeting and allocation of state-funded positions at NSHE is determined when the Board of Regents approves its annual operating budgets. For FY 2018, NSHE added 214.32 professional positions and eliminated 2.85 classified positions (211.47 net positions). NSHE's position counts for FY 2018 reflect 5,593.43 professional positions and 2,064.27 classified positions, for a total of 7,657.70 positions. Final FY 2019 position count information will not be available until NSHE's FY 2019 operating budgets are prepared and approved by the Board of Regents.

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

	FY 2017	Legislatively Approved FY 2018				Legislatively Approved FY 2019			
	Work Program [a.]	Eliminated Positions	Net Transfers [c.]	New Positions	Total	Eliminated Positions	Net Transfers [c.]	New Positions	Total
Government Function									
Constitutional Agencies [b.]	1,234.20	(22.00)	(2.00)	9.00	1,219.20	(3.00)	-	-	1,216.20
Finance and Administration [b.]	933.02	(8.00)	14.75	38.51	978.28	-	-	2.00	980.28
Education [b.]	187.02	-	(4.00)	9.00	192.02	-	-	-	192.02
Health and Human Services [b.]	6,806.51	(222.20)	(13.00)	202.00	6,773.31	(14.00)	-	31.51	6,790.82
Commerce and Industry	1,494.57	(26.00)	-	25.02	1,493.59	-	-	1.00	1,494.59
Public Safety	5,656.15	(21.51)	-	111.00	5,745.64	-	-	18.00	5,763.64
Infrastructure	2,777.30	(8.00)	-	61.37	2,830.67	-	-	-	2,830.67
Special Purpose Agencies [b.]	489.75	(42.00)	4.25	18.00	470.00	-	-	-	470.00
Subtotal	**19,578.52**	**(349.71)**	**-**	**473.90**	**19,702.71**	**(17.00)**	**-**	**52.51**	**19,738.22**
Nevada System of Higher Education									
Professional [d. & e.]	5,379.11	N/A	N/A	N/A	5,593.43	N/A	N/A	N/A	5,593.43
Classified [d. & e.]	2,067.12	N/A	N/A	N/A	2,064.27	N/A	N/A	N/A	2,064.27
Subtotal	**7,446.23**				**7,657.70**				**7,657.70**
Total [f.]	**27,024.75**				**27,360.41**				**27,395.92**

a. The FY 2017 work program subtotal by Government Function in The Appropriations Report differs from The Executive Budget due to necessary adjustments for items which are not reflected in The Executive Budget work program. The FY 2017 work program subtotal for NSHE reflects the positions approved by the Board of Regents for FY 2017. Reconciliation is on file in the Fiscal Analysis Division.

b. The 2017 Legislature approved transferring the Commission on Ethics (6.0 existing FTE) from the Constitutional Agencies function to the Special Purpose Agencies function, the Deferred Compensation Committee (1.75 existing FTE) from the Special Purpose Agencies function to the Finance and Administration function, the Commission on Postsecondary Education from the Education function to the Health and Human Services function (4.00 existing FTE), the Nevada P20 Workforce Reporting account from the Health and Human Services function to the Constitutional Agencies function (1.00 existing FTE), and staff from the Division of Public and Behavioral Health's Medical Marijuana Establishments program from the Health and Human Services functional area to the Department of Taxation in the Finance and Administration functional area (12.00 existing FTE).

c. Net transfers reflect the net change in positions transferred among functional areas.

d. The NSHE Professional FTE count includes 12.80 Resident Physician FTE in FY 2017, and 6.81 Resident Physician FTE in FY 2018 and FY 2019.

e. Final FY 2019 FTE count information for NSHE will not be available until the FY 2019 state-supported operating budgets are prepared and approved by the Board of Regents.

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

Summary of Appropriations and Authorizations

2017-19 Legislature

	2016-2017 Work Program	2017-2018 GOVERNOR RECOMMENDS	2017-2018 LEGISLATIVELY APPROVED	2018-2019 GOVERNOR RECOMMENDS	2018-2019 LEGISLATIVELY APPROVED
ELECTED OFFICIALS					
GENERAL FUND	169,938,467	174,033,767	157,901,201	205,156,576	187,496,961
BALANCE FORWARD	181,573,654	185,188,605	185,228,809	182,877,300	193,923,715
FEDERAL FUND	7,050,478	5,253,143	6,890,496	5,074,800	5,355,932
HIGHWAY FUND	6,632,913	3,477,000	2,044,763	7,168,000	4,238,816
INTERAGENCY TRANSFER	93,206,691	59,880,830	59,997,717	59,498,848	55,133,304
INTERIM FINANCE					
OTHER FUND	235,625,251	207,199,619	218,793,758	209,265,107	221,774,788
REVERSIONS					
TOTAL FOR ELECTED OFFICIALS	694,027,454	635,032,964	630,856,744	669,040,631	667,923,516
Less: INTER-AGENCY TRANSFER	93,206,691	59,880,830	59,997,717	59,498,848	55,133,304
NET ELECTED OFFICIALS	600,820,763	575,152,134	570,859,027	609,541,783	612,790,212
FINANCE & ADMINISTRATION					
GENERAL FUND	33,712,795	37,282,421	37,724,397	37,782,293	38,281,152
BALANCE FORWARD	43,830,141	36,876,713	43,561,109	31,940,871	33,651,322
FEDERAL FUND	4,284,797	2,935,180	2,935,180	2,942,300	2,942,300
HIGHWAY FUND					
INTERAGENCY TRANSFER	108,958,063	107,781,515	107,143,580	109,764,183	109,109,283
OTHER FUND	17,318,301	24,397,626	45,789,709	24,928,584	55,121,533
REVERSIONS					
TOTAL FOR FINANCE & ADMINISTRATION	208,104,097	209,273,455	237,153,975	207,358,231	239,105,590
Less: INTER-AGENCY TRANSFER	108,958,063	107,781,515	107,143,580	109,764,183	109,109,283
NET FINANCE & ADMINISTRATION	99,146,034	101,491,940	130,010,395	97,594,048	129,996,307
EDUCATION					
GENERAL FUND	2,024,681,295	2,019,794,448	2,068,780,740	2,043,044,797	2,072,136,432
BALANCE FORWARD	22,559,956	11,818,934	11,717,672	11,361,521	7,900,354
FEDERAL FUND	294,897,151	283,018,406	289,262,235	276,596,612	282,840,441
INTERAGENCY TRANSFER	176,710,512	202,422,462	221,312,119	208,097,940	230,590,389
INTERIM FINANCE	11,188,800				
OTHER FUND	637,046,146	742,632,391	701,326,064	781,797,611	728,434,175
REVERSIONS					
TOTAL FOR EDUCATION	3,167,083,860	3,259,686,641	3,292,398,830	3,320,898,481	3,321,901,791
Less: INTER-AGENCY TRANSFER	176,710,512	202,422,462	221,312,119	208,097,940	230,590,389
NET EDUCATION	2,990,373,348	3,057,264,179	3,071,086,711	3,112,800,541	3,091,311,402
COMMERCE & INDUSTRY					
GENERAL FUND	53,832,342	56,647,709	57,288,679	57,648,765	58,355,236
BALANCE FORWARD	86,184,553	67,891,033	73,959,923	61,667,932	66,002,808
FEDERAL FUND	155,856,172	202,308,620	202,300,609	212,412,398	212,403,860
HIGHWAY FUND	2,973,639	2,609,770	2,531,758	2,503,264	2,465,352
INTERAGENCY TRANSFER	31,656,011	29,747,529	29,793,134	29,942,445	30,063,017
OTHER FUND	204,427,824	160,728,414	161,045,405	165,361,276	165,735,825
REVERSIONS					
TOTAL FOR COMMERCE & INDUSTRY	534,930,541	519,933,075	526,919,508	529,536,080	535,026,098
Less: INTER-AGENCY TRANSFER	31,656,011	29,747,529	29,793,134	29,942,445	30,063,017
NET COMMERCE & INDUSTRY	503,274,530	490,185,546	497,126,374	499,593,635	504,963,081

Summary of Appropriations and Authorizations

2017-19 Legislature

	2016-2017 Work Program	2017-2018 GOVERNOR RECOMMENDS	2017-2018 LEGISLATIVELY APPROVED	2018-2019 GOVERNOR RECOMMENDS	2018-2019 LEGISLATIVELY APPROVED
HEALTH AND HUMAN SERVICES					
GENERAL FUND	1,135,380,916	1,207,841,153	1,213,636,713	1,284,141,538	1,283,125,128
BALANCE FORWARD	113,624,021	63,560,071	64,079,342	61,649,588	59,623,543
FEDERAL FUND	3,565,580,947	3,496,492,854	3,501,459,875	3,639,928,413	3,636,459,576
INTERAGENCY TRANSFER	519,288,556	500,151,170	512,294,016	512,628,495	523,677,381
INTERIM FINANCE	4,895,110				
OTHER FUND	351,771,342	360,363,993	364,914,016	362,595,056	369,745,487
REVERSIONS					
TOTAL FOR HEALTH AND HUMAN SERVICES	5,690,540,892	5,628,409,241	5,656,383,962	5,860,943,090	5,872,631,115
Less: INTER-AGENCY TRANSFER	519,288,556	500,151,170	512,294,016	512,628,495	523,677,381
NET HEALTH AND HUMAN SERVICES	5,171,252,336	5,128,258,071	5,144,089,946	5,348,314,595	5,348,953,734
PUBLIC SAFETY					
GENERAL FUND	323,001,854	351,541,619	352,580,102	356,273,664	358,884,213
BALANCE FORWARD	36,210,586	32,881,496	32,181,883	34,128,103	33,444,337
FEDERAL FUND	37,547,673	28,699,162	29,593,078	28,118,177	29,225,669
HIGHWAY FUND	124,265,657	139,703,940	138,589,898	140,950,523	143,253,357
INTERAGENCY TRANSFER	52,056,824	43,020,433	47,131,144	43,194,163	47,483,252
INTERIM FINANCE	12,166,953				
OTHER FUND	146,481,811	152,973,695	151,325,648	155,428,518	153,263,082
REVERSIONS					
TOTAL FOR PUBLIC SAFETY	731,731,358	748,820,345	751,401,753	758,093,148	765,553,910
Less: INTER-AGENCY TRANSFER	52,056,824	43,020,433	47,131,144	43,194,163	47,483,252
NET PUBLIC SAFETY	679,674,534	705,799,912	704,270,609	714,898,985	718,070,658
INFRASTRUCTURE					
GENERAL FUND	37,699,466	40,103,798	40,272,239	39,151,991	37,856,732
BALANCE FORWARD	229,907,665	33,899,888	34,409,888	33,057,656	32,950,146
FEDERAL FUND	373,063,629	380,480,678	381,299,888	380,591,435	381,372,844
HIGHWAY FUND	329,884,036	341,359,026	329,443,828	333,294,756	320,694,138
INTERAGENCY TRANSFER	54,438,576	49,703,593	50,166,569	49,701,915	50,234,505
OTHER FUND	317,582,928	303,414,733	303,526,529	116,329,010	116,384,496
REVERSIONS					
TOTAL FOR INFRASTRUCTURE	1,342,576,300	1,148,961,716	1,139,118,941	952,126,763	939,492,861
Less: INTER-AGENCY TRANSFER	54,438,576	49,703,593	50,166,569	49,701,915	50,234,505
NET INFRASTRUCTURE	1,288,137,724	1,099,258,123	1,088,952,372	902,424,848	889,258,356
SPECIAL PURPOSE AGENCIES					
GENERAL FUND	5,881,392	6,314,405	8,588,669	13,461,871	13,147,387
BALANCE FORWARD	154,093,196	115,871,794	117,770,839	97,727,001	111,330,822
FEDERAL FUND	37,826,310	33,886,062	34,356,657	33,129,409	32,507,879
INTERAGENCY TRANSFER	506,675,694	551,118,764	561,270,811	589,705,056	569,392,980
OTHER FUND	122,782,250	127,971,380	133,325,163	127,661,614	133,099,544
REVERSIONS					
TOTAL FOR SPECIAL PURPOSE AGENCIES	827,258,842	835,162,405	855,312,139	861,684,951	859,478,612
Less: INTER-AGENCY TRANSFER	506,675,694	551,118,764	561,270,811	589,705,056	569,392,980
NET SPECIAL PURPOSE AGENCIES	320,583,148	284,043,641	294,041,328	271,979,895	290,085,632

Summary of Appropriations and Authorizations

2017-19 Legislature

	2016-2017 Work Program	2017-2018 GOVERNOR RECOMMENDS	2017-2018 LEGISLATIVELY APPROVED	2018-2019 GOVERNOR RECOMMENDS	2018-2019 LEGISLATIVELY APPROVED
STATEWIDE					
GENERAL FUND	3,784,128,527	3,893,559,320	3,936,772,740	4,036,661,495	4,049,283,241
BALANCE FORWARD	867,983,772	547,988,534	562,909,465	514,409,972	538,827,047
FEDERAL FUND	4,476,107,157	4,433,074,105	4,448,098,018	4,578,793,544	4,583,108,501
HIGHWAY FUND	463,756,245	487,149,736	472,610,247	483,916,543	470,651,663
INTERAGENCY TRANSFER	1,542,990,927	1,543,826,296	1,589,109,090	1,602,533,045	1,615,684,111
INTERIM FINANCE	28,250,863				
OTHER FUND	2,033,035,853	2,079,681,851	2,080,046,292	1,943,366,776	1,943,558,930
REVERSIONS					
TOTAL FOR STATEWIDE	13,196,253,344	12,985,279,842	13,089,545,852	13,159,681,375	13,201,113,493
Less: INTER-AGENCY TRANSFER	1,542,990,927	1,543,826,296	1,589,109,090	1,602,533,045	1,615,684,111
NET STATEWIDE	11,653,262,417	11,441,453,546	11,500,436,762	11,557,148,330	11,585,429,382

TAX POLICY

Tax Policy

With comprehensive tax legislation having been approved by the Legislature and the Governor during the 2015 Session, issues that had been discussion points in the previous several sessions, such as the extension of the so-called "sunset taxes," were not an issue during the 2017 Session. As such, Governor Sandoval's State of the State address called for a balanced budget with relatively few changes to the tax system proposed.

One of the largest tax-related pieces of the budget proposed by the Governor was a 10.0 percent retail excise tax on recreational marijuana, on top of the 15.0 percent wholesale tax on recreational marijuana approved by the voters as part of Question 2 on the 2016 General Election ballot. This tax was ultimately approved as a part of larger reforms relating to the taxation and regulation of marijuana in Nevada in Senate Bill 487.

BILLS REGARDING STATE REVENUES AND TAXES

Senate Bill 487 transfers the responsibility for licensing and regulation of medical marijuana establishments pursuant to *Nevada Revised Statutes* (NRS), Chapter 453A from the Division of Public and Behavioral Health (within the Department of Health and Human Services) to the Department of Taxation, and repeals the 2.0 percent wholesale and retail excise taxes previously imposed on all types of medical marijuana establishments.

The bill provides for a 15.0 percent excise tax to be imposed on the fair market value at wholesale of all marijuana sold by a marijuana cultivation facility to another medical marijuana establishment, with the proceeds from the 15.0 percent excise tax to be distributed to the Department of Taxation and local governments to pay the costs to carry out the provisions of Chapter 453A with any remaining revenue to be deposited in the State Distributive School Account (DSA). The 15.0 percent wholesale tax on medical marijuana mirrors the 15.0 percent wholesale tax on recreational marijuana approved in Question 2, approved by the voters at the November 2016 General Election.

Senate Bill 487 specifies that a total amount equal to $5.0 million per fiscal year is deemed to be a sufficient portion of the 15.0 percent wholesale excise tax to pay the costs of all local governments to carry out the provisions of Chapter 453A (medical marijuana) and 453D (recreational marijuana). Additionally, the Department of Taxation is required to establish regulations to provide for the manner in which local governments may be reimbursed for the costs of carrying out the provisions of Chapter 453A and 453D.

The bill provides for a 10.0 percent excise tax to be imposed on all marijuana and marijuana products sold by a retail recreational marijuana store, with the proceeds from the 10.0 percent excise tax to be deposited in the Account to Stabilize the Operation of State Government (Rainy Day Fund).

The bill specifies that counties, cities and towns are authorized to impose a license tax on both recreational and medical marijuana establishments in an amount not to exceed 3.0 percent of the gross revenue of the establishment. Additionally, counties, cities or towns are prohibited from enacting or enforcing certain marijuana related ordinances which are more restrictive than or conflict with certain marijuana-related laws or regulations of this state.

The bill requires all medical and recreational marijuana establishments to report certain statistical information to the Department of Taxation related to the amounts, types and prices of marijuana and marijuana products purchased or sold.

Finally, the Department of Taxation is authorized, under certain circumstances, to approve one medical marijuana registration certificate for a dispensary in each city within a county with less than 100,000 in population, and the department is also required to issue a medical marijuana establishment registration certificate for at least one cultivation facility and at least one facility for the production of edible marijuana products and marijuana-infused products in each county.

In addition to the passage of Senate Bill 487, the Legislature passed Assembly Bill 422, which also transferred the regulation of medical marijuana establishments from the Division of Public and Behavioral Health in the Department of Health and Human Services to the Department of Taxation.

Assembly Bill 486 revises the distribution of the Governmental Services Tax (GST) attributable to the 10.0 percent increase in the depreciation factor for all ages and categories of vehicles that was originally approved in Senate Bill 429 of the 2009 Session. The bill requires that 75.0 percent of these proceeds be deposited in the State Highway Fund during FY 2018 and FY 2019, with 25.0 percent of these proceeds to be deposited in the State General Fund during those years. For FY 2020 and all future fiscal years, 100.0 percent of the proceeds from this portion of the GST are to be deposited in the State Highway Fund.

Senate Bill 483 of the 2015 Session required 50.0 percent of this portion of the GST to be distributed to the State Highway Fund and 50.0 percent to the State General Fund in FY 2017, with 100.0 percent of the proceeds to be distributed to the State Highway Fund beginning in FY 2018.

Assembly Bill 492 authorizes the Governor's Office of Economic Development (GOED) to award $10.0 million per fiscal year in transferrable tax credits for the production of films and certain other productions under the current film incentive program administered by GOED.

The bill removes the provision requiring the Legislature to set the maximum dollar amount of transferrable tax credits on a biennial basis and provides that beginning on July 1, 2017, the total amount of transferrable tax credits that GOED is allowed to approve is $10.0 million per fiscal year. However, any portion of the $10.0 million per fiscal year that is not approved may be carried forward and made available for approval during the next or any future fiscal year.

Senate Bill 514 requires that certain fees collected by the State Engineer of the Division of Water Resources of the Department of Conservation and Natural Resources, relating to services for the adjudication and appropriation of water, be permanently deposited in the State General Fund beginning in FY 2018.

These proceeds had previously been deposited in the State General Fund until the passage of Senate Bill 468 of the 2013 Session, which required the proceeds to be deposited in the Water Distribution Revolving Account for use by the division beginning in Fiscal Year 2014.

Senate Bill 555 authorizes the Department of Taxation to approve, in addition to the amount of tax credits authorized pursuant to Assembly Bill 165 of the 2015 Session, an amount of tax credits equal to $20.0 million against the modified business tax in Fiscal Year 2018 for eligible donations to certain scholarship organizations that provide grants on behalf of pupils who are members of a household with a household income of not more than 300.0 percent of the federal poverty level to attend schools in this state, including private schools, chosen by the parents or legal guardians of those pupils.

If the amount of these credits authorized and issued by the Department of Taxation in FY 2018 is less than $20.0 million, the remaining amount of credits must be carried forward and made available for approval in subsequent fiscal years.

The additional $20.0 million in credits authorized in Senate Bill 555 are not subject to the annual increases in the authorized credits allowed pursuant to Assembly Bill 165 of the 2015 Session.

BILLS REGARDING TECHNICAL AND ADMINISTRATIVE CHANGES

Assembly Bill 62 revises existing procedures and adds additional requirements for wholesale and retail tobacco dealers to aid in the statutory enforcement of the Tobacco Master Settlement Agreement (MSA) by the Department of Taxation and the Attorney General's Office. The changes include the following:

- Extending the period by which certain records must be retained by retail and wholesale tobacco dealers from three to five years;
- Requiring cigarette vending machine operators to obtain a license from the Department of Taxation;

- Specifying that manufacturer, wholesale and retail tobacco licenses authorize the holder of the license to sell cigarettes from the premises for which the license was issued;
- Requiring importers of cigarettes, roll-your-own tobacco and smokeless tobacco to report to the Department of Taxation the amount of product sold, transferred or delivered into Nevada each month; and
- Requiring manufacturers and importers who are nonparticipants in the MSA to submit additional reports to the Attorney General's Office.

Assembly Bill 94 removes the pilot designation from the NV Grow program, which was approved by the Legislature in Assembly Bill 399 of the 2015 Session, and repeals the prospective June 30, 2017, expiration date for the program.

Assembly Bill 94 additionally requires the appropriation of $350,000 from the State General Fund to the Nevada System of Higher Education. Of the appropriation, $225,000 is to be used by the Nevada Small Business Development Centers to provide services necessary to assist and carry out the NV Grow Program, and the remaining $125,000 of the appropriation is to be used by the College of Southern Nevada to hire a geographical information specialist to assist small businesses participating in the NV Grow Program, as well as for other direct program expenditures by the college.

Any remaining balance of the appropriation must not be committed for expenditure after June 30, 2019, by the entity to which the appropriation is made, and may not be spent for any purpose after September 20, 2019. The unspent portion of the appropriation must be reverted to the State General Fund on or before this date.

Assembly Bill 170 extends the period by which certain reports must be provided by the Governor's Office of Economic Development (GOED) relating to certain programs for economic development approved by the Legislature.

For economic development programs with at least $1.0 billion in capital investment, the bill extends the period that GOED must provide quarterly reports to the Governor and the Director of the Legislative Counsel Bureau from July 1, 2017, to June 30, 2020. Between July 1, 2020, and June 30, 2025, the reports must be provided every six months.

For economic development programs with at least $3.5 billion in capital investment, the bill requires that reports must be submitted to the Governor and the Director of the Legislative Counsel Bureau every six months between July 1, 2017, and June 30, 2024.

Assembly Bill 170 additionally provides that GOED is not required to prepare and submit these reports if, within 75 days after the end of the period covered by the report, the office receives an audit of the participants in the project that covers the same period that would be required under the report, and contains the information that is required to be submitted in the report.

Assembly Bill 231 revises the date of the annual report that GOED must submit to the Governor and the Legislative Counsel Bureau, relating to local emerging small businesses, from September 15 to December 1.

The bill additionally eliminates the requirement that GOED aid in the development of inland ports in Nevada.

Assembly Bill 417 creates the Nevada Main Street Program within GOED and requires the program to be administered in accordance with certain national standards.

The bill requires the Executive Director of GOED to adopt regulations setting forth the requirements to apply for and receive approval as a designated local Main Street program, and requires the Executive Director or a designee to coordinate the program and approve or deny applications for grants to designated local Main Street programs.

The bill creates the Account for the Nevada Main Street Program in the State General Fund to accept donations, grants and other types of funding for the award of grants and operation of the program.

Finally, the bill makes an appropriation of $350,000 from the State General Fund to the Interim Finance Committee for allocation to GOED for the operation of the program and to provide grants to designated local Main Street programs. Any remaining balance of the appropriation must not be committed for expenditure after June 30, 2019, by the entity to which the appropriation is made, and may not be spent for any purpose after September 20, 2019. The unspent portion of the appropriation must be reverted to the State General Fund on or before this date.

Assembly Bill 436 requires GOED, the Secretary of State's Office and the Regional Business Development Advisory Council for Clark County to provide information to certain businesses in the state regarding public and private programs to provide financing for small businesses.

The bill additionally requires the Secretary of State's Office to inquire, at the time of an application or renewal for a state business license, whether the business is minority-owned, woman-owned or veteran-owned and, if applicable, provide information to that business regarding how that business may become certified as a disadvantaged business enterprise.

Assembly Bill 439 provides that, for the purposes of state and local sales and use taxes, the Department of Taxation shall consider a licensed veterinarian to be a consumer, rather than a retailer, of tangible personal property that is used, furnished or dispensed by him or her in providing medical care or treatment to animals as part of the performance of his or her professional services in the practice of veterinary medicine.

Senate Bill 64 requires the proceeds from taxes imposed on aviation fuel and fuel for jet or turbine-powered aircraft, which are collected at privately-owned airports, to be allocated to the private airport rather than the local government. The bill implements provisions required to comply with a Federal Aviation Administration directive concerning the use of airport revenue.

Senate Bill 281 makes the following changes relating to the distribution of excess proceeds from the sale of a property held in trust by the county treasurer:

- A waste management company, a unit-owners' association of a common-interest community, a unit-owners' association of a condominium hotel, or an owner of a unit of a condominium hotel may receive excess proceeds from the sale; and

- The 10.0 percent limit on any fee that is charged for locating, delivering, recovering, or assisting in the recovery of excess proceeds from a sale is changed to only apply to transactions where the person entering the agreement is a natural person who is the owner and occupier of the property at the time of the sale is involved.

Senate Bill 281 additionally specifies that if a unit-owners' association of a common-interest community, a unit-owners' association of a condominium hotel, or an owner of a unit of a condominium hotel receives any excess proceeds from the sale of a residential unit, that amount that is received must be deemed to have satisfied the debt owed by the owner of the residential unit to the association, and the association may not recover in a civil action or otherwise collect any deficiency remaining due to the association from the residential unit's owner.

BILLS REGARDING EXEMPTIONS, ABATEMENTS AND POSTPONEMENTS

Assembly Bill 6 removes the exemption from the requirement to obtain a state business registration from the Secretary of State's Office for businesses whose primary purpose is to create or produce motion pictures.

Senate Bill 352 establishes provisions to allow a person whose primary single-family residence was partially or completely destroyed by a natural disaster for which the Governor declared a state of emergency or made a declaration of disaster to apply to the county assessor on or before June 30, 2047, for an exemption of assessed value related to the replacement of the destroyed residence such that the taxes imposed on the replacement residence are based on the value and taxes of the property in the fiscal year in which the single-family residence was partially or completely destroyed.

The bill specifies that the exemption no longer applies if the single-family residence that is replaced following a natural disaster or state of emergency is sold in a transaction that requires the payment of the real property transfer tax.

Finally, the bill provides that the exemption applies to property destroyed or partially destroyed in any event for which a state of emergency or declaration of disaster was proclaimed by the Governor on or after July 1, 2012.

Senate Bill 414 revises the current exemption from property taxes for personal property owned by nonresidents of Nevada to specify that an exhibit that is used in a convention or tradeshow located in Nevada, or a display, exhibition, carnival, fair, or circus that is transient in nature and which is located in Nevada for not more than 30 days, is exempt from personal property taxes.

Senate Bill 415 provides for the submission of a ballot question at the November 2018 General Election seeking approval to amend the Sales and Use Tax Act of 1955 to provide an exemption for feminine hygiene products. 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, 2019, and December 31, 2028.

The December 31, 2028, 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 442 makes various changes to the administrative provisions, eligibility criteria, and the authority granted to GOED with respect to the issuance of tax credits and granting of partial abatements of taxes to new and expanding businesses.

The bill increases the percentage of the statewide average wage that must be paid in order to be eligible for an abatement, and requires that health care benefits be provided by all businesses approved for an abatement. Additionally, Senate Bill 442 includes the following:

- Establishes a new abatement program for projects located on multiple sites and making a capital investment of at least $1.0 billion;
- Clarifies that commercial airlines are precluded from qualifying for the aviation abatement program;
- Clarifies provisions related to the requirement for at least 50.0 percent of the employees engaged in the construction of a project to be residents of this state;
- Clarifies that a “project” only includes participants in a “common business purpose or industry;”
- Revises provisions related to the payment and reimbursement of design fees required to determine the cost of municipal improvements;
- Revises definitions related to rail projects and authorizes counties and cities to undertake rail projects; and
- Specifies certain conditions in which money held in a trust fund must be used to repay any bonds or other obligations issued by the state or a local government in connection with a qualified project.

BILLS REGARDING LOCAL GOVERNMENT TAXES AND REVENUES

Assembly Bill 375 authorizes the governing body of flood management authority to adopt a resolution establishing a flood control project needs committee to recommend the imposition of certain taxes, fees, rates, charges, levies or assessments to fund the approved flood management projects of that flood management authority.

The bill specifies that if such a committee is established, its recommendations must be submitted to the governing body of the flood management authority and the board of county commissioners no later than April 2, 2018. However, if the committee is unable to provide recommendations due to a lack of sufficient documentation or technical information necessary to develop recommendations, the committee may dissolve itself, but is required to submit a summary of the meetings conducted by the committee and reasons for the lack of recommendations.

The bill provides that if a recommendation is submitted by April 2, 2018, the recommendation must include a proposal for a fee, rate or charge that may be imposed by the governing body of a flood management authority under existing law without voter approval. If such a recommendation is made, the flood management authority is required to impose the fee, rate or charge as recommended by the committee.

Finally, the bill specifies that if a recommendation is submitted, the recommendation may include a proposal to submit a ballot question to the voters at the November 2018 General Election seeking approval of certain other taxes, fees, levies or assessments as specified in the bill. If a majority of the voters approve the question, the taxes, fees, levies or assessments must be imposed in the county at the rates specified in the question, with the proceeds to be used for the certain approved flood management projects in the county.

Senate Bill 54 authorizes a county whose population is less than 100,000 (all counties except Clark and Washoe) to approve additional types of infrastructure projects for which the proceeds from a current one-quarter of 1.0 percent sales tax for infrastructure may be used.

Specifically, the bill expands the authorized uses of the proceeds from this tax to include the acquisition, establishment, construction, expansion, improvement or equipping of facilities related to health and welfare.

The bill additionally authorizes these counties to use the infrastructure sales tax proceeds to pay the ongoing costs of operating and maintaining certain governmental facilities, excluding costs related to salaries and benefits, if such costs are related to services and supplies only.

Finally, Senate Bill 54 specifies that if a county uses these proceeds for the additional purposes authorized by the bill, the county must conduct a review of its existing plan for the expenditure of these proceeds every four years.

Senate Joint Resolution 14 proposes to amend the Nevada Constitution to provide that for the first fiscal year after real property is sold or transferred, the real property is ineligible for any adjustment to the value of improvements on the real property, which is based on the age of the improvement, and is also ineligible for certain partial abatements of property taxes.

Senate Joint Resolution 14 also proposes to amend the Nevada Constitution to require the Legislature to enact by law a "Senior and Disabled Taxpayers Protection Act."

(Pursuant to Article 16, Section 1 of the Nevada Constitution and Chapter 218D of the *Nevada Revised Statutes*, the provisions contained within this joint resolution must be approved by the Legislature in identical form during the 2019 Session, followed by voter approval at the 2020 General Election, in order to be ratified.)

ELECTED OFFICIALS

Elected Officials

The Elected Officials function encompasses elected officials of the Executive Branch of government, including the Governor, Lieutenant Governor, Attorney General, Secretary of State, Treasurer and Controller, as well as the Judicial and Legislative Branches of government. For the 2017-19 biennium, General Fund appropriations for the Elected Officials function total $331.7 million, which is a 12.2 percent increase from the $295.6 million approved for the 2015-17 biennium.

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 serving as the Commander in Chief of all military forces and as chair 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 State Board of Pardons Commissioners.

OFFICE OF THE GOVERNOR

The Office of the Governor's budget for the 2017-19 biennium, as approved by the 2017 Legislature, includes a total of 18 non-classified employees in addition to the Governor.

GOVERNOR'S MANSION MAINTENANCE

The Mansion Maintenance budget was established to account for funding provided for the staffing, operation and maintenance of the Governor's Mansion in Carson City. For the 2017-19 biennium, the legislatively approved budget includes funding for 2.64 positions to staff the mansion. The Legislature approved $63,500 over the 2017-19 biennium for mansion maintenance projects including landscaping, fencing and interior maintenance.

GOVERNOR'S WASHINGTON OFFICE

The Governor's Washington, D.C. Office (Office) identifies, monitors and provides information on select federal issues of high priority to Nevada, such as nuclear waste, transportation funding, gaming, and economic development. The Legislature approved funding for the Office of $259,434 in each year of the 2017-19 biennium, which is materially unchanged from the amount approved for FY 2017. The Office is funded through transfers from Nevada Department of Transportation (NDOT), the Commission on Tourism and the Office of Economic Development.

GOVERNOR'S OFFICE OF ENERGY

The Governor's Office of Energy (GOE) is responsible for implementing the Governor's Nevada Energy Protection Plan and for serving as the state's point of contact with the U.S. Department of Energy's (DOE) State Energy Program (SEP). The GOE administers grants and contracts that promote the economic development of the state; encourages conservation and energy efficiency; encourages the development and utilization of Nevada's renewable energy resources; and promotes alternative fuel use in Nevada. The activities of the office include energy emergency support, energy policy formulation and implementation, technical assistance, public information and education, and administering the Renewable Energy Fund and the Renewable Energy, Efficiency and Conservation Loan Account.

The Legislature approved the Governor's recommendation to continue funding of $2.5 million in each year of the 2017-19 biennium for three programs: $1.0 million annually for the Performance Contract Audit Assistance Program (PCAAP); $750,000 annually for the Home Energy Retrofit Opportunity for Seniors (HEROS) program; and $750,000 for the Direct Energy Assistance Loan (DEAL) program. The PCAAP provides monetary assistance for Financial Grade Operational Audits to eligible Nevada governmental entities that choose to enter into a performance contract for operating cost-savings measures in accordance with *Nevada Revised Statutes* (NRS) 332.300 through 332.440. The HEROS program assists with reducing energy costs for Nevada seniors by improving the energy efficiency of their homes. The DEAL program provides certain State of Nevada employees an interest-free loan of up to $6,000 to fund energy efficiency upgrades that are paid off via a monthly payroll deduction.

The Legislature also approved the Governor's recommendation to continue funding $9,600 in each year of the 2017-19 biennium for the Nevada Electric Highway Demand Charge Offset program. The Demand Charge Offset program is designed to offset any increases in demand charges that may be incurred by an entity as a result of hosting an electric vehicle charging station. The program is part of the Nevada Electric Highway initiative, which is a community partnership between the GOE, the Nevada Department of Transportation, Nevada electric utilities, and local businesses to expand the state's electric vehicle charging station infrastructure. Demand charge payments are designed to last for the first five years of operation of a privately-owned site in NV Energy's service territory.

The Legislature also approved the Governor's budget amendment of a reserve reduction of $1.0 million in FY 2018 to provide funding for the Frontier Observatory for Research in Geothermal Energy (FORGE) project. The funding is one-time money that will be used to help fund research activities near Fallon, Nevada for the proposed FORGE project. In particular, this funding is earmarked to fund extensive drilling and coring necessary for site characterization of the subsurface of the proposed Fallon site.

OFFICE OF SCIENCE, INNOVATION AND TECHNOLOGY

The 2015 Legislature approved General Funds ($5.0 million over the 2015-17 biennium) to re-establish the Office of Science, Innovation and Technology (Office) within the Office of the Governor pursuant to NRS 223.600. However, it had been inactive since 2003 when funding was removed from the budget. The Office was re-established to promote the development of a skilled workforce in the areas of Science, Technology, Engineering, and Mathematics (STEM), and improve broadband availability, adoption and use. The 2017 Legislature approved General Fund appropriations totaling $8.0 million for the Office.

The 2017 Legislature approved the Governor's recommendation for General Fund appropriations of $1.0 million in each year of the 2017-19 biennium for STEM challenge grants. The 2015 Legislature approved General Fund appropriations of $1.0 million in FY 2016 and $2.0 million in FY 2017 for STEM challenge grants; however, during the 29th Special Session (2015), the Legislature approved the transfer of $1.0 million of the $2.0 million appropriation for FY 2017 to the new Workforce Innovations for a New Nevada (WINN) Account under the direction of the Governor's Office of Economic Development (Assembly Bill [A.B.] 1). Approval of the Governor's recommendation for the 2017-19 biennium brings the STEM challenge grant funding to $1.95 million in each year of the biennium, which is approximately the same level as initially approved for FY 2017.

The Legislature approved the Governor's recommendation to transfer the Wide Area Network Incentive Program, which includes General Fund appropriations of $1.0 million in each year of the 2017-19 biennium, from the Nevada Department of Education to the Office. Within the Office, the General Funds will be used to match or leverage available federal funding to secure telecommunications and Internet access for Nevada schools and libraries through the E-rate program established by the Federal Communications Commission. In approving the recommendation, the money committees approved adding language in the Appropriations Act (A.B. 518, Section 35) authorizing the transfer and expenditure of funds between each fiscal year. Existing staff will be used to provide customized technical and project management assistance to school districts that are applying for federal E-rate funding across the state. The Legislature also approved the Governor's recommendation for General Funds totaling $25,000 in each year of the 2017-19 biennium to fund a contract for website development and associated marketing to promote STEM careers, and provide additional resources to students, parents, teachers, businesses, and universities.

AGENCY FOR NUCLEAR PROJECTS

The Agency for Nuclear Projects (Agency) was established by executive order in 1983 following passage of the federal Nuclear Waste Policy Act of 1982. The 1985 Legislature formally established the Agency in statute and created a seven-member Commission on Nuclear Projects to advise the Agency and provide guidance to the Governor and

Legislature on matters concerning the high-level nuclear waste program. In 1997, the Legislature made the agency an organizational component of the Governor's Office.

Funding for the Agency consists primarily of State General Funds, an annual grant from the federal DOE, and an annual transfer of Highway Funds in the amount of $400,000 from NDOT. The Legislature approved the Governor's recommendation of General Fund appropriations totaling $2.7 million over the 2017-19 biennium for the Agency, which is unchanged from the same amount approved for the 2015-17 biennium. Of that amount, $1.3 million was approved for the Agency to address the potential restart of the licensing proceedings before the Nuclear Regulatory Commission (NRC) to establish a high-level nuclear waste repository at Yucca Mountain. The appropriations were approved to allow the Agency to contract with technical experts who will work in conjunction with the Attorney General's legal experts and staff to prepare for the anticipated administrative licensing proceedings.

GOVERNOR'S OFFICE OF FINANCE

The Office of Finance consists of the Budget Division and the Division of Internal Audits. The Director's office is included in the Budget Division. The Director also serves as the Clerk of the Board of Examiners which consists of the Governor, Attorney General and the Secretary of State.

Salary Adjustments

Together, Assembly Bill 517 and Senate Bill (S.B.) 368, as passed by the 2017 Legislature and approved by the Governor, provided state employees across-the-board salary increases of 3.0 percent, effective July 1, 2017, and an additional 3.0 percent effective July 1, 2018. Assembly Bill 517 and S.B. 368 approved General Fund appropriations totaling $27.4 million in FY 2018 and $56.5 million in FY 2019 and Highway Fund appropriations totaling $2.0 million in FY 2018 and $4.2 million in FY 2019 to fund salary increases for all state employees, including Nevada System of Higher Education (NSHE) professional and classified positions. The Executive Budget recommended salary increases of 2.0 percent in each year of the 2017-19 biennium. These funds are administered by the Board of Examiners and are distributed to eligible state agencies to fund these increases as needed if the costs are not otherwise absorbed in the agencies' budgets.

In addition to across-the-board salary increases, the 2017 Legislature approved the Governor's recommendation of one-grade salary increases (approximately 4.5 percent) for certain Correctional Officer and information technology (IT) positions to address disparities noted by the Division of Human Resource Management between salaries paid by the state and salaries paid by other public and private sector employers. In state agency budgets, the Legislature approved General Fund appropriations of $935,492 in FY 2018 and $957,986 in FY 2019 and Highway Fund appropriations of $581,209 in FY 2018 and $592,977 in FY 2019 to increase the salaries of IT positions. To increase the salaries of Correctional Officer positions, the Legislature approved General Fund

appropriations of $5.5 million in FY 2018 and $5.7 million in FY 2019 in the Department of Corrections budget, and certain Department of Health and Human Services, Division of Child and Family Services and Division of Public and Behavioral Health budgets.

BUDGET DIVISION

The Budget Division's primary responsibilities are to produce The Executive Budget, provide budgetary oversight to all agencies and coordinate statewide planning efforts. The division also provides staff support to the Board of Examiners and the Economic Forum. The 2017 Legislature approved General Fund appropriations of $7.5 million for the Budget Division during the 2017-19 biennium.

The Legislature did not approve the Governor's recommendation for a new fiscal training course, to be offered through Western Nevada College, that would consolidate and enhance the fiscal training currently provided by the Department of Administration, Controller's Office, the Governor's Office of Finance, and other entities, and provide an employment credential for persons that complete the course.

DIVISION OF INTERNAL AUDITS

The Division of Internal Audits consists of three sections: the Internal Audits section, which provides recommendations through the audit process geared toward improving the efficiency and effectiveness of Executive Branch agencies; the Financial Management section, which reviews Executive Branch agencies' internal controls and provides training to ensure effective financial administration; and the Compliance section, which statistically samples Executive Branch agency transactions for compliance with laws, regulations, guidelines, and contract stipulations. The Legislature approved General Fund appropriations of $3.1 million over the 2017-19 biennium to support the Division of Internal Audits.

The Legislature approved the transfer of an Administrative Assistant position from the Internal Audits Division to the Budget Division to increase interdepartmental efficiencies and to consolidate all administrative staff in the Governor's Office of Finance into one budget.

Additionally, the 2017 Legislature passed and the Governor approved A.B. 481, which eliminated the statutory requirement that the Administrator of the Division of Internal Audits of the Governor's Office of Finance appoint a Manager of Internal Controls, as required by NRS 353A.045(11). The Legislature approved changing the existing unclassified Manager of Internal Controls position to a classified Executive Branch Auditor position.

ENTERPRISE RESOURCE PLANNING PROJECT

The 2017 Legislature approved A.B. 504, which provides funding totaling $15.0 million, including General Fund appropriations of $12.2 million and Highway Fund appropriations of $2.8 million, in the 2017-19 biennium for the first phase of an Enterprise Resource Planning project to replace the state's existing financial, human resource, procurement, and budgeting information systems. Funding totaling $600,000 was appropriated to the Governor's Office of Finance for the development of a project plan and request for proposals, and the evaluation of such proposals. The remaining $14.4 million was appropriated to the Interim Finance Committee (IFC) for allocation to the Governor's Office of Finance for the project upon presentation of a project plan and itemization of costs.

SPECIAL APPROPRIATIONS

The Legislature approved the transfer of the Special Appropriations budget from the Department of Administration to the Governor's Office of Finance. In this budget, the 2017 Legislature approved the following General Fund appropriations:

- $25,000 in FY 2018 in support of the Civil Air Patrol
- $70,000 in FY 2019 to cover transition costs for elected Constitutional Officers
- $275,000 in FY 2018 to increase Clark County School District's participation in federal nutrition programs
- $2.8 million over the 2017-19 biennium as a loan to the Enterprise IT Services Division to enhance the state's cyber security resources and to increase bandwidth and connectivity to the state's wide area network with the loan repayment terms specified in the Appropriations Act
- $10.0 million in continuation funding for Graduate Medical Education programs over the 2017-19 biennium
- $200,000 in continuation funding for the Holocaust Education program over the 2017-19 biennium
- $300,000 in continuation funding for the Nevada Volunteers program over the 2017-19 biennium

WESTERN INTERSTATE COMMISSION FOR HIGHER EDUCATION

Nevada's participation in the Western Regional Education Compact and membership in the Western Interstate Commission for Higher Education (WICHE) provides educational assistance to students seeking education in various professional fields of study not offered by higher education institutions within the state. Senate Bill 195 (2015 Legislature) created the Office of the Western Regional Higher Education Compact within the Office of the Governor, and transferred Nevada WICHE and its employees to the new office.

STUDENT SLOTS

To support the cost of Professional Student Exchange Program (PSEP) and Health Care Access Program (HCAP) student slots, the 2017 Legislature approved Loan and Stipend funding totaling $1.1 million in FY 2018 and $1.2 million in FY 2019, which includes General Fund appropriations of $714,066 and $832,369, respectively. The remaining approved revenues are primarily loan and stipend repayments and interest payments assessed on student loans and stipends.

Additionally, the Legislature approved the Governor's recommendation to increase the number of student slots to 67 slots in FY 2018 and 85 slots in FY 2019 compared to the 59 slots approved for FY 2017. The Legislature approved the allocation of 47 PSEP students in each fiscal year of the 2017-19 biennium, a one-slot decrease from the 48 slots approved for FY 2017. Moreover, the Legislature supported a total of 20 HCAP slots in FY 2018 and 38 HCAP slots in FY 2019 compared to the 11 slots approved for FY 2017. The increase in slots for the 2017-19 biennium is mostly the result of new social worker slots to support graduate level degrees, and an increase in the nursing slots to support the state's need for graduate level nurses and to provide for national certification for registered nurses to become Advanced Practice Registered Nurses.

Finally, the Legislature reapproved the authority for the commission to balance forward unspent loan and stipend revenues received after May 15 of each fiscal year for expenditure on HCAP program slots in the subsequent fiscal year, and reapproved authority for the commission to transfer General Fund appropriations between the WICHE Loans and Stipends budget and the WICHE Administration budget with the approval of the IFC.

OFFICE OF WORKFORCE INNOVATION

With the passage of S.B. 516, the 2017 Legislature concurred with the Governor's recommendation to permanently establish the Office of Workforce Innovation (OWINN) within the Office of the Governor to develop statewide strategies to ensure employers are able to recruit Nevadans for jobs requiring high-level training and skills, and to implement statewide career pathways, talent development, and workforce training. The IFC approved temporarily establishing the OWINN in the 2015-17 Interim pursuant to Executive Order 2016-08.

OWINN's responsibilities include identifying, recommending and implementing policies related to workforce development; supporting the Governor's Workforce Development Board (GWDB) and Industry Sector Councils; overseeing the statewide longitudinal data system, also known as the Nevada P20 to Workforce Research Data System (NPWR); and overseeing the State Apprenticeship Council. Furthermore, OWINN will work to streamline and coordinate workforce development efforts among the GWDB, the Industry Sector Councils, the Local Workforce Development Boards, the Nevada Department of Education, the Nevada System of Higher Education, the Department of Employment, Training and Rehabilitation, and the Division of Welfare and Supportive Services.

OWINN is funded with General Fund appropriations of $191,556 and federal Workforce Innovation and Opportunity Act funding of $872,500 over the 2017-19 biennium. Five non-classified positions were approved for the office, including one new position and four positions transferred from the Department of Employment, Training and Rehabilitation. Additionally, the Legislature approved the transfer of the State Apprenticeship Council from the Office of the Labor Commissioner in the Department of Business and Industry to OWINN.

NEVADA P20 WORKFORCE REPORTING

The Nevada P20 Workforce Reporting budget contains the costs of maintaining the NPWR, which integrates education and workforce data. The 2017 Legislature approved the transfer of the Nevada P20 Workforce Reporting budget and its one full-time equivalent position from the Department of Employment, Training and Rehabilitation to OWINN to enhance data-driven decision making in the state.

The 2017 Legislature approved General Fund appropriations of $269,522 over the 2017-19 biennium to fund the purchase of a Business Intelligence tool to increase the NPWR system capabilities. The Legislature did not approve the Governor's recommendation for General Fund appropriations of $500,000 over the 2017-19 biennium for data partner planning for the NPWR system, and authorized the agency to approach the IFC for an allocation from the IFC Contingency Account after developing a detailed cost estimate and resolving issues related to data matching.

ATTORNEY GENERAL

The Office of the Attorney General (OAG) serves as legal advisor to nearly all state agencies, boards and commissions, and assists the county district attorneys throughout the state. The Legislature approved total funding of $174.2 million over the 2017-19 biennium for the OAG, which is a 19.7 percent increase from the $145.5 million approved for the 2015-17 biennium. The increase is primarily due to the new State Settlements budget, which the Legislature established within the OAG to provide transparency regarding settlement funds awarded to the state and allocated by the OAG, with approval by the Legislature. Of the $174.2 million in total funding for the OAG, the Legislature approved General Fund appropriations of $13.8 million for the 2017-19 biennium, a 7.4 percent decrease from General Fund appropriations of $34.2 million approved for the 2015-17 biennium. The decrease is primarily due to a methodology change for the Attorney General Cost Allocation Plan, as further discussed below, and the elimination of nine positions.

ADMINISTRATIVE ACCOUNT

The Administrative Account is supported by General Fund appropriations and by assessments paid by agencies and boards and commissions that receive legal services from the OAG, referred to as the Attorney General Cost Allocation Plan (AGCAP). The 2017 Legislature approved the Governor's recommendation to change the methodology of the AGCAP by eliminating the General Fund appropriation from the OAG Administrative Fund for Executive Branch agencies supported by General Funds and using the services of the OAG, and instead placing the General Fund appropriation directly in the individual budgets for transfer (interagency) to the OAG Administrative Account. The methodology change is anticipated to (1) improve transparency; (2) address problems that occur when an agency transitions to or from General Fund appropriation support; (3) more accurately project grant allocations to support the assessment; and (4) improve the tracking of carry-forward credits in the AGCAP.

The Legislature approved the Governor's recommendation to eliminate nine vacant positions that the OAG indicated were no longer needed due to the restructure approved by the 2015 Legislature. The following positions were approved for elimination: one Legal Secretary, two Legal Researcher positions, one IT Professional, and four Deputy Attorney General (DAG) positions. The position eliminations resulted in a General Fund savings of $631,720 and a reduction in AGCAP assessments of $833,714 over the 2017-19 biennium.

However, the Legislature did not approve the Governor's recommendation to eliminate one DAG position assigned to the Boards and Commissions/Open Government Division, indicating that based on constituent inquiries and concerns, State Boards and Commissions are in need of legal services. Additionally, the Legislature did not approve the recommendation to downgrade two Special Counsel positions assigned to the Colorado River Commission, to Senior DAG positions, because there was no change in duties, the positions were highly trained, and other Special Counsel positions within the OAG were not recommended for a downgrade.

Finally, the Legislature approved the Governor's recommendation for a new Budget Analyst position for the OAG fiscal unit to assist in budget tracking, revenue projections, the AGCAP, contract management, and work program submittals.

SPECIAL LITIGATION FUND

The Special Litigation Fund provides for the payment of litigation and expenses associated with unanticipated litigation costs, such as depositions and expert witnesses. The budget also supports the Construction Law Counsel position, which is supported by a transfer from the State Public Works Division within the Department of Administration, and the costs of litigation and administrative proceedings related to the proposed high-level nuclear waste repository at Yucca Mountain.

The Legislature approved General Fund appropriations of $1.7 million each fiscal year of the 2017-19 biennium, as recommended by the Governor, to support efforts related to the potential restart of administrative licensing proceedings. The funding will be utilized by the OAG to contract with legal experts to continue supporting the ongoing litigation related to the 218 legal contentions accepted by the Nuclear Regulatory Commission (NRC) regarding the nuclear waste licensing application, developing new contentions and preparing for case management conferences and the discovery process should the proceedings move forward over the 2017-19 biennium.

The Legislature approved the recommendation to transfer, from the Administrative Account to the Special Litigation Fund, $1.5 million in tobacco settlement funds and other miscellaneous revenue over the 2017-19 biennium to support the Tobacco Enforcement Unit consisting of 7.50 full-time equivalent (FTE) positions. The transfer also included $1.7 million in settlement funds to support the processing and testing of backlogged sexual assault test kits. The transfer of these program funds aligned with the Legislature's approval of retaining only AGCAP-related expenses in the OAG Administrative Account.

GRANTS UNIT

The 2017 Legislature approved the Governor's recommendation to support a portion of the OAG Grants Unit (previously titled Violence Against Women Grants) with a General Fund appropriation of $110,072 over the 2017-19 biennium to remain compliant with the administrative cap authorized by the formula grants administered by the unit, which include the Services Training Officers Prosecution (STOP) grant and the Sexual Assault Service Provider (SASP) grant.

The Grants Unit also administers the non-formula Sexual Assault Kit Initiative (SAKI) grants approved in FY 2016 and FY 2017. In that regard, the Legislature approved the Governor's revised recommendation to continue $2.4 million in SAKI grant funding to support the costs related to processing and testing backlogged sexual assault test kits and to meet other grant requirements, such as implementing a tracking system for the backlogged kits, effectuating changes to prevent a backlog issue from reoccurring, providing training, establishing policies and procedures for evidence collection, and for victim engagement, notification and support. To keep informed, the IFC will be receiving periodic status reports regarding the status of the backlogged kits during the 2017-18 Interim.

STATE SETTLEMENTS

The 2017 Legislature established a new State Settlements budget to be used by the OAG when settlements are awarded to the state and allocated to the OAG in accordance with the terms outlined in the settlement agreement. The new budget was established with $5.4 million approved in FY 2017 for the Volkswagen (VW) settlement awarded pursuant to Nevada's deceptive trade laws. From the $5.4 million, the Legislature approved transferring $1.3 million to support the Consumer Affairs Unit within the

Department of Business and Industry over the 2017-19 biennium, and placed the balance in reserves. Additionally, other settlement funds totaling $207,753 were approved to transfer to the Department of Health and Human Services Division of Child and Family Services (DCFS) to fund Confidential Address Program costs, which was approved for transfer from the OAG to the DCFS in S.B. 25. Finally, the Legislature approved allocating the remaining settlement funds to the budget's reserve category.

NATIONAL SETTLEMENT ADMINISTRATION

The National Settlement Administration budget was established during FY 2013 to provide for the general administration of the funds received from the National Mortgage Multi-Bank Settlement and the Bank of America Mortgage Settlement.

The 2017 Legislature approved $9.1 million in National Mortgage Settlement (NMS) reserve expenditures over the 2017-19 biennium to continue funding the housing call center, financial guidance services and legal services for the Home Again program administered by the OAG, as included in The Executive Budget. Additionally, the Legislature approved $3.7 million in NMS reserve funds to continue supporting the guardianship abuse and financial fraud cases in Southern Nevada ($3.2 million), and establishing an allocation for guardianship abuse and financial fraud cases in Northern Nevada ($500,000). The $3.7 million in NMS reserve funds will be passed through to nonprofit legal entities in both Southern and Northern Nevada over the 2017-19 biennium. Based on these expenditures, a reserve balance of $11.3 million in NMS funds was approved for the end of FY 2019.

The Governor did not recommend, nor did the Legislature approve, NMS for the Business and Industry's (B&I) Real Estate Division or the Consumer Affairs Unit as previously approved for the past two biennia. Instead, a General Fund appropriation was approved for the B&I Real Estate Division and OAG settlement funds were approved to continue the B&I Consumer Affairs Unit as discussed in those sections of this report.

SECRETARY OF STATE

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 2017 Legislature approved General Fund appropriations totaling $36.1 million for the 2017-19 biennium, which is a decrease of $5.8 million or 13.8 percent from the $41.8 million approved for the 2015-17 biennium. The decrease is primarily due to the

approval of the second phase of the technology investment request (TIR) to replace the Electronic Secretary of State (eSOS) Reporting System, funded with General Fund appropriations of $6.3 million over the 2017-19 biennium, via A.B. 503, rather than through the Office's budget. The eSOS is the primary application used by the Office for processing, archiving, and receipting commercial recording business entity filings electronically. Including the $12.1 million approved by the 2015 Legislature for the first phase of the TIR, the Legislature has approved a total of $18.4 million for the eSOS replacement project. In addition, through A.B. 518, Section 41, the 2017 Legislature granted the Office the ability to transfer a portion of the unused TIR funding from the 2015-17 biennium to the 2017-19 biennium, and to transfer TIR funding between fiscal years of the 2017-19 biennium to provide the project flexibility.

The Legislature approved changing the funding source for the Securities Division's operating expenses from fees and recovery monies to General Fund appropriations in the amount of $331,794 over the 2017-19 biennium, because fees and recovery monies are anticipated to be insufficient to fund operating expenses beginning in FY 2018. To implement this budget change, effective July 1, 2017, the Legislature passed and the Governor approved S.B. 515 to amend NRS 90 to require any fees, reimbursements and recoveries by the Securities Division to be credited to the State General Fund.

Further, the Legislature approved General Fund appropriations of $156,460 over the 2017-19 biennium to restore a vacant Compliance Investigator position to be shared between the Commercial Recordings Division and the Elections Division. The Legislature also approved restoring a Program Officer position to full-time status in FY 2019 in order to continue staff support for the Living Will Lockbox program, requiring General Fund appropriations of $50,483.

Additionally, the Legislature approved increasing expenditures for the Securities Division, including staff travel costs, a Fleet Services vehicle for the Las Vegas office, financial records analysis software, expert witness and forensic accountant fees, and Criminal Investigator uniforms and safety equipment, all funded with General Fund appropriations of $72,375 over the 2017-19 biennium.

Finally, the 2017 Legislature passed and the Governor approved A.B 519, which appropriates $8.0 million from the General Fund for the award of grants of money to the counties in the state for the purchase of voting machines and related costs, effective July 1, 2017.

HELP AMERICA VOTE ACT (HAVA) ELECTION REFORM

The 2017 Legislature did not approve elimination of this budget and the consolidation of HAVA expenditures in the Secretary of State's operating budget as proposed by the agency and recommended by the Governor in The Executive Budget. Instead, the Legislature approved maintaining the HAVA budget and changing the funding source for the HAVA compliance expenses of $2.0 million over the 2017-19 biennium, including two existing positions and all program operating costs from federal funds to General Fund

appropriations, due to the exhaustion of federal HAVA funding. Although no further federal funds to support the HAVA mandates are expected, each state is responsible for ongoing and continuing compliance with all the provisions of HAVA and other federal election laws.

STATE TREASURER

The State Treasurer's Office (STO), 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 budget accounts, managing the state's banking relationships, reconciling bank transactions, drawing federal funds, and distributing state checks. The STO is also responsible for the administration of the Governor Guinn Millennium Scholarship program, Nevada Higher Education Prepaid Tuition program, the Nevada 529 College Savings Plans program, the Education Savings Accounts program, and the Unclaimed Property program.

STATE TREASURER

The 2017 Legislature did not approve the Governor's recommendation to provide $78,679 in FY 2018 and $81,673 in FY 2019 to continue base funding a Public Information Officer (PIO) position that was established during the 2015-16 Interim and funded with salary savings. The 2017 money committees determined the STO did not have sufficient justification to authorize the continuation of this position over the 2017-19 biennium. The 2015 Legislature's money committees disapproved the STO's initial request for a PIO position through the biennium budget process. However, since the Treasurer's Office did not require additional funding to support this position during the 2015-16 Interim, and approval by the IFC was not required, the STO proceeded to establish the position.

EDUCATION SAVINGS ACCOUNTS

The 2015 Legislature passed S.B. 302, which established the Education Savings Accounts (ESA) program. According to S.B. 302, a child who receives instruction from a certain entity, rather than a public school, may receive a grant of money in an amount equal to 90.0 percent, or, if the child is a pupil with a disability or has a household income that is less than 185.0 percent of the federally designated level signifying poverty, 100.0 percent of the statewide average basic support per pupil. While not specifically stated, S.B. 302 inferred that the ESA grants would be supported with corresponding fund transfers from the Distributive School Account (DSA). In September 2016, the Nevada Supreme Court determined the mechanism proposed to fund the education savings accounts was unconstitutional.

Since there was no viable source of funding to support the ESA program during the 2015-16 Interim, no education savings accounts were funded. To provide the ESA program with a funding source in the 2017-19 biennium, the Governor

recommended General Fund appropriations of $25.0 million in FY 2018 and $35.0 million in FY 2019 to support a new Education Savings Accounts budget within the Treasurer's Office. The 2017 Legislature did not concur with the Governor's recommendation to fund the ESA program, and as a result, funding for the proposed Education Savings Accounts budget within the Treasurer's Office was not approved.

NEVADA COLLEGE SAVINGS TRUST FUND

The Nevada College Savings 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 Plan can be used at any eligible educational institution in the United States.

In February 2013 the College Savings Board approved the implementation of the Nevada College Kick Start (CKS) Program as a three-year pilot program, from FY 2014 through FY 2016, where $50 was deposited into college savings accounts for each kindergarten student that attended public school in Nevada. The goal of the program was to encourage families to open their own 529 college savings account in addition to the CKS Program account. Funding for this program was extended through FY 2017 by the IFC at its June 30, 2016, meeting.

The Governor recommended fund transfers from the Endowment Account of $2.2 million in each year of the 2017-19 biennium to continue the CKS Program, and to expand the program's eligibility to private school kindergarten students and students in first through third grade who did not attend kindergarten.

The 2017 Legislature did not concur with the Governor's recommendation to expand the eligibility of participants in the CKS Program, but it did concur with the Governor's recommendation to continue funding the CKS Program for public school kindergarten students only. Accordingly, the 2017 Legislature approved fund transfers from the Endowment Account of $1.78 million in FY 2018 and $1.79 million in FY 2019 to continue funding the CKS Program for all kindergarten students that attend public school in Nevada.

The 2017 Legislature approved the Governor's recommendation to terminate any CKS account not claimed by a family before their child enters fourth grade. When the CKS pilot program was first established, it was determined that the $50 deposited on behalf of each kindergarten student would remain in their CKS Program account until the time they were expected to graduate high school and enter college. If the child did not claim the funds by the time they were expected to enter into college, the funds would have been returned to the Endowment Account. It is estimated that approximately

$4.4 million will be returned to the Endowment Account in FY 2019 as a result of terminated CKS Program accounts.

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. In general, to be eligible for a Millennium Scholarship, a student must graduate with a diploma from a Nevada high school with at least a 3.25 grade point average and have been a resident of Nevada for at least two years of high school. 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 a 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 2017 Legislature approved A.B. 511, which appropriated $20.0 million in General Funds to the Millennium Scholarship Trust Fund. With this one-time appropriation, the Millennium Scholarship Trust Fund is projected to be financially viable through FY 2019.

UNCLAIMED PROPERTY

The Unclaimed Property Program is responsible for collecting unclaimed property, locating owners of unclaimed property, and auditing businesses (holders) to ensure that they have reported unclaimed property in their possession. All money received by the program and the proceeds from the sale of other (safe deposit box contents, financial securities) unclaimed property received by the program are deposited in the state's Abandoned Property Trust Account.

The Legislature approved the Governor's recommendation to establish a new Administrative Assistant position to assist two existing Administrative Assistants in processing claims on abandoned property and distributing property to its rightful owner. The position was approved in order to ensure all property claims were processed within 90 days pursuant to NRS 120A.630.

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 2017 Legislature approved General Funds totaling $10.4 million over the 2017-19 biennium, which represents a 7.1 percent decrease from the $11.2 million approved for the 2015-17 biennium.

The 2017 Legislature did not approve the Governor's recommendation to transfer the Debt Collection Unit, including revenues and expenditures associated with four accounting positions and associated contract costs, from the Controller's Office to the Governor's Office of Finance. The Legislature approved the Governor's recommendation to eliminate the office's training facility, creating General Fund appropriation savings of $53,130 in FY 2018 and $53,364 in FY 2019; however, it did not approve the Governor's recommendation to eliminate the Training Officer. In lieu of eliminating the Training Officer, the money committees voted to maintain the position (General Fund appropriations of $95,010 in FY 2018 and $95,087 in FY 2019) and transfer the position and funding to the Administrative Services Division within the Department of Administration.

The Legislature concurred with the Governor's recommendation and eliminated the Assistant Controller position, which created savings of $113,813 in FY 2018 ($19,783 General Fund appropriations) and $117,617 in FY 2019 ($23,570 General Fund appropriations). The Assistant Controller position was previously eliminated by the 2011 Legislature as a budget reduction measure; however, the 2013 Legislature concurred with the Governor's recommendation to restore the position, with the primary responsibility to improve debt collection efforts, and funded the position with approximately 85.0 percent transfers from the Debt Recovery Account and 15.0 percent General Fund appropriations.

LEGISLATIVE BRANCH

LEGISLATIVE COUNSEL BUREAU

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

The 2017 Legislature approved General Fund appropriations of $33.7 million in FY 2018 and $33.8 million in FY 2019 to support the operations of the Legislative Counsel Bureau. This represents an increase in General Fund support of 6.5 percent from the $63.4 million approved to support legislative operations during the 2013-15 biennium. The 2017 Legislature also approved A.B. 501, which appropriated $1,058,788 to the Legislative Counsel Bureau for dues and registration costs for national organizations and for computer hardware and radio replacements.

JUDICIAL BRANCH

Pursuant to NRS 353.246, the Judicial Branch budgets are included in The Executive Budget, but are not subject to review by the Governor. The Judicial Branch budgets are supported primarily through General Fund appropriations and administrative court assessments authorized under NRS 176.059. Administrative court assessments are fees charged to defendants in criminal and traffic cases. The budgets of the Judicial Branch include funding for the Supreme Court, Court of Appeals, Administrative Office of the Courts, Judicial Programs and Services Division, Uniform System of Judicial Records, Specialty Court, Judicial Selection, and Law Library. Additionally, the Judicial Branch budgets include funding for salaries, travel and pension expenses of district court judges; continuing education requirements of justices, judges, justices of the peace and various Judicial Branch personnel; and the salaries and travel expenses of retired justices and judges who are recalled to active service to expedite judicial business.

The 2017 Legislature approved General Fund appropriations over the 2017-19 biennium of $79.7 million for the Judicial Branch (excluding the Commission on Judicial Discipline), an increase of 6.3 percent over the 2015-17 legislatively approved amount of $74.9 million.

Administrative Court Assessment Revenues

Pursuant to NRS 176.059, not less than 51.0 percent of the administrative court assessment revenues deposited to the State General Fund must be distributed to the Administrative Office of the Courts for allocation among the various Judicial Branch budgets based on percentages defined in statute. Not more than 49.0 percent of administrative court assessment revenues must be allocated to various Executive Branch budgets to the extent of the legislative authority.

To address the Judicial Branch's concern regarding the continued, overall decline in court assessment revenues, the 2017 Legislature approved distributing 60.0 percent of the administrative court assessment revenues received by the State Controller over the 2017-19 biennium (an increase from 56.5 percent for the 2015-17 biennium), to the Judicial Branch budgets, 31.8 percent to Executive Branch programs, and 8.2 percent deposited in the General Fund. The 2017 Legislature approved Judicial Branch administrative court assessment revenue over the 2017-19 biennium of $25.1 million, an increase of 0.4 percent over the 2015-17 legislatively approved amount of $25.0 million.

Judicial Branch Position Classification Changes

Consistent with the action taken by the 2015 Legislature, the 2017 Legislature did not approve the Judicial Branch's renewed recommendation to change all unclassified positions within the Judicial Branch, excluding the Commission on Judicial Discipline, to non-classified state service. The 2017 Legislature was concerned that approving the reclassifications would reduce or eliminate legislative oversight over these positions.

SUPREME COURT

The Supreme Court, established under Article 6 of the Nevada State Constitution, is the highest court of record in Nevada's court system. The Supreme Court reviews appeals of judgments or orders from the state's district courts, provides admittance to the legal profession in Nevada, and provides administrative oversight of Nevada's court system. Additionally, the Supreme Court establishes rules for its own governance and provides leadership and administrative direction to the Nevada judiciary and to the State Bar of 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 budget is funded through a combination of General Fund appropriations and administrative court assessments.

The 2017 Legislature approved General Fund appropriations of $590,089 over the biennium to replace a document management system (DMS). The new DMS will replace the current unsupported system, be integrated with the court's case management system and electronic filing system, and provide electronic document storage. The 2017 Legislature also approved General Fund appropriations of $13,525 in FY 2018 to fund a Market Salary Analysis for select positions within the Judicial Branch.

COURT OF APPEALS

Approved by the 2013 Legislature (Senate Joint Resolution [SJR] 14), and ratified by the voters in the 2014 General Election, the Nevada Court of Appeals (NCoA), authorized under NRS 2A.010, was established in January 2015. Cases received by the Supreme Court are screened and assigned on a case-by-case basis to the NCoA. By Supreme Court Rule, the NCoA evaluates appeals from petitions for judicial review of administrative agency decision; appeals from petitions for post-conviction relief, except in cases involving a death sentence; and fast track criminal appeals. Additionally, the NCoA evaluates original proceedings challenging a ruling in a criminal case, except in cases that involve the death penalty. Staff and operating expenditures, excluding security for the Judicial Branch which is supported by the Supreme Court budget, are funded by the NCoA budget, while the three NCoA judges are paid from the State Judicial Elected Officials budget. The NCoA is supported by General Fund appropriations.

The 2017 Legislature approved General Fund appropriations of $166,442 in FY 2018 to develop and implement a new case management system (CMS) to replace the existing legacy system. The new CMS will be integrated with the Supreme Court's electronic filing system, allowing for the electronic viewing of court documents.

ADMINISTRATIVE OFFICE OF THE COURTS

The Administrative Office of the Courts (AOC), authorized under NRS 1.320, serves as the Office of the Court Administrator and provides payroll, personnel, budgeting, accounting, and information technology support to the Nevada Supreme Court. The AOC 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 AOC is also responsible for recommending operational improvements for trial courts to the Supreme Court. The AOC is funded by administrative assessments collected pursuant to NRS 176.059.

The 2017 Legislature approved the Judicial Branch's recommendation to replace a DMS, funded over the 2017-19 biennium with reserve reductions of $113,711. The new DMS will replace the current unsupported system and provide electronic document storage.

SPECIALTY COURT

Specialty court programs, authorized pursuant to NRS 176A.250, 176A.280, 453.580 and 484C.300, facilitate testing, treatment and oversight of certain persons over whom the court has determined suffer from a mental illness, alcohol or drug abuse, or other addictions or behaviors as well as those who may be veterans. The purpose of these programs is to offer participants an opportunity to obtain treatment to promote a lifestyle recovery, thereby reducing the number of repeat offenders and reducing overcrowding in county detention centers and state prisons.

Currently, specialty court programs are supported by the following funding sources: General Fund appropriations; a $7 administrative assessment fee for misdemeanor convictions in a justice or municipal court (NRS 176.0613); the allocation of 12.0 percent of the Judicial Branch's share of administrative court assessment revenue collected pursuant to NRS 176.059; 10.0 percent of the revenue collected from bail bond forfeitures (NRS 178.518); and a $100 fee paid by a defendant found guilty of a driving under the influence (DUI) violation (NRS 484C.515). Due to declining administrative assessments, the 2015 Legislature approved the support of Specialty Court programs funded by General Fund appropriations ($2.5 million) and DUI fees ($478,303) for each year of the 2015-17 biennium.

The 2017 Legislature approved continuing Specialty Court programs, supported with General Fund appropriations of $3.0 million each year of the 2017-19 biennium, to serve an additional 1,000 annual participants. Additionally, through the passage and approval of A.B. 512, the Legislature extended the prospective expiration date (sunset) for DUI fees of $100 per offense pursuant to NRS 484C.515, to June 30, 2019, in support of specialty court programs. The extension of the DUI sunset is estimated to provide annual revenue of $575,000 to stabilize funding and ensure sufficient program support in each year of the 2017-19 biennium.

FORECLOSURE MEDIATION PROGRAM

To address the housing crisis, the 2009 Legislature passed A.B. 149 to provide homeowners in default the right to mediation under which the homeowners may receive a loan modification. In response to this legislation, the Judicial Branch established the Foreclosure Mediation Program (FMP) in FY 2010 and implemented rules, certified mediators, and developed training for the FMP. However, due to the declining

number of notice of default foreclosure filings as the housing market improved, the 2015 Legislature approved S.B. 512, which repealed statutory provisions pertaining to the FMP and required program closure by June 30, 2017.

In recognition that the FMP may provide an alternative to foreclosure for certain Nevada homeowners, the 2017 Legislature, through the passage and approval of S.B. 490 (2017), modified provisions of NRS Chapter 107 to continue the FMP permanently. Among other actions, S.B. 490 transferred the administration of the Foreclosure Mediation Program from the Nevada Supreme Court to the nonprofit corporation, Home Means Nevada, Inc., and established a new budget title the Account for Foreclosure Mediation Assistance. Per the legislation, all remaining funds in the Supreme Court administered FMP must be transferred to the newly established account to support a program of foreclosure mediation. The new budget is administered by the IFC. Additionally, S.B. 490 increases the notice of default fee paid by a trustee from $45 to $95, establishes a $25 filing fee of a petition by a trustee to the district court, and increases the mediation fee from $400 to $500 to be paid equally between mediation participants. The new filing fee is to be used to establish a web-based portal for the program.

Finally, the 2017 Legislature passed and the Governor approved the following legislation, which included appropriating ongoing or one-time General Fund appropriations to the Judicial Branch:

- Assembly Bill 130 established the State Guardianship Compliance Office within the Supreme Court, including ongoing General Fund appropriations of $295,732 in FY 2018 and $659,019 in FY 2019.

- Senate Bill 377 established the Nevada Right to Counsel Commission, including one-time General Fund appropriations of $115,000 in each year of the 2017-19 biennium.

