

# NEVADA LEGISLATIVE APPROPRIATIONS REPORT

EIGHTIETH LEGISLATURE

Fiscal Years  
**2019-20 and 2020-21**



Fiscal Analysis Division  
Legislative Counsel Bureau

**November 2019**

## **INTRODUCTION**

The Nevada Legislative Appropriations Report is prepared by the Fiscal Analysis Division and is designed to provide a summary of all legislative budgetary and taxation actions taken by the Nevada Legislature during the 80<sup>th</sup> Legislative Session. The report also provides comparisons between The Executive Budget recommendations and final legislative actions.

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

The General Fund Projections section of the report includes a schedule of the projected balance of the State General Fund. A schedule of all General Fund revenues is provided, including estimates through the 2019-21 biennium. This section also contains pie charts of actual General Fund collections by source of revenue in Fiscal Year 2018 and budgetary estimates of General Fund revenues by source during each fiscal year of the 2019-21 biennium.

The General Fund Appropriations section includes a schedule of all operating appropriations approved by the 2019 Legislature; a schedule of General Fund “one-time” and supplemental appropriations; a schedule of appropriations to restore balances in certain funds; information on the status of the Account to Stabilize the Operation of State Government (Rainy Day Account); a schedule outlining the state’s expenditure cap; a position summary; and a listing of capital improvements. This section also contains pie charts of operating appropriations by governmental function. Similar schedules are provided for Highway Fund appropriations approved by the 2019 Legislature.

The Tax Policy section includes a description of all major tax and revenue legislation approved by the Nevada Legislature during the 80<sup>th</sup> Legislative Session.

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

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

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

**PREPARED BY THE FISCAL ANALYSIS DIVISION  
FOR MEMBERS OF THE 80<sup>TH</sup> NEVADA LEGISLATURE**



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- Senator Scott Hammond
- Senator Joseph Hardy
- Senator James Settelmeyer
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- Assemblywoman Heidi Swank
- Assemblyman Tyrone Thompson (*Deceased May 4, 2019*)
- Assemblywoman Robin Titus
- Assemblyman Jim Wheeler



# TABLE OF CONTENTS

## **General Fund Projections**

General Fund Revenue Estimates and Projected Unappropriated General Fund Balances .....	1
Statement of Unappropriated General Fund Balance	
Fiscal Year 2018 .....	2
Fiscal Year 2019 .....	3
Fiscal Year 2020 .....	4
Fiscal Year 2021 .....	5
General Fund Revenue Enhancements .....	6
General Fund Revenues - Economic Forum May 1, 2019, Forecast – Adjusted for Legislative Actions and Tax Credits – Detailed by Revenue Source .....	7
Table 1 – Economic Forum May 1, 2019, General Fund Revenue Forecast Summary – Before and After Tax Credits .....	16
Table 2 – Legislative Adjustments to the Economic Forum May 1, 2019, General Fund Revenue Forecast .....	20
Table 3 – Economic Forum May 1, 2019, General Fund Revenue Forecast Summary - Adjusted for Legislative Actions – Before and After Tax Credits .....	25
Nevada General Fund Revenue Actual by Source – FY 2018 .....	30
Nevada General Fund Revenue – Adjusted Economic Forum Forecast, 2019-21 Biennium .....	31

## **General Fund Appropriations**

General Fund Appropriations .....	33
Governor Recommended versus Legislature Approved (2019 Legislature) .....	35
General Fund Appropriations – Comparison of 2019-21 Biennium .....	36
General Fund Operating Appropriations by Functional Area .....	37
General Fund Appropriations – Legislature Approved – 2019-21 Biennium .....	38
General Fund Appropriations – Legislature Approved – 2017-19 Biennium .....	39
General Fund Supplemental Appropriations .....	40
Highway Fund Supplemental Appropriations .....	42
General Fund One-Time Appropriations .....	43
Highway Fund One-Time Appropriations .....	52
General Fund Ongoing Appropriations .....	54
Highway Fund Ongoing Appropriations .....	60
General Fund Appropriations to Restore Fund Balances .....	61
Capital Improvement Program .....	62
Schedule of Capital Improvement Projects .....	66
Account to Stabilize the Operation of State Government .....	69
Expenditure Cap .....	72
Position Summary .....	73
Legislatively Approved Position Count .....	74
<b><i>Summary of Appropriations and Authorizations</i></b> .....	75

## **Tax Policy**

Tax Policy .....	79
Bills Regarding State Revenues and Taxes .....	79
Bills Regarding Technical and Administrative Changes .....	82
Bills Regarding Tax Credits, Exemptions, Abatements and Postponements .....	87
Bills Regarding Local Government Taxes and Revenues .....	90

## **Elected Officials**

<b>OFFICE OF THE GOVERNOR</b> .....	93
<i>Office of the Governor</i> .....	93
<i>Governor’s Mansion Maintenance</i> .....	93
<i>Governor’s Washington Office</i> .....	93
<i>Office for New Americans</i> .....	94
Governor’s Office of Energy .....	94
Office of Science, Innovation and Technology .....	95
Governor’s Office of Finance .....	95
<i>Budget Division</i> .....	95
<i>Division of Internal Audits</i> .....	96
<i>SMART 21</i> .....	96
<i>Special Appropriations</i> .....	97
Office of Workforce Innovation .....	97
Athletic Commission.....	97
<b>LIEUTENANT GOVERNOR</b> .....	98
<b>ATTORNEY GENERAL</b> .....	98
<i>Administrative Account</i> .....	98
<i>Special Litigation Fund</i> .....	99
<i>National Settlement Administration</i> .....	99
<i>State Settlements</i> .....	100
<b>SECRETARY OF STATE</b> .....	100
<i>Secretary of State</i> .....	100
<i>Help America Vote Act (HAVA) Election Reform</i> .....	101
<b>STATE TREASURER</b> .....	101
<i>State Treasurer</i> .....	101
<i>Higher Education Tuition Administration</i> .....	102
<i>Nevada College Savings Trust Fund</i> .....	102
<i>Millennium Scholarship Administration</i> .....	102

<b>CONTROLLER'S OFFICE</b> .....	103
<b>LEGISLATIVE BRANCH</b> .....	103
<i>Legislative Counsel Bureau</i> .....	103
<b>JUDICIAL BRANCH</b> .....	103
<i>Judicial Branch</i> .....	103
<i>Administrative Court Assessment Revenues</i> .....	104
<i>Salary Increase</i> .....	105
<i>Supreme Court</i> .....	105
<i>Court of Appeals</i> .....	105
<i>State Judicial Elected Officials</i> .....	106
<i>Administrative Office of the Courts</i> .....	106
<i>Judicial Programs and Services Division</i> .....	106
<i>Uniform System of Judicial Records</i> .....	107
<i>Specialty Court</i> .....	107
<b><i>Summary of Appropriations and Authorizations</i></b> .....	109

## **Finance and Administration**

<b>DEPARTMENT OF ADMINISTRATION</b> .....	117
Director's Office .....	117
National Judicial College & National Council of Juvenile and Family Court Judges .....	117
Administrative Services Division .....	118
Division of Enterprise Information Technology Services .....	118
<i>Office of the Chief Information Officer</i> .....	118
<i>Agency IT Services</i> .....	118
<i>Computer Facility</i> .....	119
<i>Communications Unit</i> .....	119
<i>Information Security</i> .....	120
Fleet Services Division .....	120
Division of Human Resource Management .....	120
Nevada State Library, Archives and Public Records .....	121
State Public Works Division .....	121
<i>Engineering and Planning</i> .....	121
<i>Buildings and Grounds</i> .....	122
<i>Marlette Lake Water System</i> .....	122
<b>DEPARTMENT OF TAXATION</b> .....	123
<i>Marijuana Regulation and Control Account</i> .....	123
<b><i>Summary of Appropriations and Authorizations</i></b> .....	125

## **Education**

<b>DEPARTMENT OF EDUCATION (K-12)</b> .....	129
<i>Distributive School Account</i> .....	129

Nevada Plan Formula Funding .....	131
Nevada Plan State Support .....	132
Miscellaneous Revenue Sources in the DSA.....	132
Statewide Average Basic Support per Pupil .....	134
Enrollment .....	135
Hold Harmless Provision .....	135
Positions and Salary Adjustments .....	136
Fringe Benefit Adjustments .....	137
Supplemental Appropriation .....	137
Textbook Funding .....	137
Inflation Funding.....	137
Funding for Students with Disabilities .....	138
Class-Size Reduction Program .....	138
<i>New Nevada Education Funding Plan .....</i>	<i>139</i>
<i>Other State Education Programs .....</i>	<i>139</i>
Career and Technical Education .....	139
Adult High School Diploma Program .....	139
Job’s for America’s Graduates.....	140
Read by Grade 3 Program .....	140
Nevada Institute on Teaching and Educator Preparation .....	141
<i>Professional Development Programs.....</i>	<i>141</i>
<i>School Remediation Trust Fund .....</i>	<i>141</i>
Teacher Incentives Program .....	142
English Learner Programs .....	142
Victory Schools Program .....	143
Nevada Ready 21 Technology Program .....	143
Social or Other Licensed Mental Health Worker Program .....	143
New Block Grant .....	144
<i>School Safety.....</i>	<i>144</i>
<i>State Supplemental School Support Account .....</i>	<i>145</i>
<i>Teach Nevada Scholarship Program .....</i>	<i>145</i>
<i>Teachers’ School Supplies Assistance Account .....</i>	<i>146</i>
<i>Incentives for Licensed Educational Personnel .....</i>	<i>146</i>
<i>Instruction in Financial Literacy .....</i>	<i>147</i>
<i>Contingency Account for Special Education Services.....</i>	<i>147</i>
<i>Additional Funding for K-12 Education .....</i>	<i>147</i>
<i>Other Major Legislation Affecting K-12 Education .....</i>	<i>148</i>
<i>Average Statewide, per Pupil Funding Approved by the Legislature.....</i>	<i>150</i>
<b>DEPARTMENT OF EDUCATION (ADMINISTRATION) .....</b>	<b>152</b>
<i>Educational Trust Account .....</i>	<i>152</i>
<i>Office of the Superintendent .....</i>	<i>152</i>
<i>District Support Services .....</i>	<i>152</i>
<i>Department Support Services .....</i>	<i>153</i>
<i>Assessments and Accountability .....</i>	<i>153</i>

<i>Educator Licensure</i> .....	154
<i>Educator Effectiveness</i> .....	154
<i>GEAR UP</i> .....	154
<i>Office of Early Learning and Development</i> .....	154
<i>Safe and Respectful Learning</i> .....	155
<i>Student and School Support</i> .....	156
<i>Career and Technical Education</i> .....	157
<i>Account for Alternative Schools</i> .....	157
<i>Achievement School District</i> .....	157
<b>STATE PUBLIC CHARTER SCHOOL AUTHORITY</b> .....	158
<b>NEVADA SYSTEM OF HIGHER EDUCATION</b> .....	158
<i>NSHE Funding Formula and Performance Funding for Instructional Budgets</i> .....	161
<i>Budgeting of Student-Derived Revenues</i> .....	167
<i>Increasing Capacity Systemwide</i> .....	168
<i>UNLV School of Medicine Implementation</i> .....	171
<i>Desert Research Institute Funding Formula</i> .....	171
<i>Prison Education Program</i> .....	172
<i>Nevada Teach Program</i> .....	173
<i>Salary and Benefit Adjustments</i> .....	173
<i>Capital Improvement Projects</i> .....	173
<i>Other Legislative Actions Affecting NSHE</i> .....	174
<i>Summary of Appropriations and Authorizations</i> .....	177
 <b><u>Commerce and Industry</u></b>	
<b>DEPARTMENT OF AGRICULTURE</b> .....	185
Administration Division .....	186
Food and Nutrition Division .....	186
Plant Industry Division .....	186
Animal Industry Division .....	187
Consumer Equitability Division .....	187
<b>GAMING CONTROL BOARD</b> .....	188
<i>Position Eliminations</i> .....	188
<i>Travel</i> .....	188
<i>One-Shot Appropriations</i> .....	188
<b>DEPARTMENT OF BUSINESS AND INDUSTRY</b> .....	189
<i>Business and Industry Administration</i> .....	189
Division of Industrial Relations.....	189
Housing Division .....	189
Real Estate Division .....	191
<i>Common Interest Communities</i> .....	191
Taxicab Authority .....	191



Financial Institutions Division.....	192
Division of Mortgage Lending .....	192
<b>GOVERNOR’S OFFICE OF ECONOMIC DEVELOPMENT .....</b>	<b>193</b>
<i>Nevada State Small Business Credit Initiative Program .....</i>	<i>193</i>
<i>Nevada Main Street Program .....</i>	<i>194</i>
<i>Nevada Catalyst Account.....</i>	<i>194</i>
<i>Workforce Innovations for a New Nevada Account.....</i>	<i>194</i>
<i>Nevada Knowledge Account .....</i>	<i>195</i>
<b>DEPARTMENT OF TOURISM AND CULTURAL AFFAIRS .....</b>	<b>195</b>
Division of Tourism .....	195
<i>Nevada Indian Commission .....</i>	<i>196</i>
Museums and History Division .....	197
Nevada Arts Council .....	198
<b><i>Summary of Appropriations and Authorizations .....</i></b>	<b><i>199</i></b>

## **Health and Human Services**

<b>DEPARTMENT OF HEALTH AND HUMAN SERVICES .....</b>	<b>209</b>
Health and Human Services Director’s Office .....	209
<i>Upper Payment Limit (UPL) Holding Account .....</i>	<i>209</i>
<i>Grants Management Unit .....</i>	<i>210</i>
<i>Consumer Health Assistance .....</i>	<i>211</i>
<i>Indigent Hospital Care .....</i>	<i>211</i>
<i>Prevention and Treatment of Problem Gambling.....</i>	<i>212</i>
<i>Account for Family Planning .....</i>	<i>212</i>
Aging and Disability Services Division .....	212
<i>Budgetary Reorganization .....</i>	<i>213</i>
<i>Tobacco Settlement Program .....</i>	<i>214</i>
<i>Federal Programs and Administration .....</i>	<i>214</i>
<i>Home and Community-Based Services .....</i>	<i>214</i>
<i>Early Intervention Services .....</i>	<i>215</i>
<i>Regional Centers .....</i>	<i>215</i>
Division of Health Care Financing and Policy .....	216
<i>Intergovernmental Transfer Program .....</i>	<i>216</i>
<i>Health Care Financing and Policy Administration .....</i>	<i>219</i>
<i>Increased Quality of Nursing Care .....</i>	<i>220</i>
<i>Nevada Check Up Program .....</i>	<i>220</i>
<i>Nevada Medicaid, Title XIX .....</i>	<i>220</i>
Division of Public and Behavioral Health .....	223
<i>Public Health .....</i>	<i>223</i>
<i>Radiation Control .....</i>	<i>223</i>
<i>Nevada Central Cancer Registry Program .....</i>	<i>224</i>
<i>Health Care Facilities Regulation .....</i>	<i>225</i>
<i>Chronic Disease .....</i>	<i>225</i>

<i>Office of Health Administration</i> .....	226
<i>Behavioral Health</i> .....	227
<i>Northern Nevada Adult Mental Health Services</i> .....	227
<i>Southern Nevada Adult Mental Health Services</i> .....	228
<i>Rural Clinics</i> .....	228
<i>Expanded Statewide Mobile Crisis Services</i> .....	229
<i>Facility for the Mental Offender – Lake’s Crossing Center</i> .....	230
Division of Welfare and Supportive Services .....	230
<i>Temporary Assistance for Needy Families</i> .....	230
<i>Assistance to Aged and Blind</i> .....	232
<i>Welfare Field Services</i> .....	232
<i>Child Support Enforcement Program</i> .....	232
<i>Child Assistance and Development</i> .....	233
<i>Energy Assistance Program</i> .....	233
Division of Child and Family Services .....	234
<i>DCFS Administration</i> .....	234
<i>Information Services</i> .....	235
<i>Washoe County Child Welfare</i> .....	235
<i>Clark County Child Welfare</i> .....	236
<i>Rural Child Welfare</i> .....	236
<i>Juvenile Justice Services</i> .....	237
<i>Summit View Youth Center</i> .....	237
<i>Caliente Youth Center</i> .....	238
<i>Nevada Youth Training Center</i> .....	238
<i>Northern Nevada Child and Adolescent Services</i> .....	238
<i>Southern Nevada Child and Adolescent Services</i> .....	239
<b>DEPARTMENT OF EMPLOYMENT, TRAINING AND REHABILITATION</b> .....	239
Rehabilitation Division .....	240
<i>Bureau of Vocational Rehabilitation</i> .....	240
<i>Bureau of Disability Adjudication</i> .....	241
<i>Blind Business Enterprise Program</i> .....	241
Employment Security Division.....	241
<i>ESD Administration</i> .....	241
<i>Workforce Development</i> .....	241
<i>Employment Security – Special Fund</i> .....	242
<i>Unemployment Insurance</i> .....	242
Equal Rights Commission .....	243
Administrative Services .....	243
<i>Research and Analysis Bureau</i> .....	243
<i>Information Development and Processing</i> .....	244
Commission on Postsecondary Education .....	244
<b>Summary of Appropriations and Authorizations</b> .....	245

