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2023-24 AND 2024-25

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FISCAL ANALYSIS DIVISION
LEGISLATIVE COUNSEL BUREAU

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Date: February 28, 2023

To: Members of the 82nd Legislature

From: Fiscal Analysis Division

Subject: **2023-25 Nevada Legislative Fiscal Report**

The Legislative Fiscal Report, prepared by the Fiscal Analysis Division, is designed to provide you with a summary of the financial status of the state and the Governor's budget recommendations for the next biennium.

The report is divided into sections and includes historical revenue and expenditure trends, revenue projections of the Economic Forum, an overview of taxes, and the Governor's recommended appropriations for the upcoming biennium, including supplemental appropriations, one-time appropriations, restoration of fund balances, and capital improvements. Budget summaries by each functional area of state government are included.

This report contains general information, including highlights of the various governmental functions. Emphasis is placed on recommended changes and expansion or reductions of existing programs; therefore, this report should be used in conjunction with The Executive Budget in which more complete information is presented.

If you have questions on this material, feel free to contact us at any time.

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SECTION I

GENERAL FUND
HISTORICAL AND CURRENT PERSPECTIVE

This section contains a historical review of actual State General Fund revenues and the Economic Forum's December 5, 2022, forecasts for the 2023-25 biennium. The Economic Forum's forecasts for Fiscal Year (FY) 2024 and FY 2025 of the 2023-25 biennium reflect the tax changes approved during the 81st Regular Session (2021) effective for FY 2022 and FY 2023 and deriving from court decisions that affected General Fund revenues in FY 2022 and FY 2023. This section also provides a comparison of the General Fund revenue amounts for FY 2024 and FY 2025 from the Governor's recommended revenue enhancements included in The Executive Budget compared to the Economic Forum forecast. A presentation on General Fund operating appropriations, including the amounts approved by the Legislature for the 2021-23 biennium during the 81st Regular Session, is provided after the section on General Fund revenue.

GENERAL FUND REVENUE TRENDS

FY 1996 TO FY 2006

General Fund revenues were approximately $1.825 billion in FY 2003, a 41.4% increase over FY 1996 revenues. The average annual growth rate over those eight years was 5.1%. Given the state's robust population growth, per capita revenues grew at only a 0.6% average annual rate over this eight-year period. Furthermore, inflation-adjusted per capita revenues actually declined at an annual average rate of 1.7% per year over this period. Thus, while the state's revenues were experiencing positive gains, those gains were not keeping pace with inflation and the state's rapid population growth and the attendant increase in demand for government services.

In response to the downward trend in inflation-adjusted revenues per capita, the tax package approved during the 20th Special Session (2003) created new taxes in addition to increasing some of the existing levies. Information on the tax changes approved during the 20th Special Session is provided in the Revenue Reference Manual prepared by the Fiscal Analysis Division.

In FY 2004, the initial year of implementation of the 2003 tax plan, General Fund revenues increased 31.7%. The majority of this increase was attributable to the tax changes approved by the 2003 Legislature. However, due to stronger than anticipated economic activity, the actual growth in revenue was higher than the projections, which incorporated the estimated effects of the tax changes. General Fund revenues grew an additional 14.1% in FY 2005, the first year in which all the tax changes from 2003 were fully implemented. Again, the growth observed was attributable to the implementation of the tax measures, as well as strong and sustained economic activity. By FY 2006, the effects of the tax changes from 2003 were fully annualized; thus, the 11.5% growth in General Fund revenues over the prior year was due primarily to economic growth.

FY 2007 TO FY 2011

Beginning in late 2006 and early 2007, the fiscal environment began to change, and due to already slowing national and state economic activity, total General Fund revenues peaked in FY 2007 at $3.145 billion. Although General Fund revenues increased by 2.8% in FY 2007, per capita revenues fell by 0.8% and inflation-adjusted per capita revenues in FY 2007 were 3.3% below the level in FY 2006.

As economic conditions continued to worsen through the end of Calendar Year 2007 and into 2008 through 2009, total General Fund revenues fell by 2.9% in FY 2008 and 10.3% in FY 2009. On an inflation-adjusted per capita basis, General Fund revenues decreased by 7.1% in FY 2008 and 10.7% in FY 2009 to levels below that observed in FY 2004 after the 2003 tax changes.

Actual total General Fund revenues increased by 9.8% in FY 2010 due to the revenue enhancements approved by the Legislature in the 2009 Session and 26th Special Session (February 2010). Total General Fund revenues increased by 5.6% in FY 2011, the second fiscal year of the biennium for which revenue enhancements approved by the Legislature in the 2009 Session and 26th Special Session were effective. Even after accounting for the impact of the revenue enhancements, inflation-adjusted per capita General Fund revenues in FY 2010 were still below the level recorded in FY 2008, while the inflation-adjusted per capita amount for FY 2011 was slightly above the FY 2008 level.

FY 2012 TO FY 2015

The gains from the revenue enhancements approved during the 2009 Session and 26th Special Session were short-lived, however, as total General Fund revenues decreased by 2.9% in FY 2012 and fell 6.7% on an inflation-adjusted per capita basis.

The General Fund revenue situation did not improve over the next two fiscal years with FY 2013 increasing by only 1.6% and FY 2014 actually decreasing by 2.1%. On an inflation-adjusted per capita basis, General Fund revenue decreased by 1.8% in FY 2013 and 5.0% in FY 2014. The FY 2014 inflation-adjusted per capita amount was close to, but still below, the level observed in FY 2001 and significantly below the prior peak level in FY 2006.

Coming off the weakness posted in FY 2014, General Fund revenue increased by 7.1% and increased by 4.3% on an inflation-adjusted per capita basis in FY 2015. The growth in inflation-adjusted terms was aided by the relatively low inflation rate of only 0.7% in FY 2015.

FY 2016 TO FY 2019

Actual General Fund revenue, after tax credits, increased by 12.5% in FY 2016 with a significant portion of the growth attributable to the revenue enhancements approved by the Legislature in the 78th Regular Session (2015). On an inflation-adjusted per capita basis, FY 2016 General Fund revenue, after tax credits, increased by 9.6% aided by an inflation rate of only 0.7%.

With the impacts from the tax changes approved in the 2015 Session still being fully realized in FY 2017, actual General Fund revenue, after tax credits, increased by 5.1% and increased by 2.0% on an inflation-adjusted per capita basis. The actual tax credits

taken in FY 2017 accounted for a 1.5% reduction in the growth rate since actual General Fund revenue, before tax credits, increased by 6.6% in FY 2017. Besides the other tax credit programs, FY 2017 was the first year that tax credits were taken against the Modified Business Tax (MBT) based on the business's prior fiscal year Commerce Tax payments, which accounted for approximately 1.2% of the 1.5% reduction in the recorded growth due to tax credits.

Actual General Fund revenue, after tax credits, increased by only 3.6% in FY 2018 and decreased by 1.1% on an inflation-adjusted per capita basis. Part of this result is explained by the $171.2 million in tax credits taken in FY 2018 compared to $115.6 million in FY 2017. The actual tax credits taken in FY 2018 accounted for a 1.2% reduction in the growth rate since actual General Fund revenue, before tax credits, increased by 4.8% in FY 2018. However, unlike FY 2017, the Commerce Tax credits against the MBT accounted for only 0.3% of the reduction as the other various tax credit programs accounted for 0.9%.

In FY 2019, actual General Fund revenue, after tax credits, increased by 6.7% resulting in an increase of 2.7% on an inflation-adjusted per capita basis. However, actual General Fund revenue, before tax credits, increased by only 5.2%. This result occurs because only $120.1 million in tax credits were incurred in FY 2019 compared to the $171.2 million in tax credits taken in FY 2018. This $50.1 million reduction in tax credits taken between FY 2020 and FY 2019 results in actual General Fund revenue increasing by 1.5% more after tax credits than before tax credits with the Commerce Tax credits against the MBT accounting for only 0.4% and the other various tax credit programs accounting for 1.1%.

FY 2020 – A PANDEMIC BEGINS

On March 12, 2020, Governor Sisolak declared a state of emergency relating to the beginning of the pandemic caused by the novel coronavirus, referred to as COVID-19. As the number of reported cases continued to increase, by March 18, the Governor had ordered all gaming establishments to cease operations; by March 20, all non-essential businesses had been ordered to close; and by March 31, Nevadans were being ordered to stay in their residences unless it was necessary to leave to receive or provide essential services or engage in certain outdoor activities.

The Governor allowed the state to move into Phase 1 of the reopening plan on May 9 under which certain businesses and activities, previously deemed non-essential, were allowed to open again with specific restrictions, such as retail businesses were allowed to operate at no more than 50% of their allowed occupancy. On May 29, the Governor announced that the state would move into Phase 2 of the reopening plan, which allowed the Gaming Control Board to implement plans allowing casinos to reopen on June 4 as well as expand the list of businesses and activities that were allowed.

Due to the impact of the pandemic on economic conditions globally, as well as the actions taken by the Governor to specifically manage the number of cases in Nevada, actual General Fund revenue, after tax credits, decreased by 4.9% in FY 2020 and decreased by 7.8% on an inflation-adjusted per capita basis. Actual General Fund revenue, before tax credits, decreased by 5.4% in FY 2020. Since actual tax credits taken in FY 2020 were only $92.5 million or $27.6 million less than the $120.1 million taken in

FY 2019, total General Fund revenues decreased by 0.5% less after tax credits than before tax credits.

As a reference point for the potential impact of the pandemic on General Fund revenue in the last half of FY 2020, total actual General Fund revenue, after tax credits, of $4.077 billion were approximately $369.0 million below the Economic Forum May 1, 2019, forecast, adjusted for legislative actions from the 2019 Session, of $4.446 billion, or 7.6%, below the forecast.

FY 2021 to FY 2022

The decline in economic activity that took place between March and April of 2020 that resulted from the pandemic was drastic, and yet, the recession caused by the onset of the pandemic was the shortest on record, lasting only two months. The federal government responded with an unprecedented amount of aid to counteract not only the pandemic itself, but also the negative economic impacts of the measures taken to combat the spread of COVID-19. During the hardest hit months affected by the pandemic, Nevada's tax collections experienced deep declines, but later fared much better than expected largely due to federal stimulus and other support programs and pent-up consumer demand.

The post-pandemic economy experienced the worst inflation in some four decades because of supply-demand imbalances brought on by the pandemic. Global supply chain disruptions created a lasting scarce supply of goods while consumer spending, financed by accumulated savings and various federal government transfer payments, remained strong. Initially it was expected that these imbalances would resolve themselves in 2022, and that the inflation would thus be transitory; however, these imbalances have resolved more slowly than expected. When the actual General Fund revenue is adjusted for population growth and the inflation, it is clear that the recent inflationary environment has aided the tax collections.

In FY 2021, actual General Fund revenue, after tax credits, increased by 9.7%. On an inflation-adjusted per capita basis, FY 2021 General Fund revenue, after tax credits, increased by 6.8%. The corresponding inflation rate during FY 2021 was 2.3%. In FY 2022, actual General Fund revenue, after tax credits, increased by 21.6%. On an inflation-adjusted per capita basis, FY 2022 General Fund revenue increased by 11.3%. The inflation rate averaged 7.2% during FY 2022.

ECONOMIC FORUM FORECAST: FY 2023, FY 2024 AND FY 2025

Based on the Economic Forum's December 5, 2022, forecast, total General Fund revenues, before tax credits, are projected to increase by 4.6% to $5.777 billion in FY 2023, decrease by 0.7% to $5.735 billion in FY 2024, and increase by 3.1% to $5.910 billion in FY 2025. Total General Fund revenues, after tax credits, are projected to increase by 4.2% to $5.669 billion in FY 2023, decrease by 0.7% to $5.628 billion in FY 2024, and increase by 3.1% to $5.805 billion in FY 2025.

The decrease in General Fund revenue projections by 0.7% in FY 2024 is primarily attributable to changes in the current law. The portion of the net proceeds of minerals tax and from the tax on the gross revenue of gold and silver mining businesses that were deposited in the State General Fund in FY 2023 are to be deposited in the State Education

Fund for the benefit of K-12 education under the Pupil-Centered Funding Plan beginning in FY 2024. Additionally, modified business tax (MBT) rates are to be reduced from the current 1.853% to 1.554% on all taxable wages for financial institutions and mining companies and from 1.378% to 1.17% on all taxable wages in excess of $50,000 per calendar quarter for general businesses in FY 2024, pursuant to the MBT rate reduction mechanism established in NRS 360.203.

The 2023-25 biennial total of $11.434 billion, after the application of all tax credits, is 2.9% higher than the current revised estimate for FY 2023 and the actual collections for FY 2022 of $11.108 billion for the 2021-23 biennium, after the application of all tax credits. This results in an estimated $325.8 million increase in total General Fund revenues between the 2021-23 biennium and the 2023-25 biennium.

TABLE 1

GENERAL FUND REVENUE FORECAST FOR THE 2021-23 BIENNIUM AND 2023-25 BIENNIUM

Based on the Economic Forum December 5, 2022, Forecast

Revenue Source (Millions of Dollars)	2021-23 Biennium				2023-25 Biennium			
	2021-23 Biennium Forecast	% of Total After Tax Credits	$ Difference from 2019-21	% Change from 2019-21	2023-25 Biennium Forecast	% of Total After Tax Credits	$ Difference from 2021-23	% Change from 2021-23
Sales Tax	$3,481.7	31.3%	$837.2	31.7%	$3,925.2	34.3%	$443.5	12.7%
Gaming Taxes	$1,969.1	17.7%	$609.8	44.9%	$1,904.7	16.7%	-$64.4	-3.3%
Modified Business Tax	$1,681.9	15.1%	$335.7	24.9%	$1,578.0	13.8%	-$103.9	-6.2%
Insurance Premium Taxes	$1,114.7	10.0%	$161.6	17.0%	$1,243.2	10.9%	$128.5	11.5%
Live Entertainment Tax	$326.8	2.9%	$224.4	219.1%	$381.9	3.3%	$55.1	16.9%
Commerce Tax	$583.7	5.3%	$156.7	36.7%	$661.1	5.8%	$77.4	13.3%
Cigarette Tax	$284.2	2.6%	-$25.2	-8.1%	$274.3	2.4%	-$9.9	-3.5%
Real Property Transfer Tax	$300.3	2.7%	$66.1	28.2%	$241.3	2.1%	-$59.0	-19.6%
Business License Fee	$239.8	2.2%	$23.5	10.9%	$242.0	2.1%	$2.2	0.9%
Governmental Services Tax	$53.3	0.5%	-$69.4	-56.5%	$55.8	0.5%	$2.4	4.6%
Mining Taxes/Fees	$257.0	2.3%	$22.2	9.5%	$0.0	0.0%	-$257.0	-100.0%
Liquor Taxes	$100.8	0.9%	$14.9	17.4%	$101.6	0.9%	$0.8	0.8%
Transportation Connection Tax	$66.0	0.6%	$29.0	78.3%	$74.6	0.7%	$8.6	13.1%
Other Tobacco Tax	$71.8	0.6%	$16.3	29.3%	$73.2	0.6%	$1.4	1.9%
Other Taxes	$14.7	0.1%	-$0.6	-3.6%	$14.3	0.1%	-$0.4	-2.5%
All Other Revenue Sources	$755.7	6.8%	$200.2	36.0%	$873.5	7.6%	$117.8	15.6%
Total General Fund Revenue - Before Tax Credits	$11,301.5	101.7%	$2,602.4	29.9%	$11,644.9	101.8%	$343.4	3.0%
Commerce Tax Credits Against the Modified Business Tax	-$98.5	-0.9%	-$4.5		-$112.6	-1.0%	-$14.1	14.4%
Total General Fund Revenue - After Commerce Tax Credits	$11,203.0	100.9%	$2,597.9	30.2%	$11,532.2	100.9%	$329.3	2.9%
Tax Credit Programs	-$95.1	-0.9%	-$41.6	77.6%	-$98.6	-0.9%	-$3.5	3.7%
Total General Fund Revenue - After Tax Credit Programs	$11,107.9	100.0%	$2,556.3	29.9%	$11,433.6	100.0%	$325.8	2.9%

Note: The sum of the individual components of the % of Total column may not equal 100% due to rounding.

GOVERNOR RECOMMENDS VERSUS ECONOMIC FORUM FORECAST: FY 2024 AND FY 2025

The Executive Budget contains no recommended revenue enhancements for the State General Fund that are proposed by the Governor.

Table 2 provides a comparison of the General Fund revenue for the 2023-25 biennium (FY 2024 and FY 2025) based on the estimates recommended by the Governor in The Executive Budget to the Economic Forum December 5, 2022, forecast on a before- and after-tax credits basis. Because The Executive Budget contains no recommended revenue enhancements, the Governor's recommended General Fund revenue estimate for the 2023-25 biennium, before tax credits, is equal to the Economic Forum forecast of $11.645 billion. As shown in Table 2, the General Fund

revenue estimate recommended by the Governor, after tax credits, is equal to the Economic Forum forecast of $11.434 billion for the 2023-25 biennium.

TABLE 2

GENERAL FUND REVENUE FORECAST FOR THE 2023-25 BIENNIUM

GOVERNOR RECOMMENDS VERSUS ECONOMIC FORUM FORECAST

Economic Forum December 5, 2022, Forecast for FY 2023, FY 2024, and FY 2025, which are used for the Governor Recommends Estimates included in The Executive Budget for FY 2024 and FY 2025

Revenue Source (Millions of Dollars)	Economic Forum		Governor Recommends		
	2023-25 Biennium Forecast	% of Total After Tax Credits	2023-25 Biennium Forecast	% of Total After Tax Credits	$ Difference from the Forum
Sales Tax	$3,925.2	34.3%	$3,925.2	34.3%	$0.00
Gaming Taxes	$1,904.7	16.7%	$1,904.7	16.7%	$0.00
Modified Business Tax	$1,578.0	13.8%	$1,578.0	13.8%	$0.00
Insurance Premium Taxes	$1,243.2	10.9%	$1,243.2	10.9%	$0.00
Live Entertainment Tax	$381.9	3.3%	$381.9	3.3%	$0.00
Commerce Tax	$661.1	5.8%	$661.1	5.8%	$0.00
Cigarette Tax	$274.3	2.4%	$274.3	2.4%	$0.00
Real Property Transfer Tax	$241.3	2.1%	$241.3	2.1%	$0.00
Business License Fee	$242.0	2.1%	$242.0	2.1%	$0.00
Governmental Services Tax	$55.8	0.5%	$55.8	0.5%	$0.00
Mining Taxes/Fees	$0.0	0.0%	$0.0	0.0%	$0.00
Liquor Taxes	$101.6	0.9%	$101.6	0.9%	$0.00
Transportation Connection Tax	$74.6	0.7%	$74.6	0.7%	$0.00
Other Tobacco Tax	$73.2	0.6%	$73.2	0.6%	$0.00
Other Taxes	$14.3	0.1%	$14.3	0.1%	$0.00
All Other Revenue Sources	$873.5	7.6%	$873.5	7.6%	$0.00
Total General Fund Revenue - Before Tax Credits	$11,644.9	101.8%	$11,644.9	101.8%	$0.00
Commerce Tax Credits Against the Modified Business Tax	-$112.6	-1.0%	-$112.6	-1.0%	$0.00
Total General Fund Revenue - After Commerce Tax Credits	$11,532.2	100.9%	$11,532.2	100.9%	$0.00
Tax Credit Programs	-$98.6	-0.9%	-$98.6	-0.9%	$0.00
Total General Fund Revenue - After Tax Credit Programs	$11,433.6	100.0%	$11,433.6	100.0%	$0.00

Note: The sum of the individual components of the % of Total column may not equal 100% due to rounding.

The estimates for FY 2024 of $5.628 billion and FY 2025 of $5.805 billion, after tax credits, based on the projections included in The Executive Budget, are 79.0% and 84.6% above the prior FY 2007 peak amount of $3.145 billion, respectively. However, after adjusting for inflation, these projected amounts on a FY 1998-dollar basis for FY 2024 and FY 2025 are 18.4% and 19.5%, respectively, above the actual inflation-adjusted amount observed in FY 2007 on an FY 1998 dollar basis.

The Economic Forum and Governor's recommended estimate for FY 2024 of $5.628 billion equates to approximately $888 per person in inflation-adjusted FY 1998 dollars and the FY 2025 estimate of $5.805 billion equates to approximately $883 per person in inflation-adjusted dollars. These per capita amounts are:

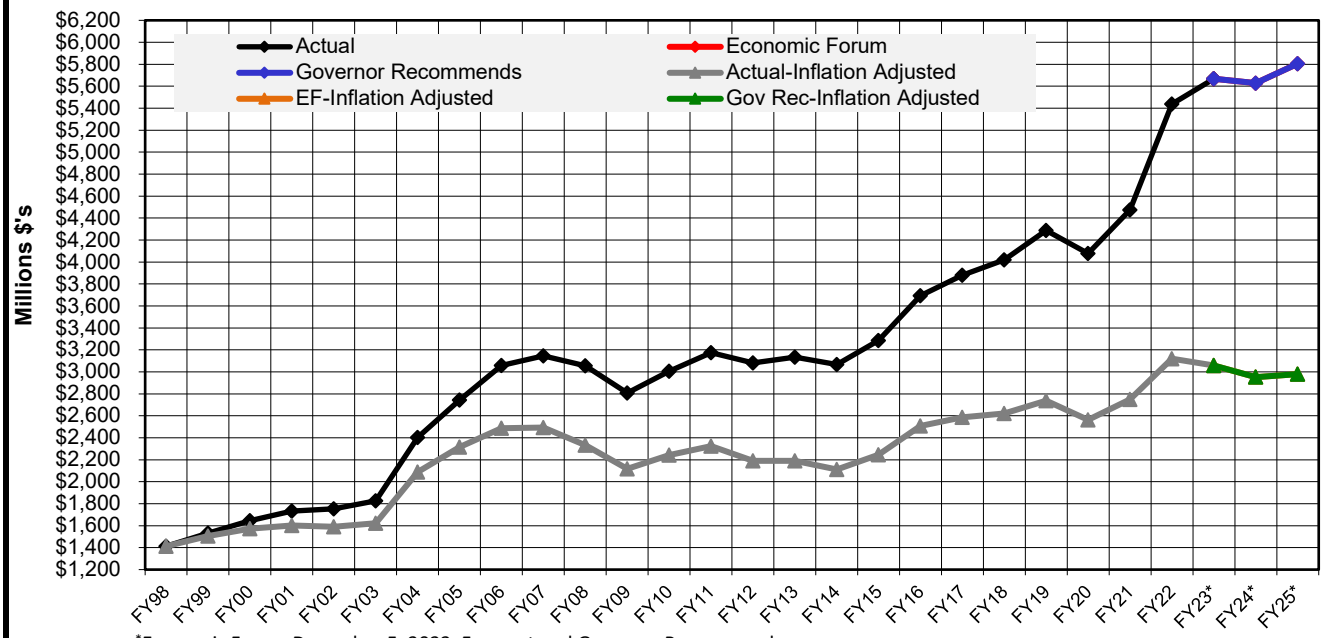
- 0.9% and 0.4% above the FY 2019 actual amount of $880 per person
- 6.4% and 6.8% below the FY 2006 amount of $948 per person
- 17.6% and 17.0% above the FY 1998 amount of $755 per person

CHART 1

Nevada General Fund Revenues: Actual and Inflation Adjusted (FY98 $'s)

Economic Forum (EF) versus Governor Recommends (Gov Rec)

Actual: FY 1998 to FY 2022 Forecast: FY 2023 to FY 2025*



*Economic Forum December 5, 2022, Forecast and Governor Recommends

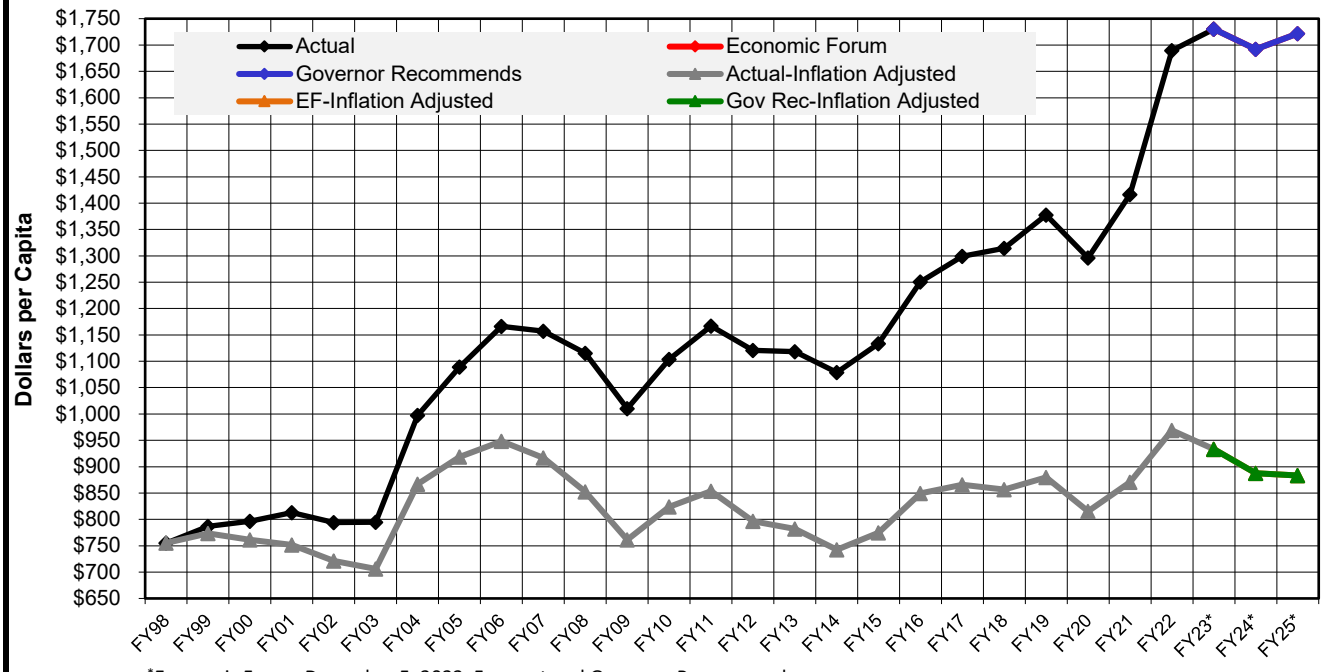
The Economic Forum forecast lines do not display separately because the Governor Recommends lines lie on top of them, as The Executive Budget contains no revenue enhancements to the Economic Forum's December 5, 2022, forecast for FY 2024 or FY 2025.

CHART 2

Nevada General Fund Revenues per Capita: Actual and Inflation Adjusted (FY98 $'s)

Economic Forum (EF) versus Governor Recommends (Gov Rec)

Actual: FY 1998 to FY 2022 Forecast: FY 2023 to FY 2025*



*Economic Forum December 5, 2022, Forecast and Governor Recommends

The Economic Forum forecast lines do not display separately because the Governor Recommends lines lie on top of them, as The Executive Budget contains no revenue enhancements to the Economic Forum's December 5, 2022, forecast for FY 2024 or FY 2025.

ECONOMIC FORUM'S DECEMBER 5, 2022, GENERAL FUND REVENUE FORECAST

The tables on the following pages present the General Fund revenue forecast by revenue source for FY 2023, FY 2024 and FY 2025 approved by the Economic Forum at the December 5, 2022, meeting. The forecasts in the table are presented on both a before-and after-tax credit basis and include estimates for the various tax credit programs.

The General Fund revenue forecast (before any tax credits) for the 2023-25 biennium of $11.645 billion is approximately $344 million above the current forecast for the 2021-23 biennium of $11.301 billion.

After accounting for the various tax credits, the total General Fund revenue forecast for the 2023-25 biennium is $11.434 billion, $326 million above the current forecast for the 2021-23 biennium (after tax credits) of $11.108 billion.

The total net General Fund revenue forecast (after tax credits) for the 2023-25 biennium of $11.434 billion is $211 million less than the total gross General Fund revenue forecast (before tax credits) of $11.645 billion due to the Commerce Tax credit against the MBT (-$113 million) and the other six tax credit programs (-$98 million).

GENERAL FUND REVENUES - ECONOMIC FORUM DECEMBER 5, 2022, FORECAST
ACTUAL: FY 2020 THROUGH FY 2022 AND FORECAST: FY 2023 THROUGH FY 2025
ECONOMIC FORUM'S FORECAST FOR FY 2023, FY 2024, AND FY 2025 APPROVED AT THE DECEMBER 5, 2022, MEETING

	DESCRIPTION	FY 2020 ACTUAL	% Change	FY 2021 ACTUAL	% Change	FY 2022 ACTUAL	% Change	ECONOMIC FORUM DECEMBER 5, 2022, FORECAST FY 2023 FORECAST	% Change	FY 2024 FORECAST	% Change	FY 2025 FORECAST	% Change
	TAXES												
	MINING TAX												
3064	Net Proceeds of Minerals [1-21][1-24]	$57,157,296	13.5%	$177,607,159	210.7%	$71,266,942	-59.9%	$71,752,000	0.7%	$0		$0	
3245	Centrally Assessed Penalties	$1,684	-90.2%	$12,188	623.6%	$423	-96.5%	$0		$0		$0	
3074	Mining Gross Revenue Tax - Gold and Silver [3-22]					$36,921,487		$77,042,000	108.7%	$0		$0	
	TOTAL MINING TAXES AND FEES	$57,158,980	13.5%	$177,619,347	210.7%	$108,188,852	-39.1%	$148,794,000	37.5%	$0		$0	
	SALES AND USE												
3001	Sales & Use Tax [1-19][1-20][4-22]	$1,214,701,336	-1.7%	$1,325,814,026	9.1%	$1,613,341,781	21.7%	$1,729,966,000	7.2%	$1,843,322,000	6.6%	$1,925,377,000	4.5%
3002	State Share - LSST [1-19][1-20][4-22]	$11,770,188	-1.4%	$12,976,471	10.2%	$15,666,269	20.7%	$16,867,000	7.7%	$17,972,000	6.6%	$18,772,000	4.5%
3003	State Share - BCCRT [1-19][1-20][4-22]	$5,254,882	-1.2%	$5,783,773	10.1%	$7,004,724	21.1%	$7,569,000	8.1%	$8,065,000	6.6%	$8,424,000	4.5%
3004	State Share - SCCRT [1-19][1-20][4-22]	$18,387,225	-1.2%	$20,237,415	10.1%	$24,509,793	21.1%	$26,490,000	8.1%	$28,226,000	6.6%	$29,482,000	4.4%
3005	State Share - PTT [1-19][1-20][4-22]	$13,825,825	0.9%	$15,761,379	14.0%	$19,349,241	22.8%	$20,913,000	8.1%	$22,284,000	6.6%	$23,276,000	4.5%
	TOTAL SALES AND USE	$1,263,939,457	-1.6%	$1,380,573,065	9.2%	$1,679,871,809	21.7%	$1,801,805,000	7.3%	$1,919,869,000	6.6%	$2,005,331,000	4.5%
	GAMING - STATE												
3041	Percent Fees - Gross Revenue: Before Tax Credits	$619,269,825	-17.7%	$685,144,193	10.6%	$964,214,339	40.7%	$936,832,000	-2.8%	$907,862,000	-3.1%	$935,883,000	3.1%
	Tax Credit Programs:												
	Film Transferrable Tax Credits [TC-1]	-$337,637		-$1,030,589		-$664,260		$0		$0		$0	
	Economic Development Transferrable Tax Credits [TC-2]	-$21,912,501		$0		$0		$0		$0		$0	
	Catalyst Account Transferrable Tax Credits [TC-4]	-$300,000		$0		$0		$0		$0		$0	
	Affordable Housing Transferrable Tax Credits [TC-7]	$0		$0		$0		$0		$0		$0	
	Total - Tax Credit Programs	-$22,550,138		-$1,030,589		-$664,260		$0		$0		$0	
	Percent Fees - Gross Revenue: After Tax Credits	$596,719,687	-15.8%	$684,113,604	14.6%	$963,550,079	40.8%	$936,832,000	-2.8%	$907,862,000	-3.1%	$935,883,000	3.1%
3032	Pari-mutuel Tax	$3,379	4.7%	$0	-100.0%	$3,162		$3,900	23.3%	$3,700	-5.1%	$3,600	-2.7%
3181	Racing Fees	$9,286	24.5%	$0	-100.0%	$10,102		$5,400	-46.5%	$7,500	38.9%	$7,500	0.0%
3247	Racing Fines/Forfeitures	$0		$0		$1,500		$1,900	26.7%	$0		$0	
3042	Gaming Penalties	$176,184	-99.2%	$761,164	332.0%	$361,734	-52.5%	$690,000	90.7%	$690,000	0.0%	$690,000	0.0%
3043	Flat Fees-Restricted Slots [2-20]	$8,073,138	-2.9%	$7,820,556	-3.1%	$8,466,294	8.3%	$8,498,000	0.4%	$8,519,000	0.2%	$8,543,000	0.3%
3044	Non-Restricted Slots [2-20]	$10,223,380	-1.9%	$9,798,140	-4.2%	$10,149,080	3.6%	$10,199,000	0.5%	$10,332,000	1.3%	$10,406,000	0.7%
3045	Quarterly Fees-Games	$5,439,293	-13.2%	$5,467,970	0.5%	$5,466,294	0.0%	$5,509,000	0.8%	$5,618,000	2.0%	$5,639,000	0.4%
3046	Advance License Fees	$1,173,154	-18.2%	$3,414,656	191.1%	$16,467,639	382.3%	$429,000	-97.4%	$7,770,000	1711%	$650,000	-91.6%
3048	Slot Machine Route Operator	$32,000	0.0%	$30,000	-6.3%	$26,000	-13.3%	$26,500	1.9%	$27,000	1.9%	$27,500	1.9%
3049	Gaming Info Systems Annual	$42,000	40.0%	$30,000	-28.6%	$49,000	63.3%	$48,000	-2.0%	$48,000	0.0%	$48,000	0.0%
3028	Interactive Gaming Fee - Operator	$500,000	0.0%	$937,500	87.5%	$250,000	-73.3%	$500,000	100.0%	$500,000	0.0%	$500,000	0.0%
3029	Interactive Gaming Fee - Service Provider	$13,000	-75.5%	$11,000	-15.4%	$14,000	27.3%	$13,000	-7.1%	$13,000	0.0%	$13,000	0.0%
3030	Interactive Gaming Fee - Manufacturer	$75,000	-25.0%	$75,000	0.0%	$75,000	0.0%	$75,000	0.0%	$75,000	0.0%	$75,000	0.0%
3033	Equip Mfg. License	$286,510	-1.7%	$288,020	0.5%	$287,480	-0.2%	$286,000	-0.5%	$289,500	1.2%	$290,500	0.3%
3034	Race Wire License	$5,059	27.2%	$2,248	-55.6%	$4,332	92.7%	$4,400	1.6%	$4,300	-2.3%	$4,300	0.0%
3035	Annual Fees on Games	$132,153	15.8%	$146,263	10.7%	$84,550	-42.2%	$93,400	10.5%	$97,800	4.7%	$96,200	-1.6%
	TOTAL GAMING - STATE: BEFORE TAX CREDITS	$645,453,361	-19.5%	$713,926,710	10.6%	$1,005,930,506	40.9%	$963,214,500	-4.2%	$941,856,800	-2.2%	$962,876,600	2.2%
	Tax Credit Programs	-$22,550,138		-$1,030,589		-$664,260		$0		$0		$0	
	TOTAL GAMING - STATE: AFTER TAX CREDITS	$622,903,223	-17.9%	$712,896,121	14.4%	$1,005,266,246	41.0%	$963,214,500	-4.2%	$941,856,800	-2.2%	$962,876,600	2.2%
	LIVE ENTERTAINMENT TAX (LET)												
3031G	Live Entertainment Tax-Gaming [5-22]	$72,175,787	-31.7%	$7,276,035	-89.9%	$99,353,405	1265.5%	$128,602,000	29.4%	$126,048,000	-2.0%	$126,048,000	0.0%
3031NG	Live Entertainment Tax-Nongaming [5-22]	$19,159,947	-25.3%	$3,803,758	-80.1%	$39,802,290	946.4%	$59,032,000	48.3%	$70,000,000	18.6%	$59,842,000	-14.5%
	TOTAL LET	$91,335,734	-30.4%	$11,079,793	-87.9%	$139,155,695	1155.9%	$187,634,000	34.8%	$196,048,000	4.5%	$185,890,000	-5.2%
	COMMERCE TAX												
3072	Commerce Tax	$204,983,790	-9.6%	$221,958,301	8.3%	$281,881,659	27.0%	$301,800,000	7.1%	$321,558,000	6.5%	$339,548,000	5.6%
	TRANSPORTATION CONNECTION EXCISE TAX												
3073	Transportation Connection Excise Tax	$19,868,720	-34.2%	$17,141,416	-13.7%	$28,464,128	66.1%	$37,529,000	31.8%	$34,193,000	-8.9%	$40,429,000	18.2%
	CIGARETTE TAX												
3052	Cigarette Tax [3-20]	$156,694,742	-4.7%	$152,701,797	-2.5%	$144,068,816	-5.7%	$140,134,000	-2.7%	$137,900,000	-1.6%	$136,440,000	-1.1%

GENERAL FUND REVENUES - ECONOMIC FORUM DECEMBER 5, 2022, FORECAST
ACTUAL: FY 2020 THROUGH FY 2022 AND FORECAST: FY 2023 THROUGH FY 2025
ECONOMIC FORUM'S FORECAST FOR FY 2023, FY 2024, AND FY 2025 APPROVED AT THE DECEMBER 5, 2022, MEETING

	DESCRIPTION	FY 2020 ACTUAL	% Change	FY 2021 ACTUAL	% Change	FY 2022 ACTUAL	% Change	ECONOMIC FORUM DECEMBER 5, 2022, FORECAST FY 2023 FORECAST	% Change	FY 2024 FORECAST	% Change	FY 2025 FORECAST	% Change
	TAXES - CONTINUED												
	MODIFIED BUSINESS TAX (MBT)												
	MBT - NONFINANCIAL BUSINESSES (MBT-NFI) [4-20][6-22][3-24]												
3069	MBT - Nonfinancial: Before Tax Credits	$646,338,474	0.2%	$579,937,865	-10.3%	$747,602,083	28.9%	$795,061,000	6.3%	$709,281,000	-10.8%	$742,555,000	4.7%
	Commerce Tax Credits	-$49,894,345		-$42,636,492		-$47,232,337		$0		$0		$0	
	MBT - Nonfinancial: After Commerce Tax Credits	$596,444,129	-0.7%	$537,301,372	-9.9%	$700,369,745	30.3%	$795,061,000	13.5%	$709,281,000	-10.8%	$742,555,000	4.7%
	Tax Credit Programs:												
	Film Transferrable Tax Credits [TC-1]	$0		-$44,808		-$104,621		$0		$0		$0	
	Economic Development Transferrable Tax Credits [TC-2]	$0		$0		$0		$0		$0		$0	
	Catalyst Account Transferrable Tax Credits [TC-4]	$0		$0		$0		$0		$0		$0	
	Education Choice Scholarship Tax Credits [TC-5]	-$11,069,828		-$6,934,892		-$11,462,423		$0		$0		$0	
	College Savings Plan Tax Credits [TC-6]	$0		-$499		-$473		$0		$0		$0	
	Affordable Housing Transferrable Tax Credits [TC-7]	$0		$0		$0		$0		$0		$0	
	Total - Tax Credit Programs	-$11,069,828		-$6,980,200		-$11,567,517		$0		$0		$0	
	MBT - Nonfinancial: After Tax Credit Programs	$585,374,301	-0.5%	$530,321,172	-9.4%	$688,802,229	29.9%	$795,061,000	15.4%	$709,281,000	-10.8%	$742,555,000	4.7%
	MBT - FINANCIAL BUSINESSES (MBT-FI) [4-20][6-22][3-24]												
3069	MBT - Financial: Before Tax Credits	$35,412,610	18.4%	$42,364,248	19.6%	$46,926,269	10.8%	$49,429,000	5.3%	$42,855,000	-13.3%	$44,968,000	4.9%
	Commerce Tax Credits	-$875,623		-$413,186		-$548,227		$0		$0		$0	
	MBT - Financial: After Commerce Tax Credits	$34,536,987	16.7%	$41,951,062	21.5%	$46,378,041	10.6%	$49,429,000	6.6%	$42,855,000	-13.3%	$44,968,000	4.9%
	Tax Credit Programs:												
	Film Transferrable Tax Credits [TC-1]	$0		$0		$0		$0		$0		$0	
	Economic Development Transferrable Tax Credits [TC-2]	$0		$0		$0		$0		$0		$0	
	Catalyst Account Transferrable Tax Credits [TC-4]	$0		$0		$0		$0		$0		$0	
	Education Choice Scholarship Tax Credits [TC-5]	-$230,000		-$179,723		-$320,277		$0		$0		$0	
	College Savings Plan Tax Credits [TC-6]	$0		$0		$0		$0		$0		$0	
	Affordable Housing Transferrable Tax Credits [TC-7]	$0		$0		$0		$0		$0		$0	
	Total - Tax Credit Programs	-$230,000		-$179,723		-$320,277		$0		$0		$0	
	MBT - Financial: After Tax Credit Programs	$34,306,987	15.9%	$41,771,339	21.8%	$46,057,764	10.3%	$49,429,000	7.3%	$42,855,000	-13.3%	$44,968,000	4.9%
	MBT - MINING BUSINESSES (MBT-MINING) [4-20][6-22][3-24]												
3069	MBT - Mining: Before Tax Credits	$22,992,626	2.1%	$19,152,769	-16.7%	$20,878,094	9.0%	$22,032,000	5.5%	$18,962,000	-13.9%	$19,428,000	2.5%
	Commerce Tax Credits	-$70,648		-$56,890		-$66,316		$0		$0		$0	
	MBT - Mining: After Commerce Tax Credits	$22,921,979	2.2%	$19,095,879	-16.7%	$20,811,778	9.0%	$22,032,000	5.9%	$18,962,000	-13.9%	$19,428,000	2.5%
	Tax Credit Programs:												
	Film Transferrable Tax Credits [TC-1]	$0		$0		$0		$0		$0		$0	
	Economic Development Transferrable Tax Credits [TC-2]	$0		$0		$0		$0		$0		$0	
	Catalyst Account Transferrable Tax Credits [TC-4]	$0		$0		$0		$0		$0		$0	
	Education Choice Scholarship Tax Credits [TC-5]	$0		$0		$0		$0		$0		$0	
	College Savings Plan Tax Credits [TC-6]	$0		$0		$0		$0		$0		$0	
	Affordable Housing Transferrable Tax Credits [TC-7]	$0		$0		$0		$0		$0		$0	
	Total - Tax Credit Programs	$0		$0		$0		$0		$0		$0	
	MBT - Mining - After Tax Credit Programs	$22,921,979	2.2%	$19,095,879	-16.7%	$20,811,778	9.0%	$22,032,000	5.9%	$18,962,000	-13.9%	$19,428,000	2.5%
	TOTAL MBT - NFI, FI, & MINING												
	TOTAL MBT: BEFORE TAX CREDITS	$704,743,710	1.1%	$641,454,882	-9.0%	$815,406,446	27.1%	$866,522,000	6.3%	$771,098,000	-11.0%	$806,951,000	4.6%
	TOTAL COMMERCE TAX CREDITS	-$50,840,616		-$43,106,568		-$47,846,881		-$50,645,000		-$54,542,000		-$58,098,000	
	TOTAL MBT: AFTER COMMERCE TAX CREDITS	$653,903,094	0.2%	$598,348,313	-8.5%	$767,559,565	28.3%	$815,877,000	6.3%	$716,556,000	-12.2%	$748,853,000	4.5%
	Tax Credit Programs:												
	Film Transferrable Tax Credits [TC-1]	$0		-$44,808		-$104,621		$0		$0		$0	
	Economic Development Transferrable Tax Credits [TC-2]	$0		$0		$0		$0		$0		$0	
	Catalyst Account Transferrable Tax Credits [TC-4]	$0		$0		$0		$0		$0		$0	
	Education Choice Scholarship Tax Credits [TC-5]	-$11,299,828		-$7,114,615		-$11,782,700		-$12,000,000		-$9,910,000		-$6,655,000	
	College Savings Plan Tax Credits [TC-6]	$0		-$499		-$473		-$500		-$550		-$605	
	Affordable Housing Transferrable Tax Credits [TC-7]	$0		$0		$0		$0		$0		$0	
	Total - Tax Credit Programs	-$11,299,828		-$7,159,923		-$11,887,794		-$12,000,500		-$9,910,550		-$6,655,605	
	TOTAL MBT: AFTER TAX CREDIT PROGRAMS	$642,603,266	0.3%	$591,188,391	-8.0%	$755,671,771	27.8%	$803,876,500	6.4%	$706,645,450	-12.1%	$742,197,395	5.0%

GENERAL FUND REVENUES - ECONOMIC FORUM DECEMBER 5, 2022, FORECAST
ACTUAL: FY 2020 THROUGH FY 2022 AND FORECAST: FY 2023 THROUGH FY 2025
ECONOMIC FORUM'S FORECAST FOR FY 2023, FY 2024, AND FY 2025 APPROVED AT THE DECEMBER 5, 2022, MEETING

	DESCRIPTION	FY 2020 ACTUAL	% Change	FY 2021 ACTUAL	% Change	FY 2022 ACTUAL	% Change	ECONOMIC FORUM DECEMBER 5, 2022, FORECAST FY 2023 FORECAST	% Change	FY 2024 FORECAST	% Change	FY 2025 FORECAST	% Change
	TAXES - CONTINUED												
	INSURANCE TAXES												
3061	Insurance Premium Tax: Before Tax Credits	$458,514,238	3.7%	$491,567,091	7.2%	$541,092,065	10.1%	$570,385,000	5.4%	$603,622,000	5.8%	$636,429,000	5.4%
	Tax Credit Programs:												
	Film Transferrable Tax Credits [TC-1]	$0		-$2,788,983		-$714,842		$0		$0		$0	
	Economic Development Transferrable Tax Credits [TC-2]	$0		$0		$0		$0		$0		$0	
	Catalyst Account Transferrable Tax Credits [TC-4]	$0		$0		-$350,000		$0		$0		$0	
	Nevada New Markets Job Act Tax Credits [TC-3]	-$7,775,281		-$912,027		-$23,671,913		-$24,000,000		-$24,000,000		-$22,000,000	
	Affordable Housing Transferrable Tax Credits [TC-7]	$0		$0		$0		$0		$0		$0	
	Total - Tax Credit Programs	-$7,775,281		-$3,701,009		-$24,736,755		-$24,000,000		-$24,000,000		-$22,000,000	
	Insurance Premium Tax: After Tax Credit Programs	$450,738,957	6.7%	$487,866,081	8.2%	$516,355,310	5.8%	$546,385,000	5.8%	$579,622,000	6.1%	$614,429,000	6.0%
3062	Insurance Retaliatory Tax	$378,126	22.2%	$271,532	-28.2%	$502,182	84.9%	$380,300	-24.3%	$384,000	1.0%	$387,800	1.0%
3067	Captive Insurer Premium Tax	$1,244,273	-1.7%	$1,131,457	-9.1%	$1,161,859	2.7%	$1,176,000	1.2%	$1,192,000	1.4%	$1,208,000	1.3%
	TOTAL INSURANCE TAXES: BEFORE TAX CREDITS	$460,136,638	3.7%	$492,970,080	7.1%	$542,756,106	10.1%	$571,941,300	5.4%	$605,198,000	5.8%	$638,024,800	5.4%
	TAX CREDIT PROGRAMS	-$7,775,281		-$3,701,009		-$24,736,755		-$24,000,000		-$24,000,000		-$22,000,000	
	TOTAL INSURANCE TAXES: AFTER TAX CREDITS	$452,361,356	6.7%	$489,269,070	8.2%	$518,019,351	5.9%	$547,941,300	5.8%	$581,198,000	6.1%	$616,024,800	6.0%
	REAL PROPERTY TRANSFER TAX (RPTT)												
3055	Real Property Transfer Tax	$100,266,873	-0.8%	$133,907,671	33.6%	$177,690,923	32.7%	$122,572,000	-31.0%	$120,000,000	-2.1%	$121,290,000	1.1%
	GOVERMENTAL SERVICES TAX (GST)												
3051	Governmental Services Tax [2-18][5-20][2-21]	$21,307,879	-0.8%	$101,417,370	376.0%	$26,430,864	-73.9%	$26,907,000	1.8%	$27,548,000	2.4%	$28,225,000	2.5%
	OTHER TAXES												
3113	Business License Fee	$103,062,659	-6.6%	$113,217,289	9.9%	$119,544,202	5.6%	$120,278,000	0.6%	$120,370,000	0.1%	$121,662,000	1.1%
3050	Liquor Tax	$42,312,940	-5.5%	$43,548,721	2.9%	$50,392,542	15.7%	$50,378,000	0.0%	$50,247,000	-0.3%	$51,329,000	2.2%
3053	Other Tobacco Tax [6-20]	$23,200,047	28.2%	$32,336,890	39.4%	$35,755,018	10.6%	$36,078,000	0.9%	$36,382,000	0.8%	$36,833,000	1.2%
4862	HECC Transfer	$5,000,000	0.0%	$5,000,000	0.0%	$5,000,000	0.0%	$5,000,000	0.0%	$5,000,000	0.0%	$5,000,000	0.0%
3068	Branch Bank Excise Tax	$2,608,720	-6.9%	$2,594,677	-0.5%	$2,336,987	-9.9%	$2,316,000	-0.9%	$2,157,000	-6.9%	$2,123,000	-1.6%
	TOTAL TAXES: BEFORE TAX CREDITS	$3,902,074,250	-5.6%	$4,241,448,008	8.7%	$5,162,874,552	21.7%	$5,382,902,800	4.3%	$5,289,424,800	-1.7%	$5,481,952,400	3.6%
	TOTAL COMMERCE TAX CREDITS	-$50,840,616		-$43,106,568		-$47,846,881		-$50,645,000		-$54,542,000		-$58,098,000	
	TOTAL TAXES: AFTER COMMERCE TAX CREDITS	$3,851,233,634	-5.8%	$4,198,341,440	9.0%	$5,115,027,671	21.8%	$5,332,257,800	4.2%	$5,234,882,800	-1.8%	$5,423,854,400	3.6%
	Tax Credit Programs:												
	Film Transferrable Tax Credits [TC-1]	-$337,637		-$3,864,380		-$1,483,723		-$8,782,197		-$8,000,000		-$8,000,000	
	Economic Development Transferrable Tax Credits [TC-2]	-$21,912,501		$0		$0		$0		$0		$0	
	Catalyst Account Transferrable Tax Credits [TC-4]	-$300,000		$0		-$350,000		$0		$0		$0	
	Nevada New Markets Job Act Tax Credits [TC-3]	-$7,775,281		-$912,027		-$23,671,913		-$24,000,000		-$24,000,000		-$22,000,000	
	Education Choice Scholarship Tax Credits [TC-5]	-$11,299,828		-$7,114,615		-$11,782,700		-$12,000,000		-$9,910,000		-$6,655,000	
	College Savings Plan Tax Credits [TC-6]	$0		-$499		-$473		-$500		-$550		-$605	
	Affordable Housing Transferrable Tax Credits [TC-7]	$0		$0		$0		-$13,000,000		-$10,000,000		-$10,000,000	
	Total - Tax Credit Programs	-$41,625,247		-$11,891,521		-$37,288,809		-$57,782,697		-$51,910,550		-$46,655,605	
	TOTAL TAXES: AFTER TAX CREDITS	$3,809,608,386	-5.1%	$4,186,449,919	9.9%	$5,077,738,862	21.3%	$5,274,475,103	3.9%	$5,182,972,250	-1.7%	$5,377,198,795	3.7%

GENERAL FUND REVENUES - ECONOMIC FORUM DECEMBER 5, 2022, FORECAST
ACTUAL: FY 2020 THROUGH FY 2022 AND FORECAST: FY 2023 THROUGH FY 2025
ECONOMIC FORUM'S FORECAST FOR FY 2023, FY 2024, AND FY 2025 APPROVED AT THE DECEMBER 5, 2022, MEETING

DESCRIPTION	FY 2020 ACTUAL	% Change	FY 2021 ACTUAL	% Change	FY 2022 ACTUAL	% Change	ECONOMIC FORUM DECEMBER 5, 2022, FORECAST FY 2023 FORECAST	% Change	FY 2024 FORECAST	% Change	FY 2025 FORECAST	% Change
LICENSES												
3101 Insurance Licenses	$23,569,572	7.5%	$27,118,191	15.1%	$29,419,100	8.5%	$29,860,000	1.5%	$30,161,000	1.0%	$30,620,000	1.5%
3120 Marriage License	$267,159	-19.4%	$336,350	25.9%	$345,163	2.6%	$346,800	0.5%	$346,200	-0.2%	$342,200	-1.2%
SECRETARY OF STATE												
3105 UCC	$3,057,329	27.0%	$3,835,489	25.5%	$3,454,770	-9.9%	$3,605,000	4.3%	$3,623,000	0.5%	$3,677,000	1.5%
3129 Notary Fees	$464,366	-11.4%	$659,232	42.0%	$717,235	8.8%	$718,400	0.2%	$726,400	1.1%	$737,400	1.5%
3130 Commercial Recordings	$72,629,712	-4.7%	$84,354,074	16.1%	$88,574,485	5.0%	$87,899,000	-0.8%	$88,239,000	0.4%	$89,209,000	1.1%
3131 Video Service Franchise	$2,950	-89.4%	$26,250	789.8%	$300	-98.9%	$300	0.0%	$300	0.0%	$300	0.0%
3121 Domestic Partnership Registry Fee	$33,998		$55,790	64.1%	$62,391	11.8%	$57,900	-7.2%	$57,900	0.0%	$57,900	0.0%
3152 Securities [7-22]	$30,131,586	0.8%	$32,033,172	6.3%	$35,068,024	9.5%	$33,991,000	-3.1%	$34,527,000	1.6%	$35,054,000	1.5%
TOTAL SECRETARY OF STATE	$106,319,941	-2.5%	$120,964,007	13.8%	$127,877,205	5.7%	$126,271,600	-1.3%	$127,173,600	0.7%	$128,735,600	1.2%
3172 Private School Licenses	$194,318	-11.8%	$237,873	22.4%	$217,461	-8.6%	$222,800	2.5%	$225,000	1.0%	$227,200	1.0%
3173 Private Employment Agency	$19,700	5.9%	$17,000	-13.7%	$20,100	18.2%	$20,100	0.0%	$20,700	3.0%	$21,500	3.9%
REAL ESTATE												
3161 Real Estate License	$2,533,241	-6.4%	$2,965,619	17.1%	$2,936,854	-1.0%	$2,933,000	-0.1%	$2,908,000	-0.9%	$2,955,000	1.6%
3162 Real Estate Fees	$1,650	-8.3%	$1,950	18.2%	$2,850	46.2%	$2,800	-1.8%	$2,800	0.0%	$2,800	0.0%
TOTAL REAL ESTATE	$2,534,891	-6.4%	$2,967,569	17.1%	$2,939,704	-0.9%	$2,935,800	-0.1%	$2,910,800	-0.9%	$2,957,800	1.6%
3102 Athletic Commission Fees	$4,021,180	-7.2%	$91,559	-97.7%	$5,846,931	6286.0%	$5,654,000	-3.3%	$5,878,000	4.0%	$5,968,000	1.5%
TOTAL LICENSES	$136,926,762	-1.2%	$151,732,549	10.8%	$166,665,664	9.8%	$165,311,100	-0.8%	$166,715,300	0.8%	$168,872,300	1.3%
FEES AND FINES												
3203 Divorce Fees	$144,113	-9.2%	$158,109	9.7%	$152,694	-3.4%	$151,300	-0.9%	$152,500	0.8%	$152,700	0.1%
3204 Civil Action Fees	$1,226,220	-4.7%	$1,360,985	11.0%	$1,259,803	-7.4%	$1,265,000	0.4%	$1,293,000	2.2%	$1,288,000	-0.4%
3242 Insurance Fines	$390,033	-19.1%	$447,172	14.6%	$367,121	-17.9%	$382,400	4.2%	$382,400	0.0%	$382,400	0.0%
3242LC Investigative Costs Recovery - Labor Commission	$18,000		$34,000	88.9%	$69,050	103.1%	$59,700	-13.5%	$62,000	3.9%	$64,500	4.0%
3103MD Medical Plan Discount Reg. Fees	$0	-100%	$500		$500	0.0%	$500	0.0%	$500	0.0%	$500	0.0%
REAL ESTATE FEES												
3107IOS IOS Application Fees	$6,600	-4.1%	$8,300	25.8%	$8,020	-3.4%	$8,000	-0.2%	$8,000	0.0%	$8,100	1.3%
3165 Land Co Filing Fees	$19,400	-30.5%	$29,150	50.3%	$36,175	24.1%	$33,100	-8.5%	$34,700	4.8%	$36,000	3.7%
3169 Real Estate Reg Fees	$14,450	48.6%	$25,700	77.9%	$26,750	4.1%	$21,400	-20.0%	$22,700	6.1%	$23,600	4.0%
4741 Real Estate Exam Fees	$442,139	-24.7%	$866,492	96.0%	$801,447	-7.5%	$693,600	-13.5%	$708,700	2.2%	$726,200	2.5%
3178 Real Estate Accred Fees	$100,475	-12.8%	$105,054	4.6%	$112,750	7.3%	$112,200	-0.5%	$109,200	-2.7%	$107,600	-1.5%
3254 Real Estate Penalties	$83,050	-20.8%	$112,460	35.4%	$93,843	-16.6%	$95,700	2.0%	$95,700	0.0%	$95,700	0.0%
3190 A.B. 165, Real Estate Inspectors	$62,730	7.5%	$67,875	8.2%	$62,320	-8.2%	$59,200	-5.0%	$59,200	0.0%	$59,200	0.0%
TOTAL REAL ESTATE FEES	$728,844	-19.9%	$1,215,031	66.7%	$1,141,305	-6.1%	$1,023,200	-10.3%	$1,038,200	1.5%	$1,056,400	1.8%
3066 Short Term Car Lease [8-22]	$45,208,997	-21.1%	$45,687,019	1.1%	$74,584,103	63.3%	$80,691,000	8.2%	$83,937,000	4.0%	$85,430,000	1.8%
3103AC Athletic Commission Licenses/Fines	$135,750	-2.7%	$163,775	20.6%	$183,965	12.3%	$164,400	-10.6%	$183,200	11.4%	$191,500	4.5%
3150 Navigable Water Permit Fees [3-18]	$65,000	0.0%	$65,000	0.0%	$65,000	0.0%	$65,000	0.0%	$65,000	0.0%	$65,000	0.0%
3205 State Engineer Sales [4-18]	$3,731,855	-4.0%	$3,848,492	3.1%	$3,721,744	-3.3%	$3,808,000	2.3%	$3,808,000	0.0%	$3,808,000	0.0%
3206 Supreme Court Fees	$205,770	-18.5%	$177,805	-13.6%	$190,495	7.1%	$198,600	4.3%	$198,600	0.0%	$198,600	0.0%
3115 Notice of Default Fee	$487,642	-17.5%	$193,735	-60.3%	$355,350	83.4%	$405,700	14.2%	$399,200	-1.6%	$355,400	-11.0%
3601 Professional Employer Organization Fee [9-22]					$92,500		$122,600	32.5%	$126,300	3.0%	$130,400	3.2%
3271 Misc Fines/Forfeitures [5-18]	$1,671,151	-52.2%	$2,828,409	69.2%	$2,060,891	-27.1%	$2,306,000	11.9%	$2,204,000	-4.4%	$2,103,000	-4.6%
TOTAL FEES AND FINES	$54,013,376	-21.2%	$56,180,032	4.0%	$84,244,519	50.0%	$90,643,400	7.6%	$93,849,900	3.5%	$95,226,400	1.5%

GENERAL FUND REVENUES - ECONOMIC FORUM DECEMBER 5, 2022, FORECAST
ACTUAL: FY 2020 THROUGH FY 2022 AND FORECAST: FY 2023 THROUGH FY 2025
ECONOMIC FORUM'S FORECAST FOR FY 2023, FY 2024, AND FY 2025 APPROVED AT THE DECEMBER 5, 2022, MEETING

DESCRIPTION	FY 2020 ACTUAL	% Change	FY 2021 ACTUAL	% Change	FY 2022 ACTUAL	% Change	ECONOMIC FORUM DECEMBER 5, 2022, FORECAST FY 2023 FORECAST	% Change	FY 2024 FORECAST	% Change	FY 2025 FORECAST	% Change
USE OF MONEY AND PROP												
OTHER REPAYMENTS												
4403 Forestry Nurseries Fund Repayment (05-M27)	$20,670		$20,670		$20,670		$20,670		$20,670		$20,670	
4408 Comp/Fac Repayment	$13,032		$13,032		$13,032		$13,032		$13,032		$5,239	
4408 EITS Repayment - State Microwave Communications System [1-18]	$57,900		$57,900		$266,914		$266,914		$266,914		$266,914	
4408 EITS Repayment - Cyber Security Resource Enhancement [2-19]	$201,079		$178,351		$124,406		$0		$0		$0	
4408 EITS Repayment - Wide-Area Network Upgrade [3-19]	$499,724		$499,723		$223,808		$0		$0		$0	
4408 EITS Repayment - Enterprise Cloud Application [1-22]	$0		$0		$448,209		$448,209		$448,209		$448,209	
4408 EITS Repayment - Firewall Replacement [2-22]	$0		$0		$677,637		$677,635		$677,635		$677,635	
4408 EITS Repayment - Content Management and Portal Platform [2-24]	$0		$0		$0		$0		$446,125		$439,124	
4409 Motor Pool Repay - LV	$125,000		$125,000		$125,000		$125,000		$125,000		$125,000	
TOTAL OTHER REPAYMENTS	$917,405	0.6%	$894,676	-2.5%	$1,899,676	112.3%	$1,551,460	-18.3%	$1,997,585	28.8%	$1,982,792	-0.7%
INTEREST INCOME												
3290 Treasurer	$20,026,728	10.0%	$8,789,668	-56.1%	$24,192,051	175.2%	$59,760,000	147.0%	$109,057,000	82.5%	$89,036,000	-18.4%
3291 Other	$177,821	-13.8%	$19,693	-88.9%	$11,780	-40.2%	$300,000	2447%	$275,000	-8.3%	$250,000	-9.1%
TOTAL INTEREST INCOME	$20,204,550	9.7%	$8,809,361	-56.4%	$24,203,830	174.8%	$60,060,000	148.1%	$109,332,000	82.0%	$89,286,000	-18.3%
TOTAL USE OF MONEY & PROP	$21,121,955	9.3%	$9,704,037	-54.1%	$26,103,506	169.0%	$61,611,460	136.0%	$111,329,585	80.7%	$91,268,792	-18.0%
OTHER REVENUE												
3059 Hoover Dam Revenue	$300,000	0.0%	$275,595	-8.1%	$324,405	17.7%	$300,000	-7.5%	$300,000	0.0%	$300,000	0.0%
MISC SALES AND REFUNDS												
3047 Expired Slot Machine Wagering Vouchers	$10,821,026	4.3%	$8,755,404	-19.1%	$16,506,340	88.5%	$18,172,000	10.1%	$17,936,000	-1.3%	$17,407,000	-2.9%
3107 Misc Fees [3-18][9-22]	$410,057	-2.1%	$520,655	27.0%	$695,658	33.6%	$674,200	-3.1%	$732,000	8.6%	$797,700	9.0%
3109 Court Admin Assessments [6-18][7-20]	$0		$0		$0		$0		$0		$0	
3114 Court Administrative Assessment Fee	$1,831,501	-14.6%	$1,582,424	-13.6%	$1,419,507	-10.3%	$1,070,000	-24.6%	$1,052,000	-1.7%	$1,072,000	1.9%
3168 Declare of Candidacy Filing Fee	$20,405	-44.6%	$24,000	17.6%	$58,241	142.7%	$47,300	-18.8%	$47,300	0.0%	$35,200	-25.6%
3202 Fees & Writs of Garnishments	$1,295	-80.1%	$755	-41.7%	$570	-24.5%	$600	5.3%	$600	0.0%	$500	-16.7%
3220 Nevada Report Sales	$3,450	-69.4%	$6,050	75.4%	$1,215	-79.9%	$6,000	393.8%	$1,200	-80.0%	$6,000	400.0%
3222 Excess Property Sales	$6,446	-32.3%	$18,447	186.2%	$12,878	-30.2%	$8,400	-34.8%	$8,400	0.0%	$8,400	0.0%
3240 Sale of Trust Property	$573	-83.7%	$0		$0		$0		$0		$0	
3243 Insurance - Misc	$364,448	2.7%	$395,481	8.5%	$391,986	-0.9%	$385,400	-1.7%	$385,400	0.0%	$385,400	0.0%
3274 Misc Refunds	$30,139	-19.6%	$38,342	27.2%	$32,662	-14.8%	$32,000	-2.0%	$32,000	0.0%	$32,000	0.0%
3276 Cost Recovery Plan [7-18][8-20][10-22]	$10,588,533	1.4%	$10,968,431	3.6%	$9,079,171	-17.2%	$8,597,797	-5.3%	$8,597,797	0.0%	$8,597,797	0.0%
TOTAL MISC SALES & REF	$24,077,873	-5.6%	$22,309,988	-7.3%	$28,198,227	26.4%	$28,993,697	2.8%	$28,792,697	-0.7%	$28,341,997	-1.6%
3255 Unclaimed Property [11-22]	$31,198,989	48.8%	$47,672,493	52.8%	$56,059,921	17.6%	$47,221,000	-15.8%	$44,400,000	-6.0%	$44,079,000	-0.7%
TOTAL OTHER REVENUE	$55,576,862	18.8%	$70,258,076	26.4%	$84,582,554	20.4%	$76,514,697	-9.5%	$73,492,697	-3.9%	$72,720,997	-1.1%
TOTAL GENERAL FUND REVENUE: BEFORE TAX CREDITS	$4,169,713,203	-5.4%	$4,529,322,702	8.6%	$5,524,470,795	22.0%	$5,776,983,457	4.6%	$5,734,812,282	-0.7%	$5,910,040,889	3.1%
TOTAL COMMERCE TAX CREDITS	-$50,840,616		-$43,106,568		-$47,846,881		-$50,645,000		-$54,542,000		-$58,098,000	
TOTAL GENERAL FUND REVENUE: AFTER COMMERCE TAX CREDITS	$4,118,872,587	-5.6%	$4,486,216,133	8.9%	$5,476,623,914	22.1%	$5,726,338,457	4.6%	$5,680,270,282	-0.8%	$5,851,942,889	3.0%
TAX CREDIT PROGRAMS:												
FILM TRANSFERRABLE TAX CREDITS [TC-1]	-$337,637		-$3,864,380		-$1,483,723		-$8,782,197		-$8,000,000		-$8,000,000	
ECONOMIC DEVELOPMENT TRANSFERRABLE TAX CREDITS [TC-2]	-$21,912,501		$0		$0		$0		$0		$0	
CATALYST ACCOUNT TRANSFERRABLE TAX CREDITS [TC-4	-$300,000		$0		-$350,000		$0		$0		$0	
NEVADA NEW MARKET JOBS ACT TAX CREDITS [TC-3]	-$7,775,281		-$912,027		-$23,671,913		-$24,000,000		-$24,000,000		-$22,000,000	
EDUCATION CHOICE SCHOLARSHIP TAX CREDITS [TC-5]	-$11,299,828		-$7,114,615		-$11,782,700		-$12,000,000		-$9,910,000		-$6,655,000	
COLLEGE SAVINGS PLAN TAX CREDITS [TC-6]	$0		-$499		-$473		-$500		-$550		-$605	
AFFORDABLE HOUSING TRANSFERRABLE TAX CREDITS [TC-7]	$0		$0		$0		-$13,000,000		-$10,000,000		-$10,000,000	
TOTAL- TAX CREDIT PROGRAMS	-$41,625,247		-$11,891,521		-$37,288,809		-$57,782,697		-$51,910,550		-$46,655,605	
TOTAL GENERAL FUND REVENUE: AFTER TAX CREDITS	$4,077,247,340	-4.9%	$4,474,324,612	9.7%	$5,439,335,105	21.6%	$5,668,555,760	4.2%	$5,628,359,732	-0.7%	$5,805,287,284	3.1%

GENERAL FUND REVENUES - ECONOMIC FORUM DECEMBER 5, 2022, FORECAST
ACTUAL: FY 2020 THROUGH FY 2022 AND FORECAST: FY 2023 THROUGH FY 2025
ECONOMIC FORUM'S FORECAST FOR FY 2023, FY 2024, AND FY 2025 APPROVED AT THE DECEMBER 5, 2022, MEETING

DESCRIPTION	FY 2020 ACTUAL	% Change	FY 2021 ACTUAL	% Change	FY 2022 ACTUAL	% Change	ECONOMIC FORUM DECEMBER 5, 2022, FORECAST: FY 2023 FORECAST	% Change	FY 2024 FORECAST	% Change	FY 2025 FORECAST	% Change

NOTES:

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 7 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 Approved budget after the May 1, 2017, approval of the General Fund revenue forecast by the Economic Forum.

FY 2019: Notes 1 through 3 represent legislative actions approved during the 2017 Legislative Session.

[1-19] Senate Bill 415 (2017) required the submission of a question on the November 2018 General Election ballot seeking approval to amend the Sales and Use Tax Act of 1955 to provide an exemption from the State 2% sales and use tax for certain feminine hygeine products. This ballot question was approved by the voters and, therefore, the sales tax exemption for these products will be effective January 1, 2019, until December 31, 2028.

S.B. 415 also provides that if the ballot question is approved by the voters, identical exemptions for these products from the Local School Support Tax and other state and local taxes would become effective January 1, 2019, and would also expire on December 31, 2028. These exemptions will reduce the amount of the commission that is kept by the Department of Taxation and deposited in the State General Fund for collection of these taxes.

[2-19] Section 39 of A.B. 518 provides General Fund appropriations of $497,625 in FY 2018 and $306,690 in FY 2019 to the Division of Enterprise Information Technology Services of the Department of Administration to enhance the state's cyber security resources. The legislatively approved repayment of these appropriations is 25 percent of the amounts appropriated per year, beginning in FY 2019 (for the FY 2018 appropriation) and in FY 2020 (for the FY 2019 appropriation).

[3-19] Section 40 of A.B. 518 provides a General Fund appropriation of $1,998,895 in FY 2018 to the Division of Enterprise Information Technology Services of the Department of Administration to increase the bandwidth and connectivity of the State's wide area network. The legislatively approved repayment of this appropriation is 25 percent of the amount appropriated per year, beginning in FY 2019.

GENERAL FUND REVENUES - ECONOMIC FORUM DECEMBER 5, 2022, FORECAST
ACTUAL: FY 2020 THROUGH FY 2022 AND FORECAST: FY 2023 THROUGH FY 2025
ECONOMIC FORUM'S FORECAST FOR FY 2023, FY 2024, AND FY 2025 APPROVED AT THE DECEMBER 5, 2022, MEETING

DESCRIPTION	FY 2020 ACTUAL	% Change	FY 2021 ACTUAL	% Change	FY 2022 ACTUAL	% Change	ECONOMIC FORUM DECEMBER 5, 2022, FORECAST: FY 2023 FORECAST	% Change	FY 2024 FORECAST	% Change	FY 2025 FORECAST	% Change
FY 2020: Notes 1 through 8 represent legislative actions approved during the 2019 Legislative Session.												
[1-20] A.B. 445 requires a marketplace facilitator, defined as a person who facilitates the sale of tangible personal property by a marketplace seller in the state of Nevada, to collect and remit sales and use taxes on certain sales that are facilitated on behalf of the marketplace seller, effective October 1, 2019. Estimated to generate $16,459,000 in FY 2020 and $21,945,000 in FY 2021 for the State 2% rate. This requirement is also estimated to increase collections for the General Fund Commissions by $668,000 in FY 2020 (LSST: $160,000; BCCRT: $72,000; SCCRT: $252,000; PTT: $184,000) and $892,000 in FY 2021 (LSST: $214,000; BCCRT: $96,000; SCCRT: $336,000; PTT: $246,000).											
[2-20] S.B. 535 removes the requirement that an amount equal to $2 per slot machine collected from quarterly restricted and non-restricted slot machine fees be allocated to the Account to Support Programs for the Prevention and Treatment of Problem Gambling. Estimated to generate $1,303,100 in FY 2020 (Non-restricted: $1,149,400; Restricted: $153,700) and $1,298,800 in FY 2021 (Non-restricted: $1,143,900; Restricted: $154,900).												
[3-20] A.B. 535 increases the existing license fee on wholesale dealers of cigarettes, which is currently distributed between the State General Fund and local governments, and establishes new license fees for manufacturers, wholesale dealers of other tobacco products, and tobacco retailers. This bill requires all license fee proceeds to be retained by the Department of Taxation to administer and enforce the cigarette and OTP statutes. This action to require the license fees on wholesale dealers of cigarettes to be retained by the Department is estimated to reduce General Fund revenue by less than $10,000 per year in FY 2020 and FY 2021; thus, no adjustment is made to the forecast.											
[4-20] S.B. 551 permanently repeals the provisions requiring the Modified Business Tax (MBT) tax rates on nonfinancial institutions (MBT-NFI), financial institutions (MBT-FI), and mining companies (MBT-Mining) to be reduced by the Department of Taxation if actual collections from these taxes, in combination with collections from the Commerce Tax and Branch Bank Excise Tax and tax credits taken against the MBT, are more than 4% above the Economic Forum's May forecast in any even-numbered fiscal year. As a result of the passage of this bill, the rates for the MBT-NFI, which was to be reduced to 1.378% for all taxable wages in excess of $50,000 per calendar quarter, and the MBT-FI and MBT-Mining, which were to be reduced to 1.853% for all taxable wages, effective July 1, 2019, will remain at the current rates of 1.475% (for the MBT-NFI) and 2% (for the MBT-FI and MBT-Mining), on and after that date. Estimated to generate $48,166,000 in FY 2020 (MBT-NFI: $44,101,000; MBT-FI: $2,335,000; MBT-Mining: $1,730,000) and $49,998,000 in FY 2021 (MBT-NFI: $45,827,000; MBT:FI: $2,420,000; MBT-Mining: $1,751,000).											
[5-20] S.B. 541 requires 25% of the proceeds from the portion of the Governmental Services Tax (GST) generated from the 10% depreciation schedule change, approved in S.B. 429 (2009), to be allocated to the State General Fund on a permanent basis, effective July 1, 2019. The remaining 75% portion of these proceeds are to be deposited in the State Highway Fund. Estimated to generate $21,954,000 in FY 2020 and $22,321,000 in FY 2021.												
[6-20] S.B. 263 specifies that alternative nicotine products and vapor products, including e-cigarettes and their components, are subject to the 30 percent wholesale tax on other tobacco products, effective January 1, 2020. Estimated to generate $3,699,000 in FY 2020 and $7,931,000 in FY 2021.												
[7-20] Estimated portion of the revenue generated from Court Administrative Assessment Fees to be deposited in the State General Fund (pursuant to subsection 9 of NRS 176.059), based on the legislatively approved projections and the authorized allocation for the Court Administrative Assessment Fee revenues (pursuant to subsection 8 of NRS 176.059) for FY 2020 and FY 2021. Estimated to generate $351,220 in FY 2020 and $270,166 in FY 2021.												
[8-20] Adjustment to the Statewide Cost Allocation amount included in the Legislatively Approved budget after the May 1, 2019, approval of the General Fund revenue forecast by the Economic Forum.												
FY 2021: Notes 1 through 3 represent legislative actions approved during the 31st Special Session (July 2020).												
[1-21] S.B. 3 requires the advance payment on the net proceeds of minerals (NPM) tax in FY 2021 based on the estimated net proceeds for the current calendar year 2021. This additional NPM tax payment in FY 2021 is estimated to generate $54,500,000 from the General Fund portion of the tax due on the estimated net proceeds for calendar year 2021 based on the consensus estimate prepared by the Department of Taxation, Budget Division, and the Fiscal Analysis Division. The provisions of S.B. 3 also apply to FY 2022 and FY 2023, but the NPM tax reverts back to the former method (tax due based on actual mining activity from the preceding calendar year) of taxing net proceeds on July 1, 2023.												
[2-21] S.B. 3 requires 100% of the proceeds from the portion of the Governmental Services Tax (GST) generated from the 10% depreciation schedule change, approved in S.B. 429 (2009), to be allocated to the State General Fund in FY 2021 only. Beginning in FY 2022, the distribution reverts to 75% of the additional revenue generated from the GST 10% depreciation schedule change deposited in the State Highway Fund and 25% deposited in the State General Fund, as approved in S.B. 541 (2019). Estimated to generate an additional $71,346,000 in FY 2021 for the State General Fund, based on the consensus estimate prepared by the Budget Division and the Fiscal Analysis Division.												
[3-21] S.B. 3 requires the Department of Taxation to establish and conduct a tax amnesty program by which taxpayers may pay a fee, tax, or assessment required to be paid to the Department without incurring any penalties or interest that would otherwise be required as a result of the unpaid fee, tax, or assessment. This program is required to be conducted by the Department for a period of not more than 90 calendar days and must be concluded no later than June 30, 2021. Estimated to generate $14,000,000 to the State General Fund and $7,000,000 to the Distributive School Account (DSA) in FY 2021 based on the consensus estimate prepared by the Department of Taxation, Budget Division, and the Fiscal Analysis Division.												
FY 2022: Notes 1 and 2 represent legislative actions approved during the 2019 Legislative Session.												
[1-22] Section 1 of A.B. 512 provides a General Fund appropriation of $2,138,800 in FY 2020 to the Division of Enterprise Information Technology Services of the Department of Administration for the implementation of an enterprise cloud electronic mail and business productivity application. The legislatively approved repayment of this appropriation is 25 percent of the cost of the implementation of an enterprise cloud electronic mail and business productivity application per year, beginning in FY 2022.												
[2-22] Section 2 of A.B. 512 provides a General Fund appropriation of $4,186,202 in FY 2020 to the Division of Enterprise Information Technology Services of the Department of Administration for the replacement of firewalls. The legislatively approved repayment of this appropriation is 25 percent of the cost of the replacement of the firewalls per year, beginning in FY 2022.												

GENERAL FUND REVENUES - ECONOMIC FORUM DECEMBER 5, 2022, FORECAST
ACTUAL: FY 2020 THROUGH FY 2022 AND FORECAST: FY 2023 THROUGH FY 2025
ECONOMIC FORUM'S FORECAST FOR FY 2023, FY 2024, AND FY 2025 APPROVED AT THE DECEMBER 5, 2022, MEETING

DESCRIPTION	FY 2020 ACTUAL	% Change	FY 2021 ACTUAL	% Change	FY 2022 ACTUAL	% Change	ECONOMIC FORUM DECEMBER 5, 2022, FORECAST: FY 2023 FORECAST	% Change	FY 2024 FORECAST	% Change	FY 2025 FORECAST	% Change
FY 2022: Notes 3 through 11 represent legislative actions approved during the 2021 Legislative Session.												
[3-22] A.B. 495 imposes an annual tax on each business entity engaged in the business of extracting gold or silver in this State whose Nevada gross revenue in a taxable year exceeds $20 million, effective July 1, 2021. The tax rate is 0.75% of all taxable revenue in excess of $20 million, but not more than $150 million; and 1.1% of all Nevada gross revenue in excess of $150 million. The proceeds from this tax are to be deposited in the State General Fund in FY 2022 and FY 2023, but will be deposited in the State Education Fund as a dedicated state funding source for the benefit of K-12 education under the Pupil-Centered Funding Plan beginning in FY 2024. Estimated to generate $83,802,000 in FY 2022 and $80,996,000 in FY 2023.											
[4-22] S.B. 440 provides an exemption from sales and use taxes on purchases of tangible personal property by members of the Nevada National Guard who are on active status and who are residents of this State and certain relatives of such members, if the purchase occurs on the date on which Nevada Day is observed or the immediately following Saturday or Sunday, between July 1, 2021, and June 30, 2031. The bill also revises the eligibility requirements for the current exemption that is authorized for members of the Nevada National Guard called into active service to provide that this exemption is available to these members and certain relatives, if the member has been called into active duty for a period of more than 30 days outside of the United States. The exemption is anticipated to reduce sales and use tax revenue for the state and local governments; however, an estimate of the potential reduction was not prepared.											
[5-22] S.B. 367 provides an exemption from the Live Entertainment Tax for live entertainment that is provided by or entirely for the benefit of a governmental entity, effective upon passage and approval (June 4, 2021). Because this exemption is expected to provide a minimal reduction to LET revenues, no adjustment to the forecast was made.												
[6-22] On May 13, 2021, the Nevada Supreme Court upheld a First Judicial District Court ruling that certain actions by the Legislature in Senate Bill 551 (2019) were unconstitutional, as that legislation was approved without the two-thirds majority in each house required in Article 4, Section 18 of the Nevada Constitution. As a result, the tax rates for the Modified Business Tax were reduced effective April 1, 2021 to the rates determined by the Department of Taxation on or before September 30, 2018, that were to become effective on July 1, 2019, pursuant to the provisions of NRS 360.203. The rate for the MBT-NFI was reduced from 1.475% to 1.378% for all taxable wages in excess of $50,000 per calendar quarter and the rate for the MBT-FI and MBT-Mining was reduced from 2.0% to 1.853% on all quarterly taxable wages. The court ruling additionally requires the Department of Taxation to issue refunds for all MBT that was collected at the higher rates, between July 1, 2019, and March 31, 2021, based on the difference between the rate approved in S.B. 551 and the reduced rate determined by the Department in September 2018, as well as interest on the excess amount collected. The adjustments to the May 2021 Economic Forum forecast reflect the estimated combined negative impact for each fiscal year for the refund and interest attributable to FY 2020 and FY 2021 overpayments as allocated to FY 2021 and FY 2022 and the tax rate reduction for the fourth quarter of FY 2021 and all four quarters of FY 2022 and FY 2023. The estimated negative impact to total MBT collections attributable to the refund and interest on tax overpayments for FY 2020 and FY 2021 allocated to FY 2021 is $75,575,000 (MBT-NFI: $68,066,000, MBT-FI: $4,647,000, MBT-Mining: $2,862,000) and allocated to FY 2022 is $4,717,000 (MBT-NFI: $3,722,000, MBT-FI: $943,000, MBT-Mining: $52,000). The estimated negative impact to total MBT collections attributable to the reduction in the tax rates for FY 2021 is $12,128,000 (MBT-NFI: $10,917,000, MBT-FI: $785,000, MBT-Mining: $426,000), for FY 2022 is $50,573,000 (MBT-NFI: $45,445,000, MBT-FI: $3,386,000, MBT-Mining: $1,742,000), and for FY 2023 is $53,659,000 (MBT-NFI: $48,238,000, MBT-FI: $3,637,000, MBT-Mining: $1,784,000). The estimates for the refund and interest are based on information provided by the Department of Taxation, based on an analysis of actual taxpayer accounts, regarding the potential total refund and interest amounts for the four quarters of FY 2020 and the three quarters of FY 2021 and the actual refund and interest amounts issued for each fiscal year in FY 2021 by each component of the MBT.											
[7-22] S.B. 9 provides an exemption from licensure for investment advisers to certain qualifying private funds, effective July 1, 2022, if: (1) the investment adviser solely advises one or more qualifying private funds; (2) the investment adviser is not required to register with the Securities and Exchange Commission; (3) neither the investment adviser nor any of its advisory affiliates have engaged in certain bad acts; (4) the investment adviser files certain reports with the Administrator, who is the Deputy of Securities appointed by the Secretary of State; and (5) the investment adviser pays a fee prescribed by the Administrator. Estimated to reduce revenue by $12,000 in FY 2023.											
[8-22] S.B. 389 provides for the regulation and licensing of peer-to-peer car sharing programs by the Department of Motor Vehicles, and also provides that passenger cars that are shared through such a program are subject to a Short Term Car Lease Fee that is identical to the fee already collected by the Department of Taxation on the rental of other passenger cars in this state, effective October 1, 2021. Estimated to generate $750,000 in FY 2022 and $1,000,000 in FY 2023.												
[9-22] The proceeds from the licensure of certain professional employer organizations (employee leasing companies), which were being retained by the Division of Industrial Relations in the Department of Business and Industry, were going to be deposited in the State General Fund beginning on July 1, 2021. The Economic Forum May 4, 2021, forecast accounted for this action by including an estimate of $103,500 in G.L. 3107. Senate Bill 55 transfers the duties for regulating and licensing professional employer organizations from the Division to the Labor Commissioner, effective July 1, 2021. It was determined after the passage of S.B. 55 that the Labor Commissioner will post the revenues from the licensing fees in G.L. 3601, not G.L. 3107. Thus, a new line for G.L. 3601 – Professional Employer Organization Fee is added to the table and $103,500 is transferred from the forecast for G.L. 3107 to this new G.L., resulting in a net zero change to the Economic Forum May 4, 2021, forecast.												
[10-22] Adjustment to the Statewide Cost Allocation amount included in the Legislatively Approved budget after the May 4, 2021, approval of the General Fund revenue forecast by the Economic Forum.												
[11-22] A.B. 445 requires the State Controller, as soon as practicable after the close of FY 2021, to transfer $1,000,000 from the Abandoned Property Trust Account (Unclaimed Property) to the Grant Matching Account for the purpose of providing grants or satisfying matching requirements for nongovernmental organizational grants by the Office of Federal Assistance in the Office of the Governor. For FY 2023 and all subsequent years, the first $1.0 million of revenue from Unclaimed Property that is generated after the required transfer of the first $7.6 million to the Millennium Scholarship Trust Fund must be transferred to the Grant Matching Account. The actions in A.B. 445, therefore, reduce the forecast for this revenue source by $1.0 million per year in FY 2022, FY 2023, and all future fiscal years.												
FY 2024: Notes 1 and 2 represent legislative actions approved during the 2021 Legislative Session.												
[1-24] A.B. 495 provides that, beginning in FY 2024, the portion of the Net Proceeds of Minerals Tax currently deposited in the State General Fund be instead deposited in the State Education Fund as a dedicated state funding source for the benefit of K-12 education under the Pupil-Centered Funding Plan. This action does not affect the Economic Forum's forecast for FY 2022 or FY 2023.												
[2-24] S.B. 426 provides a General Fund appropriation of $1,784,500 to the Division of Enterprise Information Technology Services of the Department of Administration for the replacement of the content management and portal platform. The legislatively approved annual repayment of this appropriation is 25 percent of the cost of the replacement of the content management and portal platform per year, beginning in FY 2024.												

GENERAL FUND REVENUES - ECONOMIC FORUM DECEMBER 5, 2022, FORECAST
ACTUAL: FY 2020 THROUGH FY 2022 AND FORECAST: FY 2023 THROUGH FY 2025
ECONOMIC FORUM'S FORECAST FOR FY 2023, FY 2024, AND FY 2025 APPROVED AT THE DECEMBER 5, 2022, MEETING

DESCRIPTION	FY 2020 ACTUAL	% Change	FY 2021 ACTUAL	% Change	FY 2022 ACTUAL	% Change	ECONOMIC FORUM DECEMBER 5, 2022, FORECAST: FY 2023 FORECAST	% Change	FY 2024 FORECAST	% Change	FY 2025 FORECAST	% Change

FY 2024: Note 3 represents actions resulting from the Department of Taxation's September 2022 Modified Business Tax rate reduction determination, as required pursuant to NRS 360.203.

[3-24] S.B. 483 (2015) enacted a rate reduction mechanism, codified in NRS 360.203, by which the rates for the Modified Business Tax are to be lowered if combined collections from the MBT, Commerce Tax, and Branch Bank Excise Tax in any even-numbered fiscal year exceed the May 1 forecast for the Economic Forum, adjusted for any actions approved by the Legislature, for that fiscal year by more than 4%, as determined by the Department of Taxation on or before September 30 of each even-numbered year. The rate reduction under this mechanism is to become effective at the beginning of the fiscal year following the determination by the Department.

On September 30, 2022, the Department of Taxation determined that actual collections for these taxes in FY 2022 exceeded the Economic Forum's May 4, 2021, forecasts, adjusted for legislative actions and court decisions, by more than 4%. As a result, the tax rate reduction mechanism approved in S.B. 483 requires the MBT-Nonfinancial rate to be reduced from 1.378% to 1.17% on all taxable wages in excess of $50,000 per calendar quarter, and the MBT-Financial and MBT-Mining rates to be reduced from 1.853% to 1.554% on all taxable wages, effective at the beginning of FY 2024 (July 1, 2023). The rate reduction determined by the Department on September 30, 2022, reduces the MBT-Nonfinancial rate to the minimum by which this may be reduced pursuant to NRS 360.203; thus, no further rate reductions may occur under these provisions based on current law.

TAX CREDIT PROGRAMS APPROVED BY THE LEGISLATURE

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

Pursuant to A.B. 492 (2017), a total of $10 million per year in film tax credits may be awarded by GOED beginning in FY 2018, in addition to any remaining amounts from S.B. 1 of the 28th Special Session (2014). Any portion of the $10 million per fiscal year that is not approved by GOED may be carried forward and made available during the next or any future fiscal year. The forecasts for FY 2023, FY 2024, and FY 2025 are based on information provided by the Nevada Film Office of GOED.

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

Pursuant to S.B. 1 (29th Special Session (2015)), for certain qualifying projects, the Governor's Office of Economic Development (GOED) is required to issue transferrable tax credits that may be used against the Modified Business Tax, Insurance Premium Tax, and the Gaming Percentage Fee Tax. The amount of transferrable tax credits are equal to $9,500 for each qualified employee employed by the participants in the project, to a maximum of 4,000 employees. The amount of credits approved by GOED may not exceed $7.6 million per fiscal year (though any unissued credits may be issued in subsequent fiscal years), and GOED may not issue total credits in excess of $38 million. Because there are currently no eligible projects under this program, the forecast for these tax credits is $0 per fiscal year for FY 2023, FY 2024, and FY 2025.

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

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

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

The forecasts for FY 2023, FY 2024, and FY 2025 are based on information provided by the Department of Business and Industry and the Department of Taxation.

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

A.B. 1 of the 29th Special Session (2015) reduced the total amount of transferrable tax credits that may be issued by GOED to zero in FY 2016, $1 million in FY 2017, $2 million per year in FY 2018 and FY 2019, and $3 million in FY 2020. For FY 2021 and future fiscal years, the amount of credits that may be issued by GOED remains at $5 million per year. The forecasts for FY 2023, FY 2024, and FY 2025 are based on information provided by GOED.

DESCRIPTION	FY 2020 ACTUAL	% Change	FY 2021 ACTUAL	% Change	FY 2022 ACTUAL	% Change	ECONOMIC FORUM DECEMBER 5, 2022, FORECAST: FY 2023 FORECAST	% Change	FY 2024 FORECAST	% Change	FY 2025 FORECAST	% Change

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

S.B. 555 (2017) authorized an additional $20 million in credits against the MBT under this program in Fiscal Year 2018 beyond those that were authorized in FY 2018 based on the provisions of A.B. 165 (2015). Any amount of the $20 million in credits that is not approved by the Department may be issued in future fiscal years. The forecast for FY 2019 is based on the amount of this $20 million that was awarded in FY 2018, but not used against the MBT in that fiscal year, plus the maximum amount of annual credits allowed based on the statutory formula adopted in A.B. 165 (2015).

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

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

A.B. 495 (2021) authorized an additional $4,745,000 in credits against the MBT (Chapters 363A and 363B combined) under this program per year in FY 2022 beyond those that are authorized in that year based on the provisions of A.B. 458 (2019). Any amount of the $4,745,000 in credits that is not approved by the Department in FY 2022 may be issued in future fiscal years. The forecast for FY 2022 is based on the maximum amount of $6,655,000 allowed pursuant to A.B. 458 (2019) plus the additional $4,745,000 per year authorized under A.B. 458 (2019) that are expected to be taken in this fiscal year. The forecasts for FY 2023, FY 2024, and FY 2025 were prepared by the Governor's Finance Office and the Fiscal Analysis Division based on information provided by the Department of Taxation.

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

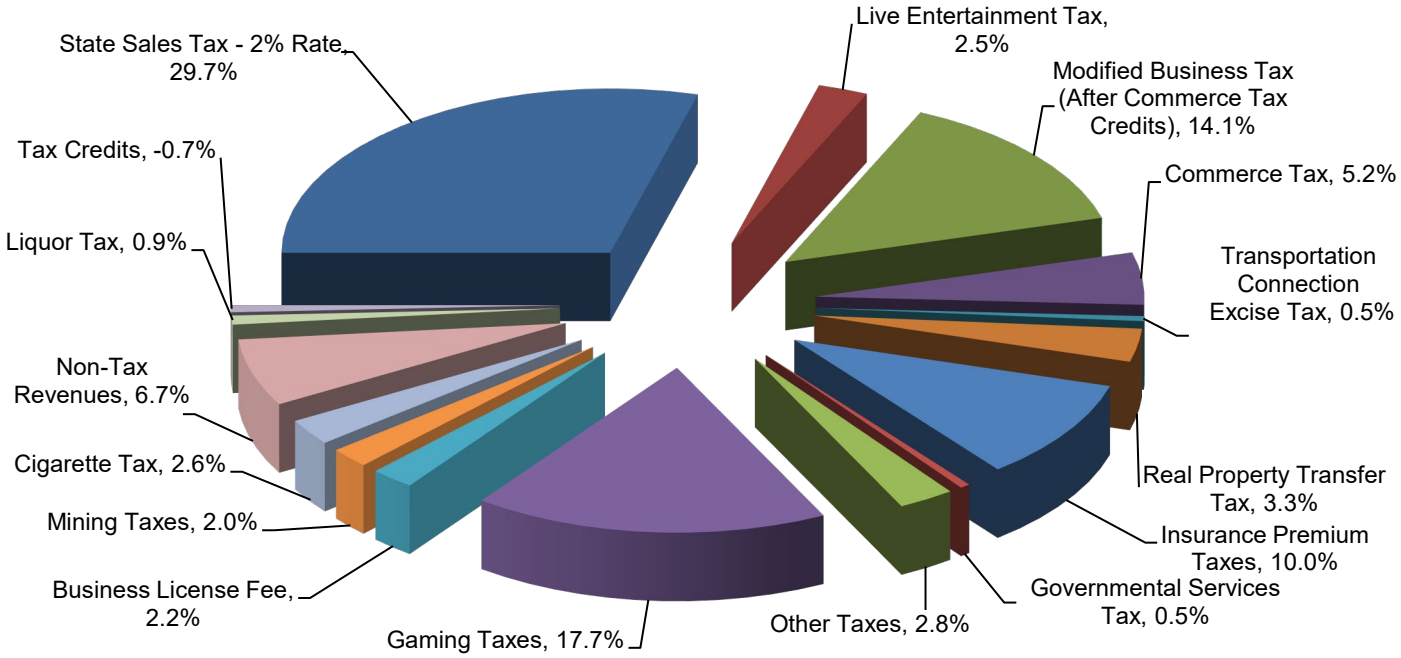
The forecasts for FY 2023, FY 2024, and FY 2025 are based on information provided by the Treasurer's Office on enrollment and contributions for the College Savings Program.

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

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

The forecasts for FY 2023, FY 2024, and FY 2025 are based on information provided by the Division.

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



ACTUAL GENERAL FUND REVENUE: FY 2022

	Millions $'s	% of Total*
Taxes:		
Gaming Percentage Fee Tax (1.)	$964.2	17.7%
State Sales Tax - 2% Rate	$1,613.3	29.7%
Insurance Premium Taxes (1.)	$542.8	10.0%
Cigarette Tax	$144.1	2.6%
Live Entertainment Tax:		
Gaming Establishments	$99.4	1.8%
Non-Gaming Establishments	$39.8	0.7%
Modified Business Tax (MBT) (1.)(2.)	$767.6	14.1%
Commerce Tax	$281.9	5.2%
Transportation Connection Excise Tax	$28.5	0.5%
Real Property Transfer Tax	$177.7	3.3%
Business License Fee	$119.5	2.2%
Liquor Tax	$50.4	0.9%
Mining Taxes	$108.2	2.0%
Governmental Services Tax (GST)	$26.4	0.5%
Other Taxes:		
Sales Tax Commissions	$66.5	1.2%
Other Gaming Taxes & Fees	$41.7	0.8%
Other Tobacco Tax	$35.8	0.7%
Annual Slot Tax Transfer	$5.0	0.1%
Branch Bank Excise Tax	$2.3	0.0%
Subtotal Other Taxes	$151.3	2.8%
Subtotal Taxes	$5,115.1	94.0%
Non-Tax Revenues		
Licenses	$166.7	3.1%
Fees and Fines	$84.2	1.5%
Use of Money and Property	$26.1	0.5%
Miscellaneous Revenues	$84.6	1.6%
Subtotal Non-Tax Revenues	$361.6	6.7%
Total General Fund - Before Tax Credit Programs	$5,476.7	100.7%
Tax Credit Programs	-$37.3	-0.7%
Total General Fund - After Tax Credit Programs	$5,439.3	100.0%

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

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

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

GENERAL FUND APPROPRIATION TRENDS

Total General Fund appropriations, as approved by the Legislature, have grown 50.1% over the ten-year period from $3.100 billion in FY 2013 to $4.652 billion in FY 2023 (legislatively approved during the 81st Session [2021]). The average annual growth per fiscal year over this ten-year period is 3.8%. Over this ten-year period, inflation increased by an average of 2.6% per fiscal year. In inflation-adjusted per-capita terms, General Fund appropriations have actually decreased by 1.0% from FY 2013 to FY 2023, but the average has decreased by 0.3% per fiscal year.

Total General Fund appropriations of $5.611 billion in FY 2025, as recommended by the Governor, represent a 69.1% increase over the FY 2015 amount of $3.318 billion. After accounting for growth in population and inflation over this ten-year period, the Governor's recommended General Fund appropriation amount for FY 2025 of $5.611 billion is 9.1% above the FY 2015 amount in inflation-adjusted per-capita terms.

Total legislatively approved General Fund appropriations for the 2021-23 biennium of $9.286 billion were 4.6% above the appropriations approved for the 2019-21 biennium of $8.876 billion.

Total General Fund appropriations for the 2023-25 biennium of $11.013 billion, as recommended by the Governor, represent an 18.6% increase over the legislatively approved General Fund appropriations of $9.285 billion for the 2021-23 biennium.

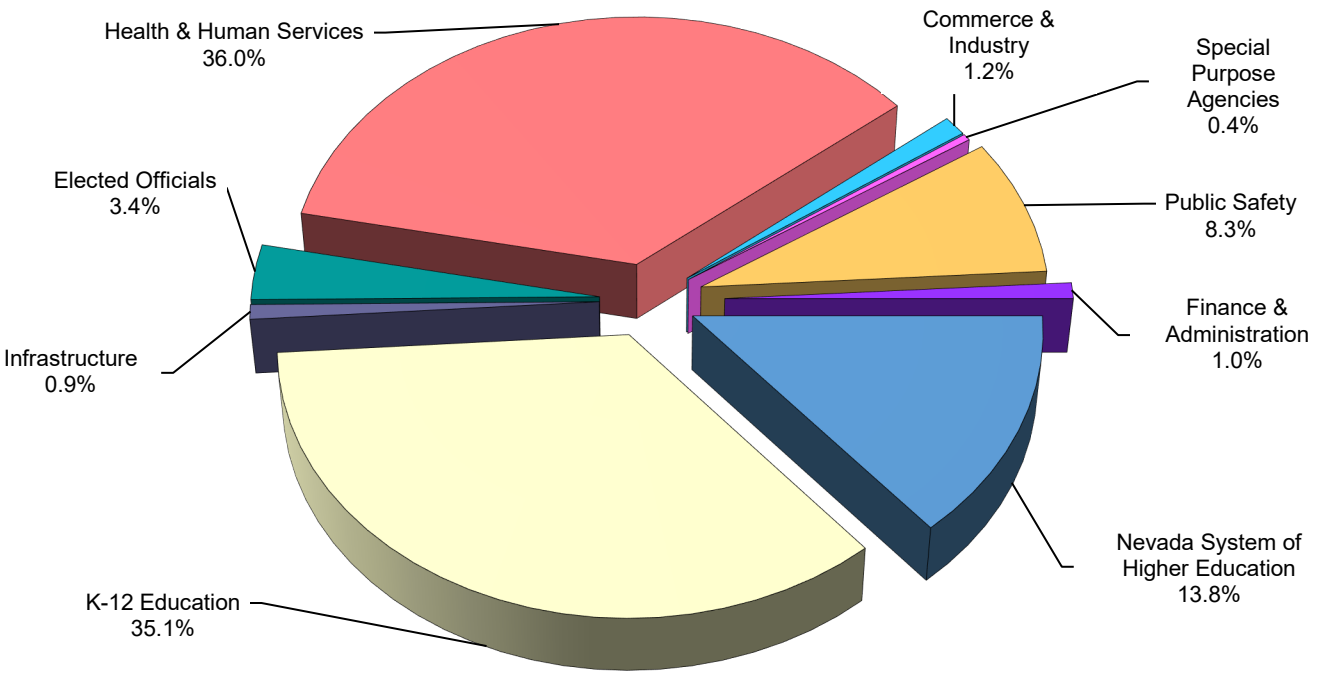
The chart on the following page displays the General Fund appropriations by functional area as approved by the Legislature during the 81st Session for the 2021-23 biennium. General Fund appropriations for Education accounted for 49.0% of total General Fund appropriations, while Human Services accounted for 36.0%.

TOTAL STATE BUDGET TRENDS

As recommended by the Governor in The Executive Budget, funding from all sources, which includes the General Fund, the Highway Fund, federal funds, and other funds available to state agencies including funds balanced forward, for FY 2025 of $21.355 billion represents a 136.6% increase over the legislatively approved amount for FY 2015 of $9.025 billion. The Governor recommended amount for FY 2025 represents an average increase over this ten-year period of 12.1% per fiscal year.

Total legislatively approved funding from all sources for the 2021-23 biennium of $40.659 billion was 57.9% above the total funding approved for the 2019-21 biennium of $25.753 billion.

NEVADA GENERAL FUND APPROPRIATIONS
LEGISLATURE APPROVED - 2021-23 BIENNIUM



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

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

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

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

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

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

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

SECTION II

GENERAL FUND PROJECTED FUND BALANCE

Senate Bill 23 (1993) established an Economic Forum to forecast State General Fund revenues for use by all state agencies, the Governor, and the Legislature (NRS 353.226 - NRS 353.229). The Economic Forum must forecast revenues by December 3 of even-numbered years and revise the forecast by May 1 during the legislative session, if necessary. If either the Governor or the Legislature wants to appropriate more than what is available pursuant to the official forecast, a revenue enhancement proposal must be made.

Once the official forecast of state revenues has been completed, an estimate of the unappropriated General Fund balance (surplus) can be made. The schedule on pages 28 and 29 displays the General Fund balance as estimated by the Governor's Office of Finance for Fiscal Years 2023 through 2025. This balance is estimated to be achieved based on the General Fund revenue projections as provided by the Economic Forum on December 5, 2022 (increase of $949.4 million for FY 2023 from the May 4, 2021, projections, and the amount approved by the 2021 Legislature).

The projected General Fund balance, before any legislative action, on July 1, 2023, is projected to be $2.182 billion. Pursuant to NRS 353.213, the recommended budget must provide for a reserve of not less than 5.0%, or more than 10.0% of the total proposed ongoing appropriations from the State General Fund. Based on this statute, the ending fund balance for FY 2023 requires a minimum reserve of $238.2 million (5.0% of approved operating appropriations of $4.765 billion); this results in $1.944 billion available for appropriation in FY 2023 by the 2023 Legislature. Under the proposed budget, the balance would decrease from $1.842 billion on June 30, 2022, to $473.9 million on June 30, 2025 (minimum 5.0% reserve would be $280.6 million).

The Governor's transmittal letter in The Executive Budget indicates the standard exemption on the Commerce Tax is recommended to increase by 50.0%, from $4.0 million to $6.0 million. However, the Statement of Projected Unappropriated General Fund Balance for the 2023-25 biennium in The Executive Budget does not include a revenue decrease to account for this recommendation.

ACCOUNT TO STABILIZE THE OPERATION OF THE STATE GOVERNMENT

In 1991, the Legislature created the Fund to Stabilize the Operation of the State Government (NRS 353.288) to help stabilize the budget. The 2011 Legislature, through the enactment of Senate Bill (S.B) 74, changed the name of the fund to the Account to Stabilize the Operation of the State Government (hereinafter referred to as the Rainy Day Account) within the State General Fund. The intent of the Rainy Day Account was to create an account that could be funded during good economic times and accessed in a financial emergency. When the State General Fund surplus reaches a certain threshold at the end of a fiscal year, a portion of the excess is maintained in the account to help the state through financial emergencies. The conditions under which monies from the account can be accessed for expenditures are set forth in *Nevada Revised Statutes* (NRS) 353.288, which provides that the Director of the Office of Finance in the Office of the Governor may submit a request to the State Board of Examiners to transfer funds from the Rainy Day Account to the State General Fund to offset a budget shortfall or fiscal emergency under certain circumstances. Any transfer from the Rainy Day Account to the State General Fund must be approved by either the Legislature, if in session, or the Interim Finance Committee (IFC) if the Legislature is not in session. This negates the need to call a special session to access the Rainy Day Account. The IFC 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 (Assembly Bill [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. The 2017 Legislature through the passage of S.B. 550 (Section 3.1) and S.B. 553 (Section 4.3) approved the transfer of a total of $30.0 million ($5.0 million effective July 1, 2017, $25.0 million in FY 2017) to the General Fund for unrestricted use.

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% of the total anticipated revenue for each fiscal year as projected by the Economic Forum in December of even-numbered years. The bill also required that the State Controller transfer from the General Fund to the Rainy Day Account, at the beginning of each fiscal year, 1.0% of the total anticipated revenue projected by the Economic Forum in May of odd-numbered years and be adjusted by any legislation enacted by the Legislature that affects state

revenue. However, due to the economic condition of the state following the nation's recession, these provisions were delayed first by the 2011 Legislature in A.B. 561 and again by the 2013 Legislature in A.B. 507, 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 S.B. 514. In accordance with Section 1(b) of NRS 353.288, commencing with the fiscal year starting on July 1, 2017, 1.0% of the total anticipated revenue as projected by the Economic Forum will be transferred from the General Fund to the Rainy Day Account each fiscal year. The State Controller transferred $39.2 million from the General Fund to the Rainy Day Account for FY 2018 and, similarly for FY 2019, $40.8 million was transferred. Additionally, $64.3 million was transferred in FY 2018 pursuant to Section 1(a) of NRS 353.288 by the State Controller from the General Fund to the Rainy Day account, and $55.8 million pursuant to Section 1(a) of NRS 353.288 was transferred in FY 2019 by the State Controller from the General Fund to the Rainy Day Account.

Senate Bill 487 approved by the 2017 Legislature enacted Section 5 of NRS 372A.290, which states that proceeds from the 10.0% excise tax imposed on the sales price of each retail sale of marijuana or marijuana products by a retail marijuana store are required to be deposited in the Rainy Day Account. Pursuant to this statute, $42.5 million in FY 2018 and $55.2 million in FY 2019 of excise tax collections were remitted for deposit to the Rainy Day Account. However, NRS 372A.290 was amended with the passage of S.B. 543 and S.B. 545 by the 2019 Legislature, which redirected the revenue collected from the 10.0% excise tax on each retail sale of marijuana or marijuana products from the Rainy Day Account to the State Distributive School Account effective July 1, 2019, and then to the State Education Fund effective July 1, 2021.

Following transfers of $25.1 million in FY 2020 (close of FY 2019) and $44.5 million representing 1.0% of the total anticipated revenue for FY 2020, the balance in the Rainy Day Account was $401.2 million.

To address a projected $629.6 million decline in FY 2020 unrestricted General Fund revenues and total Distributive School Account and local K-12 revenues from the reduction in economic activity resulting from the public health and emergency response-oriented directives implemented in Nevada to mitigate the COVID-19 pandemic, the Interim Finance Committee, by resolution, authorized the transfer of $401.2 million from the Rainy Day Account to the General Fund on May 18, 2020.

In July 2020, through the passage of A.B. 3 (31st Special Session), the Legislature required the State Controller not to make the transfer representing 1.0% of the total anticipated revenue for FY 2021. During FY 2021, the State Controller transferred $97.5 million to the Rainy Day Account based on the ending General Fund balance in FY 2020. The 2021 Legislature through the passage of A.B. 494 (Section 86) approved the transfer of $97.5 million to the General Fund for unrestricted use, resulting in a zero balance in the Rainy Day Account at the end of FY 2021.

Following transfers of $44.3 million representing 1.0% of the total anticipated revenue for FY 2022, $295.8 million in FY 2022 (close of FY 2021), $47.2 million representing 1.0% of the total anticipated revenue for FY 2023, and $516.9 million in FY 2023 (close of FY 2022), a balance of $904.2 million is available at the beginning of the 2023 Legislative Session.

The table on the following page shows the summary of activity in the Rainy Day Account from the close of the 2003 Legislative Session to the start of the 2023 Legislative Session.

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

Summary of Account Activity	Transfer or Appropriation to Account	Transfer from Account Pursuant to Legislative Action	Account Balance
Close of the 2003 Legislative Session			**$ 1,340,970**
Transfer per NRS 353.288 - Close of FY 2004	$ 70,609,836		
Contingent Appropriation - Senate Bill 8, 20th Special Session (2003)	$ 50,000,000		
Transfer per NRS 353.288 - Close of FY 2005	$ 25,214,470		
Appropriation - Approved by 2005 Legislature - FY 2006	$ 37,000,000		
Transfer per NRS 353.288 - Close of FY 2006	$ 49,467,240		
Appropriation - Approved by 2005 Legislature - FY 2007	$ 34,000,000		
Close of FY 2007			**$ 267,632,516**
Transfer - Senate Bill 1, 24th Special Session (2008)		$ (267,000,000)	
Start of 2009 Legislative Session			**$ 632,516**
Transfer - Assembly Bill 3, 26th Special Session (2010)		$ (632,516)	
Transfer per NRS 353.288 - Close of FY 2010	$ 41,321,014		
Start of 2011 Legislative Session			**$ 41,321,014**
Transfer - Assembly Bill 561, 76th Session (2011)		$ (41,321,014)	
Transfer per NRS 353.288 (1)(a) - Close of FY 2011	$ 39,237,222		
Transfer per NRS 353.288 (1)(a) - Close of FY 2012	$ 45,500,054		
Start of 2013 Legislative Session			**$ 84,737,276**
Transfer - Assembly Bill 507, 77th Session (2013)		$ (84,737,276)	
Transfer per NRS 353.288 (1)(a) - Close of FY 2013	$ 28,061,106		
Start of 2015 Legislative Session			**$ 28,061,106**
Transfer - Senate Bill 490, 78th Session (2015)		$ (28,061,106)	
Transfer per NRS 353.288 (1)(a) - Close of FY 2016	$ 63,935,955		
Start of 2017 Legislative Session			**$ 63,935,955**
Transfer - Senate Bill 550, 79th Session (2017)		$ (5,000,000)	
Transfer - Senate Bill 553, 79th Session (2017)		$ (25,000,000)	
Transfer per NRS 353.288 (1)(a) - Close of FY 2017	$ 64,317,785		
Transfer per NRS 353.288 (1)(b) - FY 2018	$ 39,155,095		
Transfer per NRS 353.288 (1)(a) - Close of FY 2018	$ 55,846,598		
Transfer per NRS 353.288 (1)(b) - FY 2019	$ 40,765,283		
Transfer per NRS 372A.290 - 10% Excise Tax - FY 2018	$ 42,489,202		
Transfer per NRS 372A.290 - 10% Excise Tax - FY 2019	$ 55,184,915		
Close of 2019 Legislative Session			**$ 331,694,833**
Transfer per NRS 353.288 (1)(a) - Close of FY 2019	$ 25,028,566		
Transfer per NRS 353.288 (1)(b) - FY 2020	$ 44,462,821		
Transfer to General Fund per Interim Finance Committee Resolution - FY 2020		$ (401,186,220)	
Transfer per NRS 353.288 (1)(a) - Close of FY 2020	$ 97,545,079		
Start of 2021 Legislative Session			**$ 97,545,079**
Transfer - Assembly Bill 494, 81st Session (2021)		$ (97,545,079)	
Transfer per NRS 353.288 (1)(b) - FY 2022	$ 44,259,248		
Transfer per NRS 353.288 (1)(a) - Close of FY 2021	$ 295,824,315		
Transfer per NRS 353.288 (1)(b) - FY 2023	$ 47,191,725		
Transfer per NRS 353.288 (1)(a) - Close of FY 2022	$ 516,877,219		
Start of 2023 Legislative Session			**$ 904,152,507**

Notes:

NRS 353.288(1)(a) - Requires the State Controller to transfer from the State General Fund to the Account to Stabilize the Operation of the State Government, 40% of the unrestricted balance of the State General Fund, as of the close of the previous fiscal year, which remains after subtracting an amount equal to 7% of all appropriations made from the State General Fund during the previous fiscal year for the operation of all departments, institutions and agencies of state government and for the funding of schools.

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

NRS 372A.290 - Subsection 2 imposes an excise tax on each retail sale of marijuana or marijuana products by a retail marijuana store at the rate of 10% of the sales price of the marijuana or marijuana products. Subsection 5 stipulates the revenues collected from the excise tax imposed pursuant to subsection 2 must be paid over as collected for deposit to the credit of the Account to Stabilize the Operation of the State Government created in the State General Fund pursuant to NRS 353.288. The 2019 Legislature amended the statute by the passage of S.B. 545 redirecting the revenue collected from the excise tax to the State Distributive School Account effective July 1, 2019, instead of the Account to Stabilize the Operation of the State Government. The 2019 Legislature further amended NRS 372A.290 by redirecting the revenue collected from the excise tax to the State Education Fund effective July 1, 2021.

Statement of Projected Unappropriated
General Fund Balance - Fiscal Years 2023-25 - Governor Recommends

Unappropriated Balance July 1, 2022 (a.)		**$ 1,841,810,535**
Unrestricted General Fund Revenue		
Projected Revenues FY 2023 - Economic Forum December 5, 2022	$ 5,668,555,760	
Restricted General Fund Revenue		
Unclaimed Property - Millennium Scholarships	$ 7,600,000	
Unclaimed Property - Grant Matching Program	$ 1,000,000	
Nevada Arts Council	$ 150,000	
General Fund Reversions / Fund Transfers		
Unrestricted General Fund Reversions	$ 50,000,000	
Total Funds Available		**$ 7,569,116,295**
Less Appropriations		
FY 2023 Operating Appropriations	$(4,652,261,061)	
Appropriations Transferred Between Fiscal Years	$ (112,397,378)	
One-Time Appropriations 2021 Legislature	$ (14,160,272)	
Total FY 2023 Appropriations Before Legislative Action		**$ (4,778,818,711)**
Restricted General Fund Transfers		
Unclaimed Property - Millennium Scholarships		$ (7,600,000)
Unclaimed Property - Grant Matching Program		$ (1,000,000)
Nevada Arts Council		$ (150,000)
Account to Stabilize the Operation of State Government		$ (597,187,727)
Disaster Relief Account		$ (2,000,000)
Total Estimated General Fund Balance July 1, 2023		**$ 2,182,359,857**
5% Minimum Ending Fund Balance		**$ 238,232,922**
Balance Over / (Under) 5% Minimum Ending Fund Balance		**$ 1,944,126,935**
(a.) Subject to reconciliation with the Controller's Annual Report.		
Estimated General Fund Balance Before Legislative Action		
Unrestricted General Fund Revenue		
Projected Revenues FY 2024 - Economic Forum December 5, 2022	$ 5,628,359,732	
Restricted General Fund Revenue		
Unclaimed Property - Millennium Scholarships	$ 7,600,000	
Unclaimed Property - Grant Matching Program	$ 1,000,000	
Nevada Arts Council	$ 150,000	
General Fund Reversions	$ 50,000,000	
Restricted General Fund Transfers		
Unclaimed Property - Millennium Scholarships	$ (7,600,000)	
Unclaimed Property - Grant Matching Program	$ (1,000,000)	
Nevada Arts Council	$ (150,000)	
Disaster Relief Account	$ (2,000,000)	
Account to Stabilize the Operation of State Government	$ (143,065,619)	
Total Estimated Revenues & Reversions FY 2024		**$ 5,533,294,113**
Unrestricted General Fund Revenue		
Projected Revenues FY 2025 - Economic Forum December 5, 2022	$ 5,805,287,284	
Restricted General Fund Revenue		
Unclaimed Property - Millennium Scholarships	$ 7,600,000	
Unclaimed Property - Grant Matching Program	$ 1,000,000	
Nevada Arts Council	$ 150,000	
General Fund Reversions	$ 50,000,000	
Restricted General Fund Transfers		
Unclaimed Property - Millennium Scholarships	$ (7,600,000)	
Unclaimed Property - Grant Matching Program	$ (1,000,000)	
Nevada Arts Council	$ (150,000)	
Disaster Relief Account	$ (2,000,000)	
Total Estimated Revenues & Reversions FY 2025		**$ 5,853,287,284**
Estimated Unappropriated Balance July 1, 2025, Before Legislative Action		**$ 13,568,941,254**

Statement of Projected Unappropriated
General Fund Balance - Fiscal Years 2023-25 - Governor Recommends

Recommended General Fund Revenues / Appropriations Before the 82nd Nevada Legislature		
2023 Supplemental Appropriations	$ (20,207,455)	
2023 Restoration of Fund Balances	$ (36,053,756)	
2023 One-Time Appropriations	$ (1,086,185,883)	
2023 Capital Improvement Program	$ (412,069,529)	
Estimated Cost of the 82nd Nevada Legislature	$ (20,000,000)	
2023 Recommended Appropriations		**$ (1,574,516,623)**
2024 Operating Appropriations	$ (5,401,749,426)	
2024 One-Time Appropriations	$ (394,087,290)	
2024 Recommended Appropriations		**$ (5,795,836,716)**
2025 Operating Appropriations	$ (5,611,194,146)	
2025 One-Time Appropriations	$ (93,500,000)	
Estimated Cost of the 83rd Nevada Legislature	$ (20,000,000)	
2025 Recommended Appropriations		**$ (5,724,694,146)**
2023-25 Recommended Appropriations		**$ (13,095,047,485)**
Estimated Unappropriated Balance July 1, 2025, Before Legislative Action		**$ 13,568,941,254**
Recommended Appropriations Before the 82nd Nevada Legislature		**$ (13,095,047,485)**
Estimated Unappropriated General Fund Balance June 30, 2025		**$ 473,893,769**
Minimum 5% Ending Fund Balance		**$ 280,559,707**
Amount Over / (Under) Minimum 5% Ending Fund Balance		**$ 193,334,062**

SECTION III

TAX OVERVIEW

This section reviews the major tax policy changes approved by the Legislature for the 81st Regular Session (2021). Summaries of tax policy changes between 1979 and 2021 are included in the *Revenue Reference Manual* prepared by the Fiscal Analysis Division, which is available from the Fiscal Analysis Division, or can be found on the Legislative Counsel Bureau's website at https://www.leg.state.nv.us/division/fiscal/index.html.

81ST LEGISLATIVE SESSION (2021)

The COVID-19 pandemic, which began to take hold in the United States in the late winter of 2020, hit the economy of Nevada particularly hard, with Governor Sisolak ordering the closure of non-essential businesses on March 20th of that year. By the end of March, Nevadans were being ordered to stay in their residences unless it was necessary to leave to receive or provide essential services or engage in certain outdoor activities.

Due to the potential losses of hundreds of millions of dollars of revenues from the State General Fund and other sources, the Legislature would be called into special session in July 2020 to make cuts to budgets. Despite the Economic Forum's December 3, 2020, forecast showing only modest recovery in the 2021-23 biennium, Governor Sisolak's executive budget would include no significant revenue enhancements for the upcoming biennium.

Given a better outlook resulting from significant federal stimulus and widespread availability of the COVID-19 vaccine, the Economic Forum significantly revised its estimates upward for the State General Fund at its meeting held during the 2021 Session, on May 4th. Part of this upward revision, however, would be reduced as a result of the Nevada Supreme Court, who nine days later, on May 13th, would uphold the First Judicial District Court's ruling declaring that legislation approved during the 2019 Session that prevented the automatic reduction of the Modified Business Tax (MBT) rates at the beginning of FY 2020 was unconstitutional. The Court's actions not only required the additional revenue resulting from this action that was collected for all of FY 2020 and the first three quarters of FY 2021 to be refunded, but it also reduced the Economic Forum's forecast for the MBT in FY 2021, FY 2022, and FY 2023 due to the required reduction of the tax rates resulting from the court decision.