Summary of Appropriations and Authorizations

2017-19 Legislature

	2016-2017 Work Program	2017-2018 GOVERNOR RECOMMENDS	2017-2018 LEGISLATIVELY APPROVED	2018-2019 GOVERNOR RECOMMENDS	2018-2019 LEGISLATIVELY APPROVED
ELECTED OFFICIALS					
ELECTED OFFICIALS					
OFFICE OF THE GOVERNOR	2,341,149	2,344,477	2,341,379	2,357,422	2,356,313
GENERAL FUND	2,341,149	2,344,477	2,341,379	2,357,422	2,356,313
BALANCE FORWARD					
INTERAGENCY TRANSFER					
OTHER FUND					
REVERSIONS					
GOVERNOR'S MANSION MAINTENANCE	372,594	321,229	320,859	347,847	347,626
GENERAL FUND	372,594	321,229	320,859	347,847	347,626
REVERSIONS					
GOVERNOR'S WASHINGTON OFFICE	259,433	259,434	259,434	259,434	259,434
INTERAGENCY TRANSFER	259,433	259,434	259,434	259,434	259,434
GOVERNOR'S OFFICE HIGH LEVEL NUCLEAR WASTE	2,248,685	1,896,525	1,899,382	1,850,268	1,853,696
GENERAL FUND	1,707,281	1,346,525	1,349,382	1,300,268	1,303,696
INTERAGENCY TRANSFER	400,000	400,000	400,000	400,000	400,000
OTHER FUND	141,404	150,000	150,000	150,000	150,000
REVERSIONS					
OFFICE OF ENERGY	1,921,465	1,708,050	1,705,663	1,698,352	1,697,488
GENERAL FUND	100	100	100	100	100
BALANCE FORWARD	12,972				
FEDERAL FUND	423,032	345,430	345,430	345,430	345,430
INTERAGENCY TRANSFER	1,419,361	1,258,020	1,255,633	1,248,322	1,247,458
OTHER FUND	66,000	104,500	104,500	104,500	104,500
RENEWABLE ENERGY ACCOUNT	13,952,498	13,476,411	13,476,411	13,422,956	12,422,956
BALANCE FORWARD	8,992,006	9,568,354	9,568,354	9,552,390	8,552,390
OTHER FUND	4,960,492	3,908,057	3,908,057	3,870,566	3,870,566
OFFICE OF SCIENCE, INNOVATION AND TECHNOLOGY	2,078,659	4,020,569	4,020,521	4,022,578	4,022,969
GENERAL FUND	2,000,558	4,020,569	4,020,521	4,022,578	4,022,969
BALANCE FORWARD	8,101				
INTERAGENCY TRANSFER	70,000				
OTHER FUND					
REVERSIONS					
RENEWABLE ENERGY, EFFICIENCY AND CONSERVATION LOAN	651,175	1,007,726	1,007,726	1,041,507	1,041,507
BALANCE FORWARD	415,566	462,726	462,726	861,965	861,965
OTHER FUND	235,609	545,000	545,000	179,542	179,542
GOVERNOR'S OFFICE - OFFICE OF WORKFORCE INNOVATION		511,198	531,745	516,684	532,311
GENERAL FUND		84,069	85,461	104,103	106,095
INTERAGENCY TRANSFER		427,129	446,284	412,581	426,216

Summary of Appropriations and Authorizations

2017-19 Legislature

	2016-2017 Work Program	2017-2018 GOVERNOR RECOMMENDS	2017-2018 LEGISLATIVELY APPROVED	2018-2019 GOVERNOR RECOMMENDS	2018-2019 LEGISLATIVELY APPROVED
LIEUTENANT GOVERNOR	589,558	570,427	569,598	612,314	612,057
GENERAL FUND	589,558	570,427	569,598	612,314	612,057
OTHER FUND					
REVERSIONS					
AG - EXTRADITION COORDINATOR	674,972	545,708	550,107	552,321	557,192
GENERAL FUND	584,022	494,572	498,971	501,185	506,056
OTHER FUND	90,950	51,136	51,136	51,136	51,136
REVERSIONS					
AG - ADMINISTRATIVE BUDGET ACCOUNT	30,812,891	27,841,848	29,448,136	27,996,983	29,623,908
GENERAL FUND	12,472,065	2,433,398	2,662,558	3,895,790	4,080,090
BALANCE FORWARD	1,761,421	17,188	1,711,422	17,188	1,710,505
FEDERAL FUND					
INTERAGENCY TRANSFER	15,227,239	24,774,314	24,453,467	23,368,021	23,113,331
OTHER FUND	1,352,166	616,948	620,689	715,984	719,982
REVERSIONS					
AG - SPECIAL LITIGATION FUND	3,090,373	4,769,511	3,242,010	4,492,378	3,057,901
GENERAL FUND	2,500,000	1,767,003	1,903,996	1,754,949	1,893,112
BALANCE FORWARD	381,047	2,045,281	381,047	1,762,826	190,193
INTERAGENCY TRANSFER	209,326	293,912	293,652	295,498	295,491
OTHER FUND		663,315	663,315	679,105	679,105
REVERSIONS					
AG - WORKERS' COMP FRAUD	4,166,261	4,256,739	4,301,786	4,368,985	4,405,497
BALANCE FORWARD	306,311	306,311	306,311	297,137	280,550
INTERAGENCY TRANSFER	965,278	971,125	969,861	971,125	971,116
OTHER FUND	2,894,672	2,979,303	3,025,614	3,100,723	3,153,831
REVERSIONS					
AG - CRIME PREVENTION	387,587	442,101	456,221	453,727	469,355
GENERAL FUND	350,028	404,129	418,249	415,755	431,383
BALANCE FORWARD	1,060				
OTHER FUND	36,499	37,972	37,972	37,972	37,972
REVERSIONS					
AG - MEDICAID FRAUD	3,645,987	3,468,460	3,480,495	3,430,813	3,442,337
GENERAL FUND	100	100	100	100	100
BALANCE FORWARD	1,240,158	1,368,067	1,368,067	1,242,217	1,240,904
FEDERAL FUND	1,846,420	1,669,682	1,681,717	1,757,885	1,770,722
OTHER FUND	559,309	430,611	430,611	430,611	430,611
REVERSIONS					
AG - CONSUMER ADVOCATE	6,676,840	6,490,064	6,512,229	5,943,450	5,931,627
GENERAL FUND	666,375	646,094	668,259	651,887	674,629
BALANCE FORWARD	3,103,934	2,663,120	2,663,120	2,944,311	2,909,746
OTHER FUND	2,906,531	3,180,850	3,180,850	2,347,252	2,347,252
REVERSIONS					

	2016-2017 Work Program	2017-2018 GOVERNOR RECOMMENDS	2017-2018 LEGISLATIVELY APPROVED	2018-2019 GOVERNOR RECOMMENDS	2018-2019 LEGISLATIVELY APPROVED
AG - GRANTS UNIT	4,572,949	2,720,021	4,395,313	2,636,187	2,904,484
GENERAL FUND		53,979	53,979	56,093	56,095
BALANCE FORWARD	12,763		49,974		
FEDERAL FUND	4,227,843	2,666,042	4,291,360	2,580,094	2,848,389
INTERAGENCY TRANSFER	332,343				
AG - COUNCIL FOR PROSECUTING ATTORNEYS	420,297	350,849	368,318	295,057	310,993
GENERAL FUND	100	100	100	100	100
BALANCE FORWARD	207,896	218,132	218,132	160,781	159,248
OTHER FUND	212,301	132,617	150,086	134,176	151,645
REVERSIONS					
AG - VICTIMS OF DOMESTIC VIOLENCE	441,502	343,448	343,448	345,675	345,799
BALANCE FORWARD	104,048	11,153	11,153	13,380	13,504
INTERAGENCY TRANSFER	205,000	205,000	205,000	205,000	205,000
OTHER FUND	132,454	127,295	127,295	127,295	127,295
AG - FORFEITURE	279,930	221,541	185,427	199,866	163,752
BALANCE FORWARD	279,930	221,541	185,427	199,866	163,752
OTHER FUND					
AG - ATTORNEY GENERAL TORT CLAIMS FUND	8,763,792	8,800,014	8,796,261	8,798,980	8,781,545
BALANCE FORWARD	4,012,011	4,221,791	4,221,791	4,220,587	4,220,166
INTERAGENCY TRANSFER	4,746,781	4,573,223	4,569,470	4,573,393	4,556,379
OTHER FUND	5,000	5,000	5,000	5,000	5,000
AG - NATIONAL SETTLEMENT ADMINISTRATION	31,366,782	24,014,617	24,014,617	17,857,134	17,781,384
BALANCE FORWARD	21,291,782	23,884,004	23,884,004	17,726,521	17,650,771
INTERAGENCY TRANSFER	10,000,000				
OTHER FUND	75,000	130,613	130,613	130,613	130,613
CONTROLLER - CONTROLLER'S OFFICE	5,802,909	4,655,748	5,732,900	4,569,621	5,468,240
GENERAL FUND	4,843,272	4,655,748	5,361,281	4,569,621	5,071,621
INTERAGENCY TRANSFER	959,637		371,619		396,619
REVERSIONS					
CONTROLLER'S OFFICE - DEBT RECOVERY ACCOUNT	1,252,869	1,318,799	634,597	1,129,271	881,924
GENERAL FUND		684,202		500,373	
BALANCE FORWARD	197,598	292,234	292,234	261,035	514,061
OTHER FUND	1,055,271	342,363	342,363	367,863	367,863
SOS - SECRETARY OF STATE	27,489,349	18,445,775	17,301,590	18,536,713	17,403,634
GENERAL FUND	26,602,392	17,968,436	16,945,163	18,112,661	17,096,838
BALANCE FORWARD	337,410	76,766	73,110	198,317	198,317
FEDERAL FUND	57,735	180,598	180,598		
INTERAGENCY TRANSFER	33,910				
OTHER FUND	457,902	219,975	102,719	225,735	108,479
REVERSIONS					

	2016-2017 Work Program	2017-2018 GOVERNOR RECOMMENDS	2017-2018 LEGISLATIVELY APPROVED	2018-2019 GOVERNOR RECOMMENDS	2018-2019 LEGISLATIVELY APPROVED
AG - STATE SETTLEMENTS			5,459,328		4,821,432
BALANCE FORWARD					4,721,578
OTHER FUND			5,459,328		99,854
SOS - HELP AMERICA VOTE ACT (HAVA) ELECTION REFORM	883,032		984,785		1,047,319
GENERAL FUND	100		984,785		1,047,319
BALANCE FORWARD	880,896				
FEDERAL FUND					
OTHER FUND	2,036				
TREASURER - STATE TREASURER	2,804,885	3,276,397	3,085,457	3,395,123	3,159,377
GENERAL FUND	519,881	917,758	933,822	968,967	984,469
BALANCE FORWARD	75,405				
INTERAGENCY TRANSFER	901,049	969,517	899,141	986,134	908,239
INTERIM FINANCE					
OTHER FUND	1,308,550	1,389,122	1,252,494	1,440,022	1,266,669
REVERSIONS					
TREASURER - HIGHER EDUCATION TUITION ADMIN	657,001	651,775	667,644	648,563	674,879
OTHER FUND	657,001	651,775	667,644	648,563	674,879
TREASURER - BOND INTEREST & REDEMPTION	311,751,007	297,316,660	304,034,054	299,621,739	319,362,587
BALANCE FORWARD	124,082,258	128,519,349	128,519,349	133,330,892	140,108,560
INTERAGENCY TRANSFER	27,681,891	15,201,353	15,201,353	12,740,202	12,740,202
OTHER FUND	159,986,858	153,595,958	160,313,352	153,550,645	166,513,825
TREASURER - MUNICIPAL BOND BANK REVENUE	26,418,181	7,548,780	7,548,780	6,428,030	6,428,030
BALANCE FORWARD	1,203				
OTHER FUND	26,416,978	7,548,780	7,548,780	6,428,030	6,428,030
TREASURER - MUNICIPAL BOND BANK DEBT SERVICE	26,589,800	7,724,445	7,724,445	6,603,370	6,603,370
INTERAGENCY TRANSFER	26,413,825	7,548,144	7,548,144	6,427,394	6,427,394
OTHER FUND	175,975	176,301	176,301	175,976	175,976
TREASURER - MILLENNIUM SCHOLARSHIP ADMINISTRATION	361,243	364,742	370,922	369,029	380,360
OTHER FUND	361,243	364,742	370,922	369,029	380,360
TREASURER - NEVADA COLLEGE SAVINGS TRUST	4,398,328	4,615,069	3,599,776	9,049,330	3,651,262
OTHER FUND	4,398,328	4,615,069	3,599,776	9,049,330	3,651,262
TREASURER - EDUCATION SAVINGS ACCOUNTS		25,000,000		35,000,000	
GENERAL FUND		25,000,000		35,000,000	
TREASURER - ENDOWMENT ACCOUNT	11,875,033	10,989,827	10,989,827	15,894,350	16,350,102
BALANCE FORWARD	5,082,437	5,599,329	5,599,329	5,893,001	6,348,753
INTERAGENCY TRANSFER				4,425,319	
OTHER FUND	6,792,596	5,390,498	5,390,498	5,576,030	10,001,349

	2016-2017 Work Program	2017-2018 GOVERNOR RECOMMENDS	2017-2018 LEGISLATIVELY APPROVED	2018-2019 GOVERNOR RECOMMENDS	2018-2019 LEGISLATIVELY APPROVED
TREASURER - UNCLAIMED PROPERTY	2,058,152	2,212,036	2,234,060	2,260,130	2,282,913
OTHER FUND	2,058,152	2,212,036	2,234,060	2,260,130	2,282,913
GOVERNOR'S OFC OF FINANCE - BUDGET DIVISION	4,006,387	3,516,054	3,483,918	4,011,407	3,980,761
GENERAL FUND	4,006,387	3,516,054	3,483,918	4,011,407	3,980,761
REVERSIONS					
GOVERNOR'S OFC OF FINANCE- DIV OF INTERNAL AUDITS	1,534,307	1,548,248	1,545,669	1,562,434	1,561,634
GENERAL FUND	1,534,307	1,548,248	1,545,669	1,562,434	1,561,634
REVERSIONS					
GOVERNOR'S OFC OF FINANCE - SPECIAL APPROPRIATIONS	12,097,544	8,416,755	8,046,520	5,956,030	5,626,690
GENERAL FUND	8,197,544	8,416,755	8,046,520	5,956,030	5,626,690
HIGHWAY FUND	3,900,000				
W.I.C.H.E. ADMINISTRATION	354,026	383,905	383,538	383,092	382,932
GENERAL FUND	354,026	383,905	383,538	383,092	382,932
REVERSIONS					
W.I.C.H.E. LOANS & STIPENDS	1,286,703	1,125,370	1,125,370	1,222,798	1,222,798
GENERAL FUND	893,572	714,066	714,066	832,369	832,369
BALANCE FORWARD	25,953				
OTHER FUND	367,178	411,304	411,304	390,429	390,429
BOE - GENERAL FUND SALARY ADJUSTMENT	27,568,874	20,455,000	27,115,096	42,143,000	55,947,487
GENERAL FUND	27,568,874	20,455,000	27,115,096	42,143,000	55,947,487
REVERSIONS					
BOE - HIGHWAY FUND SALARY ADJUSTMENT	2,727,913	3,472,000	2,039,763	7,163,000	4,233,816
HIGHWAY FUND	2,727,913	3,472,000	2,039,763	7,163,000	4,233,816
REVERSIONS					
NEVADA P20 WORKFORCE REPORTING	1,126,355	1,196,649	1,076,946	974,299	729,719
GENERAL FUND	1,126,355	1,196,649	951,946	974,299	729,719
INTERAGENCY TRANSFER			125,000		
REVERSIONS					
TOTAL ELECTED OFFICIALS	592,759,277	534,615,001	527,412,071	570,422,247	565,123,397
GENERAL FUND	99,230,640	99,943,592	81,359,316	131,034,744	109,652,260
BALANCE FORWARD	172,814,166	179,475,346	179,515,550	178,682,414	189,844,963
FEDERAL FUND	6,555,030	4,861,752	6,499,105	4,683,409	4,964,541
HIGHWAY FUND	6,627,913	3,472,000	2,039,763	7,163,000	4,233,816
INTERAGENCY TRANSFER	89,825,073	56,881,171	56,998,058	56,312,423	51,946,879
INTERIM FINANCE					
OTHER FUND	217,706,455	189,981,140	201,000,279	192,546,257	204,480,938
REVERSIONS					

Summary of Appropriations and Authorizations

2017-19 Legislature

	2016-2017 Work Program	2017-2018 GOVERNOR RECOMMENDS	2017-2018 LEGISLATIVELY APPROVED	2018-2019 GOVERNOR RECOMMENDS	2018-2019 LEGISLATIVELY APPROVED
LEGISLATIVE BRANCH					
LEG - LEGISLATIVE COUNSEL BUREAU	31,475,438	33,122,368	33,906,397	32,816,115	33,732,305
GENERAL FUND	30,856,805	32,075,814	32,859,843	32,177,327	33,093,517
HIGHWAY FUND	5,000	5,000	5,000	5,000	5,000
INTERAGENCY TRANSFER	258,401	309,391	309,391	254,391	254,391
OTHER FUND	355,232	732,163	732,163	379,397	379,397
LEG - NEVADA LEGISLATURE INTERIM	682,860	860,183	862,683	721,371	723,871
GENERAL FUND	682,860	860,183	862,683	721,371	723,871
LEG - INTERIM FINANCE COMMITTEE			2,445,957		2,913,155
GENERAL FUND			2,445,957		2,913,155
LEG - STATE PRINTING OFFICE	3,039,777	2,705,518	2,705,518	2,951,584	2,951,584
BALANCE FORWARD					
INTERAGENCY TRANSFER	3,032,977	2,689,818	2,689,818	2,931,584	2,931,584
OTHER FUND	6,800	15,700	15,700	20,000	20,000
TOTAL LEGISLATIVE BRANCH	35,198,075	36,688,069	39,920,555	36,489,070	40,320,915
GENERAL FUND	31,539,665	32,935,997	36,168,483	32,898,698	36,730,543
BALANCE FORWARD					
HIGHWAY FUND	5,000	5,000	5,000	5,000	5,000
INTERAGENCY TRANSFER	3,291,378	2,999,209	2,999,209	3,185,975	3,185,975
OTHER FUND	362,032	747,863	747,863	399,397	399,397
JUDICIAL BRANCH					
SUPREME COURT	10,985,356	12,199,612	12,358,246	11,724,922	12,257,076
GENERAL FUND	4,870,562	6,095,868	6,254,502	5,681,710	6,213,864
INTERAGENCY TRANSFER	24,490				
OTHER FUND	6,090,304	6,103,744	6,103,744	6,043,212	6,043,212
REVERSIONS					
COURT OF APPEALS	2,207,643	2,448,636	2,373,186	2,270,401	2,215,581
GENERAL FUND	2,207,643	2,448,636	2,373,186	2,270,401	2,215,581
REVERSIONS					
STATE JUDICIAL ELECTED OFFICIALS	22,039,369	22,317,839	22,286,565	22,659,201	22,657,466
GENERAL FUND	22,039,369	22,317,839	22,286,565	22,659,201	22,657,466
REVERSIONS					
JUDICIAL SELECTION	20,349	15,349	15,349	15,349	15,349
GENERAL FUND	20,349	15,349	15,349	15,349	15,349
REVERSIONS					
SENIOR JUSTICE & SENIOR JUDGE PROGRAM	1,492,610	1,492,503	1,492,503	1,492,518	1,492,518
GENERAL FUND	987,112	985,123	985,123	989,552	989,552
OTHER FUND	505,498	507,380	507,380	502,966	502,966
REVERSIONS					

	2016-2017 Work Program	2017-2018 GOVERNOR RECOMMENDS	2017-2018 LEGISLATIVELY APPROVED	2018-2019 GOVERNOR RECOMMENDS	2018-2019 LEGISLATIVELY APPROVED
LAW LIBRARY	1,860,567	1,884,385	1,869,010	2,011,126	2,002,054
GENERAL FUND	1,857,870	1,882,353	1,866,978	2,009,094	2,000,022
INTERAGENCY TRANSFER	750	450	450	450	450
OTHER FUND	1,947	1,582	1,582	1,582	1,582
REVERSIONS					
ADMINISTRATIVE OFFICE OF THE COURTS	5,340,357	5,126,802	5,126,802	4,250,549	4,271,761
BALANCE FORWARD	2,084,617	1,822,657	1,822,657	979,444	1,000,656
INTERAGENCY TRANSFER					
OTHER FUND	3,255,740	3,304,145	3,304,145	3,271,105	3,271,105
JUDICIAL PROGRAMS AND SERVICES DIVISION	1,322,977	1,165,572	1,164,445	1,191,066	1,191,006
GENERAL FUND	735,867	744,366	743,239	769,860	769,800
FEDERAL FUND	495,448	391,391	391,391	391,391	391,391
INTERAGENCY TRANSFER	65,000				
OTHER FUND	26,662	29,815	29,815	29,815	29,815
REVERSIONS					
UNIFORM SYSTEM OF JUDICIAL RECORDS	3,137,155	2,356,517	2,356,517	1,665,834	1,768,035
BALANCE FORWARD	2,243,938	1,391,358	1,391,358	702,919	805,120
OTHER FUND	893,217	965,159	965,159	962,915	962,915
JUDICIAL EDUCATION	1,434,148	1,292,029	1,292,029	1,219,180	1,219,633
BALANCE FORWARD	674,489	525,694	525,694	460,449	460,902
OTHER FUND	759,659	766,335	766,335	758,731	758,731
SPECIALTY COURT	10,603,597	10,492,879	10,252,879	10,340,759	10,100,759
GENERAL FUND	3,652,852	4,158,971	3,343,971	4,158,971	3,583,971
BALANCE FORWARD	1,943,277	1,899,802	1,899,802	1,791,011	1,551,011
OTHER FUND	5,007,468	4,434,106	5,009,106	4,390,777	4,965,777
REVERSIONS					
FORECLOSURE MEDIATION PROGRAM	1,671,753				
BALANCE FORWARD	1,013,834				
OTHER FUND	657,919				
JUDICIAL SUPPORT, GOVERNANCE AND SPECIAL EVENTS	1,157,683	432,098	432,098	619,413	619,413
BALANCE FORWARD	799,333	73,748	73,748	261,063	261,063
OTHER FUND	358,350	358,350	358,350	358,350	358,350
JUDICIAL RETIREMENT SYSTEM STATE SHARE	1,971,801	1,598,389	1,598,389	1,738,217	1,738,217
GENERAL FUND	1,971,801	1,598,389	1,598,389	1,738,217	1,738,217
JUDICIAL DISCIPLINE	824,737	907,284	906,100	930,779	930,336
GENERAL FUND	824,737	907,284	906,100	930,779	930,336
REVERSIONS					

Summary of Appropriations and Authorizations

2017-19 Legislature

	2016-2017 Work Program	2017-2018 GOVERNOR RECOMMENDS	2017-2018 LEGISLATIVELY APPROVED	2018-2019 GOVERNOR RECOMMENDS	2018-2019 LEGISLATIVELY APPROVED
TOTAL JUDICIAL BRANCH	66,070,102	63,729,894	63,524,118	62,129,314	62,479,204
GENERAL FUND	39,168,162	41,154,178	40,373,402	41,223,134	41,114,158
BALANCE FORWARD	8,759,488	5,713,259	5,713,259	4,194,886	4,078,752
FEDERAL FUND	495,448	391,391	391,391	391,391	391,391
INTERAGENCY TRANSFER	90,240	450	450	450	450
OTHER FUND	17,556,764	16,470,616	17,045,616	16,319,453	16,894,453
REVERSIONS					
ELECTED OFFICIALS					
GENERAL FUND	169,938,467	174,033,767	157,901,201	205,156,576	187,496,961
BALANCE FORWARD	181,573,654	185,188,605	185,228,809	182,877,300	193,923,715
FEDERAL FUND	7,050,478	5,253,143	6,890,496	5,074,800	5,355,932
HIGHWAY FUND	6,632,913	3,477,000	2,044,763	7,168,000	4,238,816
INTERAGENCY TRANSFER	93,206,691	59,880,830	59,997,717	59,498,848	55,133,304
INTERIM FINANCE					
OTHER FUND	235,625,251	207,199,619	218,793,758	209,265,107	221,774,788
REVERSIONS					
TOTAL FOR ELECTED OFFICIALS	694,027,454	635,032,964	630,856,744	669,040,631	667,923,516
Less: INTER-AGENCY TRANSFER	93,206,691	59,880,830	59,997,717	59,498,848	55,133,304
NET ELECTED OFFICIALS	600,820,763	575,152,134	570,859,027	609,541,783	612,790,212

FINANCE AND ADMINISTRATION

Illustration by Chris Gash

Finance and Administration

The Finance and Administration function includes those Executive Branch agencies that generally coordinate and provide services to other agencies and programs in state government. This function includes the Department of Administration and the Department of Taxation. The 2017 Legislature approved total General Fund appropriations of $89.7 million with $45.8 million in FY 2018 and $43.9 million in FY 2019, which is a $35.2 million or 28.2 percent decrease from the $124.9 million of General Fund appropriations approved for the 2015-17 biennium. Total funding (net of interagency transfers) approved for the 2017-19 biennium was $273.7 million, which is $40.8 million or 17.5 percent more than the $232.9 million approved by the 2015 Legislature.

DEPARTMENT OF ADMINISTRATION

DIRECTOR'S OFFICE

The Director's Office of the Department of Administration is responsible for the administration, coordination and management of several internal service agencies, including the following divisions: Administrative Services; Enterprise Information Technology (IT) Services; Fleet Services; Grant Management; Deferred Compensation; Hearings and Appeals; Victims of Crime; Human Resource Management; Library, Archives and Public Records; Purchasing; Risk Management; and Public Works.

The Legislature approved $209,230 of expenditures, supported with cost allocation reimbursement over the 2017-19 biennium, for the licensing of an IT cloud-based e-mail solution for Department of Administration employees as part of a pilot program to migrate Executive Branch agencies to cloud-based e-mail in the 2019-21 biennium, if approved by the Legislature. The Legislature approved this recommendation in conjunction with $599,314 in expenditures over the 2017-19 biennium in the EITS-Computer Facility budget for three new IT Professional master services agreement (MSA) contractors and associated operating equipment to support the migration of the Department of Administration, and other agencies that currently have Office 365, to a new cloud-based office and productivity applications.

ADMINISTRATIVE SERVICES DIVISION

The Legislature approved the Governor's recommendation to eliminate three vacant Accounting Assistant positions and to add a new Administrative Services Officer position to oversee policy and procedure maintenance, inventory management, statewide assessment processing, cost allocation compliance, website maintenance, internal control testing, monitoring performance measures, timesheet and authorization form processing, and procurement card management, which resulted in a net decrease of $94,293 over the 2017-19 biennium in expenditures supported by charges to customer agencies.

DIVISION OF ENTERPRISE INFORMATION TECHNOLOGY SERVICES

The Division of Enterprise Information Technology Services (EITS) provides state agencies of the Executive Branch with a centralized source of IT-related services, including programming, database management, computing, and communications. The division consists of the Office of the Chief Information Officer (CIO), Agency IT Services, Computer Facility, Security, and communications operational units. For the 2017-19 biennium, the Legislature approved funding totaling $98.1 million, a 9.8 percent increase from the amount approved for the 2015-17 biennium ($89.4 million).

The 2017 Legislature approved the transfer of 21 positions among five EITS budgets to align functions between enterprise-wide services and agency level services within EITS, to better align funding sources with positions, and to improve customer service and streamline processes. The five EITS budgets impacted by the internal reorganization, including the total positions transferred in and out of each budget, are displayed in the table below.

EITS Division-Wide Position Transfers

EITS Budget	Budget Description	Transfer In	Transfer Out	Net
1365	Agency IT Services	10	6	4
1373	Office of the CIO	2	3	-1
1385	Computer Facility	9	6	3
1387	Telecommunications	0	2	-2
1389	Security	0	4	-4

OFFICE OF THE CHIEF INFORMATION OFFICER

The Office of the Chief Information Officer (CIO) establishes enterprise vision for the state's IT services and oversees the division's operational units. To better account for services provided to the Department of Administration and the Governor's Office of Finance, as well as to enhance collaboration with EITS personnel, the Legislature approved the recommended transfer of one Business Process Analyst position from the Department of Administration's Director's Office to the Office of the CIO budget. Additionally, the Legislature approved cost allocation revenues of $54,907 over the 2017-19 biennium to fund one new Public Service Intern position to provide a pathway for college students in the IT field, as well as to enhance the division's ability to develop its workforce and enhance entry-level technical support.

However, to preserve EITS' long-term planning capacity, the Legislature did not approve the elimination of an unclassified, part-time Chief Assistant of Planning position and an unclassified Special Advisor position, and instead approved an increase in the CIO Cost Allocation of $65,798 in FY 2018 and $170,009 in FY 2019.

AGENCY IT SERVICES

The Application Support budget was retitled as the Agency IT Services budget to reflect the consolidation of the cost of providing IT support to the Department of Public Safety (DPS), Department of Administration (DoA), and the Office of the Governor into a single budget. The 2017 Legislature concurred with the Governor's recommendation for revenues of $220,000 in each year of the 2017-19 biennium to implement a web-based electronic workflow and e-signature program that could be utilized by all state agencies. Implementation of the program will allow all state agencies to comply with *Nevada Revised Statutes* (NRS) 237.360, which requires agencies to make an electronic version of each administrative form of the state agency available on its website.

COMPUTER FACILITY

The Computer Facility manages and operates the state's mainframe, Internet and application servers in a secure environment. To enhance the productivity of the state workforce, the 2017 Legislature concurred with the Governor's recommendation for Computer Facility Service fees of $599,314 over the 2017-19 biennium to fund three new positions and MSA contractor costs associated with migrating to a new statewide hybrid cloud system. The cloud infrastructure includes a combined yearly subscription for e-mail, Microsoft Office, SharePoint, One Drive, and a full complement of collaboration tools, such as file sharing and real-time co-editing. The yearly subscription ensures that all licensing remain current, and the cloud migration will unify the state's current system, which consists of many distinct e-mail systems, on a single product. Additionally, to protect private information and the state's information technology infrastructure, the Legislature authorized expenditures of $577,355 for the purchase of additional cybersecurity software and cage lock upgrades as part of a statewide cybersecurity initiative, which is also discussed in the EITS Security and Data Communications and Network Engineering budgets.

COMMUNICATIONS UNIT

The Communications Unit, comprised of the Telecommunications, Data Communications and Network Engineering, and Network Transport Services budgets, provides the planning, procurement, operation, and maintenance services necessary to support the communications infrastructure for the exchange of information, including e-mail, voice, radio, Internet access, and information data exchanges to state agencies.

In order to enhance network bandwidth and last mile connectivity to facilitate customer usage, disaster recovery, redundancy, and infrastructure for cloud computing initiatives, the 2017 Legislature approved $6.0 million over the 2017-19 biennium, distributed among three budgets. Funding for the enhancements to SilverNet, the state's wide area network, are contained in the EITS Data Communications and Network Engineering budget ($3.1 million), EITS Network Transport Services budget ($1.0 million), and the Governor's Finance Office Special Appropriations budget ($2.0 million). The $2.0 million in the Governor's Finance Office Special Appropriations budget was approved as a loan to EITS to fund the purchase of networking equipment necessary for bandwidth enhancements.

The $3.1 million approved for the Data Communications and Network Engineering budget funded the purchase of vendor services, equipment, and software and hardware maintenance agreements to increase bandwidth between Carson City and Las Vegas, and between areas within Las Vegas. It also funded the creation of an alternate location to the Computer Facility in Carson City outside a 30-mile radius, and a new SilverNet circuit running from Reno to Las Vegas. In addition, the SilverNet bandwidth enhancement included two new IT Professional positions and associated costs to address an increase in service requests and the additional maintenance generated from the network enhancements approved by the 2017 Legislature. As part of the cybersecurity initiative, the 2017 Legislature approved $104,404 in the Data Communications and Network Engineering budget for software upgrades that support malware inspections on all network devices.

The 2017 Legislature approved $1.0 million in the Network Transport Services budget to support two new IT Professional positions and associated costs, two trucks, contracted labor for microwave repairs and installations that cannot be completed by the unit, and three Pathloss microwave station licenses. The two new positions were approved to address the increased workload related to EITS' ongoing replacement of the microwave system, which was approved by the 2015 Legislature, and to provide engineering for new microwave paths for additional services or expansion to the existing state communications system.

INFORMATION 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, continuity of operations plans, physical access control solutions, and security awareness training, with the goal of protecting critical state data, networks and data processing environments.

The 2017 Legislature approved $2.6 million for a cybersecurity initiative within three EITS budgets as follows: $1.9 million for the Security budget, $577,355 for the Computer Facility budget, and $104,404 for the Data Communication and Network Engineering budget. General Fund appropriations of $804,315 were also approved in the Governor's Finance Office Special Appropriations budget and represents a loan to EITS to fund the purchase of cybersecurity hardware, software and services. As discussed under the Department of Public Safety, General Fund appropriations of $876,953 were also approved for a new Office of Cyber Defense as part of the holistic cybersecurity initiatives approved by the 2017 Legislature.

The $1.9 million approved in the Information Security budget funded new continuous security monitoring software and security optimizing tools to provide greater visibility into cybersecurity events occurring within SilverNet, and enhance EITS' capabilities to detect, protect, and respond to the current and next generation cyber threats. In addition, the funds support the cost of establishing a state framework to consistently identify and assess cyber risks, and validate that the necessary security controls have been

implemented in compliance with chosen risk mitigation strategies. Two additional IT Professional positions were also approved as part of the funding, one responsible for administering a new service to provide for enhanced security of critically important servers, and the other as the team lead for providing advanced technical and procedural guidance, support and assistance to EITS, state agencies, boards, commissions and committees. The latter position will also be responsible for developing and administering a state security governance, risk management and compliance (GRC) program.

FLEET SERVICES DIVISION

The Fleet Services Division is responsible for the administration of the state's vehicle fleet of approximately 1,038 vehicles, which are dispersed throughout the state, and operates three facilities, one each in Carson City, Reno and Las Vegas. Funding for the division is primarily generated from vehicle rental fees. The 2017 Legislature approved the Governor's recommendation to increase expenditure authority, net of allocations to reserve, by $93,600 over the 2017-19 biennium to support a new fleet services position at the Las Vegas fleet services facility. Approval of the new position provided for a staffing ratio of 1 technician per 132 units, which is less than the targeted ratio of 1 technician per 150 units.

Additionally, the 2017 Legislature approved the purchase of 98 replacement vehicles and an additional 87 new vehicles using a new (to the state) financing program, whereas historically vehicles have been purchased using General Fund appropriations. Additionally, the Legislature approved agency reserve reductions of $541,783 to fund the costs associated with designing an approximately 6,000 square foot fleet services building.

OFFICE OF GRANT PROCUREMENT, COORDINATION AND MANAGEMENT

The Nevada State Grant Office provides a full range of grant support for state agencies to include the identification of funding opportunities, grant writing and editing, review of grant materials, developing collaborations, coordinating grant activities with internal and external partners, budget assistance, grant project management, as well as technical assistance with the *grants.gov* system or other grant management systems.

The Legislature approved $423,822 in General Fund appropriations over the 2017-19 biennium to purchase a new grant management system to integrate the Executive Branch electronic and paper grant reports and correspondence into one unified system. Furthermore, the Legislature approved the Governor's recommendation for $112,622 in General Fund appropriations over the 2017-19 biennium to support a new Administrative Assistant position to support the Nevada Advisory Council on Federal Assistance and the Nevada State Grant Office.

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 includes the following sections: Employee and Management Services; Compensation, Classification and Recruitment; Agency Human Resource Services (AHRS); Payroll and Records; Equal Employment Opportunity; and the Office of Employee Development. The DHRM is funded by uniform assessments to all state agencies for personnel and payroll services. In addition, the DHRM performs direct personnel services for certain state agencies through its AHRS section. Agencies that receive personnel services through AHRS are assessed for those services.

The 2017 Legislature concurred with the Governor's recommendation to convert the basis for the personnel and payroll assessments from a percentage of gross annual salaries to an annual per full-time equivalent (FTE) position amount to allocate the DHRM's costs more equitably, as the activities conducted by the DHRM in support of state agencies are not associated with employee compensation levels. The annual per FTE personnel assessment approved by the Legislature is $242.22 for FY 2018 and $265.69 for FY 2019, and the annual per FTE payroll assessment is $79.69 for FY 2018 and $83.04 for FY 2019.

The Legislature approved the Governor's recommendation to discontinue written employment tests for state job applicants, thus eliminating two Personnel Technician positions, for savings totaling $350,028 over the 2017-19 biennium. The elimination of written testing is anticipated to reduce recruitment time, increase job applicant pools and allow applicants to be better matched to job opportunities.

NEVADA STATE LIBRARY, ARCHIVES AND PUBLIC RECORDS

STATE LIBRARY

The Nevada State Library and Archives (NSLA), authorized under NRS Chapter 378, provides a range of information services to state agencies, public libraries and the general public, including reference, research and support services and services designed for people with disabilities. The Nevada State Library houses the Nevada State Data Center, the State Publications Distribution Center, and Nevada Talking Book Services. Additionally, the library provides leadership, grants and development services to Nevada's local libraries, archives and literacy agencies. The State Library is primarily funded by General Fund appropriations and the federal Library Services and Technology Act (LSTA) grant. The 2017 Legislature approved General Fund appropriations of $5.4 million over the 2017-19 biennium, which represented no increase over the $5.4 million approved for the 2015-17 biennium.

To provide Nevada schools and students with continued online access, and the public with continued access to certain paper publications, the 2017 Legislature did not approve the Governor's recommendation to eliminate the K-12 World Book

Encyclopedia online subscription and various paper publications. Retaining these items resulted in restoring $191,112 in General Fund appropriations over the 2017-19 biennium. Lastly, with the passage and approval of S.B. 549, the 2017 Legislature approved a General Fund appropriation of $500,000 to the State Library for collection development, bookmobile services, statewide databases, and emerging technology.

ARCHIVES AND PUBLIC RECORDS

The Nevada State Library, Archives and Public Records (NSLAPR) program, authorized under NRS 239.008, administers programs for the creation, maintenance, retention, preservation, and disposition of records of the Executive Branch of state government. The State Archives preserves and makes accessible records that document the history, organization and functions of Nevada state government. The Archives and Records program prepares records retention schedules and operates the State Records Center. The Imaging and Preservation Services (IPS) program provides digital imaging and microfilm capture of essential government documents. The program ensures government documents are preserved in accordance with NRS 239.070, 378.255 and 378.280.

The Archives and Public Records program is primarily funded through General Fund appropriations, with limited federal grants. The 2017 Legislature approved $3.1 million in General Fund appropriations over the 2017-19 biennium, an increase of 3.4 percent over the $3.0 million approved for the 2015-17 biennium for the Archives and Public Records budget.

The IPS program is funded through interagency transfers generated by performing imaging and preservation services for agencies that do not contribute to the Statewide Cost Allocation Plan (SWCAP) assessment.

The 2017 Legislature did not approve the Governor's recommendation to eliminate a Program Officer position, which continues dedicated staff for the NSLAPR program to assist local governmental entities with record retention schedules, as established by NRS 239.125, and provide staff training concerning the retention and disposition of state records. Retaining the Program Officer position resulted in a $182,597 increase in General Fund appropriations over the 2017-19 biennium when compared to The Executive Budget.

COOPERATIVE LIBRARIES AUTOMATED NETWORK

The Cooperative Libraries Automated Network (CLAN), authorized under NRS 379.1475, is a consortium of libraries and related agencies that share library and technological resources, including an automated library catalog to organize, publish and check materials in and out to library users. Currently, CLAN provides advanced library and technological services to 41 service locations throughout Nevada. Primary funding sources come from user charges, federal and private grants, and transfers from

state and local government entities. Net of interagency transfers, the 2017 Legislature approved $778,143 in CLAN revenue for the 2017-19 biennium, which represents a 23.7 percent increase over the $628,836 approved for the 2015-17 biennium.

The 2017 Legislature approved the Governor's recommendation to increase CLAN's Emergency Contingency category by $64,024 in FY 2018, funded with unspent County Participation Funds. The Emergency Contingency Fund allows CLAN to respond timely to any technology failure without the need to wait for work program approval.

MAIL SERVICES

On May 30, 2017, the 2017 Legislature passed, and the Governor approved, S.B. 38 authorizing local and other government entities to use Central Mailing Room services. The NSLA submitted a fiscal note with the bill indicating an indeterminable fiscal impact due to unknown demand for services of the Central Mailing Room by local and other governmental entities. Therefore, no additional revenue or expenditure authority was approved for the 2017-19 biennium.

PURCHASING DIVISION

The Purchasing Division's primary responsibility is to assist state agencies and political subdivisions with the efficient procurement of quality supplies, equipment and services at a reasonable cost. Purchasing also handles the disposal of state property and maintains the state's inventory of fixed assets, and is primarily funded through administrative assessments on Executive Branch agencies.

The 2017 Legislature passed, and the Governor approved, the following bills affecting the Purchasing Division and the legislatively approved budget:

- Amended NRS 333 to authorize, effective July 1, 2017, the Administrator of the Purchasing Division of the Department of Administration to appoint a General Counsel of the division in the unclassified service. The 2017 Legislature approved funding this position to assist with the solicitation and procurement processes, and approved eliminating one vacant Administrative Services Officer position, which resulted in a $20,103 net increase in salary and operating expenditures funded with Purchasing Assessment revenue.

- Assembly Bill 480 amended NRS 333 to authorize, effective July 1, 2017, the Purchasing Division Administrator to assess an administrative fee, not to exceed 4.0 percent of the total cost of the contract, to be paid by vendors from whom the Administrator has obtained supplies, materials, equipment, and services to be used for establishing and maintaining an online bidding system. The 2017 Legislature

approved expenditures from the new administrative fee of $1.5 million over the 2017-19 biennium to fund a new e-procurement system and associated costs.

- Assembly Bill 483 amended NRS 332 to transfer, effective July 1, 2017, the Preferred Purchase Program, including $164,680 in program reserves and administrative fee revenues and associated costs from the Rehabilitation Division of the Department of Employment, Training and Rehabilitation, to the Purchasing Division.

STATE PUBLIC WORKS DIVISION

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

The 2017 Legislature approved General Fund appropriations of $721,547 for the 2017-19 biennium for the division, an increase of 4.4 percent compared to the $690,870 approved for the 2015-17 biennium. The increase in General Fund appropriations was primarily driven by an increase in personnel costs resulting from the continuation of merit step increases.

ENGINEERING AND PLANNING

Total funding from project management and inspection fees collected from the CIP was approved to increase by 29.3 percent from the $9.0 million approved for the 2015-17 biennium to $11.6 million during the 2017-19 biennium. Although not included in The Executive Budget, the Governor's Office of Finance requested that the money committees accept, as a technical adjustment rather than a formal budget amendment, the addition of 11 new positions to address the projected increase in workloads required to support the 2017 CIP. The Legislature approved funding for each of the 11 new positions in the Engineering and Planning budget, including 3 Project Manager positions and 8 Building Construction Inspectors, contingent upon the workload needs associated with final approval of the 2017 CIP. New position and associated operating costs of $2.2 million over the 2017-19 biennium were funded with project management and inspection fee revenue. The Legislature also approved the Governor's recommendation to transfer 1 unclassified Deputy Administrator position from the SPWD Administration budget to the Engineering and Planning budget to support the increased work volume anticipated with the legislatively approved 2017 Capital Improvement Program.

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 2017 Legislature approved rental revenues collected by the B&G of $30.1 million over the 2017-19 biennium, an increase of 1.8 percent from the $29.5 million approved for the 2015-17 biennium. The rental rate charged by the B&G for state-owned office space, which is the primary source of rental income, was approved to decrease by 1.8 percent to $0.978 per square foot (sf) per month for FY 2018 compared to $0.996 per sf per month approved for FY 2017. In FY 2019, the 2017 Legislature approved an increase of 6.7 percent over the recommended FY 2018 rate to $1.044 per sf per month, as recommended by the Governor. The rental rate decrease in FY 2018 is attributable to several factors, including occupied office space increasing by 12,770 sf, and a reduction to the reserve to support operation costs. For the FY 2019 rate increase to $1.044 per sf per month, the main factor driving the increase was the statewide cost allocation charges. Due to a previous error with depreciation calculations relating to the Campos Office Building, this budget was charged a minimal amount in the statewide cost allocation in the 2015-17 biennium, as the budget was credited for prior overpayments resulting from the error. The statewide cost allocation amounts approved in this budget return to a normalized amount in FY 2019, which impact the rental rates charged by B&G.

Finally, the 2017 Legislature approved rental fee revenues of $1.5 million over the 2017-19 biennium to address deferred maintenance and renovation projects in state-owned facilities, as recommended by the Governor.

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. In addition, as a result of Initiative Petition 1 (Ballot Question 2 - 2016), approved by Nevada voters on November 8, 2016, the department is also responsible for carrying out the licensing and regulatory functions of the Regulation and Taxation of Marijuana Act (the Act) for the cultivation, manufacture, testing, transportation, and sale of recreational marijuana in Nevada. Further, through the passage and approval of S.B. 487 and A.B. 422, the 2017 Legislature transferred the licensure and regulation of medical marijuana establishments and agents from the Division of Public and Behavioral Health (DPBH), Department of Health and Human Services, to the Department of Taxation.

Net of interagency transfers, the 2017 Legislature approved funding of $138.7 million over the 2017-19 biennium, of which General Fund appropriations total $64.6 million, a 4.9 percent increase from the $61.6 million in General Fund appropriations approved for the 2015-17 biennium. The remaining $74.1 million in projected revenue is primarily composed of a 15.0 percent excise tax imposed on medical and recreational marijuana wholesale sales and registration and licensing fees. Pursuant to S.B. 487, the department is responsible for administering a 10.0 percent excise tax imposed on

retail sales of recreational marijuana. The proceeds of the excise tax on retail recreational marijuana sales are deposited in the Account to Stabilize the Operations of State Government (Rainy Day Account), and are not reflected in the department's budget.

MARIJUANA REGULATION AND CONTROL ACCOUNT

To account for the revenues and expenditures associated with the new regulatory structure for medical and recreational marijuana, the Governor recommended and the 2017 money committees approved a new Marijuana Regulation and Control Account budget. In total, the Legislature approved revenues totaling $72.8 million over the 2017-19 biennium, comprised of $56.3 million in 15.0 percent excise taxes imposed on wholesale sales of medical and recreational marijuana, $7.1 million in licensing and registration fees, and $9.4 million to be balanced forward.

For recreational marijuana, the 2017 money committees approved $39.5 million in excise tax revenues on wholesale sales of recreational marijuana and $3.2 million in license and fee revenue. In addition, the money committees approved one-time language in the Authorizations Act (S.B. 545, Section 10) to provide the department authority to balance forward, from FY 2017 to FY 2018, unspent recreational licensing fee revenue collected, and approved $6.1 million in such funding in the budget in FY 2018. To support costs associated with regulating recreational marijuana in the state, the 2017 money committees approved 16 new positions and associated expenditures totaling $4.1 million over the 2017-19 biennium.

As previously noted, A.B. 422 and S.B. 487 transferred responsibility for the licensure and regulation of medical marijuana establishments, owners and agents from the DPBH to the Department of Taxation, effective July 1, 2017. The responsibility to issue and reissue medical marijuana registry identification cards and letters of approval remains with the DPBH. For the 2017-19 biennium, the money committees approved $16.8 million in excise tax revenue on wholesale sales of medical marijuana and $3.9 million in medical marijuana license and fee revenue. The transfer of regulatory responsibility for medical marijuana resulted in the transfer of 12 existing positions and associated costs totaling $4.3 million over the 2017-19 biennium. The Legislature also approved a transfer of $350,000 in each fiscal year of the biennium to the DPBH's Behavioral Health Prevention and Treatment budget to fund alcohol and drug abuse programs per NRS 453A.730.

In addition, the money committees approved the establishment of a 90-day reserve to provide cash flow for the Marijuana Regulation and Control Account ($2.4 million and $2.3 million in FY 2018 and FY 2019, respectively), and the reimbursement of $376,629 to the Interim Finance Committee Contingency Account in FY 2018 to pay back funding the department received in FY 2017 to implement the Act.

The provisions of the Act and S.B. 487 specify that the proceeds of the 15.0 percent excise tax on wholesale sales of medical and recreational marijuana be utilized to pay the costs of the department and the local governments for regulating marijuana, with any

remaining funding deposited in the Distributive School Account. With regard to local governmental costs, the money committees approved $10.0 million over the biennium in accordance with provisions of S.B. 487, which stipulate that $5.0 million per fiscal year is sufficient to pay all local governmental costs. After considering projected revenues, the department's costs, and the local government costs, transfers to the Distributive School Account totaling $48.7 million over the 2017-19 biennium were approved by the money committees.

	2016-2017 Work Program	2017-2018 GOVERNOR RECOMMENDS	2017-2018 LEGISLATIVELY APPROVED	2018-2019 GOVERNOR RECOMMENDS	2018-2019 LEGISLATIVELY APPROVED
FINANCE & ADMINISTRATION					
DEPARTMENT OF ADMINISTRATION					
ADMINISTRATION - DIRECTOR'S OFFICE	768,203	800,822	872,128	793,023	881,680
GENERAL FUND			71,306		87,828
BALANCE FORWARD	108,617	125,933	125,933	40,833	41,662
INTERAGENCY TRANSFER	659,586	674,889	674,889	752,190	752,190
ADMINISTRATION - ADMINISTRATIVE SERVICES	3,174,388	3,203,573	3,313,488	3,319,923	3,448,913
GENERAL FUND			95,010		95,087
BALANCE FORWARD	462,710	368,323	368,323	379,088	398,089
INTERAGENCY TRANSFER	2,711,678	2,835,250	2,850,155	2,940,835	2,955,737
OTHER FUND					
ADMINISTRATION - INSURANCE & LOSS PREVENTION	29,310,794	29,907,064	29,670,604	29,297,481	29,062,016
BALANCE FORWARD	9,341,254	9,370,346	9,133,886	8,760,763	8,525,298
INTERAGENCY TRANSFER	19,733,276	20,462,425	20,462,425	20,462,425	20,462,425
OTHER FUND	236,264	74,293	74,293	74,293	74,293
ADMINISTRATION - FLEET SERVICES	6,972,176	6,342,846	6,359,940	5,986,763	5,397,576
BALANCE FORWARD	1,222,741	1,215,145	1,215,145	614,177	501,112
INTERAGENCY TRANSFER	5,720,844	5,090,861	5,107,955	5,335,746	4,859,624
OTHER FUND	28,591	36,840	36,840	36,840	36,840
ADMINISTRATION - FLEET SERVICES CAPITAL PURCHASE	2,098,553	1,866,528	1,788,565	1,526,240	2,189,770
GENERAL FUND	90,544				
BALANCE FORWARD	40,195	120,019	9,147	207,104	843,214
HIGHWAY FUND					
INTERAGENCY TRANSFER	1,859,259	1,506,007	1,538,916	1,078,634	1,106,054
OTHER FUND	108,555	240,502	240,502	240,502	240,502
REVERSIONS					
ADMINISTRATION - PURCHASING	4,001,143	4,256,410	4,256,410	4,191,961	4,196,229
BALANCE FORWARD	845,035	1,261,144	1,261,144	375,588	379,856
INTERAGENCY TRANSFER	2,691,617	2,128,637	2,128,637	2,399,744	2,399,744
OTHER FUND	464,491	866,629	866,629	1,416,629	1,416,629
ADMINISTRATION - HEARINGS DIVISION	4,829,794	5,015,918	5,007,056	5,021,564	5,017,368
INTERAGENCY TRANSFER	38,530	64,455	64,455	64,455	64,455
OTHER FUND	4,791,264	4,951,463	4,942,601	4,957,109	4,952,913
REVERSIONS					
ADMINISTRATION - VICTIMS OF CRIME	19,505,685	15,978,980	15,978,980	14,846,843	14,621,426
BALANCE FORWARD	11,322,135	10,981,190	10,981,190	9,849,053	9,623,636
FEDERAL FUND	2,332,000	1,057,432	1,057,432	1,057,432	1,057,432
OTHER FUND	5,851,550	3,940,358	3,940,358	3,940,358	3,940,358
ADMINISTRATION - SPWD - ADMINISTRATION	1,056,527	1,064,583	866,228	1,118,298	905,848
BALANCE FORWARD					
INTERAGENCY TRANSFER	1,056,527	1,064,583	866,228	1,118,298	905,848

	2016-2017 Work Program	2017-2018 GOVERNOR RECOMMENDS	2017-2018 LEGISLATIVELY APPROVED	2018-2019 GOVERNOR RECOMMENDS	2018-2019 LEGISLATIVELY APPROVED
ADMINISTRATION - SPWD - ENGINEERING AND PLANNING	4,514,030	4,680,478	5,645,818	4,822,902	5,934,565
BALANCE FORWARD	1,336,098				
OTHER FUND	3,177,932	4,680,478	5,645,818	4,822,902	5,934,565
ADMINISTRATION - SPWD - FACILITY COND & ANALYSIS	350,532	371,437	357,091	378,276	364,456
GENERAL FUND	350,532	371,437	357,091	378,276	364,456
REVERSIONS					
ADMINISTRATION - SPWD - BUILDINGS & GROUNDS	19,327,305	17,326,111	17,255,346	17,975,793	17,797,913
BALANCE FORWARD	3,628,068	1,761,470	1,761,470	1,455,354	1,345,982
INTERAGENCY TRANSFER	15,631,667	15,504,250	15,433,485	16,460,048	16,391,540
OTHER FUND	67,570	60,391	60,391	60,391	60,391
ADMINISTRATION - SPWD - MARLETTE LAKE	1,536,189	1,513,507	1,513,507	1,489,467	1,495,954
BALANCE FORWARD	274,216	307,802	307,802	299,462	305,949
OTHER FUND	1,261,973	1,205,705	1,205,705	1,190,005	1,190,005
ADMINISTRATION - IT - OFFICE OF CIO	1,931,410	1,600,120	1,725,182	1,381,436	1,616,896
BALANCE FORWARD	217,828	207,717	207,717	63,505	69,707
INTERAGENCY TRANSFER	1,713,582	1,392,196	1,517,258	1,317,724	1,546,982
OTHER FUND		207	207	207	207
ADMINISTRATION - IT - AGENCY IT SERVICES	11,679,446	10,526,546	10,526,546	10,366,178	10,401,188
BALANCE FORWARD	1,992,258	2,097,508	2,097,508	1,500,491	1,535,501
INTERAGENCY TRANSFER	9,687,188	8,428,358	8,428,358	8,865,007	8,865,007
OTHER FUND		680	680	680	680
ADMINISTRATION - IT - COMPUTER FACILITY	16,417,957	18,210,061	18,210,061	18,978,749	18,875,178
BALANCE FORWARD	2,109,989	1,970,883	1,970,883	2,623,507	2,519,936
INTERAGENCY TRANSFER	14,307,846	16,239,178	16,239,178	16,355,242	16,355,242
OTHER FUND	122				
ADMINISTRATION-IT- DATA COMM & NETWORK ENGINEERING	6,080,555	6,376,667	6,386,982	6,865,758	6,867,001
BALANCE FORWARD	772,868	634,987	634,987	1,191,576	1,182,511
INTERAGENCY TRANSFER	5,307,687	5,741,680	5,751,995	5,674,182	5,684,490
OTHER FUND					
ADMINISTRATION - IT - TELECOMMUNICATIONS	3,937,196	3,265,504	3,265,504	3,148,086	3,144,291
BALANCE FORWARD	328,774	329,228	329,228	31,018	27,223
INTERAGENCY TRANSFER	3,597,748	2,936,276	2,936,276	3,117,068	3,117,068
OTHER FUND	10,674				
ADMINISTRATION - IT - NETWORK TRANSPORT SERVICES	5,298,815	6,940,788	6,940,788	4,758,261	4,747,600
BALANCE FORWARD	840,282	1,755,436	1,755,436	834,741	824,080
INTERAGENCY TRANSFER	4,458,533	5,184,227	5,184,227	3,922,395	3,922,395
OTHER FUND		1,125	1,125	1,125	1,125

	2016-2017 Work Program	2017-2018 GOVERNOR RECOMMENDS	2017-2018 LEGISLATIVELY APPROVED	2018-2019 GOVERNOR RECOMMENDS	2018-2019 LEGISLATIVELY APPROVED
ADMINISTRATION - IT - SECURITY	3,409,678	2,495,851	2,495,851	2,916,336	2,911,185
BALANCE FORWARD	475,184	464,294	464,294	226,083	220,932
INTERAGENCY TRANSFER	2,934,494	2,031,557	2,031,557	2,690,253	2,690,253
OTHER FUND					
ADMINISTRATION - HRM - HUMAN RESOURCE MANAGEMENT	10,476,763	10,245,189	9,672,268	10,483,045	9,735,442
BALANCE FORWARD	1,133,066	1,536,980	1,536,980	1,538,998	975,389
INTERAGENCY TRANSFER	9,307,012	8,674,986	8,102,065	8,910,824	8,726,830
OTHER FUND	36,685	33,223	33,223	33,223	33,223
ADMINISTRATION - HRM - UNEMPLOYMENT COMPENSATION	2,793,942	2,092,807	2,092,807	2,041,469	2,041,469
BALANCE FORWARD	2,150,158	1,143,942	1,143,942	747,852	747,852
INTERAGENCY TRANSFER	643,784	948,865	948,865	1,293,617	1,293,617
ADMINISTRATION - NSLA - STATE LIBRARY	4,638,021	4,450,446	4,543,053	4,538,964	4,633,113
GENERAL FUND	2,700,975	2,571,520	2,664,127	2,652,918	2,747,067
BALANCE FORWARD					
FEDERAL FUND	1,932,635	1,877,748	1,877,748	1,884,868	1,884,868
OTHER FUND	4,411	1,178	1,178	1,178	1,178
REVERSIONS					
ADMINISTRATION - NSLA - ARCHIVES & PUBLIC RECORDS	1,587,819	1,479,744	1,568,582	1,502,989	1,595,844
GENERAL FUND	1,506,575	1,442,802	1,531,640	1,466,047	1,558,902
FEDERAL FUND	20,162				
INTERAGENCY TRANSFER	60,028	36,440	36,440	36,440	36,440
OTHER FUND	1,054	502	502	502	502
REVERSIONS					
ADMINISTRATION - OFFICE OF GRANT PROCUREMENT COORD	401,530	697,221	697,379	710,889	711,583
GENERAL FUND	401,530	697,221	697,379	710,889	711,583
REVERSIONS					
ADMINISTRATION - NSLA- COOP LIBRARIES AUTO NETWORK	506,667	436,991	436,653	443,962	443,812
BALANCE FORWARD	134,475	34,475	34,475	98,499	98,507
INTERAGENCY TRANSFER	68,408	51,161	51,161	51,161	51,161
OTHER FUND	303,784	351,355	351,017	294,302	294,144
ADMINISTRATION - NSLA - MAIL SERVICES	7,380,306	7,450,447	7,450,447	7,482,837	7,485,545
BALANCE FORWARD	908,680	893,176	893,176	798,926	801,634
INTERAGENCY TRANSFER	6,471,626	6,557,271	6,557,271	6,683,911	6,683,911
OTHER FUND					
ADMINISTRATION - NSLA - MAIL SERVICES EQUIPMENT	193,624	193,525	193,525	192,137	192,137
BALANCE FORWARD	178,236	193,525	193,525	192,137	192,137
INTERAGENCY TRANSFER	15,388				

	2016-2017 Work Program	2017-2018 GOVERNOR RECOMMENDS	2017-2018 LEGISLATIVELY APPROVED	2018-2019 GOVERNOR RECOMMENDS	2018-2019 LEGISLATIVELY APPROVED
ADMINISTRATION - NSLA - IPS EQUIPMENT/SOFTWARE	48,969	58,289	58,289	73,852	73,852
BALANCE FORWARD	22,726	27,726	27,726	43,289	43,289
INTERAGENCY TRANSFER	26,243	30,563	30,563	30,563	30,563
ADMINISTRATION - DO-JUVENILE & FAMILY COURT JUDGES	130,430	225,000	225,000	200,000	200,000
GENERAL FUND	130,430	225,000	225,000	200,000	200,000
ADMINISTRATION - MERIT AWARD BOARD	1,100	1,424	1,424	1,424	1,424
GENERAL FUND	1,100	1,424	1,424	1,424	1,424
REVERSIONS					
DEFERRED COMPENSATION COMMITTEE	445,858	403,130	403,130	419,732	417,303
BALANCE FORWARD	130,485	75,464	75,464	68,827	66,398
OTHER FUND	315,373	327,666	327,666	350,905	350,905
TOTAL DEPARTMENT OF ADMINISTRATION	174,805,405	169,478,007	169,778,632	167,274,638	167,408,577
GENERAL FUND	5,181,686	5,309,404	5,642,977	5,409,554	5,766,347
BALANCE FORWARD	39,976,078	36,876,713	36,529,381	31,940,871	31,269,894
FEDERAL FUND	4,284,797	2,935,180	2,935,180	2,942,300	2,942,300
HIGHWAY FUND					
INTERAGENCY TRANSFER	108,702,551	107,584,115	106,942,359	109,560,762	108,901,576
OTHER FUND	16,660,293	16,772,595	17,728,735	17,421,151	18,528,460
REVERSIONS					
DEPARTMENT OF TAXATION					
DEPARTMENT OF TAXATION	33,298,692	32,814,954	32,925,230	33,220,697	33,366,000
GENERAL FUND	28,531,109	31,973,017	32,081,420	32,372,739	32,514,805
BALANCE FORWARD	3,854,063				
INTERAGENCY TRANSFER	255,512	197,400	201,221	203,421	207,707
OTHER FUND	658,008	644,537	642,589	644,537	643,488
REVERSIONS					
TAXATION - MARIJUANA REGULATION AND CONTROL ACCT		6,980,494	34,450,113	6,862,896	38,331,013
BALANCE FORWARD			7,031,728		2,381,428
OTHER FUND		6,980,494	27,418,385	6,862,896	35,949,585
TOTAL DEPARTMENT OF TAXATION	33,298,692	39,795,448	67,375,343	40,083,593	71,697,013
GENERAL FUND	28,531,109	31,973,017	32,081,420	32,372,739	32,514,805
BALANCE FORWARD	3,854,063		7,031,728		2,381,428
INTERAGENCY TRANSFER	255,512	197,400	201,221	203,421	207,707
OTHER FUND	658,008	7,625,031	28,060,974	7,507,433	36,593,073
REVERSIONS					

Summary of Appropriations and Authorizations

2017-19 Legislature

	2016-2017 Work Program	2017-2018 GOVERNOR RECOMMENDS	2017-2018 LEGISLATIVELY APPROVED	2018-2019 GOVERNOR RECOMMENDS	2018-2019 LEGISLATIVELY APPROVED
FINANCE & ADMINISTRATION					
GENERAL FUND	33,712,795	37,282,421	37,724,397	37,782,293	38,281,152
BALANCE FORWARD	43,830,141	36,876,713	43,561,109	31,940,871	33,651,322
FEDERAL FUND	4,284,797	2,935,180	2,935,180	2,942,300	2,942,300
HIGHWAY FUND					
INTERAGENCY TRANSFER	108,958,063	107,781,515	107,143,580	109,764,183	109,109,283
OTHER FUND	17,318,301	24,397,626	45,789,709	24,928,584	55,121,533
REVERSIONS					
TOTAL FOR FINANCE & ADMINISTRATION	208,104,097	209,273,455	237,153,975	207,358,231	239,105,590
Less: INTER-AGENCY TRANSFER	108,958,063	107,781,515	107,143,580	109,764,183	109,109,283
NET FINANCE & ADMINISTRATION	99,146,034	101,491,940	130,010,395	97,594,048	129,996,307

EDUCATION

Education

The Education function currently consists of two sub-functions: the Department of Education (inclusive of K-12 and the State Public Charter School Authority [SPCSA]) and the Nevada System of Higher Education (NSHE). The Education function continues to be the largest function in the state budget supported by the General Fund for the 2017-19 biennium. General Fund appropriations for educational programs approved by the 2017 Legislature total approximately $2.069 billion in FY 2018 and $2.072 billion in FY 2019, a combined 4.9 percent increase over appropriations approved for the 2015-17 biennium (inclusive of a $62.2 million supplemental appropriation approved by the 2017 Legislature). The appropriations for educational programs account for 51.9 percent of total General Fund expenditures over the 2017-19 biennium as compared to 53.2 percent over the 2015-17 biennium.

Total funding approved by the 2017 Legislature from all sources for education (net of interagency transfers) total $3.071 billion in FY 2018, a 2.7 percent increase when compared to budgeted work program amounts totaling $2.990 billion in FY 2017 and $3.091 billion in FY 2019, a 0.7 percent increase from FY 2018.

DEPARTMENT OF EDUCATION (K-12)

The voters at the November 2004 and November 2006 General Elections approved an amendment to Article 11 of the Nevada Constitution to include a provision that the Legislature must finance the operation of the public schools in the state for kindergarten through grade 12 prior to funding any other part of the state budget for the next biennium. Senate Bill (S.B.) 544 of the 2017 Legislative Session was enacted to meet this provision by providing funding for K-12 education, which includes the Distributive School Account (DSA), the School Remediation Trust Fund, the Grant Fund for Incentives for Licensed Educational Personnel, the State Supplemental School Support Account, the Professional Development Programs, the Other State Education Programs, the Teachers' Supply Reimbursement and the Teach Nevada Scholarship accounts, as well as the state match requirement for the federal Nevada Ready Preschool Development grant in the budget of the Office of Early Learning and Development. In addition, the following four new K-12 budgets were approved by the 2017 Legislature: the Contingency Account for Special Education Services, the Instruction in Financial Literacy account, the Account for the New Nevada Education Funding Plan, and the Bullying Prevention Account.

The 2017 Legislature approved an increase of $83.4 million in State General Fund support for the 2017-19 biennial K-12 budget (excluding a $62.2 million supplemental appropriation approved by the 2017 Legislature for FY 2017) when compared to the biennial K-12 budget approved by the Legislature for the 2015-17 biennium. The increased investment in the state's public PreK-12 education system provides funding for several new targeted programs, including $36.0 million each fiscal year for

the support of pupils who perform below a designated level of proficiency and are English learners or eligible for a free or reduced-priced lunch, and provides enhancements to existing programs aimed at addressing underperforming schools, improving student achievement and implementing accountability measures.

DISTRIBUTIVE SCHOOL ACCOUNT

The funding which supports Nevada's public elementary and secondary schools is a shared responsibility with state, local and federal sources contributing to the school districts' and charter schools' operating funds. It is important to recognize that the DSA budget does not include the entire funding for K-12 education, but rather includes only the state's portion of the school district and charter school operating funds that provide the basic support guarantee and other state-supported programs.

The following table summarizes the elements (in millions) that are the basis for the DSA for the 2017-19 biennium, as recommended by the Governor and approved by the 2017 Legislature. While the "Total Required Support" is guaranteed by the state, only the portion of the table below "Total State Share" is included in the DSA budget account.

The Nevada Plan

	Governor Recommended (Millions)			Legislatively Approved (Millions)			
	FY 18	FY 19	2017-19 Biennium	FY 18	FY 19	2017-19 Biennium	Percent Change
Total Operating Expenditures *	$3,691	$3,799	$7,490	$3,788	$3,898	$7,686	2.6%
Less: Outside (Non-Guaranteed) Local Revenu	($791)	($817)	($1,608)	($792)	($820)	($1,612)	0.2%
Less: Non-Basic Support Programs	($184)	($200)	($384)	($187)	($201)	($388)	1.0%
Total Regular Basic Support	$2,716	$2,782	$5,498	$2,809	$2,877	$5,686	3.4%
Plus: Programs Other Than Basic Support	$336	$356	$692	$335	$353	$688	-0.6%
State Guarantee							
Total Required Support	$3,052	$3,138	$6,190	$3,144	$3,230	$6,374	3.0%
Less: Inside (Guaranteed) Local Revenues	($1,562)	($1,642)	($3,204)	($1,561)	($1,643)	($3,204)	0.0%
Distributive School Account							
Total State Share	$1,490	$1,496	$2,986	$1,583	$1,587	$3,170	6.2%
Less: Miscellaneous DSA Revenues **	($250)	($251)	($501)	($391)	($405)	($796)	58.9%
General Fund Support Before Transfers	$1,240	$1,245	$2,485	$1,192	$1,182	$2,374	-4.5%
Adjustment: Transfer of Categorical Funding *	$84	$86	$170	$0	$0	$0	-100.0%
General Fund Support	$1,324	$1,331	$2,655	$1,192	$1,182	$2,374	-10.6%

Note: Totals may not balance due to rounding.

* The Governor's budget recommended the transfer of the Full-Day Kindergarten Program funding from the School Remediation Trust Fund (BA 2615) to the DSA budget. The 2017 Legislature approved the transfer of this program to the DSA budget; however, this transfer is reflected in the total operating expenditures in the legislatively approved budget.

** The Governor originally recommended transferring a portion of the IP 1 Room Tax revenues to the DSA with the remainder transferred to the Other State Education Programs budget (BA 2699). During the 2017 Legislative Session, the Governor's Finance Office submitted a budget amendment to transfer the full amount of the IP 1 Room Tax revenues to the DSA, which was subsequently approved by the Legislature.

The legislatively approved budget approved for Nevada school districts and charter schools over the 2017-19 biennium estimates total general operating expenditures at $3.788 billion for FY 2018 and $3.898 billion for FY 2019, an increase of 12.8 percent compared to the $3.353 billion and $3.458 billion in operating expenditures estimated for FY 2016 and FY 2017, respectively, by the 2015 Legislature.

Nevada Plan

The Legislature determines the level of state aid for school districts and charter schools through a formula called the "Nevada Plan," which accounts for differences across districts in the costs of providing education and in local wealth. A guaranteed amount of basic support per pupil is calculated for each school district and is established in law each legislative session. The state, through the DSA, and local school districts, through the Local School Support Tax (sales tax) and property tax, share the responsibility for providing the money needed to fund the guaranteed basic support per pupil.

- Non-Guaranteed Local Revenues
  As indicated above, certain locally-generated revenues are considered before the state's funding responsibility is determined. These revenues are referred to as being non-guaranteed or "outside" of the Nevada Plan (the state's responsibility). Because these local revenue sources outside the Nevada Plan are not guaranteed, state aid is not increased or decreased based on actual realized revenue from these local revenue sources.

  - Property Tax: State law requires a property tax rate of 75 cents per $100 of assessed valuation for the support of schools. One-third of the proceeds from the 75-cent property tax rate is inside the Nevada Plan or guaranteed by the state, while the remaining two-thirds of the proceeds of the 75-cent property tax rate is outside the Nevada Plan.

    For FY 2016, the two-thirds portion totaled $421.1 million and is projected to increase 2.7 percent to $432.5 million in FY 2017. Estimated tax collections are projected at $439.3 million in FY 2018, which represents a 1.6 percent increase over the amount projected for FY 2017, and $466.3 million in FY 2019, an increase of 6.1 percent over FY 2018.

  - Local Governmental Services Tax: This tax is estimated to generate $92.0 million in FY 2018 and $92.9 million in FY 2019 compared to FY 2016 actual collections of $92.0 million.

  - Other Local Sources: Franchise taxes, federal revenue, interest, tuition and other local revenue and opening balances are estimated to contribute $260.3 million in each year of the 2017-19 biennium.

For the 2017-19 biennium, revenues outside of the Nevada Plan (non-guaranteed) are budgeted to generate 21.0 percent of the revenue necessary to support the budgets of school districts and charter schools (19.2 percent in the 2015-17 biennium), with the balance being funded through the Nevada Plan.

- Guaranteed Local Revenues
  Nevada Plan funding for school districts and charter schools consists of state financial support received through the DSA and locally-collected revenues that are "inside" the Nevada Plan, namely the Local School Support Tax (LSST), and the remaining one-third of the proceeds from the 75-cent property tax rate.

  - LSST: For the 2017-19 biennium, the 2.6 percent LSST is estimated at $1.341 billion for FY 2018 (6.2 percent increase over the $1.262 billion estimated for FY 2017) and at $1.410 billion for FY 2019 (5.2 percent increase over projected FY 2018).

  - Property Tax: Local funding from the one-third portion of the proceeds from the 75-cent property tax rate is recommended at $219.7 million for FY 2018 (1.6 percent increase over updated FY 2017 projections of $216.3 million) and at $233.2 million for FY 2019 (6.1 percent increase over projected FY 2018).

  It is important to note that these two local revenue amounts are guaranteed by the state; thus, if budgeted amounts are not actually collected, the state funds the difference, and conversely, if actual revenues exceed projections, the amount of State General Fund support is reduced.

State Support

The 2017 Legislature approved the total required support of school district and charter school expenditures within the DSA totaling $6.374 billion over the 2017-19 biennium, an increase of 9.7 percent from the total required support of $5.809 billion approved by the 2015 Legislature for the 2015-17 biennium. Excluding the $170.0 million transfer-in of Full-Day Kindergarten (FDK) program funding to the DSA budget for the upcoming biennium, the increase is 6.8 percent from the total required support approved for the 2015-17 biennium.

The state's share of funding in the DSA is largely provided by legislatively approved General Fund appropriations of $1.192 billion in FY 2018 and $1.182 billion in FY 2019, totaling $2.374 billion for the 2017-19 biennium (inclusive of the approved $170.0 million General Fund transfer of the FDK program funding to the DSA budget). Excluding the $170.0 million transfer-in of the FDK program funding, General Fund appropriations of $2.204 billion are $8.0 million or 0.4 percent more for the 2017-19 biennium than the total General Fund appropriations of $2.196 billion approved for the 2015-17 biennium.

The Governor's budget initially proposed to transfer a portion of the proceeds from the Initiative Petition 1 (IP1) (2009) Room Tax revenue, totaling $25.5 million, from the State Supplemental School Support Account to the DSA as a state funding source and

the remaining balance of the IP1 Room Tax revenue, totaling $350.6 million over the 2017-19 biennium, to the Other State Education Programs budget to fund 11 education programs currently funded with General Fund appropriations. However, this proposal was subsequently amended to direct 100.0 percent of the proceeds from the IP1 Room Tax revenue to the DSA as a state funding source through the end of the 2017-19 biennium.

The 2017 Legislature concurred with the Governor's revised proposal and approved the transfer of the proceeds from the IP1 Room Tax revenue to the DSA as a state funding source through June 30, 2019. The projected revenues to be transferred are $185.1 million in FY 2018 and $191.1 million in FY 2019.

A new 10.0 percent retail excise tax on recreational marijuana was proposed in The Executive Budget with the revenues directed to the DSA as a state funding source. The Governor's budget included a total of $69.3 million over the biennium for the proposed new tax, with a corresponding reduction of General Fund appropriations in the DSA budget. Based upon updated revenue projections, the revenue from the proposed new 10.0 percent retail excise tax on recreational marijuana was revised to $63.5 million over the 2017-19 biennium.

Because the 10.0 percent retail excise tax on recreational marijuana had been approved by the Legislature subsequent to approval of the 2017 K-12 Education Funding bill (S.B. 544), the Legislature added General Fund appropriations totaling $63.5 million over the biennium in the DSA budget to replace the proposed 10.0 percent retail excise tax revenue. The Legislature subsequently approved the new 10.0 percent retail excise tax on recreational marijuana, directing the projected tax revenue of $63.5 million over the 2017-19 biennium to the Account to Stabilize the Operation of State Government, also known as the "rainy day" account.

Other sources of revenue that provide funding for the DSA are reflected in the table titled "The Nevada Plan" on page 130 as "Miscellaneous DSA Revenues." These other sources include an annual tax on slot machines, interest earned on investments from the Permanent School Fund, revenue from leases of federal land for mineral exploration and from royalties, LSST from sales from out-of-state businesses, as well as the transfer of the revenue from the recreational and medical wholesale excise tax and license fees that remains after the amount allocated to the Department of Taxation and local governments for costs to administer these programs.

State funding approved for K-12 education, excluding the Department of Education (Department) budgets, represents 35.8 percent of the state's General Fund appropriations for the 2017-19 biennium, a slight decrease from the 38.0 percent of General Fund appropriations approved by the 2015 Legislature for K-12 education (inclusive of the state match requirement for the federal Nevada Ready Preschool Development grant in the budget of the Office of Early Learning and Development).

The following summary table displays the legislatively approved budget for the DSA for the 2017-19 biennium, actual revenues and expenditures for FY 2016, and projections for FY 2017:

DISTRIBUTIVE SCHOOL ACCOUNT SUMMARY 2017-19 BIENNIUM

	2016 Legislatively Approved	2016 Actual	2017 Legislatively Approved	2017 Estimated	2018 Legislatively Approved	2019 Legislatively Approved
WEIGHTED ENROLLMENT	449,505	450,337	455,124	457,304	476,338	482,292
ADDITIONAL ENROLLMENT FOR HOLD HARMLESS	-	1,139	-	1,095	-	-
TOTAL ENROLLMENT	449,505	451,476	455,124	458,399	476,338	482,292
BASIC SUPPORT	5,710	5,710	5,774	5,774	5,897	5,967
TOTAL REGULAR BASIC SUPPORT *	$ 2,566,646,043	$ 2,577,900,871	$ 2,628,011,292	$ 2,646,795,826	$ 2,809,059,383	$ 2,877,856,134
CATEGORICAL FUNDING:						
SPECIAL EDUCATION	138,591,298	138,591,297	168,125,519	168,125,519	185,170,566	198,319,875
SPECIAL EDUCATION 50% ABOVE 13% CAP					1,500,000	1,500,000
CLASS-SIZE REDUCTION	151,066,029	151,066,029	155,210,241	155,210,241	147,445,963	152,142,582
SCHOOL LUNCH PROGRAM STATE MATCH	588,732	588,732	588,732	588,732	588,732	588,732
SPECIAL TRANSPORTATION	128,541	128,541	128,541	128,541	128,541	128,541
TOTAL REQUIRED STATE SUPPORT	$ 2,857,020,643	$ 2,868,275,471	$ 2,952,064,325	$ 2,970,848,859	$ 3,143,893,185	$ 3,230,535,864
LESS - GUARANTEED REVENUE						
LOCAL SCHOOL SUPPORT TAX - 2.60%	(1,239,007,000)	(1,202,228,771)	(1,306,988,000)	(1,262,497,500)	(1,340,894,700)	(1,410,328,800)
1/3 PUBLIC SCHOOLS OPERATING PROPERTY TAX	(206,203,000)	(212,387,649)	(213,380,000)	(216,267,117)	(219,666,832)	(233,165,900)
ADJUSTMENT FOR EUREKA AND LANDER REVENUE	0	3,988,938	0	1,428,333	0	0
TOTAL STATE SHARE	$ 1,411,810,643	$ 1,457,647,989	$ 1,431,696,325	$ 1,493,512,575	$ 1,583,331,653	$ 1,587,041,164
STATE SHARE ELEMENTS						
GENERAL FUND	$ 1,093,556,243	$ 1,120,856,513	$ 1,101,624,225	$ 1,072,053,031	$ 1,192,420,159	$ 1,181,785,421
FY 2016 OVERPAYMENTS TO BE RECEIVED FY 2017	-	(4,343,294)	-	-	-	-
MEDICAL MARIJUANA EXCISE TAX (75%)	494,000	571,386	1,057,900	2,285,400	-	-
TRANSFER FROM TAXATION - REC & MED MARIJUANA **	-	-	-	-	18,935,194	22,687,543
RECREATIONAL MARIJUANA RETAIL TAX	-	-	-	-	-	-
DSA SHARE OF SLOT TAX	29,237,400	29,157,413	29,168,200	28,307,000	27,932,000	27,773,000
PERMANENT SCHOOL FUND	2,000,000	2,930,594	2,000,000	3,000,000	3,000,000	3,000,000
FEDERAL MINERAL LEASE REVENUE	7,000,000	4,014,732	7,000,000	4,000,000	4,000,000	4,000,000
OUT OF STATE LSST - 2.60%	124,787,000	137,109,458	131,634,000	140,277,500	148,988,300	156,703,200
IP1 (2009) ROOM TAX REVENUE TRANSFER	154,736,000	167,351,188	159,212,000	179,566,000	185,056,000	191,092,000
TRANSFER FROM DPBH MED MARIJUANA	-	-	-	575,000	-	-
GENERAL FUND SUPPLEMENTAL APPROPRIATION	-	-	-	62,194,642	-	-
BALANCE FORWARD FROM/TO NEXT FISCAL YEAR	-	-	-	1,254,002	3,000,000	-
TOTAL SHARE STATE ELEMENTS	$ 1,411,810,643	$ 1,457,647,989	$ 1,431,696,325	$ 1,493,512,575	$ 1,583,331,653	$ 1,587,041,164

* Totals May Not Balance Due to Rounding

** The amounts shown for the Transfer from Taxation - Rec & Med Marijuana for FY 2018 and FY 2019 are based on the passage of Senate Bill (S.B.) 544, which was approved by the 2017 Legislature prior to the passage of S.B. 487. Thus, the amounts do not include the estimated impact from the provisions of S.B. 487, which are estimated to result in an additional transfer of marijuana revenue of approximately $3.1 million in FY 2018 and $3.9 million in FY 2019 by the Department of Taxation to the DSA.

Basic Support per Pupil

The 2015 Legislature approved basic support per pupil of $5,710 for FY 2016 and $5,774 for FY 2017. The Executive Budget recommended a statewide average basic support of $5,900 per pupil for FY 2018 and $5,967 per pupil for FY 2019. The 2017 Legislature approved basic support per pupil of $5,897 for FY 2018 and $5,967 for FY 2019. These basic support amounts reflect additional General Fund appropriations of $1.9 million in FY 2018 and $4.3 million in FY 2019, approved by the Legislature, to offset basic support reductions of $4 per pupil in FY 2018 and

$9 per pupil in FY 2019 from the amounts recommended by the Governor, resulting from the transfer of the FDK funding into the Nevada Plan funding formula and updated enrollment and local revenue projections.

The guaranteed basic support per pupil should not be confused with expenditures per pupil. As stated earlier, other resources not considered within the Nevada Plan are also available to cover schools' operating costs.

Enrollment

Each school district's guaranteed level of funding is determined by multiplying the basic support per pupil by weighted enrollment. Weighted enrollment (utilized to distribute DSA funds to schools) equals a full count of pupils enrolled in grades 1 through 12, net of transfers, and six-tenths of the count of pupils enrolled in kindergarten or programs for three and four-year-old students with disabilities. Special-need preschoolers and kindergarten pupils are counted as six-tenths of a pupil because they typically attend school for one-half day or less. Effective July 1, 2017, pupils enrolled in kindergarten will be counted as full time pursuant to Section 2 of the *Nevada Revised Statutes* (NRS) 387.1223.

The following chart compares audited weighted enrollment numbers (excluding hold harmless) by fiscal year and the percent of change each year compared to the preceding year:

FY 2010 Actual	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Projected	FY 2018 Leg. Appr.*	FY 2019 Leg Appr.
421,387	422,482	423,849	429,762	435,522	439,882	450,337	457,304	476,338	482,292
	0.26%	0.32%	1.40%	1.34%	1.00%	2.38%	1.55%	4.16%	1.25%

*Projected enrollment reflects the addition of kindergarten students into the Nevada Plan funding formula as full-time students effective July 1, 2017, instead of weighted as six-tenths of a pupil.

Based on updated enrollment projections, the Legislature approved additional General Fund appropriations of $34.7 million in FY 2018 and $70.3 million in FY 2019 to provide for the projected enrollment growth for K-12 pupils (inclusive of the Special Education and Class-Size Reduction [CSR] programs).

To protect school districts and charter schools during times of declining enrollment, Section 3 of NRS 387.1223 contains a "hold harmless" provision. Under this provision, the guaranteed level of funding is based on the current year's quarter enrollment, unless the decline in enrollment is 5.0 percent or more from the previous year, in which case the funding is based on the higher of the current or the previous year's quarter enrollment. Prior to the passage and approval of S.B. 508 by the 2015 Legislature, for declining enrollment less than 5.0 percent, the hold harmless provision provided a guaranteed level of funding based on the higher of the current or the previous year's enrollment. If a decline in enrollment was 5.0 percent or more from the previous year, the funding was based on the higher of the previous two years' enrollment.

According to the Department of Education, the hold harmless provision for eligible school districts and charter schools increased the state's responsibility by $13.7 million for the 2015-17 biennium compared to the hold harmless costs of $26.7 million for the 2013-15 biennium. Due to the uncertainty of projected enrollments, the cost of the hold harmless provision is not budgeted in the DSA.

Positions and Salaries

To determine the number of employees needed to accommodate increased enrollment, actual student-employee ratios for each major job classification were calculated in the FY 2016 base year. Position counts for each year of the 2017-19 biennium were computed by maintaining the same student-employee ratio in each job classification. The approved budget anticipates that an additional 873 and 273 licensed, instructional personnel will be needed in FY 2018 and FY 2019, respectively, to maintain the FY 2016 average of 21.8 student-to-teacher ratio. The increased number of teaching positions in FY 2018 reflects the transition of the categorical FDK program into the Nevada Plan funding formula beginning in FY 2018.

In addition to the actual expenditures in FY 2016, the adjusted base budget for the DSA includes "roll-up" costs of 2.0 percent each year to cover merit increases for attaining additional education and for additional years of service. Inclusive of the approved transfer of the FDK program into the Nevada Plan funding formula, the cost of the 2.0 percent roll up is approximately $164.8 million over the 2017-19 biennium. The Governor did not recommend, nor did the Legislature approve, cost-of-living salary adjustments (COLAs) for school district and charter school employees for the 2017-19 biennium.