## **Public Safety**

<b>DEPARTMENT OF CORRECTIONS</b> .....	259
<i>Inmate Population Projections</i> .....	260
<i>Out-of-State Inmates</i> .....	261
<i>New Positions</i> .....	262
<i>Rural Pay Increase</i> .....	263
<i>Prison Medical Care</i> .....	263
<b>DEPARTMENT OF MOTOR VEHICLES</b> .....	263
<i>Administrative Cap</i> .....	264
<i>System Technology Application Redesign</i> .....	265
<i>Automation Unit</i> .....	265
<i>Administrative Services Division</i> .....	266
<i>Compliance Enforcement Division</i> .....	266
<i>Motor Vehicle Pollution Control</i> .....	266
<i>Central Services</i> .....	267
<i>Verification of Insurance</i> .....	267
<i>Field Services</i> .....	268
<i>Motor Carrier Division</i> .....	268
<b>DEPARTMENT OF PUBLIC SAFETY</b> .....	268
Director's Office .....	269
<i>Training Division</i> .....	269
Highway Patrol Division .....	269
Division of Parole and Probation .....	269
One-Time Appropriations .....	271
Parole Board .....	271
Records, Communications and Compliance Division .....	271
<i>Central Repository for Nevada Records of Criminal History</i> .....	271
<b><i>Summary of Appropriations and Authorizations</i></b> .....	273

## **Infrastructure**

<b>COLORADO RIVER COMMISSION</b> .....	283
<b>DEPARTMENT OF CONSERVATION AND NATURAL RESOURCES</b> .....	283
<i>Conservation and Natural Resources Bond Programs</i> .....	284
DCNR Administration .....	284
Division of Outdoor Recreation .....	284
Office of State Historic Preservation .....	284
Off-Highway Vehicles Commission .....	284
Division of Water Resources .....	286
Division of Environmental Protection .....	286
Division of Forestry .....	288
<i>Forestry Replacement Equipment and Deferred Maintenance Projects</i> .....	288
<i>Wildland Fire Protection Program</i> .....	288

<i>Forest Fire Suppression</i> .....	289
Division of State Parks .....	290
<b>DEPARTMENT OF WILDLIFE</b> .....	291
Director's Office .....	291
Conservation Education .....	292
Diversity Division .....	292
Habitat Division .....	292
<b>NEVADA DEPARTMENT OF TRANSPORTATION</b> .....	293
<b>TAHOE REGIONAL PLANNING AGENCY</b> .....	294
<i>Summary of Appropriations and Authorizations</i> .....	295
 <b><u>Special Purpose Agencies</u></b>	
<b>PUBLIC EMPLOYEES' RETIREMENT SYSTEM</b> .....	301
<i>Increase in Contribution Rates</i> .....	301
<b>OFFICE OF THE MILITARY</b> .....	302
<b>DEPARTMENT OF VETERANS SERVICES</b> .....	303
<i>Southern Nevada Veterans Home</i> .....	303
<i>Northern Nevada Veterans Home</i> .....	304
<b>SILVER STATE HEALTH INSURANCE EXCHANGE</b> .....	304
<b>PUBLIC EMPLOYEES' BENEFITS PROGRAM</b> .....	305
<i>2019-21 Biennium Plan Design</i> .....	306
<i>State Contribution Percentages</i> .....	306
<i>Plan Design Elements</i> .....	306
<i>Spending Down of Excess Reserves</i> .....	309
<i>Retired Employee Group Insurance</i> .....	309
<i>Active Employee Group Insurance</i> .....	310
<i>Continuation of Non-State, Non-Medicare Retiree Rate Mitigation</i> .....	311
<b>DEPARTMENT OF INDIGENT DEFENSE SERVICES</b> .....	311
<b>DEPARTMENT OF SENTENCING POLICY</b> .....	312
<i>Summary of Appropriations and Authorizations</i> .....	313

## GENERAL FUND REVENUE ESTIMATES AND PROJECTED UNAPPROPRIATED GENERAL FUND BALANCES

The 2019 Legislature approved a General Fund operating budget for the 2019-21 biennium that totals \$8.876 billion. The Governor recommended an operating budget that totaled \$8.932 billion, or approximately \$56.2 million more than was approved by the 2019 Legislature.

State law provides that the Economic Forum, whose membership is from the private sector, must develop a forecast of all State General Fund revenues by December 3 of even-numbered years and a revised forecast by May 1 in odd-numbered years. The Governor's recommended budget was based on the Economic Forum December 3, 2018, revenue forecast. The May 2019 revenue forecast was adjusted upward by \$255.7 million before accounting for the impact of the various tax credit programs and \$238.4 million after accounting for the impact of the tax credit programs, as depicted below:

	<u>FY 2019</u>	<u>FY 2020</u>	<u>FY 2021</u>	<u>Total</u>
<b><u>December 3, 2018 Forecast</u></b>				
Taxes - Includes Commerce Tax Credits Against the MBT	\$4,037,618,400	\$4,109,121,500	\$4,227,130,900	\$12,373,870,800
Licenses	\$139,939,200	\$141,907,400	\$143,563,700	\$425,410,300
Fees and Fines	\$66,324,200	\$67,508,500	\$68,558,200	\$202,390,900
Use of Money and Property	\$15,120,881	\$19,762,805	\$20,217,105	\$55,100,791
Other Revenue	<u>\$55,015,880</u>	<u>\$50,303,600</u>	<u>\$50,875,000</u>	<u>\$156,194,480</u>
<b>Total December 2018 Forecast - Before Tax Credits</b>	<b>\$4,314,018,561</b>	<b>\$4,388,603,805</b>	<b>\$4,510,344,905</b>	<b>\$13,212,967,271</b>
<b>Tax Credits</b>	<b>-\$88,395,563</b>	<b>-\$44,503,974</b>	<b>-\$19,127,550</b>	<b>-\$152,027,087</b>
<b>Total December 2018 Forecast - After Tax Credits</b>	<b>\$4,225,622,998</b>	<b>\$4,344,099,831</b>	<b>\$4,491,217,355</b>	<b>\$13,060,940,184</b>
<b><u>May 1, 2019 Forecast Adjusted for Legislative Actions Approved by the 2019 Legislature (80th Session)</u></b>				
Taxes - Includes Commerce Tax Credits Against the MBT	\$4,067,521,900	\$4,216,956,900	\$4,347,017,000	\$12,631,495,800
Licenses	\$139,953,300	\$141,067,100	\$142,849,800	\$423,870,200
Fees and Fines	\$67,316,000	\$67,436,500	\$68,151,400	\$202,903,900
Use of Money and Property	\$18,791,981	\$18,722,005	\$18,990,405	\$56,504,391
Other Revenue	<u>\$51,507,180</u>	<u>\$50,905,574</u>	<u>\$51,471,006</u>	<u>\$153,883,760</u>
<b>Total May 2019 Forecast - Before Tax Credits</b>	<b>\$4,345,090,361</b>	<b>\$4,495,088,079</b>	<b>\$4,628,479,611</b>	<b>\$13,468,658,051</b>
<b>Tax Credits</b>	<b>-\$88,074,063</b>	<b>-\$48,805,974</b>	<b>-\$32,450,000</b>	<b>-\$169,330,037</b>
<b>Total May 2019 Forecast - After Tax Credits</b>	<b>\$4,257,016,298</b>	<b>\$4,446,282,105</b>	<b>\$4,596,029,611</b>	<b>\$13,299,328,014</b>
<b><u>Difference: May 2019 - December 2018</u></b>				
Taxes - Includes Commerce Tax Allowed Against MBT	\$29,903,500	\$107,835,400	\$119,886,100	\$257,625,000
Licenses	\$14,100	-\$840,300	-\$713,900	-\$1,540,100
Fees and Fines	\$991,800	-\$72,000	-\$406,800	\$513,000
Use of Money and Property	\$3,671,100	-\$1,040,800	-\$1,226,700	\$1,403,600
Other Revenue	<u>-\$3,508,700</u>	<u>\$601,974</u>	<u>\$596,006</u>	<u>-\$2,310,720</u>
<b>Total Difference - Before Tax Credits</b>	<b>\$31,071,800</b>	<b>\$106,484,274</b>	<b>\$118,134,706</b>	<b>\$255,690,780</b>
<b>Tax Credits</b>	<b>\$321,500</b>	<b>-\$4,302,000</b>	<b>-\$13,322,450</b>	<b>-\$17,302,950</b>
<b>Total Difference - After Tax Credits</b>	<b>\$31,393,300</b>	<b>\$102,182,274</b>	<b>\$104,812,256</b>	<b>\$238,387,830</b>

The legislatively approved budget was based on the increased May 2019 Economic Forum revenue projections as augmented by revenue enhancements in the amount of \$741.1 million over the 2019-21 biennium, as approved by the 2019 Legislature; \$195.6 million General Fund and \$545.5 million for the Distributive School Account. The revenue enhancements are addressed in the General Fund Projections and Tax Policy sections of the Appropriations Report.

The following tables present the actual General Fund balance for FY 2018 and the projected General Fund balance for FY 2019, FY 2020 and FY 2021, and recap the revenue forecast upon which the 2019-21 biennial budget was based.

**Statement of Unappropriated General Fund Balance  
Actual Fiscal Year 2018 Compared to Legislature Approved**

	Fiscal Year 2018		
	Legislature Approved	Actual	Difference
<b>Unappropriated Balance - July 1, 2017</b>	<b>\$ 287,565,130</b>	<b>\$ 434,084,860</b>	<b>\$ 146,519,730</b>
<b>Unrestricted General Fund Revenue</b>			
Economic Forum Forecast After Tax Credits May 2017 / Actual	\$ 3,915,509,470	\$ 4,018,711,456	\$ 103,201,986
<b>Total Unrestricted General Fund Revenue</b>	<b>\$ 3,915,509,470</b>	<b>\$ 4,018,711,456</b>	<b>\$ 103,201,986</b>
<b>Restricted General Fund Revenue</b>			
Unclaimed Property - Millenium Scholarship	\$ 7,600,000	\$ 7,600,000	\$ -
Quarterly Slot Tax - Problem Gambling	\$ 1,323,154	\$ 1,318,540	\$ (4,614)
Live Entertainment Tax (nongaming) - Nevada Arts Council	\$ 150,000	\$ 150,000	\$ -
<b>Total Restricted General Fund Revenue</b>	<b>\$ 9,073,154</b>	<b>\$ 9,068,540</b>	<b>\$ (4,614)</b>
<b>General Fund Reversions/Transfers to General Fund</b>			
Unrestricted Reversions	\$ 50,000,000	\$ 73,633,438	\$ 23,633,438
Other Budget Reserves	\$ -	\$ 13,954,283	\$ 13,954,283
Transfer from Rainy Day Account	\$ 5,000,000	\$ 5,000,000	\$ -
<b>Total General Fund Reversions/Transfers</b>	<b>\$ 55,000,000</b>	<b>\$ 92,587,721</b>	<b>\$ 37,587,721</b>
<b>General Fund Resources</b>	<b>\$ 4,267,147,754</b>	<b>\$ 4,554,452,577</b>	<b>\$ 287,304,823</b>
<b>Less Appropriations/Transfers Between Fiscal Years</b>			
FY 2018 Operating Appropriations	\$ (3,936,772,740)	\$ (3,936,772,740)	\$ -
Transfers Between Fiscal Years	\$ -	\$ (38,020,064)	\$ (38,020,064)
One-Time Appropriations - 2017 Legislature	\$ (43,949,917)	\$ (43,949,917)	\$ -
Miscellaneous Adjustments - Operating Appropriations	\$ -	\$ 498,870	\$ 498,870
Miscellaneous Adjustments - One-Time Appropriations	\$ -	\$ 215,000	\$ 215,000
<b>Total Unrestricted General Fund Appropriations/Transfers</b>	<b>\$ (3,980,722,657)</b>	<b>\$ (4,018,028,851)</b>	<b>\$ (37,306,194)</b>
<b>Restricted Transfers</b>			
Unclaimed Property - Millenium Scholarship	\$ (7,600,000)	\$ (7,600,000)	\$ -
Quarterly Slot Tax - Problem Gambling	\$ (1,323,154)	\$ (1,318,540)	\$ 4,614
Live Entertainment Tax (nongaming) - Nevada Arts Council	\$ (150,000)	\$ (150,000)	\$ -
Disaster Relief Account	\$ (2,000,000)	\$ (2,000,000)	\$ -
Rainy Day Account (Based on ending fund balance, NRS 353.288 (1)(a))	\$ -	\$ (64,317,785)	\$ (64,317,785)
Rainy Day Account (Based on 1% of anticipated revenue, NRS 353.288 (1)(b))	\$ (39,155,095)	\$ (39,155,095)	\$ -
<b>Total Restricted Transfers</b>	<b>\$ (50,228,249)</b>	<b>\$ (114,541,420)</b>	<b>\$ (64,313,171)</b>
<b>Adjustments to Fund Balance</b>	<b>\$ -</b>	<b>\$ 2,959,707</b>	<b>\$ 2,959,707</b>
<b>Total Unappropriated General Fund Balance June 30, 2018</b>	<b>\$ 236,196,848</b>	<b>\$ 424,842,013</b>	<b>\$ 188,645,165</b>
<b>5% Minimum Ending Fund Balance</b>	<b>\$ 196,838,637</b>	<b>\$ 198,714,697</b>	<b>\$ 1,876,060</b>
<b>Balance Over/(Under) 5% Minimum</b>	<b>\$ 39,358,211</b>	<b>\$ 226,127,316</b>	<b>\$ 186,769,105</b>

**Statement of Unappropriated General Fund Balance  
Fiscal Years 2019, 2020 and 2021**

	Fiscal Year 2019		
	Governor Recommended	Legislature Approved	Difference
<b>Unappropriated Balance - July 1, 2018</b>	\$ 424,842,014	\$ 424,842,013	\$ (1)
<b>Unrestricted General Fund Revenue</b>			
Economic Forum Forecast After Tax Credits December 2018 / May 2019	<u>\$ 4,225,622,998</u>	<u>\$ 4,257,016,298</u>	<u>\$ 31,393,300</u>
<b>Total Unrestricted General Fund Revenue</b>	<b>\$ 4,225,622,998</b>	<b>\$ 4,257,016,298</b>	<b>\$ 31,393,300</b>
<b>Restricted General Fund Revenue</b>			
Unclaimed Property - Millenium Scholarship	\$ 7,600,000	\$ 7,600,000	\$ -
Quarterly Slot Tax - Problem Gambling	\$ 1,308,381	\$ 1,308,600	\$ 219
Live Entertainment Tax (nongaming) - Nevada Arts Council	<u>\$ 150,000</u>	<u>\$ 150,000</u>	<u>\$ -</u>
<b>Total Restricted General Fund Revenue</b>	<b>\$ 9,058,381</b>	<b>\$ 9,058,600</b>	<b>\$ 219</b>
<b>General Fund Reversions/Transfers to General Fund</b>			
Unrestricted Reversions	<u>\$ 83,507,012</u>	<u>\$ 85,775,012</u>	<u>\$ 2,268,000</u>
<b>Total General Fund Reversions/Transfers</b>	<b>\$ 83,507,012</b>	<b>\$ 85,775,012</b>	<b>\$ 2,268,000</b>
<b>General Fund Resources</b>	<b>\$ 4,743,030,405</b>	<b>\$ 4,776,691,923</b>	<b>\$ 33,661,518</b>
<b>Less Appropriations/Transfers Between Fiscal Years</b>			
FY 2019 Operating Appropriations	\$ (4,049,283,241)	\$ (4,049,283,241)	\$ -
Transfer Between Fiscal Years	\$ 38,020,066	\$ 38,020,066	\$ -
One-Time Appropriations - 2017 Legislature	\$ (8,519,981)	\$ (8,519,981)	\$ -
UNR Engineering Building Debt Service Payments - 2017 Legislature	\$ (1,030,563)	\$ (1,037,500)	\$ (6,937)
Miscellaneous Adjustments - Operating Appropriations	\$ (498,870)	\$ (498,870)	\$ -
Miscellaneous Adjustments - One-Time Appropriations	\$ 15,000	\$ 15,000	\$ -
Supplemental Appropriations 2019 Legislature	\$ (64,141,841)	\$ (33,188,558)	\$ 30,953,283
One-Time Appropriations - 2019 Legislature	\$ (267,368,890)	\$ (346,552,171)	\$ (79,183,281)
Cost of 2019 Legislature	<u>\$ (20,000,000)</u>	<u>\$ (18,000,000)</u>	<u>\$ 2,000,000</u>
<b>Total Unrestricted General Fund Appropriations/Transfers</b>	<b>\$ (4,372,808,320)</b>	<b>\$ (4,419,045,255)</b>	<b>\$ (46,236,935)</b>
<b>Restricted Transfers</b>			
Unclaimed Property - Millenium Scholarship	\$ (7,600,000)	\$ (7,600,000)	
Quarterly Slot Tax - Problem Gambling	\$ (1,308,381)	\$ (1,308,600)	\$ (219)
Live Entertainment Tax (nongaming) - Nevada Arts Council	\$ (150,000)	\$ (150,000)	\$ -
Disaster Relief Account	\$ (2,000,000)	\$ (2,000,000)	\$ -
Rainy Day Account (Based on ending fund balance, NRS 353.288 (1)(a))	\$ (55,846,598)	\$ (55,846,598)	\$ -
Rainy Day Account (Based on 1% of anticipated revenue, NRS 353.288 (1)(b))	<u>\$ (40,765,283)</u>	<u>\$ (40,765,283)</u>	<u>\$ -</u>
<b>Total Restricted Transfers</b>	<b>\$ (107,670,262)</b>	<b>\$ (107,670,481)</b>	<b>\$ (219)</b>
<b>Total Unappropriated General Fund Balance June 30, 2019</b>	<b>\$ 262,551,823</b>	<b>\$ 249,976,187</b>	<b>\$ (12,575,636)</b>
<b>5% Minimum Ending Fund Balance</b>	<b>\$ 203,846,722</b>	<b>\$ 202,247,530</b>	<b>\$ (1,599,192)</b>
<b>Balance Over/(Under) 5% Minimum</b>	<b>\$ 58,705,101</b>	<b>\$ 47,728,657</b>	<b>\$ (10,976,444)</b>