The Legislature was also called into a special session in August of 2020 to enact certain policy measures related to the COVID-19 pandemic. Though the focus of this special session was not on the budget or tax matters, the Legislature did consider and approve three separate joint resolutions proposing to amend the Nevada Constitution relating to the taxation of the mining industry.

For those joint resolutions to have received consideration by the voters at the November 2022 General Election, they would need to have been considered and approved by the Legislature during the 2021 Session. Rather than approve any of these

measures, though, the Legislature would pass a bill late in the session providing for a new tax on the gross revenue of businesses engaged in the extraction of gold and silver in this state, which provided additional revenue for the State General Fund in the 2021-23 biennium, and will then be used to provide additional funding for K-12 education beginning in FY 2024.

Tables 1 and 2 summarize these changes, as well as other actions, to the State General Fund revenue sources and tax credits enacted by the Legislature during the 81st Legislative Session, as well as the actions affected by the court decisions, along with the estimates prepared by the Fiscal Analysis Division for these actions during the session.

TABLE 1
ADJUSTMENTS TO THE ECONOMIC FORUM MAY 4, 2021, FORECAST FOR THE 2021-23 BIENNIUM FOR MEASURES APPROVED BY THE 2021 LEGISLATURE (81st SESSION) AND COURT DECISIONS

DESCRIPTION	ESTIMATED IMPACT FROM LEGISLATIVE ACTIONS AND COURT DECISIONS						
	FY 2021	% Change	FY 2022	% Change	FY 2023	% Change	2021-2023 BIENNIUM*
Economic Forum May 4, 2021, Forecast Before Tax Credits and Without Adjustments for Measures Approved by the 2021 Legislature and Court Decisions	**$4,396,551,118**	**17.3%**	**$4,485,406,729**	**2.0%**	**$4,790,568,013**	**6.8%**	**$9,275,974,742**
ADJUSTMENTS TO REVENUE							
TAXES							
MINING GROSS REVENUE TAX - GOLD AND SILVER (A.B. 495) A.B. 495 imposes an annual tax on each business entity engaged in the business of extracting gold or silver in this State whose Nevada gross revenue in a taxable year exceeds $20 million, effective July 1, 2021. The tax rate is 0.75% of all taxable revenue in excess of $20 million, but not more than $150 million; and 1.1% of all Nevada gross revenue in excess of $150 million. The proceeds from this tax are to be deposited in the State General Fund in FY 2022 and FY 2023, but will be deposited in the State Education Fund as a dedicated state funding source for the benefit of K-12 education under the Pupil-Centered Funding Plan beginning in FY 2024.			$83,802,000		$80,996,000		$164,798,000
SALES & USE TAX (S.B. 440) SALES & USE TAX: GENERAL FUND COMMISSION - LSST (S.B. 440) SALES & USE TAX: GENERAL FUND COMMISSION - BCCRT (S.B. 440) SALES & USE TAX: GENERAL FUND COMMISSION - SCCRT (S.B. 440) SALES & USE TAX: GENERAL FUND COMMISSION - PTT (S.B. 440) S.B. 440 provides an exemption from sales and use taxes on purchases of tangible personal property by members of the Nevada National Guard who are on active status and who are residents of this State and certain relatives of such members, if the purchase occurs on the date on which Nevada Day is observed or the immediately following Saturday or Sunday, between July 1, 2021, and June 30, 2031. The bill also revises the eligibility requirements for the current exemption that is authorized for members of the Nevada National Guard called into active service to provide that this exemption is available to these members and certain relatives, if the member has been called into active duty for a period of more than 30 days outside of the United States. The exemption is anticipated to reduce sales and use tax revenue for the state and local governments; however, an estimate of the potential reduction was not prepared.							
LIVE ENTERTAINMENT TAX (GAMING) (S.B. 367) LIVE ENTERTAINMENT TAX (NON-GAMING) (S.B. 367) S.B. 367 provides an exemption from the Live Entertainment Tax for live entertainment that is provided by or entirely for the benefit of a governmental entity, effective upon passage and approval (June 4, 2021). Because this exemption is expected to provide a minimal reduction to LET revenues, no adjustment to the forecast was made.							

TABLE 1
ADJUSTMENTS TO THE ECONOMIC FORUM MAY 4, 2021, FORECAST FOR THE 2021-23 BIENNIUM FOR MEASURES APPROVED BY THE 2021 LEGISLATURE (81st SESSION) AND COURT DECISIONS

DESCRIPTION	ESTIMATED IMPACT FROM LEGISLATIVE ACTIONS AND COURT DECISIONS							
	FY 2021	% Change	FY 2022	% Change	FY 2023	% Change	2021-2023 BIENNIUM*
TAXES (CONTINUED)							
MODIFIED BUSINESS TAX - NONFINANCIAL (MBT-NFI) (COURT DECISIONS)	-$78,983,000		-$49,167,000		-$48,238,000		-$97,405,000
MODIFIED BUSINESS TAX - FINANCIAL (MBT-FI) (COURT DECISIONS)	-$5,432,000		-$4,329,000		-$3,637,000		-$7,966,000
MODIFIED BUSINESS TAX - MINING (MBT-MINING) (COURT DECISIONS)	-$3,288,000		-$1,794,000		-$1,784,000		-$3,578,000
On May 13, 2021, the Nevada Supreme Court upheld a First Judicial District Court ruling that certain actions by the Legislature in Senate Bill 551 (2019) were unconstitutional, as that legislation was approved without the two-thirds majority in each house required in Article 4, Section 18 of the Nevada Constitution. As a result, the tax rates for the Modified Business Tax were reduced effective April 1, 2021 to the rates determined by the Department of Taxation on or before September 30, 2018, that were to become effective on July 1, 2019, pursuant to the provisions of NRS 360.203. The rate for the MBT-NFI was reduced from 1.475% to 1.378% for all taxable wages in excess of $50,000 per calendar quarter and the rate for the MBT-FI and MBT-Mining was reduced from 2.0% to 1.853% on all quarterly taxable wages. The court ruling additionally requires the Department of Taxation to issue refunds for all MBT that was collected at the higher rates, between July 1, 2019, and March 31, 2021, based on the difference between the rate approved in S.B. 551 and the reduced rate determined by the Department in September 2018, as well as interest on the excess amount collected.							
The adjustments to the May 2021 Economic Forum forecast reflect the estimated combined negative impact for each fiscal year for the refund and interest attributable to FY 2020 and FY 2021 overpayments as allocated to FY 2021 and FY 2022 and the tax rate reduction for the fourth quarter of FY 2021 and all four quarters of FY 2022 and FY 2023. The estimated negative impact to total MBT collections attributable to the refund and interest on tax overpayments for FY 2020 and FY 2021 allocated to FY 2021 is $75,575,000 (MBT-NFI: $68,066,000, MBT-FI: $4,647,000, MBT-Mining: $2,862,000) and allocated to FY 2022 is $4,717,000 (MBT-NFI: $3,722,000, MBT-FI: $943,000, MBT-Mining: $52,000). The estimated negative impact to total MBT collections attributable to the reduction in the tax rates for FY 2021 is $12,128,000 (MBT-NFI: $10,917,000, MBT-FI: $785,000, MBT-Mining: $426,000), for FY 2022 is $50,573,000 (MBT-NFI: $45,445,000, MBT-FI: $3,386,000, MBT-Mining: $1,742,000), and for FY 2023 is $53,659,000 (MBT-NFI: $48,238,000, MBT-FI: $3,637,000, MBT-Mining: $1,784,000). The estimates for the refund and interest are based on information provided by the Department of Taxation, based on an analysis of actual taxpayer accounts, regarding the potential total refund and interest amounts for the four quarters of FY 2020 and the three quarters of FY 2021 and the actual refund and interest amounts issued for each fiscal year in FY 2021 by each component of the MBT.							
NET IMPACT - TOTAL TAXES	-$87,703,000		$28,512,000		$27,337,000		$55,849,000
LICENSES							
SECURITIES (S.B. 9)					-$12,000		-$12,000
S.B. 9 provides an exemption from licensure for investment advisers to certain qualifying private funds, effective July 1, 2022, if: (1) the investment adviser solely advises one or more qualifying private funds; (2) the investment adviser is not required to register with the Securities and Exchange Commission; (3) neither the investment adviser nor any of its advisory affiliates have engaged in certain bad acts; (4) the investment adviser files certain reports with the Administrator, who is the Deputy of Securities appointed by the Secretary of State; and (5) the investment adviser pays a fee prescribed by the Administrator.							
NET IMPACT - LICENSES					-$12,000		-$12,000

TABLE 1
ADJUSTMENTS TO THE ECONOMIC FORUM MAY 4, 2021, FORECAST FOR THE 2021-23 BIENNIUM FOR MEASURES APPROVED BY THE 2021 LEGISLATURE (81st SESSION) AND COURT DECISIONS

DESCRIPTION	ESTIMATED IMPACT FROM LEGISLATIVE ACTIONS AND COURT DECISIONS							
	FY 2021	% Change	FY 2022	% Change	FY 2023	% Change	2021-2023 BIENNIUM*
FEES AND FINES							
SHORT-TERM CAR LEASE (S.B. 322)			$750,000		$1,000,000		$1,750,000
S.B. 389 provides for the regulation and licensing of peer-to-peer car sharing programs by the Department of Motor Vehicles, and also provides that passenger cars that are shared through such a program are subject to a Short Term Car Lease Fee that is identical to the fee already collected by the Department of Taxation on the rental of other passenger cars in this state, effective October 1, 2021.							
PROFESSIONAL EMPLOYER ORGANIZATION FEE (S.B. 55)			$103,500		$103,500		$207,000
The proceeds from the licensure of certain professional employer organizations (employee leasing companies), which were being retained by the Division of Industrial Relations in the Department of Business and Industry, were going to be deposited in the State General Fund beginning on July 1, 2021. The Economic Forum May 4, 2021, forecast accounted for this action by including an estimate of $103,500 in G.L. 3107. Senate Bill 55 transfers the duties for regulating and licensing professional employer organizations from the Division to the Labor Commissioner, effective July 1, 2021. It was determined after the passage of S.B. 55 that the Labor Commissioner will post the revenues from the licensing fees in G.L. 3601, not G.L. 3107. Thus, a new line for G.L. 3601 – Professional Employer Organization Fee is added to the table and $103,500 is transferred from the forecast for G.L. 3107 to this new G.L., resulting in a net zero change to the Economic Forum May 4, 2021, forecast.							
NET IMPACT - FEES AND FINES			$853,500		$1,103,500		$1,957,000
USE OF MONEY AND PROPERTY							
EITS REPAYMENT - CONTENT MANAGEMENT AND PORTAL PLATFORM (A.B. 445)							
S.B. 426 provides a General Fund appropriation of $1,784,500 to the Division of Enterprise Information Technology Services of the Department of Administration for the replacement of the content management and portal platform. The legislatively approved annual repayment of this appropriation is 25 percent of the cost of the replacement of the content management and portal platform per year, beginning in FY 2024.							
NET IMPACT - USE OF MONEY AND PROPERTY							

TABLE 1
ADJUSTMENTS TO THE ECONOMIC FORUM MAY 4, 2021, FORECAST FOR THE 2021-23 BIENNIUM FOR MEASURES APPROVED BY THE 2021 LEGISLATURE (81st SESSION) AND COURT DECISIONS

DESCRIPTION	ESTIMATED IMPACT FROM LEGISLATIVE ACTIONS AND COURT DECISIONS						
	FY 2021	% Change	FY 2022	% Change	FY 2023	% Change	2021-2023 BIENNIUM*
OTHER REVENUE							
MISC. FEES (S.B. 55) The proceeds from the licensure of certain professional employer organizations (employee leasing companies), which were being retained by the Division of Industrial Relations in the Department of Business and Industry, were going to be deposited in the State General Fund beginning on July 1, 2021. The Economic Forum May 4, 2021, forecast accounted for this action by including an estimate of $103,500 in G.L. 3107. Senate Bill 55 transfers the duties for regulating and licensing professional employer organizations from the Division to the Labor Commissioner, effective July 1, 2021. It was determined after the passage of S.B. 55 that the Labor Commissioner will post the revenues from the licensing fees in G.L. 3601, not G.L. 3107. Thus, a new line for G.L. 3601 – Profession Employer Organization Fee is added to the table and $103,500 is transferred from the forecast for G.L. 3107 to this new G.L., resulting in a net zero change to the Economic Forum May 4, 2021, forecast.			-$103,500		-$103,500		-$207,000
COST RECOVERY PLAN Adjustment to the Statewide Cost Allocation amount included in the Legislatively Approved budget after the May 4, 2021, approval of the General Fund revenue forecast by the Economic Forum.			$269,586		$314,011		$583,597
UNCLAIMED PROPERTY (A.B. 455) A.B. 445 requires the State Controller, as soon as practicable after the close of FY 2021, to transfer $1,000,000 from the Abandoned Property Trust Account (Unclaimed Property) to the Grant Matching Account for the purpose of providing grants or satisfying matching requirements for nongovernmental organizational grants by the Office of Federal Assistance in the Office of the Governor. For FY 2023 and all subsequent years, the first $1.0 million of revenue from Unclaimed Property that is generated after the required transfer of the first $7.6 million to the Millennium Scholarship Trust Fund must be transferred to the Grant Matching Account.			-$1,000,000		-$1,000,000		-$2,000,000
NET IMPACT - OTHER REVENUE			-$833,914		-$789,489		-$1,623,403
NET IMPACT - ADJUSTMENTS TO REVENUE	**-$87,703,000**		**$28,531,586**		**$27,639,011**		**$56,170,597**
ECONOMIC FORUM MAY 4, 2021, FORECAST BEFORE TAX CREDITS AND WITH ADJUSTMENTS FOR MEASURES APPROVED BY THE 2021 LEGISLATURE AND COURT DECISIONS	**$4,308,848,118**	**14.9%**	**$4,513,938,315**	**4.8%**	**$4,818,207,024**	**6.7%**	**$9,332,145,339**

* The amounts shown in the 2021-2023 Biennium column represent the sum of the FY 2022 and FY 2023 amounts and do not include any amounts shown for FY 2021.

TABLE 1
ADJUSTMENTS TO THE ECONOMIC FORUM MAY 4, 2021, FORECAST FOR THE 2021-23 BIENNIUM FOR MEASURES APPROVED BY THE 2021 LEGISLATURE (81st SESSION) AND COURT DECISIONS

DESCRIPTION	ESTIMATED IMPACT FROM LEGISLATIVE ACTIONS AND COURT DECISIONS						
	FY 2021	% Change	FY 2022	% Change	FY 2023	% Change	2021-2023 BIENNIUM*
Economic Forum May 4, 2021, Forecast Before Tax Credits and With Adjustments for Measures Approved by the 2021 Legislature and Court Decisions	**$4,308,848,118**	**14.9%**	**$4,513,938,315**	**4.8%**	**$4,818,207,024**	**6.7%**	**$9,332,145,339**
Commerce Tax Credit	-$44,041,000		-$44,611,000		-$47,632,000		-$92,243,000
Economic Forum May 4, 2021, Forecast Before Tax Credits and With Adjustments for Measures Approved by the 2021 Legislature and Court Decisions (After Commerce Tax Credits)	**$4,264,807,118**	**13.8%**	**$4,469,327,315**	**4.8%**	**$4,770,575,024**	**6.7%**	**$9,239,902,339**
ADJUSTMENTS TO TAX CREDIT PROGRAMS							
NEVADA EDUCATIONAL CHOICE SCHOLARSHIP TAX CREDIT PROGRAM (A.B. 495)					-$4,745,000		-$4,745,000
A.B. 495 authorized an additional $4,745,000 in credits against the MBT (Chapters 363A and 363B combined) under this program per year in FY 2022 beyond that which was authorized in those years based on the provisions of A.B. 458 (2019). Any amount of the $4,745,000 million in credits that is not approved by the Department in FY 2022 may be issued in future fiscal years. Although the provisions of A.B. 495 authorized an additional $4,745,000 in credits in FY 2022, the Fiscal Analysis Division has increased the amount of credits that will be taken by $4,745,000 in FY 2023, because of the timing on when these credits are anticipated to be awarded and used.							
AFFORDABLE HOUSING TRANSFERRABLE TAX CREDIT PROGRAM (S.B. 284)							
S.B. 284 made several changes to the affordable housing transferrable tax credit program, including revising the procedure for the issuance of transferable tax credits so that transferable tax credits are issued before, rather than after, the project is completed; removing the 4-year sunset provisions originally established by S.B. 448 (2019), making the program permanent; and clarifying that the maximum amount of tax credits that may be issued under the program remains at $40 million as established in S.B. 448 (2019). These changes to the program do not affect the forecasts approved by the Economic Forum for this tax credit program for FY 2021, FY 2022, or FY 2023.							
NET IMPACT - ADJUSTMENTS TO TAX CREDIT PROGRAMS					-$4,745,000		-$4,745,000
Tax Credits Approved by Legislature - Economic Forum May 4, 2021, Forecast	-$16,731,213		-$43,402,500		-$46,657,500		-$90,060,000
TOTAL TAX CREDITS WITH ADJUSTMENTS FOR MEASURES APPROVED BY THE 2021 LEGISLATURE AND COURT DECISIONS	**-$16,731,213**		**-$43,402,500**		**-$51,402,500**		**-$94,805,000**
Economic Forum May 4, 2021, Forecast After Tax Credits and With Adjustments for Measures Approved by the 2021 Legislature and Court Decisions (After Commerce Tax Credits)	**$4,248,075,905**	**15.0%**	**$4,425,924,815**	**4.2%**	**$4,719,172,524**	**6.6%**	**$9,145,097,339**

* The amounts shown in the 2021-2023 Biennium column represent the sum of the FY 2022 and FY 2023 amounts and do not include any amounts shown for FY 2021.

TABLE 1
ADJUSTMENTS TO THE ECONOMIC FORUM MAY 4, 2021, FORECAST FOR THE 2021-23 BIENNIUM
ADJUSTMENTS TO THE STATE EDUCATION FUND (SEF)/K-12 EDUCATION FOR THE 2021-23 BIENNIUM
BASED ON MEASURES APPROVED BY THE 2021 LEGISLATURE (81st SESSION) AND COURT DECISIONS

DESCRIPTION	ESTIMATED IMPACT FROM LEGISLATIVE ACTIONS AND COURT DECISIONS						
	FY 2021	% Change	FY 2022	% Change	FY 2023	% Change	2021-2023 BIENNIUM*
LOCAL SCHOOL SUPPORT TAX (LSST) (S.B. 440) S.B. 440 provides an exemption from sales and use taxes on purchases of tangible personal property by members of the Nevada National Guard who are on active status and who are residents of this State and certain relatives of such members, if the purchase occurs on the date on which Nevada Day is observed or the immediately following Saturday or Sunday, between July 1, 2021, and June 30, 2031. The bill also revises the eligibility requirements for the current exemption that is authorized for members of the Nevada National Guard called into active service to provide that this exemption is available to these members and certain relatives, if the member has been called into active duty for a period of more than 30 days outside of the United States. The exemption is anticipated to reduce sales and use tax revenue for the state and local governments; however, an estimate of the potential reduction was not prepared.							
STATE 3% ROOM TAX - I.P. 1 (2009) (A.B. 363) A.B. 363 establishes various requirements relating to persons who seek to provide for rent a residential unit or room within a residential unit for the purposes of transient lodging independently or using an accommodations facilitator, as well as on the accommodations facilitator itself, in counties whose population is 700,000 or more (Clark County) and cities within those counties whose population is 25,000 or more (Henderson, Las Vegas, and North Las Vegas). The provisions of this bill require these entities to collect room taxes on these rentals of residential units or rooms within a residential unit, which is anticipated to increase the amount of the State 3% Room Tax that is dedicated to K-12 education. However, an estimate of the potential revenue increase was not prepared.							
EXPIRED/ABANDONED GIFT CERTIFICATES (NRS 120A.610) (S.B. 439)			$148,000		$148,000		$296,000
EXCESS REVENUE FROM TAX INCREMENT AREAS (NRS 278C.250) (S.B. 439)							
ADMINISTRATIVE FINES - STATE ENVIRONMENTAL COMMISSION (NRS 445B.640) (S.B. 439)							
ANNUAL BOAT REGISTRATION FEES (NRS 488.075) (S.B. 439) S.B. 439 transfers various revenue sources that were previously transferred to local school districts or to the Educational Trust Fund to the State Education Fund, effective July 1, 2021. These sources include: (1) proceeds from abandoned gift certificates, which were previously transferred to the Educational Trust Fund; (2) the portion of excess property tax revenue generated in a tax increment area, which was previously transferred to the school district in that county; (3) administrative fines collected by the State Environmental Commission pursuant to Chapter 445B of the NRS (Air Pollution), which were previously transferred to the school district in the county where the violation occurred; and (4) a portion of the fee collected by the Department of Wildlife for the registration of each motorboat in the State, which was previously transferred to the school district in the county in which the motorboat was registered.			$729,000		$729,000		$1,458,000
NET IMPACT - SEF/K-12 EDUCATION			**$877,000**		**$877,000**		**$1,754,000**

TABLE 2
GENERAL FUND AND STATE EDUCATION FUND (SEF)
ADJUSTMENTS TO THE GENERAL FUND AND SEF/K-12 EDUCATION FOR THE 2021-23 BIENNIUM
BASED ON MEASURES APPROVED BY THE 2021 LEGISLATURE (81st SESSION) AND COURT DECISIONS

DESCRIPTION	ESTIMATED IMPACT FROM LEGISLATIVE ACTIONS AND COURT DECISIONS						
	FY 2021	% Change	FY 2022	% Change	FY 2023	% Change	2021-2023 BIENNIUM*
GENERAL FUND - ADJUSTMENTS TO REVENUE	-$87,703,000		$28,531,586		$27,639,011		$56,170,597
GENERAL FUND - ADJUSTMENTS TO TAX CREDIT PROGRAMS					-$4,745,000		-$4,745,000
NET IMPACT - GENERAL FUND			**$28,531,586**		**$22,894,011**		**$51,425,597**
STATE EDUCATION FUND (SEF)/K-12 EDUCATION			$877,000		$877,000		$1,754,000
NET IMPACT - GENERAL FUND AND SEF/K-12 EDUCATION	**-$87,703,000**		**$29,408,586**		**$23,771,011**		**$53,179,597**

* The amounts shown in the 2021-2023 Biennium column represent the sum of the FY 2022 and FY 2023 amounts and do not include any amounts shown for FY 2021.

TABLE 2
ECONOMIC FORUM MAY 4, 2021, GENERAL FUND REVENUE FORECAST FOR FY 2021, FY 2022, AND FY 2023
BEFORE AND AFTER TAX CREDIT PROGRAMS APPROVED BY THE LEGISLATURE
AND WITH ADJUSTMENTS FOR MEASURES APPROVED BY THE 2021 LEGISLATURE (81st SESSION) AND COURT DECISIONS

DESCRIPTION	ECONOMIC FORUM MAY 4, 2021, FORECAST BEFORE AND AFTER TAX CREDITS AND WITH ADJUSTMENT FOR MEASURES APPROVED BY THE 2021 LEGISLATURE AND COURT DECISIONS						
	FY 2021	% Change	FY 2022	% Change	FY 2023	% Change	2021-2023 BIENNIUM*
Economic Forum May 4, 2021, Forecast Before Tax Credits and Without Adjustments Approved by the 2021 Legislature and Court Decisions	**$4,396,551,118**	**17.3%**	**$4,485,406,729**	**2.0%**	**$4,790,568,013**	**6.8%**	**$9,275,974,742**
Adjustments to Revenue Based on Measures Approved by the 2021 Legislature (81st Session) and Court Decisions Before Tax Credits	-$87,703,000		$28,531,586		$27,639,011		$56,170,597
Economic Forum May 4, 2021, Forecast Before Tax Credits and With Adjustments Approved by the 2021 Legislature and Court Decisions	**$4,308,848,118**	**14.9%**	**$4,513,938,315**	**4.8%**	**$4,818,207,024**	**6.7%**	**$9,332,145,339**
Commerce Tax Credits	-$44,041,000		-$44,611,000		-$47,632,000		
Economic Forum May 4, 2021, Forecast Before Tax Credits and With Adjustments for Measures Approved by the 2021 Legislature and Court Decisions (After Commerce Tax Credits)	**$4,264,807,118**	**13.8%**	**$4,469,327,315**	**4.8%**	**$4,770,575,024**	**6.7%**	**$9,239,902,339**
ESTIMATED TAX CREDITS - TAX CREDIT PROGRAMS							
TRANSFERRABLE FILM TAX CREDIT PROGRAM (S.B. 165 (2013)/A.B. 492 (2017))	-$5,125,000		-$5,000,000		-$6,000,000		-$11,000,000
Pursuant to S.B. 165 (2013), the Governor's Office of Economic Development (GOED) could issue up to $20 million per fiscal year for a total of $80 million for the four-year pilot program in transferrable tax credits that may be used against the Modified Business Tax, Insurance Premium Tax, and Gaming Percentage Fee Tax. The film tax credit program was amended in S.B. 1 (28th Special Session (2014)) to reduce the total amount of the tax credits that may be approved by GOED to a total of $10 million.							
Pursuant to A.B. 492 (2017), a total of $10 million per year in film tax credits may be awarded by GOED beginning in FY 2018, in addition to any remaining amounts from S.B. 1 of the 28th Special Session (2014). Any portion of the $10 million per fiscal year that is not approved by GOED may be carried forward and made available during the next or any future fiscal year. The amounts shown for FY 2021, FY 2022, and FY 2023 are based on information provided by the Nevada Film Office of GOED.							

TABLE 2
ECONOMIC FORUM MAY 4, 2021, GENERAL FUND REVENUE FORECAST FOR FY 2021, FY 2022, AND FY 2023
BEFORE AND AFTER TAX CREDIT PROGRAMS APPROVED BY THE LEGISLATURE
AND WITH ADJUSTMENTS FOR MEASURES APPROVED BY THE 2021 LEGISLATURE (81st SESSION) AND COURT DECISIONS

DESCRIPTION	ECONOMIC FORUM MAY 4, 2021, FORECAST BEFORE AND AFTER TAX CREDITS AND WITH ADJUSTMENT FOR MEASURES APPROVED BY THE 2021 LEGISLATURE AND COURT DECISIONS						
	FY 2021	% Change	FY 2022	% Change	FY 2023	% Change	2021-2023 BIENNIUM*
NEVADA EDUCATIONAL CHOICE SCHOLARSHIP TAX CREDIT PROGRAM (A.B. 165 (2015)/S.B. 555 (2017)/A.B. 458 (2019)/S.B. 551 (2019)/A.B. 495 (2021)) A.B. 165 (2015) allows taxpayers who make donations of money to certain scholarship organizations to receive a dollar-for-dollar credit against the taxpayer's liability for the Modified Business Tax (MBT). The total amount of credits that may be approved by the Department of Taxation is $5 million in FY 2016, $5.5 million in FY 2017, and 110 percent of the total amount of credits authorized in the previous year, for all subsequent fiscal years, for each chapter of the MBT (Chapters 363A and 363B). S.B. 555 (2017) authorized an additional $20 million in credits against the MBT under this program in Fiscal Year 2018 beyond those that were authorized in FY 2018 based on the provisions of A.B. 165 (2015). Any amount of the $20 million in credits that is not approved by the Department may be issued in future fiscal years. A.B. 458 (2019) permanently eliminated the 10 percent increase in the amount of credits that may be authorized in each year, capping the total amount that may be authorized in each year at $6,655,000 beginning in FY 2020. The bill additionally clarified that the $6,655,000 limit per year applies to the combined credits that may be taken under both chapters of the MBT (Chapters 363A and 363B), rather than as a separate limit for each chapter. S.B. 551 (2019) authorized an additional $4,745,000 in credits against the MBT (Chapters 363A and 363B combined) under this program per year in FY 2020 and FY 2021 beyond those that were authorized in those years based on the provisions of A.B. 458 (2019). Any amount of the $4,745,000 million in credits that is not approved by the Department in each fiscal year may be issued in future fiscal years. A.B. 495 (2021) authorized an additional $4,745,000 in credits against the MBT (Chapters 363A and 363B combined) under this program in FY 2022 beyond those that are authorized in that year based on the provisions of A.B. 458 (2019). Any amount of the $4,745,000 in credits that is not approved by the Department in FY 2022 may be issued in future fiscal years. The forecast for FY 2022 is based on the maximum amount of $6,655,000 allowed pursuant to A.B. 458 (2019) plus the additional $4,745,000 per year authorized under S.B. 551 (2019) that are expected to be taken in this fiscal year. Although the provisions of A.B. 495 (2021) authorized an additional $4,745,000 in credits in FY 2022, the Fiscal Analysis Division has increased the amount of credits that will be taken by $4,745,000 in FY 2023, because of the timing on when these credits are anticipated to be awarded and used.	-$9,474,000		-$11,400,000		-$11,400,000		-$22,800,000

TABLE 2
ECONOMIC FORUM MAY 4, 2021, GENERAL FUND REVENUE FORECAST FOR FY 2021, FY 2022, AND FY 2023
BEFORE AND AFTER TAX CREDIT PROGRAMS APPROVED BY THE LEGISLATURE
AND WITH ADJUSTMENTS FOR MEASURES APPROVED BY THE 2021 LEGISLATURE (81st SESSION) AND COURT DECISIONS

DESCRIPTION	ECONOMIC FORUM MAY 4, 2021, FORECAST BEFORE AND AFTER TAX CREDITS AND WITH ADJUSTMENT FOR MEASURES APPROVED BY THE 2021 LEGISLATURE AND COURT DECISIONS						
	FY 2021	% Change	FY 2022	% Change	FY 2023	% Change	2021-2023 BIENNIUM*
NEVADA NEW MARKETS JOBS ACT TAX CREDIT PROGRAM (S.B. 357 (2013)/A.B. 446 (2019))	-$1,809,713		-$24,000,000		-$24,000,000		-$48,000,000
Pursuant to S.B. 357 (2013), the Nevada New Markets Jobs Act allows insurance companies to receive a credit against the tax imposed on insurance premiums in exchange for making qualified equity investments in community development entities, particularly those that are local and minority-owned. A total of $200 million in qualified equity investments may be certified by the Department of Business and Industry. In exchange for making the qualified equity investment, insurance companies are entitled to receive a credit against the Insurance Premium Tax in an amount equal to 58 percent of the total qualified equity investment that is certified by the Department. The credits, which were allowed to be taken by insurance companies beginning in the third quarter of FY 2015 under the provisions of S.B. 357, may be taken in increments beginning on the second anniversary date of the original investment, as follows:							
2 years after the investment is made: 12 percent of the qualified investment 3 years after the investment is made: 12 percent of the qualified investment 4 years after the investment is made: 12 percent of the qualified investment 5 years after the investment is made: 11 percent of the qualified investment 6 years after the investment is made: 11 percent of the qualified investment							
Pursuant to A.B. 446 (2019), an additional $200 million in qualified equity investments may be certified by the Department of Business and Industry, effective July 1, 2019, with a total of $116 million of credits that may be taken based on the increment percentages originally approved in S.B. 357 (2013). However, pursuant to A.B. 446, no credits may be taken against the Insurance Premium Tax before July 1, 2021 (FY 2022).							
The amounts shown reflect estimates of the amount of tax credits that will be taken in each fiscal year based on information provided by the Department of Business and Industry and the Department of Taxation during the 2021 Session.							
CATALYST ACCOUNT TRANSFERRABLE TAX CREDIT PROGRAM (S.B. 507 (2015)/A.B. 1 (29TH S.S.))	-$320,000						
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 amounts shown for FY 2021, FY 2022, and FY 2023 are based on information provided by GOED.							

TABLE 2
ECONOMIC FORUM MAY 4, 2021, GENERAL FUND REVENUE FORECAST FOR FY 2021, FY 2022, AND FY 2023
BEFORE AND AFTER TAX CREDIT PROGRAMS APPROVED BY THE LEGISLATURE
AND WITH ADJUSTMENTS FOR MEASURES APPROVED BY THE 2021 LEGISLATURE (81st SESSION) AND COURT DECISIONS

DESCRIPTION	ECONOMIC FORUM MAY 4, 2021, FORECAST BEFORE AND AFTER TAX CREDITS AND WITH ADJUSTMENT FOR MEASURES APPROVED BY THE 2021 LEGISLATURE AND COURT DECISIONS						
	FY 2021	% Change	FY 2022	% Change	FY 2023	% Change	2021-2023 BIENNIUM*
COLLEGE SAVINGS PLAN EMPLOYER MATCHING EMPLOYEE CONTRIBUTION TAX CREDIT PROGRAM (S.B. 412 (2015))	-$2,500		-$2,500		-$2,500		-$5,000
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.							
AFFORDABLE HOUSING TRANSFERRABLE TAX CREDIT PROGRAM (S.B. 448 (2019)/ S.B. 284 (2021))			-$3,000,000		-$10,000,000		-$13,000,000
S.B. 448 (2019) authorizes the Housing Division of the Department of Business and Industry (Division) to approve a total of $40 million of transferrable tax credits that may be used against the Modified Business Tax, Insurance Premium Tax, and Gaming Percentage Fee Tax. Under the provisions of S.B. 448, the Division may award up to $10 million in transferrable tax credits per year to persons who develop affordable housing projects in Nevada over the four years of the pilot program, but may award an additional $3 million in credits in any fiscal year if the issuance of the credits is necessary for the development of additional affordable housing projects in the state. If the Division approves any credits in excess of $10 million in a fiscal year, the amount to be awarded in the next fiscal year must be reduced by the amount in excess of $10 million that was issued in the previous fiscal year. If the Division does not issue all of the $10 million in credits authorized in a fiscal year, that amount is carried forward and may be issued in a subsequent fiscal year.							
S.B. 284 (2021) made several changes to this tax credit program, including revising the procedure for the issuance of transferable tax credits so that transferable tax credits are issued before, rather than after, the project is completed; removing the 4-year sunset provisions originally established by S.B. 448 (2019), making the program permanent; and clarifying that the maximum amount of tax credits that may be issued under the program remains at $40 million as established in S.B. 448 (2019). These changes to the program do not affect the forecasts approved by the Economic Forum for this tax credit program for FY 2021, FY 2022, or FY 2023, which are based on information provided by the Division.							

TABLE 2
ECONOMIC FORUM MAY 4, 2021, GENERAL FUND REVENUE FORECAST FOR FY 2021, FY 2022, AND FY 2023
BEFORE AND AFTER TAX CREDIT PROGRAMS APPROVED BY THE LEGISLATURE
AND WITH ADJUSTMENTS FOR MEASURES APPROVED BY THE 2021 LEGISLATURE (81st SESSION) AND COURT DECISIONS

DESCRIPTION	ECONOMIC FORUM MAY 4, 2021, FORECAST BEFORE AND AFTER TAX CREDITS AND WITH ADJUSTMENT FOR MEASURES APPROVED BY THE 2021 LEGISLATURE AND COURT DECISIONS						
	FY 2021	% Change	FY 2022	% Change	FY 2023	% Change	2021-2023 BIENNIUM*
TOTAL - ALL OTHER TAX CREDITS APPROVED BY ECONOMIC FORUM AT THE MAY 4, 2021, MEETING ADJUSTED FOR MEASURES APPROVED BY THE 2021 LEGISLATURE AND COURT DECISIONS	-$16,731,213		-$43,402,500		-$51,402,500		-$94,805,000
Economic Forum May 4, 2021, Forecast After Tax Credits Approved on May 4, 2021, and With Adjustments Approved by the 2021 Legislature and Court Decisions	**$4,248,075,905**	**15.0%**	**$4,425,924,815**	**4.2%**	**$4,719,172,524**	**6.6%**	**$9,145,097,339**
Economic Forum May 4, 2021, Forecast After Tax Credits Approved on May 4, 2021, and Without Adjustments Approved by the 2021 Legislature and Court Decisions	**$4,335,778,905**	**17.4%**	**$4,397,393,229**	**1.4%**	**$4,696,278,513**	**6.8%**	**$9,093,671,742**
Difference After Tax Credits: Economic Forum May 4, 2021, Forecast With Less Without Adjustments Approved by the 2021 Legislature and Court Decisions	-$87,703,000		$28,531,586		$22,894,011		$51,425,597

* The amounts shown in the 2021-2023 Biennium column represent the sum of the FY 2022 and FY 2023 amounts and do not include any amounts shown for FY 2021.

SECTION IV

GENERAL FUND APPROPRIATIONS AND TOTAL BUDGET

On January 23, 2023, Governor Joe Lombardo transmitted The 2023-25 Executive Budget to the 82nd Nevada Legislature. The budget includes funding recommendations for a Capital Improvement Program, supplemental and one-time appropriations, as well as operating appropriations and authorizations for Fiscal Years 2024 and 2025.

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 or to reduce any unfunded accrued liability of the State Retirees' Health and Welfare Benefits Fund. The base period is the 1975-77 biennium (Fiscal Years 1976 and 1977), and the base amount is increased by the growth in population and the rate of inflation each biennium. The limitation can be exceeded to the extent necessary to meet situations involving a threat to life or property.

Historically, the expenditure limitation has been higher than the amount of General Fund appropriations recommended in The Executive Budget; therefore, it has not been a factor in the budgeting process. However, the difference between the expenditure limitation and General Fund appropriations recommended in The Executive Budget began to narrow, resulting in the recommended General Fund appropriations in The Executive Budget submitted to the 2005 Legislature being only slightly under the expenditure limitation. The expenditure limitation is not a factor in the 2023-25 budgeting process.

The current expenditure limitation and the General Fund appropriations recommended by the Governor for each biennium under review by the 2023 Legislature are outlined below.

	2021-23 Biennium	2023-25 Biennium
Expenditure Limitation (a.) (b.)	$ 10,751,915,063	$ 12,586,164,853
General Fund Appropriations		
2021 Legislature Approves (c.)	$ 9,329,872,780	$ -
2023 Governor Recommends (d.)	$ 703,613,396	$ 11,461,203,280
Total Appropriations	$ 10,033,486,176	$ 11,461,203,280
Over/(Under) Expenditure Limitation	$ (718,428,887)	$ (1,124,961,573)

(a.) The expenditure limitation for the 2021-23 biennium is based on the July 1, 2020, population estimate certified by the Governor of 3,145,184.

(b.) The expenditure limitation for the 2023-25 biennium is prepared by the Fiscal Analysis Division and based on the State Demographer's October 2022 20-year population projections July 1, 2022, statewide population estimate of 3,219,785.

(c.) Source – 2021 Legislature Appropriations Report, as revised, page 67, Expenditure Limitation for the 2021-23 biennium. Cost of 2023 Legislative Session reflected in the 2023 Governor Recommends.

(d.) The Executive Budget, BUDGET OVERVIEW–15 & 16, Unrestricted Appropriations/Transfers for FY 2023, FY 2024 and FY 2025.

2023-25 EXECUTIVE BUDGET

The Governor's recommended budget includes approximately $11.013 billion in General Fund operating appropriations for the 2023-25 biennium. Supplemental appropriations, appropriations to restore various fund balances, one-time appropriations, Capital Improvement Program, and the estimated cost of the 82nd Legislature total $2.062 billion, as noted in the table below. Additionally, the Governor has recommended reserving $20.0 million to fund the estimated cost of the 83rd Legislature.

General Fund Appropriations 2023-25 Biennium - Governor Recommended				
Purpose	**FY 2023**	**FY 2024**	**FY 2025**	**Total**
Supplemental Appropriations	$ 20,207,455	$ -	$ -	$ 20,207,455
Restoration of Fund Balances	$ 36,053,756	$ -	$ -	$ 36,053,756
Estimated Cost of the 82nd Legislature	$ 20,000,000	$ -	$ -	$ 20,000,000
One-Time Appropriations	$ 1,086,185,883	$ 394,087,290	$ 93,500,000	$ 1,573,773,173
Capital Improvements	$ 412,069,529	$ -	$ -	$ 412,069,529
Subtotal	***$ 1,574,516,623***	***$ 394,087,290***	***$ 93,500,000***	***$ 2,062,103,913***
Estimated Cost of the 83rd Legislature (a.)	$ -	$ -	$ 20,000,000	$ 20,000,000
Total	**$ 1,574,516,623**	**$ 394,087,290**	**$ 113,500,000**	**$ 2,082,103,913**

(a.) Reserved for appropriation by the 2025 Legislature.

Total General Fund appropriations for the 2023-25 biennium (including one-time, supplemental, and capital improvement appropriations for Fiscal Year 2023) as recommended in The Executive Budget are $13.075 billion. This represents an increase of 31.4% from General Fund appropriations as approved by the 2021 Legislature for the 2021-23 biennium ($9.953 billion).

After adjusting for interagency transfers, appropriations and authorizations for the 2023-25 biennium from all revenue sources total $42.412 billion, which compares to the $40.659 billion approved by the 2021 Legislature. This represents an increase of 4.3% in total funding recommended for the 2023-25 biennium compared to the 2021-23 biennium.

Proposed Compensation Enhancements

In The 2023-25 Executive Budget, the Governor recommends the following Cost of Living Adjustments (COLAs), retention bonuses, and two-grade salary adjustments:

Cost of Living Adjustments (COLAs):
The Governor recommends General Fund appropriations of $195.9 million in FY 2024 and $278.2 million in FY 2025 to fund COLAs of 8.0% or 10.0% in FY 2024 and an additional 4.0% in FY 2025. State employees who received the 1.0% COLA in FY 2023 are recommended to receive a 10.0% COLA in FY 2024 for purposes of parity with state employees who received the 3.0% COLA in FY 2023. State employees who received the 3.0% COLA in FY 2023 are recommended to receive an 8.0% COLA in FY 2024. All state employees are recommended to receive the 4.0% COLA in FY 2025.

Additionally, the Governor recommends General Fund appropriations of $36.8 million in FY 2024 and $52.5 million in FY 2025 to fund the same level of COLAs in each year for state employees whose positions are otherwise funded with Highway Fund authorizations.

Two-Grade Salary Adjustments:

The Governor recommends total funding of $49.6 million for two-grade salary increases (approximately 10.0%) for 2,754 sworn officer positions, 145 P.O.S.T.-certified forensic specialist positions, 107 Developmental Support Technicians, and 8 Executive Budget Officer positions within the Governor's Office of Finance. The increases are recommended to begin July 1, 2023. Funding in support of this recommendation is $39.0 million General Fund, $8.9 million Highway Fund, $1.1 million federal funds, and $642,101 from other funds. The following table shows the number of covered positions, by department, and by funding type.

Governor's Budget Recommended Two-Grade Increase Overview by Department & Position
2023-25 Biennium

DEPARTMENT	POSITION	FTE #	GENERAL FUND	HIGHWAY FUND	FEDERAL FUND	OTHER FUND	TOTAL
GOVERNOR'S OFFICE OF FINANCE	EXEC. BRANCH BUDGET OFFICER 2	8	$ 171,463	$ -	$ 57,154	$ -	$ 228,617
NEVADA SYSTEM OF HIGHER EDUCATION	UNIVERSITY POLICE DETECTIVE	4	$ 723,207	$ -	$ -	$ -	$ 723,207
	UNIVERSITY POLICE OFFICER	39					
DEPARTMENT OF HEALTH AND HUMAN SERVICES	CORRECTIONAL SERGEANT	6	$ 3,041,307	$ -	$ 366,211	$ 11,506	$ 3,419,024
	SR CORRECTIONAL OFFICER	2					
	FORENSIC SPECIALIST	145					
	DEVELOPMENTAL SUPPORT TECHNICIAN	107					
DEPARTMENT OF CORRECTIONS	CORRECTIONAL OFFICER	1,543	$28,123,811	$ -	$ -	$ -	$28,123,811
	SR CORRECTIONAL OFFICER	185					
	CORRECTIONAL SERGEANT	84					
DEPARTMENT OF PUBLIC SAFETY	DPS OFFICER	686	$ 6,141,474	$8,865,825	$ 67,837	$630,595	$15,705,731
	DPS SERGEANT	124					
DEPARTMENT OF CONSERVATION & NATURAL RESOURCES	PARK RANGER	25	$ 736,835	$ -	$ -	$ -	$ 736,835
	PARK SUPERVISOR	17					
	LAW ENF/TRAINING SPECIALIST	1					
DEPARTMENT OF WILDLIFE	GAME WARDEN	33	$ -	$ -	$ 587,053	$ -	$ 587,053
DEPARTMENT OF AGRICULTURE	AGRICULTURAL POLICE OFFICER	5	$ 89,882	$ -	$ -	$ -	$ 89,882
GRAND TOTAL		**3,014**	**$39,027,979**	**$8,865,825**	**$ 1,078,255**	**$642,101**	**$49,614,160**

One-Time Funding to Pay Retention Bonuses in FY 2023, FY 2024 and FY 2025:

- FY 2023: $20.0 million in General Fund appropriations to fund a $1,000 one-time retention bonus for all current Executive Branch employees.
- FY 2024: $40.0 million in General Fund appropriations to fund a $2,000 retention bonus, paid in $500 installments quarterly to all current Executive Branch employees.
- FY 2025: $40.0 million in General Fund appropriations to fund a $2,000 retention bonus, paid in $500 installments quarterly to all current Executive Branch employees.

The schedules that follow contain all the appropriations recommended by the Governor for the 2023-25 biennium. Also included is a "pie chart" that illustrates the proposed distribution of General Fund appropriations among the various governmental functions.

Following are summaries and schedules that reflect the proposed spending in the Governor's budget. Included is a "Source of Funds Summary," which compares the proposed operating appropriations and authorizations to those in the current biennium by funding source; a list of proposed supplemental appropriations for the current fiscal year; a list of proposed one-time appropriations; the amounts recommended to restore certain fund balances; and information on the Governor's proposed Capital Improvement Program, and recommended position summary.

Source of Funds Summary

2023-25 Fiscal Report

	2021-2022 Actual	2022-2023 Work Program	2023-2024 GOVERNOR RECOMMENDS	% Change	2024-2025 GOVERNOR RECOMMENDS	% Change
ELECTED OFFICIALS						
GENERAL FUND	148,732,667	165,374,916	416,276,200	151.72	510,947,693	22.74
BALANCE FORWARD	903,735,355	2,632,863,450	422,622,652	-83.95	439,357,264	3.96
FEDERAL FUND	92,899,436	28,190,817	10,554,917	-62.56	7,980,367	-24.39
HIGHWAY FUND	1,069,446	4,734,549	1,795,821	-62.07	1,823,237	1.53
INTERAGENCY TRANSFER	70,615,881	318,359,832	117,113,855	-63.21	114,226,248	-2.47
INTERIM FINANCE	2,257,838					
OTHER FUND	294,219,884	271,323,711	269,255,527	-.76	269,623,755	.14
REVERSIONS	-12,444,019					
TOTAL FOR ELECTED OFFICIALS	1,501,086,488	3,420,847,275	1,237,618,972	-63.82	1,343,958,564	8.59
Less: INTER-AGENCY TRANSFER	70,615,881	318,359,832	117,113,855	-63.21	114,226,248	-2.47
NET ELECTED OFFICIALS	1,430,470,607	3,102,487,443	1,120,505,117	-63.88	1,229,732,316	9.75
FINANCE & ADMINISTRATION						
GENERAL FUND	43,341,810	44,545,018	44,870,281	.73	44,880,140	.02
BALANCE FORWARD	67,623,850	73,635,409	58,739,840	-20.23	53,312,801	-9.24
FEDERAL FUND	3,708,277	3,567,921	1,997,664	-44.01	1,997,673	.00
INTERAGENCY TRANSFER	118,833,904	181,471,413	168,751,306	-7.01	172,059,968	1.96
INTERIM FINANCE	117,659	78,181				
OTHER FUND	90,062,315	108,167,402	81,069,337	-25.05	81,884,397	1.01
REVERSIONS	-6,938,127					
TOTAL FOR FINANCE & ADMINISTRATION	316,749,688	411,465,344	355,428,428	-13.62	354,134,979	-.36
Less: INTER-AGENCY TRANSFER	118,833,904	181,471,413	168,751,306	-7.01	172,059,968	1.96
NET FINANCE & ADMINISTRATION	197,915,784	229,993,931	186,677,122	-18.83	182,075,011	-2.47
EDUCATION						
GENERAL FUND	2,354,465,536	2,192,555,351	2,404,377,263	9.66	2,419,202,950	.62
BALANCE FORWARD	37,895,761	582,020,868	47,615,058	-91.82	48,101,631	1.02
FEDERAL FUND	789,309,603	1,102,465,692	746,629,922	-32.28	483,889,310	-35.19
INTERAGENCY TRANSFER	158,522,775	361,925,004	205,963,775	-43.09	183,677,524	-10.82
INTERIM FINANCE	750,000	758,590				
OTHER FUND	3,763,373,328	3,571,756,264	4,344,538,480	21.64	4,587,473,693	5.59
REVERSIONS	-5,809,125					
TOTAL FOR EDUCATION	7,098,507,878	7,811,481,769	7,749,124,498	-.80	7,722,345,108	-.35
Less: INTER-AGENCY TRANSFER	158,522,775	361,925,004	205,963,775	-43.09	183,677,524	-10.82
NET EDUCATION	6,939,985,103	7,449,556,765	7,543,160,723	1.26	7,538,667,584	-.06
COMMERCE & INDUSTRY						
GENERAL FUND	55,561,276	54,445,496	72,785,089	33.68	73,674,650	1.22
BALANCE FORWARD	59,726,854	256,867,542	134,592,960	-47.60	139,151,738	3.39
FEDERAL FUND	432,240,082	282,164,120	269,170,146	-4.61	304,670,250	13.19
HIGHWAY FUND	2,682,772	2,654,126	3,845,987	44.91	4,307,429	12.00
INTERAGENCY TRANSFER	122,135,984	230,280,294	240,011,545	4.23	201,901,926	-15.88
OTHER FUND	185,277,594	184,888,659	181,587,616	-1.79	184,508,638	1.61
REVERSIONS	-10,322,761					
TOTAL FOR COMMERCE & INDUSTRY	847,301,801	1,011,300,237	901,993,343	-10.81	908,214,631	.69
Less: INTER-AGENCY TRANSFER	122,135,984	230,280,294	240,011,545	4.23	201,901,926	-15.88
NET COMMERCE & INDUSTRY	725,165,817	781,019,943	661,981,798	-15.24	706,312,705	6.70

Source of Funds Summary

2023-25 Fiscal Report

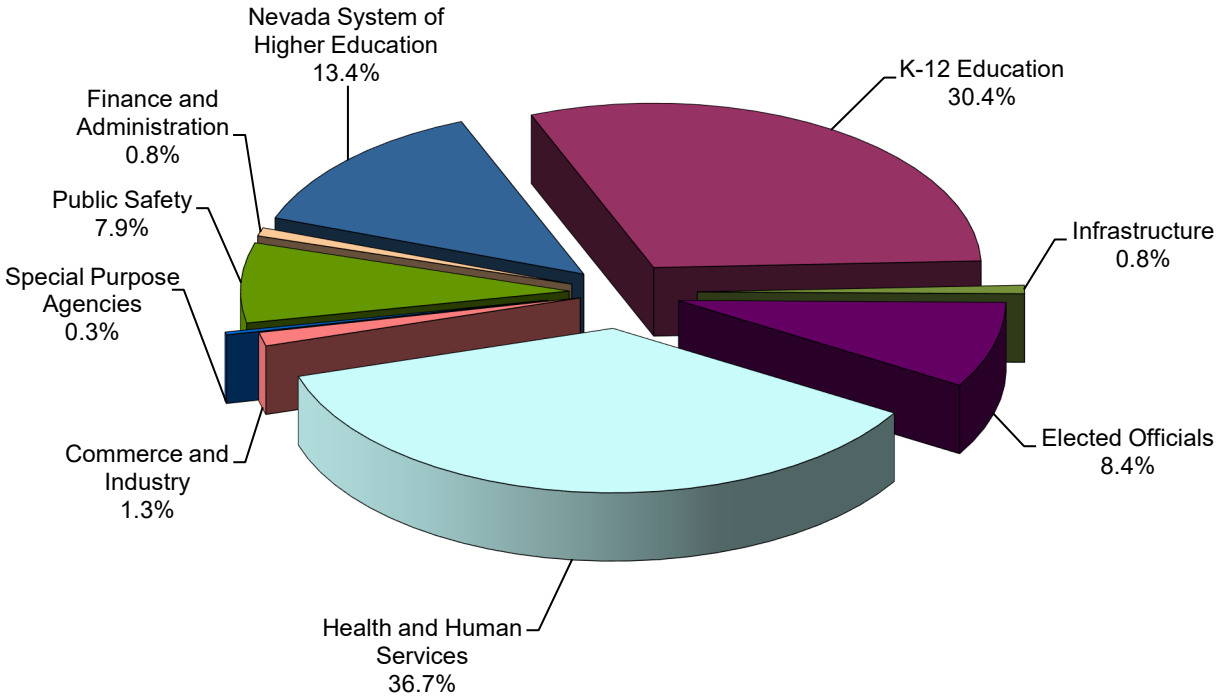
	2021-2022 Actual	2022-2023 Work Program	2023-2024 GOVERNOR RECOMMENDS	% Change	2024-2025 GOVERNOR RECOMMENDS	% Change
HEALTH AND HUMAN SERVICES						
GENERAL FUND	1,485,545,286	1,862,124,865	1,977,259,295	6.18	2,061,294,401	4.25
BALANCE FORWARD	215,301,258	232,310,219	199,557,059	-14.10	301,307,258	50.99
FEDERAL FUND	5,152,443,874	5,530,904,396	5,763,951,472	4.21	5,849,854,589	1.49
INTERAGENCY TRANSFER	1,043,834,386	1,570,390,758	1,430,533,502	-8.91	1,397,249,199	-2.33
INTERIM FINANCE	615,035	924,494				
OTHER FUND	812,688,230	787,673,352	1,153,690,155	46.47	1,163,597,480	.86
REVERSIONS	-64,813,764				2	
TOTAL FOR HEALTH AND HUMAN SERVICES	8,645,614,305	9,984,328,084	10,524,991,483	5.42	10,773,302,929	2.36
Less: INTER-AGENCY TRANSFER	1,043,834,386	1,570,390,758	1,430,533,502	-8.91	1,397,249,199	-2.33
NET HEALTH AND HUMAN SERVICES	7,601,779,919	8,413,937,326	9,094,457,981	8.09	9,376,053,730	3.10
PUBLIC SAFETY						
GENERAL FUND	380,302,774	389,473,944	425,420,786	9.23	439,601,674	3.33
BALANCE FORWARD	111,987,356	78,253,909	32,016,825	-59.09	28,797,621	-10.05
FEDERAL FUND	12,538,701	19,939,840	12,547,853	-37.07	12,597,929	.40
HIGHWAY FUND	142,285,558	168,945,965	161,417,590	-4.46	164,918,502	2.17
INTERAGENCY TRANSFER	52,749,329	81,320,406	76,684,299	-5.70	78,535,849	2.41
INTERIM FINANCE	280,847	505,772				
OTHER FUND	157,938,923	163,055,663	163,574,446	.32	167,640,321	2.49
REVERSIONS	-63,455,030					
TOTAL FOR PUBLIC SAFETY	794,628,458	901,495,499	871,661,799	-3.31	892,091,896	2.34
Less: INTER-AGENCY TRANSFER	52,749,329	81,320,406	76,684,299	-5.70	78,535,849	2.41
NET PUBLIC SAFETY	741,879,129	820,175,093	794,977,500	-3.07	813,556,047	2.34
INFRASTRUCTURE						
GENERAL FUND	40,449,476	41,650,059	45,678,274	9.67	45,712,067	.07
BALANCE FORWARD	165,970,888	68,741,650	37,295,985	-45.74	36,981,825	-.84
FEDERAL FUND	371,361,847	446,580,606	523,952,941	17.33	523,490,310	-.09
HIGHWAY FUND	543,208,975	461,328,567	427,190,176	-7.40	427,663,502	.11
INTERAGENCY TRANSFER	51,910,463	84,447,080	113,188,394	34.03	113,091,811	-.09
INTERIM FINANCE	15,366,864	207,322				
OTHER FUND	87,760,472	120,635,765	282,592,844	134.25	134,630,948	-52.36
REVERSIONS	-70,393,407					
TOTAL FOR INFRASTRUCTURE	1,205,635,578	1,223,591,049	1,429,898,614	16.86	1,281,570,463	-10.37
Less: INTER-AGENCY TRANSFER	51,910,463	84,447,080	113,188,394	34.03	113,091,811	-.09
NET INFRASTRUCTURE	1,153,725,115	1,139,143,969	1,316,710,220	15.59	1,168,478,652	-11.26
SPECIAL PURPOSE AGENCIES						
GENERAL FUND	18,196,836	18,602,747	15,082,238	-18.92	15,880,571	5.29
BALANCE FORWARD	181,260,928	173,103,755	169,950,966	-1.82	165,243,399	-2.77
FEDERAL FUND	64,192,987	81,387,843	78,942,019	-3.01	87,448,017	10.77
INTERAGENCY TRANSFER	639,437,600	700,648,658	695,717,987	-.70	739,403,988	6.28
INTERIM FINANCE	2,190,489	516,068				
OTHER FUND	55,996,623	55,167,930	75,497,236	36.85	71,094,679	-5.83
REVERSIONS	-1,350,958					
TOTAL FOR SPECIAL PURPOSE AGENCIES	959,924,505	1,029,427,001	1,035,190,446	.56	1,079,070,654	4.24
Less: INTER-AGENCY TRANSFER	639,437,600	700,648,658	695,717,987	-.70	739,403,988	6.28
NET SPECIAL PURPOSE AGENCIES	320,486,905	328,778,343	339,472,459	3.25	339,666,666	.06

Source of Funds Summary

2023-25 Fiscal Report

	2021-2022 Actual	2022-2023 Work Program	2023-2024 GOVERNOR RECOMMENDS	% Change	2024-2025 GOVERNOR RECOMMENDS	% Change
STATEWIDE						
GENERAL FUND	4,526,595,661	4,768,772,396	5,401,749,426	13.27	5,611,194,146	3.88
BALANCE FORWARD	1,743,502,250	4,097,796,802	1,102,391,345	-73.10	1,212,253,537	9.97
FEDERAL FUND	6,918,694,807	7,495,201,235	7,407,746,934	-1.17	7,271,928,445	-1.83
HIGHWAY FUND	689,246,751	637,663,207	594,249,574	-6.81	598,712,670	.75
INTERAGENCY TRANSFER	2,258,040,322	3,528,843,445	3,047,964,663	-13.63	3,000,146,513	-1.57
INTERIM FINANCE	21,578,732	2,990,427				
OTHER FUND	5,447,317,369	5,262,668,746	6,551,805,641	24.50	6,660,453,911	1.66
REVERSIONS	-235,527,191				2	
TOTAL FOR STATEWIDE	21,369,448,701	25,793,936,258	24,105,907,583	-6.54	24,354,689,224	1.03
Less: INTER-AGENCY TRANSFER	2,258,040,322	3,528,843,445	3,047,964,663	-13.63	3,000,146,513	-1.57
NET STATEWIDE	19,111,408,379	22,265,092,813	21,057,942,920	-5.42	21,354,542,711	1.41

NEVADA GENERAL FUND APPROPRIATIONS
GOVERNOR RECOMMENDS – 2023-25 BIENNIUM



GOVERNOR RECOMMENDS GENERAL FUND APPROPRIATIONS - 2023-25 BIENNIUM

	FY 2024	FY 2025	2023-25 Biennium	% of Total
Elected Officials	$ 416,276,200	$ 510,947,693	$ 927,223,893	8.4%
Finance and Administration	$ 44,870,281	$ 44,880,140	$ 89,750,421	0.8%
Education				
K-12 Education	$ 1,671,513,871	$ 1,680,274,718	$ 3,351,788,589	30.4%
Nevada System of Higher Education	$ 732,863,392	$ 738,928,232	$ 1,471,791,624	13.4%
Subtotal Education	$ 2,404,377,263	$ 2,419,202,950	$ 4,823,580,213	43.8%
Commerce and Industry	$ 72,785,089	$ 73,674,650	$ 146,459,739	1.3%
Health and Human Services	$ 1,977,259,295	$ 2,061,294,401	$ 4,038,553,696	36.7%
Public Safety	$ 425,420,786	$ 439,601,674	$ 865,022,460	7.9%
Infrastructure	$ 45,678,274	$ 45,712,067	$ 91,390,341	0.8%
Special Purpose Agencies	$ 15,082,238	$ 15,880,571	$ 30,962,809	0.3%
Total	**$ 5,401,749,426**	**$ 5,611,194,146**	**$ 11,012,943,572**	**100.0%**

Note: Percentages of total do not sum to 100 percent due to rounding.

GENERAL FUND SUPPLEMENTAL APPROPRIATIONS
GOVERNOR RECOMMENDS - 2023 LEGISLATURE

DEPARTMENT/DIVISION	PURPOSE	EXECUTIVE BUDGET		
		FY 2023	FY 2024	FY 2025
ELECTED OFFICIALS				
Office of the Governor	Provides funding for an unanticipated shortfall in personnel services.	$ 90,000	$ -	$ -
Governor's Office of Finance Budget Division	Provides funding for an unanticipated shortfall related to costs associated with preparation of the Statewide Cost Allocation Plan.	$ 70,450	$ -	$ -
Office of the Secretary of State	Provides funding for an unanticipated shortfall related to credit card processing fees.	$ 1,146,761	$ -	$ -
Office of the Treasurer	Provides funding for an unanticipated shortfall for travel expenditures.	$ 65,082	$ -	$ -
Judicial Branch Judicial Retirement System State Share	Provides funding for actuarial retirement costs.	$ 490,912	$ -	$ -
	SUBTOTAL - ELECTED OFFICIALS:	**$ 1,863,205**	**$ -**	**$ -**
HEALTH AND HUMAN SERVICES				
Department of Health and Human Services Aging and Disability Services Division	Provides funding for ongoing operating costs and replaces revenue that will not be received.	$ 31,725	$ -	$ -
Department of Health and Human Services Division of Public and Behavioral Health	Provides funding for a shortfall in revenues and associated expenditures.	$ 589,999	$ -	$ -
	SUBTOTAL - HEALTH AND HUMAN SERVICES:	**$ 621,724**	**$ -**	**$ -**
PUBLIC SAFETY				
Department of Public Safety Investigation Division	Provides funding for a shortfall in fuel costs.	$ 20,000	$ -	$ -
	SUBTOTAL - PUBLIC SAFETY:	**$ 20,000**	**$ -**	**$ -**
INFRASTRUCTURE				
State Department of Conservation and Natural Resources - Division of Forestry	Provides funding for a shortfall in the fire bills and other fire related expenditures.	$ 15,132,620	$ -	$ -
	SUBTOTAL - INFRASTRUCTURE:	**$ 15,132,620**	**$ -**	**$ -**
SPECIAL PURPOSE				
Department of Indigent Defense Services	Provides funding for reimbursements to counties in excess of their maximum contribution amount for indigent defense services.	$ 2,569,906	$ -	$ -
	SUBTOTAL - SPECIAL PURPOSE:	**$ 2,569,906**	**$ -**	**$ -**
	TOTAL GENERAL FUND SUPPLEMENTAL APPROPRIATIONS:	**$ 20,207,455**	**$ -**	**$ -**

GENERAL FUND ONE-TIME AND SPECIAL APPROPRIATIONS
GOVERNOR RECOMMENDS - 2023 LEGISLATURE
2023-25 BIENNIUM

DEPARTMENT/DIVISION	PURPOSE	EXECUTIVE BUDGET		
		FY 2023	FY 2024	FY 2025
ELECTED OFFICIALS				
Office of the Governor Governor's Mansion Maintenance	Provides funding for the replacement of a dishwasher in the state room.	$ 10,100	$ -	$ -
Office of the Governor Office For New Americans	Provides funding for the replacement of computer hardware and software.	$ 3,976	$ -	$ -
Office of the Governor Office of Federal Assistance	Provides funding for the replacement of computer hardware and software.	$ 6,453	$ -	$ -
Governor's Office High Level Nuclear Waste	Provides funding for the replacement of a Dell PowerEdge T640 server.	$ 5,572	$ -	$ -
Governor's Office High Level Nuclear Waste	Provides funding for a Windows 11 upgrade to include licenses for five computers.	$ 620	$ -	$ -
Governor's Office of Finance Budget Division	Provides funding for replacement office equipment beyond its useful life.	$ 130,945	$ -	$ -
Governor's Office of Finance Division of Internal Audits	Provides funding for replacement furniture and videoconference equipment.	$ 24,201	$ -	$ -
Governor's Office of Finance Smart 21	Provides funding for the replacement of computer hardware and software.	$ 36,425	$ -	$ -
Governor's Office of Finance Smart 21	Provides funding for the continuation of the implementation of the statewide finance and human resources ERP system	$ 21,601,999	$ -	$ -
Governor's Office of Finance Special Appropriations	Provides funding for an appropriation for a settlement with the Department of Corrections.	$ 30,000,000	$ -	$ -
Governor's Office of Finance Special Appropriations	Provides funding for an appropriation for a settlement with the Nevada Wellness Center.	$ 2,650,000	$ -	$ -
Governor's Office of Finance Special Appropriations	Provides funding for statewide training for state employees to help them succeed in their current position and/or being able to advance in state government.	$ 5,000,000	$ -	$ -
Governor's Office of Finance Special Appropriations	Provides funding to support state office leases and furniture as state workers return to the office.	$ 50,000,000	$ -	$ -
Governor's Office of Finance Special Appropriations	Provides funding to support an increase in enrollment at the University of Nevada, Las Vegas School of Medicine, including operational costs of the Kirk Kerkorian Medical Education Building.	$ 9,200,000	$ -	$ -
Governor's Office of Finance Special Appropriations	Provides funding for a retention bonus of $1,000 for current state employees in FY 2023.	$ 20,000,000	$ -	$ -
Governor's Office of Finance Special Appropriations	Provides funding for a retention bonus of $2,000 paid on a quarterly basis for current state employees in FY 2024.	$ -	$ 40,000,000	$ 40,000,000
Governor's Office of Finance Special Appropriations	Provides funding for Indigent Defense Services Representation for FY 2024.	$ -	$ 3,500,000	$ 3,500,000

GENERAL FUND ONE-TIME AND SPECIAL APPROPRIATIONS
GOVERNOR RECOMMENDS - 2023 LEGISLATURE
2023-25 BIENNIUM

DEPARTMENT/DIVISION	PURPOSE	EXECUTIVE BUDGET		
		FY 2023	FY 2024	FY 2025
Governor's Office of Finance Special Appropriations	Provides funding for Opportunity Scholarships for FY 2024.	$ -	$ 25,000,000	$ 25,000,000
Account to Stabilize the Operation of State Government	Provides funding for an increase to the balance of the "Rainy Day" fund.	$ 313,478,482	$ -	$ -
Account to Stabilize the Operation of State Government - Nevada Way Fund	Provides funding for a new "Nevada Way Fund" subaccount within the "Rainy Day" fund.	$ 313,478,482	$ -	$ -
Office of the Lieutenant Governor	Provides funding for the replacement of computer hardware and software.	$ 7,392	$ -	$ -
Office of the Attorney General Administrative Account	Provides funding for the replacement of ballistic vests that have reached the end of their useful life expectancy.	$ 4,696	$ -	$ -
Office of the Attorney General Administrative Account	Provides funding for Windows 11 Pro upgrade licenses.	$ 28,741	$ -	$ -
Office of the Attorney General Crime Prevention	Provides funding for the replacement of ballistic vests.	$ 1,174	$ -	$ -
Office of the Attorney General Victims Of Domestic Violence	Provides funding for Windows 11 upgrade licenses.	$ 248	$ -	$ -
Office of the Secretary of State	Provides funding for the replacement of computer hardware and software.	$ 309,675	$ -	$ -
Office of the Secretary of State	Provides funding for the replacement of essential and critical equipment.	$ 28,297	$ -	$ -
Office of the Secretary of State	Provides funding for the implementation and support of risk-limiting audits to help election officials with post election tabulation audits and to validate election outcomes.	$ 40,000	$ -	$ -
Office of the Secretary of State	Provides funding for the project management, maintenance, and support of the commercial recordings business registry application known as Cenuity.	$ 1,294,861	$ -	$ -
Office of the Secretary of State	Provides funding for a centralization of information technology log files to enhance cyber security best practices.	$ 168,591	$ -	$ -
Office of the Secretary of State	Provides funding for the redesign of the Secretary of State website.	$ 61,200	$ -	$ -
Office of the Secretary of State	Provides funding for desk risers for all positions.	$ 15,960	$ -	$ -
Office of the Secretary of State	Provides funding for headsets and batteries for positions in customer service.	$ 11,720	$ -	$ -
Office of the Secretary of State	Provides funding for the BallotTrax mail ballot locator and notification system.	$ 228,000	$ -	$ -
Office of the Secretary of State	Provides funding for the purchase of voter education campaign materials to encourage voter education.	$ 877,414	$ -	$ -
Office of the Secretary of State	Provides funding for a contract for signature verification services.	$ 90,000	$ -	$ -
Office of the Secretary of State	Provides funding for enhancements of the Silverflume Business Portal Registration.	$ 15,000,000	$ -	$ -

GENERAL FUND ONE-TIME AND SPECIAL APPROPRIATIONS
GOVERNOR RECOMMENDS - 2023 LEGISLATURE
2023-25 BIENNIUM

DEPARTMENT/DIVISION	PURPOSE	EXECUTIVE BUDGET		
		FY 2023	FY 2024	FY 2025
Office of the Secretary of State Help America Vote Act Election Reform	Provides funding for a voter registration and elections management solution project.	$ 25,000,000	$ -	$ -
Office of the Treasurer	Provides funding for the replacement of computer hardware and software.	$ 57,016	$ -	$ -
Office of the Treasurer	Provides funding to support the Nevada Promise Scholarship.	$ 6,000,000	$ -	$ -
Office of the Treasurer	Provides funding for the Account for Pensions for Silicosis, Diseases Related to Asbestos and Other Disabilities.	$ 35,000	$ -	$ -
Office of the Treasurer	Provides funding to support the Governor Guinn Millennium Scholarship.	$ 75,000,000	$ -	$ -
Office of the Controller	Provides funding for a new debt collection system.	$ 1,980,000	$ -	$ -
Office of the Controller	Provides funding for the replacement of computer hardware and software.	$ 134,760	$ -	$ -
Office of the Controller	Provides funding for replacement server equipment.	$ 294,866	$ -	$ -
Office of the Controller	Provides funding for TEAMS video conferencing equipment.	$ 5,501	$ -	$ -
Office of the Controller	Provides funding for the replacement of an air conditioning unit in the Capitol Building basement for the print room.	$ 6,000	$ -	$ -
Legislative Branch	Provides funding for facilities capital improvement projects and information technology services capital projects.	$ -	$ 25,587,290	$ -
Legislative Branch Interim Finance Contingency Account	Provides funding to implement language access plans.	$ -	$ -	$ 25,000,000
	SUBTOTAL - ELECTED OFFICIALS:	**$ 892,308,367**	**$ 94,087,290**	**$ 93,500,000**
	FINANCE AND ADMINISTRATION			
Department of Administration - Director's Office - Juvenile & Family Court Judges	Provides funding for capacity to provide education as well as hands-on technical assistance, research and statistics, and policy development in the areas of child welfare, juvenile justice, domestic violence, and domestic relations.	$ 100,000	$ -	$ -
Department of Administration - Director's Office - Juvenile & Family Court Judges	Provides funding for technology upgrades at the National Judicial College.	$ 400,000	$ -	$ -
Department of Administration - Director's Office - Juvenile & Family Court Judges	Provides funding for a two-day, in person, meeting of cross sector Nevada judicial officers, firearms experts, and policy makers to advise on development of a National Judicial Resource Center of Firearms.	$ 87,000	$ -	$ -
Department of Administration Enterprise IT Services	Provides funding for the replacement the information technology service management solution with a cloud-based service management solution.	$ 299,974	$ -	$ -
Department of Administration Enterprise IT Services	Provides funding for the replacement of computer hardware and software.	$ 122,958	$ -	$ -
Department of Administration Enterprise IT Services Office of the Chief Information Officer	Provides funding for a new Technology Portfolio Management System to replace the home-built Technology Investment Notification system.	$ 246,000	$ -	$ -

GENERAL FUND ONE-TIME AND SPECIAL APPROPRIATIONS
GOVERNOR RECOMMENDS - 2023 LEGISLATURE
2023-25 BIENNIUM

DEPARTMENT/DIVISION	PURPOSE	EXECUTIVE BUDGET		
		FY 2023	FY 2024	FY 2025
Department of Administration Enterprise IT Services Office of the Chief Information Officer	Provides funding for the replacement of computer hardware and software.	$ 26,082	$ -	$ -
Department of Administration - Enterprise IT Services - Computer Facility	Provides funding for the replacement of computer hardware and software.	$ 101,678	$ -	$ -
Department of Administration Enterprise IT Services - Data Communications & Network Engineering	Provides funding for the replacement of computer hardware and software.	$ 33,042	$ -	$ -
Department of Administration Enterprise IT Services - Data Communications & Network Engineering	Provides funding for the replace end-of-life components of the state's security firewall.	$ 1,280,928	$ -	$ -
Department of Administration Enterprise IT Services Telecommunications	Provides funding for the replacement of computer hardware and software.	$ 26,082	$ -	$ -
Department of Administration Enterprise IT Services Network Transport Services	Provides funding for the replacement of computer hardware and software.	$ 27,945	$ -	$ -
Department of Administration Enterprise IT Services Network Transport Services	Provides funding for the upgrade of the security at 31 mountaintop microwave sites to electronic access control.	$ 141,949	$ -	$ -
Department of Administration Enterprise IT Services - IT Security	Provides funding for the replacement of computer hardware and software.	$ 17,147	$ -	$ -
Department of Administration Fleet Services Division Fleet Services Capital Purchase	Provides funding for 241 agency-owned vehicles.	$ 9,120,649	$ -	$ -
Department of Administration Fleet Services Division Fleet Services Capital Purchase	Provides funding for 97 new vehicles to fulfill agency requests.	$ 3,650,463	$ -	$ -
Department of Administration - Nevada State Library, Archives and Public Records - State Library	Provides funding for the replacement of computer hardware and software.	$ 20,661	$ -	$ -
Department of Administration - Nevada State Library, Archives and Public Records - Archives & Public Records	Provides funding for the replacement of computer hardware and software.	$ 21,142	$ -	$ -
Department of Administration - Nevada State Library, Archives and Public Records - Archives & Public Records	Provides funding for the transition from microfilm services to large-scale digitization.	$ 146,459	$ -	$ -

GENERAL FUND ONE-TIME AND SPECIAL APPROPRIATIONS
GOVERNOR RECOMMENDS - 2023 LEGISLATURE
2023-25 BIENNIUM

DEPARTMENT/DIVISION	PURPOSE	EXECUTIVE BUDGET		
		FY 2023	FY 2024	FY 2025
Department of Administration Purchasing Division	Provides funding for the purchase of a building in the Las Vegas area to replace leased space.	$ 7,163,000	$ -	$ -
Department of Administration State Public Works Division Facility Condition & Analysis	Provides funding for the replacement of computer hardware and software.	$ 3,158	$ -	$ -
Department of Administration - State Public Works Division - Marlette Lake	Provides funding for the completion of the Marlette Lake master plan.	$ 41,353	$ -	$ -
Department of Taxation	Provides funding for modernization of the agency website platform.	$ 64,500	$ -	$ -
Department of Taxation	Provides funding for attendance to a technology conference for the Information Technology Security Officer.	$ 3,361	$ -	$ -
Department of Taxation	Provides funding for a feasibility study and Request For Proposal of a Sales Tax Accelerated Real Time system.	$ 605,600	$ -	$ -
Department of Taxation	Provides funding for a new cash count machine.	$ 33,329	$ -	$ -
Department of Taxation	Provides funding for Change Management Certification Program training.	$ 7,500	$ -	$ -
Department of Taxation	Provides funding for the replacement of computer hardware and software.	$ 562,600	$ -	$ -
Department of Taxation	Provides funding for replacement of uninterruptible power supply equipment.	$ 12,128	$ -	$ -
Department of Taxation	Provides funding for the replacement of the current Integrated Data Protection Appliance backup solution.	$ 586,066	$ -	$ -
Department of Taxation	Provides funding for the replacement of computer hardware and software.	$ 110,109	$ -	$ -
Department of Taxation	Provides funding for an Information Technology contract with a consultant to address the Unified Tax System operations backlog.	$ 378,560	$ -	$ -
Department of Taxation	Provides funding for the relocation of the Carson City office.	$ 1,454,948	$ -	$ -
	SUBTOTAL - FINANCE AND ADMINISTRATION:	**$ 26,896,371**	**$ -**	**$ -**
	EDUCATION			
Department of Education Office of the Superintendent	Provides funding for the replacement of computer hardware and software.	$ 20,474	$ -	$ -
Department of Education District Support Services	Provides funding for the replacement of computer hardware and software.	$ 16,227	$ -	$ -
Department of Education Standards and Instructional Support	Provides funding for the replacement of computer hardware and software.	$ 2,404	$ -	$ -
Department of Education Assessments and Accountability	Provides funding for the replacement of computer hardware and software.	$ 7,212	$ -	$ -
Department of Education Data Systems Management	Provides funding for the replacement of computer hardware and software.	$ 19,186	$ -	$ -

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		FY 2023	FY 2024	FY 2025
Department of Education Educator Effectiveness	Provides funding for the replacement of computer hardware and software.	$ 7,212	$ -	$ -
Department of Education Office of Early Learning and Development	Provides funding for the replacement of computer hardware and software.	$ 2,404	$ -	$ -
Department of Education Safe and Respectful Learning	Provides funding for the replacement of computer hardware and software.	$ 4,808	$ -	$ -
Department of Education Student and School Support	Provides funding for the replacement of computer hardware and software.	$ 4,808	$ -	$ -
Department of Education Literacy Programs	Provides funding for the replacement of computer hardware and software.	$ 2,404	$ -	$ -
Department of Education Career and Technical Education	Provides funding for the replacement of computer hardware and software.	$ 865	$ -	$ -
Department of Education - Individuals with Disabilities Education Act	Provides funding for the replacement of computer hardware and software.	$ 2,404	$ -	$ -
Nevada System of Higher Education System Administration	Provides funding for an interim study of the Nevada System of Higher Education funding formula.	$ 5,000,000	$ -	$ -
Nevada System of Higher Education System Computing Center	Provides funding for one-time costs for the renewal of dark fiber leases for NevadaNet.	$ 3,000,000	$ -	$ -
Nevada System of Higher Education System Computing Center	Provides funding for one-time replacement costs for equipment that supports NevadaNet.	$ 5,000,000	$ -	$ -
Nevada System of Higher Education University of Nevada, Reno	Provides funding for the addition of weighted student credit hours resulting from the July 1, 2022, acquisition by University of Nevada, Reno of Sierra Nevada University.	$ 1,649,534	$ -	$ -
Nevada System of Higher Education Great Basin College	Provides funding for enrollment recovery from impacts from the combination of the COVID-19 pandemic and recent economic factors.	$ 420,503	$ -	$ -
Nevada System of Higher Education College of Southern Nevada	Provides funding for enrollment recovery from impacts from the combination of the COVID-19 pandemic and recent economic factors.	$ 11,560,948	$ -	$ -
Nevada System of Higher Education Truckee Meadows Community College	Provides funding for enrollment recovery from impacts from the combination of the COVID-19 pandemic and recent economic factors.	$ 593,495	$ -	$ -
	SUBTOTAL - EDUCATION:	**$ 27,314,888**	**$ -**	**$ -**
COMMERCE AND INDUSTRY				
Department of Agriculture Veterinary Medical Services	Provides funding for the replacement of computer hardware and software.	$ 12,260	$ -	$ -
Department of Agriculture Administrative Services	Provides funding for deferred maintenance projects.	$ 192,478	$ -	$ -
Gaming Control Board	Provides funding for the replacement of computer hardware and software.	$ 449,968	$ -	$ -

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DEPARTMENT/DIVISION	PURPOSE	EXECUTIVE BUDGET		
		FY 2023	FY 2024	FY 2025
Gaming Control Board	Provides funding for the replacement of Microsoft Office 365.	$ 472,158	$ -	$ -
Gaming Control Board	Provides funding for the replacement of End Point Security software.	$ 162,800	$ -	$ -
Gaming Control Board	Provides funding for services and software to enhance cyber security initiatives.	$ 232,038	$ -	$ -
Gaming Control Board	Provides funding for storage servers, an application server, software, licensing and maintenance.	$ 83,343	$ -	$ -
Gaming Control Board	Provides funding for financial analysis software and maintenance to streamline the review of gaming applicants' records.	$ 54,375	$ -	$ -
Gaming Control Board	Provides funding for 10 user licenses for remote desktop sharing and docking station for laptop users.	$ 120,400	$ -	$ -
Gaming Control Board	Provides funding for continuation of the replacement of the agency's legacy information system.	$ 3,575,029	$ -	$ -
Gaming Control Board	Provides funding for training for the Technology Division Information Technology section.	$ 156,759	$ -	$ -
Gaming Control Board Gaming Commission	Provides funding for training for the Senior Research Specialist and registration to conferences.	$ 17,680	$ -	$ -
Department of Business and Industry Office of Business and Planning	Provides funding for the replacement of computer hardware and software.	$ 2,804	$ -	$ -
Department of Business and Industry Administration	Provides funding for the replacement of computer hardware and software.	$ 156,999	$ -	$ -
Department of Business and Industry Administration	Provides funding for the replacement of video conferencing equipment.	$ 115,198	$ -	$ -
Department of Business and Industry Administration	Provides funding for recording software for conference rooms, offline backup data storage equipment, and online training software licenses.	$ 19,978	$ -	$ -
Department of Business and Industry Real Estate Division - Administration	Provides funding for the replacement of computer hardware and software.	$ 75,986	$ -	$ -
Department of Business and Industry Labor Commissioner	Provides funding for the replacement of computer hardware and software.	$ 73,769	$ -	$ -
Department of Business and Industry Labor Commissioner	Provides funding for replacement network switches and tape drives for replacement server equipment.	$ 45,582	$ -	$ -
Department of Business and Industry Labor Commissioner	Provides funding for cloud-based software-as-a-service solution for the online submission, processing, and management of professional employer organization license applications.	$ 25,502	$ -	$ -
Governor's Office of Economic Development	Provides funding for Regional Development Authorities.	$ 700,000	$ -	$ -
Governor's Office of Economic Development	Provides funding for the replacement of computer hardware and software.	$ 12,906	$ -	$ -

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DEPARTMENT/DIVISION	PURPOSE	EXECUTIVE BUDGET		
		FY 2023	FY 2024	FY 2025
Governor's Office of Economic Development	Provides funding for new office furniture and one phone line.	$ 7,877	$ -	$ -
Governor's Office of Economic Development	Provides funding for four staff members to become Certified Economic Developers.	$ 12,480	$ -	$ -
Governor's Office of Economic Development - Workforce Innovations for a New Nevada	Provides funding for targeted industries' workforce needs by creating, customizing, and expanding training programs that will impart the skills and competencies needed by employers.	$ 20,000,000	$ -	$ -
Governor's Office of Economic Development Nevada Main Street Program	Provides funding for continued operation of the Nevada Main Street Program.	$ 700,000	$ -	$ -
Governor's Office of Economic Development Nevada Knowledge Account	Provides funding for the Knowledge Fund Account.	$ 5,000,000	$ -	$ -
Governor's Office of Economic Development Procurement Outreach Program	Provides funding for the replacement of computer hardware and software.	$ 2,259	$ -	$ -
Governor's Office of Economic Development Procurement Outreach Program	Provides funding for the modification of office space to add an additional office.	$ 3,601	$ -	$ -
Department of Tourism and Cultural Affairs - Division of Museums and History	Provides funding for temporary contract staff to update Natural History plant collection data to be accessible for computer searches.	$ 68,000	$ -	$ -
Department of Tourism and Cultural Affairs - Division of Museums and History	Provides funding for the replacement of computer hardware and software.	$ 5,040	$ -	$ -
Department of Tourism and Cultural Affairs - Division of Museums and History - Lost City Museum	Provides funding for the replacement of computer hardware and software.	$ 5,457	$ -	$ -
Department of Tourism and Cultural Affairs - Division of Museums and History - Lost City Museum	Provides funding for the replacement of computer hardware and software.	$ 9,825	$ -	$ -
Department of Tourism and Cultural Affairs - Division of Museums and History - Lost City Museum	Provides funding for maintenance projects at the Lost City Museum to include storage and workshop building repairs, signage replacement, ramada lath replacement, and carport weatherproofing	$ 19,400	$ -	$ -
Department of Tourism and Cultural Affairs - Division of Museums and History - Nevada Historical Society	Provides funding for the replacement of one agency-owned vehicle.	$ 27,418	$ -	$ -

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DEPARTMENT/DIVISION	PURPOSE	EXECUTIVE BUDGET		
		FY 2023	FY 2024	FY 2025
Department of Tourism and Cultural Affairs - Division of Museums and History - Nevada Historical Society	Provides funding for the replacement of computer hardware and software.	$ 7,158	$ -	$ -
Department of Tourism and Cultural Affairs - Division of Museums and History - Nevada Historical Society	Provides funding for the replacement of office furniture.	$ 5,074	$ -	$ -
Department of Tourism and Cultural Affairs - Division of Museums and History - Nevada State Museum, Carson City	Provides funding for deferred maintenance projects.	$ 54,190	$ -	$ -
Department of Tourism and Cultural Affairs - Division of Museums and History - Nevada State Museum, Carson City	Provides funding for the replacement of computer hardware and software.	$ 11,139	$ -	$ -
Department of Tourism and Cultural Affairs - Division of Museums and History - Nevada State Museum, Carson City	Provides funding for a building surge protection system.	$ 5,250	$ -	$ -
Department of Tourism and Cultural Affairs - Division of Museums and History - Nevada State Museum, Las Vegas	Provides funding for Adobe cloud services.	$ 6,164	$ -	$ -
Department of Tourism and Cultural Affairs - Division of Museums and History - Nevada State Museum, Las Vegas	Provides funding for the replacement of computer hardware and software.	$ 6,354	$ -	$ -
Department of Tourism and Cultural Affairs - Division of Museums and History - Nevada State Museum, Las Vegas	Provides funding for the replacement of one agency-owned vehicle.	$ 39,170	$ -	$ -
Department of Tourism and Cultural Affairs - Division of Museums and History - Nevada State Railroad Museums	Provides funding for deferred maintenance projects.	$ 68,825	$ -	$ -
Department of Tourism and Cultural Affairs - Division of Museums and History - Nevada State Railroad Museums	Provides funding for the replacement of computer hardware and software.	$ 24,651	$ -	$ -
Department of Tourism and Cultural Affairs - Division of Museums and History - Nevada State Railroad Museums	Provides funding for the replacement of three vehicles.	$ 156,072	$ -	$ -

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DEPARTMENT/DIVISION	PURPOSE	EXECUTIVE BUDGET		
		FY 2023	FY 2024	FY 2025
Department of Tourism and Cultural Affairs - Nevada Arts Council	Provides funding for repair and maintenance projects which includes repairing walkway, flooring, and radiant heaters; upgrade the lighting and alarm system; retrograde the sprinklers; install insulation, fencing, seismic gas shut-off valve; design security system; and replace doors and the HVAC system.	$ 342,373	$ -	$ -
Department of Tourism and Cultural Affairs - Nevada Arts Council	Provides funding for the replacement of computer hardware and software.	$ 26,170	$ -	$ -
	SUBTOTAL - COMMERCE AND INDUSTRY:	**$ 33,371,959**	**$ -**	**$ -**
	HEALTH AND HUMAN SERVICES			
Department of Health and Human Services - Director's Office Patient Protection Commission	Provides funding for the replacement of computer hardware and software.	$ 8,613	$ -	$ -
Department of Health and Human Services - Director's Office Administration	Provides funding for the replacement of computer hardware and software.	$ 45,220	$ -	$ -
Department of Health and Human Services - Director's Office Developmental Disabilities	Provides funding for the replacement of computer hardware and software.	$ 529	$ -	$ -
Department of Health and Human Services - Director's Office Developmental Disabilities	Provides funding for the replacement of computer hardware and software.	$ 3,250	$ -	$ -
Department of Health and Human Services - Director's Office Data Analytics	Provides funding for the replacement of computer hardware and software.	$ 22,119	$ -	$ -
Department of Health and Human Services - Director's Office Data Analytics	Provides funding for additional data lines and software licenses.	$ 4,444	$ -	$ -
Department of Health and Human Services - Aging and Disability Services Division - Administration	Provides funding for the replacement of computer hardware and software.	$ 70,053	$ -	$ -
Department of Health and Human Services - Aging and Disability Services Division - Administration	Provides funding for the hardware and maintenance costs to install electronic door locks to agency locations.	$ 238,481	$ -	$ -
Department of Health and Human Services - Aging and Disability Services Division - Rural Regional Center	Provides funding for the replacement of computer hardware and software.	$ 49,704	$ -	$ -

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DEPARTMENT/DIVISION	PURPOSE	EXECUTIVE BUDGET		
		FY 2023	FY 2024	FY 2025
Department of Health and Human Services - Aging and Disability Services Division - Consumer Health Assistance	Provides funding for the replacement of computer hardware and software.	$ 2,117	$ -	$ -
Department of Health and Human Services - Aging and Disability Services Division - Early Intervention Services	Provides funding for the replacement of computer hardware and software.	$ 292,146	$ -	$ -
Department of Health and Human Services - Aging and Disability Services Division - Autism Treatment Assistance Program	Provides funding for the replacement of computer hardware and software.	$ 68,996	$ -	$ -
Department of Health and Human Services - Aging and Disability Services Division - Home and Community-Based Services	Provides funding for the replacement of computer hardware and software.	$ 317,840	$ -	$ -
Department of Health and Human Services - Aging and Disability Services Division - Desert Regional Center	Provides funding for the replacement of existing door locks at the Desert Regional Center campus.	$ 218,635	$ -	$ -
Department of Health and Human Services - Aging and Disability Services Division - Desert Regional Center	Provides funding for the replacement of computer hardware and software.	$ 418,164	$ -	$ -
Department of Health and Human Services - Aging and Disability Services Division - Sierra Regional Center	Provides funding for the replacement of computer hardware and software.	$ 131,715	$ -	$ -
Department of Health and Human Services - Health Care Financing & Policy - Administration	Provides funding for the replacement of computer hardware and software.	$ 298,335	$ -	$ -
Department of Health and Human Services - Health Care Financing & Policy - Administration	Provides funding for the replacement of computer hardware and software.	$ 69,839	$ -	$ -
Department of Health and Human Services - Health Care Financing & Policy - Administration	Provides funding for the development of a new Surveillance Utilization Review database.	$ 43,185	$ -	$ -
Department of Health and Human Services - Health Care Financing & Policy - Administration	Provides funding for a centralized credentialing and re-credentialing process.	$ 160,000	$ -	$ -

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DEPARTMENT/DIVISION	PURPOSE	EXECUTIVE BUDGET		
		FY 2023	FY 2024	FY 2025
Department of Health and Human Services - Division of Public and Behavioral Health - Family Planning	Provides funding for the replacement of computer hardware and software.	$ 2,552	$ -	$ -
Department of Health and Human Services - Division of Public and Behavioral Health - Southern Nevada Adult Mental Health Services	Provides funding for deferred maintenance projects.	$ 616,100	$ -	$ -
Department of Health and Human Services - Division of Public and Behavioral Health - Southern Nevada Adult Mental Health Services	Provides funding for the replacement of computer hardware and software.	$ 790,431	$ -	$ -
Department of Health and Human Services - Division of Public and Behavioral Health - Southern Nevada Adult Mental Health Services	Provides funding for the replacement of lab equipment at the Rawson Neal Hospital.	$ 312,817	$ -	$ -
Department of Health and Human Services - Division of Public and Behavioral Health - Southern Nevada Adult Mental Health Services	Provides funding for the replacement of two utility carts and four ice makers.	$ 179,035	$ -	$ -
Department of Health and Human Services - Division of Public and Behavioral Health - Southern Nevada Adult Mental Health Services	Provides funding for deferred maintenance projects.	$ 12,731,112	$ -	$ -
Department of Health and Human Services - Division of Public and Behavioral Health - Northern Nevada Adult Mental Health Services	Provides funding for deferred maintenance projects.	$ 264,870	$ -	$ -
Department of Health and Human Services - Division of Public and Behavioral Health - Northern Nevada Adult Mental Health Services	Provides funding for deferred maintenance projects.	$ 248,655	$ -	$ -
Department of Health and Human Services - Division of Public and Behavioral Health - Northern Nevada Adult Mental Health Services	Provides funding for deferred maintenance projects.	$ 97,785	$ -	$ -

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DEPARTMENT/DIVISION	PURPOSE	EXECUTIVE BUDGET		
		FY 2023	FY 2024	FY 2025
Department of Health and Human Services - Division of Public and Behavioral Health - Northern Nevada Adult Mental Health Services	Provides funding for the replacement of computer hardware and software.	$ 398,960	$ -	$ -
Department of Health and Human Services - Division of Public and Behavioral Health - Community Health Services	Provides funding for the replacement of computer hardware and software.	$ 159,355	$ -	$ -
Department of Health and Human Services - Division of Public and Behavioral Health - Lakes Crossing Center	Provides funding for the replacement of computer hardware and software.	$ 88,121	$ -	$ -
Department of Health and Human Services - Division of Public and Behavioral Health - Lakes Crossing Center	Provides funding for deferred maintenance projects.	$ 151,500	$ -	$ -
Department of Health and Human Services - Division of Public and Behavioral Health - Rural Clinics	Provides funding for the replacement of computer hardware and software.	$ 91,489	$ -	$ -
Department of Health and Human Services - Division of Public and Behavioral Health - Rural Clinics	Provides funding for the replacement of office furniture.	$ 96,183	$ -	$ -
Department of Health and Human Services - Division of Public and Behavioral Health - Rural Clinics	Provides funding for replacement telephone system equipment in the Pahrump, Yerington, Fernley, and Fallon Rural Clinic sites.	$ 35,736	$ -	$ -
Department of Health and Human Services - Division of Public and Behavioral Health - Rural Clinics	Provides funding for the replacement of computer hardware and software.	$ 129,367	$ -	$ -
Department of Health and Human Services - Division of Public and Behavioral Health - Rural Clinics	Provides funding for the replacement of computer hardware and software.	$ 126,638	$ -	$ -
Department of Health and Human Services - Division of Welfare and Supportive Services - Administration	Provides funding for the replacement of computer hardware and software.	$ 551,505	$ -	$ -
Department of Health and Human Services - Division of Welfare and Supportive Services - Administration	Provides funding for information technology upgrades, procurement of DocuSign licenses, source control software licenses, VXB Suite Licenses, and database performance monitoring software upgrades.	$ 281,644	$ -	$ -

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		FY 2023	FY 2024	FY 2025
Department of Health and Human Services - Division of Welfare and Supportive Services - Welfare Field Services	Provides funding for the replacement of computer hardware and software.	$ 825,817	$ -	$ -
Department of Health and Human Services - Division of Welfare and Supportive Services - Child Support Enforcement Program	Provides funding for the continuation of the Child Support Enforcement Program technology modernization project.	$ 16,420,672	$ -	$ -
Department of Health and Human Services - Division of Child and Family Services - Information Services	Provides funding for the replacement of computer hardware and software.	$ 686,846	$ -	$ -
Department of Health and Human Services - Division of Child and Family Services - Information Services	Provides funding for the replacement of a computer server.	$ 179,070	$ -	$ -
Department of Health and Human Services - Division of Child and Family Services - Summit View Youth Center	Provides funding for deferred maintenance projects.	$ 343,646	$ -	$ -
Department of Health and Human Services - Division of Child and Family Services - Summit View Youth Center	Provides funding for the replacement of two water extractors, one carpet cleaner and one double oven.	$ 55,030	$ -	$ -
Department of Health and Human Services - Division of Child and Family Services - Caliente Youth Center	Provides funding to replace existing equipment essential for the security and operation of the Caliente Youth Center.	$ 143,948	$ -	$ -
Department of Health and Human Services - Division of Child and Family Services - Caliente Youth Center	Provides funding for the replacement two existing passenger vans.	$ 61,408	$ -	$ -
Department of Health and Human Services - Division of Child and Family Services - Caliente Youth Center	Provides funding for deferred maintenance projects.	$ 56,741	$ -	$ -
Department of Health and Human Services - Division of Child and Family Services - Nevada Youth Training Center	Provides funding for deferred maintenance projects.	$ 363,767	$ -	$ -
Department of Health and Human Services - Division of Child and Family Services - Nevada Youth Training Center	Provides funding for four new vans.	$ 190,692	$ -	$ -

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DEPARTMENT/DIVISION	PURPOSE	EXECUTIVE BUDGET		
		FY 2023	FY 2024	FY 2025
Department of Health and Human Services - Division of Child and Family Services - Youth Parole Services	Provides funding for new P25 radios.	$ 90,894	$ -	$ -
Department of Health and Human Services - Division of Child and Family Services - Southern Nevada Child & Adolescent Services	Provides funding for deferred maintenance projects.	$ 467,040	$ -	$ -
Department of Health and Human Services - Division of Child and Family Services - Southern Nevada Child & Adolescent Services	Provides funding for the replacement of water heaters.	$ 21,917	$ -	$ -
Department of Employment, Training, and Rehabilitation - Rehabilitation Division - Vocational Rehabilitation	Provides funding for the replacement of computer hardware and software.	$ 67,627	$ -	$ -
Department of Employment, Training, and Rehabilitation - Employment Security Division - Nevada P20 Workforce Reporting	Provides funding for the replacement of computer hardware and software.	$ 2,117	$ -	$ -
Department of Employment, Training, and Rehabilitation - Commission On Postsecondary Education	Provides funding for the replacement of computer hardware and software.	$ 8,840	$ -	$ -
	SUBTOTAL - HEALTH AND HUMAN SERVICES:	**$ 39,803,312**	**$ -**	**$ -**
PUBLIC SAFETY				
Peace Officer Standards & Training Commission	Provides funding for a portable recording system.	$ 2,079	$ -	$ -
Peace Officer Standards & Training Commission	Provides funding for a replacement access control system.	$ 120,500	$ -	$ -
Peace Officer Standards & Training Commission	Provides funding for the replacement of office furniture.	$ 55,782	$ -	$ -
Peace Officer Standards & Training Commission	Provides funding for the replacement of two vehicles.	$ 19,250	$ -	$ -
Peace Officer Standards & Training Commission	Provides funding for the replacement of computer hardware and software.	$ 6,486	$ -	$ -
Department of Corrections Director's Office	Provides funding for a staffing study.	$ 395,000	$ -	$ -

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		FY 2023	FY 2024	FY 2025
Department of Corrections Director's Office	Provides funding for the replacement of computer hardware and software.	$ 969,500	$ -	$ -
Department of Corrections Director's Office	Provides funding for the replacement of switch software.	$ 3,022,392	$ -	$ -
Department of Corrections Director's Office	Provides funding for replacement of uninterruptable power supplies systems.	$ 91,232	$ -	$ -
Department of Corrections Director's Office	Provides funding for replacement server infrastructure.	$ 682,902	$ -	$ -
Department of Corrections Prison Medical Care	Provides funding for replacement medical equipment.	$ 193,165	$ -	$ -
Department of Corrections Ely State Prison	Provides funding for replacement of a custody X-ray scanner.	$ 29,575	$ -	$ -
Department of Corrections Ely State Prison	Provides funding for replacement of a 40-cubic yard garbage truck.	$ 202,000	$ -	$ -
Department of Corrections Ely State Prison	Provides funding for replacement walk-through metal detectors.	$ 9,214	$ -	$ -
Department of Corrections Ely State Prison	Provides funding for replacement of the inmate food delivery system.	$ 158,810	$ -	$ -
Department of Corrections Ely State Prison	Provides funding for replacement stab-resistant custody vests.	$ 23,179	$ -	$ -
Department of Corrections High Desert State Prison	Provides funding for 25 walk-through metal detectors.	$ 96,174	$ -	$ -
Department of Corrections Northern Nevada Correctional Center	Provides funding for replacement exercise cages.	$ 58,876	$ -	$ -
Department of Corrections Northern Nevada Correctional Center	Provides funding for replacement call signals for medical needs or emergencies.	$ 98,918	$ -	$ -
Department of Corrections Northern Nevada Correctional Center	Provides funding for replacement of one conveyor type dishwashing machine.	$ 36,997	$ -	$ -
Department of Corrections Northern Nevada Correctional Center	Provides funding for replacement kitchen and laundry equipment.	$ 24,090	$ -	$ -
Department of Corrections Southern Desert Correctional Center	Provides funding for replacement of a bakery oven.	$ 36,300	$ -	$ -
Department of Corrections Southern Desert Correctional Center	Provides funding for replacement of six vehicles for inmate transportation.	$ 276,626	$ -	$ -
Department of Corrections Southern Desert Correctional Center	Provides funding for replacement of an emergency battery system.	$ 22,834	$ -	$ -

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		FY 2023	FY 2024	FY 2025
Department of Corrections Lovelock Correctional Center	Provides funding for replacement carts used for delivery of inmate property, responding to incidents and completing custody escorts.	$ 23,628	$ -	$ -
Department of Corrections Lovelock Correctional Center	Provides funding for replacement of in-house feeding equipment.	$ 56,993	$ -	$ -
Department of Corrections Lovelock Correctional Center	Provides funding for replacement of a key control system.	$ 71,740	$ -	$ -
Department of Corrections Warm Springs Correctional Center	Provides funding for replacement kitchen and laundry equipment.	$ 230,284	$ -	$ -
Department of Corrections Warm Springs Correctional Center	Provides funding for replacement of one conveyor type dishwashing machine.	$ 36,997	$ -	$ -
Department of Corrections Humboldt Conservation Camp	Provides funding for 32 security cameras and installation.	$ 40,000	$ -	$ -
Department of Public Safety Director's Office - Nevada Office of Cyber Defense Coordination	Provides funding for the replacement of computer hardware and software.	$ 5,550	$ -	$ -
Department of Public Safety Director's Office	Provides funding for a Joint Emergency Training Institute Facility (JETI).	$ 2,000,000	$ -	$ -
Department of Public Safety Director's Office - Training Division	Provides funding for the replacement of computer hardware and software.	$ 29,401	$ -	$ -
Department of Public Safety Director's Office - Training Division	Provides funding for new radio equipment to include portable and mobile radios.	$ 10,043	$ -	$ -
Department of Public Safety Director's Office - Training Division	Provides funding for replacement of TASER weapons.	$ 8,468	$ -	$ -
Department of Public Safety Director's Office - Dignitary Protection	Provides funding for the replacement of computer hardware and software.	$ 9,190	$ -	$ -
Department of Public Safety Director's Office - Dignitary Protection	Provides funding for new P-25 portable radios.	$ 13,664	$ -	$ -
Department of Public Safety Director's Office - Dignitary Protection	Provides funding for replacement of TASER weapons.	$ 12,960	$ -	$ -
Department of Public Safety Division of Parole and Probation	Provides funding for the replacement of computer hardware and software.	$ 325,338	$ -	$ -
Department of Public Safety Division of Parole and Probation	Provides funding for new radio equipment to include portable and mobile radios.	$ 1,748,394	$ -	$ -
Department of Public Safety Division of Parole and Probation	Provides funding for the purchase of 330 standard Sig Sauer P320 9mm handguns and associated equipment.	$ 225,733	$ -	$ -
Department of Public Safety Division of Parole and Probation	Provides funding for TASER energy weapons in this agency.	$ 443,520	$ -	$ -

GENERAL FUND ONE-TIME AND SPECIAL APPROPRIATIONS
GOVERNOR RECOMMENDS - 2023 LEGISLATURE
2023-25 BIENNIUM

DEPARTMENT/DIVISION	PURPOSE	EXECUTIVE BUDGET		
		FY 2023	FY 2024	FY 2025
Department of Public Safety Division of Parole and Probation	Provides funding for continues funding for the configuration and custom development costs of an off-the-shelf version of a software product, license fees and MSA Database Administrator for the completion of the OTIS Modernization Project.	$ 2,391,803	$ -	$ -
Department of Public Safety Investigation Division	Provides funding for 12 replacement vehicles.	$ 355,728	$ -	$ -
Department of Public Safety Investigation Division	Provides funding for new radio equipment to include portable and mobile radios.	$ 228,634	$ -	$ -
Department of Public Safety Investigation Division	Provides funding for the purchase of digital single lens reflex cameras for the division's detectives/task forces.	$ 21,978	$ -	$ -
Department of Public Safety Investigation Division	Provides funding for the replacement of computer hardware and software.	$ 109,368	$ -	$ -
Department of Public Safety Investigation Division	Provides funding for replacement of TASER weapons.	$ 41,760	$ -	$ -
Department of Public Safety Parole Board	Provides funding for the replacement of computer hardware and software.	$ 66,169	$ -	$ -
Department of Public Safety Parole Board	Provides funding for switches, firewall and router replacement equipment.	$ 45,556	$ -	$ -
Department of Public Safety Parole Board	Provides funding for Windows 11 software license upgrades for six laptops.	$ 739	$ -	$ -
	SUBTOTAL - PUBLIC SAFETY:	**$ 15,185,519**	**$ -**	**$ -**
INFRASTRUCTURE				
Department of Conservation & Natural Resources - Administration	Provides funding for the replacement of computer hardware and software.	$ 34,230	$ -	$ -
Department of Conservation & Natural Resources - Administration	Provides funding for the replacement of computer hardware and software.	$ 262,031	$ -	$ -
Department of Conservation & Natural Resources Conservation Districts Program	Provides funding for the replacement of computer hardware and software.	$ 11,378	$ -	$ -
Department of Conservation & Natural Resources - Division of State Parks	Provides funding for 40 replacement vehicles.	$ 2,073,088	$ -	$ -
Department of Conservation & Natural Resources - Division of State Parks	Provides funding to replace seven boats.	$ 704,450	$ -	$ -
Department of Conservation & Natural Resources - Division of State Parks	Provides funding to replace two water trucks.	$ 279,800	$ -	$ -
Department of Conservation & Natural Resources - Division of State Parks	Provides funding to replace handheld and vehicle radios.	$ 39,155	$ -	$ -

GENERAL FUND ONE-TIME AND SPECIAL APPROPRIATIONS
GOVERNOR RECOMMENDS - 2023 LEGISLATURE
2023-25 BIENNIUM

DEPARTMENT/DIVISION	PURPOSE	EXECUTIVE BUDGET		
		FY 2023	FY 2024	FY 2025
Department of Conservation & Natural Resources - Division of State Parks	Provides funding to replace a boom lift, backhoe and tractor.	$ 208,271	$ -	$ -
Department of Conservation & Natural Resources - Division of State Parks	Provides funding to replace one front end loader/snow blower and a snow blower attachment.	$ 379,291	$ -	$ -
Department of Conservation & Natural Resources - Division of State Parks	Provides funding to replace one new wood chipper.	$ 50,838	$ -	$ -
Department of Conservation & Natural Resources - Division of State Parks	Provides funding for replacement of two utility vehicles.	$ 48,814	$ -	$ -
Department of Conservation & Natural Resources - Division of State Parks	Provides funding for replacement of handheld and vehicle radios.	$ 33,343	$ -	$ -
Department of Conservation & Natural Resources - Division of State Parks	Provides funding for the replacement of computer hardware and software.	$ 181,906	$ -	$ -
Department of Conservation & Natural Resources - Division of State Parks	Provides funding for a new visitor center at the Valley of Fire State Park.	$ 14,000,000	$ -	$ -
Department of Conservation & Natural Resources - Division of State Parks	Provides funding for equipment to accomplish a variety of operational duties within State Parks.	$ 307,980	$ -	$ -
Department of Conservation & Natural Resources - Division of State Parks	Provides funding for deferred maintenance projects.	$ 417,316	$ -	$ -
Department of Conservation & Natural Resources - Division of State Parks	Provides funding for deferred maintenance projects.	$ 10,000,000	$ -	$ -
Department of Conservation & Natural Resources Division of Water Resources	Provides funding to replace one vehicle.	$ 78,506	$ -	$ -
Department of Conservation & Natural Resources Division of Water Resources	Provides funding for the replacement of computer hardware and software.	$ 296,499	$ -	$ -
Department of Conservation & Natural Resources Division of Water Resources	Provides funding for projects at the South Fork Dam.	$ 635,000	$ -	$ -
Department of Conservation & Natural Resources Division of Water Resources	Provides funding for a study of extreme rainfall events including an Exceedance Precipitation study.	$ 650,000	$ -	$ -
Department of Conservation & Natural Resources - Division of Forestry	Provides funding for replacement of one military surplus UH-1H helicopter.	$ 5,000,000	$ -	$ -
Department of Conservation & Natural Resources - Division of Forestry	Provides funding for replacement of four vehicles.	$ 254,207	$ -	$ -

GENERAL FUND ONE-TIME AND SPECIAL APPROPRIATIONS
GOVERNOR RECOMMENDS - 2023 LEGISLATURE
2023-25 BIENNIUM

DEPARTMENT/DIVISION	PURPOSE	EXECUTIVE BUDGET		
		FY 2023	FY 2024	FY 2025
Department of Conservation & Natural Resources - Division of Forestry	Provides funding for replacement of two Type 3 fire engines.	$ 1,208,997	$ -	$ -
Department of Conservation & Natural Resources - Division of Forestry	Provides funding for the replacement of computer hardware and software.	$ 419,773	$ -	$ -
Department of Conservation & Natural Resources - Division of Forestry	Provides funding for deferred maintenance projects.	$ 1,169,184	$ -	$ -
Department of Conservation & Natural Resources - Division of Forestry Conservation Camps	Provides funding for the replacement of 17 command trucks.	$ 1,471,136	$ -	$ -
Department of Conservation & Natural Resources - Division of Forestry Conservation Camps	Provides funding for the replacement of 49 portable toilet/tool trailers.	$ 1,116,526	$ -	$ -
Department of Conservation & Natural Resources - Division of Forestry Conservation Camps	Provides funding for the replacement of computer hardware and software.	$ 291,377	$ -	$ -
Department of Conservation & Natural Resources - Division of Forestry Conservation Camps	Provides funding for deferred maintenance projects.	$ 1,005,700	$ -	$ -
Department of Conservation & Natural Resources - Division of State Lands	Provides funding for the replacement of computer hardware and software.	$ 15,335	$ -	$ -
Department of Conservation & Natural Resources Division of Outdoor Recreation	Provides funding for the replacement of computer hardware and software.	$ 1,402	$ -	$ -
Department of Conservation & Natural Resources Division of Outdoor Recreation	Provides funding for the Nevada Outdoor Education and Recreation Grant Program.	$ 250,000	$ -	$ -
Department of Transportation Administration	Provides funding for replacement of the Nevada Shared Radio System project.	$ 6,858,109	$ -	$ -
Department of Transportation Administration	Provides funding for the proposed fuel tax holiday for FY 2024.	$ -	$ 250,000,000	$ -
Department of Transportation State Infrastructure Bank	Provides funding for rural school construction.		$ 50,000,000	$ -
	SUBTOTAL - INFRASTRUCTURE:	**$ 49,753,642**	**$ 300,000,000**	**$ -**
SPECIAL PURPOSE				
Office of the Military	Provides funding for replacement equipment for facilities maintenance.	$ 151,006	$ -	$ -
Office of the Military	Provides funding for new equipment for facilities maintenance.	$ 52,792	$ -	$ -

GENERAL FUND ONE-TIME AND SPECIAL APPROPRIATIONS
GOVERNOR RECOMMENDS - 2023 LEGISLATURE
2023-25 BIENNIUM

DEPARTMENT/DIVISION	PURPOSE	EXECUTIVE BUDGET		
		FY 2023	FY 2024	FY 2025
Office of the Military	Provides funding for facilities maintenance projects for Nevada National Guard facilities throughout the state.	$ 1,018,487	$ -	$ -
Office of the Military	Provides funding for Microsoft TEAMS compatible videoconferencing equipment for statewide communications for all facilities throughout the state.	$ 22,151	$ -	$ -
Office of the Military Division of Emergency Management	Provides funding for the replacement of computer hardware and software.	$ 9,902	$ -	$ -
Office of the Military Division of Emergency Management	Provides funding for the replacement of computer hardware and software.	$ 14,594	$ -	$ -
Department of Veterans Services	Provides funding for the replacement of computer hardware and software.	$ 48,295	$ -	$ -
Department of Veterans Services	Provides funding for new information technology peripherals.	$ 4,152	$ -	$ -
Department of Veterans Services Northern Nevada Veterans Home	Provides funding for the replacement of computer hardware and software.	$ 146,210	$ -	$ -
Department of Veterans Services Northern Nevada Veterans Home	Provides funding for new information technology peripherals such as cables, power adapters for cellphones, etc.	$ 2,000	$ -	$ -
Department of Veterans Services Northern Nevada Veterans Home	Provides funding for the installation of backflow preventers in eight janitor closets.	$ 31,871	$ -	$ -
Department of Veterans Services Northern Nevada Veterans Home	Provides funding for the widening of one interior door.	$ 34,769	$ -	$ -
Commission on Ethics	Provides funding for the replacement of computer hardware and software.	$ 3,359	$ -	$ -
Department of Indigent Defense Services	Provides funding for the replacement of computer hardware and software.	$ 11,053	$ -	$ -
Department of Indigent Defense Services - Public Defender	Provides funding for the replacement of computer hardware and software.	$ 1,184	$ -	$ -
	SUBTOTAL - SPECIAL PURPOSE:	**$ 1,551,825**	**$ -**	**$ -**
	TOTAL GENERAL FUND ONE-TIME AND SPECIAL APPROPRIATIONS:	**$ 1,086,185,883**	**$ 394,087,290**	**$ 93,500,000**

HIGHWAY FUND ONE-TIME AND SPECIAL APPROPRIATIONS
GOVERNOR RECOMMENDS - 2023 LEGISLATURE
2023-25 BIENNIUM

DEPARTMENT/DIVISION	PURPOSE	EXECUTIVE BUDGET		
		FY 2023	FY 2024	FY 2025
ELECTED OFFICIALS				
Governor's Office of Finance Smart 21	Provides funding for the continuation of the implementation of the statewide finance and human resources ERP system	$ 8,544	$ -	$ -
Governor's Office of Finance Smart 21	Provides funding for the continuation of the implementation of the statewide finance and human resources ERP system	$ 5,067,137	$ -	$ -
	SUBTOTAL - ELECTED OFFICIALS:	**$ 5,075,681**	**$ -**	**$ -**
COMMERCE AND INDUSTRY				
Department of Business and Industry Nevada Transportation Authority	Provides funding for the replacement of computer hardware and software.	$ 35,135	$ -	$ -
	SUBTOTAL - COMMERCE AND INDUSTRY:	**$ 35,135**	**$ -**	**$ -**
PUBLIC SAFETY				
Department of Motor Vehicles Department Transformation Effort	Provides funding for the replacement of office furniture.	$ 200,181	$ -	$ -
Department of Motor Vehicles Department Transformation Effort	Provides funding for the replacement of computer hardware and software.	$ 15,456	$ -	$ -
Department of Motor Vehicles Director's Office	Provides funding for the replacement of office furniture.	$ 6,147	$ -	$ -
Department of Motor Vehicles Director's Office	Provides funding for the replacement of computer hardware and software.	$ 46,874	$ -	$ -
Department of Motor Vehicles Hearings	Provides funding for the replacement of office furniture.	$ 2,590	$ -	$ -
Department of Motor Vehicles Hearings	Provides funding for the replacement of computer hardware and software.	$ 5,456	$ -	$ -
Department of Motor Vehicles Hearings	Provides funding to renew 11 computer software licenses.	$ 2,112	$ -	$ -
Department of Motor Vehicles Automation	Provides funding for the replacement of office furniture.	$ 274,079	$ -	$ -
Department of Motor Vehicles Automation	Provides funding for the replacement of computer hardware and software.	$ 1,623,023	$ -	$ -

HIGHWAY FUND ONE-TIME AND SPECIAL APPROPRIATIONS
GOVERNOR RECOMMENDS - 2023 LEGISLATURE
2023-25 BIENNIUM

DEPARTMENT/DIVISION	PURPOSE	EXECUTIVE BUDGET		
		FY 2023	FY 2024	FY 2025
Department of Motor Vehicles Automation	Provides funding to replace computer software.	$ 24,544	$ -	$ -
Department of Motor Vehicles Automation	Provides funding for cabling for five offices.	$ 74,382	$ -	$ -
Department of Motor Vehicles Automation	Provides funding for add-ons to create a secure and monitored room housing switches.	$ 68,908	$ -	$ -
Department of Motor Vehicles Administrative Services Division	Provides funding for the replacement of office furniture.	$ 167,730	$ -	$ -
Department of Motor Vehicles Administrative Services Division	Provides funding for the replacement of computer hardware and software.	$ 159,146	$ -	$ -
Department of Motor Vehicles Administrative Services Division	Provides funding for equipment required to complete expedited mailings.	$ 4,021	$ -	$ -
Department of Motor Vehicles Compliance Enforcement	Provides funding for the replacement of office furniture.	$ 190,074	$ -	$ -
Department of Motor Vehicles Compliance Enforcement	Provides funding for the replacement of computer hardware and software.	$ 167,546	$ -	$ -
Department of Motor Vehicles Central Services	Provides funding for the replacement of office furniture.	$ 21,912	$ -	$ -
Department of Motor Vehicles Central Services	Provides funding for the replacement of computer hardware and software.	$ 294,069	$ -	$ -
Department of Motor Vehicles Field Services	Provides funding for the replacement of office furniture.	$ 475,886	$ -	$ -
Department of Motor Vehicles Field Services	Provides funding for the replacement of computer hardware and software.	$ 719,292	$ -	$ -
Department of Motor Vehicles Motor Carrier Division	Provides funding for the replacement of office furniture.	$ 8,632	$ -	$ -
Department of Motor Vehicles Motor Carrier Division	Provides funding for the replacement of computer hardware and software.	$ 33,666	$ -	$ -
Department of Motor Vehicles Research and Project Management	Provides funding for the replacement of office furniture.	$ 28,369	$ -	$ -

HIGHWAY FUND ONE-TIME AND SPECIAL APPROPRIATIONS
GOVERNOR RECOMMENDS - 2023 LEGISLATURE
2023-25 BIENNIUM

DEPARTMENT/DIVISION	PURPOSE	EXECUTIVE BUDGET		
		FY 2023	FY 2024	FY 2025
Department of Motor Vehicles Research and Project Management	Provides funding for the replacement of computer hardware and software.	$ 15,978	$ -	$ -
Department of Public Safety Director's Office - Training Division	Provides funding for the replacement of computer hardware and software.	$ 30,601	$ -	$ -
Department of Public Safety Director's Office - Training Division	Provides funding for new radio equipment to include portable and mobile radios.	$ 10,453	$ -	$ -
Department of Public Safety Director's Office - Training Division	Provides funding for replacement of TASER weapons.	$ 8,812	$ -	$ -
Department of Public Safety Nevada Highway Patrol Division	Provides funding for replacement fleet vehicles and associated special equipment.	$ 11,948,770	$ -	$ -
Department of Public Safety Nevada Highway Patrol Division	Provides funding for the replacement of fleet motorcycles and associated special equipment.	$ 275,859	$ -	$ -
Department of Public Safety Nevada Highway Patrol Division	Provides funding for the replacement of two vehicle hoists, one forklift, three tire dismounting and remounting machines.	$ 66,620	$ -	$ -
Department of Public Safety Nevada Highway Patrol Division	Provides funding for the replacement of ballistic rifle vests, helmets, patrol rifles and red dot sights.	$ 987,548	$ -	$ -
Department of Public Safety Nevada Highway Patrol Division	Provides funding for replacement of TASER weapons.	$ 702,720	$ -	$ -
Department of Public Safety Nevada Highway Patrol Division	Provides funding for the replacement of mobile data computers.	$ 438,385	$ -	$ -
Department of Public Safety Nevada Highway Patrol Division	Provides funding for the replacement of two radar certification systems.	$ 43,370	$ -	$ -
Department of Public Safety Nevada Highway Patrol Division	Provides funding for replacement of all body-worn cameras.	$ 1,783,667	$ -	$ -
Department of Public Safety Nevada Highway Patrol Division	Provides funding for the replacement of Weight in Motion scales.	$ 39,990	$ -	$ -
Department of Public Safety Nevada Highway Patrol Division	Provides funding for the replacement of computer hardware and software.	$ 422,122	$ -	$ -
Department of Public Safety Nevada Highway Patrol Division	Provides funding for the purchase of a new equipment steel shipping container for the Reno radio shop, and two Oil Filter Crushers.	$ 13,004	$ -	$ -
Department of Public Safety Nevada Highway Patrol Division	Provides funding for a study to determine appropriate statewide staffing levels.	$ 50,000	$ -	$ -
Department of Public Safety Nevada Highway Patrol Division	Provides funding for Oral Fluid Mobile Analyzers systems and cartridges.	$ 415,525	$ -	$ -

HIGHWAY FUND ONE-TIME AND SPECIAL APPROPRIATIONS
GOVERNOR RECOMMENDS - 2023 LEGISLATURE
2023-25 BIENNIUM

DEPARTMENT/DIVISION	PURPOSE	EXECUTIVE BUDGET		
		FY 2023	FY 2024	FY 2025
Department of Public Safety Investigation Division	Provides funding for 12 replacement vehicles.	$ 33,443	$ -	$ -
Department of Public Safety Investigation Division	Provides funding for new radio equipment to include portable and mobile radios.	$ 15,004	$ -	$ -
Department of Public Safety Investigation Division	Provides funding for the purchase of digital single lens reflex cameras for the division's detectives/task forces.	$ 2,997	$ -	$ -
Department of Public Safety Investigation Division	Provides funding for the replacement of computer hardware and software.	$ 3,871	$ -	$ -
Department of Public Safety Investigation Division	Provides funding for replacement of TASER weapons.	$ 4,320	$ -	$ -
Department of Public Safety Fire Marshal - State Emergency Response Commission	Provides funding for the replacement of computer hardware and software.	$ 2,014	$ -	$ -
	SUBTOTAL - PUBLIC SAFETY:	**$ 21,929,168**	**$ -**	**$ -**
INFRASTRUCTURE				
Department of Transportation Administration	Provides funding for replacement of the Nevada Shared Radio System project.	$ 22,059,063	$ -	$ -
	SUBTOTAL - INFRASTRUCTURE:	**$ 22,059,063**	**$ -**	**$ -**
	TOTAL HIGHWAY FUND ONE-TIME AND SPECIAL APPROPRIATIONS:	**$ 49,099,047**	**$ -**	**$ -**

GENERAL FUND APPROPRIATIONS TO RESTORE FUND BALANCES
GOVERNOR RECOMMENDS - 2023 LEGISLATURE
2023-25 BIENNIUM

FUND	PURPOSE	EXECUTIVE BUDGET		
		FY 2023	FY 2024	FY 2025
Stale Claims Account	Provides restoration of fund balance.	$ 4,419,410		
Statutory Contingency Account	Provides restoration of fund balance.	$ 9,489,109		
Emergency Account	Provides restoration of fund balance.	$ 145,237		
Interim Finance Contingency Account	Provides restoration of fund balance.	$ 22,000,000		
TOTAL GENERAL FUND RESTORATION OF FUND BALANCE APPROPRIATIONS:		**$ 36,053,756**	**$ -**	**$ -**

CAPITAL IMPROVEMENT PROGRAM

The Governor recommends a Capital Improvement Program (CIP) for the 2023-25 biennium in the amount of $1.226 billion, which compares to programs of $413.1 million approved by the 2021 Legislature, $347.0 million approved by the 2019 Legislature and $407.6 million approved by the 2017 Legislature. The Governor recommends financing the 2023 program as depicted in the following table:

Funding Sources – 2023 CIP (Recommended) as Identified in The Executive Budget (APPENDIX - 13):	Amount
General Obligation Bonds[1]	$ 560,880,131
General Fund Appropriations	$ 412,069,529
Highway Funds	$ 122,767,221
Federal Funds	$ 80,034,755
Reallocation of Previously Issued Bonds	$ 30,000,000
Special Higher Education Capital Construction Fund Annual Slot Tax	$ 15,000,000
Agency Funds	$ 5,459,625
Total	**$ 1,226,211,261**

Notes:

[1] General Obligation Bonds recommended by the Governor with debt service paid from ad valorem tax. Total amount includes $23.3 million of Conservation Bonds authorized through the passage of A.B. 84 in the 2019 Legislative Session, which are recommended to support a project in the Governor's recommended 2023 CIP.