Average teacher salaries are impacted by the number of teachers who leave service, the number of new teachers hired, the number of teachers who are no longer eligible for merit adjustments, and collective bargaining agreements. The following table provides the actual and projected statewide average teacher salaries and benefits, inclusive of the 2.0 percent roll up, for FY 2016 through FY 2019:

Statewide Average Teacher Salaries and Benefits

	FY 2016 Actual	FY 2017 Projected	FY 2018 Leg App.	FY 2019 Leg App.
Average Salary	$ 54,942	$ 56,041	$ 57,162	$ 58,305
% Change Salaries		2.00%	2.00%	2.00%
Benefits	$ 22,483	$ 22,794	$ 23,364	$ 23,974
Total	$ 77,425	$ 78,835	$ 80,526	$ 82,279

Fringe Benefit Adjustments

The 2017 Legislature approved the Governor's recommendation to increase funding for group insurance costs for school personnel by 3.6 percent to $7,217 per employee in FY 2018 and by 4.0 percent to $7,506 per employee in FY 2019, based on the same projected rate increases for state agencies. The General Fund appropriations recommended for these increases (inclusive of Special Education and Class-Size Reduction programs, the adjustment for changes in projected enrollment and the transfer of the categorical FDK program into the Nevada Plan funding formula) is $10.3 million in FY 2018 and $22.5 million in FY 2019.

Supplemental Appropriation

The Legislature approved a General Fund appropriation of $62.2 million in FY 2017 for the DSA to address unanticipated enrollment growth and lower-than-projected LSST revenue collections inside the Nevada Plan, which are guaranteed by the state.

Textbook Funding

The Legislature approved funding for textbooks, instructional supplies, instructional hardware and instructional software in FY 2018 and FY 2019 totaling $83.9 million and $84.8 million, respectively, reflecting the total actual expenditures incurred for these items by school districts and charter schools in FY 2016, increased for projected enrollment growth.

Funding for Students with Disabilities

Prior to FY 2017, Nevada provided state funding for special education on the basis of special education program units, which were defined by NRS 387.1211 as organized instructional units in which a licensed, full-time teacher is providing an instructional program that meets minimum standards prescribed by the State Board of Education. S.B. 508, which was approved by the 2015 Legislature, changed the methodology used to distribute funding for students with disabilities beginning in FY 2017 from special education units to weighted funding on a per-pupil basis. In addition, in order to mitigate the issue of over-identification of students with disabilities, the new methodology requires that the funding provided to each school district or charter school must not exceed 13.0 percent of total student enrollment for the school district or charter school.

The 2017 Legislature concurred with the Governor's recommendation to increase General Fund appropriations by $30.0 million to provide additional support for students with disabilities, resulting in total state funding of $383.5 million over the 2017-19 biennium for students with disabilities.

In addition, the Legislature approved S.B. 49, which allows school districts and charter schools with enrollment of students with disabilities that exceed 13.0 percent of the total student enrollment to receive one-half of the additional funding that is provided by the state for students with disabilities for those students that exceed the 13.0 percent threshold. In conjunction with this policy change, the Legislature approved the transfer of $3.0 million carried forward from FY 2017 from the Contingency Account for Special Education Services to the Students with Disabilities category in the DSA. A total of $1.5 million in each fiscal year of the 2017-19 biennium is available to fund one-half of the per-pupil amount for students with disabilities to school districts and charter schools with enrollment of students with disabilities that exceed 13.0 percent of the total student enrollment.

Class-Size Reduction Program

To finance salaries and fringe benefits of teachers hired to meet the required ratios of 17 pupils per teacher in first and second grades and 20 pupils per teacher in third grade pursuant to S.B. 515, the 2015 Legislature appropriated a total of $306.3 million over the 2015-17 biennium to continue the CSR program. Subject to State Board of Education approval, Section 2 of NRS 388.720 authorizes school districts in counties whose populations are under 100,000 to use CSR funding to operate a program of alternative pupil-teacher ratios in grades 1 through 6, which may not exceed 22:1 in grades 1, 2 and 3, and may not exceed 25:1 in grades 4 and 5, or grades 4, 5 and 6 in school districts that include grade 6 in elementary school.

The 2017 Legislature continued ratios of 17 pupils per teacher in first and second grades and 20 pupils per teacher in third grade, and approved the Governor's revised recommendation of General Fund appropriations totaling $299.6 million for the 2017-19 biennium to continue the CSR program in grades 1 through 3, representing a decrease of 2.2 percent over legislatively approved funding for the 2015-17 biennium. The decrease is primarily the result of projected lower enrollment in grades 1 through 3 for the upcoming biennium. The legislatively approved budget for the CSR program provides funding for 1,944 and 1,968 CSR teachers for grades 1 through 3 in FY 2018 and FY 2019, respectively.

The Legislature further authorized the Department of Education to distribute residual CSR program funds, after funding the approved teacher-to-student ratios of 17 pupils per teacher in first and second grades and 20 pupils per teacher in third grade, to underperforming schools with approved CSR variances.

Other State Education Programs

The Other State Education Programs budget provides pass-through of state funds to school districts for programs including Read By Grade Three, Career and Technical Education (CTE), Underperforming Schools, Gifted and Talented Education (GATE), College and Career Readiness, Early Childhood Education (ECE), Adult High School Diploma, Jobs for America's Graduates (JAG), Public Broadcasting, National Board

Teacher Certification Reimbursement, Speech Pathologist Increment, and various other smaller programs. The 2017 Legislature approved the transfer of the Nevada Ready 21 Technology Program (NR21), Social or Other Licensed Mental Health Worker program from the Other State Education Programs budget to the School Remediation Trust Fund budget.

The Legislature also approved the proposed transfer of General Fund appropriations totaling $2.0 million over the 2017-19 biennium for the Wide Area Network Incentive program to the Office of Science, Innovation and Technology budget to develop a statewide E-rate consortium to leverage E-rate funding from the Federal Communications Commission.

State funding totaling $213,996 over the 2017-19 biennium for the support of CTE student organizations, which provide leadership development programs for students and teachers, was approved by the 2017 Legislature. However, the Legislature did not approve the transfer of General Fund appropriations totaling $266,004 over the 2017-19 biennium for the support of CTE student organization leadership activities from the Department of Education's CTE budget to the Other State Education Programs budget, as recommended by the Governor, due to concerns that the state's maintenance of effort requirement for the federal Carl D. Perkins grant might increase. Although the recommended budgetary transfer was not approved, the Department of Education indicated the funding would still be utilized to support the Nevada CTE student organizations.

The Legislature approved additional General Fund appropriations of $200,000 in each year of the 2017-19 biennium to continue the state-funded Advanced Placement grant program at $662,750 in each fiscal year to maintain the same annual funding level approved for FY 2017 by the 2015 Legislature.

Read by Grade Three Program

The Legislature approved General Fund appropriations of $22.3 million in each year of the 2017-19 biennium for the Read by Grade Three program, representing an increase of 64.0 percent when compared to the legislatively approved funding level of $27.1 million over the 2015-17 biennium for the program. The Legislature further approved utilizing $1.7 million of the approved Read by Grade Three program funding in each year of the biennium to fund a statewide Measures of Academic Progress (MAP) assessment, and authorized the transfer of this funding to the Department's Assessments and Accountability budget to fund the assessment contract.

Gifted and Talented Education Program

As recommended by the Governor, the Legislature approved additional General Fund appropriations of $1.2 million in FY 2018 and $3.1 million in FY 2019 to increase funding the GATE program. Total recommended funding for the GATE program is $14.6 million

over the 2017-19 biennium, which represents an increase of 41.6 percent when compared to the legislatively approved $10.3 million for the 2015-17 biennium.

The Legislature also clarified that to be eligible for GATE funding, students not only must be identified as gifted and talented through a state-approved assessment or procedure, but also must receive GATE instruction in accordance with the requirements outlined in *Nevada Administrative Code* 388.435.

Social or Other Licensed Mental Health Worker Program

As recommended by the Governor, the 2017 Legislature approved General Fund appropriations of $11.2 million in each year of the 2017-19 biennium to continue the Social or Other Licensed Mental Health Worker grant program. The Legislature also provided school districts and charter schools the flexibility to either contract with individuals or hire these positions as employees. Moreover, the Legislature approved the transfer of this program from the Other State Education Programs budget to the School Remediation Trust Fund, and authorized the carry forward of unexpended funding between fiscal years and each biennia.

Nevada Ready 21 Technology Program

The Legislature approved General Fund appropriations of $20.0 million over the 2017-19 biennium to continue the Nevada Ready 21 Technology Program, as recommended by the Governor. The Legislature also approved the transfer of this program from the Other State Education Programs budget to the School Remediation Trust Fund, and authorized the carry forward of unexpended funding between fiscal years and each biennia.

Adult High School Diploma Program

The Adult High School Diploma (AHSD) program provides funding for the general public in 14 school districts and for the state's correctional system inmates in the 4 school districts that operate programs within correctional facilities. The AHSD programs provide free academic counseling and instruction to eligible students who lack a high school diploma or a General Educational Development certificate. For the 2017-19 biennium, the Governor recommended, and the Legislature approved, General Fund appropriations of $18.3 million in each fiscal year, representing no change from the legislatively approved amounts for the 2015-17 biennium.

The following table identifies other education programs funded in this budget along with the legislatively approved funding levels:

Other Education Programs	Legislativley Approved		
Description	FY 2018	FY 2019	Biennium
Underperforming Schools	$ 2,500,000	$ 2,500,000	$ 5,000,000
KLVX Satellite	$ 392,329	$ -	$ 392,329
Jobs for America's Graduates Program	$ 3,586,645	$ 3,586,645	$ 7,173,290
College and Career Readiness Grant Program	$ 5,000,000	$ 5,000,000	$ 10,000,000
LEA Library Books	$ 449,142	$ 449,142	$ 898,284
Public Broadcasting	$ 462,725	$ 462,725	$ 925,450
Early Childhood Education	$ 3,338,875	$ 3,338,875	$ 6,677,750
Special Elementary Counseling	$ 850,000	$ 850,000	$ 1,700,000
School Library Media Specialist	$ 18,798	$ 18,798	$ 37,596
Project GAIN	$ 44,583	$ 44,583	$ 89,166
National Board Teacher Certification Reimbursement	$ 49,285	$ 49,285	$ 98,570
Counselor Certification	$ 668,740	$ 668,740	$ 1,337,480
Speech Pathologist Increment	$ 526,785	$ 526,785	$ 1,053,570
CTE Programs	$ 12,543,822	$ 12,543,822	$ 25,087,644
Total	**$ 18,952,755**	**$ 18,952,755**	**$ 37,905,510**

SCHOOL REMEDIATION TRUST FUND

The 2005 Legislature approved the creation of the Account for Programs for Innovation and the Prevention of Remediation (referred to as the School Remediation Trust Fund) to support improvement plans developed by schools and school districts to improve student achievement.

The 2015 Legislature approved the establishment of a Special Education Contingency Account to reimburse school districts and charter schools for extraordinary expenses related to the education of students with disabilities. A General Fund appropriation of $5.0 million in FY 2017 was approved for the program; however, a separate budget was not created, rather the funding was placed in the School Remediation Trust Fund budget.

The Executive Budget proposed to repurpose the School Remediation Trust Fund to the Contingency Account for Special Education Services beginning in the 2017-19 biennium; however, the 2017 Legislature did not support this proposed change. Instead, the Legislature approved the creation of a new budget for the Contingency Account for Special Education Services and the transfer of program funding to the newly created budget.

The Legislature concurred with the Governor's recommendation to fund the Special Education Contingency program in FY 2018 with a carry forward of unexpended funding from FY 2017 and with General Fund appropriations of $100 in each fiscal year. As noted previously, the Legislature approved the transfer of $3.0 million from the Contingency Account for Special Education Services to the Students with Disabilities category in the DSA leaving $2.0 million available to fund the Special Education Contingency program in each fiscal year.

In order to meet federal maintenance of effort requirements, the funding level for the Special Education Contingency program must be maintained at the legislatively approved level of $2.0 million in each year. Should the funding for the Special Education Contingency program be partially or fully expended in either year of the biennium, the Department of Education may request funding from the Interim Finance Committee Contingency Account to replenish the expended program funds to the legislatively approved level of $2.0 million in each fiscal year.

New Teacher Incentives Program

The 2015 Legislature approved S.B. 511 which, among other things, appropriated $10.0 million over the 2015-17 biennium to create a new grant program to provide incentive pay for newly hired teachers who are employed to teach in certain at-risk schools during their first two years of employment (New Teacher Incentive Program). Senate Bill 515, also approved in the 2015 Legislative Session, appropriated another $10.0 million to increase the available funding for this new grant program to $20.0 million over the 2015-17 biennium.

The 2017 Legislature did not approve the recommended transfer of $15.0 million over the 2017-19 biennium from the New Teacher Incentives grant program to increase funding for recruitment and retention incentives for both the rural and charter schools' English Learner program and the Zoom Schools program. Instead, the Legislature redirected the $15.0 million to establish the Account for the New Nevada Plan. Details of the new program funded in the Account for the New Nevada Plan, established pursuant to S.B. 178, are discussed in the Additional Funding for K-12 Education section.

Moreover, the 2017 Legislature did not approve the recommendation included in The Executive Budget to transfer the remaining funding for the New Teacher Incentives grant program totaling $5.0 million over the 2017-19 biennium to the Other State Education Programs budget, but rather continued the funding in the School Remediation Trust Fund.

English Learner Programs

The 2015 Legislature approved additional General Fund appropriations to increase funding for the Zoom Schools and the EL grant programs for rural school districts and SPCSA-sponsored charter schools, bringing the total to $50.0 million in each fiscal year. In addition, S.B. 405 (2015 Legislative Session) provided for additional eligible uses of Zoom School funding to include professional development, family engagement and teacher incentives.

For the 2017-19 biennium, The Executive Budget recommended additional General Fund appropriations totaling $27.0 million to increase support of the Zoom Schools program and the EL grant programs for rural school districts and SPCSA-sponsored charter schools. The 2017 Legislature did not approve the Governor's recommendation for the expansion of existing EL programs, but instead redirected the $27.0 million to establish the Account for the New Nevada Plan. Details of the new program funded in

the Account for the New Nevada Plan, established pursuant to S.B. 178, are discussed in the Additional Funding for K-12 Education section.

The recommendation in The Executive Budget to transfer nearly $50.0 million each fiscal year for the Zoom Schools program and the EL grant programs for rural school districts and SPCSA-sponsored charter schools to the Other State Education Programs budget was not approved by the Legislature, but rather the funding was continued in the School Remediation Trust Fund.

Victory Schools Program

As recommended by the Governor, the 2015 Legislature approved a new Victory Schools grant program to provide additional services to underperforming elementary, middle and high schools identified as one or two star schools in the highest poverty zip codes of a school district. The 2015 Legislature approved General Fund appropriations totaling nearly $50.0 million over the 2015-17 biennium to fund an estimated 33 schools that would be known as Victory Schools.

In lieu of expanding the number of schools supported by the Victory Schools program, as proposed in The Executive Budget, the 2017 Legislature redirected the additional General Fund appropriations totaling $30.0 million over the 2017-19 biennium to a newly created Account for the New Nevada Plan, the details of which are discussed in the New Funding for K-12 Education section.

Additionally, the Legislature did not approve the elimination of the School Remediation Trust Fund, as recommended by the Governor. As such, the recommended transfer of $50.0 million in each year for the support of the Victory Schools program to the Other State Education Programs budget was not approved.

Full-Day Kindergarten Program

The 2015 Legislature concurred with the Governor's recommendation to complete the expansion of the state's Full-Day Kindergarten program to all school districts and charter school kindergartens by FY 2017, at a targeted student-to-teacher ratio of 21:1. The state-funded FDK program continues to be optional. As such, school districts and charter schools may elect to continue operating some half-day kindergarten programs.

With the enactment of S.B. 508 (2015), effective July 1, 2017, students in kindergarten will be funded as a 1.0 full-time student in the average daily enrollment for all students in grades 1 through 12 instead of as a 0.60 weighted part-time student. In order to comply with the provisions of S.B. 508 (2015), the Legislature approved the transfer of General Fund appropriations in the amount of $83.8 million in FY 2018 and $85.8 million in FY 2019 for the state-funded FDK program to the DSA budget, as recommended by the Governor. This recommendation funds full-day kindergarten through the Nevada Plan funding formula as opposed to funding full-day kindergarten through a categorical grant program, as has been the practice since the program's inception.

Professional Development Programs

The 2017 Legislature concurred with the Governor's recommendation of General Fund appropriations totaling $12.5 million in each year of the 2017-19 biennium for both the Great Teaching and Leading grant program and the Regional Professional Development Programs (RPDPs) funded in this budget. Of this amount, the Legislature approved $4.9 million each year for the Great Teaching and Leading grant program where, based on criteria established by the State Board of Education, entities including the RPDPs, school districts, higher education and nonprofit organizations are eligible to apply for grant funding to provide programs for professional development. The Legislature also approved General Fund appropriations of $7.6 million each fiscal year for the RPDPs, representing no change from the funding level approved by the 2015 Legislature for the current biennium.

State Supplemental School Support Account

The State Supplemental School Support Account was created by Initiative Petition 1, which became law in 2009 pursuant to Article 4, Section 35 of the Nevada Constitution. The IP1 imposes an additional 3.0 percent tax on the gross receipts from the rental of transient lodging in certain counties as specified in the legislation. For the period of July 1, 2009, through June 30, 2011, the proceeds of this tax were to be credited to the General Fund. Per NRS 387.191, beginning on July 1, 2011, the proceeds were to be credited to the State Supplemental School Support Account to be distributed to school districts and charter schools to improve the achievement of students and to retain qualified teachers and non-administrative employees. The 2011, 2013 and 2015 Legislatures have approved the transfer of IP1 Room Tax revenues to the DSA as a state funding source for the 2011-13 biennium, the 2013-15 biennium and the 2015-17 biennium, respectively.

The IP1 Room Tax revenues, inclusive of interest earnings, are forecast at $185.1 million for FY 2018 and $191.1 million for FY 2019. As noted previously, the 2017 Legislature approved the continued transfer of IP1 Room Tax revenues to the DSA as a state funding source for the 2017-19 biennium.

Teach Nevada Scholarship Program

The Teach Nevada Scholarship program was created through S.B. 511, as approved by the 2015 Legislature, to encourage students to enter the teaching profession and to address the long-term plan for recruiting future teachers in the state. Scholarships may be awarded up to $3,000 per semester or $24,000 in the aggregate per student. Students receive 75.0 percent of the value of the scholarship each semester of attendance while the remaining 25.0 percent 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 percent portion of the scholarship as long as it is requested within the required timeframe of fulfilling all program and employment requirements.

The Legislature did not approve the Governor's recommendation to increase General Fund appropriations by $500,000 in each year of the upcoming biennium to provide grants to fund additional scholarships for students entering certain teaching programs. Instead, the Legislature approved the continuation of General Fund appropriations of $2.5 million in each year of the 2017-19 biennium for the scholarship program.

The Legislature further approved modifying current statute related to the administration of the Teach Nevada Scholarship program to allow the Department of Education to retain the statutorily mandated 25.0 percent holdback until such time as a student successfully completes a teaching program, as opposed to authorizing providers of teacher preparation programs to retain the mandated holdback in trust for students. The Legislature also approved extending the timeframe in which a scholarship recipient can claim the remaining 25.0 percent portion of scholarship funds from four months to one year.

TEACHERS' SCHOOL SUPPLIES REIMBURSEMENT ACCOUNT

Through the passage of S.B. 133, the 2015 Legislature created the Teachers' School Supplies Reimbursement Account in the General Fund, and appropriated $2.5 million in each fiscal year of the 2015-17 biennium. As recommended by the Governor, the 2017 Legislature continued General Fund appropriations of $2.5 million in each year of the 2017-19 biennium to reimburse teachers (up to $250 annually) for out-of-pocket expenses. An eligible teacher is defined as a licensed employee of a school district who devotes the majority of his or her working time providing direct educational services to pupils. The term does not include a substitute teacher.

INCENTIVES FOR LICENSED EDUCATIONAL PERSONNEL

The Legislature approved the Governor's recommendation of General Fund appropriations of $1.0 million in each fiscal year to continue funding the estimated outstanding liability for the 1/5 Retirement Credit Purchase program for the 2017-19 biennium. The 2015 Legislature approved $2.0 million in each fiscal year to fund the program. Actual expenditures in FY 2016 (FY 2015 service year) totaled $1.0 million. The Legislature also continued a change implemented by the 2009 Legislature to approve funding the cost of the 1/5 Retirement Credit Purchase program in the year following the obligation being incurred.

The 23rd Special Session through the passage of Assembly Bill (A.B.) 1 repealed the statutory language of NRS 391.165, which required the purchase of retirement credits for teachers in at-risk schools, psychologists, and teachers in the fields of mathematics, science, special education and English as a second language. However, A.B 1 provides an option for those employees participating in the program prior to July 1, 2007, to continue the purchase of retirement credits until they have received an additional one full year of retirement credit. Because the enabling legislation refers to participation in the program ceasing once the employee receives one full year of retirement service

credit, rather than ceasing after a specific timeframe to earn the retirement service credit, the 1/5 Retirement Credit Purchase program will continue to be funded until all participants have earned one full year of retirement service credit.

Additional Funding for K-12 Education

The 2017 Legislature passed, and the Governor approved, the following legislative measures which provide additional funding for K-12 Education:

Bill	Description
A.B. 434	Appropriates $5.0 million over the 2017-19 biennium to the Department of Education to provide additional incentive pay for newly hired teachers and the transfer of existing teachers to Title I and non-Title I schools that are designated as underperforming pursuant to the statewide system of accountability. (Effective July 1, 2017)
S.B. 155	Appropriates $1.0 million over the 2017-19 biennium to the Department of Education for distribution to the Clark County Public Education Foundation, Inc. to implement and operate educational leadership training programs. The foundation must provide matching funds before receiving this appropriation, and the foundation must work in cooperation with the 17 school districts, other public education foundations, and other partners to design and implement educational leadership training programs. (General Fund appropriations effective July 1, 2017)
S.B. 178	Appropriates $36.0 million in each fiscal year of the 2017-19 biennium to the newly created Account for the New Nevada Education Funding Plan, to be distributed as a per-pupil allocation of $1,200 for certain pupils who perform below a designated level of proficiency and are English learners or eligible for a free or reduced-price lunch. The bill prescribes the specific use of the money and the assessments of proficiency used to determine whether a pupil qualifies for the distribution of this funding. S.B. 178 also appropriates $250,000 to the Department of Education to contract with an independent consultant to review and research certain categories of pupils and the appropriate funding adjustments for such pupils. The consultant is required to submit a preliminary report of its findings to the Department of Education for transmission to the Legislative Committee on Education. (General Fund appropriations effective July 1, 2017)

S.B. 200 Appropriates $2.4 million over the 2017-19 biennium to the Department of Education for the instruction of computer education and technology. Each public high school, charter high school, and university school for profoundly gifted students must ensure that a computer science course is made available to pupils enrolled in that school, and allows up to one unit of credit for a completed computer science course to be applied toward general mathematics or science requirements for high school graduation, Millennium Scholarship eligibility, or admission to the Nevada System of Higher Education. Each student enrolled in a public school or state facility for the detention of children must receive instruction in computer education and technology prior to the beginning of grade six. (General Fund appropriations effective July 1, 2017)

S.B. 249 Appropriates $2.5 million over the 2017-19 biennium to the newly created Account for Instruction in Financial Literacy for school districts and charter schools to provide professional development for educators that would provide instruction in financial literacy or economics. Public high school students must enroll in one-half unit of credit in economics and limits American government to one-half unit of credit, while a school district is allowed to offer a combined course in American government and economics for one unit of credit. (General Fund appropriations effective July 1, 2017)

S.B. 300 Appropriates $2.5 million over the 2017-19 biennium to the Department of Education for transfers to school districts for peer assistance and review of teachers programs. School districts that receive funding shall provide assistance to teachers in meeting the standards for effective teaching including, without limitation, by conducting observations and peer assistance and review and providing information and resources to teachers about the strategies for effective teaching. (Effective July 1, 2017)

S.B. 303 Appropriates $100,000 to the Department of Education to develop and carry out a plan to audit the assessment tools and examinations used to monitor the performance of pupils and schools to improve and streamline the state's assessment system. The Department's plan must examine the models from other states who are streamlining student assessments, make recommendations for improving and streamlining the measurement of students' assessments based on the examination of the models from other states, and use data collected since the enactment of the federal Every Student Succeeds Act. (Effective upon passage and approval)

S.B. 548 Appropriates $1.0 million over the 2017-19 biennium to the State Board of Education to grant to a college or university within the Nevada System of Higher Education for the establishment of the Nevada Institute on Teaching and Educator Preparation. The institute will 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. (Effective July 1, 2017)

S.B. 550 Appropriates to a disbursement account, administered by the Legislative Counsel Bureau, $17.0 million for the Clark County School District for costs associated with a human resource management information system and $5.0 million for the Washoe County School District for expenses related to information technology, buses, and school police vehicles. (The appropriation for the Clark County School District is effective upon passage and approval, and the appropriation to the Washoe County School District is effective July 1, 2017.)

OTHER MAJOR LEGISLATION AFFECTING K-12 EDUCATION

Bill	**Description**
A.B. 469	Provides for the organization of a "large school district," which is defined as a school district that has more than 100,000 students enrolled in its public schools (currently the Clark County School District). The bill also repeals A.B. 394 from the 2015 Legislative Session and places in statute the requirements for the reorganization of a large school district, including deeming each public school within such a district, other than a charter school or a university school for profoundly gifted pupils, to be a local school precinct that is operated under site-based, decision-making that has authority to carry out certain responsibilities that have traditionally been carried out by the school district.
S.B. 49	Allows school districts and charter schools with enrollment of pupils with disabilities that exceed 13.0 percent of the total pupil enrollment to receive one-half of the additional funding that is provided by the state for students with disabilities for those students that exceed the 13.0 percent threshold. The bill also allows hospitals or other facilities that provide residential treatment to children and operate as a private school to receive a share of the school districts' funding provided by the state for students with disabilities when serving such pupils.

DEPARTMENT OF EDUCATION (ADMINISTRATION)

The 2017 Legislature approved total funding of $644.6 million (less interagency transfers and funding for the K-12 pass-through budgets) over the 2017-19 biennium for the Department of Education, a 7.9 percent increase from the $597.4 million approved for the 2015-17 biennium. The K-12 pass-through budgets include the Distributive School Account, School Remediation Trust Fund, Incentives for Licensed Educational Personnel, State Supplemental School Support Account, Other State Education Programs, Professional Development Programs, Contingency Account for Special Education Services, Instruction in Financial Literacy, Account for the New Nevada Education Funding Plan, Teachers' School Supplies Reimbursement, and the Teach Nevada Scholarship program.

EDUCATIONAL TRUST ACCOUNT

The 2007 Legislature approved the creation of the Educational Trust Account (NRS 120A.610[8]) to be funded by year-end transfers of expired or abandoned gift certificates from the Abandoned Property Trust Account. Pursuant to statute, funding in the Educational Trust Account can only be expended for educational purposes as authorized by the Legislature or the Interim Finance Committee, if the Legislature is not in session.

The 2017 Legislature approved reserve reductions totaling $171,000 over the 2017-19 biennium for one Educator in Residence/Graduate Student or Fellowship position and two summer Fellowship positions in each year of the biennium. These positions will work on projects related to accountability, educator effectiveness, or data-driven instruction, and introduce the thinking of an education practitioner into the Department's day-to-day operations.

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 Business and Support Services, Educator Effectiveness and Family Engagement, and Student Achievement. The 2017 Legislature approved General Fund appropriations totaling $40,929 over the 2017-19 biennium to accelerate the compensation of an existing Management Analyst position, as recommended by the Governor.

STANDARDS AND INSTRUCTIONAL SUPPORT

The Standards and Instructional Support budget supports the positions that coordinate the monitoring and technical support to school districts' and regional training programs' implementation of standards through the approval of textbooks and other instructional support measures. Also funded in this budget are the operational expenses of the Commission on Educational Technology and the Nevada Ready 21 Technology Program, which provides students and teachers with 24-hour access to their own personal, portable, technology device.

The 2017 Legislature approved replacing the contract Program Director position for the Nevada Ready 21 Technology Program with one full-time Education Programs Professional position, which resulted in General Fund savings of $19,844 over the 2017-19 biennium. Recognizing the Nevada Ready 21 Technology Program had been implemented and would be continuing in the 2017-19 biennium, the Legislature also approved reducing the program's consulting service expenditures from $50,000 to $25,000 in each year of the biennium, resulting in General Fund savings of $50,000 over the biennium.

ASSESSMENTS AND ACCOUNTABILITY

The Assessments and Accountability budget supports the costs of administering student assessments that are required pursuant to Chapters 389 and 390 of the NRS, including Smarter Balanced Assessments Consortium (SBAC), End of Course Examinations, ACT assessment, and the National Assessment of Educational Progress (NAEP). This budget also includes funding for the Council to Establish Academic Standards.

The 2017 Legislature approved the Department's revised request and approved General Fund appropriations of $1.4 million in FY 2018 and $1.5 million in FY 2019 to provide funding to establish college and career ready high school diplomas, whereby students receive career and/or college ready endorsements or certifications when graduating high school, and to fund a public awareness communication campaign to publicize these diplomas. However, to provide the IFC with an opportunity to review the Department's plan to establish and administer the college and career ready high school diploma program, funding for the program and the associated public awareness campaign was placed in this budget's reserve, which will require IFC approval before this funding may be utilized by the Department.

Additionally, the 2017 Legislature approved a revised request by the Department for General Fund appropriations of $1.0 million in FY 2018 and $916,658 in FY 2019 to support a vendor contract to provide support for existing Department data systems and the development of a new Nevada Data Portal to provide various education data on a single website. The Legislature also approved General Fund appropriations of $2.0 million in FY 2019 in this budget's reserve category to be utilized by the Department if it transitions to a new assessment vendor. Finally, the 2017 Legislature also approved language in the 2017 Appropriations Act to authorize the Department to utilize the General Fund appropriations in this budget in either year of the 2017-19 biennium, with IFC approval.

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 position, contract, and hardware/software costs associated with student data systems.

The 2017 Legislature approved General Fund appropriations of $262,912 in FY 2018 and $262,303 in FY 2019 to fund master service agreement contractor positions that will provide specialized and intermittent support for the various data systems maintained by the Department.

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 nine 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 2017 Legislature approved reserve reductions of $814,600 over the 2017-19 biennium to continue the implementation of a new educator licensure system and fund the maintenance costs associated with this system. The money committees also approved issuing a letter of intent to the Department to provide a report on the implementation of the new system to the IFC no later than October 1, 2018.

The Legislature also approved the Governor's recommendation for reserve reductions of $77,477, net of $20,054 in temporary labor contract costs, over the 2017-19 biennium to fund a new Administrative Assistant position for the Office of Educator Licensure to support the office's background check program and assist with the tracking of reported arrests of individuals licensed by the Department.

The 2017 Legislature approved and the Governor signed A.B. 77 that revised various provisions concerning the licensing of educational personnel. This included increasing the minimum amount charged for issuing or renewing a license from $65 to $100; allowing the Department to charge a $50 fee to review an individual's qualifications for a license; allowing the Department to waive certain licensure fees for veterans, active-duty members of the military, and spouses of military members; and revising the examination requirements for educational personnel from other states who obtain a reciprocal license.

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 federal Head Start program, certain Child Care Development Fund programs and the federal Nevada Ready Preschool Development grant to improve access and quality of early childhood programs throughout the state.

The 2017 Legislature approved the Governor's recommendation to increase the General Fund match required for the federal Nevada Ready Preschool Development grant by $3.5 million, from $10.3 million legislatively approved for the 2015-17 biennium to $13.8 million over the 2017-19 biennium. An increase to federal Nevada Ready Preschool Development grant revenues, to $25.1 million over the 2017-19 biennium was also approved.

SAFE AND RESPECTFUL LEARNING

The 2017 Legislature approved the Governor's recommendation to establish a new Safe and Respectful Learning budget for the Department to isolate revenue and expenditure activity associated with the Office of Safe and Respectful Learning and the Department's anti-bullying program that were previously reflected in the Department's Student and School Support budget. Based on the Legislature's approval, four positions, General Fund appropriations of $916,957, and federal grant funds of $7.2 million were transferred from the Student and School Support budget to the new Safe and Respectful Learning budget in the 2017-19 biennium.

The 2017 Legislature also approved General Fund appropriations to provide annual funding of $45,000 for bullying grants to school districts, $15,000 for bullying training programs, and $13,000 for informational pamphlets/social media campaign to address bullying prevention, which were equivalent to the amounts approved by the 2015 Legislature in FY 2017 for these activities. Pursuant to NRS 388.1325, which establishes the Bullying Prevention Account to provide grants to school districts, the Legislature approved creating a new Bullying Prevention Account budget and transferred the annual funding of $45,000 for bullying grants for school districts to the newly created budget.

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 students.

The Legislature did not approve the Governor's recommendation for a new Program Officer position due to the concern there would be insufficient administrative allowance available through the federal 21st Century Community Learning Center grant to support the new position. The Legislature authorized a new grant in the amount of $365,376 in each year of the 2017-19 biennium to fund the Safe to Tell Project, wherein all initial reports of bullying, interpersonal violence, threats of school violence, concerns over suicide, and other concerns will be received by the Department of Public Safety. The Department of Public Safety will utilize the P3 system, an online cloud-based anonymous tip-line, to prioritize reports of bullying and other school safety concerns. The Legislature also approved transferring this new grant to the newly created Safe and Respectful Learning budget.

LITERACY PROGRAMS

The Literacy Program office receives federal funds for the Striving Readers literacy program grant for staff, programs, and related costs to improve reading proficiency. General Fund appropriations are also included in this budget to support the administration of the state's Read by Grade Three program.

The Legislature approved the Governor's recommendation to reduce federal grant revenue by $23.4 million over the 2017-19 biennium to eliminate authority for the Striving Readers grant that expired in FY 2017.

CAREER AND TECHNICAL EDUCATION

The Career and Technical Education (CTE) 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. Based on concern by the Department that the state's maintenance of effort requirement for the federal Carl D. Perkins grant might increase, the Legislature did not approve the Governor's recommendation to transfer General Fund appropriations of $133,002 in each year of the 2017-19 biennium from this budget to the Other State Education Programs budget to support six existing Nevada CTE student organizations. Although the recommended budgetary transfer was not approved, the Department of Education indicated the funding would still be utilized to support the Nevada CTE student organizations.

The Legislature also approved continuing New Skills for Youth grant revenue and expenditures of $1.6 million over the 2017-19 biennium, including two grant-funded positions, to fund the expansion of existing CTE programs and the development of new CTE programs. Revenue and expenditure authority for the grant, inclusive of the positons, had been previously approved for FY 2017 by the Interim Finance Committee.

CONTINUING EDUCATION

The Continuing Education budget funds classes for adults to improve basic literacy skills; obtain the knowledge and skills necessary for employment and self-sufficiency; assist in the completion of secondary school education; and teach parents the educational skills necessary to become full partners in the education of their children. The budget is funded primarily through a federal grant authorized by the Adult Education and Family Literacy Act.

Indicating the Adult Basic Education (ABE) program was better aligned with the Department of Education, the 2017 Legislature did not approve the Governor's recommendation to transfer the ABE program to the Department of Employment, Training and Rehabilitation (DETR) as part of the consolidation of workforce development services. The Governor's recommendation would have transferred the federal Adult Basic Education program to DETR, transferred the state-funded Adult Literacy program to DETR, and provided General Fund appropriations of $22,567 over the 2017-19 biennium to fund various operating expenditures for the Department of Education that were previously funded utilizing the federal Adult Basic Education grant.

INDIVIDUALS WITH DISABILITIES EDUCATION ACT

The federal Individuals with Disabilities Act (IDEA) provides federal funding to assist students with disabilities to improve their performance 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 Department's IDEA budget isolates the revenue and expenditures associated with the administration of the IDEA program and the subgranting of IDEA funds to school districts and charter schools.

The Director of the Special Education program is included in this budget. This position also oversees the state's Gifted and Talented Education (GATE) program. This position is funded through federal grants and is unable to travel or provide professional development for the GATE program, as the federally-funded position is not allowed to utilize any federal administrative funding on the state-funded GATE program. To support the costs of implementation and administration of the GATE program, the 2017 Legislature approved General Fund appropriations of $283,750 over the 2017-19 biennium in this budget. This funding supports one new Education Programs Professional position, associated operating and travel expenditures, and data collection/compliance audits for the GATE program.

ACCOUNT FOR ALTERNATIVE SCHOOLS

The Account for Alternative Schools, a new budget established in FY 2016, is funded with a three-year federal Charter School Program (CSP) grant totaling $16.5 million. For the 2017-19 biennium, the 2017 Legislature approved CSP grant revenue totaling $8.0 million, as recommended by the Governor. The purpose of the grant is to expand the number of high-quality charter schools throughout Nevada (especially those serving students who are at greater risk of not meeting state academic standards) by providing financial assistance for charter school planning, program design, and initial implementation.

As recommended by the Governor, the 2017 Legislature approved the transfer of $206,929, including General Fund appropriations totaling $183,181 over the 2017-19 biennium associated with one Education Programs Professional position that oversees the licensure and regulation of private schools from the Parental Involvement and Family Engagement budget to the Account for Alternative Schools budget.

STATE PUBLIC CHARTER SCHOOL AUTHORITY

The State Public Charter School Authority (SPCSA) is responsible for providing oversight and technical assistance to state-sponsored charter schools as well as fostering a climate in which all charter schools can succeed. As of school year 2016-17, the SPCSA sponsored 24 of the 40 charter schools throughout the state. The SPCSA is funded by a 1.5 percent administrative fee on each sponsored school's per-pupil funding from the

Distributive School Account; however, NRS 386.570 authorizes the SPCSA to collect up to a 2.0 percent administrative fee. Additionally, the SPCSA, as a Local Education Agency, receives federal funding authorized by the Elementary and Secondary Education Act (ESEA) and the Individuals with Disabilities Education Act (IDEA).

The 2017 Legislature approved reserve reductions totaling $949,583 over the 2017-19 biennium, as recommended by the Governor, to fund four new positions to establish a new Authorizer Unit to implement effective application review, contracting, monitoring and renewal processes in the SPCSA. The approved new positions include one unclassified Staff Attorney, one Education Programs Director, one Education Programs Supervisor for Academic Quality, and one Management Analyst.

Testimony provided by the agency indicated there was a 120-day backlog in reviewing charter applications; that the agency had not performed site visits required by the SPCSA's performance framework since FY 2013; the SPCSA was 18 months overdue in revising its academic and organizational framework, had a 60-day backlog in providing written feedback to applicants that were notified of an intent to recommend denial of an application, and was 39 months overdue in performing its compliance checklists that would ensure consistent enforcement of applicable laws, regulations, and policies.

Due to concerns related to the workload backlogs, the 2017 money committees issued a letter of intent requiring the agency to submit semiannual reports to the IFC on its progress in (1) eliminating the backlog in reviewing charter applications; (2) conducting required site visits; (3) revising the academic and organizational framework; (4) eliminating the backlog in written correspondence to applicants recommended for denial; and (5) completing reviews to ensure consistent enforcement of applicable laws, regulations and policies.

NEVADA SYSTEM OF HIGHER EDUCATION

The Nevada System of Higher Education (NSHE) is governed by an elected, 13-member Board of Regents. The System comprises the Chancellor's Office; University of Nevada, Las Vegas (UNLV); University of Nevada, Reno (UNR); Nevada State College at Henderson (NSC); 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.

Funding Source (Excludes WICHE)	2017-19 Governor Recommended (Millions)	2017-19 Legislature Approved (Millions)	2017-19 Dollar Change (Millions)	2017-19 Percentage Change
State General Fund	$ 1,223.9	$1,224.3	$0.4	0.0%
Student Fees/Tuition Revenue	$ 661.9	$661.9	$0.0	0.0%
Federal/Other Funds	$ 11.2	$11.2	$0.0	0.0%
TOTAL	**$1,897.0**	**$1,897.4**	**$0.4**	**0.0%**

Note: The State General Fund amount reflected in the 2017-19 Legilature Approved amount does not include the $43.1 million appropriated to the Board of Examiners over the 2017-19 biennium for allocation to NSHE for the purpose of funding an annual 3.0 percent cost-of-living pay increase. The $43.1 million General Fund appropriation for this purpose was approved in Section 7 of A.B. 517 and Section 5 of S.B. 368.

In closing the budgets for NSHE, the 2017 Legislature approved revenues from all sources totaling $1.897 billion over the 2017-19 biennium. Of the total revenues, $1.224 billion, or 64.5 percent, are General Fund appropriations, while $661.9 million in budgeted student registration fees, miscellaneous student fees, and non-resident tuition charges comprise 34.9 percent of the total revenues. When compared to the $1.095 billion in General Fund operating appropriations approved by the 2015 Legislature for the 2015-17 biennium, General Fund appropriations increased by $129.6 million or 11.8 percent.

For the 2017-19 biennium, the $1.224 billion in General Fund appropriations represents 15.3 percent of the $7.986 billion in total General Fund operating appropriations approved by the 2017 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 2017 Legislature.

2017-19 Biennium General Fund Appropriations Approved for the Nevada System of Higher Education by the 2017 Legislature (Inclusive of Performance Funding)					
NSHE State Supported Operating Budgets	**FY 2017 General Fund Leg. App.**	**FY 2018 General Fund Leg. App.**	**% Change Over FY 2017**	**FY 2019 General Fund Leg. App.**	**% Change Over FY 2017**
UNLV	$ 145,613,360	$ 163,103,807	12.0%	$ 163,154,244	12.0%
UNR	$ 104,678,472	$ 116,418,951	11.2%	$ 116,580,549	11.4%
CSN	$ 88,861,090	$ 95,055,743	7.0%	$ 97,542,740	9.8%
GBC	$ 12,185,842	$ 13,464,072	10.5%	$ 14,145,481	16.1%
TMCC	$ 30,441,184	$ 33,844,452	11.2%	$ 34,898,961	14.6%
WNC	$ 12,764,163	$ 13,506,691	5.8%	$ 14,012,384	9.8%
NSC	$ 14,505,746	$ 15,886,947	9.5%	$ 15,999,311	10.3%
Formula Budgets SUBTOTAL	**$ 409,049,857**	**$ 451,280,663**	**10.3%**	**$ 456,333,670**	**11.6%**
UNR School of Medicine	$ 36,987,363	$ 36,131,618	-2.3%	$ 36,008,436	-2.6%
UNLV School of Medicine	$ 19,567,702	$ 21,767,637	11.2%	$ 30,194,988	54.3%
UNLV Law School	$ 9,416,652	$ 9,762,787	3.7%	$ 9,791,110	4.0%
UNLV Dental School	$ 8,300,440	$ 9,164,796	10.4%	$ 9,104,290	9.7%
DRI[1]	$ 7,295,028	$ 7,670,733	5.2%	$ 7,226,777	-0.9%
Professional School SUBTOTAL	**$ 81,567,185**	**$ 84,497,571**	**3.6%**	**$ 92,325,601**	**13.2%**
Education for Dependent Children	$ 5,288	$ -	-100.0%	$ 649	-87.7%
Special Projects	$ 1,988,649	$ 2,007,284	0.9%	$ 2,007,196	0.9%
UNR Intercollegiate Athletics	$ 5,204,487	$ 5,388,775	3.5%	$ 5,399,397	3.7%
UNR Statewide Programs	$ 8,105,671	$ 8,176,211	0.9%	$ 8,191,741	1.1%
System Administration	$ 4,499,683	$ 4,698,934	4.4%	$ 4,699,648	4.4%
UNLV Intercollegiate Athletics	$ 7,323,849	$ 7,800,818	6.5%	$ 7,800,604	6.5%
Agricultural Experiment Station	$ 5,109,742	$ 5,312,786	4.0%	$ 5,327,446	4.3%
Cooperative Extension Service	$ 3,750,941	$ 3,593,642	-4.2%	$ 3,610,595	-3.7%
System Computing Center	$ 17,741,761	$ 18,129,136	2.2%	$ 18,144,662	2.3%
State-Funded Perkins Loan	$ 35,793	$ 35,793	0.0%	$ 35,793	0.0%
University Press	$ 422,711	$ 428,827	1.4%	$ 428,755	1.4%
UNLV Statewide Programs	$ 3,503,948	$ 3,717,931	6.1%	$ 3,717,851	6.1%
Business Center North	$ 1,951,815	$ 2,029,238	4.0%	$ 2,047,710	4.9%
Business Center South	$ 1,743,335	$ 1,851,623	6.2%	$ 1,875,147	7.6%
Silver State Opportunity Grant Pgm	$ 2,500,000	$ 5,000,000	100.0%	$ 5,000,000	100.0%
Health Laboratory and Research	$ 1,585,174	$ 1,689,538	6.6%	$ 1,698,181	7.1%
Non-Formula Budgets SUBTOTAL	**$ 65,472,847**	**$ 69,860,536**	**6.7%**	**$ 69,985,375**	**6.9%**
NSHE TOTAL	**$ 556,089,889**	**$ 605,638,770**	**8.9%**	**$ 618,644,646**	**11.2%**

Notes:
[1] The FY 2018 amount includes the General Funds appropriated to the IFC for allocation to DRI as discussed in the DRI section narrative.

NSHE FUNDING FORMULA AND PERFORMANCE FUNDING FOR INSTRUCTIONAL BUDGETS

The 2017 Legislature approved the Governor's recommendation to continue the funding formula policies adopted by the 2013 and 2015 Legislatures. The following summarizes the major components of the NSHE funding formula for the seven instructional budgets, as approved by the 2017 Legislature:

1. Weighted Student Credit Hour (WSCH): General Fund appropriations approved by the Legislature for the 2017-19 biennium instructional budgets for UNLV, UNR, CSN, GBC, TMCC, WNC, and NSC are primarily based upon the distribution of completed WSCHs by Nevada resident students. The WSCHs for non-resident students are excluded. As approved by the 2017 Legislature and consistent with the policy adopted by the 2013 and 2015 Legislatures, 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 FY 2016 WSCHs. The WSCH value is an output as the result of this calculation. It is not a predetermined amount, and is not used to determine General Fund appropriation levels in the budget.

   For FY 2018 and FY 2019, the calculated General Fund value of a WSCH is $156.01 and $153.18, respectively, compared to the legislatively approved WSCH calculated General Fund value of $153.55 for FY 2017. After calculating the value of the WSCH, the legislatively approved budget reallocates available General Fund appropriations 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).

   Weighting of Credit Hours: As recommended by the Governor, the 2017 Legislature maintained the same credit hour weighting taxonomy as approved by the 2013 and 2015 Legislatures. As recommended by the Governor, the 2017 Legislature did approve an increase to the weighting of Career and Technical Education credit hours at the community colleges, effective with the academic year beginning September 2017. However, this did not impact the count of FY 2016 WSCH used to calculate caseload growth nor to reallocate General Fund appropriations through the funding formula in FY 2018 and FY 2019.

2. WSCH Caseload Adjustment: Consistent with the policy adopted by the 2015 Legislature, and as recommended by the Governor, the 2017 Legislature approved General Fund appropriations of $28.6 million in each year of the 2017-19 biennium based on a 7.2 percent system-wide increase in FY 2016 WSCH compared to FY 2014. The caseload adjustment is based on the legislatively approved WSCH calculated General Fund value of $153.55 for FY 2017 as reflected in the following table. The caseload adjustments are included in the available funding (pre-formula) used to calculate the approved value of the WSCH for FY 2018 and FY 2019.

	FY 2014 WSCH	FY 2016 WSCH	WSCH Increase and Percentage Difference		FY 2017 WSCH Calculated Value (Leg. App.)	FY 2018/2019 Caseload Adjustment (Gov. Rec.)
UNLV	915,704	1,009,083	93,379	10.2%	$ 153.55	$ 14,338,345
UNR	655,013	721,836	66,823	10.2%	$ 153.55	$ 10,260,672
CSN	578,716	580,102	1,386	0.2%	$ 153.55	$ 212,820
GBC	62,209	69,321	7,112	11.4%	$ 153.55	$ 1,092,048
TMCC	198,251	204,816	6,565	3.3%	$ 153.55	$ 1,008,056
WNC	72,151	75,616	3,465	4.8%	$ 153.55	$ 532,051
NSC	94,470	101,857	7,387	7.8%	$ 153.55	$ 1,134,274
Total	**2,576,514**	**2,762,631**	**186,117**	**7.2%**	**$ 153.55**	**$ 28,578,266**

Note: M-203 decision unit reflects the caseload adjustment resulting from the increase in WSCH for each institution in FY 2016 compared to FY 2014.

3. Small Institution Funding: As recommended by the Governor, the Legislature approved GBC and WNC to cumulatively receive General Fund appropriations totaling $1.7 million in each fiscal year of the 2017-19 biennium for small institution funding. This funding was allocated prior to the calculation of the WSCH value as a pre-formula allocation in recognition that all institutions have certain fixed administrative costs regardless of size. However, at the larger institutions, sufficient fee revenues are collected to not require additional General Fund support. The level of approved funding for 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 based on the policy decision to cap the amount of funding at $1.5 million. As shown in the previous table, GBC and WNC had 69,321 and 75,616 WSCHs in FY 2016, respectively. Funding for each year of the 2017-19 biennium is based upon 30,679 WSCHs for GBC and 24,384 WSCHs for WNC. The small institution funding approved for the 2017-19 biennium is as follows:

Legislatively Approved 2017-19 Biennium
Small Institution Funding Allocations for GBC and WNC

	FY 2017 Leg Approved	FY 2018 Leg Approved	FY 2019 Leg Approved	Annual % Change Compared to FY 2017	2017-19 Biennium Total Leg Approved
GBC	$ 1,133,730	$ 920,370	$ 920,370	-18.82%	$ 1,840,740
WNC	$ 835,470	$ 734,520	$ 734,520	-12.08%	$ 1,469,040
Total	**$ 1,969,200**	**$ 1,654,890**	**$ 1,654,890**	**-15.96%**	**$ 3,309,780**

Note: M-201 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 recommended.

4. Research Space Operations and Maintenance Funding: The 2017 Legislature approved General Fund appropriations of $9.5 million in research space (i.e., non-instructional space) operations and maintenance (O&M) funding for UNLV ($5.6 million) and UNR ($3.8 million) in each year of the 2017-19 biennium. The approved funding level represents a combined annual increase of 3.8 percent or $343,647 compared to the $9.1 million approved by the 2015 Legislature for FY 2017. This funding was distributed prior to the calculation of the WSCH value as a pre-formula allocation. The funding is based on the square footage and operation costs of building space dedicated for research activities for the 2017-19 biennium.

   The approved funding for UNLV represents an increase of 12.3 percent or $613,736 for each year of the 2017-19 biennium compared to the $5.0 million approved by the 2015 Legislature for FY 2017. The approved funding for UNR represents a decrease of 6.6 percent or $270,089 in each year of the 2017-19 biennium compared to the $4.1 million approved by the 2015 Legislature for FY 2017. During the March 22, 2017, budget hearing, UNR testified that the decrease was an inadvertent error that resulted from a change in methodology for the calculation. UNR testified that the approved rate in the current biennium was based on a cost for O&M expenses associated with buildings and the cost for O&M for maintained acreage (e.g., grounds and irrigation expenses). The rate used in The Executive Budget was only based on O&M expenses associated with buildings. Based on confirmation from NSHE which indicated that UNR was prepared to absorb the shortfall in research O&M space funding in the 2017-19 biennium, the money committees did not approve UNR's request for a technical adjustment to correct its research O&M space funding.

   The rate per square foot (sf) used to calculate the research O&M space funding in the Governor's recommended budget for UNR is $7.95 per sf, whereas the rate for UNLV is $12.11 per sf. For the 2017-19 biennium, UNR identified research space of 482,011 sf, and after accounting for a correction to remove duplicated space, UNLV identified research space of 321,679 sf. Based on information provided by NSHE, the money committees approved a technical adjustment to remove the duplicated square footage, and as a result, reduced the amount of research O&M space funding for UNLV by $92,118 in each fiscal year of the 2017-19 biennium compared to the Governor's recommendation, or from $5,714,053 to $5,621,935. The $5.6 million approved for UNLV in each year of the 2017-19 biennium is inclusive of both the per sf calculated research O&M space funding and the $1.7 million annual base budget amount that has been approved over the past three biennia for UNLV to expand its research efforts at the university.

Legislatively Approved University Research Space Operation and Maintenance (O&M) Funding						
	FY 2017 Research O&M Leg Approved	FY 2018 / FY 2019 M-200 Adj Leg Approved	FY 2018 Research Leg Approved	FY 2019 Research Leg Approved	Annual % Change Compared to FY 2017	2017-19 Biennium Research O&M
UNLV	$ 5,008,199	$ 613,736	$ 5,621,935	$ 5,621,935	12.25%	$ 11,243,870
UNR	$ 4,102,076	$ (270,089)	$ 3,831,987	$ 3,831,987	-6.58%	$ 7,663,974
Total	**$ 9,110,275**	**$ 343,647**	**$ 9,453,922**	**$ 9,453,922**	**3.77%**	**$ 18,907,844**
Note: M-200 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.						

5. Budget Amendments: The 2017 money committees approved two budget amendments submitted by the Governor that impacted each of the seven instructional budgets along with the Performance Funding Pool budget, as the funding increased the pool of available General Fund appropriations in the Nevada higher education funding formula. Each amendment is described below.

   Nevada State College – Debt Service Payments: Increase to the base budget for NSC relating to the debt service payments for the lease purchase agreement approved to finance the construction of the Nursing Sciences and Education Building and the Student Activities and Administration Building on the NSC campus. Based on the debt service schedule, the General Fund portion of the annual debt service payment is $1,564,341. The Executive Budget, as originally submitted, included $980,022 in FY 2018 and $980,021 in FY 2019 for the General Fund portion of the annual debt service. The approved amendment increased this amount by $584,319 in FY 2018 and by $584,320 in FY 2019 for a total of $1,564,341 in each fiscal year for the debt service payment.

   University of Nevada, Las Vegas – Graduate Assistants: Increase to the base budget for UNLV instructional budget relating to recommended funding for graduate assistants. The agency request budget had $11,451,335 in each year of the 2017-19 biennium for graduate assistants. However, The Executive Budget, as originally submitted, only reflected $10,951,335 in each fiscal year of the 2017-19 biennium to support graduate assistants, or $500,000 less than requested in each year. The approved amendment increased the base budget amount for graduate assistants by $500,000 in FY 2018 and FY 2019 for a total of $11,451,335 in each fiscal year of the 2017-19 biennium.

   As noted, since the additional funding recommended through both amendments is part of the base budget, the funds were then distributed through the funding formula.

6. Performance Funding Pool Set-Aside: Consistent with the policy adopted by the 2015 Legislature, and as recommended by the Governor, the 2017 Legislature approved a 20.0 percent set-aside of General Fund appropriations for the performance funding pool in FY 2018 ($90.3 million) and FY 2019 ($91.3 million). 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. For example, the approved FY 2018 performance funding was based on actual FY 2016 performance. This allowed 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 majority of the performance metrics are based on the number of students graduating/earning certificates.

The following reflects the amount of General Fund appropriations in FY 2018 and FY 2019 that were approved as Performance Funding for the upcoming biennium.

FY 2018 General Fund Appropriation Performance Funding Set-Aside

Institution	FY 2018 Total Budgeted Gen. Fund Leg Approved	FY 2018 20% Performance Funding Set-Aside
UNLV	$ 163,103,807	$ 32,620,760
UNR	$ 116,418,951	$ 23,283,790
CSN	$ 95,055,743	$ 19,011,149
GBC	$ 13,464,072	$ 2,692,814
TMCC	$ 33,844,452	$ 6,768,890
WNC	$ 13,506,691	$ 2,701,338
NSC	$ 15,886,947	$ 3,177,389
TOTAL	**$ 451,280,663**	**$ 90,256,132**

FY 2019 General Fund Appropriation Performance Funding Set-Aside

Institution	FY 2019 Total Budgeted Gen. Fund Leg Approved	FY 2019 20% Performance Funding Set-Aside
UNLV	$ 163,154,244	$ 32,630,847
UNR	$ 116,580,549	$ 23,316,109
CSN	$ 97,542,740	$ 19,508,548
GBC	$ 14,145,481	$ 2,829,096
TMCC	$ 34,898,961	$ 6,979,792
WNC	$ 14,012,384	$ 2,802,477
NSC	$ 15,999,311	$ 3,199,862
TOTAL	**$ 456,333,670**	**$ 91,266,733**

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. Based on information reported by NSHE, all institutions achieved their targets for FY 2016, which determined the performance funding in FY 2018.

The money committees approved including the FY 2018 performance funding in each institution's General Fund operating budget, and thus eliminated the need for the institutions to submit work programs for IFC consideration to facilitate a known transfer of performance funding for FY 2018. The FY 2019 funding was approved and appropriated to the Performance Funding budget. Based on the institution's actual performance in FY 2017, funds will 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 institutions' actual performance achieved as a percentage of the performance metric targets, along with each institution's four-year performance average since implementation of the performance funding pool.

Summary of Actual Performance Results for NSHE Istructional Institutions FY 2013 - FY 2016					
Institution	**FY 2013**	**FY 2014**	**FY 2015**	**FY 2016**	**Four-Year Average**
UNLV	101.3%	97.8%	102.2%	100.9%	100.6%
UNR	106.5%	107.0%	112.6%	120.9%	111.8%
CSN	108.9%	112.2%	109.7%	111.4%	110.6%
GBC	97.6%	107.7%	122.7%	130.9%	114.7%
TMCC	99.2%	107.0%	117.5%	122.4%	111.5%
WNC	108.5%	107.6%	110.2%	109.2%	108.9%
NSC	101.5%	116.9%	122.2%	129.2%	117.5%
The percentages displayed in this table reflect the percent of the target/goal that each institution achieved. If an institution reaches at least 100 percent of the target, it receives 100 percent of the performance set aside.					

BUDGETING OF STUDENT-DERIVED REVENUES

The budgeting of student-derived revenues is based upon policy decisions adopted by prior Legislatures rather than being a function 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 2017 Legislature approved, as recommended by the Governor, to continue the policy adopted by the 2013 and 2015 Legislatures that, for purposes of determining the level of General Fund appropriations to be budgeted in NSHE's state-supported operating budgets, projected non-General Fund revenues do not offset the amount of General Fund appropriations that would otherwise be appropriated. Prior to the policy adopted in 2013, student registration fees, non-resident tuition, and miscellaneous student fees were the first dollars counted and treated as an offset to calculating the General Fund need.

As shown in the following tables, the 2017 Legislature approved student registration fee and non-resident tuition revenues over the 2017-19 biennium of $512.0 million and $145.4 million, respectively, for the seven teaching institutions and three professional schools. Dependent upon the course level (e.g. undergraduate versus graduate, or lower division versus upper division), the registration fee revenues approved in the state-supported operating budgets represent approximately 65.0 to 77.0 percent of total registration fees collected by the institutions. The remaining registration fee revenue balances are budgeted in the various institutions' self-supporting budgets overseen by the Board of Regents.

Legislatively Approved 2017-19 Biennium Registration Fee Revenues					
Institution	FY 2017 Leg Approved	FY 2018 Leg Approved	% Change FY 2018/ FY 2017	FY 2019 Leg Approved	% Change FY 2019/ FY 2018
UNLV	$ 81,952,037	$ 88,775,901	8.3%	$ 92,265,488	3.9%
UNR[1]	$ 72,428,698	$ 75,423,183	4.1%	$ 79,437,477	5.3%
CSN	$ 38,637,964	$ 38,441,658	-0.5%	$ 40,083,285	4.3%
GBC	$ 3,924,899	$ 4,111,885	4.8%	$ 4,309,711	4.8%
TMCC[1]	$ 11,473,342	$ 11,937,955	4.0%	$ 12,487,226	4.6%
WNC	$ 4,531,050	$ 4,531,050	0.0%	$ 4,531,050	0.0%
NSC	$ 6,266,644	$ 7,579,083	20.9%	$ 8,227,998	8.6%
Subtotal	**$ 219,214,634**	**$ 230,800,715**	**5.3%**	**$ 241,342,235**	**4.6%**
UNR Medical	$ 5,184,115	$ 5,906,283	13.9%	$ 6,089,113	3.1%
UNLV Medical	-	$ 1,134,000	-	$ 2,268,000	100.0%
UNLV Dental	$ 7,481,352	$ 7,604,228	1.6%	$ 7,768,155	2.2%
UNLV Law	$ 3,928,354	$ 4,551,511	15.9%	$ 4,551,511	0.0%
Subtotal	**$ 16,593,821**	**$ 19,196,022**	**15.7%**	**$ 20,676,779**	**7.7%**
Totals	**$ 235,808,455**	**$ 249,996,737**	**6.0%**	**$ 262,019,014**	**4.8%**

1. UNR FY 2017 amount includes $802,521 in unexpended Registration Fees collected in FY 2016 and balanced forward into FY 2017. TMCC includes $2,426 in FY 2016 Registration Fees balanced forward into FY 2017. Both actions were pursuant to Section 18 of A.B. 521 (Authorization Act) of 2015 Session.

Legislatively Approved 2017-19 Biennium Non-Resident Tuition Revenues					
Institution	FY 2017 Leg Approved	FY 2018 Leg Approved	% Change FY 2018/ FY 2017	FY 2019 Leg Approved	% Change FY 2019/ FY 2018
UNLV	$ 30,089,244	$ 30,465,038	1.2%	$ 30,829,387	1.2%
UNR	$ 24,874,442	$ 29,800,000	19.8%	$ 30,401,920	2.0%
CSN	$ 7,404,986	$ 6,800,612	-8.2%	$ 6,973,805	2.5%
GBC	$ 164,000	$ 175,000	6.7%	$ 180,000	2.9%
TMCC	$ 1,559,661	$ 1,559,661	0.0%	$ 1,559,661	0.0%
WNC	$ 352,901	$ 317,611	-10.0%	$ 317,611	0.0%
NSC	$ 482,304	$ 404,114	-16.2%	$ 420,083	4.0%
Subtotal	**$ 64,927,538**	**$ 69,522,036**	**7.1%**	**$ 70,682,467**	**1.7%**
UNR Medical	$ 528,300	$ 713,772	35.1%	$ 779,421	9.2%
UNLV Medical	-	$ 522,000	-	$ 522,000	0.0%
UNLV Dental	$ 1,361,035	$ 1,064,434	-21.8%	$ 1,085,747	2.0%
UNLV Law	$ 260,279	$ 236,617	-9.1%	$ 236,617	0.0%
Subtotal	**$ 2,149,614**	**$ 2,536,823**	**18.0%**	**$ 2,623,785**	**3.4%**
Totals	**$ 67,077,152**	**$ 72,058,859**	**7.4%**	**$ 73,306,252**	**1.7%**

COMMUNITY COLLEGE CAREER AND TECHNICAL EDUCATION WSCH WEIGHTING INCREASE

As recommended by the Governor, the 2017 Legislature approved new General Fund appropriations of $9.2 million in FY 2018 and $12.2 million in FY 2019 based upon an increase in the WSCH weighting for Career and Technical Education courses by a factor of 1.5 and 2.0 points in FY 2018 and FY 2019, respectively, at the community colleges to

reflect CTE having lower student-to-faculty ratios, large lab and training space maintenance, and high equipment replacement costs, resulting in overall higher per student costs.

As approved by the money committees, the funding was treated as a carve-out in the 2017-19 biennium for each of the four community colleges, and was allocated prior to the calculation of the WSCH cost. As recommended by the Board of Regents, the money committees approved the enhancement funding as a carve-out for the 2017-19 biennium only, as the increased weightings will become part of each college's count of WSCH going forward, and thus be accounted for through the funding formula consistent will all other academic disciplines. The following table reflects the legislatively approved funding for each of the four colleges:

	FY 2018 General Fund Leg Approved	FY 2018 New FTE Position[1]	FY 2019 General Fund Leg Approved	FY 2019 New FTE Position[1]
CSN	$ 4,575,464	25.0	$ 6,100,619	18.0
GBC	$ 1,731,494	22.0	$ 2,308,659	7.0
TMCC	$ 1,898,675	10.0	$ 2,531,567	5.0
WNC	$ 978,113	6.0	$ 1,304,150	7.0
Total	**$ 9,183,746**	**63.0**	**$ 12,244,995**	**37.0**

[1] The Board of Regents requested budget included FTE position figures for each of the colleges; however, FTEs were not included as part of the enhancement (E-286) recommendation in The Executive Budget. NSHE provided the Fiscal Analysis Division and the Governor's Finance Office information regarding FTEs to be funded through this decision unit.

NSHE indicated that the community colleges would utilize this funding to support faculty costs, develop curriculum, expand course offerings, and purchase equipment to support CTE programs at the colleges.

- CSN – HVAC, Automotive Technology, Welding Technology, Collision Repair, Diesel Technology, Construction Management, and Sustainable Construction programs
- GBC – Diesel, Electrical, and Manufacturing programs
- TMCC – Precision Production, Diesel Technology, Machining, and Welding programs
- WNC – Advanced Manufacturing, Construction, Mechatronics, Welding, and Machine Tool programs.

INCREASING CAPACITY SYSTEM-WIDE

Although the Board of Regents requested General Fund appropriations of $10.0 million in FY 2018 and $25.2 million in FY 2019, the 2017 Legislature approved the Governor's recommendation for General Fund appropriations of $10.0 million in FY 2019 to build capacity system-wide and support workforce growth and development of the state. The enhancement includes funding for each of the seven instructional institutions and also for the Desert Research Institute. Each institution provided a four-year plan for the

development and sustainability of capacity for programs that align with workforce and economic development needs of the state. The funding for the instructional institutions is treated as a carve out, and is allocated prior to the calculation of the WSCH cost. Funding for the DRI is allocated separately from the DRI funding formula.

NSHE Budget	FY 2019 Gen. Fund Leg Approved	FY 2019 New FTE Position[1]	NSHE Budget	FY 2019 Gen. Fund Leg Approved	FY 2019 New FTE Position[1]
UNLV	$ 2,900,000	9.0	TMCC	$ 1,000,000	9.0
UNR	$ 2,200,000	-	WNC	$ 393,189	4.87
CSN	$ 2,600,000	18.0	NSC	$ 399,999	3.5
GBC	$ 300,000	3.0	DRI	$ 200,000	-
	Total Funding:	**$ 9,993,188**		**Total FTE:**	**47.4**

[1] The Board of Regents requested budget included FTE position figures for each of the institutions; however, FTEs were not included as part of the enhancement (E-288) recommendation in The Executive Budget. NSHE has provided the Fiscal Analysis Division and the Governor's Finance Office information regarding FTEs to be funded.

The following briefly describes the focus of each institution's updated plan to increase capacity:

UNLV: Put an emphasis on health care with the Health for Nevada Initiative through research and economic growth and workforce development of health care jobs as part of UNLV's Top Tier Initiative. NSHE indicated that funding would support research-intensive faculty, postdoctoral fellows, graduate assistants, related support staff, operations, and lab equipment.

UNR: Establish a research enterprise to support the state's growing and evolving advanced manufacturing economic sector. NSHE indicated that the funding would allow the university to be responsive to the innovation and workforce needs of an evolving sector of Nevada's economy.

CSN: Increase college readiness in collaboration with the Clark County School District, and create and enhance strategic programs as part of a workforce redesign initiative to address Southern Nevada's changing economy. The collaboration with the Clark County School District would create a pilot program to address subject-specific skills gaps, and provide academic advising and career exploration for 300 11th graders with low ACT scores in math, reading, or English. The CSN's workforce initiative would enhance accelerated programming, the Facilities Maintenance and Advanced Manufacturing programs, and convert the Home Health Care Aid program to credit-based instruction. Finally, the initiative would fund the CSN's transition to a multi-campus district model to align the campuses with the local economic development plans of Henderson, North Las Vegas and Las Vegas.

GBC: Increase capacity in Nursing and Teacher Education at GBC's Pahrump Valley Center.

TMCC: Increase capacity in science, math, and English gateway courses to support student success.

WNC: Expand the college's Jump Start dual enrollment program, and establish a Nursing program at the Fallon campus.

NSC: Develop a Masters in Speech-Language Pathology program. NSHE indicated that Nevada has fewer Speech Language Pathologists per capita than any other state in the country, and that the recommended funding would allow the program to maximize enrollment capacity immediately.

DRI: Increase external funding through private sector business development, grow research and business development in autonomous mobility and related vehicles, and support economic development efforts in water innovation.

In approving the enhancement to increase capacity, the money committees approved the new funding as one-time funding, and directed the institutions to remove the appropriations from their base budget request for the 2019-21 biennium, and to request any continued funding for the programs as an enhancement in the NSHE's 2019-21 biennium budget request.

UNLV School of Medicine Implementation

As recommended by the Governor, the 2017 Legislature approved funding to continue the implementation of an allopathic medical school at UNLV. In addition to the base level funding of $39.1 million over the 2017-19 biennium, the Legislature approved additional General Fund appropriations of $2.3 million in FY 2018 and $10.6 million in FY 2019. General Fund appropriations approved by the Legislature total $52.0 million over the 2017-19 biennium to support the new medical school, which received preliminary accreditation in October 2016 and enrolled its charter class of 60 students for the 2017-18 academic year.

Desert Research Institute Funding Formula

As recommended by the Governor, the 2017 Legislature approved continued funding for DRI based on the formula model for institutional support and research administration functions as established by the 2015 Legislature. The formula model is a sliding scale calculation based on the level of grant activity. State support is calculated at 12.0 percent of the first $25.0 million of grants and contracts. An additional 7.5 percent is calculated on the next $5.0 million in grants and contracts (from $25.0 million to $30.0 million); 6.0 percent of the next $5.0 million in grants and contracts (from $30.0 million to $35.0 million); and 5.0 percent of any additional grants and contracts above $35.0 million. The Desert Research Institute's O&M costs continue to be funded using the existing Base, Maintenance, and Enhancement methodology.

The 2017 Legislature approved additional General Fund appropriations of $195,326 in FY 2018 and $198,149 in FY 2019 to account for inflationary increases that are not otherwise accounted for in the DRI formula. In total, the 2017 Legislature approved General Fund appropriations of $7.0 million in FY 2018 and $7.2 million in FY 2019 compared to the FY 2017 legislatively approved amount of $7.3 million. In addition to the General Fund appropriations, the Legislature approved other funding of $148,486 in each year of the 2015-17 biennium for the DRI budget, as recommended by the Governor.

The 2017 Legislature did not approve the Board of Regents' request and the Governor's recommendation regarding a Cloud Seeding enhancement for DRI, which totaled $1.4 million over the 2017-19 biennium. Rather, the money committees approved General Fund appropriations of $683,656 to be placed in the IFC Contingency Account (A.B.518, Section 68) given the snowpack experienced during the 2016-17 winter. The DRI can request an allocation from the IFC in either fiscal year of the 2017-19 biennium should the funding be needed to support the Cloud Seeding program.

SALARY AND BENEFIT ADJUSTMENTS (A.B. 517 & S.B. 386)

Consistent with actions for all other state employees for the 2017-19 biennium, the 2017 Legislature approved the continuation of merit pay for classified NSHE employees, and approved General Fund appropriations of $14.1 million and $29.0 million in FY 2018 and FY 2019, respectively, to fund a 3.0 percent salary increase for all NSHE employees. Consistent with all state agencies, funding was approved at 80.0 percent of calculated need and appropriated to the Board of Examiners. As recommended by the Governor, General Fund appropriations for professional merit were not funded by the Legislature for the 2017-19 biennium.

SILVER STATE OPPORTUNITY GRANT PROGRAM

The 2017 Legislature approved the Governor's recommendation to increase the General Fund appropriations to $5.0 million in each fiscal year of the 2017-19 biennium to continue to support the Silver State Opportunity Grant Program. This was an increase of $2.5 million when compared to the funding approved by the 2015 Legislature. The program, established by the 2015 Legislature pursuant to Senate Bill 227, provides grants to pay a portion of the cost of education for eligible students enrolled in a state or community college within the NSHE.

CAPITAL IMPROVEMENT PROJECTS (CIP)

As shown in the following table, the 2017 Legislature approved funding for three capital improvement construction projects. CIP Project 17-C02, Furniture, Fixture and Equipment for the UNLV Hotel College Building, funded 50.0 percent by the state and 50.0 percent by the university, is a continuation of the construction project approved by the 2015 Legislature – (15-C78, Construct New Hotel College Academic Building, University of Nevada, Las Vegas). The 2017 Legislature also approved CIP Project 17-C06 to construct a 86,242 square foot Engineering Building at the

University of Nevada, Reno, which will include research laboratories, classroom space, a computer lab, and offices. The $84.7 million project is funded with $41.5 million in state funding and $43.2 million in university funds.

The third construction project for NSHE, 17-C15, Complete Planning and Begin Construction of a New Medical School Building, UNLV was approved in S.B. 553. This project was approved to complete planning and to fund a portion of the anticipated construction costs, which are to be determined, for the new Medical School Building, funded with $25.0 million in General Fund appropriations and $25.0 million in agency funds (i.e. donor funds). Pursuant to Section 1.5 of S.B. 553, the $25.0 million General Fund amount was appropriated to the IFC for allocation to the State Public Works Division (SPWD) upon the determination that the agency or donor funds for this project have been received.

The 2017 Legislature also approved the Governor's recommendation of deferred maintenance funding totaling $15.0 million over the 2017-19 biennium for NSHE deferred maintenance projects (17-M01). $11.5 million was approved from state sources with the remaining $3.5 million approved from the Special Higher Education Capital Construction (SHECC) fund. Funding from the SHECC is derived from slot machine excise taxes pursuant to NRS 463.385(4).

The 2017 Legislature approved three planning projects in finalizing the 2017 Capital Improvement Program, including advanced planning for a new Health Sciences Building at CSN ($4.4 million), an Education Academic Building at NSC ($3.5 million), and for a College of Engineering, Academic and Research Building at UNLV ($3.5 million).

Project Number	Institution	Projection Description	State Funds (Millions)	Other Funds (Millions)	Total Request (Millions)
Construction Projects					
17-C02	UNLV	Furniture, Fixture & Equipment for the UNLV Hotel College Building	$1.4	$1.4	$2.8
17-C06	UNR	New Engineering Building	$41.5	$43.2	$84.7
17-C15	UNLV	Complete Planning and Begin Construction of a New Medical School Building, UNLV[2]	$25.0	$25.0	$50.0
		Construction Subtotal	**$67.9**	**$69.6**	**$137.5**
Systemwide Deferred Maintenance					
17-M01	NSHE	Deferred Maintenance: SHECC Projects[1]	$11.5	$3.5	$15.0
		Deferred Maintenance Subtotal	**$11.5**	**-**	**$15.0**
Planning Projects					
17-P07	CSN	Advanced Planning: Health Sciences Building, College of Southern Nevada	$3.4	$1.0	$4.4
17-P08	NSC	Advanced Planning: Education Academic Building, Nevada State College	$3.5	$0.0	$3.5
17-P09	UNLV	Advanced Planning: UNLV College of Engineering, Academic and Research Building[2]	$1.8	$1.8	$3.5
		Planning Subtotal	**$8.6**	**$2.8**	**$11.4**
		NSHE CIP TOTAL	**$88.0**	**$72.4**	**$163.9**

[1] SHECC: Special Capital Construction Fund for Higher Education. NRS 463.385. Approved funding includes $3,483,842 in slot tax revenue.

[2] CIP Projects 17-C15 and 17-P09 were approved in Senate Bill 533, which supplements the 2017 CIP Legislation. Pursuant to Section 1.5 of S.B. 553, the $25.0 million in State General Fund was appropriated to the IFC for allocation to the SPWD upon the determination that the agency or donor funds for this project have been received.

OTHER LEGISLATIVE ACTIONS AFFECTING NSHE

Additionally, the 2017 Legislature passed, and the Governor approved, the following bills affecting NSHE:

Bill	**Impact**
A.B. 1	Requires the Board of Regents, to the extent that money is available, to pay certain fees and expenses associated with undergraduate classes taken at an NSHE Institution for a dependent child of a public employee who was killed in the performance of his or her duties if the public employee was killed on or after October 1, 2013. (Effective July 1, 2017)
A.B. 24	Waives out-of-state tuition charges for certain veterans, members of the military, and their families who attend NSHE institutions. (Effective July 1, 2017)
A.B. 94	The legislation repeals the prospective expiration of the NV Grow Program, making the program permanent. The bill reduces the minimum revenue threshold for participation in the program to businesses that generate at least $50,000 per year, and expands the goal of the program from serving 10 businesses annually to 15. The legislation also makes an appropriation of

$350,000 from the State General Fund to the Nevada System of Higher Education, with $225,000 to be used by the Nevada Small Business Development Centers to provide services necessary to assist and carry out the NV Grow Program, and $125,000 to be used by the College of Southern Nevada to hire a geographic information specialist to assist small businesses participating in the program. (Effective upon passage and approval, with the General Fund appropriation effective July 1, 2017)

A.B. 202 Requires the Legislative Commission to appoint a committee to conduct an interim study concerning the cost and affordability of higher education in Nevada. The bill requires the committee to consider certain topics and perform certain duties, including the submittal of a report to the 2019 Legislature. The bill requires the committee to make recommendations regarding the affordability of higher education, including where long-term investments should be made to improve affordability and address workforce needs, and to identify actions needed for the efficient and effective operation of higher education in the state. (Effective July 1, 2017)

A.B. 522 Appropriates General Funds of $300,000 to the NevadaTeach program at the University of Nevada, Reno to assist students in obtaining certification to teach mathematics, science or engineering at the middle school or high school level. (Effective July 1, 2017)

A.J.R. 5 Proposes to amend the Nevada Constitution to remove the constitutional provisions relating to the election and duties of the Board of Regents of the University of Nevada. The Legislature shall provide by law for the governance, control, and management of the university. (If approved by the 2019 Legislature, the proposal will go before the general election voters in 2020)

S.B. 19 Establishes certain requirements for students who wish to enroll in dual credit courses. The legislation requires each school district and charter school to enter into a cooperative agreement, with at least one community college, state college, or university, to offer dual credit courses to students. The bill requires a school district board of trustees to prepare a written notice, identifying dual credit courses available to students enrolled within the district, including charter schools. (Effective upon passage and approval for the purposes of adopting regulations and performing preparatory administrative tasks, and on January 1, 2018, for all other purposes.)

S.B. 306 Provides for the creation of a pilot program, directed by the Board of State Prison Commissioners, in consultation with the College of Southern Nevada, for a select group of 50 male and 50 female prisoners who meet certain criteria to enhance educational and vocational programs for offenders who will soon be released from prison. A General Fund appropriation of $300,000 is provided to carry out the pilot program. (Effective upon passage and approval

for the purpose of performing any preparatory administrative tasks, and on July 1, 2017, for all other purposes. Provisions concerning the pilot program expire by limitation on June 30, 2019.)

S.B. 391 Establishes the Nevada Promise Scholarship Account in the State General Fund to be administered by the Nevada State Treasurer, and provides the eligibility requirements for a student to receive or renew a Nevada Promise Scholarship, including completion of community service. The bill requires community colleges within the Nevada System of Higher Education to award scholarships to eligible students, and to provide training and mentoring programs for scholarship applicants.