**Statement of Unappropriated General Fund Balance  
Fiscal Years 2019, 2020 and 2021**

	Fiscal Year 2020		
	Governor Recommended	Legislature Approved	Difference
<b>Unappropriated Balance - July 1, 2019</b>	\$ 262,551,823	\$ 249,983,124	\$ (12,568,699)
<b>Unrestricted General Fund Revenue</b>			
Economic Forum Forecast Before Tax Credits December 2018 / May 2019 <sup>1</sup>	\$ 4,450,464,805	\$ 4,402,207,205	\$ (48,257,600)
Tax Credits Approved by the Economic Forum December 2018 / May 2019, Adjusted for Measures Approved by the 2019 Legislature <sup>1</sup>	\$ (106,364,974)	\$ (48,805,974)	\$ 57,559,000
Total Adjustments to Unrestricted General Fund Revenue	\$ 66,197,985	\$ 92,880,874	\$ 26,682,889
<b>Total Unrestricted General Fund Revenue</b>	<b>\$ 4,410,297,816</b>	<b>\$ 4,446,282,105</b>	<b>\$ 35,984,289</b>
<b>Restricted General Fund Revenue</b>			
Unclaimed Property - Millenium Scholarship	\$ 7,600,000	\$ 7,600,000	\$ -
Quarterly Slot Tax - Problem Gambling	\$ 4,663,488	\$ -	\$ (4,663,488)
Live Entertainment Tax (nongaming) - Nevada Arts Council	\$ 150,000	\$ 150,000	\$ -
<b>Total Restricted General Fund Revenue</b>	<b>\$ 12,413,488</b>	<b>\$ 7,750,000</b>	<b>\$ (4,663,488)</b>
<b>General Fund Reversions/Transfers to General Fund</b>			
Unrestricted Reversions	\$ 50,000,000	\$ 50,000,000	\$ -
<b>Total General Fund Reversions/Transfers</b>	<b>\$ 50,000,000</b>	<b>\$ 50,000,000</b>	<b>\$ -</b>
<b>General Fund Resources</b>	<b>\$ 4,735,263,127</b>	<b>\$ 4,754,015,229</b>	<b>\$ 18,752,102</b>
<b>Less Appropriations/Transfers Between Fiscal Years</b>			
FY 2020 Operating Appropriations	\$ (4,405,415,556)	\$ (4,368,808,982)	\$ 36,606,574
One-Time Appropriations - 2019 Legislature	\$ (12,028,992)	\$ (38,947,588)	\$ (26,918,596)
<b>Total Unrestricted General Fund Appropriations/Transfers</b>	<b>\$ (4,417,444,548)</b>	<b>\$ (4,407,756,570)</b>	<b>\$ 9,687,978</b>
<b>Restricted Transfers</b>			
Unclaimed Property - Millenium Scholarship	\$ (7,600,000)	\$ (7,600,000)	\$ -
Quarterly Slot Tax - Problem Gambling	\$ (4,663,488)	\$ -	\$ 4,663,488
Live Entertainment Tax (nongaming) - Nevada Arts Council	\$ (150,000)	\$ (150,000)	\$ -
Disaster Relief Account	\$ (2,000,000)	\$ (2,000,000)	\$ -
Rainy Day Account (Based on 1% of anticipated revenue, NRS 353.288 (1)(b))	\$ (44,102,978)	\$ (44,462,821)	\$ (359,843)
<b>Total Restricted Transfers</b>	<b>\$ (58,516,466)</b>	<b>\$ (54,212,821)</b>	<b>\$ 4,303,645</b>
<b>Total Unappropriated General Fund Balance June 30, 2020</b>	<b>\$ 259,302,113</b>	<b>\$ 292,045,838</b>	<b>\$ 32,743,725</b>
<b>5% Minimum Ending Fund Balance</b>	<b>\$ 220,270,778</b>	<b>\$ 218,440,449</b>	<b>\$ (1,830,329)</b>
<b>Balance Over/(Under) 5% Minimum</b>	<b>\$ 39,031,335</b>	<b>\$ 73,605,389</b>	<b>\$ 34,574,054</b>

<sup>1</sup> Tax credits displayed under Governor Recommended include Commerce Tax credits applied against the Modified Business Tax of \$61.9 million, as forecast by the Economic Forum at its December 2018 meeting. Under Legislature Approved, Commerce Tax credits of \$59.1 million, as forecast by the Economic Forum at its May 2019 meeting, is included in the Economic Forum Before Tax Credits December 2018 / May 2019 line.



**Statement of Unappropriated General Fund Balance  
Fiscal Years 2019, 2020 and 2021**

	Fiscal Year 2021		
	Governor Recommended	Legislature Approved	Difference
<b>Unappropriated Balance - July 1, 2020</b>	\$ 259,302,113	\$ 292,045,837	\$ 32,743,724
<b>Unrestricted General Fund Revenue</b>			
Economic Forum Forecast Before Tax Credits December 2018 / May 2019 <sup>1</sup>	\$ 4,575,396,905	\$ 4,523,735,805	\$ (51,661,100)
Tax Credits Approved by the Economic Forum December 2018 / May 2019, Adjusted for Measures Approved by the 2019 Legislature <sup>1</sup>	\$ (94,179,550)	\$ (32,450,000)	\$ 61,729,550
Total Adjustments to Unrestricted General Fund Revenue	\$ 67,085,976	\$ 104,743,806	\$ 37,657,830
<b>Total Unrestricted General Fund Revenue</b>	<b>\$ 4,548,303,331</b>	<b>\$ 4,596,029,611</b>	<b>\$ 47,726,280</b>
<b>Restricted General Fund Revenue</b>			
Unclaimed Property - Millenium Scholarship	\$ 7,600,000	\$ 7,600,000	\$ -
Quarterly Slot Tax - Problem Gambling	\$ 4,752,636	\$ -	\$ (4,752,636)
Live Entertainment Tax (nongaming) - Nevada Arts Council	\$ 150,000	\$ 150,000	\$ -
<b>Total Restricted General Fund Revenue</b>	<b>\$ 12,502,636</b>	<b>\$ 7,750,000</b>	<b>\$ (4,752,636)</b>
<b>General Fund Reversions/Transfers to General Fund</b>			
Unrestricted Reversions	\$ 50,000,000	\$ 99,551,000	\$ 49,551,000
<b>Total General Fund Reversions/Transfers</b>	<b>\$ 50,000,000</b>	<b>\$ 99,551,000</b>	<b>\$ 49,551,000</b>
<b>General Fund Resources</b>	<b>\$ 4,870,108,080</b>	<b>\$ 4,995,376,448</b>	<b>\$ 125,268,368</b>
<b>Less Appropriations/Transfers Between Fiscal Years</b>			
FY 2021 Operating Appropriations	\$ (4,526,690,350)	\$ (4,507,094,894)	\$ 19,595,456
One-Time Appropriations - 2019 Legislature	\$ (7,500,000)	\$ (13,358,618)	\$ (5,858,618)
Cost of 2021 Legislature	\$ (19,447,280)	\$ (19,447,280)	\$ -
<b>Total Unrestricted General Fund Appropriations/Transfers</b>	<b>\$ (4,553,637,630)</b>	<b>\$ (4,539,900,792)</b>	<b>\$ 13,736,838</b>
<b>Restricted Transfers</b>			
Unclaimed Property - Millenium Scholarship	\$ (7,600,000)	\$ (7,600,000)	\$ -
Quarterly Slot Tax - Problem Gambling	\$ (4,752,636)	\$ -	\$ 4,752,636
Live Entertainment Tax (nongaming) - Nevada Arts Council	\$ (150,000)	\$ (150,000)	\$ -
Disaster Relief Account	\$ (2,000,000)	\$ (2,000,000)	\$ -
Rainy Day Account (Based on 1% of anticipated revenue, NRS 353.288 (1)(b))	\$ (45,483,033)	\$ (45,960,296)	\$ (477,263)
<b>Total Restricted Transfers</b>	<b>\$ (59,985,669)</b>	<b>\$ (55,710,296)</b>	<b>\$ 4,275,373</b>
<b>Total Unappropriated General Fund Balance June 30, 2021</b>	<b>\$ 256,484,781</b>	<b>\$ 399,765,360</b>	<b>\$ 143,280,579</b>
<b>5% Minimum Ending Fund Balance</b>	<b>\$ 226,334,518</b>	<b>\$ 225,354,745</b>	<b>\$ (979,773)</b>
<b>Balance Over/(Under) 5% Minimum</b>	<b>\$ 30,150,263</b>	<b>\$ 174,410,615</b>	<b>\$ 144,260,352</b>

<sup>1</sup> Tax credits displayed under Governor Recommended include Commerce Tax credits applied against the Modified Business Tax of \$65.1 million as forecast by the Economic Forum at its December 2018 meeting. Under Legislature Approved, Commerce Tax credits of \$62.1 million, as forecast by the Economic Forum at its May 2019 meeting, is included in the Economic Forum Before Tax Credits December 2018 / May 2019 line.

**GENERAL FUND REVENUE ENHANCEMENTS**  
**Governor Recommended / Legislature Approved**  
**2019-21 Biennium**

	Governor Recommended <sup>1</sup>		Legislature Approved <sup>2</sup>		Difference	
	FY 2020	FY 2021	FY 2020	FY 2021	FY 2020	FY 2021
<b><u>Unrestricted General Fund Revenue</u></b>						
<b>Economic Forum Forecast - December 2018 / May 2019: Before Tax Credits<sup>3</sup></b>	<b>\$4,388,603,805</b>	<b>\$4,510,344,905</b>	<b>\$4,402,207,205</b>	<b>\$4,523,735,805</b>	<b>\$13,603,400</b>	<b>\$13,390,900</b>
<b><u>Adjustments to Unrestricted General Fund Revenue</u></b>						
Gaming Percentage Fees	-\$4,663,488	-\$4,752,636			\$4,663,488	\$4,752,636
Sales Tax - State 2% Rate (A.B. 445)			\$16,459,000	\$21,945,000	\$16,459,000	\$21,945,000
Sales Tax - General Fund Commissions (A.B. 445)			\$668,000	\$892,000	\$668,000	\$892,000
Quarterly Fees - Restricted and Nonrestricted Slots (S.B. 535)	\$1,303,673	\$1,304,112	\$1,303,100	\$1,298,800	-\$573	-\$5,312
Modified Business Tax - Nonfinancial Businesses (S.B. 551)	\$44,127,000	\$44,699,000	\$44,101,000	\$45,827,000	-\$26,000	\$1,128,000
Modified Business Tax - Financial Businesses (S.B. 551)	\$2,336,000	\$2,420,000	\$2,335,000	\$2,420,000	-\$1,000	\$0
Modified Business Tax - Mining Businesses (S.B. 551)	\$1,730,000	\$1,751,000	\$1,730,000	\$1,751,000	\$0	\$0
Other Tobacco Tax (S.B. 263)			\$3,699,000	\$7,931,000	\$3,699,000	\$7,931,000
Governmental Services Tax (GST) - (S.B. 541)	\$21,364,800	\$21,664,500	\$21,954,000	\$22,321,000	\$589,200	\$656,500
<b>Total Taxes</b>	<b>\$66,197,985</b>	<b>\$67,085,976</b>	<b>\$92,249,100</b>	<b>\$104,385,800</b>	<b>\$26,051,115</b>	<b>\$37,299,824</b>
<b><u>Other Revenue</u></b>						
Court Administrative Assessments - Portion of projected revenue to General Fund			\$351,220	\$270,166	\$351,220	\$270,166
Cost Recovery Plan - Adjustment to align to legislatively approved budget amount			\$280,554	\$87,840	\$280,554	\$87,840
<b>Total Other Revenue</b>			<b>\$631,774</b>	<b>\$358,006</b>	<b>\$631,774</b>	<b>\$358,006</b>
<b>Total Adjustments to Unrestricted General Fund Revenue</b>	<b>\$66,197,985</b>	<b>\$67,085,976</b>	<b>\$92,880,874</b>	<b>\$104,743,806</b>	<b>\$26,682,889</b>	<b>\$37,657,830</b>
<b>Economic Forum Forecast - December 2018 / May 2019 with Adjustments: Before Tax Credits</b>	<b>\$4,454,801,790</b>	<b>\$4,577,430,881</b>	<b>\$4,495,088,079</b>	<b>\$4,628,479,611</b>	<b>\$40,286,289</b>	<b>\$51,048,730</b>
<b>Tax Credit Programs</b>						
Tax Credits - Economic Forum Forecast - December 2018 / May 2019 <sup>3</sup>	-\$44,503,974	-\$19,127,550	-\$52,046,974	-\$27,155,100	-\$7,543,000	-\$8,027,550
<b><u>Adjustments to Tax Credit Programs</u></b>						
Affordable Housing Transferrable Tax Credit Program (S.B. 448)		-\$10,000,000		-\$10,000,000		\$0
Educational Choice Scholarship Tax Credits (A.B. 458 and S.B. 551)			\$3,241,000	\$4,705,100	\$3,241,000	\$4,705,100
<b>Total Adjustments to Tax Credits</b>		<b>-\$10,000,000</b>	<b>\$3,241,000</b>	<b>-\$5,294,900</b>	<b>\$3,241,000</b>	<b>\$4,705,100</b>
<b>Total Tax Credits with Adjustments</b>	<b>-\$44,503,974</b>	<b>-\$29,127,550</b>	<b>-\$48,805,974</b>	<b>-\$32,450,000</b>	<b>-\$4,302,000</b>	<b>-\$3,322,450</b>
<b>Economic Forum Forecast - December 2018 / May 2019 with Adjustments: After Tax Credits</b>	<b>\$4,410,297,816</b>	<b>\$4,548,303,331</b>	<b>\$4,446,282,105</b>	<b>\$4,596,029,611</b>	<b>\$35,984,289</b>	<b>\$47,726,280</b>

NOTES:

<sup>1</sup> See pages 8 and 9 of the Budget Overview section of the The Executive Budget for information on the revenue actions recommended by the Governor and page 16 of the Budget Overview section for the revenue estimates included in The Executive Budget.

<sup>2</sup> See Table 2 on page 20 for a description of the legislative actions impacting General Fund revenue sources and the estimated impact for each revenue source for FY 2020 and FY 2021.

<sup>3</sup> Economic Forum Forecast: Before Tax Credits for FY 2020 and FY 2021 include estimates for the Commerce Tax credit allowed against the Modified Business Tax.