The following table displays state funding, other funding and total funding, with the percentage of each funding source that is recommended to be received by each state agency in the Governor's recommended 2023 CIP:

2023 CIP Recommended State Funding, Other Funding and Total Funding

Agency	State Funding	% of State Funding	Other Funding	% of Other Funding	Total Funding	% of Total Funding
Department of Administration	$ 647,867,035	64.6%	$ 16,199,912	7.3%	$ 664,066,947	54.2%
Department of Conservation and Natural Resources	$ 6,573,125	0.7%	$ 857,125	0.4%	$ 7,430,250	0.6%
Department of Corrections	$ 90,386,401	9.0%	$ -	0.0%	$ 90,386,401	7.4%
Department of Health and Human Services	$ 60,516,422	6.0%	$ -	0.0%	$ 60,516,422	4.9%
Department of Motor Vehicles	$ -	0.0%	$ 109,479,087	49.0%	$ 109,479,087	8.9%
Department of Public Safety	$ 11,762,261	1.2%	$ 5,793,353	2.6%	$ 17,555,614	1.4%
Department of Tourism and Cultural Affairs	$ 40,095,055	4.0%	$ -	0.0%	$ 40,095,055	3.3%
Department of Veterans Services	$ 48,607,045	4.8%	$ 74,057,124	33.2%	$ 122,664,169	10.0%
Department of Wildlife	$ 3,012,526	0.3%	$ -	0.0%	$ 3,012,526	0.2%
Nevada System of Higher Education	$ 55,382,593	5.5%	$ 15,000,000	6.7%	$ 70,382,593	5.7%
Office of the Military	$ 38,747,197	3.9%	$ 1,875,000	0.8%	$ 40,622,197	3.3%
Total:	**$ 1,002,949,660**	**100.0%**	**$ 223,261,601**	**100.0%**	**$1,226,211,261**	**100.0%**

Note: The Governor recommends a total of $1,226,211,261 in funding, comprised of $1,002,949,660 in State Funding and $223,261,601 in Other Funding (APPENDIX -13). While the amounts in The Executive Budget are displayed as whole dollars, the State Public Works Division's software budgets projects to dollars and cents. Therefore, minor rounding issues may exist when compared to this table, which was prepared by the Fiscal Analysis Division.

The Governor recommends continuing the current property tax rate of $0.1618 for general obligation debt for each year of the 2023-25 biennium to meet the state's current general obligation debt liabilities. The total tax rate for the 2023-25 biennium for state debt service is recommended to remain unchanged at $0.17 per $100 of assessed valuation, as the property tax rate for the Open Space bond program is recommended to continue at $0.0082. If additional funding were required, it would be taken from the Bond Interest and Redemption Account reserves. The Treasurer projects $560.9 million of new general obligation bonding affordability in the 2023-25 biennium to support the Governor's recommended 2023 CIP and a minimum of $400.0 million in subsequent biennia. In addition, the Treasurer has identified $136.0 million of bonding affordability not recommended by the Governor to be used in the 2023 CIP (Source: General Obligation Debt Capacity Report, Office of the State Treasurer – 2023-2025 Biennium).

According to information contained in the Governor's recommended 2023 CIP and the State Treasurer's Debt Capacity Report, the property tax rate for debt service is predicated upon the issuance of general obligation bonds in the 2023-25 biennium as follows:

Governor Recommended General Obligation Bonding 2023-25 Biennium		
Purpose	**Authority**	**Amount**
Capital Improvement Bonds[1]	2023 CIP Bill	$ 560,880,131
Water Systems Bonds	NRS 349.980 - 349.987	$ -
Tahoe Environmental Improvement Bonds	A.B. 18 (2009) [2]	$ -
Historic Preservation Bonds	NRS 383.530 [3]	$ -
Open Space Bonds	A.B. 84 (2019)	$ -
	Total:	**$ 560,880,131**

[1] Amount includes $23,309,936 in Conservation Bonds authorized through the passage of A.B. 84 (2019), which are recommended to support CIP Project 23-C20 in the Governor's recommended 2023 CIP but does not include $153.7 million in remaining authority to be issued for support of the 2021 CIP.

[2] S.B. 197 (2017) extended the deadline through June 30, 2030, for which remaining bonds could be issued under this program.

[3] Current statutory limit is $3 million per year

The Office of the State Treasurer computes the estimated constitutional debt capacity as of January 1, 2023, as follows:

Constitutional Debt Limitation As of January 1, 2023	
State's Estimated Assessed Valuation[1]	$ 167,128,835,758
Multiplied by the 2 Percent Constitutional Limit	$ 3,342,576,715
Minus the Bonds Outstanding[2]	$ 998,545,000
Equals the State's Unused Bonding Capacity	$ 2,344,031,715

Source: *Debt Capacity Report, Office of the State Treasurer – 2023-2025 Biennium*

[1] The assessed valuation as of the June 27, 2022, certification by Nevada Tax Commission.

[2] Debt outstanding as of January 1, 2023.

Assessed Valuations – Assessed valuations are prepared and certified by the Department of Taxation and are used for those portions of The Executive Budget dependent upon property assessments and/or local property tax collections. The historical information of assessed valuations from the Department of Taxation's annual reports on property tax rates, or the *Redbook*, are presented in the following table. The assessed valuation amounts are reported annually in April and include Net Proceeds of Minerals and Redevelopment Authorities, but exclude general exemptions:

Fiscal Year	Assessed Value	% Change
2018	$ 123,418,562,960	
2019	$ 134,128,343,902	8.7%
2020	$ 144,323,763,007	7.6%
2021	$ 151,219,706,042	12.7%
2022	$ 167,128,835,758	15.8%

Source: Annual Redbook Publication – Department of Taxation

The following pages present the Governor's recommended CIP projects for the 2023-25 biennium.

GOVERNOR'S RECOMMENDED CIP PROGRAM
FOR THE 2023-25 BIENNIUM

Project Number	Agency	Location	Project Title	State Funding	Other Funding	Project Total	Other Funding Source	Remarks
23-C01	Administration	Carson City	Mail Services Building (Carson City)	$ 16,676,099	$ -	$ 16,676,099		Design and construct a 13,500 square-foot (sf) Mail Services Building on the Capitol Complex. The building would include a mail room, administrative offices, reception, support spaces and a loading dock. The project also includes the demolition of two older manufactured buildings that are currently used for storage.
23-C02	Motor Vehicles	Las Vegas	Silverado Ranch Facility (Department of Motor Vehicles)	$ -	$ 105,888,623	$ 105,888,623	Highway Funds	This project is the continuation of CIP Project 21-P06 for the construction of a full service Department of Motor Vehicles (DMV) facility with Commercial Driver's License services. The building would include customer service stations, classrooms, testing spaces, offices and waiting areas.
23-C03	Administration	Carson City	Seismic Retrofit and Renovation (Heroes Memorial & Annex)	$ 29,945,200	$ -	$ 29,945,200		This project is the continuation of CIP Project 21-P02 and would perform a seismic retrofit and renovation of the 21,000 sf Heroes Memorial Building and Annex. The project would provide significant upgrades to the structure and building systems, and provide more effective use of available spaces.
23-C04	Military	Stead	Remodel Army Aviation Support Facility Administration Building (Harry Reid Training Center)	$ 1,559,953	$ 1,875,000	$ 3,434,953	Federal Funds	Design and construct the remodel of existing interior spaces to meet the mission of the Army Aviation Facility, construct and remodel women's locker rooms to meet the needs of increased female staff, and update architectural finishes throughout a portion of the facility.
23-C05	Administration	Las Vegas	Southern Nevada Fleet Services Maintenance building (Grant Sawyer Site)	$ 12,315,056	$ -	$ 12,315,056		This project is the continuation of CIP Project 17-P04 and would construct a 6,150 sf Fleet Services Division maintenance facility. The addition of this proposed north Las Vegas Valley facility would provide customers residing in the northern corridor of the valley efficient access to a fleet services facility.
23-C06	Veterans' Services	Boulder City	Remodel and Addition (Southern Nevada State Veterans Home)	$ 35,831,018	$ 63,957,628	$ 99,788,646	Federal Funds	This project is a continuation of CIP Project 21-P03 and would remodel and expand the Southern Nevada State Veterans Home. The proposed remodeling would consist of 86,280 sf of existing space and would include a new addition of residential rooms.
23-C07	Motor Vehicles	Carson City	Renovate Customer Service Counters Millwork and Install Exterior Self Service Kiosk (Department of Motor Vehicles, Carson City)	$ -	$ 2,668,431	$ 2,668,431	Highway Funds	Remodel existing customer counter millwork, information desks with staff to public security barriers. The lobby would receive architectural updates. The project would also design and construct an exterior built-in self service kiosk with secure room that can operate 24 hours a day.
23-C08	Conservation	Spring Creek	Residence/Fire Station Demolition (Spring Creek Fire Station)	$ 621,074	$ 107,125	$ 728,199	Agency Funds	Design and demolish two different abandoned fire stations located in Spring Creek/Elko and parking sites with RV hookups would be established for seasonal Forestry staff.
23-C09	Military	Stead	Ground Support Equipment Shop (Harry Reid Training Center)	$ 2,037,585	$ -	$ 2,037,585		This project is the continuation of 23-A015 and would design and construct a 3,201 sf ground support equipment shop, which would include 320 sf of heated interior space for maintenance for the Army Aviation Support Facility at the Harry Reid Training Center.
23-C10	Motor Vehicles	Las Vegas	Construct Secure Parking (Department of Motor Vehicles, Flamingo)	$ -	$ 922,033	$ 922,033	Highway Funds	Design and construct a secure parking area for state-owned vehicles, with security fencing, paved parking pad, secure badge access gate, EV charging points, and improved lighting at the DMV Flamingo facility.
23-C11	Military	North Las Vegas	Physical Training Facilities (Floyd Edsall Training Center)	$ 3,887,595	$ -	$ 3,887,595		Design and construct a physical training facilities are including restroom facilities and utilities at the Floyd Edsall Training Center facility.
23-C12	Tourism & Cultural Affairs	Ely	Remodel Freight Barn (East Ely Railroad Museum)	$ 7,704,288	$ -	$ 7,704,288		Construct a remodel of the Freight Barn building into a year-round events center. Improvements to the building would include a fire sprinkler system, building insulation, HVAC modifications, structural and architectural modifications.
23-C13	Veterans' Services	Fernley	Committal Building (Northern Nevada Veterans Memorial Cemetery)	$ 3,451,011	$ -	$ 3,451,011		Design and construct a committal building at the Northern Nevada Veterans Memorial Cemetery in Fernley. The building would include restrooms, storage and an adjacent parking lot.
23-C14	Corrections	Indian Springs	Communications Room Expansion (Southern Desert Correctional Center)	$ 1,009,060	$ -	$ 1,009,060		Design and construct an expansion and upgrade to the communications room for technology expansion in the Central Control building. A HVAC unit would be included to climate control the space.
23-C15	Administration	Carson City	Basement Tenant Improvement (Nevada State Library and Archives)	$ 4,302,195	$ -	$ 4,302,195		Design and construct a tenant improvement project for state agencies at the Nevada State Library and Archives basement. Mechanical engineering components would be replaced, insulation would be installed at perimeter walls, replacement of interior and select exterior lighting, carpeting and repair of concrete steps and removal.

Project Number	Agency	Location	Project Title	State Funding	Other Funding	Project Total	Other Funding Source	Remarks
23-C16	Administration	Carson City	Office Renovation (Department of Education)	$ 2,190,806	$ -	$ 2,190,806		Design and construct a renovation of 2,470 sf of storage space into an open office area at the Department of Education building. The interior portion of the project would convert interior lighting to LED fixtures, HVAC modifications and life safety system upgrades. The exterior portion of the project would install windows at the office renovation and would also include a restroom renovation.
23-C17	Administration	Las Vegas	Microwave Tower Relocation (Grant Sawyer Office Building)	$ 4,260,281	$ -	$ 4,260,281		Design and construct relocation of the existing microwave tower and system in advance of the remodeling of various projects at the Grant Sawyer Office
23-C18	Administration	Las Vegas	Construct Parking Expansion (Grant Sawyer Office Building Site)	$ 1,792,630	$ -	$ 1,792,630		Design and construct a surface parking lot expansion with lighting on the Grant Sawyer Office site.
23-C19	Administration	Carson City	Demolition of Cottages (Northern Nevada Children's Home)	$ 1,384,717	$ -	$ 1,384,717		Design, remove asbestos, and demolish buildings on the site of the Northern Nevada Children's Home, except for the historic gymnasium. The demolition and landscaping remediation would provide a visually acceptable site until future construction is approved for the site.
23-C20	Tourism & Cultural Affairs	Boulder City	Visitor's Center (Nevada State Railroad Museum, Boulder City)	$ 23,309,936	$ -	$ 23,309,936		Construct a 9,700 sf visitor center, orientation plaza, train loading platforms, and parking for the State Railroad Museum in Boulder City. This projects a continuation of CIP Projects 17-A009 and 22-A007, Advance Planning, Visitor's Center Nevada State Railroad Museum which provide design through construction documents.
23-C22	Administration	Carson City	Marlette Dam Rehabilitation (Marlette Lake Water System)	$ 9,864,119	$ 542,319	$ 10,406,438	Federal Funds	This project would provide additional funding necessary to complete CIP Project 19-C08. The project would construct structural and functional upgrades to the Marlette Lake Dam. The scope of work, which began in CIP Project 19-C08, includes an assessment of existing conditions, including a seismic evaluation, upgrades to protect against seismic events, and replacement of discharge piping and outlet valves.
23-C23	Conservation	Valley of Fire	Reconfigure West Entrance (Valley of Fire State Park)	$ 1,243,590	$ -	$ 1,243,590		Design and construct a reconfigured west entrance of Valley of Fire State Park to incorporate additional entrance lanes that can utilize self pay stations. The project would consist of creating a two entry vehicular lane to reconfigure the West Entrance at the park.
23-C24	Administration	Las Vegas	Bradley Building Demolition	$ 1,660,311	$ -	$ 1,660,311		Design and demolish the 28,275 sf Bradley Building in Las Vegas, which was constructed in 1975.
23-C25	Military	North Las Vegas	Field Maintenance Shop 1 Remodel (Floyd Edsall Training Center)	$ 7,816,439	$ -	$ 7,816,439		Construct locker room space, restrooms, breakroom space, classrooms, offices and storage areas at the existing Field Maintenance Shop 1.
23-C27	Health/Human Svcs	North Las Vegas	Gymnasium Addition and Remodel (Summit View Youth Center)	$ 4,505,952	$ -	$ 4,505,952		Design and construct additional multi-purpose rooms, a restroom, athletic flooring, air conditioning system, and closed circuit TV system to the Gymnasium at Summit View Youth Center. The project would also replace the lighting and bleachers and add insulation to the wall and roof assemblies. The gymnasium was built in 2000.
23-C28	Administration	Las Vegas	Administration Building (Sahara Complex)	$ 150,499,098	$ -	$ 150,499,098		Design and construct a 130,000 sf office building. The Buildings and Grounds Section of the State Public Works Division would rent the office space to state agencies that were dispersed to leased space when the Bradley Building was closed.
23-C29	Administration	Las Vegas	State Office Building (Grant Sawyer Office Site)	$ 186,317,619	$ -	$ 186,317,619		Design and construct a 125,000 sf state office building and parking structure at the Grant Sawyer Office site. A new office tower on the site would allow constitutional officers and selected agencies to serve the public during and after the Grant Sawyer Office Building Remodel.
23-C30	Administration	Carson City	Administration Building (Kinkead Building Site)	$ 158,465,753	$ -	$ 158,465,753		Design and construct a 130,000 sf building at the Capitol complex. The Buildings and Grounds Section of the State Public Works Division would rent the office space to state agencies that are currently located in leased space throughout Carson City.
23-C32	Veterans' Services	Sparks	Storage Building Installation (Northern Nevada Veterans Home)	$ 2,098,083	$ -	$ 2,098,083		Design and construct a 2,400 sf storage building at the Northern Nevada State Veterans Home. The building would include concrete masonry units on the lower walls, roll up doors, fire sprinkler and heating.
23-C33	Military	Las Vegas	Southern Nevada Small Arms Range (Nevada Army National Guard)	$ 17,000,000	$ -	$ 17,000,000		Design and construct a small arms range consisting of a four-lane rifle and pistol target range. The project will also include a control tower, restrooms, classroom, ammunition breakdown building, lead recovery system, operations & storage building, covered pad with bleachers, parking area and access to existing roads.
			CONSTRUCTION PROJECTS TOTAL	**$ 691,749,468**	**$ 175,961,159**	**$ 867,710,627**	**Project Count: 30**	

Project Number	Agency	Location	Project Title	State Funding	Other Funding	Project Total	Other Funding Source	Remarks
			MAINTENANCE PROJECTS					
23-M01	Nevada System of Higher Education (NSHE)	Various	Deferred Maintenance (HECC/SHECC)	$ -	$ 15,000,000	$ 15,000,000	Slot Tax Revenue	This project would provide ongoing system-wide repairs and improvements of Nevada System of Higher Education facilities.
23-M02	Health/Human Svcs	Statewide	Deferred Maintenance (Department of Health and Human Services)	$ 37,818,389	$ -	$ 37,818,389		Recommendation to consolidate all DHHS maintenance projects under a single CIP project. The project would address various deferred maintenance needs throughout the state at agency facilities.
23-M03	Administration	Statewide	Deferred Maintenance (Department of Administration)	$ 19,819,157	$ -	$ 19,819,157		Recommendation to consolidate all Administration maintenance projects under a single CIP project. The project would address various deferred maintenance needs throughout the state at agency facilities.
23-M04	Corrections	Indian Springs	Replace Doors, Locks, and Security Glazing (Southern Desert Correctional Center)	$ 21,365,841	$ -	$ 21,365,841		Design and construct cell doors, locks and security control room glazing for Housing Units 1, 5, and 6.
23-M05	Tourism & Cultural Affairs	Carson City	Life Safety, Security and Lighting Replacement (Nevada State Museum, Carson City)	$ 1,401,255	$ -	$ 1,401,255		Design and construct replacement of the fire alarm, security system, LED lighting, and lighting controls at the Carson City Nevada State Museum. The project would also install an access control system.
23-M06	Wildlife	Ruby Valley	Hatchery Water Intrusion Repairs (Gallagher Fish Hatchery)	$ 3,012,526		$ 3,012,526		Design and construct structural repairs to the exterior walls, foundation, floor slab, and structural roof of the 5,280 sf building.
23-M07	Administration	Las Vegas	Warehouse Air Conditioning Upgrade (Department of Motor Vehicles, Flamingo)	$ -	$ 535,254	$ 535,254	Highway Funds	Design and construct replacement of warehouse evaporative cooling units with rooftop air conditioning equipment for the Flamingo DMV.
23-M08	Corrections	Indian Springs	Install Security Cameras (High Desert State Prison)	$ 5,527,956	$ -	$ 5,527,956		Design and construct video monitoring and recording equipment in every common inmate area and visitor area in High Desert State Prison, including cameras in Housing Units 1-8.
23-M09	Veterans' Services	Boulder City	Walk-In Cooler and Freezer Replacement (Southern Nevada State Veterans Home)	$ 503,680	$ -	$ 503,680		Design and construct a replacement walk-in cooler and walk-in freezer for Southern Nevada State Veterans Home.
23-M10	Tourism & Cultural Affairs	Reno	Upgrade Security, Fire and Life Safety, and Electrical Systems (Nevada Historical Society)	$ 1,919,083	$ -	$ 1,919,083		Design and construct security and access control systems, renovate the fire and life safety systems, power distribution systems, lighting, lighting controls, receptacles, branch circuiting, data/telephone and cameras at the Nevada Historical Society Building in Reno.
23-M11	Veterans' Services	Boulder City	Replace Cooling Tower Piers (Southern Nevada State Veterans Home)	$ 390,222	$ -	$ 390,222		Design and construct replacement of the cooling tower piers at the Southern Nevada State Veterans Home.
23-M13	Corrections	Carson City	Replace Surveillance Camera System (Northern Nevada Correctional Center)	$ 3,182,837	$ -	$ 3,182,837		Design and construct a replacement and augmentation of the existing security cameras in all inmate accessible areas of the prison and replace recording equipment in the Administration building at the Northern Nevada Correctional Center. This project would also replace and augment camera viewing stations in each housing unit and other inmate monitoring and control areas at the Nevada Department of Corrections Headquarters.
23-M14	Corrections	Lovelock	Replace Surveillance Camera System (Lovelock Correctional Center)	$ 3,160,020		$ 3,160,020		Design and construct replacement and augmentation of the existing security cameras in all inmate accessible areas of the prison and replace recording equipment in the Administration building at the Lovelock Correctional Center. This project would also replace and augment camera viewing stations in each housing unit and other inmate monitoring an control areas.
23-M15	Veterans' Services	Boulder City	Chapel Remodel (Southern Nevada Veterans Memorial Cemetery)	$ 894,842	$ -	$ 894,842		Design and construct the remodel of the interior and exterior of the chapel at the Southern Nevada Veterans Memorial Cemetery. The chapel is 4,800 sf and was constructed in 1999.
23-M16	Tourism & Cultural Affairs	Reno	Building Seismic Retrofit & Envelope Maintenance (Nevada Historical Society)	$ 1,434,832	$ -	$ 1,434,832		Design and construct seismic retrofits to the existing structure, with interior repairs to walls and ceiling as required to complete the seismic upgrade. The facility is 22,200 sf and was constructed in 1968.
23-M17	Corrections	Indian Springs	Install Fiber Optic Loop (Southern Desert Correctional Center)	$ 2,016,639		$ 2,016,639		Design and construct replacement of aging Cat-5 network backbone cabling throughout the entire facility at the Southern Desert Correctional Center using the spare conduits installed under project 13-M07.

Project Number	Agency	Location	Project Title	State Funding	Other Funding	Project Total	Other Funding Source	Remarks
23-M18	Military	Carson City	HVAC System Renovation (Combined Support Maintenance Shop)	$ 1,041,259		$ 1,041,259		Design and construct the replacement of roof top units, heater/ventilators, and makeup air units at the Combined Support Maintenance Shop Building.
23-M19	Tourism & Cultural Affairs	Las Vegas	Repair Freight Elevator (Nevada State Museum, Las Vegas)	$ 143,017		$ 143,017		Design and construct repairs to the freight elevator at the Nevada State Museum. The project would include the repair/replacement of the existing bent and damaged components to ensure the safe and operable functioning of the existing freight elevator.
23-M20	Tourism & Cultural Affairs	Ely	Depot Building Foundation Stabilization (East Ely Railroad Museum)	$ 821,347		$ 821,347		Design and construct shoring that addresses structural deficiencies related to the deterioration of the sandstone walls below grade.
23-M21	Military	Las Vegas	Site Drainage Improvements (Las Vegas Readiness Center)	$ 969,411		$ 969,411		Construct an alternate drainage method to the current water conveyance channel, in order to utilize the space that the drainage channel occupies for vehicle travel and parking. The project would include replacement of open channel with box culvert and headwalls, grading and gravel cover.
23-M22	Administration	Carson City	Seismic Replacement of Raised Server Room Floor (Department of Motor Vehicles, Carson City)		$ 321,327	$ 321,327	Highway Funds	Design and construct a seismic rated raised server room floor at the Carson City DMV Computer Facility. The project would also provide temporary relocation and support of existing server racks to maintain operations during construction.
23-M23	Administration	Las Vegas	Central Plant Replacement (Department of Motor Vehicles, Decatur)		$ 1,500,870	$ 1,500,870	Highway Funds	Design and construct the replacement of the existing central plant heating and cooling equipment at the Decatur DMV. This project would include replacing the existing chillers, boilers, cooling towers, plate and frame heat exchanger, pumps, piping and related controls.
23-M24	Corrections	Carson City	Boiler Plant Renovation (Regional Medical Facility, Northern Nevada Correctional Center)	$ 1,212,846		$ 1,212,846		Design and construct replacement of boilers, water heater, pumps, piping, and associated temperature controls.
23-M25	Administration	Las Vegas	Replace Door Access Controls and Security System (Department of Motor Vehicles, Decatur)		$ 925,434	$ 925,434	Highway Funds	Design and construct replacement of door access controls, panic buttons and security system at the Decatur DMV.
23-M26	Corrections	Lovelock	Chilled and Hot Water Building Piping Renovation (Lovelock Correctional Center)	$ 3,576,991		$ 3,576,991		Design and construct replacement of hot and chilled water piping, pumps, control valves, and associated temperature controls in several buildings at Lovelock Correctional Center.
23-M27	Corrections	Carson City	HVAC Systems Renovation (Multi Purpose Building, Warm Springs Correctional Center)	$ 903,742		$ 903,742		Design and construct the replacement of package rooftop units and add a make-up air unit at the multi-purpose building at the Warm Springs Correctional Center in Carson City. This project would also include the installation of a temperature control system to control the equipment.
23-M28	Administration	Las Vegas	Replace Surveillance Cameras, Door Access Controls and Security System (Department of Motor Vehicles, Flamingo)		$ 2,224,781	$ 2,224,781	Highway Funds	Design and construct replacement of surveillance cameras, door access controls, and security system at the Flamingo DMV.
23-M29	Corrections	Indian Springs	Electrical Service Upgrade (Southern Desert correctional Center)	$ 1,303,647		$ 1,303,647		Design and construct removal of the backup generator, electrical service and meter, and place Housing Units 11 and 12 on the loop power system at the Southern Desert Correctional Center.
23-M30	Conservation	Lake Tahoe	Replace Comfort Station #4 (Sand Harbor State Park)	$ 1,178,650	$ 750,000	$ 1,928,650	Agency Funds	Design and construct the replacement of Comfort Station #4 at Sand Harbor State Park. The replacement comfort station would be unisex, ADA compliant, premanufactured, and would have 12 individual, single-user toilet stalls.
23-M31	Conservation	Lake Tahoe	Replace Comfort Station #5 and #6 (Sand Harbor State Park)	$ 1,997,316	$ -	$ 1,997,316		Design and construct replacement of Comfort Stations #5 and #6 at the Sand Harbor State Park with prefabricated restroom facilities.
23-M32	Corrections	Lovelock	Wastewater System Improvements (Lovelock Correctional Center)	$ 10,652,825	$ -	$ 10,652,825		Construct improvements to the wastewater treatment facility at the Lovelock Correctional Center. Improvements would include headworks, pump station, basin improvements, monitoring wells fencing, and dewatering.
23-M33	Administration	Carson City	Rehabilitate Historic Fence and Lighting (State Capitol Plaza)	$ 1,270,366		$ 1,270,366		Design and construct the Capitol Plaza's fence rehabilitation and perimeter lighting. The project would include ironwork repairs, sandstone repairs, fence stabilization, painting and light fixture restoration.
23-M34	Conservation	Ely	Security Upgrades (Ely Industrial Shop)	$ 830,047	$ -	$ 830,047		Design and construct security upgrades including security cameras at the existing office and the Industrial Shop and the addition of three-strand barbed wire to the top of the existing perimeter chain link fencing.
23-M35	Corrections	Lovelock	Direct Digital Control System upgrade (Lovelock Correctional Center)	$ 2,772,885	$ -	$ 2,772,885		Design and construct replacement of the existing temperature control system hardware and software at the Lovelock Correctional Center. This project would include replacement of the controls for each building on the campus and connect to the recently renovated central chiller and heating hot water plants completed in CIP Projects 19-M1 and 21-M54.

Project Number	Agency	Location	Project Title	State Funding	Other Funding	Project Total	Other Funding Source	Remarks
23-M36	Conservation	Elko	Install Emergency Generator (Northern Region 2 Headquarters)	$ 702,448	$ -	$ 702,448		Design and construct an emergency generator and automatic transfer switch at the Nevada Division of Forestry at the Northern Region 2 Headquarters.
23-M37	NSHE	Reno	Chilled Water Central Plant Renovation (Desert Research Institute Northern Nevada Science Center)	$ 5,382,593		$ 5,382,593		Design and construct replacement of water-cooled chillers, cooling towers, pumps, piping, and associated temperature control system at Desert Research Institute's Northern Nevada Science Center on the Reno Campus.
23-M38	Corrections	Ely	Culinary Building Plumbing Replacement (Ely State Prison)	$ 3,789,345	$ -	$ 3,789,345		Design and construct replacement of the above ground and crawlspace plumbing for the culinary and laundry areas at Building 10 at Ely State Prison.
23-M40	Corrections	Indian Springs	Water Controls Replacement (High Desert State Prison)	$ 7,363,878		$ 7,363,878		Design and construct addition of domestic water metering controls to inmate Housing units 1 through 12 at High Desert State Prison.
23-M41	Corrections	Carson City	Recreation Yard Cages (Northern Nevada Correctional Center)	$ 2,469,843	$ -	$ 2,469,843		Design and construct eighteen individual ADA compliant, recreation yard cages. These yards would replace the existing yards that are not ADA compliant, do not meet the square foot requirements, and do not have an asphalt or concrete slab.
23-M42	Tourism & Cultural Affairs	Carson City	Upgrade Heating and Air Conditioning (Marjorie Russell Research Center)	$ 269,066	$ -	$ 269,066		Design and construct replacement of heating, ventilation, and air conditioning equipment at the Marjorie Russell Clothing and Textile Research Center in Carson City.
23-M43	Tourism & Cultural Affairs	Carson City	HVAC System Renovation (Indian Hills Curatorial Center)	$ 1,066,071		$ 1,066,071		Design and construct heating, ventilation and air conditioning equipment at the Indian Hills Curatorial Center in Carson City. The project would also add exterior wall insulation on the existing masonry walls and replace the existing southeast overhead door.
23-M44	Corrections	Indian Springs	Upgrade perimeter Security Fence (Southern Desert Correctional Center)	$ 10,633,595		$ 10,633,595		Design and construct an upgrade to the perimeter security fencing at the Southern Desert Correctional Center. The scope would include perimeter fencing, concertina razor wire including razor wire between the inside and outside perimeter fence, high mast lights, and a new perimeter roadway.
23-M45	Administration	Carson City	HVAC Systems Renovation (Governor's Mansion)	$ 2,396,252		$ 2,396,252		Design and construct replacement of the chilled and hot water plants, rooftop units, refrigeration equipment, make-up air unit, exhaust fans, temperature control system, and associated electrical at the Governor's Mansion and Nevada Room in Carson City
23-M46	Administration	Carson City	East Slope Transmission Main Upgrade (Marlette Lake Water System)	$ 9,127,297	$ -	$ 9,127,297		Design and construct replacement of the 8" and 11" water transmission mains with 12" and 18" transmission mains from the East Slope Catchments to the Diversion Dam for the Marlette Lake Water System. The project would include removal of existing pipe, trenching, backfill and installation of new pipe and easement acquisition for the pipeline alignment.
23-M47	Military	Carson City	HVAC Systems Renovation (Emergency Operations Center)	$ 4,434,955		$ 4,434,955		Design and construct the replacement of boilers, chiller, air handling units, VAV terminal units, pumps, piping and associated temperature controls in the Emergency Operations Center, which was built in 2005 and has an occupied area of 34,351 sf.
23-M48	Corrections	Lovelock	Housing Units 1 through 4 Plumbing Fixture Water Control Renovations (Lovelock Correctional Center)	$ 5,585,892		$ 5,585,892		Design and construct replacement of plumbing fixture water controls serving Housing Units 1 through 4 at the Lovelock Correctional Center. The project would include replacing existing water controls, piping and valves. These housing units are approximately 44,500 sf and were constructed in 1993 and 1997.
23-M49	Corrections	Ely	Install Site Security Cameras (Ely State Prison)	$ 1,406,531		$ 1,406,531		Design and construct video monitoring and recording equipment in the parking lot and along the perimeter road at Ely State Prison. The facility does not have any security cameras in the parking lot or along the perimeter road.
23-M50	Administration	Carson City	Door Hardware Replacement (Nevada State Capitol)	$ 1,844,028		$ 1,844,028		Design and construct replacement of door hardware including locksets, pull push plates, hinges, closures, door handles, kick plates, door stops, electronic door devices and card readers and will repair door jambs.
23-M51	NSHE	Various Locations	Additional Deferred Maintenance	$ 50,000,000	$ -	$ 50,000,000		Provide ongoing system-wide repairs and improvements at NSHE facilities.
			MAINTENANCE PROJECTS TOTAL	**$ 237,593,422**	**$ 21,257,666**	**$ 258,851,088**	**Project Count: 49**	

Project Number	Agency	Location	Project Title	State Funding	Other Funding	Project Total	Other Funding Source	Remarks
PLANNING PROJECTS								
23-P01	Public Safety	Carson City	Advance Planning: Headquarters Building (Department of Public Safety)	$ 11,762,261	$ 5,793,353	$ 17,555,614	Highway Funds	Complete programming, site design and utility studies, as well as a conceptual design for a Department of Public Safety headquarters campus at the old Carson City Armory site. This project would be a continuation of CIP Project 21-P04.
23-P04	Veterans' Services	North Las Vegas	Advance Planning: North Las Vegas State Veterans Home	$ 5,438,190	$ 10,099,496	$ 15,537,686	Federal Funds	Complete design through construction documents for a 128 bed, 120,000 square-foot State Veterans Home on the Veterans Affairs Sierra Nevada Health Care System campus.
23-P06	Health/Human Svcs	Las Vegas	Advance Planning: Southern Nevada Forensic Facility (Health and Human Services)	$ 18,192,080	$ -	$ 18,192,080		Complete programming and design for a forensic facility on the Southern Nevada Adult Mental Health Services campus.
23-P07	Administration	Carson City	Advance Planning: Seismic Retrofit and Remodel (Old State Armory Building)	$ 1,367,520	$ -	$ 1,367,520		Provide programming through bidding for a seismic retrofit and remodel of the Old State Armory building.
23-P08	Corrections	Indian Springs	Advance Planning: Underground Piping Replacement (High Desert State Prison)	$ 2,452,028	$ -	$ 2,452,028		Advance planning to replace underground heating and chilled water piping at High Desert State Prison.
23-P09	Tourism & Cultural Affairs	Stewart	Advance Planning: Old Gym Building Seismic Stabilization and Rehabilitation (Stewart Facility)	$ 2,026,160	$ -	$ 2,026,160		Complete design through construction documents of a seismic stabilization and rehabilitation of the Old Gym at the Stewart Facility.
			PLANNING PROJECTS TOTAL	**$ 41,238,239**	**$ 15,892,849**	**$ 57,131,088**	**Project Count: 6**	
STATEWIDE PROJECTS								
23-S01	Administration	Statewide	Statewide Roofing Program	$ 8,706,087		$ 8,706,087		Roofing replacement and repairs at various state buildings
23-S01g	Administration	Reno	Reroof Plumb Lane Readiness Center	$ 127,044	$ 319,983	$ 447,027	Federal Funds	Design and construct a roofing system at the Plumb Lane Readiness Center. The existing roofs were installed in 2000.
23-S01h	Administration	Las Vegas	Roofing Replacement, Express Office Building (Department of Motor Vehicles, Donovan)		$ 191,025	$ 191,025	Highway Funds	This project would provide for a décor style single ply roofing system over the existing metal roof on the Donovan Express DMV Office in Las Vegas.
23-S02	Administration	Statewide	Statewide ADA Program	$ 4,410,352	$ -	$ 4,410,352		State funded statewide program accessibility under Title II of the Americans with Disabilities Act.
23-S03	Administration	Statewide	Statewide Fire and Life Safety Program	$ 8,304,573	$ -	$ 8,304,573		Fire alarm and fire sprinkler systems installation and upgrades.
23-S03g	Administration	Statewide	Statewide Fire and Life Safety Program (Nevada Army National Guard)	$ 1,456,639	$ 1,974,389	$ 3,431,028	Federal Funds	Install and maintain fire alarm and sprinkler systems for the Nevada Army National Guard buildings.
23-S04	Administration	Statewide	Statewide Advance Planning Program	$ 2,605,703	$ -	$ 2,605,703		Preparation of the 2025 Capital Improvement Program (CIP).
23-S05	Administration	Statewide	Statewide Paving Program	$ 5,994,892	$ -	$ 5,994,892		Complete design and construction of various statewide paving projects, including statewide slurry seal, overlay and new paving.
23-S05g1	Administration	Statewide	Statewide Paving Program (Nevada Army National Guard)	$ 650,857	$ 552,562	$ 1,203,419	Federal Funds	Provide cleaning, crack seal, slurry seal and re-striping of the asphalt pavement at the Nevada Army National Guard Readiness Centers.
23-S05g2	Administration	Stead	Apron Pavement Preservation (Harry Reid Training Center)	$ 53,523	$ 713,378	$ 766,901	Federal Funds	Design and construct a crack seal, slurry and stripe of the pavement at the Army Aviation Support Facility at the Harry Reid Training Center.
23-S05h	Administration	Statewide	Statewide Paving Program (Highway Funds)	$ -	$ 1,796,090	$ 1,796,090	Highway Funds	Statewide slurry seal, overlay and new paving at facilities that are supported by Highway Funds.
23-S06	Administration	Statewide	Statewide Indoor Air Quality - Environmental Program	$ 58,861	$ 100,000	$ 158,861	Agency Funds	Statewide project to address environmental issues such as asbestos, indoor air quality, lead paint, and mold.
23-S09	Administration	Statewide	Statewide Building Official Program	$ -	$ 4,502,500	$ 4,502,500	Agency Funds	Project to accept and spend funds from various state agencies for plan review and inspection of building projects not managed by the State Public Works Board.
			STATEWIDE PROJECTS TOTAL	**$ 32,368,531**	**$ 10,149,927**	**$ 42,518,458**	**Project Count: 13**	
			TOTAL ALL PROJECTS	**$ 1,002,949,660**	**$ 223,261,601**	**$ 1,226,211,261**	**Project Count: 98**	

Note: The Governor recommends a total of $1,226,211,261 in funding, comprised of $1,002,949,660 in State Funding and $223,261,601 in Other Funding (APPENDIX -13). While the amounts in The Executive Budget are displayed as whole dollars, the State Public Works Division's software budgets projects to dollars and cents. Therefore, there are minor rounding issues when compared to this table which was prepared by the Fiscal Analysis Division.

POSITION SUMMARY

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

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

For FY 2024, excluding the NSHE, the Governor recommends a total of 21,647.81 positions. The recommendation includes the elimination of 180.60 existing positions when compared to FY 2023 (work program year), the addition of 631.76 new positions, and 114.00 technical corrections, which primarily account for positions approved by the Interim Finance Committee that were inadvertently excluded from The Executive Budget. The net increase in positions (new, less eliminated, and technical corrections) is 337.16 when compared to the FY 2023 work program.

For FY 2025, excluding the NSHE, the Governor recommends a total of 21,691.81 positions. The recommendation includes the elimination of 61.00 positions and the addition of 105.00 new positions. The net increase in positions (new, less eliminated) is 44.00 when compared to FY 2024. This results in a total of 241.60 (180.60 + 61.00) eliminated positions, 736.76 (631.76 + 105.00) new positions, and 114 technical corrections over the 2023-25 biennium. The net increase in positions (new, less eliminated, and technical corrections) for the 2023-25 biennium is 381.16 when compared to the number of positions in the FY 2023 work program year.

Significant position additions recommended by the Governor over the 2023-25 biennium include the addition of 357.00 positions in FY 2024 and 73.00 positions in FY 2025 (430.00 positions total) for the Health and Human Services functional area, and the addition of 49.00 positions in FY 2024 and 19.00 positions in FY 2025 (68.00 positions

total) for the Public Safety functional area. The 430.00 additional positions for the Health and Human Services functional area are primarily recommended to meet increased demand for services provided by the Division of Welfare and Supportive Services, Division of Public and Behavioral Health, Aging and Disability Services Division, and the Division of Child and Family Services. The additional 68.00 positions recommended by the Governor for the Public Safety functional area are primarily recommended to meet caseloads and services demand in the Division of Parole and Probation and the Nevada Highway Patrol Division.

Significant position eliminations recommended by the Governor over the 2023-25 biennium include the elimination of 150.00 positions in FY 2024 and 61 positions in FY 2025 for the Health and Human Services functional area primarily due to caseload adjustments and staffing reductions for the Division of Welfare and Supportive Services, Aging and Disability Services Division, and the Division of Child and Family Services.

Since formula funding recommendations are not translated into position counts until after the close of the legislative session, no information is being provided on authorized positions for NSHE for the 2023-25 biennium.

Nevada Legislative Counsel Bureau
Governor Recommended Position Count - 2023-25 Biennium
(Full-Time Equivalency Count)

	FY 2023	FY 2023	Governor Recommends FY 2024					Governor Recommends FY 2025				
	Legislatively Approved	Work Program [a.]	Eliminated Positions	Net Transfers	New Positions	Technical Corrections [c.]	Total [b.]	Eliminated Positions	Net Transfers	New Positions	Technical Corrections [c.]	Total [b.]
Government Function												
Elected Officials	1,350.42	1,414.42	(2.00)	-	59.00	(1.00)	1,470.42	-	-	8.00	-	1,478.42
Finance and Administration	1,064.57	1,099.57	(3.00)	-	16.51	-	1,113.08	-	-	-	-	1,113.08
Education	220.00	227.00	-	-	22.00	-	249.00	-	-	-	-	249.00
Health and Human Services	7,389.81	7,629.30	(150.00)	-	357.00	(111.00)	7,725.30	(61.00)	-	73.00	-	7,737.30
Commerce and Industry	1,512.10	1,523.10	(5.60)	-	23.00	(1.00)	1,539.50	-	-	2.00	-	1,541.50
Public Safety	5,807.62	5,815.62	(5.00)	-	49.00	1.00	5,860.62	-	-	19.00	-	5,879.62
Infrastructure	2,927.64	2,958.64	(15.00)	-	68.25	(1.00)	3,010.89	-	-	-	-	3,010.89
Special Purpose Agencies	643.00	643.00	-	-	37.00	(1.00)	679.00	-	-	3.00	-	682.00
Government Function Subtotal	***20,915.16***	***21,310.65***	***(180.60)***	***-***	***631.76***	***(114.00)***	***21,647.81***	***(61.00)***	***-***	***105.00***	***-***	***21,691.81***
Nevada System of Higher Education												
Professional	5,342.21	5,459.44	N/A [e.]					N/A [e.]				
Classified	2,043.64	2,036.01	N/A [e.]					N/A [e.]				
Nevada System of Higher Education Subtotal [d.]	***7,385.85***	***7,495.45***	*N/A* [e.]					*N/A* [e.]				
Total, 2023-25 Biennium [f.]	**28,301.01**	**28,806.10**	**(180.60)**	**-**	**631.76**	**(114.00)**	**21,647.81**	**(61.00)**	**-**	**105.00**	**-**	**21,691.81**

a. The FY 2023 work program subtotal by Government Function in The Fiscal Report differs from The Executive Budget due to necessary adjustments for those items which are not reflected in The Executive Budget work program. Reconciliation is on file in the Fiscal Analysis Division.

b. The FY 2024 and FY 2025 total by Government Function in The Fiscal Report differs from The Executive Budget due to 49 non-existent FTE that were included The Executive Budget. Reconciliation is on file in the Fiscal Analysis Division.

c. FTE counts that fall into the technical corrections column primarily account for positions approved by the Interim Finance Committee in the work program year that were not included in The Executive Budget.

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

e. Funding recommendations are not translated into position counts until after the close of the Legislative Session. Therefore, information is not provided on authorized positions for the NSHE over the 2023-25 biennium.

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

SECTION V

GOVERNOR'S RECOMMENDATIONS BY FUNCTION

This section includes a schedule by budget of the Governor's recommended level of spending by funding source. Narratives at the beginning of each functional section include comparisons of the amounts recommended by the Governor for the 2023-25 biennium to the amounts approved by the Legislature for the 2021-23 biennium. The percentage change between the biennia is also displayed. Expenditure and percentage figures are rounded, but all calculations are extracted from the unrounded numbers.

Each functional area's schedule of recommended spending is preceded by a brief narrative description of the major program changes and issues reflected in the proposed budgets. This narrative is not exhaustive, nor does it address issues in great depth. It is designed to alert the reader to those issues that may arise during the 2023 Legislative Session.

ELECTED OFFICIALS

The Elected Officials function encompasses three subfunctions: Executive Branch elected offices and their various agencies, Legislative Branch agencies, and Judicial Branch agencies. The Executive Branch elected offices include the Governor, Lieutenant Governor, Attorney General, Secretary of State, State Treasurer, and State Controller. The Legislative Branch agencies include the Legislative Counsel Bureau, the Interim Nevada Legislature and the State Printing Office. Judicial Branch agencies include the Supreme Court, Court of Appeals, Specialty Courts, Administrative Office of the Courts, and the Commission on Judicial Discipline.

The recommended General Fund appropriations for Elected Officials totals $927.2 million over the 2023-25 biennium, an increase of 198.9% when compared to the legislatively approved General Fund appropriations of $310.3 million approved by the Legislature for the 2021-23 biennium. Budget recommendations for all funding sources for Elected Officials totals $2.350 billion, a decrease of 66.2% when compared to the amount approved by the 2021 Legislature of $6.950 billion for the 2021-23 biennium, after interagency transfers are deducted. This decrease in overall funding sources is primarily due to a decrease in balance forward funding in the Governor's Office COVID-19 Relief Programs budget.

OFFICE OF THE GOVERNOR

The Governor is the Chief Executive Officer of the state and is elected to a four-year term. The responsibilities of the Governor include, but are not limited to, serving as the Commander in Chief of the state's military forces, and as the Chair of the Board of Examiners, the Board of Directors of the Department of Transportation, the Executive Branch Audit Committee, the Board of Prisons Commissioners, and the Board of Pardons Commissioners. The Office of the Governor is supported by General Fund appropriations and federal funds. For the 2023-25 biennium, the Governor recommends General Fund

appropriations of $10.1 million over the biennium, which is an increase of $4.0 million, or 65.4%, compared to the $6.1 million approved by the 2021 Legislature for the 2021-23 biennium.

The Governor recommends General Fund appropriations of $2.7 million over the 2023-25 biennium for five new positions to provide policy analysis and state agency management, and General Fund appropriations of $315,000 in each year of the 2023-25 biennium for salary increases for existing positions.

GOVERNOR'S MANSION MAINTENANCE

The Governor's Mansion Maintenance budget provides for the staffing, operation and maintenance of the Governor's Mansion in Carson City. The budget also supports the cost of travel to official functions for the Governor's spouse. The Governor's Mansion Maintenance budget is supported entirely by General Fund appropriations. General Fund support for the mansion is recommended to increase from $668,255, as approved by the 2021 Legislature for the 2021-23 biennium, to $939,444 for the 2023-25 biennium, which is an increase of $271,189, or 40.6%. The Executive Budget proposes to fund $265,839 in facility maintenance for the Governor's Mansion over the 2023-25 biennium.

GOVERNOR'S WASHINGTON OFFICE

The establishment of the Governor's Washington, D.C. Office was authorized by the 1985 Legislature to identify, monitor and provide information on selected federal issues of high priority to Nevada, such as nuclear waste, transportation funding, gaming, and economic development. The Governor's Washington Office is funded through transfers from the Department of Transportation, the Commission on Tourism, and the Governor's Office of Economic Development. The Governor recommends funding support of $504,000 for the 2023-25 biennium, which is the same amount approved by the 2021 Legislature for the 2021-23 biennium.

COVID-19 RELIEF PROGRAMS

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

Through legislation passed by the 2021 Legislature, as well as action taken during the 2021-22 Interim by the Governor's Office of Finance and the Interim Finance Committee pursuant to NRS 353.220 and in accordance with the State Budget Act, $2.705 billion has been authorized for expenditure. The Governor recommends allocating an additional $5.3 million in American Rescue Plan Act Coronavirus State Fiscal Recovery Funds over

the 2023-25 biennium for programs including, but not limited to, grant monitoring, staffing for the Department of Health and Human Services, and warehousing costs to store personal protective equipment.

OFFICE FOR NEW AMERICANS

The Office for New Americans, established through passage and approval of Senate Bill 538 of the 2019 Legislative Session (*Nevada Revised Statutes* 223.910), assists new and aspiring Americans immigrating to Nevada. The Governor recommends total funding of $674,719 for the 2023-25 biennium, which represents an increase of $8,467, or 1.3%, compared to the amount approved by the 2021 Legislature of $666,252 for the 2021-23 biennium. Of the amount recommended for the 2023-25 biennium, General Fund appropriations represent $652,839 of the total, an increase of $183,396, or 39.1%, compared to the $469,443 in General Fund appropriations approved by the 2021 Legislature for the 2021-23 biennium.

The Governor recommends General Fund appropriations of $21,972 over the 2023-25 biennium for in-state and out-of-state travel to attend meetings and events with federal, state, county, and city agencies; community-based organizations; and constituents in Northern Nevada.

OFFICE OF SCIENCE, INNOVATION AND TECHNOLOGY

The Office of Science, Innovation and Technology was established to promote the development of a skilled workforce in the areas of science, technology, engineering, and math, and to improve broadband availability, adoption, and use. The Governor recommends total funding of $107.6 million over the 2023-25 biennium, which is an increase of $99.4 million, or 1,203.5%, compared to the $8.3 million of total funding approved by the Legislature for the 2021-23 biennium. General Fund support is recommended at $17.1 million for the 2023-25 biennium, an increase of $8.9 million, or 107.7%, compared to the $8.3 million approved by the Legislature for the 2021-23 biennium. The most significant increase to The Executive Budget is attributable to the addition of $90.5 million in federal American Rescue Plan Act Coronavirus State Fiscal Recovery Funds over the 2023-25 biennium, which represent a portion of the $203.6 million awarded to the Office of Science, Innovation and Technology in the 2021-22 Interim to expand broadband internet in the state.

The Governor recommends $197,992 in General Fund appropriations over the 2023-25 biennium to add one Management Analyst and associated expenditures to assist with the management of grant funds received by the Office of Science, Innovation and Technology.

The Governor recommends $1.3 million in General Fund appropriations over the 2023-25 biennium to increase funding for the Science, Technology, Engineering, and Mathematics (STEM) Workforce Challenge Grant program and the K-5 STEM Grant program. In total, the Governor recommends $4.0 million in General Fund appropriations over the 2023-25 biennium to support both STEM programs, matching the total amount of General Fund support previously approved for the 2021-23 biennium for the STEM Workforce Challenge Grant program.

The Governor recommends $1.9 million in General Fund appropriations over the 2023-25 biennium to support the Nevada Ready 21st Century Wide Area Network Incentive/Match program, which leverages state funds to draw down additional federal funds used to improve internet connectivity in schools and libraries.

The Governor recommends an $8.5 million transfer in General Fund appropriations in FY 2024 from the Governor's Office of Finance Special Appropriations budget to the Office of Science, Innovation and Technology budget to align the program funding with the staff that provide direct oversight of the Graduate Medical Education grant program.

AGENCY FOR NUCLEAR PROJECTS

The Agency for Nuclear Projects, also referred to as the Office of High-Level Nuclear Waste, was established by Executive Order in 1983 following passage of the federal Nuclear Waste Policy Act of 1982 and was formally established by the 1985 Legislature in NRS 459.0093. The Commission on Nuclear Projects, authorized through NRS 459.0091, provides guidance to the Governor and Legislature on matters concerning the high-level nuclear waste program. The agency consists of the Division of Technical Programs and the Division of Planning. Funding for the agency consists of General Fund appropriations, an annual grant from the Western Governors' Association, and an annual $400,000 transfer of Highway Fund appropriations from the Nevada Department of Transportation to support activities related to the transportation of low-level and mixed nuclear waste.

The Governor recommends total funding of $3.7 million for the 2023-25 biennium, which represents a decrease of $291,472, or 7.2%, compared to the amount approved by the 2021 Legislature of $4.0 million for the 2021-23 biennium. Of the amount recommended for the 2023-25 biennium, General Fund appropriations represent $2.6 million of the total, a decrease of $291,472, or 10.0%, compared to the $2.9 million in General Fund appropriations approved by the 2021 Legislature for the 2021-23 biennium.

GOVERNOR'S OFFICE OF FINANCE

BUDGET DIVISION

The primary responsibilities of the Budget Division are to produce The Executive Budget, provide budgetary oversight and training to all agencies, and coordinate statewide planning efforts. The division also provides staff support to the Board of Examiners and the Economic Forum. The Governor recommends total funding of $15.4 million for the 2023-25 biennium, which represents an increase of $6.3 million, or 69.1%, compared to the $9.1 million approved by the 2021 Legislature for the 2021-23 biennium. Of the amount recommended for the 2023-25 biennium, General Fund appropriations represent $11.2 million of the total, an increase of $2.1 million, or 22.6%, compared to the $9.1 million in General Fund appropriations approved by the 2021 Legislature for the 2021-23 biennium.

The Governor recommends General Fund appropriations of $1.2 million over the 2023-25 biennium for five new Executive Branch Budget Officer positions.

The Governor recommends General Fund appropriations of $197,612 and American Rescue Plan Act Coronavirus State Fiscal Recovery Funds of $57,154 over the 2023-25 biennium to fund a two-grade increase (approximately 10.0%) for eight Executive Branch Budget Officer positions and reclassify an unclassified Division Administrator to a Deputy Director.

SMART 21 PROJECT

The Silver State Modernization Approach for Resources and Technology in the 21st Century (SMART 21) budget was created during the 2017-19 Interim pursuant to Assembly Bill 504 (2017) to isolate costs associated with the replacement of the state's existing financial and human resources information systems with a modernized, comprehensive cloud-based Enterprise Resource Planning solution. The budget is funded with General Fund appropriations and Highway Fund appropriations.

The Governor recommends continuing the SMART 21 project and Project Management Office in the 2023-25 biennium with funding totaling $18.1 million, including General Fund appropriations of $14.5 million and Highway Fund appropriations of $3.6 million.

SPECIAL APPROPRIATIONS

The Special Appropriations budget is used by the Governor's Office of Finance to pass through legislatively approved General Fund appropriations to other governmental entities and not-for-profit organizations. The Governor recommends General Fund appropriations totaling $525,000 for the 2023-25 biennium. The Nevada Governor's Advisory Council on Education Relating to the Holocaust and Nevada Volunteers are recommended to receive annual appropriations of $100,000 and $150,000, respectively. The Governor also recommends $25,000 for the Nevada Civil Air Patrol in FY 2024.

Additionally, the Governor recommends a General Fund appropriation of $8.5 million in FY 2024 for additional Graduate Medical Education grants, which is recommended to transfer to the Governor's Office of Science, Innovation and Technology to align the program funding with the staff that provide direct oversight of the program.

LIEUTENANT GOVERNOR

The Lieutenant Governor is elected to a four-year term and serves as the President of the Senate. The Lieutenant Governor serves as the Chair of the Commission on Tourism, Chair of the Advisory Board on Outdoor Recreation, a member of the Board of Economic Development, a member of the Board of Directors of the Department of Transportation, a member of the Executive Branch Audit Committee, and a member of the Keep Nevada Working Task Force which was created within the Office of the Lieutenant Governor (Office) through the passage of Assembly Bill 376 (2021) and codified in *Nevada Revised Statutes 224.300 – 224.340*. The Lieutenant Governor is a member of the Governor's cabinet and serves as acting Governor whenever the Governor is out of state or unable

to perform the duties of the office. The Office is supported entirely by General Fund appropriations.

For the 2023-25 biennium, the Governor recommends funding of $1.6 million over the biennium, which is an increase of $357,996, or 28.1%, compared to the $1.3 million approved by the 2021 Legislature for the 2021-23 biennium. The Governor recommends General Fund appropriations of $174,669 over the 2023-25 biennium to support one new unclassified Executive Assistant position and associated costs to assist the existing four unclassified positions with an increased workload experienced in the Office of the Lieutenant Governor. The Governor recommends additional General Fund appropriations of $88,249 over the 2023-25 biennium to increase in-state and out-of-state travel.

ATTORNEY GENERAL

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

- Criminal Justice – Includes the Fraud Unit, Mortgage Fraud Unit, the Workers' Compensation and Insurance Fraud units, and the Medicaid Fraud Control Unit
- Litigation – Includes the Transportation Division and Public Safety Division
- Consumer Protection – Includes the Civil Mortgage Fraud Unit, Mortgage Settlement Administration and Financial Fraud Unit
- Gaming and Government Affairs – Includes the Gaming Division, the Boards and Open Government Division, and the Government and Natural Resources Division
- Business and State Services – Includes the Business and Taxation Division, the Personnel Division, and Health and Human Services

The Office of the Attorney General also includes an Administration Division comprising of the Fiscal, Information Technology and Personnel units; and the Investigations Division, which includes Tobacco Enforcement, Missing and Exploited Children, Human Sex Trafficking, High Technology Crime, and General Fraud units.

The Governor recommends total funding of $162.6 million over the 2023-25 biennium, which represents an increase of $20.8 million, or 14.7%, compared to the amount approved by the 2021 Legislature of $141.7 million for the 2021-23 biennium. Of the amount recommended for the 2023-25 biennium, General Fund appropriations represent $17.8 million of the total, an increase of $8.3 million, or 86.6%, compared to the $9.5 million in General Fund appropriations approved by the 2021 Legislature for the 2021-23 biennium. The recommendation includes replacing court administrative assessment revenue with General Fund appropriations of $230,319 in the Council for Prosecuting Attorneys budget and $217,788 in the Victims of Domestic Violence budget over the 2023-25 biennium.

Consumer Protection

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

Assembly Bill (A.B.) 357, approved by the 2021 Legislature, established the Consumer Protection Legal Account to receive deposits of transfers associated with specific, unrestricted legal settlements from the Consumer Protection Administrative Account, which is not included in The Executive Budget. Pursuant to A.B. 357, certain money from settlements and litigation deposited into the Consumer Protection Administrative Account must revert to the Consumer Protection Legal Account. Of these unrestricted settlement funds, to be used for consumer protection and efforts to prevent fraud, 50.0% must be allocated to the Office of the Attorney General or the Consumer Advocate, and 50.0% must be allocated to certain legal aid organizations. Per A.B. 357, beginning on July 1, 2023, the money allocated to the Office of the Attorney General or the Consumer Advocate may be used to pay for necessary staff.

The National Settlement Administration budget was established to provide for the general administration of one-time funds received from the National Mortgage Multi-Bank Settlement and the Bank of America Mortgage Settlement, which are projected to be depleted in the 2023-25 biennium. In the base budget, effective July 1, 2023, the Governor recommends transferring 21 positions and other expenditures related to general and financial fraud activities previously conducted under the National Settlement Administration budget to the Consumer Advocate budget due to diminishing one-time National Mortgage Settlement funds. National Mortgage Settlement funds will be transferred to the Consumer Advocate budget to pay for allowable expenditures until funds are exhausted. Upon depletion of those funds, funds will be transferred from the Consumer Protection Administrative Account to cover those expenditures.

SECRETARY OF STATE

The Secretary of State 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. For the 2023-25 biennium, the Governor recommends General Fund appropriations totaling $44.9 million, which is a decrease of $4.4 million, or 9.0%, compared to the $49.4 million approved by the Legislature for the 2021-23 biennium.

The Governor recommends General Fund appropriations of $477,799 over the 2023-25 biennium to add four new positions to support the Business Portal, elections, clerical work, and public records requests. The Governor recommends shifting the cost of two positions and operating expenses from federal Help America Vote Act grant funds to the General Fund, funded with General Fund appropriations totaling $926,021 over the 2023-25 biennium.

STATE TREASURER

The State Treasurer's Office, which has offices located in Carson City and Las Vegas, is responsible for investing state and local governments' funds, issuing and servicing debt on behalf of the state, managing the state's pooled collateral program, distributing interest earnings to statutorily approved funds and budgets, managing the state's banking relationships, reconciling bank transactions, drawing federal funds, and distributing state checks. The Treasurer's Office 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, and the Unclaimed Property program.

The Governor recommends $1.142 billion in total funding, net of interagency transfers, in the Treasurer's Office budgets for the 2023-25 biennium, of which $1.078 billion is related to the Bond Interest and Redemption Account. This is an increase of $243.4 million, or 27.1%, over the $898.8 million in total funding, net of interagency transfers, approved by the 2021 Legislature for the 2021-23 biennium. Of the amount recommended for the 2023-25 biennium, General Fund appropriations represent $829,687 of the total, which is an increase of $61,887, or 8.1%, compared to the $767,800 million in General Fund appropriations approved by the 2021 Legislature for the 2021-23 biennium.

The Governor recommends $595,409, including General Fund appropriations of $39,838, over the 2023-25 biennium to support one new Accountant Technician for the Cash Management Division and one new Accountant and one new unclassified Investment Analyst for the Investment Division. The positions would support increased workloads within the divisions, assist with the transition to the state's new financial system, and allow the office to bring some investment duties in house that are currently being performed by external investment management partners.

NEVADA COLLEGE SAVINGS TRUST

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. The program is administered by the State Treasurer through the five-member Board of Trustees of the College Savings Plans of Nevada.

The Governor recommends $542,481 in transfers from College Savings Endowment Account funds over the 2023-25 biennium to support two new Program Officer positions for support of the College Savings Program and to increase awareness about the Nevada Achieving a Better Life Experience Act program, as well as to establish an unclassified Deputy Treasurer of Financial Literacy and Security to implement the Individual Development Account Program and the Nevada Statewide Council on Financial Independence, which were both created through the passage and approval of Senate Bill 188 (2021 Session).

HIGHER EDUCATION TUITION PROGRAM

The Higher Education Tuition program is a qualified federal Internal Revenue Code Section 529 plan that provides a method for Nevada's families to prepay undergraduate tuition at a Nevada System of Higher Education institution or any other accredited public, private, or out-of-state institution that is eligible to participate in federal student financial aid programs.

The Governor recommends $145,625 in transfers from College Savings Endowment Account funds over the 2023-25 biennium to support one new Program Officer position to provide education and outreach to Nevada communities, and to increase enrollment in the Prepaid Tuition Program and assist families in saving and paying for higher education costs.

UNCLAIMED PROPERTY

Pursuant to *Nevada Revised Statutes* Chapter 120A, the Unclaimed Property Program within the Treasurer's Office is responsible for collecting unclaimed property, locating owners of unclaimed property, and auditing businesses (holders) to ensure that they have reported unclaimed property in their possession. All money received by the program and the proceeds from the sale of other (safe deposit box contents, financial securities) unclaimed property received by the program are deposited in the state's Abandoned Property Trust account.

The Governor recommends $116,982 in transfers from the Abandoned Property Trust Account over the 2023-25 biennium for a new Administrative Assistant position to support the Unclaimed Property Division in reviewing and processing claims to return money to its rightful owners.

STATE CONTROLLER

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 Governor recommends total funding of $15.5 million, net interagency transfers of $411,352, for the 2023-25 biennium, which represents an increase of $3.2 million, or 25.7%, compared to the amount approved by the 2021 Legislature of $12.3 million for the 2021-23 biennium. Of the amount recommended for the 2023-25 biennium, General Fund appropriations represent $11.9 million of the total, an increase of $641,517, or 5.7%, compared to the $11.3 million in General Fund appropriations approved by the 2021 Legislature for the 2021-23 biennium.

The Governor recommends total funding of $155,787 (General Fund appropriations of $155,383 and Transfer from Debt Recovery Account of $404) over the 2023-25 biennium for an Accountant Technician and ancillary expenditures to support the debt collections section.

LEGISLATIVE BRANCH

The Legislative Counsel Bureau is the administrative support agency for the Nevada Legislature. The bureau includes the Administrative Division, Audit Division, Fiscal Analysis Division, Legal Division, Research Division, and the State Printing Office. The Interim Nevada Legislature budget provides for support staff between legislative sessions. The interim staff of the Legislature is responsible for finalizing the work of the preceding session, preparing for the next session, assisting legislators, and providing assistance to the public.

General Fund appropriations of $47.3 million in FY 2024 and $47.8 million in FY 2025 are included in The Executive Budget to support the operations of the Legislative Branch during the 2023-25 biennium. This represents an increase of approximately $20.0 million, or 26.7%, compared to the General Fund appropriations legislatively approved for the 2021-23 biennium of $75.1 million. The Legislative Counsel Bureau requests $1.6 million over the 2023-25 biennium for eight new positions and associated operating expenditures, including one Economist and one Administrative Assistant for the Fiscal Analysis Division, as well as six Technical Communication System Specialists for the Information Technology Services Unit within the Administration Division.

JUDICIAL BRANCH

Pursuant to NRS 353.246, the budgets for the Judicial Branch are included in The Executive Budget but are not subject to review by the Governor; therefore, budgets presented in The Executive Budget represent the budget request of the Judicial Branch.

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

The Judicial Branch budgets are supported primarily through General Fund appropriations and court administrative assessments authorized under NRS 176.059. Court administrative assessments are the fees charged to defendants in criminal and traffic cases. Other sources of funding include specialty court administrative assessments authorized under NRS 176.0613, peremptory challenge fees (i.e., fees paid by attorneys or litigants to exclude particular judges in civil cases), filing fees, justice court fees, federal grants, fines and penalties, and user fees.

The Executive Budget, excluding the budget for the Commission on Judicial Discipline, includes total funding of $168.6 million, net of interagency transfers of $12.0 million, recommended by the Judicial Branch for the 2023-25 biennium, which represents an increase of $28.4 million, or 20.3%, over the amount approved by the 2021 Legislature of

$140.2 million for the 2021-23 biennium. Of the amount recommended for the 2023-25 biennium, General Fund appropriations represent $126.0 million of the total, which is an increase of $33.7 million, or 36.5%, over the $92.3 million in General Fund appropriations approved by the 2021 Legislature for the 2021-23 biennium.

Judicial Branch Budget Reform Act of 2023

The Judicial Branch budget proposal for the 2023-25 biennium includes funding requests based on the Judicial Branch Budget Reform Act of 2023, comprised of the following reforms:

1. Establish the Judicial Fund to ensure the court maintains appropriate resources to carry out its core constitutional functions.
2. Reduce the judiciary's reliance on existing state services and technology by implementing court-managed central services.
3. Secure appropriate funding for personnel, supporting essential operations of the judiciary as a separate and co-equal branch.

Court Administrative Assessment Revenue

Pursuant to NRS 176.059, not less than 51.0% of the court administrative assessment revenues deposited in the State General Fund must be distributed to the Administrative Office of the Courts for allocation among various Judicial Branch budgets based on the percentage distribution set in NRS 176.059(8)(a), and not more than 49.0% must be distributed to various Executive Branch budgets to the extent of legislative authorization. Any court administrative assessments not distributed to Judicial and Executive Branch budgets must be transferred to the uncommitted balance of the State General Fund.

The following table displays the court administrative assessments included in The Executive Budget as recommended by the Judicial Branch for the Judicial Branch budgets and the Governor for the Executive Branch budgets. The Governor recommends enhancements in the Executive Branch budgets to replace court administrative assessment revenue with General Fund appropriations.

COURT ADMINISTRATIVE ASSESSMENTS (NRS 176.059) BUDGET DISTRIBUTION						
	2021-2023 BIENNIUM LEGISLATIVELY APPROVED		2023-2025 BIENNIUM GOVERNOR RECOMMENDS AND JUDICIAL BRANCH RECOMMENDS			
BUDGET DESCRIPTION	**FISCAL YEAR 2023**		**FISCAL YEAR 2024**		**FISCAL YEAR 2025**	
ADMINISTRATIVE OFFICE OF THE COURTS	$ 4,711,236	33.11%	$ 11,468,792	100.00%	$ 11,840,382	100.00%
UNIFORM SYSTEM OF JUDICIAL RECORDS	$ 1,069,131	7.51%	$ -	0.00%	$ -	0.00%
JUDICIAL EDUCATION	$ 871,711	6.13%	$ -	0.00%	$ -	0.00%
SUBTOTAL BUDGET ACCOUNTS	*$ 6,652,078*	*46.75%*	*$ 11,468,792*	*100.00%*	*$ 11,840,382*	*100.00%*
SUPREME COURT	$ 5,371,463	37.75%	$ -	0.00%	$ -	0.00%
SPECIALTY COURT	$ 1,707,485	12.00%	$ -	0.00%	$ -	0.00%
SENIOR JUSTICE & SENIOR JUDGE PROGRAM	$ 498,017	3.50%	$ -	0.00%	$ -	0.00%
SUBTOTAL OTHER JUDICIAL BRANCH ACCOUNTS	*$ 7,576,965*	*53.25%*	*$ -*	*0.00%*	*$ -*	*0.00%*
JUDICIAL BRANCH BUDGET ACCOUNT TOTALS	$ 14,229,043	100.00%	$ 11,468,792	100.00%	$ 11,840,382	100.00%
JUDICIAL BRANCH BUDGET ACCOUNT TOTALS	**$ 14,229,043**	**62.00%**	**$ 11,468,792**	**73.67%**	**$ 11,840,382**	**76.05%**
ATTORNEY GENERAL - COUNCIL FOR PROSECUTING ATTORNEYS	$ 134,358	1.54%	$ -	0.00%	$ -	0.00%
ATTORNEY GENERAL - VICTIMS OF DOMESTIC VIOLENCE	$ 73,877	0.85%	$ -	0.00%	$ -	0.00%
PEACE OFFICERS' STANDARDS & TRAINING COMMISSION	$ 2,125,319	24.37%	$ -	0.00%	$ -	0.00%
DEPARMENT OF PUBLIC SAFETY -CENTRAL REPOSITORY FOR NV RECORDS OF CRIMINAL HISTORY	$ 4,682,634	53.69%	$ -	0.00%	$ -	0.00%
DEPARTMENT OF HEALTH AND HUMAN SERVICES - DIVISION OF CHILD AND FAMILY SERVICES - VICTIMS OF CRIME	$ 1,704,835	19.55%	$ 90	100.00%	$ -	0.00%
EXECUTIVE BRANCH BUDGET ACCOUNT TOTALS	**$ 8,721,023**	**38.00%**	**$ 90**	**0.00%**	**$ 0**	**0.00%**
UNCOMMITTED BALANCE OF THE GENERAL FUND[1]	$ -	0.00%	$ 4,099,813	26.33%	$ 3,728,313	23.95%
EXECUTIVE BRANCH TOTALS	**$ 8,721,023**	**38.00%**	**$ 4,099,903**	**26.33%**	**$ 3,728,313**	**23.95%**
GRAND TOTAL ADMINISTRATIVE ASSESSMENT AUTHORITY	**$ 22,950,066**	**100.00%**	**$ 15,568,695**	**100.00%**	**$ 15,568,695**	**100.00%**

[1]The Executive Budget does not include the amounts projected to be deposited in the unrestricted General Fund for the 2023-25 biennium.

Court administrative assessment revenues have been significantly impacted by the COVID-19 pandemic, as well as the incorporation of Marsy's Law into the Nevada Constitution in 2018, which requires restitution to be collected on many charges first. The Judicial Branch projects total court administrative assessment revenue of $15.6 million in each fiscal year of the 2023-25 biennium. Total projected court administrative assessment revenue of $31.1 million for the 2023-25 biennium represents a decrease of $13.5 million, or 30.2%, compared to the 2021 Legislature approved allocation of court administrative assessment revenue of $44.6 million for the 2021-23 biennium.

The Judicial Branch recommends court administrative assessments of $11.5 million in FY 2024 and $11.8 million in FY 2025 to the Judicial Branch budgets, which equates to 73.7% and 76.0%, respectively, of total court administrative assessments, as compared to the 2021 Legislature approved allocation to the Judicial Branch budgets of $27.7 million over the 2021-23 biennium, which equates to 62.0% of total court administrative assessments in FY 2022 and FY 2023.

The Judicial Branch recommends General Fund appropriations of $10.8 million over the 2023-25 biennium to reduce the court's dependency on court administrative assessment revenue. The recommendation includes shifting all court administrative assessment revenue for the Judicial Branch to the Administrative Office of the Courts budget.

New Classification and Compensation Schedule

The Judicial Branch recommends moving the court's positions, excluding elected officials, into new non-classified position classifications with revised salaries in the base budget based on a proposed Judicial Branch classification and compensation schedule. The updated schedule would move the court's existing 170 positions, excluding elected officials, into 10 new non-classified classifications effective July 1, 2023.

New Positions

The Judicial Branch recommends total funding of $5.9 million (General Fund appropriations of $1.7 million and reductions to reserve of $4.2 million) over the 2023-25 biennium for 28 new non-classified positions (20 in FY 2024 and an additional 8 in FY 2025) and ancillary expenditures based on the Judicial Branch's proposed classification and compensation schedule noted above as follows:

- Supreme Court
  - General Fund appropriations of $255,843 in FY 2024 and $314,167 in FY 2025 for a Public Information Officer and a Web Content Specialist.
  - General Fund appropriations of $231,827 in FY 2024 and $280,209 in FY 2025 for two Marshal Deputy positions.
- Administrative Office of the Courts
  - Reductions to reserve of $1.3 million in FY 2024 and $1.5 million in FY 2025 for ten audit positions to maintain a more appropriate audit cycle of trial courts.
  - Reduction to reserve of $89,195 in FY 2025 for an IT Project Manager.
- Judicial Programs and Services Division
  - General Fund appropriations of $174,813 in FY 2025 to continue two positions, effective January 1, 2025, to support the trial courts that are currently funded with federal American Rescue Plan Act Coronavirus State Fiscal Recovery Funds.
  - General Fund appropriations of $170,593 in FY 2024 and $287,745 in FY 2025 for two positions in the Court Services Unit of Judicial Programs and Services.
- Uniform System of Judicial Records
  - Reduction to reserve of $384,377 in FY 2025 for five positions to assist with information technology projects at trial courts.
- Judicial Education
  - Reductions to reserve of $422,127 in FY 2024 and $521,713 in FY 2025 for four positions to provide training for judges and court employees statewide.

Court-Managed Central Services

The Judicial Branch recommends total funding of $1.0 million (General Fund appropriations of $10,300 and reductions to reserve of $1.0 million) over the 2023-25 biennium for three new non-classified budget management and accounting positions and one new non-classified human resources and payroll position, effective July 1, 2023, based on the Judicial Branch's proposed classification and compensation schedule noted previously, and other related expenditures, to implement court-managed central services and transition away from Executive Branch accounting and human resources systems.

Budget Reorganization

The Judicial Branch recommends consolidating the following budgets into the Administrative Office of the Courts budget: Judicial Programs and Services Division budget (including 14 positions), Uniform System of Judicial Records budget (including 15 positions), and Judicial Education budget (including 8 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 and its primary responsibility is to review and rule on appeals from district court cases. The Supreme Court provides administrative oversight of the Nevada Judicial System, assigns cases to the Court of Appeals, and provides admittance to the legal profession in Nevada. The Supreme Court consists of seven justices, chambers staff, the Office of the Court Clerk, central legal staff, the Law Library, and the Administrative Office of the Courts. The Supreme Court is funded primarily through General Fund appropriations and court administrative assessments.

Case Management System

The Judicial Branch recommends General Fund appropriations of $115,500 in FY 2024 and $2.2 million in FY 2025 to replace the Supreme Court's legacy case management system.

Statewide Digital Evidence Management System

The Judicial Branch recommends General Fund appropriations of $650,000 in each fiscal year of the 2023-25 biennium to implement a statewide digital evidence management system.

Training Facility

The Judicial Branch recommends a General Fund appropriation of $1.4 million in FY 2024 to build a training facility within existing space in the Carson City Supreme Court building.

Security Equipment and Service Contract Upgrade

The Judicial Branch recommends General Fund appropriations of $573,077 in FY 2024 and $36,000 in FY 2025 to upgrade security camera and access control system equipment and a related service contract.

ADMINISTRATIVE OFFICE OF THE COURTS

The Administrative Office of the Courts, 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 Administrative Office of the Courts also provides support to the statewide court system by managing the judicial education program, statewide court statistics and trial courts' technology grants and loan programs. The Administrative Office of the Courts is responsible for recommending operational improvements for trial courts to the Supreme Court and is funded by court administrative assessments.

The Judicial Branch recommends reductions to reserve of $103,447 in FY 2024 and $26,917 in FY 2025 for audit software to facilitate tracking, development, maintenance, and resolution of audits performed by the Administrative Office of the Court's Audit Unit.

UNIFORM SYSTEM OF JUDICIAL RECORDS

The Uniform System of Judicial Records, authorized under NRS 1.360, is responsible for the standardization and implementation of technology to assist the Supreme Court and the state's 75 trial courts in managing their caseloads, judicial records, and the reporting of court and judicial statistics. The Uniform System of Judicial Records helps produce the Nevada Judiciary Annual Report, which provides statistical information about caseloads throughout the Nevada Court System. Funding in this budget is also used for the development of standards and the purchase and development of information technology systems that meet those standards. The Uniform System of Judicial Records manages two major systems, the Nevada Court System and the Multi-County Integrated Justice Information System. The Uniform System of Judicial Records is funded primarily by administrative court assessments, filing fees and user charges.

The Judicial Branch recommends reductions to reserve of $365,431 in FY 2024 for the following enhancements related to the Multi-County Integrated Justice Information System:

- Reduction to reserve of $215,950 in FY 2024 for an enhancement to the Multi-County Integrated Justice Information System related to temporary protective orders.
- Reduction to reserve of $27,801 in FY 2024 to make modifications to the Multi-County Integrated Justice Information System broker software to run in high availability mode.
- Reduction to reserve of $121,680 in FY 2024 to upgrade the court's interface with the Department of Public Safety's Nevada Criminal Justice Information System.

COMMISSION ON JUDICIAL DISCIPLINE

The Nevada Commission on Judicial Discipline, established under Article 6, Section 21 of the Nevada State Constitution, is charged with the responsibility of investigating allegations of misconduct, violations of the code of judicial conduct, or disability of judges. The seven-member commission receives and investigates complaints against a justice of the Supreme Court, a judge of the Court of Appeals, a district judge, a justice of the peace, a municipal judge, and aspirants to judicial office. The Commission on Judicial Discipline is funded by General Fund appropriations. The Executive Budget includes General Fund appropriations of $2.4 million over the 2023-25 biennium, as recommended by the Commission on Judicial Discipline, which is an increase of $27,703, or 1.2%, over the funding approved by the 2021 Legislature for the 2021-23 biennium.

Source of Funds Summary

2023-25 Fiscal Report

	2021-2022 Actual	2022-2023 Work Program	2023-2024 GOVERNOR RECOMMENDS	% Change	2024-2025 GOVERNOR RECOMMENDS	% Change
ELECTED OFFICIALS						
OFFICE OF SMALL BUSINESS ADVOCACY	100,584	285,718				
INTERAGENCY TRANSFER	100,584	284,218				
OTHER FUND		1,500				
OFFICE OF THE GOVERNOR	3,021,750	3,995,543	5,803,314	45.24	5,567,569	-4.06
GENERAL FUND	3,044,106	3,073,943	5,178,999	68.48	4,941,468	-4.59
INTERAGENCY TRANSFER	287,151	921,600	624,315	-32.26	626,101	.29
REVERSIONS	-309,507					
GOVERNOR'S MANSION MAINTENANCE	294,367	337,649	587,772	74.08	351,672	-40.17
GENERAL FUND	332,280	335,975	587,772	74.95	351,672	-40.17
INTERAGENCY TRANSFER		1,674				
REVERSIONS	-37,913					
GOVERNOR'S WASHINGTON OFFICE	252,000	252,000	252,000	.00	252,000	.00
INTERAGENCY TRANSFER	252,000	252,000	252,000		252,000	
COVID-19 RELIEF PROGRAMS	692,292,907	2,320,054,615	61,808,757	-97.34	36,802,270	-40.46
BALANCE FORWARD	606,877,227	2,315,949,271	61,808,757	-97.33	36,802,270	-40.46
FEDERAL FUND	85,413,680	4,105,344				
OTHER FUND	2,000					
ATHLETIC COMMISSION	4,615,819	5,095,062	4,494,591	-11.79	4,574,529	1.78
BALANCE FORWARD	2,271,861	3,357,862	2,721,543	-18.95	2,801,481	2.94
INTERAGENCY TRANSFER		10,185				
OTHER FUND	2,343,958	1,727,015	1,773,048	2.67	1,773,048	
GOVERNOR'S OFFICE HIGH LEVEL NUCLEAR WASTE	1,605,271	2,002,045	1,902,655	-4.96	1,832,631	-3.68
GENERAL FUND	1,483,864	1,442,892	1,352,655	-6.25	1,282,631	-5.18
FEDERAL FUND	120,138	150,108	150,000	-.07	150,000	
INTERAGENCY TRANSFER	405,348	409,045	400,000	-2.21	400,000	
REVERSIONS	-404,079					
GOE - OFFICE OF ENERGY	1,183,601	7,182,614	1,605,363	-77.65	1,600,323	-.31
GENERAL FUND	100	100	100		100	
BALANCE FORWARD	-117,957					
FEDERAL FUND	513,133	764,423	515,685	-32.54	515,685	
INTERAGENCY TRANSFER	737,611	6,341,341	980,314	-84.54	970,274	-1.02
OTHER FUND	50,814	76,750	109,264	42.36	114,264	4.58
REVERSIONS	-100					
GOE - RENEWABLE ENERGY ACCOUNT	18,040,318	18,248,301	18,260,490	.07	18,567,764	1.68
BALANCE FORWARD	15,210,849	15,645,497	15,626,167	-.12	16,265,592	4.09
OTHER FUND	2,829,469	2,602,804	2,634,323	1.21	2,302,172	-12.61

Source of Funds Summary

2023-25 Fiscal Report

	2021-2022 Actual	2022-2023 Work Program	2023-2024 GOVERNOR RECOMMENDS	% Change	2024-2025 GOVERNOR RECOMMENDS	% Change
OFFICE OF SCIENCE, INNOVATION AND TECHNOLOGY	13,897,984	229,570,047	58,067,291	-74.71	49,574,528	-14.63
GENERAL FUND	3,199,066	5,058,653	12,820,283	153.43	4,327,520	-66.24
BALANCE FORWARD	967,826	10,651,317				
FEDERAL FUND		10,273,967				
INTERAGENCY TRANSFER		203,586,110	45,240,171	-77.78	45,240,171	
OTHER FUND	10,006,837		6,837		6,837	
REVERSIONS	-275,745					
GOE - RENEWABLE, EFFICIENCY, CONSERVATION LOAN	2,158,208	1,276,351	1,249,314	-2.12	1,211,972	-2.99
BALANCE FORWARD	1,953,831	1,051,082	1,024,045	-2.57	986,703	-3.65
OTHER FUND	204,377	225,269	225,269		225,269	
LIEUTENANT GOVERNOR	496,213	646,767	785,143	21.40	845,294	7.66
GENERAL FUND	628,058	644,384	785,143	21.84	845,294	7.66
INTERAGENCY TRANSFER		2,383				
REVERSIONS	-131,845					
OFFICE FOR NEW AMERICANS	361,024	375,883	334,136	-11.11	340,583	1.93
GENERAL FUND	182,314	287,129	312,256	8.75	340,583	9.07
BALANCE FORWARD	114,031	85,370	21,880	-74.37		
INTERAGENCY TRANSFER		3,305				
OTHER FUND	80,000	79				
REVERSIONS	-15,321					
GOVERNOR'S OFC OF FINANCE - BUDGET DIVISION	5,074,697	6,815,382	7,357,111	7.95	8,039,359	9.27
GENERAL FUND	4,284,699	4,821,190	5,256,445	9.03	5,911,169	12.46
BALANCE FORWARD	422,000	208,755				
INTERAGENCY TRANSFER	709,762	1,785,437	2,100,666	17.66	2,128,190	1.31
REVERSIONS	-341,764					
GOVERNOR'S OFFICE-OFFICE OF FEDERAL ASSISTANCE	669,546	1,694,818	926,705	-45.32	939,630	1.39
GENERAL FUND	824,663	1,640,044	826,771	-49.59	839,349	1.52
INTERAGENCY TRANSFER		54,774	99,934	82.45	100,281	.35
REVERSIONS	-155,117					
GOVERNOR'S OFC OF FINANCE- DIV OF INTERNAL AUDITS	1,105,273	1,851,174	1,940,537	4.83	2,005,670	3.36
GENERAL FUND	1,644,805	1,683,872	1,829,125	8.63	1,888,177	3.23
INTERAGENCY TRANSFER	10,854	167,302	111,412	-33.41	117,493	5.46
REVERSIONS	-550,386					
GOVERNOR'S OFFICE OF FINANCE - SMART 21	45,936,140	34,129,781	8,999,476	-73.63	9,144,717	1.61
GENERAL FUND	4,560,477	6,979,480	7,208,655	3.28	7,326,480	1.63
BALANCE FORWARD	40,263,339	25,165,784				
HIGHWAY FUND	1,064,446	1,631,885	1,790,821	9.74	1,818,237	1.53
INTERAGENCY TRANSFER	100,278	60,987				
OTHER FUND	402,569	291,645				
REVERSIONS	-454,969					

Source of Funds Summary

2023-25 Fiscal Report

	2021-2022 Actual	2022-2023 Work Program	2023-2024 GOVERNOR RECOMMENDS	% Change	2024-2025 GOVERNOR RECOMMENDS	% Change
GOVERNOR'S OFC OF FINANCE - SPECIAL APPROPRIATIONS	40,325,655	9,749,252	275,000	-97.18	250,000	-9.09
GENERAL FUND	9,055,000	320,000	275,000	-14.06	250,000	-9.09
BALANCE FORWARD	31,219,186	9,429,252				
OTHER FUND	51,469					
BOE - GENERAL FUND SALARY ADJUSTMENT		16,740,402	195,901,618	1,070.23	278,204,741	42.01
GENERAL FUND		16,740,402	195,901,618	1,070.23	278,204,741	42.01
BOE - HIGHWAY FUND SALARY ADJUSTMENT		3,097,664	36,844,250	1,089.42	52,512,346	42.53
GENERAL FUND			36,844,250		52,512,346	42.53
HIGHWAY FUND		3,097,664				
AG - ADMINISTRATIVE BUDGET ACCOUNT	30,161,340	34,430,164	32,873,399	-4.52	33,167,904	.90
GENERAL FUND	284,134	2,416,610	3,384,689	40.06	6,270,881	85.27
BALANCE FORWARD	96,000	96,000				
INTERAGENCY TRANSFER	30,068,472	31,422,543	29,132,493	-7.29	26,540,806	-8.90
OTHER FUND	413,401	495,011	356,217	-28.04	356,217	
REVERSIONS	-700,667					
AG - EXTRADITION COORDINATOR	1,215,388	369,961	1,228,723	232.12	1,237,723	.73
GENERAL FUND	906,716	312,409	1,169,794	274.44	1,176,551	.58
INTERAGENCY TRANSFER	263,972	1,480				
OTHER FUND	58,804	56,072	58,929	5.10	61,172	3.81
REVERSIONS	-14,104					
AG - SPECIAL LITIGATION FUND	2,417,715	3,307,904	2,481,199	-24.99	2,499,097	.72
GENERAL FUND	1,303,018	1,302,117	1,192,814	-8.39	1,189,340	-.29
BALANCE FORWARD	218,573	238,532	238,532		223,725	-6.21
INTERAGENCY TRANSFER	284,609	293,179	278,570	-4.98	279,165	.21
OTHER FUND	1,338,621	1,474,076	771,283	-47.68	806,867	4.61
REVERSIONS	-727,106					
AG - WORKERS' COMP FRAUD	5,835,369	6,956,235	7,036,890	1.16	7,047,744	.15
BALANCE FORWARD	961,675	1,402,781	1,588,259	13.22	1,599,626	.72
INTERAGENCY TRANSFER	2,127,366	2,098,294	2,043,299	-2.62	2,042,125	-.06
OTHER FUND	3,481,060	3,455,160	3,405,332	-1.44	3,405,993	.02
REVERSIONS	-734,732					
AG - CRIME PREVENTION	665,929	685,772	674,767	-1.60	686,192	1.69
GENERAL FUND	638,726	653,383	648,420	-.76	659,773	1.75
INTERAGENCY TRANSFER	2,398	7,443				
OTHER FUND	27,730	24,946	26,347	5.62	26,419	.27
REVERSIONS	-2,925					
AG - MEDICAID FRAUD	4,178,317	4,350,883	4,575,841	5.17	4,717,671	3.10
GENERAL FUND	100	100	100		100	
BALANCE FORWARD	815,686	1,609,601	1,448,368	-10.02	1,591,866	9.91
FEDERAL FUND	1,919,674	2,250,444	2,373,056	5.45	2,371,388	-.07
INTERAGENCY TRANSFER		34,485				
OTHER FUND	1,442,957	456,253	754,317	65.33	754,317	
REVERSIONS	-100					

Source of Funds Summary

2023-25 Fiscal Report

	2021-2022 Actual	2022-2023 Work Program	2023-2024 GOVERNOR RECOMMENDS	% Change	2024-2025 GOVERNOR RECOMMENDS	% Change
AG - CONSUMER ADVOCATE	5,712,886	5,904,876	8,820,750	49.38	8,992,055	1.94
GENERAL FUND	757,189	756,352	729,458	-3.56	690,939	-5.28
BALANCE FORWARD	1,425,369	1,389,980	1,335,924	-3.89	1,545,748	15.71
INTERAGENCY TRANSFER	9,591	43,758				
OTHER FUND	3,627,189	3,714,786	6,755,368	81.85	6,755,368	
REVERSIONS	-106,452					
AG - GRANTS UNIT	3,375,348	10,130,835	7,395,131	-27.00	4,736,987	-35.94
GENERAL FUND	44,754	45,670	47,307	3.58	39,507	-16.49
BALANCE FORWARD	18,381	17,541	17,541		3,024	-82.76
FEDERAL FUND	3,267,606	9,592,904	7,050,215	-26.51	4,536,755	-35.65
INTERAGENCY TRANSFER	57,487	474,720	280,068	-41.00	157,701	-43.69
REVERSIONS	-12,880					
AG - COUNCIL FOR PROSECUTING ATTORNEYS	321,353	378,606	309,451	-18.27	233,308	-24.61
GENERAL FUND	100	100	114,295	114,195.00	116,224	1.69
BALANCE FORWARD	205,107	219,887	171,421	-22.04	93,349	-45.54
INTERAGENCY TRANSFER	1,199					
OTHER FUND	115,047	158,619	23,735	-85.04	23,735	
REVERSIONS	-100					
AG - VICTIMS OF DOMESTIC VIOLENCE	433,238	437,077	463,308	6.00	470,435	1.54
GENERAL FUND	60,341	62,919	175,734	179.30	202,526	15.25
BALANCE FORWARD	69,260	24,691	24,333	-1.45		
INTERAGENCY TRANSFER	211,738	212,814	212,433	-.18	217,101	2.20
OTHER FUND	91,899	136,653	50,808	-62.82	50,808	
AG - FORFEITURE	165,753	106,709	11,541	-89.18	11,012	-4.58
BALANCE FORWARD	12,145	106,709	11,541	-89.18	11,012	-4.58
OTHER FUND	153,608					
AG - ATTORNEY GENERAL TORT CLAIMS FUND	7,815,181	6,496,182	7,267,323	11.87	8,715,438	19.93
BALANCE FORWARD	3,886,164	2,713,619	1,159,031	-57.29	2,607,056	124.93
INTERAGENCY TRANSFER	3,923,894	3,777,563	6,103,292	61.57	6,103,382	.00
OTHER FUND	5,123	5,000	5,000		5,000	
AG - NATIONAL SETTLEMENT ADMINISTRATION	7,517,193	3,975,374	1,203,381	-69.73		
BALANCE FORWARD	7,466,290	3,821,272	1,203,381	-68.51		
INTERAGENCY TRANSFER		23,489				
OTHER FUND	50,903	130,613				
AG - STATE SETTLEMENTS	18,087,159	5,989,870	1,848,662	-69.14	1,700,402	-8.02
BALANCE FORWARD	2,082,949	1,989,870	1,848,662	-7.10	1,700,402	-8.02
INTERAGENCY TRANSFER	1,199					
OTHER FUND	16,003,011	4,000,000				
AG - CONSUMER PROTECTION LEGAL ACCOUNT	5,932,789	2,966,395	6,074,047	104.76	6,074,047	.00
BALANCE FORWARD		2,966,395				
OTHER FUND	5,932,789		6,074,047		6,074,047	

Source of Funds Summary

2023-25 Fiscal Report

	2021-2022 Actual	2022-2023 Work Program	2023-2024 GOVERNOR RECOMMENDS	% Change	2024-2025 GOVERNOR RECOMMENDS	% Change
CONTROLLER - CONTROLLER'S OFFICE	5,556,916	6,437,238	6,787,108	5.44	6,946,465	2.35
GENERAL FUND	5,707,753	5,576,577	5,887,799	5.58	6,038,048	2.55
BALANCE FORWARD	-32,832					
INTERAGENCY TRANSFER	172,978	860,661	899,309	4.49	908,417	1.01
INTERIM FINANCE	51,680					
REVERSIONS	-342,663					
CONTROLLERS OFFICE - DEBT RECOVERY ACCOUNT	570,802	877,324	1,028,440	17.22	1,137,763	10.63
BALANCE FORWARD	377,814	497,543	822,764	65.37	932,087	13.29
OTHER FUND	192,988	379,781	205,676	-45.84	205,676	
SOS - SECRETARY OF STATE	25,351,444	27,162,078	21,458,085	-21.00	21,881,669	1.97
GENERAL FUND	24,336,514	24,551,005	21,038,562	-14.31	21,458,010	1.99
BALANCE FORWARD	2,608,684	1,746,575	139,030	-92.04	139,030	
INTERAGENCY TRANSFER	426,350	666,812				
INTERIM FINANCE	2,206,158					
OTHER FUND	213,499	197,686	280,493	41.89	284,629	1.47
REVERSIONS	-4,439,761					
SOS - HELP AMERICA VOTE ACT ELECTION REFORM	1,809,050	7,763,366	7,322,162	-5.68	7,336,031	.19
GENERAL FUND	760,003	805,543	1,218,497	51.26	1,227,530	.74
BALANCE FORWARD	-60,268	6,537,370	5,926,710	-9.34	5,931,546	.08
FEDERAL FUND	1,000,000					
INTERAGENCY TRANSFER	60,520	347,394	128,160	-63.11	128,160	
OTHER FUND	48,795	73,059	48,795	-33.21	48,795	
TREASURER - STATE TREASURER	2,670,497	3,107,759	3,618,533	16.44	3,777,846	4.40
GENERAL FUND	381,954	385,846	425,021	10.15	404,666	-4.79
INTERAGENCY TRANSFER	1,153,322	1,213,709	1,134,289	-6.54	1,150,347	1.42
OTHER FUND	1,365,680	1,508,204	2,059,223	36.53	2,222,833	7.95
REVERSIONS	-230,459					
TREASURER - HIGHER EDUCATION TUITION ADMIN	681,300	789,140	745,000	-5.59	754,884	1.33
INTERAGENCY TRANSFER		3,308				
OTHER FUND	681,300	785,832	745,000	-5.20	754,884	1.33
TREASURER - BOND INTEREST & REDEMPTION	390,107,820	432,990,209	534,183,161	23.37	572,385,671	7.15
BALANCE FORWARD	162,579,163	200,983,496	306,652,290	52.58	344,831,085	12.45
INTERAGENCY TRANSFER	14,361,158	13,932,720	14,103,988	1.23	14,112,763	.06
OTHER FUND	213,167,499	218,073,993	213,426,883	-2.13	213,441,823	.01
TREASURER - MUNICIPAL BOND BANK REVENUE	5,822,856	6,740,538	3,386,519	-49.76	3,380,769	-.17
BALANCE FORWARD		1,644				
OTHER FUND	5,822,856	6,738,894	3,386,519	-49.75	3,380,769	-.17
TREASURER - MUNICIPAL BOND BANK DEBT SERVICE	5,821,213	6,781,412	3,429,037	-49.43	3,423,287	-.17
INTERAGENCY TRANSFER	5,821,213	6,734,663	3,382,288	-49.78	3,376,538	-.17
OTHER FUND		46,749	46,749		46,749	

Source of Funds Summary

2023-25 Fiscal Report

	2021-2022 Actual	2022-2023 Work Program	2023-2024 GOVERNOR RECOMMENDS	% Change	2024-2025 GOVERNOR RECOMMENDS	% Change
TREASURER - MILLENNIUM SCHOLARSHIP ADMINISTRATION	384,094	423,907	471,866	11.31	476,754	1.04
INTERAGENCY TRANSFER		3,486				
OTHER FUND	384,094	420,421	471,866	12.24	476,754	1.04
TREASURER - NEVADA COLLEGE SAVINGS TRUST	3,363,460	2,477,157	2,415,796	-2.48	2,456,384	1.68
INTERAGENCY TRANSFER	1,190,402	331,894				
OTHER FUND	2,173,058	2,145,263	2,415,796	12.61	2,456,384	1.68
TREASURER - ENDOWMENT ACCOUNT	18,211,352	21,328,993	18,335,783	-14.03	21,090,390	15.02
BALANCE FORWARD	12,115,997	15,522,911	12,529,701	-19.28	15,284,308	21.98
OTHER FUND	6,095,355	5,806,082	5,806,082		5,806,082	
TREASURER - UNCLAIMED PROPERTY	2,026,317	2,653,200	2,557,394	-3.61	2,571,827	.56
INTERAGENCY TRANSFER		13,236				
OTHER FUND	2,026,317	2,639,964	2,557,394	-3.13	2,571,827	.56
TOTAL ELECTED OFFICIALS	1,387,643,436	3,269,420,232	1,095,398,820	-66.50	1,200,527,353	9.60
GENERAL FUND	64,420,734	79,896,695	305,211,562	282.01	398,495,625	30.56
BALANCE FORWARD	894,028,350	2,623,430,607	416,319,880	-84.13	433,349,910	4.09
FEDERAL FUND	92,234,231	27,137,190	10,088,956	-62.82	7,573,828	-24.93
HIGHWAY FUND	1,064,446	4,729,549	1,790,821	-62.14	1,818,237	1.53
INTERAGENCY TRANSFER	62,741,456	276,378,012	107,507,001	-61.10	104,851,015	-2.47
INTERIM FINANCE	2,257,838					
OTHER FUND	280,885,076	257,848,179	254,480,600	-1.31	254,438,738	-.02
REVERSIONS	-9,988,695					
LEG - LEGISLATIVE COUNSEL BUREAU	37,721,518	38,778,317	45,996,892	18.61	46,572,433	1.25
GENERAL FUND	35,980,134	37,012,606	45,482,205	22.88	46,007,746	1.16
HIGHWAY FUND	5,000	5,000	5,000		5,000	
INTERAGENCY TRANSFER	1,470,535	1,494,862	261,168	-82.53	261,168	
OTHER FUND	265,849	265,849	248,519	-6.52	298,519	20.12
LEG - NEVADA LEGISLATURE INTERIM	1,285,782	831,555	1,792,032	115.50	1,801,265	.52
GENERAL FUND	1,254,805	806,204	1,792,032	122.28	1,801,265	.52
INTERAGENCY TRANSFER	30,977	25,351				
LEG - STATE PRINTING OFFICE	3,116,739	3,171,806	3,359,936	5.93	3,116,815	-7.24
INTERAGENCY TRANSFER	3,097,007	3,157,806	3,344,936	5.93	3,113,315	-6.92
OTHER FUND	19,732	14,000	15,000	7.14	3,500	-76.67
TOTAL LEGISLATIVE BRANCH	42,124,039	42,781,678	51,148,860	19.56	51,490,513	.67
GENERAL FUND	37,234,939	37,818,810	47,274,237	25.00	47,809,011	1.13
HIGHWAY FUND	5,000	5,000	5,000		5,000	
INTERAGENCY TRANSFER	4,598,519	4,678,019	3,606,104	-22.91	3,374,483	-6.42
OTHER FUND	285,581	279,849	263,519	-5.84	302,019	14.61
SUPREME COURT	16,170,307	15,982,724	19,769,896	23.70	19,906,077	.69
GENERAL FUND	7,752,504	7,386,094	19,722,221	167.02	19,858,402	.69
BALANCE FORWARD	2,791,893	2,865,836				
INTERAGENCY TRANSFER	1,936,466	1,748,671				
OTHER FUND	3,689,444	3,982,123	47,675	-98.80	47,675	

Source of Funds Summary

2023-25 Fiscal Report

	2021-2022 Actual	2022-2023 Work Program	2023-2024 GOVERNOR RECOMMENDS	% Change	2024-2025 GOVERNOR RECOMMENDS	% Change
COURT OF APPEALS	3,131,173	3,191,403	4,060,525	27.23	4,092,767	.79
GENERAL FUND	3,143,792	3,164,109	4,060,525	28.33	4,092,767	.79
BALANCE FORWARD	42,903					
INTERAGENCY TRANSFER	1,882	27,294				
REVERSIONS	-57,404					
STATE JUDICIAL ELECTED OFFICIALS	23,204,868	25,648,219	25,919,460	1.06	26,290,452	1.43
GENERAL FUND	24,752,229	25,648,219	25,919,460	1.06	26,290,452	1.43
REVERSIONS	-1,547,361					
SENIOR JUSTICE & SENIOR JUDGE PROGRAM	1,747,417	1,677,097	1,728,577	3.07	1,729,065	.03
GENERAL FUND	1,056,324	1,028,775	1,690,527	64.32	1,691,015	.03
INTERAGENCY TRANSFER	396,207	280,890				
OTHER FUND	375,695	367,432	38,050	-89.64	38,050	
REVERSIONS	-80,809					
LAW LIBRARY	1,832,726	2,046,409	2,180,264	6.54	2,226,406	2.12
GENERAL FUND	1,948,673	2,022,985	2,178,014	7.66	2,224,156	2.12
BALANCE FORWARD	9,753					
INTERAGENCY TRANSFER	1,380	21,924	750	-96.58	750	
OTHER FUND	537	1,500	1,500		1,500	
REVERSIONS	-127,617					
ADMINISTRATIVE OFFICE OF THE COURTS	5,258,690	37,576,710	23,747,307	-36.80	23,817,317	.29
GENERAL FUND			2,162,788		2,463,861	13.92
BALANCE FORWARD	1,128,341	1,132,158	3,214,930	183.96	2,671,699	-16.90
FEDERAL FUND			465,961		406,539	-12.75
INTERAGENCY TRANSFER	936,209	33,082,178	6,000,000	-81.86	6,000,000	
OTHER FUND	3,194,140	3,362,374	11,903,628	254.02	12,275,218	3.12
JUDICIAL PROGRAMS AND SERVICES DIVISION	2,184,510	2,588,975				
GENERAL FUND	1,528,539	1,488,402				
BALANCE FORWARD	13,652					
FEDERAL FUND	665,205	1,053,627				
INTERAGENCY TRANSFER	1,539	10,156				
OTHER FUND	85,713	36,790				
REVERSIONS	-110,138					
UNIFORM SYSTEM OF JUDICIAL RECORDS	2,748,041	3,055,588				
BALANCE FORWARD	1,605,705	1,587,849				
INTERAGENCY TRANSFER	1,197	5,400				
OTHER FUND	1,141,139	1,462,339				
JUDICIAL EDUCATION	1,586,432	1,644,076				
BALANCE FORWARD	998,771	763,100				
INTERAGENCY TRANSFER	855	3,365				
OTHER FUND	586,806	877,611				

Source of Funds Summary

2023-25 Fiscal Report

	2021-2022 Actual	2022-2023 Work Program	2023-2024 GOVERNOR RECOMMENDS	% Change	2024-2025 GOVERNOR RECOMMENDS	% Change
SPECIALTY COURT	10,212,442	11,606,776	11,640,287	.29	11,654,360	.12
GENERAL FUND	4,384,251	4,384,251	6,840,198	56.02	6,808,385	-.47
BALANCE FORWARD	2,463,172	2,367,184	2,672,834	12.91	2,718,720	1.72
INTERAGENCY TRANSFER	171	2,114,777				
OTHER FUND	3,582,454	2,740,564	2,127,255	-22.38	2,127,255	
REVERSIONS	-217,606					
JUDICIAL SUPPORT, GOVERNANCE AND SPECIAL EVENTS	1,046,114	1,081,666	808,308	-25.27	1,010,235	24.98
BALANCE FORWARD	652,815	716,716	415,008	-42.10	616,935	48.66
OTHER FUND	393,299	364,950	393,300	7.77	393,300	
JUDICIAL RETIREMENT SYSTEM STATE SHARE	1,322,137	1,322,137				
GENERAL FUND	1,322,137	1,322,137				
JUDICIAL DISCIPLINE	874,156	1,223,585	1,216,668	-.57	1,214,019	-.22
GENERAL FUND	1,188,545	1,214,439	1,216,668	.18	1,214,019	-.22
INTERAGENCY TRANSFER		9,146				
REVERSIONS	-314,389					
TOTAL JUDICIAL BRANCH	71,319,013	108,645,365	91,071,292	-16.18	91,940,698	.95
GENERAL FUND	47,076,994	47,659,411	63,790,401	33.85	64,643,057	1.34
BALANCE FORWARD	9,707,005	9,432,843	6,302,772	-33.18	6,007,354	-4.69
FEDERAL FUND	665,205	1,053,627	465,961	-55.78	406,539	-12.75
INTERAGENCY TRANSFER	3,275,906	37,303,801	6,000,750	-83.91	6,000,750	
OTHER FUND	13,049,227	13,195,683	14,511,408	9.97	14,882,998	2.56
REVERSIONS	-2,455,324					
ELECTED OFFICIALS						
GENERAL FUND	148,732,667	165,374,916	416,276,200	151.72	510,947,693	22.74
BALANCE FORWARD	903,735,355	2,632,863,450	422,622,652	-83.95	439,357,264	3.96
FEDERAL FUND	92,899,436	28,190,817	10,554,917	-62.56	7,980,367	-24.39
HIGHWAY FUND	1,069,446	4,734,549	1,795,821	-62.07	1,823,237	1.53
INTERAGENCY TRANSFER	70,615,881	318,359,832	117,113,855	-63.21	114,226,248	-2.47
INTERIM FINANCE	2,257,838					
OTHER FUND	294,219,884	271,323,711	269,255,527	-.76	269,623,755	.14
REVERSIONS	-12,444,019					
TOTAL FOR ELECTED OFFICIALS	1,501,086,488	3,420,847,275	1,237,618,972	-63.82	1,343,958,564	8.59
Less: INTER-AGENCY TRANSFER	70,615,881	318,359,832	117,113,855	-63.21	114,226,248	-2.47
NET ELECTED OFFICIALS	1,430,470,607	3,102,487,443	1,120,505,117	-63.88	1,229,732,316	9.75

FINANCE AND ADMINISTRATION

Finance and Administration encompasses those agencies that generally coordinate, assist, and provide services and information to other agencies and programs in state government. It includes the Department of Taxation and the Cannabis Compliance Board in addition to the Department of Administration, which is comprised of several state agencies, such as the Division of Enterprise Information Technology Services; the Division of Human Resource Management; the Nevada State Library, Archives and Public Records; and the State Public Works Division.

The Governor recommends General Fund support for the Finance and Administration function totaling $89.8 million for the 2023-25 biennium, a decrease of 0.7% compared to $90.4 million of General Fund support approved for the 2021-23 biennium by the 2021 Legislature. The Governor recommends total funding from all revenue sources, less interagency transfers, of $368.8 million for the 2023-25 biennium, a decrease of 0.2% when compared to the funding of $369.4 million approved for the 2021-23 biennium.

DEPARTMENT OF ADMINISTRATION

The Department of Administration consists of divisions that generally provide services to state agencies and programs to ensure efficient and effective operations in state government. The Governor recommends General Fund support for the Department of Administration totaling $11.0 million for the 2023-25 biennium, a decrease of 13.8% compared to $12.7 million of General Fund support approved by the 2021 Legislature for the 2021-23 biennium. The Governor recommends total funding from all revenue sources, less interagency transfers, of $164.5 million for the 2023-25 biennium, an increase of 21.7% when compared to the funding of $135.2 million approved for the 2021-23 biennium.

ADMINISTRATIVE SERVICES DIVISION

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

The Governor recommends administrative charges totaling $337,050 over the 2023-25 biennium for one new Accounting Assistant position and one new Management Analyst position and associated operating and equipment expenditures to support the statewide Capital Improvement Program.

ENTERPRISE INFORMATION TECHNOLOGY SERVICES

The Division of Enterprise Information Technology Services provides state agencies and elected officials with centralized information technology related services, including programming, database management, computing, communications, information

technology security, and other technical services. Enterprise Information Technology Services consists of five operational units: Office of the Chief Information Officer, Agency IT Services, Computing, Communications, and Information Security. The Governor recommends total funding, excluding one-time appropriations and supplemental appropriations, of $143.5 million over the 2023-25 biennium, a 17.9% increase over the $121.7 million approved over the 2021-23 biennium.

COMPUTER FACILITY

The Computer Facility is responsible for managing, operating, and supporting servers in the state data center, including the mainframe enterprise server, internet servers, and application servers in a secure 24/7 environment. The Governor recommends total funding, excluding one-time appropriations and supplemental appropriations, of $60.2 million over the 2023-25 biennium, an 11.3% increase compared to the $54.1 million approved over the 2021-23 biennium.

The Governor recommends a $828,000 increase in mainframe service fees over the 2023-25 biennium to fund a contract for a managed staffing firm to support the Mainframe Unit as the strategy to address recruitment difficulties as state staff retire.

In addition, the Governor recommends a $764,753 increase in infrastructure assessment fees in FY 2025 to fund the estimated licensing cost of replacing enterprise-wide security software to maintain security in devices such as laptops and mobile phones.

Finally, the Governor recommends a $650,000 increase in virtual server hosting fees over the 2023-25 biennium to fund software licenses to allow information technology staff within state agencies to supply their own resources within the Enterprise Information Technology Services shared computing environment.

DATA COMMUNICATIONS AND NETWORK ENGINEERING

The Data Communications and Network Engineering Unit of the Communications Section is responsible for all tasks related to developing, operating, and maintaining statewide data communications infrastructure. This includes the state's wide area network (SilverNet) that provides Internet access and data communication lines for state agencies. The unit supports over 8,500 network nodes, including personal computers, servers, and network devices in over 150 locations statewide. The Governor recommends total funding, excluding one-time appropriations and supplemental appropriations, of $26.5 million over the 2023-25 biennium, a 75.4% increase over the $15.1 million approved over the 2021-23 biennium. American Rescue Plan Act Coronavirus State Fiscal Recovery Funds allocated for the ongoing SilverNet Core and Distribution replacement project account for $11.3 million of the total recommended increase. Telecommunication charges represent an additional $2.2 million of the revenue increase.

The Governor recommends $401,043 in Telecommunications Charges in FY 2025 to fund the replacement of the state's virtual private network system as it is expected to reach its end of life by FY 2026

IT SECURITY

The Office of Information Security provides leadership and oversight of a comprehensive state information security program. Additionally, it develops security policy and standards, provides security assessments, offers security incident response, assists with disaster recovery planning, manages physical access control systems in certain state buildings, and provides security awareness training to state agencies. The Governor recommends total funding, excluding one-time appropriations and supplemental appropriations, of $6.9 million over the 2023-25 biennium, a 24.2% increase over the $5.5 million approved over the 2021-23 biennium.

The Governor recommends a $349,396 decrease in reserves over the 2023-25 biennium to fund the cost of software licensing to improve cyber security through enhanced reporting and web application scanning.

HEARINGS AND APPEALS DIVISION

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

The Governor recommends an allocation from the Workers' Compensation and Safety Fund of $111,678 over the 2023-25 biennium to fund one new Administrative Assistant position and associated operating and equipment costs to serve as a scheduling clerk for the Hearings Office.

DIVISION OF HUMAN RESOURCE MANAGEMENT

The Division of Human Resource Management is responsible for attracting and retaining a qualified workforce to serve the citizens of Nevada. The division is primarily funded by assessments charged to all state agencies for personnel, payroll, and collective bargaining services. In addition, the division performs personnel services for select agencies through its Agency Human Resource Services Unit. The Governor recommends total funding of $34.8 million over the 2023-25 biennium, a 17.7% increase from the legislatively approved amount of $29.6 million for the 2021-23 biennium.

The Governor further recommends increasing reserves by $417,652 over the 2023-25 biennium by eliminating three vacant Compliance Investigator positions, which the agency was unable to fill.

NEVADA STATE LIBRARY, ARCHIVES AND PUBLIC RECORDS

The Nevada State Library, Archives and Public Records includes the Nevada State Archives and Public Records, which administers programs for the creation, maintenance, retention, preservation, and disposition of records of the Executive Branch. Additionally, Archives and Public Records provides a range of information services to state agencies, public libraries, and the public, including reference, research and support services, and services designed for people with disabilities. Nevada State Library, Archives and Public Records provides administrative services to the Nevada Cooperative Libraries, which 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.

The Governor recommends total funding of $14.1 million over the 2023-25 biennium, a decrease of 26.5% when compared to the 2021-23 legislatively approved funding of $19.2 million primarily due to the elimination of federal American Rescue Plan Act funds and federal Supporting and Advancing Nevada's Dislocated Individuals grant transferred from the Office of Workforce Innovation. Nevada State Library, Archives and Public Records funding comes primarily from a combination of General Fund appropriations, Federal Title I Library Grant revenues and interagency transfers, such as data processing services. For the 2023-25 biennium, the Governor recommends General Fund appropriations of $8.7 million, a decrease of 0.6% when compared to the legislatively approved General Fund appropriations for the 2021-23 biennium.

PURCHASING DIVISION

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

The Governor recommends reserve reductions totaling $489,097 over the 2023-25 biennium for three new positions, including one Purchasing Officer, one Purchasing Technician, and one Management Analyst, and associated operating, travel and equipment expenditures to address an increased workload in the Preferred Purchase Program. The Governor further recommends reimbursement revenues of $243,087 in each year of the 2023-25 biennium to retain Bank of America procurement card rebates in the Purchasing budget and place the funding in reserve, rather than distributing rebates to state agencies. The reserves would then be utilized to offset purchasing assessments.

STATE PUBLIC WORKS DIVISION

The duties of the State Public Works Division of the Department of Administration include implementing the state's Capital Improvement Program; 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 raw water to Carson City and Storey County. The Buildings and Grounds (B&G) section of the State Public Works Division also funds security services provided by the Capitol Police Division of the Department of Public Safety.

The primary source of funding for the B&G section is rent charged to state agencies for the use of state-owned building office and storage space. Building rents collected by B&G are recommended to total $28.8 million over the 2023-25 biennium, a 3.0% decrease from the $29.7 million approved for the 2021-23 biennium. The rental rate charged by B&G for state-owned office space is recommended to decrease by 14.4% to $0.94 per square foot in each year of the 2023-25 biennium compared to $1.098 per square foot approved for FY 2023. The Governor also recommends reserve reductions totaling $153,252 over the 2023-25 biennium to fund one new Painter position to manage painting and weatherproofing workload for maintenance activities.

The Governor further recommends $1.9 million from reserves to fund building renovation projects in the 2023-25 biennium. This recommendation would support the agency in its efforts to replace aging and life safety equipment, remain in compliance with building codes, and to address building exterior and energy savings projects in state-owned facilities.

DEPARTMENT OF TAXATION

The Department of Taxation is responsible for the administration of the majority of the state's non-gaming tax laws, as well as the Local Government Budget Act. The department is comprised of five divisions: Executive Office, Administrative Services, Information Technology, Compliance, and Local Government Services. The Governor recommends General Fund support for the department in the amount of $78.8 million over the 2023-25 biennium, an increase of $1.2 million, or 1.5%, compared to the legislatively approved General Fund support for the 2021-23 biennium.

The Governor recommends General Fund appropriations of $695,110 over the 2023-25 biennium to store and destroy seized 'vape' products. The recommendation includes rent expenditures to occupy warehouse space from the Department of Administration, Purchasing Division in Las Vegas ($182,706); contract services to transport and destroy the seized products ($502,000); and Fleet Services vehicle expenditures for compliance enforcement activities ($10,404).

CANNABIS COMPLIANCE BOARD

The Cannabis Compliance Board administers the regulation and licensure of medical and recreational marijuana establishments and their agents. The agency is primarily funded with the 15.0% excise tax on the wholesale sale of marijuana products and license fees. *Nevada Revised Statutes* 372A.290 and 678B.390 require any revenues in excess of the costs to administer the marijuana program to be credited to the State Education Fund. For the 2023-25 biennium, the Governor recommends revenue totaling $123.1 million, largely comprised of the 15.0% excise tax on marijuana wholesale sales ($101.1 million) and application and license fees ($7.6 million).

The Governor recommends reserve reductions totaling $1.5 million over the 2023-25 biennium for eight new positions and associated operating and equipment expenditures. The Governor further recommends reserve reductions of $358,704 over the 2023-25 biennium to fund a relocation of the board's Carson City office.

For the 2023-25 biennium, the Governor recommends transfers totaling $81.6 million, largely funded by the 15.0% excise tax on marijuana wholesale sales and application and license fees, to the State Education Fund pursuant to *Nevada Revised Statutes* 372A.290 and 678B.390. This is a $42.4 million, or 34.2%, decrease compared to the $123.9 million approved for transfer over the 2021-23 biennium by the 2021 Legislature.