S.B. 391 requires the state's plan to improve the achievement of pupils enrolled in public schools to include strategies to provide information regarding Nevada Promise Scholarships. The scholarship program is subject to audit, and the Board of Regents must submit an annual report to the Legislature on the cost of the program, and statistics on the number of recipients, community service hours, and graduation and retention rates.

Finally, the bill appropriates $3.5 million from the General Fund in FY 2019 to the Nevada Promise Scholarship Account. (Effective upon passage and approval for the purpose of adopting regulations and performing preparatory administrative tasks, on July 1, 2018, for determining the eligibility of scholarship applicants and awarding scholarships, and on July 1, 2017, for all other purposes.)

S.B. 457 Requires the Board of Regents to consult with Nevada's "state approving agency" designated pursuant to United States Code Title 38 and the American Council on Education to establish statewide standards for awarding credit for military education, training, or occupational experience. Such credit must be applicable toward the coursework required of a student for the award of an associate's degree, baccalaureate degree, or certificate at any university, state college, or community college within the Nevada System of Higher Education. (Effective July 1, 2017)

S.B. 496 Authorizes the Board of Regents to issue revenue bonds and other securities in a total principal amount not to exceed $58.7 million to finance the construction of an engineering building and resident hall at the University of Nevada, Reno, and in a total principal amount not to exceed $22.0 million to finance the construction of a fitness complex at Truckee Meadows Community College. The bill also increases, from $4.05 million to $81.0 million, the bonding authority to finance the construction of student union buildings at the Charleston, Henderson and North Las Vegas campuses of the College of Southern Nevada. (Effective upon passage and approval)

	2016-2017 Work Program	2017-2018 GOVERNOR RECOMMENDS	2017-2018 LEGISLATIVELY APPROVED	2018-2019 GOVERNOR RECOMMENDS	2018-2019 LEGISLATIVELY APPROVED
EDUCATION					
DEPARTMENT OF EDUCATION					
NDE - NEW NEVADA EDUCATION FUNDING PLAN			36,000,000		36,000,000
GENERAL FUND			36,000,000		36,000,000
NDE - INSTRUCTION IN FINANCIAL LITERACY			1,000,000		1,500,000
GENERAL FUND			1,000,000		1,500,000
NDE - DISTRIBUTIVE SCHOOL ACCOUNT	1,465,573,775	1,573,963,034	1,583,331,653	1,581,659,673	1,587,041,164
GENERAL FUND	1,134,247,673	1,324,140,158	1,192,420,159	1,330,915,015	1,181,785,421
BALANCE FORWARD	1,254,002		3,000,000		
FEDERAL FUND	7,000,000	4,000,000	4,000,000	4,000,000	4,000,000
INTERAGENCY TRANSFER	160,269,900	23,280,247	203,991,194	4,303,271	213,779,543
OTHER FUND	162,802,200	222,542,629	179,920,300	242,441,387	187,476,200
NDE - OTHER STATE EDUCATION PROGRAMS	110,931,531	201,658,494	76,374,071	225,166,165	77,881,742
GENERAL FUND	99,654,164	38,308,232	76,374,071	37,915,903	77,881,742
BALANCE FORWARD	88,567				
INTERAGENCY TRANSFER		163,350,262		187,250,262	
INTERIM FINANCE	11,188,800				
REVERSIONS					
NDE - PROFESSIONAL DEVELOPMENT PROGRAMS	13,017,646	12,427,426	13,668,202	12,427,426	13,768,202
GENERAL FUND	12,427,426	12,427,426	13,627,426	12,427,426	13,727,426
BALANCE FORWARD	590,220				
OTHER FUND			40,776		40,776
NDE - SCHOOL REMEDIATION TRUST FUND	196,252,397	5,000,000	103,638,800	5,000,000	98,638,800
GENERAL FUND	187,331,674	100	103,160,673	100	98,160,673
BALANCE FORWARD	8,864,705	4,999,900		4,999,900	
OTHER FUND	56,018		478,127		478,127
REVERSIONS					
NDE - STATE SUPPLEMENTAL SCHOOL SUPPORT ACCOUNT	159,212,000	185,334,000	185,056,000	190,757,000	191,092,000
OTHER FUND	159,212,000	185,334,000	185,056,000	190,757,000	191,092,000
NDE - TEACH NEVADA SCHOLARSHIP PROGRAM	2,874,883	3,000,000	2,513,892	3,000,000	2,513,892
GENERAL FUND	2,500,000	3,000,000	2,500,000	3,000,000	2,500,000
BALANCE FORWARD	374,883				
OTHER FUND			13,892		13,892
NDE - EDUCATIONAL TRUST ACCOUNT	602,325	608,782	608,782	729,942	644,442
BALANCE FORWARD	462,325	475,095	475,095	596,255	510,755
INTERAGENCY TRANSFER	140,000	133,687	133,687	133,687	133,687

	2016-2017 Work Program	2017-2018 GOVERNOR RECOMMENDS	2017-2018 LEGISLATIVELY APPROVED	2018-2019 GOVERNOR RECOMMENDS	2018-2019 LEGISLATIVELY APPROVED
NDE - TEACHERS' SCHOOL SUPPLIES REIMBURSEMENT	3,058,978	2,500,000	2,500,000	2,500,000	2,500,000
GENERAL FUND	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000
BALANCE FORWARD	558,978				
OTHER FUND					
NDE - INCENTIVES FOR LICENSED EDUCATION PERSONNEL	2,966,126	1,000,000	1,000,000	1,000,000	1,000,000
GENERAL FUND	2,000,000	1,000,000	1,000,000	1,000,000	1,000,000
BALANCE FORWARD	966,126				
NDE - OFFICE OF THE SUPERINTENDENT	1,485,498	1,534,087	1,530,838	1,577,187	1,575,526
GENERAL FUND	1,484,498	1,534,087	1,530,838	1,577,187	1,575,526
OTHER FUND	1,000				
REVERSIONS					
NDE - DISTRICT SUPPORT SERVICES	1,423,758	1,463,857	1,486,307	1,515,690	1,540,827
GENERAL FUND	803,028	804,060	825,317	835,420	858,486
INTERAGENCY TRANSFER	620,730	659,797	660,990	680,270	682,341
NDE - DEPARTMENT SUPPORT SERVICES	4,291,812	4,065,225	4,466,111	3,648,343	4,224,646
BALANCE FORWARD	767,149	1,536,324	1,536,324	1,183,941	1,495,793
INTERAGENCY TRANSFER	3,524,663	2,528,901	2,929,787	2,464,402	2,728,853
NDE - STANDARDS AND INSTRUCTIONAL SUPPORT	2,277,973	1,508,728	1,448,950	1,476,730	1,437,830
GENERAL FUND	1,169,822	1,160,842	1,101,113	1,130,142	1,090,880
BALANCE FORWARD	11,127				
FEDERAL FUND	1,096,912	347,886	347,837	346,588	346,950
INTERAGENCY TRANSFER	112				
REVERSIONS					
NDE - ASSESSMENTS AND ACCOUNTABILITY	18,139,729	21,740,098	23,890,739	23,507,573	24,753,823
GENERAL FUND	13,410,571	17,327,110	19,478,078	19,117,903	20,364,592
BALANCE FORWARD	64,032	30,743	30,743	9,268	9,272
FEDERAL FUND	4,665,126	4,382,245	4,381,918	4,380,402	4,379,959
NDE - DATA SYSTEMS MANAGEMENT	3,999,105	2,843,435	2,716,927	2,884,708	2,759,934
GENERAL FUND	3,740,452	2,717,491	2,590,607	2,755,623	2,630,768
FEDERAL FUND	258,653	125,944	126,320	129,085	129,166
REVERSIONS					
NDE - EDUCATOR LICENSURE	3,871,798	3,917,479	3,900,173	3,939,915	3,331,116
GENERAL FUND	100	100	100	100	100
BALANCE FORWARD	2,013,943	2,110,095	2,008,833	2,132,531	1,439,776
OTHER FUND	1,857,755	1,807,284	1,891,240	1,807,284	1,891,240
REVERSIONS					
NDE - EDUCATOR EFFECTIVENESS	10,847,050	12,602,713	12,604,627	12,607,541	12,609,905
GENERAL FUND	341,978	439,348	441,262	444,176	446,540
BALANCE FORWARD	28,588				
FEDERAL FUND	10,476,370	12,163,365	12,163,365	12,163,365	12,163,365
INTERAGENCY TRANSFER	114				
REVERSIONS					

	2016-2017 Work Program	2017-2018 GOVERNOR RECOMMENDS	2017-2018 LEGISLATIVELY APPROVED	2018-2019 GOVERNOR RECOMMENDS	2018-2019 LEGISLATIVELY APPROVED
NDE - GEAR UP	6,899,945	4,159,179	4,159,179	4,161,670	4,161,670
BALANCE FORWARD	899,004				
FEDERAL FUND	3,000,550	3,000,000	3,000,000	3,000,000	3,000,000
INTERAGENCY TRANSFER	3,000,391	1,159,179	1,159,179	1,161,670	1,161,670
NDE - PARENTAL INVOLVEMENT AND FAMILY ENGAGEMENT	222,897	127,486	130,703	134,164	134,742
GENERAL FUND	205,335	127,486	130,703	134,164	134,742
BALANCE FORWARD	9,528				
INTERAGENCY TRANSFER	34				
OTHER FUND	8,000				
REVERSIONS					
NDE - OFFICE OF EARLY LEARNING AND DEVELOPMENT	23,903,919	23,224,352	24,351,481	26,575,031	26,575,031
GENERAL FUND	5,929,932	5,933,173	5,933,173	8,062,039	8,062,039
BALANCE FORWARD	334,809				
FEDERAL FUND	13,864,630	12,065,606	12,065,606	13,287,419	13,287,419
INTERAGENCY TRANSFER	3,774,548	5,225,573	6,352,702	5,225,573	5,225,573
REVERSIONS					
NDE - SAFE AND RESPECTFUL LEARNING		3,785,654	4,094,797	3,782,985	4,093,702
GENERAL FUND		451,853	478,817	454,318	482,856
FEDERAL FUND		3,333,801	3,615,980	3,328,667	3,610,846
NDE - STUDENT AND SCHOOL SUPPORT	157,217,135	145,092,604	145,113,723	145,111,916	145,134,038
GENERAL FUND	1,245,744	844,575	865,694	863,887	886,009
BALANCE FORWARD	2,683,828				
FEDERAL FUND	153,263,851	144,248,029	144,248,029	144,248,029	144,248,029
INTERAGENCY TRANSFER	23,712				
REVERSIONS					
NDE - LITERACY PROGRAMS	6,377,657	286,347	290,213	288,103	292,612
GENERAL FUND	248,383	286,347	290,213	288,103	292,612
FEDERAL FUND	6,129,274				
NDE - CAREER AND TECHNICAL EDUCATION	8,832,287	10,297,173	11,407,426	10,297,173	11,080,175
GENERAL FUND	688,233	555,231	688,233	555,231	688,233
FEDERAL FUND	8,144,054	9,741,942	9,741,942	9,741,942	9,741,942
OTHER FUND			977,251		650,000
REVERSIONS					
NDE - CONTINUING EDUCATION	6,215,973	602,821	6,586,139	611,048	6,592,320
GENERAL FUND	661,861	602,821	624,489	611,048	630,670
FEDERAL FUND	5,554,112		5,961,650		5,961,650
REVERSIONS					
NDE - INDIVIDUALS WITH DISABILITIES EDUCATION ACT	73,477,479	78,812,571	78,942,399	78,816,513	78,970,435
GENERAL FUND	100		129,828		153,922
BALANCE FORWARD					
FEDERAL FUND	73,477,076	78,812,571	78,812,571	78,816,513	78,816,513
INTERAGENCY TRANSFER	303				

	2016-2017 Work Program	2017-2018 GOVERNOR RECOMMENDS	2017-2018 LEGISLATIVELY APPROVED	2018-2019 GOVERNOR RECOMMENDS	2018-2019 LEGISLATIVELY APPROVED
NDE - CONTINGENCY ACCOUNT FOR SPECIAL ED SERVICES			2,000,000		2,000,000
GENERAL FUND			100		100
BALANCE FORWARD			1,999,900		1,999,900
NDE - ACCOUNT FOR ALTERNATIVE SCHOOLS	4,966,444	7,903,800	7,903,543	255,521	255,397
GENERAL FUND		89,989	89,732	93,573	93,449
BALANCE FORWARD		9,448	9,448		
FEDERAL FUND	4,966,444	7,797,213	7,797,213	154,798	154,798
OTHER FUND		7,150	7,150	7,150	7,150
NDE - ACHIEVEMENT SCHOOL DISTRICT	103,106	127,014	126,778	127,118	127,035
INTERAGENCY TRANSFER	103,106	127,014	126,778	127,118	127,035
NDE - BULLYING PREVENTION ACCOUNT			45,000		45,000
GENERAL FUND			45,000		45,000
TOTAL DEPARTMENT OF EDUCATION	2,289,043,226	2,309,586,359	2,342,887,453	2,343,559,135	2,344,276,006
GENERAL FUND	1,470,590,974	1,414,250,429	1,463,825,626	1,424,681,358	1,453,491,786
BALANCE FORWARD	19,971,814	9,161,605	9,060,343	8,921,895	5,455,496
FEDERAL FUND	291,897,052	280,018,602	286,262,431	273,596,808	279,840,637
INTERAGENCY TRANSFER	171,457,613	196,464,660	215,354,317	201,346,253	223,838,702
INTERIM FINANCE	11,188,800				
OTHER FUND	323,936,973	409,691,063	368,384,736	435,012,821	381,649,385
REVERSIONS					
STATE PUBLIC CHARTER SCHOOL AUTHORITY					
STATE PUBLIC CHARTER SCHOOL AUTHORITY	12,439,130	14,095,020	14,095,020	15,151,566	15,156,798
BALANCE FORWARD	1,584,307	2,120,927	2,120,927	1,987,892	1,993,124
INTERAGENCY TRANSFER	5,138,015	5,957,802	5,957,802	6,751,687	6,751,687
OTHER FUND	5,716,808	6,016,291	6,016,291	6,411,987	6,411,987
PUBLIC CHARTER SCHOOL LOAN PROGRAM	702,915	635,315	635,315	576,472	576,472
GENERAL FUND					
BALANCE FORWARD	640,112	502,915	502,915	435,315	435,315
OTHER FUND	62,803	132,400	132,400	141,157	141,157
TOTAL STATE PUBLIC CHARTER SCHOOL AUTHORITY	13,142,045	14,730,335	14,730,335	15,728,038	15,733,270
GENERAL FUND					
BALANCE FORWARD	2,224,419	2,623,842	2,623,842	2,423,207	2,428,439
INTERAGENCY TRANSFER	5,138,015	5,957,802	5,957,802	6,751,687	6,751,687
OTHER FUND	5,779,611	6,148,691	6,148,691	6,553,144	6,553,144
NEVADA SYSTEM OF HIGHER EDUCATION					
NSHE - SYSTEM ADMINISTRATION	4,726,027	4,930,277	4,925,278	4,926,258	4,925,992
GENERAL FUND	4,499,683	4,703,933	4,698,934	4,699,914	4,699,648
INTERAGENCY TRANSFER	114,884				
OTHER FUND	111,460	226,344	226,344	226,344	226,344
NSHE - SPECIAL PROJECTS	1,988,649	2,008,299	2,007,284	2,007,251	2,007,196
GENERAL FUND	1,988,649	2,008,299	2,007,284	2,007,251	2,007,196

	2016-2017 Work Program	2017-2018 GOVERNOR RECOMMENDS	2017-2018 LEGISLATIVELY APPROVED	2018-2019 GOVERNOR RECOMMENDS	2018-2019 LEGISLATIVELY APPROVED
NSHE - UNIVERSITY PRESS	422,711	429,371	428,827	428,786	428,755
GENERAL FUND	422,711	429,371	428,827	428,786	428,755
NSHE - SYSTEM COMPUTING CENTER	17,741,761	18,144,339	18,129,136	18,145,268	18,144,662
GENERAL FUND	17,741,761	18,144,339	18,129,136	18,145,268	18,144,662
NSHE - STATE-FUNDED PERKINS LOAN	35,793	35,793	35,793	35,793	35,793
GENERAL FUND	35,793	35,793	35,793	35,793	35,793
NSHE - EDUCATION FOR DEPENDENT CHILDREN	50,637	33,569	33,569	17,150	17,150
GENERAL FUND	5,288			649	649
BALANCE FORWARD	45,267	33,487	33,487	16,419	16,419
OTHER FUND	82	82	82	82	82
NSHE - UNIVERSITY OF NEVADA, RENO	201,888,091	199,088,707	222,424,446	203,683,960	203,886,148
GENERAL FUND	104,678,472	93,083,212	116,418,951	93,062,251	93,264,439
OTHER FUND	97,209,619	106,005,495	106,005,495	110,621,709	110,621,709
NSHE - INTERCOLLEGIATE ATHLETICS - UNR	5,204,487	5,390,606	5,388,775	5,399,390	5,399,397
GENERAL FUND	5,204,487	5,390,606	5,388,775	5,399,390	5,399,397
NSHE - STATEWIDE PROGRAMS - UNR	8,105,671	8,182,865	8,176,211	8,191,943	8,191,741
GENERAL FUND	8,105,671	8,182,865	8,176,211	8,191,943	8,191,741
NSHE - UNR SCHOOL OF MEDICINE	40,713,215	42,802,195	42,763,058	42,889,385	42,888,355
GENERAL FUND	34,987,795	36,170,755	36,131,618	36,009,466	36,008,436
OTHER FUND	5,725,420	6,631,440	6,631,440	6,879,919	6,879,919
NSHE - HEALTH LABORATORY AND RESEARCH	1,585,174	1,691,457	1,689,538	1,698,083	1,698,181
GENERAL FUND	1,585,174	1,691,457	1,689,538	1,698,083	1,698,181
NSHE - AGRICULTURAL EXPERIMENT STATION	6,820,003	7,029,694	7,023,047	7,037,940	7,037,707
GENERAL FUND	5,109,742	5,319,433	5,312,786	5,327,679	5,327,446
FEDERAL FUND	1,710,261	1,710,261	1,710,261	1,710,261	1,710,261
NSHE - COOPERATIVE EXTENSION SERVICE	5,631,934	5,492,913	5,486,163	5,503,326	5,503,116
GENERAL FUND	3,750,941	3,600,392	3,593,642	3,610,805	3,610,595
FEDERAL FUND	1,289,838	1,289,543	1,289,543	1,289,543	1,289,543
OTHER FUND	591,155	602,978	602,978	602,978	602,978
NSHE - BUSINESS CENTER NORTH	1,951,815	2,031,715	2,029,238	2,047,681	2,047,710
GENERAL FUND	1,951,815	2,031,715	2,029,238	2,047,681	2,047,710
NSHE - UNIVERSITY OF NEVADA, LAS VEGAS	260,403,897	251,325,365	284,018,746	255,025,625	255,308,270
GENERAL FUND	145,613,360	130,410,426	163,103,807	130,240,750	130,523,395
BALANCE FORWARD	318,456				
OTHER FUND	114,472,081	120,914,939	120,914,939	124,784,875	124,784,875

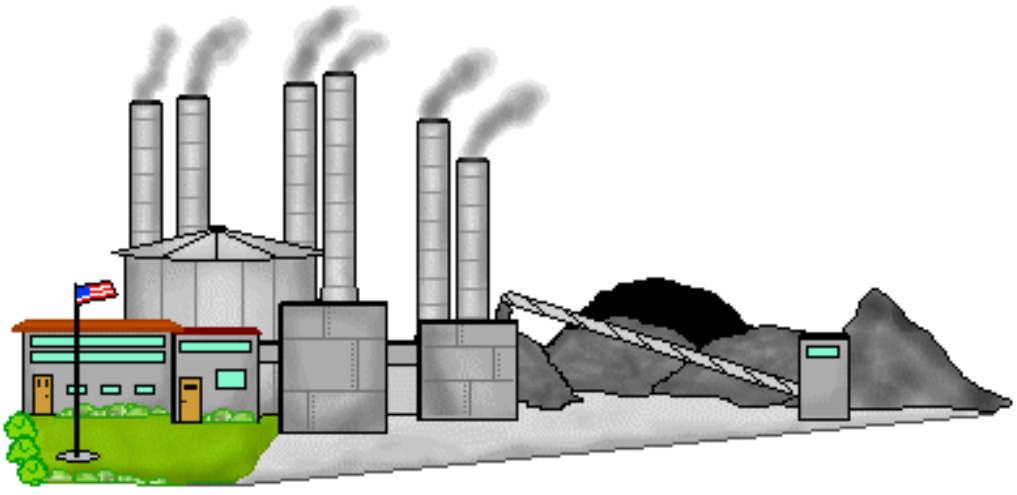
	2016-2017 Work Program	2017-2018 GOVERNOR RECOMMENDS	2017-2018 LEGISLATIVELY APPROVED	2018-2019 GOVERNOR RECOMMENDS	2018-2019 LEGISLATIVELY APPROVED
NSHE - UNLV SCHOOL OF MEDICINE	19,567,702	23,440,804	23,423,637	32,986,250	32,984,988
GENERAL FUND	19,567,702	21,784,804	21,767,637	30,196,250	30,194,988
OTHER FUND		1,656,000	1,656,000	2,790,000	2,790,000
NSHE - INTERCOLLEGIATE ATHLETICS - UNLV	7,323,849	7,802,863	7,800,818	7,800,703	7,800,604
GENERAL FUND	7,323,849	7,802,863	7,800,818	7,800,703	7,800,604
NSHE - STATEWIDE PROGRAMS - UNLV	3,503,948	3,720,028	3,717,931	3,717,956	3,717,851
GENERAL FUND	3,503,948	3,720,028	3,717,931	3,717,956	3,717,851
NSHE - UNLV LAW SCHOOL	13,637,285	14,592,559	14,576,915	14,605,837	14,605,238
GENERAL FUND	9,416,652	9,778,431	9,762,787	9,791,709	9,791,110
OTHER FUND	4,220,633	4,814,128	4,814,128	4,814,128	4,814,128
NSHE - UNLV DENTAL SCHOOL	17,228,327	17,941,440	17,918,958	18,043,951	18,043,692
GENERAL FUND	8,300,440	9,187,278	9,164,796	9,104,549	9,104,290
OTHER FUND	8,927,887	8,754,162	8,754,162	8,939,402	8,939,402
NSHE - BUSINESS CENTER SOUTH	1,743,335	1,853,734	1,851,623	1,875,126	1,875,147
GENERAL FUND	1,743,335	1,853,734	1,851,623	1,875,126	1,875,147
NSHE - DESERT RESEARCH INSTITUTE	7,443,514	7,824,269	7,135,563	8,056,532	7,375,263
GENERAL FUND	7,295,028	7,675,783	6,987,077	7,908,046	7,226,777
OTHER FUND	148,486	148,486	148,486	148,486	148,486
NSHE - GREAT BASIN COLLEGE	16,325,991	15,123,154	17,820,957	15,858,678	15,878,096
GENERAL FUND	12,185,842	10,766,269	13,464,072	11,296,967	11,316,385
OTHER FUND	4,140,149	4,356,885	4,356,885	4,561,711	4,561,711
NSHE - WESTERN NEVADA COLLEGE	17,694,053	15,701,323	18,408,103	16,241,478	16,262,658
GENERAL FUND	12,764,163	10,799,911	13,506,691	11,188,727	11,209,907
OTHER FUND	4,929,890	4,901,412	4,901,412	5,052,751	5,052,751
NSHE - COLLEGE OF SOUTHERN NEVADA	135,581,530	121,907,758	140,960,655	125,591,435	125,753,924
GENERAL FUND	88,861,090	76,002,846	95,055,743	77,871,703	78,034,192
OTHER FUND	46,720,440	45,904,912	45,904,912	47,719,732	47,719,732
NSHE - TRUCKEE MEADOWS COMMUNITY COLLEGE	43,676,496	40,773,438	47,557,068	42,123,686	42,181,056
GENERAL FUND	30,441,184	27,060,822	33,844,452	27,861,799	27,919,169
OTHER FUND	13,235,312	13,712,616	13,712,616	14,261,887	14,261,887
NSHE - NEVADA STATE COLLEGE	21,402,694	20,864,985	24,049,705	21,598,560	21,627,091
GENERAL FUND	14,505,746	12,702,227	15,886,947	12,770,918	12,799,449
OTHER FUND	6,896,948	8,162,758	8,162,758	8,827,642	8,827,642
NSHE - PERFORMANCE FUNDING POOL		90,206,427		91,073,277	91,266,734
GENERAL FUND		90,206,427		91,073,277	91,266,734
NSHE - SILVER STATE OPPORTUNITY GRANT PROGRAM	2,500,000	5,000,000	5,000,000	5,000,000	5,000,000
GENERAL FUND	2,500,000	5,000,000	5,000,000	5,000,000	5,000,000

Summary of Appropriations and Authorizations

2017-19 Legislature

	2016-2017 Work Program	2017-2018 GOVERNOR RECOMMENDS	2017-2018 LEGISLATIVELY APPROVED	2018-2019 GOVERNOR RECOMMENDS	2018-2019 LEGISLATIVELY APPROVED
TOTAL NEVADA SYSTEM OF HIGHER EDUCATION	864,898,589	935,369,947	934,781,042	961,611,308	961,892,515
GENERAL FUND	554,090,321	605,544,019	604,955,114	618,363,439	618,644,646
BALANCE FORWARD	363,723	33,487	33,487	16,419	16,419
FEDERAL FUND	3,000,099	2,999,804	2,999,804	2,999,804	2,999,804
INTERAGENCY TRANSFER	114,884				
OTHER FUND	307,329,562	326,792,637	326,792,637	340,231,646	340,231,646
EDUCATION					
GENERAL FUND	2,024,681,295	2,019,794,448	2,068,780,740	2,043,044,797	2,072,136,432
BALANCE FORWARD	22,559,956	11,818,934	11,717,672	11,361,521	7,900,354
FEDERAL FUND	294,897,151	283,018,406	289,262,235	276,596,612	282,840,441
INTERAGENCY TRANSFER	176,710,512	202,422,462	221,312,119	208,097,940	230,590,389
INTERIM FINANCE	11,188,800				
OTHER FUND	637,046,146	742,632,391	701,326,064	781,797,611	728,434,175
REVERSIONS					
TOTAL FOR EDUCATION	3,167,083,860	3,259,686,641	3,292,398,830	3,320,898,481	3,321,901,791
Less: INTER-AGENCY TRANSFER	176,710,512	202,422,462	221,312,119	208,097,940	230,590,389
NET EDUCATION	2,990,373,348	3,057,264,179	3,071,086,711	3,112,800,541	3,091,311,402

COMMERCE AND INDUSTRY



Commerce and Industry

The Commerce and Industry function of state government includes those agencies responsible for licensing or regulating various businesses and financial activities within the state, as well as agencies responsible for the promotion of commerce and industry in Nevada. These agencies include the Department of Business and Industry, Department of Agriculture, Commission on Mineral Resources, Gaming Control Board, Public Utilities Commission, Governor's Office of Economic Development, and the Department of Tourism and Cultural Affairs. For the 2017-19 biennium, General Fund appropriations for the Commerce and Industry function total $115.5 million, which is a decrease of 4.3 percent from the $120.7 million in General Fund support approved for the 2015-17 biennium.

DEPARTMENT OF AGRICULTURE

The Department of Agriculture is responsible for encouraging, advancing, and protecting the livestock and agricultural industries of the state and encouraging sound agricultural resource management. The Department of Agriculture consists of the following divisions: Administration, Food and Nutrition, Plant Industry, Animal Industry, and Consumer Equitability. Net of interagency transfers, the Department of Agriculture's revenue authority increased $128.1 million, or 40.4 percent, from $316.9 million, approved by the 2015 Legislature for the 2015-17 biennium, to $445.1 million for the 2017-19 biennium. The increase is primarily attributable to a $118.7 million increase in federal revenues primarily authorized for school nutrition education (breakfast and lunch) programs. The 2017 Legislature approved total General Fund appropriations of $6.7 million for the department over the 2017-19 biennium, which represents a 3.4 percent increase from the total legislatively approved General Fund appropriations of $6.5 million over the 2015-17 biennium. This increase in General Fund appropriations is primarily due to the Legislature's approval of the new Drought Monitoring Program, re-establishing the Elko laboratory and funding Agricultural Enforcement Officer positions with 50.0 percent General Fund appropriations.

The 2017 Legislature approved adding seven new full-time equivalent positions, for a total of 143 positions for the department in the 2017-19 biennium, and approved $155,649 over the 2017-19 biennium for the department's technology investment request (TIR) to create an automated information system department-wide for registrations, licenses, certifications, permits, inspection, testing, training and payments.

ADMINISTRATION DIVISION

The Administration Division provides oversight to all programs and activities of the department. The 2017 Legislature concurred with the Governor's recommendation to add two positions to the division, including a new Grants and Project Analyst position to assist program managers with the grant application and management process, and a new

Business Process Analyst position to manage global positioning data and global information system data department-wide.

FOOD AND NUTRITION DIVISION

The Food and Nutrition Division is comprised of Nutrition Education Programs, the Commodity Food Program and the Nevada Dairy Commission. The Legislature approved two new positions for the division, including a Quality Assurance Specialist to perform administrative reviews of sponsors of federal nutrition programs, and one Buyer position to manage and coordinate the USDA Food Programs, including coordinating with sponsors and agencies regarding entitlement funding, managing the annual renewal process for food processors, providing product availability, and communicating with agencies and sponsors regarding needs and problems experienced with items purchased.

General Fund appropriations of $196,796 over the 2017-19 biennium were approved for the Commodity Food Program to comply with the federal match requirements of the Food Distribution Program on Indian Reservations and the Emergency Food Assistance Program grants. Additionally, the Legislature approved the Nevada Dairy Commission for a Manpower contract to transport "Moolisa," a robotic fiberglass dairy cow model, to various events promoting the dairy industry, and the purchase of an additional Moolisa and trailer for Southern Nevada, and new laboratory equipment to perform testing and create efficiencies.

The Legislature passed, and the Governor approved, Senate Bill (S.B.) 167 which appropriated $615,000 over the 2017-19 biennium from the State General Fund to the Department of Agriculture for the creation and maintenance of school garden programs at certain Title I schools.

PLANT INDUSTRY DIVISION

The Plant Industry Division is responsible for licensing and regulating nursery sales, outlets, regulating the use of fertilizer and pesticides, and controlling insects, pests and noxious weeds. The 2017 Legislature approved General Fund appropriations of $954,990 over the 2017-19 biennium for a new Drought Monitoring Program, as recommended by the Nevada Drought Forum. Expenditures funded include a new Environmental Scientist position and part-time Agriculturist to partner with network organizations to increase and enhance accuracy of data; a $243,400 contract with the Desert Research Institute for weather monitoring stations; and a $500,000 water conservation incentive pool to offset the costs of new technologies and water management practices.

The Legislature also approved federal grant revenues of $797,691 over the 2017-19 biennium to fund the continuation of one full-time position and the addition of one part-time Agriculturist position to support the department's Produce Safety Program, as mandated by the federal Food Safety Modernization Act.

ANIMAL INDUSTRY DIVISION

The Animal Industry Division 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 2017 Legislature approved General Fund appropriations of $302,723 over the 2017-19 biennium to reestablish the Elko laboratory, which included $94,616 for new equipment; $36,418 for travel for the State Veterinarian and staff; $53,015 for operating supplies; and $118,674 to support a new Biologist position to advise on and perform wildlife/livestock interaction studies, provide testing and surveillance of zoonotic diseases, community outreach, and resource management planning.

The Legislature also authorized the transition of current Brand Inspectors from seasonal state employees to contract positions through a temporary employment service, as recommended in the December 2014 Executive Branch audit report, and restored Brand Inspector travel expenditures of $100,335 in each year of the 2017-19 biennium that were erroneously excluded from The Executive Budget. The restoration of Brand Inspector travel resulted in projected reserves decreasing to levels below the amounts needed to provide sufficient cash flows in the Livestock Inspection budget.

To address the financial solvency concerns, the Governor's Office submitted a budget amendment to fund all Agricultural Enforcement Officer positions with 75.0 percent General Fund appropriations and 25.0 percent fee revenue (four Agricultural Enforcement Officers in Livestock Inspection and one in Registration/Enforcement), which would have increased General Fund appropriations by $597,224 over the 2017-19 biennium. The Legislature did not approve the budget amendments submitted by the Governor's Office of Finance, but rather approved $400,222 of General Fund appropriations to fund the positions with 50.0 percent General Fund appropriations and 50.0 percent fee revenue.

CONSUMER EQUITABILITY DIVISION

The Consumer Equitability Division licenses, tests and verifies the accuracy of all commercial weighing and measuring devices. The division also maintains the metrology lab, which houses the state standards for mass, length and volume. The Executive Budget recommended reserve reductions of $113,674 in FY 2018 and $145,915 in FY 2019 to fund two new inspector positions. However, after it was determined that approving the positions would leave the agency with only an 18-day reserve in FY 2019, the Governor's Office of Finance submitted a budget amendment to eliminate the new inspector positions. The money committees concurred with a budget amendment and authorized the department to request Interim Finance Committee (IFC) approval for one or both of the positions if workload and revenues materialized in the 2017-19 biennium.

GAMING CONTROL BOARD

The regulation of Nevada's gaming industry is conducted through a tiered system comprised of the Nevada Gaming Control Board (NGCB), the Nevada Gaming Commission and the Gaming Policy Committee. The NGCB functions as the enforcement, investigative and regulatory agency. The Gaming Commission has final authority on all gaming matters. The 11-member Gaming Policy Committee serves as an advisory body and meets to examine and make recommendations on gaming policy. The NGCB has 6 divisions, including Administration, Audit, Enforcement, Investigations, Tax and License, and Technology.

The 2017 Legislature authorized General Funds for the NGCB and the Gaming Commission of $63.0 million, which includes a one-shot appropriation of $2.2 million for information technology (IT) projects. This total amount represents a 2.7 percent increase compared to the $61.4 million approved for the 2015-17 biennium.

In the Authorizations Bill, S.B. 545, the 2017 Legislature authorized for expenditure from the State General Fund $100,000 to support special counsel for legal services outside the jurisdiction of the Attorney General. If the NGCB does not utilize the full $100,000 in FY 2018, it may seek authority from the IFC to utilize any remaining funds in FY 2019.

POSITION CHANGES

Due to a steady decrease in workload, the 2017 Legislature approved the Governor's recommendation to eliminate 11 positions from the NGCB budget, including 7 Investigation Agents; 1 Administrative Assistant; and 1 agent from the Enforcement, Audit, and Tax and License Divisions, for a savings of $2.0 million, including General Funds of $717,079, over the 2017-19 biennium.

TRAVEL

The Legislature approved General Funds of $21,985 in each year of the biennium for two commission members and a Senior Research Specialist to travel annually on four domestic trips, and one commission member to travel annually on one foreign trip, which is anticipated to be in Asia. In addition, the Legislature approved $33,941 in FY 2019 for increased in-state travel related to out-of-town audits.

INFORMATION TECHNOLOGY PROJECT

The 2017 Legislature approved the Governor's recommendation of a General Fund one-shot appropriation totaling $2.2 million during the 2017-19 biennium for Phase 3 of the Alpha Migration Project to modernize the NGCB's IT system. In Phase 3, the agency anticipates developing a database to store the personal information of individuals that the NGCB interacts with, such as gaming licensees, applicants, casino employees, and gaming violation suspects. The NGCB expects the project will continue beyond the 2017-19 biennium and projects it cost a total of $10.3 million.

PUBLIC UTILITIES COMMISSION

The Public Utilities Commission of Nevada (PUCN), authorized under NRS Chapter 703, 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 PUCN makes determinations in a number of 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 PUCN 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 PUCN is responsible for the collection of the Universal Energy Charge (UEC), authorized by NRS 702.150-170, that is deposited into the Fund for Energy Assistance and Conservation. The UEC 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 Nevada Housing Division to assist low-income consumers with power bill payments and energy conservation, weatherization, and energy efficiency needs.

Primary funding for the PUCN 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). An additional assessment of up to 0.75 mills is assessed by the PUCN and transferred to the Attorney General's Consumer Advocate budget.

The 2017 Legislature approved Regulatory Assessment revenue, funded by the mill rate, of $20.5 million over the 2017-19 biennium, an increase of 1.2 percent over the $20.3 million approved for the 2015-17 biennium. The regulatory assessment revenue approved by the 2017 Legislature is based on a 2.48 mill assessment rate projected by the PUCN and recommended by the Governor. The mill assessment for FY 2016 and FY 2017 was set at 2.41 mills and 2.34 mills, respectively.

The 2017 Legislature approved the Governor's recommendation to increase existing contract costs for outside legal counsel and depreciation consultants funded with reserve reductions of $228,280 over the 2017-19 biennium. Outside legal counsel provides consultation on matters before federal agencies on behalf of the PUCN, and depreciation consultants assist PUCN staff with depreciation studies related to utility rate cases.

DEPARTMENT OF BUSINESS AND INDUSTRY

The Department of Business and Industry (B&I) 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 oversees the activities of the Division of Insurance, Real Estate Division, Financial Institutions Division, Mortgage Lending Division, Housing Division, Division of Industrial Relations, Taxicab Authority, Nevada Transportation Authority, and the Nevada Attorney for Injured Workers. The B&I also includes the Employee Management Relations Board and the Athletic Commission. The department is funded through a combination of General Fund appropriations, licenses and fee revenue, assessments, and federal funds. For the 2017-19 biennium, net of interagency transfers, total legislatively approved funding for the department is $283.4 million, which is a $29.6 million or 11.7 percent increase over the $253.8 million approved for the 2015-17 biennium. General Fund support for the department totals $6.3 million, which represents an increase of 1.0 million from the $5.2 million approved for the 2015-17 biennium.

BUSINESS AND INDUSTRY ADMINISTRATION (DIRECTOR'S OFFICE)

The Administration/Director's Office is responsible for providing administrative and budgetary oversight to the various entities that constitute the department. The 2017 Legislature approved the Governor's budget recommendation to retain the Consumer Affairs Unit within the B&I Administration/Director's Office through June 30, 2019. The unit will be funded with a transfer of settlement funds from the Nevada Attorney General's Office totaling $1.3 million over the 2017-19 biennium to support six full-time positions and one-part-time position. To implement this budget decision, the Legislature passed and the Governor approved S.B. 501 to extend the prospective sunset of the Consumers Affairs Unit from June 30, 2017, to June 30, 2019.

To align the funding with the duties of the Deputy Director of Programs position, the 2017 Legislature approved the transfer of the Deputy Director of Programs position, and associated costs of $298,885 over the 2017-19 biennium from the Office of Business and Planning budget to the B&I Administration/Director's Office budget and changing the funding from General Fund appropriations to a cost allocation reimbursement.

Through passage of S.B. 373, the 2017 Legislature approved General Fund appropriations of $159,134 over the 2017-19 biennium to add one new Management Analyst position to support the Nevada Commission on Minority Affairs.

Finally, the 2017 Legislature approved the Governor's recommendation to eliminate the Nevada Home Retention Program budget, also known as Home Means Nevada (HMN), which ended in FY 2017. In closing the HMN, the agency reverted $10.0 million of unexpended mortgage settlement funds to the Office of the Attorney General, and reverted $38.0 million of the program funds to the State General Fund.

DIVISION OF INSURANCE

The Division of Insurance (DOI), authorized under NRS 232.805-840, is responsible for regulating the insurance industry in Nevada and for protecting the rights of consumers and the public in general in dealings with the insurance industry. The division regulates and licenses insurance companies, producers/agents, brokers, and other professionals; sets ethical and financial standards for insurance companies; and reviews rates. The division also reviews programs operated by self-insured employers for workers' compensation claims and investigates claims of insurance fraud. The division is primarily funded through fees, assessments, interagency transfers, and federal funds. Net of interagency transfers, the 2017 Legislature approved total DOI revenue of $32.8 million over the 2017-19 biennium, an increase of 7.5 percent over $30.5 million approved for the 2015-17 biennium.

The 2017 Legislature approved Corporate Assessment (Administration and Enforcement Assessment) fee revenue of $5.5 million for the 2017-19 biennium, which equals the $5.5 million approved for the 2015-17 biennium. Corporate Assessment revenue will transition from an annual fixed-fee schedule to an annual variable-tiered fee schedule based on an insurance company's gross premiums, beginning in FY 2019.

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 components: 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.

Merger of the Manufactured Housing Division with the Housing Division

The Manufactured Housing Division's principal responsibility is to ensure that manufactured homes, mobile homes, travel trailers, commercial coaches, manufactured buildings, and modular components are constructed and installed in a manner that provides reasonable safety and protection to owners and users. To address the Manufactured Housing Division's projected financial insolvency during the 2017-19 biennium due to fee revenues being less than the division's projected operating costs, the 2017 Legislature approved the Governor's recommendation to merge the Manufactured Housing Division with the Housing Division. The following four executive budgets of the Manufactured Housing Division were eliminated in the merger: Manufactured Housing, Mobile Home Lot Rent Subsidy, Mobile Home Parks, and MFG Housing Education/Recovery. As reviewed by the money committees, the merger was to create inspection, compliance and consumer service efficiencies by consolidating the two divisions' staffing resources to address affordable housing issues.

The primary components of the merger included :

- A new Housing Inspection and Compliance budget to consolidate existing compliance and inspection personnel of both divisions to gain organizational efficiencies.

- A new unclassified Affordable Housing Advocate position to act as an advocate on behalf of seniors, veterans and other Nevada residents who experience housing issues. The new position and associated operating costs are supported by reserve reductions of $215,563 over the 2017-19 biennium.

- Transfer of 13 positions, as well as associated operating costs, from three Manufactured Housing Division budgets to the new Housing Inspection and Compliance budget.

- Transfer of 10 full-time and 2 part-time positions along with associated operating costs from the Housing Division and Weatherization budgets to the new Housing Inspection and Compliance budget.

- Transfer of one position, inclusive of associated operating costs, from the Mobile Home Lot Rent Subsidy budget to the Account for Low-Income Housing budget.

In the Account for Low-Income Housing budget, the 2017 Legislature approved revenue authority for the following two new federal U.S. Department of Housing and Urban Development grants totaling $3.4 million in each fiscal year: (1) National Housing Trust Fund (NHTF) grant at $3.0 million in each year to be awarded to eligible recipients on a competitive basis, to be used for the construction, acquisition or rehabilitation of rental housing; and (2) Section 811 Project Rental Assistance (PRA) grant in the amount of $400,000 in each year to provide project-based rental assistance and identify, stimulate and support innovative state-level strategies to transform and increase housing for extremely low-income persons with disabilities. The new Grants and Projects Analyst position was also approved to administer the fiscal and regulatory requirements of the two new grants.

REAL ESTATE DIVISION

The Real Estate Division (RED) is responsible for regulating real estate brokers and salesmen, property managers, appraisers, qualified intermediaries, and building inspectors. The division also administers continuing education programs for real estate licensees in Nevada, and is responsible for the enforcement of the statutory and regulatory provisions regarding the sale of subdivided lands, timeshares and campground memberships. The RED is funded through a combination of fees, cost allocation reimbursements and General Fund appropriations.

The Legislature approved the Governor's recommendation to eliminate National Mortgage Settlement Funds of $708,982 previously authorized to support six existing positions, and instead fund the positions with General Fund appropriations totaling $708,982 over the 2017-19 biennium.

ATHLETIC COMMISSION

The Nevada State Athletic Commission (NSAC) supervises and regulates all contests and exhibitions of unarmed combat, including boxing, professional wrestling, mixed martial arts, kickboxing and elimination boxing. Additionally, NSAC licenses and regulates persons who conduct, hold, or give contests or exhibitions for unarmed combat where an admission fee is received. Pursuant to Assembly Bill (A.B.) 476 (2015), codified in NRS 467.107, the NSAC became a self-funded agency through the increase in licensing fees from 6.0 percent to 8.0 percent of total gross receipts from admission to a live contest or exhibition of unarmed combat. Six percent of total gross receipts is credited to the General Fund while the remaining 2.0 percent funds the NSAC.

The 2017 Legislature approved reserve expenditures of $309,600 in each year of the 2017-19 biennium to increase existing contract costs to implement a comprehensive drug testing program of unarmed combatants licensed by the NSAC, and within its jurisdiction. The comprehensive plan would include random in-competition and out-of-competition drug testing, collection, analysis, and travel costs for 36 combatants not previously drug tested by the NSAC or not otherwise provided by the promoter or through a fight contract.

Additionally, the Legislature approved a technology investment request (TIR) project to automate the NSAC's manual office processes, funded with reserve reductions of $164,517 over the 2017-19 biennium. The TIR would eliminate legacy databases, allow NSAC staff to access information at events and enable the completion of various fight night reporting and drug testing requirements.

Finally, the money committees approved a budget amendment to establish a new unclassified Chief Assistant to the Executive Director position, funded with reserve reductions of $171,888 over the 2017-19 biennium. The Chief Assistant position would manage NSAC day-to-day activities; assist with pre-fight, post-fight and fight night responsibilities; and allow the NSAC to hold multiple events on the same night.

TAXICAB AUTHORITY

The Taxicab Authority is responsible for regulating the taxicab industry in counties with a population that exceeds 700,000 people (Clark County). The agency's investigative staff conducts both administrative and criminal investigations independently and in conjunction with other law enforcement agencies. The agency is primarily funded through a 20-cent trip charge assessed on every taxicab ride, as well as through various other fee revenues. The Taxicab Authority experienced a decline in revenues, notably trip-charge fees, during the 2015-17 biennium due to a variety of factors, including the growth of transportation network companies in the state.

To address declining revenues, which would have left the agency's budget insolvent in FY 2019, the Legislature concurred with the Governor's recommendation, as amended, to eliminate 15 positions, which resulted in expenditure reductions totaling $2.5 million over the biennium. The position eliminations reduce the agency's staffing by 21.7 percent, from the 69 positions approved for the 2015-17 biennium to 54 positions in the 2017-19 biennium. In closing the Taxicab Authority's budget, the money committees directed the agency to rebuild its budget reserves, develop and submit to the IFC by June 1, 2018, a credible, long-term plan for financial sustainability and provide semiannual reports on its financial solvency and operations.

TRANSPORTATION AUTHORITY

The Nevada Transportation Authority (NTA) has statewide regulatory responsibility for the intrastate transportation of passengers, household goods, tow cars, and taxicabs (except taxicabs in Clark County). Additionally, pursuant to A.B. 175 and A.B. 176 of the 2015 Legislative Session (NRS 706A), the NTA regulates Transportation Network Companies (TNCs) and TNC drivers statewide. For the 2017-19 biennium, the Highway Fund provides 47.9 percent and 45.9 percent of the funding for the NTA in FY 2018 and FY 2019, respectively, with license and fee revenue making up the balance. The Legislature appropriated Highway Funds of $5.0 million for the 2017-19 biennium, which is a 13.8 percent decrease from the total Highway Fund approved by the 2015 Legislature of $5.8 million.

To provide additional staff to regulate transportation network companies, the 2017 Legislature approved a total of nine new positions for the NTA, funded with regulatory assessments totaling $1.6 million over the 2017-19 biennium, instead of the two new positions recommended by the Governor. The new positions, which include seven Compliance Enforcement Investigators, one Compliance Audit Investigator, and one Administrative Assistant, represent a 112.5 percent increase in NTA staff dedicated to regulating TNCs when compared to the eight positions approved by the IFC during the 2015-17 Interim. To determine future agency staffing needs and to develop TNC-related workload statistics and staffing ratios, the money committees directed the agency to work with Fiscal Analysis Division staff during the 2017-18 Interim.

LABOR COMMISSION

The Office of the Labor Commissioner (Office), authorized under NRS 607, is responsible for the enforcement of all labor laws of the state that are not specifically and exclusively vested in any other officer, board or commission. The Labor Commissioner has offices in Las Vegas and Carson City and is funded entirely through General Fund appropriations. Major program areas include investigating claims for wages, enforcement of public works laws, determination of prevailing wage rates, oversight of child labor laws, licensing of private employment agencies, licensing of producer-promoters, and prior to the 2017 Legislative Session, administration of the registered apprenticeship programs in the state, including the State Apprenticeship Council. In approving S.B. 516, the 2017 Legislature concurred with the Governor's

recommendation to transfer the apprenticeship program from the Labor Commissioner to the newly established Office of Workforce Innovation within the Office of the Governor.

Additionally, the 2017 Legislature approved A.B. 509, which provided a one-shot appropriation of $48,920 to fund the implementation of an electronic management system to track public works projects and prevailing wage surveys.

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, and covered service providers. The division is supported by licensing fees and industry assessments.

The 2017 Legislature approved reserve reductions of $464,848 over the 2017-19 biennium for three new Mortgage Lending Examiner positions to support the out-of-state mortgage servicer program, and to address a backlog in licensee examinations.

GOVERNOR'S OFFICE OF ECONOMIC DEVELOPMENT

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

Net of interagency transfers, the 2017 Legislature approved total funding of $17.4 million over the 2017-19 biennium, including General Funds of $15.7 million, for the Governor's Office of Economic Development budget. These totals represent an increase in total funding of 3.2 percent and a decrease in General Fund appropriations of 4.9 percent compared to total funding of $16.9 million and General Fund appropriations of $16.5 million approved for the 2015-17 biennium.

The Legislature concurred with the Governor's recommendation of General Fund appropriations of $330,000 in each year of the 2017-19 biennium for the Unmanned Aerial Vehicle (UAV) program to continue supporting Nevada's UAV industry and operate the Nevada UAV test site through the Nevada Institute of Autonomous Systems (NIAS), the nonprofit organization tasked with the responsibility to lead and promote Nevada's UAV Industry. The Legislature also approved a budget amendment, recommended by the Governor, to provide General Fund appropriations of $247,695 in FY 2018 and $247,565 in FY 2019 for the cost of two existing positions that were inadvertently not funded during the budgeting process.

Funding for the Train Employees Now (TEN) program was approved for elimination because the Workforce Innovations for a New Nevada (WINN) program and associated budget, approved through A.B. 1 of the 29th Special Session (2015), assumed the basic duties and responsibilities previously provided by the TEN program.

NEVADA STATE SMALL BUSINESS CREDIT INITIATIVE PROGRAM

The Nevada State Small Business Credit Initiative (SSBCI) program utilizes funding provided by the U.S. Department of the Treasury to provide direct support to states for use in programs designed to increase access to credit for small businesses and small manufacturers. The funds are used to leverage lending to help finance small businesses and manufacturers that are creditworthy, but are not able to access loans needed to expand operations and create jobs.

The 2017 Legislature approved the Governor's recommendation to transfer the Battle Born Venture Program (Battle Born) and associated federal funds totaling $2.0 million in FY 2018 and $1.0 million in FY 2019 to Nevada Battle Born Growth Escalator, Inc., which is a nonprofit corporation created specifically to operate the Battle Born program. The nonprofit corporation was created in July 2016 under authority provided through A.B. 17 of the 2015 Legislature. Battle Born is a venture capital program that makes equity investments in early stage, high-growth Nevada enterprises in the following industries: aerospace and defense, agriculture, energy, healthcare, information technology, logistics and operations, manufacturing, mining, tourism and gaming, and water. GOED will enter into a memorandum of agreement for operation of the Battle Born program, and transparency for the program will be provided by the following requirements: (1) two legislative appointees will serve on the nonprofit organization's board; (2) GOED's Executive Director will serve as Chairman of the Board; and (3) the nonprofit will submit an annual report to the Legislature.

WORKFORCE INNOVATIONS FOR A NEW NEVADA ACCOUNT

The Workforce Innovations for a New Nevada (WINN) Account was established through the passage and approval of A.B. 1 of the 29th Special Session of the Nevada Legislature in December 2015. The legislation requires the Governor's Office of Economic Development to develop and implement programs to provide customized workforce development services to companies that create, expand and relocate businesses to the state. These customized services include workforce recruitment, assessment and training. In approving A.B. 1, the Legislature approved General Funds totaling $2.5 million to fund the WINN Account in FY 2016.

The 2017 Legislature approved the Governor's recommendation to provide General Fund appropriations of $3.5 million in FY 2018 and $4.5 million in FY 2019 in support of the WINN Account. WINN-funded projects are intended to be focused on advanced manufacturing and other highly technical industries.

Although recommended in The Executive Budget, the 2017 Legislature did not approve the addition of language to the 2017-19 Appropriations Act authorizing the WINN account to balance forward to the next fiscal year any unspent appropriations at the end of FY 2017, FY 2018 and FY 2019.

NEVADA KNOWLEDGE ACCOUNT

The purpose of the Nevada Knowledge Account is to spur research and the commercialization of that research in areas that the state has targeted for economic growth. The account provides grants of money to the University of Nevada, Reno (UNR); the University of Nevada, Las Vegas (UNLV); and the Desert Research Institute (DRI) in five allowable areas: (1) establishing technology 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 contact opportunities.

The 2017 Legislature approved the Governor's recommendation for General Fund appropriations for base budget continuation funding of $5.0 million in each year of the 2017-19 biennium for the Knowledge Account. This amount represents the same funding level approved by the 2013 and 2015 Legislatures.

SMALL BUSINESS ENTERPRISE LOAN ACCOUNT PROGRAM

The 2017 Legislature approved S.B. 126, which included a General Fund appropriation of $1.0 million in FY 2018 to establish the Small Business Enterprise Loan Account (SBELA). Through the bill, GOED is required to develop and carry into effect a program under which a business verified as a small business enterprise, minority-owned business enterprise, women-owned business enterprise or disadvantaged business enterprise may obtain a loan to finance the expansion of its business in Nevada. The SBELA is a revolving loan account, and money remaining in the account at the end of each fiscal year does not revert to the General Fund and is required to be carried forward to the next fiscal year.

DEPARTMENT OF TOURISM AND CULTURAL AFFAIRS

The Department of Tourism and Cultural Affairs consists of the Division of Tourism, Nevada Commission on Tourism, Division of Museums and History, Board of Museums and History, Nevada Arts Council, and the Nevada Indian Commission. Net of interagency transfers, the 2017 Legislature approved total funding of $77.1 million over the 2017-19 biennium, which represented a $14.8 million or 23.8 percent increase over the $62.3 million approved for 2015-17 biennium. Of the total funding, the Legislature approved General Fund appropriations of $7.4 million compared to the $7.1 million approved for the 2015-17 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 funded by three-eighths of 1.0 percent of the statewide room tax. Actual room tax collections in FY 2016 were $22.6 million. The 2017 Legislature approved room tax revenues of $25.0 million in FY 2018 and $25.7 million in FY 2019. The legislatively approved FY 2018 room tax revenues represent a $2.4 million or 10.7 percent increase when compared to FY 2016 actual receipts of $22.6 million. Fiscal Year 2019 legislatively approved room tax revenues represents a $1.8 million or 7.7 percent increase over the legislatively approved amount, as adjusted, for FY 2017.

The 2017 Legislature approved $11.3 million in room tax revenue transfers from the Tourism Development Fund over the 2017-19 biennium as follows:

Legislatively Approved Room Tax
Transfers from the Tourism Development Fund

	FY 2018	FY 2019	Biennium Total
Intra-Agency Transfers to:			
Lost City Museum	$ 216,946	$ 229,415	$ 446,361
Tourism Development	$ 100,000	$ 100,000	$ 200,000
Nevada Magazine	$ -	$ -	$ -
Nevada Indian Commission	$ 73,062	$ 75,436	$ 148,498
NV Historical Society	$ 341,961	$ 347,710	$ 689,671
NV State Museum, CC	$ 811,026	$ 831,964	$ 1,642,990
Museums and History	$ 243,906	$ 247,387	$ 491,293
NV State Museum, LV	$ 823,881	$ 839,038	$ 1,662,919
NV Arts Council	$ 1,173,287	$ 1,183,906	$ 2,357,193
Railroad Museums	$ 521,297	$ 541,898	$ 1,063,195
Subtotal	**$ 4,305,366**	**$ 4,396,754**	**$ 8,702,120**
Inter-Agency Transfers to:			
Governor's Washington Office	$ 106,511	$ 106,511	$ 213,022
Nevada Film Office	$ 660,003	$ 661,304	$ 1,321,307
State Parks	$ 509,131	$ 509,131	$ 1,018,262
Subtotal	**$ 1,275,645**	**$ 1,276,946**	**$ 2,552,591**
Total of all Transfers	**$ 5,581,011**	**$ 5,673,700**	**$ 11,254,711**

The 2017 Legislature approved $152,762 to fund a new Management Analyst position and associated costs to provide support for the department's fiscal operations, and approved funding the Division of Museums and History with 45.0 percent General Fund appropriations and 55.0 percent room tax revenue transfers, whereas historically the Division of Museums and History was funded equally with General Fund appropriations and room tax revenue transfers.

NEVADA INDIAN COMMISSION

The Nevada Indian Commission (NIC) and Stewart Indian School Living Legacy develop and improve cooperation and communication between Nevada tribes, public agencies and state and local governments, with the goal of improving and enhancing the lives of Nevada's Native American citizens and educating the public about the iconic Stewart Indian School. The 2017 Legislature approved $775,954 in General Fund appropriations and $148,498 in room tax revenue transfers over the 2017-19 biennium to support the NIC and Stewart Indian School Living Legacy budgets.

The 2017 Legislature approved the following state funding to the State Public Works Division for Capital Improvement construction, maintenance and planning projects for the Stewart Indian School campus:

- Project 17-C08 authorized $4.7 million ($4.5 million state funds/$147,000 agency funds) to renovate/rehabilitate Historic Buildings 1 and 2 to function as the Cultural Center and Welcome Center, respectively.

- Project 17-C09 authorized $1.3 million in state funds to replace the roof and perform accompanying seismic upgrades to the school's "Old Gym" Building.

- Statewide ADA Program (S02) authorized $121,000 in state funds to remove and replace concrete sidewalks and a concrete ramp around Buildings 1 and 2.

- Statewide Advance Planning Program (S04) authorized $200,000 in state funds to fund a feasibility study to determine the best future use of the "Old Gym" Building.

MUSEUMS AND HISTORY DIVISION

The Division of Museums and History (DMH) 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.

In addition to admission fee revenues and transfers from the Museum Dedicated Trust Fund, the 2017 Legislature approved General Fund appropriations and room tax revenue transfers as the division's primary funding sources. The 2017 Legislature approved $5.5 million in General Fund appropriations and $6.0 million in room tax revenue transfers over the 2017-19 biennium to support the DMH budgets.

The Legislature passed and the Governor approved S.B. 37, which reinstated the $20 license plate renewal fee that was charged to individuals with license plates commemorating the 150th anniversary of Nevada's admission to the Union. Senate Bill 37 allocated 50.0 percent of the renewal fee revenue to the DMH and 50.0 percent to the Department of Conservation and Natural Resources Division of

State Parks. In closing the Museums and History Administrative budget, the money committees budgeted license plate renewal fees of $423,300 over the 2017-19 biennium for educational initiatives related to Nevada history and heritage, and preservation and restoration of historic structures.

The Legislature also approved $250,000 of General Fund appropriations in each year of the 2017-19 biennium to support a pilot school bus program that focuses on fourth-grade students and aims to increase visitation to Nevada state museums. Statewide, fourth-grade population for FY 2018 and FY 2019 was projected at 39,117 and 40,104 students, respectively. To fund the pilot program, the money committees approved adjusting the funding mix of Division of Museums and History's budgets from 50.0 percent General Fund appropriations and 50.0 percent room tax revenue transfers to 45.0 percent General Fund appropriations and 55.0 percent room tax revenue transfers. This funding change allowed the money committees to reallocate the already budgeted General Funds towards the pilot program. Of the $250,000 approved for each fiscal year, $175,000 was approved to fund transportation to the museums and $75,000 was approved for developing and managing the program, providing outreach to schools and creating educational materials for students.

Specific to the division, the 2017 Legislature passed, and the Governor approved, the following bills which contain General Fund appropriations:

- Senate Bill 244 – $70,224 to the Division of Museums and History to adopt regulations and carry out provisions concerning the process for repatriation of native Indian human remains and other cultural items, including the costs of a new full-time position.

- Assembly Bill 520 – $500,000 to the Nevada State Museum, Las Vegas to provide a grant to the Springs Reserve Foundation to construct a new playground at the Las Vegas Springs Preserve.

Lastly, the 2017 Legislature approved state funding to the State Public Works Division for the following Capital Improvement Maintenance projects for the DMH:

- Project 17-M59 authorized $239,003 to replace the existing boilers, pumps, piping and related controls at the Nevada State Museum, Carson City.

- Project 17-M67 authorized $148,960 to refurbish (repair and retrofit) the compact shelving/storage system's electrical paneling, motors, belts and sensors at the Nevada Historical Society Building in Reno.

- Project 17-M74 authorized $216,778 to remodel the existing loading dock and walk ramp at the Nevada State Museum, Las Vegas.

NEVADA ARTS COUNCIL

The Nevada Arts Council (NAC) promotes Nevada's cultural life through grants and technical assistance to individuals as well as organizations. The NAC is primarily funded through federal grants, room tax revenue transfers and General Fund appropriations. The 2017 Legislature approved total funding of $2.5 million in FY 2018 and $2.6 million in FY 2019 compared to actual funding of $2.4 million in FY 2016 (excluding reserves balanced forward from the previous fiscal year). The 2017 Legislature also approved federal grant revenues of $1.3 million over the 2017-19 biennium.

The 2017 Legislature approved the Governor's recommendation for two new Cultural Resource Specialist positions to assist with the Traveling Art Exhibition and grants management programs funded through $184,592 in reductions to Manpower contract expenditures and $57,279 in agency reserves.

Finally, the Governor recommended $200,000 in room tax transfers over the 2017-19 biennium to fund a new Arts Tourism Campaign, and the elimination of $200,000 in General Fund appropriations supporting grants to the council's community partners. While the Legislature approved the new arts tourism campaign, it did not concur with the elimination of the community grants and approved replacing the eliminated General Fund appropriations with additional room tax transfers of $100,000 in each year of the 2017-19 biennium for the Partners in Excellence Grant program.

	2016-2017 Work Program	2017-2018 GOVERNOR RECOMMENDS	2017-2018 LEGISLATIVELY APPROVED	2018-2019 GOVERNOR RECOMMENDS	2018-2019 LEGISLATIVELY APPROVED
COMMERCE & INDUSTRY					
DEPARTMENT OF AGRICULTURE					
AGRI - AGRICULTURE ADMINISTRATION	2,399,428	2,752,015	2,642,612	2,701,134	2,595,683
GENERAL FUND	40,000	116,779	116,779	40,000	40,000
BALANCE FORWARD	14,220	7,141	7,141	83,853	10,953
FEDERAL FUND	5,000	4,768	4,768	4,768	4,768
INTERAGENCY TRANSFER	2,332,968	2,614,672	2,505,269	2,563,858	2,531,307
OTHER FUND	7,240	8,655	8,655	8,655	8,655
AGRI - AGRICULTURE REGISTRATION/ENFORCEMENT	4,724,629	4,970,155	4,963,263	4,651,611	4,727,250
BALANCE FORWARD	2,006,352	1,678,691	1,678,691	1,360,004	1,442,523
FEDERAL FUND	345,556	505,054	505,054	504,996	504,996
INTERAGENCY TRANSFER	57,106	137,991	137,991	137,988	137,988
OTHER FUND	2,315,615	2,648,419	2,641,527	2,648,623	2,641,743
AGRI - PLANT HEALTH & QUARANTINE SERVICES	393,870	1,209,235	1,199,565	618,484	610,582
GENERAL FUND	393,870	1,209,235	1,199,565	618,484	610,582
REVERSIONS					
AGRI - PEST, PLANT DISEASE NOXIOUS WEED CONTROL	1,330,374	1,288,889	1,288,889	1,393,431	1,412,530
BALANCE FORWARD	165,184	255,583	255,583	333,759	352,858
FEDERAL FUND	1,128,318	984,525	984,525	1,014,416	1,014,416
OTHER FUND	36,872	48,781	48,781	45,256	45,256
AGRI - VETERINARY MEDICAL SERVICES	1,095,726	1,370,559	1,343,420	1,359,433	1,338,237
GENERAL FUND	931,760	1,191,512	1,164,373	1,180,689	1,159,493
FEDERAL FUND	25,871	87,385	87,385	87,082	87,082
INTERAGENCY TRANSFER	135,107	88,674	88,674	88,674	88,674
OTHER FUND	2,988	2,988	2,988	2,988	2,988
REVERSIONS					
AGRI - COMMERCIAL FEED	14,523	20,046	20,046	29,534	29,534
BALANCE FORWARD	4,923	10,520	10,520	20,008	20,008
OTHER FUND	9,600	9,526	9,526	9,526	9,526
AGRI - LIVESTOCK INSPECTION	1,750,491	1,692,116	1,690,238	1,535,556	1,664,963
BALANCE FORWARD	467,123	382,039	382,039	225,590	356,850
INTERAGENCY TRANSFER	1,391				
OTHER FUND	1,281,977	1,310,077	1,308,199	1,309,966	1,308,113
AGRI - PREDATORY ANIMAL & RODENT CONTROL	781,131	817,806	810,563	824,987	822,593
GENERAL FUND	748,008	784,683	777,440	791,864	789,470
INTERAGENCY TRANSFER	14,000	14,000	14,000	14,000	14,000
OTHER FUND	19,123	19,123	19,123	19,123	19,123
REVERSIONS					
AGRI - CONSUMER EQUITABILITY	3,330,020	3,400,937	3,400,937	3,047,113	3,197,814
BALANCE FORWARD	993,230	976,839	976,839	576,715	727,416
INTERAGENCY TRANSFER	752,430	752,430	752,430	752,430	752,430
OTHER FUND	1,584,360	1,671,668	1,671,668	1,717,968	1,717,968

	2016-2017 Work Program	2017-2018 GOVERNOR RECOMMENDS	2017-2018 LEGISLATIVELY APPROVED	2018-2019 GOVERNOR RECOMMENDS	2018-2019 LEGISLATIVELY APPROVED
AGRI - NUTRITION EDUCATION PROGRAMS	131,462,907	182,497,237	182,489,643	194,549,980	194,555,040
GENERAL FUND	1,107,463	127,585	127,585	127,419	127,419
BALANCE FORWARD	425,796	944,808	944,808	1,780,521	1,794,196
FEDERAL FUND	129,929,648	181,424,844	181,417,250	192,642,040	192,633,425
REVERSIONS					
AGRI - COMMODITY FOODS DISTRIBUTION PROGRAM	15,971,979	18,878,484	18,876,924	18,610,990	18,615,154
GENERAL FUND		98,398	98,398	98,398	98,398
BALANCE FORWARD	822,350	852,562	852,562	488,861	492,968
FEDERAL FUND	1,863,890	1,614,761	1,614,761	1,684,087	1,684,087
OTHER FUND	13,285,739	16,312,763	16,311,203	16,339,644	16,339,701
AGRI - DAIRY FUND	1,907,128	1,872,250	1,871,308	1,600,196	1,619,810
BALANCE FORWARD	982,793	890,349	890,349	622,795	642,463
INTERAGENCY TRANSFER		57,566	57,566	53,066	53,066
OTHER FUND	924,335	924,335	923,393	924,335	924,281
AGRI - LIVESTOCK ENFORCEMENT			394,671		406,333
GENERAL FUND			197,335		202,887
BALANCE FORWARD					558
INTERAGENCY TRANSFER			197,336		202,888
TOTAL DEPARTMENT OF AGRICULTURE	165,162,206	220,769,729	220,992,079	230,922,449	231,595,523
GENERAL FUND	3,221,101	3,528,192	3,681,475	2,856,854	3,028,249
BALANCE FORWARD	5,881,971	5,998,532	5,998,532	5,492,106	5,840,793
FEDERAL FUND	133,298,283	184,621,337	184,613,743	195,937,389	195,928,774
INTERAGENCY TRANSFER	3,293,002	3,665,333	3,753,266	3,610,016	3,780,353
OTHER FUND	19,467,849	22,956,335	22,945,063	23,026,084	23,017,354
REVERSIONS					
MINERALS					
DIVISION OF MINERALS	3,011,237	2,968,194	2,968,194	2,576,734	2,593,958
BALANCE FORWARD	1,061,288	985,603	985,603	680,723	697,947
FEDERAL FUND	50,000	50,000	50,000	50,000	50,000
INTERAGENCY TRANSFER	76,100	88,269	88,269	88,269	88,269
OTHER FUND	1,823,849	1,844,322	1,844,322	1,757,742	1,757,742
TOTAL MINERALS	3,011,237	2,968,194	2,968,194	2,576,734	2,593,958
BALANCE FORWARD	1,061,288	985,603	985,603	680,723	697,947
FEDERAL FUND	50,000	50,000	50,000	50,000	50,000
INTERAGENCY TRANSFER	76,100	88,269	88,269	88,269	88,269
OTHER FUND	1,823,849	1,844,322	1,844,322	1,757,742	1,757,742
GAMING CONTROL BOARD					
GCB - GAMING CONTROL BOARD	46,193,076	43,689,039	43,738,405	44,249,705	44,252,277
GENERAL FUND	30,523,896	29,556,070	29,617,082	30,118,718	30,121,973
BALANCE FORWARD	402,392				
INTERAGENCY TRANSFER	13,001,053	12,072,661	12,061,015	12,070,679	12,069,996
OTHER FUND	2,265,735	2,060,308	2,060,308	2,060,308	2,060,308
REVERSIONS					

	2016-2017 Work Program	2017-2018 GOVERNOR RECOMMENDS	2017-2018 LEGISLATIVELY APPROVED	2018-2019 GOVERNOR RECOMMENDS	2018-2019 LEGISLATIVELY APPROVED
GCB - GAMING COMMISSION	464,447	640,377	640,189	538,493	538,489
GENERAL FUND	464,447	640,377	640,189	538,493	538,489
REVERSIONS					
GCB - GAMING CONTROL BOARD INVESTIGATION FUND	15,992,193	13,973,767	13,962,121	13,969,108	13,968,425
BALANCE FORWARD	2,000	2,000	2,000	2,000	2,000
OTHER FUND	15,990,193	13,971,767	13,960,121	13,967,108	13,966,425
REVERSIONS					
TOTAL GAMING CONTROL BOARD	62,649,716	58,303,183	58,340,715	58,757,306	58,759,191
GENERAL FUND	30,988,343	30,196,447	30,257,271	30,657,211	30,660,462
BALANCE FORWARD	404,392	2,000	2,000	2,000	2,000
INTERAGENCY TRANSFER	13,001,053	12,072,661	12,061,015	12,070,679	12,069,996
OTHER FUND	18,255,928	16,032,075	16,020,429	16,027,416	16,026,733
REVERSIONS					
PUBLIC UTILITIES COMMISSION					
PUC - PUBLIC UTILITIES COMMISSION OF NEVADA	15,156,920	14,865,068	14,865,068	14,308,327	14,204,339
BALANCE FORWARD	3,774,721	3,377,098	3,377,098	2,817,466	2,713,478
FEDERAL FUND	661,572	573,953	573,953	574,468	574,468
INTERAGENCY TRANSFER	211,605	181,082	181,082	181,082	181,082
OTHER FUND	10,509,022	10,732,935	10,732,935	10,735,311	10,735,311
TOTAL PUBLIC UTILITIES COMMISSION	15,156,920	14,865,068	14,865,068	14,308,327	14,204,339
BALANCE FORWARD	3,774,721	3,377,098	3,377,098	2,817,466	2,713,478
FEDERAL FUND	661,572	573,953	573,953	574,468	574,468
INTERAGENCY TRANSFER	211,605	181,082	181,082	181,082	181,082
OTHER FUND	10,509,022	10,732,935	10,732,935	10,735,311	10,735,311
DEPT OF BUSINESS & INDUSTRY					
B&I - OFFICE OF BUSINESS AND PLANNING	385,262	304,206	301,828	318,024	315,917
GENERAL FUND	385,262	304,206	301,828	318,024	315,917
B&I - BUSINESS AND INDUSTRY ADMINISTRATION	4,679,414	4,988,611	5,135,310	5,110,924	5,279,057
GENERAL FUND	108,927	114,883	190,290	116,047	207,916
INTERAGENCY TRANSFER	3,981,462	4,250,853	4,305,902	4,350,499	4,412,130
OTHER FUND	589,025	622,875	639,118	644,378	659,011
REVERSIONS					
B&I - INDUSTRIAL DEVELOPMENT BONDS	761,044	855,879	855,879	956,503	956,503
BALANCE FORWARD	637,215	747,244	747,244	847,868	847,868
OTHER FUND	123,829	108,635	108,635	108,635	108,635
B&I - NEW MARKETS PERFORMANCE GUARANTEE					
BALANCE FORWARD					
B&I - NEVADA HOME RETENTION PROGRAM	48,000,000				
OTHER FUND	48,000,000				

Summary of Appropriations and Authorizations

2017-19 Legislature

	2016-2017 Work Program	2017-2018 GOVERNOR RECOMMENDS	2017-2018 LEGISLATIVELY APPROVED	2018-2019 GOVERNOR RECOMMENDS	2018-2019 LEGISLATIVELY APPROVED
B&I - EMPLOYEE MANAGEMENT RELATIONS BOARD	1,004,754	1,186,747	1,186,747	1,372,807	1,371,259
BALANCE FORWARD	477,432	615,116	615,116	785,264	783,716
OTHER FUND	527,322	571,631	571,631	587,543	587,543
B&I - ATHLETIC COMMISSION	2,548,123	3,176,881	3,176,881	3,109,958	3,029,357
BALANCE FORWARD	911,858	1,542,072	1,542,072	1,475,149	1,394,548
OTHER FUND	1,636,265	1,634,809	1,634,809	1,634,809	1,634,809
B&I - LABOR COMMISSIONER	1,761,309	1,782,462	1,783,820	1,920,922	1,924,111
GENERAL FUND	1,761,309	1,782,462	1,783,820	1,920,922	1,924,111
REVERSIONS					
B&I - NV ATTORNEY FOR INJURED WORKERS	3,596,031	3,622,926	3,617,815	3,652,355	3,651,219
OTHER FUND	3,596,031	3,622,926	3,617,815	3,652,355	3,651,219
REVERSIONS					
B&I - INSURANCE REGULATION	16,027,251	13,693,044	13,693,044	15,743,995	15,790,451
BALANCE FORWARD	4,938,753	3,421,988	3,421,988	1,937,440	1,983,896
FEDERAL FUND	1,337,634	547,785	547,785	604,522	604,522
INTERAGENCY TRANSFER	371,906	407,557	407,557	414,058	414,058
OTHER FUND	9,378,958	9,315,714	9,315,714	12,787,975	12,787,975
B&I - CAPTIVE INSURERS	1,317,283	1,780,570	1,780,570	1,436,500	1,436,930
BALANCE FORWARD	499,991	375,664	375,664	456,094	456,524
INTERAGENCY TRANSFER	251,839	307,956	307,956	307,956	307,956
OTHER FUND	565,453	1,096,950	1,096,950	672,450	672,450
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	576,031	571,120	570,427	579,373	579,140
OTHER FUND	576,031	571,120	570,427	579,373	579,140
REVERSIONS					
B&I - DIVISION OF INDUSTRIAL RELATIONS	10,227,040	7,142,817	7,133,761	7,240,963	7,239,494
BALANCE FORWARD	1,926,680				
OTHER FUND	8,300,360	7,142,817	7,133,761	7,240,963	7,239,494
REVERSIONS					
B&I - OCCUPATIONAL SAFETY & HEALTH ENFORCEMENT	10,839,393	11,307,876	11,287,072	11,508,573	11,499,508
FEDERAL FUND	1,314,550	1,311,215	1,311,215	1,311,215	1,311,215
OTHER FUND	9,524,843	9,996,661	9,975,857	10,197,358	10,188,293
REVERSIONS					
B&I - SAFETY CONSULTATION AND TRAINING	3,268,173	3,488,195	3,482,210	3,467,879	3,465,398
FEDERAL FUND	910,832	831,285	831,285	831,285	831,285
OTHER FUND	2,357,341	2,656,910	2,650,925	2,636,594	2,634,113
REVERSIONS					

	2016-2017 Work Program	2017-2018 GOVERNOR RECOMMENDS	2017-2018 LEGISLATIVELY APPROVED	2018-2019 GOVERNOR RECOMMENDS	2018-2019 LEGISLATIVELY APPROVED
B&I - MINE SAFETY & TRAINING	1,459,843	1,664,113	1,661,248	1,602,112	1,600,976
FEDERAL FUND	235,157	278,998	278,998	278,998	278,998
OTHER FUND	1,224,686	1,385,115	1,382,250	1,323,114	1,321,978
REVERSIONS					
B&I - REAL ESTATE ADMINISTRATION	3,603,659	3,287,228	3,647,571	3,417,982	3,768,123
GENERAL FUND	737,473	636,076	709,878	674,753	822,262
INTERAGENCY TRANSFER	432,160	337,288	258,765	401,081	260,824
OTHER FUND	2,434,026	2,313,864	2,678,928	2,342,148	2,685,037
REVERSIONS					
B&I - REAL ESTATE EDUCATION AND RESEARCH	1,225,513	1,029,199	1,029,199	801,488	863,481
BALANCE FORWARD	561,137	593,967	593,967	384,230	414,234
INTERAGENCY TRANSFER	662,280	433,232	433,232	415,258	447,247
OTHER FUND	2,096	2,000	2,000	2,000	2,000
B&I - REAL ESTATE RECOVERY ACCOUNT	1,069,360	754,593	754,593	768,608	768,608
BALANCE FORWARD	300,000	300,000	300,000	300,000	300,000
OTHER FUND	769,360	454,593	454,593	468,608	468,608
B&I - COMMON INTEREST COMMUNITIES	3,824,688	3,509,081	3,748,051	3,204,575	3,710,370
BALANCE FORWARD	1,577,858	1,307,982	1,307,982	1,019,772	1,286,597
INTERAGENCY TRANSFER	100	1,000	1,000	1,000	1,000
OTHER FUND	2,246,730	2,200,099	2,439,069	2,183,803	2,422,773
B&I - HOUSING DIVISION	12,220,030	12,931,454	12,049,052	13,454,043	12,152,905
BALANCE FORWARD	676,351	886,354	886,354	1,371,217	945,793
FEDERAL FUND	3,000,000	3,023,400	3,023,400	3,023,400	3,023,400
INTERAGENCY TRANSFER	78,678	276,986	449,280	281,422	456,310
OTHER FUND	8,465,001	8,744,714	7,690,018	8,778,004	7,727,402
B&I - ACCOUNT FOR LOW-INCOME HOUSING	21,645,947	26,584,688	26,538,527	27,084,998	26,984,951
BALANCE FORWARD	15,148,755	15,503,208	15,503,208	15,962,468	15,908,468
FEDERAL FUND	596,250	4,031,397	4,031,397	3,863,943	3,864,038
INTERAGENCY TRANSFER		46,161		46,142	
OTHER FUND	5,900,942	7,003,922	7,003,922	7,212,445	7,212,445
B&I - SPECIAL HOUSING ASSISTANCE	1,222,003	2,372,082	2,372,082	761,637	761,637
BALANCE FORWARD	772,003	553,593	553,593	344,267	344,267
FEDERAL FUND		1,492,465	1,492,465	399,016	399,016
OTHER FUND	450,000	326,024	326,024	18,354	18,354
B&I - WEATHERIZATION	8,680,696	7,798,800	7,798,800	7,880,526	8,016,346
BALANCE FORWARD	1,911,309	1,697,133	1,697,133	1,738,446	1,874,266
FEDERAL FUND	871,308	871,308	871,308	871,308	871,308
INTERAGENCY TRANSFER	2,377,326	2,025,554	2,025,554	2,025,554	2,025,554
OTHER FUND	3,520,753	3,204,805	3,204,805	3,245,218	3,245,218