<sup>4</sup> See Table 3 on page 25 for information on the tax credit programs and their estimated impact on the General Fund revenue for FY 2020 and FY 2021.

**GENERAL FUND REVENUES - ECONOMIC FORUM MAY 1, 2019, FORECAST**  
**ACTUAL: FY 2016 THROUGH FY 2018 AND FORECAST: FY 2019 THROUGH FY 2021**  
**ECONOMIC FORUM'S FORECAST FOR FY 2019, FY 2020, AND FY 2021 APPROVED AT THE MAY 1, 2019, MEETING**  
**ADJUSTED FOR ACTIONS APPROVED BY THE 2019 LEGISLATURE (80<sup>TH</sup> SESSION)**

DESCRIPTION	FY 2016 ACTUAL	%	FY 2017 ACTUAL	%	FY 2018 ACTUAL	%	ECONOMIC FORUM MAY 1, 2019, FORECAST					
							FY 2019 FORECAST	% Change	FY 2020 FORECAST	% Change	FY 2021 FORECAST	% Change
<b>TAXES</b>												
<b>MINING TAX</b>												
3064 Net Proceeds of Minerals [2-16][3-16]	\$34,674,918	-33.0%	\$25,260,140	-27.2%	\$63,522,196	151.5%	\$51,462,000	-19.0%	\$53,373,000	3.7%	\$52,950,000	-0.8%
3245 Centrally Assessed Penalties	\$68,648		\$3,636		\$1		\$17,200		\$0		\$0	
<b>TOTAL MINING TAXES AND FEES</b>	<b>\$34,743,566</b>	<b>-32.8%</b>	<b>\$25,263,776</b>	<b>-27.3%</b>	<b>\$63,522,196</b>	<b>151.4%</b>	<b>\$51,479,200</b>	<b>-19.0%</b>	<b>\$53,373,000</b>	<b>3.7%</b>	<b>\$52,950,000</b>	<b>-0.8%</b>
<b>SALES AND USE</b>												
3001 Sales & Use Tax [1-19][1-20]	\$1,036,549,227	4.2%	\$1,090,695,356	5.2%	\$1,142,799,766	4.8%	\$1,232,208,000	7.8%	\$1,310,969,000	6.4%	\$1,356,168,000	3.4%
3002 State Share - LSST [4-16][1-19][1-20]	\$10,155,240	4.4%	\$10,605,173	4.4%	\$11,091,996	4.6%	\$11,960,000	7.8%	\$12,725,000	6.4%	\$13,164,000	3.4%
3003 State Share - BCCRT [1-19][1-20]	\$4,506,053	4.0%	\$4,730,822	5.0%	\$4,996,610	5.6%	\$5,388,000	7.8%	\$5,735,000	6.4%	\$5,933,000	3.5%
3004 State Share - SCCRT [1-19][1-20]	\$15,764,607	3.9%	\$16,550,744	5.0%	\$17,481,048	5.6%	\$18,849,000	7.8%	\$20,054,000	6.4%	\$20,745,000	3.4%
3005 State Share - PTT [1-19][1-20]	\$10,028,644	6.0%	\$11,133,048	11.0%	\$12,857,082	15.5%	\$13,863,000	7.8%	\$14,748,000	6.4%	\$15,257,000	3.5%
<b>TOTAL SALES AND USE</b>	<b>\$1,077,003,772</b>	<b>4.2%</b>	<b>\$1,133,715,143</b>	<b>5.3%</b>	<b>\$1,189,226,502</b>	<b>4.9%</b>	<b>\$1,282,268,000</b>	<b>7.8%</b>	<b>\$1,364,231,000</b>	<b>6.4%</b>	<b>\$1,411,267,000</b>	<b>3.4%</b>
<b>GAMING - STATE</b>												
3041 Percent Fees - Gross Revenue: <u>Before Tax Credits</u>	\$700,773,974	1.1%	\$730,496,482	4.2%	\$757,790,502	3.7%	\$763,360,000	0.7%	\$781,256,000	2.3%	\$792,106,000	1.4%
<b>Tax Credit Programs:</b>												
Film Transferrable Tax Credits [TC-1]	-\$4,288,194		-\$5,222,720		\$0		\$0		\$0		\$0	
Economic Development Transferrable Tax Credits [TC-2]	-\$20,461,554		-\$36,850,519		-\$73,831,822		\$0		\$0		\$0	
Catalyst Account Transferrable Tax Credits [TC-4]	\$0		\$0		-\$355,000		\$0		\$0		\$0	
Affordable Housing Transferrable Tax Credits [TC-7]							\$0		\$0		\$0	
<b>Total - Tax Credit Programs</b>	<b>-\$24,749,748</b>		<b>-\$42,073,239</b>		<b>-\$74,186,822</b>		<b>\$0</b>		<b>\$0</b>		<b>\$0</b>	
Percent Fees - Gross Revenue: <u>After Tax Credits</u>	\$676,024,226	-2.5%	\$688,423,243	1.8%	\$683,603,680		\$763,360,000	11.7%	\$781,256,000	2.3%	\$792,106,000	1.4%
3032 Pari-mutuel Tax	\$3,261	10.0%	\$3,405	4.4%	\$3,200	-6.0%	\$3,200	0.0%	\$3,300	3.1%	\$3,400	3.0%
3181 Racing Fees	\$9,293	24.6%	\$9,935	6.9%	\$8,723	-12.2%	\$7,500	-14.0%	\$7,500	0.0%	\$7,600	1.3%
3247 Racing Fines/Forfeitures	\$700		\$0		\$0		\$500		\$0		\$0	
3042 Gaming Penalties	\$4,069,112	1105.5%	\$2,151,524	-47.1%	\$415,429	-80.7%	\$22,250,000		\$750,000	-96.6%	\$750,000	0.0%
3043 Flat Fees-Restricted Slots [2-20]	\$8,225,963	-0.8%	\$8,172,087	-0.7%	\$8,270,489	1.2%	\$8,367,000	1.2%	\$8,678,700	3.7%	\$8,744,900	0.8%
3044 Non-Restricted Slots [2-20]	\$10,861,213	-2.7%	\$10,641,146	-2.0%	\$10,496,064	-1.4%	\$10,411,000	-0.8%	\$11,481,400	10.3%	\$11,487,900	0.1%
3045 Quarterly Fees-Games	\$6,450,491	-1.1%	\$6,443,060	-0.1%	\$6,390,520	-0.8%	\$6,266,000	-1.9%	\$6,157,000	-1.7%	\$6,214,000	0.9%
3046 Advance License Fees	\$1,780,785	2.7%	\$1,042,709	-41.4%	\$1,000,375	-4.1%	\$1,436,000	43.5%	\$1,200,000	-16.4%	\$1,444,500	20.4%
3048 Slot Machine Route Operator	\$34,000	-2.9%	\$33,500	-1.5%	\$32,000	-4.5%	\$32,500	1.6%	\$33,000	1.5%	\$33,500	1.5%
3049 Gaming Info Systems Annual	\$42,000	0.0%	\$36,000	-14.3%	\$36,000	0.0%	\$30,000	-16.7%	\$30,000	0.0%	\$30,000	0.0%
3028 Interactive Gaming Fee - Operator	\$500,000	0.0%	\$500,000	0.0%	\$500,000	0.0%	\$500,000	0.0%	\$500,000	0.0%	\$500,000	0.0%
3029 Interactive Gaming Fee - Service Provider	\$63,000	3.3%	\$55,000	-12.7%	\$56,000	1.8%	\$54,000	-3.6%	\$55,000	1.9%	\$56,000	1.8%
3030 Interactive Gaming Fee - Manufacturer	\$175,000	-12.5%	\$100,000	-42.9%	\$100,000	0.0%	\$100,000	0.0%	\$100,000	0.0%	\$100,000	0.0%
3033 Equip Mfg. License	\$279,500	-0.5%	\$275,000	-1.6%	\$291,520	6.0%	\$290,000	-0.5%	\$287,500	-0.9%	\$288,500	0.3%
3034 Race Wire License	\$36,391	28.1%	\$12,084	-66.8%	\$4,439	-63.3%	\$4,000	-9.9%	\$3,900	-2.5%	\$3,900	0.0%
3035 Annual Fees on Games	\$115,214	6.9%	\$121,244	5.2%	\$119,782	-1.2%	\$110,600	-7.7%	\$111,400	0.7%	\$110,600	-0.7%
<b>TOTAL GAMING - STATE: BEFORE TAX CREDITS</b>	<b>\$733,419,897</b>	<b>1.5%</b>	<b>\$760,093,175</b>	<b>3.6%</b>	<b>\$785,515,041</b>	<b>3.3%</b>	<b>\$813,222,300</b>	<b>3.5%</b>	<b>\$810,654,700</b>	<b>-0.3%</b>	<b>\$821,880,800</b>	<b>1.4%</b>
<b>Tax Credit Programs</b>												
<b>TOTAL GAMING - STATE: AFTER TAX CREDITS</b>	<b>\$708,670,149</b>	<b>-1.9%</b>	<b>\$718,019,936</b>	<b>1.3%</b>	<b>\$711,328,219</b>	<b>-0.9%</b>	<b>\$813,222,300</b>	<b>14.3%</b>	<b>\$810,654,700</b>	<b>-0.3%</b>	<b>\$821,880,800</b>	<b>1.4%</b>
<b>LIVE ENTERTAINMENT TAX (LET)</b>												
3031G Live Entertainment Tax-Gaming [5-16]	\$111,994,620	-14.4%	\$102,328,255	-8.6%	\$100,863,918	-1.4%	\$102,521,000	1.6%	\$103,555,000	1.0%	\$104,192,000	0.6%
3031NG Live Entertainment Tax-Nongaming [5-16]	\$16,536,346	10.5%	\$26,977,758	63.1%	\$24,544,887	-9.0%	\$25,212,000	2.7%	\$25,739,000	2.1%	\$26,248,000	2.0%
<b>TOTAL LET</b>	<b>\$128,530,966</b>	<b>-11.9%</b>	<b>\$129,306,013</b>	<b>0.6%</b>	<b>\$125,408,805</b>	<b>-3.0%</b>	<b>\$127,733,000</b>	<b>1.9%</b>	<b>\$129,294,000</b>	<b>1.2%</b>	<b>\$130,440,000</b>	<b>0.9%</b>
<b>COMMERCE TAX</b>												
3072 Commerce Tax [6-16]	\$143,507,593		\$197,827,208	37.9%	\$201,926,513	2.1%	\$215,284,000	6.6%	\$222,470,000	3.3%	\$231,527,000	4.1%
<b>TRANSPORTATION CONNECTION EXCISE TAX</b>												
3073 Transportation Connection Excise Tax [7-16]	\$11,898,532		\$23,101,058	94.2%	\$21,773,229	-5.7%	\$30,221,000	38.8%	\$29,284,000	-3.1%	\$37,051,000	26.5%
<b>CIGARETTE TAX</b>												
3052 Cigarette Tax [8-16][3-20]	\$153,033,176	65.0%	\$180,677,113	18.1%	\$160,664,759	-11.1%	\$162,407,000	1.1%	\$156,650,000	-3.5%	\$151,826,000	-3.1%

**GENERAL FUND REVENUES - ECONOMIC FORUM MAY 1, 2019, FORECAST**  
**ACTUAL: FY 2016 THROUGH FY 2018 AND FORECAST: FY 2019 THROUGH FY 2021**  
**ECONOMIC FORUM'S FORECAST FOR FY 2019, FY 2020, AND FY 2021 APPROVED AT THE MAY 1, 2019, MEETING**  
**ADJUSTED FOR ACTIONS APPROVED BY THE 2019 LEGISLATURE (80<sup>TH</sup> SESSION)**

DESCRIPTION	FY 2016		FY 2017		FY 2018		ECONOMIC FORUM MAY 1, 2019, FORECAST					
	ACTUAL	% Change	ACTUAL	% Change	ACTUAL	% Change	FY 2019 FORECAST	% Change	FY 2020 FORECAST	% Change	FY 2021 FORECAST	% Change
<b>TAXES - CONTINUED</b>												
MODIFIED BUSINESS TAX (MBT)												
MBT - NONFINANCIAL BUSINESSES (MBT-NFI) [9-16][10-16]												
[11-16][12-16][4-20]												
3069 MBT - Nonfinancial: <u>Before Tax Credits</u>	\$517,135,234	33.4%	\$573,574,680	10.9%	\$604,038,466	5.3%	\$635,211,000	5.2%	\$670,603,000	5.6%	\$696,860,000	3.9%
Commerce Tax Credits [13-16]	\$0		-\$43,216,582		-\$57,111,521		\$0		\$0		\$0	
MBT - Nonfinancial: <u>After Commerce Tax Credits</u>	\$517,135,234	33.4%	\$530,358,099	2.6%	\$546,926,945	3.1%	\$635,211,000	16.1%	\$670,603,000	5.6%	\$696,860,000	3.9%
Tax Credit Programs:												
Film Transferrable Tax Credits [TC-1]	-\$82,621		\$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	
Educational Choice Scholarship Tax Credits [TC-5]	-\$4,401,540		-\$4,646,956		-\$15,925,154		\$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	-\$4,484,161		-\$4,646,956		-\$15,925,154		\$0		\$0		\$0	
MBT - Nonfinancial: <u>After Tax Credit Programs</u>	\$512,651,073	32.2%	\$525,711,142	2.5%	\$531,001,790	1.0%	\$635,211,000	19.6%	\$670,603,000	5.6%	\$696,860,000	3.9%
MBT - FINANCIAL BUSINESSES (MBT-FI) [12-16][4-20]												
3069 MBT - Financial: <u>Before Tax Credits</u>	\$27,188,910	12.6%	\$27,921,155	2.7%	\$29,088,764	4.2%	\$30,049,000	3.3%	\$31,774,000	5.7%	\$32,928,000	3.6%
Commerce Tax Credits [13-16]	\$0		-\$453,095		-\$633,954		\$0		\$0		\$0	
MBT - Financial: <u>After Commerce Tax Credits</u>	\$27,188,910	12.6%	\$27,468,060	1.0%	\$28,454,810	3.6%	\$30,049,000	5.6%	\$31,774,000	5.7%	\$32,928,000	3.6%
Tax Credit Programs:												
Film Transferrable Tax Credits [TC-1]	\$0		\$0		\$0		\$0		\$0		\$0	
Economic Development Transferrable Tax Credits [TC-2]	\$0		\$0		\$0		\$0		\$0		\$0	
Catalyst Account Transferrable Tax Credits [TC-4]	\$0		\$0		\$0		\$0		\$0		\$0	
Educational Choice Scholarship Tax Credits [TC-5]	\$0		-\$50,000		-\$50,000		\$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		-\$50,000		-\$50,000		\$0		\$0		\$0	
MBT - Financial: <u>After Tax Credit Programs</u>	\$27,188,910	12.6%	\$27,418,060	0.8%	\$28,404,810	3.6%	\$30,049,000	5.8%	\$31,774,000	5.7%	\$32,928,000	3.6%
MBT - MINING BUSINESSES (MBT-MINING) [11-16][4-20]												
3069 MBT - Mining: <u>Before Tax Credits</u>	\$21,938,368		\$22,149,695	1.0%	\$22,508,221	1.6%	\$22,907,000	1.8%	\$23,543,000	2.8%	\$23,818,000	1.2%
Commerce Tax Credits [13-16]	\$0		-\$45,977		-\$71,092		\$0		\$0		\$0	
MBT - Mining: <u>After Commerce Tax Credits</u>	\$21,938,368		\$22,103,717	0.8%	\$22,437,129	1.5%	\$22,907,000	2.1%	\$23,543,000	2.8%	\$23,818,000	1.2%
Tax Credit Programs:												
Film Transferrable Tax Credits [TC-1]	\$0		\$0		\$0		\$0		\$0		\$0	
Economic Development Transferrable Tax Credits [TC-2]	\$0		\$0		\$0		\$0		\$0		\$0	
Catalyst Account Transferrable Tax Credits [TC-4]	\$0		\$0		\$0		\$0		\$0		\$0	
Educational 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 - <u>After Tax Credit Programs</u>	\$21,938,368		\$22,103,717	0.8%	\$22,437,129	1.5%	\$22,907,000	2.1%	\$23,543,000	2.8%	\$23,818,000	1.2%

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**GENERAL FUND REVENUES - ECONOMIC FORUM MAY 1, 2019, FORECAST**  
**ACTUAL: FY 2016 THROUGH FY 2018 AND FORECAST: FY 2019 THROUGH FY 2021**  
**ECONOMIC FORUM'S FORECAST FOR FY 2019, FY 2020, AND FY 2021 APPROVED AT THE MAY 1, 2019, MEETING**  
**ADJUSTED FOR ACTIONS APPROVED BY THE 2019 LEGISLATURE (80<sup>TH</sup> SESSION)**