Source of Funds Summary

2023-25 Fiscal Report

	2021-2022 Actual	2022-2023 Work Program	2023-2024 GOVERNOR RECOMMENDS	% Change	2024-2025 GOVERNOR RECOMMENDS	% Change
FINANCE & ADMINISTRATION						
ADMINISTRATION - DIRECTOR'S OFFICE	900,893	905,663	848,625	-6.30	789,694	-6.94
GENERAL FUND	33,884	31,271	31,544	.87	31,544	
BALANCE FORWARD	200,930	188,906	79,599	-57.86	20,668	-74.03
INTERAGENCY TRANSFER	676,269	685,486	737,482	7.59	737,482	
OTHER FUND	231					
REVERSIONS	-10,421					
ADMINISTRATION - ADMINISTRATIVE SERVICES	4,116,677	4,270,928	4,082,061	-4.42	3,784,395	-7.29
BALANCE FORWARD	1,163,612	1,277,436	1,023,132	-19.91	708,082	-30.79
INTERAGENCY TRANSFER	2,953,065	2,993,492	3,058,929	2.19	3,076,313	.57
ADMINISTRATION - INSURANCE & LOSS PREVENTION	37,430,263	37,781,442	40,981,222	8.47	44,324,437	8.16
BALANCE FORWARD	16,192,583	15,770,965	13,918,730	-11.74	16,706,644	20.03
INTERAGENCY TRANSFER	20,362,697	20,919,230	26,408,414	26.24	26,975,423	2.15
OTHER FUND	874,983	1,091,247	654,078	-40.06	642,370	-1.79
ADMINISTRATION - FLEET SERVICES	8,740,602	8,937,514	6,716,869	-24.85	7,064,570	5.18
BALANCE FORWARD	3,101,218	3,089,886	4,025,298	30.27	1,337,415	-66.77
INTERAGENCY TRANSFER	5,565,032	5,836,007	2,665,448	-54.33	5,701,032	113.89
OTHER FUND	74,352	11,621	26,123	124.79	26,123	
ADMINISTRATION - FLEET SERVICES CAPITAL PURCHASE	1,409,963	1,943,506	1,788,461	-7.98	2,473,498	38.30
BALANCE FORWARD	342,514	591,651	818,949	38.42	1,655,185	102.11
INTERAGENCY TRANSFER	1,025,000	1,111,353	729,010	-34.40	577,811	-20.74
OTHER FUND	42,449	240,502	240,502		240,502	
ADMINISTRATION - PURCHASING	6,811,523	7,892,810	7,594,596	-3.78	6,654,383	-12.38
BALANCE FORWARD	2,118,341	3,045,314	3,060,446	.50	2,584,033	-15.57
INTERAGENCY TRANSFER	2,010,613	2,818,306	1,634,348	-42.01	1,170,548	-28.38
OTHER FUND	2,682,569	2,029,190	2,899,802	42.90	2,899,802	
ADMINISTRATION - FEDERAL SURPLUS PROPERTY PROGRAM	64,003	79,246	90,667	14.41	103,845	14.53
BALANCE FORWARD	40,395	62,987	74,408	18.13	87,586	17.71
OTHER FUND	23,608	16,259	16,259		16,259	
ADMINISTRATION - HEARINGS AND APPEALS DIVISION	5,482,716	6,651,045	6,542,904	-1.63	6,604,127	.94
INTERAGENCY TRANSFER	59,992	629,615	109,468	-82.61	109,468	
OTHER FUND	5,746,908	6,021,430	6,433,436	6.84	6,494,659	.95
REVERSIONS	-324,184					
ADMINISTRATION - SPWD - ADMINISTRATION	744,428	946,092	915,452	-3.24	924,625	1.00
BALANCE FORWARD	-170,239					
INTERAGENCY TRANSFER	926,362	946,092	915,452	-3.24	924,625	1.00
REVERSIONS	-11,695					

	2021-2022 Actual	2022-2023 Work Program	2023-2024 GOVERNOR RECOMMENDS	% Change	2024-2025 GOVERNOR RECOMMENDS	% Change
ADMINISTRATION - SPWD - ENGINEERING & PLANNING	8,178,317	8,037,960	8,484,301	5.55	8,580,702	1.14
BALANCE FORWARD	1,872,191	2,339,978				
INTERAGENCY TRANSFER	88	66,866				
OTHER FUND	6,306,038	5,631,116	8,484,301	50.67	8,580,702	1.14
ADMINISTRATION - SPWD - FACILITY COND & ANALYSIS	283,849	392,908	495,361	26.08	516,462	4.26
GENERAL FUND	380,099	388,165	495,361	27.62	516,462	4.26
INTERAGENCY TRANSFER		4,743				
REVERSIONS	-96,250					
ADMINISTRATION - SPWD - BUILDINGS & GROUNDS	24,765,285	25,678,885	22,836,612	-11.07	20,760,247	-9.09
BALANCE FORWARD	9,070,594	9,399,083	7,116,318	-24.29	5,032,659	-29.28
INTERAGENCY TRANSFER	15,565,468	16,171,153	15,642,910	-3.27	15,650,204	.05
OTHER FUND	129,223	108,649	77,384	-28.78	77,384	
ADMINISTRATION - SPWD - MARLETTE LAKE	1,254,175	1,435,315	1,416,926	-1.28	1,406,944	-.70
GENERAL FUND	100	100	100		100	
BALANCE FORWARD	351,938	229,502	260,599	13.55	253,422	-2.75
INTERAGENCY TRANSFER		3,049				
OTHER FUND	902,237	1,202,664	1,156,227	-3.86	1,153,422	-.24
REVERSIONS	-100					
ADMINISTRATION - EITS - OFFICE OF THE CIO	2,916,248	2,451,759	2,342,349	-4.46	2,332,994	-.40
BALANCE FORWARD	898,380	967,838	81,201	-91.61	71,846	-11.52
INTERAGENCY TRANSFER	2,017,868	1,483,921	2,261,148	52.38	2,261,148	
ADMINISTRATION - EITS - AGENCY IT SERVICES	13,964,149	15,660,173	14,178,832	-9.46	13,930,183	-1.75
GENERAL FUND			260,188		260,188	
BALANCE FORWARD	4,576,040	5,335,095	4,579,326	-14.17	3,571,423	-22.01
INTERAGENCY TRANSFER	9,388,109	10,325,078	9,339,318	-9.55	10,098,572	8.13
ADMINISTRATION - EITS - COMPUTER FACILITY	27,825,924	32,264,610	29,874,578	-7.41	30,343,899	1.57
BALANCE FORWARD	4,838,461	9,529,648	7,540,941	-20.87	5,811,838	-22.93
INTERAGENCY TRANSFER	22,963,098	22,733,662	22,329,327	-1.78	24,527,751	9.85
OTHER FUND	24,365	1,300	4,310	231.54	4,310	
ADMINISTRATION - EITS - DATA COMM & NETWORK ENGR	8,313,469	18,947,250	14,458,062	-23.69	12,007,978	-16.95
BALANCE FORWARD	3,474,456	2,684,947	1,506,285	-43.90	1,549,907	2.90
INTERAGENCY TRANSFER	4,839,013	16,262,303	12,951,777	-20.36	10,458,071	-19.25
ADMINISTRATION - EITS - TELECOMMUNICATIONS	3,519,488	4,236,292	3,248,972	-23.31	3,281,086	.99
BALANCE FORWARD	1,296,429	651,142	577,812	-11.26	313,163	-45.80
INTERAGENCY TRANSFER	2,120,306	3,585,150	2,670,135	-25.52	2,966,898	11.11
OTHER FUND	102,753		1,025		1,025	

	2021-2022 Actual	2022-2023 Work Program	2023-2024 GOVERNOR RECOMMENDS	% Change	2024-2025 GOVERNOR RECOMMENDS	% Change
ADMINISTRATION - EITS - NETWORK TRANSPORT SERVICES	4,798,151	7,019,000	5,152,654	-26.59	5,492,272	6.59
BALANCE FORWARD	1,415,398	1,300,798	818,328	-37.09	1,034,292	26.39
INTERAGENCY TRANSFER	3,359,994	5,718,202	4,334,051	-24.21	4,457,705	2.85
OTHER FUND	22,759		275		275	
ADMINISTRATION - EITS - IT SECURITY	3,912,586	3,113,923	3,269,584	5.00	3,593,407	9.90
BALANCE FORWARD	1,674,942	990,359	803,412	-18.88	520,281	-35.24
INTERAGENCY TRANSFER	2,237,644	2,123,564	2,466,172	16.13	3,073,126	24.61
ADMINISTRATION - HRM - HUMAN RESOURCE MANAGEMENT	12,108,907	14,548,750	12,326,803	-15.27	10,965,826	-11.04
BALANCE FORWARD	2,739,412	4,714,789	5,007,419	6.21	3,608,769	-27.93
INTERAGENCY TRANSFER	9,346,819	9,646,121	7,291,044	-24.41	7,328,717	.52
OTHER FUND	22,676	187,840	28,340	-84.91	28,340	
ADMINISTRATION - HRM - AGENCY HR SERVICES	1,785,473	1,902,756	1,581,142	-16.90	1,251,751	-20.83
BALANCE FORWARD	856,525	965,832	808,917	-16.25	479,526	-40.72
INTERAGENCY TRANSFER	928,948	936,924	772,225	-17.58	772,225	
ADMINISTRATION - HRM - UNEMPLOYMENT COMPENSATION	4,632,185	5,370,601	5,039,344	-6.17	3,645,609	-27.66
BALANCE FORWARD	3,151,338	3,844,412	3,798,626	-1.19	3,645,609	-4.03
INTERAGENCY TRANSFER	1,480,847	1,526,189	1,240,718	-18.70		
ADMINISTRATION - NSLA - STATE LIBRARY	8,623,785	8,714,927	4,822,533	-44.66	4,874,353	1.07
GENERAL FUND	2,804,118	2,848,031	2,824,401	-.83	2,876,212	1.83
FEDERAL FUND	3,708,277	3,567,921	1,997,664	-44.01	1,997,673	.00
INTERAGENCY TRANSFER	2,696,392	2,208,507				
OTHER FUND	16	90,468	468	-99.48	468	
REVERSIONS	-585,018					
ADMINISTRATION - NSLA - ARCHIVES & PUBLIC RECORDS	1,613,487	1,831,190	1,802,600	-1.56	1,806,019	.19
GENERAL FUND	1,524,031	1,568,015	1,484,150	-5.35	1,509,260	1.69
INTERAGENCY TRANSFER	278,243	263,175	318,450	21.00	296,759	-6.81
OTHER FUND	1,000					
REVERSIONS	-189,787					
ADMINISTRATION - NSLA - LIBRARY COOPERATIVE	399,288	476,500	424,561	-10.90	349,449	-17.69
BALANCE FORWARD	135,671	121,506	160,636	32.20	85,524	-46.76
INTERAGENCY TRANSFER	59,085	65,194	59,393	-8.90	59,393	
OTHER FUND	204,532	289,800	204,532	-29.42	204,532	
ADMINISTRATION - MAIL SERVICES	9,502,935	10,462,814	9,303,685	-11.08	9,123,755	-1.93
BALANCE FORWARD	1,703,311	1,834,731	1,413,905	-22.94	1,056,504	-25.28
INTERAGENCY TRANSFER	7,790,140	8,578,102	7,889,780	-8.02	8,067,251	2.25
OTHER FUND	9,484	49,981				

Source of Funds Summary

2023-25 Fiscal Report

	2021-2022 Actual	2022-2023 Work Program	2023-2024 GOVERNOR RECOMMENDS	% Change	2024-2025 GOVERNOR RECOMMENDS	% Change
ADMINISTRATION - MAIL SERVICES EQUIPMENT		1,394	181,903	12,949.00	204,623	12.49
BALANCE FORWARD					179,581	
INTERAGENCY TRANSFER		1,394	181,903	12,949.00	25,042	-86.23
ADMINISTRATION - NSLA - IPS EQUIPMENT/SOFTWARE	19,820	25,169	22,146	-12.01	29,711	34.16
BALANCE FORWARD	14,356	19,705	14,566	-26.08	22,131	51.94
INTERAGENCY TRANSFER	5,464	5,464	7,580	38.73	7,580	
ADMINISTRATION - JUVENILE & FAMILY COURT JUDGES	352,500	352,500	352,500	.00	352,500	.00
GENERAL FUND	352,500	352,500	352,500		352,500	
DEFERRED COMPENSATION COMMITTEE	436,379	476,575	541,393	13.60	572,831	5.81
BALANCE FORWARD	74,758	71,170	71,730	.79	76,734	6.98
INTERAGENCY TRANSFER		3,369				
OTHER FUND	361,621	402,036	469,663	16.82	496,097	5.63
TOTAL DEPARTMENT OF ADMINISTRATION	204,907,468	232,809,497	211,717,698	-9.06	208,146,175	-1.69
GENERAL FUND	5,094,732	5,188,082	5,448,244	5.01	5,546,266	1.80
BALANCE FORWARD	61,133,554	69,027,680	57,560,583	-16.61	50,412,822	-12.42
FEDERAL FUND	3,708,277	3,567,921	1,997,664	-44.01	1,997,673	.00
INTERAGENCY TRANSFER	118,656,556	137,651,711	126,014,482	-8.45	129,323,144	2.63
OTHER FUND	17,531,804	17,374,103	20,696,725	19.12	20,866,270	.82
REVERSIONS	-1,217,455					
DEPARTMENT OF TAXATION	38,184,870	87,750,845	83,326,673	-5.04	83,248,025	-.09
GENERAL FUND	38,247,078	39,356,936	39,422,037	.17	39,333,874	-.22
BALANCE FORWARD	4,091,826	3,177,778				
INTERAGENCY TRANSFER	177,348	43,738,931	42,736,824	-2.29	42,736,824	
INTERIM FINANCE	117,659	78,181				
OTHER FUND	1,271,631	1,399,019	1,167,812	-16.53	1,177,327	.81
REVERSIONS	-5,720,672					
TOTAL DEPARTMENT OF TAXATION	38,184,870	87,750,845	83,326,673	-5.04	83,248,025	-.09
GENERAL FUND	38,247,078	39,356,936	39,422,037	.17	39,333,874	-.22
BALANCE FORWARD	4,091,826	3,177,778				
INTERAGENCY TRANSFER	177,348	43,738,931	42,736,824	-2.29	42,736,824	
INTERIM FINANCE	117,659	78,181				
OTHER FUND	1,271,631	1,399,019	1,167,812	-16.53	1,177,327	.81
REVERSIONS	-5,720,672					
CCB - MARIJUANA REGULATION & CONTROL ACCT	73,657,350	90,905,002	60,384,057	-33.57	62,740,779	3.90
BALANCE FORWARD	2,398,470	1,429,951	1,179,257	-17.53	2,899,979	145.92
INTERAGENCY TRANSFER		80,771				
OTHER FUND	71,258,880	89,394,280	59,204,800	-33.77	59,840,800	1.07
TOTAL CANNABIS COMPLIANCE BOARD	73,657,350	90,905,002	60,384,057	-33.57	62,740,779	3.90
BALANCE FORWARD	2,398,470	1,429,951	1,179,257	-17.53	2,899,979	145.92
INTERAGENCY TRANSFER		80,771				
OTHER FUND	71,258,880	89,394,280	59,204,800	-33.77	59,840,800	1.07

Source of Funds Summary

2023-25 Fiscal Report

	2021-2022 Actual	2022-2023 Work Program	2023-2024 GOVERNOR RECOMMENDS	% Change	2024-2025 GOVERNOR RECOMMENDS	% Change
FINANCE & ADMINISTRATION						
GENERAL FUND	43,341,810	44,545,018	44,870,281	.73	44,880,140	.02
BALANCE FORWARD	67,623,850	73,635,409	58,739,840	-20.23	53,312,801	-9.24
FEDERAL FUND	3,708,277	3,567,921	1,997,664	-44.01	1,997,673	.00
INTERAGENCY TRANSFER	118,833,904	181,471,413	168,751,306	-7.01	172,059,968	1.96
INTERIM FINANCE	117,659	78,181				
OTHER FUND	90,062,315	108,167,402	81,069,337	-25.05	81,884,397	1.01
REVERSIONS	-6,938,127					
TOTAL FOR FINANCE & ADMINISTRATION	316,749,688	411,465,344	355,428,428	-13.62	354,134,979	-.36
Less: INTER-AGENCY TRANSFER	118,833,904	181,471,413	168,751,306	-7.01	172,059,968	1.96
NET FINANCE & ADMINISTRATION	197,915,784	229,993,931	186,677,122	-18.83	182,075,011	-2.47

EDUCATION

The Education function consists of two sub-functions: The Department of Education (inclusive of K-12 and the State Public Charter School Authority) and the Nevada System of Higher Education. The Education function continues to be the largest function in the state budget supported by the General Fund for the 2023-25 biennium. General Fund appropriations for educational programs recommended by the Governor total approximately $4.824 billion, which is a 6.1% increase over General Fund appropriations of $4.544 billion approved for the 2021-23 biennium. The appropriations for educational programs account for 43.8% of total General Fund expenditures over the 2023-25 biennium, as compared to 48.9% over the 2021-23 biennium.

Total funding recommended by the Governor from all sources for education, net of interagency transfers, total $7.543 billion in FY 2024, a 22.1% increase when compared to the legislatively approved amount of $6.177 billion in FY 2023, and $7.539 billion in FY 2025, which represents a slight decrease of 0.1% from FY 2024.

DEPARTMENT OF EDUCATION (K-12)

The K-12 Education budgets are discussed separately from the Nevada Department of Education (NDE) operating budgets and include the Pupil-Centered Funding Plan Account, Other State Education Programs, the Professional Development Programs, the Teach Nevada Scholarship Program, the 1/5 Retirement Credit Purchase Program, and the Account for State Special Education Services budgets.

The Executive Budget recommends total funding for K-12 Education budgets of $11.455 billion, net of interagency transfers, for the 2023-25 biennium, an increase of 23.0% when compared to the legislatively approved amount of $9.312 billion for the 2021-23 biennium. Of this amount, the Governor recommends General Fund appropriations totaling $3.220 billion for the 2023-25 biennium, an increase of 1.6% when compared to the legislatively approved amount of $3.171 billion for the 2021-23 biennium.

General Fund Appropriations for K-12 Education Budgets and Other State Budgets in the 2021-23 Biennium and 2023-25 Biennium

	Legislature Approved 2021-23 Biennium		Governor Recommended 2023-25 Biennium	
General Fund Appropriations	**Amount**	**% of Total**	**Amount**	**% of Total**
K-12 Education Budgets	$ 3,170,978,925	34.2%	$ 3,220,342,419	29.2%
All Other General Fund Budgets Statewide	$ 6,114,442,050	65.8%	$ 7,792,601,153	70.8%
Statewide Total General Fund	**$ 9,285,420,975**	**100.0%**	**$ 11,012,943,572**	**100.0%**

General Fund appropriations recommended by the Governor for K-12 Education budgets (excluding the NDE operating budgets) account for 29.2% of the total recommended ongoing General Fund appropriations over the 2023-25 biennium, as compared to 34.2% approved over the 2021-23 biennium.

PUPIL-CENTERED FUNDING PLAN ACCOUNT

Nevada Revised Statutes (NRS) 387.121 provides a legislative declaration that the proper objective of state financial aid to public education is to ensure each Nevada child a reasonably equal educational opportunity. To achieve this objective, the Pupil-Centered Funding Plan is designated as the formula by which the state provides funding for K-12 education. The Pupil-Centered Funding Plan replaced the former Nevada Plan funding formula beginning in FY 2022.

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

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

- Legislative intent that the statewide base per pupil funding amount increase each year by not less than inflation.
- A requirement that the Governor, to the extent practicable, increase or decrease General Fund appropriations for the State Education Fund based on the revenue projections of the Economic Forum in relation to inflation and growth in enrollment.
- Allocation of plan funding for the following purposes:
  - Food service and transportation costs of school districts
  - Local funding to support pupils with disabilities (i.e., special education pupils)
  - Base per pupil funding, along with adjustment factors to account for variations among the counties for the cost of living/cost of labor and increased costs to operate schools in attendance areas with low population densities
  - Weighted funding for English learner, at-risk, and gifted and talented pupils
- Legislative intent that school districts, charter schools, and university schools for profoundly gifted pupils should receive at least a reasonably similar level of funding on a per pupil basis under the Pupil-Centered Funding Plan as they received in FY 2020.
- Allows the Governor, if he determines it would be impracticable to fund K-12 programs as required under the provisions of Chapter 387 of NRS, to instead propose a budget for K-12 education that he determines to be appropriate.
- The balance remaining in the Pupil-Centered Funding Plan that has not been committed for expenditure at the end of a biennium, excluding the Net Proceeds of Minerals revenue attributed to school districts that are required to be used in the fiscal year following their collection, does not revert to the General Fund and is instead required to be transferred to the Education Stabilization Account (also referred to as the K-12 Rainy Day Account, which is not included in The Executive Budget).
- The utilization of an 11-member Commission on School Funding to provide guidance, monitor implementation, make recommendations, and review the funding provided under the Pupil-Centered Funding Plan.

REVENUE

The Pupil-Centered Funding Plan differs from most state programs in that it is a revenue-based funding formula whereby available revenue, rather than projected expenditures, determines the funding provided for K-12 education. The 2021 Legislature approved total funding of $8.874 billion in the 2021-23 biennium for the Pupil-Centered Funding Plan and the Governor recommends increasing funding for the plan to $10.925 billion in the 2023-25 biennium, a 23.1% increase. This increase reflects the projected growth in the non-General Fund revenue provided for the plan, as the Governor recommends total General Fund appropriations for the plan remain at the same level in the 2023-25 biennium as the legislatively approved appropriations for the 2021-23 biennium ($2.621 billion).

Pupil-Centered Funding Plan Revenue

Source	Legislatively Approved FY 2022	Legislatively Approved FY 2023	Legislatively Approved Biennium Total	Governor Recommended FY 2024	Governor Recommended FY 2025	Governor Recommended Biennium Total	Change Dollar	Change Percent
General Fund Appropriations	$ 1,396,939,483	$ 1,223,780,931	**$ 2,620,720,414**	$ 1,310,360,207	$ 1,310,360,207	**$ 2,620,720,414**	**$ -**	**0.0%**
Revenue								
Local School Support Tax	$ 1,679,865,000	$ 1,787,026,000	**$ 3,466,891,000**	$ 2,361,698,000	$ 2,466,828,000	**$ 4,828,526,000**	**$ 1,361,635,000**	**39.3%**
Property Tax	$ 860,351,000	$ 918,578,000	**$ 1,778,929,000**	$ 1,003,861,000	$ 1,071,136,000	**$ 2,074,997,000**	**$ 296,068,000**	**16.6%**
Room Tax Revenue	$ 126,189,000	$ 173,735,000	**$ 299,924,000**	$ 247,988,000	$ 240,785,000	**$ 488,773,000**	**$ 188,849,000**	**63.0%**
Governmental Services Tax	$ 122,669,000	$ 125,635,000	**$ 248,304,000**	$ 132,230,000	$ 135,480,000	**$ 267,710,000**	**$ 19,406,000**	**7.8%**
Recreational Marijuana Retail Tax	$ 89,908,000	$ 94,934,000	**$ 184,842,000**	$ 74,715,000	$ 74,055,000	**$ 148,770,000**	**$ (36,072,000)**	**-19.5%**
Gold and Silver Tax [1]	$ -	$ -	**$ -**	$ 69,906,000	$ 70,905,000	**$ 140,811,000**	**$ 140,811,000**	**NA**
Cannabis Compliance Board Transfer	$ 60,312,470	$ 63,631,649	**$ 123,944,119**	$ 39,837,595	$ 41,741,945	**$ 81,579,540**	**$ (42,364,579)**	**-34.2%**
Net Proceeds of Minerals - State [2]	$ -	$ -	**$ -**	$ -	$ 67,306,000	**$ 67,306,000**	**$ 67,306,000**	**NA**
Balance Forward from Prior Year [3]	$ 615,090	$ -	**$ 615,090**	$ 25,531,000	$ 23,463,000	**$ 48,994,000**	**$ 48,378,910**	**7865.3%**
Annual Slot Tax	$ 23,902,000	$ 25,322,000	**$ 49,224,000**	$ 24,358,000	$ 24,381,000	**$ 48,739,000**	**$ (485,000)**	**-1.0%**
Net Proceeds of Minerals - Districts [3]	$ 28,667,000	$ 28,936,000	**$ 57,603,000**	$ 23,463,000	$ 23,039,000	**$ 46,502,000**	**$ (11,101,000)**	**-19.3%**
Permanent School Fund Transfer	$ 10,516,000	$ 11,577,000	**$ 22,093,000**	$ 12,000,000	$ 11,000,000	**$ 23,000,000**	**$ 907,000**	**4.1%**
Treasurer's Interest	$ 228,000	$ 603,000	**$ 831,000**	$ 8,281,000	$ 7,438,000	**$ 15,719,000**	**$ 14,888,000**	**1791.6%**
Federal Mineral Leasing	$ 5,000,000	$ 5,000,000	**$ 10,000,000**	$ 6,300,000	$ 6,300,000	**$ 12,600,000**	**$ 2,600,000**	**26.0%**
Franchise Fees	$ 3,997,500	$ 3,366,900	**$ 7,364,400**	$ 3,500,000	$ 3,500,000	**$ 7,000,000**	**$ (364,400)**	**-4.9%**
Boat Registration Fees	$ 729,000	$ 729,000	**$ 1,458,000**	$ 900,000	$ 900,000	**$ 1,800,000**	**$ 342,000**	**23.5%**
Sale of Forfeited Property Proceeds	$ 290,100	$ 361,800	**$ 651,900**	$ 740,000	$ 740,000	**$ 1,480,000**	**$ 828,100**	**127.0%**
State Environmental Commission Fines [4]	$ -	$ -	**$ -**	$ 50,000	$ 50,000	**$ 100,000**	**$ 100,000**	**NA**
Transfers from Unclaimed Property	$ 148,000	$ 148,000	**$ 296,000**	$ 34,000	$ 34,000	**$ 68,000**	**$ (228,000)**	**-77.0%**
Gifts/Donations of Unclaimed Property	$ -	$ -	**$ -**	$ 900	$ 900	**$ 1,800**	**$ 1,800**	**NA**
Total	**$ 4,410,326,643**	**$ 4,463,364,280**	**$ 8,873,690,923**	**$ 5,345,753,702**	**$ 5,579,443,052**	**$ 10,925,196,754**	**$ 2,051,505,831**	**23.1%**

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

[2] Through the passage of A.B. 495, the 2021 Legislature approved the portion of the Net Proceeds of Minerals Tax provided to the State General Fund instead be deposited in the State Education Fund as a dedicated state funding source for the benefit of K-12 education under the Pupil-Centered Funding Plan beginning in the 2023-25 biennium. Due to the temporary prepayment of this revenue that was approved by the Legislature through the passage of S.B. 3 of the 31st Special Session (2020), no revenue is projected to be received in FY 2024.

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

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

EXPENDITURES

The following describes the various expenditures that would be funded under the Pupil-Centered Funding Plan in The Executive Budget:

Food Service and Transportation Costs

The Governor's recommended budget calculated the average expenditures for food service and transportation over the past four fiscal years for each school district (FY 2019 - FY 2022). The calculated four-year school district average is recommended to be provided to each school district in each year of the 2023-25 biennium.

Local Funding to Support Pupils with Disabilities

The Governor's recommended budget reflects local funding to support pupils with disabilities (i.e., special education pupils) based on the actual local revenue provided by each school district and charter school for these students in FY 2022. These calculated amounts are then recommended to be provided back to each school district and charter school in each year of the 2023-25 biennium.

Statewide Base Per Pupil Funding

The 2021 Legislature approved a statewide base per pupil funding amount of $7,074 for FY 2023 and the Governor recommends increasing this to $8,596 in FY 2024 and $9,023 in FY 2025, as detailed in the following table:

Calculation of the Statewide Base Per Pupil Amount in The Executive Budget

	FY 2024	FY 2025
Beginning Statewide Base Per Pupil Amount	$ 7,074	$ 8,596
x Inflationary Increase	4.52%	4.52%
Initial Statewide Base Per Pupil Amount	$ 7,394	$ 8,985
+ Residual Funding Available	$ 1,219	$ 54
Adjusted Statewide Base Per Pupil Amount	$ 8,613	$ 9,039
Proportional Reduction to Balance to Revenue	0.20%	0.18%
Final Statewide Base Per Pupil Amount	**$ 8,596**	**$ 9,023**

The Governor recommends increasing the statewide base per pupil amount by the 4.52% Consumer Price Index inflationary increase from calendar year 2021 (the most recent annual data available) and increasing it further based on the projected Pupil-Centered Funding Plan revenue that would be available in the 2023-25 biennium (referred to as residual funding available). Furthermore, to balance the Pupil-Centered Funding Plan expenditures with available revenue, the Governor recommends applying a proportional reduction to this amount consistent with NRS 387.1214 and the legislatively approved budget for the 2021-23 biennium.

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

The following chart compares audited weighted enrollment (excluding hold harmless that is discussed below) by fiscal year and the percentage change each year compared to the preceding year. The Executive Budget reflects annual enrollment increases of 0.10% in each year of the 2023-25 biennium, or an increase of approximately 482 pupils in FY 2024 and 963 pupils in FY 2025, when compared to the projected enrollment of 475,256 pupils in FY 2023.

Nevada Weighted Enrollment All School Districts, Charter Schools, and University Schools for Profoundly Gifted Pupils									
FY 2016 Actual	FY 2017 Actual	FY 2018 Actual [1]	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Projected	FY 2024 Gov. Rec.	FY 2025 Gov. Rec.
450,333	456,943	477,894	482,029	484,892	471,069	473,616	475,256	475,738	476,219
Change	*1.47%*	*4.59%*	*0.87%*	*0.59%*	*-2.85%*	*0.54%*	*0.35%*	*0.10%*	*0.10%*

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

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

According to the NDE, the hold harmless provision for eligible school districts and charter schools increased the state responsibility by $3.1 million in FY 2020, $70.5 million in FY 2021, and $14.5 million in FY 2022. The large increase in FY 2021 was related to a decrease in enrollment for the Clark County School District in the latter part of that fiscal year, causing the school district to be eligible for the hold harmless provisions provided by NRS 387.1223. Due to the uncertainty of projected enrollments, the cost of the hold harmless provision has not historically been budgeted.

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

As reflected in the following table, the calculated Nevada Cost of Education Index for the 2023-25 biennium would only benefit schools operating in Clark County, which has a calculated index of 1.006. Schools operating in 5 counties have a calculated index below 1.000, which include Carson City, Douglas, Lyon, and Storey counties that each have an index of 0.957 and Washoe County that has an index of 0.987. The remaining 11 counties have a calculated index of 1.000, and include Churchill, Elko, Esmeralda, Eureka, Humboldt, Lander, Lincoln, Mineral, Nye, Pershing, and White Pine counties. However, the Governor, consistent with the action by the 2021 Legislature, recommends a floor of 1.000 be applied to the Nevada Cost of Education Index. Accordingly, schools operating in Clark County would benefit from the Nevada Cost of Education Index since that

county's index is greater than 1.000, while schools operating in the 5 counties that had a calculated index below 1.000 would not have reduced funding due to the application of the floor.

Nevada Cost of Education Index								
	2021-23 Biennium (Legislatively Approved) [1]				2023-25 Biennium (Governor Recommended) [1]			
County	Comparative Wage Index (Weighted at 86.12%) [2]	Regional Price Parities Index (Weighted at 13.88%) [2]	Calculated Nevada Cost of Education Index	Final Nevada Cost of Education Index with a Floor of 1.000	Comparative Wage Index (Weighted at 86.87%) [2]	Regional Price Parities Index (Weighted at 13.13%) [2]	Calculated Nevada Cost of Education Index	Final Nevada Cost of Education Index with a Floor of 1.000
Carson City	0.954	1.040	**0.966**	**1.000**	0.950	1.000	**0.957**	**1.000**
Churchill	1.026	1.036	**1.027**	**1.027**	1.000	1.000	**1.000**	**1.000**
Clark	1.037	0.990	**1.031**	**1.031**	1.007	1.000	**1.006**	**1.006**
Douglas	0.954	1.036	**0.965**	**1.000**	0.950	1.000	**0.957**	**1.000**
Elko	1.026	1.036	**1.027**	**1.027**	1.000	1.000	**1.000**	**1.000**
Esmeralda	1.026	1.036	**1.027**	**1.027**	1.000	1.000	**1.000**	**1.000**
Eureka	1.026	1.036	**1.027**	**1.027**	1.000	1.000	**1.000**	**1.000**
Humboldt	1.026	1.036	**1.027**	**1.027**	1.000	1.000	**1.000**	**1.000**
Lander	1.026	1.036	**1.027**	**1.027**	1.000	1.000	**1.000**	**1.000**
Lincoln	1.026	1.036	**1.027**	**1.027**	1.000	1.000	**1.000**	**1.000**
Lyon	0.954	1.036	**0.965**	**1.000**	0.950	1.000	**0.957**	**1.000**
Mineral	1.026	1.036	**1.027**	**1.027**	1.000	1.000	**1.000**	**1.000**
Nye	1.026	1.036	**1.027**	**1.027**	1.000	1.000	**1.000**	**1.000**
Pershing	1.026	1.036	**1.027**	**1.027**	1.000	1.000	**1.000**	**1.000**
Storey	0.954	1.036	**0.965**	**1.000**	0.950	1.000	**0.957**	**1.000**
Washoe	0.984	0.990	**0.985**	**1.000**	0.985	1.000	**0.987**	**1.000**
White Pine	1.026	1.036	**1.027**	**1.027**	1.000	1.000	**1.000**	**1.000**

[1] *The calculated county index was used in each year of the respective biennium.*

[2] *The weighted distribution between the Comparative Wage Index and the Regional Price Parities Index was based on the percentage of K-12 funding used for wages/salaries and operational costs, respectively, in FY 2020 to calculate the distribution for the 2021-23 biennium and FY 2021 to calculate the distribution for the 2023-25 biennium.*

Attendance Area Adjustment: Pursuant to NRS 387.1218, an attendance area adjustment is established for each portion of a school district to account for the increased cost to provide services in areas with lower population densities. *Nevada Revised Statutes* 387.1218 also requires a charter school which provides in-person instruction and a university school for profoundly gifted pupils to receive the same attendance area adjustment on a per pupil basis that a public school within a school district at the same location would receive. The Governor recommends the attendance area adjustment be applied in a consistent manner as approved by the 2021 Legislature for the 2021-23 biennium.

Adjusted Base Per Pupil Funding Amounts Recommended by the Governor: The following table provides the adjusted base per pupil funding amounts (i.e., the statewide base per pupil amount applied to the Nevada Cost of Education Index and the attendance area adjustment for each school district, charter school, and university school for profoundly gifted pupils as applicable) approved by the Legislature for the 2021-23 biennium, as well as the adjusted base per pupil funding amounts recommended by the Governor for the 2023-25 biennium. The table also indicates the school districts, charter schools (as a group), and university school for profoundly gifted pupils that would be designated as funded under the Pupil-Centered Funding Plan and those school districts that would qualify for the hold harmless provisions of the Pupil-Centered Funding Plan, which enables them to receive a reasonably similar level of funding on a per pupil basis under the Pupil-Centered Funding Plan as they received in FY 2020 (i.e., FY 2020 baseline funding).

Adjusted Base Per Pupil Amounts for School Districts, Charter Schools, and University Schools for Profoundly Gifted Pupils								
	2021-23 Biennium (Legislatively Approved)			2023-25 Biennium (Governor Recommended)				
	Designation [1]	FY 2022	FY 2023	Designation [1]	FY 2024	Chg from Prior FY	FY 2025	Chg from Prior FY
Carson	FY 2020 Baseline	$ 7,763	$ 7,753	PCFP	$ 9,233	$ 1,480	$ 9,691	$ 458
Churchill	PCFP	$ 8,093	$ 8,197	PCFP	$ 9,691	$ 1,494	$ 10,165	$ 474
Clark	PCFP	$ 7,264	$ 7,361	PCFP	$ 8,721	$ 1,360	$ 9,154	$ 433
Douglas	FY 2020 Baseline	$ 9,177	$ 9,165	PCFP	$ 9,683	$ 518	$ 10,164	$ 481
Elko	FY 2020 Baseline	$ 9,279	$ 9,267	PCFP	$ 10,626	$ 1,359	$ 11,152	$ 526
Esmeralda	FY 2020 Baseline	$ 22,360	$ 22,331	FY 2020 Baseline	$ 30,652	$ 8,321	$ 30,657	$ 5
Eureka	FY 2020 Baseline	$ 33,746	$ 33,701	FY 2020 Baseline	$ 35,851	$ 2,150	$ 35,858	$ 7
Humboldt	FY 2020 Baseline	$ 9,713	$ 9,701	PCFP	$ 10,468	$ 767	$ 10,985	$ 517
Lander	PCFP	$ 10,547	$ 10,683	PCFP	$ 12,802	$ 2,119	$ 13,435	$ 633
Lincoln	FY 2020 Baseline	$ 13,725	$ 13,707	PCFP	$ 15,698	$ 1,991	$ 16,475	$ 777
Lyon	PCFP	$ 8,532	$ 8,644	PCFP	$ 10,501	$ 1,857	$ 11,021	$ 520
Mineral	PCFP	$ 12,286	$ 12,447	PCFP	$ 14,925	$ 2,478	$ 15,663	$ 738
Nye	PCFP	$ 8,764	$ 8,881	PCFP	$ 10,509	$ 1,628	$ 11,031	$ 522
Pershing	FY 2020 Baseline	$ 11,794	$ 11,779	PCFP	$ 13,840	$ 2,061	$ 14,524	$ 684
Storey	FY 2020 Baseline	$ 23,274	$ 23,243	FY 2020 Baseline	$ 24,459	$ 1,216	$ 24,464	$ 5
Washoe	PCFP	$ 7,222	$ 7,318	PCFP	$ 8,862	$ 1,544	$ 9,302	$ 440
White Pine	PCFP	$ 11,298	$ 11,445	PCFP	$ 13,610	$ 2,165	$ 14,283	$ 673
Charter Schools (All)	PCFP	$ 7,190	$ 7,286	PCFP	$ 8,670	$ 1,384	$ 9,096	$ 426
University School	PCFP	$ 6,980	$ 7,074	PCFP	$ 8,596	$ 1,522	$ 9,023	$ 427

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

Weighted Funding for English Learner, At-Risk, and Gifted and Talented Pupils: As required by NRS 387.1214(2)(e), The Executive Budget provides funding for English learner, at-risk, and gifted and talented pupils. The audited October 1, 2022, enrollment counts were used to determine the weighted funding that would be allocated to pupils in both FY 2024 and FY 2025, with pupils eligible for special education funding excluded from this count. Furthermore, a pupil eligible for more than one category of weighted funding under the Pupil-Centered Funding Plan would only receive the greatest weight for which that pupil was eligible. The weighted funding approved by the 2021 Legislature for FY 2023 and recommended by the Governor for FY 2024 and FY 2025, in total and on an average statewide basis, is provided in the following table:

Weighted Funding Approved by the 2021 Legislature for FY 2023 and as Recommended by the Governor for the 2023-25 Biennium												
	FY 2023				FY 2024				FY 2025			
Weighted Category	Total Funding	Projected Number of Pupils *	Average Amount Per Pupil	Weight Based on Statewide Base Per Pupil Amount of $7,074	Total Funding	Projected Number of Pupils *	Average Amount Per Pupil	Weight Based on Statewide Base Per Pupil Amount of $8,596	Total Funding	Projected Number of Pupils *	Average Amount Per Pupil	Weight Based on Statewide Base Per Pupil Amount of $9,023
English Learner	$85,099,950	51,597	$ 1,649	0.23	$226,395,842	52,678	$ 4,298	0.50	$237,635,907	52,678	$ 4,511	0.50
At-Risk	$60,376,474	247,286	$ 244	0.03	$163,257,985	63,325	$ 2,578	0.30	$171,363,713	63,325	$ 2,706	0.30
Gifted and Talented	$ 6,753,950	7,838	$ 862	0.12	$ 7,662,881	7,434	$ 1,031	0.12	$ 8,043,396	7,434	$ 1,082	0.12

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

The count of at-risk pupils is projected to decrease from 247,286 in the legislatively approved budget for FY 2023 to 63,325 in each year of the 2023-25 biennium in the Governor's recommended budget, which is reflective of a change in the identification of at-risk pupils. Although the 2021 Legislature approved identifying at-risk pupils based on their eligibility for free or reduced-priced lunch, the Governor recommends utilizing a different methodology to identify at-risk pupils in the 2023-25 biennium. Specifically, and consistent with the State Board of Education and the Commission on School Funding recommendations, the Governor recommends identifying at-risk pupils utilizing various data from the Infinite Campus student data system including academic proficiency, attendance, and behavior. Based on this revised methodology for identifying at-risk pupils, the count of pupils eligible for this weight decreased.

Total Funding for the Pupil-Centered Funding Plan: The following table provides the total funding recommended by the Governor for the Pupil-Centered Funding Plan for each school district, all charter schools, and university school for profoundly gifted pupils based on their projected enrollment in each year of the 2023-25 biennium.

FY 2024 Funding for the Pupil-Centered Funding Plan in The Executive Budget

	Designation	Adjusted Base Funding	Per Pupil Amount	English Learners	At-Risk	Gifted and Talented	Transportation	Food Services	Local Special Education Funding	Total Funding
Carson	PCFP	$ 67,418,655	$ 9,233	$ 3,090,149	$ 745,246	$ 397,121	$ 2,458,962	$ 415,965	$ 6,410,685	**$ 80,936,783**
Churchill	PCFP	$ 31,527,131	$ 9,691	$ 477,061	$ 456,431	$ -	$ 1,651,365	$ 12,475	$ 1,623,783	**$ 35,748,245**
Clark	PCFP	$ 2,629,386,480	$ 8,721	$ 161,667,639	$ 135,781,734	$ 4,688,086	$ 140,628,562	$ -	$ 383,765,078	**$ 3,455,917,580**
Douglas	PCFP	$ 51,313,962	$ 9,683	$ 726,335	$ 440,959	$ 47,448	$ 3,881,964	$ -	$ 402,654	**$ 56,813,321**
Elko	PCFP	$ 102,191,017	$ 10,626	$ 2,909,639	$ 1,627,163	$ 100,054	$ 4,698,278	$ 297,407	$ -	**$ 111,823,559**
Esmeralda	FY 2020 Baseline	$ 2,584,181	$ 30,652	$ 17,395	$ 8,383	$ -	$ 327,889	$ 49,185	$ 44,530	**$ 3,031,563**
Eureka	FY 2020 Baseline	$ 11,713,067	$ 35,851	$ 10,210	$ 1,198	$ -	$ 433,386	$ 398,420	$ 199,598	**$ 12,755,879**
Humboldt	PCFP	$ 33,799,643	$ 10,468	$ 872,462	$ 208,875	$ -	$ 2,013,909	$ 19,052	$ 2,353,729	**$ 39,267,670**
Lander	PCFP	$ 12,712,263	$ 12,802	$ 141,829	$ 252,713	$ -	$ 413,121	$ 24,950	$ 1,050,878	**$ 14,595,753**
Lincoln	PCFP	$ 13,702,343	$ 15,698	$ 25,787	$ 110,884	$ -	$ 621,767	$ 42,415	$ -	**$ 14,503,196**
Lyon	PCFP	$ 93,730,016	$ 10,501	$ 2,084,454	$ 1,356,399	$ -	$ 5,005,784	$ -	$ 9,563,688	**$ 111,740,341**
Mineral	PCFP	$ 8,427,629	$ 14,925	$ 146,127	$ 134,093	$ -	$ 315,413	$ 158,705	$ 215,231	**$ 9,397,198**
Nye	PCFP	$ 58,010,590	$ 10,509	$ 1,392,501	$ 1,157,839	$ -	$ 4,259,727	$ -	$ 8,298,228	**$ 73,118,885**
Pershing	PCFP	$ 9,113,730	$ 13,840	$ 98,850	$ 100,570	$ -	$ 798,811	$ 25,174	$ 74,849	**$ 10,211,984**
Storey	FY 2020 Baseline	$ 10,714,732	$ 24,459	$ 13,772	$ 13,772	$ -	$ 546,275	$ 22,956	$ 54,937	**$ 11,366,444**
Washoe	PCFP	$ 544,017,389	$ 8,862	$ 28,907,288	$ 12,666,601	$ 1,298,636	$ 23,693,073	$ -	$ 44,844,974	**$ 655,427,961**
White Pine	PCFP	$ 17,281,674	$ 13,610	$ 64,468	$ 281,079	$ -	$ 1,216,298	$ 48,697	$ 598,411	**$ 19,490,626**
Charter Schools (All)	PCFP	$ 557,775,507	$ 8,670	$ 23,749,877	$ 7,914,047	$ 1,131,536	$ -	$ -	$ 14,229,109	**$ 604,800,074**
University School	PCFP	$ 1,343,640	$ 8,596	$ -	$ -	$ -	$ -	$ -	$ -	**$ 1,343,640**
Total		**$ 4,256,763,647**		**$ 226,395,842**	**$ 163,257,985**	**$ 7,662,881**	**$ 192,964,585**	**$ 1,515,401**	**$ 473,730,361**	**$ 5,322,290,702**

FY 2025 Funding for the Pupil-Centered Funding Plan in The Executive Budget

	Designation	Adjusted Base Funding	Per Pupil Amount	English Learners	At-Risk	Gifted and Talented	Transportation	Food Services	Local Special Education Funding	Total Funding
Carson	PCFP	$ 70,835,259	$ 9,691	$ 3,243,596	$ 782,252	$ 416,840	$ 2,459,423	$ 416,043	$ 6,411,887	**$ 84,565,301**
Churchill	PCFP	$ 33,162,915	$ 10,165	$ 500,750	$ 479,096	$ -	$ 1,651,675	$ 12,477	$ 1,624,087	**$ 37,431,000**
Clark	PCFP	$ 2,762,656,131	$ 9,154	$ 169,695,550	$ 142,524,232	$ 4,920,882	$ 140,654,928	$ -	$ 383,837,030	**$ 3,604,288,752**
Douglas	PCFP	$ 53,913,805	$ 10,164	$ 762,403	$ 462,855	$ 49,804	$ 3,882,692	$ -	$ 402,729	**$ 59,474,288**
Elko	PCFP	$ 107,357,538	$ 11,152	$ 3,054,123	$ 1,707,963	$ 105,022	$ 4,699,159	$ 297,463	$ -	**$ 117,221,268**
Esmeralda	FY 2020 Baseline	$ 2,587,250	$ 30,657	$ 17,399	$ 8,385	$ -	$ 327,951	$ 49,194	$ 44,539	**$ 3,034,716**
Eureka	FY 2020 Baseline	$ 11,726,978	$ 35,858	$ 10,212	$ 1,198	$ -	$ 433,467	$ 398,495	$ 199,635	**$ 12,769,986**
Humboldt	PCFP	$ 35,504,237	$ 10,985	$ 915,786	$ 219,247	$ -	$ 2,014,286	$ 19,056	$ 2,354,170	**$ 41,026,782**
Lander	PCFP	$ 13,353,860	$ 13,435	$ 148,872	$ 265,262	$ -	$ 413,198	$ 24,954	$ 1,051,075	**$ 15,257,221**
Lincoln	PCFP	$ 14,394,698	$ 16,475	$ 27,068	$ 116,391	$ -	$ 621,884	$ 42,423	$ -	**$ 15,202,462**
Lyon	PCFP	$ 98,468,651	$ 11,021	$ 2,187,961	$ 1,423,754	$ -	$ 5,006,723	$ -	$ 9,565,481	**$ 116,652,569**
Mineral	PCFP	$ 8,853,392	$ 15,663	$ 153,383	$ 140,751	$ -	$ 315,472	$ 158,735	$ 215,272	**$ 9,837,005**
Nye	PCFP	$ 60,948,122	$ 11,031	$ 1,461,648	$ 1,215,333	$ -	$ 4,260,526	$ -	$ 8,299,784	**$ 76,185,413**
Pershing	PCFP	$ 9,574,033	$ 14,524	$ 103,759	$ 105,563	$ -	$ 798,961	$ 25,179	$ 74,863	**$ 10,682,359**
Storey	FY 2020 Baseline	$ 10,727,458	$ 24,464	$ 13,775	$ 13,775	$ -	$ 546,377	$ 22,960	$ 54,948	**$ 11,379,292**
Washoe	PCFP	$ 571,585,752	$ 9,302	$ 30,342,734	$ 13,295,585	$ 1,363,122	$ 23,697,515	$ -	$ 44,853,382	**$ 685,138,090**
White Pine	PCFP	$ 18,154,203	$ 14,283	$ 67,669	$ 295,036	$ -	$ 1,216,526	$ 48,706	$ 598,523	**$ 20,380,663**
Charter Schools (All)	PCFP	$ 585,809,378	$ 9,096	$ 24,929,222	$ 8,307,034	$ 1,187,724	$ -	$ -	$ 14,231,777	**$ 634,465,135**
University School	PCFP	$ 1,411,749	$ 9,023	$ -	$ -	$ -	$ -	$ -	$ -	**$ 1,411,749**
Total		**$ 4,471,025,406**		**$ 237,635,907**	**$ 171,363,713**	**$ 8,043,396**	**$ 193,000,764**	**$ 1,515,685**	**$ 473,819,181**	**$ 5,556,404,052**

Totals may not balance due to rounding.

OTHER STATE EDUCATION PROGRAMS

The Other State Education Programs budget provides state funds to school districts, charter schools, and other entities for various educational programs. Such K-12 Education categorical grant programs include Career and Technical Education, Jobs for Nevada's Graduates, and Public Broadcasting. In addition, the budget provides state funds for the Adult High School Diploma program, which is considered outside of K-12 Education funding.

The Governor recommends General Fund appropriations of $5.3 million in each year of the 2023-25 biennium to fund a statewide pilot program to implement dual language programs, with this funding recommended to be awarded through a competitive application process.

PROFESSIONAL DEVELOPMENT PROGRAMS

The Governor recommends total General Fund appropriations of $7.6 million in each year of the 2023-25 biennium for costs associated with the Regional Professional Development Programs, which are funded through this budget. This level of funding includes the Governor's recommendation to increase funding for the Regional Professional Development Programs by $223,706 in each year of the 2023-25 biennium to address increased costs the programs have experienced over recent fiscal years.

TEACH NEVADA SCHOLARSHIP PROGRAM

The Teach Nevada Scholarship Program Account was created pursuant to NRS 391A.575 to provide scholarships up to $3,000 per semester, or $24,000 in the aggregate, for students entering certain teaching programs. The Governor recommends total funding of $9.4 million in FY 2022 and $9.6 million in FY 2023 (General Fund appropriations of $5.6 million each year) to continue these scholarships in the upcoming biennium. This level of funding includes the Governor's recommendation to increase funding for the Teach Nevada Scholarship program by $3.2 million in each year of the 2023-25 biennium.

The Governor also recommends General Fund appropriations of $6.8 million in each year of the 2023-25 biennium to establish the state Incentivizing Pathways to Teaching grant program to provide stipends for student teachers and other individuals entering the field of education.

ACCOUNT FOR STATE SPECIAL EDUCATION SERVICES

The Account for State Special Education Services was created pursuant to NRS 388.5243 and, under the administration of the Superintendent of Public Instruction, provides state funding for pupils with disabilities (i.e., special education pupils). The Account for State Special Education Services provides state funding for the following areas:

- The state special education program provides funding proportionally to each school district and charter school largely based upon the number of pupils with a disability, not to exceed 13.0% of the total pupil enrollment for the school district or charter school as required by NRS 387.122. The Governor recommends funding of $233.1 million in FY 2024 and $237.5 million in FY 2025 for this program.
- Funding for those pupils with disabilities exceeding 13.0% of total pupil enrollment is provided to those school districts and charter schools that exceed the funding limit for special education. The Governor recommends funding of $1.5 million in each year of the 2023-25 biennium to support these pupils.
- The special education contingency program provides funding to reimburse school districts and charter schools for extraordinary program expenses and related services for pupils with significant disabilities. The Governor recommends funding of $2.0 million in each year of the 2023-25 biennium, balanced forward from FY 2023 and into each year of the upcoming biennium, for this program.

Total state funding recommended by the Governor for students with disabilities in the 2023-25 biennium, net of balance forwards, is $473.6 million. Included in this funding is the Governor's recommendation for General Fund appropriations of $13.1 million over the 2023-25 biennium for the state special education program to fund 2.0% "roll-up" costs related to merit increases for special education program staff as they attain additional education and/or additional years of service.

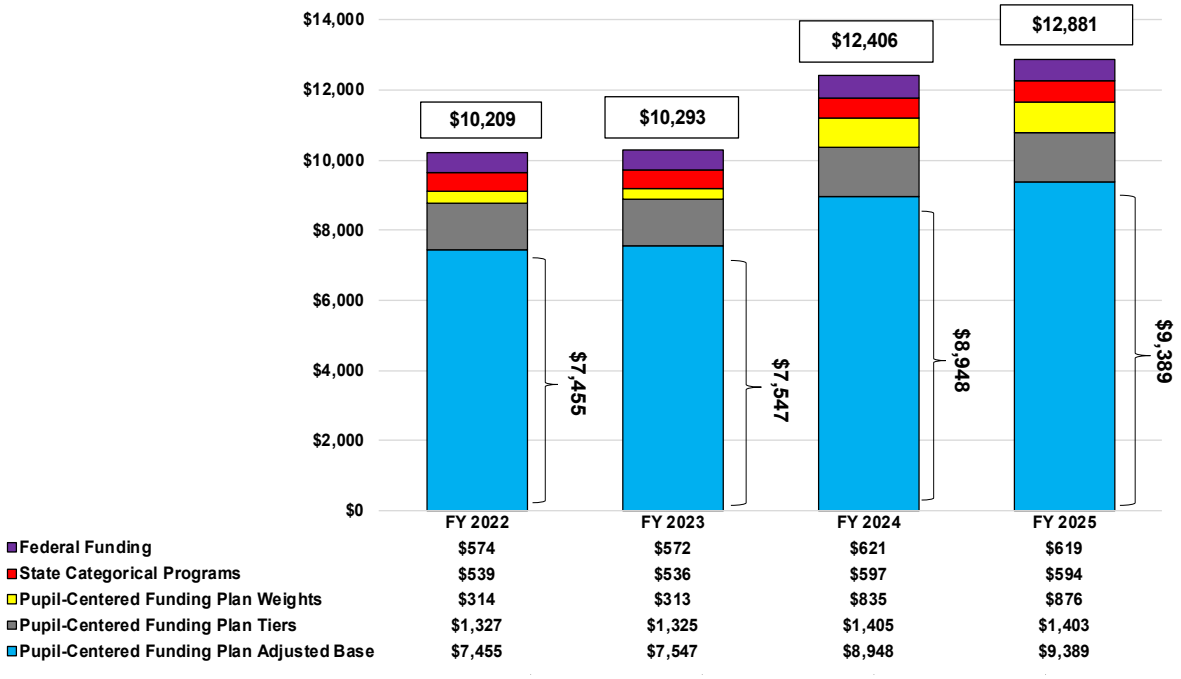
TOTAL FUNDING RECOMMENDED FOR K-12 EDUCATION

As detailed in the following table, the 2021 Legislature approved total state and federal funding for K-12 education, on a per pupil basis, of $10,209 in FY 2022 and $10,293 in FY 2023. Based on the various recommendations in The Executive Budget, the total state and federal funding for K-12 education, on a per pupil basis, would be $12,406 in FY 2024 and $12,881 in FY 2025. The federal funding provided for K-12 education is reflected in the Department of Education (Administration) budgets and discussed in that section of this report.

Funding Approved by the 2021 Legislature and Recommended by the Governor for K-12 Education from State and Federal Sources	Legislatively Approved		Governor Recommended	
	FY 2022	FY 2023	FY 2024	FY 2025
Pupil-Centered Funding Plan Adjusted Base	$ 3,614,960,061	$ 3,667,227,214	$ 4,256,763,647	$ 4,471,025,406
Pupil-Centered Funding Plan Tiers (Food Service, Transportation, Local Special Education Funding)	$ 643,344,709	$ 643,906,692	$ 668,210,347	$ 668,335,630
Pupil-Centered Funding Plan Weighted Populations	$ 152,021,873	$ 152,230,374	$ 397,316,708	$ 417,043,016
State Categorical Programs	$ 261,514,055	$ 260,535,676	$ 284,089,536	$ 282,839,942
Federal Funding	$ 278,461,563	$ 278,186,719	$ 295,511,962	$ 294,986,611
Total	**$ 4,950,302,261**	**$ 5,002,086,675**	**$ 5,901,892,200**	**$ 6,134,230,605**
Projected Enrollment	*484,892*	*485,950*	*475,738*	*476,219*
Funding on a Per Pupil Basis	**FY 2022**	**FY 2023**	**FY 2024**	**FY 2025**
Pupil-Centered Funding Plan Adjusted Base	$ 7,455	$ 7,547	$ 8,948	$ 9,389
Pupil-Centered Funding Plan Tiers	$ 1,327	$ 1,325	$ 1,405	$ 1,403
Pupil-Centered Funding Plan Weights	$ 314	$ 313	$ 835	$ 876
State Categorical Programs	$ 539	$ 536	$ 597	$ 594
Federal Funding	$ 574	$ 572	$ 621	$ 619
Total Per Pupil Funding	**$ 10,209**	**$ 10,293**	**$ 12,406**	**$ 12,881**

Note: Totals may not balance due to rounding.

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



Note: Excludes pre-K funding, adult education funding, federal grants received directly by school districts/charter schools, and one-time federal funding provided in response to the COVID-19 pandemic. FY 2022 and FY 2023 amounts provided differ from the amounts provided in Sections 1 and 2 of S.B. 458 (2021) due to the inclusion of K-12 categorical funding approved in the final days of the 2021 Legislative Session.

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

DEPARTMENT OF EDUCATION (ADMINISTRATION)

The Governor recommends total funding for the Nevada Department of Education (NDE) operating budgets, (net of interagency transfers, in the amount of $1.358 billion for the 2023-25 biennium, a decrease of 34.4% when compared to the legislatively approved amount of $2.072 billion for the 2021-23 biennium. Of this amount, the Governor recommends General Fund appropriations totaling $131.4 million for the upcoming biennium, an increase of 43.4% when compared to the legislatively approved amount of $91.7 million for the 2021-23 biennium. As previously noted, the K-12 Education budgets, which are identified in the Department of Education (K-12) section of this report, are not included in these totals.

OFFICE OF THE SUPERINTENDENT

The Office of the Superintendent is responsible for the administration of the provisions of law relating to the jurisdiction, duties, and functions of the three divisions of the department, which include Student Investment, Educator Effectiveness and Family Engagement, and Student Achievement. The Governor recommends General Fund appropriations of $1.0 million over the 2023-25 biennium for document translation services. The Governor also recommends a General Fund appropriation of $96,365 in FY 2025 to fund an existing Education Programs Supervisor position that is currently funded with expiring federal grant funds.

DISTRICT SUPPORT SERVICES

The District Support Services budget supports positions and operating expenditures for the department staff assigned to administer and distribute state and federal funds to the 17 school districts and the State Public Charter School Authority, including allocations from the Pupil-Centered Funding Plan Account and the Special Education program. The budget also includes support related to the state and federal grant monitoring function, as well as the department's state auditing function.

The Governor recommends General Fund appropriations of $682,270 over the 2023-25 biennium to fund four new Management Analyst positions to assist with grant monitoring activities. The Governor also recommends General Fund appropriations of $32,908 over the 2023-25 biennium to reclassify one Accounting Assistant position to a Program Officer position.

COVID-19 FUNDING

The 2021 Legislature approved the creation of the COVID-19 Funding budget for the NDE, which contains federal funding provided to address pre-K-12 issues related to the COVID-19 pandemic. Funding in this budget for the 2023-25 biennium is recommended to be provided through the federal Coronavirus Response and Relief Supplemental Appropriations Act (Elementary and Secondary School Emergency Relief II funding, Governor's Emergency Education Relief II funding, and Emergency Assistance to Non-Public Schools) and the American Rescue Plan Act (Elementary and Secondary School Emergency Relief III funding, Homeless Children and Youth funding, and Coronavirus State and Local Fiscal Recovery Funds transferred from the COVID-19 Relief Programs budget in the Office of the Governor). A majority of this federal funding

is passed through to school districts, charter schools and non-public schools as required by the federal guidelines. The remaining funding is utilized by the NDE to fund projects that would address educational issues related to the COVID-19 pandemic.

Net of balance forwards, the Governor recommends total funding of $766.5 million in the COVID-19 Funding budget for the 2023-25 biennium, which is a decrease of 40.7% from the total funding of $1.292 billion approved by the Legislature for the 2021-23 biennium. This decrease is reflective of the expiration of some federal grant programs that provided funding to address pre-K-12 issues related to the COVID-19 pandemic.

DEPARTMENT SUPPORT SERVICES

The Department Support Services budget supports the department's accounts payable and receivable, payroll and personnel, budgeting and purchasing, and information technology support functions. The Governor recommends reserve reductions of $533,533 over the 2023-25 biennium to fund one new Administrative Services Officer position to assist with budget and fiscal responsibilities, one new Accounting Assistant position to assist with accounts payable, and one new Management Analyst position to assist with contract administration.

STANDARDS AND INSTRUCTIONAL SUPPORT

The Standards and Instructional Support budget supports the positions that coordinate the monitoring and technical support of school district and regional training program implementation of standards through the approval of textbooks and other instructional support measures. The operational expenses of the Commission on Educational Technology are also funded in this budget. The Governor recommends General Fund appropriations of $623,657 over the 2023-25 biennium to fund three new Education Programs Professional positions to assist with distance learning and educator professional development in science and language arts.

ASSESSMENTS AND ACCOUNTABILITY

The Assessments and Accountability budget includes funding for the Nevada State Assessment System and supports the costs of administering pupil assessments that are required pursuant to *Nevada Revised Statutes* Chapters 389 and 390, including Smarter Balanced Assessments Consortium, ACT assessments, and the National Assessment of Educational Progress. The Governor recommends General Fund appropriations of $5.2 million over the 2023-25 biennium for the increased cost of various pupil assessments and funding for the portion of the Measures of Academic Progress reading assessments currently supported with federal funds.

DATA SYSTEMS MANAGEMENT

The department maintains an automated system of accountability information to provide and report information; make longitudinal comparisons and analyses; and assist in the improvement of student achievement, classroom instruction, and educator performance. This budget funds the positions, contracts, and hardware/software costs associated with student data systems. The Governor recommends General Fund appropriations of $327,040 over the 2023-25 biennium to fund two existing full-time positions that are

currently funded with expiring federal grant funds. The Governor also recommends a General Fund appropriation of $501,114 in FY 2025 for premium products associated with the Infinite Campus statewide student data system that are currently supported with federal funds.

OFFICE OF EARLY LEARNING AND DEVELOPMENT

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

The Governor recommends General Fund appropriations of $20.1 million over the 2023-25 biennium for additional funding for the State Pre-K program. The Governor also recommends General Fund appropriations of $233,511 over the 2023-25 biennium to fund one Education Programs Professional position to support data collection and reporting for the Office of Early Learning and Development.

SAFE AND RESPECTFUL LEARNING

The Safe and Respectful Learning budget includes funding for the Office of Safe and Respectful Learning and oversight of the department's SafeVoice anti-bullying program. The Governor recommends General Fund appropriations of $386,000 in each year of the 2023-25 biennium to fund the software licensing fee for the SafeVoice tip line that was previously funded with federal grant funds over the 2021-23 biennium. The Governor also recommends General Fund appropriations of $171,168 over the 2023-25 biennium for one new Program Officer position to support the SafeVoice program.

The Governor recommends $1.0 million over the 2023-25 biennium for school climate and working conditions surveys. Additionally, the Governor recommends reductions in federal grant funding totaling $2.0 million over the 2023-25 biennium due to the expiration of various grants. The Governor also recommends a General Fund appropriation of $78,479 in FY 2025 to fund an existing Program Officer position that is currently funded with expiring federal grant funds.

STUDENT AND SCHOOL SUPPORT

The Student and School Support budget provides for the distribution and administration of federal grants, primarily federal Title I assistance to Nevada schools for economically and educationally disadvantaged students. The Governor recommends General Fund appropriations of $1.0 million over the 2023-25 biennium to fund school improvement programs for the lowest performing schools that would assist school leaders by providing resource sharing and professional development. The Governor also recommends General Fund appropriations of $223,864 over the 2023-25 biennium to fund one new Education Programs Professional position to provide technical assistance in the school improvement process. The Governor also recommends General Fund appropriations of $100,000 over the 2023-25 biennium for an IT platform to collect and track various grant information.

LITERACY PROGRAMS

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

The Governor recommends General Fund appropriations of $500,000 over the 2023-25 biennium to fund a revision of the Nevada state literacy plan. The Governor also recommends General Fund appropriations of $100,000 over the 2023-25 biennium to fund Nevada Reading Week events.

INDIVIDUALS WITH DISABILITIES EDUCATION ACT

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

The Governor recommends federal Individuals with Disabilities Education Act grant funding of $394,528 over the 2023-25 biennium for one new Grants and Projects Analyst position to assist with the grant reporting requirements and one new Education Programs Professional position to manage a monitoring system to ensure school districts and charter schools comply with the statutory and regulatory requirements of the Individuals with Disabilities Education Act. The Governor also recommends General Fund appropriations of $223,511 over the 2023-25 biennium for one new Education Programs Professional position to manage all requirements related to the tribal consultation process required by the federal Every Student Succeeds Act. The Governor also recommends a reduction in Individuals with Disabilities Education Act federal funds of $503,836 over the 2023-25 biennium by transferring the portion of the Data Recognition Corporation contract for the Nevada Alternative Assessment from the Individuals with Disabilities Education Act budget to the Assessments and Accountability budget, and funding this portion of the contract expenditures with General Fund appropriations of $377,877 and state assessment federal revenue of $125,959 over the 2023-25 biennium.

STATE PUBLIC CHARTER SCHOOL AUTHORITY

The State Public Charter School Authority is responsible for authorizing charter schools of high quality throughout the state, providing oversight and technical assistance to state-sponsored charter schools, and fostering a climate in which all charter schools can succeed. As of the 2022-23 school year, the number of charter schools throughout the

state totals 57, of which 43 charter schools are sponsored by the State Public Charter School Authority, as shown in the table below.

Total Number of Charter Schools Statewide 2022-23 School Year	
Sponsor	**Total Count[1]**
State Public Charter School Authority	43
Clark County School District	6
Washoe County School District	7
Carson City School District	1
Total Number of Charter Schools Statewide	**57**

[1] Represents the total number of charters authorized for the 2022-23 school year and not the total number of school campuses.

The State Public Charter School Authority is currently funded by a 1.25% administrative fee (Charter School Fees) on each sponsored school's per pupil funding; however, NRS 388A.414 authorizes the State Public Charter School Authority to collect up to a 2.0% administrative fee. Additionally, the State Public Charter School Authority, as a local education agency, receives federal funding authorized by the Elementary and Secondary Education Act and the Individuals with Disabilities Education Act, as well as funding from various state K-12 education grants.

The Governor recommends Charter School Fees of $12.6 million over the 2023-25 biennium, an increase of $1.8 million, or 17.2%, when compared to the legislatively approved amount of $10.7 million for the 2021-23 biennium. This increase is due to a projected increase in pupil enrollment at State Public Charter School Authority sponsored schools, which the agency estimates would total 59,670 in FY 2023, 65,282 in FY 2024, and 66,923 in FY 2025. In addition, the Governor recommends fund transfers from the Nevada Department of Education totaling $67.8 million over the 2023-25 biennium from federal and state grants, representing an increase of $16.1 million, or 31.2%, when compared to the legislatively approved amount of $51.7 million for the 2021-23 biennium. The increase in fund transfers is primarily due to a projected increase in federal Title I and American Rescue Plan Act Elementary and Secondary School Emergency Relief grant revenue.

The Governor recommends reserve reductions of $1.1 million over the 2023-25 biennium for six new full-time positions and associated operating expenditures to address the increase in charter schools, campuses, pupils served, and grant programs administered, as well as assist the agency in fulfilling its role as a local educational agency and charter school sponsor.

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; the University of Nevada, Reno (UNR); the University of Nevada, Las Vegas (UNLV); the Nevada State College at Henderson (NSC); the College of Southern Nevada (CSN); Great Basin

College (GBC); Truckee Meadows Community College (TMCC); Western Nevada College (WNC); the UNR School of Medicine (UNR SOM); the UNLV School of Medicine (UNLV SOM); the UNLV Law School; the UNLV School of Dental Medicine; and the Desert Research Institute (DRI).

The Governor recommends $2.228 billion in total funding for the 2023-25 biennium, which represents a 3.9% increase when compared to the total funding approved by the 2021 Legislature for the prior biennium.

Governor Recommended Total Funding for NSHE for the 2023-25 Biennium

Revenues (in millions)	2021-23 Leg Approved (Millions)[1]	2021-23 Percent of Total	2023-25 Governor Recommended (Millions)[1]	2023-25 Percent of Total	2023-25 Dollar Change (Millions)	Percent Change Over 2021-23 Leg Approved
State General Fund	$ 1,279.2	59.6%	$ 1,468.4	65.9%	$ 189.3	14.8%
Student Fee/Tuition Revenue[2]	$ 761.2	35.5%	$ 747.9	33.6%	$ (13.4)	-1.8%
Other Sources	$ 104.5	4.9%	$ 11.6	0.5%	$ (92.9)	-88.9%
TOTAL	**$ 2,144.9**	**100.0%**	**$ 2,227.9**	**100.0%**	**$ 83.0**	**3.9%**

Note: The State General Fund amount reflected in the 2021-23 Legislature Approved amount does not include the $4.4 million appropriated to the Board of Examiners in FY 2023 for allocation to NSHE for the purpose of funding the 1% cost of living pay increase. The $4.4 million General Fund appropriation for this purpose was approved in Section 7 of A.B. 493.

[1] Amounts are exclusive of Western Interstate Commission for Higher Education budgets

[2] Registration (per credit hour) fees, Non-Resident Tuition, Miscellaneous Student Fees

GOVERNOR RECOMMENDS 14.8% GENERAL FUND INCREASE

The Governor recommends a 14.8%, or $189.3 million, increase in General Fund appropriations, to $1.468 billion for the 2023-25 biennium. However, if the $93.1 million in federal American Rescue Plan Act, Coronavirus State Fiscal Recovery Funds that the 2021 Legislature approved for the NSHE in lieu of General Fund appropriations for the 2021-23 biennium are included, the 2023-25 biennium General Fund increase is $96.1 million or 7.0%. Compared to the FY 2023 General Fund appropriations approved by the 2021 Legislature, the Governor recommends an increase to the seven formula (instructional) budgets of 13.4%, or $64.2 million, in FY 2024 and 14.6%, or $69.9 million, in FY 2025. Cumulatively, General Fund appropriations for DRI and the professional schools increase by 17.4%, or $16.6 million, in FY 2024 and 17.6%, or $16.8 million, in FY 2025 compared to FY 2023 appropriations approved by the 2021 Legislature. The balance of the increase recommended in The Executive Budget occurs across NSHE's non-formula budgets. The following table provides a comparison of the Governor's recommended General Fund appropriations for the 2023-25 biennium and the FY 2023 General Fund appropriations approved by the 2021 Legislature:

Governor Recommended NSHE 2023-25 Biennium General Fund Appropriation					
NSHE Budget Account	FY 2023 Leg Approved Gen. Fund[2]	FY 2024 Governor Rec. Gen. Fund[3]	% Change from FY 2023 Leg Approved	FY 2025 Governor Rec. Gen. Fund[3]	% Change from FY 2023 Leg Approved
University of Nevada, Las Vegas[1]	$ 168,111,749	$ 209,429,126	24.6%	$ 212,331,822	26.3%
University of Nevada, Reno[1]	$ 120,106,867	$ 139,967,550	16.5%	$ 141,896,612	18.1%
College of Southern Nevada[1]	$ 103,758,593	$ 97,753,347	-5.8%	$ 98,189,537	-5.4%
Great Basin College[1]	$ 14,057,009	$ 14,730,453	4.8%	$ 14,792,956	5.2%
Truckee Meadows Comm. College[1]	$ 35,750,729	$ 35,246,619	-1.4%	$ 35,402,848	-1.0%
Western Nevada College[1]	$ 13,409,390	$ 15,792,262	17.8%	$ 15,861,376	18.3%
Nevada State College[1]	$ 24,600,782	$ 31,036,317	26.2%	$ 31,171,776	26.7%
Instruction (Formula) SUBTOTAL	*$ 479,795,119*	*$ 543,955,674*	*13.4%*	*$ 549,646,927*	*14.6%*
UNR School of Medicine	$ 33,351,286	$ 38,675,462	16.0%	$ 38,739,202	16.2%
UNLV School of Medicine	$ 36,639,495	$ 42,642,219	16.4%	$ 42,713,564	16.6%
UNLV Law School	$ 9,310,653	$ 10,944,214	17.5%	$ 10,973,388	17.9%
UNLV Dental School	$ 8,787,852	$ 10,604,125	20.7%	$ 10,657,532	21.3%
DRI[4]	$ 7,484,130	$ 9,312,359	24.4%	$ 9,328,851	24.6%
Professional School SUBTOTAL	*$ 95,573,416*	*$ 112,178,379*	*17.4%*	*$ 112,412,537*	*17.6%*
Non Formula Accounts SUBTOTAL	*$ 65,419,502*	*$ 75,046,576*	*14.7%*	*$ 75,181,700*	*14.9%*
TOTAL REQUESTED APPROPRIATIONS[2]	**$ 640,788,037**	**$ 731,180,629**	**14.1%**	**$ 737,241,164**	**15.1%**

NOTES:

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

2. The FY 2023 legislatively approved General Fund appropriations are exclusive of funding allocated to the Board of Examiners for salary adjustment funds authorized in A.B. 493 (2021). Since the appropriation was not allocated directly to NSHE, the salary adjustment funds are not reflected in this table.

3. The Governor recommended General Fund appropriations include the performance funding for the seven instructional formula budgets.

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

HIGHER EDUCATION FUNDING FORMULA AND PERFORMANCE FUNDING POOL FOR INSTRUCTIONAL BUDGETS

The Higher Education funding formula is not in statute, but rather is budget policy approved by the Legislature. The Executive Budget continues the previously adopted funding formula policies through the 2023-25 biennium. The following summarizes the major components of the NSHE funding formula for the seven instructional formula budgets:

1. Weighted Student Credit Hours (WSCH): The General Fund appropriations recommended for the 2023-25 biennium instructional budgets for the UNR, UNLV, CSN, GBC, TMCC, WNC, and NSC are primarily based upon the count of WSCHs completed by Nevada resident students. The WSCHs for non-resident students are excluded. The value of each WSCH is uniform across all institutions and is calculated by dividing the available General Fund appropriations in each fiscal year, after the distribution of any “pre-formula allocations”, by the total number of FY 2022 WSCHs. The WSCH value is an output as the result of this calculation, is not a pre-determined amount, and is not used to set the level of General Fund appropriations in the budget.

For FY 2024 and FY 2025, the Governor recommended calculated General Fund value of a WSCH is $172.78 in FY 2024 and $173.54 in FY 2025, compared to the legislatively approved WSCH calculated value of $166.24 in FY 2022 and $166.90 in FY 2023.

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 [O&M] funding). The Executive Budget utilizes the same credit hour weighting values (taxonomy) for FY 2022 WSCH as was the basis for the budget approved by the 2021 Legislature.

WSCH Caseload Adjustment: The Governor recommends General Fund reductions of $15.6 million in each year of the 2023-25 biennium based on a decrease of 93,340 WSCHs (3.0%) in FY 2022, compared to FY 2020 WSCHs. The Governor's recommended budget utilized the FY 2023 legislatively approved WSCH value of $166.90 in the caseload calculation, consistent with prior biennia calculations. This is the first instance in which overall caseload across the seven instructional institutions results in a reduction of funding for distribution through the formula since its implementation.

Governor Recommended Weighted Student Credit Hour Caseload Adjustment (M-203)

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

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

2. Small Institution Funding: The Governor recommends GBC and WNC collectively receive General Fund appropriations totaling $865,560 in each year of the 2023-25 biennium, allocated prior to the calculation of the WSCH value, as the result of the small institution factor calculation. The intent of the funding is to recognize that all institutions have certain fixed administrative costs regardless of size. However, at the larger institutions, sufficient fee revenues are collected to support administrative expenditures without additional General Fund appropriations. The level of recommended funding for GBC and WNC is determined by the actual number of WSCHs greater than 50,000, but less than 100,000, with a maximum amount for each institution of $1.5 million per year. As the institutions' WSCHs grow closer to 100,000, the level of small institution funding decreases. For the purposes of calculating the small institution funding, each WSCH is valued at $30.00 and is allocated prior to the calculation of the WSCH value.

Governor Recommended Small Institution Funding Allocations for GBC and WNC					
	FY 2023 Gen. Fund (Leg Approved)	FY 2024 Gen. Fund (Gov.Rec.)	FY 2025 Gen. Fund (Gov.Rec.)	Annual % Change Compared to FY 2023	2023-25 Biennium Gen. Fund (Gov.Rec.)
GBC	$ 368,520	$ 551,580	$ 551,580	49.7%	$ 1,103,160
WNC	$ 387,885	$ 313,980	$ 313,980	-19.1%	$ 627,960
Total	**$ 756,405**	**$ 865,560**	**$ 865,560**	**14.4%**	**$ 1,731,120**
Note: 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.					

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

Governor Recommended University Research Space Operation and Maintenance (O&M) Funding Allocations for the 2023-25 Biennium					
	FY 2023 (Leg Approved)	FY 2024 (Gov. Rec.)	FY 2025 (Gov.Rec.)	Annual % Change Compared to FY 2023	2023-25 Biennium (Gov.Rec.)
UNLV	$ 4,563,433	$ 4,493,978	$ 4,493,978	-1.5%	$ 8,987,955
UNR	$ 5,696,206	$ 5,575,112	$ 5,575,112	-2.1%	$ 11,150,224
Total	**$ 10,259,639**	**$ 10,069,090**	**$ 10,069,090**	**-1.9%**	**$ 20,138,180**
Note: 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 recommended,					

4. Performance Funding Pool Set-Aside: Consistent with existing policy, the Governor recommends an approximately 20.0% set-aside of General Fund appropriations for the performance funding pool of $106.9 million in FY 2024 and $107.3 million in FY 2025. These General Fund appropriations are transferred from each institution's instructional budget to the Performance Funding Pool budget. Based on the institution's performance, funds would then be transferred from the Performance Funding Pool budget to the applicable institution's instructional budget, upon approval of the Interim Finance Committee. Most of the performance metrics are based on the number of certificates and degrees granted.

Governor Recommended Performance Funding Set Aside for the 2023-25 Biennium					
Institution	FY 2024 General Fund Recommended	20% Performance Funding Set-Aside	Institution	FY 2025 General Fund Recommended	20% Performance Funding Set-Aside
UNLV	$ 209,429,126	$ 40,606,222	UNLV	$ 212,331,822	$ 40,782,224
UNR	$ 139,967,550	$ 27,513,923	UNR	$ 141,896,612	$ 27,630,935
CSN	$ 97,753,347	$ 19,491,302	CSN	$ 98,189,537	$ 19,577,697
GBC	$ 14,730,453	$ 2,930,515	GBC	$ 14,792,956	$ 2,943,016
TMCC	$ 35,246,619	$ 7,049,324	TMCC	$ 35,402,848	$ 7,080,570
WNC	$ 15,792,262	$ 3,156,674	WNC	$ 15,861,376	$ 3,170,387
NSC	$ 31,036,317	$ 6,112,114	NSC	$ 31,171,776	$ 6,139,206
Total	**$ 543,955,674**	**$ 106,860,074**	**Total**	**$ 549,646,927**	**$ 107,324,035**

RESTORATION OF GENERAL FUND REDUCTIONS APPROVED BY THE 2021 LEGISLATURE

The Governor recommends General Fund appropriations of $37.4 million in each year of the 2023-25 biennium to restore the budget reductions approved by the 2021 Legislature for the 2021-23 biennium. For the instructional formula budgets, the requested General Fund appropriations are included in the pool of available funds for distribution through the funding formula to each institution based on its proportionate share of WSCHs.

As background information, the 2021 Legislature approved the Governor's recommendation to reduce General Fund appropriations by $83.7 million in each year of the 2021-23 biennium. The reductions included a hiring freeze (approximately $47.4 million per year), reduced travel ($1.9 million per year), operating expenditure reductions (approximately $32.2 million per year), and revenue/expenditure offsets between non-state and state-supported budgets ($2.2 million per year). The 2021 Legislature approved federal American Rescue Plan Act Coronavirus State Fiscal Recovery funds ($46.6 million in FY 2022 and $46.5 million in FY 2023) to restore positions that were to be held vacant in the current biennium, and pursuant to the budget instructions, the Governor's recommended base budget restores General Funds for these position costs. Accounting for the base budget restoration as well as the Governor's recommended enhancement decision units to restore funding, it appears the Governor's recommendations would fully restore all General Fund reductions approved by the 2021 Legislature.

INCREASE GRADUATE ASSISTANT POSITIONS AND STIPENDS AT UNR AND UNLV

The Governor recommends General Fund appropriations of $20.0 million over the 2023-25 biennium to increase the number of Graduate Assistant positions ($4.0 million for UNR and $6.0 million for UNLV) and to increase Graduate Assistant stipends ($1.9 million for UNR and $8.1 million for UNLV). Based on supporting documentation, it appears the funding recommendation would be treated as direct appropriations to the institutions for the 2023-25 biennium and not distributed through the funding formula.

- Increase Graduate Assistant Position Stipends: The Governor recommends increasing UNR Graduate Assistant Position stipends from $15,000 to $16,000 per year and UNLV Graduate Assistant Position stipends from $11,250 to $14,125 per year. NSHE indicates the recommendation would also increase baseline doctoral stipends by an average of $2,000 per year for both UNR and UNLV and increase master's level by $1,000 per year for UNR.

- Increase Graduate Assistant Positions: The Governor recommends increasing the number of doctoral Graduate Assistant positions by 25.0% (66 positions for UNLV and 88 positions for UNR).

SUMMER SCHOOL FUNDING FOR TEACHER EDUCATION PROGRAMS AT UNR, UNLV, CSN, GBC AND NSC

The Governor recommends General Fund appropriations of $1.0 million in each year of the 2023-25 biennium for summer school teacher education courses to improve the teacher pipeline. The following table provides the summer school funding by institution:

Governor Recommended Summer School Funding for Teacher Education Program for the 2023-25 Biennium

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

STUDENT REGISTRATION FEE AND NON-RESIDENT TUITION

For the 2023-25 biennium, the Board of Regents approved an approximate 2.5% and 1.9% increase in FY 2024 and FY 2025, respectively, in the undergraduate and graduate registration fees and non-resident tuition at the universities, state college and community colleges annually through academic year 2024-25. The following table displays the Board of Regents' approved fees upon which registration fee and non-resident tuition revenues contained in The Executive Budget are based:

Board of Regents' Approved Fees for the 2023-25 Biennium					
Type of Institution/Fee	Regents' Approved Charges FY 2023	Regents' Approved Charges FY 2024	% Change	Regents' Approved Charges FY 2025	% Change
Community Colleges					
Lower Division (Per credit)	$112.75	$115.50	2.4%	$117.75	1.9%
Upper Division (Per Credit)	$185.00	$189.75	2.6%	$193.25	1.8%
Non-Resident[1] (Per Year)	$7,901	$8,099	2.5%	$8,253	1.9%
Nevada State College					
Undergraduate (Per Credit)	$185.00	$189.75	2.6%	$193.25	1.8%
Graduate (Per Credit)	$249.25	$255.50	2.5%	$260.25	1.9%
Non-Resident[1] (Per Year)	$13,739	$14,082	2.5%	$14,350	1.9%
Universities					
Undergraduate (Per Credit)	$256.00	$262.50	2.5%	$267.50	1.9%
Graduate (Per Credit)	$314.00	$321.75	2.5%	$327.75	1.9%
Non-Resident[1] (Per Year)	$16,542	$16,956	2.5%	$17,278	1.9%

Notes:
1. Non-residents pay the tuition charge in addition to the per credit hour registration fee.

As shown in the following tables, the Governor recommends student registration fee and non-resident tuition revenues over the 2021-23 biennium of $607.8 million and $134.7 million, respectively, for the seven teaching institutions and four professional school budgets.

Governor Recommended Registration Fee Revenues for the 2023-25 Biennium					
Institution	FY 2023 Leg Approved	FY 2024 Gov. Rec.	% Change FY 2024/ FY 2023	FY 20245 Gov. Rec.	% Change FY 2025/ FY 2024
UNLV	$ 114,835,113	$ 112,907,709	-1.7%	$ 113,729,414	0.7%
UNR	$ 87,920,492	$ 87,415,364	-0.6%	$ 90,568,385	3.6%
CSN	$ 46,425,144	$ 40,403,703	-13.0%	$ 41,331,743	2.3%
GBC	$ 4,451,628	$ 4,836,456	8.6%	$ 4,861,153	0.5%
TMCC	$ 13,967,189	$ 11,225,297	-19.6%	$ 11,443,646	1.9%
WNC	$ 4,268,020	$ 4,762,751	11.6%	$ 4,762,751	0.0%
NSC	$ 12,632,305	$ 13,031,933	3.2%	$ 13,480,003	3.4%
Subtotal	***$ 284,499,891***	***$ 274,583,213***	***-3.5%***	***$ 280,177,095***	***2.0%***
UNR Medical	$ 6,803,379	$ 7,016,186	3.1%	$ 6,926,560	-1.3%
UNLV Medical	$ 4,812,480	$ 5,037,706	4.7%	$ 5,272,961	4.7%
UNLV Dental	$ 8,076,024	$ 8,310,997	2.9%	$ 8,534,390	2.7%
UNLV Law	$ 5,151,628	$ 5,771,282	12.0%	$ 5,885,715	2.0%
Subtotal	***$ 24,843,511***	***$ 26,136,171***	***5.2%***	***$ 26,619,626***	***1.8%***
Prison Education	$ 102,764	$ 131,303	27.8%	$ 151,119	15.1%
Subtotal	***$ 102,764***	***$ 131,303***	***27.8%***	***$ 151,119***	***15.1%***
Total	**$ 309,446,166**	**$ 300,850,687**	**-2.8%**	**$ 306,947,840**	**2.0%**

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

DESERT RESEARCH INSTITUTE FUNDING FORMULA REVISION

Under current budget policy, General Fund appropriations for DRI are based on a funding formula that utilizes three components: (1) a research grants and contracts formula component based on a sliding scale calculation; (2) an operations and maintenance component based on the traditional base, maintenance, and enhancement methodology; and (3) an inflationary adjustment intended to capture expenditures not otherwise budgeted.

The Governor recommends changing the DRI funding formula by eliminating the sliding scale calculation based on the level of grants and contracts and returning to the base maintenance-enhancement model for DRI's budget. The Governor's recommendation increases General Fund appropriations by $2.1 million over the 2023-25 biennium in conjunction with the methodology change. The recommendation includes increasing the number of state-funded positions, currently funded with Self-Supporting Indirect Cost Recovery funds ($839,205) and increased funding for operations and maintenance ($1.3 million).

NON-FORMULA ENHANCEMENTS

Two-Grade Salary Increase for University Police Officers: The Governor recommends General Fund appropriations of $723,207 over the 2023-25 biennium for a two-grade salary increase for University Police Officer and University Detective positions. The following table provides the total funding recommended in each year of the 2023-25 biennium.

Governor Recommended Pay Increase for NSHE University Police Officers for the 2023-25 Biennium			
Institution	**Number of Positions**	**FY 2024**	**FY 2025**
University of Nevada, Las Vegas	25	$ 198,919	$ 208,604
UNLV Dental School	5	$ 42,630	$ 44,371
Western Nevada College	1	$ 8,893	$ 9,440
College of Southern Nevada	12	$ 103,067	$ 107,283
TOTAL	**43**	**$ 353,509**	**$ 369,698**

NSHE-RELATED ITEMS

1. The Knowledge Account: Inclusive of one-time appropriations, The Executive Budget recommends General Fund appropriations of $10.0 million over the 2023-25 biennium in the Nevada Knowledge Account budget within the Governor's Office of Economic Development (GOED). *Nevada Revised Statutes* 231.1592 established the Knowledge Account for the development and commercialization of research and technology at UNLV, UNR, and DRI. The Executive Director of GOED allocates the money in the Knowledge Account to provide funding for: (1) the recruitment, hiring and retention of faculty and teams to conduct research in science and technology; (2) research laboratories and related equipment; (3) the construction of research clinics, institutes and facilities and related buildings in the state; and (4) matching funds for federal and private grants that further economic development. The GOED and UNLV, UNR and DRI are authorized to enter into agreements for the allocation of commercialization revenue generated from programs receiving money from the Knowledge Account.

2. Workforce Incentive Grant Program: The Governor recommends General Fund appropriations of $12.0 million in each year of the 2023-25 biennium in the GOED budget for start-up and support costs to establish a Workforce and Economic Development program for the community colleges and state college.

3. Governor's Office of Science, Innovation and Technology: The Governor recommends General Fund appropriations of $1.8 million in each year of the 2023-25 biennium to fund Science, Technology, Engineering and Math (STEM) Workforce Challenge grant programs in the Office of Science, Innovation and Technology budget. The Office coordinates and aligns efforts by K-12, higher education, workforce development, and employers to improve STEM education and workforce development to meet the demands of the state's growing and diversifying economy.

4. Special Appropriations: The Governor recommends transferring $8.5 million in General Fund appropriations in FY 2024 from the Special Appropriations budget to the Governor's Office of Science, Innovation and Technology for the purpose of providing grants to expand graduate medical education. The grants, for which the NSHE is eligible to apply, would fund efforts to train quality doctors through residencies and fellowships, with the goal of retaining those doctors in the state to improve the quality of available healthcare.

5. Nevada Promise Scholarship: The Governor recommends $6.0 million in one-time General Fund appropriations in FY 2023 for the Nevada Promise Scholarship Program, approved by the 2017 Legislature (S.B. 391) and administered by the Treasurer's Office. The Nevada Promise Scholarship provides last-dollar financial aid to Nevada students attending any of the state's four community colleges.

6. Governor Guinn Millennium Scholarship: The Governor recommends $75.0 million in one-time General Fund appropriations in FY 2023 for continued support of the Governor Guinn Millennium Scholarship program.

7. Special Appropriations: The Governor recommends $9.2 million in one-time General Fund appropriations in FY 2023 to support an increase in enrollment at the UNLV School of Medicine, including operating costs.

Source of Funds Summary

2023-25 Fiscal Report

	2021-2022 Actual	2022-2023 Work Program	2023-2024 GOVERNOR RECOMMENDS	% Change	2024-2025 GOVERNOR RECOMMENDS	% Change
EDUCATION						
NDE - PUPIL-CENTERED FUNDING PLAN ACCOUNT	4,872,227,862	5,025,922,709	5,345,753,702	6.36	5,579,443,052	4.37
GENERAL FUND	1,396,939,483	1,223,780,931	1,310,360,207	7.07	1,310,360,207	
BALANCE FORWARD	9,000,009	549,478,081	25,531,000	-95.35	23,463,000	-8.10
FEDERAL FUND	6,260,381	5,000,000	6,300,000	26.00	6,300,000	
INTERAGENCY TRANSFER	58,886,476	72,732,527	39,871,595	-45.18	41,775,945	4.78
OTHER FUND	3,401,141,513	3,174,931,170	3,963,690,900	24.84	4,197,543,900	5.90
NDE - OTHER STATE EDUCATION PROGRAMS	39,110,294	41,249,748	42,451,875	2.91	42,451,875	.00
GENERAL FUND	37,306,505	37,558,411	42,451,875	13.03	42,451,875	
BALANCE FORWARD	3,302,168	3,691,337				
REVERSIONS	-1,498,379					
NDE - PROFESSIONAL DEVELOPMENT PROGRAMS	7,347,780	7,516,293	7,571,154	.73	7,571,154	.00
GENERAL FUND	7,347,793	7,347,792	7,571,154	3.04	7,571,154	
BALANCE FORWARD		168,501				
OTHER FUND	241					
REVERSIONS	-254					
NDE - TEACH NEVADA SCHOLARSHIP PROGRAM	11,657,692	12,436,460	16,169,190	30.01	16,406,064	1.46
GENERAL FUND	2,407,862	2,407,861	12,407,861	415.31	12,407,861	
BALANCE FORWARD	9,159,388	9,848,039	3,678,887	-62.64	3,915,761	6.44
OTHER FUND	90,442	180,560	82,442	-54.34	82,442	
NDE - 1/5 RETIREMENT CREDIT PURCHASE PROGRAM	560,886	358,812	560,886	56.32	560,886	.00
GENERAL FUND	560,886	358,812	560,886	56.32	560,886	
NDE - OFFICE OF THE SUPERINTENDENT	10,597,366	6,353,284	3,154,584	-50.35	3,166,790	.39
GENERAL FUND	2,200,521	2,208,183	3,031,184	37.27	3,138,950	3.56
INTERAGENCY TRANSFER	8,557,033	4,144,101	122,400	-97.05	26,840	-78.07
OTHER FUND	192	1,000	1,000		1,000	
REVERSIONS	-160,380					
NDE - DISTRICT SUPPORT SERVICES	1,736,562	2,248,792	2,615,955	16.33	2,770,979	5.93
GENERAL FUND	1,316,902	1,363,007	1,735,437	27.32	1,873,645	7.96
INTERAGENCY TRANSFER	734,172	885,785	880,518	-.59	897,334	1.91
REVERSIONS	-314,512					
NDE - COVID-19 FUNDING	452,549,109	735,767,988	516,952,731	-29.74	254,381,058	-50.79
BALANCE FORWARD	-50,030	50,031	2,399,694	4,696.41	2,399,694	
FEDERAL FUND	448,408,480	632,721,865	412,337,745	-34.83	151,231,685	-63.32
INTERAGENCY TRANSFER	4,190,659	102,996,092	102,215,292	-.76	100,749,679	-1.43
NDE - DEPARTMENT SUPPORT SERVICES	3,341,233	4,139,625	5,788,138	39.82	7,709,259	33.19
BALANCE FORWARD	45,035	250,364	561,975	124.46	2,184,198	288.66
INTERAGENCY TRANSFER	3,296,198	3,889,261	5,226,163	34.37	5,525,061	5.72

Source of Funds Summary

2023-25 Fiscal Report

	2021-2022 Actual	2022-2023 Work Program	2023-2024 GOVERNOR RECOMMENDS	% Change	2024-2025 GOVERNOR RECOMMENDS	% Change
NDE - STANDARDS AND INSTRUCTIONAL SUPPORT	1,372,568	1,661,233	1,839,992	10.76	1,918,039	4.24
GENERAL FUND	1,035,299	1,023,740	1,440,048	40.67	1,513,346	5.09
FEDERAL FUND	342,029	363,216	399,944	10.11	404,693	1.19
INTERAGENCY TRANSFER	81,700	274,277				
REVERSIONS	-86,460					
NDE - ASSESSMENTS AND ACCOUNTABILITY	14,736,649	22,846,926	21,815,325	-4.52	22,219,429	1.85
GENERAL FUND	11,117,814	14,813,052	17,163,467	15.87	17,581,553	2.44
BALANCE FORWARD	199,858	229,458				
FEDERAL FUND	3,703,001	4,602,629	4,651,858	1.07	4,637,876	-.30
INTERAGENCY TRANSFER		3,201,787				
REVERSIONS	-284,024					
NDE - DATA SYSTEMS MANAGEMENT	4,955,355	4,967,466	3,711,989	-25.27	4,019,392	8.28
GENERAL FUND	2,700,855	2,655,628	2,973,546	11.97	3,777,628	27.04
FEDERAL FUND	931,932	2,014,824	680,683	-66.22	183,767	-73.00
INTERAGENCY TRANSFER	2,653,108	297,014	57,760	-80.55	57,997	.41
REVERSIONS	-1,330,540					
NDE - EDUCATOR LICENSURE	4,917,598	4,622,108	4,410,873	-4.57	3,921,919	-11.09
BALANCE FORWARD	2,470,954	2,411,764	2,063,501	-14.44	1,574,547	-23.70
INTERAGENCY TRANSFER	3,768	16,627				
OTHER FUND	2,442,876	2,193,717	2,347,372	7.00	2,347,372	
NDE - EDUCATOR EFFECTIVENESS	16,672,491	26,770,452	15,997,137	-40.24	16,004,889	.05
GENERAL FUND	1,365,164	1,377,729	663,585	-51.83	671,337	1.17
FEDERAL FUND	15,333,552	25,375,769	15,333,552	-39.57	15,333,552	
INTERAGENCY TRANSFER	5,432	16,954				
OTHER FUND	383					
REVERSIONS	-32,040					
NDE - GEAR UP	3,104,765	3,507,134	3,500,000	-.20	3,500,000	.00
BALANCE FORWARD	140					
FEDERAL FUND	3,104,625	3,500,000	3,500,000		3,500,000	
INTERAGENCY TRANSFER		7,134				
NDE - PARENTAL INVOLVEMENT AND FAMILY ENGAGEMENT	152,090	182,663	175,602	-3.87	187,735	6.91
GENERAL FUND	164,904	178,548	175,602	-1.65	187,735	6.91
INTERAGENCY TRANSFER	1,945	4,115				
REVERSIONS	-14,759					
NDE - OFFICE OF EARLY LEARNING AND DEVELOPMENT	27,968,779	31,894,343	39,713,700	24.52	42,269,174	6.43
GENERAL FUND	20,688,711	20,715,359	29,635,816	43.06	32,191,290	8.62
BALANCE FORWARD	67,215	23,780				
FEDERAL FUND	104,186	125,000	125,000		125,000	
INTERAGENCY TRANSFER	7,680,004	11,030,204	9,952,884	-9.77	9,952,884	
OTHER FUND	1,456					
REVERSIONS	-572,793					

Source of Funds Summary

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	2021-2022 Actual	2022-2023 Work Program	2023-2024 GOVERNOR RECOMMENDS	% Change	2024-2025 GOVERNOR RECOMMENDS	% Change
NDE - SAFE AND RESPECTFUL LEARNING	5,412,490	19,831,816	12,967,771	-34.61	7,858,603	-39.40
GENERAL FUND	1,071,244	1,091,346	2,286,324	109.50	2,172,473	-4.98
BALANCE FORWARD	4,627	3,981				
FEDERAL FUND	4,333,066	14,642,958	6,681,447	-54.37	5,686,130	-14.90
INTERAGENCY TRANSFER	62,320	4,093,531	4,000,000	-2.28		
OTHER FUND	41,462					
REVERSIONS	-100,229					
NDE - STUDENT AND SCHOOL SUPPORT	191,029,645	269,189,990	183,313,641	-31.90	183,479,105	.09
GENERAL FUND	775,492	1,103,393	1,563,027	41.66	1,862,766	19.18
BALANCE FORWARD	215,733	184,852				
FEDERAL FUND	189,887,235	267,379,606	181,310,614	-32.19	181,176,339	-.07
INTERAGENCY TRANSFER	253,155	522,139	440,000	-15.73	440,000	
OTHER FUND	1,094					
REVERSIONS	-103,064					
NDE - LITERACY PROGRAMS	548,691	649,797	1,042,161	60.38	1,043,797	.16
GENERAL FUND	640,446	647,676	1,042,161	60.91	1,043,797	.16
INTERAGENCY TRANSFER		2,121				
REVERSIONS	-91,755					
NDE - CAREER AND TECHNICAL EDUCATION	14,726,981	13,213,069	14,861,337	12.47	14,862,582	.01
GENERAL FUND	678,013	678,013	751,277	10.81	752,522	.17
BALANCE FORWARD	-761	2,695				
FEDERAL FUND	14,110,060	12,520,614	14,110,060	12.69	14,110,060	
INTERAGENCY TRANSFER		11,747				
OTHER FUND	1,048					
REVERSIONS	-61,379					
NDE - CONTINUING EDUCATION	7,302,386	11,283,701	8,283,284	-26.59	8,180,477	-1.24
GENERAL FUND	666,089	670,838	717,411	6.94	714,684	-.38
BALANCE FORWARD	-2,482	64,646				
FEDERAL FUND	6,571,152	10,141,213	7,465,883	-26.38	7,465,793	-.00
INTERAGENCY TRANSFER	83,762	407,004	99,990	-75.43		
REVERSIONS	-16,135					
NDE - INDIVIDUALS WITH DISABILITIES EDUCATION ACT	90,425,679	120,870,009	90,507,065	-25.12	90,531,126	.03
GENERAL FUND	146,330	147,714	243,680	64.97	266,462	9.35
BALANCE FORWARD	-1,706	1,707				
FEDERAL FUND	90,286,683	120,708,204	90,263,385	-25.22	90,264,664	.00
INTERAGENCY TRANSFER		12,384				
REVERSIONS	-5,628					
NDE - ACCOUNT FOR STATE SPECIAL EDUCATION SERVICES	226,372,132	232,258,469	236,604,580	1.87	241,033,873	1.87
GENERAL FUND	224,704,022	230,258,569	234,604,580	1.89	239,033,873	1.89
BALANCE FORWARD	1,668,114	1,241,310	2,000,000	61.12	2,000,000	
INTERIM FINANCE		758,590				
REVERSIONS	-4					

	2021-2022 Actual	2022-2023 Work Program	2023-2024 GOVERNOR RECOMMENDS	% Change	2024-2025 GOVERNOR RECOMMENDS	% Change
NDE - ACCOUNT FOR ALTERNATIVE SCHOOLS	2,552,005	132,563	140,081	5.67	146,012	4.23
GENERAL FUND	96,743	109,485	134,743	23.07	140,674	4.40
BALANCE FORWARD	15,071	18,616				
FEDERAL FUND	2,522,436	43				
OTHER FUND	4,650	4,419	5,338	20.80	5,338	
REVERSIONS	-86,895					
TOTAL DEPARTMENT OF EDUCATION	6,011,379,088	6,599,875,450	6,579,902,753	-.30	6,555,637,269	-.37
GENERAL FUND	1,713,931,078	1,550,496,087	1,671,513,871	7.81	1,680,274,718	.52
BALANCE FORWARD	26,093,333	567,669,162	36,235,057	-93.62	35,537,200	-1.93
FEDERAL FUND	785,898,818	1,099,095,941	743,160,171	-32.38	480,419,559	-35.35
INTERAGENCY TRANSFER	86,489,732	204,544,804	162,866,602	-20.38	159,425,740	-2.11
INTERIM FINANCE		758,590				
OTHER FUND	3,403,725,357	3,177,310,866	3,966,127,052	24.83	4,199,980,052	5.90
REVERSIONS	-4,759,230					
STATE PUBLIC CHARTER SCHOOL AUTHORITY	49,218,660	126,233,610	60,581,202	-52.01	43,288,811	-28.54
BALANCE FORWARD	8,151,338	9,862,426	11,080,183	12.35	12,387,956	11.80
INTERAGENCY TRANSFER	35,829,764	110,238,190	43,097,173	-60.91	24,251,784	-43.73
OTHER FUND	5,237,558	6,132,994	6,403,846	4.42	6,649,071	3.83
PUBLIC CHARTER SCHOOL LOAN PROGRAM	404,177	392,639	351,034	-10.60	228,441	-34.92
BALANCE FORWARD	400,975	363,677	280,639	-22.83	151,034	-46.18
OTHER FUND	3,202	28,962	70,395	143.06	77,407	9.96
TOTAL STATE PUBLIC CHARTER SCHOOL AUTHORITY	49,622,837	126,626,249	60,932,236	-51.88	43,517,252	-28.58
BALANCE FORWARD	8,552,313	10,226,103	11,360,822	11.10	12,538,990	10.37
INTERAGENCY TRANSFER	35,829,764	110,238,190	43,097,173	-60.91	24,251,784	-43.73
OTHER FUND	5,240,760	6,161,956	6,474,241	5.07	6,726,478	3.90
NSHE - WICHE ADMINISTRATION	250,910	366,042	374,793	2.39	371,020	-1.01
GENERAL FUND	328,237	327,543	374,793	14.43	371,020	-1.01
INTERAGENCY TRANSFER		38,499				
REVERSIONS	-77,327					
NSHE - WICHE LOANS & STIPENDS	1,070,998	1,307,379	1,413,504	8.12	1,416,504	.21
GENERAL FUND	943,684	943,684	1,307,970	38.60	1,316,048	.62
BALANCE FORWARD	23,200	9,225				
OTHER FUND	265,234	354,470	105,534	-70.23	100,456	-4.81
REVERSIONS	-161,120					
NSHE - SYSTEM ADMINISTRATION	5,223,756	5,232,703	5,368,655	2.60	5,378,084	.18
GENERAL FUND	4,380,250	4,389,197	5,142,311	17.16	5,151,740	.18
BALANCE FORWARD		6,000				
INTERAGENCY TRANSFER	611,162	611,162				
OTHER FUND	232,344	226,344	226,344		226,344	

	2021-2022 Actual	2022-2023 Work Program	2023-2024 GOVERNOR RECOMMENDS	% Change	2024-2025 GOVERNOR RECOMMENDS	% Change
NSHE - SPECIAL PROJECTS	4,395,792	5,105,360	2,306,733	-54.82	2,309,367	.11
GENERAL FUND	2,006,255	2,008,484	2,306,733	14.85	2,309,367	.11
BALANCE FORWARD	3,200,985	3,096,876				
REVERSIONS	-811,448					
NSHE - UNIVERSITY PRESS	434,952	460,162	468,286	1.77	469,516	.26
GENERAL FUND	402,100	403,752	468,286	15.98	469,516	.26
INTERAGENCY TRANSFER	32,852	56,410				
NSHE - SYSTEM COMPUTING CENTER	17,116,494	18,080,596	19,271,235	6.59	19,305,841	.18
GENERAL FUND	16,589,145	16,622,502	19,271,235	15.93	19,305,841	.18
INTERAGENCY TRANSFER	527,349	1,458,094				
NSHE - EDUCATION FOR DEPENDENT CHILDREN	38,816	45,260	44,379	-1.95	50,641	14.11
GENERAL FUND	12,614	12,614	25,000	98.19	25,000	
BALANCE FORWARD	25,930	32,264	19,179	-40.56	25,441	32.65
OTHER FUND	272	382	200	-47.64	200	
NSHE - UNIVERSITY OF NEVADA, RENO	238,504,009	253,330,023	230,842,312	-8.88	238,652,067	3.38
GENERAL FUND	119,589,974	120,106,867	112,453,627	-6.37	114,265,677	1.61
INTERAGENCY TRANSFER	8,716,379	8,716,379				
OTHER FUND	110,197,656	124,506,777	118,388,685	-4.91	124,386,390	5.07
NSHE - INTERCOLLEGIATE ATHLETICS - UNR	4,867,386	4,875,762	5,524,543	13.31	5,528,096	.06
GENERAL FUND	4,820,536	4,826,339	5,524,543	14.47	5,528,096	.06
INTERAGENCY TRANSFER	46,850	49,423				
NSHE - STATEWIDE PROGRAMS - UNR	8,056,027	8,160,830	8,828,778	8.18	8,845,679	.19
GENERAL FUND	7,617,413	7,629,749	8,828,778	15.72	8,845,679	.19
INTERAGENCY TRANSFER	438,614	531,081				
NSHE - UNR SCHOOL OF MEDICINE	42,040,118	42,397,353	46,437,556	9.53	46,381,059	-.12
GENERAL FUND	33,286,079	33,351,286	38,675,462	15.96	38,739,202	.16
INTERAGENCY TRANSFER	1,621,483	1,621,483				
OTHER FUND	7,132,556	7,424,584	7,762,094	4.55	7,641,857	-1.55
NSHE - HEALTH LABORATORY AND RESEARCH	1,635,933	1,641,172	1,843,245	12.31	1,848,272	.27
GENERAL FUND	1,577,818	1,583,057	1,843,245	16.44	1,848,272	.27
INTERAGENCY TRANSFER	58,115	58,115				
NSHE - AGRICULTURAL EXPERIMENT STATION	7,182,232	7,105,456	7,797,531	9.74	7,813,391	.20
GENERAL FUND	4,938,868	4,951,427	5,782,696	16.79	5,798,556	.27
FEDERAL FUND	2,109,602	2,014,835	2,014,835		2,014,835	
INTERAGENCY TRANSFER	133,762	139,194				
NSHE - COOPERATIVE EXTENSION SERVICE	5,690,415	5,941,390	6,418,052	8.02	6,434,774	.26
GENERAL FUND	3,658,828	3,674,437	4,321,409	17.61	4,338,131	.39
FEDERAL FUND	1,301,183	1,354,916	1,454,916	7.38	1,454,916	
INTERAGENCY TRANSFER	70,727	270,310				
OTHER FUND	659,677	641,727	641,727		641,727	

Source of Funds Summary

2023-25 Fiscal Report

	2021-2022 Actual	2022-2023 Work Program	2023-2024 GOVERNOR RECOMMENDS	% Change	2024-2025 GOVERNOR RECOMMENDS	% Change
NSHE - BUSINESS CENTER NORTH	2,076,707	2,174,020	2,240,802	3.07	2,248,924	.36
GENERAL FUND	1,903,741	1,910,919	2,240,802	17.26	2,248,924	.36
INTERAGENCY TRANSFER	172,966	263,101				
NSHE - UNIVERSITY OF NEVADA, LAS VEGAS	319,277,223	329,813,410	310,823,301	-5.76	314,107,671	1.06
GENERAL FUND	167,375,758	168,111,749	168,822,904	.42	171,549,598	1.62
BALANCE FORWARD		425,000				
INTERAGENCY TRANSFER	12,666,903	18,160,445				
INTERIM FINANCE	750,000					
OTHER FUND	138,484,562	143,116,216	142,000,397	-.78	142,558,073	.39
NSHE - UNLV SCHOOL OF MEDICINE	43,011,469	43,121,018	47,750,317	10.74	48,057,841	.64
GENERAL FUND	36,584,508	36,639,495	42,642,219	16.38	42,713,564	.17
INTERAGENCY TRANSFER	1,507,354	1,507,354				
OTHER FUND	4,919,607	4,974,169	5,108,098	2.69	5,344,277	4.62
NSHE - INTERCOLLEGIATE ATHLETICS - UNLV	6,947,265	6,954,090	7,967,878	14.58	7,974,877	.09
GENERAL FUND	6,947,265	6,954,090	7,967,878	14.58	7,974,877	.09
NSHE - STATEWIDE PROGRAMS - UNLV	3,367,202	3,371,330	3,887,231	15.30	3,891,956	.12
GENERAL FUND	3,367,202	3,371,330	3,887,231	15.30	3,891,956	.12
NSHE - UNLV LAW SCHOOL	16,303,667	15,897,553	17,111,227	7.63	17,261,661	.88
GENERAL FUND	9,783,923	9,310,653	10,944,214	17.55	10,973,388	.27
BALANCE FORWARD		350,000				
INTERAGENCY TRANSFER	428,752	428,752				
OTHER FUND	6,090,992	5,808,148	6,167,013	6.18	6,288,273	1.97
NSHE - UNLV DENTAL SCHOOL	18,955,862	19,027,111	19,879,402	4.48	20,177,846	1.50
GENERAL FUND	8,743,692	8,787,852	10,604,125	20.67	10,657,532	.50
INTERAGENCY TRANSFER	1,162,525	1,162,525				
OTHER FUND	9,049,645	9,076,734	9,275,277	2.19	9,520,314	2.64
NSHE - BUSINESS CENTER SOUTH	1,931,748	1,973,948	2,026,845	2.68	2,035,207	.41
GENERAL FUND	1,728,883	1,735,444	2,026,845	16.79	2,035,207	.41
INTERAGENCY TRANSFER	202,865	238,504				
NSHE - DESERT RESEARCH INSTITUTE	7,023,966	7,075,344	9,460,845	33.72	9,477,337	.17
GENERAL FUND	6,432,752	6,484,130	9,312,359	43.62	9,328,851	.18
INTERAGENCY TRANSFER	442,728	442,728				
OTHER FUND	148,486	148,486	148,486		148,486	
NSHE - GREAT BASIN COLLEGE	18,796,297	19,629,849	17,138,394	-12.69	17,228,093	.52
GENERAL FUND	13,499,141	13,557,009	11,799,938	-12.96	11,849,940	.42
INTERAGENCY TRANSFER	665,240	1,226,212				
OTHER FUND	4,631,916	4,846,628	5,338,456	10.15	5,378,153	.74
NSHE - WESTERN NEVADA COLLEGE	18,549,517	18,986,122	17,714,997	-6.70	17,776,731	.35
GENERAL FUND	13,051,948	13,109,390	12,635,588	-3.61	12,690,989	.44
INTERAGENCY TRANSFER	1,280,759	1,292,011				
OTHER FUND	4,216,810	4,584,721	5,079,409	10.79	5,085,742	.12

Source of Funds Summary

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	2021-2022 Actual	2022-2023 Work Program	2023-2024 GOVERNOR RECOMMENDS	% Change	2024-2025 GOVERNOR RECOMMENDS	% Change
NSHE - COLLEGE OF SOUTHERN NEVADA	142,648,047	155,102,104	123,254,589	-20.53	124,609,383	1.10
GENERAL FUND	98,516,391	98,554,195	78,262,045	-20.59	78,611,840	.45
BALANCE FORWARD		206,238				
INTERAGENCY TRANSFER	2,059,600	4,279,704				
OTHER FUND	42,072,056	52,061,967	44,992,544	-13.58	45,997,543	2.23
NSHE - TRUCKEE MEADOWS COMMUNITY COLLEGE	46,669,159	51,331,053	41,180,394	-19.77	41,578,579	.97
GENERAL FUND	33,350,638	33,500,729	28,197,295	-15.83	28,322,278	.44
INTERAGENCY TRANSFER	979,942	1,843,922				
OTHER FUND	12,338,579	15,986,402	12,983,099	-18.79	13,256,301	2.10
NSHE - NEVADA STATE COLLEGE	38,374,660	38,973,662	38,512,724	-1.18	39,074,478	1.46
GENERAL FUND	23,596,933	23,700,782	24,924,203	5.16	25,032,570	.43
INTERAGENCY TRANSFER	1,984,409	2,000,000				
OTHER FUND	12,793,318	13,272,880	13,588,521	2.38	14,041,908	3.34
NSHE - PERFORMANCE FUNDING POOL			106,860,074		107,324,035	.43
GENERAL FUND			106,860,074		107,324,035	.43
NSHE - SILVER STATE OPPORTUNITY GRANT PROGRAM	5,000,000	5,000,000	5,000,000	.00	5,000,000	.00
GENERAL FUND	5,000,000	5,000,000	5,000,000		5,000,000	
NSHE - PRISON EDUCATION PROGRAM	455,437	451,585	540,887	19.78	561,657	3.84
GENERAL FUND	345,484	346,161	409,584	18.32	410,538	.23
INTERAGENCY TRANSFER	2,660	2,660				
OTHER FUND	107,293	102,764	131,303	27.77	151,119	15.09
NSHE - CAPACITY BUILDING ENHANCEMENT	11,609,889	12,048,383				
GENERAL FUND	10,154,398	10,154,398				
INTERAGENCY TRANSFER	389,283	743,942				
OTHER FUND	1,066,208	1,150,043				
TOTAL NEVADA SYSTEM OF HIGHER EDUCATION	1,037,505,953	1,084,980,070	1,108,289,509	2.15	1,123,190,587	1.34
GENERAL FUND	640,534,458	642,059,264	732,863,392	14.14	738,928,232	.83
BALANCE FORWARD	3,250,115	4,125,603	19,179	-99.54	25,441	32.65
FEDERAL FUND	3,410,785	3,369,751	3,469,751	2.97	3,469,751	
INTERAGENCY TRANSFER	36,203,279	47,142,010				
INTERIM FINANCE	750,000					
OTHER FUND	354,407,211	388,283,442	371,937,187	-4.21	380,767,163	2.37
REVERSIONS	-1,049,895					
EDUCATION						
GENERAL FUND	2,354,465,536	2,192,555,351	2,404,377,263	9.66	2,419,202,950	.62
BALANCE FORWARD	37,895,761	582,020,868	47,615,058	-91.82	48,101,631	1.02
FEDERAL FUND	789,309,603	1,102,465,692	746,629,922	-32.28	483,889,310	-35.19
INTERAGENCY TRANSFER	158,522,775	361,925,004	205,963,775	-43.09	183,677,524	-10.82
INTERIM FINANCE	750,000	758,590				
OTHER FUND	3,763,373,328	3,571,756,264	4,344,538,480	21.64	4,587,473,693	5.59
REVERSIONS	-5,809,125					
TOTAL FOR EDUCATION	7,098,507,878	7,811,481,769	7,749,124,498	-.80	7,722,345,108	-.35
Less: INTER-AGENCY TRANSFER	158,522,775	361,925,004	205,963,775	-43.09	183,677,524	-10.82
NET EDUCATION	6,939,985,103	7,449,556,765	7,543,160,723	1.26	7,538,667,584	-.06

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 Agriculture, Gaming Control Board, Public Utilities Commission, Department of Business and Industry, Governor's Office of Economic Development, and the Department of Tourism and Cultural Affairs.

The Governor recommends General Fund appropriations for the Commerce and Industry functional area totaling $146.5 million over the 2023-25 biennium, which is a 33.1% increase compared to the $110.0 million approved by the Legislature for the 2021-23 biennium. Budgeted revenues from all funding sources, less interagency transfers, total $1.368 billion over the 2023-25 biennium, an increase of 40.0% compared to the legislatively approved total of $977.2 million for the 2021-23 biennium.

DEPARTMENT OF AGRICULTURE

The Department of Agriculture is responsible for preserving, protecting, and promoting the livestock and agricultural industries of the state and encouraging sound agricultural resource management. The Department of Agriculture consists of five divisions: Administration, Plant Industry, Animal Industry, Consumer Equitability, and Food and Nutrition. The Governor recommends total funding, net of interagency transfers, for the department in the amount of $587.2 million for the 2023-25 biennium, an increase of $219.3 million, or 59.6%, when compared to the legislatively approved total of $367.9 million for the 2021-23 biennium. This increase is primarily due to additional one-time federal funding allocated to new and existing programs within the Food and Nutrition Division. The Governor recommends total General Fund appropriations of $8.6 million over the 2023-25 biennium, which represents an increase of $973,859, or 12.8%, compared to the legislatively approved General Fund appropriations of $7.6 million for the 2021-23 biennium.

ADMINISTRATION DIVISION

The department's Administration Division provides oversight, guidance and coordination to all programs and activities within the department. The Governor recommends departmental cost allocation revenues totaling $106,848 over the 2023-25 biennium for costs associated with establishing a new Administrative Assistant position to provide support for the department's front desk in the Las Vegas office. Additionally, the Governor recommends cost allocation reimbursements totaling $184,858 over the 2023-25 biennium and a General Fund appropriation of $50,000 in FY 2024 to support additional operating costs for buildings and grounds maintenance, contract staff, and annual memberships to national agricultural trade associations.

PLANT INDUSTRY DIVISION

The Plant Industry Division is responsible for licensing and regulating plant nurseries; regulating the use of fertilizers and pesticides; and controlling insects, pests, and noxious weeds. The Governor recommends federal EPA Pesticide Enforcement grant funds of

$3,705 and reserve reductions of $86,146 in FY 2024 to fund maintenance and calibration contracts for chemistry equipment to prevent system malfunctions and delays in sample analyses that are used for protecting the public and environmental health. The Governor also recommends reserve reductions of $24,860 in the upcoming biennium to fund a laboratory assessment and inspection to achieve accreditation with the International Organization for Standardization to support sample analyses for hemp.

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 Governor recommends General Fund appropriations totaling $238,835 over the 2023-25 biennium for the addition of one new unclassified Deputy Administrator position in the Veterinary Medical Services budget to assist in managing the six programs within the Division of Animal Industry. The Governor further recommends total funding of $29,045 in the upcoming biennium to align the salary of the unclassified Division Administrator position with the salary of the department's four other division administrator positions. Additionally, as part of a statewide initiative for law enforcement positions, the Governor recommends General Fund appropriations totaling $89,882 over the 2023-25 biennium for a two-grade salary increase (approximately 10.0%) for five existing Agriculture Police Officers.

GAMING CONTROL BOARD

Gaming activities are administered through three individual budgets, which include the Gaming Control Board, the Gaming Commission, and the Gaming Control Board Investigation Fund. The regulation of Nevada's gaming industry is conducted through a tiered system comprised of the Nevada Gaming Commission (5 members), the Gaming Control Board (3 members) and the Gaming Policy Committee (12 members). The Gaming Commission has final authority on all gaming matters. The Gaming Control Board functions as an enforcement, investigative and regulatory agency. The Gaming Policy Committee functions as an advisory body, meeting when required to examine and recommend gaming policy. The Gaming Control Board has six divisions, including Administration, Audit, Enforcement, Investigations, Tax and License, and Technology.

For all gaming budgets included in The Executive Budget, the Governor recommends total funding of $102.6 million over the 2023-25 biennium, net of interagency transfers of $24.5 million, which is an increase of $9.5 million, or 10.2%, compared to the $93.1 million legislatively approved for the 2021-23 biennium. In total, General Fund appropriation of $73.3 million is recommended for the 2023-25 biennium, which is an increase of $9.3 million, or 14.6%, compared to the $63.9 million legislatively approved for the 2021-23 biennium.