	2016-2017 Work Program	2017-2018 GOVERNOR RECOMMENDS	2017-2018 LEGISLATIVELY APPROVED	2018-2019 GOVERNOR RECOMMENDS	2018-2019 LEGISLATIVELY APPROVED
B&I - MANUFACTURED HOUSING	1,862,274				
BALANCE FORWARD	807,589				
FEDERAL FUND	22,690				
INTERAGENCY TRANSFER	145,909				
OTHER FUND	886,086				
B&I - HOUSING INSPECTION & COMPLIANCE		3,068,584	3,623,651	2,801,747	3,630,011
BALANCE FORWARD		793,418	793,418	511,193	797,174
FEDERAL FUND		22,301	22,301	22,578	22,578
INTERAGENCY TRANSFER		1,038,067	538,438	1,053,796	545,477
OTHER FUND		1,214,798	2,269,494	1,214,180	2,264,782
B&I - MOBILE HOME LOT RENT SUBSIDY	637,291				
BALANCE FORWARD	256,495				
INTERAGENCY TRANSFER	43,386				
OTHER FUND	337,410				
B&I - MOBILE HOME PARKS	404,547				
BALANCE FORWARD	222,665				
INTERAGENCY TRANSFER	38,518				
OTHER FUND	143,364				
B&I - MFG HOUSING EDUCATION/RECOVERY	425,176				
BALANCE FORWARD	323,443				
INTERAGENCY TRANSFER	26,559				
OTHER FUND	75,174				
B&I - DIVISION OF FINANCIAL INSTITUTIONS	6,589,195	5,936,449	5,802,797	5,490,120	5,246,698
GENERAL FUND	100	100	100	100	100
BALANCE FORWARD	2,920,836	2,684,844	2,684,844	2,133,131	2,023,361
OTHER FUND	3,668,259	3,251,505	3,117,853	3,356,889	3,223,237
REVERSIONS					
B&I - FINANCIAL INSTITUTIONS INVESTIGATIONS	1,314,817	1,394,887	1,394,887	1,444,842	1,444,777
BALANCE FORWARD	1,157,033	1,270,137	1,270,137	1,335,217	1,335,152
OTHER FUND	157,784	124,750	124,750	109,625	109,625
B&I - FINANCIAL INSTITUTIONS AUDIT	252,421	259,391	259,391	252,559	252,672
BALANCE FORWARD	136,921	142,681	142,681	135,849	135,962
OTHER FUND	115,500	116,710	116,710	116,710	116,710
B&I - DIVISION OF MORTGAGE LENDING	6,864,074	7,824,863	7,824,863	9,149,554	9,094,141
BALANCE FORWARD	4,969,831	4,095,357	4,095,357	5,117,163	5,061,750
INTERAGENCY TRANSFER		1,701	1,701	1,701	1,701
OTHER FUND	1,894,243	3,727,805	3,727,805	4,030,690	4,030,690
B&I - TAXICAB AUTHORITY	13,220,004	11,347,354	10,517,195	10,750,884	9,820,405
BALANCE FORWARD	5,514,817	4,418,160	4,418,160	3,821,690	3,738,060
OTHER FUND	7,705,187	6,929,194	6,099,035	6,929,194	6,082,345

	2016-2017 Work Program	2017-2018 GOVERNOR RECOMMENDS	2017-2018 LEGISLATIVELY APPROVED	2018-2019 GOVERNOR RECOMMENDS	2018-2019 LEGISLATIVELY APPROVED
B&I - NEVADA TRANSPORTATION AUTHORITY	4,805,170	4,571,307	5,284,240	4,536,029	5,366,876
BALANCE FORWARD	726,093	582,017	582,017	487,077	487,077
HIGHWAY FUND	2,973,639	2,609,770	2,531,758	2,503,264	2,465,352
OTHER FUND	1,105,438	1,379,520	2,170,465	1,545,688	2,414,447
REVERSIONS					
B&I - TRANSPORTATION AUTHORITY ADMIN FINES	920,610	1,048,134	1,048,134	1,130,630	1,214,069
BALANCE FORWARD	612,023	783,978	783,978	866,474	949,913
OTHER FUND	308,587	264,156	264,156	264,156	264,156
TOTAL DEPT OF BUSINESS & INDUSTRY	197,447,746	149,492,861	149,568,965	151,160,430	151,444,710
GENERAL FUND	2,993,071	2,837,727	2,985,916	3,029,846	3,270,306
BALANCE FORWARD	48,196,408	42,524,233	42,524,233	41,239,329	41,277,946
FEDERAL FUND	8,288,421	12,410,154	12,410,154	11,206,265	11,206,360
HIGHWAY FUND	2,973,639	2,609,770	2,531,758	2,503,264	2,465,352
INTERAGENCY TRANSFER	8,410,123	9,126,355	8,729,385	9,298,467	8,872,257
OTHER FUND	126,586,084	79,984,622	80,387,519	83,883,259	84,352,489
REVERSIONS					
GOVERNOR'S OFFICE OF ECONOMIC DEVELOPMENT					
GOED - GOVERNOR'S OFFICE OF ECONOMIC DEV	12,814,619	8,484,711	8,728,612	8,432,383	8,680,092
GENERAL FUND	7,752,750	7,650,539	7,894,440	7,585,595	7,833,304
FEDERAL FUND	4,976,869	763,530	763,530	763,530	763,530
INTERAGENCY TRANSFER	10,000	10,642	10,642	8,258	8,258
OTHER FUND	75,000	60,000	60,000	75,000	75,000
REVERSIONS					
GOED - NEVADA FILM OFFICE	793,889	765,337	764,752	798,848	798,829
BALANCE FORWARD	123,607	44,459	44,459	76,669	76,681
INTERAGENCY TRANSFER	600,080	660,003	659,418	661,304	661,273
OTHER FUND	70,202	60,875	60,875	60,875	60,875
GOED - RURAL COMMUNITY DEVELOPMENT	2,560,989	2,793,643	2,793,273	2,792,185	2,792,165
GENERAL FUND	100,749	177,597	177,401	176,139	176,129
BALANCE FORWARD	12,928				
FEDERAL FUND	2,447,312	2,616,046	2,615,872	2,616,046	2,616,036
OTHER FUND					
REVERSIONS					
GOED - PROCUREMENT OUTREACH PROGRAM	722,125	726,909	725,789	724,749	724,709
GENERAL FUND	129,237	126,909	126,032	124,749	124,717
BALANCE FORWARD	1,689				
FEDERAL FUND	591,199	600,000	599,757	600,000	599,992
REVERSIONS					
GOED - NEVADA CATALYST FUND	7,537,718	934,804	4,312,118	489,700	2,201,618
GENERAL FUND					
BALANCE FORWARD	7,492,140	889,026	4,312,118	443,922	2,201,618
OTHER FUND	45,578	45,778		45,778	

	2016-2017 Work Program	2017-2018 GOVERNOR RECOMMENDS	2017-2018 LEGISLATIVELY APPROVED	2018-2019 GOVERNOR RECOMMENDS	2018-2019 LEGISLATIVELY APPROVED
GOED - NEVADA SSBCI PROGRAM	9,622,919	4,313,543	4,313,543	2,637,997	2,638,127
BALANCE FORWARD	3,417,654	2,880,004	2,880,004	1,204,458	1,204,588
FEDERAL FUND	4,827,913				
OTHER FUND	1,377,352	1,433,539	1,433,539	1,433,539	1,433,539
GOED - WORKFORCE INNOVATIONS FOR A NEW NEVADA ACCT	3,328,000	3,500,000	3,500,000	4,500,000	4,500,000
GENERAL FUND		3,500,000	3,500,000	4,500,000	4,500,000
BALANCE FORWARD	2,500,000				
INTERAGENCY TRANSFER	800,000				
OTHER FUND	28,000				
GOED - NEVADA KNOWLEDGE FUND	12,479,818	12,113,632	12,113,632	11,214,554	11,214,554
GENERAL FUND	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000
BALANCE FORWARD	7,461,139	7,064,748	7,064,748	6,165,670	6,165,670
OTHER FUND	18,679	48,884	48,884	48,884	48,884
TOTAL GOVERNOR'S OFFICE OF ECONOMIC DEVELOPMENT	49,860,077	33,632,579	37,251,719	31,590,416	33,550,094
GENERAL FUND	12,982,736	16,455,045	16,697,873	17,386,483	17,634,150
BALANCE FORWARD	21,009,157	10,878,237	14,301,329	7,890,719	9,648,557
FEDERAL FUND	12,843,293	3,979,576	3,979,159	3,979,576	3,979,558
INTERAGENCY TRANSFER	1,410,080	670,645	670,060	669,562	669,531
OTHER FUND	1,614,811	1,649,076	1,603,298	1,664,076	1,618,298
REVERSIONS					
DEPARTMENT OF TOURISM AND CULTURAL AFFAIRS					
TOURISM - STEWART INDIAN SCHOOL LIVING LEGACY	197,885	162,608	162,280	168,516	168,358
GENERAL FUND	122,885	162,608	162,280	168,516	168,358
INTERAGENCY TRANSFER	75,000				
TOURISM - TOURISM DEVELOPMENT FUND	29,371,574	28,837,193	31,482,991	29,039,610	31,314,469
BALANCE FORWARD	5,469,538	3,786,376	6,432,174	3,263,432	5,538,291
OTHER FUND	23,902,036	25,050,817	25,050,817	25,776,178	25,776,178
TOURISM - TOURISM DEVELOPMENT	195,495	104,734	104,734	109,468	109,468
BALANCE FORWARD	90,015			4,734	4,734
INTERAGENCY TRANSFER	100,000	100,000	100,000	100,000	100,000
OTHER FUND	5,480	4,734	4,734	4,734	4,734
TOURISM - NEVADA MAGAZINE	1,437,104	1,346,893	1,346,893	1,307,497	1,308,960
BALANCE FORWARD	188,274	228,665	228,665	184,359	185,822
INTERAGENCY TRANSFER					
OTHER FUND	1,248,830	1,118,228	1,118,228	1,123,138	1,123,138
TOURISM - MUSEUMS & HISTORY	421,969	684,216	916,254	690,114	900,303
GENERAL FUND	208,822	222,108	449,558	225,057	452,406
INTERAGENCY TRANSFER	213,147	222,108	243,906	225,057	247,387
OTHER FUND		240,000	222,790	240,000	200,510
REVERSIONS					

	2016-2017 Work Program	2017-2018 GOVERNOR RECOMMENDS	2017-2018 LEGISLATIVELY APPROVED	2018-2019 GOVERNOR RECOMMENDS	2018-2019 LEGISLATIVELY APPROVED
TOURISM - MUSEUMS & HIST - LOST CITY MUSEUM	489,912	490,808	489,757	514,246	513,697
GENERAL FUND	191,309	197,730	177,463	208,808	187,652
FEDERAL FUND	9,503				
INTERAGENCY TRANSFER	191,312	197,730	216,946	208,808	229,415
OTHER FUND	97,788	95,348	95,348	96,630	96,630
REVERSIONS					
TOURISM - MUSEUMS & HIST-NEVADA HISTORICAL SOCIETY	619,138	630,121	628,902	639,912	639,356
GENERAL FUND	295,025	311,482	279,785	316,378	284,490
INTERAGENCY TRANSFER	318,397	311,483	341,961	316,378	347,710
OTHER FUND	5,716	7,156	7,156	7,156	7,156
REVERSIONS					
TOURISM - MUSEUMS & HIST - NEVADA STATE MUSEUM, CC	1,824,680	1,732,215	1,758,680	1,771,988	1,810,849
GENERAL FUND	735,784	738,974	693,386	757,102	721,101
BALANCE FORWARD					
FEDERAL FUND					
INTERAGENCY TRANSFER	861,785	738,973	811,026	757,102	831,964
OTHER FUND	227,111	254,268	254,268	257,784	257,784
REVERSIONS					
TOURISM - MUSEUMS & HIST - NEVADA STATE MUSEUM, LV	1,610,459	1,633,741	1,630,724	1,662,292	1,660,765
GENERAL FUND	727,458	750,490	674,083	763,525	686,484
INTERAGENCY TRANSFER	750,832	750,491	823,881	763,524	839,038
OTHER FUND	132,169	132,760	132,760	135,243	135,243
REVERSIONS					
TOURISM - MUSEUMS & HIST-NV STATE RAILROAD MUSEUMS	1,953,832	1,362,508	1,360,057	1,400,645	1,399,431
GENERAL FUND	500,563	475,225	426,702	493,318	443,441
INTERAGENCY TRANSFER	1,123,325	475,225	521,297	493,319	541,982
OTHER FUND	329,944	412,058	412,058	414,008	414,008
REVERSIONS					
TOURISM - NEVADA ARTS COUNCIL	2,838,602	2,547,985	2,654,609	2,538,472	2,646,318
GENERAL FUND	578,753	480,009	483,753	487,164	491,955
BALANCE FORWARD	108,789	110,289	110,289	93,064	93,240
FEDERAL FUND	705,100	673,600	673,600	664,700	664,700
INTERAGENCY TRANSFER	1,224,753	1,070,407	1,173,287	1,081,027	1,183,906
OTHER FUND	221,207	213,680	213,680	212,517	212,517
REVERSIONS					
TOURISM - NEVADA HUMANITIES	75,000	75,000	100,000	75,000	100,000
GENERAL FUND	75,000	75,000	100,000	75,000	100,000
TOURISM - INDIAN COMMISSION	606,989	293,439	296,887	302,658	306,309
GENERAL FUND	211,492	216,672	219,134	223,503	226,182
INTERAGENCY TRANSFER	395,497	76,767	77,753	79,155	80,127
REVERSIONS					

Summary of Appropriations and Authorizations

2017-19 Legislature

	2016-2017 Work Program	2017-2018 GOVERNOR RECOMMENDS	2017-2018 LEGISLATIVELY APPROVED	2018-2019 GOVERNOR RECOMMENDS	2018-2019 LEGISLATIVELY APPROVED
TOTAL DEPARTMENT OF TOURISM AND CULTURAL AFFAIRS	41,642,639	39,901,461	42,932,768	40,220,418	42,878,283
GENERAL FUND	3,647,091	3,630,298	3,666,144	3,718,371	3,762,069
BALANCE FORWARD	5,856,616	4,125,330	6,771,128	3,545,589	5,822,087
FEDERAL FUND	714,603	673,600	673,600	664,700	664,700
INTERAGENCY TRANSFER	5,254,048	3,943,184	4,310,057	4,024,370	4,401,529
OTHER FUND	26,170,281	27,529,049	27,511,839	28,267,388	28,227,898
REVERSIONS					
COMMERCE & INDUSTRY					
GENERAL FUND	53,832,342	56,647,709	57,288,679	57,648,765	58,355,236
BALANCE FORWARD	86,184,553	67,891,033	73,959,923	61,667,932	66,002,808
FEDERAL FUND	155,856,172	202,308,620	202,300,609	212,412,398	212,403,860
HIGHWAY FUND	2,973,639	2,609,770	2,531,758	2,503,264	2,465,352
INTERAGENCY TRANSFER	31,656,011	29,747,529	29,793,134	29,942,445	30,063,017
OTHER FUND	204,427,824	160,728,414	161,045,405	165,361,276	165,735,825
REVERSIONS					
TOTAL FOR COMMERCE & INDUSTRY	534,930,541	519,933,075	526,919,508	529,536,080	535,026,098
Less: INTER-AGENCY TRANSFER	31,656,011	29,747,529	29,793,134	29,942,445	30,063,017
NET COMMERCE & INDUSTRY	503,274,530	490,185,546	497,126,374	499,593,635	504,963,081

HEALTH AND HUMAN SERVICES

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, which includes the Public Defender'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). DETR consists of the Rehabilitation Division; the Employment Security Division, which includes the Commission on Postsecondary Education; the Nevada Equal Rights Commission; and the Administrative Services Division. The 2017 Legislature approved $2.497 billion in General Fund support for the Health and Human Services function for the 2017-19 biennium, an increase of $325.2 million, or 15.0 percent, compared to the $2.172 billion in General Fund support approved for the 2015-17 biennium.

DEPARTMENT OF HEALTH AND HUMAN SERVICES

HEALTH AND HUMAN SERVICES DIRECTOR'S OFFICE

The Director's Office is responsible for coordinating all departmental programs, the oversight of the department's budgets, and providing fiscal and technical assistance to the various divisions. The budgets directly administered by the office include the following: Administration; Grants Management Unit; Children's Trust Account; Problem Gambling; Indigent Hospital Care; Upper Payment Limit (UPL) Holding Account; Public Defender; Consumer Health Assistance; Individuals with Disabilities Education Act (IDEA) Part C; and Developmental Disabilities. Net of interagency transfers, total funding for the Director's Office is $178.9 million over the 2017-19 biennium, which is a 67.5 percent increase from the $106.8 million approved for the 2015-17 biennium. The increase is primarily due to the increase to the unmet free care obligation revenue for Indigent Hospital Care. Of the $178.9 million approved for the 2017-19 biennium for the Director's Office, $7.6 million represents General Fund appropriations.

UPPER PAYMENT LIMIT (UPL) HOLDING ACCOUNT

The UPL Holding Account was authorized for the 2015-17 biennium pursuant to Section 57 of Senate Bill (S.B.) 514 of the 2015 Legislative Session (Appropriations Act) to allow various divisions within the 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. Excess funding is reverted to the General Fund.

The 2017 Legislature approved (Assembly Bill [A.B.] 518, Section 57) continuing the UPL Holding Account for the same purposes in the 2017-19 biennium, including transferring savings of $24.2 million over the 2017-19 biennium from other divisions within the DHHS to the UPL Holding Account. Of the $24.2 million, the Legislature approved transferring $17.5 million to the DHCFP to provide the state share of the Private Hospital Collaborative UPL Supplemental Payment Program. The Legislature approved the reversion of the remaining $6.7 million to the General Fund.

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.

Nevada Revised Statutes (NRS*)* 428.205 authorizes the Board of Trustees to enter into an agreement with the 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 2017 Legislature concurred with the Governor's recommendation to continue the transfer of funding from the Indigent Hospital Care budget to the DHCFP to provide the state share of the Indigent Accident Fund Upper Payment Limit program, including transfers of $31.1 million in each year of the 2017-19 biennium. In addition, the Legislature approved the Governor's recommendation to provide $129,884 in FY 2018 to pay claims to hospitals and counties for unpaid hospital charges and $70,000 annually for the Nevada Association of Counties (NACO) to administer claims paid through this budget.

GRANTS MANAGEMENT UNIT

For the 2017-19 biennium, the Grants Management Unit (GMU) will administer the following grant programs: Federal Title XX Purchase of Social Services; Family Resource Centers (FRC); Differential Response; Community Services Block Grant; Children's Trust Account; the Prevention and Treatment of Problem Gambling program; and Healthy Nevada Fund grants. Net of interagency transfers, total funding for the GMU is $53.2 million over the 2017-19 biennium, which primarily consists of federal funds ($36.4 million) and a transfer of tobacco settlement funds ($16.7 million) to administer and allocate the Healthy Nevada Fund grants.

Pursuant to NRS 439.630, the 2017 Legislature approved the allocation of $45.6 million in tobacco settlement funds over the 2017-19 biennium for Healthy Nevada Fund grants to state and non-state agencies in accordance with the DHHS Director's spending plan. Due to an overall decline in the annual tobacco settlement revenue, and the expiration of one-time settlement funds approved by the 2013 Legislature, the $45.6 million allocated by the 2017 Legislature for the 2017-19 biennium is 21.1 percent less than approved by the 2015 Legislature for the 2015-17 biennium.

The Legislature approved using $16.7 million in tobacco settlement funds for the GMU to allocate subgrants to continue support for Family Resource Centers, Differential Response, and Disability Services; continue program funding for food security, immunization, suicide prevention, and the Nevada 2-1-1 system; and provide for administrative costs of the GMU. The $16.7 million in tobacco settlement funds for the GMU is a 4.0 percent decrease from the $17.4 million approved for GMU for the 2015-17 biennium. In lieu of eliminating programs, all grant areas allocated by the GMU (wellness and disability) were reduced. In addition, the Legislature approved the Governor's recommendation to utilize $500,000 in tobacco settlement funds each year of the 2017-19 biennium to fund a Health Center Incubator Project, which would assist in expanding and establishing federally qualified health centers (FQHC) throughout the state. The FQHC are anticipated to increase access to primary health care, dental and mental health services in identified shortage areas. The money committees approved a letter of intent directing that the Director's Office report semi-annually on the Health Center Incubator Project to the Interim Finance Committee (IFC).

As a result of declining tobacco settlement funds, the Governor recommended and the Legislature approved the use of $375,000 each year in Temporary Aid to Needy Families (TANF) reserve funds for the Hunger One-Stop Shops established in FY 2014. Combined with tobacco settlement funds, the five Hunger One-Stop Shops were allocated a total of $2.4 million in each year of the 2017-19 biennium for statewide food security.

CONSUMER HEALTH ASSISTANCE

The Office of Consumer Health Assistance (OCHA) assists consumers in navigating the health care system and understanding patient rights and responsibilities under various health care plans and policies, including industrial insurance. The OCHA investigates complaints regarding insurance plans and policies, resolves disputes between patients and hospitals, and provides information to consumers concerning prescription drug programs offered by manufacturers of prescription drugs or by the State of Nevada.

The 2011 Legislature approved the Governor's recommendation to merge the Office of Minority Health (Office) to the OCHA. The Office is established pursuant to NRS 232.474.

Total legislatively approved funding for OCHA is $2.9 million over the 2017-19 biennium, which includes revenue from hospital assessments, a transfer from the Workers' Compensation and Safety Fund, a transfer from the Division of Health Care Financing and Policy, transfers from the Division of Public and Behavioral Health, tobacco settlement funds, and General Fund appropriations.

Due to the expiration of federal grant funds for the Office in FY 2016, the Legislature approved the Governor's recommendation to use tobacco settlement funds totaling $133,000 each year to re-establish the Office. Re-establishing the Office included reinstating a position to serve as Manager, which, in accordance with the passage and approval of A.B. 141, serves in the unclassified service of the state. In addition, the approved tobacco settlement funds will be used to support the newly established Nevada Minority Health and Equality Coalition, which has partnered with the University of Nevada, Las Vegas to address health disparities in the state. The coalition was projected to be self-sustaining in two years.

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. Federal funding sources, such as Medicaid reimbursements and Administration for Community Living grants, are the largest funding sources for the division. The division is also funded with General Fund appropriations and tobacco settlement funds. The 2017 Legislature approved $412.1 million (net of interagency transfers) in total funding for the ADSD for the 2017-19 biennium, inclusive of approved General Fund appropriations of $336.2 million. In comparison, the total legislatively approved funding for the 2015-17 biennium was $357.9 million (net of interagency transfers), with $288.1 million of the total being General Fund appropriations.

SENIOR RX AND DISABILITY RX

The Senior Rx and Disability Rx programs assist eligible low-income seniors and the disabled to obtain prescription medications. The program helps recipients pay for Medicare Part D premiums and Medicare Part D gap (i.e., the "doughnut hole") costs. In addition, the program provides assistance for enrollees not eligible for Medicare. The 2017 Legislature approved funding of $5.7 million in Healthy Nevada Funds for the 2017-19 biennium, a 13.9 percent decrease from the $6.7 million approved by the 2015 Legislature over the 2015-17 biennium.

TOBACCO SETTLEMENT PROGRAM

This budget supports the division's Independent Living Grants (ILG) program, and all funding is provided by tobacco settlement agreement monies. This program funds respite care and relief for caregiving, transportation options and care in the home to enable older persons to remain at home rather than in institutional placement. The total

amount legislatively approved to be subgranted to nonprofit agencies as part of the ILG program is $5.7 million in each year of the 2017-19 biennium.

FEDERAL PROGRAMS AND ADMINISTRATION

The Federal Programs and Administration budget is the division's primary administrative account and provides for various grant programs, as well as resource development, elder rights and fiscal services for the division. The Federal Programs and Administration budget is primarily funded with federal funds. The 2017 Legislature approved funding totaling $38.9 million (net of interagency transfers) for this budget, including General Fund appropriations of $12.3 million, in the 2017-19 biennium. In comparison, the 2015 Legislature approved total funding of $32.9 million (net of interagency transfers), including $8.4 million in General Fund appropriations, for the 2015-17 biennium.

The Legislature approved the Governor's recommendation to increase General Fund appropriations by $1.5 million over the 2017-19 biennium to address the current waitlists in Clark County for home-delivered meals programs for senior citizens. The Legislature approved an additional $1.9 million to further address the waitlists, for a total increase of $3.4 million for the 2017-19 biennium. General Fund appropriations of $670,360 in each year of the 2017-19 biennium, as a continued match for federal funds of approximately $5.8 million in each year, were included in the base budget for programs that provide meals to seniors.

The Legislature also approved General Fund appropriations of $349,375 over the 2017-19 biennium to support three Elder Rights Specialist positions, as recommended by the Governor, based upon a projected increase in caseload for the Long-Term Care Ombudsman Program (LTCOP), from an average of 719 actual cases per month in FY 2016 to an average of 775 cases per month in FY 2019.

HOME AND COMMUNITY-BASED SERVICES

The Home and Community-Based Services budget funds community-based resources 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 Autism Treatment Assistance Program (ATAP), Elder Protective Services, Homemaker, Communications Access, Independent Living, Personal Assistance Services, waiver programs, and Traumatic Brain Injury (TBI) program comprise the home and community-based services. The Home and Community-Based Services budget is funded with General Fund appropriations, tobacco settlement funds, federal funds, and telephone surcharge funding received from the Public Utilities Commission. For the 2017-19 biennium, the Legislature approved funding totaling $62.2 million (net of interagency transfers), a 9.7 percent increase from the $56.7 million (net of interagency transfers) approved for the 2015-17 biennium. Of the total amount approved for the 2017-19 biennium, $42.3 million is General Fund appropriations, a 0.5 percent increase from the $42.1 million in General Fund appropriations approved for the 2015-17 biennium.

The 2017 Legislature approved the Governor's recommendation for additional funding of $3.4 million over the 2017-19 biennium, including $1.8 million in General Fund appropriations, to increase the ATAP caseload from an average of 642 children per month in FY 2016 to 819 children per month in FY 2019. In approving the ATAP caseload increases, the Legislature expressed concern that a sufficient number of providers would not be available to serve additional children on the waitlist. As such, the Legislature appropriated $1.4 million in General Funds to the IFC (A.B. 518, Section 59) that may be allocated to the program upon submission of documentation that a sufficient number of providers of ATAP services is available to serve additional children diagnosed with autism spectrum disorder. Also within the ATAP, the Legislature approved the Governor's recommendation to add 25 Developmental Specialist case manager state positions to replace contracted case managers and 2 Developmental Specialist supervisors to oversee the state positions.

The Legislature approved federal funds totaling $815,230 and General Fund appropriations totaling $570,557 over the 2017-19 biennium to support caseload increases and waitlist reductions for the Home and Community-Based Waiver for the Frail Elderly and the Waiver for Persons with Physical Disabilities, which provide recipients with alternatives to nursing home placement. A total of 11 new positions were approved to support the caseload increases and waitlist reductions within the waiver programs, including 7 Social Workers, 2 Social Work Supervisors and 2 Administrative Assistants.

EARLY INTERVENTION SERVICES

Early Intervention Services (EIS) 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 been diagnosed as either at risk for or developmentally delayed in the areas of cognition, communication, physical development, social/emotional development and/or adaptive skills. Specialized therapies, as well as case management, are provided by state EIS clinic staff and contract therapists as well as community-based providers working in the Southern and Northwestern regions of the state. Monitoring services are provided to children who are at risk of becoming developmentally delayed. These services are provided under Part C of the federal Individuals with Disabilities Education Act (IDEA) grant; however, most revenue for this budget comes from State General Fund appropriations. The 2017 Legislature approved total funding of $66.3 million over the 2017-19 biennium (net of interagency transfers), of which $61.2 million is General Fund appropriations. Other revenue sources for EIS include Medicaid reimbursements and IDEA Part C federal grant funds.

The Legislature approved funding totaling $7.2 million, including General Fund appropriations of $5.4 million, over the 2017-19 biennium to increase the caseload for EIS from an average of 3,414 children per month in FY 2016 to 4,062 children per month in FY 2019. A total of 26 new positions were approved to support the caseload increase for EIS, including 23 Developmental Specialists, 2 Licensed Psychologists, and 1 Clinical Program Manager. The Legislature did not approve the Governor's recommendation to change the service delivery model for EIS, and instead approved General Fund

appropriations of $12.1 million over the 2017-19 biennium to retain the current model in which caseload management and service delivery for 50.0 percent of the caseload is overseen by the state and 50.0 percent of the caseload is overseen by community providers. Finally, the Legislature approved $25,251 in General Fund appropriations in FY 2018 to replace audiology testing equipment for children served in the EIS program, as recommended by the Governor.

FAMILY PRESERVATION PROGRAM

The Family Preservation Program (FPP) is a statewide program providing monthly cash assistance to low-income families who provide care in their homes for relatives with profound or severe intellectual disabilities or children under six years of age who have developmental delays. The FPP aims to strengthen and support families so that they may remain intact and limit or avoid the need for institutional care. The 2017 Legislature approved total funding of $5.7 million over the 2017-19 biennium for the FPP, which includes $3.3 million in General Fund appropriations, $2.0 million in Temporary Assistance for Needy Family (TANF) funds transferred from the Division of Welfare and Supportive Services, and $400,000 in tobacco settlement funds.

As recommended by the Governor, the Legislature approved additional General Fund appropriations of $56,848 over the 2017-19 biennium to increase the number of low-income families provided with monthly assistance payments of $374 from an average of 629 families in FY 2016 to 638 families in FY 2019.

Developmental Services

The regional center budgets for Developmental Services consist of the following facilities: Desert Regional Center; Sierra Regional Center; and Rural Regional Center. The three 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.

The developmental services caseloads are projected to increase to 8,404 cases per month by the end of FY 2019, an increase of 2,145 cases or 34.3 percent over the 6,259 cases per month at the end of FY 2016. The caseload increases include a projected reduction in wait times to fewer than 90 days for those on a waitlist for developmental services.

For the three regional centers, the 2017 Legislature approved funding totaling $223.4 million (net of interagency transfers) for the 2017-19 biennium, an increase of $40.5 million (22.1 percent) when compared to total funding of $182.9 million (net of interagency transfers) approved for the 2015-17 biennium. General Fund support for the 2017-19 biennium totals $217.0 million, which represents an increase of 24.1 percent compared to General Fund appropriations of $174.8 million approved for the 2015-17 biennium.

SIERRA REGIONAL CENTER

The Sierra Regional Center (SRC) provides services for individuals with developmental disabilities and related conditions living in Northern Nevada, primarily Washoe County.

Based on approved caseload growth for the 2017-19 biennium, the 2017 Legislature approved the addition of seven new positions at the SRC, including five Developmental Specialists and two Quality Assurance Specialists. The new positions will allow the SRC to maintain a staffing-to-caseload ratio of 1:45.

The Legislature also approved the Governor's recommendation to add one new Clinical Program Manager position at the SRC to oversee intensive care coordination services provided to children with intellectual disabilities as well as behavioral health needs. In addition, the Legislature approved an increase in reimbursement rates to providers who serve behaviorally complex individuals from $19.50 per hour to $25.00 per hour.

DESERT REGIONAL CENTER

The Desert Regional Center (DRC) provides services for individuals with developmental disabilities and related conditions living in Clark County and parts of Lincoln and Nye counties.

Based on approved caseload growth for the 2017-19 biennium, the 2017 Legislature approved the addition of 28 new positions at the DRC. The positions, including 15 Developmental Specialists, 4 Mental Health Counselors, 4 Psychiatric Nurses, 2 Quality Assurance Specialists, 2 Licensed Psychologists, and 1 Administrative Assistant, will be phased in over the biennium and allow the DRC to maintain a staffing-to-caseload ratio of 1:45.

The Legislature also approved the Governor's recommendation to add one new Clinical Program Manager position at the DRC to oversee intensive care coordination services provided to children with intellectual disabilities as well as behavioral health needs. In addition, the Legislature approved an increase in reimbursement rates to providers who serve behaviorally complex individuals from $19.50 per hour to $25.00 per hour.

RURAL REGIONAL CENTER

The Rural Regional Center (RRC) provides services for individuals with developmental disabilities and related conditions living in rural Northern Nevada. Intake services are provided from the main office in Carson City. Satellite offices are located in Elko, Fallon, Fernley, Minden, and Winnemucca.

Based on approved caseload growth for the 2017-19 biennium, the 2017 Legislature approved the addition of five (4.51 full-time equivalent [FTE]) new positions at the RRC, including three Developmental Specialists and two Quality Assurance Specialists. The new positions will allow the RRC to maintain a staffing-to-caseload ratio of 1:45.

DIVISION OF HEALTH CARE FINANCING AND POLICY

The mission of the Division of Health Care Financing and Policy 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 2017 Legislature approved approximately $7.817 billion in total funding (net of interagency transfers) for the division over the 2017-19 biennium. The funding includes General Fund appropriations totaling $1.420 billion over the 2017-19 biennium. When compared to the 2015-17 biennium, the 2017 Legislature approved an increase of approximately $236.9 million in General Fund appropriations to operate the division for the 2017-19 biennium, which represents an increase of 20.0 percent.

INTERGOVERNMENTAL TRANSFER PROGRAM

The Intergovernmental Transfer (IGT) budget collects funds from other governmental entities to be used as state matching funds for certain Medicaid expenditures, including a number of supplemental payment programs as well as services provided by local governmental entities. Funds are collected in the IGT budget and transferred to Medicaid for use as state matching funds for these programs. The IGT payments that are 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 (DSH) Program: The DSH 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 DSH 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 DSH program. Pursuant to 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 IGT Program budget. Pursuant to NAC 422.105, this revenue is used as an offset to county contributions to the DSH program.

  The 2017 Legislature approved DSH payments to hospitals of $75.1 million in FY 2018 and $73.3 million in FY 2019. The counties are projected to benefit indirectly from these payments by approximately $22.2 million in FY 2018 and $21.6 million in FY 2019 when comparing the hospital DSH payments to the amount of the IGT payments. The state net benefit is projected to amount to $27.0 million and $26.5 million in FY 2018 and FY 2019, respectively.

- Public Hospital Upper Payment Limit (UPL) Programs: The 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 without change for the 2017-19 biennium. Participating hospitals are projected to receive payments of $75.5 million in FY 2018 and $76.9 million in FY 2019. The net benefit to the counties is projected to be $37.3 million in FY 2018 and $38.0 million in FY 2019, while the state net benefit is projected to amount to $12.1 million in FY 2018 and $12.4 million in FY 2019.

- Indigent Accident Fund (IAF) UPL 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 2017 Legislature approved the Governor's recommendation to continue the IAF UPL program in the 2017-19 biennium. Participating hospitals are projected to receive supplemental payments of $87.2 million in FY 2018 and $87.5 million in FY 2019. The Indigent Hospital Care budget in the Director's Office consists of the Fund for Hospital Care to Indigent Persons (Fund), which is administered by a Board of Trustees. The Board of Trustees has entered into a contract with the DHCFP agreeing to voluntarily contribute $1.0 million in each year of the 2017-19 biennium, generating a temporary state net benefit in the IAF UPL program.

- 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 2017 Legislature approved the Governor's recommendation to continue the Private Hospital Collaborative UPL program in the 2017-19 biennium. Participating hospitals are projected to receive payments totaling $23.5 million in FY 2018 and $27.3 million in FY 2019. The state net benefit from the Private Hospital Collaborative UPL, which is budgeted in the Director's Office for reversion to the General Fund rather than as an offset to the General Fund in the Medicaid budget, is projected to total $3.0 million and $3.7 million in FY 2018 and FY 2019, respectively.

- University of Nevada School of Medicine (UNSOM) Program: The UNSOM program provides supplemental payments to the UNSOM in recognition of the gap between Medicaid reimbursement and the average private insurance reimbursement for the same services (primarily outpatient services). The UNSOM provides IGT payments to support the state share of the supplemental payments; this program does not generate a state net benefit. In the 2017-19 biennium, supplemental payments are projected to be $2.0 million in each year of the 2017-19 biennium.

- Graduate Medical Education (GME) Program: The GME Program provides supplemental payments to teaching hospitals, currently the University Medical Center (UMC) of Southern Nevada, to recognize the higher cost of providing medical care in a teaching environment. Pursuant to an interlocal agreement, Clark County provides the IGT payments to support the state match for this program. In the 2017-19 biennium, GME supplemental payments to UMC are projected to be $25.9 million in FY 2018 and $26.4 million in FY 2019. The net benefit to Clark County is projected to total $13.0 million in FY 2018 and $13.2 million in FY 2019, and the state net benefit is projected to be $4.0 million in FY 2018 and $4.1 million in FY 2019.

- Enhanced Managed Care Organization (MCO) Payment Program: The Enhanced MCO Payment program provides an enhancement to the capitated payments made to the MCOs as a means of providing increased reimbursement to safety net medical service providers for targeted services, including inpatient and outpatient hospital services provided to Medicaid recipients enrolled in MCOs, with the state share of enhanced payments provided through an IGT from Clark County. In April 2016, the Centers for Medicare and Medicaid Services (CMS) issued a final rule on managed care that disallows enhancement payments in the capitation rates paid to the MCOs, because they are not in accordance with the actuarial soundness required for developing capitation rates. Consequently, supplemental payments to MCOs for non-hospital providers are now prohibited effective July 1, 2017, and payments to hospital providers will be phased out over ten years.

  The 2017 Legislature approved the continuation of the Enhanced MCO Payment program in the 2017-19 biennium to the only eligible hospital provider, which is currently UMC. Enhanced MCO payments to UMC are projected to be $50.7 million in FY 2018 and $52.1 million in FY 2019. The net benefit to Clark County is projected to total $33.3 million in FY 2018 and $33.9 million in FY 2019. The state net benefit is projected to be $8.1 million in FY 2018 and $8.6 million in FY 2019.

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 2017-19 biennium, the Legislature approved funding totaling $330.9 million (net of interagency transfers), a 4.4 percent decrease from the

$346.2 million approved for the 2015-17 biennium. Of the total amount approved for the 2017-19 biennium, $53.2 million is General Fund appropriations, a 4.4 percent decrease from the $55.7 million in General Fund appropriations approved for the 2015-17 biennium. In a separate bill (S.B. 530), the Legislature also approved funding totaling $28.1 million over the 2017-19 biennium, including $3.7 million in General Fund appropriations, to complete the final phase of a three-phase project to modernize and replace portions of the existing Medicaid Management Information System (MMIS).

The 2017 Legislature considered the Governor's recommendation to add 12 new positions; however, the Legislature did not concur and approved only 10 of the positions recommended in The Executive Budget, including:

- Two Management Analyst positions to address federally mandated reporting and monitoring requirements related to the development and implementation of an access to care plan outlined in the division's Plan to Monitor Healthcare Access for Nevada Medicaid Beneficiaries for the fee-for-service population.

- One Management Analyst position to prepare for a federally mandated Medicaid managed care quality rating system.

- One unclassified Lead Actuary position to oversee the contract for developing actuarially sound capitation rates for the managed care organizations and to perform other actuarial functions throughout the division.

- One Social Services Program Specialist position in the Long-Term Services and Support Unit to coordinate housing for individuals transitioning out of institutions.

- One unclassified Deputy Administrator position to oversee the division's compliance activities.

- Three new Management Analysts and one new Administrative Assistant in the Surveillance and Utilizations Review section to audit provider invoices paid by the Aging and Disability Services Division.

The Legislature approved the elimination of two vacant positions that are no longer needed, and adding funding to support encounter validation studies on the two current and two new managed care organizations. As noted, the Legislature did not approve two new Management Analyst positions, recommended by the Governor, to prepare for a federally mandated Medicaid managed care quality rating system.

INCREASED QUALITY OF NURSING CARE

The Increased Quality of Nursing Care budget is responsible for establishing a provider tax program that encompasses all freestanding, long-term care facilities (except those owned by the state) 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. Provider tax revenues are collected in this budget. For the 2017-19 biennium, the Legislature approved tax revenues of $33.8 million in FY 2018 and $35.3 million in FY 2019.

NEVADA CHECK UP PROGRAM

The Balanced Budget Act of 1997 created the State Children's Health Insurance Program (SCHIP) 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 percent of the federal poverty level (FPL). 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 Health Maintenance Organizations (HMOs) in Clark and Washoe counties, and on a fee-for-service basis in areas of the state where an HMO network does not exist.

In total, the Legislature approved funding for the Check Up program of approximately $116.7 million for the 2017-19 biennium (net of interagency transfers), which is $46.9 million or 67.3 percent more than the $69.8 million approved for the 2015-17 biennium (net of interagency transfers). The department's caseload projections approved by the 2015 Legislature for the 2015-17 biennium anticipated the Check Up caseload would decrease due to more children transitioning to Medicaid or to subsidized private health insurance as allowed by the Patient Protection and Affordable Care Act; however, the decrease in the Check Up caseload did not materialize and actually increased over the 2015-17 biennium. The Legislature approved General Fund support totaling approximately $1.1 million over the 2017-19 biennium, which is a decrease of approximately 86.0 percent when compared to the legislatively approved amount of $2.7 million for the 2015-17 biennium. The General Fund decrease is primarily due to a provision in the Affordable Care Act, which temporarily increased the Check Up Enhanced federal medical assistance percentage rate by 23.0 percent, effective October 1, 2015.

The division reprojected the Check Up caseload in April 2017 based on actual caseload data through February 2017. The Legislature approved additional funding totaling $22.5 million, including $233,122 in General Fund appropriations, to increase the Check Up caseload in accordance with the revised caseload projections. The Check Up average, monthly caseload is projected to increase from an average of 22,630 children per month in FY 2016 to 29,317 children per month in FY 2019.

Consistent with the actions taken when closing the Medicaid budget, the 2017 Legislature approved mandatory and discretionary rate increases as recommended by the Governor. The Legislature approved additional funding totaling $8.3 million, including $91,114 in General Fund appropriations, over the 2017-19 biennium for mandatory rate increases for managed care organizations, Rural Health Centers and Federally Qualified Health

Centers, inflation for pharmaceuticals, and a discretionary rate increase for certain pediatric surgical specialties.

The Legislature also approved two cost-saving measures, consistent with measures approved in the Medicaid budget, to reduce the reimbursement rate for Basic Skills Training and reduce coverage for orthodontic services, reducing General Fund appropriations by $19,408 over the 2017-19 biennium.

NEVADA MEDICAID, TITLE XIX

Medicaid is the state-administered program for medical assistance authorized through Title XIX of the Social Security Act. The Medicaid program purchases medical services for persons who meet certain eligibility criteria. Medicaid provides medical assistance to low-income adults, parents and children, the elderly, and disabled individuals. Under federal Medicaid law, certain eligible groups and benefits must be covered by states. However, states are given discretion and flexibility to determine the additional categories of benefits and the eligible groups states' Medicaid programs will cover. Nevada has adopted both optional eligibility groups and optional benefit packages to be covered under its Medicaid plan.

For the 2017-19 biennium, the Legislature approved funding totaling $7.018 billion (net of interagency transfers), a 16.1 percent increase from the $6.046 billion approved for the 2015-17 biennium (net of interagency transfers). Of the total amount approved for the 2017-19 biennium, $1.366 billion is General Fund appropriations, a 21.4 percent increase from the $1.125 billion in General Fund appropriations approved for the 2015-17 biennium.

Federal Medical Assistance Percentage (FMAP): The federal government pays states for a specified percentage of Medicaid program expenditures, known as the FMAP rate. The standard FMAP rate for each state is calculated annually based on a three-year average of the state per capita income compared to the national average per capita income. The remainder of Medicaid program expenditures, known as the state share, is funded by General Fund appropriations, intergovernmental transfers, local governmental expenditures, and provider taxes.

Based on information included in a March 29, 2017, issue brief prepared by Federal Funds Information for States (FFIS), the FY 2019 blended standard FMAP rate (a blended rate is calculated using the federal fiscal year FMAP rates to align with state fiscal year budgeting) is projected to be 65.60 percent, or 0.04 percentage points higher than the FMAP rate included in The Executive Budget. The ACA Enhanced Check Up blended FMAP rate is projected to be 98.93 percent, or 0.03 percentage points higher in FY 2019 than the FMAP rate included in the Governor's recommended budget. The Legislature approved the revised FMAP projections for FY 2019, reducing General Fund appropriations by $749,818 in FY 2019.

Medicaid Caseload: As is customary during each legislative session, the division reprojected the Medicaid caseload and expenditures in April 2017 based on actual caseload data through February 2017. The reprojections, which consider the most recent caseload and cost per eligible (CPE) data, is used as a guide to make adjustments to the Medicaid budget as recommended by the Governor.

The 2017 Legislature approved the revised Medicaid caseload projections based on the February 2017 actual caseload, resulting in a General Fund increase of $4.5 million from the amount recommended in The Executive Budget. The Medicaid average monthly caseload is projected to increase from 617,895 in FY 2016 to 662,715 in FY 2018 and 679,052 in FY 2019.

Mandatory Rate and Inflationary Increases: The Legislature approved mandatory rate and inflationary increases for Rural Health Centers and Federally Qualified Health Centers, hospice services, prescription drugs, Indian Health Services, and managed care organizations, with adjustments to account for revised clawback payments, which reduced General Fund appropriations by $2.8 million over the 2017-19 biennium. The following table displays the mandatory rate and inflationary increases approved by the Legislature.

Legislature Approved Mandatory Rate Increases		
Provider Type	**FY 2018**	**FY 2019**
Rural Health Centers and Federally Qualified Health Centers	3.60%	4.00%
Hospice Services	3.60%	4.00%
Prescription Drugs	3.60%	4.00%
Indian Health Services	6.96%	6.96%
Managed Care Organizations	2.59%	2.59%

Discretionary Rate Increases: The 2017 Legislature approved total funding of $38.2 million, including $9.1 million in General Fund appropriations, over the 2017-19 biennium to support the following discretionary reimbursement rate increases:

- Adult Day Health Care Services: Rate increase of 5.4 percent for community providers and 28.8 percent for services provided by other divisions within the DHHS to recognize the DHCFP's efforts to keep more recipients out of institutional care and in community-based settings.

- Assisted Living Services: Rate increase of 15.0 percent and the addition of a new fourth rate level for behaviorally complex recipients, which also recognizes the DHCFP's efforts to keep more recipients out of institutional care and in community-based settings.

- Skilled Nursing Facilities and Hospital Swing Beds: Rate increase of 10.0 percent to recognize that, as a result of the DHCFP increasing its efforts to keep recipients who require lower-level care out of institutional care and in community-based settings, only those recipients who require more complex care would remain or enter into nursing facilities.

- Pediatric Surgeons: Rate increase of 15.0 percent for certain pediatric surgical specialties to equal the 15.0 percent rate increase provided to cardiac surgical specialties, effective January 1, 2016.

- Behaviorally Complex Services: Rate enhancement of $5.50 per hour for providers that serve behaviorally complex individuals receiving services through the Supported Living Arrangements program within the ADSD.

Increase to Medicaid Coverage for Services: The 2017 Legislature approved total funding of $18.5 million, including $5.4 million in General Fund appropriations, over the 2017-19 biennium to support the following increases to Medicaid coverage for services:

- Home Health Services and Durable Medical Equipment: Require that physicians must document the occurrence of a face-to-face encounter (including through the use of telehealth) with a Medicaid recipient to initiate home health services or to provide durable medical equipment, and certain durable medical equipment items cannot be denied based on the grounds that they are for use outside the home.

- Individuals Diagnosed with Gender Dysphoria: Provide coverage for gender reassignment surgery for individuals diagnosed with gender dysphoria.

- Registered Dietitians: Allow Registered Dietitians to become Medicaid providers as independent practitioners and to provide Medical Nutrition Therapy services.

- Podiatry Services: Expands coverage for podiatric services to adult Medicaid recipients.

Increase Waiver Slots: The 2017 Legislature approved additional General Fund appropriations of $4.0 million over the 2017-19 biennium to expand the number of Medicaid waiver slots to serve the anticipated caseloads and to reduce waitlists to under 90 days, as follows:

- 417 additional waiver slots for the Waiver for Individuals with Intellectual Disabilities and Related Conditions
- 113 additional waiver slots for the Waiver for Persons with Physical Disabilities
- 402 additional waiver slots for the Home and Community-Based Waiver for the Frail Elderly

Medicaid waiver programs allow recipients that would otherwise likely be institutionalized to receive long-term care services in home and community-based settings.

Cost-Saving Measures: The Legislature approved the Governor's recommendation to implement a number of cost-saving measures for the Medicaid program, resulting in $83.1 million in General Fund savings over the 2017-19 biennium, as follows.

- Transitioning recipients out of long-term care and into community-based care when appropriate
- Eliminating duplicative nursing services for hospice recipients
- Requiring a prior authorization certifying a terminal illness diagnosis for hospice recipients
- Reducing covered hours for targeted case management provided to non-seriously emotionally disturbed and non-severely mentally ill recipients
- Reducing covered hours for basic skills training
- Eliminating minor malocclusions as a covered diagnosis for orthodontic services
- Reducing the non-emergency transportation broker capitation rate
- Adjusting reimbursement rates for durable medical equipment
- Reducing reimbursement rates for basic skills training, ambulatory surgical centers, and laboratory services
- Revising the FMAP rate used in prior supplemental payments
- Implementing a federally mandated asset verification system for aged, blind and disabled Medicaid recipients
- Automating the Medicare buy-in process
- Allowing pharmacy dispensing fees to cover maintenance medications being filled for a 100-day supply instead of a 30-day

DIVISION OF PUBLIC AND BEHAVIORAL HEALTH

The Division of Public and Behavioral Health is broadly dedicated to improving the health and wellness of Nevadans. The division has 26 budgets devoted to public health matters; enforcement of laws and regulations pertaining to public health; prevention of disease, injury, disability; and behavioral health care, including access to mental health and substance abuse and prevention treatment services.

Net of interagency transfers, the 2017 Legislature approved $690.7 million in total funding for the DPBH for the 2017-19 biennium, with approved General Fund of $286.6 million. In comparison, the legislatively approved amount for the 2015-17 biennium was $634.2 million, with $259.6 million in General Fund appropriations. Legislatively approved General Fund appropriations for the 2017-19 biennium increased by $27.0 million or 10.4 percent over the 2015-17 biennium.

Public Health

COMMUNICABLE DISEASES

The major program goal of the Communicable Diseases budget is to reduce the incidence and prevalence of HIV/AIDS in Nevada. These program efforts are collectively run by the Nevada Office of HIV/AIDS, as the Ryan White Part B and HIV Prevention programs. The programs include the AIDS Drug Assistance Program (ADAP) and the Health Insurance Premium and Co-Pay Assistance Program, which assists individuals with private health insurance, marketplace insurance and Medicare Part D insurance. The Ryan White Part B Program is the medication payer of last resort for those living with

HIV/AIDS who earn 400.0 percent or less of the Federal Poverty Level (FPL). The Nevada Office of HIV/AIDS also provides services such as HIV testing; community planning; HIV prevention interventions; program evaluation and monitoring; and funding community organizations to provide housing, counseling and other wrap-around services.

The 2017 Legislature approved a $7.2 million increase in rebate revenue and expenditure authority over the Governor's recommended funding levels in each year of the 2017-19 biennium based on revised rebate projections to more accurately reflect current trends in the receipt of pharmaceutical rebates. This increase brought total rebate revenue authority to $18.8 million in each fiscal year of the 2017-19 biennium.

The 2017 Legislature approved the transfer of a Health Bureau Chief position from the Communicable Diseases budget to the Maternal Child Health Services budget within the DPBH, including the transfer of $275,453 in General Fund appropriations over the 2017-19 biennium. The decision aligns the duties of the position with the programs being served and eliminates all General Fund appropriations from the Communicable Diseases budget.

PUBLIC HEALTH PREPAREDNESS PROGRAM

This budget includes programs that work to prepare for and respond to public health emergencies caused by natural or man-made disasters; increase primary health care provider recruitment and retention in underserved areas; and develop health care planning strategies.

The 2017 Legislature approved the continued transfer of license and fee revenues in FY 2018 from the Health Care Facilities Regulation budget to the Public Health Preparedness budget to fund a Primary Care Workforce Development Manager and a Management Analyst position to support the Primary Care Workforce Development Program. The positions were originally approved by the 2015 Legislature, along with a letter of intent directing the division to explore alternative funding sources for the 2017-19 biennium.

As the division did not provide an alternative source to fund the positions for the 2017-19 biennial budget, the 2017 Legislature defunded the positions for FY 2019, removing $193,747 from the base transfer amount in FY 2019. The 2017 Legislature also directed the DPBH to report to the IFC and submit its plan to either cost allocate the positions or provide an alternative funding source(s) for the two workforce development positions beginning in FY 2019.

CHRONIC DISEASE

The Chronic Disease budget contains various grant programs that work to control, prevent and track the incidence and prevalence of communicable and chronic disease among Nevadans. These programs include Women's Health Connection (Breast and

Cervical Cancer Early Detection Program); Tuberculosis Elimination; Tobacco Prevention and Education; Comprehensive Cancer Control; Diabetes; Colorectal Cancer Screening; Preventive Health and Human Services block grant; and Chronic Disease Prevention. The Chronic Disease budget also manages the Oral Health Program, which is funded by transfers from the Radiation Control budget.

Subsequent to the closing of the DPBH's budgets, the 2017 Legislature approved A.B. 388, providing for additional General Fund appropriations of $500,000 in each year of the 2017-19 biennium to the Women's Health Connection program to provide breast and cervical cancer early detection services.

MATERNAL, CHILD AND ADOLESCENT HEALTH SERVICES

The Maternal, Child and Adolescent Health program works to improve the health of women of childbearing age, infants, children and adolescents, including children with special health care needs, by promoting and providing health education, prevention activities and access to health care services. The 2017 Legislature approved the transfer of a Health Program Manager position from this budget to the Chronic Disease budget within the DPBH to align the funding source for the position with duties performed. The transfer also replaced General Fund appropriations of $251,548 over the 2017-19 biennium with federal funding to support the position's salary and related costs, as the programs overseen by the position are funded entirely with federal funding.

COMMUNITY HEALTH SERVICES

The Community Health Nursing program provides public health nursing in 14 of Nevada's rural counties and operates community health nursing clinics in 9 of those counties. The Community Health Nursing program provides public health preparedness coverage and epidemiology assistance in 12 rural counties, except in Lyon and Douglas, which utilize the Carson City Department of Health and Human Services. Essential public health nursing services include adult and child immunizations and Early Periodic Screening Diagnosis and Treatment examinations, including lead testing. In addition, family planning, cancer screening and identification/treatment of communicable diseases, such as Tuberculosis, sexually transmitted infections and Human Immunodeficiency Virus (HIV), are provided.

In September 2015 the federal Department of Health and Human Services' Office of Family Planning released findings of a comprehensive review of Nevada's Family Planning program, detailing 22 separate items where the DPBH was not in compliance with federal Title X (family planning) grant funding requirements. When the DPBH applied for Title X funding for the following budget period beginning July 1, 2016, the DHHS Office of Family Planning notified the DPBH in a letter dated April 1, 2016, that its application had not been selected for funding. Subsequent to the initial denial of funds, the division was awarded $180,000 in a separate Title X funding opportunity for a seven-month budget period beginning September 15, 2016.

As a result of the reduced funds awarded to the division, the 2017 Legislature approved the Governor's recommended reduction of $682,080 in federal Title X Family Planning funds over the 2017-19 biennium. The 2017 Legislature also approved General Fund appropriations of $313,746 over the biennium to partially offset the reduction in Title X grant revenue for the purpose of funding one Community Health Nurse and to contract for an Advance Practice Registered Nurse, as recommended in The Executive Budget. Subsequent to the closing of the DPBH's budgets, the 2017 Legislature approved A.B. 397, providing for additional General Fund appropriations of $500,000 in each year of the 2017-19 biennium to award grants to local governmental entities and nonprofit organizations to provide family planning services.

MARIJUANA HEALTH REGISTRY

The Medical Marijuana Patient Registry program administers the provisions of the medical marijuana registry, NRS 453A.210, which authorizes patients with chronic or debilitating medical conditions, or their caregivers, to possess or cultivate marijuana for medical use. The DPBH administers the application and eligibility process as well as the annual renewals of eligibility. The registry program is supported with patient application and renewal fees.

While the 2017 Legislature approved the transfer of the Medical Marijuana Establishment program to the Department of Taxation, the Marijuana Health Registry will remain within the DPBH. The 2017 Legislature also approved A.B. 422, revising the provisions for obtaining a registry identification card to purchase medical marijuana, including the reduction of annual card fees from $75 per year to $50 per year, and the elimination of the $25 initial application fee.

MEDICAL MARIJUANA ESTABLISHMENTS

The Medical Marijuana Establishment (MME) program regulates the operations of medical marijuana laboratories, cultivators, dispensaries, and production facilities. The program evaluates new applications for medical marijuana establishments annually, licenses medical marijuana establishment agents who work in or volunteer for a MME, and inspects facilities for compliance with NRS 453A and NAC 453A. The costs to administer the MME program are supported by excise taxes, establishment registration certificates and application fees, as well as Treasurer's Interest. Any remaining registration and fee revenues must be distributed to the state Distributive School Account (DSA) after program expenditures have been covered.

The 2017 Legislature approved S.B. 487 and A.B. 422, which provided for the transfer of the MME program to the Department of Taxation in order to align the operational and revenue structures of both the medical and recreational marijuana programs.

Behavioral Health

Behavioral Health agencies provide a safety net of services and programs designed to assist individuals with mental illness and/or substance abuse problems. Services include psychiatric assessments, medication clinics, residential supports, mobile outreach, hospitalization, forensic assessment, mental health court, substance abuse treatment and prevention, as well as outpatient clinical services provided in both rural and urban areas.

The Behavioral Health budgets consist of the following facilities and programs: Southern Nevada Adult Mental Health Services (SNAMHS); Northern Nevada Adult Mental Health Services (NNAMHS); Rural Clinics; Lake's Crossing Center; and Behavioral Health Prevention and Treatment. In addition to the budgets for each behavioral health facility, the Behavioral Health Administration budget provides oversight, fiscal management, administrative personnel, and information technology staff for the behavioral health functions of the DPBH.

Net of interagency transfers, the 2017 Legislature approved total funding of $340.6 million for the 2017-19 biennium behavioral health budgets, which is $22.2 million or 6.9 percent more compared to the $318.4 million approved by the 2015 Legislature for the 2015-17 biennium. General Fund appropriations increased by $28.0 million, or 11.5 percent, from $243.3 million approved in the 2015-17 biennium to $271.2 million approved in the 2017-19 biennium. The increase is primarily attributable to the replacement of Medicaid pass-through revenues and tobacco settlement funds with General Fund appropriations.

General Fund Appropriations to Replace Medicaid Pass-Through Revenues

As recommended in The Executive Budget, the 2017 Legislature approved General Fund appropriations totaling $22.7 million over the 2017-19 biennium to offset the elimination of pass-through revenues from Medicaid managed care organizations (MCO) received by several of the behavioral health budgets (SNAMHS, NNAMHS, Rural Clinics and Behavioral Health Administration).

A May 2016 ruling by the federal Centers for Medicare and Medicaid Services (CMS) disallowed the collection of enhanced capitation payments, also referred to as pass-through revenues, from MCOs. Enhanced capitation payments are fixed monthly amounts set by an actuary and applied to the number of members served by each MCO. The ruling disallowed the collection of these payments, because the revenues did not tie provider payments with the provision of services, thus were not actuarially sound. The replacement of pass-through revenues with General Fund appropriations preserved 89.8 full-time equivalent positions otherwise recommended for elimination. The following table illustrates the reductions and subsequent restorations in funding for each affected budget:

General Fund Appropriations to Replace Medicaid Pass-Through Revenues over the 2017-19 Biennium

Behavioral Health Budget	2017-19 Biennium Medicaid Revenue Reductions	2017-19 Biennium Position Eliminations	2017-19 Biennium General Fund Appropriation Replacement	2017-19 Biennium Position Restorations
Administration	$ (706,820)	(4.00)	$ 706,820	4.00
SNAMHS	$ (10,657,185)	(48.51)	$ 10,657,185	48.51
NNAMHS	$ (6,969,234)	(24.29)	$ 6,969,234	24.29
Rural Clinics	$ (4,357,020)	(13.00)	$ 4,357,020	13.00
Total	**$ (22,690,259)**	**(89.80)**	**$ 22,690,259**	**89.80**

The 2017 Legislature also authorized, through A.B. 518, Section 37, the transfer of General Fund appropriations in the SNAMHS and NNAMHS budgets between fiscal years in the 2017-19 biennium in order to address a projected $2.7 million shortfall for these budgets as a result of the elimination of the pass-through revenues, upon the recommendation of the Governor and approval of the IFC.

BEHAVIORAL HEALTH ADMINISTRATION

The Behavioral Health Administration budget is responsible for overseeing the state's mental health and substance abuse policies and regulations, coordinating program development and operations statewide, establishing service and funding priorities, and maintaining fiscal responsibility. Excluding interagency transfers, the Behavioral Health Administration budget is primarily funded with General Fund appropriations totaling $6.7 million over the 2017-19 biennium.

The 2017 Legislature passed, and the Governor approved, S.B. 532, which provided a one-time General Fund appropriation totaling $1.65 million in FY 2017 to fund an integrated medication management system for the DPBH, specifically the SNAMHS, NNAMHS and Lake's Crossing facilities. Consolidating pharmacy services is intended to improve purchasing power, automate several manual processes, decrease order errors, improve patient care, and increase data security.

As a result of approved service reductions in the SNAMHS and NNAMHS budgets, the Governor recommended eliminating five full-time equivalent administrative positions based on decreased demand for state-operated behavioral health services and the corresponding reduction in administrative workload. As the 2017 Legislature approved the retention of several services recommended to be eliminated by the Governor, the 2017 Legislature approved retaining an Information Technology (IT) Professional in the Behavioral Health Administration budget to provide administrative support to positions retained at SNAMHS and NNAMHS. The 2017 Legislature approved the Governor's recommendation to eliminate four full-time equivalent administrative positions in this budget, resulting in savings of $817,732 ($792,976 General Fund appropriations) over the 2017-19 biennium.

The 2017 Legislature also approved the continuation of funding for four doctoral psychology internship slots in each year of the biennium for the Nevada Psychology Internship Consortium (NV-PIC), a partnership between the DPBH and Nevada's Western Interstate Commission for Higher Education (WICHE) Office. Although budgeted fully in this budget, funding is split between the two organizations for a total of $502,900 over the 2017-19 biennium, with the goal of reducing the state's shortage of psychologists.

NORTHERN NEVADA ADULT MENTAL HEALTH SERVICES

Northern Nevada Adult Mental Health Services (NNAMHS) provides numerous outpatient services, including residential support services, group home placements and medication management. At the Dini-Townsend Hospital, psychiatric and psychological services are provided to the seriously mentally ill population in Northern Nevada. The hospital is funded to operate 30 beds, which includes 10 emergency beds in the Rapid Stabilization Unit.

The 2017 Legislature approved General Fund appropriations of $663,683 over the 2017-19 biennium to meet projected caseload growth needs for Intensive Supported Living Arrangements (ISLAs). ISLAs allow individuals with severe mental illness to live in the community while also receiving 24-hour supervision, providing substantial support in the following life areas: health and wellness; medication management; diet; behavioral interventions; personal care; transportation; money management; and recreational activities. Funding will increase available services from 11 individuals in FY 2017, to 14 in FY 2018 and 17 in FY 2019. The division is not aware of any other entities that provide these services in Northern Nevada.

The 2017 Legislature approved state funding to the State Public Works Division for Capital Improvement maintenance and planning projects for the NNAMHS campus.

- Project 17-M16 authorized $646,741 in state funds to upgrade the access control system at Dini-Townsend Psychiatric Hospital.

- Project 17-M42 authorized $304,885 in state funds to replace the chiller in Building 8.

- Project 17-M49 authorized $1.3 million in state funds to replace the air handling unit and the digital control system in Building 1.

- Project 17-S04 authorized $212,871 in state funds to conduct planning studies for future CIPs and update the NNAMHS campus master plan.

SOUTHERN NEVADA ADULT MENTAL HEALTH SERVICES

Southern Nevada Adult Mental Health Services operates 5 sites in Clark County to provide outpatient services and psychiatric and psychological inpatient services to individuals in need of mental health services. The main SNAMHS campus is located on West Charleston Boulevard in Las Vegas and includes the Rawson-Neal Psychiatric Hospital and the Stein Hospital forensic facility. Rawson-Neal Psychiatric Hospital's current capacity includes 186 beds, 20 of which are for inpatient forensic services. Stein Hospital's current capacity is 48 beds.

To meet projected caseload growth needs, the 2017 Legislature approved General Fund appropriation increases of $10.7 million over the 2017-19 biennium for Southern Nevada behavioral health services, as recommended by the Governor. Funding would support 65 full-time positions and direct client services for forensic inpatient and outpatient services, mobile crisis services , and the diversion of clients with behavioral health issues from the correctional system. The bulk of caseload growth would support additional forensic inpatient services at Rawson-Neal Psychiatric Hospital, and would add 55 full-time positions over the 2017-19 biennium. The caseload increase, when combined with the civil psychiatric service reductions discussed in the section that follows, was intended to realign staff from those positions needed to serve a civil psychiatric unit to those needed for a forensic unit, as the division had been operating a 20-bed forensic unit within Rawson-Neal with staff trained for civil psychiatric services. The realignment facilitated appropriate staffing levels for the 20-bed forensic unit, and increased capacity within the unit for an additional 10 individuals.

As tobacco settlement funds have declined statewide, the 2017 Legislature approved eliminating $1.9 million in tobacco settlement fund transfers to SNAMHS and partially replacing the funding with $1.7 million in General Fund appropriations over the 2017-19 biennium, as recommended by the Governor. Funding will support several behavioral health programs in Southern Nevada, including: Mental Health Court, the Mobile Outreach Safety Team (MOST), the Home Visiting Program, and the Program of Assertive Community Treatment (PACT).

The 2017 Legislature approved the Governor's recommendation for the creation of a new Community Court program and Assessment Centers, which will connect clients with community mental health resources in collaboration with the courts and law enforcement to reduce criminal activity. The program will support 10 Psychiatric Caseworkers over the 2017-19 biennium, and is funded with General Fund appropriations of $1.3 million.

The 2017 Legislature also approved a one-time General Fund appropriation of $293,774 in FY 2017 to support on-site medical laboratory testing, as 80.0 percent of patient laboratory testing has been moved from LabCorp to the SNAMHS campus. This one-time General Fund appropriation was approved in S.B. 532.

The 2017 Legislature approved state funding to the State Public Works Division for Capital Improvement construction, maintenance, and planning projects for the SNAMHS campus.

- Project 17-C07 authorized $852,156 in state funds to construct protective barriers at the nursing stations within Rawson-Neal Psychiatric Hospital.

- Project 17-M07 authorized $697,769 in state funds to replace an emergency generator and transfer switch in Stein Hospital.

- Project 17-M26 authorized $332,687 in state funds to replace temperature controls throughout the SNAMHS campus.

- Project 17-M53 authorized $1.6 million in state funds to upgrade access door controls at Rawson-Neal Psychiatric Hospital.

- Project 17-S01 authorized $262,000 in state funds to replace the roofing system at Stein Hospital.

Service Reductions at SNAMHS and NNAMHS

The health insurance environment in Nevada changed significantly as a result of the implementation of the Affordable Care Act (ACA), which not only expanded health insurance coverage, but also led to various policy and program changes. Many of the ACA's provisions have had a significant impact on Nevada's behavioral health budgets. Requirements to provide mental health and substance abuse treatment at parity with medical and surgical benefits have led to an increase in both patients and community treatment providers.

As more people have obtained health insurance coverage, the location at which people receive services has shifted. Prior to the ACA, the DPBH was the primary provider of behavioral health services to individuals who were underinsured, uninsured, or covered by Medicaid. Subsequent to the implementation of the ACA, the portion of individuals with health insurance coverage receiving care at DPBH facilities has declined.

As a result of decreased demand for state-operated behavioral health services, the Governor recommended numerous service reductions for the SNAMHS and NNAMHS budgets totaling $30.1 million in General Fund appropriations over the 2017-19 biennium ($19.9 million reduction for SNAMHS and $10.2 million reduction for NNAMHS), including the elimination of 179.72 full-time equivalent positions for both facilities. The 2017 Legislature approved several of the Governor's proposed service reductions; however, some recommendations were not approved or only partially approved in order to ensure the provision of services would continue to meet current caseload demands.

The following table summarizing the Governor recommended and legislatively approved service reductions for the SNAMHS budget:

Southern Nevada Adult Mental Health Services (SNAMHS)

Governor Recommended Budget		Legislatively Approved Budget	
Proposed Service Reduction	**G01 2017-19 Biennium General Fund Reduction**	**Legislative Action**	**L01 2017-19 Biennium General Fund Reduction**
Eliminate two pharmacy positions due to the consolidation from four locations to two locations	($366,148)	Approved	($365,864)
Reduce Internal Medicine services to match existing usage	($996,062)	Approved	($996,062)
Eliminate two pharmacy positions as a result of the East Las Vegas pharmacy closure in July 2015.	($349,737)	Approved	($349,532)
Close the Henderson Clinic and all services.	($1,990,129)	Approved opening a part-time satellite office to continue providing medication clinic services in Henderson two days per week.	($1,945,588)
Reduce civil psychiatric inpatient services at Rawson-Neal to 88 individuals and closes one civil psychiatric unit.	($7,500,907)	Approved	($7,496,435)
Eliminate outpatient counseling services from the East Las Vegas and West Charleston locations.	($1,223,815)	Not approved; outpatient counseling services at East Las Vegas and West Charleston were retained.	$0
Eliminate Medication Clinic services at the East Las Vegas clinic, and reduce Medication Clinic services at the West Charleston campus.	($5,519,635)	Not approved; Medication Clinic services were retained at both locations to match current caseloads.	($2,538,492)
Eliminate contract staff for the Home Visitation program	($613,568)	Approved	($613,568)
Eliminate 12 administrative positions to correlate with the overall reduction in service staff.	($1,317,457)	Not approved; retained 3 of the 12 administrative positions recommended for elimination.	($996,309)
Total SNAMHS Budget Reductions	**($19,877,458)**		**($15,301,850)**

In approving the Governor's recommendation to close the current Henderson Clinic in Southern Nevada, the 2017 Legislature also approved opening a part-time satellite office co-located within the Henderson office of the Division of Welfare and Supportive Services. The part-time office will provide Medication Clinic services two days per week to the existing Henderson caseload, as the Henderson Clinic is still serving approximately 256 individuals per month (down from a monthly average of 646 individuals served in 2013). The 2017 Legislature did not approve the Governor's recommendation to eliminate outpatient counseling services at either the East Las Vegas or West Charleston location, as the current number of individuals receiving these services on a monthly basis

has increased between calendar year 2013 and the first quarter of 2017. The 2017 Legislature also did not approve the Governor's recommendation to eliminate Medication Clinic services at the East Las Vegas clinic, and decided instead to retain services at the clinic operating four days per week to serve the current caseload of approximately 595 individuals per month. Services were retained for the East Las Vegas and Henderson areas as it seemed unlikely that individuals residing in these regions would travel to the West Charleston campus to access services.

The 2017 Legislature also approved retaining Medication Clinic services at the West Charleston campus to meet the current average monthly caseload of 822 individuals per month, ensuring all three valley locations would be sufficiently staffed to provide services to all individuals currently accessing state-operated behavioral health services. Additionally, the 2017 Legislature approved the retention of a Driver position and a Supply Technician position, recommended for elimination by the Governor, in order to deliver prescribed medications to clients served by the East Las Vegas and Henderson Medication Clinics, as the pharmacies at each location were closed in July 2015. While the 2017 Legislature approved the Governor's recommendation to close one civil psychiatric inpatient unit at Rawson-Neal Psychiatric Hospital, the legislature directed the division to provide an update to the IFC regarding the unit closure and any subsequent changes in wait times for inpatient civil psychiatric services.

The following table summarizing the Governor recommended and legislatively approved service reductions for the NNAMHS budget:

Northern Nevada Adult Mental Health Services (NNAMHS)

Governor Recommends		**Legislatively Approved**	
Proposed Service Reduction	**G01 2017-19 Biennium General Fund Reduction**	**Legislative Action**	**L01 2017-19 Biennium General Fund Reduction**
Reduce 3.51 FTE pharmacy positions to match current caseloads	($709,597)	Approved	($709,078)
Eliminate the 10-bed Rapid Stabilization Unit at Dini-Townsend Hospital.	($3,688,337)	Not approved	$0
Eliminate services to individuals who are not court-ordered to received services	($1,195,527)	Not approved	$0
Reduce Medication Clinic services to match current caseloads.	($2,597,028)	Approved	($2,596,083)
Eliminate outpatient counseling services at NNAMHS.	($1,027,546)	Not approved; however, outpatient counseling services were reduced to match current caseloads, rather than eliminating services.	($660,061)
Eliminate the Counseling Assessment and Referral Program and rolls the responsibilities to the Medication Clinic.	($994,872)	Approved; however, a Psychiatric Caseworker position was also approved to assist in absorbing the responsibilities of the Counseling Assessment and Referral Program	($865,025)
Total NNAMHS Budget Reductions	**($10,212,907)**		**($4,830,247)**

The 2017 Legislature did not approve the Governor's recommendation to close the 10-bed Rapid Stabilization Unit at Dini-Townsend Hospital, as the unit has been consistently full and the facilities anticipated to absorb the demand for state-operated services have yet to open. The 2017 Legislature also did not approve the Governor's recommendation to eliminate services to individuals who are treatment resistant and not court-ordered to receive services, as these individuals are often homeless and have persistent mental health issues. Community providers have the discretion not to treat individuals who are treatment resistant; therefore, the legislature approved retaining services to this population. Instead of eliminating all state-operated outpatient counseling services in urban Northern Nevada, the 2017 Legislature approved reducing the number of staff providing these services to match current caseloads, which have decreased from a monthly average of 500 individuals in calendar year 2013 to 154 individuals through calendar year 2016. The 2017 Legislature approved the Governor's recommendation to eliminate the Counseling Assessment and Referral Program, and transfer the program's intake and assessment responsibilities to the Medication Clinic. As the legislature also approved staffing reductions at the Medication Clinic to meet current caseload levels, the 2017 Legislature approved the creation of a Psychiatric Caseworker position to work in the Medication Clinic and assist in meeting the responsibilities previously performed by the Counseling Assessment and Referral Program.

The legislatively approved service reductions reduced General Fund appropriations by $20.1 million in the SNAMHS and NNAMHS budgets combined over the 2017-19 biennium ($15.3 million reduction for SNAMHS and $4.8 million reduction for NNAMHS). The reductions also eliminated 125.59 full-time equivalent positions over the 2017-19 biennium (98.02 positions for SNAMHS and 27.57 for NNAMHS).

Mobile Outreach Safety Teams

The 2017 Legislature passed and the Governor approved S.B. 192, providing $2.8 million in General Fund appropriations over the 2017-19 biennium to expand mobile mental health services in Clark and Washoe counties. When combined with funding in the agency's base budgets, S.B. 192 funded Mobile Outreach Safety Teams (MOST) operations from 8 a.m. to 12 a.m., seven days a week, including holidays in Clark and Washoe counties.

FACILITY FOR THE MENTAL OFFENDER – LAKE'S CROSSING CENTER

The Lake's Crossing Center provides statewide forensic mental health services in a maximum-security facility to mentally disordered offenders who are referred from the court system so their competency can be restored or who require mental health services in a secure setting. The facility is located in Washoe County and has 56 beds with an additional 20 to 30 beds available in the annex located at the Dini-Townsend Psychiatric Hospital. The 2017 Legislature approved the continuation of funding all 86 beds, 10 of which are made available by doubling up individuals in one room, assuming client acuity allows.

In response to a lawsuit regarding wait times for admittance to Lake's Crossing, the 2013 Legislature approved funding to open an additional 10-bed forensic annex at Dini-Townsend Hospital, increasing the total number of forensic beds at that time from 66 to 76. The 10 new beds were first available on December 12, 2013. From FY 2014 to FY 2017, tobacco funds have been allocated to Lake's Crossing for the continued operation of the Dini-Townsend annex. The 2017 Legislature approved the elimination of this transfer and replaced the funding with General Fund appropriations of $3.1 million over the 2017-19 biennium, as tobacco settlement funds have been declining and the funds have become unstable. The funding swap was approved to maintain full capacity at Lake's Crossing.

The 2017 Legislature also approved $1.0 million in state funding to the State Public Works Division for Capital Improvement maintenance project 17-M52 to replace the facility's air handling unit.

DIVISION OF WELFARE AND SUPPORTIVE SERVICES

The Division of Welfare and Supportive Services (DWSS) 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 2017 Legislature approved $588.0 million (net of interagency transfers) in total funding for the division over the 2017-19 biennium, which is an increase of $41.2 million from the total funding approved for the 2015-17 biennium. The funding approved for the division includes General Fund support in the amount of $170.5 million over the 2017-19 biennium, which is an increase of approximately $1.5 million compared to the General Fund support of $168.9 million approved for the 2015-17 biennium.

WELFARE AND SUPPORTIVE SERVICES 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 2017 Legislature approved six new positions to address privacy concerns, coordinate and administer programs, support the division's technology projects, and to engage and recruit college students for entry-level positions at a total cost of $539,761 ($156,545 in General Fund appropriations) over the 2017-19 biennium. Two of the new positions recommended result from converting existing federally-funded contract positions to permanent state employees, with no net change in salary cost.

The 2017 Legislature approved S.B. 533, which provided one-time funding for a Master Client Index (MCI) to track individual clients in each of the programs within the Department of Health and Human Services ($1.1 million federal funds and $127,500

General Fund appropriation). By maintaining a unique identifier for every participant in the DHHS programs, the MCI database will ensure a client is represented only once in the database with the same demographic and registration data. The project is anticipated to improve access to client data and increase the coordination of services across the DHHS. Also approved in S.B. 533 was one-time funding of $9.0 million in federal funds and a $1.0 million General Fund appropriation to modernize Access Nevada, which is the division's public facing web application that provides clients with the opportunity to submit electronic applications for public assistance. Finally, S.B. 533 included one-time funding of $3.5 million in federal funds and a $407,673 General Fund appropriation for a "No Wrong Door" portal, which is a case management system that will automatically direct clients to all possible programs within the DHHS for which they may be eligible to receive public assistance.