DESCRIPTION	FY 2016 ACTUAL	%	FY 2017 ACTUAL	%	FY 2018 ACTUAL	%	ECONOMIC FORUM MAY 1, 2019, FORECAST					
							FY 2019 FORECAST	% Change	FY 2020 FORECAST	% Change	FY 2021 FORECAST	% Change
<b>TAXES - CONTINUED</b>												
<b>TOTAL MBT - NFI, FI, &amp; MINING</b>												
TOTAL MBT: BEFORE TAX CREDITS	\$566,262,513	37.5%	\$623,645,530	10.1%	\$655,635,451	5.1%	\$688,167,000	5.0%	\$725,920,000	5.5%	\$753,606,000	3.8%
TOTAL COMMERCE TAX CREDITS [13-16]	\$0		-\$43,715,654		-\$57,816,568		-\$56,222,000		-\$59,128,000		-\$62,145,000	
TOTAL MBT: AFTER COMMERCE TAX CREDITS	\$566,262,513	37.5%	\$579,929,875	2.4%	\$597,818,883	3.1%	\$631,945,000	5.7%	\$666,792,000	5.5%	\$691,461,000	3.7%
Tax Credit Programs:												
Film Transferrable Tax Credits [TC-1]	-\$82,621		\$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	
Educational Choice Scholarship Tax Credits [TC-5]	-\$4,401,540		-\$4,696,956		-\$15,975,154		-\$18,131,350		-\$11,400,000		-\$11,400,000	
College Savings Plan Tax Credits [TC-6]	\$0		\$0		\$0		-\$1,000		-\$50,000		-\$50,000	
Affordable Housing Transferrable Tax Credits [TC-7]	\$0		\$0		\$0		\$0		\$0		\$0	
Total - Tax Credit Programs	-\$4,484,161		-\$4,696,956		-\$15,975,154		-\$18,132,350		-\$11,450,000		-\$11,450,000	
TOTAL MBT: AFTER TAX CREDIT PROGRAMS	\$561,778,352	36.4%	\$575,232,919	2.4%	\$581,843,729	1.1%	\$613,812,650	5.5%	\$655,342,000	6.8%	\$680,011,000	3.8%
<b>INSURANCE TAXES</b>												
3061 Insurance Premium Tax: Before Tax Credits [1-16]	\$335,118,754	9.8%	\$383,635,486	14.5%	\$417,497,362	8.8%	\$444,340,000	6.4%	\$466,254,000	4.9%	\$492,665,000	5.7%
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	
Nevada New Markets Job Act Tax Credits [TC-3]	-\$26,005,450		-\$25,153,081		-\$23,234,613		-\$22,000,000		-\$7,195,974		\$0	
Affordable Housing Transferrable Tax Credits [TC-7]	\$0		\$0		\$0		\$0		\$0		\$0	
Total - Tax Credit Programs	-\$26,005,450		-\$25,153,081		-\$23,234,613		-\$22,000,000		-\$7,195,974		\$0	
Insurance Premium Tax: After Tax Credit Programs	\$309,113,304	5.6%	\$358,482,405	16.0%	\$394,262,749	10.0%	\$422,340,000	7.1%	\$459,058,026	8.7%	\$492,665,000	7.3%
3062 Insurance Retaliatory Tax	\$185,855	-47.8%	\$180,831	-2.7%	\$170,507	-5.7%	\$183,200	66.8%	\$284,400	-35.6%	\$183,200	0.0%
3067 Captive Insurer Premium Tax	\$923,869	2.5%	\$1,077,605	16.6%	\$1,267,234	17.6%	\$1,415,000	11.7%	\$1,483,000	4.8%	\$1,533,000	3.4%
TOTAL INSURANCE TAXES: BEFORE TAX CREDITS	\$336,228,478	9.8%	\$384,893,922	14.5%	\$418,935,102	8.8%	\$446,039,400	6.5%	\$467,920,200	4.9%	\$494,381,200	5.7%
TAX CREDIT PROGRAMS	-\$26,005,450		-\$25,153,081		-\$23,234,613		-\$22,000,000		-\$7,195,974		\$0	
TOTAL INSURANCE TAXES: AFTER TAX CREDITS	\$310,223,028	5.5%	\$359,740,841	16.0%	\$395,700,489	10.0%	\$424,039,400	7.2%	\$460,724,226	8.7%	\$494,381,200	7.3%
<b>REAL PROPERTY TRANSFER TAX (RPTT)</b>												
3055 Real Property Transfer Tax	\$75,794,844	18.0%	\$83,957,113	10.8%	\$103,390,400	23.1%	\$102,067,000	-1.3%	\$105,083,000	3.0%	\$106,357,000	1.2%
<b>GOVERNMENTAL SERVICES TAX (GST)</b>												
3051 Governmental Services Tax [14-16][2-18][5-20]	\$66,731,895	6.2%	\$38,567,416	-42.2%	\$20,252,358	-47.5%	\$21,443,000	5.9%	\$21,954,000	2.4%	\$22,321,000	1.7%
<b>OTHER TAXES</b>												
3113 Business License Fee [15-16]	\$103,045,619	36.7%	\$104,858,331	1.8%	\$109,297,773	4.2%	\$112,278,000	2.7%	\$113,000,000	0.6%	\$113,352,000	0.3%
3050 Liquor Tax	\$43,944,413	2.9%	\$43,868,496	-0.2%	\$44,194,634	0.7%	\$45,526,000	3.0%	\$45,682,000	0.3%	\$46,058,000	0.8%
3053 Other Tobacco Tax [6-20]	\$13,131,919	14.6%	\$14,693,540	11.9%	\$16,496,006	12.3%	\$17,804,000	7.9%	\$22,834,000	28.3%	\$28,423,000	24.5%
4862 HECC Transfer	\$5,000,000	0.0%	\$5,000,000	0.0%	\$5,000,000	0.0%	\$5,000,000	0.0%	\$5,000,000	0.0%	\$5,000,000	0.0%
3065 Business License Tax	\$243	-86.9%	\$281	15.5%	\$0		\$0		\$0		\$0	
3068 Branch Bank Excise Tax	\$2,786,429	-11.0%	\$2,785,199	0.0%	\$2,745,343	-1.4%	\$2,805,000	2.2%	\$2,735,000	-2.5%	\$2,722,000	-0.5%
TOTAL TAXES: BEFORE TAX CREDITS	\$3,495,063,854	15.4%	\$3,752,253,314	7.4%	\$3,923,984,113	4.6%	\$4,123,743,900	5.1%	\$4,276,084,900	3.7%	\$4,409,162,000	3.1%
TOTAL COMMERCE TAX CREDITS [13-16]	\$0		-\$43,715,654		-\$57,816,568		-\$56,222,000		-\$59,128,000		-\$62,145,000	
TOTAL TAXES: AFTER COMMERCE TAX CREDITS	\$3,495,063,854	15.4%	\$3,708,537,660	6.1%	\$3,866,167,545	4.3%	\$4,067,521,900	5.2%	\$4,216,956,900	3.7%	\$4,347,017,000	3.1%
Tax Credit Programs:												
Film Transferrable Tax Credits [TC-1]	-\$4,370,815		-\$5,222,720		\$0		-\$3,770,609		-\$5,000,000		-\$6,000,000	
Economic Development Transferrable Tax Credits [TC-2]	-\$20,461,554		-\$36,850,519		-\$73,831,822		-\$41,943,604		-\$21,912,500		\$0	
Catalyst Account Transferrable Tax Credits [TC-4]	\$0		\$0		-\$355,000		-\$2,227,500		-\$3,247,500		-\$5,000,000	
Nevada New Markets Job Act Tax Credits [TC-3]	-\$26,005,450		-\$25,153,081		-\$23,234,613		-\$22,000,000		-\$7,195,974		\$0	
Educational Choice Scholarship Tax Credits [TC-5]	-\$4,401,540		-\$4,696,956		-\$15,975,154		-\$18,131,350		-\$11,400,000		-\$11,400,000	
College Savings Plan Tax Credits [TC-6]	\$0		\$0		\$0		-\$1,000		-\$50,000		-\$50,000	
Affordable Housing Transferrable Tax Credits [TC-7]	\$0		\$0		\$0		\$0		\$0		-\$10,000,000	
Total - Tax Credit Programs	-\$55,239,359		-\$71,923,277		-\$113,396,589		-\$88,074,063		-\$48,805,974		-\$32,450,000	
TOTAL TAXES: AFTER TAX CREDITS	\$3,439,824,495	14.0%	\$3,636,614,383	5.7%	\$3,752,770,956	3.2%	\$3,979,447,837	6.0%	\$4,168,150,926	4.7%	\$4,314,567,000	3.5%

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**GENERAL FUND REVENUES - ECONOMIC FORUM MAY 1, 2019, FORECAST**  
**ACTUAL: FY 2016 THROUGH FY 2018 AND FORECAST: FY 2019 THROUGH FY 2021**  
**ECONOMIC FORUM'S FORECAST FOR FY 2019, FY 2020, AND FY 2021 APPROVED AT THE MAY 1, 2019, MEETING**  
**ADJUSTED FOR ACTIONS APPROVED BY THE 2019 LEGISLATURE (80<sup>TH</sup> SESSION)**

DESCRIPTION	FY 2016		FY 2017		FY 2018		ECONOMIC FORUM MAY 1, 2019, FORECAST					
	ACTUAL	% Change	ACTUAL	% Change	ACTUAL	% Change	FY 2019 FORECAST	% Change	FY 2020 FORECAST	% Change	FY 2021 FORECAST	% Change
<b>LICENSES</b>												
3101 Insurance Licenses	\$19,913,616	8.5%	\$19,533,765	-1.9%	\$21,002,623	7.5%	\$21,964,000	4.6%	\$22,622,000	3.0%	\$23,263,000	2.8%
3120 Marriage License	\$367,116	-1.1%	\$364,681	-0.7%	\$342,192	-6.2%	\$340,100	-0.6%	\$337,200	-0.9%	\$335,100	-0.6%
SECRETARY OF STATE												
3105 UCC	\$1,915,810	10.0%	\$1,838,672	-4.0%	\$1,942,182	5.6%	\$2,223,000	14.5%	\$2,156,000	-3.0%	\$2,177,000	1.0%
3129 Notary Fees	\$514,489	-0.5%	\$548,574	6.6%	\$556,389	1.4%	\$550,300	-1.1%	\$556,600	1.1%	\$563,000	1.1%
3130 Commercial Recordings [16-16]	\$73,701,665	7.1%	\$74,606,592	1.2%	\$77,057,113	3.3%	\$77,225,000	0.2%	\$77,843,000	0.8%	\$78,515,000	0.9%
3131 Video Service Franchise	\$525	-66.1%	\$3,400	547.6%	\$5,050	48.5%	\$30,000	494.1%	\$3,500	-88.3%	\$3,500	0.0%
3121 Domestic Partnership Registry Fee	\$28,790	-21.0%	\$25,927	-9.9%	\$0		\$21,800		\$21,800	0.0%	\$21,800	0.0%
3152 Securities	\$27,978,707	3.5%	\$28,304,481	1.2%	\$29,322,672	3.6%	\$29,875,000	1.9%	\$30,385,000	1.7%	\$30,801,000	1.4%
TOTAL SECRETARY OF STATE	\$104,139,985	6.1%	\$105,327,646	1.1%	\$108,883,405	3.4%	\$109,925,100	1.0%	\$110,965,900	0.9%	\$112,081,300	1.0%
3172 Private School Licenses	\$236,690	-7.4%	\$212,848	-10.1%	\$214,155	0.6%	\$214,000	-0.1%	\$214,500	0.2%	\$215,000	0.2%
3173 Private Employment Agency	\$14,800	34.5%	\$13,600	-8.1%	\$15,500	14.0%	\$17,700	14.2%	\$18,600	5.1%	\$19,500	4.8%
REAL ESTATE												
3161 Real Estate License [17-16]	\$2,137,010	54.4%	\$2,345,884	9.8%	\$2,469,797	5.3%	\$2,568,000	4.0%	\$2,415,000	-6.0%	\$2,442,000	1.1%
3162 Real Estate Fees	\$4,710	29.3%	\$3,450	-26.8%	\$1,670	-51.6%	\$1,400	-16.2%	\$1,900	35.7%	\$1,900	0.0%
TOTAL REAL ESTATE	\$2,141,720	54.4%	\$2,349,334	9.7%	\$2,471,467	5.2%	\$2,569,400	4.0%	\$2,416,900	-5.9%	\$2,443,900	1.1%
3102 Athletic Commission Fees [18-16]	\$5,041,720	-43.5%	\$3,217,083	-36.2%	\$6,016,432	87.0%	\$4,923,000	-18.2%	\$4,492,000	-8.8%	\$4,492,000	0.0%
TOTAL LICENSES	\$131,855,647	3.5%	\$131,018,957	-0.6%	\$138,945,774	6.1%	\$139,953,300	0.7%	\$141,067,100	0.8%	\$142,849,800	1.3%
<b>FEES AND FINES</b>												
3203 Divorce Fees	\$170,348	-2.8%	\$172,297	1.1%	\$164,198	-4.7%	\$185,500	13.0%	\$171,500	-7.5%	\$168,100	-2.0%
3204 Civil Action Fees	\$1,316,607	2.0%	\$1,287,358	-2.2%	\$1,249,463	-2.9%	\$1,260,000	0.8%	\$1,261,000	0.1%	\$1,258,000	-0.2%
3242 Insurance Fines	\$349,206	-30.9%	\$1,139,995	226.5%	\$676,092	-40.7%	\$600,500	-11.2%	\$600,500	0.0%	\$600,500	0.0%
3103MD Medical Plan Discount Reg. Fees	\$1,500		\$0		\$0		\$500		\$500	0.0%	\$500	0.0%
REAL ESTATE FEES												
3107IOS IOS Application Fees	\$5,700	-5.5%	\$6,740	18.2%	\$7,780	15.4%	\$6,600	-15.2%	\$7,000	6.1%	\$6,800	-2.9%
3165 Land Co Filing Fees [19-16]	\$28,530	-81.9%	\$24,692	-13.5%	\$24,575	-0.5%	\$25,300	3.0%	\$25,000	-1.2%	\$25,000	0.0%
3167 Real Estate Adver Fees	\$2,010	857.1%	\$6,712	233.9%	\$0		\$0		\$0		\$0	
3169 Real Estate Reg Fees	\$8,550	-45.5%	\$7,150	-16.4%	\$12,275	71.7%	\$9,400	-23.4%	\$9,500	1.1%	\$9,500	0.0%
4741 Real Estate Exam Fees	\$387,294	122.4%	\$472,141	21.9%	\$601,757	27.5%	\$600,200	-0.3%	\$596,800	-0.6%	\$596,800	0.0%
3178 Real Estate Accred Fees	\$93,450	-2.3%	\$102,900	10.1%	\$109,295	6.2%	\$102,000	-6.7%	\$105,400	3.3%	\$105,400	0.0%
3254 Real Estate Penalties	\$65,595	157.7%	\$95,337	45.3%	\$102,131	7.1%	\$101,800	-0.3%	\$101,800	0.0%	\$101,800	0.0%
3190 A.B. 165, Real Estate Inspectors	\$53,860	14.7%	\$57,490	6.7%	\$60,150	4.6%	\$60,400	0.4%	\$61,200	1.3%	\$61,900	1.1%
TOTAL REAL ESTATE FEES	\$644,989	23.6%	\$773,162	19.9%	\$917,963	18.7%	\$905,700	-1.3%	\$906,700	0.1%	\$907,200	0.1%
3066 Short Term Car Lease	\$51,914,285	6.5%	\$52,467,963	1.1%	\$55,601,611	6.0%	\$56,828,000	2.2%	\$57,392,000	1.0%	\$58,135,000	1.3%
3103AC Athletic Commission Licenses/Fines	\$468,376	119.7%	\$116,600	-75.1%	\$117,035	0.4%	\$125,200	7.0%	\$132,300	5.7%	\$132,300	0.0%
3150 Navigable Water Permit Fees [3-18]					\$61,185		\$65,000	6.2%	\$65,000	0.0%	\$65,000	0.0%
3205 State Engineer Sales [4-18]					\$3,860,659		\$3,721,000	-3.6%	\$3,621,000	-2.7%	\$3,620,000	0.0%
3206 Supreme Court Fees	\$201,305	7.9%	\$202,410	0.5%	\$229,445	13.4%	\$242,100	5.5%	\$262,700	8.5%	\$283,700	8.0%
3115 Notice of Default Fee	\$1,400,099	-20.2%	\$910,604	-35.0%	\$806,743	-11.4%	\$632,500	-21.6%	\$573,300	-9.4%	\$531,100	-7.4%
3271 Misc Fines/Forfeitures [5-18]	\$2,735,813	-71.4%	\$2,414,739	-11.7%	\$2,764,378	14.5%	\$2,750,000	-0.5%	\$2,450,000	-10.9%	\$2,450,000	0.0%
TOTAL FEES AND FINES	\$59,202,527	-6.0%	\$59,485,127	0.5%	\$66,448,771	11.7%	\$67,316,000	1.3%	\$67,436,500	0.2%	\$68,151,400	1.1%