The Gaming Control Board budget is supported primarily through General Fund appropriations and transfers from the Gaming Investigation Fund, which pays the investigative costs of those individuals applying for a gaming license through applicant reimbursement. The Governor recommends $4.5 million in General Fund appropriations over the 2023-25 biennium to fund a one-time (non-cumulative) salary increase for all 226 unclassified Agent positions within the Gaming Control Board as follows: Special Agents: 5.8%, Senior Agents: 6.1%, and Agents: 11.6%.

The Governor also recommends $1.3 million in General Fund appropriations over the 2023-25 biennium to fund six new positions and associated expenditures to support the Technology Division and the Information Technology Audit Group.

PUBLIC UTILITIES COMMISSION

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

The Public Utilities Commission is comprised of three commissioners, appointed by the Governor, whose responsibilities are to balance the interests of customers of public utilities to receive safe and adequate service with reasonable rates while providing shareholders of public utilities the opportunity to earn a fair return on their investment. The Public Utilities Commission is responsible for the collection of the Universal Energy Charge, authorized by *Nevada Revised Statutes* (NRS) 702.150-170, that is deposited into the Fund for Energy Assistance and Conservation. The Universal Energy Charge is based upon each kilowatt-hour of electricity and therm of gas sold at the retail level. The fund is administered in conjunction with the Division of Welfare and Supportive Services and the Division of Housing to assist low-income consumers with power bill payments and energy conservation, weatherization, and energy efficiency needs.

The Governor recommends total funding of $35.2 million over the 2023-25 biennium, net of interagency transfers of $380,308, which is an increase of $892,751, or 2.6%, compared to the legislatively approved funding of $34.3 million for the 2021-23 biennium. Primary funding in this budget is 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 and transferred to the Attorney General's Consumer Advocate budget. Pursuant to NRS 704.033, the Public Utilities Commission estimates its annual regulatory assessment at 2.93 mills for the 2023-25 biennium. The mill assessment for the Attorney General's Consumer Advocate budget is 0.75 mills for the 2023-25 biennium.

DEPARTMENT OF BUSINESS AND INDUSTRY

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

The Governor recommends total funding of $429.1 million over the 2023-25 biennium, net of interagency transfers of $276.6 million, which is a $71.1 million, or 19.9%, increase over the $358.0 million legislatively approved for the 2021-23 biennium. The Governor recommends General Fund appropriations of $11.6 million over the 2023-25 biennium, which is an increase of $2.0 million, or 20.6%, compared to the $9.6 million legislatively approved for the 2021-23 biennium.

BUSINESS AND INDUSTRY ADMINISTRATION (DIRECTOR'S OFFICE)

Business and Industry Administration, also known as the Director's Office, is responsible for providing administrative, fiscal, information technology support, and oversight to the divisions, agencies and commissions that constitute the department. In addition, the Business and Industry Administration manages programs and initiatives to address the needs of small businesses, homeowners, and consumers such as small business advocacy, bond programs, and housing retention programs.

The Governor recommends $10,500 in new fees over the 2023-25 biennium for the Consumer Affairs Unit associated with the registration and monitoring of structured settlement purchase companies. The recommendation would allow the Consumer Affairs Unit to collect initial and renewal registration application fees from companies that are required to register as structured settlement purchase companies.

DIVISION OF INDUSTRIAL RELATIONS

The Division of Industrial Relations regulates Nevada's workers' compensation insurance to ensure injured workers receive the benefits to which they are entitled, enforces federal and state health and safety standards, and assists employers with workplace safety programs. Additionally, the Division of Industrial Relations provides safety training and inspections for all active mines in the state and issues or denies operating permits for elevators, escalators, boilers, and pressure vessels based on inspections performed by state specialists or an authorized agency. The programs under the division are funded primarily through assessments of workers' compensation insurers, with a smaller portion of funding received through licenses and fees. The division also receives grants from the United States Department of Labor, Occupational Safety and Health Administration, the Mine Safety and Health Administration, and the Bureau of Labor Statistics.

For all Division of Industrial Relation budgets, the Governor recommends total funding of $58.9 million over the 2023-25 biennium, which is an increase of $6.5 million, or 12.4%, compared to the $52.4 million legislatively approved for the 2021-23 biennium.

The Governor recommends $2.1 million in allocations from the Workers' Compensation and Safety Fund over the 2023-25 biennium to modernize the Claims and Regulatory Data System. The Governor also recommends $587,227 in allocations from the Workers' Compensation and Safety Fund over the 2023-25 biennium to fund three new positions and associated expenditures to support existing programs within the Division of Industrial Relations.

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. The division is an enterprise fund, which must generate its own resources through the administration of lending resources or allowable administrative fees from federally funded programs.

For the Housing Division as a whole, the Governor recommends total funding of $167.8 million, net of interagency transfers, which represents a 28.5% increase over the $130.6 million legislatively approved for the 2021-23 biennium. This increase is primarily due to a higher budgeted carry forward of funding from the current (2021-23) biennium.

The Governor recommends federal American Rescue Plan Act Coronavirus State Fiscal Recovery Funds of $125.0 million in each year of the 2023-25 biennium to continue the Home Means Nevada Initiative budget within the Housing Division. In April 2022, the Office of the Governor requested, and the Interim Finance Committee approved, an allocation of $500.0 million from the COVID-19 Relief Programs budget to establish the Home Means Nevada Initiative, which aims to lower the cost of housing, help seniors make repairs and accessibility retrofits to stay in their homes, and boost housing availability.

The Governor also recommends federal American Rescue Plan Act Coronavirus State Fiscal Recovery Funds of $4.4 million in each year of the 2023-25 biennium in the Account for Affordable Housing budget to continue funding for a portion of an affordable housing project on county-owned land in West Las Vegas.

REAL ESTATE DIVISION

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

General Fund appropriations. The Governor recommends revenues of $28.3 million over the 2023-25 biennium, net of interagency transfers of $1.6 million, representing an increase of $5.2 million, or 22.5%, compared to total revenues of $23.1 million legislatively approved for the 2021-23 biennium. The Governor recommends $4.0 million of General Fund appropriations over the 2023-25 biennium, which is an increase of $723,468, or 22.4%, compared to the $3.2 million General Fund appropriations legislatively approved over the 2021-23 biennium.

The Governor recommends reserve reductions totaling $312,000 over the 2023-25 biennium to support ongoing maintenance, licensing, and associated expenditures for the Real Estate Division Enterprise Licensing and Enforcement System within the Real Estate Technology Account budget.

NEVADA TRANSPORTATION AUTHORITY

The Nevada Transportation Authority has statewide regulatory responsibility for the intra-state transportation of passengers, household goods, tow cars, the bus industry, the limousine industry, transportation network companies, and taxicabs (except taxicabs in Clark County) to promote safe, adequate, economical, and efficient service of motor transportation. The budget is funded through Highway Fund appropriations, licensing fees, and regulatory assessments collected from transportation network companies. The Governor recommends Highway Fund appropriations totaling $8.2 million over the 2023-25 biennium, a 52.8% increase compared to the $5.3 million in Highway Fund appropriations approved by the 2021 Legislature. The Governor recommends total funding of $18.8 million over the 2023-25 biennium, a 15.5% increase compared to the $16.3 million legislatively approved for the 2021-23 biennium.

The Governor recommends Highway Fund appropriations totaling $741,398 over the 2023-25 biennium for three new Compliance/Enforcement Investigator positions and associated operating expenditures to create a special investigation unit for complex case investigations. The Governor further recommends Highway Fund appropriations totaling $251,396 over the 2023-25 biennium for two new Administrative Assistant positions and associated operating expenditures to provide administrative support for the Las Vegas and Reno offices.

OFFICE OF THE LABOR COMMISSIONER

The Office of the Labor Commissioner was formed in 1915 and is responsible for the enforcement of all labor laws of the state that are not specifically and exclusively vested in any other officer, board, or commission. Major program areas include the following: investigating claims for wages, enforcement of public works laws, determination of prevailing wage rates, oversight of child labor laws, oversight of the Nevada State Apprenticeship Council, licensing of private employment agencies, licensing of producer-promoters, and enforcement of the use of apprentices on public works projects. The Labor Commissioner has offices in Las Vegas and Carson City and is funded primarily with General Fund appropriations. The Governor recommends General Fund appropriations totaling $5.0 million over the 2023-25 biennium, a 23.1% ($941,343) increase compared to the $4.1 million in General Fund appropriations approved by the 2021 Legislature.

The Governor recommends General Fund appropriations totaling $276,690 over the 2023-25 biennium to change the funding source of the State Apprenticeship Program from federal funds transferred from the Department of Employment, Training and Rehabilitation to General Fund appropriations.

DIVISION OF MORTGAGE LENDING

The Division of Mortgage Lending is responsible for the licensure and regulation of mortgage brokers, mortgage bankers, escrow agencies and agents, mortgage servicers, and covered service providers. The division is self-supporting and is funded through licensing and examination fees and industry assessments. The Governor recommends total funding of $43.9 million over the 2023-25 biennium, a 30.4% increase compared to the $33.7 million legislatively approved for the 2021-23 biennium.

The Governor recommends utilizing reserves totaling $166,234 over the 2023-25 biennium for one new Compliance/Audit Investigator position and associated operating expenditures to support an increase in the number of licensees and non-depository mortgage lending transactions. The Governor further recommends utilizing reserves totaling $239,987 over the 2023-25 biennium for one new IT Professional position and associated operating expenditures to develop and implement a cybersecurity examination program. Finally, the Governor recommends reserve reductions of $268,418 over the 2023-25 biennium to replace the existing legacy database system with a new cloud-based database system.

GOVERNOR'S OFFICE OF ECONOMIC DEVELOPMENT

The Governor's Office of Economic Development is tasked with diversifying and strengthening the state's economy by attracting companies, subsidiaries, and divisions to locate into the state; assisting in the retention and expansion of existing Nevada companies; and helping new companies to start up in the state. The Governor recommends total funding of $105.2 million, net of interagency transfers of $1.2 million, over the 2023-25 biennium, which is an increase of $64.7 million, or 159.6%, compared to the $40.5 million legislatively approved for the 2021-2023 biennium. The Governor recommends General Fund appropriations of $44.9 million over the 2023-25 biennium for the Governor's Office of Economic Development, which is an increase of $24.0 million, or 114.7%, compared to the $20.9 million approved for the 2021-23 biennium.

GOVERNOR'S OFFICE OF ECONOMIC DEVELOPMENT

The Governor recommends $15.0 million in General Fund appropriations over the 2023-25 biennium for the Director's Office of the Governor's Office of Economic Development budget, which is an increase of $1.4 million, or 9.9%, compared to the $13.6 million legislatively approved for the 2021-23 biennium.

To fund two new positions and associated expenditures to support activities within the Director's Office, the Governor recommends $408,538 in General Fund appropriations over the 2023-25 biennium.

The Governor recommends $794,800 in General Fund appropriations over the 2023-25 biennium to restore budget reductions approved during the 31st Special Session to the Regional Development Authorities. In addition, the Governor recommends a one-time General Fund appropriation of $700,000 in FY 2023 for Regional Development Authorities.

NEVADA FILM OFFICE

The Nevada Film Office's mission is to proactively promote, pursue and facilitate the production of motion pictures and all other forms of media projects utilizing Nevada locations, vendors, services, crew, personnel, and performance talent. The Nevada Film Office also solidifies and enhances the state's credibility and raises Nevada's visibility as a prime resource for film, television, music, and other production industries.

The Governor recommends $1.2 million in room tax revenues over the 2023-25 biennium, which is similar to the $1.2 million legislatively approved for the 2021-23 biennium.

WORKFORCE INNOVATIONS FOR A NEW NEVADA

The Workforce Innovations for a New Nevada budget was created through the passage of Assembly Bill 1 of the 29th Special Session (2015) of the Nevada Legislature. 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 and expand businesses in the state and/or relocate businesses to Nevada.

The Governor recommends $24.0 million of General Fund appropriations over the 2023-25 biennium, an increase of $22.5 million compared to the $1.5 million legislatively approved for the 2021-23 biennium, to continue funding workforce development efforts. This additional funding is recommended to be distributed to Nevada State College, College of Southern Nevada, Great Basin College, Truckee Meadows Community College, and Western Nevada College of the Nevada System of Higher Education. In addition, The Executive Budget includes a one-time General Fund appropriation of $20.0 million in FY 2023 for workforce development.

NEVADA MAIN STREET PROGRAM

The Nevada Main Street Program was created by the 2017 Legislature through the passage of Assembly Bill 417 to promote revitalization that involves aesthetic, business creation or retention, and housing that will lead to healthy and economically vibrant communities. The Governor recommends no General Fund appropriations over the 2023-25 biennium compared to the $175,000 General Fund appropriations legislatively approved for the 2021-23 biennium. Instead, the Governor recommends a one-time General Fund appropriation of $700,000 in FY 2023, which would be balanced forward to support the Nevada Main Street Program over the 2023-25 biennium.

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; the University of Nevada, Las Vegas; and the Desert Research Institute in five allowable areas: (1) establishing technology outreach programs; (2) recruiting, hiring, and retaining research teams and faculty; (3) funding research laboratories and related equipment; (4) constructing research facilities; and (5) matching funds for federal and private sector grants and contract opportunities.

The Governor recommends $5.0 million of General Fund appropriations over the 2023-25 biennium, equal to the $5.0 million legislatively approved for the 2021-23 biennium, to continue funding the Knowledge Account grant projects. In addition, The Executive Budget includes one-time General Fund appropriations of $5.0 million in FY 2023 for the Nevada Knowledge Account.

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, Board of the Nevada Arts Council, and Nevada Indian Commission. For the department, the Governor recommends total funding, excluding interagency transfers, of $98.4 million over the 2023-25 biennium, an increase of $22.8 million, or 30.1%, compared to the $75.6 million approved for the 2021-23 biennium. The Governor recommends increasing General Fund appropriations to the department by $172,942, or 2.2%, over the 2023-25 biennium when compared to the 2021-23 biennium.

DIVISION OF TOURISM

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

The division received $26.7 million in Room Tax revenues in FY 2022, which was $10.3 million, or 63.2%, higher than the legislatively approved amount of $16.3 million. The Executive Budget includes Room Tax revenues of $27.1 million in FY 2024 and $28.6 million in FY 2025, which represents a 1.5% and 7.1% increase, respectively, when compared to the actual Room Tax revenues received in FY 2022. The department indicates travel demand and traveler confidence continue to demonstrate a gradual upward trajectory. The department further indicates room demand, airport passenger volumes, and convention attendance are anticipated to reach near pre-pandemic levels.

The Governor recommends room tax transfers of $39.2 million to other state agencies over the 2023-25 biennium as depicted in the following table:

Governor's Recommended Room Tax Transfers from the Tourism Cultural Affairs Administration Budget			
Intra-Agency Transfers to:	**FY 2024**	**FY 2025**	**Biennium Total**
Lost City Museum	$ 246,400	$ 262,884	$ 509,284
Tourism Development Fund	$ 5,291,102	$ 19,177,381	$ 24,468,483
Destination Development[1]	$ 50,000	$ 1,000,000	$ 1,050,000
Nevada Magazine	$ 515,233	$ 596,292	$ 1,111,525
Nevada Indian Commission	$ 86,379	$ 82,167	$ 168,546
Stewart Living Legacy Trust	$ 270,012	$ 275,597	$ 545,609
Nevada Historical Society	$ 398,369	$ 414,811	$ 813,180
NV State Museum - Carson City	$ 892,149	$ 923,603	$ 1,815,752
Museums & History, Admin	$ 293,420	$ 281,586	$ 575,006
NV State Museum - Las Vegas	$ 853,725	$ 883,435	$ 1,737,160
Nevada Arts Council	$ 1,338,088	$ 1,425,650	$ 2,763,738
NV State Railroad Museums	$ 687,557	$ 713,158	$ 1,400,715
Subtotal	*$ 10,922,434*	*$ 26,036,564*	*$ 36,958,998*
Inter-Agency Transfers to:			
Governor's Washington Office	$ 103,414	$ 103,414	$ 206,828
Nevada Film Office	$ 586,964	$ 592,837	$ 1,179,801
State Parks	$ 403,423	$ 403,423	$ 806,846
Subtotal	*$ 1,093,801*	*$ 1,099,674*	*$ 2,193,475*
Total Transfers	**$ 12,016,235**	**$ 27,136,238**	**$ 39,152,473**

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

Recommended Department Reorganization

The Governor recommends reorganizing the Department of Tourism and Cultural Affairs to separate the department's administrative and operational functions from the programmatic functions of the department and to address the continued solvency issues within the Nevada Magazine budget. As part of the of the proposed department reorganization, the Governor recommends the following:

- Create a new Tourism Cultural Affairs Administration budget to centralize the administrative and operational services of the department.
- Transfer all Room Tax revenues and ten full-time positions and associated travel and operating expenditures from the Tourism Development Fund budget to the new Tourism Cultural Affairs Administration budget.
- Create a new unclassified Deputy Director position to oversee the Division of Tourism, reducing reserves by $257,692 over the 2023-25 biennium. The Governor also recommends eliminating two vacant Administrative Assistant positions, increasing reserves by $219,916 over the 2023-25 biennium. According to the agency, the position eliminations would partially offset the funding recommended for the new Deputy Director position.

- Merge the Nevada Magazine budget and the Tourism Development Fund budget by transferring eight positions (inclusive of one part-time position) from the Nevada Magazine budget to the Tourism Development Fund budget to address the continued solvency issues of the Nevada Magazine budget. The recommendation would eliminate the Nevada Magazine budget.

INDIAN COMMISSION

The Nevada Indian Commission is responsible for developing and improving cooperation and communication between Indian tribes and the state, local governments, and other public agencies, with the goal of improving and enhancing the lives of Nevada's Native American citizens. The Governor recommends General Fund appropriations totaling $76,743 and Room Tax revenues totaling $125,213 over the 2023-25 biennium for one new Curator position to act as the education curator for the Stewart Indian School Cultural Center and Museum and to reclassify the existing Curator 2 position to a Curator 3 position to commensurate with the duties of the position.

DESTINATION DEVELOPMENT

The Destination Development budget, previously known as the Tourism Development budget, provides funding for the Destination Development Grant Program for subgrants to rural communities to create plans to develop outdoor recreation, publicly owned property, facilities, and infrastructure to support and attract visitors to the state. The Governor recommends room tax revenues of $950,000 in FY 2025 to increase funding for the Destination Development Grants Program.

DIVISION OF MUSEUMS AND HISTORY

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

The Governor recommends General Fund appropriations totaling $53,836 and Room Tax revenues totaling $65,798 over the 2023-25 biennium for one new Facility Supervisor position and associated operating costs to plan, organize, and supervise buildings and provide grounds maintenance and repairs for the Nevada Historical Society facilities in Reno and Carson City.

Source of Funds Summary

2023-25 Fiscal Report

	2021-2022 Actual	2022-2023 Work Program	2023-2024 GOVERNOR RECOMMENDS	% Change	2024-2025 GOVERNOR RECOMMENDS	% Change
COMMERCE & INDUSTRY						
AGRI - ADMINISTRATIVE SERVICES	3,496,103	4,206,350	4,058,116	-3.52	3,832,991	-5.55
GENERAL FUND	285,681	193,667	221,436	14.34	218,719	-1.23
BALANCE FORWARD	5,448	354,501	4,307	-98.79	107,371	2,392.94
INTERAGENCY TRANSFER	3,197,957	3,654,332	3,828,523	4.77	3,503,051	-8.50
OTHER FUND	7,017	3,850	3,850		3,850	
AGRI - AGRICULTURE REGISTRATION/ENFORCEMENT	6,966,511	6,910,381	6,304,726	-8.76	5,563,639	-11.75
BALANCE FORWARD	3,267,243	2,990,979	2,384,689	-20.27	1,501,161	-37.05
FEDERAL FUND	339,088	597,475	527,442	-11.72	678,089	28.56
INTERAGENCY TRANSFER	162,900	273,487	167,767	-38.66	167,767	
OTHER FUND	3,197,280	3,048,440	3,224,828	5.79	3,216,622	-.25
AGRI - PLANT HEALTH & QUARANTINE SERVICES	448,059	558,164	564,796	1.19	576,557	2.08
GENERAL FUND	497,245	512,983	522,335	1.82	531,910	1.83
INTERAGENCY TRANSFER	39,009	45,181	42,461	-6.02	44,647	5.15
REVERSIONS	-88,195					
AGRI - PEST, PLANT DISEASE NOXIOUS WEED CONTROL	1,081,288	1,553,994	1,413,747	-9.02	1,218,016	-13.84
BALANCE FORWARD	448,302	109,218	114,044	4.42	14,156	-87.59
FEDERAL FUND	606,669	1,360,331	1,263,450	-7.12	1,129,280	-10.62
INTERAGENCY TRANSFER		3,799				
OTHER FUND	26,317	80,646	36,253	-55.05	74,580	105.72
AGRI - VETERINARY MEDICAL SERVICES	1,220,946	1,772,085	1,440,406	-18.72	1,478,900	2.67
GENERAL FUND	982,314	957,297	1,249,870	30.56	1,288,104	3.06
BALANCE FORWARD	56,623					
FEDERAL FUND	58,131	577,220	64,566	-88.81	64,566	
INTERAGENCY TRANSFER	134,300	234,597	123,190	-47.49	123,450	.21
OTHER FUND	2,376	2,971	2,780	-6.43	2,780	
REVERSIONS	-12,798					
AGRI - COMMERCIAL FEED	207,745	268,596	316,108	17.69	362,325	14.62
BALANCE FORWARD	147,641	189,524	249,937	31.88	296,154	18.49
OTHER FUND	60,104	79,072	66,171	-16.32	66,171	
AGRI - LIVESTOCK INSPECTION	2,148,254	2,422,219	3,110,352	28.41	2,818,264	-9.39
BALANCE FORWARD	824,058	828,995	735,574	-11.27	1,145,127	55.68
INTERAGENCY TRANSFER		2,604				
OTHER FUND	1,324,196	1,590,620	2,374,778	49.30	1,673,137	-29.55
AGRI - PREDATORY ANIMAL & RODENT CONTROL	751,331	980,130	938,072	-4.29	953,647	1.66
GENERAL FUND	931,698	945,301	905,571	-4.20	921,146	1.72
INTERAGENCY TRANSFER	14,000	16,328	14,000	-14.26	14,000	
OTHER FUND	16,563	18,501	18,501		18,501	
REVERSIONS	-210,930					

Source of Funds Summary

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	2021-2022 Actual	2022-2023 Work Program	2023-2024 GOVERNOR RECOMMENDS	% Change	2024-2025 GOVERNOR RECOMMENDS	% Change
AGRI - MEASUREMENT STANDARDS	5,523,329	6,626,851	6,582,542	-.67	6,871,569	4.39
BALANCE FORWARD	1,991,613	2,717,847	2,697,107	-.76	2,918,218	8.20
INTERAGENCY TRANSFER	752,430	782,332	752,430	-3.82	752,430	
OTHER FUND	2,779,286	3,126,672	3,133,005	.20	3,200,921	2.17
AGRI - NUTRITION EDUCATION PROGRAMS	269,357,878	263,786,716	299,950,742	13.71	247,129,027	-17.61
GENERAL FUND	729,996	730,312	737,970	1.05	737,511	-.06
BALANCE FORWARD	-4,375	4,377	415,444	9,391.52	193,162	-53.50
FEDERAL FUND	268,633,132	158,974,594	245,961,472	54.72	246,198,354	.10
INTERAGENCY TRANSFER		104,077,433	52,835,856	-49.23		
REVERSIONS	-875					
AGRI - COMMODITY FOODS DISTRIBUTION PROGRAM	23,363,857	40,541,234	23,495,516	-42.05	24,200,801	3.00
GENERAL FUND	160,506	160,506	171,312	6.73	176,357	2.94
BALANCE FORWARD	1,322,053	700,773	491,866	-29.81	558,712	13.59
FEDERAL FUND	3,126,805	5,827,227	2,613,983	-55.14	2,616,046	.08
INTERAGENCY TRANSFER	265,812	13,528,862	268,830	-98.01	130,002	-51.64
OTHER FUND	18,587,649	20,323,866	19,949,525	-1.84	20,719,684	3.86
REVERSIONS	-98,968					
AGRI - DAIRY FUND	2,254,708	2,404,783	2,806,508	16.71	3,102,212	10.54
BALANCE FORWARD	672,293	1,390,936	1,215,909	-12.58	1,511,615	24.32
FEDERAL FUND	21,050	18,181	24,400	34.21	24,398	-.01
INTERAGENCY TRANSFER		6,845				
OTHER FUND	1,561,365	988,821	1,566,199	58.39	1,566,199	
AGRI - LIVESTOCK ENFORCEMENT	474,552	635,159	709,995	11.78	724,137	1.99
GENERAL FUND	257,239	265,174	446,941	68.55	454,596	1.71
INTERAGENCY TRANSFER	249,961	369,985	263,054	-28.90	269,541	2.47
REVERSIONS	-32,648					
TOTAL DEPARTMENT OF AGRICULTURE	317,294,561	332,666,662	351,691,626	5.72	298,832,085	-15.03
GENERAL FUND	3,844,679	3,765,240	4,255,435	13.02	4,328,343	1.71
BALANCE FORWARD	8,730,899	9,287,150	8,308,877	-10.53	8,245,676	-.76
FEDERAL FUND	272,784,875	167,355,028	250,455,313	49.66	250,710,733	.10
INTERAGENCY TRANSFER	4,816,369	122,995,785	58,296,111	-52.60	5,004,888	-91.41
OTHER FUND	27,562,153	29,263,459	30,375,890	3.80	30,542,445	.55
REVERSIONS	-444,414					
DIVISION OF MINERALS	6,079,713	5,917,874	5,358,293	-9.46	5,389,359	.58
BALANCE FORWARD	2,624,665	3,031,285	2,023,714	-33.24	2,078,577	2.71
FEDERAL FUND	358,136	350,000	391,907	11.97	391,907	
INTERAGENCY TRANSFER	58,057	93,188	58,084	-37.67	58,084	
OTHER FUND	3,038,855	2,443,401	2,884,588	18.06	2,860,791	-.82
TOTAL MINERALS	6,079,713	5,917,874	5,358,293	-9.46	5,389,359	.58
BALANCE FORWARD	2,624,665	3,031,285	2,023,714	-33.24	2,078,577	2.71
FEDERAL FUND	358,136	350,000	391,907	11.97	391,907	
INTERAGENCY TRANSFER	58,057	93,188	58,084	-37.67	58,084	
OTHER FUND	3,038,855	2,443,401	2,884,588	18.06	2,860,791	-.82

Source of Funds Summary

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	2021-2022 Actual	2022-2023 Work Program	2023-2024 GOVERNOR RECOMMENDS	% Change	2024-2025 GOVERNOR RECOMMENDS	% Change
GCB - GAMING CONTROL BOARD	47,733,086	51,216,273	49,381,302	-3.58	49,659,174	.56
GENERAL FUND	30,885,269	31,511,712	35,854,584	13.78	36,110,994	.72
BALANCE FORWARD	5,409,619	3,303,690				
INTERAGENCY TRANSFER	11,824,321	15,206,840	12,222,002	-19.63	12,243,464	.18
OTHER FUND	1,342,510	1,194,031	1,304,716	9.27	1,304,716	
REVERSIONS	-1,728,633					
GCB - GAMING COMMISSION	751,068	709,173	675,056	-4.81	649,750	-3.75
GENERAL FUND	835,621	709,173	675,056	-4.81	649,750	-3.75
REVERSIONS	-84,553					
GCB - GAMING CONTROL BOARD INVESTIGATION FUND	12,116,519	13,386,119	13,323,443	-.47	13,344,905	.16
BALANCE FORWARD	2,000	2,000	2,000		2,000	
OTHER FUND	13,765,460	13,384,119	13,321,443	-.47	13,342,905	.16
REVERSIONS	-1,650,941					
TOTAL GAMING CONTROL BOARD	60,600,673	65,311,565	63,379,801	-2.96	63,653,829	.43
GENERAL FUND	31,720,890	32,220,885	36,529,640	13.37	36,760,744	.63
BALANCE FORWARD	5,411,619	3,305,690	2,000	-99.94	2,000	
INTERAGENCY TRANSFER	11,824,321	15,206,840	12,222,002	-19.63	12,243,464	.18
OTHER FUND	15,107,970	14,578,150	14,626,159	.33	14,647,621	.15
REVERSIONS	-3,464,127					
PUC - PUBLIC UTILITIES COMMISSION OF NEVADA	18,908,708	19,405,056	18,325,940	-5.56	17,260,760	-5.81
BALANCE FORWARD	5,323,340	5,652,321	4,883,177	-13.61	3,800,754	-22.17
FEDERAL FUND	663,024	803,159	717,186	-10.70	729,681	1.74
INTERAGENCY TRANSFER	216,897	347,896	190,154	-45.34	190,154	
OTHER FUND	12,705,447	12,601,680	12,535,423	-.53	12,540,171	.04
TOTAL PUBLIC UTILITIES COMMISSION	18,908,708	19,405,056	18,325,940	-5.56	17,260,760	-5.81
BALANCE FORWARD	5,323,340	5,652,321	4,883,177	-13.61	3,800,754	-22.17
FEDERAL FUND	663,024	803,159	717,186	-10.70	729,681	1.74
INTERAGENCY TRANSFER	216,897	347,896	190,154	-45.34	190,154	
OTHER FUND	12,705,447	12,601,680	12,535,423	-.53	12,540,171	.04
HOME MEANS NEVADA INITIATIVE			125,000,000		125,000,000	.00
INTERAGENCY TRANSFER			125,000,000		125,000,000	
B&I - OFFICE OF BUSINESS AND PLANNING	274,404	361,496	343,928	-4.86	355,745	3.44
GENERAL FUND	347,226	358,196	343,928	-3.98	355,745	3.44
INTERAGENCY TRANSFER		3,300				
REVERSIONS	-72,822					
B&I - NEW MARKETS PERFORMANCE GUARANTEE	1,827,244	75,251	73,632	-2.15	68,450	-7.04
BALANCE FORWARD	1,827,244	75,251	73,632	-2.15	68,450	-7.04

Source of Funds Summary

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	2021-2022 Actual	2022-2023 Work Program	2023-2024 GOVERNOR RECOMMENDS	% Change	2024-2025 GOVERNOR RECOMMENDS	% Change
B&I - BUSINESS AND INDUSTRY ADMINISTRATION	5,117,414	5,880,118	6,317,089	7.43	6,464,149	2.33
GENERAL FUND	791,939	811,490	953,742	17.53	973,349	2.06
BALANCE FORWARD	205,813	150,560	156,385	3.87	160,763	2.80
INTERAGENCY TRANSFER	4,246,740	4,918,068	5,201,712	5.77	5,324,787	2.37
OTHER FUND			5,250		5,250	
REVERSIONS	-127,078					
B&I - PRIVATE ACTIVITY BONDS	1,864,672	2,068,585	2,071,614	.15	2,094,389	1.10
BALANCE FORWARD	1,691,553	1,812,450	1,898,495	4.75	1,921,270	1.20
INTERAGENCY TRANSFER		14,467				
OTHER FUND	173,119	241,668	173,119	-28.36	173,119	
B&I - EMPLOYEE MANAGEMENT RELATIONS BOARD	1,082,706	985,230	857,319	-12.98	717,185	-16.35
BALANCE FORWARD	704,120	608,069	507,627	-16.52	367,493	-27.61
INTERAGENCY TRANSFER		3,277				
OTHER FUND	378,586	373,884	349,692	-6.47	349,692	
B&I - LABOR COMMISSIONER	1,776,086	2,400,169	2,545,496	6.05	2,506,382	-1.54
GENERAL FUND	1,908,786	2,161,393	2,525,318	16.84	2,486,204	-1.55
INTERAGENCY TRANSFER	193,981	238,776	20,178	-91.55	20,178	
REVERSIONS	-326,681					
B&I - NV ATTORNEY FOR INJURED WORKERS	3,584,446	4,189,621	4,269,913	1.92	4,272,675	.06
INTERAGENCY TRANSFER		35,384				
OTHER FUND	4,020,287	4,154,237	4,269,913	2.78	4,272,675	.06
REVERSIONS	-435,841					
B&I - INSURANCE REGULATION	19,653,344	22,998,138	22,009,889	-4.30	23,817,581	8.21
BALANCE FORWARD	7,491,945	9,581,945	8,944,043	-6.66	9,145,752	2.26
FEDERAL FUND	8,951					
INTERAGENCY TRANSFER	102,117	279,672	195,292	-30.17	201,775	3.32
OTHER FUND	12,050,331	13,136,521	12,870,554	-2.02	14,470,054	12.43
B&I - CAPTIVE INSURERS	951,073	1,545,138	1,262,475	-18.29	1,123,436	-11.01
BALANCE FORWARD	500,000	500,000	502,789	.56	468,750	-6.77
INTERAGENCY TRANSFER	387,286	418,738	387,286	-7.51	387,286	
OTHER FUND	144,160	626,400	372,400	-40.55	267,400	-28.20
REVERSIONS	-80,373					
B&I - INSURANCE RECOVERY	209,320	209,320	209,320	.00	209,320	.00
BALANCE FORWARD	209,320	209,320	209,320		209,320	
B&I - SELF INSURED - WORKERS COMPENSATION	620,841	615,863	553,382	-10.15	709,945	28.29
INTERAGENCY TRANSFER		3,320				
OTHER FUND	750,542	612,543	553,382	-9.66	709,945	28.29
REVERSIONS	-129,701					
B&I - REAL ESTATE TECHNOLOGY ACCOUNT	276,625	531,713	808,338	52.03	928,963	14.92
BALANCE FORWARD		276,626	531,713	92.21	652,338	22.69
OTHER FUND	276,625	255,087	276,625	8.44	276,625	

Source of Funds Summary

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	2021-2022 Actual	2022-2023 Work Program	2023-2024 GOVERNOR RECOMMENDS	% Change	2024-2025 GOVERNOR RECOMMENDS	% Change
B&I - DIVISION OF INDUSTRIAL RELATIONS	7,197,011	8,381,459	10,399,902	24.08	9,316,730	-10.42
FEDERAL FUND	141,752		139,308		139,308	
INTERAGENCY TRANSFER		69,827				
OTHER FUND	8,066,200	8,311,632	10,260,594	23.45	9,177,422	-10.56
REVERSIONS	-1,010,941					
B&I - OCCUPATIONAL SAFETY & HEALTH ENFORCEMENT	10,492,924	13,527,144	13,186,282	-2.52	13,621,638	3.30
FEDERAL FUND	1,330,082	1,450,395	1,304,027	-10.09	1,304,027	
INTERAGENCY TRANSFER		113,375				
OTHER FUND	11,082,413	11,963,374	11,882,255	-.68	12,317,611	3.66
REVERSIONS	-1,919,571					
B&I - SAFETY CONSULTATION AND TRAINING	3,607,855	3,906,307	3,972,435	1.69	4,090,134	2.96
FEDERAL FUND	1,124,766	891,105	1,011,673	13.53	1,011,673	
INTERAGENCY TRANSFER		32,802				
OTHER FUND	2,807,903	2,982,400	2,960,762	-.73	3,078,461	3.98
REVERSIONS	-324,814					
B&I - MINE SAFETY & TRAINING	1,495,967	1,749,495	2,115,575	20.92	2,160,474	2.12
FEDERAL FUND	390,508	395,768	416,281	5.18	416,281	
INTERAGENCY TRANSFER		15,174				
OTHER FUND	1,280,818	1,338,553	1,699,294	26.95	1,744,193	2.64
REVERSIONS	-175,359					
B&I - REAL ESTATE ADMINISTRATION	4,815,894	5,636,203	4,442,149	-21.19	4,553,933	2.52
GENERAL FUND	1,617,105	1,617,836	1,924,507	18.96	2,033,902	5.68
BALANCE FORWARD	742,419	756,969				
INTERAGENCY TRANSFER	211,606	261,295	185,663	-28.95	188,052	1.29
OTHER FUND	2,318,571	3,000,103	2,331,979	-22.27	2,331,979	
REVERSIONS	-73,807					
B&I - REAL ESTATE EDUCATION AND RESEARCH	1,409,228	1,432,056	1,411,964	-1.40	1,391,146	-1.47
BALANCE FORWARD	727,771	918,753	785,098	-14.55	764,280	-2.65
INTERAGENCY TRANSFER	677,272	506,681	622,681	22.89	622,681	
OTHER FUND	4,185	6,622	4,185	-36.80	4,185	
B&I - REAL ESTATE RECOVERY ACCOUNT	1,006,488	887,107	1,006,488	13.46	1,006,488	.00
BALANCE FORWARD	300,000	300,000	300,000		300,000	
OTHER FUND	706,488	587,107	706,488	20.33	706,488	
B&I - COMMON INTEREST COMMUNITIES	6,386,907	7,077,523	7,157,273	1.13	7,256,431	1.39
BALANCE FORWARD	3,655,826	4,428,295	4,426,127	-.05	4,525,285	2.24
INTERAGENCY TRANSFER		15,857				
OTHER FUND	2,731,081	2,633,371	2,731,146	3.71	2,731,146	
B&I - HOUSING DIVISION	4,704,607	6,736,929	6,643,095	-1.39	6,430,130	-3.21
BALANCE FORWARD	1,004,449	2,240,941	1,928,328	-13.95	1,688,167	-12.45
FEDERAL FUND		1				
INTERAGENCY TRANSFER	746,842	841,253	837,866	-.40	855,867	2.15
OTHER FUND	2,953,316	3,654,734	3,876,901	6.08	3,886,096	.24

Source of Funds Summary

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	2021-2022 Actual	2022-2023 Work Program	2023-2024 GOVERNOR RECOMMENDS	% Change	2024-2025 GOVERNOR RECOMMENDS	% Change
B&I - ACCOUNT FOR AFFORDABLE HOUSING	221,636,804	249,439,098	59,218,544	-76.26	66,732,598	12.69
BALANCE FORWARD	-34,192,900	147,888,979	35,325,464	-76.11	42,839,518	21.27
FEDERAL FUND	147,227,136	39,285,669	7,597,828	-80.66	7,597,828	
INTERAGENCY TRANSFER	92,399,270	51,804,876	4,400,000	-91.51	4,400,000	
OTHER FUND	16,203,298	10,459,574	11,895,252	13.73	11,895,252	
B&I - SPECIAL HOUSING ASSISTANCE	872,740	1,885,786	2,056,772	9.07	2,812,420	36.74
BALANCE FORWARD	749,172	468,555	467,808	-.16	1,223,456	161.53
FEDERAL FUND		195,740	833,316	325.73	833,316	
OTHER FUND	123,568	1,221,491	755,648	-38.14	755,648	
B&I - WEATHERIZATION	9,696,565	12,055,287	11,820,845	-1.94	13,081,739	10.67
BALANCE FORWARD	3,646,593	5,030,783	5,910,266	17.48	7,171,160	21.33
FEDERAL FUND	1,039,747	1,509,219	1,039,747	-31.11	1,039,747	
INTERAGENCY TRANSFER	1,517,742	1,882,841	1,366,601	-27.42	1,366,601	
OTHER FUND	3,492,483	3,632,444	3,504,231	-3.53	3,504,231	
B&I - HOUSING INSPECTION & COMPLIANCE	5,658,521	6,019,496	6,070,837	.85	6,138,719	1.12
BALANCE FORWARD	2,727,229	3,427,448	3,343,139	-2.46	3,417,935	2.24
FEDERAL FUND	21,978	22,693	22,059	-2.79	22,059	
INTERAGENCY TRANSFER		13,440				
OTHER FUND	2,909,314	2,555,915	2,705,639	5.86	2,698,725	-.26
B&I - DIVISION OF FINANCIAL INSTITUTIONS	9,161,594	10,036,774	9,681,416	-3.54	9,255,252	-4.40
BALANCE FORWARD	4,420,253	5,318,440	4,931,738	-7.27	4,505,574	-8.64
INTERAGENCY TRANSFER		43,480				
OTHER FUND	4,741,341	4,674,854	4,749,678	1.60	4,749,678	
B&I - FINANCIAL INSTITUTIONS INVESTIGATIONS	1,834,352	1,843,909	1,874,039	1.63	1,916,783	2.28
BALANCE FORWARD	1,685,701	1,781,509	1,776,999	-.25	1,815,993	2.19
OTHER FUND	148,651	62,400	97,040	55.51	100,790	3.86
B&I - FINANCIAL INSTITUTIONS AUDIT	327,551	351,192	346,169	-1.43	343,093	-.89
BALANCE FORWARD	183,114	206,060	204,797	-.61	201,721	-1.50
INTERAGENCY TRANSFER		1,769				
OTHER FUND	144,437	143,363	141,372	-1.39	141,372	
B&I - DIVISION OF MORTGAGE LENDING	20,329,191	21,409,151	21,703,616	1.38	22,211,635	2.34
BALANCE FORWARD	14,527,085	17,392,845	17,295,573	-.56	17,771,567	2.75
INTERAGENCY TRANSFER		32,907				
OTHER FUND	5,802,106	3,983,399	4,408,043	10.66	4,440,068	.73
B&I - TAXICAB AUTHORITY	8,394,975	8,910,979	8,518,192	-4.41	8,285,231	-2.73
BALANCE FORWARD	3,462,444	4,470,331	3,580,513	-19.90	3,319,445	-7.29
INTERAGENCY TRANSFER		32,013				
OTHER FUND	4,932,531	4,408,635	4,937,679	12.00	4,965,786	.57

Source of Funds Summary

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	2021-2022 Actual	2022-2023 Work Program	2023-2024 GOVERNOR RECOMMENDS	% Change	2024-2025 GOVERNOR RECOMMENDS	% Change
B&I - NEVADA TRANSPORTATION AUTHORITY	6,115,962	6,480,958	7,435,435	14.73	8,333,236	12.07
BALANCE FORWARD	982,552	1,077,568	1,047,461	-2.79	1,426,886	36.22
HIGHWAY FUND	2,682,772	2,654,126	3,845,987	44.91	4,307,429	12.00
INTERAGENCY TRANSFER		56,160				
OTHER FUND	2,693,365	2,693,104	2,541,987	-5.61	2,598,921	2.24
REVERSIONS	-242,727					
B&I - TRANSPORTATION AUTHORITY ADMIN FINES	1,362,235	1,432,326	1,515,352	5.80	1,560,409	2.97
BALANCE FORWARD	1,088,069	1,259,466	1,324,316	5.15	1,369,373	3.40
OTHER FUND	274,166	172,860	191,036	10.51	191,036	
TOTAL DEPT OF BUSINESS & INDUSTRY	363,745,546	411,059,821	346,898,775	-15.61	358,766,439	3.42
GENERAL FUND	4,665,056	4,948,915	5,747,495	16.14	5,849,200	1.77
BALANCE FORWARD	18,339,772	210,181,163	95,471,631	-54.58	105,334,496	10.33
FEDERAL FUND	151,284,920	43,750,590	12,364,239	-71.74	12,364,239	
HIGHWAY FUND	2,682,772	2,654,126	3,845,987	44.91	4,307,429	12.00
INTERAGENCY TRANSFER	100,482,856	61,638,752	138,217,279	124.24	138,367,227	.11
OTHER FUND	91,209,885	87,886,275	91,252,144	3.83	92,543,848	1.42
REVERSIONS	-4,919,715					
GOED - GOVERNOR'S OFFICE OF ECONOMIC DEV	12,858,849	14,629,861	7,791,801	-46.74	7,893,630	1.31
GENERAL FUND	6,813,601	6,835,485	7,437,854	8.81	7,568,433	1.76
FEDERAL FUND	325,197	1,138,498	325,197	-71.44	325,197	
INTERAGENCY TRANSFER	108,214	2,655,878	28,750	-98.92		
OTHER FUND	6,000,236	4,000,000				
REVERSIONS	-388,399					
GOED - NEVADA SSBCI PROGRAM	7,275,769	40,351,573	7,132,988	-82.32	40,014,258	460.97
BALANCE FORWARD	6,276,610	4,484,596	6,077,972	35.53	3,730,007	-38.63
FEDERAL FUND		35,229,235			35,229,235	
OTHER FUND	999,159	637,742	1,055,016	65.43	1,055,016	
GOED - SMALL BUSINESS ENTERPRISE LOAN	291,248	479,323	79,000	-83.52	158,000	100.00
BALANCE FORWARD	199,789	291,249			79,000	
OTHER FUND	91,459	188,074	79,000	-58.00	79,000	
GOED - NEVADA FILM OFFICE	607,244	690,852	682,724	-1.18	688,597	.86
BALANCE FORWARD	60,750	76,442	83,935	9.80	83,935	
INTERAGENCY TRANSFER	534,669	592,611	586,964	-.95	592,837	1.00
OTHER FUND	11,825	21,799	11,825	-45.75	11,825	
GOED - RURAL COMMUNITY DEVELOPMENT	4,875,141	18,568,386	3,777,431	-79.66	3,781,324	.10
GENERAL FUND	158,391	162,775	175,572	7.86	179,465	2.22
FEDERAL FUND	4,737,658	18,404,035	3,601,859	-80.43	3,601,859	
INTERAGENCY TRANSFER		1,576				
REVERSIONS	-20,908					

Source of Funds Summary

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	2021-2022 Actual	2022-2023 Work Program	2023-2024 GOVERNOR RECOMMENDS	% Change	2024-2025 GOVERNOR RECOMMENDS	% Change
GOED - WORKFORCE INNOVATIONS FOR A NEW NEVADA	4,774,322	2,852,044	12,000,000	320.75	12,000,000	.00
GENERAL FUND	1,500,000		12,000,000		12,000,000	
BALANCE FORWARD	3,149,322	1,477,044				
INTERAGENCY TRANSFER	125,000	1,375,000				
GOED - NEVADA MAIN STREET PROGRAM	186,307	140,080	52,580	-62.46	27,480	-47.74
GENERAL FUND	171,016	3,984				
BALANCE FORWARD	15,291	136,096	52,580	-61.37	27,480	-47.74
GOED - NEVADA KNOWLEDGE ACCOUNT	3,997,780	5,186,422	4,387,733	-15.40	4,441,081	1.22
GENERAL FUND	2,500,000	2,500,000	2,500,000		2,500,000	
BALANCE FORWARD	1,470,906	2,670,528	1,834,385	-31.31	1,887,733	2.91
OTHER FUND	26,874	15,894	53,348	235.65	53,348	
GOED - PROCUREMENT OUTREACH PROGRAM	559,737	742,090	746,551	.60	750,580	.54
GENERAL FUND	127,253	136,473	260,706	91.03	261,781	.41
FEDERAL FUND	559,737	600,000	485,845	-19.03	488,799	.61
INTERAGENCY TRANSFER		5,617				
REVERSIONS	-127,253					
GOED - NEVADA CATALYST ACCOUNT	250,284					
BALANCE FORWARD	248,608					
OTHER FUND	1,676					
TOTAL GOVERNOR'S OFFICE OF ECONOMIC DEVELOPMENT	35,676,681	83,640,631	36,650,808	-56.18	69,754,950	90.32
GENERAL FUND	11,270,261	9,638,717	22,374,132	132.13	22,509,679	.61
BALANCE FORWARD	11,421,276	9,135,955	8,048,872	-11.90	5,808,155	-27.84
FEDERAL FUND	5,622,592	55,371,768	4,412,901	-92.03	39,645,090	798.39
INTERAGENCY TRANSFER	767,883	4,630,682	615,714	-86.70	592,837	-3.72
OTHER FUND	7,131,229	4,863,509	1,199,189	-75.34	1,199,189	
REVERSIONS	-536,560					
TOURISM - CULTURAL AFFAIRS ADMINISTRATION			27,089,760		41,971,685	54.94
BALANCE FORWARD					13,407,882	
OTHER FUND			27,089,760		28,563,803	5.44
TOURISM - TOURISM DEVELOPMENT FUND	33,204,557	56,486,894	20,839,608	-63.11	19,492,507	-6.46
BALANCE FORWARD	6,522,257	14,647,376	15,233,380	4.00		
FEDERAL FUND		13,553,863				
INTERAGENCY TRANSFER		38,148	5,291,102	13,769.93	19,177,381	262.45
OTHER FUND	26,682,300	28,247,507	315,126	-98.88	315,126	
TOURISM - INDIAN COMMISSION	258,447	20,418,008	20,343,243	-.37	20,329,785	-.07
GENERAL FUND	274,534	266,214	251,864	-5.39	242,618	-3.67
INTERAGENCY TRANSFER	74,894	20,151,794	20,091,379	-.30	20,087,167	-.02
REVERSIONS	-90,981					

	2021-2022 Actual	2022-2023 Work Program	2023-2024 GOVERNOR RECOMMENDS	% Change	2024-2025 GOVERNOR RECOMMENDS	% Change
TOURISM - STEWART INDIAN SCHOOL LIVING LEGACY	295,817	308,027	432,537	40.42	439,400	1.59
GENERAL FUND	123,199	115,720	162,525	40.45	163,803	.79
INTERAGENCY TRANSFER	172,667	192,307	270,012	40.41	275,597	2.07
REVERSIONS	-49					
TOURISM - NEVADA MAGAZINE	923,051	1,185,189				
BALANCE FORWARD	171,145	197,098				
INTERAGENCY TRANSFER	368,681	138,537				
OTHER FUND	383,225	849,554				
TOURISM - MUSEUMS & HISTORY	1,427,195	4,293,517	635,146	-85.21	600,101	-5.52
GENERAL FUND	267,166	251,147	240,772	-4.13	231,084	-4.02
BALANCE FORWARD	675,920	761,943				
INTERAGENCY TRANSFER	258,808	312,546	293,420	-6.12	281,586	-4.03
OTHER FUND	280,715	2,967,881	100,954	-96.60	87,431	-13.40
REVERSIONS	-55,414					
TOURISM - MUSEUMS & HIST - LOST CITY MUSEUM	498,776	568,175	568,186	.00	585,808	3.10
GENERAL FUND	214,257	202,863	201,601	-.62	215,088	6.69
FEDERAL FUND	3,000					
INTERAGENCY TRANSFER	223,593	253,968	246,400	-2.98	262,884	6.69
OTHER FUND	69,714	111,344	120,185	7.94	107,836	-10.27
REVERSIONS	-11,788					
TOURISM - MUSEUMS & HIST - NV HISTORICAL SOCIETY	306,750	640,294	728,061	13.71	760,879	4.51
GENERAL FUND	297,029	284,607	325,940	14.52	339,394	4.13
INTERAGENCY TRANSFER	167,630	352,232	398,369	13.10	414,811	4.13
OTHER FUND	1,967	3,455	3,752	8.60	6,674	77.88
REVERSIONS	-159,876					
TOURISM - MUSEUMS & HIST - NEVADA STATE MUSEUM, CC	1,423,631	1,867,565	1,893,763	1.40	1,951,296	3.04
GENERAL FUND	750,698	709,290	733,540	3.42	755,675	3.02
BALANCE FORWARD	2,446	2,446				
FEDERAL FUND	2,970					
INTERAGENCY TRANSFER	658,160	886,643	892,149	.62	923,603	3.53
OTHER FUND	221,560	269,186	268,074	-.41	272,018	1.47
REVERSIONS	-212,203					
TOURISM - MUSEUMS & HIST - NEVADA STATE MUSEUM, LV	1,154,785	1,775,111	1,694,756	-4.53	1,750,971	3.32
GENERAL FUND	776,602	731,097	699,427	-4.33	722,810	3.34
INTERAGENCY TRANSFER	605,887	903,555	853,725	-5.51	883,435	3.48
OTHER FUND	53,172	140,459	141,604	.82	144,726	2.20
REVERSIONS	-280,876					

Source of Funds Summary

2023-25 Fiscal Report

	2021-2022 Actual	2022-2023 Work Program	2023-2024 GOVERNOR RECOMMENDS	% Change	2024-2025 GOVERNOR RECOMMENDS	% Change
TOURISM - MUSEUMS & HIST-NV STATE RAILROAD MUSEUMS	1,519,401	1,720,812	1,758,600	2.20	1,987,337	13.01
GENERAL FUND	589,335	558,493	617,073	10.49	818,018	32.56
FEDERAL FUND		19,928				
INTERAGENCY TRANSFER	412,993	700,343	687,557	-1.83	713,158	3.72
OTHER FUND	596,759	442,048	453,970	2.70	456,161	.48
REVERSIONS	-79,686					
TOURISM - NEVADA ARTS COUNCIL	3,576,711	3,523,945	3,237,046	-8.14	3,266,091	.90
GENERAL FUND	642,570	627,308	520,645	-17.00	613,194	17.78
BALANCE FORWARD	275,673	383,317	332,870	-13.16	181,804	-45.38
FEDERAL FUND	1,520,565	959,784	828,600	-13.67	828,600	
INTERAGENCY TRANSFER	976,288	1,337,078	1,338,088	.08	1,425,650	6.54
OTHER FUND	228,687	216,458	216,843	.18	216,843	
REVERSIONS	-67,072					
TOURISM - DESTINATION DEVELOPMENT	281,798	386,091	342,394	-11.32	1,296,349	278.61
BALANCE FORWARD	227,842	281,798	288,439	2.36	292,394	1.37
INTERAGENCY TRANSFER	50,000	100,000	50,000	-50.00	1,000,000	1,900.00
OTHER FUND	3,956	4,293	3,955	-7.87	3,955	
TOURISM - NEVADA HUMANITIES	125,000	125,000	125,000	.00	125,000	.00
GENERAL FUND	125,000	125,000	125,000		125,000	
TOTAL DEPARTMENT OF TOURISM AND CULTURAL AFFAIRS	44,995,919	93,298,628	79,688,100	-14.59	94,557,209	18.66
GENERAL FUND	4,060,390	3,871,739	3,878,387	.17	4,226,684	8.98
BALANCE FORWARD	7,875,283	16,273,978	15,854,689	-2.58	13,882,080	-12.44
FEDERAL FUND	1,526,535	14,533,575	828,600	-94.30	828,600	
INTERAGENCY TRANSFER	3,969,601	25,367,151	30,412,201	19.89	45,445,272	49.43
OTHER FUND	28,522,055	33,252,185	28,714,223	-13.65	30,174,573	5.09
REVERSIONS	-957,945					
COMMERCE & INDUSTRY						
GENERAL FUND	55,561,276	54,445,496	72,785,089	33.68	73,674,650	1.22
BALANCE FORWARD	59,726,854	256,867,542	134,592,960	-47.60	139,151,738	3.39
FEDERAL FUND	432,240,082	282,164,120	269,170,146	-4.61	304,670,250	13.19
HIGHWAY FUND	2,682,772	2,654,126	3,845,987	44.91	4,307,429	12.00
INTERAGENCY TRANSFER	122,135,984	230,280,294	240,011,545	4.23	201,901,926	-15.88
OTHER FUND	185,277,594	184,888,659	181,587,616	-1.79	184,508,638	1.61
REVERSIONS	-10,322,761					
TOTAL FOR COMMERCE & INDUSTRY	847,301,801	1,011,300,237	901,993,343	-10.81	908,214,631	.69
Less: INTER-AGENCY TRANSFER	122,135,984	230,280,294	240,011,545	4.23	201,901,926	-15.88
NET COMMERCE & INDUSTRY	725,165,817	781,019,943	661,981,798	-15.24	706,312,705	6.70

HEALTH AND HUMAN SERVICES

The Health and Human Services function contains the Department of Health and Human Services, which includes the divisions of Aging and Disability Services, Health Care Financing and Policy, Public and Behavioral Health, Welfare and Supportive Services, and Child and Family Services. This function also includes the Department of Employment, Training and Rehabilitation.

The Governor recommends General Fund support for the Health and Human Services functional area totaling $1.977 billion in FY 2024, which is a 13.0% increase compared to the $1.751 billion approved by the Legislature for FY 2023, and $2.061 billion in FY 2025, which represents a 4.3% increase from amounts recommended for FY 2024. The Governor recommends $9.094 billion in FY 2024 from all funding sources, less interagency transfers, which is a 23.4% increase over the $7.371 billion approved for FY 2023 and $9.376 billion in FY 2025, which is an additional increase of 3.1% compared to FY 2024.

DEPARTMENT OF HEALTH AND HUMAN SERVICES

DIRECTOR'S OFFICE

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

FUND FOR A RESILIENT NEVADA

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

For the 2023-25 biennium, the Governor recommends opioid settlement-funded expenditures of $7.5 million in each year of the biennium to support the statewide spending plan, as outlined in the following table:

Opioid Settlement Funds 2023-25 Biennium Spending Plan				
Use Category	**FY 2024**	**FY 2025**	**Biennium Total**	**Notes**
Fund for Resilient Nevada staff and administration	$ 929,950	$ 977,992	$ 1,907,942	Costs associated with 7 FTE positions in base as well as an enhancement to transfer FRN revenue to Data Analytics for a new Biostatistician.
All Payers Claim Database	$ 109,448	$ 225,876	$ 335,324	Transfer to DHCFP Administration for a portion of costs for a comprehensive statewide single database compile health insurance claims from public and private insurers, health maintenance organizations, pharmacy benefit managers, and other payers within Nevada.
Poison Control Center	$ 19,149	$ 19,149	$ 38,298	Transfer to DPBH Public Health Preparedness for costs to Nevada Poison Control related to opioids.
Other allocations	$ 6,402,015	$ 6,271,316	$12,673,330	Various other allocations to public and private entities as determined by the statewide plan.
Total	**$ 7,460,562**	**$ 7,494,333**	**$14,954,894**	

Division of Health Care Finance and Policy – (DHCFP); Division of Public and Behavioral Health – (DPBH)

Based on the recommended expenditures, the Governor projects the FRN ending fund balance to be $38.3 million in FY 2025.

ADMINISTRATION

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

The Governor recommends General Fund appropriations totaling $320,000 over the 2023-25 biennium to increase contract staffing to assist with program evaluation, project management, data analysis, and report development. In addition, the Governor recommends transfers of tobacco settlement revenues from the Fund for a Healthy Nevada totaling $369,354 over the 2023-25 biennium for two contract positions (one Program Officer and one Health Program Specialist) to support the Office of Minority Health and Equity.

GRANTS MANAGEMENT UNIT

The Grants Management Unit administers grant programs within the Department of Health and Human Services Director's Office, which include Title XX Purchase of Social Services Block Grant, Community Services Block Grant, and Fund for a Healthy Nevada (tobacco settlement) funds.

Revenue for the Fund for a Healthy Nevada is provided through a transfer from the Treasurer's Office (non-executive budget) of tobacco settlement funds received by the state pursuant to the Tobacco Master Settlement Agreement of 1998. *Nevada Revised Statutes* 439.620 requires that the Fund for a Healthy Nevada be administered by the State Treasurer. After allocations to the Office of the Attorney General for the Tobacco Enforcement Unit and the Department of Taxation's Compliance Unit, the Treasurer transfers 60.0% of the tobacco settlement funds from the Fund for a Healthy Nevada to various Department of Health and Human Services budgets, and the remaining 40.0% supports the Governor Guinn Millennium Scholarship program.

Nevada Revised Statutes 439.630 requires the DHHS Director to develop a spending plan for the allocation of tobacco settlement funds, which must consider the recommendations of the Grants Management Advisory Committee, the Nevada Commission on Aging, and the Nevada Commission on Services for Persons with Disabilities, after a statewide needs assessment has been conducted. The Governor recommends tobacco settlement-funded expenditures of $27.2 million in each year, totaling $54.4 million over the 2023-25 biennium to support the spending plan developed by the DHHS Director as follows:

Tobacco Settlement Funds 2023-25 Biennium Spending Plan				
Use Category	**FY 2024**	**FY 2025**	**Biennium Total**	**Notes**
Senior RX; Disability Rx NRS 439.630(c) and 439.630(i)	$ 664,134	$ 664,134	$ 1,328,268	
Senior Rx; Senior Independent/Assisted Living NRS 439.630(d-e)	$ 7,255,151	$ 7,255,151	$ 14,510,302	
Tobacco Cessation NRS 439.630(f)	$ 1,100,668	$ 1,100,668	$ 2,201,336	
Wellness NRS 439.630(g)	$ 16,036,705	$ 16,036,705	$ 32,073,410	Includes: Minority Health, Incubator Project, Suicide Prevention, Hunger Prevention, SafeVoice, Immunization, 2-1-1 Support, Wellness for Family Services, Differential Response, Family Resource Centers, Adult/Youth Mental Health
Disability Grants NRS 439.630(h)	$ 2,082,191	$ 2,082,191	$ 4,164,382	Includes: Respite, Positive Behavior Support, Independent Living Grants, NV 2-1-1, Family Preservation
Subtotal	*$ 27,138,849*	*$ 27,138,849*	*$ 54,277,698*	
Administrative Costs	$ 69,460	$ 69,460	$ 138,920	
Total	**$ 27,208,309**	**$ 27,208,309**	**$ 54,416,618**	

Of the $54.4 million in tobacco settlement funds shown in the previous table, the Governor recommends $10.4 million over the 2023-25 biennium for the Grants Management Unit to administer the funds and award grants, which represents a 21.2% decrease from the $13.3 million approved for the Grants Management Unit over the 2021-23 biennium.

Title XX Purchase of Social Services

The Purchase of Social Services program established under Title XX of the federal Social Security Act, provides states with funds for a wide variety of social service programs. The state's Title XX funds support subgrants to state and non-state agencies.

The Governor recommends total expenditure authority of $29.9 million over the 2023-25 biennium. The Governor recommends Title XX grants to non-state agencies at $4.6 million for each fiscal year of the 2023-25 biennium, an increase from the $4.3 million per fiscal year authorized for the 2021-23 biennium.

DATA ANALYTICS

The Office of Data Analytics was approved by the 2021 Legislature to centralize all DHHS data analytics staff and functions withing a single unit in the Director's Office. The budget is primarily funded through the transfer of various revenues from different DHHS divisions for positions associated with specific programs and functions, as well as General Fund appropriations.

The Governor recommends transfers from the Division of Public and Behavioral Health's Crisis Response budget totaling $197,777 and transfers of opioid settlement funding from the Fund for Resilient Nevada totaling $220,254 over the 2023-25 biennium for two new Biostatistician positions. One position would provide research and analysis to support the Nevada 988 program, which serves as a single point of contact for Nevada residents to access behavioral health and crisis response services, while the second position would perform research, analysis, and interagency data coordination for behavioral health data related to the impact of opioid use in the state.

INDIGENT HOSPITAL CARE

The Indigent Hospital Care account was initially 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 who have been injured in motor vehicle accidents in Nevada. The account is primarily funded by a property tax levy of 1.5 cents on each $100 of assessed valuation and unmet free care funding collected from hospitals pursuant to NRS 439B.340. The account is administered by the Board of Trustees of the Fund for Hospital Care to Indigent Persons.

Nevada Revised Statutes 428.206 authorizes the Board of Trustees to enter into an agreement with the Division of Health Care Financing and Policy to transfer funds from this account to the Division of Health Care Financing and Policy to provide for enhanced reimbursement rates for hospital care for Medicaid recipients or make supplemental payments to hospitals in accordance with the Medicaid State Plan. Funding from this account may also provide relief to counties that are unable to meet the obligation to fund their portion of the state share of costs associated with the County Indigent population in the Medicaid budget.

The Governor recommends continuing the transfer of funding from this account to the Division of Health Care Financing and Policy to support the state share of the Medicaid supplemental payment program, known as the Indigent Accident Fund Upper Payment Limit program, and includes transfers of $26.6 million in FY 2024 and $26.0 million in FY 2025. The Governor recommends continuing to utilize funding from the Indigent Hospital Care budget, $21.1 million in FY 2024 and $21.9 million in FY 2025, to support a portion of counties' responsibilities to pay the non-federal share of Medicaid expenditures for certain participants.

UPPER PAYMENT LIMIT HOLDING ACCOUNT

The 2021 Legislature authorized the continuation of the Upper Payment Limit Holding Account through Section 65 of Assembly Bill 494 (2021) to allow the DHHS to receive funding transferred from other DHHS divisions resulting from savings associated with not providing health care and related services. The legislation also specifies that funding transferred to this account must be utilized to support the state share of an expanded Medicaid supplemental payment program and associated administrative costs, with any remaining funding reverting to the General Fund or the Fund for a Healthy Nevada.

The Governor recommends continuing the Upper Payment Limit Holding Account in the 2023-25 biennium. The Governor recommends transferring savings of $10.4 million in each year of the 2023-25 biennium that are budgeted, but not incurred, from Director's Office, Division of Public and Behavioral Health, and Division of Child and Family Services budgets to this budget in the Director's Office, and transferring $7.9 million and $8.0 million in FY 2024 and FY 2025, respectively, from this budget to the Division of Health Care Financing and Policy to provide the state share of the Private Hospital Collaborative Upper Payment Limit supplemental payment program. General Fund reversions are projected to total $1.6 million in FY 2024 and $1.5 million in FY 2025, and reversions to the Fund for a Healthy Nevada are projected to total $930,522 in FY 2024 and $879,250 in FY 2025.

INDIVIDUALS WITH DISABILITIES EDUCATION PART C

The Individuals with Disabilities Education Act Part C Office serves as the designated lead agency for Nevada Early Intervention Services. The office monitors the compliance of providers (state and private/nonprofit) with federal law and provides ongoing technical assistance to programs providing early intervention services. Early intervention services are provided to families with children from birth through two years of age who have known or suspected developmental delays in the areas of cognition, communication, physical development, social/emotional development, and adaptive skills. The office is supported entirely by federal funds from the U.S. Department of Education.

The Governor recommends the addition of one Developmental Specialist position, funded with federal Individuals with Disabilities Education Act Part C grant revenues totaling $195,697 over the 2023-25 biennium. The new position would perform the reporting, supervision and technical assistance workload associated with new Early Intervention programs and increased caseloads. Additionally, the Governor recommends a new contract to develop e-learning modules to provide professional development to direct service providers in the Early Intervention Services system. This contract is projected to cost $135,000 in each year of the 2023-25 biennium and would be funded by federal grant funds.

FAMILY PLANNING

The Family Planning budget, established pursuant to NRS 442.725, was created to award grants to local governmental entities and nonprofit organizations to provide family planning services or pay for family planning services which are provided by, or contracted by, an Executive Branch agency. The family planning services are intended for all

persons who would otherwise have difficulty obtaining such services. The Governor's budget for the 2023-25 biennium recommends the transfer of the Family Planning budget from the Director's Office to the Division of Public and Behavioral Health.

AGING AND DISABILITY SERVICES DIVISION

The Aging and Disability Services Division 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. The Governor recommends General Fund appropriations of $511.0 million over the 2023-25 biennium, representing an increase of $96.9 million, or 23.4%, compared to the $414.1 million approved by the 2021 Legislature. For the 2023-25 biennium, total funding, excluding interagency transfers, is recommended to increase by $118.0 million, or 24.2%, from $488.6 million to $606.6 million. The increase is primarily due to the Governor's recommendations to fund caseload growth and increases to the rates paid to various service providers. Although General Fund appropriations are the primary funding source for the division, other funding sources include Medicaid reimbursements, various federal funds, and tobacco settlement funds transferred from the State Treasurer's Office (i.e., Fund for a Healthy Nevada).

ADMINISTRATION

The Federal Programs and Administration budget is the primary administrative budget and provides centralized fiscal, human resources and information technology services for the division. The budget is funded with General Fund appropriations and cost allocation revenue charged for services provided to the other budgets within the division. For the 2023-25 biennium, the Governor recommends total funding of $23.6 million, an increase of 18.5% compared to the $19.9 million approved for the 2023-25 biennium. Of the total funding, the Governor recommends General Fund appropriations of $4.5 million for the 2023-25 biennium, an increase of 12.5% compared to the $4.0 million approved for the 2021-23 biennium.

To support ongoing agency operations, the Governor recommends $1.2 million ($246,964 General Fund appropriations) over the 2023-25 biennium for ten new positions and associated operating and equipment costs, including one Personnel Officer, one Personnel Analyst, one Personnel Technician, one Administrative Assistant, one Administrative Services Officer, two Information Technology Technicians, and three Information Technology Professional positions. Additionally, to align compensation with that of other attorney positions in state service, the Governor recommends General Fund appropriations of $19,246 over the 2023-25 biennium to increase the annual salary of the unclassified Chief of Elder Rights attorney position by 7.9%, from $99,797 to $107,676.

DEVELOPMENTAL SERVICES REGIONAL CENTERS

Developmental services include an array of services provided to people of all ages with intellectual and/or developmental disabilities, and their families, through three regional centers. The Sierra Regional Center serves all of Washoe County; the Desert Regional Center serves the greater Las Vegas area and Clark County, except for the majority of the outlying rural areas; and the Rural Regional Center serves the remainder of the state.

The Desert Regional Center includes a 48-bed licensed Intermediate Care Facility for Individuals with Intellectual Disabilities that provides comprehensive and individualized health care and rehabilitation services to individuals to promote their functional status and independence. The Family Preservation Program is administered by the Sierra Regional Center but serves clients in all three regional centers. The Family Preservation Program is a statewide program that provides financial assistance to low-income families residing in Nevada who provide care in their home for family members with profound or severe intellectual disabilities or children under six years of age who have developmental delays that require support equivalent to that required by a person with profound or severe intellectual or developmental disabilities.

The Governor recommends total funding of $671.5 million for the developmental services budgets for the 2023-25 biennium, an increase of 24.4% compared to the $539.7 million approved for the 2021-23 biennium. Of the total funding, the Governor recommends General Fund appropriations of $335.0 million for the 2023-25 biennium, an increase of 22.7% compared to the $273.0 million approved for the 2021-23 biennium. The increase is in part due to the Governor's recommendation for additional funding of $105.7 million ($50.7 million General Fund appropriations) over the 2023-25 biennium to support an average 43.0% increase in the rates paid to providers of intellectual and developmental disabilities waiver services, including residential support, day habilitation, supported employment, prevocational services, and behavioral consultation.

The Governor recommends $1.9 million ($1.5 million General Fund appropriations) over the 2023-25 biennium to augment staffing to provide additional expertise, oversight and service coordination to support individuals with high behavioral and complex needs, including two contracted Board Certified Behavioral Analysts (one at Sierra Regional Center and one at Rural Regional Center), as well as nine new positions (one Health Program Manager and eight Developmental Specialist positions) across the three regional centers for the Youth Intensive Support Services program, with the goal of keeping individuals in Nevada as an alternative to institutional care in other states. Additionally, to help qualifying families cover expenses to meet the special needs of relatives with developmental disabilities, the Governor recommends $2.2 million ($2.1 million General Fund appropriations) over the 2023-25 biennium to increase the monthly financial assistance rate by 44.4%, from $450 to $650, for the Fiscal Intermediary Program, and by 29.9%, from $374 to $486, for the Family Preservation Program, beginning in FY 2024.

Developmental Services Caseloads and Waitlists

The Governor recommends $62.5 million ($30.6 million General Fund appropriations) over the 2023-25 biennium to increase the caseloads for the Family Preservation Program, Supported Living Arrangements, Family Support/Respite, and Jobs and Day Training programs at Desert Regional Center, Sierra Regional Center and Rural Regional Center. The recommendations fund projected increases in caseloads for developmental services programs with the intent to eliminate the projected waitlist for those waiting for waiver services for more than 90 days, adding a total of 519 waiver slots over the biennium. The recommendations also fund a net increase of 17 positions and associated operating costs across the three regional centers by the end of FY 2025, to align staffing with projected caseload work, based on current staffing ratios. The developmental

services caseload for the three regional centers is projected to increase from 7,445 monthly average actual clients in FY 2022, to 7,635 in FY 2023 and 7,945 in FY 2025, representing an increase of 6.7% over the biennium. The Family Preservation Program caseload is projected to increase from 632 monthly average actual clients in FY 2022, to 624 in FY 2023 and 658 in FY 2025, representing an increase of 5.5% over the biennium.

Desert Regional Center

The Governor recommends total funding of $1.0 million ($668,301 General Fund appropriations) over the 2023-25 biennium to fund a two-grade increase (approximately 10.0%) for 107 Developmental Support Technician positions at the Desert Regional Center Intermediate Care Facility. Additionally, the Governor recommends $421,785 ($321,737 General Fund appropriations) over the 2023-25 biennium for one new Accounting Assistant position to support payroll operations and one new unclassified Agency Manager position at the Intermediate Care Facility.

CONSUMER HEALTH ASSISTANCE

The Office for Consumer Health Assistance assists Nevada consumers in navigating the health care system to understand patient rights and responsibilities. The office also responds to and investigates complaints regarding health care plans and policies, resolves billing disputes between patients and hospitals, and conducts and coordinates statewide educational outreach to increase awareness of, and access to, health care services. The Governor recommends total funding of $3.3 million for the Office for Consumer Health Assistance budget for the 2023-25 biennium, a decrease of 25.8% compared to the $4.4 million approved for the 2021-23 biennium, which is primarily due to the recommended transfer out of the Nevada 2-1-1 program, including one part-time position and associated funding, to the new Planning, Advocacy and Community Grants budget within the division.

Of the total funding, the Governor recommends General Fund appropriations of $1.9 million for the 2023-25 biennium, an increase of 57.8% compared to the $742,546 approved for the 2021-23 biennium. The increase is due in part to the Governor's recommendation for additional General Fund appropriations to replace revenue transferred from the Division of Public and Behavioral Health's Health Care Facilities and Behavioral Health Prevention and Treatment budgets that will not be received by the Office for Consumer Health Assistance budget due to decreased workload and associated activities, which was previously allocated to support a portion of personnel and associated operating costs. The Governor recommends General Fund appropriations of $65,159 over the 2023-25 biennium to replace the revenue, beginning in FY 2024. The Governor also recommends a supplemental General Fund appropriation of $31,725 to replace revenue that will not be received in FY 2023. Additionally, the Governor recommends General Fund appropriations of $162,000 over the 2023-25 biennium to fund improvements to the Office for Consumer Health Assistance case management data system, which is used to manage consumer complaint resolutions, arbitration requests and determinations, and annual reporting requirements.

EARLY INTERVENTION SERVICES

Early Intervention Services are provided to children from birth through two years of age who have known or suspected developmental delays in the areas of cognition, communication, physical development (including vision and hearing), social and emotional development, and/or adaptive skills as required by Part C of the Individuals with Disabilities Education Act. The program provides services and support for families with children who have developmental delays and helps facilitate learning and individualized development.

The Governor recommends total funding of $90.7 million for the Early Intervention Services budget for the 2023-25 biennium, an increase of 10.6% compared to the $81.9 million approved for the 2021-23 biennium. Of the total funding, the Governor recommends General Fund appropriations of $77.5 million for the 2023-25 biennium, an increase of 16.1% compared to the $66.7 million approved for the 2021-23 biennium. The increase is primarily due to the Governor's recommendation for additional General Fund appropriations of $10.4 million over the 2023-25 biennium to fund a 40.7% increase in the rate paid to community partners for early intervention services, from $565 to $794.88 per child per month. Additionally, to address access to care and meet service demands, the Governor recommends an 8.3% increase in the monthly cost per child receiving state clinic-provided services, from $267.43 to $289.63 per child per month, beginning in FY 2024, funded with General Fund appropriations of $977,030 over the 2023-25 biennium.

The Governor recommends a net reduction of $141,379 ($239,574 net additional General Fund appropriations) over the 2023-25 biennium to adjust the average number of children served per month in the Early Intervention Services program from 3,459 children served in FY 2022, to 3,578 children projected in FY 2023 and 3,717 in FY 2025, representing an increase of 3.9% over the biennium. The recommendations include adjustments to align staffing with projected caseload work, including the elimination of 18 vacant positions and associated operating costs. The Governor also recommends a revenue neutral change to the current service delivery model by combining the state clinic and community providers caseloads, to allow for flexibility and parent choice in selecting early intervention service providers.

AUTISM TREATMENT ASSISTANCE PROGRAM

The Autism Treatment Assistance Program assists parents and caregivers with the cost of providing autism-specific treatments to children diagnosed with Autism Spectrum Disorder. The statewide program provides temporary assistance and funding to pay for evidenced-based treatment, such as Applied Behavior Analysis, for children on the Autism Spectrum who are under the age of 20 and are diagnosed as a person with Autism Spectrum Disorder by a physician, psychologist, child/adolescent psychiatrist, pediatric neurologist, or other qualified professional.

For the 2023-25 biennium, the Governor recommends total funding of $22.2 million, an increase of 12.3% compared to the $19.8 million approved for the 2021-23 biennium. Of the total funding, the Governor recommends General Fund appropriations of $14.6 million for the 2023-25 biennium, an increase of 18.4% compared to the $12.3 million approved for the 2021-23 biennium. To reduce the wait time for children's

eligibility determinations, the Governor recommends $192,416 ($157,831 General Fund appropriations) over the 2023-25 biennium to fund a new Psychological Development Counselor position to provide diagnostic assessments and clinical oversight.

The Governor recommends $2.6 million ($2.6 million General Fund appropriations) over the 2023-25 biennium to adjust the average number of children served per month in the Autism Treatment Assistance Program from 922 children served in FY 2022, to 1,014 children projected in FY 2023 and 1,256 in FY 2025, representing an increase of 23.9% over the biennium. The recommendations include the elimination of four Developmental Specialist positions to align staffing with projected caseload work and the addition of five Developmental Specialist positions to eliminate the projected service waitlist, for a net increase of one position with associated operating costs.

HOME AND COMMUNITY-BASED SERVICES

The Home and Community-Based Services budget includes community-based services such as the Community Options Program for the Elderly, Personal Assistance Services and Homemaker programs, as well as the Adult Protective Services program. The budget also includes aging programs, such as the Long-Term Care Ombudsman Program, nutrition and home-delivered meals programs, and social services and family caregiver support programs. The budget is primarily funded with General Fund appropriations and federal funds.

Home and community-based services provide alternatives to nursing home placement for seniors at risk of institutionalization through the federally funded Medicaid Home and Community-Based Waivers for the Frail Elderly and for Persons with Physical Disabilities. The Division of Health Care Financing and Policy has administrative authority, establishes policy, and makes payments for services for the Medicaid Home and Community-Based Waiver programs, while the ADSD incurs the personnel and operating costs related to overseeing and operating the waiver programs.

The Governor recommends total funding of $51.1 million for the Home and Community-Based Services budget for the 2023-25 biennium, a decrease of 55.7% compared to the $115.4 million approved for the 2021-23 biennium. Of the total funding, the Governor recommends General Fund appropriations of $36.4 million for the 2023-25 biennium, a decrease of 36.5% compared to the $57.3 million approved for the 2021-23 biennium.

Budget Reorganization

The overall decrease in funding for the 2023-25 biennium is primarily due to the recommended budget reorganization, which includes various transfers between Aging and Disability Services Division budgets to group related activities, program services and positions within the division, and the creation of three new standalone budgets for the Planning, Advocacy and Community Services unit; Adult Protective Services and Long-Term Care Ombudsman programs; and the Statewide Independent Living Council. The Governor's recommendation transfers out 189 positions and associated costs, and total funding of $99.0 million ($40.9 million General Fund

appropriations) over the 2023-25 biennium from the Home and Community-Based Services budget.

Community-Based Care Caseloads and Waitlists

To align staffing with projected caseload work, based on current staffing ratios, for the combined community-based care caseload, including the Personal Assistance Services, Community Options Program for the Elderly, and the Home and Community-Based Waiver Frail Elderly and Physically Disabled programs, the Governor recommends total funding of $1.4 million ($987,484 General Fund appropriations) over the 2023-25 biennium. The recommendation adds nine positions with associated operating costs (three Administrative Assistants, two Social Services Program Specialists, two Social Workers, and two Social Services Manager positions) by the end of FY 2025. The combined monthly average community-based care caseload is projected to increase by 7.7% over the biennium, from 4,417 individuals in FY 2023 to 4,757 in FY 2025.

The Governor recommends General Fund appropriations of $1.1 million over the 2023-25 biennium to adjust caseloads and reduce waitlists for the Personal Assistance Services and Community Options Program for the Elderly programs, which are projected to increase by 16.1% and 15.7%, respectively, from FY 2023 to FY 2025. The following table details projected monthly average caseloads and waitlists for the 2023-25 biennium:

Personal Assistance Services and Community Options Program for the Elderly Monthly Average Caseloads, 2023-25 Biennium

	FY 2022 Actual	FY 2023 Projected	FY 2024 Governor Recommends	FY 2025 Governor Recommends
Personal Assistance Services				
Caseload Growth	103	113	119	123
Reduce Waitlist			7	7
Total	**103**	**113**	**126**	**131**
Annual Increase		*10*	*13*	*5*
Percent Change		*9.6%*	*11.6%*	*4.0%*
Community Options Program for the Elderly				
Caseload Growth	80	83	86	87
Reduce Waitlist			10	9
Total	**80**	**83**	**96**	**96**
Annual Increase		*3*	*13*	*0*
Percent Change		*4.0%*	*15.7%*	*0.0%*

Additionally, the Governor recommends General Fund appropriations of $2.0 million over the 2023-25 biennium to fund an average 90.7% increase in the rates paid to Community Options Program for the Elderly and Personal Assistance Services providers, from an average hourly rate of $13.12 to $25.00.

Long-Term Care Ombudsman Program Caseload

The Governor recommends General Fund appropriations of $438,411 over the 2023-25 biennium to adjust staffing for the Long-Term Care Ombudsman program, which provides information and advocacy services to individuals in long-term care facilities.

The Long-Term Care Ombudsman program monthly average caseload is projected to increase by 4.5% over the biennium, from 1,054 individuals in FY 2023 to 1,102 in FY 2025. The recommendation adds one Administrative Assistant and two Social Services Program Specialist positions to align with projected caseload work, based on current staffing ratios.

Adult Protective Services Program Caseload

The Governor recommends $4.5 million ($4.4 million General Fund appropriations) over the 2023-25 biennium to adjust staffing for the Adult Protective Services program, which provides protective services to vulnerable persons ages 18 to 59 and individuals aged 60 years and older. The Adult Protective Services program monthly average caseload is projected to increase from 2,256 individuals in FY 2022, to 2,509 in FY 2023, and 2,646 in FY 2025, representing an increase of 5.4% over the biennium, and 17.3% compared to FY 2022. The recommendation adds 35 positions with associated operating costs by the end of FY 2025 (12 Adult Rights Specialists, 4 Social Work Supervisors, 6 Social Services Program Specialists, and 13 Administrative Assistants) to align with projected caseload work, based on current staffing ratios.

Additionally, the Governor recommends $370,211 ($365,696 General Fund appropriations) to fund a one-grade increase (approximately 5.0%) for 48 Social Worker and 9 Social Work Supervisor positions to support the Adult Protective Services program.

Continuation of American Rescue Plan Act Positions

The Governor recommends net additional funding of $1.8 million ($1.6 million General Fund appropriations) over the 2023-25 biennium to change the funding source for 11 positions that were established during the 2021-22 Interim, from federal American Rescue Plan Act grant funds to a combination of General Fund appropriations, federal grants, and Medicaid administrative funds. The recommendations fund the continuation of 3 unclassified Regional Coordinator positions, 1 unclassified Agency Manager, 1 Management Analyst to support central fiscal, and 6 Planning, Advocacy, and Community Services unit positions (2 Management Analysts and 4 Social Services Program Specialists).

FOCIS AND MFP

The Governor recommends transferring the Facility Outreach and Community Integration Services (FOCIS) and the Money Follows the Person (MFP) programs, including total funding of $5.4 million ($891,026 General Fund appropriations) over the 2023-25 biennium and13 positions with associated costs, from the Division of Health Care Financing and Policy to a new budget within the Aging and Disability Services Division. The Facility Outreach and Community Integration Services program offers a voluntary service to provide Medicaid recipients who are at risk or reside in an institution with a choice to seek an alternative to institutional placement and transition recipients to a home and community-based setting. The Money Follows the Person program provides eligible participants with the services, support, and assistance necessary to transition from institutional care and move back into the community.

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 services to low-income Nevadans through the Medicaid and Nevada Check Up programs in the most efficient manner; to promote equal access to health care at an affordable cost; to restrain the growth of health care costs; and to maximize the receipt of federal revenue for the provision of health care programs.

The Governor recommends total funding to support the division's programs in the amount of $14.658 billion for the 2023-25 biennium, net of interagency transfers, which is an increase of $3.293 billion (29.0%) when compared to the $11.365 billion legislatively approved for the 2021-23 biennium. General Fund appropriations are recommended to increase by $467.4 million, or 22.1%, to $2.582 billion over the 2023-25 biennium compared to the $2.114 billion approved for the 2021-23 biennium.

INTERGOVERNMENTAL TRANSFER PROGRAM

The Intergovernmental Transfer Program budget collects funds from other governmental entities to be used as state matching funds for Medicaid expenditures, thereby reducing the need for General Fund appropriations. Funds are collected in the Intergovernmental Transfer budget and then transferred to Medicaid for use as state matching funds. The intergovernmental transfer payments 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. The significant programs supported by intergovernmental transfer funding and associated budgetary recommendations are described below.

- Disproportionate Share Hospital Program: The Disproportionate Share Hospital program provides payments to hospitals that have a disproportionate share of uncompensated costs due to services provided to indigent and uninsured patients in comparison to other hospitals. The federal government provides a specific annual allotment of federal funds for each state; however, in order to receive funds, states must provide matching funds.

  Pursuant to *Nevada Administrative Code* 422.105, Clark and Washoe counties are required to make intergovernmental transfer payments to the division in support of the Disproportionate Share Hospital program. Under NRS 428.285, revenue from a $0.01 ad valorem tax on each $100 of assessed value of taxable property is directed to the Intergovernmental Transfer Program budget. Pursuant to *Nevada Administrative Code* 422.105, this revenue is used as an offset to county contributions to the Disproportionate Share Hospital program.

  The Governor recommends reductions to the Disproportionate Share Hospital program totaling $128.4 million in reduced contributions from Clark County and Washoe County and federal Title XIX reductions of $112.4 million over the 2023-25 biennium resulting in a $181.3 million reduction in hospital payments. The recommendation would limit program revenues to funding provided by a $0.01 ad valorem tax on each $100 of assessed value on taxable property. State net benefit from the program is used to offset General Fund appropriations within the

Medicaid budget and recommended changes would increase General Fund appropriations by $59.4 million over the 2023-25 biennium.

- Upper Payment Limit Programs: Federal Medicaid law allows states the option of making supplemental payments to qualifying hospitals up to the amount Medicare would have paid for the same services provided to fee-for-service recipients, known as the Upper Payment Limit. The intent is to preserve access to inpatient and outpatient hospital services for needy individuals by reimbursing hospitals that qualify for uncompensated or under-compensated care.

  The Public Hospital Upper Payment Limit programs provide payments to county-owned hospitals for inpatient and outpatient services. Pursuant to interlocal agreements, counties make intergovernmental transfer payments to be used as state matching funds for the Public Hospital Upper Payment Limit programs. The Governor recommends continuing the Public Hospital programs for the 2023-25 biennium, with payments to participating hospitals totaling $62.1 million in FY 2024 and $61.9 million in FY 2025. The net benefit to counties (hospital payments less intergovernmental transfer payments) is projected to total $32.6 million for FY 2024 and $32.2 million for FY 2025. The estimated net benefit for the state is $6.1 million for FY 2024 and $5.9 million for FY 2025.

  At its October 2013 meeting, the Interim Finance Committee approved establishing the Private Hospital Collaborative Upper Payment Limit program to make supplemental payments for inpatient services to privately-owned hospitals that have entered into an agreement with the state or a local government in Nevada to collaborate in the provision of health care services to low-income and needy persons. The Governor recommends continuing the Private Hospital Collaborative Upper Payment Limit program in the 2023-25 biennium. Participating hospitals would receive payments totaling $20.8 million in FY 2024 and $20.9 million in FY 2025. The Director's Office transfers funding from savings realized in other departmental budgets to this budget to provide the state share of the supplemental payments. The state net benefit from the Private Hospital Collaborative Upper Payment Limit is budgeted in the Director's Office for reversion to the General Fund and the Fund for a Healthy Nevada rather than as an offset to General Fund in the Medicaid budget. General Fund reversions is projected to total $1.6 million in FY 2024 and $1.5 million in FY 2025, and reversions to the Fund for a Healthy Nevada are projected to total $930,522 in FY 2024 and $879,250 in FY 2025.

  The Interim Finance Committee approved establishing the Indigent Accident Fund Upper Payment Limit program to make supplemental payments to qualifying public and privately-owned acute care hospitals for inpatient services at its October 2014 meeting. The Governor recommends continuing the Indigent Accident Fund Upper Payment Limit program in the 2023-25 biennium, with the state share of supplemental payments provided by funding transferred from the Indigent Hospital Care account in the Director's Office. The Governor recommends continuing to utilize funding from the Indigent Hospital Care budget, $21.1 million in FY 2024 and $21.9 million in FY 2025, to support a portion of counties' responsibilities to pay the non-federal share of Medicaid expenditures for certain participants.

- Medical Education Supplemental Payments: The Practitioner's Upper Payment Limit and Graduate Medical Education programs provide additional Medicaid payments in recognition of the higher cost of providing medical services in a teaching environment. In FY 2007, the division and the University of Nevada, Reno (UNR) School of Medicine entered into an agreement that provides supplemental payments to the UNR School of Medicine in recognition of the gap between Medicaid reimbursement and the average private insurance reimbursement for the same services (primarily outpatient services). The program has expanded to include the University of Nevada, Las Vegas (UNLV) School of Medicine and UNLV School of Dental Medicine. Governmental entities provide the intergovernmental transfer revenue to be used as the state's match to receive federal Title XIX funds. Supplemental payments for the Practitioner's Upper Payment Limit program are recommended to be $2.5 million in each year of the 2023-25 biennium, over which period the program is estimated to generate a state net benefit of $298,287.

  The Graduate Medical Education supplemental payment program provides supplemental payments to public and private hospitals with qualifying graduate medical education programs. Governmental entities provide the intergovernmental transfer revenue to be used as the required state match. The Governor recommends Graduate Medical Education payments of $34.7 million in FY 2024 and $34.6 million in FY 2025. The Graduate Medical Education program generates a state net benefit estimated at $2.2 million in FY 2024 and $3.1 million in FY 2025.

- Directed Managed Care Organization Payment Program: The Directed Managed Care Organization Payment Program was approved at the January 2021 meeting of the Interim Finance Committee, retroactive to January 1, 2020, and replaced the previous Enhanced Managed Care Organization Payment Program. In April 2016, the Centers for Medicare and Medicaid Services issued a final rule on managed care strengthening the standards that states must meet in developing actuarially sound capitation rates paid to Managed Care Organizations which disallowed enhancement payments within capitation rates as they do not conform to actuarial soundness requirements. Consequently, supplemental payments to Managed Care Organizations for non-hospital providers are prohibited effective July 1, 2017, and payments to hospital providers will be phased out.

  The Managed Care Organization Directed Payment Program allows for increased reimbursements targeted at public hospitals and are funded through intergovernmental transfers, matched with federal Title XIX (Medicaid) and Title XXI (Nevada Check Up) funds. Payments are based on direct services provided to Medicaid participants and are associated with quality measures to track the effectiveness of increased reimbursements in improving health outcomes. The Governor recommends supplemental payments totaling $126.8 million in FY 2024 and $123.8 million in FY 2025, and a state net benefit estimated at $14.8 million in FY 2024 and $14.4 million in FY 2025.

Clark County Federal Medical Assistance Percentage Claiming Increase: The Governor recommends decreasing intergovernmental transfer revenue by $3.7 million and increasing General Fund appropriations by the same amount over the 2023-25 biennium to increase the amount of Federal Medical Assistance Percentage (FMAP) claiming Clark County would receive from 60% to 87.5%.

HEALTH CARE FINANCING AND POLICY ADMINISTRATION

The Health Care Financing and Policy Administration budget provides the administrative staff and support services for the Division of Health Care Financing and Policy, which includes administration, accounting, budgeting, personnel, rates, compliance, utilization surveillance and review, privacy, recipient rights, provider enrollment, and information technology, as well as the cost containment function required under NRS 439B.

Personnel Changes: The Governor recommends the addition of 4 contract positions and the net decrease of 14 permanent positions including the net elimination of 11 American Rescue Plan Act Coronavirus State Fiscal Recovery Fund funded positions, the transfer out of 13 positions, and the addition of 10 positions as described below:

- $300,655 in federal funds in FY 2024 to fund four contract positions and associated expenditures: three contract Management Analyst positions to manage the Home and Community-Based Services American Rescue Plan Act initiatives and one contract Social Services Program Specialist position to oversee the Personal Care Services self-directed program as well as Home and Community-Based Services American Rescue Plan Act initiatives.

- $178,615 ($89,308 General Fund) over the 2023-25 biennium to fund one new Management Analyst position and associated expenditures to oversee the Third-Party Liability program. According to the agency, a subject matter expert in Managed Care Organization third-party liability would assist with maintaining federal requirements by working with the division's third-party liability vendor and the Managed Care Organizations to ensure third-party liability cases are reported accurately and timely.

- $179,519 ($89,760 General Fund) over the 2023-25 biennium to fund one new Social Services Program Specialist position and associated expenditures to support the Fair Hearing program. The recommended position would supplement four other Social Services Program Specialist positions currently serving as Hearing Coordinators by representing the division at Administrative Law Fair Hearings with pro se (without legal counsel) recipients and providers.

- $3.8 million reduction in federal American Rescue Plan Act Coronavirus State Fiscal Recovery Funds over the 2023-25 biennium to eliminate 18 positions and associated expenditures previously approved over the 2021-22 Interim.

- $1.7 million in federal American Rescue Plan Act Coronavirus State Fiscal Recovery Funds over the 2023-25 biennium to support seven full-time permanent positions and associated expenditures to provide fiscal and programmatic support.

- $356,552 ($178,276 General Fund) over the 2023-25 biennium to fund one Social Services Program Specialist position, one Health Care Coordinator position, and associated expenditures to support the implementation of tenancy support services.

- $4.1 million reduction ($890,894 General Fund reduction) to transfer 13 positions and associated expenditures from the Medicaid Administration budget to the recommended Facility Outreach and Community Integration Services (FOCIS) and Money Follows the Person (MFP) budget in the Aging and Disability Services Division.

- $445,601 ($222,801 General Fund) to support the expansion of the Certified Community Behavioral Health Clinic program from 9 to 15 providers, including the addition of 1 Social Services Program Specialist position, 1 Management Analyst position, and associated expenditures.

- $788,096 ($394,048 General Fund) over the 2023-25 biennium for personnel and related expenditures to support the Private Hospital Provider Tax Supplemental Payment Program, including one Budget Analyst position, two Management Analyst positions, and one Social Services Program Specialist position.

All-Payer Claims Database: The Governor recommends $5.0 million ($2.8 million General Fund) over the 2023-25 biennium to support implementation and ongoing costs of an all-payer claims database. Senate Bill 40 from the 81st Legislative Session mandated the creation of an all-payer claims database, to the extent federal funding was available to support the initiative and appropriated $325,158 over the 2021-23 biennium for the development of an all-payer claims database.

Statewide Managed Care Program: The Governor recommends $3.8 million ($1.9 million General Fund) over the 2023-25 biennium to fund preparatory activities to establish a statewide managed care organization program, including two new Social Services Program Specialist positions and associated expenditures. Senate Bill 420 of the 81st Legislative Session mandated the Director of the Department of Health and Human Services establish a statewide managed care organization program to the extent funding is available.

Administrative Activities: The Governor recommends $14.8 million ($4.8 million General Fund) over the 2023-25 biennium to support administrative and contractual expenditures related to proposed rate and eligibility changes, cost settlements, external quality review, oral health outreach, the implementation of the private hospital provider tax supplemental payment program, and the onboarding of additional providers to the health information exchange.

Public Option Program Funding Elimination: The Governor recommends reductions of $2.2 million ($980,015 General Fund reduction) over the 2023-25 biennium to eliminate all Public Option program revenues, expenditures, and five associated positions. The Public Option was authorized through the passage of Senate Bill 420 during the 81st Legislative Session which, among other things, required the Director of the Department of Health and Human Services to establish and operate a public health benefit plan.

Unmet Free Care Budget Mechanism Change: The Governor recommends $22.4 million in hospital assessment revenue each year of the 2023-25 biennium to adjust the accounting mechanism used to record and track unmet free care obligations for hospitals within Clark County and Washoe County. Previously, unmet free care assessments were received as miscellaneous revenue and expended as a revenue offset opposed to being expended in a special use category.

INCREASED QUALITY OF NURSING CARE

The Increased Quality of Nursing Care budget was created in accordance with Assembly Bill 395 (2003), which amended NRS Chapter 422 to institute a methodology that requires the division to establish a provider tax program encompassing 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 and 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.

The Executive Budget indicates the total provider tax available to serve as the state share for supplemental payments will be $42.6 million in FY 2024 and $43.2 million in FY 2025. The Medicaid budget includes supplemental payments to long-term care facilities of $112.5 million and $117.3 million in FY 2024 and FY 2025, respectively. *Nevada Revised Statutes* 422.3785 allows the division to use no more than 1.0% of the taxes collected to administer the provider tax program.

IMPROVE HEALTH CARE QUALITY AND ACCESS

The Governor recommends $572.3 million over the 2023-25 biennium in private hospital provider tax revenue to implement a new private hospital supplemental payment program within a new budget, the Improve Health Care Quality and Access budget. Private hospital provider tax revenue would be deposited in the new budget at the rate of up to 6.0% of net patient revenues, transferred to the Medicaid budget to be matched with federal Medicaid revenue, and redistributed to private hospitals in the form of supplemental payments. In total, $436.4 million in provider tax revenue is recommended to support $1.144 billion in private hospital supplemental payments over the 2023-25 biennium. The remainder of the private hospital provider tax revenue is recommended for reserves ($133.8 million) and transfers to fund administrative activities ($2.1 million).

NEVADA CHECK UP PROGRAM

The Balanced Budget Act of 1997 created the Children's Health Insurance Program under Title XXI of the Social Security Act to enable states to initiate and expand health care coverage targeted to low-income uninsured children. The Nevada Check Up program was approved to cover children ages birth through 18 years from families with incomes up to 205.0% of the federal poverty level. Eligible families pay quarterly premiums ranging from $0 to $80 based on their income level and family size. Services are provided under a managed care arrangement with participating Managed Care Organizations in Clark and Washoe counties and on a fee-for-service basis in areas of the state where a Managed Care Organization network does not exist.

Overall funding for the Nevada Check Up program is recommended at $124.4 million for the 2023-25 biennium, which is an increase of $10.3 million, or 9.0%, compared to the total funding of $114.2 million legislatively approved for the 2021-23 biennium. General Fund appropriations are recommended to increase to $28.2 million for the 2023-25 biennium, which is an increase of $2.8 million, or 10.9%, compared to the General Fund appropriations of $25.5 million approved by the 2021 Legislature for the 2021-23 biennium, primarily due to the ending of the public health emergency and the loss of the associated enhanced Federal Medical Assistance Percentage rate.

Caseload Growth: The Governor recommends total funding of $9.6 million ($1.9 million General Fund) over the 2023-25 biennium to support caseload growth for the Nevada Check Up program. Nevada Check Up caseload is projected to increase from the projected FY 2023 average monthly caseload of 22,847, to 24,077 in FY 2024 and 24,528 in FY 2025, as shown in the following table:

Check-Up Average Monthly Caseload							
	FY 2022	FY 2023		FY 2024		FY 2025	
	Actual	Projected	% Change	Projected	% Change	Projected	% Change
Caseload	23,114	22,847	-1.2%	24,077	5.4%	24,528	1.9%

Mandatory Provider Rate Increases: The Governor recommends $2.7 million ($710,846 General Fund) in FY 2024 and $4.5 million ($1.2 million General Fund) in FY 2025 for mandated rate increases. Mandated rate increases include managed care capitation rates, dental capitation rates, prescription drugs, Rural Health and Federally Qualified Health Centers, Indian Health Services, and hospice services. Rates for non-capitated services are recommended to increase by 3.67% in FY 2024 and 3.58% in FY 2025 based on projected inflation for prescription drugs, medical supplies, and medical care obtained from Moody's Analytics in March 2022.

Optional Rate Increases: To support optional rate increases for the Nevada Check Up program, the Governor recommends $1.3 million ($357,284 General Fund) over the 2023-25 biennium including:

- $563,651 ($150,745 General Fund) to provide a 5.0% rate increase to physicians
- $469,907 ($125,682 General Fund) to provide a 5.0% rate increase to dentists
- $302,326 ($80,857 General Fund) to provide for rate increases for Advanced Practice Registered Nurses to equal the rates paid to physicians

Rate Decrease: The Governor recommends an $18,134 decrease ($4,862 General Fund decrease) to decrease rates for applied behavioral analysis services within the Nevada Check Up program to align Nevada with median rates of comparable states in accordance with NRS Chapter 422.

Service Elimination: The Governor recommends a $17,856 decrease ($4,787 General Fund decrease) over the 2023-25 biennium to eliminate funding for neurotherapy and biofeedback services as a treatment for behavioral health disorders within the Nevada Check Up program. The 2021 Legislature previously approved the elimination

of these services; however, they were not eliminated during the 2021-23 biennium due to maintenance of effort requirements associated with the temporary enhanced public health emergency Federal Medical Assistance Percentage rate.

Service Expansion: The Governor recommends $297,638 ($79,682 General Fund) over the 2023-25 biennium within the Nevada Check Up program to expand the Certified Community Behavioral Health Clinic program from 9 to 15 providers.

NEVADA MEDICAID

Medicaid is the state-administered program for medical assistance established in 1965 through the passage of Title XIX of the Social Security Act. Medicaid covers low-income adults, children, the aged, blind and/or disabled, and other people who are eligible to receive federally assisted income maintenance payments. Under federal Medicaid law, there are certain eligible groups and benefits that must be covered by states; however, states are given discretion and flexibility to determine the various categories of benefits and the eligible groups their Medicaid programs will cover. Nevada has adopted optional eligibility groups and optional benefit packages to be covered under its Medicaid plan.

Overall funding for the Medicaid program is recommended at $13.827 billion for the 2023-25 biennium, which is an increase of $2.843 billion, or 25.9%, when compared to the total funding of $10.983 billion legislatively approved for the 2021-23 biennium. General Fund appropriations are recommended to increase to $2.476 billion for the 2023-25 biennium, which is an increase of $442.3 million, or 21.8%, when compared to the General Fund appropriations of $2.033 billion approved by the 2021 Legislature for the 2021-23 biennium.

Caseload Growth: The Governor recommends $453.8 million ($76.5 million General Fund) in FY 2024 and $383.9 million ($64.4 million General Fund) in FY 2025 for increased costs associated with projected growth in the Medicaid caseload. According to the department's projections, which are based on October 2022 actual enrollments, the average monthly caseload for Medicaid is projected to increase slightly from approximately 846,000 in FY 2022 to approximately 858,000 in FY 2023.

During the 2021-23 biennium, actual Medicaid caseload has been higher than legislatively approved due to, among other things, the continuous enrollment requirement of the public health emergency, with average monthly FY 2023 caseload projected to be 896,157, which is 73,726, or 9.0%, higher than the legislatively approved caseload of 822,431. Caseload is projected to decrease to a monthly average of 876,144 in FY 2024, then to 858,149 in FY 2025 due to the discontinuation of the continuous eligibility requirement of the public health emergency beginning April 1, 2023, as shown in the following table:

Medicaid Average Monthly Caseload							
	FY 2022	FY 2023		FY 2024		FY 2025	
	Actual	Projected	% Change	Projected	% Change	Projected	% Change
Caseload *	846,042	896,157	5.9%	876,144	-2.2%	858,149	-2.1%
* Caseload does not include Special Low-Income Medicare Beneficiaries (SLMB).							

Mandatory Provider Rate Increases: The Governor recommends $188.6 million ($48.6 million General Fund) in FY 2024 and $338.6 million ($84.4 million General Fund) in FY 2025 for mandatory reimbursement rate increases for Medicaid providers. Mandated rate increases include managed care capitation rates, dental capitation rates, prescription drugs, Rural Health and Federally Qualified Health Centers, Indian Health Services, and hospice services. Rates for non-capitated services are recommended to increase by 3.67% in FY 2024 and 3.58% in FY 2025 based on projected inflation for prescription drugs, medical supplies, and medical care obtained from Moody's Analytics in March 2022.

Optional Rate Increases: To support optional rate increases within the Medicaid program, the Governor recommends $223.2 million ($55.4 million General Fund) over the 2023-25 biennium including:

- $55.5 million ($15.1 million General Fund) to provide a 5.0% rate increase to physicians
- $79.0 million ($25.5 million General Fund) to increase personal care services to $25 an hour
- $7.0 million ($2.2 million General Fund) to provide a 5.0% rate increase to dentists
- $36.3 million to increase rates to providers of services to individuals with intellectual disabilities. Figures are exclusive of $50.7 million in General Fund appropriations recommended in companion decision units within the Aging and Disability Services Division budgets
- $34.6 million ($10.0 million General Fund) to provide for rate increases for Advanced Practice Registered Nurses to equal the rates paid to physicians
- $10.8 million ($2.6 million General Fund) to provide a 5.0% rate increase for skilled-nursing facilities

Rate Decrease: The Governor recommends a $4.1 million decrease ($1.6 million General Fund decrease) to decrease rates for applied behavioral analysis services within the Medicaid program to align Nevada with median rates of comparable states in accordance with NRS Chapter 422.

Service Expansions: The Governor recommends $28.6 million ($5.5 million General Fund) over the 2023-25 biennium to expand Medicaid covered services, including:

- $11,964 ($2,348 General Fund) over the 2023-25 biennium to fund expanded Medicaid coverage for wearable cardiac defibrillators

- $10.5 million ($1.6 million General Fund) over the 2023-25 biennium to expand dental services to individuals with intellectual and developmental disabilities age 21 and over

- $18.1 million ($3.9 million General Fund) over the 2023-25 biennium to expand the Certified Community Behavioral Health Clinic program from 9 to 15 providers

Service Elimination: The Governor recommends a net $7.1 million decrease ($2.4 million General Fund decrease) over the 2023-25 biennium to eliminate funding for neurotherapy and biofeedback services as a treatment for behavioral health disorders within the Medicaid program. The 2021 Legislature previously approved the elimination of these services; however, they were not eliminated during the 2021-23 biennium due to maintenance of effort requirements associated with the temporary enhanced public health emergency Federal Medical Assistance Percentage rate.

Eligibility Expansion: The Governor recommends $37.3 million ($14.3 million General Fund) over the 2023-25 biennium to expand Medicaid eligibility for pregnant women with incomes up to 200.0% of the federal poverty level, including 60 days of postpartum care.

Waiver Slot Increases: The Governor recommends funding totaling $46.0 million ($4.4 million General Fund) over the 2023-25 biennium to increase waiver slots for the division's three approved Home and Community-Based Services Medicaid waiver programs, which allow eligible Medicaid recipients to receive long-term care services in home and community-based settings rather than in institutional settings. The recommended increases, which are projected to address caseload growth and reduce the waiting list to those waiting for services to 90 days, include:

- Increase slots for the Waiver for Individuals with Intellectual Disabilities and Related Conditions by 634 over the 2023-25 biennium: a 23.8% increase compared to the June 2023 base caseload of 2,669.
- Increase slots for the Waiver for the Frail Elderly by 466 over the 2023-25 biennium: a 17.2% increase compared to the June 2023 base caseload of 2,709.
- Increase slots for the Waiver for Persons with Physical Disabilities by 226 over the 2023-25 biennium: an 18.3% increase compared to the June 2023 base caseload of 1,232.

PRESCRIPTION DRUG REBATE

The Governor recommends continuation of a standalone Prescription Drug Rebate budget first approved during the 2021 Legislative Session to account for drug rebates totaling $832.5 million over the 2023-25 biennium. The funds would be transferred to the Medicaid budget to offset the need for funds in that budget, including $649.1 million in federal funds and $183.4 million in General Fund appropriations. Currently, drug rebates are included as an offset to expenditures in the Offline category in the Medicaid budget.

DIVISION OF PUBLIC AND BEHAVIORAL HEALTH

The Division of Public and Behavioral Health is responsible for protecting, promoting, and improving the physical and behavioral health of Nevadans and visitors to Nevada. The division has 28 legislatively approved budgets devoted to public health programs that address infectious diseases, chronic health conditions, and mental illnesses as well as public health hazards.

The Governor recommends General Fund support of $342.5 million for the 2023-25 biennium. This represents a $37.4 million, or 12.3%, increase over the 2021-23 biennium legislatively approved amount of $305.1 million. The total recommended funding for the division is $986.3 million for the 2023-25 biennium, net of interagency transfers, which represents an increase of 4.5% when compared to the $944.1 million approved by the Legislature for the 2021-23 biennium.

PUBLIC HEALTH

The Public Health function of the division works to ensure the health and wellness of Nevadans through the development and implementation of regulations; the collection, analysis and provision of data and information; and in some instances, the facilitation of direct service provision. The Public Health function's total funding is $499.6 million over the 2023-25 biennium, net of interagency transfers, of which $14.1 million, or 2.5%, consist of General Funds. The primary sources of funding are federal funds, which contribute $323.7 million, or 56.5%, over the 2023-25 biennium to the Public Health budgets, and other funds, primarily license and other fee-generated revenues, which account for $113.1 million, or 19.7%.

CHILD CARE SERVICES

The Child Care Services program performs licensing, including background checks, monitoring, and technical assistance of child-care facilities not licensed by the local government jurisdiction in which they are located, and which provide child-care services for five or more children. The program investigates reports of unlicensed child care operations and maintains a registry of complaints regarding child care providers. The primary funding source of the program is the Child Care and Development Block Grant, sub-granted from the Division of Welfare and Supportive Services.

The Governor recommends $809,275 in Child Care and Development Block grant, sub-granted from the Division of Welfare and Supportive Services budget, for four new full-time Child Care Facility Surveyor positions and one new full-time Child Care Facility Surveyor Supervisor position and associated expenditures. The positions are recommended to provide support to the early childhood community.

The Governor also recommends the transfer of the Child Care Licensing Program and the budget to the Division of Welfare and Supportive Services budget to consolidate the child-care related programs and provide efficiency.

HEALTH STATISTICS AND PLANNING

The Office of Vital Records serves as the state's official, permanent custodian of original documents, which includes issuing certified birth and death certificates, maintaining and protecting all vital records, including corrections and amendments to legal documents. This office participates in the National Vital Statistics System and responds to the data statistical needs of federal, state and county agencies.

The Governor recommends a reduction of program reserves of $721,983 over the 2023-25 biennium for five new full-time positions and associated expenditures, which include one Accounting Assistant, one Administrative Assistant, and three Management Analysts to provide administrative support due to increase in workload.

ENVIRONMENTAL HEALTH SERVICES

The Environmental Health Services is dedicated to protecting public health by issuing permits, educating business, and enforcing Nevada Law in the following areas: food protection, bottled water, cosmetics, public accommodations, recreational vehicle parks, public bathing and swimming waters, institutional environmental health, onsite septic systems, and invasive body decoration.

The Governor recommends eliminating two vacant Environmental Health Specialist positions and associated expenditures due to the organization of the Central Nevada Health District, by Churchill, Mineral, Pershing, and Eureka counties. At the counties' request, the Legislature's Interim Finance Committee approved an exemption to the requirement that the counties otherwise pay an assessment for services provided by the division pursuant to NRS 439.4905, resulting in an increase in fee reserves of $357,948 and decrease of $21,337 in federal Manufactured Food grant over the 2023-25 biennium.

OFFICE OF HEALTH ADMINISTRATION

Pursuant to NRS 439, the Office of Health Administration provides support services to program areas through fiscal management, information technology services, and human resources management. The office also provides support services to the State Board of Health and Commission on Behavioral Health.

The Governor recommends cost allocation reimbursement charges totaling $600,473 and reduction in reserves totaling $197,589 over the 2023-25 biennium to fund four new full-time positions and associated expenditures, which include three Information Technology Professionals to support the division's information technology security hardware and software in particular and all other hardware and software applications in general, and one Personnel Analyst to support administrative/personnel investigations for the division.

PUBLIC HEALTH IMPROVEMENTS

The Governor recommends the creation of the Public Health Improvements budget to account for the revenues and expenditures for the Public Health System program initially established through federal American Rescue Plan Act Coronavirus State Fiscal Recovery Funds. As approved by the Interim Finance Committee at its August 17, 2022, meeting, the program was created to support local and regional public health investments by providing subawards to local public health agencies. To fund the new budget, the Governor recommends the transfer of $8.3 million in federal American Rescue Plan Act Coronavirus State Fiscal Recovery Funds authority over the 2023-25 biennium from the Office of Health Administration budget to support the continuation of the Public Health System Program.

BEHAVIORAL HEALTH

The Behavioral Health programs function as a direct services provider of last resort for Nevadans with severe mental illnesses and co-occurring conditions. Services include psychiatric assessments, case management, residential supports, mobile crisis, mental health court, hospitalization, forensic assessment and hospitalization, and outpatient clinical services provided in both rural and urban areas.

The nine Behavioral Health budgets are predominantly funded with General Fund appropriations, which make up $328.4 million, or 57.5%, of Behavioral Health budgets' total funding of $571.2 million over the 2023-25 biennium.

SOUTHERN NEVADA ADULT MENTAL HEALTH SERVICES

Southern Nevada Adult Mental Health Services provides inpatient and outpatient psychiatric counseling, behavioral health treatment, and justice-involved diversion programs for individuals with serious mental illness. The Southern Nevada Adult Mental Health Services campus is located on West Charleston Boulevard in Las Vegas and includes the Rawson-Neal Psychiatric Hospital and Stein Hospital forensic facility.

The Governor recommends $1.4 million in General Fund appropriations over the 2023-25 biennium for a two-grade salary increase (approximately 10.0%) for a total of 89 full-time equivalent positions, including 1 Correctional Sergeant and 88 Forensic Specialist positions.

The Governor also recommends $10.9 million in General Fund appropriations for 50 new full-time permanent positions and associated expenditures to meet the demand for forensic services, including converting 12 intermittent positions to permanent full-time Forensic Specialist positions, and adding 1 permanent Licensed Psychologist position and 1 contracted Forensic Psychiatrist at the Stein Hospital Forensic Facility; and adding 21 Forensic Specialist and 16 Psychiatric Nurse positions at the Rawson-Neal D-Pod Facility. Also included in the recommendation are vendor-contracted expenditures.

Finally, the Governor recommends adding one contracted Psychiatrist position for the medication clinic services, totaling $598,208 in General Fund appropriations over the 2023-25 biennium, as a result of projected caseload increases.

NORTHERN NEVADA ADULT MENTAL HEALTH SERVICES

Northern Nevada Adult Mental Health Services provides numerous services, including psychiatric evaluations, medication and case management, residential housing and support services, justice-involved diversion programs, and mobile crisis and outreach services. At the Dini-Townsend Hospital, psychiatric and psychological services are provided to the seriously mentally ill population in Northern Nevada.

The Governor recommends a reduction of $924,627 in General Fund appropriations over the 2023-25 biennium resulting from projected caseload decreases. The recommendation would result in eliminating six vacant full-time positions, including five Psychiatric Caseworker positions and one Psychiatric Nurse position and associated expenditures.

CRISIS RESPONSE

Pursuant to NRS 433.708, the Crisis Response budget was created to establish a hotline (988) for people having a behavioral health crisis, provide a support center to respond to the crisis calls, and establish mobile crisis teams. The Crisis Response budget collects a surcharge from each access line of each customer of a company that provides communication services, and the funds must support the operations of the behavioral health crisis hotline.

The Governor recommends $28.4 million in new Telecom Fees over the 2023-25 biennium to continue the three-digit 988 crisis hotline program and add one new full-time Clinical Program Planner position and associated expenditures. The Governor also recommends $1.5 million in new Telecom Fees over the 2023-25 biennium for ten new full-time positions (one Health Program Manager, three Health Program Specialists, two Management Analysts, one Public Information Officer, one Quality Assurance Specialist, one Accounting Assistant, and one Administrative Assistant) and associated expenditures to support the National Suicide Prevention Lifeline program.

BEHAVIORAL HEALTH ADMINISTRATION

The Behavioral Health Administration budget provides leadership, oversight, and support for all behavioral health programs. The primary source of funding for this budget is cost allocation reimbursement charges, paid by the division's behavioral health budgets.

The Governor recommends $318,062 in cost allocation reimbursement charges and Medicaid administration charges over the 2023-25 biennium for one new full-time Administrative Service Officer and associated costs, to support the financial administration for the behavioral health programs.

LAKES CROSSING CENTER

The Lakes Crossing Center provides statewide forensic mental health services in a maximum-security facility to mentally disordered offenders who are referred from the court system in order that their competency can be restored or who require mental health services in a secure setting.

The Governor recommends $925,730 in General Fund appropriations over the 2023-25 biennium for a two-grade salary increase (approximately 10.0%) for a total of 59 full-time equivalent positions, including 2 Senior Correctional Officer and 57 Forensic Specialist positions.

DIVISION OF WELFARE AND SUPPORTIVE SERVICES

The Division of Welfare and Supportive Services is responsible for administering the delivery of federally funded cash grants and electronic benefit transfers for the Supplemental Nutrition Assistance Program, enforcing child support, administering employment and training programs for welfare recipients, distributing child care funding, and determining eligibility for Nevada's Medicaid program.

Overall funding for the division, net of interagency transfers, is recommended to increase by $140.2 million, or 20.4%, to $827.7 million in the 2023-25 biennium. The Governor recommends General Fund appropriations of $223.5 million over the 2023-25 biennium, an increase of $20.1 million, or 9.9%, when compared to the General Fund appropriations of $203.4 million legislatively approved for the 2021-23 biennium.

WELFARE ADMINISTRATION

The Division of Welfare and Supportive Services Administration budget supports the administrative staff, who provide oversight to various programs administered by the division and includes support resources such as human resources, information technology (IT) management, and fiscal services provided to the division's field staff who operate the various programs under the division's jurisdiction.

The Governor recommends total funding of $308,786, ($126,644 General Fund) over the 2023-25 biennium for a new unclassified Deputy Division Administrator position and associated costs to provide additional management of the division's information technology, fiscal service, and human resource functions. This recommendation increases the number of Deputy Division Administrator positions to three. Moreover, the Governor recommends adding seven new positions for the division's fiscal unit, including five Management Analysts, one Program Officer, and one Accounting Assistant. Personnel and associated costs for the seven positions total $1.3 million ($509,846 General Fund) over the 2023-25 biennium.

In addition, the Governor recommends seven new positions to support the division's IT functions. These positions include six Business Process Analysts and one Information Technology Professional, with costs totaling $1.5 million ($298,218 General Fund) over the 2023-25 biennium. The Governor further recommends $374,644 ($152,462 General Fund) for costs associated with one new Information Technology Professional position and one contracted programmer to improve security compliance for the division's various IT systems.

To improve the division's program monitoring and compliance, the Governor recommends total funding of $167,113 over the 2023-25 biennium for 1 new Social Services Program Specialist position. The Governor also recommends the addition of 34 positions for a total cost of $6.8 million ($2.5 million General Fund) over the 2023-25 biennium to align staffing with projected caseloads. This recommendation includes 4 Accounting Assistants, 14 Information Technology Professionals, 8 Management Analysts, 2 Personnel Analysts, 2 Personnel Technicians, 1 Supply Technician, 2 Social Services Program Specialists, and 1 Administrative Services Officer.

The Governor recommends funding for three technology modernization projects for the 2023-25 biennium in the Administration budget as follows:

- Nevada Operations of Multi-Automated Data System (NOMADS) – The Governor recommends federal American Rescue Plan Act Coronavirus State Fiscal Recovery Funds reserve reductions totaling $20.2 million over the 2023-25 biennium for licensing and contract costs associated with continuing the modernization of the

division's main eligibility and case management system, known as NOMADS. The NOMADS modernization project was initially approved during the 2021-22 Interim by the Interim Finance Committee.

- Access Nevada – The Governor recommends federal American Rescue Plan Act Coronavirus State Fiscal Recovery Funds reserve reductions totaling $7.6 million over the 2023-25 biennium for contract costs associated with continuing the modernization of the agency's client-facing single web portal, known as Access Nevada. The Access Nevada modernization project was initially approved during the 2021-22 Interim by the Interim Finance Committee.

- NVKIDS - The Governor recommends total funding of $6.9 million ($2.4 million General Fund) over the 2023-25 biennium for 18 new permanent IT-related positions, 7 contracted IT staff, and other associated costs to support and maintain the Child Support Enforcement program's replacement system, NVKIDS.

TEMPORARY ASSISTANCE FOR NEEDY FAMILIES

The Temporary Assistance for Needy Families (TANF) budget provides funding for temporary cash assistance for eligible recipients; supports the employment and training programs and services administered by the division designed to help clients prepare for and find work; and provides a wide variety of support services for families and individuals to support and maintain self-sufficiency.