TEMPORARY ASSISTANCE FOR NEEDY FAMILIES

The 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 capped block grant that covers cash assistance, work support and employment programs, and 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. TANF is intended to provide assistance to needy families so dependent children can be cared for in their own home, or in the home of a relative, by furnishing financial assistance on a temporary basis. The Legislature approved the following decisions regarding funding, caseloads and cash grants:

- Funding: Nevada was budgeted to continue to receive an annual TANF Block Grant award of approximately $43.9 million each year. For the 2017-19 biennium, the TANF Block Grant is allocated between the DWSS Administration, TANF, Welfare Field Services, and Child Assistance and Development budgets. The 2017 Legislature approved federal TANF contingency funds in the amount of $4.4 million in FY 2018.

  The Legislature approved total funding (state and federal) to support the TANF budget in the amount of $42.4 million ($24.6 million General Fund) in each year of the 2017-19 biennium. Based on the legislatively approved revenue and expenditures, the agency projected $19.9 million in unspent federal TANF grant funds to remain at the end of the 2017-19 biennium.

- Caseloads: The 2015 Legislature approved funding that will support TANF caseloads at 28,570 average monthly recipients in FY 2016 and 28,780 in FY 2017. Actual FY 2016 average monthly TANF recipients totaled 26,717, or 1,853 less average monthly recipients than projected. Based on revised caseload projections presented by the division, the 2017 Legislature approved TANF caseloads of 24,544 average monthly recipients in FY 2018 for a decrease of 553 average monthly recipients compared to totals included in The Executive Budget, and 24,605 average monthly recipients in FY 2019 for a decrease of 631 average monthly recipients compared to the totals included in The Executive Budget. The following table displays the TANF caseloads originally recommended by the Governor, and the caseloads approved by the Legislature for the 2017-19 biennium.

Fiscal Year	Governor Recommended*	Legislatively Approved*	Difference+/-*
2018	25,097	24,544	(553)
2019	25,236	24,605	(631)

*Average monthly recipients

The dollar impact of revised caseload projections results in a federal TANF savings of $1.4 million in FY 2018 and $1.6 million in FY 2019.

- Cash Grants: The Governor recommended, and the 2017 Legislature approved, retaining monthly cash assistance grants at current levels over the 2017-19 biennium. For example, the monthly cash assistance grant for a three-person household is currently $383 for a TANF recipient without a public housing allowance, $307 for a TANF recipient with a public housing allowance, and $535 for non-needy caretakers. The cash assistance grants for recipients in the Kinship Care program are $400 for a single child age 12 and under and $462 for a child 13 years of age or older.

ASSISTANCE TO AGED AND BLIND

The Supplemental Security Income (SSI) program was created by Congress, effective January 1, 1974, and is administered by the Social Security Administration (SSA). States were given the option to make payments in addition to the amount paid by the federal government. Nevada has paid state supplemental payments to the aged and blind since the beginning of the program, but has never supplemented payments to the disabled. The program provides supplemental income to low-income aged and blind individuals, and provides adult group care facilities with supplemental payments that enable individuals to avoid institutionalization. The projected state supplement for the aged is $36.11 per month and the supplement for the blind is $108.85 per month. The DWSS contracts with the SSA for the determination of eligibility and the issuance of the state supplement. The federal and state supplemental payments for the aged and blind are combined into one benefit check and are issued on a monthly basis by the SSA.

The 2017 Legislature approved General Fund support for the aged and blind in the amount of $20.6 million over the 2017-19 biennium, an increase of $1.1 million when compared to General Fund support provided in the 2015-17 biennium, to fund the program's existing caseload in addition to a projected caseload increase of 2.2 percent in FY 2018 and 4.0 percent in FY 2019.

WELFARE FIELD SERVICES

The Welfare Field Services budget provides for the salaries, operating expenses and support costs for staff that determines eligibility for the TANF, Supplemental Nutrition Assistance Program (SNAP) and Medicaid programs, as well as the staff that supports the employment and training education programs administered by the division.

To allow the DWSS to leverage document imaging expertise and technology and reduce costs, the 2017 Legislature approved outsourcing the functions of the division's Document Imaging Unit, which eliminated 44 intermittent Administrative Assistants and 1 Family Services Supervisor for an estimated savings of $341,727 in FY 2019 ($103,367 General Fund appropriation), after full implementation of the transition.

The 2017 Legislature approved the Governor's recommendation to eliminate 19 permanent positions and 2 intermittent positions due to the division's gains in efficiency and the development of a new methodology to determine staffing needs. The reductions to staff and associated operating costs are projected to save a total of $3.0 million ($893,544 General Fund appropriations) over the 2017-19 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 funded with a portion of the child support collections that the state is allowed to retain, which is used to match federal Title IV-D funds. The state share of collections supports all nonfederal expenditures; typically no General Fund support is provided in this budget.

The Legislature did not approve the Governor's recommendation to outsource the State Collections and Disbursement Unit (SCaDU), which would have resulted in the elimination of 17 positions and a projected net savings of $1.6 million over the biennium. The Legislature instead approved an alternative option to utilize federal incentive funding, instead of reserve reductions, to replace the existing Collection and Distribution System (CDS) with a new software solution.

In addition, the 2017 Legislature approved S.B. 533, which authorized total funding of $29.4 million ($19.4 million federal funds, $9.3 million General Fund appropriation, and $700,000 state child support collection funds) to continue the replacement of the child support portion of the Nevada Operations of Multi-Automated Data Systems (NOMADS) application with modern technology. The cost of designing, developing, and implementing the new system in Nevada is $127.0 million, of which $83.8 million represents the federal share and $43.2 million represents the state share. The DWSS expects the replacement project's system development to occur over a 42-month period, and the rollout of the system to occur over a 6-month period. The development and implementation phase starts in FFY 2018 and is expected to be completed in FFY 2023 with the two-year warranty period covering the last two years.

CHILD ASSISTANCE AND DEVELOPMENT

The Child Assistance and Development budget provides for all childcare 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 2017 Legislature approved the Governor's recommendation to continue General Fund support for the Child Assistance and Development budget at the minimum maintenance of effort (MOE) amount for TANF funds in this budget, which is $2.6 million annually, and requires certified matching funds to be used in lieu of General Funds as the state portion for matching federal funds beyond the MOE requirement. The Legislature also concurred with the Governor's recommendation to add additional federal funds of $15.4 million in FY 2018 and $14.8 million in FY 2019 to support caseload growth, which is anticipated to be more than 28.0 percent greater in FY 2019 compared to the 6,598 average monthly caseload in FY 2016, and will serve a projected average of 8,443 children per month in FY 2019. The money committees also approved federal TANF Block Grant funds of $955,170 in FY 2018 and $2.9 million in FY 2019 to fund a federal recommendation to reimburse child care centers rated by the Quality Rating Improvement System up to the 75th percentile of a market rate survey. Finally, the Legislature approved additional TANF funds of $1.1 million in FY 2018 to address the waitlist of child care centers that have not received a Quality Rating Improvement System (QRIS) rating.

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 applied to either 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 (LIHEAP) Block Grant and Universal Energy Charges (UEC) from the Fund for Energy Assistance and Conservation.

The money committees approved a reduction in the UEC revenues by $2.7 million and federal LIHEAP grant funding by $3.1 million over the 2017-19 biennium to adjust to available funding levels, which is projected to support revised caseload levels of 2,195 in FY 2018 and 2,204 in FY 2019 at an average payment of $614 in each year.

DIVISION OF CHILD AND FAMILY SERVICES

The Division of Child and Family Services (DCFS) provides a wide array of services to children and adolescents and is organized into three major program areas: Child Welfare Services, Children's Mental/Behavioral Health Services, and Juvenile Justice Services. 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 2017 Legislature approved General Fund appropriations totaling $265.8 million for the 2017-19 biennium, which is an increase of $12.7 million, or 5.0 percent, from the $253.1 million approved for the 2015-17 biennium. The increase is primarily due to increases in caseload costs for child welfare services and adoption subsidies, and juvenile justice system improvements. Net of interagency transfers, the Legislature approved total funding of $507.7 million for the 2017-19 biennium, which was $51.1 million, or 11.2 percent, more than the $456.6 million approved for the 2015-17 biennium.

CHILDREN, YOUTH AND FAMILY ADMINISTRATION

The Children, Youth and Family Administration budget is the central administrative account of DCFS and contains the unclassified Administrator; the division's four unclassified Deputy Administrators; and the central fiscal, accounting and personnel staff of the division. Net of interagency transfers, the 2017 Legislature approved total 2017-19 biennium funding of $44.6 million for the division's administrative budget. Of the total funding, the Legislature approved General Fund appropriations of $11.6 million over the 2017-19 biennium.

As recommended by the Governor, the Legislature approved additional federal Title IV-E revenues of $3.4 million, thereby increasing the expenditure authority for the 2017-19 biennium to a total of $5.0 million for existing mandated statewide core training for child welfare social workers employed by the division, Clark County Department of Family Services and Washoe County Department of Social Services. As approved, the training is provided through contracts with the University of Nevada, Las Vegas and University of Nevada, Reno.

UNITY/SACWIS

The UNITY/SACWIS budget represents the division's compliance with a federal mandate to automate foster care and adoption information systems. The Statewide Adoption and Child Welfare Information System (SACWIS), referred to as Unified Nevada Information Technology for Youth (UNITY), became fully operational statewide in September 2003, and was enhanced by a $3.9 million technology investment request approved by the 2011 Legislature. Net of interagency transfers, the 2017 Legislature approved total funding over the 2017-19 biennium of $13.5 million, including General Fund appropriations of $3.9 million in each fiscal year.

The 2017 Legislature approved additional funding of $592,800 ($334,576 General Fund) over the 2017-19 biennium to convert UNITY from a SACWIS system to a Comprehensive Child Welfare Information System (CCWIS) system, as recommended by the Governor. The funding will support contract IT staffing to begin the process of converting the system, in order to continue to receive federal Title IV-E funding under the existing federal reimbursement model, and to implement new CCWIS features, such as data exchanges, to improve access to information by UNITY users. The money committees understood that remaining a SACWIS state, while an option, would result in reduced federal Title IV-E reimbursements, thus requiring increased General Fund appropriations.

WASHOE COUNTY CHILD WELFARE

The Washoe County Child Welfare budget represents the state's portion of costs for child welfare services in Washoe County. The 2017 Legislature approved General Fund appropriations of $17.0 million and $17.2 million for FY 2018 and FY 2019, respectively. Net of interagency transfers, the General Fund appropriations represent approximately 50.0 percent of each fiscal year's total approved funding. Since FY 2012, this budget has been funded with a block grant mechanism, allowing flexibility for Washoe County to expend the funds as needed with no requirement to revert unspent monies, and without restrictions created by the historic method of line-item expense budgets.

However, the budget also receives a categorical grant to support adoption caseload growth, and any unspent funds must be reverted to the General Fund. The Legislature approved General Funds of $656,547 and federal Title IV-E funds of $848,498 over the 2017-19 biennium for adoption subsidy caseload growth. Additionally, the Legislature approved clarifying back language in the Appropriations Act (A.B. 518, Section 53) allowing the division to approach the IFC to request additional funding for adoption subsidies, and limiting the block grant funding, for the Washoe County Child Welfare budget.

Additionally, the 2017 Legislature passed and the Governor approved S.B. 519, which authorized a $15,608 supplemental General Fund appropriation to the division to fund a projected shortfall in funding for adoption subsidies in the Washoe County Child Welfare budget.

CLARK COUNTY CHILD WELFARE

The Clark County Child Welfare budget represents the state's portion of costs for child welfare services in Clark County. The 2017 Legislature approved General Fund appropriations of $51.9 million and $53.2 million for FY 2018 and FY 2019, respectively. Net of interagency transfers, the General Fund appropriations represent approximately 48.8 percent of each fiscal year's total approved funding. Since FY 2012, this budget has been funded with a block grant mechanism, allowing flexibility for Clark County to expend the funds as needed with no requirement to revert unspent monies, and without restrictions created by the historic method of line-item expense budgets.

However, the budget also receives a categorical grant to support adoption caseload growth, and any unspent funds must be reverted to the General Fund. The Legislature approved General Funds of $4.7 million and federal Title IV-E funds of $6.4 million over the 2017-19 biennium for adoption subsidy caseload growth. Consistent with the Washoe County Child Welfare budget, the Legislature approved clarifying back language in the Appropriations Act (A.B. 518, Section 53) allowing the division to approach the IFC to request additional funding for adoption subsidies, and limiting the block grant funding, for the Clark County Child Welfare budget.

Additionally, the 2017 Legislature passed and the Governor approved S.B. 519, which authorized a $377,244 supplemental General Fund appropriation to the division to fund a projected shortfall in funding for adoption subsidies in the Clark County Child Welfare budget.

RURAL CHILD WELFARE

The Rural Child Welfare budget contains all positions and associated costs for rural child welfare responsibilities, including foster care placements, subsidized adoptions and higher-level placements for the rural region. Net of interagency transfers, the 2017 Legislature approved total funding of $38.0 million including General Fund appropriations of $8.0 million and $7.8 million for FY 2018 and FY 2019, respectively.

The 2017 Legislature approved higher provider rates of $125 per day for a portion of the specialized foster care population in the rural region. A combination of General Fund appropriations and Federal Title IV-E funds totaling $789,045 was approved in FY 2018 to fund the higher provider rate. However, the Legislature placed the General Fund portion of the funding for FY 2019 ($516,779) in the IFC Contingency Account and directed the DCFS to approach the IFC to request the General Fund appropriations for FY 2019 once it was able to demonstrate why the higher provider rates are necessary.

The Legislature also approved implementing the Kinship Guardianship Program (KinGAP) in the rural region with subsidy payments totaling $389,654 over the 2017-19 biennium for 26 foster children in FY 2018 and 28 foster children in FY 2019. The purpose of KinGAP is to expedite legal permanency for children in foster care who are not able to return home and will not be adopted. KinGAP provides the opportunity for

a child to live with a relative to achieve permanency and still receive a financial subsidy. To implement this budgetary change, the 2017 Legislature passed and the Governor approved S.B. 510.

Finally, the Legislature approved the Governor's recommendation to increase Medicaid funding by $526,917 over the 2017-19 biennium, with a corresponding reduction to General Fund appropriations, generated through targeted case management billing.

JUVENILE JUSTICE SERVICES

This budget allocates federal funds to judicial districts for community-based delinquency prevention programs. General Fund appropriations provide funding to the counties for the non-medical room and board expenses (not covered by Medicaid) for youth involved with the juvenile courts who are receiving rehabilitative services from treatment home providers. This budget also supports the Social Services Chief who serves as Nevada's juvenile justice specialist; prepares monitoring and performance reports for the federal grant programs; and supports the Juvenile Justice Commission. The 2017 Legislature approved total General Fund appropriations of $4.2 million and $3.1 million for FY 2018 and FY 2019, respectively.

The 2017 Legislature approved the Governor's recommendation to fund juvenile justice system improvements with General Fund appropriations of $1.5 million over the 2017-19 biennium. The additional funding will support the implementation of uniform data collection and analysis, research and quality improvements, and the adoption of statewide validated risk and needs assessments.

Additionally, the Legislature approved video surveillance system improvements at Summit View Youth Center, Caliente Youth Center and Nevada Youth Training Center for Prison Rape Elimination Act (PREA) compliance with General Fund appropriations of $493,574 in FY 2018.

Finally, the Legislature approved changing the funding source for the existing PREA Coordinator, and associated costs, from expiring federal grant funds to General Fund appropriations of $230,247 over the 2017-19 biennium.

SUMMIT VIEW YOUTH CENTER

The Summit View Youth Center (SVYC) is a secure male juvenile correctional facility for serious and chronic offenders located near Nellis Air Force Base in North Las Vegas. The 2017 Legislature approved total General Fund appropriations of $7.1 million and $6.0 million for FY 2018 and FY 2019, respectively.

The 2017 Legislature approved General Fund appropriations of $25,986 in each year of the 2017-19 biennium to increase staff training, and General Fund appropriations of $43,054 over the 2017-19 biennium for staff uniforms and safety equipment.

Additionally, the 2017 Legislature approved back language in the Appropriations Act (A.B. 518, Section 56) to authorize the agency to transfer General Fund appropriations between the three youth correctional facility budgets upon the recommendation of the Governor and with the approval of the IFC.

Further, the 2017 Legislature passed and the Governor approved S.B. 534, which authorized a $152,000 General Fund appropriation to the division to fund deferred maintenance projects essential for the security and operation of SVYC.

Finally, the 2017 Legislature approved $437,844 in state funding to the State Public Works Division for a door and lock replacement maintenance project (17-M32) at Summit View.

CALIENTE YOUTH CENTER

The 2017 Legislature approved the transfer of five full-time Mental Health Counselor positions and the associated funding from the Caliente Youth Center (CYC) budget to the Southern Nevada Child and Adolescent Services budget as recommended in The Executive Budget. The agency's intent for the transfer was to improve supervision of the positions although the positions would remain stationed at the CYC. The transfer reduced General Fund appropriations in the CYC budget by $426,189 in FY 2018 and $439,581 in FY 2019 with corresponding increases in the Southern Nevada Child and Adolescent Services budget.

Additionally, the 2017 Legislature passed and the Governor approved S.B. 534, which authorized a $900,256 General Fund appropriation to the division to fund deferred maintenance projects essential for the security and operation of CYC.

The 2017 Legislature approved state funding to the State Public Works Division for four Capital Improvement maintenance projects for CYC:

- Project 17-M20 authorized $2.1 million to replace CYC's entire communication system (telephones, radios, intercoms, repeaters).

- Project 17-M31 authorized $820,779 to replace rooftop HVAC units on certain buildings at CYC.

- Project 17-S02 authorized $259,700 to upgrade two housing units and the Administration Building at CYC to bring them into conformance with the Americans with Disabilities Act.

- Project 17-S03 authorized $350,000 to install and maintain a fire alarm system at CYC.

NEVADA YOUTH TRAINING CENTER

The Nevada Youth Training Center (NYTC) in Elko is a 24-hour residential treatment facility for male youths between 12 and 18 years of age. The center provides educational and remedial programs, counseling services, rehabilitative training, and recreational activities. The center operates an accredited junior/senior high school. The 2017 Legislature approved total General Fund appropriations of $7.0 million in FY 2018 and $7.2 million in FY 2019, respectively.

The 2017 Legislature approved additional in-state staff travel expenditures, reduced by 25.0 percent per year from the Governor's recommendation, resulting in additional in-state travel expenditures of $6,687 in FY 2018 and $9,961 in FY 2019. The Legislature also approved increasing funding for staff training by $19,515 in each year of the 2017-19 biennium.

The Legislature also approved the transfer of four full-time Mental Health Counselor positions and one full-time Substance Abuse Counselor position and associated funding from the NYTC budget to the Southern Nevada Child and Adolescent Services budget as recommended in The Executive Budget. The agency's intent for the transfer was to improve supervision of the positions although the positions would remain stationed at NYTC. The transfer reduced General Fund appropriations and federal Title IV-E funding in the NYTC budget by a combined $411,132 in FY 2018 and $440,626 in FY 2019 with corresponding increases in the Southern Nevada Child and Adolescent Services budget.

Additionally, the 2017 Legislature passed and the Governor approved S.B. 534, which authorized a $1.4 million General Fund appropriation to the division to fund deferred maintenance projects essential for the security and operation of NYTC.

Finally, the 2017 Legislature approved state funding to the State Public Works Division for two Capital Improvement maintenance projects for NYTC:

- Project 17-M44 authorized $637,938 to upgrade NYTC's communication system (telephone wiring, intercoms, door control and bell clock systems).

- Project 17-M27 authorized $1.2 million to renovate the rooftop HVAC system on the gymnasium building at NYTC.

NORTHERN NEVADA CHILD AND ADOLESCENT SERVICES

Northern Nevada Child and Adolescent Services (NNCAS) provide a continuum of mental health services to emotionally disturbed children, adolescents and their families. Programs for Washoe County, Carson City, and Northern Nevada rural counties include outpatient counseling, day treatment, residential treatment homes, and intensive targeted case management for youth with severe emotional disturbances. The 2017 Legislature approved total funding of $9.3 million in FY 2018 and $9.5 million in FY 2019, including General Fund appropriations of $3.3 million and $3.5 million for FY 2018 and FY 2019, respectively.

The 2017 Legislature approved General Fund appropriations of $183,004 over the 2017-19 biennium to increase the expenditure authority in the Mental Health Placements category, which is used for acute hospital services for uninsured or underinsured children and adolescents and for specialized foster care placements.

Additionally, the 2017 Legislature passed and the Governor approved S.B 526, which authorized a $201,329 supplemental General Fund appropriation to the division to fund a projected shortfall related to the certified public expenditure (CPE) settlement for the FY 2015 children's mental health cost allocation plan for NNCAS.

Further, the 2017 Legislature passed and the Governor approved S.B. 534, which authorized a $70,927 General Fund appropriation to the division to fund deferred maintenance projects essential for the security and operation of NNCAS.

Finally, the 2017 Legislature approved $375,263 in state funding to the State Public Works Division for Project 17-M11 to upgrade NNCAS' emergency power generator capacity.

Southern Nevada Child and Adolescent Services

Southern Nevada Child and Adolescent Services (SNCAS) provide a comprehensive continuum of behavioral health care services for emotionally disturbed children and adolescents from birth through 18 years of age. Programs include outpatient counseling, day treatment, residential treatment homes, and inpatient psychiatric hospital services at Desert Willow Treatment Center. The 2017 Legislature approved total funding of $27.4 million in FY 2018 and $28.0 million in FY 2019, including General Fund appropriations of $10.7 million and $11.1 million for FY 2018 and FY 2019, respectively.

The 2017 Legislature did not approve the Governor's recommendation to close Desert Willow Treatment Center (DWTC) and operate 20 youth beds at the adult Rawson-Neal Psychiatric Hospital, but instead approved operating 20 beds within the 58-bed DWTC facility, leaving 38 beds empty and available for an outside agency to operate under a provider agreement or contract. This decision restored 3 full-time equivalent (FTE) positions to the 53 FTE positions recommended for elimination by the Governor, resulting in the elimination of 50 FTE positions from DWTC. The agency anticipates that most, if not all, of the incumbents will be moved into vacant positions within the division or the department. The reduction of beds at DWTC resulted in General Fund appropriations savings of $3.0 million over the 2017-19 biennium.

Additionally, the 2017 Legislature passed and the Governor approved S.B 526, which authorized a $1.2 million supplemental General Fund appropriation to the division to fund a projected shortfall related to the certified public expenditure (CPE) settlement for the FY 2015 children's mental health cost allocation plan for SNCAS.

Further, the 2017 Legislature passed and the Governor approved S.B. 534, which authorized a $286,865 General Fund appropriation to the division to fund deferred maintenance projects essential for the security and operation of SNCAS.

Finally, the 2017 Legislature approved state funding to the State Public Works Division for three Capital Improvement maintenance projects for SNCAS:

- Project 17-M35 authorized $305,907 to replace two boilers at Desert Willow Treatment Center.

- Project 17-M41 authorized $263,165 to replace a rooftop chiller unit on Building #7.

- Project 17-M47 authorized $214,098 to replace the HVAC units on Building #11, #13, and #14.

DEPARTMENT OF EMPLOYMENT, TRAINING AND REHABILITATION

The Department of Employment, Training and Rehabilitation (DETR) serves all Nevada citizens by facilitating the training and stability of a qualified workforce that supports 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, including serving as staff to the Governor's Workforce Investment Board, which oversees the state's workforce investment system, Nevada JobConnect. The department 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, and the Nevada Equal Rights Commission.

Funding for the department includes, but is not limited to, federal funds from the United States Departments of Labor and Education; the Social Security Administration; unemployment insurance tax ranging from 0.25 percent to 5.40 percent of taxable wages, paid by Nevada employers; an additional surcharge of 0.05 percent 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. General Fund appropriations are provided to the Equal Rights Commission to supplement contract payments from the federal Equal Employment Opportunity Commission. General Fund appropriations are also provided to the Vocational Rehabilitation program and to the Bureau of Services to the Blind and Visually Impaired, primarily to match federal Section 110 grant funding.

The 2017 Legislature approved a decrease to the department's General Fund appropriations for the 2017-19 biennium by $1.1 million, to $10.1 million, compared to the $11.2 million appropriated for the 2015-17 biennium. The decrease is attributable to the transfer of the Nevada P20 Workforce Reporting budget to the Governor's Office of

Workforce Innovation. Total recommended funding for the department is $298.8 million, net of interagency transfers, for the 2017-19 biennium. In comparison, total funding legislatively approved for the 2015-17 biennium was $288.8 million, net of interagency transfers.

Department Reorganization

As part of the Governor's initiative on workforce development, the 2017 Legislature approved several reorganizations throughout the department's budgets, including the transfer of positions and associated costs between department budgets. The major components of the reorganization are summarized below.

Separation of the Employment Service and Unemployment Insurance Program Budgets

The Employment Service and Unemployment Insurance programs were funded within the Employment Security Division budget. As recommended by the Governor, the 2017 Legislature approved the separation of the two programs and the creation of a new Unemployment Insurance budget, established through the transfer of 248 unemployment insurance-related positions and costs totaling $61.8 million from the Employment Security Division budget. The separation of the programs provides for fiscal and administrative transparency, while program operations will remain unchanged.

Employment Service programs will remain in the existing Employment Security Division budget; however, the 2017 Legislature approved renaming the budget to Workforce Development in order to align with the program's core functions.

REHABILITATION DIVISION

The Rehabilitation Division includes 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 (BSBVI), 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 (BDA), which makes medical determinations of eligibility for Social Security Administration disability benefit payment programs; and the Blind Business Enterprise Program (BEN), which provides blind individuals seeking self-sufficiency the opportunity to operate snack bars and vending operations in federal, state and municipal buildings statewide.

The 2017 Legislature approved A.B. 510, which included one-time funding totaling $3.1 million ($655,369 General Fund appropriations) in FY 2017 to support enhancements to the Rehabilitation Division's client information system. Total approved funding was split between the Bureau of Vocational Rehabilitation ($2.5 million) and the BSBVI ($615,371). The enhancements will assist the agency in more efficiently managing caseloads, evaluating program outcomes and services, and assist in fiscal planning, trend analysis and federal reporting.

REHABILITATION ADMINISTRATION

The 2017 Legislature approved the recommended transfer of the Program to Encourage and Facilitate Purchases by Agencies of Commodities and Services From Organizations, commonly referred to as the Preferred Purchase program, from the Rehabilitation Division Administration budget to the Department of Administration, State Purchasing Division. The Preferred Purchase program is exempt from the competitive bidding process and allows government entities to contract for goods and services with nonprofit organizations in which 75.0 percent of their billable labor is performed by individuals with disabilities.

BUREAU OF DISABILITY ADJUDICATION (BDA)

The 2017 Legislature approved federal Social Security Administration funds of $170,246 over the 2017-19 biennium to hire one new IT Technician for the bureau's Las Vegas office based upon staff postions increasing from 18 to 74 in the 2015-17 biennium.

BUREAU OF VOCATIONAL REHABILITATION

The 2017 Legislature approved funding totaling $348,081 ($74,142 General Fund appropriations) over the 2017-19 biennium to hire one Training Officer and one Program Officer. The Training Officer will provide ongoing training and technical assistance throughout the Rehabilitation Division. The Program Officer will serve as the single point of contact for school districts and other educational institutions across the state, providing coordinated information regarding federally mandated vocational rehabilitation services for individuals with intellectual disabilities. The 2017 Legislature also approved funding totaling $41,263 ($8,788 General Fund appropriations) over the 2017-19 biennium to reclassify a vacant Administrative Assistant position to a Rehabilitation Counselor position to assist CareerConnect participants at Truckee Meadows Community College.

BUREAU OF SERVICES TO THE BLIND AND VISUALLY IMPAIRED (BSBVI)

The 2017 Legislature approved the transfer of 12 positions (1 Administrative Assistant, 8 Rehabilitation Counselors, and 3 Rehabilitation Technicians) from the BSBVI budget to the Vocational Rehabilitation budget. The transfer was approved to align funding with the services being provided based upon a decline in the number of visually impaired individuals seeking services from the BSBVI, and the agency's use of BSBVI staff to serve the broader Vocational Rehabilitation client base. Associated position costs are supported by federal Section 110 grant funding totaling $1.6 million and General Fund appropriations of $421,109 over the 2017-19 biennium.

EMPLOYMENT SECURITY DIVISION

The Employment Security Division is responsible for programs that pay Unemployment Insurance (UI) benefits and collect UI contributions (taxes) from employers. The division provides job placement services and labor market information to employers and job seekers. The division also provides access to job training programs and other support needed to facilitate employment through the Career Enhancement Program, which is funded with a 0.05 percent tax on employers' taxable wages. As part of the noted reorganization, the 2017 Legislature approved renaming the Employment Security budget to the Workforce Development budget, and transferring the Unemployment Insurance program to its own budget.

The 2017 Legislature approved a cost neutral conversion of 24 intermittent Workforce Service Representative positions to permanent positions, effective July 1, 2017. The positions are federally funded and will support Veterans Services programs and provide reemployment services to UI benefit recipients. The additional positions represent a 19.5 percent increase in the department's permanent Workforce Service Representative staffing levels.

The 2017 Legislature also approved federal funds of $240,000 over the 2017-19 biennium to support contracted professional legal services for the UI program to pursue the collection of debts owed through the bankruptcy process, manage workload fluctuations within the Legal section of the division, provide for coverage for court scheduling conflicts and other matters as necessary. The funding and associated expenditures were included in the approved transfer to the new Unemployment Insurance budget.

WORKFORCE DEVELOPMENT

As a result of projected reductions in federal UI funding, the 2017 Legislature approved the elimination of 20 permanent positions, beginning July 1, 2017, resulting in a reduction of $2.7 million in position-related costs over the 2017-19 biennium. With levels of UI administrative grant funding being countercyclical to the economy, the funding approved by the Legislature of $25.3 million in FY 2018 and $25.6 million in FY 2019 represents a 4.2 percent and 3.3 percent decrease, respectively, compared to the $26.4 million level of base year federal UI administrative grant funding. During the 2017 Session, DETR indicated that it does not anticipate an operational impact or a decrease in its service levels as a result of the position eliminations, and that the agency has taken steps to shift staffing needs from assisting with claim filing to increasing its focus on claim review and analysis as a result of the implementation of the new unemployment information system (UInv).

EMPLOYMENT SECURITY - SPECIAL FUND

The 2017 Legislature approved the Governor's recommendation to transfer funding from the Employment Security Special Fund to the Unemployment Insurance budget to support ongoing administrative costs for the UI program. Transfers of this nature have been approved in recent years as a temporary solution to meet operational expenditures while the UI program was experiencing federal funding reductions. However, the continued transfers from the Employment Security Special Fund have resulted in a decline in the reserve balance. While the 2017 Legislature approved the funding transfer on a one-time basis, it directed the agency to prioritize rebuilding the Special Fund's reserve balances and to remove the transfer of funds from the Special Fund to the Unemployment Insurance budget from the 2019-21 biennium base budget.

ADULT BASIC EDUCATION

The 2017 Legislature did not approve the Governor's recommendation to establish a new Adult Basic Education budget within DETR, nor to transfer the Adult Basic Education and Adult Literacy programs from the Department of Education.

ADMINISTRATIVE SERVICES

Administrative Services for DETR provides leadership; direction; and support in planning, implementing, coordinating and evaluating the various services and activities of the department to meet state and federal program goals and assist in the ongoing development of the workforce investment system of Nevada. The budget is funded by cost allocation reimbursements from other DETR budgets.

The 2017 Legislature approved a portion of the Governor's recommendation to reorganize DETR's Financial Management Unit as part of department-wide changes to support the Governor's initiative to restructure workforce development efforts in the state. Reorganizing the Financial Management Unit is intended to ensure consistency, streamline business processes, provide for succession planning and career paths within the department for staff, strengthen internal controls, and to increase efficiencies through staff cross training and through grouping similar operational and financial functions to provide an equal distribution of workload.

The Financial Management Unit reorganization includes the reclassification of the following four positions: one Management Analyst to an Administrative Services Officer, one Program Officer position to an Accountant Technician, one Supply Technician to an Administrative Assistant, and one Accounting Assistant to an Accountant Technician. The reclassified positions reflect the realigned duties of the reorganized unit and are funded with reserve reductions of $46,902 over the 2017-19 biennium. The 2017 Legislature did not approve the addition of one new Management Analyst position as recommended in a budget amendment as part of the unit's reorganization.

The 2017 Legislature did not approve the Governor's recommendation to add a second Deputy Director for the department, which resulted in a reduction of cost allocation reimbursements of $333,842 over the 2017-19 biennium.

RESEARCH AND ANALYSIS BUREAU

The Research and Analysis Bureau (Bureau) is the primary source of labor market and economic information for DETR, including state and local labor force, employment, occupational, career, and general economic and demographic information. The department, through the Bureau, is designated as the entity responsible for the development, review and dissemination of employment information. The Bureau also provides analytical services to support programs administered by the department and state and local workforce investment boards.

Historically, the Bureau has also been responsible for maintaining and marketing the Nevada Career Information System (NCIS), the Bureau's main tool for disseminating employment statistics and career information for citizens and entities of the state, including school districts and the Nevada JobConnect System. To reflect the transition from NCIS to the Silver State Solutions system, the 2017 Legislature approved a reduction to Bureau staff of three positions, including the elimination of one full-time Economist position serving the NCIS program, the transfer of a Program Officer position from the Bureau to the Workforce Development budget to provide support and assist with the Silver State Solutions system, and the transfer of an Administrative Assistant position to the Governor's Office of Workforce Innovation budget. The approved position elimination and transfers would result in funding reductions totaling $416,513 over the 2017-19 biennium. The Silver State Solutions system is now supported in the Workforce Development budget, and the Research and Analysis Bureau will no longer have responsibility for maintaining the system.

The 2017 Legislature also approved the elimination of one Statistician position as a result of reductions in federal Unemployment Insurance administrative grant funding. The position elimination reduces cost allocation revenues by $158,634 over the 2017-19 biennium.

COMMISSION ON POSTSECONDARY EDUCATION

The 2017 Legislature approved the transfer of the Commission on Postsecondary Education and its four full-time equivalent positions to DETR, including total funding of $963,652 ($763,652 General Fund appropriations) over the 2017-19 biennium. The transfers were approved as part of the Governor's workforce development initiative to train and develop a competitive workforce equipped with the skills, credentials and tools necessary to meet Nevada's growing and changing economy.

Summary of Appropriations and Authorizations

2017-19 Legislature

	2016-2017 Work Program	2017-2018 GOVERNOR RECOMMENDS	2017-2018 LEGISLATIVELY APPROVED	2018-2019 GOVERNOR RECOMMENDS	2018-2019 LEGISLATIVELY APPROVED
HEALTH AND HUMAN SERVICES					
HEALTH AND HUMAN SERVICES - DIRECTOR'S OFFICE					
HHS-DO - ADMINISTRATION	1,768,409	1,738,288	1,739,694	1,767,669	1,771,329
GENERAL FUND	1,389,265	1,367,003	1,368,409	1,381,670	1,385,330
INTERAGENCY TRANSFER	379,144	371,285	371,285	385,999	385,999
REVERSIONS					
HHS-DO - UPL HOLDING ACCOUNT	9,465,594	10,279,803	11,124,793	12,216,150	13,056,427
INTERAGENCY TRANSFER	9,465,594	10,279,803	11,124,793	12,216,150	13,056,427
HHS-DO - DEVELOPMENTAL DISABILITIES	896,893	713,592	713,144	713,456	713,456
GENERAL FUND	149,575	177,301	177,301	177,165	177,165
FEDERAL FUND	747,318	536,291	535,843	536,291	536,291
REVERSIONS					
HHS-DO - GRANTS MANAGEMENT UNIT	27,046,322	27,624,785	27,623,624	27,619,905	27,619,900
GENERAL FUND	217,750	43,998	42,837	6,386	6,381
FEDERAL FUND	17,435,994	18,203,129	18,203,129	18,203,129	18,203,129
INTERAGENCY TRANSFER	684,321	987,070	987,070	1,019,802	1,019,802
OTHER FUND	8,708,257	8,390,588	8,390,588	8,390,588	8,390,588
REVERSIONS					
HHS-DO - PROBLEM GAMBLING	1,876,776	1,797,856	1,796,547	1,970,249	1,964,008
BALANCE FORWARD	508,278	471,821	471,821	650,880	649,571
OTHER FUND	1,368,498	1,326,035	1,324,726	1,319,369	1,314,437
HHS-DO - CHILDREN'S TRUST ACCOUNT	1,102,167	1,222,720	1,222,720	1,376,793	1,376,793
BALANCE FORWARD	432,070	507,865	507,865	662,872	662,872
OTHER FUND	670,097	714,855	714,855	713,921	713,921
HHS-DO - CONSUMER HEALTH ASSISTANCE	1,359,600	1,493,741	1,492,339	1,449,626	1,449,613
GENERAL FUND	288,356	209,370	207,968	203,011	202,998
FEDERAL FUND	109,209				
INTERAGENCY TRANSFER	427,184	657,679	657,679	635,762	635,762
OTHER FUND	534,851	626,692	626,692	610,853	610,853
REVERSIONS					
HHS-DO - INDIGENT HOSPITAL CARE	34,758,285	47,835,033	49,592,100	50,617,079	49,613,648
BALANCE FORWARD	20,393,876	18,761,100	18,761,100	21,673,030	18,245,752
OTHER FUND	14,364,409	29,073,933	30,831,000	28,944,049	31,367,896
HHS-DO - PUBLIC DEFENDER	2,974,889	3,317,960	3,315,806	3,332,336	3,332,310
GENERAL FUND	1,725,266	2,030,983	2,030,511	2,034,416	2,034,389
BALANCE FORWARD					
FEDERAL FUND	35,078	35,078	35,078	35,078	35,078
OTHER FUND	1,214,545	1,251,899	1,250,217	1,262,842	1,262,843
REVERSIONS					
HHS-DO - INDIVIDUALS WITH DISABILITIES ED PART C	5,062,512	3,800,299	3,799,269	3,800,299	3,800,297
FEDERAL FUND	5,062,512	3,800,299	3,799,269	3,800,299	3,800,297

	2016-2017 Work Program	2017-2018 GOVERNOR RECOMMENDS	2017-2018 LEGISLATIVELY APPROVED	2018-2019 GOVERNOR RECOMMENDS	2018-2019 LEGISLATIVELY APPROVED
TOTAL HEALTH AND HUMAN SERVICES - DIRECTOR'S OFFICE	86,311,447	99,824,077	102,420,036	104,863,562	104,697,781
GENERAL FUND	3,770,212	3,828,655	3,827,026	3,802,648	3,806,263
BALANCE FORWARD	21,334,224	19,740,786	19,740,786	22,986,782	19,558,195
FEDERAL FUND	23,390,111	22,574,797	22,573,319	22,574,797	22,574,795
INTERAGENCY TRANSFER	10,956,243	12,295,837	13,140,827	14,257,713	15,097,990
OTHER FUND	26,860,657	41,384,002	43,138,078	41,241,622	43,660,538
REVERSIONS					
AGING AND DISABILITY SERVICES					
HHS-ADSD - SENIOR RX AND DISABILITY RX	3,325,000	2,858,319	2,864,400	2,865,032	2,864,400
OTHER FUND	3,325,000	2,858,319	2,864,400	2,865,032	2,864,400
HHS-ADSD - TOBACCO SETTLEMENT PROGRAM	6,211,654	5,943,477	5,943,500	5,943,477	5,943,500
OTHER FUND	6,211,654	5,943,477	5,943,500	5,943,477	5,943,500
HHS-ADSD - FEDERAL PROGRAMS AND ADMINISTRATION	25,132,836	26,793,002	28,306,451	27,145,457	27,493,777
GENERAL FUND	4,210,179	5,243,911	6,650,508	5,390,392	5,668,055
BALANCE FORWARD	50,238	50,238	50,238	50,247	50,247
FEDERAL FUND	12,716,637	12,974,209	13,021,360	13,033,577	13,042,159
INTERAGENCY TRANSFER	7,894,141	8,338,545	8,398,246	8,485,000	8,547,075
OTHER FUND	261,641	186,099	186,099	186,241	186,241
REVERSIONS					
HHS-ADSD - HOME AND COMMUNITY-BASED SERVICES	42,025,561	39,532,544	39,539,445	41,291,518	41,353,171
GENERAL FUND	21,152,946	21,064,263	21,092,364	21,119,263	21,176,244
BALANCE FORWARD	1,366,931	782,566	782,566	687,876	686,536
FEDERAL FUND	556,402	3,076,790	3,078,538	3,910,025	3,911,816
INTERAGENCY TRANSFER	14,048,715	9,150,483	9,127,103	9,582,269	9,586,117
OTHER FUND	4,900,567	5,458,442	5,458,874	5,992,085	5,992,458
REVERSIONS					
HHS-ADSD - EARLY INTERVENTION SERVICES	34,415,684	37,873,370	40,570,101	42,589,081	43,578,025
GENERAL FUND	30,127,302	23,299,312	29,695,236	25,680,093	31,531,031
BALANCE FORWARD	16,145				
FEDERAL FUND	324,670	2,854,129	1,404,224	3,944,289	1,941,231
INTERAGENCY TRANSFER	3,743,567	10,222,984	8,735,801	10,899,813	9,091,106
OTHER FUND	204,000	1,496,945	734,840	2,064,886	1,014,657
HHS-ADSD - SENIOR CITIZENS PROPERTY TAX ASSISTANCE	4,955,702				
BALANCE FORWARD	60,592				
INTERIM FINANCE	4,895,110				
HHS-ADSD - FAMILY PRESERVATION PROGRAM	2,930,664	2,830,806	2,836,416	2,858,482	2,864,092
GENERAL FUND	1,730,664	1,630,806	1,636,416	1,658,482	1,664,092
INTERAGENCY TRANSFER		1,000,000	1,000,000	1,000,000	1,000,000
OTHER FUND	1,200,000	200,000	200,000	200,000	200,000
REVERSIONS					

	2016-2017 Work Program	2017-2018 GOVERNOR RECOMMENDS	2017-2018 LEGISLATIVELY APPROVED	2018-2019 GOVERNOR RECOMMENDS	2018-2019 LEGISLATIVELY APPROVED
HHS-ADSD - SIERRA REGIONAL CENTER	42,498,294	48,217,849	48,937,464	50,118,749	51,236,291
GENERAL FUND	21,884,197	25,062,655	25,416,100	26,160,772	26,718,913
INTERAGENCY TRANSFER	19,619,160	22,443,075	22,809,245	23,245,858	23,805,259
OTHER FUND	994,937	712,119	712,119	712,119	712,119
REVERSIONS					
HHS-ADSD - DESERT REGIONAL CENTER	126,163,179	140,935,579	139,919,099	152,875,571	150,007,383
GENERAL FUND	59,333,462	69,083,121	68,615,298	75,801,402	74,510,899
BALANCE FORWARD					
INTERAGENCY TRANSFER	63,960,192	69,454,258	68,905,601	74,675,969	73,098,284
OTHER FUND	2,869,525	2,398,200	2,398,200	2,398,200	2,398,200
REVERSIONS					
HHS-ADSD - RURAL REGIONAL CENTER	18,906,418	19,556,154	19,457,211	20,983,005	20,412,521
GENERAL FUND	10,221,338	10,661,139	10,607,466	11,459,976	11,177,739
INTERAGENCY TRANSFER	8,499,319	8,828,734	8,783,464	9,456,748	9,168,501
OTHER FUND	185,761	66,281	66,281	66,281	66,281
REVERSIONS					
TOTAL AGING AND DISABILITY SERVICES	306,564,992	324,541,100	328,374,087	346,670,372	345,753,160
GENERAL FUND	148,660,088	156,045,207	163,713,388	167,270,380	172,446,973
BALANCE FORWARD	1,493,906	832,804	832,804	738,123	736,783
FEDERAL FUND	13,597,709	18,905,128	17,504,122	20,887,891	18,895,206
INTERAGENCY TRANSFER	117,765,094	129,438,079	127,759,460	137,345,657	134,296,342
INTERIM FINANCE	4,895,110				
OTHER FUND	20,153,085	19,319,882	18,564,313	20,428,321	19,377,856
REVERSIONS					
HEALTH CARE FINANCING & POLICY					
HHS-HCF&P - INTERGOVERNMENTAL TRANSFER PROGRAM	196,778,833	171,880,216	178,830,776	173,530,340	180,846,536
BALANCE FORWARD	44,419,144	7,573,584	7,573,584	7,573,584	7,573,584
INTERAGENCY TRANSFER	17,945,694	33,059,295	39,246,701	34,318,831	40,550,749
OTHER FUND	134,413,995	131,247,337	132,010,491	131,637,925	132,722,203
HHS-HCF&P - HCF&P ADMINISTRATION	182,460,535	163,632,528	164,031,852	166,350,308	167,704,305
GENERAL FUND	28,909,039	26,803,048	25,872,049	28,029,132	27,343,951
BALANCE FORWARD	1,800,925	1,886,374	1,886,374	1,261,862	1,261,862
FEDERAL FUND	149,288,688	133,152,219	134,483,492	135,473,731	137,513,859
INTERAGENCY TRANSFER	406,174	387,929	387,929	402,621	402,621
OTHER FUND	2,055,709	1,402,958	1,402,008	1,182,962	1,182,012
REVERSIONS					
HHS-HCF&P - INCREASED QUALITY OF NURSING CARE	31,118,508	34,707,326	34,707,326	36,176,443	36,176,443
BALANCE FORWARD	900,000	900,000	900,000	900,000	900,000
OTHER FUND	30,218,508	33,807,326	33,807,326	35,276,443	35,276,443
HHS-HCF&P - NEVADA CHECK UP PROGRAM	51,880,949	51,141,132	55,411,528	53,444,738	61,333,602
GENERAL FUND	476,192	509,555	567,992	508,136	580,687
FEDERAL FUND	48,950,522	47,749,522	51,660,807	50,032,906	57,404,743
INTERAGENCY TRANSFER	331,714	27,708	15,179	26,425	20,876
OTHER FUND	2,122,521	2,854,347	3,167,550	2,877,271	3,327,296

	2016-2017 Work Program	2017-2018 GOVERNOR RECOMMENDS	2017-2018 LEGISLATIVELY APPROVED	2018-2019 GOVERNOR RECOMMENDS	2018-2019 LEGISLATIVELY APPROVED
HHS-HCF&P - NEVADA MEDICAID, TITLE XIX	3,661,248,783	3,611,847,983	3,623,445,416	3,810,786,348	3,807,515,818
GENERAL FUND	599,663,914	659,743,519	654,979,393	721,450,466	710,691,426
BALANCE FORWARD	564,288				
FEDERAL FUND	2,798,816,320	2,726,884,960	2,734,141,027	2,860,523,254	2,857,832,504
INTERAGENCY TRANSFER	230,670,369	197,548,350	204,511,442	200,654,186	207,975,931
OTHER FUND	31,533,892	27,671,154	29,813,554	28,158,442	31,015,957
TOTAL HEALTH CARE FINANCING & POLICY	4,123,487,608	4,033,209,185	4,056,426,898	4,240,288,177	4,253,576,704
GENERAL FUND	629,049,145	687,056,122	681,419,434	749,987,734	738,616,064
BALANCE FORWARD	47,684,357	10,359,958	10,359,958	9,735,446	9,735,446
FEDERAL FUND	2,997,055,530	2,907,786,701	2,920,285,326	3,046,029,891	3,052,751,106
INTERAGENCY TRANSFER	249,353,951	231,023,282	244,161,251	235,402,063	248,950,177
OTHER FUND	200,344,625	196,983,122	200,200,929	199,133,043	203,523,911
REVERSIONS					
DIVISION OF PUBLIC AND BEHAVIORAL HEALTH					
HHS-DPBH - RADIATION CONTROL	5,149,413	4,613,799	4,613,799	4,167,486	4,172,626
BALANCE FORWARD	2,174,526	1,611,295	1,611,295	1,164,847	1,169,987
FEDERAL FUND	280,000	270,000	270,000	270,000	270,000
INTERAGENCY TRANSFER	62,461	55,095	55,095	55,230	55,230
OTHER FUND	2,632,426	2,677,409	2,677,409	2,677,409	2,677,409
REVERSIONS					
HHS-DPBH - CHILD CARE SERVICES	1,790,342	1,879,990	1,879,990	1,982,935	1,983,040
BALANCE FORWARD	44,181	141,627	141,627	244,572	244,677
INTERAGENCY TRANSFER	1,542,705	1,542,705	1,542,705	1,542,705	1,542,705
OTHER FUND	203,456	195,658	195,658	195,658	195,658
HHS-DPBH - LOW-LEVEL RADIOACTIVE WASTE FUND	1,076,064	218,185	220,572	218,185	220,572
BALANCE FORWARD	858,533				
OTHER FUND	217,531	218,185	220,572	218,185	220,572
HHS-DPBH - NEVADA CENTRAL CANCER REGISTRY	978,431	807,157	807,157	768,620	769,312
BALANCE FORWARD	243,459	194,581	194,581	156,044	156,736
INTERAGENCY TRANSFER	620,890	599,888	599,888	599,888	599,888
OTHER FUND	114,082	12,688	12,688	12,688	12,688
HHS-DPBH - HEALTH STATISTICS AND PLANNING	2,991,940	2,635,314	2,635,314	2,565,159	2,566,323
BALANCE FORWARD	1,427,324	1,136,379	1,136,379	1,046,956	1,048,120
INTERAGENCY TRANSFER	295,728	295,728	295,728	295,728	295,728
OTHER FUND	1,268,888	1,203,207	1,203,207	1,222,475	1,222,475
HHS-DPBH - ENVIRONMENTAL HEALTH SERVICES	2,382,965	2,079,264	2,331,702	2,000,261	2,263,319
BALANCE FORWARD	438,229	208,922	461,360	129,919	392,977
FEDERAL FUND	280,883	267,053	267,053	267,053	267,053
OTHER FUND	1,663,853	1,603,289	1,603,289	1,603,289	1,603,289

	2016-2017 Work Program	2017-2018 GOVERNOR RECOMMENDS	2017-2018 LEGISLATIVELY APPROVED	2018-2019 GOVERNOR RECOMMENDS	2018-2019 LEGISLATIVELY APPROVED
HHS-DPBH - IMMUNIZATION PROGRAM	7,962,310	6,709,837	6,680,552	6,486,092	6,456,807
GENERAL FUND	576,096	668,786	668,786	668,786	668,786
BALANCE FORWARD	276,534	68,389	68,389		
FEDERAL FUND	4,813,002	3,791,995	3,791,995	3,635,633	3,635,633
INTERAGENCY TRANSFER	2,296,678	2,180,667	2,151,382	2,181,673	2,152,388
REVERSIONS					
HHS-DPBH - WIC FOOD SUPPLEMENT	75,894,575	71,551,890	71,551,890	70,641,293	70,641,293
BALANCE FORWARD	2,985				
FEDERAL FUND	59,139,770	55,924,131	55,924,131	55,013,534	55,013,534
OTHER FUND	16,751,820	15,627,759	15,627,759	15,627,759	15,627,759
HHS-DPBH - COMMUNICABLE DISEASES	23,404,371	22,153,670	29,401,419	22,592,794	29,841,860
GENERAL FUND	165,033				
BALANCE FORWARD	1,076,426			439,124	439,124
FEDERAL FUND	10,942,238	10,632,262	10,632,262	10,632,262	10,632,262
OTHER FUND	11,220,674	11,521,408	18,769,157	11,521,408	18,770,474
REVERSIONS					
HHS-DPBH - HEALTH CARE FACILITIES REG	20,197,399	18,004,971	18,004,971	15,499,561	15,489,285
BALANCE FORWARD	8,640,158	7,214,965	7,214,965	5,439,855	5,438,128
FEDERAL FUND	2,403,087	1,781,430	1,781,430	1,675,642	1,667,093
INTERAGENCY TRANSFER	1,796,381	2,037,796	2,037,796	1,413,284	1,413,284
OTHER FUND	7,357,773	6,970,780	6,970,780	6,970,780	6,970,780
HHS-DPBH - HEALTH CARE FACILITIES ADMIN PENALTY	179,681	53,600	53,600	95,992	95,992
BALANCE FORWARD	129,681			42,392	42,392
OTHER FUND	50,000	53,600	53,600	53,600	53,600
HHS-DPBH - PUBLIC HEALTH PREPAREDNESS PROGRAM	12,467,263	11,570,881	11,570,881	11,575,325	11,381,578
BALANCE FORWARD	9,451				
FEDERAL FUND	12,259,008	11,181,611	11,181,611	11,181,611	11,181,611
INTERAGENCY TRANSFER	187,304	377,770	377,770	382,214	188,467
OTHER FUND	11,500	11,500	11,500	11,500	11,500
HHS-DPBH - BIOSTATISTICS AND EPIDEMIOLOGY	5,567,570	6,612,252	6,609,129	6,633,571	6,633,565
GENERAL FUND	361,066	306,314	303,191	308,885	308,879
BALANCE FORWARD					
FEDERAL FUND	4,184,642	5,461,370	5,461,370	5,461,370	5,461,370
INTERAGENCY TRANSFER	972,404	804,122	804,122	821,416	821,416
OTHER FUND	49,458	40,446	40,446	41,900	41,900
REVERSIONS					
HHS-DPBH - CHRONIC DISEASE	9,358,814	9,224,954	9,224,775	8,905,259	8,905,256
FEDERAL FUND	7,218,612	7,435,782	7,435,693	7,087,824	7,087,824
INTERAGENCY TRANSFER	1,040,202	657,669	657,669	685,909	685,909
OTHER FUND	1,100,000	1,131,503	1,131,413	1,131,526	1,131,523

	2016-2017 Work Program	2017-2018 GOVERNOR RECOMMENDS	2017-2018 LEGISLATIVELY APPROVED	2018-2019 GOVERNOR RECOMMENDS	2018-2019 LEGISLATIVELY APPROVED
HHS-DPBH - MATERNAL CHILD & ADOLESCENT HEALTH SVCS	12,399,387	8,598,058	8,595,718	8,597,960	8,597,960
GENERAL FUND	1,203,716	1,219,941	1,217,601	1,219,860	1,219,860
FEDERAL FUND	9,095,861	6,763,169	6,763,169	6,763,169	6,763,169
INTERAGENCY TRANSFER	599,810	614,948	614,948	614,931	614,931
OTHER FUND	1,500,000				
REVERSIONS					
HHS-DPBH - OFFICE OF HEALTH ADMINISTRATION	10,251,348	10,533,357	10,375,149	10,922,659	10,253,910
GENERAL FUND	3,994,400	3,336,885	3,382,152	3,398,999	3,179,228
BALANCE FORWARD	1,400,970	1,503,710	1,503,710	1,776,026	1,536,577
FEDERAL FUND	333,227				
INTERAGENCY TRANSFER	4,522,751	5,692,762	5,489,287	5,747,634	5,538,105
OTHER FUND					
REVERSIONS					
HHS-DPBH - COMMUNITY HEALTH SERVICES	3,773,393	3,337,487	3,343,343	3,344,949	3,353,844
GENERAL FUND	1,189,726	1,500,411	1,505,862	1,547,806	1,556,697
FEDERAL FUND	580,991	158,841	159,246	119,464	119,468
INTERAGENCY TRANSFER	788,202	759,174	759,174	758,618	758,618
OTHER FUND	1,214,474	919,061	919,061	919,061	919,061
REVERSIONS					
HHS-DPBH - EMERGENCY MEDICAL SERVICES	1,036,018	947,037	946,375	953,552	953,605
GENERAL FUND	706,440	688,639	687,977	695,966	696,019
BALANCE FORWARD	68,320	68,320	68,320	67,508	67,508
FEDERAL FUND	129,999	129,999	129,999	129,999	129,999
INTERAGENCY TRANSFER	75,461				
OTHER FUND	55,798	60,079	60,079	60,079	60,079
REVERSIONS					
HHS-DPBH - MARIJUANA HEALTH REGISTRY	3,134,381	3,293,959	3,293,959	3,121,954	3,472,277
BALANCE FORWARD	1,382,445	1,408,240	1,408,240	1,236,235	1,586,558
OTHER FUND	1,751,936	1,885,719	1,885,719	1,885,719	1,885,719
HHS-DPBH - MEDICAL MARIJUANA ESTABLISHMENTS	3,247,522	3,855,013		3,432,971	
BALANCE FORWARD	619,709	981,728		292,786	
OTHER FUND	2,627,813	2,873,285		3,140,185	
HHS-DPBH - BEHAVIORAL HEALTH ADMINISTRATION	3,512,970	3,726,262	3,950,924	3,877,540	4,105,796
GENERAL FUND	2,849,654	3,190,138	3,301,799	3,316,016	3,431,769
INTERAGENCY TRANSFER	663,316	536,124	649,125	561,524	674,027
OTHER FUND					
REVERSIONS					
HHS-DPBH - ALCOHOL TAX PROGRAM	1,311,388	1,120,070	1,120,070	1,129,440	1,129,440
BALANCE FORWARD	253,179				
OTHER FUND	1,058,209	1,120,070	1,120,070	1,129,440	1,129,440

	2016-2017 Work Program	2017-2018 GOVERNOR RECOMMENDS	2017-2018 LEGISLATIVELY APPROVED	2018-2019 GOVERNOR RECOMMENDS	2018-2019 LEGISLATIVELY APPROVED
HHS-DPBH - BEHAVIORAL HEALTH PREV & TREATMENT	34,459,465	32,486,935	32,424,459	32,330,226	32,270,732
GENERAL FUND	6,521,470	6,503,642	6,441,166	6,500,807	6,441,313
BALANCE FORWARD	153,874	153,874	153,874		
FEDERAL FUND	27,257,785	25,400,394	25,400,394	25,400,394	25,400,394
INTERAGENCY TRANSFER	350,000	350,000	350,000	350,000	350,000
OTHER FUND	176,336	79,025	79,025	79,025	79,025
REVERSIONS					
HHS-DPBH - RURAL CLINICS	14,767,438	14,537,716	14,524,112	15,398,744	15,399,206
GENERAL FUND	8,950,326	10,721,829	10,687,827	11,596,523	11,568,931
FEDERAL FUND	547,728	412,486	413,971	412,486	414,065
INTERAGENCY TRANSFER	4,977,831	3,047,889	3,065,769	3,034,223	3,059,599
OTHER FUND	291,553	355,512	356,545	355,512	356,611
REVERSIONS					
HHS-DPBH - NO NV ADULT MENTAL HEALTH SVCS	32,959,236	27,364,596	30,242,168	25,873,375	29,253,529
GENERAL FUND	24,133,066	22,548,719	25,426,100	21,372,204	24,752,167
FEDERAL FUND	1,866,324	1,768,425	1,768,425	1,768,425	1,768,425
INTERAGENCY TRANSFER	6,739,181	2,720,678	2,720,869	2,405,972	2,406,163
OTHER FUND	220,665	326,774	326,774	326,774	326,774
REVERSIONS					
HHS-DPBH - SO NV ADULT MENTAL HEALTH SERVICES	88,387,618	85,979,103	88,376,699	83,624,398	87,614,647
GENERAL FUND	72,196,426	74,952,176	77,346,800	75,038,831	79,028,730
FEDERAL FUND	4,435,098	4,217,900	4,217,900	4,217,900	4,217,900
INTERAGENCY TRANSFER	10,721,268	6,407,478	6,410,450	3,966,118	3,966,468
OTHER FUND	1,034,826	401,549	401,549	401,549	401,549
REVERSIONS					
HHS-DPBH - FACILITY FOR THE MENTAL OFFENDER	11,480,821	11,893,929	11,846,680	11,967,632	11,967,565
GENERAL FUND	9,619,927	11,380,234	11,332,985	11,453,769	11,453,702
INTERAGENCY TRANSFER					
OTHER FUND	1,860,894	513,695	513,695	513,863	513,863
REVERSIONS					
TOTAL DIVISION OF PUBLIC AND BEHAVIORAL HEALTH	390,122,123	365,789,286	374,625,407	358,707,933	369,793,339
GENERAL FUND	132,467,346	137,017,714	142,302,246	137,118,452	144,306,081
BALANCE FORWARD	19,199,984	14,692,030	13,962,740	12,036,264	12,122,784
FEDERAL FUND	145,768,255	135,596,848	135,598,649	134,036,766	134,029,800
INTERAGENCY TRANSFER	38,252,573	28,680,493	28,581,777	25,417,067	25,122,926
OTHER FUND	54,433,965	49,802,201	54,179,995	50,099,384	54,211,748
REVERSIONS					

	2016-2017 Work Program	2017-2018 GOVERNOR RECOMMENDS	2017-2018 LEGISLATIVELY APPROVED	2018-2019 GOVERNOR RECOMMENDS	2018-2019 LEGISLATIVELY APPROVED
WELFARE AND SUPPORTIVE SERVICES					
HHS-WELFARE - ADMINISTRATION	48,168,045	43,520,611	43,381,028	44,137,850	43,952,184
GENERAL FUND	12,914,219	11,734,772	11,667,403	11,870,293	11,770,371
BALANCE FORWARD					
FEDERAL FUND	23,507,139	26,394,418	26,324,012	26,772,824	26,683,259
INTERAGENCY TRANSFER	11,266,539	4,672,124	4,670,442	4,770,592	4,774,266
OTHER FUND	480,148	719,297	719,171	724,141	724,288
REVERSIONS					
HHS-WELFARE - TANF	47,785,139	43,766,818	42,411,964	44,021,683	42,404,041
GENERAL FUND	24,607,702	24,607,702	24,607,702	24,607,702	24,607,702
FEDERAL FUND	23,177,437	19,159,116	17,804,262	19,413,981	17,796,339
HHS-WELFARE - ASSISTANCE TO AGED AND BLIND	9,988,730	10,628,143	10,068,633	11,239,150	10,564,945
GENERAL FUND	9,988,730	10,628,143	10,068,633	11,239,150	10,564,945
INTERAGENCY TRANSFER					
REVERSIONS					
HHS-WELFARE - WELFARE FIELD SERVICES	116,292,912	119,185,605	119,044,335	121,636,136	121,639,582
GENERAL FUND	35,901,923	35,663,690	35,620,005	36,392,225	36,391,426
FEDERAL FUND	38,698,754	39,754,720	39,708,333	40,571,200	40,573,372
INTERAGENCY TRANSFER	41,666,487	43,753,345	43,702,164	44,658,551	44,660,624
OTHER FUND	25,748	13,850	13,833	14,160	14,160
REVERSIONS					
HHS-WELFARE - CHILD SUPPORT ENFORCEMENT PROGRAM	17,620,769	17,500,838	18,367,778	16,295,271	17,489,032
BALANCE FORWARD	2,950,184	2,342,264	2,711,583	1,634,469	1,953,495
FEDERAL FUND	9,919,342	10,465,098	10,962,719	9,926,803	10,801,538
OTHER FUND	4,751,243	4,693,476	4,693,476	4,733,999	4,733,999
HHS-WELFARE - CHILD SUPPORT FEDERAL REIMBURSEMENT	27,265,939	28,729,646	28,729,646	29,326,124	29,326,124
BALANCE FORWARD	274,801	267,469	267,469	295,433	295,433
FEDERAL FUND	26,950,527	28,425,662	28,425,662	28,994,176	28,994,176
OTHER FUND	40,611	36,515	36,515	36,515	36,515
HHS-WELFARE - CHILD ASSISTANCE AND DEVELOPMENT	39,568,117	58,216,033	59,785,460	60,098,126	60,006,066
GENERAL FUND	2,580,421	2,580,421	2,580,421	2,580,421	2,580,421
FEDERAL FUND	36,987,696	55,635,612	57,205,039	57,517,705	57,425,645
HHS-WELFARE - ENERGY ASSISTANCE PROGRAM	24,551,473	19,690,431	19,317,358	18,964,158	19,301,205
FEDERAL FUND	12,723,734	10,043,078	9,843,920	9,639,975	9,820,267
OTHER FUND	11,827,739	9,647,353	9,473,438	9,324,183	9,480,938

	2016-2017 Work Program	2017-2018 GOVERNOR RECOMMENDS	2017-2018 LEGISLATIVELY APPROVED	2018-2019 GOVERNOR RECOMMENDS	2018-2019 LEGISLATIVELY APPROVED
TOTAL WELFARE AND SUPPORTIVE SERVICES	331,241,124	341,238,125	341,106,202	345,718,498	344,683,179
GENERAL FUND	85,992,995	85,214,728	84,544,164	86,689,791	85,914,865
BALANCE FORWARD	3,224,985	2,609,733	2,979,052	1,929,902	2,248,928
FEDERAL FUND	171,964,629	189,877,704	190,273,947	192,836,664	192,094,596
INTERAGENCY TRANSFER	52,933,026	48,425,469	48,372,606	49,429,143	49,434,890
OTHER FUND	17,125,489	15,110,491	14,936,433	14,832,998	14,989,900
REVERSIONS					
CHILD AND FAMILY SERVICES					
HHS-DCFS - CHILDREN, YOUTH & FAMILY ADMINISTRATION	29,951,947	24,254,382	23,522,017	24,456,171	23,728,988
GENERAL FUND	5,601,438	5,783,345	5,750,485	5,892,101	5,868,765
BALANCE FORWARD	61,995	36,360	36,360	36,360	36,360
FEDERAL FUND	23,068,483	17,066,332	16,260,443	17,149,172	16,345,570
INTERAGENCY TRANSFER	1,179,631	1,311,211	1,309,696	1,321,404	1,321,305
OTHER FUND	40,400	57,134	165,033	57,134	156,988
REVERSIONS					
HHS-DCFS - VICTIMS OF DOMESTIC VIOLENCE	3,248,233	3,328,077	3,370,568	3,526,067	3,568,558
BALANCE FORWARD	505,231	369,770	412,261	576,428	618,919
OTHER FUND	2,743,002	2,958,307	2,958,307	2,949,639	2,949,639
HHS-DCFS - UNITY/SACWIS	6,080,459	7,125,933	7,113,031	7,221,640	7,214,317
GENERAL FUND	3,266,589	3,882,466	3,876,006	3,933,979	3,930,647
FEDERAL FUND	2,415,487	2,834,405	2,834,326	2,874,222	2,876,652
INTERAGENCY TRANSFER	398,383	409,062	402,699	413,439	407,018
OTHER FUND					
REVERSIONS					
HHS-DCFS - WASHOE COUNTY CHILD WELFARE	32,042,981	34,890,991	34,904,061	35,264,183	35,264,183
GENERAL FUND	16,879,389	17,045,473	17,047,827	17,218,532	17,206,072
FEDERAL FUND	14,507,440	16,988,544	16,999,260	17,192,984	17,205,444
INTERAGENCY TRANSFER	656,152	856,974	856,974	852,667	852,667
REVERSIONS					
HHS-DCFS - CLARK COUNTY CHILD WELFARE	99,054,085	108,554,980	108,311,248	111,523,095	111,523,095
GENERAL FUND	50,960,887	51,985,268	51,856,177	53,309,223	53,211,543
FEDERAL FUND	46,134,119	54,587,392	54,472,751	56,235,859	56,333,539
INTERAGENCY TRANSFER	1,959,079	1,982,320	1,982,320	1,978,013	1,978,013
REVERSIONS					
HHS-DCFS - RURAL CHILD WELFARE	20,281,541	22,147,883	21,279,370	22,896,467	21,098,374
GENERAL FUND	6,967,701	8,720,465	8,027,310	9,050,012	7,816,198
BALANCE FORWARD	223,153	218,221	218,221	441,375	441,375
FEDERAL FUND	7,509,996	7,256,348	7,050,037	7,451,523	6,856,291
INTERAGENCY TRANSFER	1,969,547	2,192,947	2,192,947	2,193,655	2,193,655
OTHER FUND	3,611,144	3,759,902	3,790,855	3,759,902	3,790,855
REVERSIONS					

	2016-2017 Work Program	2017-2018 GOVERNOR RECOMMENDS	2017-2018 LEGISLATIVELY APPROVED	2018-2019 GOVERNOR RECOMMENDS	2018-2019 LEGISLATIVELY APPROVED
HHS-DCFS - CHILD WELFARE TRUST	319,029	244,709	244,709	244,709	244,709
BALANCE FORWARD	51,243				
OTHER FUND	267,786	244,709	244,709	244,709	244,709
HHS-DCFS - TRANSITION FROM FOSTER CARE	2,563,520	1,584,130	2,376,107	1,681,063	2,473,040
BALANCE FORWARD	1,652,605	667,808	1,459,785	770,448	1,562,425
OTHER FUND	910,915	916,322	916,322	910,615	910,615
HHS-DCFS - REVIEW OF DEATH OF CHILDREN	471,756	442,638	487,412	477,713	522,487
BALANCE FORWARD	350,663	321,813	366,587	354,588	399,362
OTHER FUND	121,093	120,825	120,825	123,125	123,125
HHS-DCFS - JUVENILE JUSTICE SERVICES	3,913,133	4,601,486	4,600,982	3,581,055	3,581,053
GENERAL FUND	2,420,044	4,151,246	4,150,923	3,130,683	3,130,681
BALANCE FORWARD	14,025				
FEDERAL FUND	1,473,723	445,240	445,059	445,372	445,372
OTHER FUND	5,341	5,000	5,000	5,000	5,000
REVERSIONS					
HHS-DCFS - YOUTH ALTERNATIVE PLACEMENT	4,191,465	8,271,677	4,335,793	7,374,677	4,370,793
GENERAL FUND	2,184,481	2,184,481	2,184,481	2,184,481	2,184,481
OTHER FUND	2,006,984	6,087,196	2,151,312	5,190,196	2,186,312
HHS-DCFS - SUMMIT VIEW YOUTH CENTER	7,599,133	7,248,387	7,212,797	6,033,418	6,045,143
GENERAL FUND	7,513,285	7,162,539	7,126,949	5,947,570	5,959,295
BALANCE FORWARD					
INTERAGENCY TRANSFER	85,848	85,848	85,848	85,848	85,848
REVERSIONS					
HHS-DCFS - CALIENTE YOUTH CENTER	8,796,100	9,003,536	8,941,626	9,207,670	9,155,225
GENERAL FUND	8,555,521	8,600,725	8,538,815	8,804,859	8,752,414
INTERAGENCY TRANSFER	240,579	402,811	402,811	402,811	402,811
REVERSIONS					
HHS-DCFS - NEVADA YOUTH TRAINING CENTER	8,301,490	7,319,569	7,301,636	7,444,932	7,434,449
GENERAL FUND	7,966,016	7,066,810	7,048,877	7,192,173	7,181,690
BALANCE FORWARD	8,090				
INTERAGENCY TRANSFER	291,184	228,405	228,405	228,405	228,405
OTHER FUND	36,200	24,354	24,354	24,354	24,354
REVERSIONS					
HHS-DCFS - YOUTH PAROLE SERVICES	5,960,066	6,366,526	6,555,982	6,349,997	6,563,401
GENERAL FUND	2,861,220	2,983,889	3,182,669	2,959,536	3,170,495
INTERAGENCY TRANSFER		208,259	208,259	208,513	208,513
OTHER FUND	3,098,846	3,174,378	3,165,054	3,181,948	3,184,393
REVERSIONS					

	2016-2017 Work Program	2017-2018 GOVERNOR RECOMMENDS	2017-2018 LEGISLATIVELY APPROVED	2018-2019 GOVERNOR RECOMMENDS	2018-2019 LEGISLATIVELY APPROVED
HHS-DCFS - NORTHERN NV CHILD & ADOLESCENT SERVICES	9,558,860	9,285,390	9,274,137	9,490,937	9,490,986
GENERAL FUND	3,785,486	3,271,799	3,264,290	3,521,304	3,521,336
INTERAGENCY TRANSFER	4,999,712	5,281,754	5,278,010	5,237,796	5,237,813
OTHER FUND	773,662	731,837	731,837	731,837	731,837
REVERSIONS					
HHS-DCFS - SOUTHERN NV CHILD & ADOLESCENT SERVICES	31,268,158	27,184,241	27,374,188	27,776,411	28,013,858
GENERAL FUND	11,629,001	10,719,753	10,718,639	11,033,165	11,070,957
FEDERAL FUND	2,428,979	2,787,640	2,787,640	2,787,640	2,787,640
INTERAGENCY TRANSFER	14,855,399	11,636,357	11,827,418	11,903,136	12,102,791
OTHER FUND	2,354,779	2,040,491	2,040,491	2,052,470	2,052,470
REVERSIONS					
TOTAL CHILD AND FAMILY SERVICES	273,601,956	281,854,535	277,205,664	284,550,205	280,292,659
GENERAL FUND	130,591,058	133,558,259	132,773,448	134,177,618	133,004,574
BALANCE FORWARD	2,867,005	1,613,972	2,493,214	2,179,199	3,058,441
FEDERAL FUND	97,538,227	101,965,901	100,849,516	104,136,772	102,850,508
INTERAGENCY TRANSFER	26,635,514	24,595,948	24,775,387	24,825,687	25,018,839
OTHER FUND	15,970,152	20,120,455	16,314,099	19,230,929	16,360,297
REVERSIONS					
EMPLOYMENT, TRAINING AND REHABILITATION					
DETR - COMMISSION ON POSTSECONDARY EDUCATION	412,576	476,374	475,749	488,022	487,903
GENERAL FUND	309,445	376,374	375,749	388,022	387,903
FEDERAL FUND	103,131	100,000	100,000	100,000	100,000
OTHER FUND					
REVERSIONS					
DETR - ADMINISTRATION	5,654,686	5,622,116	5,448,613	5,617,489	5,404,831
BALANCE FORWARD	450,292	450,291	450,291	450,286	427,177
INTERAGENCY TRANSFER	5,204,394	5,171,825	4,998,322	5,167,203	4,977,654
OTHER FUND					
DETR - INFORMATION DEVELOPMENT AND PROCESSING	14,851,045	14,265,657	14,267,056	14,646,704	14,656,056
BALANCE FORWARD	852,877	852,886	852,886	989,516	989,516
INTERAGENCY TRANSFER	13,998,168	13,412,771	13,414,170	13,657,188	13,666,540
OTHER FUND					
DETR - RESEARCH & ANALYSIS	3,111,387	2,757,601	2,753,103	2,778,983	2,775,325
BALANCE FORWARD	321,848	229,191	229,191	236,169	236,169
FEDERAL FUND	1,211,426	1,178,364	1,175,763	1,190,285	1,189,649
INTERAGENCY TRANSFER	1,578,113	1,350,046	1,348,149	1,352,529	1,349,507
OTHER FUND					
DETR - EQUAL RIGHTS COMMISSION	1,624,148	1,920,202	1,896,938	1,890,143	1,871,034
GENERAL FUND	1,181,051	1,465,565	1,450,304	1,434,475	1,421,066
FEDERAL FUND	441,897	453,922	445,919	454,953	449,253
OTHER FUND	1,200	715	715	715	715
REVERSIONS					

	2016-2017 Work Program	2017-2018 GOVERNOR RECOMMENDS	2017-2018 LEGISLATIVELY APPROVED	2018-2019 GOVERNOR RECOMMENDS	2018-2019 LEGISLATIVELY APPROVED
DETR - REHABILITATION ADMINISTRATION	1,415,324	1,374,086	1,372,633	1,406,449	1,407,186
BALANCE FORWARD	280,653	170,852	170,852	194,877	195,619
INTERAGENCY TRANSFER	1,112,276	1,203,234	1,201,781	1,211,572	1,211,567
OTHER FUND	22,395				
DETR - DISABILITY ADJUDICATION	19,799,374	20,016,372	19,967,734	20,354,636	20,309,443
FEDERAL FUND	19,799,374	20,016,372	19,967,734	20,354,636	20,309,443
OTHER FUND					
DETR - VOCATIONAL REHABILITATION	19,911,204	22,228,018	22,184,009	22,135,906	22,083,183
GENERAL FUND	2,683,546	2,856,736	2,847,361	2,835,691	2,824,461
BALANCE FORWARD	10,495				
FEDERAL FUND	17,042,700	19,205,687	19,171,053	19,134,620	19,093,127
INTERAGENCY TRANSFER	174,463	165,595	165,595	165,595	165,595
OTHER FUND					
REVERSIONS					
DETR - SERVICES TO BLIND OR VISUALLY IMPAIRED	4,246,329	3,181,509	3,180,187	3,242,063	3,242,352
GENERAL FUND	676,030	383,875	383,593	396,816	396,878
FEDERAL FUND	3,570,299	2,797,634	2,796,594	2,845,247	2,845,474
OTHER FUND					
REVERSIONS					
DETR - BLIND BUSINESS ENTERPRISE PROGRAM	4,920,309	4,102,030	4,102,030	3,778,963	3,779,444
BALANCE FORWARD	3,555,833	2,654,678	2,654,678	2,331,611	2,332,092
OTHER FUND	1,364,476	1,447,352	1,447,352	1,447,352	1,447,352
DETR - WORKFORCE DEVELOPMENT	97,079,131	64,383,942	64,915,103	63,120,194	63,091,911
BALANCE FORWARD	9,039,514	6,552,762	6,396,175	5,827,060	5,811,558
FEDERAL FUND	72,580,535	44,701,151	45,448,553	43,779,073	43,768,404
INTERAGENCY TRANSFER	1,324,741				
OTHER FUND	14,134,341	13,130,029	13,070,375	13,514,061	13,511,949
DETR - EMPLOYMENT SECURITY - SPECIAL FUND	6,186,129	4,685,519	4,683,355	3,899,744	3,895,754
BALANCE FORWARD	3,308,048	2,800,128	2,800,128	2,014,353	2,014,353
FEDERAL FUND	1,517,124				
OTHER FUND	1,360,957	1,885,391	1,883,227	1,885,391	1,881,401
DETR - UNEMPLOYMENT INSURANCE		30,909,054	30,979,158	30,751,854	30,829,871
BALANCE FORWARD			156,587		156,482
FEDERAL FUND		25,340,110	25,269,380	25,573,536	25,508,215
INTERAGENCY TRANSFER		4,388,591	4,374,691	4,397,078	4,385,354
OTHER FUND		1,180,353	1,178,500	781,240	779,820
DETR - ADULT BASIC EDUCATION		6,030,453		6,033,193	
GENERAL FUND		37,918		39,911	
FEDERAL FUND		5,992,535		5,993,282	

Summary of Appropriations and Authorizations

2017-19 Legislature

	2016-2017 Work Program	2017-2018 GOVERNOR RECOMMENDS	2017-2018 LEGISLATIVELY APPROVED	2018-2019 GOVERNOR RECOMMENDS	2018-2019 LEGISLATIVELY APPROVED
TOTAL EMPLOYMENT, TRAINING AND REHABILITATION	179,211,642	181,952,933	176,225,668	180,144,343	173,834,293
GENERAL FUND	4,850,072	5,120,468	5,057,007	5,094,915	5,030,308
BALANCE FORWARD	17,819,560	13,710,788	13,710,788	12,043,872	12,162,966
FEDERAL FUND	116,266,486	119,785,775	114,374,996	119,425,632	113,263,565
INTERAGENCY TRANSFER	23,392,155	25,692,062	25,502,708	25,951,165	25,756,217
OTHER FUND	16,883,369	17,643,840	17,580,169	17,628,759	17,621,237
REVERSIONS					
HEALTH AND HUMAN SERVICES					
GENERAL FUND	1,135,380,916	1,207,841,153	1,213,636,713	1,284,141,538	1,283,125,128
BALANCE FORWARD	113,624,021	63,560,071	64,079,342	61,649,588	59,623,543
FEDERAL FUND	3,565,580,947	3,496,492,854	3,501,459,875	3,639,928,413	3,636,459,576
INTERAGENCY TRANSFER	519,288,556	500,151,170	512,294,016	512,628,495	523,677,381
INTERIM FINANCE	4,895,110				
OTHER FUND	351,771,342	360,363,993	364,914,016	362,595,056	369,745,487
REVERSIONS					
TOTAL FOR HEALTH AND HUMAN SERVICES	5,690,540,892	5,628,409,241	5,656,383,962	5,860,943,090	5,872,631,115
Less: INTER-AGENCY TRANSFER	519,288,556	500,151,170	512,294,016	512,628,495	523,677,381
NET HEALTH AND HUMAN SERVICES	5,171,252,336	5,128,258,071	5,144,089,946	5,348,314,595	5,348,953,734

PUBLIC SAFETY

Public Safety

The Public Safety function includes the Department of Corrections, the Department of Motor Vehicles, the Department of Public Safety, and the Peace Officers Standards and Training Commission.