**GENERAL FUND REVENUES - ECONOMIC FORUM MAY 1, 2019, FORECAST**  
**ACTUAL: FY 2016 THROUGH FY 2018 AND FORECAST: FY 2019 THROUGH FY 2021**  
**ECONOMIC FORUM'S FORECAST FOR FY 2019, FY 2020, AND FY 2021 APPROVED AT THE MAY 1, 2019, MEETING**  
**ADJUSTED FOR ACTIONS APPROVED BY THE 2019 LEGISLATURE (80<sup>TH</sup> SESSION)**

DESCRIPTION	FY 2016		FY 2017		FY 2018		ECONOMIC FORUM MAY 1, 2019, FORECAST					
	ACTUAL	% Change	ACTUAL	% Change	ACTUAL	% Change	FY 2019 FORECAST	% Change	FY 2020 FORECAST	% Change	FY 2021 FORECAST	% Change
<b>USE OF MONEY AND PROP</b>												
OTHER REPAYMENTS												
4403 Forestry Nurseries Fund Repayment (05-M27)	\$20,670		\$20,670		\$20,670		\$20,670		\$20,670		\$20,670	
4408 Comp/Fac Repayment	\$23,744		\$23,744		\$23,744		\$13,032		\$13,032		\$13,032	
4408 CIP 95-M1, Security Alarm	\$2,998		\$2,998		\$0		\$0		\$0		\$0	
4408 CIP 95-M5, Facility Generator	\$6,874		\$6,874		\$0		\$0		\$0		\$0	
4408 CIP 95-S4F, Advance Planning	\$1,000		\$1,000		\$0		\$0		\$0		\$0	
4408 CIP 97-C26, Capitol Complex Conduit System, Phase I	\$62,542		\$62,542		\$62,542		\$62,542		\$0		\$0	
4408 CIP 97-S4H, Advance Planning Addition to Computer Facility	\$9,107		\$9,107		\$9,107		\$9,107		\$0		\$0	
4408 EITS Repayment - State Microwave Communications System [1-18]					\$57,900		\$57,900		\$57,900		\$57,900	
4408 EITS Repayment - Cyber Security Resource Enhancement [2-19]							\$124,406		\$201,079		\$201,079	
4408 EITS Repayment - Wide-Area Network Upgrade [3-19]							\$499,724		\$499,724		\$499,724	
4409 Motor Pool Repay - LV	\$125,000		\$125,000		\$125,000		\$125,000		\$125,000		\$125,000	
TOTAL OTHER REPAYMENTS	\$251,935	-44.6%	\$251,935	0.0%	\$298,963	18.7%	\$912,381	205.2%	\$917,405	0.6%	\$917,405	0.0%
INTEREST INCOME												
3290 Treasurer	\$1,247,554	36.1%	\$3,578,939	186.9%	\$9,146,057	155.6%	\$17,671,000	93.2%	\$17,588,000	-0.5%	\$17,850,000	1.5%
3291 Other	\$18,411	243.3%	\$43,740	137.6%	\$115,117	163.2%	\$208,600	81.2%	\$216,600	3.8%	\$223,000	3.0%
TOTAL INTEREST INCOME	\$1,265,964	37.3%	\$3,622,679	186.2%	\$9,261,175	155.6%	\$17,879,600	93.1%	\$17,804,600	-0.4%	\$18,073,000	1.5%
TOTAL USE OF MONEY & PROP	\$1,517,900	10.2%	\$3,874,614	155.3%	\$9,560,138	146.7%	\$18,791,981	96.6%	\$18,722,005	-0.4%	\$18,990,405	1.4%
<b>OTHER REVENUE</b>												
3059 Hoover Dam Revenue	\$300,000	0.0%	\$300,000	0.0%	\$300,000	0.0%	\$300,000	0.0%	\$300,000	0.0%	\$300,000	0.0%
MISC SALES AND REFUNDS												
3047 Expired Slot Machine Wagering Vouchers	\$8,778,021	4.7%	\$8,745,436	-0.4%	\$9,482,546	8.4%	\$10,357,000	9.2%	\$10,736,000	3.7%	\$11,016,000	2.6%
3107 Misc Fees [3-18]	\$347,803	9.1%	\$377,829	8.6%	\$497,111	31.6%	\$392,900	-21.0%	\$407,900	3.8%	\$407,900	0.0%
3109 Court Admin Assessments [21-16][6-18][7-20]	\$0		\$0		\$1,551,956		\$1,080,780	-30.4%	\$351,220	-67.5%	\$270,166	-23.1%
3114 Court Administrative Assessment Fee	\$2,012,172	-5.8%	\$2,066,687	2.7%	\$2,095,971	1.4%	\$2,117,000	1.0%	\$2,132,000	0.7%	\$2,141,000	0.4%
3168 Declare of Candidacy Filing Fee	\$35,975	190.5%	\$19,304	-46.3%	\$35,075	81.7%	\$36,300	3.5%	\$50,000	37.7%	\$40,000	-20.0%
3202 Fees & Writs of Garnishments	\$2,190	2.3%	\$1,765	-19.4%	\$1,740	-1.4%	\$7,500	331.0%	\$4,000	-46.7%	\$4,000	0.0%
3220 Nevada Report Sales	\$11,495	87.8%	\$4,210	-63.4%	\$4,895	16.3%	\$8,300	69.6%	\$10,300	24.1%	\$10,700	3.9%
3222 Excess Property Sales	\$17,668	-81.9%	\$3,685	-79.1%	\$3,400	-7.7%	\$1,300	-61.8%	\$2,300	76.9%	\$2,300	0.0%
3240 Sale of Trust Property	\$850	-78.7%	\$9,836		\$864	-91.2%	\$1,400	62.0%	\$1,200	-14.3%	\$1,200	0.0%
3243 Insurance - Misc	\$371,455	-12.4%	\$366,872	-1.2%	\$397,998	8.5%	\$359,700	-9.6%	\$363,100	0.9%	\$366,900	1.0%
3274 Misc Refunds	\$31,709	-72.0%	\$1,524,081		\$51,085	-96.6%	\$34,000	-33.4%	\$34,000	0.0%	\$34,000	0.0%
3276 Cost Recovery Plan [7-18][8-20]	\$10,572,088	24.6%	\$10,222,088	-3.3%	\$9,839,249	-3.7%	\$10,457,000	6.3%	\$10,579,554	1.2%	\$10,962,840	3.6%
TOTAL MISC SALES & REF	\$22,181,427	-56.7%	\$23,341,792	5.2%	\$23,961,888	2.7%	\$24,853,180	3.7%	\$24,671,574	-0.7%	\$25,257,006	2.4%
3255 Unclaimed Property	\$38,960,791	60.3%	\$25,871,335	-33.6%	\$26,723,929	3.3%	\$26,354,000	-1.4%	\$25,934,000	-1.6%	\$25,914,000	-0.1%
TOTAL OTHER REVENUE	\$61,442,218	-18.9%	\$49,513,127	-19.4%	\$50,985,818	3.0%	\$51,507,180	1.0%	\$50,905,574	-1.2%	\$51,471,006	1.1%
<b>TOTAL GENERAL FUND REVENUE: BEFORE TAX CREDITS</b>	<b>\$3,749,082,146</b>	<b>13.7%</b>	<b>\$3,996,145,139</b>	<b>6.6%</b>	<b>\$4,189,924,613</b>	<b>4.8%</b>	<b>\$4,401,312,361</b>	<b>5.0%</b>	<b>\$4,554,216,079</b>	<b>3.5%</b>	<b>\$4,690,624,611</b>	<b>3.0%</b>
<b>TOTAL COMMERCE TAX CREDITS [13-16]</b>	<b>\$0</b>		<b>-\$43,715,654</b>		<b>-\$57,816,568</b>		<b>-\$56,222,000</b>		<b>-\$59,128,000</b>		<b>-\$62,145,000</b>	
<b>TOTAL GENERAL FUND REVENUE: AFTER COMMERCE TAX CREDITS</b>	<b>\$3,749,082,146</b>	<b>13.7%</b>	<b>\$3,952,429,484</b>	<b>5.4%</b>	<b>\$4,132,108,045</b>	<b>4.5%</b>	<b>\$4,345,090,361</b>	<b>5.2%</b>	<b>\$4,495,088,079</b>	<b>3.5%</b>	<b>\$4,628,479,611</b>	<b>3.0%</b>
<b>TAX CREDIT PROGRAMS:</b>												
FILM TRANSFERRABLE TAX CREDITS [TC-1]	-\$4,370,815		-\$5,222,720		\$0		-\$3,770,609		-\$5,000,000		-\$6,000,000	
ECONOMIC DEVELOPMENT TRANSFERRABLE TAX CREDITS [TC-2]	-\$20,461,554		-\$36,850,519		-\$73,831,822		-\$41,943,604		-\$21,912,500		\$0	
CATALYST ACCOUNT TRANSFERRABLE TAX CREDITS [TC-4]	\$0		\$0		-\$355,000		-\$2,227,500		-\$3,247,500		-\$5,000,000	
NEVADA NEW MARKET JOBS ACT TAX CREDITS [TC-3]	-\$26,005,450		-\$25,153,081		-\$23,234,613		-\$22,000,000		-\$7,195,974		\$0	
EDUCATIONAL CHOICE SCHOLARSHIP TAX CREDITS [TC-5]	-\$4,401,540		-\$4,696,956		-\$15,975,154		-\$18,131,350		-\$11,400,000		-\$11,400,000	
COLLEGE SAVINGS PLAN TAX CREDITS [TC-6]	\$0		\$0		\$0		-\$1,000		-\$50,000		-\$50,000	
AFFORDABLE HOUSING TRANSFERRABLE TAX CREDITS [TC-7]	\$0		\$0		\$0		\$0		\$0		-\$10,000,000	
<b>TOTAL- TAX CREDIT PROGRAMS</b>	<b>-\$55,239,359</b>		<b>-\$71,923,277</b>		<b>-\$113,396,589</b>		<b>-\$88,074,063</b>		<b>-\$48,805,974</b>		<b>-\$32,450,000</b>	
<b>TOTAL GENERAL FUND REVENUE: AFTER TAX CREDITS</b>	<b>\$3,693,842,787</b>	<b>12.5%</b>	<b>\$3,880,506,208</b>	<b>5.1%</b>	<b>\$4,018,711,456</b>	<b>3.6%</b>	<b>\$4,257,016,298</b>	<b>5.9%</b>	<b>\$4,446,282,105</b>	<b>4.4%</b>	<b>\$4,596,029,611</b>	<b>3.4%</b>

**GENERAL FUND REVENUES - ECONOMIC FORUM MAY 1, 2019, FORECAST**  
**ACTUAL: FY 2016 THROUGH FY 2018 AND FORECAST: FY 2019 THROUGH FY 2021**  
**ECONOMIC FORUM'S FORECAST FOR FY 2019, FY 2020, AND FY 2021 APPROVED AT THE MAY 1, 2019, MEETING**  
**ADJUSTED FOR ACTIONS APPROVED BY THE 2019 LEGISLATURE (80<sup>TH</sup> SESSION)**

DESCRIPTION	ECONOMIC FORUM MAY 1, 2019, FORECAST											
	FY 2016 ACTUAL	%	FY 2017 ACTUAL	%	FY 2018 ACTUAL	%	FY 2019 FORECAST	%	FY 2020 FORECAST	%	FY 2021 FORECAST	%
		Change		Change		Change		Change		Change		Change