The Personal Responsibility and Work Opportunity Reconciliation Act of 1996 replaced the Aid to Families with Dependent Children program, an open-ended federal entitlement, with the TANF program. The federal funding to support the TANF program is now allocated to states in the form of a block grant that is capped and covers cash assistance, welfare employment and training, and the administrative costs associated with providing those services. The 1997 Legislature, with passage of Assembly Bill 401 (1997) and Senate Bill 356 (1997), enacted legislation to conform state laws to the Personal Responsibility and Work Opportunity Reconciliation Act of 1996 requirements and authorized several welfare reform initiatives unique to Nevada. The Personal Responsibility and Work Opportunity Reconciliation Act of 1996 legislation requires states to continue contributing state funds equal to 80.0% of the amount spent in Federal Fiscal Year 1994 on welfare programs consolidated into TANF. The maintenance of effort provisions require Nevada to continue to spend a minimum of $27.2 million in state funds each fiscal year on welfare-related programs. The 80.0% maintenance of effort can be reduced to 75.0% if work participation rate requirements are met.

The federal block grant that is allocated to Nevada is projected at $43.8 million in each year of the 2023-25 biennium. The TANF block grant is allocated among the Division of Welfare and Supportive Services' Temporary Assistance for Needy Families, Welfare Administration, Welfare Field Services, and Child Assistance and Development budgets. In support of the TANF budget, the Governor recommends $64.2 million ($49.2 million General Fund) over the 2023-25 biennium. General Fund appropriations recommended by the Governor for the 2023-25 biennium remain unchanged from the legislatively approved amount for the 2021-23 biennium.

Temporary Assistance for Needy Families caseloads projected in The Executive Budget total 17,940 average monthly recipients in FY 2024 and 17,903 in FY 2023, yielding an increase of 16.2% (2,497 more recipients) and an increase of 15.9% (2,461 more recipients), respectively, compared to the 15,443 actual average monthly recipients in FY 2022.

The Governor recommends the transfer of $20.0 million in federal TANF block grant funding over the 2023-25 biennium from the Temporary Assistance for Needy Families budget to the Child Assistance and Development budget to support child care needs. To address the impact the recommended transfer would have on the division's cost-allocated budgets, the Governor recommends General Fund appropriations totaling $3.0 million over the 2023-25 biennium for the Administration and Welfare Field Services budgets.

ASSISTANCE TO AGED AND BLIND

Assistance to the Aged and Blind is an option to the Supplemental Security Income program established by Public Law 92-603. The federal Supplemental Security Income program replaced the state-run assistance programs for the aged, blind, and disabled, and established uniform payment amounts. The Social Security Administration administers the program. Nevada has paid a state supplement to the aged and blind who live at home or in an adult group care facility since January 1, 1974. Nevada has never elected the option to supplement payments to the disabled. The purpose of the program is to provide supplemental income to low-income aged and blind individuals and provide adult group care facilities with supplements that enable individuals to avoid or delay institutionalization.

The Governor recommended budget increases General Fund appropriations by $1.2 million over the 2023-25 biennium to fund projected caseload increases in the Assistance to Aged and Blind budget. The Executive Budget projects caseloads to increase from 15,357 actual average monthly recipients in FY 2022 to 15,672 in FY 2024 (2.1% increase from FY 2022) and to 15,784 in FY 2025 (2.7% increase from FY 2020). The Governor does not recommend a state-funded increase in the amount of the supplement paid to eligible aged and blind individuals or a rate increase for group care operators.

WELFARE FIELD SERVICES

The Welfare Field Services budget provides for the salaries, operating expenses and support costs for staff that determine eligibility for the Temporary Assistance for Needy Families program, Supplemental Nutrition Assistance Program, and Medicaid programs, as well as the support staff of the employment and training programs administered by the division.

To align staffing with a projected decrease in client actions for the 2023-25 biennium, the Governor recommends the elimination of 43 positions, which would result in expenditure reductions totaling $5.7 million ($688,035 General Fund) over the 2023-25 biennium. Recommended position eliminations include 37 Administrative Assistants, 3 Family Service Specialists, and 3 Family Service Supervisors.

CHILD SUPPORT ENFORCEMENT PROGRAM

The Child Support Enforcement program provides the following five basic services: locating absent parents, establishing parentage, establishing child and medical support orders, enforcing support payments, and collecting and distributing child and medical support. In Nevada, the program is administered by the Division of Welfare and Supportive Services and jointly operated by the division and county district attorneys. The budget is funded with a portion of child support collections that the state is allowed to retain, which has historically provided the match for federal Title IV-D (of the Social Security Act) funds. The state's share of collections typically supports all non-federal expenditures.

For the Child Support Enforcement budget, the Governor recommends total funding of $33.1 million for the 2023-25 biennium, which is a decrease of $612,718, or 1.8%, compared to total funding of $33.7 million approved by the 2021 Legislature for the 2021-23 biennium.

CHILD ASSISTANCE AND DEVELOPMENT

The Child Assistance and Development budget provides for all child care-related expenditures for Temporary Assistance for Needy Families program 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 Governor recommends total funding for the Child Assistance and Development budget of $289.1 million for the 2023-25 biennium, which is an increase of $113.1 million compared to total funding of $176.0 million approved by the 2021 Legislature for the 2021-23 biennium. The recommended increase is primarily due to various federal American Rescue Plan Act grant funds and the Governor's recommended transfer of TANF grant funds to this budget. The Governor recommends the Child Assistance and Development maintenance of effort , funded with General Fund appropriations, remain at the minimum required level of $2.6 million in each year of the 2023-25 biennium. In addition to the General Fund appropriation for the maintenance of effort, the agency utilizes certified matching funds from outside child care entities in lieu of state hard-dollar cash match for the TANF budget.

To support projected caseload increases, the Governor recommends additional federal funds of $16.9 million over the 2023-25 biennium to issue child care benefits to additional clients. The caseload is projected to increase from 6,660 actual average monthly clients in FY 2022 to 8,636 clients in FY 2025, an increase of 29.7% from FY 2022.

The Governor recommends the addition of nine positions funded through federal Child Care block grant revenues totaling $2.3 million over the 2023-25 biennium to improve statewide and regional outreach and engagement services. The recommended positions include four Social Services Program Specialists, three Administrative Assistants, one Public Information Officer, and one Social Services Chief. This recommendation converts existing, contracted staff to permanent state employees.

The Governor also recommends five new positions to enhance the agency's strategic planning activities. The recommended positions include two Management Analysts and three Social Services Program Specialists funded through federal Child Care block grant revenues totaling $957,315 over the 2023-25 biennium.

The Governor further recommends federal funds totaling $6.0 million over the 2023-25 biennium to continue the child care case management system replacement project previously approved by the 2021 Legislature. The agency indicates that upgrades are needed to automate processes, increase reporting capabilities, and create efficiencies for the existing system that was developed in 2007.

ENERGY ASSISTANCE PROGRAM

The Energy Assistance Program provides payments for eligible households, which can be applied to either the heating provider, the cooling provider or split between the two. In addition, the Energy Assistance Program provides arrearage assistance to eligible households. Payment assistance is provided through a combination of Low-Income Home Energy Assistance block grant funds and revenue from the Universal Energy Charge, established by the 2001 Legislature and collected from certain electric and gas utilities.

For the 2023-25 biennium, the energy assistance caseload is projected to increase from an actual annual total of 18,897 households in FY 2022 to a projected annual total of 27,110 households in FY 2025, an increase of 43.5% over actual total households served in FY 2022. The projected annual average assistance payment is $1,241 per household in each year of the 2023-25 biennium. To support the projected caseload increases, the Governor recommends total funding of $10.1 million over the 2023-25 biennium.

DIVISION OF CHILD AND FAMILY SERVICES

The Division of Child and Family Services provides a wide array of services to children and adolescents and is organized into four major program areas: administration, quality and oversight, community services, and residential services. The Governor recommends total funding of $774.2 million to support the Division of Child and Family Services over the 2023-25 biennium, which is a 19.1% increase from the $649.9 million approved for the 2021-23 biennium. General Fund support is recommended to increase $71.8 million, or 25.5%, from $281.2 million to $352.9 million for the 2023-25 biennium.

CHILDREN, YOUTH AND FAMILY ADMINISTRATION

The Children, Youth and Family Administration budget is the central administrative budget of the division and contains the unclassified Administrator, the division's four unclassified Deputy Administrators, and central fiscal, accounting, and personnel staff.

The Governor recommends $131,837 ($79,282 General Fund) over the 2023-25 biennium to fund one Family Services Specialist position and associated expenditures for the Title IV-E Eligibility Unit within the Division of Child and Family Services' Administration budget in response to the increased caseload created by the implementation of the Extended Young Adult Support Services Program.

Additionally, the Governor recommends a reduction of $772,457 in FY 2025 to eliminate eight administrative and fiscal positions in the Division of Child and Family Services' Administration budget that were funded with federal American Rescue Plan Act Coronavirus State Fiscal Recovery Funds in the 2021-22 Interim.

VICTIMS SERVICES

The Governor recommends transferring $31.5 million in federal funds over the 2023-25 biennium from the Division of Child and Family Services' Administration budget to the new Victims Services budget to consolidate victims services programs in a single budget within the division. Victims Services include the federal Victims of Crime Act Grant, the Victim Liaison Grant, the federal Family Violence Prevention and Services Act Program, and American Rescue Plan Act funding for Domestic Violence, Testing, and Sexual Assault. The transfer is recommended to increase transparency and the efficiency of associated programs.

INFORMATION SERVICES

Information Services within the Division of Child and Family Services supports the technology needs of the state and the county child welfare agencies. Information Services maintains three major computer applications: Unified Nevada Information Technology for Youth for foster care and adoption services administration, Tyler Supervision for juvenile justice case management, and Avatar for children's mental health case management and billing. The Governor recommends total funding of $33.4 million ($8.8 million General Fund) over the 2023-25 biennium, which is an increase from the legislatively approved 2021-23 biennium total funding of $15.6 million ($8.4 million General Fund).

The Executive Budget includes $17.4 million in American Rescue Plan Act Coronavirus State Fiscal Recovery Funds to continue efforts over the 2023-25 biennium to replace the Unified Nevada Information Technology for Youth system originally approved during the 2021-22 Interim by the Interim Finance Committee.

URBAN CHILD WELFARE AGENCIES

As approved by the 2011 Legislature, the division awards block grants to counties whose populations are 100,000 or more (currently Clark and Washoe counties) for the provision of child welfare services in those counties. The counties that receive the block grants must use the money for child welfare services and are not required to revert unspent money to the General Fund. A categorical grant is provided to the same counties for the cost of adoption assistance services. Additionally, the division is required to administer an incentive program for the counties that provide child welfare services. Fiscal incentive payments are made based upon the counties' achievement of specific goals for improvement, as approved by the division.

WASHOE COUNTY CHILD WELFARE

The Washoe County Child Welfare budget funds the delivery of child welfare services for Washoe County, which are provided by the county's Human Services Agency.

The Governor recommends $78.3 million ($38.6 million General Fund) in the 2023-25 biennium. To fund projected caseload decreases in adoption subsidies the Governor recommends a budget reduction of $62,503 ($26,699 General Fund reduction) over the 2023-25 biennium.

The Governor also recommends $3.2 million ($2.2 million General Fund) over the 2023-25 biennium to fund increases to foster care rates in the Washoe County Child Welfare budget for family foster care, advanced foster care, specialized foster care, court jurisdiction, and kinship guardianship programs.

Total funding of $168,560 in General Fund appropriations is recommended by the Governor over the 2023-25 biennium to restore respite funding in the Washoe County Child Welfare budget to FY 2023 legislatively approved levels.

Additionally, the Governor recommends $1.3 million ($555,297 General Fund) to extend foster care subsidies for youth who remain in state custody from ages 18-21, and to apply the recommended foster care rate increases to this new population. Senate Bill 397 of the 2021 Legislative Session required the division to request the expansion of foster care subsidies for this population to the extent federal or other funding is available.

The Governor recommends $1.2 million in General Fund appropriations over the 2023-25 biennium to offset a projected decrease in Federal Medical Assistance Percentage funding received in the Washoe County Child Welfare budget.

CLARK COUNTY CHILD WELFARE

The Clark County Child Welfare budget funds the delivery of child welfare services for Clark County, which are provided by the county's Department of Family Services. The Governor recommends $254.5 million ($139.6 million General Fund) in the 2023-25 biennium. The Governor recommends $7.5 million ($3.1 million General Fund) over the 2023-25 biennium to fund projected caseload increases in adoption subsidies.

The Governor recommends a reduction of $8.8 million in Federal Certainty Grant funds in each year of the 2023-25 biennium in the Clark County Child Welfare budget due to the termination of the grant.

The Governor also recommends $20.1 million ($13.9 million General Fund) over the 2023-25 biennium to increase foster care rates in the Clark County Child Welfare budget for family foster care, advanced foster care, specialized foster care, court jurisdiction, and kinship guardianship programs. Additionally, within the Clark County Child Welfare budget, the Governor recommends $14.5 million ($9.9 million General Fund) to increase Advanced Foster Care daily rates from $22.45 to $50, and Specialized Foster Care daily rates from $62 to $115.

Total funding of $268,418 in General Fund appropriations is recommended by the Governor over the 2023-25 biennium to restore funding for respite in the Clark County Child Welfare budget to FY 2023 legislatively approved levels.

Additionally, the Governor recommends $2.1 million ($1.6 million General Fund) to extend foster care subsidies for youth who remain in state custody from ages 18-21, and to apply the recommended foster care rate increases to this new population.

The Governor recommends $6.9 million in General Fund appropriations over the 2023-25 biennium to offset a projected decrease in Federal Medical Assistance Percentage funding received in the Clark County Child Welfare budget.

RURAL CHILD WELFARE

The Rural Child Welfare budget funds the delivery of child welfare services in the rural counties, including foster care placement costs and subsidized adoption costs for the rural region. The Governor recommends total funding of $52.2 million ($24.5 million General Fund) over the 2023-25 biennium for the Rural Child Welfare budget. To fund projected caseload increases in adoption subsidies, family foster care, advanced foster care, court jurisdiction, and kinship guardianship programs, and a projected caseload decrease in specialized foster care, the Governor recommends $709,537 ($519,186 General Fund) over the 2023-25 biennium.

The Governor also recommends $2.1 million ($1.6 million General Fund) over the 2023-25 biennium to increase foster care rates in each program listed above within the Rural Child Welfare budget.

Additionally, the Governor recommends $102,106 ($78,086 General Fund) to extend foster care subsidies for youth who remain in state custody from ages 18-21, and to apply the recommended foster care rate increases to this new population.

FAMILY SUPPORT PROGRAM

The Governor recommends a new budget to be funded with a transfer of $24.0 million ($3.4 million General Fund), including 38 positions and associated expenditures over the 2023-25 biennium and a net transfer of $13.9 million in federal American Rescue Plan Act Coronavirus State Fiscal Recovery Funds in FY 2024, from the Division of Child and Family Services' Administration budget. Additionally, the Governor recommends a transfer of $200,000 in federal funding each year of the 2023-25 biennium to transfer the Kinship Navigator program, a Title IV-E federally reimbursable program that supports those parenting a relative or fictive kin's child in Nevada, from the Rural Child Welfare budget to the Family Support Program budget. The new Family Support Program budget would consolidate family support services and allow for coordinated program oversight and more transparent reporting.

YOUTH ALTERNATIVE PLACEMENT

The Youth Alternative Placement budget provides General Fund appropriations to two county-operated facilities, China Spring/Aurora Pines in Douglas County and Spring Mountain in Las Vegas. The Governor recommends total funding of $8.0 million over the 2023-25 biennium, an increase of $398,850, or 5.3%, when compared to the $7.6 million approved for the 2021-23 biennium. Recommended General Fund

appropriations total $2.0 million, which represents a 59.9% decrease when compared to the $3.2 million appropriated for the 2021-23 biennium.

SUMMIT VIEW YOUTH CENTER

Summit View Youth Center is a 48-bed, maximum-security, male youth correctional facility located in North Las Vegas. The Governor recommends $335,824 in General Fund appropriations over the 2023-25 biennium to fund increases to the Clark County School District contract for the provision of education to youth residing at the Summit View Youth Center.

The Governor recommends $97,039 in General Fund appropriations over the 2023-25 biennium for a two-grade salary increase (approximately 10.0%) for five Correctional Sergeant positions.

CALIENTE YOUTH CENTER

The Caliente Youth Center is a secure juvenile residential correctional facility that serves youth between the ages of 12 and 19 with a maximum capacity of 112 youth located 150 miles north of Las Vegas in Caliente. The Governor recommends $19.5 million ($18.8 million General Fund) over the 2023-25 biennium.

The Governor recommends a reduction of $3.2 million ($3.1 General Fund reduction) including the elimination of 19 Group Supervisor positions, to reduce the capacity at Caliente Youth Center from 112 to 80 youth. Recommended reductions would result in the closure of two 16-bed cottages with five 16-bed cottages remaining in use.

NORTHERN NEVADA CHILD AND ADOLESCENT SERVICES

Northern Nevada Child and Adolescent Services provides a continuum of mental health services to severely emotionally disturbed children, adolescents, and their families in Northern Nevada, including early childhood and outpatient services, mobile crisis services, intensive targeted case management through the Wraparound in Nevada Program, and residential treatment services provided through two Psychiatric Residential Treatment Facilities. The Governor recommends total funding of $25.8 million ($11.8 million General Fund) over the 2023-25 biennium, which is an increase from the $22.1 million ($8.7 million General Fund) approved for the 2021-23 biennium.

The Governor recommends $1.3 million in General Fund appropriations and $8,157 in American Rescue Plan Act funds to support seven contract positions for the Northern Nevada Child and Adolescent Services Mobile Crisis Response Team during the 2023-25 biennium.

Also included in The Executive Budget is $1.6 million ($1.4 million General Fund) in FY 2025 to support 23 positions. Of the 23 recommended positions, 22 were supported by federal American Rescue Plan Act Coronavirus State Fiscal Recovery Funds in the 2021-22 Interim and 1 is a new Accounting Assistant position.

The Governor also recommends expenditure reductions totaling $108,378 ($71,051 General Fund increase) over the 2023-25 biennium to eliminate the Psychiatric Residential Treatment Facility program on the Enterprise campus north of the University of Nevada, Reno, within the Northern Nevada Child and Adolescent Services budget. Additionally, the Governor recommends a transfer of $3.5 million ($1.7 million General Fund) over the 2023-25 biennium, including 22 positions currently assigned to the Psychiatric Residential Treatment Facility Enterprise location, to Southern Nevada Child and Adolescent Services to support the recommended expansion of the Desert Willow Treatment Center.

SOUTHERN NEVADA CHILD AND ADOLESCENT SERVICES

Southern Nevada Child and Adolescent Services provides a comprehensive continuum of behavioral health care services in Southern Nevada for severely emotionally disturbed children and adolescents from birth through 18 years of age. Outpatient services are provided in Neighborhood Family Service Centers and through the Mobile Crisis unit. Residential services are provided at the West Charleston campus and includes Desert Willow Treatment Center, a hospital that provides inpatient residential and acute psychiatric services. The Governor recommends total funding of $78.8 million ($35.8 million General Fund) over the 2023-25 biennium, which is an increase from the $63.5 million ($25.6 million General Fund) approved for the 2021-23 biennium.

Total funding of $777,971 in General Fund appropriations over the 2023-25 biennium is recommended to fund two contracted security guard positions for the West Charleston campus.

The Governor recommends $1.8 million ($1.7 million General Fund) over the 2023-25 biennium to support nine positions for the Southern Nevada Child and Adolescent Services Mobile Crisis Response Team program. Of the requested positions, eight were contract positions funded with American Rescue Plan Act during the 2021-22 Interim. The ninth position is a new Accounting Assistant position.

Also included in The Executive Budget is $2.6 million ($2.4 million General Fund) in FY 2025 to support 30 positions. Of the recommended positions, 24 were contract positions funded with federal American Rescue Plan Act Coronavirus State Fiscal Recovery Funds in the 2021-22 Interim. The remaining 6 positions are new Accounting Assistant positions.

Additionally, the Governor recommends $9.3 million ($4.4 million General Fund) over the 2023-25 biennium to add 56 positions and associated expenditures to expand capacity at the Desert Willow Treatment Center from the current legislatively approved capacity of 32 beds to 58 beds. The 56 requested positions include 33 Mental Health Technicians, 12 Psychiatric Nurses, 1 Psychologist, 1 Senior Psychiatrist, 4 Administrative Assistants, 1 Accountant Technician, 1 Accounting Assistant, 2 Custodial Workers, and 1 Management Analyst. Positions requested are in addition to the transfer of 22 positions and associated expenditures from the Northern Nevada Child and Adolescent Services budget noted previously.

The Governor also recommends reductions totaling $2.5 million in federal funds over the 2023-25 biennium to eliminate 14 positions and associated expenditures due to the expiration of the federal System of Care grant and the federal Pediatric Mental Health Care Access grant on September 30, 2023.

VICTIMS OF CRIME

The Victims of Crime Program provides financial assistance to eligible victims who sustain injuries in a violent crime committed in Nevada, including hospital bills, medical and dental treatment, mental health counseling, lost wages, funeral costs, and other crime-related expenses. The Governor recommends $242,407 ($212,363 General Fund) to fund two positions and associated expenditures to assist with claim processing in the Victims of Crime program.

The Governor also recommends $6.5 million in General Fund appropriations and the reduction of $2.1 million in court assessment fee revenue over the 2023-25 biennium to adjust the funding sources that support the Victims of Crime program.

DEPARTMENT OF EMPLOYMENT, TRAINING AND REHABILITATION

The Department of Employment, Training and Rehabilitation serves Nevada citizens by facilitating the training and stability of a qualified workforce that supports a growing and diverse economy; enforcing rules that protect citizens from workplace and personal discrimination; and regulating private colleges, universities, and vocational training schools within Nevada.

The department is the lead state agency responsible for the administration of the Workforce Innovation and Opportunity Act in Nevada. 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, the Nevada Equal Rights Commission, the Commission on Postsecondary Education, and the Governor's Office of Workforce Innovation.

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, a surcharge of 0.05% on wages paid by Nevada employers, and penalties and interest collected from employers for nonpayment or late payment of unemployment insurance contributions. General Fund appropriations are made to the Nevada P20 Workforce Reporting budget; the Nevada Equal Rights Commission, which supplements contract payments from the federal Equal Employment Opportunity Commission; and to the Commission on Postsecondary Education, which is partially funded by the federal Department of Veterans Affairs. General Fund appropriations are also provided to the Vocational Rehabilitation program and the Bureau of Services to the Blind and Visually Impaired, primarily to match federal Section 110 funding.

The Governor recommends total funding of $463.8 million over the 2023-25 biennium, net of interagency transfers of $137.6 million, which represents an increase of $87.4 million, or 23.2%, compared to the $376.4 million approved by the 2021 Legislature

for the current biennium. Recommended General Fund appropriations increase by $2.7 million, or 23.0%, from the $11.9 million approved by the 2021 Legislature for the 2021-23 biennium to $14.7 million in the 2023-25 biennium.

REHABILITATION DIVISION

The Rehabilitation Division includes an administrative budget; the Bureau of Vocational Rehabilitation, which provides vocational rehabilitation services leading to employment for persons with disabilities; the Bureau of Services to the Blind and Visually Impaired, which provides vocational rehabilitation services leading to employment and independent living services to eligible individuals with blindness and visual impairments; the Bureau of Disability Adjudication, which makes medical determinations of eligibility for Social Security Administration disability benefit payment programs; and the Blind Business Enterprise program, which provides blind individuals seeking self-sufficiency the opportunity to operate snack bars and vending operations in federal, state and municipal buildings statewide.

VOCATIONAL REHABILITATION AND SERVICES TO THE BLIND OR VISUALLY IMPAIRED

The Governor recommends General Fund appropriations of $125,975 and federal funds of $465,447 over the 2023-25 biennium for three new Program Officer positions and two new Workforce Services Representative positions. The three new Program Officer positions would provide pre-employment transition services to high school students with disabilities who have Individualized Education Plans. The two new Workforce Services Representative positions would coordinate internal job placement and development efforts for clients and address a projected increase in job referral caseload.

The Governor recommends federal funds of $481,249 over the 2023-25 biennium for a new Disability Benefits 101 website that would provide information on employment and career planning, health coverage options, and disability benefits available to Nevadans.

EMPLOYMENT SECURITY DIVISION

The Employment Security Division (ESD) is responsible for the administration of the Unemployment Insurance program and numerous state- and federally-funded workforce investment programs that seek to connect Nevada employers with a skilled and qualified workforce.

EMPLOYMENT SECURITY - SPECIAL FUND

The Governor recommends penalties and interest revenue of $8.3 million over the 2023-25 biennium to be transferred to the Unemployment Insurance budget to continue funding for 60 intermittent positions to address the backlog in unemployment insurance claims.

ADMINISTRATIVE SERVICES DIVISION

The Governor recommends cost allocation reimbursement revenues of $186,895 over the 2023-25 biennium for one new Management Analyst position to oversee the Grants Unit and administer complex federal and state grant activities.

COMMISSION ON POSTSECONDARY EDUCATION

The Governor recommends General Fund appropriations of $55,299 and federal funds of $55,299 over the 2023-25 biennium for one new Compliance/Audit Investigator position to perform investigations and audits related to postsecondary education licensing, advertising violations, and student complaints.

Source of Funds Summary

2023-25 Fiscal Report

	2021-2022 Actual	2022-2023 Work Program	2023-2024 GOVERNOR RECOMMENDS	% Change	2024-2025 GOVERNOR RECOMMENDS	% Change
HEALTH AND HUMAN SERVICES						
HHS-DPBH - FAMILY PLANNING	2,712,775	2,999,885	2,646,361	-11.78	2,655,328	.34
GENERAL FUND	2,999,823	2,999,885	2,646,361	-11.78	2,655,328	.34
OTHER FUND	266					
REVERSIONS	-287,314					
HHS - DO - PATIENT PROTECTION COMMISSION	166,996	343,139	380,272	10.82	382,849	.68
GENERAL FUND	343,397	340,845	380,272	11.57	382,849	.68
INTERAGENCY TRANSFER		2,294				
REVERSIONS	-176,401					
HHS-DO-FUND FOR RESILIENT NEVADA	28,609,192	28,217,986	26,964,178	-4.44	24,322,773	-9.80
BALANCE FORWARD		28,209,245	23,121,460	-18.04	19,550,169	-15.45
INTERAGENCY TRANSFER		8,741				
OTHER FUND	28,609,192		3,842,718		4,772,604	24.20
HHS-DO - ADMINISTRATION	2,075,995	2,375,185	2,813,448	18.45	2,993,717	6.41
GENERAL FUND	1,637,903	1,664,832	1,851,895	11.24	1,968,913	6.32
INTERAGENCY TRANSFER	449,383	570,872	640,441	12.19	687,501	7.35
OTHER FUND	114,613	139,481	321,112	130.22	337,303	5.04
REVERSIONS	-125,904					
HHS-DO - DEVELOPMENTAL DISABILITIES	775,798	995,364	902,381	-9.34	840,859	-6.82
GENERAL FUND	154,868	157,618	186,461	18.30	182,714	-2.01
FEDERAL FUND	625,935	832,426	715,920	-14.00	658,145	-8.07
INTERAGENCY TRANSFER		5,320				
REVERSIONS	-5,005					
HHS-DO - GRANTS MANAGEMENT UNIT	24,567,946	46,851,703	24,912,822	-46.83	24,103,842	-3.25
GENERAL FUND	37,250	38,371	32,675	-14.84	34,297	4.96
FEDERAL FUND	17,527,905	21,676,061	19,656,370	-9.32	18,851,199	-4.10
INTERAGENCY TRANSFER	1,502,535	18,509,791				
OTHER FUND	5,511,202	6,627,480	5,223,777	-21.18	5,218,346	-.10
REVERSIONS	-10,946					
HHS-DO - GRIEF SUPPORT TRUST ACCOUNT	134,306	135,676	130,823	-3.58	132,013	.91
BALANCE FORWARD	59,003	70,567	59,458	-15.74	60,648	2.00
INTERAGENCY TRANSFER	74,794	64,425	70,681	9.71	70,681	
OTHER FUND	509	684	684		684	
DHHS DO - DATA ANALYTICS	2,479,026	3,536,336	3,511,834	-.69	3,678,988	4.76
GENERAL FUND	861,756	905,348	819,411	-9.49	859,217	4.86
FEDERAL FUND	209,592	346,377	278,355	-19.64	279,971	.58
INTERAGENCY TRANSFER	1,503,985	2,197,711	2,322,277	5.67	2,444,268	5.25
OTHER FUND	46,658	86,900	91,791	5.63	95,532	4.08
REVERSIONS	-142,965					
HHS-DO - INDIGENT HOSPITAL CARE	70,218,892	70,157,710	73,019,568	4.08	73,321,961	.41
BALANCE FORWARD	29,840,814	25,047,251	26,444,800	5.58	25,309,842	-4.29
OTHER FUND	40,378,078	45,110,459	46,574,768	3.25	48,012,119	3.09

	2021-2022 Actual	2022-2023 Work Program	2023-2024 GOVERNOR RECOMMENDS	% Change	2024-2025 GOVERNOR RECOMMENDS	% Change
HHS-DO - UPL HOLDING ACCOUNT	11,156,193	12,176,662	10,416,439	-14.46	10,441,439	.24
BALANCE FORWARD		303,085				
INTERAGENCY TRANSFER	11,156,193	11,873,577	10,416,439	-12.27	10,441,439	.24
HHS-DO - INDIVIDUALS WITH DISABILITIES ED PART C	3,529,079	6,371,723	5,008,025	-21.40	4,145,420	-17.22
FEDERAL FUND	3,529,079	5,993,355	5,008,025	-16.44	4,145,420	-17.22
INTERAGENCY TRANSFER		378,368				
TOTAL HEALTH AND HUMAN SERVICES - DIRECTOR'S OFFICE	146,426,198	174,161,369	150,706,151	-13.47	147,019,189	-2.45
GENERAL FUND	6,034,997	6,106,899	5,917,075	-3.11	6,083,318	2.81
BALANCE FORWARD	29,899,817	53,630,148	49,625,718	-7.47	44,920,659	-9.48
FEDERAL FUND	21,892,511	28,848,219	25,658,670	-11.06	23,934,735	-6.72
INTERAGENCY TRANSFER	14,686,890	33,611,099	13,449,838	-59.98	13,643,889	1.44
OTHER FUND	74,660,518	51,965,004	56,054,850	7.87	58,436,588	4.25
REVERSIONS	-748,535					
HHS-ADSD - COMMISSION FOR PERSONS WHO ARE DEAF	16,990	25,000	26,528	6.11	26,528	.00
GENERAL FUND	25,000	25,000	26,528	6.11	26,528	
REVERSIONS	-8,010					
HHS-ADSD - TOBACCO SETTLEMENT PROGRAM	6,517,869	7,255,151	7,256,275	.02	7,271,175	.21
OTHER FUND	6,517,869	7,255,151	7,256,275	.02	7,271,175	.21
HHS-ADSD - ADMINISTRATION	8,756,843	23,379,425	11,410,586	-51.19	12,224,887	7.14
GENERAL FUND	1,926,026	2,091,443	2,172,839	3.89	2,345,307	7.94
INTERAGENCY TRANSFER	7,335,162	21,287,982	9,237,747	-56.61	9,879,580	6.95
REVERSIONS	-504,345					
HHS-ADSD - SENIOR RX AND DISABILITY RX	308,749	665,265	358,498	-46.11	363,663	1.44
INTERAGENCY TRANSFER		1,131				
OTHER FUND	308,749	664,134	358,498	-46.02	363,663	1.44
HHS-ADSD - FAMILY PRESERVATION PROGRAM	2,827,440	3,032,392	3,730,536	23.02	3,836,484	2.84
GENERAL FUND	1,679,658	1,732,392	2,570,104	48.36	2,676,052	4.12
INTERAGENCY TRANSFER	1,019,898	1,100,000	960,432	-12.69	960,432	
OTHER FUND	200,000	200,000	200,000		200,000	
REVERSIONS	-72,116					
HHS-ADSD - RURAL REGIONAL CENTER	20,399,378	22,624,860	27,291,070	20.62	27,524,529	.86
GENERAL FUND	10,853,134	11,873,256	13,983,677	17.77	14,072,872	.64
INTERAGENCY TRANSFER	10,894,485	10,534,834	13,178,174	25.09	13,322,438	1.09
OTHER FUND	86,421	216,770	129,219	-40.39	129,219	
REVERSIONS	-1,434,662					

	2021-2022 Actual	2022-2023 Work Program	2023-2024 GOVERNOR RECOMMENDS	% Change	2024-2025 GOVERNOR RECOMMENDS	% Change
HHS-ADSD - CONSUMER HEALTH ASSISTANCE	2,057,752	2,217,783	1,616,716	-27.10	1,644,026	1.69
GENERAL FUND	370,787	371,757	932,912	150.95	952,030	2.05
INTERAGENCY TRANSFER	403,344	509,513	190,808	-62.55	192,025	.64
OTHER FUND	1,354,168	1,336,513	492,996	-63.11	499,971	1.41
REVERSIONS	-70,547					
HHS-ADSD - COMMUNICATION ACCESS SERVICES	5,125,499	5,807,280	5,483,193	-5.58	5,238,719	-4.46
BALANCE FORWARD	2,053,412	3,050,770	2,721,770	-10.78	2,468,116	-9.32
INTERAGENCY TRANSFER		9,137				
OTHER FUND	3,072,087	2,747,373	2,761,423	.51	2,770,603	.33
HHS-ADSD-APPLIED BEHAVIOR ANALYSIS	486,088	98,350				
BALANCE FORWARD	447,045		73,887			
OTHER FUND	39,043	98,350	-73,887	-175.13		
HHS-ADSD - EARLY INTERVENTION SERVICES	34,653,506	42,313,334	44,880,879	6.07	45,773,811	1.99
GENERAL FUND	31,905,219	34,819,097	38,326,602	10.07	39,135,344	2.11
FEDERAL FUND	293,137	497,973	405,411	-18.59	423,561	4.48
INTERAGENCY TRANSFER	6,057,049	6,996,264	6,148,866	-12.11	6,214,906	1.07
OTHER FUND	13,876					
REVERSIONS	-3,615,775					
HHS - ADSD- AUTISM TREATMENT ASSISTANCE PROGRAM	7,749,709	10,436,111	10,843,564	3.90	11,395,986	5.09
GENERAL FUND	5,450,747	6,839,646	7,042,041	2.96	7,513,666	6.70
INTERAGENCY TRANSFER	3,376,247	3,596,465	3,801,523	5.70	3,882,320	2.13
REVERSIONS	-1,077,285					
HHS-ADSD - HOME AND COMMUNITY-BASED SERVICES	53,767,296	95,995,679	25,636,348	-73.29	25,453,758	-.71
GENERAL FUND	27,048,229	30,203,519	17,404,497	-42.38	18,945,795	8.86
BALANCE FORWARD	101,282	101,282	101,282		101,282	
FEDERAL FUND	24,326,168	34,991,868	97,171	-99.72	95,458	-1.76
INTERAGENCY TRANSFER	10,351,635	30,511,099	7,904,232	-74.09	6,182,057	-21.79
OTHER FUND	219,759	187,911	129,166	-31.26	129,166	
REVERSIONS	-8,279,777					
HHS-ADSD - FOCIS AND MFP			3,564,228		1,855,275	-47.95
GENERAL FUND			435,831		455,935	4.61
BALANCE FORWARD			482,887		482,887	
FEDERAL FUND			2,225,419		481,087	-78.38
INTERAGENCY TRANSFER			420,091		435,366	3.64
HHS-ADSD - PLANNING, ADVOCACY AND COMMUNITY GRANTS			38,548,000		29,109,169	-24.49
GENERAL FUND			7,916,187		8,024,264	1.37
FEDERAL FUND			28,935,331		19,538,708	-32.47
INTERAGENCY TRANSFER			819,428		668,340	-18.44
OTHER FUND			877,054		877,857	.09

Source of Funds Summary

2023-25 Fiscal Report

	2021-2022 Actual	2022-2023 Work Program	2023-2024 GOVERNOR RECOMMENDS	% Change	2024-2025 GOVERNOR RECOMMENDS	% Change
HHS-ADSD - DESERT REGIONAL CENTER	161,235,445	211,060,706	226,279,595	7.21	231,405,225	2.27
GENERAL FUND	89,327,153	98,153,193	112,029,653	14.14	114,354,026	2.07
BALANCE FORWARD	85,750					
INTERAGENCY TRANSFER	90,075,180	109,950,070	110,378,987	.39	113,121,988	2.49
OTHER FUND	1,845,011	2,957,443	3,870,955	30.89	3,929,209	1.50
REVERSIONS	-20,097,649				2	
HHS-ADSD - SIERRA REGIONAL CENTER	56,981,504	61,296,010	75,671,991	23.45	75,727,842	.07
GENERAL FUND	28,436,647	30,990,306	37,781,067	21.91	37,563,733	-.58
INTERAGENCY TRANSFER	30,915,021	29,711,575	37,603,901	26.56	37,877,086	.73
OTHER FUND	302,504	594,129	287,023	-51.69	287,023	
REVERSIONS	-2,672,668					
HHS-ADSD - ADULT PROTCTIVE SERVS & LONG-TERM CARE			16,690,345		16,156,632	-3.20
GENERAL FUND			11,463,782		12,642,351	10.28
FEDERAL FUND			2,600,630		934,595	-64.06
INTERAGENCY TRANSFER			2,625,933		2,579,686	-1.76
HHS-ADSD - STATE INDEPENDENT LIVING COUNCIL			435,298		439,744	1.02
GENERAL FUND			96,533		101,074	4.70
FEDERAL FUND			338,765		338,670	-.03
TOTAL AGING AND DISABILITY SERVICES	360,884,068	486,207,346	499,723,650	2.78	495,447,453	-.86
GENERAL FUND	197,022,600	217,099,609	252,182,253	16.16	258,808,977	2.63
BALANCE FORWARD	2,687,489	3,152,052	3,379,826	7.23	3,052,285	-9.69
FEDERAL FUND	24,619,305	35,489,841	34,602,727	-2.50	21,812,079	-36.96
INTERAGENCY TRANSFER	160,428,021	214,208,070	193,270,122	-9.77	195,316,224	1.06
OTHER FUND	13,959,487	16,257,774	16,288,722	.19	16,457,886	1.04
REVERSIONS	-37,832,834				2	
HHS-HCF&P - INTERGOVERNMENTAL TRANSFER PROGRAM	209,074,182	256,376,215	206,299,080	-19.53	197,680,021	-4.18
BALANCE FORWARD	70,072,797	59,899,460	59,899,460		49,726,123	-16.98
INTERAGENCY TRANSFER	32,985,839	35,040,473	34,429,175	-1.74	34,020,310	-1.19
OTHER FUND	106,015,546	161,436,282	111,970,445	-30.64	113,933,588	1.75
HHS-HCF&P - HCF&P ADMINISTRATION	158,268,378	230,682,906	240,088,243	4.08	231,275,477	-3.67
GENERAL FUND	28,451,584	27,335,824	41,368,849	51.34	36,617,827	-11.48
BALANCE FORWARD	553,062	1,208,478	365,903	-69.72	1,480,862	304.71
FEDERAL FUND	126,656,100	162,783,191	159,713,528	-1.89	159,165,261	-.34
INTERAGENCY TRANSFER	1,076,709	36,035,768	14,424,718	-59.97	9,704,167	-32.73
OTHER FUND	2,041,100	3,319,645	24,215,245	629.45	24,307,360	.38
REVERSIONS	-510,177					
HHS-HCF&P - INCREASED QUALITY OF NURSING CARE	42,945,669	47,477,641	44,020,131	-7.28	44,555,636	1.22
BALANCE FORWARD	900,000	900,000	900,000		900,000	
OTHER FUND	42,045,669	46,577,641	43,120,131	-7.42	43,655,636	1.24
HHS-HCF&P - IMPROVE HEALTH CARE QUALITY & ACCESS			286,150,647		388,807,192	35.88
BALANCE FORWARD					102,656,545	
OTHER FUND			286,150,647		286,150,647	

Source of Funds Summary

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	2021-2022 Actual	2022-2023 Work Program	2023-2024 GOVERNOR RECOMMENDS	% Change	2024-2025 GOVERNOR RECOMMENDS	% Change
HHS-HCF&P - NEVADA CHECK UP PROGRAM	48,592,252	58,101,212	60,457,206	4.05	63,988,418	5.84
GENERAL FUND	11,988,060	13,464,457	13,550,798	.64	14,686,151	8.38
FEDERAL FUND	36,885,927	41,765,325	43,924,867	5.17	46,242,150	5.28
INTERAGENCY TRANSFER	147,927	504,211	1,256,688	149.24	1,302,913	3.68
OTHER FUND	1,664,636	2,367,219	1,724,853	-27.14	1,757,204	1.88
REVERSIONS	-2,094,298					
HHS-HCF&P - NEVADA MEDICAID, TITLE XIX	5,482,130,719	5,935,196,441	6,728,842,454	13.37	7,097,717,871	5.48
GENERAL FUND	852,440,871	1,180,867,082	1,204,542,905	2.00	1,271,143,390	5.53
BALANCE FORWARD	482,887	482,887				
FEDERAL FUND	3,969,584,208	4,108,764,688	4,655,960,363	13.32	4,930,405,454	5.89
INTERAGENCY TRANSFER	625,459,313	603,781,365	822,604,660	36.24	846,220,730	2.87
OTHER FUND	34,163,440	41,300,419	45,734,526	10.74	49,948,297	9.21
HHS-HCF&P - PRESCRIPTION DRUG REBATE	416,267,880	332,380,636	416,267,880	25.24	416,267,880	.00
OTHER FUND	416,267,880	332,380,636	416,267,880	25.24	416,267,880	
TOTAL HEALTH CARE FINANCING & POLICY	6,357,279,080	6,860,215,051	7,982,125,641	16.35	8,440,292,495	5.74
GENERAL FUND	892,880,515	1,221,667,363	1,259,462,552	3.09	1,322,447,368	5.00
BALANCE FORWARD	72,008,746	62,490,825	61,165,363	-2.12	154,763,530	153.02
FEDERAL FUND	4,133,126,235	4,313,313,204	4,859,598,758	12.67	5,135,812,865	5.68
INTERAGENCY TRANSFER	659,669,788	675,361,817	872,715,241	29.22	891,248,120	2.12
OTHER FUND	602,198,271	587,381,842	929,183,727	58.19	936,020,612	.74
REVERSIONS	-2,604,475					
HHS-DPBH - RADIATION CONTROL	6,843,777	7,262,534	7,115,046	-2.03	6,648,221	-6.56
BALANCE FORWARD	3,468,953	4,146,755	3,966,373	-4.35	3,501,331	-11.72
FEDERAL FUND	225,218	272,374				
INTERAGENCY TRANSFER	6,794	34,668	22,347	-35.54	22,673	1.46
OTHER FUND	3,150,148	2,808,737	3,126,326	11.31	3,124,217	-.07
REVERSIONS	-7,336					
HHS-DPBH - LOW-LEVEL RADIOACTIVE WASTE FUND	828,612	1,087,146	1,064,681	-2.07	1,034,665	-2.82
BALANCE FORWARD	528,557	819,139	819,139		789,123	-3.66
OTHER FUND	300,055	268,007	245,542	-8.38	245,542	
HHS-DPBH - NEVADA CENTRAL CANCER REGISTRY	863,290	1,077,569	1,136,743	5.49	1,109,489	-2.40
BALANCE FORWARD	135,821	153,452	154,162	.46	126,908	-17.68
INTERAGENCY TRANSFER	707,308	697,196	690,156	-1.01	690,156	
OTHER FUND	20,161	226,921	292,425	28.87	292,425	
HHS-DPBH - SO NV ADULT MENTAL HEALTH SERVICES	91,327,677	171,772,810	132,680,624	-22.76	124,279,194	-6.33
GENERAL FUND	88,646,699	90,438,497	99,448,102	9.96	102,036,071	2.60
BALANCE FORWARD	2,253,020	2,058,928				
FEDERAL FUND	624,206	1,656,119	1,030,296	-37.79	1,028,263	-.20
INTERAGENCY TRANSFER	4,706,925	76,234,751	30,768,968	-59.64	19,781,693	-35.71
OTHER FUND	1,379,294	1,384,515	1,433,258	3.52	1,433,167	-.01
REVERSIONS	-6,282,467					

Source of Funds Summary

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	2021-2022 Actual	2022-2023 Work Program	2023-2024 GOVERNOR RECOMMENDS	% Change	2024-2025 GOVERNOR RECOMMENDS	% Change
HHS-DPBH - NO NV ADULT MENTAL HEALTH SVCS	20,754,681	28,349,252	27,454,595	-3.16	28,075,007	2.26
GENERAL FUND	22,279,505	24,639,134	25,052,305	1.68	25,670,766	2.47
BALANCE FORWARD	163,394	67,891				
FEDERAL FUND	162,591	1,017,808	504,657	-50.42	504,657	
INTERAGENCY TRANSFER	1,171,732	1,929,979	1,253,815	-35.03	1,255,713	.15
OTHER FUND	620,553	694,440	643,818	-7.29	643,871	.01
REVERSIONS	-3,643,094					
HHS-DPBH-CRISIS RESPONSE		37,930,820	31,377,399	-17.28	16,233,734	-48.26
FEDERAL FUND		1,069,192	115,723	-89.18		
INTERAGENCY TRANSFER		35,528,304	15,000,000	-57.78		
OTHER FUND		1,333,324	16,261,676	1,119.63	16,233,734	-.17
HHS-DPBH - BEHAVIORAL HEALTH ADMINISTRATION	4,091,814	5,290,625	5,083,619	-3.91	4,952,580	-2.58
INTERAGENCY TRANSFER	4,345,658	5,290,625	5,083,619	-3.91	4,952,580	-2.58
REVERSIONS	-253,844					
HHS-DPBH - BEHAVIORAL HEALTH PREV & TREATMENT	59,777,748	95,765,415	62,365,496	-34.88	62,338,587	-.04
GENERAL FUND	6,047,277	6,119,756	6,240,679	1.98	6,258,471	.29
BALANCE FORWARD	186,411	79,066	32,586	-58.79	68,808	111.16
FEDERAL FUND	51,999,873	82,781,854	55,157,946	-33.37	55,170,399	.02
INTERAGENCY TRANSFER	2,238,626	6,673,250	827,037	-87.61	778,042	-5.92
OTHER FUND	102,356	111,489	107,248	-3.80	62,867	-41.38
REVERSIONS	-796,795					
HHS-DWSS - CHILD CARE SERVICE	2,032,724	2,516,769	2,951,850	17.29	3,004,937	1.80
BALANCE FORWARD	307,344	393,410	468,508	19.09	433,624	-7.45
INTERAGENCY TRANSFER	1,564,777	1,940,019	2,317,545	19.46	2,402,910	3.68
OTHER FUND	160,603	183,340	165,797	-9.57	168,403	1.57
HHS-DPBH - HEALTH STATISTICS AND PLANNING	4,455,147	4,352,789	3,222,217	-25.97	3,170,521	-1.60
BALANCE FORWARD	2,522,975	2,484,454	935,148	-62.36	883,452	-5.53
INTERAGENCY TRANSFER	213,630	453,460	698,560	54.05	698,560	
OTHER FUND	1,718,542	1,414,875	1,588,509	12.27	1,588,509	
HHS-DPBH - ENVIRONMENTAL HEALTH SERVICES	2,676,469	2,861,282	2,413,334	-15.66	2,278,655	-5.58
BALANCE FORWARD	733,699	844,602	710,668	-15.86	576,062	-18.94
FEDERAL FUND	160,050	189,453	149,368	-21.16	149,295	-.05
INTERAGENCY TRANSFER	153,251	231,113				
OTHER FUND	1,629,469	1,596,114	1,553,298	-2.68	1,553,298	
HHS-DPBH - PROBLEM GAMBLING	2,110,204	2,128,449	2,219,465	4.28	2,219,616	.01
GENERAL FUND	2,110,206	2,127,102	2,219,465	4.34	2,219,616	.01
INTERAGENCY TRANSFER		1,347				
REVERSIONS	-2					

	2021-2022 Actual	2022-2023 Work Program	2023-2024 GOVERNOR RECOMMENDS	% Change	2024-2025 GOVERNOR RECOMMENDS	% Change
HHS-DPBH - IMMUNIZATION PROGRAM	33,989,727	40,230,114	26,953,732	-33.00	7,262,402	-73.06
GENERAL FUND	700,095	700,049	976,605	39.51	1,050,533	7.57
BALANCE FORWARD	1,000,000	788,222				
FEDERAL FUND	27,171,091	36,380,342	24,677,565	-32.17	4,909,613	-80.10
INTERAGENCY TRANSFER	5,016,020	2,211,501	1,149,562	-48.02	1,152,256	.23
OTHER FUND	104,968	150,000	150,000		150,000	
REVERSIONS	-2,447					
HHS-DPBH - WIC FOOD SUPPLEMENT	58,451,657	67,560,867	64,948,942	-3.87	65,144,856	.30
BALANCE FORWARD	17,076	214,162				
FEDERAL FUND	43,842,745	46,728,400	47,765,279	2.22	47,961,193	.41
INTERAGENCY TRANSFER		21,363				
OTHER FUND	14,591,836	20,596,942	17,183,663	-16.57	17,183,663	
HHS-DPBH - COMMUNICABLE DISEASES	31,819,634	36,970,800	34,514,511	-6.64	38,703,199	12.14
BALANCE FORWARD	723,565	8,713,611	276,628	-96.83	4,446,064	1,507.24
FEDERAL FUND	10,794,456	13,042,268	14,409,934	10.49	14,410,739	.01
INTERAGENCY TRANSFER		10,190				
OTHER FUND	20,301,613	15,204,731	19,827,949	30.41	19,846,396	.09
HHS-DPBH - HEALTH CARE FACILITIES REG	22,209,935	42,505,921	26,735,597	-37.10	21,774,569	-18.56
GENERAL FUND	381,885	413,731	412,995	-.18	412,995	
BALANCE FORWARD	8,325,633	9,183,331	6,366,784	-30.67	3,907,072	-38.63
FEDERAL FUND	1,939,623	1,856,352	2,046,374	10.24	2,045,264	-.05
INTERAGENCY TRANSFER	2,297,080	22,876,552	8,641,732	-62.22	6,170,644	-28.59
OTHER FUND	9,545,343	8,175,955	9,267,712	13.35	9,238,594	-.31
REVERSIONS	-279,629					
HHS-DPBH - HEALTH CARE FACILITIES ADMIN PENALTY	100,673	140,381	187,161	33.32	232,433	24.19
BALANCE FORWARD	25,936	100,599	139,686	38.85	184,958	32.41
OTHER FUND	74,737	39,782	47,475	19.34	47,475	
HHS-DPBH - PUBLIC HEALTH PREPAREDNESS PROGRAM	40,719,093	34,617,408	12,970,631	-62.53	13,041,215	.54
GENERAL FUND			292,828		409,464	39.83
BALANCE FORWARD	62,885	95,742	107,718	12.51	122,579	13.80
FEDERAL FUND	15,818,748	25,530,735	12,106,680	-52.58	12,081,799	-.21
INTERAGENCY TRANSFER	24,614,594	8,748,106	177,882	-97.97	149,865	-15.75
OTHER FUND	251,344	242,825	285,523	17.58	277,508	-2.81
REVERSIONS	-28,478					
HHS-DPBH - HEALTH INVESTIGATIONS AND EPI	194,720,301	110,575,969	95,400,850	-13.72	15,420,968	-83.84
GENERAL FUND	409,704	448,638	562,794	25.45	545,417	-3.09
FEDERAL FUND	153,437,802	102,738,331	93,349,443	-9.14	13,386,938	-85.66
INTERAGENCY TRANSFER	40,960,950	7,224,828	1,399,378	-80.63	1,399,378	
OTHER FUND	134	164,172	89,235	-45.65	89,235	
REVERSIONS	-88,289					

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	2021-2022 Actual	2022-2023 Work Program	2023-2024 GOVERNOR RECOMMENDS	% Change	2024-2025 GOVERNOR RECOMMENDS	% Change
HHS-DPBH - CHRONIC DISEASE	23,481,849	44,328,046	12,527,818	-71.74	12,485,044	-.34
GENERAL FUND	3,000,184	3,000,470	501,359	-83.29	568,829	13.46
BALANCE FORWARD		20,690				
FEDERAL FUND	17,404,586	36,873,334	10,401,608	-71.79	10,411,730	.10
INTERAGENCY TRANSFER	320,575	1,127,775	456,130	-59.55	333,446	-26.90
OTHER FUND	3,018,972	3,305,777	1,168,721	-64.65	1,171,039	.20
REVERSIONS	-262,468					
HHS-DPBH - MATERNAL CHILD & ADOLESCENT HEALTH SVCS	7,077,020	12,953,246	8,417,755	-35.01	8,319,192	-1.17
GENERAL FUND	913,035	954,169	931,076	-2.42	954,103	2.47
BALANCE FORWARD	15,000	15,001	592	-96.05		
FEDERAL FUND	5,686,248	6,933,840	6,603,760	-4.76	6,491,456	-1.70
INTERAGENCY TRANSFER	488,142	5,041,613	873,624	-82.67	873,624	
OTHER FUND	31,391	8,623	8,703	.93	9	-99.90
REVERSIONS	-56,796					
HHS-DPBH - OFFICE OF HEALTH ADMINISTRATION	16,315,802	38,633,118	21,543,996	-44.23	23,271,802	8.02
GENERAL FUND	163,921	163,921	384,615	134.63	380,927	-.96
BALANCE FORWARD	3,880,983	6,315,600	5,753,817	-8.90	8,839,332	53.63
INTERAGENCY TRANSFER	12,272,332	32,153,597	15,405,564	-52.09	14,051,543	-8.79
REVERSIONS	-1,434					
HHS-DPBH - COMMUNITY HEALTH SERVICES	2,717,463	9,741,620	5,055,194	-48.11	5,097,060	.83
GENERAL FUND	1,278,969	1,413,211	1,711,283	21.09	1,741,118	1.74
FEDERAL FUND	346,567	203,955	27,880	-86.33	28,375	1.78
INTERAGENCY TRANSFER	830,945	7,571,124	2,624,366	-65.34	2,631,592	.28
OTHER FUND	533,660	553,330	691,665	25.00	695,975	.62
REVERSIONS	-272,678					
HHS-DPBH - PUBLIC HEALTH IMPROVEMENTS			6,240,000		2,080,000	-66.67
INTERAGENCY TRANSFER			6,240,000		2,080,000	-66.67
HHS-DPBH - EMERGENCY MEDICAL SERVICES	1,041,226	8,031,542	1,508,277	-81.22	1,560,561	3.47
GENERAL FUND	715,167	734,963	1,110,591	51.11	1,142,101	2.84
BALANCE FORWARD	149,732	151,326	146,585	-3.13	167,297	14.13
FEDERAL FUND	135,299	129,653	130,000	.27	130,000	
INTERAGENCY TRANSFER		5,146				
OTHER FUND	131,489	7,010,454	121,101	-98.27	121,163	.05
REVERSIONS	-90,461					
HHS-DPBH - ALCOHOL TAX PROGRAM	1,884,331	2,213,204	2,336,874	5.59	2,844,242	21.71
BALANCE FORWARD	482,583	1,088,946	1,084,798	-.38	1,555,230	43.37
OTHER FUND	1,401,748	1,124,258	1,252,076	11.37	1,289,012	2.95

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	2021-2022 Actual	2022-2023 Work Program	2023-2024 GOVERNOR RECOMMENDS	% Change	2024-2025 GOVERNOR RECOMMENDS	% Change
HHS-DPBH- LAKES CROSSING CENTER	13,872,909	15,361,683	14,759,531	-3.92	15,029,929	1.83
GENERAL FUND	12,809,330	13,118,739	14,751,306	12.44	15,021,704	1.83
BALANCE FORWARD	288,647	231,721				
FEDERAL FUND	13,513					
INTERAGENCY TRANSFER	720,636	1,580,124				
OTHER FUND	238,897	431,099	8,225	-98.09	8,225	
REVERSIONS	-198,114					
HHS-DPBH - RURAL CLINICS	15,054,284	18,501,705	18,559,658	.31	18,434,348	-.68
GENERAL FUND	12,607,480	13,764,588	14,771,085	7.31	14,760,250	-.07
BALANCE FORWARD		179,446				
FEDERAL FUND	208,648	459,192	370,467	-19.32	370,467	
INTERAGENCY TRANSFER	3,074,107	2,984,984	2,511,090	-15.88	2,396,615	-4.56
OTHER FUND	1,095,049	1,113,495	907,016	-18.54	907,016	
REVERSIONS	-1,931,000					
HHS-DPBH - MARIJUANA HEALTH REGISTRY	3,113,970	3,151,686	3,171,525	.63	3,272,870	3.20
BALANCE FORWARD	2,339,510	2,492,589	2,421,732	-2.84	2,523,077	4.18
INTERAGENCY TRANSFER		3,062				
OTHER FUND	774,460	656,035	749,793	14.29	749,793	
TOTAL DIVISION OF PUBLIC AND BEHAVIORAL HEALTH	662,332,017	845,912,770	634,917,121	-24.94	509,319,896	-19.78
GENERAL FUND	152,063,457	158,036,968	169,367,088	7.17	173,172,365	2.25
BALANCE FORWARD	27,611,724	40,638,683	23,384,924	-42.46	28,124,917	20.27
FEDERAL FUND	329,971,264	357,863,202	268,846,980	-24.87	169,080,188	-37.11
INTERAGENCY TRANSFER	105,704,082	220,574,677	96,141,375	-56.41	61,821,290	-35.70
OTHER FUND	61,176,822	68,799,240	77,176,754	12.18	77,121,136	-.07
REVERSIONS	-14,195,332					
HHS-WELFARE - ADMINISTRATION	50,722,555	122,729,034	109,507,575	-10.77	103,765,757	-5.24
GENERAL FUND	11,239,479	13,756,769	17,595,220	27.90	16,491,082	-6.28
BALANCE FORWARD	2,050,364	562,472	142,572	-74.65	142,572	
FEDERAL FUND	29,589,957	32,416,104	35,104,832	8.29	34,985,349	-.34
INTERAGENCY TRANSFER	7,451,044	74,562,970	55,201,893	-25.97	50,649,675	-8.25
OTHER FUND	1,666,834	1,430,719	1,463,058	2.26	1,497,079	2.33
REVERSIONS	-1,275,123					
HHS-WELFARE - TANF	37,150,684	47,152,490	31,741,721	-32.68	32,433,873	2.18
GENERAL FUND	24,607,702	24,607,702	24,607,810	.00	24,607,810	
BALANCE FORWARD	2,578,991					
FEDERAL FUND	9,963,991	22,544,788	7,133,911	-68.36	7,826,063	9.70
HHS-WELFARE - ASSISTANCE TO AGED AND BLIND	10,503,000	11,223,991	11,026,458	-1.76	11,560,715	4.85
GENERAL FUND	10,989,273	11,223,991	11,026,458	-1.76	11,560,715	4.85
REVERSIONS	-486,273					

Source of Funds Summary

2023-25 Fiscal Report

	2021-2022 Actual	2022-2023 Work Program	2023-2024 GOVERNOR RECOMMENDS	% Change	2024-2025 GOVERNOR RECOMMENDS	% Change
HHS-WELFARE - WELFARE FIELD SERVICES	136,175,653	163,287,159	161,805,019	-.91	166,389,443	2.83
GENERAL FUND	45,179,613	56,804,624	55,353,908	-2.55	57,112,739	3.18
BALANCE FORWARD	10,021,848	77,522				
FEDERAL FUND	34,415,991	48,379,222	54,290,306	12.22	55,641,043	2.49
INTERAGENCY TRANSFER	47,545,921	57,871,324	52,051,282	-10.06	53,523,033	2.83
OTHER FUND	55,774	154,467	109,523	-29.10	112,628	2.84
REVERSIONS	-1,043,494					
HHS-WELFARE - CHILD SUPPORT ENFORCEMENT PROGRAM	43,301,155	52,507,512	16,457,956	-68.66	16,596,905	.84
BALANCE FORWARD	20,273,560	13,751,733	1,544,208	-88.77	545,857	-64.65
FEDERAL FUND	18,800,761	33,243,422	10,192,572	-69.34	10,398,094	2.02
INTERAGENCY TRANSFER	4,837	98,990				
OTHER FUND	4,221,997	5,413,367	4,721,176	-12.79	5,652,954	19.74
HHS-WELFARE - CHILD SUPPORT FEDERAL REIMBURSEMENT	24,333,682	31,170,783	30,313,715	-2.75	29,583,185	-2.41
BALANCE FORWARD	235,333	232,894	227,486	-2.32	215,010	-5.48
FEDERAL FUND	24,098,349	30,937,889	30,086,229	-2.75	29,368,175	-2.39
HHS-WELFARE - CHILD ASSISTANCE AND DEVELOPMENT	215,249,877	371,076,562	180,792,151	-51.28	108,299,910	-40.10
GENERAL FUND	2,580,421	2,580,421	2,580,421		2,580,421	
FEDERAL FUND	212,669,456	288,437,219	166,211,730	-42.38	93,719,489	-43.61
INTERAGENCY TRANSFER		80,058,922	12,000,000	-85.01	12,000,000	
HHS-WELFARE - ENERGY ASSISTANCE PROGRAM	27,771,239	33,396,887	29,769,837	-10.86	23,080,349	-22.47
FEDERAL FUND	22,592,109	25,024,753	21,323,463	-14.79	17,079,781	-19.90
INTERAGENCY TRANSFER	5,841	17,613				
OTHER FUND	5,173,289	8,354,521	8,446,374	1.10	6,000,568	-28.96
TOTAL WELFARE AND SUPPORTIVE SERVICES	545,207,845	832,544,418	571,414,432	-31.37	491,710,137	-13.95
GENERAL FUND	94,596,488	108,973,507	111,163,817	2.01	112,352,767	1.07
BALANCE FORWARD	35,160,096	14,624,621	1,914,266	-86.91	903,439	-52.80
FEDERAL FUND	352,130,614	480,983,397	324,343,043	-32.57	249,017,994	-23.22
INTERAGENCY TRANSFER	55,007,643	212,609,819	119,253,175	-43.91	116,172,708	-2.58
OTHER FUND	11,117,894	15,353,074	14,740,131	-3.99	13,263,229	-10.02
REVERSIONS	-2,804,890					
HHS-DCFS - CHILDREN, YOUTH & FAMILY ADMINISTRATION	48,971,122	102,785,096	28,582,370	-72.19	23,759,695	-16.87
GENERAL FUND	8,064,376	8,388,204	5,700,864	-32.04	5,583,232	-2.06
BALANCE FORWARD	137,390	118,163	118,163		118,163	
FEDERAL FUND	38,551,128	44,321,734	5,763,212	-87.00	5,384,546	-6.57
INTERAGENCY TRANSFER	1,088,168	48,564,495	14,621,374	-69.89	10,225,374	-30.07
OTHER FUND	2,416,325	1,392,500	2,378,757	70.83	2,448,380	2.93
REVERSIONS	-1,286,265					
HHS-DCFS - VICTIMS SERVICES			15,755,304		15,735,844	-.12
FEDERAL FUND			15,755,304		15,735,844	-.12

Source of Funds Summary

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	2021-2022 Actual	2022-2023 Work Program	2023-2024 GOVERNOR RECOMMENDS	% Change	2024-2025 GOVERNOR RECOMMENDS	% Change
HHS-DCFS - VICTIMS OF DOMESTIC VIOLENCE	6,466,852	5,252,542	7,578,618	44.28	6,963,633	-8.11
BALANCE FORWARD	1,134,255	2,237,322	2,240,776	.15	1,626,532	-27.41
OTHER FUND	5,332,597	3,015,220	5,337,842	77.03	5,337,101	-.01
HHS-DCFS - INFORMATION SERVICES	6,815,698	26,730,495	14,071,447	-47.36	19,356,902	37.56
GENERAL FUND	4,124,510	4,274,212	4,332,612	1.37	4,435,974	2.39
FEDERAL FUND	2,728,078	3,228,119	3,127,253	-3.12	3,219,607	2.95
INTERAGENCY TRANSFER	387,467	19,228,164	6,611,582	-65.62	11,701,321	76.98
REVERSIONS	-424,357					
HHS-DCFS - WASHOE COUNTY CHILD WELFARE	38,552,622	40,418,316	38,909,082	-3.73	39,424,275	1.32
GENERAL FUND	18,098,818	18,298,782	19,141,220	4.60	19,479,909	1.77
BALANCE FORWARD		818,612				
FEDERAL FUND	20,438,362	20,786,458	19,654,229	-5.45	19,830,733	.90
INTERAGENCY TRANSFER	34,511	514,464	113,633	-77.91	113,633	
REVERSIONS	-19,069					
HHS-DCFS - CLARK COUNTY CHILD WELFARE	116,778,186	114,796,674	125,974,665	9.74	128,490,312	2.00
GENERAL FUND	53,394,748	54,217,972	69,206,915	27.65	70,395,293	1.72
BALANCE FORWARD		1,291,338				
FEDERAL FUND	63,183,719	57,997,633	56,757,734	-2.14	58,085,003	2.34
INTERAGENCY TRANSFER	333,928	1,289,731	10,016	-99.22	10,016	
REVERSIONS	-134,209					
HHS-DCFS - RURAL CHILD WELFARE	21,927,821	24,546,137	25,682,551	4.63	26,540,494	3.34
GENERAL FUND	8,266,405	8,650,733	12,004,564	38.77	12,479,177	3.95
BALANCE FORWARD		271,653				
FEDERAL FUND	9,947,177	8,192,489	8,632,758	5.37	8,855,569	2.58
INTERAGENCY TRANSFER	1,819,952	2,490,061	2,030,132	-18.47	2,116,719	4.27
OTHER FUND	2,605,040	4,941,201	3,015,097	-38.98	3,089,029	2.45
REVERSIONS	-710,753					
HHS-DCFS - CHILDREN'S TRUST ACCOUNT	1,557,280	1,370,425	991,716	-27.63	854,978	-13.79
BALANCE FORWARD	877,375	683,922	289,914	-57.61	154,756	-46.62
INTERAGENCY TRANSFER	673,128	680,596	694,305	2.01	692,716	-.23
OTHER FUND	6,777	5,907	7,497	26.92	7,506	.12
HHS-DCFS - CHILD WELFARE TRUST	397,417	447,589	399,969	-10.64	456,824	14.21
BALANCE FORWARD	156,387	237,985	196,275	-17.53	244,637	24.64
OTHER FUND	241,030	209,604	203,694	-2.82	212,187	4.17
HHS-DCFS - TRANSITION FROM FOSTER CARE	1,719,365	1,511,116	1,459,676	-3.40	1,299,872	-10.95
BALANCE FORWARD	741,137	611,002	511,116	-16.35	351,312	-31.27
OTHER FUND	978,228	900,114	948,560	5.38	948,560	
HHS-DCFS - REVIEW OF DEATH OF CHILDREN	579,548	420,378	442,935	5.37	369,895	-16.49
BALANCE FORWARD	429,962	285,215	285,229	.00	213,509	-25.14
OTHER FUND	149,586	135,163	157,706	16.68	156,386	-.84

	2021-2022 Actual	2022-2023 Work Program	2023-2024 GOVERNOR RECOMMENDS	% Change	2024-2025 GOVERNOR RECOMMENDS	% Change
HHS-DCFS - JUVENILE JUSTICE SERVICES	3,555,295	5,329,289	5,565,504	4.43	5,625,229	1.07
GENERAL FUND	3,132,781	3,115,550	4,382,725	40.67	4,440,991	1.33
BALANCE FORWARD	6,501	2,130				
FEDERAL FUND	461,805	2,178,599	1,093,969	-49.79	1,095,428	.13
INTERAGENCY TRANSFER	67,242	6,560	53,801	720.14	53,801	
OTHER FUND	96,637	26,450	35,009	32.36	35,009	
REVERSIONS	-209,671					
HHS-DCFS - FAMILY SUPPORT PROGRAM			26,516,065		11,848,545	-55.32
GENERAL FUND			1,444,081		1,939,381	34.30
FEDERAL FUND			9,407,627		8,408,506	-10.62
INTERAGENCY TRANSFER			15,180,669		997,420	-93.43
OTHER FUND			483,688		503,238	4.04
HHS-DCFS - YOUTH ALTERNATIVE PLACEMENT	3,984,694	4,272,838	3,984,694	-6.74	3,984,694	.00
GENERAL FUND	1,798,382	1,399,532	1,000,000	-28.55	1,000,000	
INTERAGENCY TRANSFER		686,994				
OTHER FUND	2,186,312	2,186,312	2,984,694	36.52	2,984,694	
HHS-DCFS - SUMMIT VIEW YOUTH CENTER	6,724,534	7,602,066	8,535,993	12.29	8,812,862	3.24
GENERAL FUND	6,272,771	7,267,586	8,307,637	14.31	8,584,506	3.33
BALANCE FORWARD	145,790	109,264				
INTERAGENCY TRANSFER	553,359	225,216	228,356	1.39	228,356	
OTHER FUND	106					
REVERSIONS	-247,492					
HHS-DCFS - CALIENTE YOUTH CENTER	7,336,487	9,762,388	9,373,471	-3.98	10,135,993	8.13
GENERAL FUND	6,460,715	9,335,454	9,005,698	-3.53	9,771,355	8.50
BALANCE FORWARD	56,969					
INTERAGENCY TRANSFER	1,164,040	426,934	367,773	-13.86	364,638	-.85
OTHER FUND	142					
REVERSIONS	-345,379					
HHS-DCFS - NEVADA YOUTH TRAINING CENTER	7,208,996	8,944,976	9,868,640	10.33	10,186,762	3.22
GENERAL FUND	7,270,681	8,436,832	9,315,847	10.42	9,632,836	3.40
BALANCE FORWARD	130,031	103,005				
INTERAGENCY TRANSFER	369,299	376,551	514,040	36.51	515,042	.19
OTHER FUND	27,237	28,588	38,753	35.56	38,884	.34
REVERSIONS	-588,252					
HHS-DCFS - YOUTH PAROLE SERVICES	6,077,292	6,802,347	6,922,335	1.76	7,072,366	2.17
GENERAL FUND	3,267,578	3,341,242	3,478,644	4.11	3,549,991	2.05
INTERAGENCY TRANSFER	10,562	52,871	6,715	-87.30	6,715	
OTHER FUND	3,039,100	3,408,234	3,436,976	.84	3,515,660	2.29
REVERSIONS	-239,948					
HHS-DCFS - NORTHERN NV CHILD & ADOLESCENT SERVICES	8,111,934	12,770,261	12,638,139	-1.03	13,125,664	3.86
GENERAL FUND	4,282,685	4,442,272	5,076,258	14.27	6,772,037	33.41
INTERAGENCY TRANSFER	4,010,908	7,582,290	6,809,833	-10.19	5,601,571	-17.74
OTHER FUND	757,306	745,699	752,048	.85	752,056	.00
REVERSIONS	-938,965					

Source of Funds Summary

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	2021-2022 Actual	2022-2023 Work Program	2023-2024 GOVERNOR RECOMMENDS	% Change	2024-2025 GOVERNOR RECOMMENDS	% Change
HHS-DCFS - SOUTHERN NV CHILD & ADOLESCENT SERVICES	27,184,236	42,502,087	39,557,010	-6.93	39,238,289	-.81
GENERAL FUND	12,670,501	12,977,003	16,199,862	24.84	19,580,356	20.87
BALANCE FORWARD	433,894	164,801				
FEDERAL FUND	3,070,467	3,432,311	2,606,677	-24.05	44,792	-98.28
INTERAGENCY TRANSFER	9,995,913	24,179,176	18,952,431	-21.62	17,815,101	-6.00
OTHER FUND	1,868,601	1,748,796	1,798,040	2.82	1,798,040	
REVERSIONS	-855,140					
HHS-DCFS - VICTIMS OF CRIME	8,483,226	9,304,659	9,231,285	-.79	8,874,086	-3.87
GENERAL FUND			3,261,867		3,415,004	4.69
BALANCE FORWARD	2,352,776	1,043,470	1,166,476	11.79	1,130,967	-3.04
FEDERAL FUND	1,118,900	2,252,000	2,347,650	4.25	2,350,008	.10
INTERAGENCY TRANSFER	2,300,249	1,947,574	485,695	-75.06		
OTHER FUND	2,711,301	4,061,615	1,969,597	-51.51	1,978,107	.43
TOTAL CHILD AND FAMILY SERVICES	322,432,605	425,569,679	392,041,469	-7.88	382,157,214	-2.52
GENERAL FUND	137,104,951	144,145,374	171,858,794	19.23	181,060,042	5.35
BALANCE FORWARD	6,602,467	7,977,882	4,807,949	-39.73	3,839,876	-20.13
FEDERAL FUND	139,499,636	142,389,343	125,146,413	-12.11	123,010,036	-1.71
INTERAGENCY TRANSFER	22,808,726	108,251,677	66,680,355	-38.40	50,442,423	-24.35
OTHER FUND	22,416,325	22,805,403	23,547,958	3.26	23,804,837	1.09
REVERSIONS	-5,999,500					
DETR - COMMISSION ON POSTSECONDARY EDUCATION	620,792	691,763	668,541	-3.36	645,340	-3.47
GENERAL FUND	541,435	573,333	528,805	-7.77	496,793	-6.05
FEDERAL FUND	117,628	112,490	139,736	24.22	148,547	6.31
INTERAGENCY TRANSFER		5,940				
REVERSIONS	-38,271					
DETR - ADMINISTRATION	5,502,840	6,668,642	6,741,396	1.09	6,782,036	.60
BALANCE FORWARD	517,412	515,565	739,772	43.49	739,771	-.00
INTERAGENCY TRANSFER	4,984,976	6,153,077	6,001,624	-2.46	6,042,265	.68
OTHER FUND	452					
DETR - INFORMATION DEVELOPMENT AND PROCESSING	14,669,898	20,471,042	17,502,748	-14.50	17,119,090	-2.19
BALANCE FORWARD	945,260	945,854	701,070	-25.88	799,266	14.01
INTERAGENCY TRANSFER	13,723,963	19,328,580	16,801,678	-13.07	16,319,824	-2.87
OTHER FUND	675	196,608				
DETR - RESEARCH & ANALYSIS	2,436,153	3,570,496	3,262,407	-8.63	3,247,682	-.45
BALANCE FORWARD	241,832	244,307	669,036	173.85	585,453	-12.49
FEDERAL FUND	1,303,767	1,537,080	1,172,055	-23.75	1,204,847	2.80
INTERAGENCY TRANSFER	890,554	1,789,109	1,421,316	-20.56	1,457,382	2.54
DETR - EQUAL RIGHTS COMMISSION	1,741,421	3,014,052	2,931,033	-2.75	2,244,632	-23.42
GENERAL FUND	1,529,840	1,730,891	1,750,455	1.13	1,716,054	-1.97
FEDERAL FUND	511,160	613,000	528,000	-13.87	528,000	
INTERAGENCY TRANSFER		669,548	652,000	-2.62		
OTHER FUND		613	578	-5.71	578	
REVERSIONS	-299,579					

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	2021-2022 Actual	2022-2023 Work Program	2023-2024 GOVERNOR RECOMMENDS	% Change	2024-2025 GOVERNOR RECOMMENDS	% Change
DETR - REHABILITATION ADMINISTRATION	1,361,433	1,776,508	1,665,057	-6.27	1,659,795	-.32
BALANCE FORWARD	166,392	166,392	154,514	-7.14	106,399	-31.14
INTERAGENCY TRANSFER	1,195,041	1,610,116	1,510,543	-6.18	1,553,396	2.84
DETR - DISABILITY ADJUDICATION	17,231,630	20,636,777	21,042,150	1.96	21,334,565	1.39
FEDERAL FUND	17,231,630	20,509,825	21,042,150	2.60	21,334,565	1.39
INTERAGENCY TRANSFER		126,952				
DETR - VOCATIONAL REHABILITATION	17,259,451	20,678,436	21,668,133	4.79	21,602,023	-.31
GENERAL FUND	2,412,597	2,400,644	3,604,634	50.15	3,658,966	1.51
BALANCE FORWARD	-61,081	61,082				
FEDERAL FUND	14,256,502	17,119,948	18,058,499	5.48	17,938,057	-.67
INTERAGENCY TRANSFER	35,274	188,888				
INTERIM FINANCE	615,035	888,874				
OTHER FUND	1,124	19,000	5,000	-73.68	5,000	
DETR - SERVICES TO BLIND OR VISUALLY IMPAIRED	2,416,376	3,279,858	3,139,877	-4.27	3,128,355	-.37
GENERAL FUND	496,294	521,112	544,597	4.51	568,728	4.43
FEDERAL FUND	1,938,216	2,582,062	2,494,086	-3.41	2,458,433	-1.43
INTERAGENCY TRANSFER	103,890	130,098	96,194	-26.06	96,194	
INTERIM FINANCE		35,620				
OTHER FUND		10,966	5,000	-54.40	5,000	
REVERSIONS	-122,024					
DETR - BLIND BUSINESS ENTERPRISE PROGRAM	4,371,964	4,464,102	4,724,744	5.84	4,822,341	2.07
BALANCE FORWARD	2,307,148	2,787,839	2,930,398	5.11	3,027,995	3.33
INTERAGENCY TRANSFER		4,281				
OTHER FUND	2,064,816	1,671,982	1,794,346	7.32	1,794,346	
DETR - ESD ADMINISTRATION	1,259,973	2,086,528	2,013,764	-3.49	2,115,825	5.07
BALANCE FORWARD	118,157	118,157	335,669	184.09	445,642	32.76
INTERAGENCY TRANSFER	1,141,816	1,968,371	1,678,095	-14.75	1,670,183	-.47
DETR - OFFICE OF WORKFORCE INNOVATION	6,492,953	13,665,577	3,681,004	-73.06	2,414,539	-34.41
GENERAL FUND	2,541	2,541				
BALANCE FORWARD	148,799	180				
FEDERAL FUND	5,377,372	12,185,788	2,540,871	-79.15	1,344,029	-47.10
INTERAGENCY TRANSFER	964,241	1,462,068	1,140,133	-22.02	1,070,510	-6.11
OTHER FUND		15,000				
DETR - NEVADA P20 WORKFORCE REPORTING	691,247	966,606	879,225	-9.04	929,023	5.66
GENERAL FUND	859,571	866,624	879,225	1.45	929,023	5.66
INTERAGENCY TRANSFER		99,982				
REVERSIONS	-168,324					
DETR - WORKFORCE DEVELOPMENT	88,270,964	105,404,895	103,377,427	-1.92	112,019,092	8.36
BALANCE FORWARD	19,282,130	26,525,663	25,959,666	-2.13	32,400,361	24.81
FEDERAL FUND	49,592,370	58,680,071	50,181,218	-14.48	52,220,100	4.06
INTERAGENCY TRANSFER	26,000	1,940,003	376,546	-80.59	13,824	-96.33
OTHER FUND	19,370,464	18,259,158	26,859,997	47.10	27,384,807	1.95

Source of Funds Summary

2023-25 Fiscal Report

	2021-2022 Actual	2022-2023 Work Program	2023-2024 GOVERNOR RECOMMENDS	% Change	2024-2025 GOVERNOR RECOMMENDS	% Change
DETR - EMPLOYMENT SECURITY - SPECIAL FUND	18,681,351	73,863,898	60,611,534	-17.94	65,696,767	8.39
BALANCE FORWARD	12,377,237	16,074,643	20,052,780	24.75	23,861,557	18.99
FEDERAL FUND	462,767					
INTERAGENCY TRANSFER	271,676	53,163,381	32,616,307	-38.65	32,616,307	
OTHER FUND	5,569,671	4,625,874	7,942,447	71.70	9,218,903	16.07
DETR - UNEMPLOYMENT INSURANCE	68,044,046	78,478,271	40,153,979	-48.83	41,595,440	3.59
BALANCE FORWARD	5,287,633	2,356,326	3,736,108	58.56	3,736,108	
FEDERAL FUND	60,412,897	58,676,926	29,598,266	-49.56	30,010,114	1.39
INTERAGENCY TRANSFER	2,191,805	17,133,205	6,728,960	-60.73	7,764,660	15.39
OTHER FUND	151,711	311,814	90,645	-70.93	84,558	-6.72
TOTAL EMPLOYMENT, TRAINING AND REHABILITATION	251,052,492	359,717,451	294,063,019	-18.25	307,356,545	4.52
GENERAL FUND	5,842,278	6,095,145	7,307,716	19.89	7,369,564	.85
BALANCE FORWARD	41,330,919	49,796,008	55,279,013	11.01	65,702,552	18.86
FEDERAL FUND	151,204,309	172,017,190	125,754,881	-26.89	127,186,692	1.14
INTERAGENCY TRANSFER	25,529,236	105,773,599	69,023,396	-34.74	68,604,545	-.61
INTERIM FINANCE	615,035	924,494				
OTHER FUND	27,158,913	25,111,015	36,698,013	46.14	38,493,192	4.89
REVERSIONS	-628,198					
HEALTH AND HUMAN SERVICES						
GENERAL FUND	1,485,545,286	1,862,124,865	1,977,259,295	6.18	2,061,294,401	4.25
BALANCE FORWARD	215,301,258	232,310,219	199,557,059	-14.10	301,307,258	50.99
FEDERAL FUND	5,152,443,874	5,530,904,396	5,763,951,472	4.21	5,849,854,589	1.49
INTERAGENCY TRANSFER	1,043,834,386	1,570,390,758	1,430,533,502	-8.91	1,397,249,199	-2.33
INTERIM FINANCE	615,035	924,494				
OTHER FUND	812,688,230	787,673,352	1,153,690,155	46.47	1,163,597,480	.86
REVERSIONS	-64,813,764				2	
TOTAL FOR HEALTH AND HUMAN SERVICES	8,645,614,305	9,984,328,084	10,524,991,483	5.42	10,773,302,929	2.36
Less: INTER-AGENCY TRANSFER	1,043,834,386	1,570,390,758	1,430,533,502	-8.91	1,397,249,199	-2.33
NET HEALTH AND HUMAN SERVICES	7,601,779,919	8,413,937,326	9,094,457,981	8.09	9,376,053,730	3.10

PUBLIC SAFETY

Public Safety consists of agencies that generally promote safety, provide law enforcement, and protect the public and community throughout the state. The Peace Officers Standards and Training Commission; Department of Corrections; Department of Motor Vehicles; and Department of Public Safety, including the Nevada Highway Patrol and the Division of Parole and Probation, comprise the Public Safety function.

The Governor recommends General Fund appropriations for the Public Safety function totaling $865.0 million over the 2023-25 biennium, an increase of 12.4% compared to General Fund appropriations of $769.7 million approved by the 2021 Legislature for the 2021-23 biennium. Amounts recommended from all funding sources, less interagency transfers, one-time appropriations, and supplemental appropriations, total $1.609 billion for the 2023-25 biennium, which is an increase of 5.6% compared to the $1.523 billion of funding legislatively approved for the 2021-23 biennium.

PEACE OFFICER STANDARDS AND TRAINING COMMISSION

The Peace Officer Standards and Training Commission establishes minimum professional standards for training and certification of peace officers within the state. In addition, the Commission provides basic law enforcement academies, certifies and monitors continuing education courses, and audits other law enforcement academies. The Governor recommends total funding, excluding one-time appropriations, supplemental appropriations, and interagency transfers, of $4.8 million over the 2023-25 biennium, a 13.0% decrease from the $5.5 million approved over the 2021-23 biennium.

The Governor recommends changing the primary funding source for the Peace Officer Standards and Training Commission from Court Assessments to General Fund. This recommendation results in a reduction of $4.7 million in Court Assessment revenue with a corresponding increase in General Funds over the 2023-25 biennium.

DEPARTMENT OF CORRECTIONS

The Nevada Department of Corrections is governed by the Board of Prison Commissioners, which consists of the Governor, the Attorney General, and the Secretary of State. The Governor serves as chairperson of the board and appoints the director of the department. The department's facilities consist of 9 major institutions, 10 conservation camps and 2 transitional housing facilities. Of the 21 institutions and facilities, 2 major institutions and 1 conservation camp is permanently closed and are provided funding to maintain the facilities.

The Governor recommends General Fund support, less one-time appropriations, for the Nevada Department of Corrections of $701.5 million over the 2023-25 biennium, which is an increase of $68.1 million, or 10.7%, when compared to the $633.4 million approved for the 2021-23 biennium by the 2021 Legislature. Amounts recommended from all funding sources, less interagency transfers and one-time appropriations, total

$784.4 million over the 2023-25 biennium, which is an increase of 8.6% compared to the $722.6 million of funding approved for the 2021-23 biennium.

OFFENDER POPULATION

The Governor recommended (budgeted) average annual offender population is 10,497 for Fiscal Year (FY) 2024 and 10,687 for FY 2025. This represents an increase of 356 offenders (3.5%) from the FY 2022 actual average annual population of 10,141 offenders compared to the FY 2024 projected population (Projections are provided by JFA Associates, an independent forecasting contractor). The average cost per offender in the Governor's recommended budget is $33,553 in FY 2024 and $33,965 in FY 2025, as detailed in the following table:

Governor's Recommended Funding and Offender Population Overview				
	FY 2022	FY 2023	FY 2024	FY 2025
	Actuals	Legislature Approved	Governor Recommended	Governor Recommended
Total Funding[1]	$ 319,914,777	$ 337,995,561	$ 352,206,964	$ 362,978,941
General Fund Support	$ 312,970,622	$ 320,438,312	$ 345,291,373	$ 356,062,929
Average Annual Offender Population	10,141	10,349	10,497	10,687
Annual Cost per Offender	$ 31,547	$ 32,660	$ 33,553	$ 33,965
Authorized Positions (Full-Time Equivalent)	2,892.62	2,892.62	2,893.62	2,893.62
1 Total Funding for operating budgets only – Excludes Offenders Store, Prison Industries, Inmate Welfare, and Prison Ranch budgets.				

FUNDING RECOMMENDATIONS

Significant funding recommendations for the department as recommended by the Governor include the following:

- Maintain the existing temporary closure of the Ely Conservation Camp, resulting in a reduction of $2.7 million in General Fund appropriations over the 2023-25 biennium.
- General Fund appropriations of $28.1 million over the 2023-25 biennium to fund a two-grade salary increase (approximately 10.0%) for Correctional Officer Trainees, Correctional Officers, Senior Correctional Officers, and Correctional Sergeants.
- General Fund appropriations of $300,000 over the 2023-25 biennium to fund the acquisition of a new automated medication inventory management system to assist with identifying billable services, lower inventory spending, and improve regulatory compliance.
- General Fund appropriations of $111,917 over the 2023-25 biennium to fund one new Pharmacy Technician position to support the department's central pharmacy and the additional needs for the department's various pharmacies across the state.

DEPARTMENT OF MOTOR VEHICLES

The Department of Motor Vehicles (DMV) provides compliance and enforcement of Nevada laws concerning vehicle registrations, driver licensing, motor carrier services, motor and special fuel tax reporting, emission control, verification of insurance functions, and automobile wreckers and body shops. The Governor recommends Highway Fund appropriations for the DMV totaling $149.4 million for the 2023-25 biennium, a decrease

of 1.3% compared to $151.4 million in Highway Fund appropriations approved by the 2021 Legislature for the 2021-23 biennium. The Governor recommends total funding from all revenue sources, less interagency transfers, of $367.9 million for the 2023-25 biennium, a decrease of 4.3% when compared to the funding of $384.6 million approved for the 2021-23 biennium.

ADMINISTRATIVE CAP

Historically, *Nevada Revised Statutes* (NRS) 408.235 limited the DMV from expending more than 22.0% of Highway Fund collections on administration, excluding gasoline tax revenue that is not subject to this limitation. This administrative cap was increased to 27.0% by the 2015 Legislature due to its approval of the department's plan to begin the replacement of its mainframe computer system. The increased administrative cap recognized the additional expenditures associated with this project and was scheduled to sunset after FY 2020, at which time the DMV initially projected the new computer system would be deployed. However, due to delays with the project, the 2019 Legislature and the 2021 Legislature approved extending the increased administrative cap. The 27.0% administrative cap is to sunset June 30, 2026.

Based on revenue projections provided by the department in December 2022, Highway Fund proceeds collected by the DMV (excluding gasoline tax revenue) are projected to be $405.2 million in FY 2023, $415.6 million in FY 2024, and $426.6 million in FY 2025, which is an increase of 2.6% in both FY 2024 and FY 2025. Based on the DMV's revenue projections, the department's historic 22.0% cap threshold would be $94.2 million for FY 2024 and $96.7 million for FY 2025 (including projected Highway Fund reversions from the Records Search, Insurance Verification, and Special Plates Trust budgets). Excluding estimated gasoline tax administration costs that are not subject to the administrative cap, the Governor recommends Highway Fund appropriations in the amount of $74.6 million in FY 2024 and $73.5 million in FY 2025. The Governor's recommended budget for the DMV appears to be under the historic 22.0% cap by $19.6 million in FY 2024 and $23.2 million in FY 2025. However, the Governor recommends one-time Highway Fund appropriations of $4.6 million for equipment replacement departmentwide. If all one-time Highway Fund appropriations for the DMV are considered in the calculations, the DMV would be under the historic 22.0% cap by $15.0 million in FY 2024 and $23.2 million in FY 2025.

DEPARTMENT TRANSFORMATION EFFORT

The Department Transformation Effort budget isolates the expenditures associated with the replacement of the Department of Motor Vehicles' existing Common Business Oriented Language mainframe and PowerBuilder computer system with a new integrated computer system that will operate on a single platform. To continue the Department Transformation Effort project, the Governor recommends total Highway Fund appropriations of $58.7 million and Technology Fee revenue of $10,000 (attributed to projected debt collections for transactions prior to FY 2021) over the 2023-25 biennium, and the continuation of 29 positions to support the project.

DIRECTOR'S OFFICE

The Director's Office is responsible for the general administration of the DMV and oversees the department's seven divisions, including Administrative Services, Field Services, Central Services and Records, Compliance Enforcement, Motor Carrier, Research and Project Management, and Motor Vehicles Information Technology (Automation). Total funding is recommended to increase from $4.8 million legislatively approved in FY 2023 to $5.4 million in FY 2024 and $5.6 million in FY 2025.

The Governor recommends the transfer of one DMV Services Manager position and one Training Officer position, along with associated Highway Fund appropriations of $394,448 over the 2023-25 biennium, from the Director's Office budget to the Research and Project Management budget.

MOTOR VEHICLE INFORMATION TECHNOLOGY (AUTOMATION)

The Automation budget supports the Motor Vehicle Information Technology Division, which provides data processing support, maintains application systems and infrastructure for systems data, and provides technical and operating support for the DMV. Total funding is recommended to increase from $12.4 million legislatively approved in FY 2023 to $13.0 million in FY 2024 and $13.1 million in FY 2025. The Governor recommends four master service agreement contractors, funded with Highway Fund appropriations of $1.7 million over the 2023-25 biennium, to support the DMV legacy system during the Department Transformation Effort project. The Governor also recommends Highway Fund appropriations of $257,411 to fund maintenance of the legacy system servers until migration to the new system is complete, and one additional subscription for software technical assistance. The Governor recommends Highway Fund appropriations of $198,991 over the 2023-25 biennium to fund security and audit log analyzer software, virtual server system for five field offices, and updated videoconference equipment for six DMV locations. Finally, the Governor recommends the transfer of four Business Process Analyst positions and associated Highway Fund appropriations of $783,258 over the 2023-25 biennium from the Automation budget to the Research and Project Management budget.

ADMINISTRATIVE SERVICES DIVISION

The Administrative Services Division provides support services, including fiscal and purchasing services, revenue and bad debt services, and contract management for the department. Total funding is recommended to increase from $17.3 million legislatively approved in FY 2023 to $19.2 million in FY 2024 and $20.2 million in FY 2025. This increase is largely reflective of funding needed for increased costs associated with credit card transactions, with those costs projected to increase from $10.0 million legislatively approved in FY 2023 to $11.6 million in FY 2024 and $12.4 million in FY 2025.

The Governor recommends the transfer of one Accounting Assistant position and one Administrative Assistant position, along with associated Highway Fund appropriations of $253,742 over the 2023-25 biennium, from the Administrative Services Division budget to the Director's Office budget.

COMPLIANCE ENFORCEMENT DIVISION

The Compliance Enforcement Division is the regulatory arm of the DMV and serves as the umbrella organization for the Motor Vehicle Pollution Control budget. The primary purpose of the Compliance Enforcement Division is to support the activities of division investigators regulating the automobile industry as they relate to the sale or transfer of ownership of vehicles. Total funding is recommended to increase from $7.5 million legislatively approved in FY 2023 to $7.8 million in FY 2024 and $8.0 million in FY 2025.

The Governor recommends Highway Fund appropriations of $260,803 over the 2023-25 biennium to fund two new Motor Vehicle Appraiser positions, one in Northern Nevada and one in Southern Nevada.

CENTRAL SERVICES DIVISION

VERIFICATION OF INSURANCE

The Verification of Insurance program verifies that owners of motor vehicles registered in Nevada maintain liability insurance. The program goal is to identify and reduce the number of uninsured motorists operating on Nevada highways. This self-funded budget derives its revenue from fines charged and collected for reinstatements resulting from "no insurance" suspensions. Total funding for the program is recommended to increase from $13.0 million legislatively approved in FY 2023 to $13.1 million in FY 2024 and $13.8 million in FY 2025. The Governor recommends Registration Fee revenue of $2.1 million over the 2023-25 biennium for a new cloud-based information technology system to provide motor vehicle insurance verification.

RECORDS SEARCH

The Records Search section of the Central Services Division is responsible for researching and disseminating driver license and vehicle registration information and providing records for insurance, employment, and investigations. Funding is provided through Records Search Charge revenue for the processing of customer requests. Total funding for the program is recommended to increase from $10.8 million legislatively approved in FY 2023 to $12.7 million in FY 2024 and $13.3 million in FY 2025. The Governor recommends Records Search Fee revenue of $149,000 over the 2023-25 biennium for a new contract to provide address verification services, which would integrate with the Department Transformation Effort project.

DEPARTMENT OF PUBLIC SAFETY

The Department of Public Safety divisions include the Director's Office, Nevada Highway Patrol, Parole and Probation, Investigation Division, Records, Communications and Compliance, Fire Marshal, Capitol Police, Office of Traffic Safety, Office of Criminal Justice Assistance, and the Parole Board. The department also includes the Nevada Office of Cyber Defense Coordination. Pursuant to NRS 480.150, at the Director's discretion, the divisions of the department may identify themselves as "State Police" (Senate Bill 58, 2021). The Governor recommends total funding, excluding one-time appropriations, supplemental appropriations, and interagency transfers, of $451.4 million in the 2023-25 biennium, a 9.9% increase over the $410.8 million approved over the 2021-23 biennium.

DIRECTOR'S OFFICE

The Director's Office of the Department of Public Safety establishes policy for the department, directs and controls the operations of the divisions and various offices of the department, and provides legal and audit services for the department. The Governor recommends interagency transfers of $11.2 million over the 2023-25 biennium, a 33.9% increase over the $8.4 million approved over the 2021-23 biennium.

Departmentwide, the Governor recommends a $6.1 million General Fund appropriation, $8.9 million Highway Fund appropriation, $67,837 federal fund authorization, and $630,595 from other funds, for a total of $15.7 million over the 2023-25 biennium to fund a two-grade salary increase (approximately 10.0%) for 810 Department of Public Safety officers.

EVIDENCE VAULT

The Evidence Vault is a dedicated program that supports all divisions within the Department of Public Safety by providing secure locations to store regularly seized property, money, and contraband from individuals for evidentiary, safekeeping or destruction purposes. The Governor recommends total funding of $1.7 million over the 2023-25 biennium, an 18.4% increase over the $1.5 million approved over the 2021-23 biennium.

The Governor recommends $174,822 in interagency transfers over the 2023-25 biennium to fund one new Management Analyst for the headquarters office in Carson City to act as a Property and Evidence Technician for digital evidence management.

NEVADA HIGHWAY PATROL DIVISION

The Nevada Highway Patrol enforces the traffic laws of the state, investigates traffic accidents, and enforces and regulates motor carriers transporting cargo and hazardous materials. The Governor recommends total funding, excluding one-time appropriations, supplemental appropriations, and interagency transfers, of $179.2 million over the 2023-25 biennium, an 11.1% increase over the $161.3 million approved over the 2021-23 biennium. Of the total amount recommended, Highway Fund appropriations represent $172.2 million over the 2023-25 biennium, which is an increase of $16.8 million, or 10.8%, compared to the $155.5 million approved over the 2021-23 biennium.

The Governor recommends a $171,052 Highway Fund appropriation over the 2023-25 biennium to fund one new Management Analyst for the Nevada Highway Patrol's headquarters fiscal unit to provide oversight of the division's grants, task forces, contract services, and Ignition Interlock Program.

The Governor recommends a $449,268 Highway Fund appropriation and $32,760 in interagency transfers over the 2023-25 biennium to fund one Equipment Mechanic and two Communications Systems Specialists to assist the transition from the state's analog radio system to a new statewide digital radio system.

The Governor recommends a $5.5 million Highway Fund appropriation over the 2023-25 biennium to fund 28 new Department of Public Safety officers for Nevada Highway Patrol to expand law enforcement coverage of Interstate 15 and Interstate 80.

DIVISION OF PAROLE AND PROBATION

The mission of the Division of Parole and Probation is to monitor and enforce offenders' compliance with the conditions of their community supervision, assist offenders in successfully reintegrating into society, and ensure objective sentencing information and recommendations are delivered to the district courts of Nevada. The Governor recommends total funding, excluding one-time appropriations, supplemental appropriations, and interagency transfers, of $137.5 million over the 2023-25 biennium, an 8.1% increase over the $127.3 million approved over the 2021-23 biennium. Of the total amount recommended, General Fund appropriations represent $120.4 million over the 2023-25 biennium, which is an increase of $11.3 million, or 10.4%, compared to the $109.0 million approved over the 2021-23 biennium.

The following table depicts historical offender caseload information for FY 2021 and FY 2022, and projected caseload information for FY 2023 through FY 2025:

James F. Austin Institute's Caseload Estimates					
	FY 2021 Actual	FY 2022 Actual	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected
Warrants	3,345	3,480	3,573	3,588	3,604
Interstate Compact	1,420	1,502	1,524	1,529	1,535
Pre-Release	1,986	1,808	2,080	2,083	2,086
Pardons Investigations	145	148	148	149	151
Post Convictions	108	48	1,056	1,068	1,080
Pre-Sentence Investigations (PSI)	8,250	9,302	9,443	9,500	10,441
Regular Supervision	11,074	10,855	11,053	11,136	11,220
Intense Supervision Unit/Residential Confinement	510	701	907	926	941
Sex Offenders	2,363	2,428	2,493	2,510	2,527
Per the Division of Parole and Probation, 2022 historical data represents average counts from July through August 2021.					

The Governor recommends a total of $1.2 million in General Fund appropriations over the 2023-25 biennium for three recommendations to adjust the division's number of positions, based on caseload projections provided by the James F. Austin Institute in November of 2022, which includes the addition of nine DPS Officers, four Sergeants, and a decrease of four Parole and Probation Specialists for a net increase of nine positions.

The Governor recommends a $1.0 million General Fund appropriation over the 2023-25 biennium to fund six additional Parole and Probation Specialist positions based on the Evident Change Parole and Probation Specialist Workload Study that recommended additional staffing to perform workloads within the Court Services Unit.

The Governor recommends a $1.0 million General Fund appropriation over the 2023-25 biennium to reinstate and broaden the scope of the state-funded House Arrest program, which serves as an intermediary penalty for individuals who violate the terms of

their parole or probation. Additionally, the program's expansion would include funding to cover the expenses of electronic monitoring for offenders who are financially unable to support it, enabling a greater number of offenders scheduled for parole release to fulfill the conditions of their release.

INVESTIGATION DIVISION

The Investigation Division provides criminal and controlled substance investigative services upon request to the state, county, and local law enforcement agencies. In addition, the division collects, analyzes, and disseminates information regarding terrorism, criminal activity, and other public safety hazards, and participates through various multi-jurisdictional task forces to deter the trafficking of narcotics and other dangerous substances. The Governor recommends total funding, excluding one-time appropriations, supplemental appropriations, and interagency transfers, of $15.5 million over the 2023-25 biennium, a 9.0% increase over the $14.2 million approved over the 2021-23 biennium. Of the total amount recommended, General Fund appropriations represent $14.4 million over the 2023-25 biennium, which is an increase of $1.5 million, or 11.3%, compared to $13.0 million approved over the 2021-23 biennium.

The Governor recommends a $304,330 General Fund appropriation and $56,700 in interagency transfers to continue funding three positions for the SafeVoice program that were previously supported by Elementary and Secondary School Emergency Relief funds from the Nevada Department of Education.

RECORDS COMMUNICATION AND COMPLIANCE DIVISION

CENTRAL REPOSITORY FOR NEVADA RECORDS OF CRIMINAL HISTORY

The Central Repository for NV Records of Criminal History administers the Nevada Criminal Justice Information System and is the state’s clearinghouse for criminal history records information and crime scene statistics. In addition, the division is responsible for the administration of the Point-of-Contact Firearms program, Dangerous Offender Notification System, Sex Offender Registry, and Civil Name Check program. The Governor recommends total funding, excluding one-time appropriations, supplemental appropriations, and interagency transfers, of $55.0 million over the 2023-25 biennium, a 9.3% increase over the $50.3 million approved over the 2021-23 biennium. Of the amount recommended, General Fund appropriations represent $9.5 million of the total over the 2023-25 biennium, which is an increase of $8.9 million compared to $553,450 approved over the 2021-23 biennium.

The Governor recommends $20.9 million in federal American Rescue Plan Act Coronavirus State Fiscal Recovery Funds and a General Fund reduction of $434,009 over the 2023-25 biennium to fund the continuation of the Nevada Criminal Justice Information System modernization project.

The Governor recommends replacing $9.4 million in Court Assessment revenue with a corresponding increase in General Funds over the 2023-25 biennium.

STATE FIRE MARSHAL

The State Fire Marshal is primarily responsible for enforcing laws associated with the prevention of fires, the storage of combustible and other hazardous materials and explosives, inspections of buildings for fire and safety compliance, building reviews, and fire-related investigations. The Governor recommends total funding, excluding one-time appropriations, supplemental appropriations, and interagency transfers, of $10.6 million over the 2023-25 biennium, a 38.9% increase compared to the $7.6 million approved for the 2021-23 biennium. The increase is primarily attributed to the accumulation of reserves, which is balancing forward into each year, amounting to $2.4 million over the 2023-25 biennium.

The Governor recommends a $127,477 increase in fee revenues and $1,201 in interagency transfers totaling $129,570 over the 2023-25 biennium for one new Administrative Assistant position to conduct fire and life plan reviews and statutory inspections.

OFFICE OF TRAFFIC SAFETY

HIGHWAY SAFETY PLANNING AND ADMINISTRATION

The Highway Safety Planning and Administration budget is within the Office of Traffic Safety. The office is responsible for the state's highway safety plan pursuant to NRS 223.200. The plan details how long-range federal and state goals comply with the program standard adopted pursuant to the Highway Safety Act of 1966. In addition, the division administers grant awards through the Traffic Safety budget for overtime, equipment, and training to state and local safety agencies. The Governor recommends total funding, excluding one-time appropriations and supplemental appropriations, of $7.8 million over the 2023-25 biennium, a 1.8% decrease from the $8.0 million approved over the 2021-23 biennium.

The Governor recommends a $186,465 federal fund authorization for one new Grants and Projects Analyst position to assist with additional federal funding and program requirements resulting from the Congressional 2021 Infrastructure Bill.

PAROLE BOARD

The Parole Board is responsible for evaluating eligible offenders for parole to consider whether the release of the offender is compatible with the health, safety, and welfare of society. The Parole Board is a full-time board that consists of a chairman and six commissioners, each appointed by the Governor. Commissioners conduct monthly offender hearings, in person or via videoconferencing, at each prison location throughout the state and conduct 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 Governor recommends $7.1 million in General Fund appropriations for the 2023-25 biennium, a 3.8% increase over the $6.8 million approved over the 2021-23 biennium.

The Governor recommends a $255,133 General Fund appropriation over the 2023-25 biennium for one new unclassified Executive Director position to conduct the day-to-day operations of the Parole Board to allow the Chairman to perform other duties, such as sitting on hearing panels, following up with Sentencing Commission matters, and focusing on other Parole Board matters.