The 2017 Legislature approved $711.5 million in General Fund appropriations for the Public Safety function over the 2017-19 biennium. This represents a 13.1 percent increase compared to General Fund appropriations of $628.8 million approved for the 2015-17 biennium. Highway Fund support, as approved by the 2017 Legislature, totaled $281.8 million for the 2017-19 biennium, which represents an increase of 13.9 percent when compared to the Highway Fund support of $247.5 million provided for the 2015-17 biennium.

PEACE OFFICER STANDARDS AND TRAINING COMMISSION

The Peace Officer Standards and Training (POST) Commission establishes minimum standards for training and certification of peace officers within the state, ensures that all peace officers meet the standards established, audits other law enforcement academies, certifies and monitors continuing education courses, and conducts basic law enforcement academies. To provide the POST budget with a reserve level sufficient to support the agency's operating budget for a minimum of two months through the 2017-19 biennium, the 2017 Legislature approved additional Administrative Court Assessment funds of $181,000.

DEPARTMENT OF CORRECTIONS

The 2017 Legislature appropriated $584.3 million from the General Fund to the Nevada Department of Corrections (NDOC) for the 2017-19 biennium, an increase of approximately $62.8 million, or 12.0 percent, over the $521.5 million approved by the 2015 Legislature. This increase is primarily due to inmate population growth department-wide, the transfer of 200 inmates out of state to a privately contracted facility due to capacity issues, increased inmate medical costs, and increased personnel costs resulting from the approval of a one-grade increase for Correctional Officer positions statewide.

	FY 2016	FY 2017	FY 2018	FY 2019
	Actual [b.]	Work Program [b. & c.]	Legislatively Approved	Legislatively Approved
Total Funding [a.]	$ 269,443,117	$ 279,158,028	$ 295,088,744	$ 302,770,883
General Fund Support	$ 259,747,461	$ 278,007,214	$ 288,379,764	$ 295,955,034
Average Inmate Population [d.]	13,345	13,722	13,867	13,856
Annual Cost per Inmate	$20,191	$20,344	$21,280	$21,851
Positions (full-time equivalents)	2,807.64	2,807.64	2,878.13	2,889.13

a. Operating budgets only – does not contain proposed revenue authority for the Offenders Store Fund, the Prison Industries Fund or Inmate Welfare accounts.

b. FY 2016 and FY 2017 contains General Fund revenue adjustments of $708,645 and $3.6 million, respectively, approved by the Interim Finance Committee during the 2015-17 biennium. FY 2017 includes a supplemental appropriation of $6.0 million for projected shortfalls in outside medical expenditures, personnel expendtiures, and contract services pursuant to A.B. 493.

[c.] The inmate population for the FY 2017 work program was based on the actual average inmate population reported by the NDOC as of June 30, 2017.

[d.] Legisltively approved average inmate population amounts are inclusive of the inmates approved for transfer to out-of-state housing, an average of 150 inmates in FY 2018 and an average of 200 inmates in FY 2019.

INMATE POPULATION PROJECTIONS

The NDOC budget is primarily driven by the projected number of inmates to be housed. The Executive Budget recommended funding for housing an average of 14,006 inmates in FY 2018 and 14,247 in FY 2019. The 2017-19 biennium budget, as approved by the Legislature, provides for housing an average of 13,867 inmates in FY 2018 and 13,856 in FY 2019. The 2017-19 legislatively approved inmate population projections are inclusive of 150 inmates authorized to be transferred out of state in FY 2018 and 200 inmates in FY 2019. The inmate transfer will be funded with $11.4 million in General Fund appropriations over the 2017-19 biennium. In addition, the population approved by the Legislature reflects a reduction of 131 male inmates in FY 2018 and 375 male inmates in FY 2019 due to the approval of several Parole and Probation initiatives, including Day Reporting Centers (DRCs), Pilot Re-Entry Program, Residential Confinement Program expansion, and supervision of additional paroled offenders. From October 2016 to February 2017 there was a slight decrease in the inmate population, which was reflected in the legislatively approved inmate population projections compiled by JFA Associates in February 2017. In total, the Legislature approved an increase in inmate-driven operating expenditures of $1.5 million in FY 2018 ($950,255 in General Funds) and $2.1 million in FY 2019 ($1.5 million in General Funds), reflecting a cumulative decrease in inmate-driven expenditures of $84,033 over the 2017-19 biennium compared to the Governor's recommended budget.

The department's 2017-19 inmate population projections, as provided to the Legislature (based on JFA Associates' February 2017 inmate projection), included information indicating where the inmates are to be housed during the 2017-19 biennium. The following schedule summarizes the plan (based on annual averages), as provided by the department and approved by the Legislature:

2017-19 Biennium - Nevada Department of Corrections
Inmate Population Projections

	EMERGENCY THRESHOLD CAPACITY AS OF 04/28/2017	ACTUAL FY 2016	LEG. APPROVED FY 2017	LEG. APPROVED FY 2018	LEG. APPROVED FY 2019
Southern Nevada Correctional Center [a]	-	-	-	-	-
Nevada State Prison [b]	-	-	-	-	-
Stewart Conservation Camp [c]	240	354	311	336	344
Silver Springs Conservation Camp [d]	-	-	-	-	-
Warm Springs Correctional Center [e]	496	560	544	580	577
Southern Desert Correctional Center [f]	2,010	2,139	2,099	2,043	1,985
Northern Nevada Correctional Center[g]	1,307	1,383	1,491	1,451	1,470
Ely State Prison	1,322	1,091	1,149	1,097	1,117
Lovelock Correctional Center[h]	1,444	1,648	1,616	1,743	1,741
Florence McClure Women's Correctional Center [i]	1,111	923	866	999	1,011
Ely Conservation Camp[j]	144	130	115	140	143
Pioche Conservation Camp[k]	196	189	152	193	187
High Desert State Prison[l]	3,387	3,551	3,404	3,580	3,495
Three Lakes Valley Conservation Camp	384	328	235	339	347
Wells Conservation Camp	144	122	113	140	143
Humboldt Conservation Camp	150	132	115	138	141
Jean Conservation Camp	240	194	157	191	194
Carlin Conservation Camp	152	121	115	140	142
Tonopah Conservation Camp	152	145	117	142	145
Northern NV Transitional Housing	112	92	86	105	107
Casa Grande Transitional Housing	300	243	263	360	367
Subtotal	**13,292**	**13,345**	**12,948**	**13,717**	**13,656**
Out-of-State Inmate Transfer				150	200
Total	**13,292**	**13,345**	**12,948**	**13,867**	**13,856**
Change			(397)	919	(11)

Assumptions:

(a) SNCC closed effective June 2008.
(b) NSP closed effective January 2012.
(c) SCC operates 120 beds above emergency capacity as of 04/28/2017.
(d) SSCC closed effective July 2008.
(e) WSCC operates 18 beds above emergency capacity as of 04/28/2017.
(f) SDCC operates 70 beds above emergency capacity as of 04/28/2017.
(g) NNCC operates 80 beds above emergency capacity as of 04/28/2017.
(h) LCC operates 70 beds above emergency capacity as of 04/28/2017.
(i) FMWCC operates 24 beds over emergency capacity as of 04/28/2017.
(j) ECC operates 6 beds above emergency capacity as of 04/28/2017.
(k) PCC operates 42 beds over emergency capacity as of 04/28/2017.
(l) HDSP population reflects an adjustment of 131 inmates in FY 2018 and 375 inmates in FY 2019 due to the anticipated reduction in inmate population for the approval of Parole and Probation Initiatives.

NEW POSITIONS

The 2017 Legislature approved funding for 22 new positions, totaling $1.2 million ($951,810 General Fund appropriations) over the 2017-19 biennium, including 11 positions at Florence McClure Women's Correctional Center to fund the opening of Housing Unit 10, a statewide Mental Health Director for the administrative and clinical oversight of health services, a Correctional Case Worker to support the transfer of inmates that will be housed out of state, and 2 new Retail Storekeeper positions to support the bagged merchandise delivery service at High Desert State Prison. The 2017 Legislature also approved 5 new Correctional Assistant positions at High Desert State Prison and 2 Correctional Assistants at Northern Nevada Correctional Center to replace Correctional Officer posts assigned to the mail rooms at each institution. The following table reflects the recommended positions and related position costs for the 2017-19 biennium:

Budget Account	FTE	Positions	Total Position Funding 2017-19 Biennium
Florence McClure Women's Correctional Center	11.00	10 Correctional Officers and 1 Correctional Caseworker	$ 946,636
Correctional Programs*	1.00	Mental Health Director	$ (1,791)
Southern Desert Correctional Center**	1.00	Correctional Case Worker Specialist	$ 154,532
Offenders Store Fund	2.00	2 Retail Storekeepers	$ 211,958
High Desert State Prison***	5.00	5 Correctional Assistants	$ (162,107)
Northern Nevada Correctional Center***	2.00	2 Correctional Assistants	$ 21,011
TOTAL FTE	**22.00**	**Total Funding**	**$ 1,170,239**

* Correctional Programs also included the elimination of a full-time Psychologist and elimination of a part-time Psychologist. Estimated ongoing salary and fringe costs of Mental Health Director is $139,000 per year. The amount listed in the total position funding column is the net affect of the elimination of Psychologist positions and the addition of the Mental Health Director position.

** Total Position Funding includes the cost of the new position, but excludes additional costs that are not associated with the new position.

*** Correctional Assistant positions replaced Correctional Officer posts at these institutions. Funding represents the net impact of the position changes.

SALARY INCREASES

As recommended by the Governor, the Legislature approved General Fund appropriations of $11.2 million over the 2017-19 biennium to fund a one-grade salary increase agency-wide for all Correctional Officer, Senior Correctional Officer, Correctional Sergeant, and Correctional Lieutenant positions in order to remain competitive with the salaries offered by other public and private entities that employ similar positions.

SUPPLEMENTAL APPROPRIATIONS

The Legislature approved supplemental appropriations totaling $6.0 million for the department, which includes $5.4 million for shortfalls for outside medical and contract staff expenditures for Prison Medical Care and $564,152 for a shortfall in personnel expenses at Florence McClure Women's Correctional Center.

ONE-TIME APPROPRIATIONS

The Legislature approved one-time appropriations of $6.5 million to fund a new electronic inmate medical records system, contract staff to develop a new internal offender tracking system that would replace the department's current Nevada Offenders Tracking Information System (NOTIS), a new telephone system, and the replacement of the Nevada Staffing Information System (NSIS) used to schedule correctional officers.

CAPITAL IMPROVEMENT PROJECTS

Capital improvements approved by the Legislature for the department total $64.3 million. A description of the 2017 Capital Improvement Projects (CIP), including the amounts recommended by the Governor and approved by the Legislature, is provided in the following table:

Project Number	Facility	Project Title	Governor Recommended Funding	Legislature Approved
Construction Projects:				
17-C01	Northern Nevada Correctional Center	NNCC ADA Retrofit	$ 11,287,393	$ 11,287,393
17-C12	Southern Desert Correctional Center	Building Systems and Renovation of Housing Unit 8	$ 6,656,502	$ 6,656,502
		Construction Projects Total	**$ 17,943,895**	**$ 17,943,895**
Critical Maintenance Projects:				$ -
17-M02	High Desert State Prison	Upgrade of Building Door Controls-Phase 2	$ 5,752,965	$ 5,752,965
17-M04	Humboldt Conservation Camp	Water Supply Nitrate Treatment	$ 1,244,457	$ 1,244,457
17-M05	Florence McClure Womens Correctional Center	Replace Transformers	$ 248,407	$ 248,407
17-M10	Northern Nevada Correctional Center	Heating Water and Electrical Distribution System Replacement	$ 9,867,890	$ 9,867,890
17-M15	Florence McClure Womens Correctional Center	Upgrade Intercom, Door Controls & Security Camera Systems	$ 3,468,136	$ 3,468,136
17-M17	Southern Desert Correctional Center	Surge Protection	$ 524,909	$ 524,909
17-M18	Wells Conservation Camp	Upgrade Wastewater Treatment Facilities	$ 524,736	$ 524,736
17-M19	High Desert State Prison	Power Panel & Switchgear Infrared Survey	$ 276,553	$ 276,553
17-M22	Northern Nevada Correctional Center	Replace Locks, Control Panels, Distress Buttons and Wing Gates	$ 3,032,675	$ 3,032,675
17-M25	Ely Conservation Camp	Install Water Storage Tank	$ 1,198,044	$ 1,198,044
17-M28	Ely State Prison	Heat Exchanger Replacement	$ 2,638,781	$ 2,638,781
17-M29	Southern Desert Correctional Center	Install Water Storage Tank & Connect Well 6	$ 3,788,465	$ 3,788,465
17-M30	Lovelock Correctional Center	Replace Air Handling Units at Building 3	$ 2,324,318	$ 2,324,318
17-M33	Wells Conservation Camp	Domestic Water Pump House Replacement	$ 329,499	$ 329,499
17-M38	Wells Conservation Camp	Boiler Plant Upgrades	$ 544,843	$ 544,843
17-M46	Northern Nevada Correctional Center	HVAC System Renovation, Regional Medical Facility	$ 2,052,587	$ 2,052,587
17-M48	Northern Nevada Correctional Center	Plumbing Fixture & Water Control Renovations -Housing Units 1 through 5	$ 2,000,539	$ 2,000,539
17-M58	Southern Desert Correctional Center	Upgrade Site Water Pressure Control	$ 273,462	$ 273,462
17-M62	Stewart Conservation Camp	Remodel Showers & Restrooms -5 Housing Units	$ 3,007,651	$ 3,007,651
17-M66	Southern Desert Correctional Center	Plumbing Fixture Water Control Renovations - Housing Units 1 through 4	$ 1,628,990	$ 1,628,990
		Critical Maintenance Projects Total	**$ 44,727,907**	**$ 44,727,907**
Planning Projects:				$ -
17-P02	Lovelock Correctional Center	Advance Planning: Replace Air Handling Units at Building 2	$ 158,506	$ 158,506
17-P06	Southern Desert Correctional Center	Advance Planning: Housing Unit	$ 1,514,127	$ 1,514,127
		Planning Projects Total	**$ 1,672,633**	**$ 1,672,633**
		NDOC CAPITAL IMPROVEMENT PROJECTS TOTAL	**$ 64,344,435**	**$ 64,344,435**

OTHER FUNDED ENHANCEMENTS

Other significant enhancements approved by the Legislature for the department include the following:

- General Fund appropriations of $2.7 million over the 2017-19 biennium for inflationary increases in outside medical expenses, medical supplies and prosthetics.
- General Fund appropriations of $1.8 million over the 2017-19 biennium to fund 71 new body cameras, annual online licenses and 312 stationary cameras, including recording devices.
- Funding of $659,040 ($533,231 General Funds) over the 2017-19 biennium for new and replacement equipment including, but not limited to, portable hand radios, culinary equipment, and medical equipment.
- General Fund appropriations of $636,175 in the 2017-19 biennium to maintain the mothball status of Nevada State Prison, Southern Nevada Correctional Center and Silver Springs Conservation Camp.

- General Fund appropriations of $258,650 over the 2017-19 biennium for deferred maintenance projects.

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 all 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 (net of interagency transfers) increased from $282.3 million, approved by the 2015 Legislature for the 2015-17 biennium, to $325.8 million for the 2017-19 biennium. The 2017 Legislature approved total Highway Fund appropriations of $136.2 million for the department over the 2017-19 biennium, which represents a 23.9 percent increase from the total legislatively approved Highway Fund appropriations of $109.9 million over the 2015-17 biennium. This increase in revenue authority and Highway Fund appropriations is largely related to the department's system modernization project, which is discussed in detail below. General Fund support for the department is minimal with $73,190 approved for the 2017-19 biennium.

ADMINISTRATIVE CAP

Historically, *Nevada Revised Statutes* (NRS) 408.235 limited the DMV from expending more than 22.0 percent of Highway Fund collections on administration, excluding gasoline tax revenue that is not subject to this limitation. This administrative cap was temporarily increased to 27.0 percent by the 2015 Legislature due to its approval of the department's system modernization project, which will replace the DMV's current mainframe computer system. This increased administrative cap recognizes the increased expenditures associated with this project and is scheduled to sunset after FY 2020, at which time the DMV initially projected the new computer system would be deployed.

Prior to the 2017 Legislative Session, NRS 482.182 required Governmental Services Tax (GST) revenue to be deposited equally between the General Fund and Highway Fund in FY 2017 and entirely in the Highway Fund beginning in the 2017-19 biennium. However, the 2017 Legislature approved Assembly Bill (A.B.) 486, which implemented the Governor's recommendation to redirect 25.0 percent of the GST revenue to the General Fund in the 2017-19 biennium. The Legislature's actions and approved Highway Fund appropriations for the department leave funding authority under the 27.0 percent cap of approximately $27.7 million in FY 2018 and $24.8 million in FY 2019.

SYSTEM MODERNIZATION

The Legislature approved the continuation of the department's system modernization project, which will replace the DMV's current computer system with a new integrated system that will operate on a single platform. During the 2017 Legislative Session, the department estimated the new system would cost approximately $115.1 million and would require five and one-half years to implement, with final implementation slated to be completed in December 2020. The 2017 Legislature approved total Highway Fund appropriations of $37.3 million and Technology Fee revenue of $13.3 million for the System Modernization budget in the 2017-19 biennium. However, the Legislature approved placing Highway Fund appropriations of $7.2 million in FY 2018 and $15.3 million in FY 2019 in this budget's reserve category, which may be utilized for vendor implementation costs contingent upon approval by the Interim Finance Committee (IFC).

The Legislature approved 6 new state positions for the project, as well as the transfer of an existing Business Process Analyst position from the department's Management Services budget to the System Modernization budget since that position works on the project on a full-time basis. The Legislature also approved 57 master services agreement (MSA) contractor positions in FY 2018 and 56 MSA contractor positions in FY 2019 to provide various support for the development of the new system. One of the MSA contractor positions approved in FY 2019 only would support the department's Pollution Control Program's Vehicle Information Database system, thereby allowing an existing department Information Technology (IT) Professional position to work and train in the new computer system. The Legislature approved funding this MSA contractor position with a transfer of $200,000 from the Motor Vehicle Pollution Control budget.

The Legislature also authorized Highway Fund appropriations to be transferred between fiscal years within the 2017-19 biennium in the System Modernization budget, with IFC approval.

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. The Legislature approved expenditure authority of $7.7 million in each year of the 2017-19 biennium in the Electronic Payments category for credit card fees paid by the department. Due to the variability in these expenditures, the Legislature also authorized the department to transfer up to $2.0 million in Highway Fund appropriations in the Electronic Payments category between each fiscal year in the 2017-19 biennium. Finally, the money committees issued a letter of intent to the Governor's Office of Finance (Finance Office) to perform a detailed study regarding credit card fees paid by state agencies, and directed the Finance Office to provide the results of that study to the IFC no later than June 30, 2018.

COMPLIANCE ENFORCEMENT DIVISION

The Compliance Enforcement Division is the regulatory arm of the Department of Motor Vehicles and provides regulation for the Salvage/Wreckers/Body Shops and Emission Control programs. The primary purpose of the Compliance Enforcement Division is to support the activities of division investigators regulating the automobile industry as they relate to the sale or transfer of ownership of vehicles. The Legislature approved the Governor's recommendation to eliminate a vacant Compliance Investigator position assigned to the Off-Highway Vehicle (OHV) registration program. During the 2017 Legislative Session, the department indicated the OHV dealer compliance function would continue to be performed by the remaining positions in this budget.

MOTOR VEHICLE POLLUTION CONTROL

The Motor Vehicle Pollution Control budget is responsible for ensuring compliance with *Nevada Revised Statutes* and the *Nevada Administrative Code* as they relate to vehicle emission standards in counties whose 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 Statute*s 445B.830 requires a minimum reserve level in the Pollution Control budget of $1.0 million.

The Legislature approved reserve reductions of $100,238 in FY 2018 and $200,475 in FY 2019 for bond service payments associated with the Motor Vehicle Pollution Control budget's share of the legislatively approved capital improvement project that will replace the existing Reno DMV field office on Galletti Way with a new facility. The Legislature approved $42.0 million in 20-year general obligation bonds to construct a new DMV field office in South Reno on Double Diamond Parkway and Sandhill Road. The new DMV field office is estimated to be completed in June 2020. Debt service for the bonds will be paid utilizing Highway Funds (88.0 percent) and fee revenue from the Motor Vehicle Pollution Control budget (12.0 percent). The legislatively approved distribution reflects each program's share of the square footage in the new DMV field office in South Reno.

CENTRAL SERVICES

The Central Services Division provides for alternative services to Department of Motor Vehicles customers, including mail renewals, Internet, web, and telephone transactions for driver's license and registration renewals. As a result of various efficiencies that have been realized in the department's title production process, the Legislature approved the Governor's recommendation to eliminate a vacant DMV Services Technician position assigned to the division's title production team resulting in a reduction of Highway Fund appropriations totaling $101,041 over the 2017-19 biennium. In addition, the Legislature approved transferring the Electronic Dealer Report of Sale system license plate postage expenditures of $115,777 in each year of the 2017-19 biennium from this budget to the fee-funded License Plate Factory budget.

LICENSE PLATE FACTORY

The license plate factory is charged with designing, manufacturing and distributing Nevada's license plates to the DMV Offices, State Assessors Offices and customers of the department. The License Plate Factory budget houses all activity related to the department's production of license plates. The Legislature approved the Governor's recommendation to eliminate a second production shift at the license plate factory, which was approved by the 2015 Legislature to begin in FY 2017. The second production shift was approved to address the additional demand for license plates that would be created by A.B. 484 of the 2015 Legislative Session that requires the reissuance of license plates every eight years. The elimination of the second production shift and operation of a single, extended production shift allowed for the elimination, by the Legislature, of two vacant positions that would no longer be required based on the operation of a single production shift at the factory.

Pursuant to A.B. 505 of the 2013 Legislative Session, the License Plate Factory budget is required to repay the Highway Fund $3.8 million for the cost to construct the factory over a five-year period, beginning in FY 2015 and ending in FY 2019. Based upon the increasing reserve in this budget, the money committees issued a letter of intent directing the department to accelerate the repayments to the Highway Fund utilizing reserve amounts greater than $1.0 million. The money committees also directed the department to perform a study on the amount that should be charged for the license plate fee once the Highway Fund repayments are complete, and provide the results of the study to the IFC no later than October 1, 2018.

FIELD SERVICES

The Field Services Division is responsible for the direct customer service operations of the driver's licensing and vehicle registration functions. The Legislature approved a Highway Fund appropriation of $560,911 in FY 2019 that could be utilized by the department to establish one DMV express office in the Reno-Sparks area to operate in addition to the new field office in South Reno. The Legislature approved placing the appropriation in the Field Services Division budget's reserve category and directed the department to seek authority from the IFC to utilize these funds once it completed its pilot project with the American Automobile Association (AAA), which would allow that organization to perform various DMV transactions at its Carson City location. After the completion of pilot project with AAA, the department would have the option to expand this program to AAA's three Reno/Sparks locations. If the department determined that an express office would still be needed in the Reno/Sparks area after the completion of the pilot program with AAA, it could approach the IFC with a plan to operate an express office in addition to the new DMV field office in South Reno.

The Legislature also approved a Highway Fund appropriation of $54,000 in FY 2018 to purchase two mobile identification card units that would be utilized to provide identification cards to individuals who are unable to travel to a DMV field office.

MOTOR CARRIER DIVISION

The Motor Carrier Division is responsible for the collection of gasoline and special fuel taxes, registration fees and Governmental Services Tax for licensing of vehicles in excess of 26,000 pounds. The Legislature approved a new cost allocation in the Motor Carrier Division's budget that reflected the department's projected cost to collect motor fuel and special fuel taxes, which resulted in additional Highway Fund appropriations of approximately $1.7 million in each year of the 2017-19 biennium when compared to the amounts reflected in The Executive Budget.

The Legislature also approved the Governor's recommendation to eliminate a vacant Deputy Division Administrator position and a vacant Auditor position, resulting in a reduction of Highway Fund appropriations totaling $366,706 over the 2017-19 biennium. The department indicated these positions could be eliminated due to a recent reorganization of the division and reduction in the number of motor carrier citation audits performed by the division.

DEPARTMENT OF PUBLIC SAFETY

The Department of Public Safety (DPS) consists of the Director's Office; Highway Patrol; the Divisions of Parole and Probation, Investigation, Emergency Management and General Services; the Fire Marshal; Capitol Police; the Office of Traffic Safety; the Office of Criminal Justice Assistance; and the Parole Board.

For the 2017-19 biennium, total funding approved for the department is $417.9 million (net of interagency transfers), which is 11.0 percent more than total funding of $376.4 million approved for the 2015-17 biennium. The General Fund support for the department totaled $127.1 million for the 2017-19 biennium, which is an 18.5 percent increase from the $107.2 million approved for the 2015-17 biennium. The majority of the increase in General Funds is attributed to additional resources in the Parole and Probation budget for offender intervention and alternatives to incarceration, including additional staffing to meet caseload demands. The Legislature approved Highway Fund support for the department of $145.7 million, which is a 5.9 percent increase from Highway Funds of $137.5 million approved for the 2015-17 biennium.

DIRECTOR'S OFFICE

NEVADA OFFICE OF CYBER DEFENSE COORDINATION

As recommended in The Executive Budget, the Legislature approved $876,953 in General Fund appropriations over the 2017-19 biennium to create the Office of Cyber Defense, staffed by four new positions, to serve as the state's primary manager for cyber threats. The new agency will work with the federal government to conduct forensic cyber investigations on cybercrimes and cyber attacks pursuant to A.B. 471.

TRAINING DIVISION

The Training Division provides basic academy and continuing education training to law enforcement personnel within the DPS. The Training Division receives a combination of General Funds and Highway Funds, and primarily trains cadets from the department's two largest law enforcement divisions, the Division of Parole and Probation and Highway Patrol.

The Legislature approved General Fund appropriations of $758,495 and Highway Fund appropriations of $1.0 million over the 2017-19 biennium to support the continuation of a law enforcement basic training academy in Southern Nevada, as recommended by the Governor.

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 the Highway Patrol is $141.3 million for the 2017-19 biennium.

The Legislature approved Highway Fund appropriations of $484,544 and transfers from the Office of Criminal Justice Assistance of $472,288 over the 2017-19 biennium to support access charges for body-worn cameras. Access charges provide the user with unlimited data storage, access to a cloud-based digital evidence management system, integration with agency's records management system, and the ability to share data with prosecutors and other agencies.

As recommended by the Governor, the Legislature approved a Highway Fund one-shot appropriation of $8.9 million to replace 143 patrol vehicles and 9 patrol motorcycles pursuant to A.B. 507.

DIVISION OF PAROLE AND PROBATION

The mission of the Division of Parole and Probation (P&P) is to monitor and enforce offender compliance with the conditions of their community supervision, assist offenders in successfully reintegrating into society and ensure objective sentencing information and recommendations are submitted to the district courts of Nevada. General Fund appropriations approved for the 2017-19 biennium total $101.1 million, an increase of 22.5 percent compared to General Fund appropriations approved for the 2015-17 biennium of $82.5 million. The increased funding is primarily attributable to additional resources for offender intervention and alternatives to incarceration, including additional staffing to meet caseload demands.

The Legislature eliminated two positions, one DPS Sergeant and one DPS Officer, based on the staffing level needed to meet the projected offender caseload. The Legislature also approved repurposing eight existing DPS Officer positions to address other workload

demands that do not relate to offender supervision, but are necessary to meet other workload demands. The adjustments to staffing resulted in a General Fund savings of $356,768 over the 2017-19 biennium.

The Legislature also approved the addition of two Parole and Probation (P&P) Specialist positions for Post-conviction Investigations and one new P&P Specialist position for the Interstate Compact Unit, as recommended by the Governor. The Legislature did not approve the Governor's recommendation for a new P&P Specialist position for the Fugitive Apprehension Unit based on updated caseload projections. In total, the Legislature approved additional General Fund appropriations of $329,098 over the 2017-19 biennium to support the three additional P&P Specialist positions.

The Legislature approved an additional 5 Administrative Assistant, 23 P&P Specialist, and 3 P&P Supervisor positions in FY 2018 and an additional P&P Specialist position in FY 2019, supported with additional General Fund appropriations of $1.2 million and County Reimbursements of $2.7 million over the 2017-19 biennium to provide court related services, conduct pre-sentence investigations (PSI) and accommodate new staffing ratios for P&P Specialist positions responsible for PSI reports. The following table compares the new staffing ratios with the staffing ratios approved by the 2015 Legislature:

Non-Sworn Activities	Staffing Ratio 2015-17 Biennium	Staffing Ratio 2017-19 Biennium
Warrants	1:250	1:250
Interstate Compact	1:250	1:250
Pre-Release	1:250	1:250
Pardons Investigations	48/Year	48/Year
Post-Conviction Investigations	240/Year	240/Year
Pre-Sentence Investigations (PSI):		
Specialist 3, Las Vegas	1:18	1:12
Specialist 3, All Other Locations	1:16	1:12
Specialist 4, Las Vegas	1:13	1:8
Specialist 4, All Other Locations	1:16	1:8

Additionally, the Legislature approved 3 new DPS Sergeant positions and 22 DPS Officer positions in FY 2018, and an additional 3 DPS Officer positions in FY 2019, supported with total General Fund appropriations of $5.7 million over the 2017-19 biennium. The new positions will accommodate reduced staffing ratios recommended by the Governor. The staffing ratios for the 2015-17 biennium and the 2017-19 biennium, as approved by the Legislature, are provided in the following table:

Sworn Activities	Current Staffing Ratio (2015-17 Biennium)	Proposed Staffing Ratio (2017-19 Biennium)
Miscellaneous*	1:75	1:75
Regular (General) Supervision	1:80	1:80
ISU/Residential Confinement	1:30	1:30
Sex Offenders	1:45	1:25
Low Risk Supervision Unit	1:250	1:150
Medium Risk Supervision Unit	-	1:80
High Risk Supervision Unit	-	1:60
Day Reporting Center	-	1:50

*Miscellaneous includes Probable Cause Investigations

Further, the Legislature approved General Fund appropriations of $2.7 million over the 2017-19 biennium to add one DPS Sergeant, five DPS Officers, and two P&P Specialist positions and related costs for offender intervention and incarceration alternatives; implementing a new risk assessment tool; training for staff; and establishing Day Reporting Centers pursuant to A.B. 23.

Finally, to expedite the release of inmates who have been paroled but not released, the Legislature approved $3.4 million over the 2017-19 biennium to: (1) embed six P&P Specialist positions (four new and two reclassified positions), a new DPS Sergeant position, and an Administrative Assistant at Nevada Department of Corrections' facilities statewide to assist inmates in developing viable release plans; (2) acquire electronic ankle monitoring equipment for inmates eligible for residential confinement; (3) develop a state-funded transitional housing program; and 4) add seven additional DPS Officers and a DPS Sergeant to accommodate the additional caseload projected to result from expediting the release of paroled inmates.

GENERAL SERVICES DIVISION

The General Services budget provides centralized support services to Department of Public Safety divisions and other state agencies. The budget funds the Communications Bureau, staffed by non-sworn positions that provide 24/7 radio dispatch services and communications support via three regional centers in Carson City, Las Vegas and Elko. The Bureau also houses a statewide Warrants Unit that provides warrant data entry services into state and national criminal justice databases on behalf of several Nevada courts.

The Legislature approved the Governor's recommendation to decommission the Elko Communications Center and eliminate 4 Public Safety Dispatch positions. The Legislature also approved transferring the Warrants Unit to the Nevada Highway Patrol budget and funding it with Highway Fund appropriations of $1.2 million over the 2017-19 biennium instead of cost allocations. Finally, the Legislature approved $1.2 million for the replacement of 15 radio dispatch consoles and 10 portable radios pursuant to A.B. 508.

CRIMINAL JUSTICE ASSISTANCE

JUSTICE GRANT

The Justice Grant budget is funded through administrative allocations from federal Department of Justice grants included in the Justice Assistance Act, Justice Assistance Grant Trust budgets and General Fund appropriations, which serve as a partial match requirement. The Legislature approved total General Fund appropriations of $635,780 over the 2017-19 biennium, which included additional General Fund appropriations of $564,155 to replace justice assistance grant funding, which have declined in recent years and were projected to be insufficient to support the agency's operating expenditures over the 2017-19 biennium.

BOARD OF PAROLE COMMISSIONERS

The Board of Parole Commissioners (Parole Board) is responsible for evaluating eligible inmates for parole to consider whether the release of the inmate 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 inmate 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. To assist the Parole Board in meeting the hearing requirements, NRS 213.133 permits the board to appoint and utilize hearing representatives who hear, consider and act upon applications subject to final approval of a majority of the board members.

The 2017 Legislature approved total General Fund appropriations of $5.8 million over the 2017-19 biennium to support the Parole Board budget. Funding in this budget also provided for the State Board of Pardons Commissioners (Commissioners), which consists of the Governor, the justices of the Supreme Court, the Attorney General, and a Program Officer that serves as the Secretary to the Commissioners. Commissioners consider applications for clemency. The Legislature approved General Fund appropriations of $118,030 over the 2017-19 biennium for a new Administrative Assistant position to support the Pardons Board.

	2016-2017 Work Program	2017-2018 GOVERNOR RECOMMENDS	2017-2018 LEGISLATIVELY APPROVED	2018-2019 GOVERNOR RECOMMENDS	2018-2019 LEGISLATIVELY APPROVED
PUBLIC SAFETY					
PEACE OFFICERS STANDARDS & TRAINING					
PEACE OFFICER STANDARDS & TRAINING COMMISSION	2,634,246	2,509,778	2,509,778	2,351,331	2,532,853
BALANCE FORWARD	443,460	486,898	486,898	347,635	348,157
INTERAGENCY TRANSFER					
OTHER FUND	2,190,786	2,022,880	2,022,880	2,003,696	2,184,696
TOTAL PEACE OFFICERS STANDARDS & TRAINING	2,634,246	2,509,778	2,509,778	2,351,331	2,532,853
BALANCE FORWARD	443,460	486,898	486,898	347,635	348,157
INTERAGENCY TRANSFER					
OTHER FUND	2,190,786	2,022,880	2,022,880	2,003,696	2,184,696
DEPARTMENT OF CORRECTIONS					
NDOC - DIRECTOR'S OFFICE	22,352,771	28,853,600	33,635,134	28,138,055	34,517,109
GENERAL FUND	20,246,831	27,408,398	32,189,932	26,692,853	33,071,907
BALANCE FORWARD	25,978				
FEDERAL FUND	1,310,553	1,291,184	1,291,184	1,291,184	1,291,184
INTERAGENCY TRANSFER	557,057	91,155	91,155	91,155	91,155
INTERIM FINANCE	163,527				
OTHER FUND	48,825	62,863	62,863	62,863	62,863
REVERSIONS					
NDOC - PRISON MEDICAL CARE	48,567,857	45,769,080	45,726,668	46,810,094	46,809,670
GENERAL FUND	47,301,493	44,492,064	44,449,652	45,516,943	45,516,519
BALANCE FORWARD					
INTERAGENCY TRANSFER	1,198,512	1,207,792	1,207,792	1,223,927	1,223,927
INTERIM FINANCE					
OTHER FUND	67,852	69,224	69,224	69,224	69,224
NDOC - CORRECTIONAL PROGRAMS	9,684,644	7,658,234	7,779,470	7,798,974	7,937,115
GENERAL FUND	7,918,721	7,252,120	7,243,384	7,384,899	7,388,076
FEDERAL FUND	1,321,146				
INTERAGENCY TRANSFER	443,677	405,014	534,986	412,975	547,939
OTHER FUND	1,100	1,100	1,100	1,100	1,100
REVERSIONS					
NDOC - ELY STATE PRISON	26,873,910	28,067,384	28,029,732	28,754,192	28,754,461
GENERAL FUND	26,426,107	27,877,992	27,840,491	28,535,955	28,536,182
INTERAGENCY TRANSFER	1,511	27,820	27,820	27,820	27,820
INTERIM FINANCE	393,383				
OTHER FUND	52,909	161,572	161,421	190,417	190,459
REVERSIONS					
NDOC - HIGH DESERT STATE PRISON	49,809,834	52,774,046	52,121,105	54,524,487	53,315,640
GENERAL FUND	48,970,765	52,564,861	51,913,969	54,313,019	53,105,110
INTERAGENCY TRANSFER	8,266	122,812	122,812	122,812	122,812
INTERIM FINANCE	750,287				
OTHER FUND	80,516	86,373	84,324	88,656	87,718
REVERSIONS					

	2016-2017 Work Program	2017-2018 GOVERNOR RECOMMENDS	2017-2018 LEGISLATIVELY APPROVED	2018-2019 GOVERNOR RECOMMENDS	2018-2019 LEGISLATIVELY APPROVED
NDOC - NORTHERN NEVADA CORRECTIONAL CENTER	28,138,827	29,229,823	29,023,134	30,053,178	29,700,009
GENERAL FUND	27,582,058	28,996,937	28,793,598	29,817,809	29,469,375
INTERAGENCY TRANSFER	108,153	145,095	145,095	145,095	145,095
INTERIM FINANCE	362,037				
OTHER FUND	86,579	87,791	84,441	90,274	85,539
REVERSIONS					
NDOC - NEVADA STATE PRISON	96,528	82,663	82,663	83,298	83,298
GENERAL FUND	95,578	81,713	81,713	82,348	82,348
INTERAGENCY TRANSFER					
OTHER FUND	950	950	950	950	950
REVERSIONS					
NDOC - SOUTHERN DESERT CORRECTIONAL CENTER	23,937,221	31,374,765	25,128,588	31,927,319	25,648,682
GENERAL FUND	23,562,656	31,241,115	24,993,794	31,793,601	25,514,067
INTERAGENCY TRANSFER	13,888	83,649	83,649	83,649	83,649
INTERIM FINANCE	310,005				
OTHER FUND	50,672	50,001	51,145	50,069	50,966
REVERSIONS					
NDOC - LOVELOCK CORRECTIONAL CENTER	24,392,298	25,532,216	25,619,095	26,092,316	26,175,545
GENERAL FUND	23,919,964	25,361,068	25,443,811	25,921,168	26,000,345
INTERAGENCY TRANSFER	19,262	70,587	70,587	70,587	70,587
INTERIM FINANCE	354,306				
OTHER FUND	98,766	100,561	104,697	100,561	104,613
REVERSIONS					
NDOC - SOUTHERN NEVADA CORRECTIONAL CENTER	252,511	232,559	232,420	232,402	232,401
GENERAL FUND	252,511	232,559	232,420	232,402	232,401
INTERAGENCY TRANSFER					
REVERSIONS					
NDOC - WARM SPRINGS CORRECTIONAL CENTER	10,907,017	11,426,422	11,428,650	11,637,283	11,623,915
GENERAL FUND	10,747,810	11,392,571	11,394,371	11,603,450	11,589,690
INTERAGENCY TRANSFER		23,933	23,933	23,933	23,933
INTERIM FINANCE	150,343				
OTHER FUND	8,864	9,918	10,346	9,900	10,292
REVERSIONS					
NDOC - FLORENCE MCCLURE WOMENS CORRECTIONAL CENTER	14,360,185	15,434,557	15,428,383	16,776,979	16,769,418
GENERAL FUND	13,630,626	15,348,370	15,342,983	16,690,163	16,683,389
INTERAGENCY TRANSFER	5,454	31,342	31,342	31,342	31,342
INTERIM FINANCE	665,828				
OTHER FUND	58,277	54,845	54,058	55,474	54,687
REVERSIONS					

	2016-2017 Work Program	2017-2018 GOVERNOR RECOMMENDS	2017-2018 LEGISLATIVELY APPROVED	2018-2019 GOVERNOR RECOMMENDS	2018-2019 LEGISLATIVELY APPROVED
NDOC - CASA GRANDE TRANSITIONAL HOUSING	4,361,454	4,572,165	4,598,255	4,652,405	4,677,042
GENERAL FUND	3,472,634	3,522,228	3,171,662	3,524,801	3,223,262
INTERAGENCY TRANSFER	21,925	28,303	28,303	28,303	28,303
OTHER FUND	866,895	1,021,634	1,398,290	1,099,301	1,425,477
REVERSIONS					
NDOC - NORTHERN NEVADA TRANSITIONAL HOUSING	1,183,384	1,255,687	1,256,471	1,275,275	1,278,160
GENERAL FUND	672,309	703,225	574,050	716,315	582,743
INTERAGENCY TRANSFER					
OTHER FUND	511,075	552,462	682,421	558,960	695,417
REVERSIONS					
NDOC - STEWART CONSERVATION CAMP	1,743,384	1,852,006	1,830,956	1,883,381	1,872,609
GENERAL FUND	1,652,074	1,711,171	1,696,305	1,742,546	1,735,048
INTERAGENCY TRANSFER		12,431	12,431	12,431	12,431
OTHER FUND	91,310	128,404	122,220	128,404	125,130
REVERSIONS					
NDOC - PIOCHE CONSERVATION CAMP	1,733,290	1,866,698	1,863,869	1,869,420	1,851,708
GENERAL FUND	1,658,125	1,843,370	1,840,080	1,846,830	1,828,472
INTERAGENCY TRANSFER		5,990	5,990	5,990	5,990
INTERIM FINANCE	60,460				
OTHER FUND	14,705	17,338	17,799	16,600	17,246
REVERSIONS					
NDOC - THREE LAKES VALLEY CONSERVATION CAMP	2,575,331	2,758,803	2,762,972	2,836,527	2,845,591
GENERAL FUND	2,494,133	2,723,355	2,726,349	2,800,928	2,808,892
INTERAGENCY TRANSFER	5,749	23,695	23,695	23,695	23,695
INTERIM FINANCE	60,460				
OTHER FUND	14,989	11,753	12,928	11,904	13,004
REVERSIONS					
NDOC - WELLS CONSERVATION CAMP	1,316,667	1,381,433	1,358,219	1,392,711	1,377,103
GENERAL FUND	1,247,038	1,365,970	1,341,907	1,377,098	1,360,512
INTERAGENCY TRANSFER		4,880	4,880	4,880	4,880
INTERIM FINANCE	60,460				
OTHER FUND	9,169	10,583	11,432	10,733	11,711
REVERSIONS					
NDOC - HUMBOLDT CONSERVATION CAMP	1,336,712	1,410,018	1,410,831	1,389,529	1,392,848
GENERAL FUND	1,265,488	1,390,958	1,391,342	1,370,469	1,373,037
INTERAGENCY TRANSFER		4,668	4,668	4,668	4,668
INTERIM FINANCE	60,460				
OTHER FUND	10,764	14,392	14,821	14,392	15,143
REVERSIONS					

	2016-2017 Work Program	2017-2018 GOVERNOR RECOMMENDS	2017-2018 LEGISLATIVELY APPROVED	2018-2019 GOVERNOR RECOMMENDS	2018-2019 LEGISLATIVELY APPROVED
NDOC - ELY CONSERVATION CAMP	1,349,577	1,378,409	1,380,361	1,408,497	1,411,897
GENERAL FUND	1,272,665	1,368,024	1,368,913	1,397,867	1,400,204
INTERAGENCY TRANSFER	3,591				
INTERIM FINANCE	60,460				
OTHER FUND	12,861	10,385	11,448	10,630	11,693
REVERSIONS					
NDOC - JEAN CONSERVATION CAMP	1,556,546	1,626,187	1,627,817	1,671,941	1,676,419
GENERAL FUND	1,549,138	1,609,249	1,611,101	1,655,003	1,659,570
INTERAGENCY TRANSFER		8,252	8,252	8,252	8,252
OTHER FUND	7,408	8,686	8,464	8,686	8,597
REVERSIONS					
NDOC - SILVER SPRINGS CONSERVATION CAMP	3,873	3,616	3,616	3,677	3,677
GENERAL FUND	3,873	3,616	3,616	3,677	3,677
INTERAGENCY TRANSFER					
NDOC - CARLIN CONSERVATION CAMP	1,266,672	1,403,586	1,404,302	1,416,229	1,419,392
GENERAL FUND	1,196,500	1,389,552	1,390,198	1,402,195	1,405,148
INTERAGENCY TRANSFER		4,289	4,289	4,289	4,289
INTERIM FINANCE	60,460				
OTHER FUND	9,712	9,745	9,815	9,745	9,955
REVERSIONS					
NDOC - TONOPAH CONSERVATION CAMP	1,357,535	1,354,218	1,356,033	1,393,933	1,397,174
GENERAL FUND	1,295,181	1,342,512	1,344,123	1,382,091	1,385,060
INTERAGENCY TRANSFER	-9,340	2,260	2,260	2,260	2,260
INTERIM FINANCE	60,460				
OTHER FUND	11,234	9,446	9,650	9,582	9,854
REVERSIONS					
NDOC - OFFENDERS' STORE FUND	30,109,215	28,748,725	28,748,725	29,843,377	29,694,745
BALANCE FORWARD	10,402,129	12,307,339	12,307,339	13,101,736	12,953,104
INTERAGENCY TRANSFER	128,328	126,686	126,686	126,686	126,686
OTHER FUND	19,578,758	16,314,700	16,314,700	16,614,955	16,614,955
NDOC - INMATE WELFARE ACCOUNT	3,759,954	3,676,642	3,819,354	3,838,465	4,017,494
BALANCE FORWARD	47,422	43,581	43,581	154,761	199,662
INTERAGENCY TRANSFER	3,014,364	2,915,237	3,068,954	2,956,914	3,112,917
OTHER FUND	698,168	717,824	706,819	726,790	704,915
NDOC - PRISON INDUSTRY	6,465,060	6,149,149	6,149,149	6,356,681	6,358,846
BALANCE FORWARD	1,666,495	1,595,856	1,595,856	1,797,623	1,799,788
INTERAGENCY TRANSFER	48,000	48,000	48,000	48,000	48,000
OTHER FUND	4,750,565	4,505,293	4,505,293	4,511,058	4,511,058
NDOC - PRISON RANCH	3,849,829	4,014,810	4,014,810	4,432,695	4,433,286
BALANCE FORWARD	1,142,438	1,318,190	1,318,190	1,736,075	1,736,666
FEDERAL FUND	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
OTHER FUND	707,391	696,620	696,620	696,620	696,620

	2016-2017 Work Program	2017-2018 GOVERNOR RECOMMENDS	2017-2018 LEGISLATIVELY APPROVED	2018-2019 GOVERNOR RECOMMENDS	2018-2019 LEGISLATIVELY APPROVED
TOTAL DEPARTMENT OF CORRECTIONS	323,342,086	339,887,501	337,820,782	348,493,320	347,275,254
GENERAL FUND	268,434,278	291,222,998	288,379,764	297,804,430	295,955,034
BALANCE FORWARD	13,284,462	15,264,966	15,264,966	16,790,195	16,689,220
FEDERAL FUND	4,631,699	3,291,184	3,291,184	3,291,184	3,291,184
INTERAGENCY TRANSFER	5,568,397	5,393,890	5,677,579	5,459,663	5,750,630
INTERIM FINANCE	3,572,936				
OTHER FUND	27,850,314	24,714,463	25,207,289	25,147,848	25,589,186
REVERSIONS					
DEPARTMENT OF MOTOR VEHICLES					
DMV - SYSTEM MODERNIZATION	20,431,533	25,840,402	24,642,811	23,768,851	26,128,939
BALANCE FORWARD	1,042,941				
HIGHWAY FUND	4,994,575	19,112,587	17,988,681	17,041,036	19,274,809
INTERAGENCY TRANSFER					200,000
INTERIM FINANCE	8,594,017				
OTHER FUND	5,800,000	6,727,815	6,654,130	6,727,815	6,654,130
REVERSIONS					
DMV - DIRECTOR'S OFFICE	4,979,187	4,724,371	4,717,203	5,094,221	5,088,591
HIGHWAY FUND	2,904,564	2,575,615	2,568,646	2,810,304	2,804,818
INTERAGENCY TRANSFER	2,074,623	2,148,756	2,148,557	2,283,917	2,283,773
REVERSIONS					
DMV - HEARINGS	1,229,699	1,250,778	1,249,134	1,255,230	1,255,208
HIGHWAY FUND	1,226,349	1,246,478	1,244,834	1,250,930	1,250,908
OTHER FUND	3,350	4,300	4,300	4,300	4,300
REVERSIONS					
DMV - AUTOMATION	9,636,864	10,163,237	10,233,770	10,410,155	10,432,607
BALANCE FORWARD					
HIGHWAY FUND	5,387,183	5,142,076	4,880,983	5,394,254	5,086,526
INTERAGENCY TRANSFER	3,770,712	4,435,668	4,742,396	4,429,783	4,735,065
OTHER FUND	478,969	585,493	610,391	586,118	611,016
REVERSIONS					
DMV - ADMINISTRATIVE SERVICES DIVISION	15,149,107	16,551,582	16,779,414	17,495,065	16,991,379
HIGHWAY FUND	4,706,300	6,041,096	6,285,207	6,616,081	6,177,533
INTERAGENCY TRANSFER	305,808	401,514	409,267	422,560	405,484
OTHER FUND	10,136,999	10,108,972	10,084,940	10,456,424	10,408,362
REVERSIONS					
DMV - COMPLIANCE ENFORCEMENT	5,100,357	5,149,246	5,124,334	5,178,639	5,173,719
HIGHWAY FUND	4,851,920	4,775,081	4,721,851	4,804,504	4,770,871
INTERAGENCY TRANSFER	56,360	267,076	270,768	267,042	271,126
OTHER FUND	192,077	107,089	131,715	107,093	131,722
REVERSIONS					
DMV - MOTOR VEHICLE POLLUTION CONTROL	12,174,243	11,648,374	11,795,392	12,126,808	12,330,723
BALANCE FORWARD	2,391,044	1,502,255	1,502,255	1,980,689	2,037,586
OTHER FUND	9,783,199	10,146,119	10,293,137	10,146,119	10,293,137

Summary of Appropriations and Authorizations

2017-19 Legislature

	2016-2017 Work Program	2017-2018 GOVERNOR RECOMMENDS	2017-2018 LEGISLATIVELY APPROVED	2018-2019 GOVERNOR RECOMMENDS	2018-2019 LEGISLATIVELY APPROVED
DMV - CENTRAL SERVICES	11,204,510	11,399,311	11,336,050	11,542,932	11,490,775
GENERAL FUND	18,864	11,593	13,076	11,593	13,194
HIGHWAY FUND	6,182,737	4,526,036	4,407,472	4,664,843	4,566,882
INTERAGENCY TRANSFER	3,962,950	4,949,299	5,092,117	4,944,056	5,086,214
OTHER FUND	1,039,959	1,912,383	1,823,385	1,922,440	1,824,485
REVERSIONS					
DMV - LICENSE PLATE FACTORY	7,696,864	7,353,855	6,702,419	7,727,678	6,624,430
BALANCE FORWARD	916,533	1,699,613	1,000,000	2,033,706	1,000,000
OTHER FUND	6,780,331	5,654,242	5,702,419	5,693,972	5,624,430
DMV - VERIFICATION OF INSURANCE	11,437,279	13,092,652	13,112,712	13,092,652	13,112,712
BALANCE FORWARD	500,000	500,000	500,000	500,000	500,000
OTHER FUND	10,937,279	12,592,652	12,612,712	12,592,652	12,612,712
REVERSIONS					
DMV - RECORDS SEARCH	8,067,635	9,581,072	10,023,354	9,581,072	10,023,354
BALANCE FORWARD	50,000	50,000	50,000	50,000	50,000
OTHER FUND	8,017,635	9,531,072	9,973,354	9,531,072	9,973,354
REVERSIONS					
DMV - FIELD SERVICES	50,357,756	51,729,047	51,637,869	53,065,362	53,538,850
GENERAL FUND	11,214	23,460	23,460	23,460	23,460
BALANCE FORWARD	37,199				
FEDERAL FUND	110,406				
HIGHWAY FUND	20,096,591	20,645,970	19,948,182	21,982,285	21,849,163
INTERIM FINANCE					
OTHER FUND	30,102,346	31,059,617	31,666,227	31,059,617	31,666,227
REVERSIONS					
DMV - MOTOR CARRIER DIVISION	4,417,617	4,282,716	4,360,883	4,370,260	4,453,804
HIGHWAY FUND	1,913,515	810,502	2,609,863	864,959	2,688,899
INTERAGENCY TRANSFER					
OTHER FUND	2,504,102	3,472,214	1,751,020	3,505,301	1,764,905
REVERSIONS					
DMV - DIVISION OF MANAGEMENT SERVICES & PROGRAMS	1,664,644	1,627,473	1,518,761	1,646,280	1,538,787
HIGHWAY FUND	1,549,310	1,627,473	1,518,761	1,646,280	1,538,787
INTERAGENCY TRANSFER	115,334				
OTHER FUND					
REVERSIONS					
TOTAL DEPARTMENT OF MOTOR VEHICLES	163,547,295	174,394,116	173,234,106	176,355,205	178,183,878
GENERAL FUND	30,078	35,053	36,536	35,053	36,654
BALANCE FORWARD	4,937,717	3,751,868	3,052,255	4,564,395	3,587,586
FEDERAL FUND	110,406				
HIGHWAY FUND	53,813,044	66,502,914	66,174,480	67,075,476	70,009,196
INTERAGENCY TRANSFER	10,285,787	12,202,313	12,663,105	12,347,358	12,981,662
INTERIM FINANCE	8,594,017				
OTHER FUND	85,776,246	91,901,968	91,307,730	92,332,923	91,568,780
REVERSIONS					

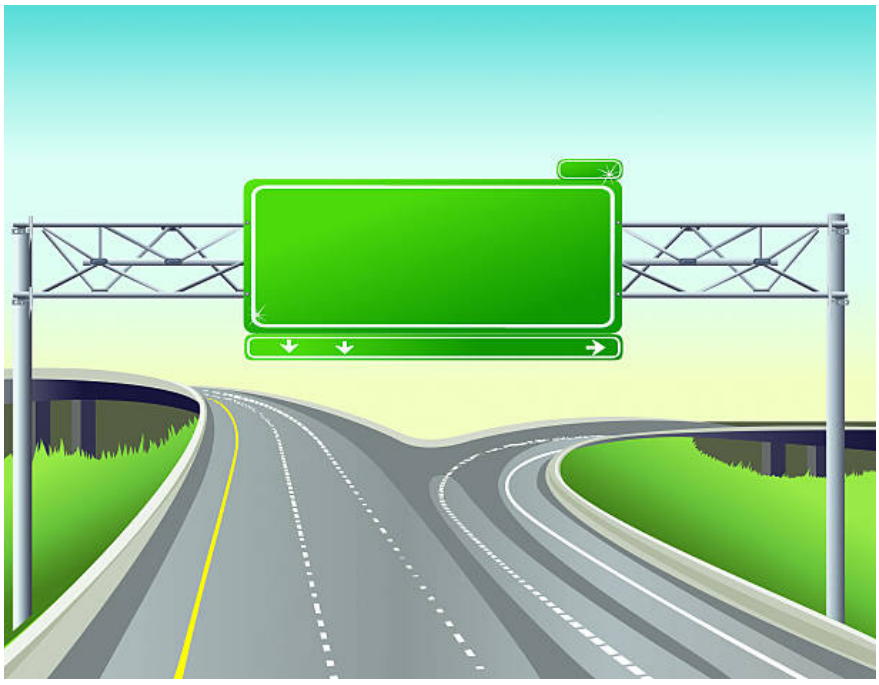
	2016-2017 Work Program	2017-2018 GOVERNOR RECOMMENDS	2017-2018 LEGISLATIVELY APPROVED	2018-2019 GOVERNOR RECOMMENDS	2018-2019 LEGISLATIVELY APPROVED
DEPARTMENT OF PUBLIC SAFETY					
DPS - NEVADA OFFICE OF CYBER DEFENSE COORDINATION		399,058	398,870	477,307	478,083
GENERAL FUND		399,058	398,870	477,307	478,083
DPS - DIRECTOR'S OFFICE	3,125,953	3,260,398	3,261,851	3,356,747	3,340,273
INTERAGENCY TRANSFER	3,125,953	3,260,398	3,261,851	3,356,747	3,340,273
OTHER FUND					
DPS - OFFICE OF PROF RESPONSIBILITY	760,387	826,999	817,862	796,446	792,667
INTERAGENCY TRANSFER	760,387	826,999	817,862	796,446	792,667
DPS - EVIDENCE VAULT	647,660	645,693	643,351	659,864	658,097
INTERAGENCY TRANSFER	647,660	645,693	643,351	659,864	658,097
DPS - TRAINING DIVISION	1,082,680	2,063,643	2,043,819	2,041,657	2,024,715
GENERAL FUND	316,089	852,974	850,645	845,505	841,123
HIGHWAY FUND	762,891	1,207,158	1,189,663	1,192,641	1,180,081
OTHER FUND	3,700	3,511	3,511	3,511	3,511
REVERSIONS					
DPS - FORFEITURES - LAW ENFORCEMENT	1,715,762	1,535,224	1,535,224	1,746,116	1,757,311
BALANCE FORWARD	37,962	710,855	710,855	921,747	932,942
FEDERAL FUND			755,693		755,693
OTHER FUND	1,677,800	824,369	68,676	824,369	68,676
DPS - NEVADA HIGHWAY PATROL DIVISION	75,730,646	73,973,446	73,662,468	74,637,833	74,456,126
GENERAL FUND	52,192	17,834	17,834	17,834	17,834
BALANCE FORWARD	3,715,365				
HIGHWAY FUND	68,748,008	70,939,193	70,231,494	71,680,602	71,087,094
INTERAGENCY TRANSFER	1,569,339	1,443,035	1,770,113	1,366,014	1,708,172
INTERIM FINANCE					
OTHER FUND	1,645,742	1,573,384	1,643,027	1,573,383	1,643,026
REVERSIONS					
DPS - NHP K-9 PROGRAM	46,114	36,186	36,510	20,169	20,169
INTERAGENCY TRANSFER	46,114	36,186	36,510	20,169	20,169
DPS - HIGHWAY SAFETY GRANTS ACCOUNT	2,445,016	2,204,486	2,207,854	2,201,701	2,321,598
BALANCE FORWARD		23,576	23,576	23,576	23,576
FEDERAL FUND	2,445,016	2,113,132	2,136,964	2,110,403	2,250,764
HIGHWAY FUND		67,778	47,314	67,722	47,258
DPS - DIGNITARY PROTECTION	1,099,127	1,091,502	1,090,708	1,066,979	1,067,050
GENERAL FUND	1,099,127	1,091,502	1,090,708	1,066,979	1,067,050
REVERSIONS					

	2016-2017 Work Program	2017-2018 GOVERNOR RECOMMENDS	2017-2018 LEGISLATIVELY APPROVED	2018-2019 GOVERNOR RECOMMENDS	2018-2019 LEGISLATIVELY APPROVED
DPS - DIVISION OF PAROLE AND PROBATION	49,831,930	57,801,739	60,507,350	57,537,658	60,261,193
GENERAL FUND	42,061,064	46,872,461	50,862,806	45,771,780	50,261,523
INTERAGENCY TRANSFER	61,991	30,250	30,124	30,202	30,124
OTHER FUND	7,708,875	10,899,028	9,614,420	11,735,676	9,969,546
REVERSIONS					
DPS - INVESTIGATION DIVISION	6,994,161	7,399,886	7,334,928	6,922,744	6,924,767
GENERAL FUND	5,882,293	6,477,199	6,462,146	6,060,186	6,078,658
BALANCE FORWARD	61,577				
FEDERAL FUND	68,500	32,040	32,039	32,039	32,039
HIGHWAY FUND	390,666	452,606	403,043	392,530	376,370
INTERAGENCY TRANSFER	555,946	411,578	411,237	411,526	411,237
OTHER FUND	35,179	26,463	26,463	26,463	26,463
REVERSIONS					
DPS - DIVISION OF EMERGENCY MANAGEMENT	4,983,180	5,147,529	5,124,569	4,692,016	4,694,418
GENERAL FUND	457,671	814,792	784,493	460,798	452,646
BALANCE FORWARD	1,208				
FEDERAL FUND	568,435	646,226	644,142	659,168	650,499
INTERAGENCY TRANSFER	3,954,814	3,683,517	3,693,852	3,569,056	3,589,191
OTHER FUND	1,052	2,994	2,082	2,994	2,082
REVERSIONS					
DPS - EMERGENCY MANAGEMENT ASSISTANCE GRANTS	18,206,391	15,095,672	15,211,770	14,499,967	14,719,602
BALANCE FORWARD	157,783				
FEDERAL FUND	17,498,608	14,595,672	14,711,770	13,999,967	14,219,602
INTERAGENCY TRANSFER	50,000				
OTHER FUND	500,000	500,000	500,000	500,000	500,000
DPS - STATE EMERGENCY RESPONSE COMMISSION	2,697,379	2,803,792	2,803,438	2,722,149	2,682,932
BALANCE FORWARD	1,432,598	1,410,175	1,410,175	1,331,671	1,292,559
FEDERAL FUND	137,131	238,638	238,638	238,638	238,638
HIGHWAY FUND	276,554	273,760	273,406	270,621	270,516
OTHER FUND	851,096	881,219	881,219	881,219	881,219
REVERSIONS					
DPS - FIRE MARSHAL	2,811,254	2,916,972	2,934,566	2,907,567	2,928,112
GENERAL FUND	554,019	357,226	301,272	345,816	323,243
BALANCE FORWARD	13,599				
FEDERAL FUND	20,000	20,000	20,000	20,000	20,000
INTERAGENCY TRANSFER	383,361	401,760	401,760	387,547	387,547
OTHER FUND	1,840,275	2,137,986	2,211,534	2,154,204	2,197,322
REVERSIONS					
DPS - CIG FIRE SAFE STD & FIREFIGHTER SUPPORT	148,794	134,879	134,879	195,038	195,038
BALANCE FORWARD	125,084	121,453	121,453	105,612	105,612
OTHER FUND	23,710	13,426	13,426	89,426	89,426

	2016-2017 Work Program	2017-2018 GOVERNOR RECOMMENDS	2017-2018 LEGISLATIVELY APPROVED	2018-2019 GOVERNOR RECOMMENDS	2018-2019 LEGISLATIVELY APPROVED
DPS-CENTRAL REP FOR NV RECORDS OF CRIMINAL HISTORY	28,219,989	28,371,947	29,242,294	27,989,827	29,348,717
GENERAL FUND	1,187,191	100	100	100	100
BALANCE FORWARD	10,310,010	10,829,844	10,829,844	9,743,994	10,199,626
INTERAGENCY TRANSFER	1,348,788	902,737	1,382,401	925,756	1,403,375
OTHER FUND	15,374,000	16,639,266	17,029,949	17,319,977	17,745,616
REVERSIONS					
DPS - GENERAL SERVICES DIVISION	9,078,360	6,494,589	6,500,581	6,655,683	6,667,948
INTERAGENCY TRANSFER	9,058,708	6,488,618	6,494,610	6,649,712	6,661,977
OTHER FUND	19,652	5,971	5,971	5,971	5,971
DPS - CHILD VOLUNTEER BACKGROUND CHECKS TRUST ACCT	15,087	15,087	15,087	15,087	15,087
GENERAL FUND	15,087	15,087	15,087	15,087	15,087
REVERSIONS					
DPS - CAPITOL POLICE	2,716,308	3,004,936	3,027,421	2,906,837	2,908,201
BALANCE FORWARD					
INTERAGENCY TRANSFER	2,716,308	3,004,936	3,027,421	2,906,837	2,908,201
DPS - HIGHWAY SAFETY PLAN & ADMIN	7,621,940	2,669,010	3,929,046	2,696,310	3,958,221
FEDERAL FUND	63,123	67,915	67,915	70,317	70,317
HIGHWAY FUND	274,494	260,531	270,498	270,931	282,842
INTERAGENCY TRANSFER	7,265,287	2,340,564	3,590,633	2,355,062	3,605,062
OTHER FUND	19,036				
REVERSIONS					
DPS - TRAFFIC SAFETY	12,172,128	5,866,255	7,160,193	5,868,414	7,161,486
FEDERAL FUND	8,292,735	4,366,146	4,366,146	4,367,439	4,367,439
INTERAGENCY TRANSFER	3,879,393	1,500,109	2,794,047	1,500,975	2,794,047
DPS - MOTORCYCLE SAFETY PROGRAM	805,853	754,099	719,803	771,591	703,076
BALANCE FORWARD	324,997	271,061	271,061	288,478	254,259
INTERAGENCY TRANSFER	45,716				
OTHER FUND	435,140	483,038	448,742	483,113	448,817
DPS - JUSTICE GRANT	579,576	556,250	518,964	566,361	531,687
GENERAL FUND	60,803	338,690	312,881	347,979	322,899
INTERAGENCY TRANSFER	518,773	217,560	206,083	218,382	208,788
OTHER FUND					
DPS - JUSTICE ASSISTANCE ACT	2,062,664	1,363,535	1,363,535	1,363,551	1,363,551
BALANCE FORWARD	10,800	10,800	10,800	10,800	10,800
FEDERAL FUND	1,534,348	1,028,500	1,028,500	1,028,500	1,028,500
OTHER FUND	517,516	324,235	324,235	324,251	324,251
DPS - JUSTICE ASSIST GRANT TRUST ACCOUNT	3,496,304	2,262,605	2,262,605	2,262,713	2,262,713
BALANCE FORWARD	1,353,964				
FEDERAL FUND	2,135,648	2,253,111	2,253,111	2,253,219	2,253,219
OTHER FUND	6,692	9,494	9,494	9,494	9,494

	2016-2017 Work Program	2017-2018 GOVERNOR RECOMMENDS	2017-2018 LEGISLATIVELY APPROVED	2018-2019 GOVERNOR RECOMMENDS	2018-2019 LEGISLATIVELY APPROVED
DPS - ACCOUNT FOR REENTRY PROGRAMS	5,000	10,000	5,000	10,000	5,000
OTHER FUND	5,000	10,000	5,000	10,000	5,000
DPS - PAROLE BOARD	2,675,984	2,878,659	2,898,060	2,855,408	2,864,017
GENERAL FUND	2,675,984	2,878,659	2,898,060	2,855,408	2,864,017
REVERSIONS					
DPS - HOMELAND SECURITY	432,104	444,874	444,481	449,552	450,070
GENERAL FUND	175,978	167,986	168,900	169,402	170,262
FEDERAL FUND	42,024	46,598	46,976	47,303	47,775
INTERAGENCY TRANSFER	214,102	230,290	228,605	232,847	232,033
REVERSIONS					
TOTAL DEPARTMENT OF PUBLIC SAFETY	242,207,731	232,028,950	237,837,087	230,893,292	237,561,925
GENERAL FUND	54,537,498	60,283,568	64,163,802	58,434,181	62,892,525
BALANCE FORWARD	17,544,947	13,377,764	13,377,764	12,425,878	12,819,374
FEDERAL FUND	32,805,568	25,407,978	26,301,894	24,826,993	25,934,485
HIGHWAY FUND	70,452,613	73,201,026	72,415,418	73,875,047	73,244,161
INTERAGENCY TRANSFER	36,202,640	25,424,230	28,790,460	25,387,142	28,750,960
INTERIM FINANCE					
OTHER FUND	30,664,465	34,334,384	32,787,749	35,944,051	33,920,420
REVERSIONS					
PUBLIC SAFETY					
GENERAL FUND	323,001,854	351,541,619	352,580,102	356,273,664	358,884,213
BALANCE FORWARD	36,210,586	32,881,496	32,181,883	34,128,103	33,444,337
FEDERAL FUND	37,547,673	28,699,162	29,593,078	28,118,177	29,225,669
HIGHWAY FUND	124,265,657	139,703,940	138,589,898	140,950,523	143,253,357
INTERAGENCY TRANSFER	52,056,824	43,020,433	47,131,144	43,194,163	47,483,252
INTERIM FINANCE	12,166,953				
OTHER FUND	146,481,811	152,973,695	151,325,648	155,428,518	153,263,082
REVERSIONS					
TOTAL FOR PUBLIC SAFETY	731,731,358	748,820,345	751,401,753	758,093,148	765,553,910
Less: INTER-AGENCY TRANSFER	52,056,824	43,020,433	47,131,144	43,194,163	47,483,252
NET PUBLIC SAFETY	679,674,534	705,799,912	704,270,609	714,898,985	718,070,658

INFRASTRUCTURE



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 2017-19 biennium, General Fund appropriations for the Infrastructure function total $78.1 million, which represents an increase of 25.9 percent compared to the $62.1 million approved for the 2015-17 biennium.

COLORADO RIVER COMMISSION

The Colorado River Commission (CRC), authorized under NRS 538.051, was created in 1935 and 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 commissioners – four appointed by the Governor (including the chairperson) and three appointed by and members of the Board of Directors of the Southern Nevada Water Authority (SNWA). The CRC is supported by an administrative charge on the sale of electric power to the Commission's customers and the SNWA. Additional revenues are received through the sale of raw water to a number of small water users along the Colorado River and from interest income derived from the investment of funds by the state. The CRC is entirely funded by its customers and does not receive state or federal funds.

The 2017 Legislature approved the elimination of two vacant unclassified positions, a Network Administrator and an Energy Accountant, reducing Power Administration Charges and Cost Allocation Reimbursement funds totaling $424,081 over the 2017-19 biennium. The Network Administrator position's duties are performed by the SNWA, and the Energy Accountant position is no longer needed due to stabilization in customer base. Additionally, the 2017 Legislature approved $25,000 in Water Administration Charges for a water conference in FY 2018 to be developed in cooperation with the SNWA. The water conference will provide an open forum for Colorado River water users to discuss the resources of the Colorado River.

The Colorado River Research and Development Account, authorized under NRS 538.191, is utilized as a pass-through budget for the costs related to the Lower Colorado River Multi-Species Conservation Program (LCRMSCP) to comply with the Endangered Species Act to address the biological needs of mammals, birds, fish, amphibians, and reptiles, as well as invertebrates and plants. Nevada has entered into a regional partnership with Arizona, California, the U.S. Department of the Interior, as well as various nonfederal stakeholders and water and hydroelectric power agencies along the lower Colorado River, to balance the use of Colorado River water resources with the conservation of native species and their habitats. The partnership is governed by an

interstate cost-sharing agreement in which funding commitments for the costs associated with the nonfederal portion of the project are covered. The Research and Development Account is supported by administrative charges in accordance with the multi-species funding contracts between the CRC and its water and power customers. The 2017 Legislature approved an operating budget of $953,321 in FY 2018 and $973,302 for the CRC's contribution to support the LCRMSCP. Reserves for the Colorado River Research and Development Account are projected to be $9.3 million by the end of FY 2019.

The Power Delivery Project budget, authorized under NRS 538, administers the costs associated with the CRC's high-voltage power delivery project for the SNWA's water delivery system, which provides for a power transmission system from the Lake Mead substation at Hoover Dam to the SNWA water treatment facility. The CRC develops annual operating budgets for the power delivery projects that are reviewed and approved by the SNWA. The Power Delivery Project budget is supported by monthly billings to the SNWA in accordance with the approved operating budget. The 2017 Legislature approved funding of $24.3 million in FY 2018 and $25.9 million in FY 2019.

The Power Marketing budget, authorized under NRS 353.323, is used to record purchases and sales of power, debt service related to the Hoover Upgrading Bonds (scheduled to be extinguished on October 1, 2017), and operational costs of the Basic Substation project. This budget accounts for all power-related activities except those dedicated to the Southern Nevada Water System and its customers. The Power Marketing budget is supported by monthly billings to hydropower customers. The 2017 Legislature approved funding of $40.3 million in FY 2018 and $32.2 million in FY 2019.

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 citizens of the state. The department includes the Divisions of Forestry, State Parks, Environmental Protection, State Lands, and Water Resources. The department also includes the Nevada Tahoe Regional Planning Agency (NTRPA), the State Environmental Commission, the Nevada Natural Heritage Program, the Conservation Districts Program, the Office of Historic Preservation, and the Off-Highway Vehicles Commission. For the 2017-19 biennium, net of interagency transfers, $234.4 million in total funding was approved for the DCNR, which was 6.8 percent more than the $219.4 million approved for the 2015-17 biennium. The General Fund portion of the department's budget totals $72.9 million over the 2017-19 biennium, representing a 27.3 percent increase from the $57.3 million approved for the 2015-17 biennium.

DEPARTMENT OF CONSERVATION AND NATURAL RESOURCES BOND PROGRAM

The Department of Conservation and Natural Resources administers four resource protection programs that are dependent upon the sale of general obligation bonds. Through the passage of Senate Bill (S.B.) 546, the 2017 Legislature approved the Governor's recommendation of $11.6 million over the 2017-19 biennium for the issuance of general obligation bonds for the four DCNR resource protection programs as follows:

1. $1.0 million was approved for the Commission for Cultural Centers and Historic Preservation, managed by the Office of Historic Preservation, to protect and preserve the state's cultural resources. (Section 26)

2. $4.6 million was approved for the conservation and recreation bonds (Question 1). The 17th Special Session of the 2001 Legislature approved Assembly Bill (A.B.) 9. In the November 5, 2002, General Election, voters approved up to $200 million in general obligation bonds for the purpose of protecting, preserving and obtaining the benefits of property and natural resources in the state. All bond sales were originally required to be sold by June 30, 2014; however, S.B. 489, approved by the 2013 Legislature, extended the time period for issuance of the Question 1 bonds until June 30, 2019. Of the $4.6 million approved by the Legislature, $1.0 million is designated for grants managed by the Division of State Lands for the construction of recreational trails and the acquisition of conservation easements; $1.7 million is designated for the Division of State Parks to support capital improvements and renovations of facilities in state parks; and $1.9 million is designated for the Department of Wildlife for wildlife habitat and facility improvements. (Section 27)

3. $5.0 million was approved for the Lake Tahoe Environmental Improvement Program (EIP), managed by 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. (Section 28)

4. $1.0 million was approved for the Water Infrastructure Grant Program, managed by the Division of Environmental Protection, to provide grants to water purveyors to assist with the costs of capital improvements and to fund the cost of improvements to conserve water. (Section 29)

CONSERVATION AND NATURAL RESOURCES

ADMINISTRATION

The Director's Office of the DCNR provides administrative, technical, budgetary, and supervisory support to agencies within the department. The Director's Office is funded with General Fund appropriations along with cost allocation revenues and transfers from other agencies. The 2017 Legislature approved the Governor's recommendation of General Fund appropriations totaling $2.0 million over the 2017-19 biennium compared to

the $3.9 million (inclusive of the General Fund appropriations totaling $3.2 million for the Sagebrush Ecosystem Program) of General Fund appropriations approved by the 2015 Legislature for the 2015-17 biennium.

ACCOUNT TO RESTORE THE SAGEBRUSH ECOSYSTEM

To provide transparency and improve cash flow for projects, the 2017 Legislature authorized $1.0 million for each fiscal year of the 2017-19 biennium for the Account to Restore the Sagebrush Ecosystem in the Authorizations Act, providing for inclusion in The Executive Budget for the 2019-21 biennium.

In addition, the 2017 money committees approved adding language to the Authorizations Act (S.B. 545, Section 19) to allow $844,187 in certain funds that remained in the Account to Restore the Sagebrush Ecosystem at the end of FY 2017 to be balanced forward to FY 2018, and the Appropriations Act (A.B. 518, Section 47) to provide that any remaining balance of the $1.0 million of General Fund appropriations awarded, but not expended, for the Conservation Credit System sagebrush habitat improvement projects over the 2015-17 biennium did not revert to the General Fund.

CONSERVATION DISTRICTS

The Conservation Districts Program works with Nevada's 28 locally-elected conservation districts in a statewide conservation program. The mission of the program is to train and assist the districts, which work to conserve, improve and sustain the state's renewable natural resources by providing outreach and technical assistance to landowners in partnership with other local, state and federal agencies. The program also provides annual grants to each of the 28 eligible conservation districts and provides support for the State Conservation Commission.

The 2017 Legislature approved General Fund appropriations of $1.2 million, an increase of 5.9 percent when compared to the $1.1 million approved for the 2015-17 biennium. As part of the overall General Fund appropriations, the Legislature approved an increase of $14,000 in each year of the 2017-19 biennium to increase grant awards from $4,000 to $4,500 annually to each of the 28 conservation districts. The Legislature also continued General Fund appropriations at $75,000 in both fiscal years of the 2017-19 biennium for the Competitive Grant Program, approved by the 2015 Legislature, to aid the conservation districts in funding projects for the benefit of the sage grouse habitat.

OFF-HIGHWAY VEHICLE COMMISSION

The Commission on Off-Highway Vehicles (OHVs) was created during the 2009 Session per S.B. 394, later codified in NRS 490.067. The Commission established the Account for Off-Highway Vehicles (Account), and required owners of OHVs purchased after a specific date to apply to the Department of Motor Vehicles (DMV) for titling and registration, effective July 1, 2011.

The OHV Commission and project grants are supported 100.0 percent with OHV fees collected by the DMV on all OHV registration and title fees. All OHV fees collected in excess of $150,000, less the DMV's costs to administer the program, are transferred to the OHV Commission for administrative costs and grants. The 2017 Legislature approved OHV titling and registration fees, including balance forwards, totaling $3.8 million over the 2017-19 biennium.

Additionally, the Legislature passed and the Governor approved A.B. 29, which revised provisions governing off-highway vehicles, including the creation of the OHV program and the Commission within the Department of Conservation and Natural Resources. The bill also provided authority for the Director to administer the program and the Account for Off-Highway Vehicles created by NRS 490.069; provided authority to establish a budgetary reserve; and provided for board and commission pay to the OHV Commission members who are not officers or employees of the State of Nevada. Further, the bill revised NRS 490.069 authorizing the OHV Commission to award grants from the Account for law enforcement/compliance, education/public awareness, OHV trail management and development, and the prevention of environmental and wildlife habitat impacts.