**NOTES:**

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

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

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

- [2-16] S.B. 483 extends the June 30, 2015, sunset (approved in S.B. 475 (2013)) by one year to June 30, 2016, on the Net Proceeds of Minerals (NPM) tax, which continues the payment of taxes in the current fiscal year based on the estimated net proceeds for the current calendar year with a true-up against actual net proceeds for the calendar year in the next fiscal year. The one-year extension of the sunset is estimated to yield \$34,642,000 in FY 2016. There is no estimated tax payment in FY 2017 with the one-year extension of the prepayment of NPM taxes.
- [3-16] S.B. 483 extends the June 30, 2015, sunset (approved in S.B. 475 (2013)) by one-year to June 30, 2016, that eliminates health and industrial insurance deductions allowed against gross proceeds to determine net proceeds for the purpose of calculating the Net Proceeds of Minerals (NPM) tax liability. These deduction changes are effective for the NPM tax payments due in FY 2016. The health and industrial insurance deduction changes are estimated to generate \$4,221,000 in additional revenue in FY 2016.
- [4-16] S.B. 483 makes the 0.35% increase in the Local School Support Tax (LSST) permanent. The 0.35% increase generates additional revenue from the 0.75% General Fund Commission assessed against LSST proceeds before distribution to school districts in each county, which is estimated to generate \$1,387,300 in FY 2016 and \$1,463,400 in FY 2017.
- [5-16] S.B. 266 makes changes to the structure of the tax base and tax rate for the Live Entertainment Tax (LET) in NRS Chapter 368A that is administered by the Gaming Control Board for live entertainment at licensed gaming establishments and the Department of Taxation for live entertainment provided at non-gaming establishments. Under existing law, the tax rate is 10% of the admission charge and amounts paid for food, refreshments, and merchandise, if the live entertainment is provided at a facility with a maximum occupancy of less than 7,500 persons, and 5% of the admission charge only, if the live entertainment is provided at a facility with a maximum occupancy equal to or greater than 7,500 persons. S.B. 266 removes the occupancy threshold and establishes a single 9% tax rate on the admission charge to the facility only. The tax rate does not apply to amounts paid for food, refreshments, and merchandise unless that is the consideration required to enter the facility for the live entertainment. S.B. 266 adds the total amount of consideration paid for escorts and escort services to the LET tax base and makes these activities subject to the 9% tax rate. The bill provides that the exemption from the LET for certain nonprofit organizations applies depending on the number of tickets sold and the type of live entertainment being provided. S.B. 266 establishes an exemption for the following: 1.) the value of certain admissions provided on a complimentary basis; 2.) a charge for access to a table, seat, or lounge or for food, beverages, and merchandise that are in addition to the admission charge to the facility; and 3.) certain license and rental fees of luxury suites, boxes, or similar products at a facility with a maximum occupancy of more than 7,500 persons. The provisions of S.B. 266 also make other changes to the types of activities that are included or excluded from the tax base as live entertainment events subject to the 9% tax rate. The provisions of S.B. 266 are effective October 1, 2015. The amounts shown reflect the estimated net change from the provisions of S.B. 266 on the amount of the LET collected from the portion administered by the Gaming Control Board and the Department of Taxation separately and the combined impact. The changes to the LET are estimated to reduce LET-Gaming collections by \$19,165,000 in FY 2016 and by \$26,551,000 in FY 2017, but increase LET-Nongaming collections by \$15,483,000 in FY 2016 and \$25,313,000 in FY 2017. The combined net effect on total LET collections is estimated to be reduction of \$3,682,000 in FY 2016 and \$1,238,000 in FY 2017.
- [6-16] S.B. 483 establishes the Commerce Tax as an annual tax on each business entity engaged in business in the state whose Nevada gross revenue in a fiscal year exceeds \$4,000,000 at a tax rate based on the industry in which the business is primarily engaged. The Commerce Tax is due on or before the 45th day immediately following the fiscal year taxable period (June 30th). Although the Commerce Tax collections are received after the June 30th end of the fiscal year tax period, the proceeds from the Commerce Tax will be accrued back and accounted for in that fiscal year, since that fiscal year is not officially closed until the third Friday in September. The Commerce Tax provisions are effective July 1, 2015, for the purpose of taxing the Nevada gross revenue of a business, but the first tax payment will not be made until August 14, 2016, for the FY 2016 annual taxable business activity period.
- [7-16] A.B. 175 requires the collection of an excise tax by the Nevada Transportation Authority or the Taxicab Authority, as applicable, on the connection of a passenger to a driver affiliated with a transportation network company, a common motor carrier of passengers, or a taxicab equal to 3% of the fare charged to the passenger. The excise tax becomes effective on passage and approval (May 29, 2015) for transportation network companies and August 28, 2015, for common motor carrier and taxicab companies. The first \$5,000,000 in tax proceeds from each biennium are required to be deposited in the State Highway Fund and the estimate for FY 2016 reflects this requirement.
- [8-16] S.B. 483 increases the cigarette tax per pack of 20 by \$1.00 from 80 cents per pack (10 cents to Local Government Distribution Fund, 70 cents to State General Fund) to \$1.80 per pack (10 cents to Local Government Distribution Fund, \$1.70 to State General Fund), effective July 1, 2015. The \$1.00 per pack increase is estimated to generate \$96,872,000 in FY 2016 and \$95,391,000 in FY 2017.
- [9-16] S.B. 483 permanently changes the structure and tax rate for the Modified Business Tax on General Business (nonfinancial institutions) by exempting quarterly taxable wages (gross wages less allowable health care expenses) paid by an employer to employees up to and including \$50,000 per quarter and taxable wages exceeding \$50,000 per quarter are taxed at 1.475%. The taxable wages exemption threshold was \$85,000 per quarter for FY 2014 and FY 2015 with a 1.17% tax rate on quarterly taxable wages exceeding \$85,000, based on S.B. 475 (2013). These provisions in S.B. 475 were scheduled to sunset effective June 30, 2015, at which time the tax rate would have been 0.63% on all taxable wages per quarter. The provisions in S.B. 483 are effective July 1, 2015. The estimated net increase in MBT-NFI tax collections from the 1.475% tax rate on quarterly taxable wages exceeding \$50,000 compared to the Economic Forum May 1, 2015, forecast, based on the 0.63% tax rate on all quarterly taxable wages before accounting for the estimated impact of any other legislatively approved changes to the MBT-NFI is \$268,041,000 for FY 2016 and \$281,443,000 for FY 2017.
- [10-16] A.B. 389 deems the client company of an employee leasing company to be the employer of the employees it leases for the purposes of NRS Chapter 612 (unemployment compensation). Under these provisions, the wages of employees leased from employee leasing companies by client companies will no longer be reported on an aggregated basis under the employee leasing company. The wages of the employees will now be reported on a disaggregated basis under each client company. Instead of the \$50,000 quarterly exemption applying to the employee leasing company, it will now apply to each client company. These provisions are effective October 1, 2015. The wages paid to employees being reported on a disaggregated basis for each client company versus an aggregated basis for the employee leasing company is estimated to reduce MBT-NFI collections by \$2,758,000 in FY 2016 and \$3,861,000 in FY 2017.
- [11-16] S.B. 483 requires businesses subject to the Net Proceeds of Minerals (NPM) tax in NRS Chapter 362 to pay a 2.0% tax on all quarterly taxable wages paid by the employer to the employees, which is identical to the Modified Business Tax (MBT) paid by financial institutions under NRS Chapter 363A. These provisions are effective July 1, 2015. This change is estimated to reduce MBT-NFI tax collections by \$10,884,000 in both FY 2016 and FY 2017. The mining companies paying the 2% tax rate on all taxable wages are estimated to generate \$17,353,000 in both FY 2016 and FY 2017 for the MBT-Mining. This change is estimated to yield a net increase in General Fund revenue of \$6,469,000 in both FY 2016 and FY 2017.
- [12-16] S.B. 103 exempts from the definition of "financial institution" in NRS Chapter 363A any person who is primarily engaged in the sale, solicitation, or negotiation of insurance, which makes such a person subject to the Modified Business Tax on General Business (nonfinancial institutions) in NRS Chapter 363B at 1.475% on quarterly taxable wages exceeding \$50,000 and not the 2.0% tax on all quarterly taxable wages. These provisions are effective July 1, 2015. MBT-FI is estimated to be reduced by \$891,000 in FY 2016 and \$936,000 and the MBT-NFI is estimated to be increased by \$278,000 in FY 2016 and \$291,000 in FY 2017. The net decrease in General Fund revenue is estimated to be \$613,000 in FY 2016 and \$645,000 in FY 2017.
- [13-16] S.B. 483 provides for a credit against a business's Modified Business Tax (MBT) due during the current fiscal year not to exceed 50% of the Commerce Tax paid by the business for the preceding fiscal year. The credit can be taken against any or all of the four quarterly MBT payments for the current fiscal year, but any amount of credit not used cannot be carried forward and used in succeeding fiscal years. The total estimated Commerce Tax credits against the MBT are estimated to be \$59,913,000 in FY 2017, but this estimated credit amount was not allocated separately to the MBT-NFI, MBT-FI, and MBT-Mining.



**GENERAL FUND REVENUES - ECONOMIC FORUM MAY 1, 2019, FORECAST  
ACTUAL: FY 2016 THROUGH FY 2018 AND FORECAST: FY 2019 THROUGH FY 2021  
ECONOMIC FORUM'S FORECAST FOR FY 2019, FY 2020, AND FY 2021 APPROVED AT THE MAY 1, 2019, MEETING  
ADJUSTED FOR ACTIONS APPROVED BY THE 2019 LEGISLATURE (80<sup>TH</sup> SESSION)**

DESCRIPTION	ECONOMIC FORUM MAY 1, 2019, FORECAST											
	FY 2016		FY 2017		FY 2018		FY 2019		FY 2020		FY 2021	
	ACTUAL	% Change	ACTUAL	% Change	ACTUAL	% Change	FORECAST	% Change	FORECAST	% Change	FORECAST	% Change
[14-16]	S.B. 483 requires 100% of the proceeds from the portion of the Governmental Services Tax (GST) generated from the 10% depreciation schedule change, approved in S.B. 429 (2009), to be allocated to the State General Fund in FY 2016. In FY 2017, 50% of the proceeds will be allocated to the State General Fund and 50% to the State Highway Fund. Under S.B. 483, 100% of the additional revenue generated from the GST 10% depreciation schedule change is required to be deposited in the State Highway Fund beginning in FY 2018 and going forward permanently.											
[15-16]	S.B. 483 makes the \$100 increase in the Business License Fee (BLF) from \$100 to \$200 permanent for the initial and annual renewal, that was scheduled to sunset on June 30, 2015, (as approved in A.B. 475 (2013)) for all types of businesses, except for corporations. The initial and annual renewal fee for corporations, as specified in S.B. 483, is increased from \$200 to \$500 permanently. These provisions are effective July 1, 2015. The changes to the BLF are estimated to generate additional General Fund revenue of \$63,093,000 in FY 2016 and \$64,338,000 in FY 2017 in relation to the Economic Forum May 1, 2015, forecast with all business types paying a \$100 annual fee.											
[16-16]	S.B. 483 permanently increases the fee for filing the initial and annual list of directors and officers by \$25 that is required to be paid by each business entity organizing under the various chapters in Title 7 of the NRS, effective July 1, 2015. The \$25 increase in the initial and annual list filing fee is estimated to increase Commercial Recordings Fee revenue by \$2,751,000 in FY 2016 and \$2,807,000 in FY 2017.											
[17-16]	A.B. 475 changes the initial period from 24 to 12 months and the renewal period from 48 to 24 months for a license as a real estate broker, broker-salesperson, or salesperson and also changes the period for other licenses from 48 to 24 months, effective July 1, 2015. Existing licenses issued before July 1, 2015, do not need to be renewed until the expiration date required under statute prior to July 1, 2015. This change in the licensing period is estimated to reduce Real Estate License Fee revenue by \$1,693,400 in FY 2016 and \$1,404,200 in FY 2017.											
[18-16]	A.B. 476 increases the current 6% license fee on the gross receipts from admission charges to unarmed combat events, that is dedicated to the State General Fund, by 2% to 8% with 75% of the proceeds from the 8% fee deposited in the State General Fund and 25% retained by the Athletic Commission to fund the agency's operations. A.B. 476 repeals the two-tiered fee based on the revenues from the sale or lease of broadcast, television and motion picture rights that is dedicated to the State General Fund. A.B. 476 allows the promoter of an unarmed combat event a credit against the 8% license fee equal to the amount paid to the Athletic Commission or organization sanctioned by the Commission to administer a drug testing program for unarmed combatants. These provisions are effective June 9, 2015, based on the passage and approval effective date provisions of A.B. 476. These changes are estimated to reduce Athletic Commission Fee revenue by \$600,000 in both FY 2016 and FY 2017.											
[19-16]	A.B. 478 increases certain fees relating to application or renewals paid by developers for exemptions to any provisions administered by the Real Estate Division of the Department of Business and Industry, and requires that all fees collected for this purpose be kept by the Division, effective July 1, 2015. This requirement for the Division to keep these fees is estimated to reduce Real Estate Land Company filing fees by approximately \$152,600 in FY 2016 and \$153,300 in FY 2017.											
[20-16]	A.B. 491 (2013) required the proceeds from the commission retained by the Department of Motor Vehicles from the amount of Governmental Services Tax (GST) collected and any penalties for delinquent payment of the GST to be transferred to the State General Fund in FY 2015 only. A.B. 491 specified that the amount transferred shall not exceed \$20,813,716 from commissions and \$4,097,964 from penalties in FY 2015. A.B. 490 amended the commissions amount to \$23,724,000 and the penalties amount to \$5,037,000. This results in an estimated net increase in General Fund revenue of \$3,849,320 in FY 2015 from GST Commissions and Penalties.											
[21-16]	Estimated portion of the revenue generated from Court Administrative Assessment Fees to be deposited in the State General Fund (pursuant to subsection 9 of NRS 176.059), based on the legislatively approved projections and the authorized allocation for the Court Administrative Assessment Fee revenues (pursuant to subsection 8 of NRS 176.059) for FY 2016 and FY 2017.											
<b>FY 2018: Note 1 represents legislative actions approved during the 2015 Legislative Session.</b>												
[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.											
<b>FY 2018: Notes 2 through 7 represent legislative actions approved during the 2017 Legislative Session.</b>												
[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.											
[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 Legislatively Approved budget after the May 1, 2017, approval of the General Fund revenue forecast by the Economic Forum.											
<b>FY 2019: Notes 1 through 3 represent legislative actions approved during the 2017 Legislative Session.</b>												
[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 hygiene 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 MAY 1, 2019, FORECAST  
ACTUAL: FY 2016 THROUGH FY 2018 AND FORECAST: FY 2019 THROUGH FY 2021  
ECONOMIC FORUM'S FORECAST FOR FY 2019, FY 2020, AND FY 2021 APPROVED AT THE MAY 1, 2019, MEETING  
ADJUSTED FOR ACTIONS APPROVED BY THE 2019 LEGISLATURE (80<sup>TH</sup> SESSION)**

DESCRIPTION	ECONOMIC FORUM MAY 1, 2019, FORECAST											
	FY 2016 ACTUAL	%	FY 2017 ACTUAL	%	FY 2018 ACTUAL	%	FY 2019 FORECAST	%	FY 2020 FORECAST	%	FY 2021 FORECAST	%
		Change		Change		Change	Change	Change	Change	Change	Change	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.

**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 amounts shown for FY 2019, FY 2020, and FY 2021 are based on information provided by 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 amounts shown for FY 2019 and FY 2020 are based on information provided by GOED.  
  
Pursuant to S.B. 1 (29th Special Session (2015)), for certain qualifying projects, the Governor's Office of Economic Development (GOED) is required to issue transferrable tax credits that may be used against the Modified Business Tax, Insurance Premium Tax, and the Gaming Percentage Fee Tax. The amount of transferrable tax credits are equal to \$9,500 for each qualified employee employed by the participants in the project, to a maximum of 4,000 employees. The amount of credits approved by GOED may not exceed \$7.6 million per fiscal year (though any unissued credits may be issued in subsequent fiscal years), and GOED may not issue total credits in excess of \$38 million. The forecasts for FY 2019, FY 2020, and FY 2021 do not include any credits issued under these provisions, as there are currently no qualifying projects receiving these credits.
- [TC-3] Pursuant to S.B. 357 (2013), the Nevada New Markets Jobs Act allows insurance companies to receive a credit against the tax imposed on insurance premiums in exchange for making qualified equity investments in community development entities, particularly those that are local and minority-owned. A total of \$200 million in qualified equity investments may be certified by the Department of Business and Industry. In exchange for making the qualified equity investment, insurance companies are entitled to receive a credit against the Insurance Premium Tax in an amount equal to 58 percent of the total qualified equity investment that is certified by the Department. The credits may be taken in increments beginning on the second anniversary date of the original investment, based on a percentage of the qualified 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%.  
  
Under the provisions of S.B. 357, the insurance companies were allowed to begin taking tax credits in the third quarter of FY 2015. The amounts shown for FY 2019 and FY 2020 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.  
  
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).

**GENERAL FUND REVENUES - ECONOMIC FORUM MAY 1, 2019, FORECAST  
 ACTUAL: FY 2016 THROUGH FY 2018 AND FORECAST: FY 2019 THROUGH FY 2021  
 ECONOMIC FORUM'S FORECAST FOR FY 2019, FY 2020, AND FY 2021 APPROVED AT THE MAY 1, 2019, MEETING  
 ADJUSTED FOR ACTIONS APPROVED BY THE 2019 LEGISLATURE (80<sup>TH</sup> SESSION)**

DESCRIPTION	FY 2016 ACTUAL		FY 2017 ACTUAL		FY 2018 ACTUAL		ECONOMIC FORUM MAY 1, 2019, FORECAST						
		% Change		% Change		% Change	FY 2019 FORECAST	% Change	FY 2020 FORECAST	% Change	FY 2021 FORECAST	% Change	
[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 amount shown for FY 2019 reflects estimates of actual and forecast credits that have been issued or will be issued in that fiscal year, based on information provided by GOED. The amounts shown for FY 2020 and FY 2021 are based on the maximum amount that can be issued in each fiscal year.													
[TC-5] A.B. 165 (2015) allows taxpayers who make donations of money to certain scholarship organizations to receive a dollar-for-dollar credit against the taxpayer's liability for the Modified Business Tax (MBT). The total amount of credits that may be approved by the Department of Taxation (Department) is \$5 million in FY 2016, \$5.5 million in FY 2017, and 110 percent of the total amount of credits authorized in the previous year, for all subsequent fiscal years. The amounts shown reflect the estimate based on the assumption that the total amount authorized for each fiscal year will be donated to a qualified scholarship organization and taken as credits against the MBT.													
S.B. 555 (2017) authorized an additional \$20 million in credits against the MBT under this program in Fiscal Year 2018 beyond those that were authorized in FY 2018 based on the provisions of A.B. 165 (2015). Any amount of the \$20 million in credits that is not approved by the Department may be issued in future fiscal years. 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). The forecasts for FY 2020 and FY 2021 are based on the maximum amount of annual credits allowed based on the statutory formula in A.B. 165 only.													
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. The forecasts for FY 2020 and FY 2021 are 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).													
[TC-6] S.B. 412 (2015) provides a tax credit against the Modified Business Tax (MBT) to certain employers who match the contribution of an employee to one of the college savings plans offered through the Nevada Higher Education Prepaid Tuition Program and the Nevada College Savings Program authorized under existing law. The amount of the tax credit is equal to 25 percent of the matching contribution, not to exceed \$500 per contributing employee per year, and any unused credits may be carried forward for 5 years. The provisions relating to the Nevada College Savings Program are effective January 1, 2016, and the Higher Education Prepaid Tuition Program are effective July 1, 2016. The amounts shown are estimates based on information provided by the Treasurer's Office on enrollment and contributions for the college savings plans.													
[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.													