Source of Funds Summary

2023-25 Fiscal Report

	2021-2022 Actual	2022-2023 Work Program	2023-2024 GOVERNOR RECOMMENDS	% Change	2024-2025 GOVERNOR RECOMMENDS	% Change
PUBLIC SAFETY						
PEACE OFFICER STANDARDS & TRAINING COMMISSION	2,467,674	2,342,618	2,380,469	1.62	2,422,517	1.77
GENERAL FUND			2,296,789		2,386,555	3.91
BALANCE FORWARD	453,743	131,924	47,718	-63.83		
FEDERAL FUND	13,815					
INTERAGENCY TRANSFER	375,217	400,179				
OTHER FUND	1,624,899	1,810,515	35,962	-98.01	35,962	
TOTAL PEACE OFFICERS STANDARDS & TRAINING	2,467,674	2,342,618	2,380,469	1.62	2,422,517	1.77
GENERAL FUND			2,296,789		2,386,555	3.91
BALANCE FORWARD	453,743	131,924	47,718	-63.83		
FEDERAL FUND	13,815					
INTERAGENCY TRANSFER	375,217	400,179				
OTHER FUND	1,624,899	1,810,515	35,962	-98.01	35,962	
NDOC - DIRECTOR'S OFFICE	28,332,404	31,154,436	30,663,241	-1.58	30,904,096	.79
GENERAL FUND	30,636,200	30,265,150	30,434,273	.56	30,674,692	.79
BALANCE FORWARD	30,773	30,912				
INTERAGENCY TRANSFER	-423,288	791,992	183,375	-76.85	183,811	.24
OTHER FUND	72,270	66,382	45,593	-31.32	45,593	
REVERSIONS	-1,983,551					
NDOC - PRISON MEDICAL CARE	71,828,452	61,509,932	60,915,543	-.97	62,674,578	2.89
GENERAL FUND	50,117,345	51,599,698	58,233,322	12.86	59,992,357	3.02
BALANCE FORWARD	16,038,966	6,922,897				
INTERAGENCY TRANSFER	7,211,034	2,831,606	2,526,490	-10.78	2,526,490	
OTHER FUND	68,165	155,731	155,731		155,731	
REVERSIONS	-1,607,058					
NDOC - CORRECTIONAL PROGRAMS	8,328,621	11,390,559	10,745,322	-5.66	11,101,559	3.32
GENERAL FUND	9,504,204	9,860,621	9,748,183	-1.14	10,104,420	3.65
INTERAGENCY TRANSFER	841,400	1,334,104	996,039	-25.34	996,039	
OTHER FUND	12,306	195,834	1,100	-99.44	1,100	
REVERSIONS	-2,029,289					
NDOC - ELY STATE PRISON	26,254,552	26,767,850	28,983,320	8.28	30,000,763	3.51
GENERAL FUND	25,577,025	26,437,060	28,805,299	8.96	29,822,742	3.53
INTERAGENCY TRANSFER	1,181,481	255,604	34,956	-86.32	34,956	
OTHER FUND	143,064	75,186	143,065	90.28	143,065	
REVERSIONS	-647,018					
NDOC - HIGH DESERT STATE PRISON	63,648,511	61,790,613	67,465,994	9.18	69,802,785	3.46
GENERAL FUND	59,128,739	61,025,206	67,319,741	10.31	69,656,532	3.47
INTERAGENCY TRANSFER	5,476,959	682,153	71,393	-89.53	71,393	
OTHER FUND	75,240	83,254	74,860	-10.08	74,860	
REVERSIONS	-1,032,427					

	2021-2022 Actual	2022-2023 Work Program	2023-2024 GOVERNOR RECOMMENDS	% Change	2024-2025 GOVERNOR RECOMMENDS	% Change
NDOC - NORTHERN NEVADA CORRECTIONAL CENTER	27,174,394	31,718,693	31,989,140	.85	33,097,637	3.47
GENERAL FUND	30,993,214	31,309,271	31,835,530	1.68	32,944,027	3.48
INTERAGENCY TRANSFER	-2,682,001	339,494	85,091	-74.94	85,091	
OTHER FUND	103,507	69,928	68,519	-2.01	68,519	
REVERSIONS	-1,240,326					
NDOC - NEVADA STATE PRISON	71,590	72,558	117,596	62.07	117,596	.00
GENERAL FUND	72,576	72,558	117,596	62.07	117,596	
REVERSIONS	-986					
NDOC - SOUTHERN DESERT CORRECTIONAL CENTER	28,334,551	29,811,080	32,372,760	8.59	33,510,033	3.51
GENERAL FUND	28,508,260	29,445,282	32,253,872	9.54	33,391,145	3.53
INTERAGENCY TRANSFER	253,432	312,299	66,625	-78.67	66,625	
OTHER FUND	60,151	53,499	52,263	-2.31	52,263	
REVERSIONS	-487,292					
NDOC - LOVELOCK CORRECTIONAL CENTER	24,242,571	28,759,483	29,788,632	3.58	30,770,042	3.29
GENERAL FUND	27,474,159	28,279,964	29,595,382	4.65	30,576,792	3.32
INTERAGENCY TRANSFER	-2,356,785	330,264	44,223	-86.61	44,223	
OTHER FUND	149,027	149,255	149,027	-.15	149,027	
REVERSIONS	-1,023,830					
NDOC - SOUTHERN NEVADA CORRECTIONAL CENTER	205,456	226,137	253,699	12.19	257,447	1.48
GENERAL FUND	223,993	224,518	253,699	13.00	257,447	1.48
INTERAGENCY TRANSFER		1,619				
REVERSIONS	-18,537					
NDOC - WARM SPRINGS CORRECTIONAL CENTER	10,444,037	13,062,905	13,493,819	3.30	13,974,520	3.56
GENERAL FUND	12,637,254	12,966,517	13,468,572	3.87	13,949,273	3.57
INTERAGENCY TRANSFER	-788,748	86,200	15,258	-82.30	15,258	
OTHER FUND	6,299	10,188	9,989	-1.95	9,989	
REVERSIONS	-1,410,768					
NDOC - FLORENCE MCCLURE WOMENS CORRECTIONAL CENTER	18,129,551	19,417,468	20,839,223	7.32	21,562,952	3.47
GENERAL FUND	18,468,787	19,154,281	20,746,196	8.31	21,469,925	3.49
INTERAGENCY TRANSFER	408,632	258,458	27,869	-89.22	27,869	
OTHER FUND	11,187	4,729	65,158	1,277.84	65,158	
REVERSIONS	-759,055					
NDOC - CASA GRANDE TRANSITIONAL HOUSING	4,822,676	5,098,857	5,362,041	5.16	5,441,802	1.49
GENERAL FUND	3,817,573	3,867,791	4,233,087	9.44	4,312,863	1.88
INTERAGENCY TRANSFER	601,663	58,944				
OTHER FUND	592,855	1,172,122	1,128,954	-3.68	1,128,939	-.00
REVERSIONS	-189,415					

	2021-2022 Actual	2022-2023 Work Program	2023-2024 GOVERNOR RECOMMENDS	% Change	2024-2025 GOVERNOR RECOMMENDS	% Change
NDOC - NORTHERN NEVADA TRANSITIONAL HOUSING	1,393,528	1,404,466	1,485,470	5.77	1,473,850	-.78
GENERAL FUND	638,918	631,091	762,184	20.77	750,564	-1.52
INTERAGENCY TRANSFER	111,149	16,061				
OTHER FUND	728,153	757,314	723,286	-4.49	723,286	
REVERSIONS	-84,692					
NDOC - STEWART CONSERVATION CAMP	1,882,905	2,135,199	2,348,464	9.99	2,413,246	2.76
GENERAL FUND	1,911,484	1,964,739	2,196,422	11.79	2,261,204	2.95
INTERAGENCY TRANSFER	58,094	26,739	9,861	-63.12	9,861	
OTHER FUND	174,078	143,721	142,181	-1.07	142,181	
REVERSIONS	-260,751					
NDOC - PIOCHE CONSERVATION CAMP	1,519,443	2,088,634	2,313,465	10.76	2,393,273	3.45
GENERAL FUND	1,948,545	2,014,521	2,295,963	13.97	2,375,771	3.48
INTERAGENCY TRANSFER	3,472	53,710	3,248	-93.95	3,248	
OTHER FUND	14,654	20,403	14,254	-30.14	14,254	
REVERSIONS	-447,228					
NDOC - THREE LAKES VALLEY CONSERVATION CAMP	3,229,998	3,254,595	3,736,751	14.81	3,855,274	3.17
GENERAL FUND	3,091,941	3,200,172	3,718,136	16.19	3,836,659	3.19
INTERAGENCY TRANSFER	287,177	44,609	9,273	-79.21	9,273	
OTHER FUND	8,162	9,814	9,342	-4.81	9,342	
REVERSIONS	-157,282					
NDOC - WELLS CONSERVATION CAMP	1,212,027	1,525,479	1,671,027	9.54	1,728,830	3.46
GENERAL FUND	1,438,421	1,486,694	1,660,824	11.71	1,718,627	3.48
INTERAGENCY TRANSFER	3,634	23,940	3,389	-85.84	3,389	
OTHER FUND	6,613	14,845	6,814	-54.10	6,814	
REVERSIONS	-236,641					
NDOC - HUMBOLDT CONSERVATION CAMP	1,408,046	1,620,844	1,815,671	12.02	1,866,846	2.82
GENERAL FUND	1,538,046	1,589,687	1,803,051	13.42	1,854,226	2.84
INTERAGENCY TRANSFER	4,915	17,171	4,537	-73.58	4,537	
OTHER FUND	8,084	13,986	8,083	-42.21	8,083	
REVERSIONS	-142,999					
NDOC - ELY CONSERVATION CAMP	338,456	120,156	179,036	49.00	182,712	2.05
GENERAL FUND	482,460	116,725	179,036	53.38	182,712	2.05
INTERAGENCY TRANSFER		3,431				
REVERSIONS	-144,004					
NDOC - JEAN CONSERVATION CAMP	1,395,495	1,870,282	2,037,739	8.95	2,098,546	2.98
GENERAL FUND	1,780,273	1,847,556	2,026,361	9.68	2,087,168	3.00
INTERAGENCY TRANSFER	5,007	15,800	4,691	-70.31	4,691	
OTHER FUND	6,030	6,926	6,687	-3.45	6,687	
REVERSIONS	-395,815					
NDOC - SILVER SPRINGS CONSERVATION CAMP	4,820	4,820	9,767	102.63	9,767	.00
GENERAL FUND	4,820	4,820	9,767	102.63	9,767	

	2021-2022 Actual	2022-2023 Work Program	2023-2024 GOVERNOR RECOMMENDS	% Change	2024-2025 GOVERNOR RECOMMENDS	% Change
NDOC - CARLIN CONSERVATION CAMP	1,271,232	1,611,905	1,780,053	10.43	1,833,683	3.01
GENERAL FUND	1,475,375	1,521,153	1,770,358	16.38	1,823,988	3.03
INTERAGENCY TRANSFER	3,594	84,119	3,357	-96.01	3,357	
OTHER FUND	6,338	6,633	6,338	-4.45	6,338	
REVERSIONS	-214,075					
NDOC - TONOPAH CONSERVATION CAMP	1,395,270	1,578,610	1,839,191	16.51	1,907,104	3.69
GENERAL FUND	1,501,010	1,553,237	1,824,519	17.47	1,892,432	3.72
INTERAGENCY TRANSFER	1,670	11,909	1,544	-87.04	1,544	
OTHER FUND	6,790	13,464	13,128	-2.50	13,128	
REVERSIONS	-114,200					
NDOC - OFFENDERS' STORE FUND	32,419,185	33,160,573	30,550,447	-7.87	27,303,595	-10.63
BALANCE FORWARD	16,291,738	14,689,483	13,584,964	-7.52	10,259,182	-24.48
INTERAGENCY TRANSFER	84,055	175,710	84,055	-52.16	84,055	
OTHER FUND	16,043,392	18,295,380	16,881,428	-7.73	16,960,358	.47
NDOC - INMATE WELFARE ACCOUNT	4,739,471	7,359,830	7,153,140	-2.81	7,149,047	-.06
BALANCE FORWARD	69,631	625,147	617,915	-1.16	422,137	-31.68
INTERAGENCY TRANSFER	4,250,000	5,739,398	6,109,067	6.44	6,300,023	3.13
OTHER FUND	419,840	995,285	426,158	-57.18	426,887	.17
NDOC - ONE-SHOT APPROPRIATIONS	4,004,917	3,457,426				
BALANCE FORWARD	3,976,287	3,457,426				
OTHER FUND	28,630					
NDOC - PRISON INDUSTRY	5,861,662	6,606,963	5,716,127	-13.48	5,187,396	-9.25
GENERAL FUND			66,907		67,992	1.62
BALANCE FORWARD	1,918,935	1,642,864	1,221,401	-25.65	691,585	-43.38
INTERAGENCY TRANSFER	48,000	64,643	48,000	-25.75	48,000	
OTHER FUND	3,894,727	4,899,456	4,379,819	-10.61	4,379,819	
NDOC - PRISON RANCH	4,094,437	3,788,027	3,640,430	-3.90	3,410,762	-6.31
BALANCE FORWARD	1,238,169	993,845	675,871	-31.99	446,203	-33.98
INTERAGENCY TRANSFER		4,263				
OTHER FUND	2,856,268	2,789,919	2,964,559	6.26	2,964,559	
TOTAL DEPARTMENT OF CORRECTIONS	377,988,258	392,368,380	399,267,108	1.76	406,029,741	1.69
GENERAL FUND	312,970,622	320,438,312	345,358,280	7.78	356,130,921	3.12
BALANCE FORWARD	39,564,499	28,362,574	16,100,151	-43.23	11,819,107	-26.59
INTERAGENCY TRANSFER	14,584,546	13,564,240	10,332,341	-23.83	10,523,733	1.85
OTHER FUND	25,495,830	30,003,254	27,476,336	-8.42	27,555,980	.29
REVERSIONS	-14,627,239					
DMV - DEPARTMENT TRANSFORMATION EFFORT	29,941,335	48,518,857	30,591,040	-36.95	28,139,403	-8.01
BALANCE FORWARD	22,197,024	10,930,343				
HIGHWAY FUND	15,252,155	37,547,732	30,586,040	-18.54	28,134,403	-8.02
INTERAGENCY TRANSFER		40,482				
OTHER FUND	44,457	300	5,000	1,566.67	5,000	
REVERSIONS	-7,552,301					

Source of Funds Summary

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	2021-2022 Actual	2022-2023 Work Program	2023-2024 GOVERNOR RECOMMENDS	% Change	2024-2025 GOVERNOR RECOMMENDS	% Change
DMV - DIRECTOR'S OFFICE	4,779,295	4,859,969	5,352,900	10.14	5,555,218	3.78
BALANCE FORWARD	42,408	9,287				
HIGHWAY FUND	2,822,434	2,677,902	2,508,257	-6.33	2,666,646	6.31
INTERAGENCY TRANSFER	2,147,737	2,162,330	2,834,443	31.08	2,878,372	1.55
OTHER FUND	10,200	10,450	10,200	-2.39	10,200	
REVERSIONS	-243,484					
DMV - HEARINGS	1,255,273	1,339,525	1,358,202	1.39	1,374,328	1.19
HIGHWAY FUND	1,316,988	1,320,396	1,355,712	2.67	1,371,838	1.19
INTERAGENCY TRANSFER		15,288				
OTHER FUND	620	3,841	2,490	-35.17	2,490	
REVERSIONS	-62,335					
DMV - AUTOMATION	11,763,981	12,940,182	12,989,406	.38	13,137,106	1.14
BALANCE FORWARD	668,755	472,135				
HIGHWAY FUND	6,454,435	6,538,550	6,414,102	-1.90	6,239,491	-2.72
INTERAGENCY TRANSFER	5,030,095	5,266,736	6,022,236	14.34	6,325,951	5.04
INTERIM FINANCE	280,847					
OTHER FUND	504,491	662,761	553,068	-16.55	571,664	3.36
REVERSIONS	-1,174,642					
DMV - ADMINISTRATIVE SERVICES DIVISION	16,411,785	17,737,393	19,217,269	8.34	20,211,126	5.17
BALANCE FORWARD	46,888	10,125				
HIGHWAY FUND	8,521,923	9,577,874	10,025,753	4.68	10,726,929	6.99
INTERAGENCY TRANSFER	309,423	353,133	331,298	-6.18	347,485	4.89
OTHER FUND	8,159,324	7,796,261	8,860,218	13.65	9,136,712	3.12
REVERSIONS	-625,773					
DMV - COMPLIANCE ENFORCEMENT	6,905,402	7,643,712	7,842,240	2.60	8,007,308	2.10
BALANCE FORWARD	51,874	11,216				
HIGHWAY FUND	6,992,665	7,150,669	7,487,277	4.71	7,647,163	2.14
INTERAGENCY TRANSFER	234,556	384,984	265,876	-30.94	269,673	1.43
OTHER FUND	203,514	96,843	89,087	-8.01	90,472	1.55
REVERSIONS	-577,207					
DMV - MOTOR VEHICLE POLLUTION CONTROL	13,491,323	13,323,448	12,274,098	-7.88	12,740,800	3.80
BALANCE FORWARD	2,615,664	991,023	991,023		1,247,179	25.85
INTERAGENCY TRANSFER		45,747				
OTHER FUND	10,875,659	12,286,678	11,283,075	-8.17	11,493,621	1.87
DMV - CENTRAL SERVICES	11,159,866	11,976,882	12,914,861	7.83	13,278,904	2.82
GENERAL FUND	4,565	4,565	4,854	6.33	4,854	
HIGHWAY FUND	3,706,649	3,909,320	3,178,089	-18.70	3,134,733	-1.36
INTERAGENCY TRANSFER	6,071,974	6,086,366	7,248,597	19.10	7,607,275	4.95
OTHER FUND	2,390,644	1,976,631	2,483,321	25.63	2,532,042	1.96
REVERSIONS	-1,013,966					
DMV - LICENSE PLATE FACTORY	5,674,061	6,161,917	5,898,915	-4.27	5,802,104	-1.64
BALANCE FORWARD	1,765,741	1,954,740	1,522,843	-22.09	1,291,968	-15.16
INTERAGENCY TRANSFER		6,189				
OTHER FUND	3,908,320	4,200,988	4,376,072	4.17	4,510,136	3.06

Source of Funds Summary

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	2021-2022 Actual	2022-2023 Work Program	2023-2024 GOVERNOR RECOMMENDS	% Change	2024-2025 GOVERNOR RECOMMENDS	% Change
DMV - VERIFICATION OF INSURANCE	2,650,390	12,965,684	13,091,767	.97	13,828,385	5.63
BALANCE FORWARD	500,000	500,000	500,000		500,000	
INTERAGENCY TRANSFER		9,376				
OTHER FUND	11,179,268	12,456,308	12,591,767	1.09	13,328,385	5.85
REVERSIONS	-9,028,878					
DMV - RECORDS SEARCH	9,998,517	10,831,445	12,682,364	17.09	13,291,244	4.80
BALANCE FORWARD	50,000	50,000	50,000		50,000	
INTERAGENCY TRANSFER		8,519				
OTHER FUND	11,700,469	10,772,926	12,632,364	17.26	13,241,244	4.82
REVERSIONS	-1,751,952					
DMV - FIELD SERVICES	51,329,930	58,819,271	58,013,715	-1.37	60,007,443	3.44
GENERAL FUND	72,148	23,915	24,355	1.84	24,355	
BALANCE FORWARD	1,368,893	557,789				
HIGHWAY FUND	14,188,992	14,937,253	9,313,976	-37.65	9,760,871	4.80
INTERAGENCY TRANSFER		521,893				
OTHER FUND	46,239,324	42,778,421	48,675,384	13.78	50,222,217	3.18
REVERSIONS	-10,539,427					
DMV - MOTOR CARRIER DIVISION	4,474,483	5,063,995	4,829,901	-4.62	4,977,095	3.05
BALANCE FORWARD	38,916					
HIGHWAY FUND	2,646,513	2,677,734	2,085,765	-22.11	2,154,364	3.29
INTERAGENCY TRANSFER	517	52,879	517	-99.02	517	
OTHER FUND	2,703,381	2,333,382	2,743,619	17.58	2,822,214	2.86
REVERSIONS	-914,844					
DMV - RESEARCH AND PROJECT MANAGEMENT	1,320,736	1,656,394	2,281,046	37.71	2,350,477	3.04
HIGHWAY FUND	1,547,989	1,592,137	2,281,046	43.27	2,350,477	3.04
INTERAGENCY TRANSFER	44,151	64,257				
REVERSIONS	-271,404					
TOTAL DEPARTMENT OF MOTOR VEHICLES	171,156,377	213,838,674	199,337,724	-6.78	202,700,941	1.69
GENERAL FUND	76,713	28,480	29,209	2.56	29,209	
BALANCE FORWARD	29,346,163	15,486,658	3,063,866	-80.22	3,089,147	.83
HIGHWAY FUND	63,450,743	87,929,567	75,236,017	-14.44	74,186,915	-1.39
INTERAGENCY TRANSFER	13,838,453	15,018,179	16,702,967	11.22	17,429,273	4.35
INTERIM FINANCE	280,847					
OTHER FUND	97,919,671	95,375,790	104,305,665	9.36	107,966,397	3.51
REVERSIONS	-33,756,213					
DPS - NEVADA OFFICE OF CYBER DEFENSE COORDINATION	369,156	514,838	506,599	-1.60	517,047	2.06
GENERAL FUND	502,424	512,157	506,599	-1.09	517,047	2.06
INTERAGENCY TRANSFER		2,681				
REVERSIONS	-133,268					
DPS - DIRECTOR'S OFFICE	3,985,776	4,264,070	5,493,933	28.84	5,701,219	3.77
INTERAGENCY TRANSFER	3,985,628	4,264,070	5,493,933	28.84	5,701,219	3.77
OTHER FUND	148					

Source of Funds Summary

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	2021-2022 Actual	2022-2023 Work Program	2023-2024 GOVERNOR RECOMMENDS	% Change	2024-2025 GOVERNOR RECOMMENDS	% Change
DPS - OFFICE OF PROF RESPONSIBILITY	811,083	850,689	937,330	10.18	956,606	2.06
INTERAGENCY TRANSFER	811,083	850,689	937,330	10.18	956,606	2.06
DPS - EVIDENCE VAULT	678,498	730,656	839,844	14.94	874,932	4.18
INTERAGENCY TRANSFER	678,498	730,656	839,844	14.94	874,932	4.18
DPS - TRAINING DIVISION	2,194,195	2,352,210	2,256,032	-4.09	2,329,799	3.27
GENERAL FUND	1,295,643	1,317,690	1,108,022	-15.91	1,143,565	3.21
BALANCE FORWARD	9,825	7,288				
HIGHWAY FUND	947,430	963,135	1,146,460	19.03	1,184,684	3.33
INTERAGENCY TRANSFER	52,059	62,322				
OTHER FUND	1,550	1,775	1,550	-12.68	1,550	
REVERSIONS	-112,312					
DPS - FORFEITURES - LAW ENFORCEMENT	310,629	613,478	384,159	-37.38	390,656	1.69
BALANCE FORWARD	78,154	214,157	179,315	-16.27	185,812	3.62
INTERAGENCY TRANSFER	150,000	330,000	150,000	-54.55	150,000	
OTHER FUND	82,475	69,321	54,844	-20.88	54,844	
DPS - NEVADA HIGHWAY PATROL DIVISION	84,151,717	92,215,558	88,245,954	-4.30	92,789,518	5.15
GENERAL FUND	60,955	60,955	60,968	.02	60,968	
BALANCE FORWARD	12,843,398	8,290,595				
HIGHWAY FUND	76,490,341	78,955,061	83,862,519	6.22	88,373,323	5.38
INTERAGENCY TRANSFER	813,094	2,013,583	909,861	-54.81	942,621	3.60
OTHER FUND	3,596,832	2,895,364	3,412,606	17.86	3,412,606	
REVERSIONS	-9,652,903					
DPS - NHP K-9 PROGRAM	76,006	39,709	29,047	-26.85	29,956	3.13
INTERAGENCY TRANSFER	76,006	39,709	29,047	-26.85	29,956	3.13
DPS - HIGHWAY SAFETY GRANTS ACCOUNT	2,206,784	4,866,291	2,470,378	-49.23	2,507,057	1.48
FEDERAL FUND	2,174,157	4,802,299	2,422,297	-49.56	2,458,976	1.51
HIGHWAY FUND	45,857	47,141	48,081	1.99	48,081	
INTERAGENCY TRANSFER		16,851				
REVERSIONS	-13,230					
DPS - DIGNITARY PROTECTION	1,138,022	1,843,474	1,745,515	-5.31	1,784,008	2.21
GENERAL FUND	1,310,413	1,327,190	1,745,515	31.52	1,784,008	2.21
INTERAGENCY TRANSFER	1,014	10,512				
INTERIM FINANCE		505,772				
REVERSIONS	-173,405					
DPS - DIVISION OF PAROLE AND PROBATION	57,167,863	65,851,845	67,219,563	2.08	70,322,480	4.62
GENERAL FUND	53,657,301	55,375,244	58,685,627	5.98	61,690,351	5.12
BALANCE FORWARD	313,157	68,722				
FEDERAL FUND			12,041		12,041	
INTERAGENCY TRANSFER	164,216	1,148,663				
OTHER FUND	6,982,129	9,259,216	8,521,895	-7.96	8,620,088	1.15
REVERSIONS	-3,948,940					

Source of Funds Summary

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	2021-2022 Actual	2022-2023 Work Program	2023-2024 GOVERNOR RECOMMENDS	% Change	2024-2025 GOVERNOR RECOMMENDS	% Change
DPS - INVESTIGATION DIVISION	7,774,574	8,903,761	8,946,975	.49	9,100,459	1.72
GENERAL FUND	6,412,243	6,557,405	7,146,787	8.99	7,292,113	2.03
BALANCE FORWARD	67,617	33,226				
FEDERAL FUND	66,072	83,987	64,049	-23.74	64,049	
HIGHWAY FUND	430,005	440,689	461,699	4.77	470,333	1.87
INTERAGENCY TRANSFER	1,037,718	1,776,744	1,274,440	-28.27	1,273,964	-.04
OTHER FUND	195,987	11,710				
REVERSIONS	-435,068					
DPS - STATE EMERGENCY RESPONSE COMMISSION	3,974,536	4,628,371	4,218,044	-8.87	4,116,500	-2.41
BALANCE FORWARD	2,646,797	2,986,856	2,785,206	-6.75	2,669,917	-4.14
FEDERAL FUND	66,044	422,987	181,182	-57.17	181,182	
HIGHWAY FUND	246,048	230,214	227,703	-1.09	241,448	6.04
INTERAGENCY TRANSFER		1,480				
OTHER FUND	1,099,105	986,834	1,023,953	3.76	1,023,953	
REVERSIONS	-83,458					
DPS - FIRE MARSHAL	3,824,309	5,520,344	5,557,221	.67	6,127,718	10.27
GENERAL FUND	100	100	100		100	
BALANCE FORWARD	27,164	686,871	878,762	27.94	1,484,083	68.88
FEDERAL FUND		500,000				
INTERAGENCY TRANSFER	402,517	609,354	564,846	-7.30	527,435	-6.62
OTHER FUND	3,394,628	3,724,019	4,113,513	10.46	4,116,100	.06
REVERSIONS	-100					
DPS - CIG FIRE SAFE STD & FIREFIGHTER SUPPORT	150,838	118,953	63,595	-46.54	61,963	-2.57
BALANCE FORWARD	85,409	85,960	60,968	-29.07	14,336	-76.49
OTHER FUND	65,429	32,993	2,627	-92.04	47,627	1,712.98
DPS-CENTRAL REP FOR NV RECORDS OF CRIMINAL HISTORY	41,843,046	57,202,064	49,479,950	-13.50	50,483,612	2.03
GENERAL FUND	276,725	276,725	4,744,160	1,614.40	4,740,549	-.08
BALANCE FORWARD	23,232,714	15,926,823	8,296,192	-47.91	9,005,712	8.55
INTERAGENCY TRANSFER	1,724,651	22,825,992	22,408,525	-1.83	22,526,559	.53
OTHER FUND	16,764,340	18,172,524	14,031,073	-22.79	14,210,792	1.28
REVERSIONS	-155,384					
DPS - RECORDS COMMUNICATIONS AND COMPLIANCE	6,491,531	7,680,280	7,273,143	-5.30	7,565,848	4.02
INTERAGENCY TRANSFER	6,490,723	7,678,997	7,273,143	-5.29	7,565,848	4.02
OTHER FUND	808	1,283				
DPS - CHILD VOLUNTEER BACKGROUND CHECKS TRUST ACCT	15,065	15,086	15,086	.00	15,086	.00
GENERAL FUND	15,086	15,086	15,086		15,086	
REVERSIONS	-21					
DPS - CAPITOL POLICE	3,081,311	3,357,089	3,737,712	11.34	3,911,208	4.64
BALANCE FORWARD	-133,888					
INTERAGENCY TRANSFER	3,215,199	3,357,089	3,737,712	11.34	3,911,208	4.64

Source of Funds Summary

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	2021-2022 Actual	2022-2023 Work Program	2023-2024 GOVERNOR RECOMMENDS	% Change	2024-2025 GOVERNOR RECOMMENDS	% Change
DPS - HIGHWAY SAFETY PLAN & ADMIN	2,065,397	4,067,186	3,892,251	-4.30	3,945,843	1.38
FEDERAL FUND	69,324	90,371	265,570	193.87	269,000	1.29
HIGHWAY FUND	365,134	380,158	435,111	14.46	413,718	-4.92
INTERAGENCY TRANSFER	1,704,478	3,596,657	3,191,570	-11.26	3,263,125	2.24
OTHER FUND	200					
REVERSIONS	-73,739					
DPS - TRAFFIC SAFETY	9,154,206	9,888,004	8,756,901	-11.44	8,756,901	.00
BALANCE FORWARD		310,000				
FEDERAL FUND	6,396,563	7,008,772	6,342,552	-9.51	6,342,552	
HIGHWAY FUND	310,000					
INTERAGENCY TRANSFER	2,447,643	2,552,232	2,414,349	-5.40	2,414,349	
OTHER FUND		17,000				
DPS - MOTORCYCLE SAFETY PROGRAM	1,095,928	1,326,213	1,135,266	-14.40	1,057,966	-6.81
BALANCE FORWARD	604,494	830,462	598,585	-27.92	521,285	-12.91
INTERAGENCY TRANSFER		1,356				
OTHER FUND	491,434	494,395	536,681	8.55	536,681	
DPS - JUSTICE GRANT	555,456	659,412	660,401	.15	692,211	4.82
GENERAL FUND	265,874	230,196	236,010	2.53	247,190	4.74
INTERAGENCY TRANSFER	196,586	429,216	424,391	-1.12	445,021	4.86
OTHER FUND	178,196					
REVERSIONS	-85,200					
DPS - JUSTICE ASSISTANCE ACT	1,584,254	4,973,442	1,567,654	-68.48	1,577,621	.64
BALANCE FORWARD	6,062	6,062	6,062		6,062	
FEDERAL FUND	1,578,192	4,855,413	1,561,592	-67.84	1,571,559	.64
INTERAGENCY TRANSFER		4,300				
OTHER FUND		107,667				
DPS - JUSTICE ASSIST GRANT TRUST ACCOUNT	5,061,844	7,039,048	1,749,151	-75.15	1,749,151	.00
BALANCE FORWARD	2,842,048	4,825,731				
FEDERAL FUND	2,174,534	2,176,011	1,698,570	-21.94	1,698,570	
OTHER FUND	45,262	37,306	50,581	35.58	50,581	
DPS - ACCOUNT FOR REENTRY PROGRAMS		5,000	5,000	.00	5,000	.00
OTHER FUND		5,000	5,000		5,000	
DPS - PAROLE BOARD	3,254,125	3,418,756	3,489,794	2.08	3,568,332	2.25
GENERAL FUND	3,458,675	3,334,404	3,487,634	4.60	3,564,012	2.19
BALANCE FORWARD					2,160	
INTERAGENCY TRANSFER		34,655				
OTHER FUND		49,697	2,160	-95.65	2,160	
REVERSIONS	-204,550					

Source of Funds Summary

2023-25 Fiscal Report

	2021-2022 Actual	2022-2023 Work Program	2023-2024 GOVERNOR RECOMMENDS	% Change	2024-2025 GOVERNOR RECOMMENDS	% Change
TOTAL DEPARTMENT OF PUBLIC SAFETY	243,016,149	292,945,827	270,676,498	-7.60	280,938,697	3.79
GENERAL FUND	67,255,439	69,007,152	77,736,508	12.65	81,054,989	4.27
BALANCE FORWARD	42,622,951	34,272,753	12,805,090	-62.64	13,889,367	8.47
FEDERAL FUND	12,524,886	19,939,840	12,547,853	-37.07	12,597,929	.40
HIGHWAY FUND	78,834,815	81,016,398	86,181,573	6.38	90,731,587	5.28
INTERAGENCY TRANSFER	23,951,113	52,337,808	49,648,991	-5.14	50,582,843	1.88
INTERIM FINANCE		505,772				
OTHER FUND	32,898,523	35,866,104	31,756,483	-11.46	32,081,982	1.02
REVERSIONS	-15,071,578					
PUBLIC SAFETY						
GENERAL FUND	380,302,774	389,473,944	425,420,786	9.23	439,601,674	3.33
BALANCE FORWARD	111,987,356	78,253,909	32,016,825	-59.09	28,797,621	-10.05
FEDERAL FUND	12,538,701	19,939,840	12,547,853	-37.07	12,597,929	.40
HIGHWAY FUND	142,285,558	168,945,965	161,417,590	-4.46	164,918,502	2.17
INTERAGENCY TRANSFER	52,749,329	81,320,406	76,684,299	-5.70	78,535,849	2.41
INTERIM FINANCE	280,847	505,772				
OTHER FUND	157,938,923	163,055,663	163,574,446	.32	167,640,321	2.49
REVERSIONS	-63,455,030					
TOTAL FOR PUBLIC SAFETY	794,628,458	901,495,499	871,661,799	-3.31	892,091,896	2.34
Less: INTER-AGENCY TRANSFER	52,749,329	81,320,406	76,684,299	-5.70	78,535,849	2.41
NET PUBLIC SAFETY	741,879,129	820,175,093	794,977,500	-3.07	813,556,047	2.34

INFRASTRUCTURE

The infrastructure function of state government comprises those agencies responsible for capital assets of the state as well as its natural resources. The function includes the Department of Conservation and Natural Resources, Department of Wildlife, Department of Transportation, and the Tahoe Regional Planning Agency.

General Fund support for Infrastructure recommended by the Governor for the 2023-25 biennium totals $91.4 million, an increase of 11.4% when compared to funding of $82.1 million for the 2021-23 biennium approved by the 2021 Legislature. The amounts recommended from all funding sources, excluding interagency transfers, total $2.485 billion for the 2023-25 biennium, a 15.7% increase when compared to the $2.147 billion approved for the 2021-23 biennium.

DEPARTMENT OF CONSERVATION AND NATURAL RESOURCES

The Department of Conservation and Natural Resources 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 comprises the Director's Office and the Divisions of Environmental Protection, Forestry, State Lands, State Parks, Water Resources, Natural Heritage, and Outdoor Recreation. The department also includes the Nevada Tahoe Regional Planning Agency; the Off-Highway Vehicles Commission; the State Environmental Commission; the State Historic Preservation Office; and the Conservation Districts and Sagebrush Ecosystem programs.

For the entire department, the Governor recommends General Fund appropriations of $85.7 million over the 2023-25 biennium, a 12.2% increase from the $76.4 million approved for the 2021-23 biennium. For the 2023-25 biennium, total funding recommended for the department (excluding interagency transfers) is $283.6 million, which represents a 12.1% increase over the $253.1 million approved for the 2021-23 biennium.

ADMINISTRATION

The Director's Office of the Department of Conservation and Natural Resources 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. Total funding for the Director's Office is recommended at $4.3 million over the 2023-25 biennium, which is a 2.7% decrease compared to the $4.5 million approved for the 2021-23 biennium. The Governor recommends General Fund appropriations totaling $2.1 million over the 2023-25 biennium, a decrease of 10.5% compared to the $2.4 million in General Fund appropriations approved for the 2021-23 biennium.

Department of Conservation and Natural Resources Bond Programs

The Governor recommends the issuance of general obligation bonds of $23.3 million over the 2023-25 biennium for the Conservation Bond program pursuant to Assembly Bill 84 (2019).

WATER CONSERVATION AND INFRASTRUCTURE

The Governor recommends federal American Rescue Plan Act Coronavirus State Fiscal Recovery Funds of $49.8 million in each year of the 2023-25 biennium to continue the Water Conservation and Infrastructure budget within the department, including two positions and associated operating and travel costs. In October 2022, the Interim Finance Committee approved an allocation of $100.0 million from the COVID-19 Relief Programs budget to invest in water infrastructure projects in the residential, commercial, and agricultural sectors, with a focus on ensuring the long-term reliability of the state's water resources, including investments to reduce water consumption and repair and replace aging, leaking infrastructure.

STATE HISTORIC PRESERVATION OFFICE

The mission of the State Historic Preservation Office is to encourage the preservation, documentation, and use of cultural resources through programs including preservation of buildings and archeological sites, grant distribution and management, project reviews for federal tax credits, the National and State Registers of Historic Places, and the review of federal actions in the state for planning and public education purposes. Primary sources of funding for the office are federal grants and General Fund appropriations.

The Governor recommends total funding of $3.8 million over the 2023-25 biennium for the State Historic Preservation Office, which is a 27.4% increase compared to the $3.0 million approved for the 2021-23 biennium. The Governor recommends adding one new Historic Preservation Specialist position, funded with federal funds and General Fund appropriations totaling $164,174 ($47,824 General Fund) over the 2023-25 biennium, to support anticipated economic recovery and public safety initiatives affecting cultural resources, including fire mitigation efforts on federal lands.

CONSERVATION DISTRICTS PROGRAM

The Conservation Districts Program coordinates with Nevada's 28 locally elected conservation districts which work to conserve, improve, and sustain the state's renewable natural resources in a statewide conservation program. The mission of the program is to train and assist the districts by providing outreach and technical assistance to landowners in partnership with other local, state and federal agencies, and to promote actively managing and restoring landscapes to achieve sage grouse habitat. The program also provides annual grants to each of the 28 conservation districts and provides support for the State Conservation Commission.

The Governor recommends General Fund appropriations of $1.3 million over the 2023-25 biennium, which is an increase of $240,785, or 23.0%, compared to the $1.0 million approved for the 2021-23 biennium. The Governor recommends increasing the annual grants to Nevada's 28 conservation districts by $500, or 12.5%, from $4,000 to $4,500 per district per year, and the Sage-grouse competitive grants by $10,000, or 15.4%, from $65,000 to $75,000 per year, for additional General Fund appropriations totaling $48,000 over the 2023-25 biennium.

COMMISSION ON OFF-HIGHWAY VEHICLES

The Commission on Off-Highway Vehicles promotes the safe and responsible use of recreational off-highway vehicles. The program provides grants to fund off-highway vehicle-related projects for law enforcement, education, and off-highway vehicle trail management and development statewide. The program, including the operating costs of the commission, is funded with off-highway vehicle registration fees collected by the Department of Motor Vehicles.

The Governor recommends total funding of $8.1 million over the 2023-25 biennium for the Commission on Off-Highway Vehicles, which is a 14.0% increase compared to the $7.1 million approved for the 2021-23 biennium. The Governor recommends utilizing reserves totaling $615,897 over the 2023-25 biennium to continue funding of $1.5 million in each year for Off-Highway Vehicles Commission Grants.

DIVISION OF STATE PARKS

The Division of State Parks plans, develops, and maintains a system of 27 parks and recreational 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 funding sources for the division include General Fund appropriations, park user fees and motorboat fuel taxes. The Governor recommends total funding of $46.0 million for the State Parks budget for the 2023-25 biennium, an increase of 17.9% compared to the $39.0 million legislatively approved for the 2021-23 biennium. Of the total funding, the Governor recommends General Fund appropriations of $16.8 million, an increase of 17.7% compared to the $14.3 million legislatively approved for the 2021-23 biennium.

The Governor recommends additional General Fund appropriations of $736,835 over the 2023-25 biennium to fund a temporary two-grade increase (approximately 10.0%) for 43 full-time commissioned positions, including Park Rangers, Park Supervisors, and Law Enforcement and Training Specialists. Additionally, the Governor recommends a new Project Manager position to oversee the division's deferred maintenance projects, funded with General Fund appropriations of $196,030 over the 2023-25 biennium; as well as five new Retail Storekeeper positions and reclassifying an existing Retail Storekeeper position for a two-grade increase, funded with Gift Shop Income of $516,397 over the 2023-25 biennium, to support year-round gift shop operations at the Valley of Fire, Spring Mountain Ranch, Cathedral Gorge, and Spooner Lake state parks. The Governor also recommends additional General Fund appropriations of $85,142 over the 2023-25 biennium to support ongoing increased costs associated with the operation and maintenance of Nevada's state parks, including trash services, facility maintenance and cleaning supplies.

DIVISION OF WATER RESOURCES

The Division of Water Resources 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 development, reviews the construction and operation of dams, and licenses and regulates well drillers. The Division of Water Resources is primarily funded with General Fund appropriations.

For the 2023-25 biennium, the Governor recommends total funding of $22.3 million for the Water Resources budget, an increase of 27.1% compared to the $17.6 million legislatively approved for the 2021-23 biennium, primarily due to the addition of $1.6 million in each year to continue federal American Rescue Plan Act Coronavirus State Fiscal Recovery Funds support for contract services to update water availability estimates throughout the state. Of the total funding, the Governor recommends General Fund appropriations of $16.2 million, an increase of 8.4% compared to the $14.9 million approved for the 2021-23 biennium. The Governor recommends General Fund appropriations of $47,830 over the 2023-25 biennium to fund a salary increase for the unclassified Chief of Water Planning and Drought Resiliency position, which increases the annual salary by $19,582, or 19.6%, from $99,797 to $119,379. The Governor also recommends additional General Fund appropriations of $130,180 over the 2023-25 biennium to support ongoing increased costs associated with the operation and maintenance of the state-owned South Fork Dam.

DIVISION OF FORESTRY

The Division of Forestry is responsible for supervising, managing and coordinating all forestry, watershed, 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 enforces fire prevention regulations relating to vegetation management. Other division programs include cooperative forest management, rural fire protection, resource rehabilitation, and control of insects and diseases in trees. The Governor recommends total funding of $31.1 million for the Forestry budget for the 2023-25 biennium, an increase of 33.3% compared to the $23.3 million approved for the 2021-23 biennium. Of the total funding, the Governor recommends General Fund appropriations of $21.9 million for the 2023-25 biennium, an increase of 39.5% compared to the $15.7 million approved for the 2021-23 biennium.

The Governor recommends converting three seasonal positions to full-time Firefighter positions and eliminating six seasonal positions for General Fund savings of $45,549 over the biennium; as well as transferring a vacant Conservation Camp Supervisor position from the Conservation Camps budget to the Forestry budget, and reclassifying the position to a Biologist, to support protected species management operations, funded with General Fund appropriations of $255,394 over the 2023-25 biennium.

Budget Reorganization and Funding Swap

The Governor recommends transferring the Wildland Fire Protection Program personnel, including 15 firefighting staff and associated operating costs to the Forestry budget, and substituting County Participation Fund revenue with General Fund appropriations to support ongoing firefighting personnel costs. The recommendation also includes transferring the County Participation Fund revenue and reserve balance to the Fire Suppression budget to support fire suppression costs.

FOREST FIRE SUPPRESSION

The Forest Fire Suppression program covers expenses necessary for the protection of life, property, and natural resources from fire, flood and other disasters and emergencies; and for forest health and watershed management required as a result of fire or other

emergencies. The program is funded with a combination of General Fund appropriations and reimbursements for firefighting assistance provided on lands outside of the state's jurisdiction. When the volume or severity of fire incidents results in insufficient funds in this budget, funding is available from the State Board of Examiners' Reserve for Statutory Contingency Account (*Nevada Revised Statutes* [NRS] 353.264), with additional funding available from the Interim Finance Committee Contingency Account (NRS 353.266).

The Governor recommends total funding of $23.1 million for the Forest Fire Suppression budget for the 2023-25 biennium, a decrease of 4.5% compared to the $24.2 million approved for the 2021-23 biennium. Of the total funding, the Governor recommends General Fund appropriations of $4.2 million for the 2023-25 biennium, a decrease of 53.2% compared to the $8.9 million approved for the 2021-23 biennium. The decrease in General Fund appropriations is primarily due to the recommended budget reorganization within the division, noted above, which would transfer in revenue and reserves from the Wildland Fire Protection Program budget, and swap funding with the Forestry Administration budget. Additionally, to support higher-than-budgeted firefighting costs in FY 2023, the Governor recommends a supplemental General Fund appropriation of $15.1 million.

FORESTRY CONSERVATION CAMPS

The Forestry Conservation Camp program coordinates and supervises labor-intensive work projects performed by inmates from the Nevada Department of Corrections. The inmates reside in Nevada Department of Corrections 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. Funding sources in this budget consist primarily of General Fund appropriations and revenues received for projects completed by the inmate crews. For the 2023-25 biennium, the Governor recommends total funding of $20.1 million for the Forestry Conservation Camps, an increase of 1.7% compared to the $19.8 million approved for the 2021-23 biennium. Of the total funding, the Governor recommends General Fund appropriations of $15.3 million, an increase of 16.2% compared to the $13.2 million approved for the 2021-23 biennium. The increase in General Fund appropriations is primarily due to the increase in overall personnel costs coupled with a reduction in revenue generated from work projects.

DIVISION OF STATE LANDS

The Division of State Lands acquires land or interests in land, holds, and disposes of all state lands and interests in lands; 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 include the Nevada Tahoe Resource Team, responsible for the Environmental Improvement Program and the Tahoe Mitigation Program. The division is primarily funded with General Fund appropriations and transfers from the Tahoe Mitigation Fund and the Environmental Improvement Program bond program.

For the 2023-25 biennium, the Governor recommends total funding of $5.4 million, an increase of 27.8% compared to the $4.2 million legislatively approved for the 2021-23 biennium. Of the total funding, the Governor recommends General Fund

appropriations of $4.5 million, an increase of 39.2% compared to the $3.2 million approved for the 2021-23 biennium. The increase is primarily due to the Governor's recommendation for additional General Fund appropriations of $903,284 over the 2023-25 biennium to replace the existing, outdated land management software system with a modern solution to accurately track state land use, acquisitions and revenue.

DIVISION OF NATURAL HERITAGE

The Nevada Division of Natural Heritage collects information on the locations, biology, and conservation status of all endangered, threatened, sensitive, and at-risk plant and animal species in Nevada and maintains a system of databases and topographical maps, sets priorities for conservation efforts, and provides data to various entities for consideration pertaining to development and conservation activities as mandated by federal laws. The program is funded primarily with Highway Funds transferred from the Nevada Department of Transportation in exchange for data pertinent to transportation projects, as well as federal funds and fees.

The Governor recommends total funding of $2.7 million over the 2023-25 biennium for the division, which is a 22.9% increase compared to the $2.2 million approved for the 2021-23 biennium. The increase is driven primarily by the Governor's recommendation for the addition of General Fund appropriations totaling $379,773 over the 2023-25 biennium to change the funding source for the unclassified Natural Heritage Program Administrator and Accounting Assistant positions, from interagency transfers to General Fund. The Governor also recommends General Fund appropriations of $49,293 over the 2023-25 biennium to fund a salary increase for the division Administrator position, to increase the annual salary by $18,553 (20%) from $92,760 to $111,313. Finally, the Governor recommends two new Biologist positions, funded with interagency transfers of $323,929 ($229,880 from Environmental Protection and $94,049 from Transportation) over the 2023-25 biennium, to increase the agency's capacity to collect and maintain data on rare plants and rare insects.

DIVISION OF ENVIRONMENTAL PROTECTION

The Division of Environmental Protection implements programs authorized and required by state and federal laws and enforces regulations adopted by the State Environmental Commission. The division comprises 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, Materials Management, Water Pollution Control, and Water Quality Planning. The division is primarily funded with fees and federal funds. The Governor recommends total funding of $153.9 million over the 2023-25 biennium for the division, an increase of 14.4% compared to the $134.6 million approved for the 2021-23 biennium.

The Governor recommends additional Hazardous Waste Management fee revenue of $634,851 in FY 2024 for ongoing environmental cleanup efforts at the Anaconda Copper Mine Site in Lyon County and $300,000 over the 2023-25 biennium to conduct a multi-season study of the quantity and composition of discarded material, to inform waste management programs and services like recycling, composting, and reuse.

The Governor also recommends six new positions within the Bureaus of Administrative Services, Water Pollution Control, Mining Regulation and Reclamation, and Safe Drinking Water, including one Environmental Scientist Supervisor, two Environmental Scientists, one Management Analyst, one Accountant Technician, and one Administrative Assistant position, funded with federal funds and fees totaling $1.2 million over the 2023-25 biennium. Additionally, the Governor recommends reclassifying five positions within the Bureaus of Corrective Action, Industrial Site Cleanup and Air Quality Planning to align the position classifications with the duties and responsibilities performed by the positions, funded with federal funds and fees totaling $224,398 over the 2023-25 biennium.

DIVISION OF OUTDOOR RECREATION

The Division of Outdoor Recreation was established within the Department of Conservation and Natural Resources during the 2019 Legislative Session, along with the Advisory Board on Outdoor Recreation, to promote outdoor recreation activities and enhance the outdoor recreation economy in the state. The Governor recommends General Fund appropriations of $1.2 million over the 2023-25 biennium, an increase of 12.5% compared to the $1.1 million approved for the 2021-23 biennium, to support the new division's full staffing and operating costs. Included in the recommendation are additional General Fund appropriations of $28,100 over the 2023-25 biennium to develop a new website to promote Nevada's outdoor recreation economy, as well as $23,985 in each year of the 2023-25 biennium to fund additional in-state and out-of-state travel for division staff.

DEPARTMENT OF WILDLIFE

The Nevada Department of Wildlife is responsible for protecting, preserving, managing, and restoring wildlife and its habitat for aesthetic, scientific, recreational, and economic benefit to residents and visitors. The department administers, enforces, and implements the Nevada Boat Act, including the registration and titling of boats, enforcement of laws and regulations, boating safety education, and development of public access facilities. The department consists of the Director's Office and the following seven divisions: Conservation Education, Habitat, Game Management, Data and Technology Services, Law Enforcement, Fisheries Management, and Diversity.

The department is funded primarily by federal programs, licenses and fees, and gifts and donations. The Governor recommends total funding of $66.4 million over the 2023-25 biennium, net of interagency transfers, which is an increase of $15.5 million, or 30.5%, when compared to the $50.8 million approved for the 2021-23 biennium. General Fund appropriations for the department as recommended by the Governor total $2.3 million for the 2023-25 biennium, an increase of $41,550, or 1.9%, compared to the legislatively approved appropriations for the 2021-23 biennium.

DIRECTOR'S OFFICE

The Director's Office is responsible for the general administration of the department, including fiscal services and human resources administrative support functions. Additionally, the director serves as secretary to the Board of Wildlife Commissioners,

which establishes policy and regulatory guidance for The Nevada Department of Wildlife. Funding for the county advisory boards, which advise the Board of Wildlife Commissioners and the agency on wildlife management issues, is also included in this budget.

The Governor recommends a transfer of Sportsmen Revenue from the Wildlife Fund to the Director's Office totaling $364,150 over the 2023-25 biennium for three new Accounting Assistant positions to support accounting and contract fiscal duties due to increased federal grant awards. To address the department's increasing need to collaborate with multiple governmental entities, the Governor recommends total funding of $26,626 over the 2023-25 biennium for the reclassification of a current Management Analyst position to a Governmental Liaison position.

CONSERVATION EDUCATION DIVISION

The Conservation Education Division promotes citizen interest, understanding, and involvement in the management of the state's wildlife resources by educating the public about the value of wildlife in Nevada and promoting ethical use of the state's wildlife resources through hunter and angler education programs, wildlife education and marketing programs. The division informs the public through television, radio, Internet, and print media, and provides access to Nevada Department of Wildlife programs through the Volunteer Program.

The Governor recommends cost allocation reimbursements totaling $208,000 over the 2023-25 biennium to support a marketing and outreach campaign to attract potential new customers (hunters and anglers) to Nevada. The goal of the campaign is to inform and educate the public about conservation, recreation, and wildlife, as well as to expand the Nevada Department of Wildlife's capacity to reach new audiences by investing in target marketing beyond free social media channels. Currently, the division creates podcasts and utilizes existing publications and partnerships to maximize customer outreach.

LAW ENFORCEMENT DIVISION

The Law Enforcement Division enforces wildlife and boating safety laws and serves the sporting public while providing a public safety presence. The budget is funded primarily with restricted and unrestricted state license and fee revenues transferred from the Wildlife Fund, and federal funds.

As part of a statewide salary adjustment for law enforcement positions, the Governor is recommending transfers of Sportsmen Revenue totaling $587,053 over the 2023-25 biennium to fund a two-grade salary increase (approximately 10.0%) for 33 existing Game Warden positions. Game Wardens preserve and protect the state's wildlife and promote the safety of persons and property involved in the use of vessels on the waters of the state. The Governor also recommends transfers of Boating Registration Revenue totaling $136,648 over the upcoming biennium to increase funding for the Boating Safety Outreach Program to promote the use of life jackets, sober boating, increase boating safety awareness, and provide boater education courses. This recommendation would support continued and expanded outreach through advertising campaigns and Boating Law Handbooks for the public.

The Governor further recommends federal Coast Guard grant funds and transfers of Sportsmen Revenue for a combined total $281,284 over the 2023-25 biennium to fund new equipment including thermal imaging devices, boat equipment, drones, computers, and other tactical law enforcement equipment.

GAME MANAGEMENT DIVISION

The Game Management Division is responsible for management, protection, research, and monitoring of wildlife classified as game mammals, upland and migratory game birds, and fur-bearing mammals. The division has four program areas: avian and terrestrial game species management; game wildlife/depredation control and compensation; predator management; and wildlife health and disease monitoring.

The Governor's recommended budget includes a transfer of Sportsmen Revenue of $265,057 in FY 2024 in the Game Management budget to fund an engine overhaul of a department helicopter and to provide the rental of a helicopter engine while the department's engine is out of service. Additionally, the Governor recommends a combination of federal Coast Guard grant funds and a transfer of Sportsmen Revenue totaling $70,889 in FY 2024 for the purchase of one new travel trailer, one new cargo trailer, trailer accessories, and new laboratory equipment used in DNA research.

FISHERIES MANAGEMENT DIVISION

The Fisheries Management Division facilitates programs for fisheries throughout Nevada, including programs that are designed to provide the state's angling public with recreational fishing opportunities, and to conserve and protect Nevada's native fish, amphibians, mollusks, and crustaceans. The division also works to prevent and control aquatic invasive species.

The Governor recommends a transfer of Sportsmen Revenue of $260,000 in FY 2024 in the Fisheries Management Division to refurbish the cooling tower structure at the Mason Valley Fish Hatchery, which was originally manufactured in 1988. Refurbishments include replacing all internal media, motors, fans, shafts, bearings, as well as rehabilitating the existing cabinets.

NEVADA DEPARTMENT OF TRANSPORTATION

The Nevada Department of Transportation (NDOT) is funded through a combination of federal funds, dedicated state highway user revenues, and sale of highway revenue bonds. The Governor recommends funding of $1.946 billion over the 2023-25 biennium, excluding interagency transfers of $8.7 million. Total funding represents an increase of 17.2% when compared to the $1.661 billion legislatively approved for the 2021-23 biennium, largely due to the Governor's recommendation to issue bonds in the 2023-25 biennium. The Governor's recommendations include State Highway Fund authorizations of $427.2 million in FY 2024 and $427.7 million in FY 2025. The Governor projects federal funding of $468.0 million in each year of the 2023-25 biennium.

The Governor recommends highway construction expenditures totaling $572.8 million in FY 2024 and $578.9 million in FY 2025, funded with a combination of federal funds and Highway Fund authorizations. The Governor also recommends the sale of highway

revenue bonds (pledged for repayment with Highway Funds and special fuel tax proceeds) and related interest earnings totaling $151.5 million over the 2023-25 biennium to fund construction projects identified for the Henderson Interchange, Interstate 515 wall replacements, Project Neon Phase 2 Right of Way, and various projects in Las Vegas.

The Governor further recommends Highway Fund authorizations totaling $9.9 million over the 2023-25 biennium for 49 new classified positions and 1 new unclassified Pilot position and associated operating and travel expenditures to administer essential programs and comply with federal and state laws.

The Governor recommends Highway Fund authorizations of $13.2 million over the 2023-25 biennium to design three rest facility improvements, one in each of the three highway districts. In addition, the Governor recommends Highway Fund authorizations of $800,000 over the 2023-25 biennium to continue the upgrade of the department's fueling system, which consists of fueling sites throughout the state that are used by various state and local governmental agencies.

Over the 2023-25 biennium, the Governor recommends Highway Fund authorizations of $109.8 million to fund the maintenance, new construction, and alterations of department-owned facilities; $40.8 million for routine replacement of existing, large equipment; $32.3 million for maintenance and enhancements of information technology systems used by the department; and $19.2 million for new equipment such as computers, office furniture, fleet additions, and shop tools.

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 in 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 2023-25 biennium, the Governor recommends General Fund appropriations of $3.4 million in support of the Tahoe Regional Planning Agency, which is the same amount approved for the 2021-23 biennium. The Governor also recommends continuing the transfer of $419,021 in each year of the 2023-25 biennium from the Department of Motor Vehicles' Motor Vehicle Pollution Control budget to support preservation and improvement of air quality in the Lake Tahoe Basin.

Total funding in support of the Tahoe Regional Planning Agency from Nevada is recommended at $2.1 million in each year of the 2023-25 biennium. Given California's recommended funding of $5.0 million per year, Nevada's recommended funding represents 29.9% of the total TRPA funding compared to California's 70.1% share for the 2023-25 biennium.

Source of Funds Summary

2023-25 Fiscal Report

	2021-2022 Actual	2022-2023 Work Program	2023-2024 GOVERNOR RECOMMENDS	% Change	2024-2025 GOVERNOR RECOMMENDS	% Change
INFRASTRUCTURE						
CRC - COLORADO RIVER COMMISSION	7,486,335	10,254,477	9,326,798	-9.05	8,712,946	-6.58
BALANCE FORWARD	2,164,470	2,487,188	3,231,491	29.93	2,288,286	-29.19
INTERAGENCY TRANSFER	2,553,619	2,812,138	2,884,906	2.59	3,102,060	7.53
OTHER FUND	2,768,246	4,955,151	3,210,401	-35.21	3,322,600	3.49
CRC - RESEARCH AND DEVELOPMENT ACCOUNT	12,925,984	13,724,229	13,832,120	.79	14,010,803	1.29
BALANCE FORWARD	12,079,393	12,482,284	12,630,703	1.19	12,775,258	1.14
OTHER FUND	846,591	1,241,945	1,201,417	-3.26	1,235,545	2.84
CRC - POWER DELIVERY PROJECT	8,130,321	21,351,409	19,467,253	-8.82	23,683,031	21.66
BALANCE FORWARD	1,090,670	952,530	1,004,049	5.41	764,674	-23.84
INTERAGENCY TRANSFER			183,261		183,261	
OTHER FUND	7,039,651	20,398,879	18,279,943	-10.39	22,735,096	24.37
CRC - POWER MARKETING	29,250,061	34,719,010	33,784,738	-2.69	35,150,826	4.04
BALANCE FORWARD	1,635,802	1,284,821	876,708	-31.76	943,681	7.64
OTHER FUND	27,614,259	33,434,189	32,908,030	-1.57	34,207,145	3.95
TOTAL COLORADO RIVER COMMISSION	57,792,701	80,049,125	76,410,909	-4.54	81,557,606	6.74
BALANCE FORWARD	16,970,335	17,206,823	17,742,951	3.12	16,771,899	-5.47
INTERAGENCY TRANSFER	2,553,619	2,812,138	3,068,167	9.10	3,285,321	7.08
OTHER FUND	38,268,747	60,030,164	55,599,791	-7.38	61,500,386	10.61
DCNR - DIVISION OF OUTDOOR RECREATION	232,435	3,561,443	603,577	-83.05	587,028	-2.74
GENERAL FUND	526,711	531,349	603,577	13.59	587,028	-2.74
FEDERAL FUND		1,927,800				
INTERAGENCY TRANSFER		1,102,294				
REVERSIONS	-294,276					
DCNR - ADMINISTRATION	2,056,946	2,317,252	2,144,677	-7.45	2,188,136	2.03
GENERAL FUND	1,119,881	1,256,989	1,050,387	-16.44	1,077,408	2.57
INTERAGENCY TRANSFER	964,094	1,057,342	1,094,290	3.49	1,110,728	1.50
OTHER FUND	2,896	2,921				
REVERSIONS	-29,925					
DCNR - FORESTRY - WILDLAND FIRE PROTECTION PRGM	3,352,594	3,657,850	1,301,385	-64.42	1,301,385	.00
GENERAL FUND	50,000	50,000				
BALANCE FORWARD	1,500,377	1,788,892	1,301,385	-27.25	1,301,385	
INTERAGENCY TRANSFER		16,741				
OTHER FUND	1,802,217	1,802,217				
DCNR - FORESTRY	17,119,173	25,413,498	15,463,452	-39.15	15,640,494	1.14
GENERAL FUND	7,894,182	7,813,583	11,036,109	41.24	10,872,183	-1.49
BALANCE FORWARD	4,750,160	1,962,748	46,268	-97.64	481,435	940.54
FEDERAL FUND	1,168,934	7,301,767	2,173,402	-70.23	2,072,566	-4.64
INTERAGENCY TRANSFER	2,972,604	8,207,834	2,081,560	-74.64	2,088,197	.32
OTHER FUND	410,363	127,566	126,113	-1.14	126,113	
REVERSIONS	-77,070					

Source of Funds Summary

2023-25 Fiscal Report

	2021-2022 Actual	2022-2023 Work Program	2023-2024 GOVERNOR RECOMMENDS	% Change	2024-2025 GOVERNOR RECOMMENDS	% Change
DCNR - FORESTRY - FIRE SUPPRESSION	22,085,522	12,109,629	11,556,264	-4.57	11,584,154	.24
GENERAL FUND	4,439,179	4,435,612	2,039,826	-54.01	2,117,382	3.80
BALANCE FORWARD	795,153	886,446	869,022	-1.97	909,007	4.60
FEDERAL FUND	422,952	1,655,804	1,350,511	-18.44	1,350,511	
INTERAGENCY TRANSFER	38,732	11,307	30,001	165.33	30,001	
INTERIM FINANCE	15,366,864					
OTHER FUND	1,022,642	5,120,460	7,266,904	41.92	7,177,253	-1.23
DCNR - FORESTRY - CONSERVATION CAMPS	7,089,994	11,158,308	9,915,088	-11.14	10,221,232	3.09
GENERAL FUND	6,129,495	7,072,568	7,519,680	6.32	7,826,657	4.08
INTERAGENCY TRANSFER	483,737	1,509,690	175,000	-88.41	175,000	
OTHER FUND	1,508,819	2,576,050	2,220,408	-13.81	2,219,575	-.04
REVERSIONS	-1,032,057					
DCNR - FORESTRY - NURSERIES	1,293,645	1,373,714	1,051,715	-23.44	779,749	-25.86
BALANCE FORWARD	969,021	734,139	348,203	-52.57	72,735	-79.11
INTERAGENCY TRANSFER	37,000	86,978	93,378	7.36	94,508	1.21
OTHER FUND	287,624	552,597	610,134	10.41	612,506	.39
DCNR - STATE PARKS	20,493,947	21,494,207	22,827,333	6.20	23,193,593	1.60
GENERAL FUND	7,239,950	7,111,371	8,209,935	15.45	8,634,842	5.18
BALANCE FORWARD	4,451,774	4,234,381				
FEDERAL FUND	73,216	95,057	74,510	-21.62	74,895	.52
INTERAGENCY TRANSFER	549,391	2,263,411	1,568,208	-30.71	1,611,761	2.78
OTHER FUND	8,741,418	7,789,987	12,974,680	66.56	12,872,095	-.79
REVERSIONS	-561,802					
DCNR - WATER RESOURCES	9,859,160	17,130,340	11,129,286	-35.03	11,212,848	.75
GENERAL FUND	7,495,586	7,438,733	8,067,198	8.45	8,117,935	.63
BALANCE FORWARD	2,119,308	1,365,696				
FEDERAL FUND	220,273	177,007	231,480	30.77	231,480	
INTERAGENCY TRANSFER	898,344	7,897,582	2,786,608	-64.72	2,819,433	1.18
INTERIM FINANCE		207,322				
OTHER FUND	15,520	44,000	44,000		44,000	
REVERSIONS	-889,871					
DCNR - NEVADA TAHOE REGIONAL PLANNING AGENCY	609	1,584	1,881	18.75	1,881	.00
GENERAL FUND	1,584	1,584	1,881	18.75	1,881	
REVERSIONS	-975					
DCNR - STATE LANDS	1,782,688	2,132,870	3,042,695	42.66	2,326,908	-23.52
GENERAL FUND	1,578,108	1,616,495	2,585,300	59.93	1,862,179	-27.97
INTERAGENCY TRANSFER	247,440	343,549	283,269	-17.55	288,968	2.01
OTHER FUND	158,936	172,826	174,126	.75	175,761	.94
REVERSIONS	-201,796					
DCNR - CONSERVATION DISTRICTS PROGRAM	463,231	724,100	635,764	-12.20	653,023	2.71
GENERAL FUND	494,501	553,501	635,764	14.86	653,023	2.71
FEDERAL FUND		140,200				
INTERAGENCY TRANSFER	75,191	30,399				
REVERSIONS	-106,461					

Source of Funds Summary

2023-25 Fiscal Report

	2021-2022 Actual	2022-2023 Work Program	2023-2024 GOVERNOR RECOMMENDS	% Change	2024-2025 GOVERNOR RECOMMENDS	% Change
DCNR - NEVADA NATURAL HERITAGE	1,190,971	2,102,533	1,321,662	-37.14	1,374,815	4.02
GENERAL FUND		200,000	213,629	6.81	215,437	.85
BALANCE FORWARD	60,756	23,652			7,909	
FEDERAL FUND	102,294	728,237	116,594	-83.99	110,929	-4.86
INTERAGENCY TRANSFER	1,041,806	1,060,657	950,120	-10.42	999,221	5.17
OTHER FUND	26,825	89,987	41,319	-54.08	41,319	
REVERSIONS	-40,710					
DCNR - ACCOUNT FOR OFF-HIGHWAY VEHICLES (OHV)	5,013,217	4,812,399	4,312,875	-10.38	3,829,759	-11.20
BALANCE FORWARD	3,921,712	3,718,701	3,159,598	-15.03	2,637,783	-16.52
INTERAGENCY TRANSFER	1,091,505	1,093,698	1,153,277	5.45	1,191,976	3.36
DCNR - DEP ADMINISTRATION	7,988,280	9,944,700	10,629,775	6.89	11,214,985	5.51
BALANCE FORWARD	387,273	939,486	1,552,235	65.22	1,913,576	23.28
FEDERAL FUND	2,972,784	3,460,000	3,580,194	3.47	3,549,133	-.87
INTERAGENCY TRANSFER	4,627,823	5,545,214	5,497,346	-.86	5,752,276	4.64
OTHER FUND	400					
DCNR - DEP INDUSTRIAL SITE CLEANUP	3,006,255	4,184,623	3,334,604	-20.31	3,358,875	.73
BALANCE FORWARD	652,130	676,778	699,040	3.29	705,160	.88
INTERAGENCY TRANSFER		17,054				
OTHER FUND	2,354,125	3,490,791	2,635,564	-24.50	2,653,715	.69
DCNR - DEP AIR QUALITY	7,811,477	10,531,712	11,246,596	6.79	11,121,193	-1.12
BALANCE FORWARD	623,424	728,210	507,212	-30.35	1,524,671	200.60
FEDERAL FUND	585,717	1,507,838	1,506,323	-.10	1,533,516	1.81
INTERAGENCY TRANSFER	3,033,929	3,486,371	3,285,816	-5.75	3,353,405	2.06
OTHER FUND	3,568,407	4,809,293	5,947,245	23.66	4,709,601	-20.81
DCNR - DEP WATER POLLUTION CONTROL	8,516,442	8,952,451	7,889,442	-11.87	6,908,865	-12.43
BALANCE FORWARD	4,746,625	4,849,034	4,091,913	-15.61	3,109,956	-24.00
FEDERAL FUND	246,766	647,672	267,173	-58.75	267,173	
INTERAGENCY TRANSFER	307,493	339,529	312,831	-7.86	314,211	.44
OTHER FUND	3,215,558	3,116,216	3,217,525	3.25	3,217,525	
DCNR - DEP MATERIALS MNGMT & CORRCTV ACTN	13,419,625	17,518,899	20,476,490	16.88	20,991,041	2.51
BALANCE FORWARD	2,379,209	2,870,352	1,820,644	-36.57	2,343,982	28.74
FEDERAL FUND	3,716,717	4,040,816	3,869,596	-4.24	4,885,003	26.24
INTERAGENCY TRANSFER		69,381				
OTHER FUND	7,323,699	10,538,350	14,786,250	40.31	13,762,056	-6.93
DCNR - DEP MINING REGULATION/RECLAMATION	6,490,911	6,516,986	6,831,645	4.83	6,906,051	1.09
BALANCE FORWARD	3,415,499	3,521,013	3,063,203	-13.00	3,115,259	1.70
INTERAGENCY TRANSFER		26,691				
OTHER FUND	3,075,412	2,969,282	3,768,442	26.91	3,790,792	.59

	2021-2022 Actual	2022-2023 Work Program	2023-2024 GOVERNOR RECOMMENDS	% Change	2024-2025 GOVERNOR RECOMMENDS	% Change
DCNR - DEP STATE REVOLVING FUND - ADMIN	3,892,641	5,261,154	5,940,172	12.91	6,048,058	1.82
BALANCE FORWARD	683,379	764,120	858,208	12.31	893,539	4.12
FEDERAL FUND	2,987,600	4,283,929	4,771,958	11.39	4,838,000	1.38
INTERAGENCY TRANSFER	1,572	13,398	2,599	-80.60	2,618	.73
OTHER FUND	220,090	199,707	307,407	53.93	313,901	2.11
DCNR - DEP WATER QUALITY PLANNING	3,294,120	4,039,198	4,194,602	3.85	4,302,096	2.56
BALANCE FORWARD	7,884	8,477	10,223	20.60	10,223	
FEDERAL FUND	2,677,076	3,293,974	3,485,680	5.82	3,580,772	2.73
INTERAGENCY TRANSFER	582,906	711,895	663,169	-6.84	673,524	1.56
OTHER FUND	26,254	24,852	35,530	42.97	37,577	5.76
DCNR - DEP SAFE DRINKING WATER PROGRAM	4,848,051	6,323,048	6,099,659	-3.53	6,277,429	2.91
BALANCE FORWARD	279,845	279,845	221,326	-20.91	253,299	14.45
FEDERAL FUND	1,031,224	1,620,916	1,338,415	-17.43	1,338,547	.01
INTERAGENCY TRANSFER	2,455,940	2,856,736	3,059,582	7.10	3,146,077	2.83
OTHER FUND	1,081,042	1,565,551	1,480,336	-5.44	1,539,506	4.00
DCNR - DEP STATE ENVIRONMENTAL COMMISSION	29,486	125,251	84,461	-32.57	55,223	-34.62
INTERAGENCY TRANSFER	13,852	20,893	42,506	103.45	26,734	-37.11
OTHER FUND	15,634	104,358	41,955	-59.80	28,489	-32.10
DCNR - DEP WATER PLANNING CAP IMPROVEMENT	20,718	22,407	19,238	-14.14	17,178	-10.71
BALANCE FORWARD	15,213	18,715	18,238	-2.55	16,178	-11.30
INTERAGENCY TRANSFER	505	2,692				
OTHER FUND	5,000	1,000	1,000		1,000	
DCNR - ACCOUNT TO RESTORE THE SAGEBRUSH ECOSYSTEM	1,100,742	1,223,668	1,151,155	-5.93	1,078,668	-6.30
BALANCE FORWARD	1,072,092	993,668	921,155	-7.30	848,668	-7.87
OTHER FUND	28,650	230,000	230,000		230,000	
DCNR - OFFICE OF STATE HISTORIC PRESERVATION	1,216,595	1,558,569	1,926,898	23.63	1,906,813	-1.04
GENERAL FUND	445,210	526,048	662,563	25.95	641,697	-3.15
FEDERAL FUND	664,413	874,470	949,921	8.63	950,046	.01
INTERAGENCY TRANSFER	16,357	73,392	218,074	197.14	218,730	.30
OTHER FUND	97,177	84,659	96,340	13.80	96,340	
REVERSIONS	-6,562					
DCNR - WATER CONSERV & INFRASTRUCTURE			49,752,769		49,755,071	.00
INTERAGENCY TRANSFER			49,752,769		49,755,071	.00
DCNR - HISTORIC PRES - COMSTOCK HISTORIC DISTRICT	198,904	214,838	230,492	7.29	229,574	-.40
GENERAL FUND	209,668	212,423	230,492	8.51	229,574	-.40
INTERAGENCY TRANSFER		2,415				
REVERSIONS	-10,764					

Source of Funds Summary

2023-25 Fiscal Report

	2021-2022 Actual	2022-2023 Work Program	2023-2024 GOVERNOR RECOMMENDS	% Change	2024-2025 GOVERNOR RECOMMENDS	% Change
DCNR - ENVIRONMENTAL QUALITY IMPROVEMENT	65,582	65,382	65,161	-.34	65,161	.00
BALANCE FORWARD	65,582	65,382	65,161	-.34	65,161	
TOTAL CONSERVATION & NATURAL RESOURCES	153,933,961	184,472,613	215,180,813	16.65	215,131,286	-.02
GENERAL FUND	37,624,055	38,820,256	42,856,341	10.40	42,837,226	-.04
BALANCE FORWARD	32,896,416	30,429,735	19,553,034	-35.74	20,209,926	3.36
FEDERAL FUND	16,869,966	31,755,487	23,715,757	-25.32	24,782,571	4.50
INTERAGENCY TRANSFER	19,440,221	37,847,143	73,050,403	93.01	73,652,439	.82
INTERIM FINANCE	15,366,864	207,322				
OTHER FUND	34,988,708	45,412,670	56,005,278	23.33	53,649,124	-4.21
REVERSIONS	-3,252,269					
WILDLIFE - DIRECTOR'S OFFICE	9,701,246	9,123,685	9,935,974	8.90	9,699,997	-2.37
FEDERAL FUND	1,978,152	1,412,440	2,018,641	42.92	2,052,471	1.68
INTERAGENCY TRANSFER	7,691,154	7,679,225	7,885,313	2.68	7,615,506	-3.42
OTHER FUND	31,940	32,020	32,020		32,020	
WILDLIFE - DATA AND TECHNOLOGY SERVICES	4,716,123	4,920,631	5,185,166	5.38	5,156,647	-.55
FEDERAL FUND	376,496	641,887	364,304	-43.24	367,529	.89
INTERAGENCY TRANSFER	4,339,627	4,278,744	4,820,862	12.67	4,789,118	-.66
WILDLIFE - CONSERVATION EDUCATION	2,946,386	4,606,395	4,767,032	3.49	4,901,258	2.82
GENERAL FUND	234,227	234,227	234,227		280,751	19.86
FEDERAL FUND	1,429,288	2,682,671	3,100,660	15.58	2,871,330	-7.40
INTERAGENCY TRANSFER	1,282,871	1,682,937	1,432,145	-14.90	1,749,177	22.14
OTHER FUND		6,560				
WILDLIFE - LAW ENFORCEMENT	6,668,429	8,071,646	8,566,992	6.14	8,549,342	-.21
GENERAL FUND	57,402	57,402	45,801	-20.21	47,411	3.52
FEDERAL FUND	638,483	702,645	1,022,800	45.56	1,008,845	-1.36
INTERAGENCY TRANSFER	5,827,443	7,171,130	7,364,406	2.70	7,366,031	.02
OTHER FUND	145,101	140,469	133,985	-4.62	127,055	-5.17
WILDLIFE - GAME MANAGEMENT	7,298,429	10,976,045	10,702,602	-2.49	10,409,491	-2.74
GENERAL FUND	84,201	84,201	84,201		84,201	
FEDERAL FUND	5,497,014	6,438,508	7,336,582	13.95	7,020,394	-4.31
INTERAGENCY TRANSFER	1,672,840	4,354,106	3,247,466	-25.42	3,270,301	.70
OTHER FUND	44,374	99,230	34,353	-65.38	34,595	.70
WILDLIFE - FISHERIES MANAGEMENT	7,971,228	14,639,750	11,869,565	-18.92	9,787,942	-17.54
GENERAL FUND	150,918	150,918	151,209	.19	151,149	-.04
FEDERAL FUND	5,583,466	6,737,613	7,331,661	8.82	6,235,448	-14.95
INTERAGENCY TRANSFER	2,236,844	7,751,219	4,386,695	-43.41	3,401,345	-22.46
WILDLIFE - DIVERSITY DIVISION	1,794,965	2,401,391	2,458,309	2.37	2,498,749	1.65
GENERAL FUND	436,940	441,322	444,762	.78	449,596	1.09
FEDERAL FUND	1,205,682	1,723,723	1,771,383	2.76	1,800,738	1.66
INTERAGENCY TRANSFER	82,926	203,802	191,573	-6.00	197,473	3.08
OTHER FUND	69,417	32,544	50,591	55.45	50,942	.69

Source of Funds Summary

2023-25 Fiscal Report

	2021-2022 Actual	2022-2023 Work Program	2023-2024 GOVERNOR RECOMMENDS	% Change	2024-2025 GOVERNOR RECOMMENDS	% Change
WILDLIFE - HABITAT	10,074,728	21,326,103	12,712,723	-40.39	12,793,359	.63
GENERAL FUND	156,332	156,332	156,332		156,332	
FEDERAL FUND	7,497,344	16,485,632	9,291,153	-43.64	9,350,984	.64
INTERAGENCY TRANSFER	2,107,033	3,894,139	2,951,219	-24.21	2,972,024	.70
OTHER FUND	314,019	790,000	314,019	-60.25	314,019	
TOTAL DEPARTMENT OF WILDLIFE	51,171,534	76,065,646	66,198,363	-12.97	63,796,785	-3.63
GENERAL FUND	1,120,020	1,124,402	1,116,532	-.70	1,169,440	4.74
FEDERAL FUND	24,205,925	36,825,119	32,237,184	-12.46	30,707,739	-4.74
INTERAGENCY TRANSFER	25,240,738	37,015,302	32,279,679	-12.79	31,360,975	-2.85
OTHER FUND	604,851	1,100,823	564,968	-48.68	558,631	-1.12
NDOT - STATEWIDE INFRASTRUCTURE BANK	8,219	257,396	261,006	1.40	264,457	1.32
INTERAGENCY TRANSFER	8,219	257,396	261,006	1.40	264,457	1.32
NDOT - BOND CONSTRUCTION	93,527,370	2,818,743	151,500,000	5,274.74		
BALANCE FORWARD	93,125,362	2,818,743				
OTHER FUND	402,008		151,500,000			
NDOT - TRANSPORTATION ADMINISTRATION	835,135,461	865,861,194	900,949,214	4.05	901,422,020	.05
BALANCE FORWARD	22,978,775	18,286,349				
FEDERAL FUND	330,285,956	378,000,000	468,000,000	23.81	468,000,000	
HIGHWAY FUND	543,208,975	461,328,567	427,190,176	-7.40	427,663,502	.11
INTERAGENCY TRANSFER	4,248,645	6,096,080	4,110,118	-32.58	4,109,598	-.01
OTHER FUND	1,554,248	2,150,198	1,648,920	-23.31	1,648,920	
REVERSIONS	-67,141,138					
TOTAL DEPARTMENT OF TRANSPORTATION	928,671,050	868,937,333	1,052,710,220	21.15	901,686,477	-14.35
BALANCE FORWARD	116,104,137	21,105,092				
FEDERAL FUND	330,285,956	378,000,000	468,000,000	23.81	468,000,000	
HIGHWAY FUND	543,208,975	461,328,567	427,190,176	-7.40	427,663,502	.11
INTERAGENCY TRANSFER	4,256,864	6,353,476	4,371,124	-31.20	4,374,055	.07
OTHER FUND	1,956,256	2,150,198	153,148,920	7,022.55	1,648,920	-98.92
REVERSIONS	-67,141,138					
TAHOE REGIONAL PLANNING AGENCY	14,066,332	14,066,332	19,398,309	37.91	19,398,309	.00
GENERAL FUND	1,705,401	1,705,401	1,705,401		1,705,401	
INTERAGENCY TRANSFER	419,021	419,021	419,021		419,021	
OTHER FUND	11,941,910	11,941,910	17,273,887	44.65	17,273,887	
TOTAL TAHOE REGIONAL PLANNING AGENCY	14,066,332	14,066,332	19,398,309	37.91	19,398,309	.00
GENERAL FUND	1,705,401	1,705,401	1,705,401		1,705,401	
INTERAGENCY TRANSFER	419,021	419,021	419,021		419,021	
OTHER FUND	11,941,910	11,941,910	17,273,887	44.65	17,273,887	

Source of Funds Summary

2023-25 Fiscal Report

	2021-2022 Actual	2022-2023 Work Program	2023-2024 GOVERNOR RECOMMENDS	% Change	2024-2025 GOVERNOR RECOMMENDS	% Change
INFRASTRUCTURE						
GENERAL FUND	40,449,476	41,650,059	45,678,274	9.67	45,712,067	.07
BALANCE FORWARD	165,970,888	68,741,650	37,295,985	-45.74	36,981,825	-.84
FEDERAL FUND	371,361,847	446,580,606	523,952,941	17.33	523,490,310	-.09
HIGHWAY FUND	543,208,975	461,328,567	427,190,176	-7.40	427,663,502	.11
INTERAGENCY TRANSFER	51,910,463	84,447,080	113,188,394	34.03	113,091,811	-.09
INTERIM FINANCE	15,366,864	207,322				
OTHER FUND	87,760,472	120,635,765	282,592,844	134.25	134,630,948	-52.36
REVERSIONS	-70,393,407					
TOTAL FOR INFRASTRUCTURE	1,205,635,578	1,223,591,049	1,429,898,614	16.86	1,281,570,463	-10.37
Less: INTER-AGENCY TRANSFER	51,910,463	84,447,080	113,188,394	34.03	113,091,811	-.09
NET INFRASTRUCTURE	1,153,725,115	1,139,143,969	1,316,710,220	15.59	1,168,478,652	-11.26

SPECIAL PURPOSE AGENCIES

Special purpose agencies have a specialized function or have a different statutory relationship to the Executive Branch of government than most state agencies. This functional area includes the Public Employees' Retirement System, which serves both state and local governments, the Office of the Military, the Department of Veterans Services, the Silver State Health Insurance Exchange, the Commission on Ethics, the Public Employees' Benefits Program, the Department of Indigent Defense Services, and the Department of Sentencing Policy.

For the 2023-25 biennium, the Governor recommends General Fund support for special purpose agencies totaling $31.0 million, a $5.3 million, or 14.7%, decrease from the $36.3 million approved for the 2021-23 biennium by the 2021 Legislature. The decrease primarily reflects the net effect of the elimination of $12.0 million in one-time General Fund appropriations approved for the Public Employees' Benefits Program by the 2021 Legislature to fund a one-month health insurance participant premium holiday in FY 2022 and FY 2023, offset by recommended increases to the Office of the Military ($3.6 million), the Department of Veterans Services ($2.1 million), and the Department of Indigent Defense Services ($850,403).

Total recommended 2023-25 biennium funding for the Special Purpose Agency functional area, net of interagency transfer revenues, is $679.1 million, an increase of $111.6 million compared to the $567.6 million approved by the 2021 Legislature.

PUBLIC EMPLOYEES' RETIREMENT SYSTEM

The Public Employees' Retirement System (System) provides retirement, disability and death benefits to long-term public employees. The System includes employees of Nevada counties, cities, school districts, state government, and miscellaneous public employers. In addition to administering the retirement funds for regular and police/fire members, the System also administers the Legislators' Retirement System and the Judicial Retirement System.

Nevada Revised Statutes (NRS) 353.246 provides that the System is not subject to the State Budget Act. While the System is required to submit its proposed budget for inclusion in The Executive Budget, the Governor's Office of Finance does not review or make adjustments to the budget submitted by the System.

Per NRS 286.230, the System budget is primarily funded through a monthly per capita fee for each member and benefit recipient. The monthly per capita fees as of June 30, 2022, were $3.37 for each regular member and benefit recipient and $3.48 for each police/fire member and benefit recipient.

Based on the actuarial valuation of assets for fiscal year ending June 30, 2022, the actuarial value of assets to accrued liabilities (funded ratio) was 74.8% for regular members and 74.6% for police/fire members. The funded ratios decreased from

75.3% for regular members and 75.6% for police/fire members as determined by the actuarial valuation of assets for fiscal year ending June 30, 2021. The actuarial-funded ratio for the total fund decreased from 75.4% for the fiscal year ending June 30, 2021, to 74.7% for the fiscal year ending June 30, 2022.

The Retirement Board approved an actuarial valuation of the System each year to monitor the assets and liabilities associated with the pension plan. Pursuant to NRS 286.421, contribution rates are set based on the results of even-numbered fiscal year valuations. The actuarial valuation for fiscal year ending June 30, 2022, has been completed and the following increases in the contribution rates for regular and police/fire members are recommended by the actuary and included in The Executive Budget effective July 1, 2023:

Employer-Paid Plan	Regular Members	Police/Fire Members
Current Contribution Rate	29.75%	44.00%
Contribution Rate – 7/1/2023	33.50%	50.00%
Increase in Rate	**3.75%**	**6.00%**

Employee/Employer Plan	Regular Members	Police/Fire Members
Current Contribution Rate	15.50%	22.75%
Contribution Rate – 7/1/2023	17.50%	25.75%
Increase in Rate	**2.00%**	**3.00%**

The System recommends total funding of $17.8 million over the 2023-25 biennium to continue funding the replacement of its pension administration system and various other replacement equipment.

The System recommends administration fees totaling $699,189 over the 2023-25 biennium for three new positions (inclusive of one unclassified position).

The System recommends administrative fees of $334,402 over the 2023-25 biennium for a two-step salary increase (approximately 10.0%) for nine existing unclassified positions.

OFFICE OF THE MILITARY

The Office of the Military is responsible for the supervision of the military affairs of the state, which includes both state and federal roles. The primary state mission of the office is to enlist, organize, arm, equip, and train the state's militia and National Guard units and to protect the lives and property of the public in times of emergency, disorder and disaster. The primary federal mission is to provide combat-ready reserve forces for the United States Armed Forces to respond to a federal mobilization as directed by the President or Congress. The Adjutant General provides command and control of the Army National Guard and the Air National Guard. Through the passage of Assembly Bill 485, the 2021 Legislature approved the transfer of the Division of Emergency Management from the Department of Public Safety to the Office of the Military.

The Governor recommends total funding for the Office of the Military, net of interagency transfers, of $107.7 million over the 2023-25 biennium. The Governor recommends General Fund appropriations of $14.6 million for the Office of the Military over the 2023-25 biennium, which is an increase of $3.6 million, or 32.8%, compared to the $11.0 million in General Fund appropriations legislatively approved for the 2021-23 biennium.

The Governor recommends General Fund appropriations of $1.2 million and federal funds of $749,120 over the 2023-25 biennium for 16 new positions (1 unclassified and 15 classified positions) and associated operating and equipment expenditures in the Office of the Military budget. The Governor further recommends General Fund appropriations of $210,000 over the 2023-25 biennium for 1 new unclassified Cybersecurity Specialist position.

DIVISION OF EMERGENCY MANAGEMENT

The Division of Emergency Management coordinates planning, training, exercise, and equipment initiatives in order to prepare for, respond to and recover from any emergency or disaster. In addition, the division's operations include the Office of Homeland Security, which collaborates, advises, assists, and engages with various federal, state, local, and tribal entities; private sector; non-governmental partners; and the public to prevent, detect and deter terrorism activity in order to minimize the impact on lives, property and the economy. The Governor recommends total funding of $45.6 million over the 2023-25 biennium for the Division of Emergency Management, which is a decrease of $5.3 million, or 10.4%, compared to the legislatively approved $50.9 million over the 2021-23 biennium.

The Governor recommends General Fund appropriations of $163,118, federal funds of $838, and interagency transfers of $493,412 (exclusive of the recommended elimination of funding for contract positions totaling $311,750) over the 2023-25 biennium for five new classified positions and associated operating and equipment expenditures in the Division of Emergency Management.

DEPARTMENT OF VETERANS SERVICES

The Department of Veterans Services consists of the Office of Veterans Services, the Southern Nevada State Veterans Home, and the Northern Nevada State Veterans Home. The Governor recommends total funding, net of $10.1 million in interagency transfer revenue, of $123.8 million for the department for the 2023-25 biennium. The $123.8 million is a $45.3 million, or 57.7%, increase compared to the $78.5 million approved for the department by the 2021 Legislature for the 2021-23 biennium. General Fund appropriations increase by approximately $2.1 million, or 31.6%, to $8.6 million over the $6.5 million approved for the 2021-23 biennium. The largest funding increase is in federal funds, principally federal Department of Veterans Affairs reimbursement payments, to the two state veterans homes, increasing by $33.4 million, or $76.0%, to $77.2 million compared to the $43.9 million approved by the 2021 Legislature.

OFFICE OF VETERANS SERVICES

The Office of Veterans Services is responsible for assisting veterans and their families in obtaining services, compensation, governmental benefits, and supervising the operation and maintenance of the Nevada Veterans Memorial Cemeteries located in Boulder City and Fernley. The office also oversees the operation of the 180-bed Southern Nevada State Veterans Home in Boulder City and the 96-bed Northern Nevada State Veterans Home located in Sparks.

For the 2023-25 biennium, the Governor recommends total funding of $11.6 million, net of interagency transfer revenues of $1.7 million, which is $2.5 million, or 27.5%, more than the $9.1 million approved by the 2021 Legislature. Recommended General Fund appropriations for the 2023-25 biennium total approximately $7.7 million, a $1.9 million increase over the $5.8 million approved by the 2021 Legislature.

Seven new full-time equivalent positions and associated operating costs are recommended by the Governor for the Office of Veterans Services funded with General Fund appropriations of $530,650 and Cemetery/Interment fee revenues of $491,797, totaling $1.0 million over the 2023-25 biennium. Recommended positions are:

- Two Grounds Maintenance Worker positions for the Southern Nevada Veterans Memorial Cemetery in Boulder City.
- Two Health Program Specialist positions to manage veterans' healthcare and suicide prevention programs.
- Two Education and Information Officer positions; one to manage outreach in Northern Nevada and one to manage the Education and Employment program.
- One Veterans Services Officer to meet the expected new workload of assisting veterans in determining eligibility for benefits because of federal passage and approval of The Sergeant First Class Heath Robinson Honoring our Promise to Address Comprehensive Toxics Act of 2022.

Additionally, the Governor recommends General Fund appropriations of $875,000 in both FY 2024 and FY 2025 to fund the Adopt a Vet Dental Program. For the 2021-23 biennium, the Legislature approved one-time General Fund appropriations of $250,000 in each fiscal year through Senate Bill 185 for the Adopt a Vet Dental Program.

SOUTHERN NEVADA VETERANS HOME

The Southern 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 residential and support services to eligible veterans, spouses of veterans, and Gold Star parents (parents of a child who died while serving on active duty during a time of military conflict or as a result of such service).

For the 2023-25 biennium, the Governor recommends total funding of $72.1 million, net of interagency transfer revenues of $8.3 million. Recommended funding is a $20.9 million, or 40.7%, increase over the $51.3 million approved for the Southern Nevada State Veterans Home by the 2021 Legislature for the 2021-23 biennium. The increase in funding is primarily an increase in federal U.S. Department of Veterans Affairs reimbursement payments for resident care.

The Governor recommends reserve expenditures of $101,147 to fund the cost of new equipment and $656,115 over the 2023-25 biennium to fund equipment replacement and deferred maintenance including $204,000 to replace carpet and vinyl flooring and $39,732 to repair janitorial water closets.

NORTHERN NEVADA VETERANS HOME

The Northern Nevada State Veterans Home is a 96-bed, 24-hour skilled nursing facility located in the City of Sparks. The home opened in December 2018 and, as with the Southern Nevada State Veterans Home, provides residential and support services to eligible veterans, spouses of veterans, and Gold Star parents. Unlike the Southern Nevada State Veterans Home, which is managed and staffed by state employees, the Northern Nevada State Veterans Home's day-to-day operations and staffing are provided by a contractor (Avalon Healthcare). The department has four staff assigned to the home: a Management Analyst, a Facility Supervisor, an Information Technology Professional, and an Administrative Assistant.

For the 2023-25 biennium, the Governor recommends total funding of $40.1 million, which is an increase of $21.9 million, or 120.7%, compared to the $18.2 million approved for the Northern Nevada State Veterans Home by the 2021 Legislature for the 2021-23 biennium. The increase in funding is primarily due to an increase in federal U.S. Department of Veterans Affairs reimbursement payments for resident care. Total base budget General Fund appropriations, which fund four full-time equivalent positions and associated operating costs are budgeted to remain relatively flat at $732,122.

The Governor recommends adding one new full-time equivalent Veterans Services Officer position and associated operating costs funded with General Fund appropriations totaling $120,666 over the 2023-25 biennium to assist residents in determining eligibility for benefits under the Promise to Address Comprehensive Toxics Act of 2022.

COMMISSION ON ETHICS

The Commission on Ethics, which consists of eight members pursuant to NRS 281A.200 (four appointed by the Legislative Commission and four appointed by the Governor), is responsible for investigating and adjudicating public complaints involving the ethical conduct of public officers and employees; providing ethical guidance through published opinions; and providing outreach and education to public officers and employees regarding ethics requirements and prohibitions under Nevada law.

Pursuant to NRS 281A.270, each county whose population is 10,000 or more, and each city whose population is 15,000 or more and that is located within such a county, shall pay an assessment for the costs incurred by the Commission on Ethics each biennium in carrying out its functions. The Governor recommends the funding split of 28.0% state support and 72.0% local government support for the 2023-25 biennium based on the number of state and local government public officers and employees in FY 2022, compared to the funding split approved by the 2021 Legislature for the 2021-23 biennium of 26.0% state support and 74.0% local government support.

The Governor recommends total funding of $2.3 million, net of interagency transfers of $21,600, for the 2023-25 biennium, which represents an increase of $460,753, or 24.7%, compared to the amount approved by the 2021 Legislature of $1.9 million for the 2021-23 biennium. Of the amount recommended for the 2023-25 biennium, General Fund appropriations represent $559,042 of the total, an increase of $71,947, or 14.8%, compared to the $487,095 in General Fund appropriations approved by the 2021 Legislature for the 2021-23 biennium.

The Governor recommends total funding of $207,596 (General Fund appropriations of $58,210 and County Reimbursements of $149,386) over the 2023-25 biennium for a Public Information Officer and ancillary expenditures to coordinate education and technical assistance efforts with state and local governments, respond to media and public inquiries, and maintain online education materials.

PUBLIC EMPLOYEES' BENEFITS PROGRAM

The Public Employees' Benefits Program (PEBP) provides insurance coverages for state employees, state retirees who are ineligible for Medicare, and their dependents, if the participant chooses to cover dependents. Retirees who are eligible for Medicare receive a contribution they may use toward a health insurance plan of their choosing obtained through the PEBP-sponsored Individual Medicare Market Exchange (operated by Via Benefits). Non-state public agencies can join the program to provide coverage for their employees, retirees and dependents. Insurance coverages currently provided include health (medical, dental, prescription) and life ($15,000 active employees/$7,500 retirees). Life insurance benefits are fully insured by an outside carrier. The largest portion of the program is health insurance, which provides medical, dental and prescription drug coverage.

The Public Employees' Benefits Program is overseen by an 11-member board appointed by the Governor pursuant to NRS 287.041, which appoints an Executive Officer, subject to approval by the Governor, to administer the program. The PEBP benefits plan year (PY) aligns with the state fiscal year (i.e., July 1 through June 30).

ENROLLMENT

Total participant enrollment, excluding dependents, for PY 2022 was 43,726, a 4.0% decrease from PY 2021. Enrollment for PY 2023, as of August 1, 2022, was 44,059, or an increase of 333 (0.8%) participants from PY 2022. However, it should be noted that

when dependents are included, PEBP's total enrolled "membership" is approximately 72,000. In PY 2024, overall participant enrollment is budgeted to increase by 792 participants, or 1.8%, when compared to PY 2023. In PY 2025, overall participant enrollment is budgeted to increase by 878 participants, or 2.0%, when compared to PY 2024. The following table provides historic enrollment, as well as projected enrollment for the 2023-25 biennium:

Public Employees' Benefits Program Participant Enrollment

PARTICIPANT TYPE	PY 2020 (Actual) [1]	PY 2021 (Actual) [1]	PY 2022 (Actual) [1]	PY 2023 (as of 8/1/2022)	PY 2024 (Projected)	PY 2025 (Projected)
STATE PARTICIPANTS						
Actives	27,039	27,645	25,684	25,838	26,354	26,880
Non-Medicare Retirees	4,086	4,156	4,214	4,237	4,244	4,251
Medicare Retirees	7,232	7,761	8,086	8,321	8,655	9,000
Retiree Subtotal	*11,318*	*11,917*	*12,300*	*12,558*	*12,899*	*13,251*
TOTAL STATE	**38,357**	**39,562**	**37,984**	**38,396**	**39,253**	**40,131**
Change		*1,205*	*-1,578*	*412*	*857*	*878*
% Change		*3.1%*	*-4.0%*	*1.1%*	*2.2%*	*2.2%*
NON-STATE PARTICIPANTS						
Actives	8	8	7	6	6	6
Non-Medicare Retirees	1,008	903	724	643	578	578
Medicare Retirees	5,239	5,090	5,011	5,014	5,014	5,014
Retiree Subtotal	*6,247*	*5,993*	*5,735*	*5,657*	*5,592*	*5,592*
TOTAL NON-STATE	**6,255**	**6,001**	**5,742**	**5,663**	**5,598**	**5,598**
Change		*(254)*	*(259)*	*(79)*	*(65)*	*0*
% Change		*-4.1%*	*-4.3%*	*-1.4%*	*-1.1%*	*0.0%*
TOTAL PARTICIPANTS	**44,612**	**45,563**	**43,726**	**44,059**	**44,851**	**45,729**
Change		**951**	**-1,837**	**333**	**792**	**878**
% Change		**2.1%**	**-4.0%**	**0.8%**	**1.8%**	**2.0%**

[1] Reflects average annual enrollment counts provided by PEBP on 11/18/2022.

The largest portion of the program is health insurance, which provides medical, dental and prescription drug coverage. PEBP currently offers the following health insurance plans, which are recommended to continue in the 2023-25 biennium:

- High Deductible Health Plan (HDHP): The HDHP is a self-insured plan, meaning that PEBP (and the state) is liable for all claims costs not otherwise paid by participants' deductibles, coinsurance, copays, and out-of-pocket maximums. Health care services under this plan are obtained through a preferred provider organization (PPO) network. PEBP refers to this plan as the Consumer Driven Health Plan and most of its participants (54.4%) are enrolled in this plan.
- Low-Deductible Copay Plan: PEBP began offering this statewide plan in PY 2022, which provides participants with additional choice as it combines aspects of the HDHP's coinsurance structure and the copay design of a Health Maintenance Organization plan.

- Health Maintenance Organization (HMO) Plan: Participants who reside in Clark, Esmeralda and Nye counties have the option of enrolling in the HMO plan provided by Health Plan of Nevada. This plan is fully insured, with Health Plan of Nevada assuming all claim liability in exchange for PEBP paying a per member, per month capitated rate.
- Exclusive Provider Organization (EPO) Plan: Participants who reside in counties other than Clark, Esmeralda and Nye counties have the option of enrolling in the EPO plan, an HMO-like plan that replaced the HMO option for residents of Northern and Rural Nevada. However, unlike the HMO plan, the EPO is a self-insured plan. PEBP refers to this plan as the Premier Plan.

The following table provides enrollment for the various plans in PY 2023 (as of August 1, 2022), as well as projected enrollment in each plan for the 2023-25 biennium.

Public Employees' Benefits Program Enrollments By Plan[1]
for PY 2023 (as of 8/1/2022), PY 2024 (Projected), and PY 2025 (Projected)

PARTICIPANT TYPE	PY 2023 HDHP (PPO)	PY 2023 COPAY (low-deductible PPO)	PY 2023 HMO South (HPN)	PY 2023 EPO (North/ Rural)	PY 2024 HDHP (PPO)	PY 2024 COPAY (low-deductible PPO)	PY 2024 HMO South (HPN)	PY 2024 EPO (North/ Rural)	PY 2025 HDHP (PPO)	PY 2025 COPAY (low-deductible PPO)	PY 2025 HMO South (HPN)	PY 2025 EPO (North/ Rural)
STATE PARTICIPANTS												
Actives	13,519	6,144	3,197	2,978	13,788	6,268	3,261	3,037	14,064	6,393	3,325	3,098
Non-Medicare Retirees	2,795	611	304	527	2,662	750	304	528	2,534	884	304	529
TOTAL STATE	**16,314**	**6,755**	**3,501**	**3,505**	**16,450**	**7,018**	**3,565**	**3,565**	**16,598**	**7,277**	**3,629**	**3,627**
				Change	*136*	*263*	*64*	*60*	*148*	*259*	*64*	*62*
NON-STATE PARTICIPANTS												
Actives	3	1	0	2	3	1	0	2	3	1	0	2
Non-Medicare Retirees	388	27	159	69	332	41	143	62	332	41	143	62
TOTAL NON-STATE	**391**	**28**	**159**	**71**	**335**	**42**	**143**	**64**	**335**	**42**	**143**	**64**
				Change	*-56*	*14*	*-16*	*-7*	*0*	*0*	*0*	*0*
TOTAL PARTICIPANTS BY PLAN	**16,705**	**6,783**	**3,660**	**3,576**	**16,785**	**7,060**	**3,708**	**3,629**	**16,933**	**7,319**	**3,772**	**3,691**
				# Change	**80**	**277**	**48**	**53**	**148**	**259**	**64**	**62**
				% Change	**0.5%**	**4.1%**	**1.3%**	**1.5%**	**0.9%**	**3.7%**	**1.7%**	**1.7%**
			TOTAL PARTICIPANTS	**30,724**				**31,182**				**31,715**
							# Change	**458**			**# Change**	**533**
							% Change	**1.5%**			**% Change**	**1.7%**

[1] Count of total participants differs from participant totals shown in PEBP Participant Enrollment table because this table excludes Medicare-eligible retirees enrolled in Medicare through the PEBP-sponsored Medicare Exchange: 13,335 in PY 2023, 13,669 projected in PY 2024, and 14,014 projected in PY 2025.

Funding for the program is provided by the state's contributions for active and retired employee participants, premiums paid by plan participants, pharmacy rebates, federal Medicare Part D subsidies, and State Treasurer's interest. While there is no direct General Fund support recommended in PEBP's budgets for the 2023-25 biennium, a significant portion of the state's contributions for state active employees and state retirees is funded through budgets supported by General Fund appropriations.

The plan maintains actuarially determined reserves for Incurred But Not Reported (IBNR) and Catastrophic claims. The IBNR reserve provides cash flow should the plan receive claims in excess of available operating cash. The Catastrophic reserve pays for

extraordinarily large claims to decrease volatility and avoid disruptions to the rates in the following plan year. The plan also maintains a Health Reimbursement Arrangement (HRA) reserve that serves as a holding account for retirees' unexpended prior year contributions and provides cash flow in the current year. Positive claims experience (i.e., claims being lower than projected) may result in excess cash, which is placed in the Excess Reserve category.

BUDGETED PLAN REVENUES

For the 2023-25 biennium, the Governor recommends that total plan revenues, net of balance forwards, increase by $69.0 million, or 8.7%, to $859.6 million, when compared to the $790.6 million in total revenues approved by the 2021 Legislature for the 2021-23 biennium. Comparing the Governor's recommended revenue for the 2023-25 biennium to the amounts approved for the 2021-23 biennium, state subsidies (contributions) are budgeted to increase by $46.5 million, or 8.3%, while state participant premium revenues are budgeted to increase by $16.6 million, or 12.2%. Non-state subsidy and participant premium revenues are budgeted to increase a combined $1.8 million, or 3.8%, over the 2023-25 biennium.

PEBP Program Revenues for the 2021-23 Biennium and the 2023-25 Biennium
(In $ Millions and Rounded)

Revenue	FY 2022 (Leg. Approved)	FY 2023 (Leg. Approved)	2021-23 Biennium	FY 2024 (Gov Rec)	FY 2025 (Gov Rec)	2023-25 Biennium	*Biennium Difference $*	*Biennium Difference %*
Balance Forward from Prior Year	$ 126.1	$ 117.9	**$ 244.1**	$ 144.8	$ 137.8	**$ 282.6**	*$ 38.6*	*15.8%*
General Fund [1]	$ 6.0	$ 6.0	**$ 12.0**	$ -	$ -	**$ -**	*$ (12.0)*	*-100.0%*
Medicare Part D Subsidies	$ 0.1	$ 0.1	**$ 0.2**	$ 0.3	$ 0.3	**$ 0.5**	*$ 0.3*	*134.7%*
HDHP PPO Rx Rebates	$ 13.8	$ 13.8	**$ 27.5**	$ 22.4	$ 23.6	**$ 46.0**	*$ 18.5*	*67.3%*
Miscellaneous Revenue	$ 0.0	$ 0.0	**$ 0.0**	$ 0.0	$ 0.0	**$ 0.0**	*$ 0.0*	*25.9%*
Non-State Participant Premiums	$ 3.5	$ 3.7	**$ 7.2**	$ 4.6	$ 4.7	**$ 9.3**	*$ 2.0*	*28.1%*
Non-State Subsidies	$ 20.0	$ 20.8	**$ 40.8**	$ 20.2	$ 20.5	**$ 40.6**	*$ (0.2)*	*-0.5%*
State Participant Premiums	$ 65.3	$ 70.5	**$ 135.8**	$ 74.4	$ 78.0	**$ 152.4**	*$ 16.6*	*12.2%*
State Subsidies	$ 266.5	$ 295.5	**$ 562.1**	$ 295.7	$ 312.9	**$ 608.6**	*$ 46.5*	*8.3%*
Treasurer's Interest	$ 2.5	$ 2.5	**$ 4.9**	$ 1.1	$ 1.1	**$ 2.2**	*$ (2.8)*	*-56.2%*
Total	**$ 503.9**	**$ 530.8**	**$ 1,034.7**	**$ 563.5**	**$ 578.8**	**$ 1,142.2**	*$ 107.6*	*10.4%*
Less Balance Forward	$ 126.1	$ 117.9	$ 244.1	$ 144.8	$ 137.8	$ 282.6	*$ 38.6*	*15.8%*
Net of Balance Forward	**$ 377.8**	**$ 412.9**	**$ 790.6**	**$ 418.7**	**$ 440.9**	**$ 859.6**	*$ 69.0*	*8.7%*

[1] Although not included in the Governor's recommended budget, the 2021 Legislature approved General Fund appropriations of $6.0 million in each year of the 2021-23 biennium to fund the cost (reduced revenue) of a one-month participant premium "holiday" for state participants.

BUDGETED PLAN CLAIMS EXPENDITURES

The Governor recommends operating expenditures, excluding HRA, IBNR, Catastrophic, and Excess reserves, totaling $425.7 million in FY 2024 and $446.7 million in FY 2025, or a biennial total of $872.4 million. Of the total operating expenditures, approximately 98.5% ($859.7 million) is recommended to cover the medical, prescription, and dental claims costs, and the associated third-party administrative costs for the HDHP, Copay, HMO, and EPO plans. The $12.7 million balance primarily supports PEBP's personnel ($6.0 million) and operating costs ($6.7 million). Over the 2023-25 biennium, budgeted expenditures for state participants (active employees and non-Medicare retirees) account for 86.5% of total claims and third-party administrative costs.

Governor Recommended Claims Expenditures for the 2023-25 Biennium (In $ Millions and Rounded)				
Participant Group	FY 2024 Gov Rec	FY 2025 Gov Rec	2023-25 Biennium Total	Percent of Total
State Participant Insurance	$ 362.4	$ 381.4	$ 743.8	86.5%
Non-State Participant Insurance	$ 7.7	$ 8.0	$ 15.7	1.8%
State and Non-State Medicare Retirees Insurance	$ 49.4	$ 50.8	$ 100.2	11.7%
Total	**$ 419.4**	**$ 440.2**	**$ 859.7**	**100.0%**
Note: Totals may not balance due to rounding.				

The projected self-insured claims costs are based upon actuarial projections, with adjustments made by the Governor's Office of Finance and PEBP's enrollment projections.

PLAN OPERATING RESERVES

The Executive Budget reflects actuarially recommended levels for the IBNR, Catastrophic, and HRA reserves for the 2023-25 biennium. The Governor also recommends the Excess reserve, which reflects the available cash that is not otherwise needed/allocated to fund the other reserve categories and is not actuarially necessary, be drawn down over the 2023-25 biennium, as indicated in the following table.

PEBP Budget Reserves: Actuals and Governor Recommended for the 2023-25 Biennium (In $ Millions and Rounded)					
	FY 2021 Actual	FY 2022 Actual	FY 2023 Year-to-Date	FY 2024 Gov Rec	FY 2025 Gov Rec
Health Reimbursement Arrangement (HRA) Reserv	$ 30.6	$ 25.1	$ 22.8	$ 20.6	$ 20.6
Incurred But Not Reported (IBNR) Reserve	$ 51.5	$ 52.3	$ 51.0	$ 58.0	$ 62.6
Catastrophic Reserve	$ 34.8	$ 34.9	$ 38.4	$ 44.7	$ 48.2
Excess Reserve	$ 13.5	$ 34.8	$ 32.6	$ 14.5	$ 0.6
Total	**$ 130.4**	**$ 147.1**	**$ 144.8**	**$ 137.8**	**$ 132.0**

PLAN BENEFITS DESIGN FOR THE 2023-25 BIENNIUM

After various plan reductions recommended by the Governor were approved by the 2021 Legislature for the 2021-23 biennium, the PEBP Board and the Interim Finance Committee subsequently approved various benefit restorations for PY 2023. These restorations were funded using PEBP's Excess reserves, which were greater than projected due to the underutilization of services by PEBP membership during the COVID-19 pandemic. The Governor recommends these restored benefits continue in the 2023-25 biennium, along with other various plan design enhancements. The table on Page 297 provides the PY 2020 through PY 2025 plan benefits, which details the plan benefits prior to the COVID-19 pandemic (PY 2020 and PY 2021), the plan benefit reductions approved by the 2021 Legislature (PY 2022), and the plan benefit restorations approved by the Interim Finance Committee and recommended to continue in The Executive Budget (PY 2023 - PY 2025).

Along with the restored plan benefits reflected in The Executive Budget, the Governor recommends the following plan benefit enhancements for the 2023-25 biennium, which were approved by the PEBP Board at its meeting on December 5, 2022:

- Health Reimbursement Account (HRA) / HSA Contributions: The Governor recommends providing active state participants with an additional $300 contribution in PY 2024. This funding would be provided as an HSA contribution for members on the HDHP or as an HRA contribution for other members.
- Increased Dental Plan Maximum: The Governor recommends increasing the dental plan benefit limit from $1,500 per year, in place since 2011, to $2,000 per year.
- Expanded Travel Benefit: The Governor recommends providing a travel benefit for members who require a medically necessary abortion while living or traveling in a state that does not allow such services.
- Cancer Concierge Program: The Governor recommends a concierge service to assist members diagnosed with cancer. This service would assist with dietary counseling, pharmacy management, assistance with personal care needs, seeking second opinions, as well as accessing centers of excellence, inpatient care, surgical care, and hospice.
- Medical Travel Program: The Governor recommends providing a medical travel benefit for members to seek treatment from out-of-state centers of excellence for certain schedulable surgical procedures. This may include joint replacements, cardiac care, bariatric surgery, ear/nose/throat procedures, orthopedic, and gastroenterology procedures.
- Real Appeal Digital Weight Loss Program: The Governor recommends implementing the Real Appeal Digital Weight Loss Program, which would be available to all PEBP members over the age of 18 and provide an application with a weight tracking module, coaching sessions, and various tools such as a food scale, weight scale, recipes, and workouts.
- Hinge Health Program: The Governor recommends implementing a digital musculoskeletal care program that would utilize motion technology to provide services to members needing physical therapy and assistance with pain management. This program would provide virtual physical therapy, pelvic floor therapy, an Enso Device that provides electrical nerve simulation to assist with pain management, and medical consultation.

STATE CONTRIBUTION PERCENTAGES

The state contribution percentages determine the total state contribution revenue needed in each fiscal year and are the basis for the per participant, per month state contribution for active employees (i.e., the Active Employee Group Insurance [AEGIS] assessment) and the base state contribution for retirees (i.e., the Retired Employee Group Insurance [REGI] assessment) as well as the monthly premium paid by participants.

For state active employees with self-only coverage in PY 2023, the funded contribution percentage was 92.7% for the HDHP plan, 89.9% for the Copay plan and 80.8% for the HMO/EPO plans. For the 2023-25 biennium, the funded contribution percentages for state active employees with self-only coverage are recommended to average approximately 92.4% for the HDHP plan, 87.5% for the Copay plan and 76.2% for the HMO/EPO plans.

For state non-Medicare retirees with self-only coverage in FY 2023, the funded contribution percentage was 63.3% for the HDHP plan, 61.4% for the Copay plan and 55.2% for the HMO/EPO plans. For the 2023-25 biennium, the funded contribution percentages for state retirees with self-only coverage are recommended to average approximately 63.7% for the HDHP plan, 60.4% for the Copay plan and 52.5% for the HMO/EPO plans.

The following table provides the state contribution percentages approved by the 2021 Legislature for FY 2023, as well as the Governor's recommended percentages for the 2023-25 biennium.

State Contribution Percentages									
	PY 2023 (Legislatively Approved)			PY 2024 (Governor Recommended)			PY 2025 (Governor Recommended)		
Participant Type	HDHP PPO	Copay PPO	HMO/EPO	HDHP PPO	Copay PPO	HMO/EPO	HDHP PPO	Copay PPO	HMO/EPO
State Active (Primary)	92.7%	89.9%	80.8%	92.1%	87.3%	77.0%	92.6%	87.6%	75.3%
State Active (Dependent)	79.4%-83.1%	77.0%-80.6%	69.2%-72.4%	78.0%-85.5%	74.0%-81.0%	65.2%-71.4%	78.5%-86.0%	74.2%-81.3%	63.7%-69.9%
State Non-Medicare Retiree (Primary) [1]	63.3%	61.4%	55.2%	62.9%	59.7%	52.6%	64.5%	61.0%	52.4%
State Non-Medicare Retiree (Dependent) [1]	54.1%-56.7%	52.4%-55.0%	47.1%-49.4%	53.2%-58.3%	50.4%-55.3%	44.4%-48.7%	54.4%-59.8%	51.5%-56.5%	44.2%-48.5%
[1] *Based on retiree obtaining 15 years of service.*									

STATE ACTIVE EMPLOYEES' GROUP INSURANCE

The Active Employees' Group Insurance budget was established by the 2007 Legislature as a mechanism to collect contributions made by each state entity for the benefit of their active employees. The contributions defray a portion of the individual insurance premiums for active employees in state government who participate in 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.

The per participant, per month contribution is a composite amount based upon the total number of active employees and dependents enrolled by "tier" (participant only, participant + spouse, participant + family) and plan (HDHP, Copay, HMO, or EPO). The Active Employee Group Insurance (AEGIS) assessment is collected monthly based on each agency's filled positions. For the 2023-25 biennium, the Governor recommends a monthly state contribution of $730.06 in FY 2024 and $758.60 in FY 2025.

Active Employee Group Insurance (AEGIS) Per Participant, Per Month (PPPM) State Contribution: Legislatively Approved and Governor Recommended Contributions					
Legislatively Approved FY 2020 AEGIS PPPM Contribution	Legislatively Approved FY 2021 AEGIS PPPM Contribution	Legislatively Approved FY 2022 AEGIS PPPM Contribution	Legislatively Approved FY 2023 AEGIS PPPM Contribution	Governor Recommended FY 2024 AEGIS PPPM Contribution	Governor Recommended FY 2025 AEGIS PPPM Contribution
$ 760.79	$ 783.30	$ 727.00	$ 755.00	$ 730.06	$ 758.60
Percent Change	*3.0%*	*-7.2%*	*3.9%*	*-3.3%*	*3.9%*

STATE RETIRED EMPLOYEE GROUP INSURANCE

The Retired Employee Group Insurance (REGI) program was designed to defray a portion of health insurance premiums for employees who retire from state service and continue to participate in the state's group insurance plan. Funding for the program is provided through payroll assessments to state agencies to cover the costs of the state subsidy of both non-Medicare retiree subsidies as well as Medicare retiree contributions.

The REGI assessment is calculated as a percentage of gross salaries in each budget. The Governor recommends assessments of 3.11% for FY 2024 and 3.18% for FY 2025. Both amounts are an increase from the 2.18% legislatively approved to be assessed in FY 2023. The table below shows the base state contribution for state non-Medicare retirees which, pursuant to NRS 287.046, equates to the benefit a retiree would receive for 15 years of service. This is the state contribution that would be provided to a state, non-Medicare retiree to offset the cost of the monthly premium and is also a composite amount.

Retired Employee Group Insurance (REGI) Base Per Participant, Per Month (PPPM) State Contribution (15 Years of Service, Non-Medicare Retiree): Legislatively Approved and Governor Recommended Contributions					
Legislatively Approved Base FY 2020 REGI PPPM Contribution [1]	Legislatively Approved Base FY 2021 REGI PPPM Contribution	Legislatively Approved Base FY 2022 REGI PPPM Contribution	Legislatively Approved Base FY 2023 REGI PPPM Contribution	Governor Recommended Base FY 2024 REGI PPPM Contribution	Governor Recommended Base FY 2025 REGI PPPM Contribution
$ 551.77	$ 478.15	$ 471.50	$ 498.00	$ 515.00	$ 545.00
Percent Change	*-13.3%*	*-1.4%*	*5.6%*	*3.4%*	*5.8%*

[1] FY 2020 REGI PPPM contribution was greater than the FY 2021 amount to fund a one-time $4.4 million shortfall in REGI assessment collections that occurred in FY 2018 and FY 2019. If shortfalls occur, they are funded in the following biennium as the contribution amounts are set on a biennial basis in session law (e.g., S.B. 451 of the 2021 Legislative Session).

As detailed in the prior table, the legislatively approved monthly base subsidy was $498.00 in FY 2023 and the Governor recommends a monthly base subsidy of $515.00 in FY 2024 and $545.00 in FY 2025. *Nevada Revised Statutes* 287.046 provides the following benefits for retirees based on their hire date, retirement date, and years of service.

- Retirees who retired prior to January 1, 1994, are entitled to 100.0% of the base subsidy amount to be applied against the total premium for insurance coverage.
- Retirees who retired on or after January 1, 1994, but who were hired before January 1, 2010, are entitled to 25.0% of the base subsidy amount for 5 years of service and 7.5% of the base subsidy for each additional year of service, up to 20 years of service.

- Retirees who were hired between January 1, 2010, and December 31, 2011, must have 15 or more years of service to obtain the retiree base subsidy for health insurance.
- Retirees initially hired on or after January 1, 2012, do not receive any retiree subsidy, but can utilize the funds accrued in their HSA to pay retiree health premiums.

PLAN INFLATION ADJUSTMENTS

The Governor recommends adjustments for medical, prescription drug, and dental inflation (trend) increases over the 2023-25 biennium. "Trend" encompasses both inflation and utilization changes and is based upon actuarial projections with adjustments determined by the Governor's Office of Finance. The Executive Budget reflects medical inflation at 3.91% and pharmaceutical drug inflation of 3.67% in FY 2024, with an additional 3.91% (7.97% increase over the 2023-25 biennium) and 3.67% (7.47% increase over the 2023-25 biennium) in FY 2025 for medical and pharmaceutical inflation, respectively. Dental inflation is budgeted at 2.00% in each year of the 2023-25 biennium (4.04% increase over the 2023-25 biennium). To fund these increases, the Governor recommends net increased revenue of $44.6 million in FY 2024 and $80.0 million in FY 2025.

PARTICIPANT CASELOAD CHANGES

Based upon projected state employee and retiree enrollment changes, the Governor recommends increases in state subsidy contributions of $6.8 million in FY 2024 and $12.4 million in FY 2025. State participant revenues are also budgeted to increase by $1.7 million in FY 2024 and $3.1 million in FY 2025. To fund non-state retiree enrollment changes, the Governor recommends decreases in non-state subsidy revenue of $5.1 million in FY 2024 and $5.2 million in FY 2025 along with decreases in non-state retiree participant premiums of $1.2 million in both FY 2024 and FY 2025.

To fund the projected increase in state and non-state Medicare-eligible retirees enrolled on the PEBP-sponsored Medicare exchange, the Governor recommends Excess reserve reductions totaling $5.3 million over the 2023-25 biennium.

PEBP Plan Benefits: PY 2020 - PY 2025								
	High Deductible Plan			Low Deductible Copay Plan [1]		EPO (Premier)/HMO (Health Plan of Nevada) Plans		
Benefit	PY 2020 and PY 2021 (Pre-Pandemic)	PY 2022 (Leg. Approved)	PY 2023 (IFC Approved[2]), PY 2024, and PY 2025 (Gov Rec)	PY 2022 (Leg. Approved)	PY 2023 (IFC Approved[2]), PY 2024, and PY 2025 (Gov Rec)	PY 2020 and PY 2021 (Pre-Pandemic)	PY 2022 (Leg. Approved)	PY 2023 (IFC Approved[2]), PY 2024, and PY 2025 (Gov Rec)
Annual Deductible (Individual/Family)	$1,500/$3,000	$1,750/$3,500	**$1,500/$3,000**	$500/$1,000	**$0/$0**	$0/$0	$150/$300	**$100/$200**
Family Ded Max: any one individual	$2,800	$2,800	$2,800	$500	**$0**	$0	$150	**$100**
Out-of-Pocket (OOP) Max (Individual/Family)	$3,900/$7,800	$5,000/$10,000	**$4,000/$8,000**	$5,000/$10,000	**$4,000/$8,000**	$7,150/$14,300	$5,000/$10,000	$5,000/$10,000
Family OOP Max: any one individual	$6,850	$6,850	$6,850	$5,000	**$4,000**	$7,150	$5,000	$5,000
Coinsurance: Plan pays 80% after deductible met until OOP Max met.	20%	20%	20%	20%	20%	N/A	20%	20%
Primary Care Visit	20% after Ded.	20% after Ded.	20% after Ded.	$30	$30	$20	$25	**$20**
Specialist Visit	20% after Ded.	20% after Ded.	20% after Ded.	$50	$50	$40	$40	$40
ER Visit	20% after Ded.	20% after Ded.	20% after Ded.	$750	$750	$500	$750	**$600**
Inpatient Hospital	20% after Ded.	20% after Ded.	20% after Ded.	20% after Ded.	20% after Ded.	$500	$750	**$600**
Rx Generic	20% after Ded.	20% after Ded.	20% after Ded.	$10	$10	$10	$10	$10
Rx Formulary	20% after Ded.	20% after Ded.	20% after Ded.	$40	$40	$40	$40	$40
Rx Specialty	20% after Ded.	20% after Ded.	20% after Ded.	30% after Ded.	30% after Ded.	20%	30% after Ded.	**20%**
Health Savings Account Contribution	$700 + $200	$600	$600 [3]	N/A	N/A [3]	N/A	N/A	N/A [3]

[1] The PEBP Board approved offering participants a new low deductible PPO plan beginning PY 2022, referred to as the "Copay" plan, which the Governor recommended and the 2021 Legislature funded as part of benefits plan design for the 2021-23 biennium.

[2] On December 2, 2021, the PEBP Board approved various plan design changes for PY 2023 that would continue into PY 2024 and PY 2025, subject to available funding. Funding for these restorations, provided by reserve reductions, was later approved by the Interim Finance Committee on February 9, 2022.

[3] The Governor recommends a one-time, annual payment of $300 in PY 2024 only, which would be provided as a Health Savings Account contribution for members on the HDHP, or as a Health Reimbursement Arrangement contribution for other members.

Other Benefits - All Plans	2019-21 Biennium (Leg. Approved; Pre-Pandemic)	2021-23 Biennium (Leg. Approved) and 2023-25 Biennium (Governor Recommended)
Basic Life Insurance	$25,000/$12,500 (active/retiree)	$15,000/$7,500 (active/retiree)
Long-Term Disability	60% benefit (max $7,500 month)	Eliminated
Medicare Retiree Health Reimbursement Arrangement (HRA) Contribution	$13.00 per Year of Service	$13.00 per Year of Service

DEPARTMENT OF INDIGENT DEFENSE SERVICES

The Department of Indigent Defense Services created pursuant to NRS 180.400 to 180.460 provides support to counties to develop and maintain quality, cost-effective indigent defense systems that meet the needs of local communities and the requirements of the Constitution and state law. The department also includes the Office of the State Public Defender, authorized under NRS 180.010, which represents adult and juvenile indigent criminal defendants when a court appoints the Office as counsel. The Office currently provides services for Carson City and Storey County while the 15 remaining counties provide their own public defense services through a county public defender or private contract attorneys. The Office of the State Public Defender is also responsible for appeals for state prison inmates whose habeas corpus post-conviction petitions have been denied.

For the entire department, the Governor recommends total funding of $9.6 million for the 2023-25 biennium, which is an increase of $1.7 million, or 22%, compared to the legislatively approved total funding of $7.9 million for the 2021-23 biennium. Of this total, General Fund appropriations represent $5.9 million, which is an increase of $850,403, or 16.8%, compared to the General Fund appropriations of $5.1 million legislatively approved for the 2021-23 biennium.

PUBLIC DEFENDER

The Governor recommends total funding of $286,591 (25% General Fund, 75% County Fee revenue) over the 2023-25 biennium to provide ongoing funding for one new Deputy Public Defender position and associated costs, which was approved by the Interim Finance Committee during the 2021-23 Interim. In approving the Deputy Public Defender position, the Committee directed the Office of the State Public Defender to request the position as an enhancement in its 2023-25 biennial budget. Additionally, the Governor's budget includes General Fund appropriations of $200,000 over the 2023-25 biennium to fund contract services for complex litigation, which may include lead defense counsel and other qualified specialists for capital cases.

The Governor further recommends total funding of $908,651 (25% General Fund, 75% County Fee revenue) to establish a new Public Defender Office in White Pine County. The recommended funding would support four new positions including one unclassified Supervising Public Defender, one unclassified Deputy Public Defender, one unclassified Investigator, and one Legal Secretary, as well as associated operating costs. As the Office of the State Public Defender currently only provides services for Carson City and Storey County, this recommendation would provide staffing and resources if White Pine County opts into the Office's service model.

DEPARTMENT OF SENTENCING POLICY

The Department of Sentencing Policy was established pursuant to NRS 176.01323. The department supports the 24-member Nevada Sentencing Commission, which provides legislative bodies with data-driven proposed legislation and recommendations on matters relating to elements of the system of criminal justice, which can affect certain sentences. The department is responsible for collecting data to

track and assess outcomes resulting from the enactment of Assembly Bill 236 (2019). The department submits a comprehensive report to the Governor and Legislature not later than January 1 of each odd-numbered year that includes recommendations for changes to sentencing and proposed legislation. The department is funded through General Fund appropriations.

The Governor recommends General Fund appropriations for the department in the amount of $1.3 million over the 2023-25 biennium, an increase of $81,718, or 6.9%, compared to the General Fund appropriations of $1.2 million approved for the 2021-23 biennium. Of this total, the Governor recommends General Fund appropriations totaling $23,975 over the 2023-25 biennium to reclassify an unclassified Staff Attorney position to an unclassified Chief Financial Officer position, which the department indicates is more commensurate with the duties of the position.

Source of Funds Summary

2023-25 Fiscal Report

	2021-2022 Actual	2022-2023 Work Program	2023-2024 GOVERNOR RECOMMENDS	% Change	2024-2025 GOVERNOR RECOMMENDS	% Change
SPECIAL PURPOSE AGENCIES						
PERS - PUBLIC EMPLOYEES' RETIREMENT SYSTEM	17,077,470	17,255,739	27,887,326	61.61	22,483,120	-19.38
BALANCE FORWARD	200,000	200,000	200,000		200,000	
OTHER FUND	16,877,470	17,055,739	27,687,326	62.33	22,283,120	-19.52
TOTAL PUBLIC EMPLOYEES' RETIREMENT SYSTEM	17,077,470	17,255,739	27,887,326	61.61	22,483,120	-19.38
BALANCE FORWARD	200,000	200,000	200,000		200,000	
OTHER FUND	16,877,470	17,055,739	27,687,326	62.33	22,283,120	-19.52
MILITARY	26,460,920	37,706,706	32,995,251	-12.50	36,115,357	9.46
GENERAL FUND	4,626,125	4,876,732	5,903,446	21.05	6,458,856	9.41
BALANCE FORWARD	612,954	555,988				
FEDERAL FUND	15,684,476	31,573,487	26,496,402	-16.08	29,018,569	9.52
INTERAGENCY TRANSFER	5,608,334	700,499				
OTHER FUND	187,371		595,403		637,932	7.14
REVERSIONS	-258,340					
MILITARY EMERGENCY OPERATIONS CENTER	704,946	631,999	871,774	37.94	887,688	1.83
BALANCE FORWARD	371,710	297,832	394,343	32.40	409,294	3.79
INTERAGENCY TRANSFER	333,236	334,167	477,431	42.87	478,394	.20
MILITARY - STATE ACTIVE DUTY	415,896	1,130,000	980,000	-13.27	830,000	-15.31
INTERAGENCY TRANSFER	415,896	1,130,000	980,000	-13.27	830,000	-15.31
MILITARY - ADJUTANT GENERAL'S SPECIAL ARMORY ACCT	51,528	57,873	64,218	10.96	70,563	9.88
BALANCE FORWARD	51,528	51,528	57,873	12.31	64,218	10.96
OTHER FUND		6,345	6,345		6,345	
MILITARY NATIONAL GUARD BENEFITS	57,818	57,818	72,000	24.53	72,000	.00
GENERAL FUND	57,818	57,818	72,000	24.53	72,000	
MILITARY PATRIOT RELIEF FUND	241,090	311,726	113,953	-63.44	154,858	35.90
GENERAL FUND	113,376	113,376	113,376		113,376	
BALANCE FORWARD	126,920	197,773			40,905	
OTHER FUND	794	577	577		577	
MILITARY - DIVISION OF EMERGENCY MANAGEMENT	4,917,087	5,842,982	5,784,200	-1.01	6,029,709	4.24
GENERAL FUND	419,096	426,041	769,060	80.51	800,004	4.02
BALANCE FORWARD	-107,784					
FEDERAL FUND	461,526	679,595	607,279	-10.64	611,431	.68
INTERAGENCY TRANSFER	3,550,020	3,683,433	3,835,534	4.13	4,035,578	5.22
INTERIM FINANCE	303,601	305,195				
OTHER FUND	371,388	748,718	572,327	-23.56	582,696	1.81
REVERSIONS	-80,760					
MILITARY - EMERGENCY MANAGEMENT ASSISTANCE GRANTS	15,554,406	19,664,477	16,346,456	-16.87	16,437,589	.56
FEDERAL FUND	15,551,208	19,164,477	15,846,456	-17.31	15,937,589	.58
OTHER FUND	3,198	500,000	500,000		500,000	

Source of Funds Summary

2023-25 Fiscal Report

	2021-2022 Actual	2022-2023 Work Program	2023-2024 GOVERNOR RECOMMENDS	% Change	2024-2025 GOVERNOR RECOMMENDS	% Change
MILITARY - HOMELAND SECURITY	427,336	466,303	484,543	3.91	494,935	2.14
GENERAL FUND	157,017	159,684	158,621	-.67	160,034	.89
FEDERAL FUND	47,848	54,468	55,629	2.13	56,721	1.96
INTERAGENCY TRANSFER	212,281	252,151	251,735	-.16	259,574	3.11
OTHER FUND	18,094		18,558		18,606	.26
REVERSIONS	-7,904					
TOTAL OFFICE OF MILITARY	48,831,027	65,869,884	57,712,395	-12.38	61,092,699	5.86
GENERAL FUND	5,373,432	5,633,651	7,016,503	24.55	7,604,270	8.38
BALANCE FORWARD	1,055,328	1,103,121	452,216	-59.01	514,417	13.75
FEDERAL FUND	31,745,058	51,472,027	43,005,766	-16.45	45,624,310	6.09
INTERAGENCY TRANSFER	10,119,767	6,100,250	5,544,700	-9.11	5,603,546	1.06
INTERIM FINANCE	303,601	305,195				
OTHER FUND	580,845	1,255,640	1,693,210	34.85	1,746,156	3.13
REVERSIONS	-347,004					
NDVS - OFFICE OF VETERANS SERVICES	9,360,304	11,669,845	6,557,651	-43.81	6,754,415	3.00
GENERAL FUND	3,114,794	3,204,696	3,813,452	19.00	3,932,664	3.13
FEDERAL FUND	6,459,050	7,693,266	1,880,483	-75.56	1,938,290	3.07
INTERAGENCY TRANSFER	732,211	768,976	863,121	12.24	882,866	2.29
OTHER FUND		2,907	595	-79.53	595	
REVERSIONS	-945,751					
NDVS - SOUTHERN NEVADA VETERANS HOME ACCOUNT	33,665,686	34,892,367	37,386,609	7.15	43,073,414	15.21
BALANCE FORWARD	9,791,429	7,922,961	9,906,644	25.04	12,893,319	30.15
FEDERAL FUND	15,582,516	15,603,176	19,557,347	25.34	22,112,345	13.06
INTERAGENCY TRANSFER	4,369,448	6,613,601	4,082,542	-38.27	4,233,240	3.69
OTHER FUND	3,922,293	4,752,629	3,840,076	-19.20	3,834,510	-.14
NDVS - NORTHERN NEVADA VETERANS HOME ACCOUNT	11,473,881	8,681,960	16,561,838	90.76	23,555,080	42.23
GENERAL FUND	351,881	363,167	414,972	14.26	437,816	5.50
BALANCE FORWARD	1,331,971	790,082	1,920,297	143.05	5,616,046	192.46
FEDERAL FUND	9,715,910	5,796,902	14,226,569	145.42	17,501,218	23.02
INTERAGENCY TRANSFER	74,119	4,480				
OTHER FUND		1,727,329				
TOTAL VETERANS SERVICES	54,499,871	55,244,172	60,506,098	9.52	73,382,909	21.28
GENERAL FUND	3,466,675	3,567,863	4,228,424	18.51	4,370,480	3.36
BALANCE FORWARD	11,123,400	8,713,043	11,826,941	35.74	18,509,365	56.50
FEDERAL FUND	31,757,476	29,093,344	35,664,399	22.59	41,551,853	16.51
INTERAGENCY TRANSFER	5,175,778	7,387,057	4,945,663	-33.05	5,116,106	3.45
OTHER FUND	3,922,293	6,482,865	3,840,671	-40.76	3,835,105	-.14
REVERSIONS	-945,751					
SILVER STATE HEALTH INSURANCE EXCHANGE ADMIN	23,249,802	21,356,367	23,342,749	9.30	23,783,911	1.89
BALANCE FORWARD	6,352,638	8,755,512	7,235,013	-17.37	8,031,971	11.02
FEDERAL FUND	418,599	627,900				
INTERAGENCY TRANSFER		32,395				
OTHER FUND	16,478,565	11,940,560	16,107,736	34.90	15,751,940	-2.21

Source of Funds Summary

2023-25 Fiscal Report

	2021-2022 Actual	2022-2023 Work Program	2023-2024 GOVERNOR RECOMMENDS	% Change	2024-2025 GOVERNOR RECOMMENDS	% Change
TOTAL SILVER STATE HEALTH INSURANCE EXCHANGE	23,249,802	21,356,367	23,342,749	9.30	23,783,911	1.89
BALANCE FORWARD	6,352,638	8,755,512	7,235,013	-17.37	8,031,971	11.02
FEDERAL FUND	418,599	627,900				
INTERAGENCY TRANSFER		32,395				
OTHER FUND	16,478,565	11,940,560	16,107,736	34.90	15,751,940	-2.21
ETHICS - COMMISSION ON ETHICS	1,001,217	1,081,372	1,169,041	8.11	1,181,418	1.06
GENERAL FUND	244,300	242,795	276,845	14.02	282,197	1.93
BALANCE FORWARD	128,811	165,115	165,115		165,115	
INTERAGENCY TRANSFER		47,500	14,400	-69.68	7,200	-50.00
OTHER FUND	642,225	625,962	712,681	13.85	726,906	2.00
REVERSIONS	-14,119					
TOTAL COMMISSION ON ETHICS	1,001,217	1,081,372	1,169,041	8.11	1,181,418	1.06
GENERAL FUND	244,300	242,795	276,845	14.02	282,197	1.93
BALANCE FORWARD	128,811	165,115	165,115		165,115	
INTERAGENCY TRANSFER		47,500	14,400	-69.68	7,200	-50.00
OTHER FUND	642,225	625,962	712,681	13.85	726,906	2.00
REVERSIONS	-14,119					
PEBP - PUBLIC EMPLOYEES' BENEFITS PROGRAM	539,958,370	561,726,214	563,484,516	.31	578,765,149	2.71
GENERAL FUND	6,009,449	6,009,449				
BALANCE FORWARD	159,011,280	148,854,786	144,823,319	-2.71	137,822,531	-4.83
FEDERAL FUND	271,854	115,842	271,854	134.68	271,854	
INTERAGENCY TRANSFER	358,576,804	390,532,182	394,890,820	1.12	415,958,809	5.34
OTHER FUND	16,088,983	16,213,955	23,498,523	44.93	24,711,955	5.16
PEBP - ACTIVE EMPLOYEES GROUP INSURANCE	229,494,343	259,614,791	254,085,415	-2.13	268,818,926	5.80
BALANCE FORWARD	3,464,250	5,248,362	5,248,362			
INTERAGENCY TRANSFER	225,944,043	254,214,085	248,751,003	-2.15	268,732,876	8.03
OTHER FUND	86,050	152,344	86,050	-43.52	86,050	
PEBP - RETIRED EMPLOYEE GROUP INSURANCE	39,639,850	42,356,861	41,631,277	-1.71	44,045,327	5.80
INTERAGENCY TRANSFER	39,621,208	42,296,985	41,571,401	-1.72	43,985,451	5.81
OTHER FUND	18,642	59,876	59,876		59,876	
TOTAL PUBLIC EMPLOYEES' BENEFITS PROGRAM	809,092,563	863,697,866	859,201,208	-.52	891,629,402	3.77
GENERAL FUND	6,009,449	6,009,449				
BALANCE FORWARD	162,475,530	154,103,148	150,071,681	-2.62	137,822,531	-8.16
FEDERAL FUND	271,854	115,842	271,854	134.68	271,854	
INTERAGENCY TRANSFER	624,142,055	687,043,252	685,213,224	-.27	728,677,136	6.34
OTHER FUND	16,193,675	16,426,175	23,644,449	43.94	24,857,881	5.13
DEPARTMENT OF INDIGENT DEFENSE SERVICES	2,857,460	1,235,551	1,190,748	-3.63	1,217,835	2.27
GENERAL FUND	1,045,351	1,060,769	1,190,748	12.25	1,217,835	2.27
BALANCE FORWARD	-74,779	62,560				
INTERAGENCY TRANSFER		10,724				
INTERIM FINANCE	1,886,888	101,498				

Source of Funds Summary

2023-25 Fiscal Report

	2021-2022 Actual	2022-2023 Work Program	2023-2024 GOVERNOR RECOMMENDS	% Change	2024-2025 GOVERNOR RECOMMENDS	% Change
PUBLIC DEFENDER	2,779,367	3,067,937	3,552,961	15.81	3,660,795	3.04
GENERAL FUND	1,478,503	1,482,579	1,741,798	17.48	1,767,224	1.46
BALANCE FORWARD		1,256				
FEDERAL FUND		73,377				
INTERAGENCY TRANSFER		20,361				
INTERIM FINANCE		109,375				
OTHER FUND	1,301,550	1,380,989	1,811,163	31.15	1,893,571	4.55
REVERSIONS	-686					
TOTAL DEPARTMENT OF INDIGENT DEFENSE SERVICES	5,636,827	4,303,488	4,743,709	10.23	4,878,630	2.84
GENERAL FUND	2,523,854	2,543,348	2,932,546	15.30	2,985,059	1.79
BALANCE FORWARD	-74,779	63,816				
FEDERAL FUND		73,377				
INTERAGENCY TRANSFER		31,085				
INTERIM FINANCE	1,886,888	210,873				
OTHER FUND	1,301,550	1,380,989	1,811,163	31.15	1,893,571	4.55
REVERSIONS	-686					
DEPARTMENT OF SENTENCING POLICY	535,728	618,113	627,920	1.59	638,565	1.70
GENERAL FUND	579,126	605,641	627,920	3.68	638,565	1.70
FEDERAL FUND		5,353				
INTERAGENCY TRANSFER		7,119				
REVERSIONS	-43,398					
TOTAL DEPARTMENT OF SENTENCING POLICY	535,728	618,113	627,920	1.59	638,565	1.70
GENERAL FUND	579,126	605,641	627,920	3.68	638,565	1.70
FEDERAL FUND		5,353				
INTERAGENCY TRANSFER		7,119				
REVERSIONS	-43,398					
SPECIAL PURPOSE AGENCIES						
GENERAL FUND	18,196,836	18,602,747	15,082,238	-18.92	15,880,571	5.29
BALANCE FORWARD	181,260,928	173,103,755	169,950,966	-1.82	165,243,399	-2.77
FEDERAL FUND	64,192,987	81,387,843	78,942,019	-3.01	87,448,017	10.77
INTERAGENCY TRANSFER	639,437,600	700,648,658	695,717,987	-.70	739,403,988	6.28
INTERIM FINANCE	2,190,489	516,068				
OTHER FUND	55,996,623	55,167,930	75,497,236	36.85	71,094,679	-5.83
REVERSIONS	-1,350,958					
TOTAL FOR SPECIAL PURPOSE AGENCIES	959,924,505	1,029,427,001	1,035,190,446	.56	1,079,070,654	4.24
Less: INTER-AGENCY TRANSFER	639,437,600	700,648,658	695,717,987	-.70	739,403,988	6.28
NET SPECIAL PURPOSE AGENCIES	320,486,905	328,778,343	339,472,459	3.25	339,666,666	.06

APPENDIX

Report of the State of Nevada Economic Forum

Forecast of Future State Revenues
December 5, 2022

STATE OF NEVADA

ECONOMIC FORUM

FORECAST OF FUTURE

STATE REVENUES

December 5, 2022

THE STATE OF NEVADA ECONOMIC FORUM

Linda Rosenthal, Chair
Jennifer Lewis, Vice Chair
Marvin Leavitt
Michael Crome
Vincent Zahn

December 5, 2022

The Honorable Steve Sisolak
Governor of Nevada
Capitol Building
Carson City, Nevada 89701-4747

Dear Governor Sisolak:

Enclosed is the Economic Forum's report on future state revenues prepared pursuant to *Nevada Revised Statutes* 353.228. This report includes a description of the purpose of the Economic Forum, the methodology employed in arriving at the estimated General Fund revenues, economic assumptions, and the final revenue projections. As required by statute, the Economic Forum plans to revisit these projections on or before May 1, 2023, to determine if any adjustment is necessary.