DIVISION OF STATE PARKS

The Division of State Parks plans, develops and maintains a system of 23 parks and recreation areas for the use and enjoyment of residents and visitors. The division also preserves areas of scenic, historic and scientific significance in Nevada. The primary sources of funding for state parks are General Fund appropriations, visitor user fees and motor boat fuel taxes. For the 2017-19 biennium, the 2017 Legislature approved General Funds of $20.5 million, an increase of 102.4 percent when compared to the $10.1 million approved for the 2015-17 biennium. The increase is a result of the Legislature approving the Governor's Explore Your Nevada Initiative, funded with General Fund appropriations totaling $10.4 million and user fee charges and interagency transfers totaling $575,307 over the 2017-19 biennium as outlined below:

1. New Walker River State Recreation Area: The acceptance of the land donation (Flying M, Rafter 7 and Pitchfork ranches) for the proposed new Walker River State Recreation Area, located on the East Walker River in Lyon County on 12,000 acres of ranch land donated to the state by the National Fish and Wildlife Foundation; and funding for 12 new permanent positions, 4 seasonal positions, ongoing operating and equipment costs, and one-time start-up costs, including construction and maintenance projects funded with General Fund appropriations totaling $4.6 million and Other Funds totaling $217,500.

2. New Tule Springs State Park: Located on 315 acres of existing state-owned land adjacent to the Tule Springs Fossil Beds National Monument in Clark County, the Legislature approved the new Tule Springs State Park, which includes two permanent positions, two seasonal positions and associated one-time and ongoing operating costs, funded with General Fund appropriations totaling $1.6 million.

3. Van Sickle Bi-State Park: General Fund appropriations of $401,974 and Other Funds totaling $27,219 were approved for one permanent Park Ranger position, two seasonal Park Aid positions, ongoing operating and equipment costs and one-time start-up costs, and construction and maintenance projects.

4. Existing State Parks: General Fund appropriations totaling $367,616 and Other Funds totaling $330,588 were approved for the construction of water and power hookups at 97 campsites within 7 state parks; installation of equipment and associated monthly connection charges for Wi-Fi availability at 8 state parks; construction of an equestrian area at Lahontan State Recreation Area; and road base to maintain gravel roads and parking lots statewide.

5. Other New Positions: 13 new positions and associated operating and equipment costs funded with General Fund appropriations totaling $2.4 million over the 2017-19 biennium, as follows:

    - Four new positions to restore the regional office in Eastern Nevada, which had been eliminated during budget reductions by the 2009 Legislature - $732,941.

    - Three new Park Ranger positions (one each for Lahontan State Recreation Area, Spring Mountain Ranch and Valley of Fire State Park) - $617,495.

    - One Park and Recreation Program Manager position to update existing master plans and create new master plans for parks statewide - $157,848.

    - Two new Water System Operator positions to comply with the Safe Drinking Water Act and other water regulations - $341,634.

    - One Park Maintenance Specialist position for Big Bend State Park - $161,992.

    - One Safety Specialist Consultation position to conduct safety training for permanent and seasonal staff statewide - $190,457.

    - One Education and Information Officer position dedicated to outreach, including marketing on the division's website and via social media - $170,297.

6. Replacement Equipment: The upgrade of the division's law enforcement radio system, trucks and service vehicles, tractors and backhoes, and computer hardware and software - $984,806.

7. Other Items: Replacement radios for the lifeguards at Sand Harbor State Park, body armor for law enforcement positions, testing fees for Professional Engineer certifications and required emergency medical recertification - $15,298.

In approving the Governor's Explore Your Nevada Initiative, the Legislature approved Senate Bill 536, which appropriated General Funds of $2.8 million and authorized expenditures of $1.2 million from other revenues for the construction of a campground and cabins at the new Walker River State Recreation Area; the stabilization and restoration of the ruins at Fort Churchill Historic State Park; pull-through campsites at ten state parks; and the construction of cabins at Wild Horse State Recreation Area.

Finally, the 2017 Legislature passed and the Governor approved Senate Bill (S.B.) 37, which amended NRS 482.37901 to reinstate the $20.00 fee previously charged to renew the commemorative license plate issued to celebrate the 150th Anniversary of Nevada's admission into the Union. Senate Bill 37 allocated 50.0 percent of the renewal fee revenue generated to the division to fund the establishment of new state parks, monuments or recreational areas or enhancements or modifications to existing state parks, monuments or recreational areas. In approving the agency's 2017-19 biennium budget, revenue and expenditure authority of $222,790 in FY 2018 and $200,510 in FY 2019 from license plate renewal fee revenue was included.

DIVISION OF WATER RESOURCES

The Division of Water Resources (Division) conserves, protects, manages, and enhances the water resources of Nevada through appropriation and reallocation of public waters. The Division quantifies existing water rights, monitors water usage, distributes water in accordance with court decrees, reviews water availability for new developments, reviews the construction and operation of dams, and licenses and regulates well drillers.

The Legislature approved General Fund appropriations totaling $14.1 million over the 2017-19 biennium, an increase of 207.0 percent when compared to the $4.6 million approved by the Legislature for the 2015-17 biennium. The increase of General Fund appropriations was primarily due to the money committees' approval of the Governor's budget recommendation to return the Division to being a General Fund appropriation supported budget and, in turn, return to depositing all agency-collected fee revenue directly to the General Fund. As a result, in each fiscal year of the 2017-19 biennium, the Legislature eliminated $3.4 million in fee revenues and replaced those revenues with General Fund appropriations of $3.4 million. This change ended a two-biennium budgetary structure initially approved by the 2013 Legislature and continued by the 2015 Legislature. Senate Bill 514, passed by the 2017 Legislature and approved by the Governor, amended NRS 533 and implemented the funding structure change effective July 1, 2017.

Additionally, Senate Bill 514 appropriated General Funds of $447,310 for the maintenance and operation of the South Fork Dam through June 30, 2021, and extends the use of General Funds appropriated in the 2015-17 biennium for the maintenance and operation of the South Fork Dam through June 30, 2019.

The Legislature approved the Governor's recommendation for five new positions (one Professional Engineer and four Associate Engineer positions) to increase the capabilities of the division in its data gathering, water metering, monitoring, inventory, and

enforcement responsibilities, and to implement recommendations by the Governor's Nevada Drought Forum. General Fund appropriations totaling $940,543 over the 2017-19 biennium were approved for personnel and associated operating expenditures. The Legislature also approved equipment for the five new positions, funded with General Fund appropriations totaling $196,003.

However, the 2017 Legislature did not approve the Governor's recommendation for $876,676 in General Fund appropriations over the 2017-19 biennium to support $778,959 in personnel and operating costs, and $97,717 in equipment costs for an additional four new positions to staff a new Water Conservation and Drought Resiliency unit within the Division. Additionally, the 2017 Legislature did not approve the Governor's recommendation of $111,040 in General Fund appropriations over the 2017-19 biennium to fund board pay, travel and operating expenses for a new, nine-member Advisory Committee on Water Planning and Drought.

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 districts and adopts and enforces fire prevention regulations. Other division programs include cooperative forest management, rural fire protection, resource rehabilitation, and control of insects and diseases in trees. Net of interagency transfers, the 2017 Legislature approved total funding of $21.6 million for the Forestry budget for the 2017-19 biennium, an increase of $4.3 million or 25.0 percent when compared to the $17.3 million approved for the 2015-17 biennium. Of the total funding, General Fund appropriations totaled $13.4 million, an increase of 3.8 percent when compared to the $12.9 million approved by the Legislature for the 2015-17 biennium.

As part of the Governor's Drought Initiative, the 2017 Legislature approved General Fund appropriations of $668,192 over the 2017-19 biennium to fund 1 new Aircraft Maintenance Specialist position and 12 seasonal positions to support responses to wildland fires and other emergencies to manage and protect natural resources. In addition, the Legislature passed and the Governor approved S.B. 537, which, in part, appropriated General Funds of $935,907 for air operations equipment and certain deferred maintenance projects.

Finally, the 2017 Legislature approved state funding to the State Public Works Division for three Capital Improvement Maintenance projects for the Division:

- Project 17-M37 authorized $370,206 for HVAC system renovation at the Sierra Front Interagency Dispatch Center in Minden.

- Project 17-M54 authorized $948,277 for HVAC system renovation at the Elko Interagency Dispatch Center in Elko.

- Project 17-S01 authorized $256,550 to replace the roof on the Washoe Valley Headquarters Building as part of the Statewide Roofing program.

FOREST FIRE SUPPRESSION

The Forest Fire Emergency Response program covers expenses necessary for fire protection and forest and watershed management required as a result of fire or other emergencies. In addition, emergency response personnel respond to medical emergencies and vehicle accidents in certain rural areas. The program is funded by a combination of General Fund appropriations and reimbursements for firefighting assistance provided on lands outside of the state's jurisdiction. If this budget is depleted, funding is available from the State Board of Examiners Reserve for the Statutory Contingency Account (NRS 353.264), with additional amounts available from the Interim Finance Committee Contingency Account (NRS 353.266).

The 2017 Legislature approved total funding of $17.7 million, which included $5.0 million in General Fund appropriations, for the costs associated with the suppression of wildland fires and other emergencies. Additionally, the Legislature passed and the Governor approved S.B. 524, which, in part, appropriated General Funds of $6.1 million for a projected shortfall related to fire suppression and emergency responses that occurred in Fiscal Year 2017.

FORESTRY CONSERVATION CAMPS

The Division of Forestry Conservation Camp Program coordinates and supervises labor-intensive work projects performed by inmates from the Nevada Department of Corrections (NDOC). The inmates reside in the NDOC conservation camps and work on projects that generate revenue for the state, provide free or reduced-cost labor for state and local agencies, and provide fire suppression resources to the Division of Forestry. The program is primarily funded by General Fund appropriations along with federal fire reimbursement funds and project reimbursement revenue.

Net of interagency transfers, for the 2017-19 biennium, the Legislature approved total funding of $18.7 million for the conservation camps, of which $12.3 million in General Fund appropriations was approved, representing a 4.7 percent increase from the $11.8 million approved for the 2015-17 biennium.

However, the Legislature did not concur with the Governor's recommendation to consolidate all nine conservation camps' budgeted expenditures into a new, single category (Conservation Camps) in place of each camp's expenditures being recorded separately. The money committees also did not concur with the recommendation to consolidate the majority of standard operating expenditure categories in this budget into a new Conservation Camp Administration category. As a result, the 2017 Legislature maintained the traditional budget structure approved by the 2015 Legislature.

Through the passage and approval of S.B. 537, the Legislature also appropriated General Funds of $348,004 for deferred maintenance projects at Conservation Camp locations. Finally, S.B. 524 appropriated General Funds totaling $182,032 for a projected shortfall in project revenues as a result of inmate crews working on non-reimbursable flood-related projects in FY 2017.

WILDLAND FIRE PROTECTION PROGRAM

The Wildland Fire Protection Program (WFPP) was established during the 2013-15 biennium as a voluntary, cooperative arrangement between the Nevada Division of Forestry and local governments. The program was developed to provide a statewide comprehensive WFPP that would provide aerial and ground fire suppression capabilities, fire prevention planning services, and natural resource health and restoration expertise. The WFPP is funded through fees paid by participating local jurisdictions.

The 2017 Legislature did not approve the Governor's budget recommendation to transfer the WFPP's personnel and operating costs to the Forestry Division's administration budget, and to change the funding sources for the WFPP budget from county participation fees to the General Fund, due to concerns with transparency, and instead issued a letter of intent directing the division to report to the IFC with its review and evaluation of both programs.

For the 2017-19 biennium, the Legislature approved total funding of $9.3 million for the Wildland Fire Protection Program, representing an increase of 18.4 percent when compared to the $7.9 million approved for the 2015-17 biennium.

In passing S.B. 537, the 2017 Legislature did not approve the Governor's recommendation for one-time General Fund appropriations totaling $1.0 million for the purchase of three wildland fire engines. Instead, the money committees determined the agency could utilize available WFPP budget reserves to purchase the fire engines during the 2017-19 biennium based upon the budget's projected revenues and reserves and the agency's testimony from the 77th (2013) Legislative Session that reserves could be used to purchase equipment.

DIVISION OF STATE LANDS

The Division of State Lands acquires, holds and disposes of land and interests in land (except for the Nevada System of Higher Education, the Legislature and the Department of Transportation); maintains state land records; provides land-use planning services; develops policies and plans for the use of lands under federal management; 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 and the Tahoe Mitigation Program. The division is also responsible for the implementation of the Conservation and Resource Protection Grant program (also known as the Question 1 program).

For the 2017-19 biennium, the 2017 Legislature approved General Fund appropriations of $2.9 million, a $335,817 or 12.9 percent increase over the $2.6 million approved for the 2015-17 biennium. As recommended by the Governor, the 2017 Legislature approved one new Land Agent position and operating costs dedicated to the land use and realty needs for the Division of State Parks, funded with General Fund appropriations totaling $155,248 over the 2017-19 biennium.

The Legislature also approved the elimination of two vacant positions previously funded with Question 1 bond proceeds due to the lack of available funding, thus removing funding transfers totaling $248,159 from this budget over the 2017-19 biennium.

Finally, the 2017 Legislature passed and the Governor approved the following legislation relating to the Division of State Lands:

- Assembly Bill 489: Appropriated $200,000 to the Revolving Account for Land Management (Account); amended NRS 321.067 to expand the authorized uses of money in the Account to pay for the acquisition of interests in land, including required environmental assessments of the land (appraisals), including surveys of the biological, environmental and cultural conditions and resources of the land, and any required mitigation of the land. Assembly Bill 489 also raised the Account balance threshold from $5,000 to $20,000, at which the State Land Registrar can seek an allocation from the Contingency Account in the State General Fund to replenish the revolving account.

- Senate Bill 512: Amended NRS 322 to remove from statute the fees charged by State Lands for the application for and use of state lands, and required the division to re-establish such fees by regulation. Senate Bill 512 also increased the annual threshold to $65,000, of which all fees collected must be credited to the State General Fund, and all fees collected in excess of $65,000 must be used by the State Land Registrar to carry out programs to preserve, protect, restore, and enhance the natural environment of the Lake Tahoe Basin.

DIVISION OF ENVIRONMENTAL PROTECTION

The Nevada Division of Environmental Protection (NDEP) implements programs authorized and required by state and federal laws, and enforces regulations adopted by the State Environmental Commission. The division is composed of an Administrative Services Office and ten bureaus: Air Pollution Control, Air Quality Planning, Corrective Actions, Federal Facilities, Industrial Site Cleanup, Mining Regulation and Reclamation, Safe Drinking Water, Waste Management, Water Pollution Control, and Water Quality Planning. The division is supported by federal grants, fees and interagency transfers.

The Legislature approved the Governor's recommendations to establish a new Storm Water branch under the Bureau of Water Pollution Control, and the addition of one new Professional Engineer position and one new Environmental Scientist position and associated operating costs, funded with fee reserves totaling $525,585, and the reclassification of a vacant Administrative Assistant position to an Environmental Scientist position, funded with fee reserves at the cost of an additional $39,285 over the 2017-19 biennium.

The Legislature approved the Governor's recommendation in the Waste Management and Corrective Action budget to transfer fees from the Hazardous Waste Management Fund totaling $150,000 in each year of the 2017-19 biennium for a new contract to provide technical services related to the division's oversight of the reclamation and redevelopment activities at the former Three Kids Mine site near Henderson.

The Legislature also approved the Governor's recommendation for one Professional Engineer position and one Environmental Scientist position and associated operating expenses for the Drinking Water Program, funded with fees and a transfer from the State Revolving Fund totaling $526,391 over the 2017-19 biennium.

DEPARTMENT OF WILDLIFE

The Nevada Department of Wildlife (NDOW) is responsible for protecting, preserving, managing, and restoring wildlife and habitat for aesthetic, scientific, recreational, and economic benefit to residents and visitors. In addition to the Director's Office, the department is composed of seven divisions: Operations, Conservation Education, Law Enforcement, Game Management, Fisheries Management, Diversity, and Habitat. Each division is responsible for program development and administration in the respective program areas statewide. The department is funded from federal grants, licenses and fees, General Fund appropriations, and gifts and donations. General Fund appropriations for the 2017-19 biennium total $1.7 million, which represents an increase of $234,197 or 16.2 percent from the amount approved for the 2015-17 biennium.

OPERATIONS DIVISION

The Operations Division is responsible for the business process and support functions of NDOW, and management of the customer service programs. These programs include licensing; boat titling and registration; application hunts, special licenses and permits; land acquisition services; and engineering and support for statewide building maintenance, computer and network services, and aviation operations.

The Legislature approved the Governor's recommendation to provide Sportsmen Revenue of $72,450 in FY 2018 to fund the necessary modifications to the department's information systems to implement license simplification measures contained in S.B. 511, which was passed by the 2017 Legislature. The department's license structure has grown more complicated due to the increased number of license types and

expanded options, resulting in more variations and types of fishing and hunting licenses, permits and stamps. The license simplification measures approved in S.B. 511 were the result of a license restructuring study commissioned by the department to study the attitudes and beliefs of Nevadans who purchase hunting, fishing and combination licenses.

The 2017 Legislature approved the Governor's recommendation to convert an existing part-time Administrative Assistant position to full-time in order to oversee the reception area of its Winnemucca office once the office is relocated to a larger facility with an isolated reception area in the fall of 2017. Instead of approving the position conversion date on July 1, 2017, as recommended by the Governor, the Legislature approved a conversion date of October 1, 2017, to better coincide with the anticipated move date.

CONSERVATION EDUCATION

Conservation Education 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 NDOW's programs through the Volunteer Program.

The Legislature approved the Governor's recommendation to utilize Sportsmen Revenue of $42,785 in FY 2018 and $26,350 in FY 2019 to replace the department's current e-mail and outreach marketing system with a system that would provide the department with more advanced marketing capabilities.

GAME DIVISION

The Game 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 four program areas: avian and terrestrial game species management; game wildlife/depredation control and compensation; predator management; and wildlife health and disease monitoring.

The Legislature approved the Governor's recommendation for Sportsmen Revenue of $30,972 in FY 2018 and $3,000 in FY 2019 for equipment, travel and training to establish a Wildlife Human Attack Response Team (Team) within the Department of Wildlife so that agency personnel will be prepared in the event of a wildlife attack on a human. Approval of the Team included funding to provide specialized training, as well as three trailers equipped with necropsy and sampling equipment. One trailer will be located at the Reno, Las Vegas, and Elko Offices.

The Legislature approved the Governor's recommendation to establish a new Biologist position for the Western region to address increasing urban wildlife (mainly bear) conflicts and to provide support for other surveys in the winter months. However, in approving the

new Biologist position, the Legislature reduced the funding recommended by the Governor by $35,011 in each year of the 2017-19 biennium, to $33,558 in FY 2018 and $33,730 in FY 2019, and eliminated the intermittent position that was previously providing this support to offset the reduction in revenues. Finally, the Legislature approved the Governor's recommendation to utilize federal Wildlife Restoration funds of $37,500 and Sportsmen Revenue of $12,500 in each year of the 2017-19 biennium to create a comprehensive, centralized, web-accessible database to allow better access to the department's science-based data.

HABITAT DIVISION

The Habitat Division is responsible for reviewing, assessing and providing comments on all proposed land and water uses and providing fish and wildlife data to all interested entities for planning and decision-making purposes. The division is also responsible for planning, operating and maintaining state-owned or leased lands on Wildlife Management Areas. It also administers the guzzler program, rangeland and wildlife restoration, and rehabilitation efforts.

The Legislature approved the Governors recommendation for federal Wildlife Restoration funds of $48,365 in FY 2018 and $63,628 in FY 2019 and Sportsmen Revenue of $16,589 in FY 2018 and $21,813 in FY 2019 for one new Biologist position, with botanical position specifications, to be stationed at the Bureau of Land Management's (BLM) recently opened seed warehouse in Ely. This position will assist BLM staff that manage the seed warehouse by helping with the day-to-day operation of the warehouse, thereby providing the state the opportunity to influence what seeds are purchased, the species of the seed mixes, and the stockpiling of seeds for future habitat projects.

NEVADA DEPARTMENT OF TRANSPORTATION

The Nevada Department of Transportation (NDOT) is funded through a combination of federal funds, dedicated state highway user revenues, and bond issues. For the 2017-19 biennium, the Legislature approved funding for NDOT totaling $1.519 billion, which is a 1.1 percent decrease when compared to funding approved by the 2015 Legislature of $1.536 billion for the 2015-17 biennium. The 2017 Legislature approved Highway Fund authorizations of $329.4 million in FY 2018 and $320.7 million in FY 2019, as well as federal funds of $343.4 million in each year of the 2017-19 biennium.

The 2017 Legislature approved funding for highway construction totaling $1.016 billion over the 2017-19 biennium with a combination of federal funds, Highway Funds and bond proceeds. The Legislature concurred with the Governor's recommendation to issue bonds of $180.0 million in FY 2018 to complete Project NEON construction in Las Vegas, a project intended to alleviate traffic congestion in the Spaghetti Bowl area.

The 2017 Legislature did not approve the Governor's recommendation for Highway Fund authorizations of $23.5 million over the 2017-19 biennium to begin the replacement of the Nevada Shared Radio System (NSRS). The NSRS is jointly owned by NDOT, NV Energy and Washoe County, and utilizes 113 sites and supports approximately 12,000 users. The 2017 Legislature directed the department to approach the IFC for NSRS replacement funding once NDOT had selected a vendor and determined the actual cost to replace the system. In addition, the money committees approved issuing a letter of intent to the department directing NDOT to develop a method for having the agencies that are not funded by the Highway Fund also contribute to the cost of the radio replacement project.

The 2017 Legislature approved Highway Fund authorizations totaling $6.2 million over the 2017-19 biennium for 19 new positions and associated equipment, as well as the reclassification of 3 existing classified positions to unclassified positions. The 2017 Legislature also approved Highway Fund authorizations of $9.8 million over the 2017-19 biennium to complete the upgrade of the department's fueling system, which began in FY 2016. Highway Fund authorizations of $2.6 million over the 2017-19 biennium were also approved to upgrade the department's electronic documentation system, which is used to manage construction contracts.

Over the 2017-19 biennium, the Legislature approved Highway Fund authorizations of $13.2 million to fund the maintenance, new construction, and alterations to department-owned facilities; $15.8 million for routine replacement of existing equipment; $10.7 million for new equipment, including computers, office furniture, fleet additions, and shop tools; and $8.0 million for additional highway construction betterment supplies.

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.

For the 2017-19 biennium, the 2017 Legislature approved General Fund appropriations of $3.6 million in support of the TRPA, an increase of 6.7 percent when compared to the $3.3 million of General Fund appropriations approved by the 2015 Legislature for the 2015-17 biennium. Of the total General Fund appropriation, the Legislature approved $250,000 in each year of the 2017-19 biennium for the TRPA to develop and implement updated Lake Tahoe Shoreline Ordinances with funding representing Nevada's share of the TRPA proposal for both Nevada and California.

In total, the Legislature approved state support (General Fund appropriations and transfers from the DMV Pollution Control account) for the TRPA of $4.4 million over the 2017-19 biennium, which equals 31.7 percent relative to California's apportionment of $9.5 million.

	2016-2017 Work Program	2017-2018 GOVERNOR RECOMMENDS	2017-2018 LEGISLATIVELY APPROVED	2018-2019 GOVERNOR RECOMMENDS	2018-2019 LEGISLATIVELY APPROVED
INFRASTRUCTURE					
COLORADO RIVER COMMISSION					
CRC - COLORADO RIVER COMMISSION	10,021,653	9,441,926	9,437,581	9,081,300	9,082,672
BALANCE FORWARD	2,659,502	2,854,196	2,854,196	2,487,089	2,489,518
INTERAGENCY TRANSFER	2,962,761	3,042,935	3,042,935	3,040,876	3,040,876
OTHER FUND	4,399,390	3,544,795	3,540,450	3,553,335	3,552,278
CRC - RESEARCH AND DEVELOPMENT ACCOUNT	10,624,210	10,343,098	10,343,098	10,262,707	10,262,707
BALANCE FORWARD	9,867,099	9,491,305	9,491,305	9,389,777	9,389,777
OTHER FUND	757,111	851,793	851,793	872,930	872,930
CRC - POWER DELIVERY PROJECT	33,386,463	24,303,180	24,303,180	25,906,560	25,906,560
BALANCE FORWARD	655,271	424,169	424,169	538,637	538,637
OTHER FUND	32,731,192	23,879,011	23,879,011	25,367,923	25,367,923
CRC - POWER MARKETING	30,935,514	40,288,697	40,288,697	32,248,215	32,248,215
BALANCE FORWARD	954,294	1,077,408	1,077,408	1,263,479	1,263,479
OTHER FUND	29,981,220	39,211,289	39,211,289	30,984,736	30,984,736
TOTAL COLORADO RIVER COMMISSION	84,967,840	84,376,901	84,372,556	77,498,782	77,500,154
BALANCE FORWARD	14,136,166	13,847,078	13,847,078	13,678,982	13,681,411
INTERAGENCY TRANSFER	2,962,761	3,042,935	3,042,935	3,040,876	3,040,876
OTHER FUND	67,868,913	67,486,888	67,482,543	60,778,924	60,777,867
CONSERVATION & NATURAL RESOURCES					
DCNR - ADMINISTRATION	2,738,397	1,715,809	1,708,465	1,768,026	1,762,228
GENERAL FUND	1,957,765	1,039,929	959,176	1,092,767	990,862
INTERAGENCY TRANSFER	780,342	612,991	682,751	609,611	702,075
OTHER FUND	290	62,889	66,538	65,648	69,291
REVERSIONS					
DCNR - STATE ENVIRONMENTAL COMMISSION	176,866	100,511	100,510	100,522	100,521
INTERAGENCY TRANSFER	10,600	10,693	10,723	10,693	10,727
OTHER FUND	166,266	89,818	89,787	89,829	89,794
DCNR - FORESTRY	17,476,661	12,828,826	11,605,529	13,160,759	11,831,620
GENERAL FUND	7,360,871	8,597,337	6,601,546	8,889,253	6,821,796
BALANCE FORWARD	2,203,448	816,880	816,880	816,880	822,362
FEDERAL FUND	6,554,237	2,284,819	2,830,945	2,309,518	2,830,494
INTERAGENCY TRANSFER	778,585	673,766	898,495	683,486	898,970
OTHER FUND	579,520	456,024	457,663	461,622	457,998
REVERSIONS					
DCNR - FOREST FIRE SUPPRESSION	15,333,181	9,384,013	8,863,369	9,880,296	8,863,441
GENERAL FUND	8,563,934	608,034	2,500,000	564,252	2,500,000
BALANCE FORWARD	1,859,259	1,859,259	1,859,259	2,397,739	1,860,919
FEDERAL FUND	708,012	747,689	747,689	747,689	747,689
INTERAGENCY TRANSFER	33,254	33,193	33,193	33,193	33,193
OTHER FUND	4,168,722	6,135,838	3,723,228	6,137,423	3,721,640
REVERSIONS					

	2016-2017 Work Program	2017-2018 GOVERNOR RECOMMENDS	2017-2018 LEGISLATIVELY APPROVED	2018-2019 GOVERNOR RECOMMENDS	2018-2019 LEGISLATIVELY APPROVED
DCNR - FORESTRY CONSERVATION CAMPS	10,501,715	9,493,413	9,445,762	9,674,279	9,634,669
GENERAL FUND	6,892,957	6,108,693	6,061,042	6,289,559	6,249,949
BALANCE FORWARD	31,866				
INTERAGENCY TRANSFER		175,000	175,000	175,000	175,000
OTHER FUND	3,576,892	3,209,720	3,209,720	3,209,720	3,209,720
REVERSIONS					
DCNR - FORESTRY INTER-GOVERNMENTAL AGREEMENTS					
BALANCE FORWARD					
DCNR - FORESTRY - WILDLAND FIRE PROTECTION PRGM	4,684,067	2,848,892	4,636,287	2,874,303	4,687,192
GENERAL FUND	50,000		50,000		50,000
BALANCE FORWARD	2,359,067	2,823,787	2,823,787	2,848,891	2,874,692
OTHER FUND	2,275,000	25,105	1,762,500	25,412	1,762,500
DCNR - FORESTRY NURSERIES	1,507,197	1,419,709	1,419,529	1,446,756	1,446,302
BALANCE FORWARD	630,676	643,274	643,274	668,873	668,431
INTERAGENCY TRANSFER	92,914	100,188	100,188	101,636	101,636
OTHER FUND	783,607	676,247	676,067	676,247	676,235
DCNR - STATE PARKS	15,997,442	19,530,900	20,794,318	18,502,173	18,088,054
GENERAL FUND	5,387,832	10,576,004	11,752,498	9,220,517	8,740,162
BALANCE FORWARD	2,160,946				
FEDERAL FUND	275,622	226,354	226,354	227,794	227,794
INTERAGENCY TRANSFER	1,064,169	810,172	955,807	813,885	960,200
OTHER FUND	7,108,873	7,918,370	7,859,659	8,239,977	8,159,898
REVERSIONS					
DCNR - WATER RESOURCES	8,769,381	8,465,977	7,627,565	8,225,246	7,617,123
GENERAL FUND	2,700,000	7,863,633	7,045,764	7,672,633	7,084,694
BALANCE FORWARD	1,652,348				
FEDERAL FUND	296,800	190,919	190,919	190,919	190,919
INTERAGENCY TRANSFER	4,076,233	367,425	346,882	317,694	297,510
OTHER FUND	44,000	44,000	44,000	44,000	44,000
DCNR - STATE LANDS	1,925,207	1,855,719	1,878,686	1,881,238	1,906,410
GENERAL FUND	1,380,838	1,437,149	1,435,121	1,505,775	1,505,949
INTERAGENCY TRANSFER	304,787	305,211	325,547	263,507	284,253
OTHER FUND	239,582	113,359	118,018	111,956	116,208
REVERSIONS					
DCNR - NEVADA TAHOE REGIONAL PLANNING AGENCY	1,319	1,319	1,319	1,319	1,319
GENERAL FUND	1,319	1,319	1,319	1,319	1,319
REVERSIONS					
DCNR - CONSERVATION DISTRICTS PROGRAM	601,788	591,531	591,082	598,492	598,491
GENERAL FUND	586,621	591,531	591,082	598,492	598,491
FEDERAL FUND	15,167				
OTHER FUND					
REVERSIONS					

	2016-2017 Work Program	2017-2018 GOVERNOR RECOMMENDS	2017-2018 LEGISLATIVELY APPROVED	2018-2019 GOVERNOR RECOMMENDS	2018-2019 LEGISLATIVELY APPROVED
DCNR - NEVADA NATURAL HERITAGE	876,691	830,479	830,010	842,578	843,058
FEDERAL FUND	49,785	5,000	5,000	5,000	5,000
INTERAGENCY TRANSFER	823,906	816,918	816,449	829,017	829,497
OTHER FUND	3,000	8,561	8,561	8,561	8,561
REVERSIONS					
ACCOUNT FOR OFF-HIGHWAY VEHICLES (OHV)	3,134,578	2,370,835	2,391,761	1,413,853	1,420,278
BALANCE FORWARD	2,338,459	1,476,735	1,476,735	506,653	479,552
INTERAGENCY TRANSFER	796,119	894,100	915,026	907,200	940,726
OTHER FUND					
DCNR - DEP ADMINISTRATION	7,398,704	7,994,295	8,061,968	8,794,033	8,769,635
BALANCE FORWARD	520,300	943,227	943,227	1,349,086	1,254,195
FEDERAL FUND	2,000,000	2,300,000	2,300,000	2,600,000	2,600,000
INTERAGENCY TRANSFER	4,876,890	4,751,068	4,818,741	4,844,947	4,915,440
OTHER FUND	1,514				
DCNR - DEP AIR QUALITY	8,631,638	8,433,427	8,432,486	8,510,924	8,509,623
BALANCE FORWARD	1,106,337	966,640	966,640	806,117	797,539
FEDERAL FUND	1,283,132	1,046,499	1,046,499	1,046,499	1,046,499
INTERAGENCY TRANSFER	2,509,942	2,526,439	2,526,439	2,610,180	2,610,180
OTHER FUND	3,732,227	3,893,849	3,892,908	4,048,128	4,055,405
DCNR - DEP WATER POLLUTION CONTROL	7,807,729	7,264,995	7,272,381	6,940,131	6,951,375
BALANCE FORWARD	3,829,360	3,600,960	3,600,960	3,265,100	3,268,872
FEDERAL FUND	265,164	263,597	263,497	265,252	265,173
INTERAGENCY TRANSFER	756,216	296,294	296,419	302,571	302,389
OTHER FUND	2,956,989	3,104,144	3,111,505	3,107,208	3,114,941
DCNR - DEP WASTE MGMT AND CORRECTIVE ACTION	14,853,188	12,334,723	12,755,511	12,412,580	12,809,833
BALANCE FORWARD	168,381	348,235	348,235	192,890	200,542
FEDERAL FUND	4,994,351	3,690,157	3,939,250	3,678,809	3,936,360
INTERAGENCY TRANSFER	500,000				
OTHER FUND	9,190,456	8,296,331	8,468,026	8,540,881	8,672,931
DCNR - DEP MINING REGULATION/RECLAMATION	6,793,634	6,324,811	6,324,811	6,344,292	6,345,096
BALANCE FORWARD	4,142,924	3,455,754	3,455,754	3,475,235	3,476,039
OTHER FUND	2,650,710	2,869,057	2,869,057	2,869,057	2,869,057
DCNR - DEP STATE REVOLVING FUND - ADMIN	4,091,646	4,320,724	4,339,842	4,016,701	4,046,303
BALANCE FORWARD	908,556	1,034,240	1,034,240	955,099	962,135
FEDERAL FUND	3,057,363	3,153,096	3,169,395	2,928,208	2,947,961
INTERAGENCY TRANSFER			3,076		3,076
OTHER FUND	125,727	133,388	133,131	133,394	133,131
DCNR - DEP WATER QUALITY PLANNING	3,603,613	3,136,576	3,151,446	3,184,816	3,173,982
BALANCE FORWARD	35,520	35,520	35,520	35,520	35,520
FEDERAL FUND	2,834,429	2,475,688	2,489,586	2,502,579	2,491,920
INTERAGENCY TRANSFER	733,664	625,368	626,340	646,717	646,542
OTHER FUND					

	2016-2017 Work Program	2017-2018 GOVERNOR RECOMMENDS	2017-2018 LEGISLATIVELY APPROVED	2018-2019 GOVERNOR RECOMMENDS	2018-2019 LEGISLATIVELY APPROVED
DCNR - DEP SAFE DRINKING WATER PROGRAM	5,356,616	6,011,316	6,014,826	5,989,590	5,994,323
BALANCE FORWARD	1,707,511	1,614,655	1,614,655	1,631,283	1,630,602
FEDERAL FUND	889,612	821,000	821,000	821,000	821,000
INTERAGENCY TRANSFER	1,758,959	2,592,401	2,585,890	2,555,283	2,549,440
OTHER FUND	1,000,534	983,260	993,281	982,024	993,281
DCNR - DEP WATER PLANNING CAP IMPROVEMENT	48,972	43,566	43,566	38,055	36,067
BALANCE FORWARD	41,358	41,566	41,566	36,055	34,067
OTHER FUND	7,614	2,000	2,000	2,000	2,000
DCNR - DEP INDUSTRIAL SITE CLEANUP	9,278,629	4,486,819	4,486,444	3,482,270	3,483,292
BALANCE FORWARD	392,078	392,078	392,078	393,253	393,268
OTHER FUND	8,886,551	4,094,741	4,094,366	3,089,017	3,090,024
DCNR - ACCOUNT TO RESTORE THE SAGEBRUSH ECOSYSTEM	510,000		1,020,000		1,020,000
BALANCE FORWARD			510,000		510,000
INTERAGENCY TRANSFER					
OTHER FUND	510,000		510,000		510,000
DCNR - OFFICE OF STATE HISTORIC PRESERVATION	1,487,616	1,368,668	1,356,488	1,404,802	1,393,208
GENERAL FUND	369,972	464,199	458,979	499,629	495,699
BALANCE FORWARD	38,528				
FEDERAL FUND	934,946	778,246	772,009	778,155	772,009
INTERAGENCY TRANSFER	60,000	60,000	60,000	60,000	60,000
OTHER FUND	84,170	66,223	65,500	67,018	65,500
DCNR - HISTORIC PRES - COMSTOCK HISTORIC DISTRICT	217,958	194,164	193,968	195,988	195,990
GENERAL FUND	217,958	194,164	193,968	195,988	195,990
REVERSIONS					
TOTAL CONSERVATION & NATURAL RESOURCES	153,804,433	133,352,017	135,347,929	131,684,022	131,529,433
GENERAL FUND	35,470,067	37,481,992	37,650,495	36,530,184	35,234,911
BALANCE FORWARD	26,126,922	20,052,810	20,562,810	19,378,674	19,268,735
FEDERAL FUND	24,158,620	17,983,064	18,802,143	18,101,422	18,882,818
INTERAGENCY TRANSFER	19,956,580	15,651,227	16,176,966	15,764,620	16,320,854
OTHER FUND	48,092,244	42,182,924	42,155,515	41,909,122	41,822,115
REVERSIONS					
DEPARTMENT OF WILDLIFE					
WILDLIFE - DIRECTOR'S OFFICE	4,237,818	3,802,784	3,800,233	3,865,634	3,865,629
FEDERAL FUND	126,184	73,855	73,855	74,765	74,765
INTERAGENCY TRANSFER	4,111,634	3,728,929	3,726,378	3,790,869	3,790,864
WILDLIFE - OPERATIONS	8,173,769	8,607,635	8,602,952	8,194,242	8,199,310
FEDERAL FUND	1,156,081	1,218,023	1,218,023	955,559	955,559
INTERAGENCY TRANSFER	6,993,316	7,335,734	7,331,051	7,184,330	7,189,398
OTHER FUND	24,372	53,878	53,878	54,353	54,353

	2016-2017 Work Program	2017-2018 GOVERNOR RECOMMENDS	2017-2018 LEGISLATIVELY APPROVED	2018-2019 GOVERNOR RECOMMENDS	2018-2019 LEGISLATIVELY APPROVED
WILDLIFE - CONSERVATION EDUCATION	2,613,620	2,477,385	2,475,009	2,522,255	2,522,273
GENERAL FUND	96,089	96,089	96,036	96,089	96,113
FEDERAL FUND	1,266,213	1,167,970	1,167,970	1,215,938	1,215,938
INTERAGENCY TRANSFER	1,251,318	1,213,326	1,211,003	1,210,228	1,210,222
WILDLIFE - LAW ENFORCEMENT	7,314,057	7,593,979	7,587,358	7,381,736	7,381,727
GENERAL FUND	55,565	58,721	58,721	58,722	58,722
FEDERAL FUND	934,496	718,977	718,977	719,167	719,167
INTERAGENCY TRANSFER	6,047,333	6,622,058	6,615,437	6,407,223	6,407,214
OTHER FUND	276,663	194,223	194,223	196,624	196,624
WILDLIFE - GAME MANAGEMENT	10,328,385	7,446,541	7,406,807	7,446,009	7,411,078
GENERAL FUND	68,607	71,404	71,404	71,404	71,404
FEDERAL FUND	7,100,608	4,623,494	4,623,494	4,630,276	4,630,276
INTERAGENCY TRANSFER	3,159,170	2,751,643	2,711,909	2,744,329	2,709,398
WILDLIFE - FISHERIES MANAGEMENT	8,017,354	7,928,856	7,923,722	8,149,528	8,149,733
GENERAL FUND	151,001	150,918	150,918	150,918	150,918
FEDERAL FUND	5,793,537	5,591,156	5,591,156	5,722,571	5,722,571
INTERAGENCY TRANSFER	2,072,816	2,141,000	2,135,866	2,227,882	2,228,087
OTHER FUND		45,782	45,782	48,157	48,157
WILDLIFE - DIVERSITY DIVISION	2,136,358	2,074,185	2,072,012	2,096,796	2,096,782
GENERAL FUND	346,971	461,254	461,245	461,254	461,244
FEDERAL FUND	1,499,926	1,293,321	1,293,452	1,307,419	1,307,432
INTERAGENCY TRANSFER	289,461	294,077	291,782	302,301	302,284
OTHER FUND		25,533	25,533	25,822	25,822
WILDLIFE - HABITAT	8,640,971	6,838,073	6,833,401	6,949,848	6,949,899
FEDERAL FUND	6,056,364	4,374,334	4,374,334	4,427,834	4,427,834
INTERAGENCY TRANSFER	2,269,237	2,405,408	2,400,736	2,463,683	2,463,734
OTHER FUND	315,370	58,331	58,331	58,331	58,331
TOTAL DEPARTMENT OF WILDLIFE	51,462,332	46,769,438	46,701,494	46,606,048	46,576,431
GENERAL FUND	718,233	838,386	838,324	838,387	838,401
FEDERAL FUND	23,933,409	19,061,130	19,061,261	19,053,529	19,053,542
INTERAGENCY TRANSFER	26,194,285	26,492,175	26,424,162	26,330,845	26,301,201
OTHER FUND	616,405	377,747	377,747	383,287	383,287
DEPARTMENT OF TRANSPORTATION					
NDOT - BOND CONSTRUCTION	379,188,227	180,000,000	180,000,000		
BALANCE FORWARD	189,188,227				
OTHER FUND	190,000,000	180,000,000	180,000,000		
NDOT - TRANSPORTATION ADMINISTRATION	660,993,310	689,940,931	678,174,533	681,925,079	669,474,011
BALANCE FORWARD	456,350				
FEDERAL FUND	324,971,600	343,436,484	343,436,484	343,436,484	343,436,484
HIGHWAY FUND	329,884,036	341,359,026	329,443,828	333,294,756	320,694,138
INTERAGENCY TRANSFER	4,905,929	4,098,235	4,103,485	4,146,553	4,152,553
OTHER FUND	775,395	1,047,186	1,190,736	1,047,286	1,190,836
REVERSIONS					

Summary of Appropriations and Authorizations

2017-19 Legislature

	2016-2017 Work Program	2017-2018 GOVERNOR RECOMMENDS	2017-2018 LEGISLATIVELY APPROVED	2018-2019 GOVERNOR RECOMMENDS	2018-2019 LEGISLATIVELY APPROVED
TOTAL DEPARTMENT OF TRANSPORTATION	1,040,181,537	869,940,931	858,174,533	681,925,079	669,474,011
BALANCE FORWARD	189,644,577				
FEDERAL FUND	324,971,600	343,436,484	343,436,484	343,436,484	343,436,484
HIGHWAY FUND	329,884,036	341,359,026	329,443,828	333,294,756	320,694,138
INTERAGENCY TRANSFER	4,905,929	4,098,235	4,103,485	4,146,553	4,152,553
OTHER FUND	190,775,395	181,047,186	181,190,736	1,047,286	1,190,836
REVERSIONS					
TAHOE REGIONAL PLANNING AGENCY					
TAHOE REGIONAL PLANNING AGENCY	12,160,158	14,522,429	14,522,429	14,412,832	14,412,832
GENERAL FUND	1,511,166	1,783,420	1,783,420	1,783,420	1,783,420
INTERAGENCY TRANSFER	419,021	419,021	419,021	419,021	419,021
OTHER FUND	10,229,971	12,319,988	12,319,988	12,210,391	12,210,391
TOTAL TAHOE REGIONAL PLANNING AGENCY	12,160,158	14,522,429	14,522,429	14,412,832	14,412,832
GENERAL FUND	1,511,166	1,783,420	1,783,420	1,783,420	1,783,420
INTERAGENCY TRANSFER	419,021	419,021	419,021	419,021	419,021
OTHER FUND	10,229,971	12,319,988	12,319,988	12,210,391	12,210,391
INFRASTRUCTURE					
GENERAL FUND	37,699,466	40,103,798	40,272,239	39,151,991	37,856,732
BALANCE FORWARD	229,907,665	33,899,888	34,409,888	33,057,656	32,950,146
FEDERAL FUND	373,063,629	380,480,678	381,299,888	380,591,435	381,372,844
HIGHWAY FUND	329,884,036	341,359,026	329,443,828	333,294,756	320,694,138
INTERAGENCY TRANSFER	54,438,576	49,703,593	50,166,569	49,701,915	50,234,505
OTHER FUND	317,582,928	303,414,733	303,526,529	116,329,010	116,384,496
REVERSIONS					
TOTAL FOR INFRASTRUCTURE	1,342,576,300	1,148,961,716	1,139,118,941	952,126,763	939,492,861
Less: INTER-AGENCY TRANSFER	54,438,576	49,703,593	50,166,569	49,701,915	50,234,505
NET INFRASTRUCTURE	1,288,137,724	1,099,258,123	1,088,952,372	902,424,848	889,258,356

SPECIAL PURPOSE AGENCIES

Special Purpose Agencies

Special Purpose Agencies have a specialized function or a different statutory relationship to the Executive Branch of government than most state agencies. This group includes the Public Employees' Retirement System, which serves both state and local governments; the Public Employees' Benefits Program; the Office of the Military; the Department of Veterans Services; the Silver State health Insurance Exchange; and the Commission on Ethics. This function is supported in large part through interagency transfers. For the 2017-19 biennium, General Fund support for Special Purpose Agencies totaled $21.7 million, which represents an increase of $10.6 million or 94.3 percent from the $11.2 million approved for the 2015-17 biennium. The increase was primarily a result of $4.2 million in appropriations to the Public Employees' Benefits Program to subsidy the cost of non-state, non-Medicare eligible retirees participating the program and $5.6 million to support operating costs for a new Northern Nevada Veterans Home.

PUBLIC EMPLOYEES' RETIREMENT SYSTEM

The Public Employees' Retirement System (PERS) provides retirement, disability and death benefits to long-term employees. PERS includes employees of Nevada counties, cities, school districts, state government, and miscellaneous public employers. The retirement system's budget is not subject to the Budget Act or to review by the Budget Division, but is included in The Executive Budget for review by the Legislature. The requested level of funding is provided through an administrative assessment charged to each member and benefit recipient. A budget of $14.0 million in FY 2018 and $12.1 million in FY 2019 was approved by the 2017 Legislature to support its operations.

The 2017 Legislature approved a total of nine new positions: three positions (a Retirement Examiner, a Retirement Technician and an Administrative Assistant) to provide member and retiree support to the Las Vegas office; three positions (two Retirement Examiners and a Retirement Technician) to assist with employer production and pension services in Carson City; two positions (an Information Technology [IT] Professional and an IT Technician) to address in-house programming needs and support help desk calls; and one position (a Management Analyst) to act as the PERS' Public Information Officer.

The Legislature authorized $2.5 million in FY 2018 and approximately $1.0 million in FY 2019 for replacement equipment, including a new accounting system and software changes required to the pension processing system for implementation of Senate Bill (S.B.) 406 (2015).

The employer and employee are each responsible for one-half of any increase or decrease in the retirement contribution rate. The actuary for the Public Employees' Retirement System determined that retirement contribution rates for regular members in both the Employer-Paid Plan and the Employee/Employer Plan should not be adjusted. Therefore, the contribution rates approved by the 2017 Legislature are as follows:

Employer-Paid Plan	Regular Members	Police/Fire Members
Contribution Rate	28.00%	40.50%

Employee/Employer Plan	Regular Members	Police/Fire Members
Contribution Rate	14.50%	20.75%

PUBLIC EMPLOYEES' BENEFITS PROGRAM

The Public Employees' Benefits Program (PEBP) provides various insurance coverages for state employees, state retirees who are ineligible for Medicare, and their dependents, if the participant chooses to cover their dependents. Retirees who are eligible for Medicare receive a contribution they may use toward a health insurance plan of their choosing via the PEBP-sponsored Individual Medicare Market Exchange (OneExchange). In addition, any non-state public agency can join the program to provide coverage for their employees, retirees and dependents. The insurance coverages provided include health (medical, dental and prescription), life, accidental death and dismemberment, and long-term disability. Other voluntary, optional insurance coverages are available for those participants who elect to purchase additional coverage.

The largest portion of the program is health insurance, which currently provides medical, dental and prescription coverage. The majority of this health coverage is self-insured via a high-deductible health plan (HDHP) with health care services provided through a preferred provider organization (PPO) network. Participants can elect a health maintenance organization (HMO) plan rather than the self-insured PPO plan. Accidental death and dismemberment, long-term disability and life insurance benefits are fully insured by outside carriers.

Pursuant to *Nevada Revised Statutes* (NRS) 287.041, the program operates under the direction and oversight of the Public Employees' Benefits Program Board (Board), a ten-member board appointed by the Governor. An Executive Officer is responsible for the operation and management of the agency (NRS 287.0424).

Funding for this account is provided by employer contributions for active employees and retired participants, premiums paid by plan participants, rebates from the prescription drug administrator, rebates from Medicare, miscellaneous revenue (e.g., application fees from entities wishing to participate), and Treasurer's interest. While there is no direct General Fund appropriation to this account, 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, which is projected by the agency and serves as a holding account for unexpended, prior-year HRA contributions, and provides cash flow in the current year. Positive claims experience may result in excess cash, which is placed into the Excess Reserve category.

The Executive Budget recommended moving PEBP to the Department of Administration in the 2017-19 biennium. To implement the recommendation, the Department of Administration requested S.B. 502, which proposed to move PEBP to the Department of Administration, transition the Board to an advisory role, and transfer the powers and duties of establishing and administering the program to the Department of Administration. However, the Department requested an amendment to S.B. 502 that removed provisions relating to moving PEBP to the Department of Administration and transitioning the Board to an advisory role. Accordingly, PEBP remains a separate special purpose agency overseen by a governing board for the 2017-19 biennium.

Non-State, Non-Medicare Retirees

Although The Executive Budget did not recommend modifying the calculation of non-state, non-Medicare retiree participant premiums, the money committees discussed options to reduce premiums for non-state, non-Medicare retirees, because their premiums have been higher than the premiums for state, non-Medicare retiree participants for the same insurance coverage. The provisions of NRS 287.023(4)(b) required local governments to contribute the same portion of the cost of PEBP coverage for their retirees as the state contributes for its retirees. As a result, local governments were unable to provide relief to their retirees by contributing additional funding to lower participant premiums. After considering several options, the money committees approved requiring local governments to contribute additional funding for their retirees' health care, recognizing that this option would result in the following:

- Maintain non-state and state PEBP participants in separate risk pools.

- Provide financial relief to non-state retirees by aligning their participant premiums with state retiree participant premiums.

- Require non-state retirees' previous employers to pay the cost for their retirees, which is consistent with the policy put into place when the Legislature approved establishing separate risk pools for state and non-state participants.

- Protect the state and state PEBP participants from bearing a portion of the cost of health care coverage for local government retirees.

- Protect the state from other post-employment benefits (OPEB) liability increases associated with other options to address non-state, non-Medicare retiree premiums.

To lower monthly premiums for non-state, non-Medicare retirees, and require local governments to contribute additional funding in support of their retirees, the 2017 Legislature approved S.B. 552, which amended NRS 287.023(4)(b) to align the monthly premium paid by a non-state, non-Medicare retiree with the premium paid by a similarly participating (same plan and tier) state, non-Medicare retiree effective July 1, 2017.

To allow local governments time to allocate additional funding for retiree health care costs, S.B. 552 specifies that increased local government contributions will be phased in over a four-year period, with the state providing General Fund appropriations to cover a portion of the increased local government contribution as follows: 100.0 percent in FY 2018, 75.0 percent in FY 2019, 50.0 percent in FY 2020, and 25.0 percent in FY 2021, with local governments providing 100.0 percent of the increased contribution in FY 2022 and beyond. To provide 100.0 percent and 75.0 percent of the increased local government contribution in FY 2018 and FY 2019, respectively, the Legislature approved General Fund appropriations of $4.2 million over the 2017-19 biennium in a new PEBP Non-State Retiree Rate Mitigation account.

Operating Budget Restructure

During the 2017 Legislative Session, PEBP was unable to provide accurate information regarding actual revenues and expenditures associated with each participant group. To provide for increased tracking and transparency by participant group, the 2017 Legislature approved back language in the Authorizations Act (S.B. 545) that requires the Governor's Office of Finance to submit a work program to the Interim Finance Committee (IFC) revising revenue general ledgers and expenditure categories in the PEBP operating budget.

2017-19 Biennium Plan Design Elements

For the 2017-19 biennium, The Executive Budget, as submitted, recommended reducing certain plan benefits and funding $8.5 million in enhanced plan benefits with a combination of excess reserves and cost savings in Plan Year (PY) 2018. For PY 2019, the Governor recommended generally reverting to the base plan benefits design, which would have reflected the plan design when the HDHP PPO plan design was implemented in PY 2012. In recent fiscal years, enhanced benefits, which were considered to be one-time in nature, were funded with excess reserves.

Based on updated trend projections, which reflect both inflation and utilization changes for the 2017-19 biennium, and which resulted in projected cost decreases for the base plan design, the Governor recommended a budget amendment that shifted a number of enhanced benefits to the base plan design, funded with state contributions and participant

premiums rather than excess reserves, as well as utilizing $7.9 million in excess reserves to fund other enhanced benefits. The components of the funded plan design include:

a) State Contributions: The Executive Budget, as submitted, recommended continuing the state contribution percentages approved for the 2015-17 biennium in the 2017-19 biennium. However, the Governor's budget amendment revised the state contribution percentages to align with the amount of Active Employee Group Insurance (AEGIS) assessment and Retired Employee Group Insurance (REGI) assessment funded in The Executive Budget, resulting in increased state contribution percentages in PY 2018 and decreased state contribution percentages in PY 2019 when compared to the percentages approved for the 2015-17 biennium.

   The Legislature concurred with the Governor's recommendation, as amended, of funding the state monthly health insurance premium contributions for state active employees on the PPO at 93.5 percent and 91.7 percent for PY 2018 and PY 2019, respectively. For the HMO, the Legislature approved monthly premium contributions for state active employees of 79.5 percent for PY 2018 and 76.7 percent for PY 2019. For state, non-Medicare retirees, the approved base state contribution percentage (15 years of service credit) is 64.4 percent for the primary insured on the PPO and 50.4 percent on the HMO for PY 2018. For PY 2019, the approved base state contribution percentages for non-Medicare retirees is 63.1 percent for the primary insured on the HDHP PPO and 48.1 percent on the HMO. The following table displays the legislatively approved contribution percentages for the 2015-17 biennium and the 2017-19 biennium:

Legislatively Approved Monthly State Contribution Percentages for the 2015-17 Biennium, Plan Year (PY) 2018, and PY 2019

	2015-17 Biennium		PY 2018		PY 2019	
PARTICIPANT TYPE	PPO State Contribution %	HMO State Contribution %	PPO State Contribution %	HMO State Contribution %	PPO State Contribution %	HMO State Contribution %
State Active (Primary)	93%	78%	93.5%	79.5%	91.7%	76.7%
State Active (Dependent)	73%	58%	73.5%	59.5%	71.7%	56.7%
State Non-Medicare Retiree (Primary) (15 Years of Service)	64%	49%	64.4%	50.4%	63.1%	48.1%
State Non-Medicare Retiree (Dependent)	44%	29%	44.4%	30.4%	43.1%	28.1%

   Historically, the state contribution percentage for dependents has been set by policy 20.0 percent lower than the state contribution percentage for primary participants, which is maintained in the contribution percentages approved by the 2017 Legislature. For participants who elect to join the HMO instead of the PPO, the state contribution

has been historically set at 15.0 percent less than the contribution for the PPO to reflect the differences in deductibles, out-of-pocket expenses and coinsurance percentages and thresholds. In PY 2018, the approved state contribution percentage for HMO participants is 14.0 percent less than the state contribution percentage for PPO participants, while the PY 2019 state contribution percentage for HMO participants is 15.0 percent less than the percentage for PPO participants.

b) Deductibles: For the PPO, the deductible continued at $1,500/individual and $3,000/family.

c) Coinsurance: For the PPO, the coinsurance rate remained at 80.0 percent once the deductible is satisfied.

d) Out-of-Pocket Maximum: For the PPO, the out-of-pocket maximums, after which the plan would pay 100.0 percent of the cost, continued at $3,900/individual and $7,800/family. Under the HMO plan, the out-of-pocket maximums increased from $6,000/individual and $12,000/family to $7,150/individual and $14,300 for families.

e) Health Savings Account (HSA) Contribution: For HDHP PPO participants, contributions were funded at $700 for individuals and $200 per dependent (maximum of three).

f) Health Reimbursement Arrangement (HRA) Contribution: The base monthly HRA contribution for retirees enrolled in the Medicare Exchange remained at $12 per year of service (contribution amount varies depending on initial hire date and years of state service).

g) Enhanced HSA/HRA Contribution Tied to Participant Actions: For FY 2018, an enhanced HSA/HRA contribution of $200 per primary insured HDHP PPO participant will be provided upon completion of four annual preventive services: an annual medical exam, laboratory tests, dental exam and dental cleaning. This benefit was funded with excess reserves.

h) Dental Benefit: The maximum annual dental benefit remained at $1,500 per covered individual after a $100/$300 deductible. Preventive care is funded at 100.0 percent.

i) Vision Benefit: One annual vision exam continued to be funded up to $120 per year with a $25 copay.

j) Life Insurance: In PY 2018, life insurance continued at $25,000 for active employees and $12,500 for retired employees, funded with excess reserves. In PY 2019, life insurance is funded at $10,000 for active employees and $5,000 for retirees.

k) HMO Plan Design: Two HMO plans will be offered, a Preferred Plan and an Alternate Plan. The Preferred Plan, which has an open network model and higher premiums than the Alternate Plan, will be available statewide. The Alternate Plan design, which has a closed network model and will be available primarily in urban

areas due to provider network limitations, is offered to alleviate the increase in premiums for participants.

l) HDHP PPO Preventive Drug List: HDHP PPO participants will be able to bypass the deductible and utilize coinsurance for certain preventive drugs identified on an IRS-compliant preventive drug list.

m) Preventive Care/Screenings, Immunizations: Covered at 100.0 percent.

RETIRED EMPLOYEE GROUP INSURANCE

The REGI program was designed to defray a portion of health insurance premiums for employees who retire from state service and continue to participate in the state's group insurance plan. Funding for the program comes from payroll assessments to state agencies to cover the costs of the state contribution. The funding for FY 2018 is projected to cover approximately 56.4 percent of the total premium for non-Medicare retiree coverage tiers on a composite basis. For FY 2019, the premium coverage is approximately 55.1 percent. The per person per month (PPPM) monthly contribution is a composite amount based upon the total number of non-Medicare retired employees and dependents enrolled by "tier" (participant only, participant + spouse, participant + family) and plan (PPO or HMO).

Nevada Revised Statutes 287.046 provides that non-Medicare eligible retirees who retired prior to January 1, 1994, are entitled to 100.0 percent of the state base subsidy amount to be applied against the total premium for insurance coverage. Retirees who retired on or after January 1, 1994, are entitled to 25.0 percent of the base subsidy amount for 5 years of service and 7.5 percent for each additional year of service, up to 20 years of service, which entitles them to 137.5 percent of the base state subsidy amount. The table below displays the base subsidies (i.e., 15 years of service) approved for FY 2014, FY 2015, FY 2016, and FY 2017, as well as the base subsidies approved by the 2017 Legislature for the 2017-19 biennium.

Prior Fiscal Year and the Legislatively Approved Base Per Person Per Month (PPPM) State Contribution for State Non-Medicare Retirees (at 15 Years of Service) for the 2017-19 Biennium

FY 2014 State REGI PPPM Contribution	FY 2015 State REGI PPPM Contribution	FY 2016 State REGI PPPM Contribution	FY 2017 State REGI PPPM Contribution	FY 2018 State REGI PPPM Contribution	FY 2019 State REGI PPPM Contribution
$ 452.26	$ 462.20	$ 425.57	$ 451.15	$ 445.03	$ 451.23
% Change	2.2%	-7.9%	6.0%	-1.4%	1.4%

The 2017-19 base subsidies for non-Medicare retirees were approved pursuant to S.B. 551. In addition, the base Health Reimbursement Arrangement (HRA) contribution of $12 per month per year of service for Medicare retirees was included in S.B. 551. Finally, to achieve the legislatively approved budget for the 2017-19 biennium, the assessment on gross salaries to fund the REGI account is 2.35 percent for FY 2018 and 2.34 percent for FY 2019. Pursuant to NRS 287.046, the assessment is set by the Governor's Office of Finance.

ACTIVE EMPLOYEE GROUP INSURANCE

The AEGIS budget was established by the 2007 Legislature 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, the 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 "tier" and plan. The FY 2018 funding is projected to provide approximately 83.3 percent of the cost of the insurance for the active employees and their dependents on a composite basis. For FY 2019, the composite subsidy is budgeted to be approximately 81.2 percent. The composite subsidy calculation accounts for the active participants in the both the HDHP and the HMO.

The table below displays the state contributions approved for prior biennia, and as approved by the 2017 Legislature for the 2017-19 biennium pursuant to S.B. 551.

Prior Fiscal Year and Legislatively Approved Per Person Per Month (PPPM) State Contribution for Active Employees for the 2017-19 Biennium					
FY 2014 State AEGIS PPPM Contribution	**FY 2015 State AEGIS PPPM Contribution**	**FY 2016 State AEGIS PPPM Contribution**	**FY 2017 State AEGIS PPPM Contribution**	**FY 2018 State AEGIS PPPM Contribution**	**FY 2019 State AEGIS PPPM Contribution**
$ 688.37	$ 695.35	$ 701.73	$ 699.25	**$ 743.00**	**$ 740.92**
% Change	1.0%	0.9%	-0.4%	**6.3%**	**-0.3%**

OFFICE OF THE MILITARY

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

The 2017 Legislature approved General Fund appropriations totaling $7.8 million over the 2017-19 biennium, a 2.0 percent increase from the $7.6 million in General Fund appropriations approved for the 2015-17 biennium. Additionally, the Legislature authorized the Office to receive federal funds totaling $39.7 million over the 2017-19 biennium.

In response to an internal audit, the Legislature approved the elimination of 37 state Army Military Security Officer (MSO) positions and associated operating costs, and utilized a combination of federal funds and savings from the elimination of the 37 positions to support a security contract with a private firm for $1.2 million in each year of the 2017-19 biennium. Additionally, $372,817 in FY 2018 and $372,683 in FY 2019 was authorized for additional contract security that may be needed for increased security threats or for physical security improvements at bases throughout the state. The money committees also approved a letter of intent directing the Office of the Military to develop a strategic plan over the 2017-18 Interim detailing the funding required to support state MSO positions instead of contract security.

The Legislature approved the Governor's recommendation for one new Facility Manager position and associated operating costs, funded with General Fund appropriations totaling $167,256 over the 2017-19 biennium, to serve as the statewide safety coordinator and manage the five Facility Supervisors overseeing construction and maintenance for the Nevada National Guard facilities located throughout the state.

Finally, in response to an internal review conducted by the U.S. Property Fiscal Officer for the National Guard Bureau, and in accordance with federal grant award, the Legislature approved replacing contract information technology services with one new IT Professional position and one new Audiovisual Technician position, funded with reductions to contract expenditures totaling $260,512 over the 2017-19 biennium. The positions support the Distributed Learning Program, which includes the development, maintenance, administration, and management of authorized classrooms and related IT infrastructure in state-approved facilities to enhance military training and overall readiness.

As part of the Capital Improvement Program for the 2017-19 biennium, the Legislature approved six projects for the Office of the Military totaling $39.9 million over the 2017-19 biennium, funded with a combination of state funds ($4.0 million) and federal funds ($35.9 million). The projects include a new readiness center to be located in North Las Vegas; power service upgrades at the Army Aviation Support Facility in Stead, the U.S. Property and Fiscal Office in Carson City, and the Plumb Lane Armory in Reno; central plant renovation and building remodel at the Carlin Readiness Center; and restroom and shower remodels at the Army Aviation Support Facility in Reno.

DEPARTMENT OF VETERANS SERVICES

The Nevada Department of Veterans Services (NDVS) consists of the Department of Veterans Services and two veterans home budgets. 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 State Veterans Memorial Cemeteries located in Boulder City and Fernley. The NDVS also oversees the operation of the 180-bed Nevada State Veterans Home in Boulder City. The 2017 Legislature approved an additional budget to support the operations of a new 96-bed Northern Nevada Veterans home, which is scheduled to be completed in December 2018.

The nine-member Veterans Services Commission advises the Director and the Deputy Directors of the NDVS and makes recommendations to the department, the Governor and the Legislature regarding aid and benefits to veterans.

For the Department of Veterans Services budget in the 2017-19 biennium, the Legislature approved total funding of $7.2 million (net of interagency transfers), or a 3.5 percent increase from the $6.9 million (net of interagency transfers) approved for the 2015-17 biennium. Total General Fund support approved for the 2017-19 biennium of $3.7 million represents a 5.0 percent increase over the $3.6 million approved for the 2015-17 biennium.

To address long wait times, a growing veteran population, and increased demand for services provided to the veteran populations, the 2017 Legislature approved General Fund appropriations of $104,755 in FY 2018 and $129,211 in FY 2019 for personnel, operating and in-state travel expenditures for two additional Veterans Services Representative positions.

SOUTHERN NEVADA VETERANS HOME

The Nevada State Veterans Home is a 180-bed, 24-hour skilled nursing facility located in Boulder City. The home admitted its first residents in August 2002 and provides a wide range of residential and support services to veterans, their spouses and Gold Star residents (parents of a child who died while in military service). Total funding approved by the Legislature for the 2017-19 biennium is $43.5 million (net of interagency transfers), or an increase of 5.0 percent over the $41.4 million (net of interagency transfers) approved for the 2015-17 biennium. The 2017 Legislature approved the agency's March 2017 updated revenue projections, which result in a projected reserve level of $5.3 million in FY 2018 and $3.1 million in FY 2019 – after allocating $2.0 million for furniture, fixtures and equipment for the new Northern Nevada Veterans Home.

NORTHERN NEVADA VETERANS HOME

The Legislature approved state funding of $36.0 million for the construction of the Northern Nevada Veterans Home, which will be a 102,000 square-foot, 96-bed veterans skilled nursing facility located in Sparks, through a Capital Improvement Project (17-C13) for the 2017-19 biennium. Correspondingly, the 2017 Legislature approved the creation of the Northern Nevada Veterans Home (NNVH) budget, including four new positions, to begin planning for staff and implementing operations of the new veterans home. The NNVH budget was funded with $226,901 in General Fund appropriations in FY 2018 and $7.4 million in FY 2019. Of the $7.4 million approved in FY 2019, the 2017 Legislature provided $5.3 million directly to the Northern Nevada Veterans Home budget and appropriated the remaining $2.1 million, which represents one-third of the vendor costs, to the Interim Finance Committee's Contingency Account, directing the agency to approach the IFC in FY 2019 with a plan for utilizing the funding, if needed. The home is anticipated to admit its first residents in March 2019 and will provide a wide range of residential and support services to veterans, their spouses and Gold Star residents.

SILVER STATE HEALTH INSURANCE EXCHANGE

The Silver State Health Insurance Exchange (SSHIX) (NRS 695I) was established pursuant to S.B. 440 (2011) to create and administer a health insurance exchange, facilitate the sale and purchase of qualified health plans (QHPs), and provide for the establishment of a program to help certain small employers in Nevada facilitate the enrollment of employees in the QHPs pursuant to the federal Patient Protection and Affordable Care Act and the federal Health Care and Education Reconciliation Act of 2010. The SSHIX became operational to consumers in October 2013.

While initially funded with federal establishment grants for the planning and implementation stage, as of January 2015, the SSHIX has been funded mainly from QHP member fees, which is a per member per month assessment paid by insurance carriers. For the 2017-19 biennium, excluding reserves, the Legislature approved expenditures of $28.3 million for the SSHIX, funded with QHP member fees projected at $22.8 million. The Legislature approved revenue projections different from The Executive Budget to account for updated projections, using data through December 2016, and to provide a revised FY 2018 beginning cash amount. The result increases the projected FY 2018 beginning cash amount from $10.6 million to $14.3 million.

The money committees did not approve the Governor's recommendation to transition the SSHIX to a privately developed health insurance exchange during the 2017-19 biennium, and instead recommended that the agency approach the 2019 Legislature or the IFC, as necessary, with a plan to transition to a private exchange if it is determined to be in the state's best interest at that time. Based on the revised revenue projections and nonapproval of the Governor's recommendation to transition to a private exchange, the 2017 Legislature approved funding of $6.2 million in FY 2018 and $9.3 million in FY 2019 to remain on *Healthcare.gov* during the 2017-19 biennium. The 2017 Legislature issued a letter of intent directing the agency to report every six months to the IFC on the SSHIX's operations and reserves levels to ensure the transition to a privately developed health insurance exchange remains a viable option.

COMMISSION ON ETHICS

The Commission on Ethics (Commission), which consists of eight members (four appointed by the Governor and four appointed by the Legislative Commission), is responsible for receiving and investigating inquiries and complaints involving the ethical conduct of public officials and employees, and providing guidance through published opinions. Since the 2003 Legislative Session, local governments have participated in the funding of the Commission based on the usage of the agency (number of requests for opinions submitted) and the population of the local government (counties with a population of 10,000 or more and cities with a population of 15,000 or more are assessed).

The 2017 Legislature concurred with the Governor's recommendation to not base funding upon Commission utilization, but instead to base the funding split between local governments and the state on the number of state and local government public officers and employees to more accurately reflect the work of the Commission and its staff. Based upon the revised methodology, the Legislature approved a funding split of 28.0 percent state support and 72.0 percent local government support for the 2017-19 biennium. In contrast, the funding split approved for the 2015-17 biennium was 22.0 percent state support and 78.0 percent local government support.

The Legislature approved increases in the salaries of the Executive Director, the Commission Counsel and the Senior Legal Researcher based on the request of the Commission on Ethics during its budget hearing. However, the 2017 Legislature did not approve the Commission's request to increase the salaries of the Executive Assistant and Associate Counsel positions. None of the requested salary changes were included in the Governor's recommended budget.

	2016-2017 Work Program	2017-2018 GOVERNOR RECOMMENDS	2017-2018 LEGISLATIVELY APPROVED	2018-2019 GOVERNOR RECOMMENDS	2018-2019 LEGISLATIVELY APPROVED
SPECIAL PURPOSE AGENCIES					
PUBLIC EMPLOYEES' RETIREMENT SYSTEM					
PERS - PUBLIC EMPLOYEES' RETIREMENT SYSTEM	11,094,302	14,049,674	14,041,235	12,130,803	12,130,748
BALANCE FORWARD	200,000	200,000	200,000	200,000	200,000
OTHER FUND	10,894,302	13,849,674	13,841,235	11,930,803	11,930,748
ADMINISTRATION - ACTIVE EMPLOYEES GROUP INSURANCE	213,855,456	232,237,602	239,163,143	249,579,521	239,027,092
INTERAGENCY TRANSFER	213,855,456	232,237,602	239,083,300	249,579,521	238,947,249
OTHER FUND			79,843		79,843
TOTAL PUBLIC EMPLOYEES' RETIREMENT SYSTEM	224,949,758	246,287,276	253,204,378	261,710,324	251,157,840
BALANCE FORWARD	200,000	200,000	200,000	200,000	200,000
INTERAGENCY TRANSFER	213,855,456	232,237,602	239,083,300	249,579,521	238,947,249
OTHER FUND	10,894,302	13,849,674	13,921,078	11,930,803	12,010,591
PUBLIC EMPLOYEES' BENEFITS PROGRAM					
PEBP - PUBLIC EMPLOYEES BENEFITS PROGRAM	485,838,384	467,167,554	476,137,955	475,448,721	476,886,761
BALANCE FORWARD	139,569,074	97,034,201	97,034,201	84,887,604	90,431,548
FEDERAL FUND			440,245		440,246
INTERAGENCY TRANSFER	250,782,833	273,725,256	276,813,320	293,064,846	283,129,842
OTHER FUND	95,486,477	96,408,097	101,850,189	97,496,271	102,885,125
PEBP - NON-STATE RETIREE RATE MITIGATION			2,405,225		1,807,304
GENERAL FUND			2,405,225		1,807,304
PEBP - RETIRED EMPLOYEE GROUP INSURANCE	36,766,196	41,047,409	41,047,409	43,045,079	43,045,079
BALANCE FORWARD					
INTERAGENCY TRANSFER	36,758,980	41,032,033	41,032,033	43,029,703	43,029,703
OTHER FUND	7,216	15,376	15,376	15,376	15,376
TOTAL PUBLIC EMPLOYEES' BENEFITS PROGRAM	522,604,580	508,214,963	519,590,589	518,493,800	521,739,144
GENERAL FUND			2,405,225		1,807,304
BALANCE FORWARD	139,569,074	97,034,201	97,034,201	84,887,604	90,431,548
FEDERAL FUND			440,245		440,246
INTERAGENCY TRANSFER	287,541,813	314,757,289	317,845,353	336,094,549	326,159,545
OTHER FUND	95,493,693	96,423,473	101,865,565	97,511,647	102,900,501
OFFICE OF MILITARY					
MILITARY	25,903,945	25,500,745	23,468,712	24,939,946	23,676,164
GENERAL FUND	3,694,250	3,867,071	3,733,044	3,749,912	3,688,032
FEDERAL FUND	22,209,695	21,633,674	19,735,668	21,190,034	19,988,132
REVERSIONS					
MILITARY EMERGENCY OPERATIONS CENTER	599,354	591,297	591,297	579,283	579,427
BALANCE FORWARD	272,597	287,311	287,311	275,297	275,441
INTERAGENCY TRANSFER	326,757	303,986	303,986	303,986	303,986

	2016-2017 Work Program	2017-2018 GOVERNOR RECOMMENDS	2017-2018 LEGISLATIVELY APPROVED	2018-2019 GOVERNOR RECOMMENDS	2018-2019 LEGISLATIVELY APPROVED
MILITARY - ADJUTANT GENERAL'S SPECIAL ARMORY ACCT	57,275	57,316	57,775	57,357	58,275
BALANCE FORWARD	37,796	57,275	57,275	57,316	57,775
OTHER FUND	19,479	41	500	41	500
MILITARY NATIONAL GUARD BENEFITS	57,824	57,824	57,824	57,824	57,824
GENERAL FUND	57,824	57,824	57,824	57,824	57,824
MILITARY PATRIOT RELIEF FUND	134,172	117,325	117,325	117,325	117,325
GENERAL FUND	124,062	116,925	116,925	116,925	116,925
BALANCE FORWARD	10,110				
OTHER FUND		400	400	400	400
TOTAL OFFICE OF MILITARY	26,752,570	26,324,507	24,292,933	25,751,735	24,489,015
GENERAL FUND	3,876,136	4,041,820	3,907,793	3,924,661	3,862,781
BALANCE FORWARD	320,503	344,586	344,586	332,613	333,216
FEDERAL FUND	22,209,695	21,633,674	19,735,668	21,190,034	19,988,132
INTERAGENCY TRANSFER	326,757	303,986	303,986	303,986	303,986
OTHER FUND	19,479	441	900	441	900
REVERSIONS					
VETERANS SERVICES					
NDVS - OFFICE OF VETERANS SERVICES	3,858,757	3,931,943	3,925,159	4,059,159	4,054,581
GENERAL FUND	1,831,555	1,827,052	1,821,248	1,923,667	1,921,397
BALANCE FORWARD	1,637				
FEDERAL FUND	1,715,487	1,705,899	1,704,919	1,722,487	1,720,179
INTERAGENCY TRANSFER	310,077	398,990	398,990	413,003	413,003
OTHER FUND	1	2	2	2	2
REVERSIONS					
NDVS - SOUTHERN NEVADA VETERANS HOME ACCOUNT	24,941,446	27,250,175	25,614,940	25,784,110	25,107,619
BALANCE FORWARD	5,097,867	7,640,224	5,776,581	6,786,989	5,291,895
FEDERAL FUND	10,019,663	10,546,489	10,291,067	10,216,888	10,359,322
INTERAGENCY TRANSFER	4,641,591	3,420,897	3,639,182	3,313,997	3,569,197
OTHER FUND	5,182,325	5,642,565	5,908,110	5,466,236	5,887,205
NDVS - NORTHERN NEVADA VETERANS HOME ACCOUNT		226,901	226,588	7,391,926	5,324,895
GENERAL FUND		226,901	226,588	7,391,926	5,324,895
TOTAL VETERANS SERVICES	28,800,203	31,409,019	29,766,687	37,235,195	34,487,095
GENERAL FUND	1,831,555	2,053,953	2,047,836	9,315,593	7,246,292
BALANCE FORWARD	5,099,504	7,640,224	5,776,581	6,786,989	5,291,895
FEDERAL FUND	11,735,150	12,252,388	11,995,986	11,939,375	12,079,501
INTERAGENCY TRANSFER	4,951,668	3,819,887	4,038,172	3,727,000	3,982,200
OTHER FUND	5,182,326	5,642,567	5,908,112	5,466,238	5,887,207
REVERSIONS					
SILVER STATE HEALTH INSURANCE EXCHANGE					
SILVER STATE HEALTH INSURANCE EXCHANGE ADMIN	23,309,800	22,078,187	27,576,301	17,634,781	26,712,857
BALANCE FORWARD	8,836,490	10,585,158	14,347,846	5,452,170	15,006,538
FEDERAL FUND	3,881,465		2,184,758		
OTHER FUND	10,591,845	11,493,029	11,043,697	12,182,611	11,706,319

Summary of Appropriations and Authorizations

2017-19 Legislature

	2016-2017 Work Program	2017-2018 GOVERNOR RECOMMENDS	2017-2018 LEGISLATIVELY APPROVED	2018-2019 GOVERNOR RECOMMENDS	2018-2019 LEGISLATIVELY APPROVED
TOTAL SILVER STATE HEALTH INSURANCE EXCHANGE	23,309,800	22,078,187	27,576,301	17,634,781	26,712,857
BALANCE FORWARD	8,836,490	10,585,158	14,347,846	5,452,170	15,006,538
FEDERAL FUND	3,881,465		2,184,758		
OTHER FUND	10,591,845	11,493,029	11,043,697	12,182,611	11,706,319
COMMISSION ON ETHICS					
ETHICS - COMMISSION ON ETHICS	841,931	848,453	881,251	859,116	892,661
GENERAL FUND	173,701	218,632	227,815	221,617	231,010
BALANCE FORWARD	67,625	67,625	67,625	67,625	67,625
OTHER FUND	600,605	562,196	585,811	569,874	594,026
REVERSIONS					
TOTAL COMMISSION ON ETHICS	841,931	848,453	881,251	859,116	892,661
GENERAL FUND	173,701	218,632	227,815	221,617	231,010
BALANCE FORWARD	67,625	67,625	67,625	67,625	67,625
OTHER FUND	600,605	562,196	585,811	569,874	594,026
REVERSIONS					
SPECIAL PURPOSE AGENCIES					
GENERAL FUND	5,881,392	6,314,405	8,588,669	13,461,871	13,147,387
BALANCE FORWARD	154,093,196	115,871,794	117,770,839	97,727,001	111,330,822
FEDERAL FUND	37,826,310	33,886,062	34,356,657	33,129,409	32,507,879
INTERAGENCY TRANSFER	506,675,694	551,118,764	561,270,811	589,705,056	569,392,980
OTHER FUND	122,782,250	127,971,380	133,325,163	127,661,614	133,099,544
REVERSIONS					
TOTAL FOR SPECIAL PURPOSE AGENCIES	827,258,842	835,162,405	855,312,139	861,684,951	859,478,612
Less: INTER-AGENCY TRANSFER	506,675,694	551,118,764	561,270,811	589,705,056	569,392,980
NET SPECIAL PURPOSE AGENCIES	320,583,148	284,043,641	294,041,328	271,979,895	290,085,632