Respectfully submitted,

Linda Rosenthal, Chair
State of Nevada Economic Forum

Jennifer Lewis, Vice Chair

Marvin Leavitt

Michael Crome

Vincent Zahn

Enclosure

THE STATE OF NEVADA ECONOMIC FORUM

Linda Rosenthal, Chair
Jennifer Lewis, Vice Chair
Marvin Leavitt
Michael Crome
Vincent Zahn

December 5, 2022

Members of the 82nd Legislature
Legislative Building
Capitol Complex
Carson City, Nevada 89701-4747

Dear Nevada Legislator:

Enclosed is the Economic Forum's report on future state revenues prepared pursuant to *Nevada Revised Statutes* 353.228. This report includes a description of the purpose of the Economic Forum, the methodology employed in arriving at the estimated General Fund revenues, economic assumptions, and the final revenue projections. As required by statute, the Economic Forum plans to revisit these projections on or before May 1, 2023, to determine if any adjustment is necessary.

Respectfully submitted,

Linda Rosenthal
Linda Rosenthal, Chair
State of Nevada Economic Forum

Jennifer Lewis, Vice Chair

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Enclosure

REPORT TO THE GOVERNOR AND THE LEGISLATURE ON FUTURE STATE REVENUES

December 5, 2022

Senate Bill (S.B.) 23 (1993 Legislative Session) provided for the creation of an Economic Forum to forecast State General Fund revenues. The Forum, a panel of five representatives from the private sector with backgrounds in economics, business, and taxation, is required to adopt an official forecast of unrestricted General Fund revenues for the biennial budget cycle. A seven-member Technical Advisory Committee made up of Executive and Legislative Branch staff members as well as a representative of local government was also created in S.B. 23 to provide assistance and resources to the Forum.

The Forum must submit its forecast to the Governor and the Legislature by December 3 of each even-numbered year, and any revisions by May 1 of each odd-numbered year; however, if either of these dates falls on a weekend or a holiday, the Forum must submit its forecast no later than the second business day following these dates. The Governor must use the December forecast in developing The Executive Budget submitted to the Legislature, and the Legislature uses the May forecast in developing the legislatively approved General Fund budget during session.

This report includes the December 5, 2022, forecast of unrestricted General Fund revenues for Fiscal Years 2023, 2024, and 2025.

Methodology and Procedures

Based on the provisions of Assembly Bill 332 (2011 Legislative Session), the Forum is required to hold two additional informational meetings during each biennium to consider current economic indicators and update the status of actual General Fund revenues

compared to the most recent revenue estimates made by the Forum. These two informational meetings of the Forum were held on December 7, 2021, and June 9, 2022. These interim meetings allowed the Forum to receive regular updates on current economic conditions and the outlook for the state's economy while also tracking the actual FY 2021 and FY 2022 revenues against the Forum's May 2021 forecast. During these meetings, the Forum reviewed various economic indicators and received a series of presentations from Legislative Counsel Bureau staff and several Executive Branch agencies, including the Department of Taxation; Department of Employment, Training and Rehabilitation; and the Governor's Office of Finance.

Governor Sisolak appointed the five members of the Economic Forum in 2022 for a two-year term. These appointments include two members nominated by the leadership of the Senate and Assembly. The Forum has since held public meetings three times on October 13, 2022, November 14, 2022, and December 5, 2022, to complete its assigned responsibilities and duties regarding the approval of forecasts of unrestricted General Fund revenues for Fiscal Years 2023, 2024, and 2025.

The first meeting of the Forum on October 13, 2022, was devoted to organizing and reviewing the assigned tasks; reviewing the accuracy of forecasts prepared in December 2020 and May 2021; and determining a course of action for future meetings. The Forum also reviewed historical taxable sales and gaming market statistics and received presentations relating to Nevada's employment and unemployment outlook, the real estate market and regional economic outlook in Northern and Southern Nevada, the tourist and convention/trade show market, and the state's insurance markets.

During the November 14, 2022, meeting, the Forum received a presentation on the national, regional and Nevada economic outlook from Emily Mandel, Economist, Moody's Analytics (an economic consulting firm under contract with the state).

Additionally, at the November 14 meeting, the Budget Division of the Governor's Office of Finance (Budget Division) and the Fiscal Analysis Division of the Legislative Counsel

Bureau (Fiscal Analysis Division) provided preliminary projections and economic analysis for seven major General Fund revenues. The Department of Taxation and the Gaming Control Board also provided projections and analysis concerning the major revenues for which they are responsible to collect. In addition to the state agency information, the Forum received forecasts of gaming percentage fees and sales taxes from Moody's Analytics. The Forum also received forecasts of all non-major General Fund revenues developed by the Technical Advisory Committee for the Forum's review and consideration.

The Economic Forum reviewed the forecast information and requested that any updated forecasts and information be provided at the meeting on December 5, 2022. At that time, the Forum directed the Technical Advisory Committee to prepare forecasts for non-major revenues based on projections by individual state agencies, the Budget Division, and the Fiscal Analysis Division.

At the December 5, 2022, meeting, the Forum received revised forecasts and economic analysis from the Budget Division, Fiscal Analysis Division, Department of Taxation, Gaming Control Board, Moody's Analytics, and the Technical Advisory Committee, which were used to produce the binding forecast of all unrestricted General Fund revenue. A copy of the Economic Forum's official December 5, 2022, forecast is provided in the attached table. A final meeting of the Forum will be scheduled during the 82nd Legislative Session, on or before May 1, 2023, to make any necessary revisions to the December 5, 2022, forecast.

Economic Review

Following ten years of economic expansion following the end of the Great Recession, it was only a matter of time before the U.S. economy would experience some sort of slowdown – analysts and experts were beginning to predict that a recession would be likely at some point near the end of the last decade. The Washington Post reported in August of 2019 that nearly three-quarters of economists surveyed by the National Association of Business Economics expected a recession by late 2020 or early 2021.

What was not expected, however, was the cause of the recession that would eventually come in the first quarter of 2020. The concerns cited by the economists back in 2019, which were primarily the effects of tariffs on China imposed by the U.S. leading to a potential trade war between those two nations, would yield to the true cause – a global pandemic caused by a novel coronavirus that would be discovered in China in late 2019, but which had spread worldwide by the end of January 2020.

The resulting recession was deemed short by the National Bureau of Economic Research – the peak of the prior business cycle would occur in February of 2020, and the trough would come by April, making the two-month recession the shortest on record – but the effects were widespread and substantial. Within those two months, the national and international economy, due to travel restrictions, quarantines, and other policies affecting everyday life that would be imposed in an effort to slow the spread of the virus, would be severely affected.

Between the first and second quarters of 2020, the Bureau of Labor Statistics would report that nearly 20 million people in the U.S. would lose their jobs, and the national unemployment rate, which had been at 3.5% in January and February of that year, would skyrocket to 14.7% by April, as a result of measures taken throughout the country that would curtail the operations of certain businesses and other measures used to combat the spread of the virus.

To deal with the economic effects from the pandemic, the federal government, both under the administrations of Donald Trump and Joe Biden, would engage in several rounds of stimulus in 2020 and 2021. The first bill, the Coronavirus Aid, Relief, and Economic Security (CARES) Act, would be approved by Congress and President Trump in March of 2020, and would provide nearly $2 trillion in aid, including $260 billion in increased unemployment benefits, including unemployment benefits to independent contractors who would otherwise not be eligible to claim unemployment; $350 billion in forgivable loans to small businesses through a new Paycheck Protection Program; $340 billion in aid to state and local governments; and $300 billion in one-time cash payments to certain individuals and families who filed federal tax returns.

Congress and President Trump would add $250 billion in funding to the Paycheck Protection Program in April of 2020, and another $284 billion would be added to the program that December, at the end of the Trump presidency and following the election of President Biden. The provisions of the Consolidated Appropriations Act, 2021, which were signed by President Trump on December 21, 2020, would additionally extend many of the unemployment programs approved under the CARES Act, as well as providing a second round of stimulus checks to certain Americans, at a total cost of approximately $900 billion.

After Biden would take office, a third major COVID stimulus bill, the American Rescue Plan Act of 2021 (ARPA), would be approved, being signed by Biden on March 11 – the one-year anniversary of the World Health Organization's declaration of the COVID-19 pandemic. ARPA included an extension of the unemployment benefits approved in the CARES Act, which were set to expire at the end of March, until Labor Day; as well as a third round of direct economic stimulus payments to individuals. This act additionally expanded the federal child tax credit from $2,000 per child to $3,000 per child, making the tax credit completely refundable, and allowed half of the benefit to be sent out to eligible households in 2021 in the form of monthly payments of between $250 and $300 per child.

ARPA additionally provided direct aid to state and local governments, including $350 billion to assist these governments in mitigating budget shortfalls and $120 billion dedicated to the safe reopening of K-12 schools throughout the country.

The total cost of ARPA, at approximately $1.9 trillion, was the last of approximately $4.5 trillion in expenditures that the federal government would make in order to combat the COVID-19 pandemic, with approximately $43.6 billion allocated to Nevada governments, businesses, and residents for the various purposes outlined in the federal legislation, according to Federal Funds Information for States.

Yet, despite this unprecedented spending, the pandemic would still have an astonishing effect on lives – since the first death was confirmed in Washington State at the end of February 2020, more than one million Americans have died from the COVID-19 virus, with nearly 12,000 of those deaths being Nevada residents.

In Nevada, the initial reaction to the COVID-19 pandemic would be similar to that in many other states – Governor Sisolak would declare a state of emergency on March 12, 2020, and by the end of March, not only had most non-essential businesses (including casinos) been ordered to close, Nevadans were being ordered to stay in their residences unless it was necessary to leave to receive or provide essential services or to engage in certain outdoor activities.

The state would begin to reopen in May, and the state's casinos would start to open in early June, but it was clear that the closure of businesses for several months had caused a toll on the state's budget – in July, the Legislature would be called into the first of two special sessions in order to cut the state's budget, as well as to provide additional revenue to the State General Fund for Fiscal Year 2021 by requiring that certain Governmental Services Tax revenue dedicated to the State Highway Fund instead be deposited in the State General Fund, requiring an advance payment of Net Proceeds of Minerals Tax for calendar year 2021 to be paid in FY 2021, and requiring the Department of Taxation to run a tax amnesty program for a 90-day period in FY 2021 to allow persons

with unpaid tax liabilities to pay those liabilities to the state with no penalties or interest assessed.

As Nevada moved into late 2020, there was still uncertainty regarding the effects of the virus and the pandemic, with questions regarding the chances of further outbreaks, the availability and efficacy of the various COVID-19 vaccines, and the timing and magnitude of any federal stimulus packages. These questions ultimately led to the Economic Forum projecting only modest gains in revenue for the 2021-23 biennium at their meetings in December 2020 and May 2021.

Stronger-than-expected growth in actual State General Fund revenue in the last half of Fiscal Year 2021 and all of Fiscal Year 2022 far exceeded the estimates brought forth by the Economic Forum at those meetings. However, the strong growth in General Fund collections also have come at a time of uncertainly in the national and international economy, resulting from issues such as higher-than-forecast inflation rates in 2021 and 2022; the Russian invasion of Ukraine in the spring of 2022; and continued pressures on the global supply chain that have lasted well into 2022. Additionally, many of the stimulus benefits that were available in the previous two years have expired, with no indications from Congress or the Biden administration that they will be renewed or extended.

Thus, the expectations from most analysts are that the growth that resulted in these higher collections in the prior two fiscal years are not sustainable, and that potential downside risks might lead to more moderate changes in revenue in the upcoming biennium.

During the last decade, the U.S. experienced a period of fairly stable economic growth after the Great Recession of 2007-09. Between 2010 and 2019, real gross domestic product (GDP) grew on average by 2.2% nationwide. This growth period was fueled, among other factors, by the measures the Federal Reserve took to overcome the Great Recession. It lowered the federal funds rate – the rate at which banks may borrow money from the Federal Reserve – to almost zero between 2008 and late 2015 and conducted three rounds

of quantitative easing between 2008 and 2012, expanding its balance sheet by almost $4 trillion in securities.

Once the fallout of the Great Recession had passed, the Federal Reserve's Open Markets Committee raised the federal funds rate a total of nine times between December 2015 and December 2018. Between October 2017 and May 2019, it also reduced the Fed's balance sheet through a process of quantitative tightening, allowing billions of dollars of securities to mature without being replaced. These actions did not reverse the growth trend – real GDP growth rates were 2.2% in 2017, 2.9% in 2018, and 2.3% in 2019 – and also had the effect of holding inflation rates relatively stable, with an annual increase of 1.8% per year between 2010 and 2020.

Employment statistics and wage growth complete this picture of a decade of relative economic stability and growth. Whereas unemployment was at 9.6% in 2010 in the U.S., it continuously declined year-to-year, reaching a level of 3.7% in 2019, while labor market participation increased from 58.3% in the fourth quarter of 2010 to 61.0% in the fourth quarter of 2019. However, despite this uptick in labor market absorption and demand, inflation-adjusted real earnings, when measured as median weekly earnings, increased at an average annual rate of only 0.4%, trailing behind average annual productivity growth of 1.2%.

Nevada's economic situation in the previous decade, while following the national trend in direction, was marked by a longer and more extreme pattern of, first, bust and then boom. In the first half of the decade after the Great Recession, which hit the state disproportionally hard in comparison, Nevada experienced a period of low growth with a contracting economy in FY 2012 and an average annual growth rate of 0.4% - in comparison, the national average growth rate during the same time period was 2.1%. However, growth picked up during the second half of the decade with an increase in the state's real GDP of 4.2% in FY 2015 and an average annual growth rate of 3.1% between 2015 and 2020 (while the national average growth during that time period was 2.4%).

Unemployment after the Great Recession was at 13.8% in 2010 in Nevada, stayed at or above 10.0% in 2011 and 2012, respectively, before dropping to 8.2% in 2014 and 6.8% in 2015. During the boom period that then unfolded, the unemployment rate in Nevada decreased further to 4.0% in 2019. Real wage growth was slightly negative between 2010 and 2015 and grew modestly between 2015 to 2020 without however reaching the level of real wages pre-Great Recession.

TABLE 1: ANNUAL GROWTH IN ECONOMIC INDICATORS
CALENDAR YEARS 2016 - 2021

	2016	2017	2018	2019	2020	2021
U.S.						
Gross Domestic Product	2.7%	4.2%	5.4%	4.1%	-1.5%	10.7%
Real GDP	1.7%	2.2%	2.9%	2.3%	-2.8%	5.9%
Employment (Total Nonfarm)	1.8%	1.6%	1.6%	1.3%	-5.8%	2.8%
Personal Income	2.6%	4.6%	5.0%	5.1%	6.7%	7.4%
Wage Growth	2.9%	4.7%	5.0%	4.8%	1.4%	8.8%
Consumer Price Inflation	1.3%	2.1%	2.4%	1.8%	1.2%	4.7%
Fuels & Utilities	-0.5%	3.7%	1.8%	0.4%	0.5%	6.8%
Food	0.3%	0.9%	1.4%	1.9%	3.4%	3.9%
Housing Starts	6.4%	2.3%	3.5%	3.5%	8.1%	15.1%
Oil ($ per barrel)	$43	$51	$65	$57	$40	$68
Nevada						
Gross Domestic Product	4.6%	5.8%	6.0%	7.0%	-5.3%	12.7%
Real GDP	2.7%	3.9%	3.4%	4.3%	-6.7%	8.9%
Employment (Total Nonfarm)	3.2%	3.2%	3.2%	2.8%	-10.1%	6.9%
Personal Income	3.9%	6.3%	6.6%	7.9%	6.9%	9.7%
Wage Growth	5.7%	5.3%	7.1%	5.4%	-2.7%	13.9%
Housing Starts	20.5%	9.2%	-1.8%	3.8%	3.5%	18.7%
Las Vegas Visitors	1.5%	-1.7%	-0.2%	1.0%	-55.2%	69.4%

Sources: Bureau of Economic Analysis; Bureau of Labor Statistics; Census Bureau; Nevada Department of Employment, Training and Rehabilitation; Las Vegas Convention and Visitors Authority

Both nationally and in Nevada, the period of steady growth and relative stability ended in the spring of 2020, with the unfolding of the coronavirus pandemic and a string of emergency measures, in particular shutdowns of businesses and entire industries, that were taken both nationally and in Nevada to slow down the transmission of the virus and lessen the impact on the overwhelmed healthcare system. The shutdown measures

effectively blocked the supply function of markets in many areas, in particular in the service industry.

Given the state's dependency on the tourism and gaming industry, which were shut down for entire periods and then could only re-open following strict capacity limits and other restrictions, the 2020 coronavirus pandemic-induced recession had a disproportionate impact on Nevada's economy. In calendar year 2020, the GDP of the state shrunk by 6.7%. Nationwide, unemployment jumped to 8.1%; in Nevada unemployment was at 13.5% in calendar year 2020. Monthly unemployment data illustrates how dramatic the situation was in Nevada: In August of 2019, Nevada had a historically low unemployment rate of 3.7%. Less than a year later, in April of 2020, the state reported an unemployment rate of 28.5% - the highest unemployment rate in the history of the state and in the U.S.

Nevada's economy remained highly disrupted by coronavirus-related restrictions between the spring of 2020 and early summer of 2021, when the availability of effective vaccines and vaccine rollouts throughout the spring of 2021 allowed for a gradual reopening of the economy and for visitors to return to the state's gaming destinations. In February of 2020, before the coronavirus spread through North America, the Las Vegas Convention and Visitors Authority reported more than 3.3 million visitors to the Las Vegas area; two months later, in April 2020, visitor numbers dropped to just over 100,000. Over the summer of 2020, with limited reopening of the economy and prevailing restrictions, and over the winter 2020/21, monthly visitor numbers increased, but on significantly reduced levels when compared to pre-coronavirus conditions, varying between 1 million and 1.5 million. Whereas in the years before, more than 42 million visitors came to Las Vegas per year on average, this number dropped to just over 19 million in 2020.

Unemployment remained high throughout this period, and transfer payments as a share of Nevadans' personal income temporarily increased from over 15% to over 30%, partly related to the increased unemployment support needs, and partly due to many residents receiving relief checks. But as abrupt and forceful as the coronavirus-induced recession

came upon the state, it also vanished after the rollout of vaccines and the lifting of restrictions throughout spring of 2021 and after the lifting of all restrictions in June of 2021.

Again, Nevada followed in this respect the national trend, but with a more extreme bust during the pandemic, followed by a likewise more pronounced boom period during the recovery. Real GDP growth was at 5.9% in the year coming out of the pandemic nationwide, whereas in Nevada it was 8.9%. Unemployment in the state dropped from the mentioned 28.5% in April 2020 to 8.6% in April of 2021 due to the partial, restricted reopening of the economy and further declined after the total lifting of all restrictions in June of 2021 to 5.3% by the end of 2021, and to 4.4% in September 2022. In comparison, nationwide unemployment climbed to 14.7% in April of 2020, decreased to 6.0% in April 2021, and was at 3.9% at the end of 2021 before dropping further to 3.5% in September 2022.

The bounceback of the economy, with the lifting of coronavirus restrictions, was in part fueled by federal aid and stimulus packages during and coming out of coronavirus restrictions, most notably the American Rescue Plan Act of March 2021. When coronavirus restrictions were lifted in June of 2020, demand of the American consumer for goods and services was strong on account of sustained personal income levels, partially due to the mentioned increase in transfer payments in the context of federal aid. As to Nevada's economy, the result was that Americans from all over the nation, as much as Nevadans themselves, were eager and financially able to enjoy Nevada's gaming and entertainment destinations again after time spent in isolation. Monthly visitor numbers in Las Vegas increased to 3 million and more in the second half of 2021 with a total visitor volume of above 32 million in 2021. While not reaching pre-pandemic levels, according to the Las Vegas Convention and Visitors Authority, these post-pandemic visitors came with deeper pockets than the visitors before the pandemic, meaning higher budgets for hotel rooms, dinners, shopping, sightseeing and gambling. As a result, monthly and annual gaming wins in Nevada reached historically unprecedented levels, and so did gaming and other tax revenues for the State of Nevada.

Housing

In the decade before the coronavirus pandemic, aided by low interest rates and growth in the economy, the housing market in the U.S. stabilized after the Great Recession with median house prices for existing single-family homes steadily growing from $165,000 in 2011 to $234,000 in 2016, to $272,000 in 2019. Despite this increase in home prices, the number of homes sold would remain stable – existing single-family home sales would increase from approximately 3.8 million nationwide in 2011 to 4.6 million in 2015, and would remain in a range between 4.7 million and 4.9 million per year between 2016 and 2019.

The decade also saw a rise in single-family homes being built – housing completions would increase from fewer than 600,000 in 2011 to nearly 1.1 million in 2016, reaching a level of 1.25 million by 2019. However, though the number of houses completed by the end of the decade was at its highest rate since the end of the Great Recession, the number of houses completed in 2019 has only reached the level of houses being constructed in this country in the early 1990s.

Although new homes were being constructed through the last decade at an increasing pace, concerns would begin to rise towards the end of the decade relating to a deficit in the supply of housing. This could be seen in nationwide inventories of houses in the market – in 2011, the average supply was 8.0 months, well above the conventional belief that a healthy housing market should have between five and six months' supply. For much of the decade, the average supply would sit in a range near the 5-month level, but by 2016, the average supply would decline to only 4.3 months, and it would continue to decline, dropping below 4 months in 2017 and staying near a rate of 3.9 months in 2018 and 2019.

The pandemic, in the short term, would halt the upward momentum of the housing market – between the first and second quarters of 2020, the median home price for an existing single-family home fell from $286,800 to $280,930. However, this trend was short-lived – by the third quarter of 2020, the median price would climb to $306,200, with continued increases observed until the second quarter of 2022, when the median price peaked at $400,840.

A similar trend could be seen in single-family home sales, which would have a quarter-to-quarter decline of 17.3% in the second quarter of 2020. Third quarter sales, however, would increase by 35.4%, and a strong fourth quarter would lead, based on estimates from Moody's Analytics, to 5.1 million homes being sold in 2020, a 6.6% increase in sales compared to 2020.

This increase in sales would continue into 2021 – Moody's Analytics estimates that 5.4 million existing single-family homes were sold in the U.S. in 2021, a 7.1% increase. And as a result of these increases in sales, combined with only modest increases in new home completions (approximately 1.3 million units per year in 2020 and 2021), inventory levels, already at levels deemed by many to be too low, would only continue to decline – the average supply in 2020 would drop to 3 months, and in 2021, it averaged less than 2.2 months.

By the middle of 2022, however, it was clear that the upward trend in the housing market was ending, as mortgage interest rates would begin to climb in reaction to the Federal Reserve's decision to increase the federal funds rate to curb inflation. These actions had an almost immediate impact on the housing market – according to Moody's Analytics, because of 30-year mortgage interest rates approaching 7%, the average monthly mortgage payment has increased by nearly $800 towards the end of this year compared with the beginning of 2022. As a result, there have been significantly fewer mortgage applications (Moody's forecasts that total nationwide mortgage originations will decrease by more than 45% in 2022), significantly fewer sales (Moody's forecasts total single-family sales in the U.S. to decrease by 13.6% in 2022, to approximately 4.7 million units), and as a result, a steady decrease in prices, with the median price forecast to be approximately $386,000 by the end of this year.

Moody's baseline U.S. forecast for November 2022 estimates that the median nationwide home price will continue to decline through the end of the upcoming biennium, reaching a low point of $358,870 by the beginning of calendar year 2025. With

Moody's forecasting 30-year mortgage interest rates to remain above 6% through 2023 and into the first quarter of 2024, single-family home sales are still expected to remain sluggish, falling by 1.8% to 4.6 million units in 2023. However, with an anticipated decrease in interest rates in 2024 to around 5.5% by the middle of 2025, Moody's expects some recovery in home sales nationwide, with a forecast of just over 5.0 million units sold in 2024 before leveling off to approximately 4.8 million units sold in 2025.

Analysts and experts point, in part, to the pandemic itself as being an indirect cause of the runup of the housing market that began in the middle of 2020. It was not uncommon, as employers adjusted to the pandemic and allowed many employers to work remotely, that workers – no longer tethered to a physical office location – chose to relocate to more affordable parts of the country.

This was especially true in California, whose Department of Finance estimates that more than 350,000 residents moved outside of the state between April 2020 and January 2022, moving to comparatively more affordable locations such as Austin, Texas; Boise, Idaho; and Phoenix, Arizona.

TABLE 2: SELECTED U.S. HOUSING MARKET STATISTICS
CALENDAR YEARS 2016 - 2021

	2016	2017	2018	2019	2020	2021
New Housing Completions (% change)	9.9%	8.6%	3.3%	5.8%	2.1%	4.2%
Sales of New Single-Family Homes (% change)	12.0%	9.3%	0.7%	10.5%	20.4%	-6.1%
Median Existing Single-Family Home Price (% change)	5.6%	5.9%	4.8%	4.9%	9.7%	18.0%
Sales of Existing Single-Family Homes (% change)	4.3%	1.7%	-3.4%	0.2%	6.6%	7.1%
Total Mortgage Originations (% change)	20.5%	-13.8%	-4.4%	31.9%	83.6%	10.4%
Total Mortgage Loans Delinquent (% change)	-4.0%	0.9%	-0.8%	0.9%	1.4%	0.7%
Total Foreclosures Started (% change)	-21.3%	-15.9%	-4.7%	-10.9%	-70.0%	-48.1%
Supply of Existing Single-Family Homes (Months)	4.34	3.90	3.95	3.88	3.00	2.18

Sources: National Association of Realtors, Standard and Poor's, U.S. Census Bureau, Federal Reserve Board, Mortgage Bankers' Association

Another popular target for people leaving California has been to Nevada (both the Reno/Sparks and Las Vegas areas). The Nevada Department of Motor Vehicles reported

in February that more than 45,000 California driver's licenses and identification cards were surrendered in 2021, which represented more than 40% of the total that the Department received from new residents to the state last year.

Californians moving to Nevada is not a new trend – the Department reported that nearly 72,000 licenses and ID cards had been surrendered from former California residents in 2019 and 2020. However, as Nevada's population increased over the past decade (from 2.7 million in 2010 to 3.1 million in 2020, according to the U.S. Census Bureau), the available housing stock decreased (with the average Nevada housing supply, according to the national real estate brokerage Redfin, decreasing from a high of 5.8 months in January 2015 to a low of 2.8 months in December 2019). The combination of a decreasing supply and an increasing demand would result in an increase in prices – the median home price in Nevada would climb from $129,090 in 2011 to $263,720 in 2017, then to $309,440 by 2019, which was just under the pre-recession peak of $310,970 in 2006.

The pandemic would have a temporary impact on single-family sales in the state, with existing single-family sales during the second quarter of 2020 decreasing by 33.6% compared to the first quarter. The market would quickly recover, though, with Moody's Analytics estimating that single-family home sales in 2020 reaching 66,510 units, only 3.1% below the 68,630 units estimated for 2019. The pace of sales would only increase in 2021, with Moody's estimating 74,100 units sold that year – an 11.4% increase.

Naturally, the drastic increases in sales would further constrain the available supply – Redfin's estimate of the inventory would fall from the 3-month range at the beginning of 2020 to below 2 months by the end of 2020, and to just 1.2 months by December 2021. Likewise, the median price would also react accordingly, climbing to $334,790 for 2020 and to a high of $491,880 by the second quarter of 2022.

Like the rest of the nation, though, the recent increases in mortgage interest rates, coupled with the drastic increase in prices seen since the end of 2019, will also have an effect in Nevada, with Moody's forecasting the median single-family home price to fall to $466,740

by the fourth quarter of this year. Similarly, the demand for housing is also likely to fall – Moody's estimates that existing-single family home sales for 2022 to fall by nearly 10%, with Redfin showing an available supply statewide of nearly 4.8 months as of October of this year.

Inflation

The sudden emergence of the COVID-19 pandemic led to numerous restrictions, both in the United States and worldwide, that had immediate and significant effects on the international economy beginning in the spring of 2020. Forced by government-imposed restrictions on activities and operations, businesses worldwide were forced to curtail or suspend operations, resulting in massive layoffs of employees, which also led manufacturers and shipping companies to reduce activities due to anticipated decreases in demand.

Additionally, to meet the needs of the pandemic, many manufacturers worldwide would shift their efforts into the production of personal protective equipment, such as masks, rather than other goods. A significant number of these products were manufactured in China and then shipped around the world, leaving a shortage of supply containers in China to ship other goods worldwide.

In the U.S., the Federal Reserve's Open Market Committee responded by lowering the overnight lending rate, the federal funds rate, at or near zero in efforts to keep the financial system liquid and the credit market operating and pledged to keep the monetary policy supportive of growth until the economy had recovered from the negative impacts caused by the pandemic. These actions were in line with the Fed's dual mandate to foster maximum employment and price stability, which generally has meant maintaining a target inflation rate of 2.0%.

While it was anticipated that there would be a decrease in consumer demand as a result of the pandemic, the actions by the Fed, as well as the several rounds of stimulus checks sent out throughout 2020 and 2021, would have a different effect – consumer demand

would merely shift, rather than reducing. Instead of spending money on dining out or recreational activities that had been restricted, they would instead spend money on goods such as electronics and appliances.

While these products were still being manufactured in factories worldwide, the lack of availability of shipping containers, combined with a massive increase in demand and a lack of workers available to unload and transport goods, began causing disruptions in the supply chain beginning in 2021.

These supply chain disruptions, combined with the strong consumer spending fueled by federal government transfer payments, created an imbalance that led to higher-than-expected inflation starting in the spring of 2021. Initially it was expected that these imbalances would resolve themselves in 2022, and that the inflation would thus be transitory; however, these imbalances have not yet been fully resolved. In addition, the economy has faced other headwinds from variety of factors, including high gas prices and the war in Ukraine. As a result, the inflation rate, which had increased by 4.7% in calendar year 2021 after several years of the rate being between 1.2% and 2.4%, would continue to increase at an accelerated rate, with the rate in the first half of 2022 increasing by 8.3%, the highest inflation in four decades.

The Federal Reserve has pursued a tightened monetary policy since March of this year in efforts to combat the inflation rates seen year-to-date in 2022. The Federal Reserve began raising the federal funds rate gradually in March by 25 basis points, then by a 50-point increase in May. Since then, the Federal Reserved had been more aggressive in their hikes, increasing the overnight lending rate by three consecutive hikes of 75 basis points in June, July, and September.

In November, Federal Reserve Board Chairman Jerome Powell was quoted in a news conference as saying their stance of monetary policy is ‘sufficiently restrictive’ to return inflation back to their 2% target over time. He added that “[r]educing inflation is likely to require a sustained period of below-trend growth and softening of labor market conditions.

Restoring price stability is essential to set the stage for achieving maximum employment and stable prices in the longer run". The Federal Reserve's interest rate increases are its main countermeasure to lower the inflation rate. Their actions are aimed at cooling down the economy by reducing the aggregate demand for goods and services.

Since peaking in June, inflation has been trending downward, though in October, the inflation rate was still at 7.7%. The increases in inflation have been somewhat broad-based, with the biggest increases in energy, housing, and food. Moody's forecasts that inflation, as measured by the Consumer Price Index, will increase by 8.1% for calendar year 2022, and to increase by 4.0% in 2023, 2.4% in 2024, and 2.2% in 2025.

Employment

According to the Bureau of Labor Statistics (BLS), there are more job openings in the U.S. labor market than unemployed persons. In their September Job Openings and Labor Turnover Survey (JOLTS), the ratio of job openings to unemployed workers shows that the labor market has 1.9 job openings per unemployed person, indicating a very tight labor market. Throughout this year, this ratio has lingered at or slightly below 2.0. In 2019, before the pandemic, the labor market was also characterized as tight, but in comparison, the ratio of available jobs to unemployed persons was at 1.2, much lower than what it has been over the last year.

The U.S. economy surpassed the pre-pandemic total employment level in August 2022, and as of October 2022, there are 804,000 more jobs than there were in February 2020. Most industry sectors have fully recovered and have more jobs now compared to pre-pandemic level, except the jobs in the mining and logging (-52,000), leisure and hospitality (-1,097,000), and the government sector (-529,000), which are still significantly below their pre-pandemic levels.

The latest October jobs report shows that the seasonally adjusted U.S. unemployment rate was 3.7%, which is at the pre-pandemic level; however, that rate is higher than the 3.5%

rate seen in the prior month. In 2019, the average unemployment rate was 3.7%, spiking to an average of 8.1% in 2020 during the height of the pandemic and then falling to an average of 5.3% in 2021.

Labor market gains have been strong despite the headwinds in the national economy, but there are some signs of cooling in the labor market. According to the latest jobs report, employers hired the fewest workers in nearly two years. October's payrolls grew by 261,000 over the prior month, marking the slowest pace of monthly gains since December 2020. Through October of this year, monthly job gains have averaged 407,000 jobs compared to an average of 551,000 jobs during the same time a year ago. The pre-pandemic monthly gains in 2019 averaged 164,000 jobs. Year-over-year, October payrolls were up by 3.6%. The growth in average hourly earnings showed some easing as well in October. Throughout this year, the average hourly earnings have posted above 5.0% growth, but decelerated to 4.7% in October, potentially indicating some cooling in the labor market conditions.

Like national trends, Nevada's labor market has more job openings than job seekers. The ratio of job openings to every unemployed person shows that the labor market has 1.5 job openings per unemployed person. This ratio has remained somewhat unchanged since the end of last year.

The COVID-19 pandemic hit the Nevada labor market particularly hard because of the large concentration of leisure and hospitality jobs, a sector that was the most negatively impacted by the health emergency. Nevada did not recover from the pandemic induced job losses (-344,500) until earlier this past summer. In comparison to other recent recessions, the jobs recovery was not as fast as it was with the 2001 recession, but it has been considerably faster than with the 2007 recession.

When comparing the state's two largest metropolitan areas, the impact of the pandemic was uneven on the labor market. The speed of the recovery in total jobs in the Reno metropolitan statistical area (MSA) was faster than that of the Las Vegas MSA. The

Reno MSA recovery benefited from a more diversified economy, whereas the total employment took longer to fully recover in the Las Vegas MSA due to a larger concentration of leisure and hospitality jobs.

The employment level in the October jobs report is 22,200 jobs higher than what it was prior to the pandemic in February 2020. Most industry sectors have fully recovered and have more jobs now compared to their pre-pandemic levels, except for the mining and logging (-200), leisure and hospitality (-19,500), and government sectors (-6,300), which are still below their February 2020 levels. October payrolls grew by 7,500 over the prior month, marking a much higher pace than compared to an average monthly gain of 4,900 jobs so far this year. For comparison, the pre-pandemic monthly gains in 2019 averaged 3,400 jobs. Year-over-year, October payrolls were up by 3.9%, slightly above the 3.6% growth of the U.S., marking the 13th fastest job growth rate in the nation.

Last year, the average unemployment rate in Nevada was 7.2%, after peaking at an average of 13.5% in 2020. For comparison, the jobless rate averaged 4.0% in 2019. The most recent BLS data shows that the seasonally adjusted unemployment rate had fallen to 4.6% in October, which is still the second highest unemployment rate in the nation behind the District of Columbia. The gap between the national and Nevada unemployment rate has narrowed to 0.9%.

Consumer Spending

In the early phases of the pandemic in 2020, consumers held back on their consumption due to job losses, restrictions on services, fear of COVID-19, or other reasons. As these concerns began to recede starting in 2021, consumers have unleashed their pent-up demand for activities that were restricted in response to the health emergency.

Nonetheless, the pandemic created many unusual occurrences in the U.S. economy, including a labor shortage that has created strong wage gains that have aided spending. Consumer spending has also been buoyed by massive fiscal and monetary support

programs that were implemented in response to the pandemic, including stimulus checks, child credit expansions, enhanced unemployment benefits, delayed student loan payments, and other assistance. The Federal Reserve's low interest rate policy has supported purchases of homes and other consumer durables, such as automobiles.

According to the Bureau of Economic Analysis's estimate of the third quarter real Gross Domestic Product report, the national economic output increased at an annual rate of 2.9% in the third quarter after unexpectedly declining by 1.6% and 0.6% in the first and second quarter, respectively. Despite the surprising report on the national economic output earlier this year, the consumer spending component of the GDP, which accounts for about two-thirds of U.S. economic activity, has held up well due to the strong labor market and household finances. The movements in the other components of real GDP have been reacting to the lingering pandemic's effect on supply chains, trade balances, and other inventory issues.

Consumer spending has been very strong for the past two years. However, inflation-adjusted consumer spending has begun to slow down, increasing at an annual pace of only 1.7% in the third quarter of 2022 after increasing by 2.0% in the prior quarter. While this is still a good indicator of consumers' spending power in an economy facing high inflationary pressures, it may point to some weakening momentum in response to fading government fiscal support and the pinch consumers are feeling from rising inflation. Wages and salaries have not kept up with the rising prices, eroding consumers' purchasing power.

Prior to the pandemic, Americans spent nearly twice as much on services than on goods, but the pandemic related restrictions led people to spend more on goods, and less on services. There has, however, been a recent shift back to more spending on services, especially in travel and food services-related areas. In the latest BEA report, spending on goods declined at an annual rate of 0.2% in the third quarter of 2022, following subsequent declines of 2.6% in the second quarter and 0.1% in the first quarter. Spending on services, on the other hand, increased at an annual rate of 2.7% in the third quarter, following an increase of 4.6% in the second quarter and 2.1% in the first quarter.

October retail trade and food services sales, reported by the U.S. Census Bureau, rose by 1.3%. Over the last year, retail trade and food services sales have risen 8.3%, as opposed to a 7.7% increase in the inflation rate. This data series can be a good omen for consumer spending, and it is adjusted for seasonal variation, but not for inflation; thus, a big part of the increase over the last year is due to inflation.

For calendar year 2022, Moody's forecasts that real GDP in the U.S. will increase by 1.8%, with increases of 0.7% in calendar year 2023, 2.1% in calendar year 2024, and 2.7% in calendar year 2025. For nationwide inflation-adjusted consumer spending, Moody's forecasts increases of 2.7% in calendar year 2022, 1.9% in calendar year 2023, 2.6% in calendar year 2024, and 2.5% in calendar year 2025.

In Nevada, much of the demand for consumer spending is driven by visitors, particularly those visiting Las Vegas. During the hardest hit months affected by the pandemic, Nevada's taxable sales experienced deep declines, but fared better than expected largely due to federal stimulus and how the pandemic influenced consumer spending patterns. Taxable retail sales have rebounded and have maintained a steady growth, pushing levels to all-time highs. However, some of the rebound can be attributed to the elevated inflationary environment.

In 2019, the Las Vegas Convention and Visitors' Authority reported 42.5 million visitors to Las Vegas, or more than 3.5 million per month on average, which was a 1.0% gain compared to 2018. In 2020, only about 19.0 million visitors were reported, or almost an average of 1.6 million per month. In 2021, visitor counts improved to 32.2 million, averaging about 2.7 million per month. Year-to-date through October 2022, the visitor tally is 32.3 million compared to 26.1 million during the first ten months of 2021. That marks a significant improvement, but it is still about 9.3% less than the pre-pandemic level for the same period in 2019. The number of visitors to Las Vegas is lagging pre-COVID levels largely due to the struggling midweek travel associated with conventions and trade shows because the industry is still recovering from the pandemic's effects, and although

international visitation to Las Vegas is improving, it has not yet reached its pre-pandemic level.

There are several events that will boost visitation to Las Vegas in the upcoming biennium, such as the Formula One race in November 2023 and the Super Bowl in February 2024. Another big sports event attracting that will attract visitors results from the National College Athletic Association's selection of Las Vegas to host Sweet Sixteen and Elite Eight games during the March Madness basketball tournament that will take place in 2023. Other notable projects that will draw tourism to Las Vegas are the opening of Fontainebleau mega resort-casino in the latter part of 2023 and MSG Sphere, a live entertainment center with a futuristic design, also opening its doors in 2023.

General Fund Revenue Forecast – Fiscal Years 2023, 2024, and 2025

At the December 5, 2022, meeting, the Economic Forum took into consideration presentations made at the meetings on October 13, 2022, and November 14, 2022. These presentations included the Nevada employment outlook made by David Schmidt from the Nevada Department of Employment, Training and Rehabilitation and the U.S. and Nevada general economic outlook by Emily Mandel from Moody's Analytics. The Forum also took into consideration the economic outlooks used to derive the General Fund revenue forecasts made by the Budget Division, the Department of Taxation, the Gaming Control Board, Moody's Analytics, and the Fiscal Analysis Division.

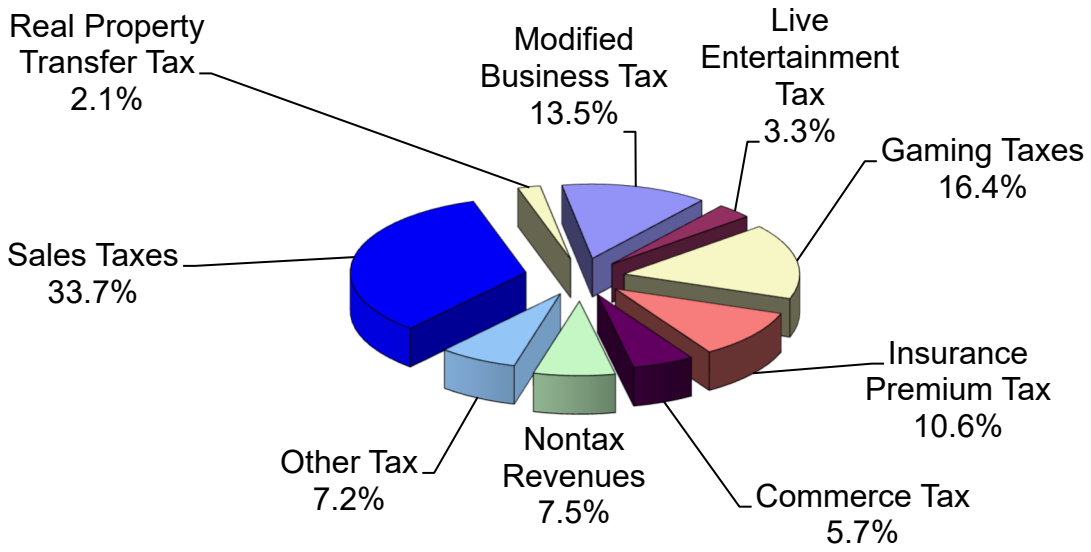
(Exhibits presented to the Economic Forum at its meetings are available from the Fiscal Analysis Division upon request, or on the Legislative Counsel Bureau's website: https://www.leg.state.nv.us/App/InterimCommittee/REL/Interim2021/Committee/1906/Overview.)

Based on consideration of the information that was provided to the Forum at these meetings, the following forecast was approved at the December 5, 2022, meeting.

Total Nevada General Fund revenues, before the application of any tax credits approved by the Legislature, are forecast at $5.735 billion for FY 2024 and $5.910 billion for FY 2025. The 2023-25 biennial total of $11.645 billion is 3.0% higher than the current revised estimate for FY 2023 and the actual collections for FY 2022 of $11.301 billion for the 2021-23 biennium.

As you will note in the chart below, gaming taxes are forecast to provide 16.4% of all General Fund revenues during the 2023-25 biennium before the application of tax credits, a decrease from the 17.4% now estimated for the current biennium. Sales tax collections are forecast to provide 33.7% of all General Fund revenues during the 2023-25 biennium before the application of tax credits, an increase from the 30.8% currently estimated for the 2021-23 biennium. Modified business tax collections are forecast to provide 13.5% of all General Fund revenues during the 2023-25 biennium before the application of tax credits, a decrease from the 14.9% currently estimated for the 2021-23 biennium.

NEVADA GENERAL FUND REVENUES - BEFORE TAX CREDITS
ECONOMIC FORUM FORECASTS, 2023-25 BIENNIUM



More detailed information on specific revenues in addition to gaming, sales, and modified business taxes is available in the accompanying table.

Sales Tax

Sales tax collections are forecast to reach $1.730 billion in FY 2023, a 7.2% increase from FY 2022 levels. Sales taxes are expected to increase by 6.6% in FY 2024 and increase by 4.5% in FY 2025. These forecasts result in projected total sales tax receipts of $3.769 billion during the 2023-25 biennium.

Gaming Percentage Fee Tax

Total gaming percentage fee tax revenues are forecast to reach $936.8 million in FY 2023, a decrease of 2.8% from actual FY 2022 collections. From this base, the tax is estimated to decrease by 3.1% in FY 2024 and increase by 3.1% in FY 2025 to yield revenues of $1.844 billion for the General Fund during the 2023-25 biennium.

Modified Business Tax

In FY 2023, the modified business tax rate for financial institutions and mining companies is 1.853% on all taxable wages (gross wages less eligible health care expenses) per quarter. For all other businesses, the rate is zero on the first $50,000 of taxable wages per quarter, and 1.378% on all taxable wages in excess of $50,000 per quarter.

Pursuant to NRS 360.203, if the combined revenue from the commerce tax, modified business tax, and branch bank excise tax in an even-numbered fiscal year is more than 104.0% of the Economic Forum's May 1 forecast for that fiscal year, then the Department of Taxation must reduce the rates for the modified business tax in the proportion that the actual amount collected from each tax for that fiscal year bears to the total combined amount collected from both taxes for that fiscal year. The rate change becomes effective on July 1 of the first fiscal year of the biennium following the determination of the rate change.

Because the actual collections for the commerce tax, modified business tax, and branch bank excise tax in FY 2022 were more than 104.0% of the Economic Forum's May 4, 2021, forecasts for these revenues, adjusted for legislative actions and court decisions, the Department of Taxation determined that the rates for the modified business tax should be

permanently reduced to 1.554% for financial institutions and mining companies, and 1.17% for all other businesses, effective at the beginning of FY 2024 (July 1, 2023).

Total modified business tax revenues, before the effect of the credit that may be taken against this tax by persons who pay the commerce tax, are forecast to reach $866.5 million in FY 2023, an increase of 6.3% from actual FY 2022 collections. Due to the reduction in tax rates that will take effect on July 1, 2023, modified business taxes are estimated to decrease by 11.0% in FY 2024. Collections for this tax are estimated to increase by 4.6% in FY 2025, which results in total revenues of $1.578 billion for the General Fund during the 2023-25 biennium.

Collections for the modified business tax are additionally estimated to be reduced by $50.6 million in FY 2023, $54.5 million in FY 2024, and $58.1 million in FY 2025, as a result of the commerce tax credit allowed against the modified business tax. The commerce tax credit is discussed in greater detail in the Commerce Tax subsection below.

Insurance Premium Tax

Total insurance premium tax revenues are forecast to reach $570.4 million in FY 2023, an increase of 5.4% from actual FY 2022 collections. From this base, the tax is estimated to increase by 5.8% in FY 2024 and increase by 5.4% in FY 2025 to yield revenues of $1.240 billion for the General Fund during the 2023-25 biennium.

Live Entertainment Tax

Total live entertainment tax revenues from gaming and nongaming establishments are forecast to reach $187.6 million in FY 2023, an increase of 34.8% from actual FY 2022 collections. From this base, the tax is estimated to increase by 4.5% in FY 2022 and decrease by 5.2% in FY 2025 to yield revenues of $381.9 million for the General Fund during the 2023-25 biennium.

Real Property Transfer Tax

Total real property transfer tax revenues are forecast to reach $122.6 million in FY 2023, a decrease of 31.0% from actual FY 2022 collections. From this base, the tax is estimated to decrease by 2.1% in FY 2024 and increase by 1.1% in FY 2025 to yield revenues of $241.3 million for the General Fund during the 2023-25 biennium.

Commerce Tax

Total commerce tax revenues are forecast to reach $301.8 million in FY 2023, an increase of 7.1% from actual FY 2022 collections. From this base, the tax is estimated to increase by 6.5% in FY 2024 and increase by 5.6% in FY 2025 to yield revenues of $661.1 million for the General Fund during the 2023-25 biennium.

As approved by the Legislature during the 2015 Session, taxpayers who have a commerce tax liability in a preceding fiscal year are entitled to take a credit of up to 50.0% of that liability against the modified business tax in the current fiscal year. Based on the actual FY 2022 commerce tax collections of $281.9 million, actual and projected revenue based on FY 2022 taxable activity but not collected until FY 2023, and historical usage of these credits against the modified business tax, the commerce tax credit is estimated at $50.6 million in FY 2023.

The commerce tax credit is estimated to be $54.5 million in FY 2024 and $58.1 million in FY 2025, which yields total commerce tax credits of $112.6 million taken against the modified business tax during the 2023-25 biennium.

Tax Credit Programs

Total credits from all other tax credit programs authorized by the Legislature are forecast to reduce General Fund revenues by $57.8 million in FY 2023, $51.9 million in FY 2024, and $46.7 million in FY 2025. The total forecast of $98.6 million in tax credits for the 2023-25 biennium results in a reduction in General Fund revenue of $3.5 million compared to the $95.1 million in tax credits estimated for the 2021-23 biennium, based on the actual credits taken in FY 2022 and the revised estimates for FY 2023.

Total General Fund Revenues

Total Nevada General Fund revenues, after the application of all tax credits, are forecast at $5.628 billion for FY 2024 and $5.805 billion for FY 2025. The 2023-25 biennial total of $11.434 billion is 2.9% higher than the current revised estimate for FY 2023 and the actual collections for FY 2022 of $11.108 billion for the 2021-23 biennium, after the application of all tax credits. This results in an estimated $325.8 million increase in total General Fund revenues between the 2021-23 biennium and the 2023-25 biennium.

GENERAL FUND REVENUES - ECONOMIC FORUM DECEMBER 5, 2022, FORECAST
ACTUAL: FY 2020 THROUGH FY 2022 AND FORECAST: FY 2023 THROUGH FY 2025
ECONOMIC FORUM'S FORECAST FOR FY 2023, FY 2024, AND FY 2025 APPROVED AT THE DECEMBER 5, 2022, MEETING

	DESCRIPTION	FY 2020 ACTUAL	% Change	FY 2021 ACTUAL	% Change	FY 2022 ACTUAL	% Change	ECONOMIC FORUM DECEMBER 5, 2022, FORECAST FY 2023 FORECAST	% Change	FY 2024 FORECAST	% Change	FY 2025 FORECAST	% Change
	TAXES												
	MINING TAX												
3064	Net Proceeds of Minerals [1-21][1-24]	$57,157,296	13.5%	$177,607,159	210.7%	$71,266,942	-59.9%	$71,752,000	0.7%	$0		$0	
3245	Centrally Assessed Penalties	$1,684	-90.2%	$12,188	623.6%	$423	-96.5%	$0		$0		$0	
3074	Mining Gross Revenue Tax - Gold and Silver [3-22]					$36,921,487		$77,042,000	108.7%	$0		$0	
	TOTAL MINING TAXES AND FEES	$57,158,980	13.5%	$177,619,347	210.7%	$108,188,852	-39.1%	$148,794,000	37.5%	$0		$0	
	SALES AND USE												
3001	Sales & Use Tax [1-19][1-20][4-22]	$1,214,701,336	-1.7%	$1,325,814,026	9.1%	$1,613,341,781	21.7%	$1,729,966,000	7.2%	$1,843,322,000	6.6%	$1,925,377,000	4.5%
3002	State Share - LSST [1-19][1-20][4-22]	$11,770,188	-1.4%	$12,976,471	10.2%	$15,666,269	20.7%	$16,867,000	7.7%	$17,972,000	6.6%	$18,772,000	4.5%
3003	State Share - BCCRT [1-19][1-20][4-22]	$5,254,882	-1.2%	$5,783,773	10.1%	$7,004,724	21.1%	$7,569,000	8.1%	$8,065,000	6.6%	$8,424,000	4.5%
3004	State Share - SCCRT [1-19][1-20][4-22]	$18,387,225	-1.2%	$20,237,415	10.1%	$24,509,793	21.1%	$26,490,000	8.1%	$28,226,000	6.6%	$29,482,000	4.4%
3005	State Share - PTT [1-19][1-20][4-22]	$13,825,825	0.9%	$15,761,379	14.0%	$19,349,241	22.8%	$20,913,000	8.1%	$22,284,000	6.6%	$23,276,000	4.5%
	TOTAL SALES AND USE	$1,263,939,457	-1.6%	$1,380,573,065	9.2%	$1,679,871,809	21.7%	$1,801,805,000	7.3%	$1,919,869,000	6.6%	$2,005,331,000	4.5%
	GAMING - STATE												
3041	Percent Fees - Gross Revenue: Before Tax Credits	$619,269,825	-17.7%	$685,144,193	10.6%	$964,214,339	40.7%	$936,832,000	-2.8%	$907,862,000	-3.1%	$935,883,000	3.1%
	Tax Credit Programs:												
	Film Transferrable Tax Credits [TC-1]	-$337,637		-$1,030,589		-$664,260		$0		$0		$0	
	Economic Development Transferrable Tax Credits [TC-2]	-$21,912,501		$0		$0		$0		$0		$0	
	Catalyst Account Transferrable Tax Credits [TC-4]	-$300,000		$0		$0		$0		$0		$0	
	Affordable Housing Transferrable Tax Credits [TC-7]	$0		$0		$0		$0		$0		$0	
	Total - Tax Credit Programs	-$22,550,138		-$1,030,589		-$664,260		$0		$0		$0	
	Percent Fees - Gross Revenue: After Tax Credits	$596,719,687	-15.8%	$684,113,604	14.6%	$963,550,079	40.8%	$936,832,000	-2.8%	$907,862,000	-3.1%	$935,883,000	3.1%
3032	Pari-mutuel Tax	$3,379	4.7%	$0	-100.0%	$3,162		$3,900	23.3%	$3,700	-5.1%	$3,600	-2.7%
3181	Racing Fees	$9,286	24.5%	$0	-100.0%	$10,102		$5,400	-46.5%	$7,500	38.9%	$7,500	0.0%
3247	Racing Fines/Forfeitures	$0		$0		$1,500		$1,900	26.7%	$0		$0	
3042	Gaming Penalties	$176,184	-99.2%	$761,164	332.0%	$361,734	-52.5%	$690,000	90.7%	$690,000	0.0%	$690,000	0.0%
3043	Flat Fees-Restricted Slots [2-20]	$8,073,138	-2.9%	$7,820,556	-3.1%	$8,466,294	8.3%	$8,498,000	0.4%	$8,519,000	0.2%	$8,543,000	0.3%
3044	Non-Restricted Slots [2-20]	$10,223,380	-1.9%	$9,798,140	-4.2%	$10,149,080	3.6%	$10,199,000	0.5%	$10,332,000	1.3%	$10,406,000	0.7%
3045	Quarterly Fees-Games	$5,439,293	-13.2%	$5,467,970	0.5%	$5,466,294	0.0%	$5,509,000	0.8%	$5,618,000	2.0%	$5,639,000	0.4%
3046	Advance License Fees	$1,173,154	-18.2%	$3,414,656	191.1%	$16,467,639	382.3%	$429,000	-97.4%	$7,770,000	1711%	$650,000	-91.6%
3048	Slot Machine Route Operator	$32,000	0.0%	$30,000	-6.3%	$26,000	-13.3%	$26,500	1.9%	$27,000	1.9%	$27,500	1.9%
3049	Gaming Info Systems Annual	$42,000	40.0%	$30,000	-28.6%	$49,000	63.3%	$48,000	-2.0%	$48,000	0.0%	$48,000	0.0%
3028	Interactive Gaming Fee - Operator	$500,000	0.0%	$937,500	87.5%	$250,000	-73.3%	$500,000	100.0%	$500,000	0.0%	$500,000	0.0%
3029	Interactive Gaming Fee - Service Provider	$13,000	-75.5%	$11,000	-15.4%	$14,000	27.3%	$13,000	-7.1%	$13,000	0.0%	$13,000	0.0%
3030	Interactive Gaming Fee - Manufacturer	$75,000	-25.0%	$75,000	0.0%	$75,000	0.0%	$75,000	0.0%	$75,000	0.0%	$75,000	0.0%
3033	Equip Mfg. License	$286,510	-1.7%	$288,020	0.5%	$287,480	-0.2%	$286,000	-0.5%	$289,500	1.2%	$290,500	0.3%
3034	Race Wire License	$5,059	27.2%	$2,248	-55.6%	$4,332	92.7%	$4,400	1.6%	$4,300	-2.3%	$4,300	0.0%
3035	Annual Fees on Games	$132,153	15.8%	$146,263	10.7%	$84,550	-42.2%	$93,400	10.5%	$97,800	4.7%	$96,200	-1.6%
	TOTAL GAMING - STATE: BEFORE TAX CREDITS	$645,453,361	-19.5%	$713,926,710	10.6%	$1,005,930,506	40.9%	$963,214,500	-4.2%	$941,856,800	-2.2%	$962,876,600	2.2%
	Tax Credit Programs	-$22,550,138		-$1,030,589		-$664,260		$0		$0		$0	
	TOTAL GAMING - STATE: AFTER TAX CREDITS	$622,903,223	-17.9%	$712,896,121	14.4%	$1,005,266,246	41.0%	$963,214,500	-4.2%	$941,856,800	-2.2%	$962,876,600	2.2%
	LIVE ENTERTAINMENT TAX (LET)												
3031G	Live Entertainment Tax-Gaming [5-22]	$72,175,787	-31.7%	$7,276,035	-89.9%	$99,353,405	1265.5%	$128,602,000	29.4%	$126,048,000	-2.0%	$126,048,000	0.0%
3031NG	Live Entertainment Tax-Nongaming [5-22]	$19,159,947	-25.3%	$3,803,758	-80.1%	$39,802,290	946.4%	$59,032,000	48.3%	$70,000,000	18.6%	$59,842,000	-14.5%
	TOTAL LET	$91,335,734	-30.4%	$11,079,793	-87.9%	$139,155,695	1155.9%	$187,634,000	34.8%	$196,048,000	4.5%	$185,890,000	-5.2%
	COMMERCE TAX												
3072	Commerce Tax	$204,983,790	-9.6%	$221,958,301	8.3%	$281,881,659	27.0%	$301,800,000	7.1%	$321,558,000	6.5%	$339,548,000	5.6%
	TRANSPORTATION CONNECTION EXCISE TAX												
3073	Transportation Connection Excise Tax	$19,868,720	-34.2%	$17,141,416	-13.7%	$28,464,128	66.1%	$37,529,000	31.8%	$34,193,000	-8.9%	$40,429,000	18.2%
	CIGARETTE TAX												
3052	Cigarette Tax [3-20]	$156,694,742	-4.7%	$152,701,797	-2.5%	$144,068,816	-5.7%	$140,134,000	-2.7%	$137,900,000	-1.6%	$136,440,000	-1.1%

GENERAL FUND REVENUES - ECONOMIC FORUM DECEMBER 5, 2022, FORECAST
ACTUAL: FY 2020 THROUGH FY 2022 AND FORECAST: FY 2023 THROUGH FY 2025
ECONOMIC FORUM'S FORECAST FOR FY 2023, FY 2024, AND FY 2025 APPROVED AT THE DECEMBER 5, 2022, MEETING

	DESCRIPTION	FY 2020 ACTUAL	% Change	FY 2021 ACTUAL	% Change	FY 2022 ACTUAL	% Change	ECONOMIC FORUM DECEMBER 5, 2022, FORECAST FY 2023 FORECAST	% Change	FY 2024 FORECAST	% Change	FY 2025 FORECAST	% Change
	TAXES - CONTINUED												
	MODIFIED BUSINESS TAX (MBT)												
	MBT - NONFINANCIAL BUSINESSES (MBT-NFI) [4-20][6-22][3-24]												
3069	MBT - Nonfinancial: Before Tax Credits	$646,338,474	0.2%	$579,937,865	-10.3%	$747,602,083	28.9%	$795,061,000	6.3%	$709,281,000	-10.8%	$742,555,000	4.7%
	Commerce Tax Credits	-$49,894,345		-$42,636,492		-$47,232,337		$0		$0		$0	
	MBT - Nonfinancial: After Commerce Tax Credits	$596,444,129	-0.7%	$537,301,372	-9.9%	$700,369,745	30.3%	$795,061,000	13.5%	$709,281,000	-10.8%	$742,555,000	4.7%
	Tax Credit Programs:												
	Film Transferrable Tax Credits [TC-1]	$0		-$44,808		-$104,621		$0		$0		$0	
	Economic Development Transferrable Tax Credits [TC-2]	$0		$0		$0		$0		$0		$0	
	Catalyst Account Transferrable Tax Credits [TC-4]	$0		$0		$0		$0		$0		$0	
	Education Choice Scholarship Tax Credits [TC-5]	-$11,069,828		-$6,934,892		-$11,462,423		$0		$0		$0	
	College Savings Plan Tax Credits [TC-6]	$0		-$499		-$473		$0		$0		$0	
	Affordable Housing Transferrable Tax Credits [TC-7]	$0		$0		$0		$0		$0		$0	
	Total - Tax Credit Programs	-$11,069,828		-$6,980,200		-$11,567,517		$0		$0		$0	
	MBT - Nonfinancial: After Tax Credit Programs	$585,374,301	-0.5%	$530,321,172	-9.4%	$688,802,229	29.9%	$795,061,000	15.4%	$709,281,000	-10.8%	$742,555,000	4.7%
	MBT - FINANCIAL BUSINESSES (MBT-FI) [4-20][6-22][3-24]												
3069	MBT - Financial: Before Tax Credits	$35,412,610	18.4%	$42,364,248	19.6%	$46,926,269	10.8%	$49,429,000	5.3%	$42,855,000	-13.3%	$44,968,000	4.9%
	Commerce Tax Credits	-$875,623		-$413,186		-$548,227		$0		$0		$0	
	MBT - Financial: After Commerce Tax Credits	$34,536,987	16.7%	$41,951,062	21.5%	$46,378,041	10.6%	$49,429,000	6.6%	$42,855,000	-13.3%	$44,968,000	4.9%
	Tax Credit Programs:												
	Film Transferrable Tax Credits [TC-1]	$0		$0		$0		$0		$0		$0	
	Economic Development Transferrable Tax Credits [TC-2]	$0		$0		$0		$0		$0		$0	
	Catalyst Account Transferrable Tax Credits [TC-4]	$0		$0		$0		$0		$0		$0	
	Education Choice Scholarship Tax Credits [TC-5]	-$230,000		-$179,723		-$320,277		$0		$0		$0	
	College Savings Plan Tax Credits [TC-6]	$0		$0		$0		$0		$0		$0	
	Affordable Housing Transferrable Tax Credits [TC-7]	$0		$0		$0		$0		$0		$0	
	Total - Tax Credit Programs	-$230,000		-$179,723		-$320,277		$0		$0		$0	
	MBT - Financial: After Tax Credit Programs	$34,306,987	15.9%	$41,771,339	21.8%	$46,057,764	10.3%	$49,429,000	7.3%	$42,855,000	-13.3%	$44,968,000	4.9%
	MBT - MINING BUSINESSES (MBT-MINING) [4-20][6-22][3-24]												
3069	MBT - Mining: Before Tax Credits	$22,992,626	2.1%	$19,152,769	-16.7%	$20,878,094	9.0%	$22,032,000	5.5%	$18,962,000	-13.9%	$19,428,000	2.5%
	Commerce Tax Credits	-$70,648		-$56,890		-$66,316		$0		$0		$0	
	MBT - Mining: After Commerce Tax Credits	$22,921,979	2.2%	$19,095,879	-16.7%	$20,811,778	9.0%	$22,032,000	5.9%	$18,962,000	-13.9%	$19,428,000	2.5%
	Tax Credit Programs:												
	Film Transferrable Tax Credits [TC-1]	$0		$0		$0		$0		$0		$0	
	Economic Development Transferrable Tax Credits [TC-2]	$0		$0		$0		$0		$0		$0	
	Catalyst Account Transferrable Tax Credits [TC-4]	$0		$0		$0		$0		$0		$0	
	Education Choice Scholarship Tax Credits [TC-5]	$0		$0		$0		$0		$0		$0	
	College Savings Plan Tax Credits [TC-6]	$0		$0		$0		$0		$0		$0	
	Affordable Housing Transferrable Tax Credits [TC-7]	$0		$0		$0		$0		$0		$0	
	Total - Tax Credit Programs	$0		$0		$0		$0		$0		$0	
	MBT - Mining - After Tax Credit Programs	$22,921,979	2.2%	$19,095,879	-16.7%	$20,811,778	9.0%	$22,032,000	5.9%	$18,962,000	-13.9%	$19,428,000	2.5%
	TOTAL MBT - NFI, FI, & MINING												
	TOTAL MBT: BEFORE TAX CREDITS	$704,743,710	1.1%	$641,454,882	-9.0%	$815,406,446	27.1%	$866,522,000	6.3%	$771,098,000	-11.0%	$806,951,000	4.6%
	TOTAL COMMERCE TAX CREDITS	-$50,840,616		-$43,106,568		-$47,846,881		-$50,645,000		-$54,542,000		-$58,098,000	
	TOTAL MBT: AFTER COMMERCE TAX CREDITS	$653,903,094	0.2%	$598,348,313	-8.5%	$767,559,565	28.3%	$815,877,000	6.3%	$716,556,000	-12.2%	$748,853,000	4.5%
	Tax Credit Programs:												
	Film Transferrable Tax Credits [TC-1]	$0		-$44,808		-$104,621		$0		$0		$0	
	Economic Development Transferrable Tax Credits [TC-2]	$0		$0		$0		$0		$0		$0	
	Catalyst Account Transferrable Tax Credits [TC-4]	$0		$0		$0		$0		$0		$0	
	Education Choice Scholarship Tax Credits [TC-5]	-$11,299,828		-$7,114,615		-$11,782,700		-$12,000,000		-$9,910,000		-$6,655,000	
	College Savings Plan Tax Credits [TC-6]	$0		-$499		-$473		-$500		-$550		-$605	
	Affordable Housing Transferrable Tax Credits [TC-7]	$0		$0		$0		$0		$0		$0	
	Total - Tax Credit Programs	-$11,299,828		-$7,159,923		-$11,887,794		-$12,000,500		-$9,910,550		-$6,655,605	
	TOTAL MBT: AFTER TAX CREDIT PROGRAMS	$642,603,266	0.3%	$591,188,391	-8.0%	$755,671,771	27.8%	$803,876,500	6.4%	$706,645,450	-12.1%	$742,197,395	5.0%

GENERAL FUND REVENUES - ECONOMIC FORUM DECEMBER 5, 2022, FORECAST
ACTUAL: FY 2020 THROUGH FY 2022 AND FORECAST: FY 2023 THROUGH FY 2025
ECONOMIC FORUM'S FORECAST FOR FY 2023, FY 2024, AND FY 2025 APPROVED AT THE DECEMBER 5, 2022, MEETING

	DESCRIPTION	FY 2020 ACTUAL	% Change	FY 2021 ACTUAL	% Change	FY 2022 ACTUAL	% Change	ECONOMIC FORUM DECEMBER 5, 2022, FORECAST FY 2023 FORECAST	% Change	FY 2024 FORECAST	% Change	FY 2025 FORECAST	% Change
	TAXES - CONTINUED												
	INSURANCE TAXES												
3061	Insurance Premium Tax: Before Tax Credits	$458,514,238	3.7%	$491,567,091	7.2%	$541,092,065	10.1%	$570,385,000	5.4%	$603,622,000	5.8%	$636,429,000	5.4%
	Tax Credit Programs:												
	Film Transferrable Tax Credits [TC-1]	$0		-$2,788,983		-$714,842		$0		$0		$0	
	Economic Development Transferrable Tax Credits [TC-2]	$0		$0		$0		$0		$0		$0	
	Catalyst Account Transferrable Tax Credits [TC-4]	$0		$0		-$350,000		$0		$0		$0	
	Nevada New Markets Job Act Tax Credits [TC-3]	-$7,775,281		-$912,027		-$23,671,913		-$24,000,000		-$24,000,000		-$22,000,000	
	Affordable Housing Transferrable Tax Credits [TC-7]	$0		$0		$0		$0		$0		$0	
	Total - Tax Credit Programs	-$7,775,281		-$3,701,009		-$24,736,755		-$24,000,000		-$24,000,000		-$22,000,000	
	Insurance Premium Tax: After Tax Credit Programs	$450,738,957	6.7%	$487,866,081	8.2%	$516,355,310	5.8%	$546,385,000	5.8%	$579,622,000	6.1%	$614,429,000	6.0%
3062	Insurance Retaliatory Tax	$378,126	22.2%	$271,532	-28.2%	$502,182	84.9%	$380,300	-24.3%	$384,000	1.0%	$387,800	1.0%
3067	Captive Insurer Premium Tax	$1,244,273	-1.7%	$1,131,457	-9.1%	$1,161,859	2.7%	$1,176,000	1.2%	$1,192,000	1.4%	$1,208,000	1.3%
	TOTAL INSURANCE TAXES: BEFORE TAX CREDITS	$460,136,638	3.7%	$492,970,080	7.1%	$542,756,106	10.1%	$571,941,300	5.4%	$605,198,000	5.8%	$638,024,800	5.4%
	TAX CREDIT PROGRAMS	-$7,775,281		-$3,701,009		-$24,736,755		-$24,000,000		-$24,000,000		-$22,000,000	
	TOTAL INSURANCE TAXES: AFTER TAX CREDITS	$452,361,356	6.7%	$489,269,070	8.2%	$518,019,351	5.9%	$547,941,300	5.8%	$581,198,000	6.1%	$616,024,800	6.0%
	REAL PROPERTY TRANSFER TAX (RPTT)												
3055	Real Property Transfer Tax	$100,266,873	-0.8%	$133,907,671	33.6%	$177,690,923	32.7%	$122,572,000	-31.0%	$120,000,000	-2.1%	$121,290,000	1.1%
	GOVERMENTAL SERVICES TAX (GST)												
3051	Governmental Services Tax [2-18][5-20][2-21]	$21,307,879	-0.8%	$101,417,370	376.0%	$26,430,864	-73.9%	$26,907,000	1.8%	$27,548,000	2.4%	$28,225,000	2.5%
	OTHER TAXES												
3113	Business License Fee	$103,062,659	-6.6%	$113,217,289	9.9%	$119,544,202	5.6%	$120,278,000	0.6%	$120,370,000	0.1%	$121,662,000	1.1%
3050	Liquor Tax	$42,312,940	-5.5%	$43,548,721	2.9%	$50,392,542	15.7%	$50,378,000	0.0%	$50,247,000	-0.3%	$51,329,000	2.2%
3053	Other Tobacco Tax [6-20]	$23,200,047	28.2%	$32,336,890	39.4%	$35,755,018	10.6%	$36,078,000	0.9%	$36,382,000	0.8%	$36,833,000	1.2%
4862	HECC Transfer	$5,000,000	0.0%	$5,000,000	0.0%	$5,000,000	0.0%	$5,000,000	0.0%	$5,000,000	0.0%	$5,000,000	0.0%
3068	Branch Bank Excise Tax	$2,608,720	-6.9%	$2,594,677	-0.5%	$2,336,987	-9.9%	$2,316,000	-0.9%	$2,157,000	-6.9%	$2,123,000	-1.6%
	TOTAL TAXES: BEFORE TAX CREDITS	$3,902,074,250	-5.6%	$4,241,448,008	8.7%	$5,162,874,552	21.7%	$5,382,902,800	4.3%	$5,289,424,800	-1.7%	$5,481,952,400	3.6%
	TOTAL COMMERCE TAX CREDITS	-$50,840,616		-$43,106,568		-$47,846,881		-$50,645,000		-$54,542,000		-$58,098,000	
	TOTAL TAXES: AFTER COMMERCE TAX CREDITS	$3,851,233,634	-5.8%	$4,198,341,440	9.0%	$5,115,027,671	21.8%	$5,332,257,800	4.2%	$5,234,882,800	-1.8%	$5,423,854,400	3.6%
	Tax Credit Programs:												
	Film Transferrable Tax Credits [TC-1]	-$337,637		-$3,864,380		-$1,483,723		-$8,782,197		-$8,000,000		-$8,000,000	
	Economic Development Transferrable Tax Credits [TC-2]	-$21,912,501		$0		$0		$0		$0		$0	
	Catalyst Account Transferrable Tax Credits [TC-4]	-$300,000		$0		-$350,000		$0		$0		$0	
	Nevada New Markets Job Act Tax Credits [TC-3]	-$7,775,281		-$912,027		-$23,671,913		-$24,000,000		-$24,000,000		-$22,000,000	
	Education Choice Scholarship Tax Credits [TC-5]	-$11,299,828		-$7,114,615		-$11,782,700		-$12,000,000		-$9,910,000		-$6,655,000	
	College Savings Plan Tax Credits [TC-6]	$0		-$499		-$473		-$500		-$550		-$605	
	Affordable Housing Transferrable Tax Credits [TC-7]	$0		$0		$0		-$13,000,000		-$10,000,000		-$10,000,000	
	Total - Tax Credit Programs	-$41,625,247		-$11,891,521		-$37,288,809		-$57,782,697		-$51,910,550		-$46,655,605	
	TOTAL TAXES: AFTER TAX CREDITS	$3,809,608,386	-5.1%	$4,186,449,919	9.9%	$5,077,738,862	21.3%	$5,274,475,103	3.9%	$5,182,972,250	-1.7%	$5,377,198,795	3.7%

GENERAL FUND REVENUES - ECONOMIC FORUM DECEMBER 5, 2022, FORECAST
ACTUAL: FY 2020 THROUGH FY 2022 AND FORECAST: FY 2023 THROUGH FY 2025
ECONOMIC FORUM'S FORECAST FOR FY 2023, FY 2024, AND FY 2025 APPROVED AT THE DECEMBER 5, 2022, MEETING

DESCRIPTION	FY 2020 ACTUAL	% Change	FY 2021 ACTUAL	% Change	FY 2022 ACTUAL	% Change	ECONOMIC FORUM DECEMBER 5, 2022, FORECAST FY 2023 FORECAST	% Change	FY 2024 FORECAST	% Change	FY 2025 FORECAST	% Change
LICENSES												
3101 Insurance Licenses	$23,569,572	7.5%	$27,118,191	15.1%	$29,419,100	8.5%	$29,860,000	1.5%	$30,161,000	1.0%	$30,620,000	1.5%
3120 Marriage License	$267,159	-19.4%	$336,350	25.9%	$345,163	2.6%	$346,800	0.5%	$346,200	-0.2%	$342,200	-1.2%
SECRETARY OF STATE												
3105 UCC	$3,057,329	27.0%	$3,835,489	25.5%	$3,454,770	-9.9%	$3,605,000	4.3%	$3,623,000	0.5%	$3,677,000	1.5%
3129 Notary Fees	$464,366	-11.4%	$659,232	42.0%	$717,235	8.8%	$718,400	0.2%	$726,400	1.1%	$737,400	1.5%
3130 Commercial Recordings	$72,629,712	-4.7%	$84,354,074	16.1%	$88,574,485	5.0%	$87,899,000	-0.8%	$88,239,000	0.4%	$89,209,000	1.1%
3131 Video Service Franchise	$2,950	-89.4%	$26,250	789.8%	$300	-98.9%	$300	0.0%	$300	0.0%	$300	0.0%
3121 Domestic Partnership Registry Fee	$33,998		$55,790	64.1%	$62,391	11.8%	$57,900	-7.2%	$57,900	0.0%	$57,900	0.0%
3152 Securities [7-22]	$30,131,586	0.8%	$32,033,172	6.3%	$35,068,024	9.5%	$33,991,000	-3.1%	$34,527,000	1.6%	$35,054,000	1.5%
TOTAL SECRETARY OF STATE	$106,319,941	-2.5%	$120,964,007	13.8%	$127,877,205	5.7%	$126,271,600	-1.3%	$127,173,600	0.7%	$128,735,600	1.2%
3172 Private School Licenses	$194,318	-11.8%	$237,873	22.4%	$217,461	-8.6%	$222,800	2.5%	$225,000	1.0%	$227,200	1.0%
3173 Private Employment Agency	$19,700	5.9%	$17,000	-13.7%	$20,100	18.2%	$20,100	0.0%	$20,700	3.0%	$21,500	3.9%
REAL ESTATE												
3161 Real Estate License	$2,533,241	-6.4%	$2,965,619	17.1%	$2,936,854	-1.0%	$2,933,000	-0.1%	$2,908,000	-0.9%	$2,955,000	1.6%
3162 Real Estate Fees	$1,650	-8.3%	$1,950	18.2%	$2,850	46.2%	$2,800	-1.8%	$2,800	0.0%	$2,800	0.0%
TOTAL REAL ESTATE	$2,534,891	-6.4%	$2,967,569	17.1%	$2,939,704	-0.9%	$2,935,800	-0.1%	$2,910,800	-0.9%	$2,957,800	1.6%
3102 Athletic Commission Fees	$4,021,180	-7.2%	$91,559	-97.7%	$5,846,931	6286.0%	$5,654,000	-3.3%	$5,878,000	4.0%	$5,968,000	1.5%
TOTAL LICENSES	$136,926,762	-1.2%	$151,732,549	10.8%	$166,665,664	9.8%	$165,311,100	-0.8%	$166,715,300	0.8%	$168,872,300	1.3%
FEES AND FINES												
3203 Divorce Fees	$144,113	-9.2%	$158,109	9.7%	$152,694	-3.4%	$151,300	-0.9%	$152,500	0.8%	$152,700	0.1%
3204 Civil Action Fees	$1,226,220	-4.7%	$1,360,985	11.0%	$1,259,803	-7.4%	$1,265,000	0.4%	$1,293,000	2.2%	$1,288,000	-0.4%
3242 Insurance Fines	$390,033	-19.1%	$447,172	14.6%	$367,121	-17.9%	$382,400	4.2%	$382,400	0.0%	$382,400	0.0%
3242LC Investigative Costs Recovery - Labor Commission	$18,000		$34,000	88.9%	$69,050	103.1%	$59,700	-13.5%	$62,000	3.9%	$64,500	4.0%
3103MD Medical Plan Discount Reg. Fees	$0	-100%	$500		$500	0.0%	$500	0.0%	$500	0.0%	$500	0.0%
REAL ESTATE FEES												
3107IOS IOS Application Fees	$6,600	-4.1%	$8,300	25.8%	$8,020	-3.4%	$8,000	-0.2%	$8,000	0.0%	$8,100	1.3%
3165 Land Co Filing Fees	$19,400	-30.5%	$29,150	50.3%	$36,175	24.1%	$33,100	-8.5%	$34,700	4.8%	$36,000	3.7%
3169 Real Estate Reg Fees	$14,450	48.6%	$25,700	77.9%	$26,750	4.1%	$21,400	-20.0%	$22,700	6.1%	$23,600	4.0%
4741 Real Estate Exam Fees	$442,139	-24.7%	$866,492	96.0%	$801,447	-7.5%	$693,600	-13.5%	$708,700	2.2%	$726,200	2.5%
3178 Real Estate Accred Fees	$100,475	-12.8%	$105,054	4.6%	$112,750	7.3%	$112,200	-0.5%	$109,200	-2.7%	$107,600	-1.5%
3254 Real Estate Penalties	$83,050	-20.8%	$112,460	35.4%	$93,843	-16.6%	$95,700	2.0%	$95,700	0.0%	$95,700	0.0%
3190 A.B. 165, Real Estate Inspectors	$62,730	7.5%	$67,875	8.2%	$62,320	-8.2%	$59,200	-5.0%	$59,200	0.0%	$59,200	0.0%
TOTAL REAL ESTATE FEES	$728,844	-19.9%	$1,215,031	66.7%	$1,141,305	-6.1%	$1,023,200	-10.3%	$1,038,200	1.5%	$1,056,400	1.8%
3066 Short Term Car Lease [8-22]	$45,208,997	-21.1%	$45,687,019	1.1%	$74,584,103	63.3%	$80,691,000	8.2%	$83,937,000	4.0%	$85,430,000	1.8%
3103AC Athletic Commission Licenses/Fines	$135,750	-2.7%	$163,775	20.6%	$183,965	12.3%	$164,400	-10.6%	$183,200	11.4%	$191,500	4.5%
3150 Navigable Water Permit Fees [3-18]	$65,000	0.0%	$65,000	0.0%	$65,000	0.0%	$65,000	0.0%	$65,000	0.0%	$65,000	0.0%
3205 State Engineer Sales [4-18]	$3,731,855	-4.0%	$3,848,492	3.1%	$3,721,744	-3.3%	$3,808,000	2.3%	$3,808,000	0.0%	$3,808,000	0.0%
3206 Supreme Court Fees	$205,770	-18.5%	$177,805	-13.6%	$190,495	7.1%	$198,600	4.3%	$198,600	0.0%	$198,600	0.0%
3115 Notice of Default Fee	$487,642	-17.5%	$193,735	-60.3%	$355,350	83.4%	$405,700	14.2%	$399,200	-1.6%	$355,400	-11.0%
3601 Professional Employer Organization Fee [9-22]					$92,500		$122,600	32.5%	$126,300	3.0%	$130,400	3.2%
3271 Misc Fines/Forfeitures [5-18]	$1,671,151	-52.2%	$2,828,409	69.2%	$2,060,891	-27.1%	$2,306,000	11.9%	$2,204,000	-4.4%	$2,103,000	-4.6%
TOTAL FEES AND FINES	$54,013,376	-21.2%	$56,180,032	4.0%	$84,244,519	50.0%	$90,643,400	7.6%	$93,849,900	3.5%	$95,226,400	1.5%

GENERAL FUND REVENUES - ECONOMIC FORUM DECEMBER 5, 2022, FORECAST
ACTUAL: FY 2020 THROUGH FY 2022 AND FORECAST: FY 2023 THROUGH FY 2025
ECONOMIC FORUM'S FORECAST FOR FY 2023, FY 2024, AND FY 2025 APPROVED AT THE DECEMBER 5, 2022, MEETING

DESCRIPTION	FY 2020 ACTUAL	% Change	FY 2021 ACTUAL	% Change	FY 2022 ACTUAL	% Change	ECONOMIC FORUM DECEMBER 5, 2022, FORECAST FY 2023 FORECAST	% Change	FY 2024 FORECAST	% Change	FY 2025 FORECAST	% Change
USE OF MONEY AND PROP												
OTHER REPAYMENTS												
4403 Forestry Nurseries Fund Repayment (05-M27)	$20,670		$20,670		$20,670		$20,670		$20,670		$20,670	
4408 Comp/Fac Repayment	$13,032		$13,032		$13,032		$13,032		$13,032		$5,239	
4408 EITS Repayment - State Microwave Communications System [1-18]	$57,900		$57,900		$266,914		$266,914		$266,914		$266,914	
4408 EITS Repayment - Cyber Security Resource Enhancement [2-19]	$201,079		$178,351		$124,406		$0		$0		$0	
4408 EITS Repayment - Wide-Area Network Upgrade [3-19]	$499,724		$499,723		$223,808		$0		$0		$0	
4408 EITS Repayment - Enterprise Cloud Application [1-22]	$0		$0		$448,209		$448,209		$448,209		$448,209	
4408 EITS Repayment - Firewall Replacement [2-22]	$0		$0		$677,637		$677,635		$677,635		$677,635	
4408 EITS Repayment - Content Management and Portal Platform [2-24]	$0		$0		$0		$0		$446,125		$439,124	
4409 Motor Pool Repay - LV	$125,000		$125,000		$125,000		$125,000		$125,000		$125,000	
TOTAL OTHER REPAYMENTS	$917,405	0.6%	$894,676	-2.5%	$1,899,676	112.3%	$1,551,460	-18.3%	$1,997,585	28.8%	$1,982,792	-0.7%
INTEREST INCOME												
3290 Treasurer	$20,026,728	10.0%	$8,789,668	-56.1%	$24,192,051	175.2%	$59,760,000	147.0%	$109,057,000	82.5%	$89,036,000	-18.4%
3291 Other	$177,821	-13.8%	$19,693	-88.9%	$11,780	-40.2%	$300,000	2447%	$275,000	-8.3%	$250,000	-9.1%
TOTAL INTEREST INCOME	$20,204,550	9.7%	$8,809,361	-56.4%	$24,203,830	174.8%	$60,060,000	148.1%	$109,332,000	82.0%	$89,286,000	-18.3%
TOTAL USE OF MONEY & PROP	$21,121,955	9.3%	$9,704,037	-54.1%	$26,103,506	169.0%	$61,611,460	136.0%	$111,329,585	80.7%	$91,268,792	-18.0%
OTHER REVENUE												
3059 Hoover Dam Revenue	$300,000	0.0%	$275,595	-8.1%	$324,405	17.7%	$300,000	-7.5%	$300,000	0.0%	$300,000	0.0%
MISC SALES AND REFUNDS												
3047 Expired Slot Machine Wagering Vouchers	$10,821,026	4.3%	$8,755,404	-19.1%	$16,506,340	88.5%	$18,172,000	10.1%	$17,936,000	-1.3%	$17,407,000	-2.9%
3107 Misc Fees [3-18][9-22]	$410,057	-2.1%	$520,655	27.0%	$695,658	33.6%	$674,200	-3.1%	$732,000	8.6%	$797,700	9.0%
3109 Court Admin Assessments [6-18][7-20]	$0		$0		$0		$0		$0		$0	
3114 Court Administrative Assessment Fee	$1,831,501	-14.6%	$1,582,424	-13.6%	$1,419,507	-10.3%	$1,070,000	-24.6%	$1,052,000	-1.7%	$1,072,000	1.9%
3168 Declare of Candidacy Filing Fee	$20,405	-44.6%	$24,000	17.6%	$58,241	142.7%	$47,300	-18.8%	$47,300	0.0%	$35,200	-25.6%
3202 Fees & Writs of Garnishments	$1,295	-80.1%	$755	-41.7%	$570	-24.5%	$600	5.3%	$600	0.0%	$500	-16.7%
3220 Nevada Report Sales	$3,450	-69.4%	$6,050	75.4%	$1,215	-79.9%	$6,000	393.8%	$1,200	-80.0%	$6,000	400.0%
3222 Excess Property Sales	$6,446	-32.3%	$18,447	186.2%	$12,878	-30.2%	$8,400	-34.8%	$8,400	0.0%	$8,400	0.0%
3240 Sale of Trust Property	$573	-83.7%	$0		$0		$0		$0		$0	
3243 Insurance - Misc	$364,448	2.7%	$395,481	8.5%	$391,986	-0.9%	$385,400	-1.7%	$385,400	0.0%	$385,400	0.0%
3274 Misc Refunds	$30,139	-19.6%	$38,342	27.2%	$32,662	-14.8%	$32,000	-2.0%	$32,000	0.0%	$32,000	0.0%
3276 Cost Recovery Plan [7-18][8-20][10-22]	$10,588,533	1.4%	$10,968,431	3.6%	$9,079,171	-17.2%	$8,597,797	-5.3%	$8,597,797	0.0%	$8,597,797	0.0%
TOTAL MISC SALES & REF	$24,077,873	-5.6%	$22,309,988	-7.3%	$28,198,227	26.4%	$28,993,697	2.8%	$28,792,697	-0.7%	$28,341,997	-1.6%
3255 Unclaimed Property [11-22]	$31,198,989	48.8%	$47,672,493	52.8%	$56,059,921	17.6%	$47,221,000	-15.8%	$44,400,000	-6.0%	$44,079,000	-0.7%
TOTAL OTHER REVENUE	$55,576,862	18.8%	$70,258,076	26.4%	$84,582,554	20.4%	$76,514,697	-9.5%	$73,492,697	-3.9%	$72,720,997	-1.1%
TOTAL GENERAL FUND REVENUE: BEFORE TAX CREDITS	$4,169,713,203	-5.4%	$4,529,322,702	8.6%	$5,524,470,795	22.0%	$5,776,983,457	4.6%	$5,734,812,282	-0.7%	$5,910,040,889	3.1%
TOTAL COMMERCE TAX CREDITS	-$50,840,616		-$43,106,568		-$47,846,881		-$50,645,000		-$54,542,000		-$58,098,000	
TOTAL GENERAL FUND REVENUE: AFTER COMMERCE TAX CREDITS	$4,118,872,587	-5.6%	$4,486,216,133	8.9%	$5,476,623,914	22.1%	$5,726,338,457	4.6%	$5,680,270,282	-0.8%	$5,851,942,889	3.0%
TAX CREDIT PROGRAMS:												
FILM TRANSFERRABLE TAX CREDITS [TC-1]	-$337,637		-$3,864,380		-$1,483,723		-$8,782,197		-$8,000,000		-$8,000,000	
ECONOMIC DEVELOPMENT TRANSFERRABLE TAX CREDITS [TC-2]	-$21,912,501		$0		$0		$0		$0		$0	
CATALYST ACCOUNT TRANSFERRABLE TAX CREDITS [TC-4	-$300,000		$0		-$350,000		$0		$0		$0	
NEVADA NEW MARKET JOBS ACT TAX CREDITS [TC-3]	-$7,775,281		-$912,027		-$23,671,913		-$24,000,000		-$24,000,000		-$22,000,000	
EDUCATION CHOICE SCHOLARSHIP TAX CREDITS [TC-5]	-$11,299,828		-$7,114,615		-$11,782,700		-$12,000,000		-$9,910,000		-$6,655,000	
COLLEGE SAVINGS PLAN TAX CREDITS [TC-6]	$0		-$499		-$473		-$500		-$550		-$605	
AFFORDABLE HOUSING TRANSFERRABLE TAX CREDITS [TC-7]	$0		$0		$0		-$13,000,000		-$10,000,000		-$10,000,000	
TOTAL- TAX CREDIT PROGRAMS	-$41,625,247		-$11,891,521		-$37,288,809		-$57,782,697		-$51,910,550		-$46,655,605	
TOTAL GENERAL FUND REVENUE: AFTER TAX CREDITS	$4,077,247,340	-4.9%	$4,474,324,612	9.7%	$5,439,335,105	21.6%	$5,668,555,760	4.2%	$5,628,359,732	-0.7%	$5,805,287,284	3.1%

GENERAL FUND REVENUES - ECONOMIC FORUM DECEMBER 5, 2022, FORECAST
ACTUAL: FY 2020 THROUGH FY 2022 AND FORECAST: FY 2023 THROUGH FY 2025
ECONOMIC FORUM'S FORECAST FOR FY 2023, FY 2024, AND FY 2025 APPROVED AT THE DECEMBER 5, 2022, MEETING

DESCRIPTION	FY 2020 ACTUAL	% Change	FY 2021 ACTUAL	% Change	FY 2022 ACTUAL	% Change	ECONOMIC FORUM DECEMBER 5, 2022, FORECAST: FY 2023 FORECAST	% Change	FY 2024 FORECAST	% Change	FY 2025 FORECAST	% Change

NOTES:

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 7 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 Approved budget after the May 1, 2017, approval of the General Fund revenue forecast by the Economic Forum.

FY 2019: Notes 1 through 3 represent legislative actions approved during the 2017 Legislative Session.

[1-19] Senate Bill 415 (2017) required the submission of a question on the November 2018 General Election ballot seeking approval to amend the Sales and Use Tax Act of 1955 to provide an exemption from the State 2% sales and use tax for certain feminine hygeine products. This ballot question was approved by the voters and, therefore, the sales tax exemption for these products will be effective January 1, 2019, until December 31, 2028.

S.B. 415 also provides that if the ballot question is approved by the voters, identical exemptions for these products from the Local School Support Tax and other state and local taxes would become effective January 1, 2019, and would also expire on December 31, 2028. These exemptions will reduce the amount of the commission that is kept by the Department of Taxation and deposited in the State General Fund for collection of these taxes.

[2-19] Section 39 of A.B. 518 provides General Fund appropriations of $497,625 in FY 2018 and $306,690 in FY 2019 to the Division of Enterprise Information Technology Services of the Department of Administration to enhance the state's cyber security resources. The legislatively approved repayment of these appropriations is 25 percent of the amounts appropriated per year, beginning in FY 2019 (for the FY 2018 appropriation) and in FY 2020 (for the FY 2019 appropriation).

[3-19] Section 40 of A.B. 518 provides a General Fund appropriation of $1,998,895 in FY 2018 to the Division of Enterprise Information Technology Services of the Department of Administration to increase the bandwidth and connectivity of the State's wide area network. The legislatively approved repayment of this appropriation is 25 percent of the amount appropriated per year, beginning in FY 2019.

GENERAL FUND REVENUES - ECONOMIC FORUM DECEMBER 5, 2022, FORECAST
ACTUAL: FY 2020 THROUGH FY 2022 AND FORECAST: FY 2023 THROUGH FY 2025
ECONOMIC FORUM'S FORECAST FOR FY 2023, FY 2024, AND FY 2025 APPROVED AT THE DECEMBER 5, 2022, MEETING

DESCRIPTION	FY 2020 ACTUAL	% Change	FY 2021 ACTUAL	% Change	FY 2022 ACTUAL	% Change	ECONOMIC FORUM DECEMBER 5, 2022, FORECAST: FY 2023 FORECAST	% Change	FY 2024 FORECAST	% Change	FY 2025 FORECAST	% Change
FY 2020: Notes 1 through 8 represent legislative actions approved during the 2019 Legislative Session.												
[1-20] A.B. 445 requires a marketplace facilitator, defined as a person who facilitates the sale of tangible personal property by a marketplace seller in the state of Nevada, to collect and remit sales and use taxes on certain sales that are facilitated on behalf of the marketplace seller, effective October 1, 2019. Estimated to generate $16,459,000 in FY 2020 and $21,945,000 in FY 2021 for the State 2% rate. This requirement is also estimated to increase collections for the General Fund Commissions by $668,000 in FY 2020 (LSST: $160,000; BCCRT: $72,000; SCCRT: $252,000; PTT: $184,000) and $892,000 in FY 2021 (LSST: $214,000; BCCRT: $96,000; SCCRT: $336,000; PTT: $246,000).											
[2-20] S.B. 535 removes the requirement that an amount equal to $2 per slot machine collected from quarterly restricted and non-restricted slot machine fees be allocated to the Account to Support Programs for the Prevention and Treatment of Problem Gambling. Estimated to generate $1,303,100 in FY 2020 (Non-restricted: $1,149,400; Restricted: $153,700) and $1,298,800 in FY 2021 (Non-restricted: $1,143,900; Restricted: $154,900).												
[3-20] A.B. 535 increases the existing license fee on wholesale dealers of cigarettes, which is currently distributed between the State General Fund and local governments, and establishes new license fees for manufacturers, wholesale dealers of other tobacco products, and tobacco retailers. This bill requires all license fee proceeds to be retained by the Department of Taxation to administer and enforce the cigarette and OTP statutes. This action to require the license fees on wholesale dealers of cigarettes to be retained by the Department is estimated to reduce General Fund revenue by less than $10,000 per year in FY 2020 and FY 2021; thus, no adjustment is made to the forecast.											
[4-20] S.B. 551 permanently repeals the provisions requiring the Modified Business Tax (MBT) tax rates on nonfinancial institutions (MBT-NFI), financial institutions (MBT-FI), and mining companies (MBT-Mining) to be reduced by the Department of Taxation if actual collections from these taxes, in combination with collections from the Commerce Tax and Branch Bank Excise Tax and tax credits taken against the MBT, are more than 4% above the Economic Forum's May forecast in any even-numbered fiscal year. As a result of the passage of this bill, the rates for the MBT-NFI, which was to be reduced to 1.378% for all taxable wages in excess of $50,000 per calendar quarter, and the MBT-FI and MBT-Mining, which were to be reduced to 1.853% for all taxable wages, effective July 1, 2019, will remain at the current rates of 1.475% (for the MBT-NFI) and 2% (for the MBT-FI and MBT-Mining), on and after that date. Estimated to generate $48,166,000 in FY 2020 (MBT-NFI: $44,101,000; MBT-FI: $2,335,000; MBT-Mining: $1,730,000) and $49,998,000 in FY 2021 (MBT-NFI: $45,827,000; MBT:FI: $2,420,000; MBT-Mining: $1,751,000).											
[5-20] S.B. 541 requires 25% of the proceeds from the portion of the Governmental Services Tax (GST) generated from the 10% depreciation schedule change, approved in S.B. 429 (2009), to be allocated to the State General Fund on a permanent basis, effective July 1, 2019. The remaining 75% portion of these proceeds are to be deposited in the State Highway Fund. Estimated to generate $21,954,000 in FY 2020 and $22,321,000 in FY 2021.												
[6-20] S.B. 263 specifies that alternative nicotine products and vapor products, including e-cigarettes and their components, are subject to the 30 percent wholesale tax on other tobacco products, effective January 1, 2020. Estimated to generate $3,699,000 in FY 2020 and $7,931,000 in FY 2021.												
[7-20] Estimated portion of the revenue generated from Court Administrative Assessment Fees to be deposited in the State General Fund (pursuant to subsection 9 of NRS 176.059), based on the legislatively approved projections and the authorized allocation for the Court Administrative Assessment Fee revenues (pursuant to subsection 8 of NRS 176.059) for FY 2020 and FY 2021. Estimated to generate $351,220 in FY 2020 and $270,166 in FY 2021.												
[8-20] Adjustment to the Statewide Cost Allocation amount included in the Legislatively Approved budget after the May 1, 2019, approval of the General Fund revenue forecast by the Economic Forum.												
FY 2021: Notes 1 through 3 represent legislative actions approved during the 31st Special Session (July 2020).												
[1-21] S.B. 3 requires the advance payment on the net proceeds of minerals (NPM) tax in FY 2021 based on the estimated net proceeds for the current calendar year 2021. This additional NPM tax payment in FY 2021 is estimated to generate $54,500,000 from the General Fund portion of the tax due on the estimated net proceeds for calendar year 2021 based on the consensus estimate prepared by the Department of Taxation, Budget Division, and the Fiscal Analysis Division. The provisions of S.B. 3 also apply to FY 2022 and FY 2023, but the NPM tax reverts back to the former method (tax due based on actual mining activity from the preceding calendar year) of taxing net proceeds on July 1, 2023.												
[2-21] S.B. 3 requires 100% of the proceeds from the portion of the Governmental Services Tax (GST) generated from the 10% depreciation schedule change, approved in S.B. 429 (2009), to be allocated to the State General Fund in FY 2021 only. Beginning in FY 2022, the distribution reverts to 75% of the additional revenue generated from the GST 10% depreciation schedule change deposited in the State Highway Fund and 25% deposited in the State General Fund, as approved in S.B. 541 (2019). Estimated to generate an additional $71,346,000 in FY 2021 for the State General Fund, based on the consensus estimate prepared by the Budget Division and the Fiscal Analysis Division.												
[3-21] S.B. 3 requires the Department of Taxation to establish and conduct a tax amnesty program by which taxpayers may pay a fee, tax, or assessment required to be paid to the Department without incurring any penalties or interest that would otherwise be required as a result of the unpaid fee, tax, or assessment. This program is required to be conducted by the Department for a period of not more than 90 calendar days and must be concluded no later than June 30, 2021. Estimated to generate $14,000,000 to the State General Fund and $7,000,000 to the Distributive School Account (DSA) in FY 2021 based on the consensus estimate prepared by the Department of Taxation, Budget Division, and the Fiscal Analysis Division.												
FY 2022: Notes 1 and 2 represent legislative actions approved during the 2019 Legislative Session.												
[1-22] Section 1 of A.B. 512 provides a General Fund appropriation of $2,138,800 in FY 2020 to the Division of Enterprise Information Technology Services of the Department of Administration for the implementation of an enterprise cloud electronic mail and business productivity application. The legislatively approved repayment of this appropriation is 25 percent of the cost of the implementation of an enterprise cloud electronic mail and business productivity application per year, beginning in FY 2022.												
[2-22] Section 2 of A.B. 512 provides a General Fund appropriation of $4,186,202 in FY 2020 to the Division of Enterprise Information Technology Services of the Department of Administration for the replacement of firewalls. The legislatively approved repayment of this appropriation is 25 percent of the cost of the replacement of the firewalls per year, beginning in FY 2022.												

GENERAL FUND REVENUES - ECONOMIC FORUM DECEMBER 5, 2022, FORECAST
ACTUAL: FY 2020 THROUGH FY 2022 AND FORECAST: FY 2023 THROUGH FY 2025
ECONOMIC FORUM'S FORECAST FOR FY 2023, FY 2024, AND FY 2025 APPROVED AT THE DECEMBER 5, 2022, MEETING

DESCRIPTION	FY 2020 ACTUAL	% Change	FY 2021 ACTUAL	% Change	FY 2022 ACTUAL	% Change	ECONOMIC FORUM DECEMBER 5, 2022, FORECAST: FY 2023 FORECAST	% Change	FY 2024 FORECAST	% Change	FY 2025 FORECAST	% Change
FY 2022: Notes 3 through 11 represent legislative actions approved during the 2021 Legislative Session.												
[3-22] A.B. 495 imposes an annual tax on each business entity engaged in the business of extracting gold or silver in this State whose Nevada gross revenue in a taxable year exceeds $20 million, effective July 1, 2021. The tax rate is 0.75% of all taxable revenue in excess of $20 million, but not more than $150 million; and 1.1% of all Nevada gross revenue in excess of $150 million. The proceeds from this tax are to be deposited in the State General Fund in FY 2022 and FY 2023, but will be deposited in the State Education Fund as a dedicated state funding source for the benefit of K-12 education under the Pupil-Centered Funding Plan beginning in FY 2024. Estimated to generate $83,802,000 in FY 2022 and $80,996,000 in FY 2023.											
[4-22] S.B. 440 provides an exemption from sales and use taxes on purchases of tangible personal property by members of the Nevada National Guard who are on active status and who are residents of this State and certain relatives of such members, if the purchase occurs on the date on which Nevada Day is observed or the immediately following Saturday or Sunday, between July 1, 2021, and June 30, 2031. The bill also revises the eligibility requirements for the current exemption that is authorized for members of the Nevada National Guard called into active service to provide that this exemption is available to these members and certain relatives, if the member has been called into active duty for a period of more than 30 days outside of the United States. The exemption is anticipated to reduce sales and use tax revenue for the state and local governments; however, an estimate of the potential reduction was not prepared.											
[5-22] S.B. 367 provides an exemption from the Live Entertainment Tax for live entertainment that is provided by or entirely for the benefit of a governmental entity, effective upon passage and approval (June 4, 2021). Because this exemption is expected to provide a minimal reduction to LET revenues, no adjustment to the forecast was made.												
[6-22] On May 13, 2021, the Nevada Supreme Court upheld a First Judicial District Court ruling that certain actions by the Legislature in Senate Bill 551 (2019) were unconstitutional, as that legislation was approved without the two-thirds majority in each house required in Article 4, Section 18 of the Nevada Constitution. As a result, the tax rates for the Modified Business Tax were reduced effective April 1, 2021 to the rates determined by the Department of Taxation on or before September 30, 2018, that were to become effective on July 1, 2019, pursuant to the provisions of NRS 360.203. The rate for the MBT-NFI was reduced from 1.475% to 1.378% for all taxable wages in excess of $50,000 per calendar quarter and the rate for the MBT-FI and MBT-Mining was reduced from 2.0% to 1.853% on all quarterly taxable wages. The court ruling additionally requires the Department of Taxation to issue refunds for all MBT that was collected at the higher rates, between July 1, 2019, and March 31, 2021, based on the difference between the rate approved in S.B. 551 and the reduced rate determined by the Department in September 2018, as well as interest on the excess amount collected. The adjustments to the May 2021 Economic Forum forecast reflect the estimated combined negative impact for each fiscal year for the refund and interest attributable to FY 2020 and FY 2021 overpayments as allocated to FY 2021 and FY 2022 and the tax rate reduction for the fourth quarter of FY 2021 and all four quarters of FY 2022 and FY 2023. The estimated negative impact to total MBT collections attributable to the refund and interest on tax overpayments for FY 2020 and FY 2021 allocated to FY 2021 is $75,575,000 (MBT-NFI: $68,066,000, MBT-FI: $4,647,000, MBT-Mining: $2,862,000) and allocated to FY 2022 is $4,717,000 (MBT-NFI: $3,722,000, MBT-FI: $943,000, MBT-Mining: $52,000). The estimated negative impact to total MBT collections attributable to the reduction in the tax rates for FY 2021 is $12,128,000 (MBT-NFI: $10,917,000, MBT-FI: $785,000, MBT-Mining: $426,000), for FY 2022 is $50,573,000 (MBT-NFI: $45,445,000, MBT-FI: $3,386,000, MBT-Mining: $1,742,000), and for FY 2023 is $53,659,000 (MBT-NFI: $48,238,000, MBT-FI: $3,637,000, MBT-Mining: $1,784,000). The estimates for the refund and interest are based on information provided by the Department of Taxation, based on an analysis of actual taxpayer accounts, regarding the potential total refund and interest amounts for the four quarters of FY 2020 and the three quarters of FY 2021 and the actual refund and interest amounts issued for each fiscal year in FY 2021 by each component of the MBT.											
[7-22] S.B. 9 provides an exemption from licensure for investment advisers to certain qualifying private funds, effective July 1, 2022, if: (1) the investment adviser solely advises one or more qualifying private funds; (2) the investment adviser is not required to register with the Securities and Exchange Commission; (3) neither the investment adviser nor any of its advisory affiliates have engaged in certain bad acts; (4) the investment adviser files certain reports with the Administrator, who is the Deputy of Securities appointed by the Secretary of State; and (5) the investment adviser pays a fee prescribed by the Administrator. Estimated to reduce revenue by $12,000 in FY 2023.											
[8-22] S.B. 389 provides for the regulation and licensing of peer-to-peer car sharing programs by the Department of Motor Vehicles, and also provides that passenger cars that are shared through such a program are subject to a Short Term Car Lease Fee that is identical to the fee already collected by the Department of Taxation on the rental of other passenger cars in this state, effective October 1, 2021. Estimated to generate $750,000 in FY 2022 and $1,000,000 in FY 2023.												
[9-22] The proceeds from the licensure of certain professional employer organizations (employee leasing companies), which were being retained by the Division of Industrial Relations in the Department of Business and Industry, were going to be deposited in the State General Fund beginning on July 1, 2021. The Economic Forum May 4, 2021, forecast accounted for this action by including an estimate of $103,500 in G.L. 3107. Senate Bill 55 transfers the duties for regulating and licensing professional employer organizations from the Division to the Labor Commissioner, effective July 1, 2021. It was determined after the passage of S.B. 55 that the Labor Commissioner will post the revenues from the licensing fees in G.L. 3601, not G.L. 3107. Thus, a new line for G.L. 3601 – Professional Employer Organization Fee is added to the table and $103,500 is transferred from the forecast for G.L. 3107 to this new G.L., resulting in a net zero change to the Economic Forum May 4, 2021, forecast.												
[10-22] Adjustment to the Statewide Cost Allocation amount included in the Legislatively Approved budget after the May 4, 2021, approval of the General Fund revenue forecast by the Economic Forum.												
[11-22] A.B. 445 requires the State Controller, as soon as practicable after the close of FY 2021, to transfer $1,000,000 from the Abandoned Property Trust Account (Unclaimed Property) to the Grant Matching Account for the purpose of providing grants or satisfying matching requirements for nongovernmental organizational grants by the Office of Federal Assistance in the Office of the Governor. For FY 2023 and all subsequent years, the first $1.0 million of revenue from Unclaimed Property that is generated after the required transfer of the first $7.6 million to the Millennium Scholarship Trust Fund must be transferred to the Grant Matching Account. The actions in A.B. 445, therefore, reduce the forecast for this revenue source by $1.0 million per year in FY 2022, FY 2023, and all future fiscal years.												
FY 2024: Notes 1 and 2 represent legislative actions approved during the 2021 Legislative Session.												
[1-24] A.B. 495 provides that, beginning in FY 2024, the portion of the Net Proceeds of Minerals Tax currently deposited in the State General Fund be instead deposited in the State Education Fund as a dedicated state funding source for the benefit of K-12 education under the Pupil-Centered Funding Plan. This action does not affect the Economic Forum's forecast for FY 2022 or FY 2023.												
[2-24] S.B. 426 provides a General Fund appropriation of $1,784,500 to the Division of Enterprise Information Technology Services of the Department of Administration for the replacement of the content management and portal platform. The legislatively approved annual repayment of this appropriation is 25 percent of the cost of the replacement of the content management and portal platform per year, beginning in FY 2024.												

GENERAL FUND REVENUES - ECONOMIC FORUM DECEMBER 5, 2022, FORECAST
ACTUAL: FY 2020 THROUGH FY 2022 AND FORECAST: FY 2023 THROUGH FY 2025
ECONOMIC FORUM'S FORECAST FOR FY 2023, FY 2024, AND FY 2025 APPROVED AT THE DECEMBER 5, 2022, MEETING

DESCRIPTION	FY 2020 ACTUAL	% Change	FY 2021 ACTUAL	% Change	FY 2022 ACTUAL	% Change	ECONOMIC FORUM DECEMBER 5, 2022, FORECAST: FY 2023 FORECAST	% Change	FY 2024 FORECAST	% Change	FY 2025 FORECAST	% Change
FY 2024: **Note 3 represents actions resulting from the Department of Taxation's September 2022 Modified Business Tax rate reduction determination, as required pursuant to NRS 360.203.**												

[3-24] S.B. 483 (2015) enacted a rate reduction mechanism, codified in NRS 360.203, by which the rates for the Modified Business Tax are to be lowered if combined collections from the MBT, Commerce Tax, and Branch Bank Excise Tax in any even-numbered fiscal year exceed the May 1 forecast for the Economic Forum, adjusted for any actions approved by the Legislature, for that fiscal year by more than 4%, as determined by the Department of Taxation on or before September 30 of each even-numbered year. The rate reduction under this mechanism is to become effective at the beginning of the fiscal year following the determination by the Department.

On September 30, 2022, the Department of Taxation determined that actual collections for these taxes in FY 2022 exceeded the Economic Forum's May 4, 2021, forecasts, adjusted for legislative actions and court decisions, by more than 4%. As a result, the tax rate reduction mechanism approved in S.B. 483 requires the MBT-Nonfinancial rate to be reduced from 1.378% to 1.17% on all taxable wages in excess of $50,000 per calendar quarter, and the MBT-Financial and MBT-Mining rates to be reduced from 1.853% to 1.554% on all taxable wages, effective at the beginning of FY 2024 (July 1, 2023). The rate reduction determined by the Department on September 30, 2022, reduces the MBT-Nonfinancial rate to the minimum by which this may be reduced pursuant to NRS 360.203; thus, no further rate reductions may occur under these provisions based on current law.

TAX CREDIT PROGRAMS APPROVED BY THE LEGISLATURE

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

Pursuant to A.B. 492 (2017), a total of $10 million per year in film tax credits may be awarded by GOED beginning in FY 2018, in addition to any remaining amounts from S.B. 1 of the 28th Special Session (2014). Any portion of the $10 million per fiscal year that is not approved by GOED may be carried forward and made available during the next or any future fiscal year. The forecasts for FY 2023, FY 2024, and FY 2025 are based on information provided by the Nevada Film Office of GOED.

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

Pursuant to S.B. 1 (29th Special Session (2015)), for certain qualifying projects, the Governor's Office of Economic Development (GOED) is required to issue transferrable tax credits that may be used against the Modified Business Tax, Insurance Premium Tax, and the Gaming Percentage Fee Tax. The amount of transferrable tax credits are equal to $9,500 for each qualified employee employed by the participants in the project, to a maximum of 4,000 employees. The amount of credits approved by GOED may not exceed $7.6 million per fiscal year (though any unissued credits may be issued in subsequent fiscal years), and GOED may not issue total credits in excess of $38 million. Because there are currently no eligible projects under this program, the forecast for these tax credits is $0 per fiscal year for FY 2023, FY 2024, and FY 2025.

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

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

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

The forecasts for FY 2023, FY 2024, and FY 2025 are based on information provided by the Department of Business and Industry and the Department of Taxation.

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

A.B. 1 of the 29th Special Session (2015) reduced the total amount of transferrable tax credits that may be issued by GOED to zero in FY 2016, $1 million in FY 2017, $2 million per year in FY 2018 and FY 2019, and $3 million in FY 2020. For FY 2021 and future fiscal years, the amount of credits that may be issued by GOED remains at $5 million per year. The forecasts for FY 2023, FY 2024, and FY 2025 are based on information provided by GOED.

GENERAL FUND REVENUES - ECONOMIC FORUM DECEMBER 5, 2022, FORECAST
ACTUAL: FY 2020 THROUGH FY 2022 AND FORECAST: FY 2023 THROUGH FY 2025
ECONOMIC FORUM'S FORECAST FOR FY 2023, FY 2024, AND FY 2025 APPROVED AT THE DECEMBER 5, 2022, MEETING

DESCRIPTION	FY 2020 ACTUAL	% Change	FY 2021 ACTUAL	% Change	FY 2022 ACTUAL	% Change	ECONOMIC FORUM DECEMBER 5, 2022, FORECAST: FY 2023 FORECAST	% Change	FY 2024 FORECAST	% Change	FY 2025 FORECAST	% Change

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

S.B. 555 (2017) authorized an additional $20 million in credits against the MBT under this program in Fiscal Year 2018 beyond those that were authorized in FY 2018 based on the provisions of A.B. 165 (2015). Any amount of the $20 million in credits that is not approved by the Department may be issued in future fiscal years. The forecast for FY 2019 is based on the amount of this $20 million that was awarded in FY 2018, but not used against the MBT in that fiscal year, plus the maximum amount of annual credits allowed based on the statutory formula adopted in A.B. 165 (2015).

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

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

A.B. 495 (2021) authorized an additional $4,745,000 in credits against the MBT (Chapters 363A and 363B combined) under this program per year in FY 2022 beyond those that are authorized in that year based on the provisions of A.B. 458 (2019). Any amount of the $4,745,000 in credits that is not approved by the Department in FY 2022 may be issued in future fiscal years. The forecast for FY 2022 is based on the maximum amount of $6,655,000 allowed pursuant to A.B. 458 (2019) plus the additional $4,745,000 per year authorized under A.B. 458 (2019) that are expected to be taken in this fiscal year. The forecasts for FY 2023, FY 2024, and FY 2025 were prepared by the Governor's Finance Office and the Fiscal Analysis Division based on information provided by the Department of Taxation.

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

The forecasts for FY 2023, FY 2024, and FY 2025 are based on information provided by the Treasurer's Office on enrollment and contributions for the College Savings Program.

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

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

The forecasts for FY 2023, FY 2024, and FY 2025 are based on information provided by the Division.