**TABLE 1**  
**ECONOMIC FORUM MAY 1, 2019, GENERAL FUND REVENUE FORECAST FOR FY 2019, FY 2020, AND FY 2021**  
**BEFORE AND AFTER TAX CREDITS APPROVED AT THE MAY MEETING**  
**AND WITHOUT ADJUSTMENT FOR MEASURES APPROVED BY THE 2019 LEGISLATURE (80TH SESSION)**

DESCRIPTION	ECONOMIC FORUM MAY 1, 2019, FORECAST <u>BEFORE AND AFTER TAX CREDITS AND</u> <u>WITHOUT ADJUSTMENT FOR MEASURES APPROVED BY THE 2019 LEGISLATURE</u>						
	FY 2019	% Change	FY 2020	% Change	FY 2021	% Change	2019-2021 BIENNIUM*
<b>Economic Forum May 1, 2019, Forecast <u>Before</u> Tax Credits and <u>Without</u> Adjustments Approved by the 2019 Legislature</b> <b>ESTIMATED TAX CREDITS APPROVED BY THE ECONOMIC FORUM AT THE MAY 1, 2019, MEETING</b> <b>COMMERCE TAX CREDIT</b> COMMERCE TAX CREDIT (S.B. 483 (2015)) Pursuant to S.B. 483 (2015), a business that pays the Commerce Tax may take a credit against that business's Modified Business Tax (MBT) due during the current fiscal year, in an amount not to exceed 50% of the Commerce Tax paid by the business for the preceding fiscal year. The credit can be taken against any or all of the four quarterly MBT payments for the current fiscal year, but any amount of credit not used cannot be carried forward and used in succeeding fiscal years. The total estimated Commerce Tax credit amount listed for each fiscal year is aggregated for all three components of the MBT (MBT-NFI, MBT-FI, and MBT-Mining).	\$4,401,312,361	17.4%	\$4,461,335,205	1.4%	\$4,585,880,805	2.8%	\$9,047,216,009
<b>COMMERCE TAX CREDIT</b> COMMERCE TAX CREDIT (S.B. 483 (2015))	-\$56,222,000		-\$59,128,000		-\$62,145,000		-\$121,273,000
<b>Economic Forum May 1, 2019, Forecast <u>Before</u> Tax Credits and <u>Without</u> Adjustments for Measures Approved by the 2019 Legislature (<u>After Commerce Tax Credits</u>)</b> <b>TAX CREDIT PROGRAMS</b> TRANSFERRABLE FILM TAX CREDIT PROGRAM (S.B. 165 (2013)) Pursuant to S.B. 165 (2013), the Governor's Office of Economic Development (GOED) could issue up to \$20 million per fiscal year for a total of \$80 million for the four-year pilot program in transferrable tax credits that may be used against the Modified Business Tax, Insurance Premium Tax, and Gaming Percentage Fee Tax. The 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 2019, FY 2020, and FY 2021 are based on information provided by GOED.	\$4,345,090,361	15.9%	\$4,402,207,205	1.3%	\$4,523,735,805	2.8%	\$8,925,943,009
<b>TAX CREDIT PROGRAMS</b> TRANSFERRABLE FILM TAX CREDIT PROGRAM (S.B. 165 (2013))	-\$3,770,609		-\$5,000,000		-\$6,000,000		-\$11,000,000

**TABLE 1**  
**ECONOMIC FORUM MAY 1, 2019, GENERAL FUND REVENUE FORECAST FOR FY 2019, FY 2020, AND FY 2021**  
**BEFORE AND AFTER TAX CREDITS APPROVED AT THE MAY MEETING**  
**AND WITHOUT ADJUSTMENT FOR MEASURES APPROVED BY THE 2019 LEGISLATURE (80TH SESSION)**

DESCRIPTION	ECONOMIC FORUM MAY 1, 2019, FORECAST BEFORE AND AFTER TAX CREDITS AND WITHOUT ADJUSTMENT FOR MEASURES APPROVED BY THE 2019 LEGISLATURE						
	FY 2019	% Change	FY 2020	% Change	FY 2021	% Change	2019-2021 BIENNIUM*
<p>NEVADA EDUCATIONAL CHOICE SCHOLARSHIP TAX CREDIT PROGRAM (A.B. 165 (2015)/S.B. 555 (2017))</p> <p>A.B. 165 (2015) allows taxpayers who make donations of money to certain scholarship organizations to receive a dollar-for-dollar credit against the taxpayer's liability for the Modified Business Tax (MBT). The total amount of credits that may be approved by the Department of Taxation 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).</p> <p>S.B. 555 (2017) authorized an additional \$20 million in credits against the MBT under this program in Fiscal Year 2018 beyond those that were authorized in FY 2018 based on the provisions of A.B. 165 (2015). Any amount of the \$20 million in credits that is not approved by the Department may be issued in future fiscal years. 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). The forecasts for FY 2020 and FY 2021 are based on the maximum amount of annual credits allowed based on the statutory formula in A.B. 165 only.</p>	-\$18,131,350		-\$14,641,000		-\$16,105,100		-\$30,746,100
<p>NEVADA NEW MARKETS JOBS ACT TAX CREDIT PROGRAM (S.B. 357 (2013))</p> <p>Pursuant to S.B. 357 (2013), the Nevada New Markets Jobs Act allows insurance companies to receive a credit against the tax imposed on insurance premiums in exchange for making qualified equity investments in community development entities, particularly those that are local and minority-owned. A total of \$200 million in qualified equity investments may be certified by the Department of Business and Industry. In exchange for making the qualified equity investment, insurance companies are entitled to receive a credit against the Insurance Premium Tax in an amount equal to 58 percent of the total qualified equity investment that is certified by the Department. The credits may be taken in increments beginning on the second anniversary date of the original investment, as follows:</p> <p>2 years after the investment is made: 12 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</p> <p>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 2019 Session.</p>	-\$22,000,000		-\$7,195,974				-\$7,195,974

**TABLE 1**  
**ECONOMIC FORUM MAY 1, 2019, GENERAL FUND REVENUE FORECAST FOR FY 2019, FY 2020, AND FY 2021**  
**BEFORE AND AFTER TAX CREDITS APPROVED AT THE MAY MEETING**  
**AND WITHOUT ADJUSTMENT FOR MEASURES APPROVED BY THE 2019 LEGISLATURE (80TH SESSION)**

DESCRIPTION	ECONOMIC FORUM MAY 1, 2019, FORECAST BEFORE AND AFTER TAX CREDITS AND WITHOUT ADJUSTMENT FOR MEASURES APPROVED BY THE 2019 LEGISLATURE						
	FY 2019	% Change	FY 2020	% Change	FY 2021	% Change	2019-2021 BIENNIUM*
<p>ECONOMIC DEVELOPMENT TRANSFERRABLE TAX CREDIT PROGRAMS (S.B. 1 (28TH S.S.)/S.B. 1 (29TH S.S.))</p> <p>Pursuant to S.B. 1 (28th Special Session (2014)), for certain qualifying projects with a capital investment of at least \$3.5 billion, the Governor's Office of Economic Development (GOED) is required to issue transferrable tax credits that may be used against the Modified Business Tax, Insurance Premium Tax, and the Gaming Percentage Fee Tax. The amount of transferrable tax credits are equal to \$12,500 for each qualified employee employed by the participants in the project, to a maximum of 6,000 employees, plus 5 percent of the first \$1 billion of new capital investment in the State made collectively by the participants in the qualifying project, plus an additional 2.8 percent of the next \$2.5 billion in new capital investment in the State made collectively by the participants in the project. The amount of credits approved by GOED may not exceed \$45 million per fiscal year (though any unissued credits may be issued in subsequent fiscal years), and GOED may not issue total credits in excess of \$195 million.</p> <p>Pursuant to S.B. 1 (29th Special Session (2015)), for certain qualifying projects with a capital investment of at least \$1 billion, the Governor's Office of Economic Development (GOED) is required to issue transferrable tax credits that may be used against the Modified Business Tax, Insurance Premium Tax, and the Gaming Percentage Fee Tax. The amount of transferrable tax credits are equal to \$9,500 for each qualified employee employed by the participants in the project, to a maximum of 4,000 employees. The amount of credits approved by GOED may not exceed \$7.6 million per fiscal year (though any unissued credits may be issued in subsequent fiscal years), and GOED may not issue total credits in excess of \$38 million.</p> <p>The amounts shown reflect estimates based on information provided by GOED during the 2019 Session on the amount of credits that will be used or be approved for use in FY 2019, FY 2020, and FY 2021.</p>	-\$41,943,604		-\$21,912,500				-\$21,912,500
<p>CATALYST ACCOUNT TRANSFERRABLE TAX CREDIT PROGRAM (S.B. 507 (2015)/A.B. 1 (29TH S.S.))</p> <p>S.B. 507 (2015) authorizes the Governor's Office of Economic Development (GOED) to approve 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 2019 and FY 2020 are based on information provided by GOED on the amount of credits that will be used or approved for use in FY 2019 and FY 2020. The amount shown for FY 2021 is the estimate based on the maximum amount that can be issued in that fiscal year.</p>	-\$2,227,500		-\$3,247,500		-\$5,000,000		-\$8,247,500

**TABLE 1**  
**ECONOMIC FORUM MAY 1, 2019, GENERAL FUND REVENUE FORECAST FOR FY 2019, FY 2020, AND FY 2021**  
**BEFORE AND AFTER TAX CREDITS APPROVED AT THE MAY MEETING**  
**AND WITHOUT ADJUSTMENT FOR MEASURES APPROVED BY THE 2019 LEGISLATURE (80TH SESSION)**

DESCRIPTION	ECONOMIC FORUM MAY 1, 2019, FORECAST <u>BEFORE</u> AND <u>AFTER</u> TAX CREDITS AND <u>WITHOUT</u> ADJUSTMENT FOR MEASURES APPROVED BY THE 2019 LEGISLATURE						
	FY 2019	% Change	FY 2020	% Change	FY 2021	% Change	2019-2021 BIENNIUM*
COLLEGE SAVINGS PLAN EMPLOYER MATCHING EMPLOYEE CONTRIBUTION TAX CREDIT PROGRAM (S.B. 412 (2015)) S.B. 412 (2015) provides a tax credit against the Modified Business Tax (MBT) to certain employers who match the contribution of an employee to one of the college savings plans offered through the Nevada Higher Education Prepaid Tuition Program and the Nevada College Savings Program authorized under existing law. The amount of the tax credit is equal to 25 percent of the matching contribution, not to exceed \$500 per contributing employee per year, and any unused credits may be carried forward for 5 years. The amounts shown are estimates based on information provided by the Treasurer's Office on enrollment and contributions for the college savings plans.	-\$1,000		-\$50,000		-\$50,000		-\$100,000
TOTAL - ALL OTHER TAX CREDITS APPROVED BY ECONOMIC FORUM AT THE MAY 1, 2019, MEETING	<u>-\$88,074,063</u>		<u>-\$52,046,974</u>		<u>-\$27,155,100</u>		<u>-\$79,202,074</u>
<b>Economic Forum May 1, 2019, Forecast <u>After</u> Tax Credits and <u>Without</u> Adjustments for Measures Approved by the 2019 Legislature</b>	<b><u>\$4,257,016,298</u></b>	<b>15.2%</b>	<b><u>\$4,350,160,231</u></b>	<b>2.2%</b>	<b><u>\$4,496,580,705</u></b>	<b>3.4%</b>	<b><u>\$8,846,740,935</u></b>

\* The amounts shown in the 2019-2021 Biennium column represent the sum of the FY 2020 and FY 2021 amounts and do not include any amounts shown for FY 2019.

**TABLE 2  
ADJUSTMENTS TO THE ECONOMIC FORUM MAY 1, 2019, FORECAST FOR THE 2019-21 BIENNIUM  
FOR MEASURES APPROVED BY THE 2019 LEGISLATURE (80th SESSION)**

DESCRIPTION	ESTIMATED REVENUE IMPACT FROM LEGISLATIVE ACTIONS						
	FY 2019	% Change	FY 2020	% Change	FY 2021	% Change	2019-2021 BIENNIUM*
<b>Economic Forum May 1, 2019, Forecast <u>Before</u> Tax Credits and <u>Without</u> Adjustments for Measures Approved by the 2019 Legislature</b>	<b>\$4,401,312,361</b>	<b>17.4%</b>	<b>\$4,461,335,205</b>	<b>1.4%</b>	<b>\$4,585,880,805</b>	<b>2.8%</b>	<b>\$9,047,216,009</b>
<b>ADJUSTMENTS TO REVENUE</b>							
<b>TAXES</b>							
SALES & USE TAX (A.B. 445) 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.			\$16,459,000		\$21,945,000		\$38,404,000
SALES & USE TAX: GENERAL FUND COMMISSION - LSST (A.B. 445) 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.			\$160,000		\$214,000		\$374,000
SALES & USE TAX: GENERAL FUND COMMISSION - BCCRT (A.B. 445) 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.			\$72,000		\$96,000		\$168,000
SALES & USE TAX: GENERAL FUND COMMISSION - SCCRT (A.B. 445) 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.			\$252,000		\$336,000		\$588,000
SALES & USE TAX: GENERAL FUND COMMISSION - PTT (A.B. 445) 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.			\$184,000		\$246,000		\$430,000
FLAT FEES - RESTRICTED SLOTS (S.B. 535) 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.			\$153,700		\$154,900		\$308,600
NON-RESTRICTED SLOTS (S.B. 535) 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.			\$1,149,400		\$1,143,900		\$2,293,300
CIGARETTE TAX (A.B. 535) 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.							



**TABLE 2**  
**ADJUSTMENTS TO THE ECONOMIC FORUM MAY 1, 2019, FORECAST FOR THE 2019-21 BIENNIUM**  
**FOR MEASURES APPROVED BY THE 2019 LEGISLATURE (80th SESSION)**

DESCRIPTION	ESTIMATED REVENUE IMPACT FROM LEGISLATIVE ACTIONS						
	FY 2019	% Change	FY 2020	% Change	FY 2021	% Change	2019-2021 BIENNIUM*
<b>TAXES (CONTINUED)</b>							
<p><b>MODIFIED BUSINESS TAX - NONFINANCIAL (MBT-NFI) (S.B. 551)</b>  S.B. 551 permanently repeals the provisions requiring the tax rates for the Modified Business Tax (MBT) 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.</p> <p>As a result of the passage of this bill, the rate for the MBT-NFI, which was to be reduced to 1.378% for all taxable wages in excess of \$50,000 per calendar quarter, effective July 1, 2019, will remain at the current rate of 1.475% on and after that date.</p>			\$44,101,000		\$45,827,000		\$89,928,000
<p><b>MODIFIED BUSINESS TAX - FINANCIAL (MBT-FI) (S.B. 551)</b>  S.B. 551 permanently repeals the provisions requiring the tax rates for the Modified Business Tax (MBT) 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.</p> <p>As a result of the passage of this bill, the rate for the MBT-FI, which was to be reduced to 1.853% for all taxable wages in a calendar quarter, effective July 1, 2019, will remain at the current rate of 2.0% on and after that date.</p>			\$2,335,000		\$2,420,000		\$4,755,000
<p><b>MODIFIED BUSINESS TAX - MINING (MBT-MINING) (S.B. 551)</b>  S.B. 551 permanently repeals the provisions requiring the tax rates for the Modified Business Tax (MBT) 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.</p> <p>As a result of the passage of this bill, the rate for the MBT-Mining, which was to be reduced to 1.853% for all taxable wages in a calendar quarter, effective July 1, 2019, will remain at the current rate of 2.0% on and after that date.</p>			\$1,730,000		\$1,751,000		\$3,481,000
<p><b>GOVERNMENTAL SERVICES TAX - GST (S.B. 541)</b>  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.</p>			\$21,954,000		\$22,321,000		\$44,275,000
<p><b>OTHER TOBACCO TAX (S.B. 263)</b>  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.</p>			\$3,699,000		\$7,931,000		\$11,630,000
<b>NET IMPACT - TOTAL TAXES</b>			<u>\$92,249,100</u>		<u>\$104,385,800</u>		<u>\$196,634,900</u>

**TABLE 2  
ADJUSTMENTS TO THE ECONOMIC FORUM MAY 1, 2019, FORECAST FOR THE 2019-21 BIENNIUM  
FOR MEASURES APPROVED BY THE 2019 LEGISLATURE (80th SESSION)**

DESCRIPTION	ESTIMATED REVENUE IMPACT FROM LEGISLATIVE ACTIONS						
	FY 2019	% Change	FY 2020	% Change	FY 2021	% Change	2019-2021 BIENNIUM*
<b>OTHER REVENUE</b>							
<b>COURT ADMINISTRATIVE ASSESSMENTS</b> 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.			\$351,220		\$270,166		\$621,386
<b>COST RECOVERY PLAN</b> 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.			\$280,554		\$87,840		\$368,394
<b>NET IMPACT - OTHER REVENUE</b>			<u>\$631,774</u>		<u>\$358,006</u>		<u>\$989,780</u>
<b>NET IMPACT - ADJUSTMENTS TO REVENUE</b>			<u>\$92,880,874</u>		<u>\$104,743,806</u>		<u>\$197,624,680</u>
<b>ECONOMIC FORUM MAY 1, 2019, FORECAST BEFORE TAX CREDITS AND WITH ADJUSTMENTS FOR MEASURES APPROVED BY THE 2019 LEGISLATURE</b>	<u>\$4,401,312,361</u>	17.4%	<u>\$4,554,216,079</u>	3.5%	<u>\$4,690,624,611</u>	3.0%	<u>\$9,244,840,689</u>

\* The amounts shown in the 2019-2021 Biennium column represent the sum of the FY 2020 and FY 2021 amounts and do not include any amounts shown for FY 2019.

**TABLE 2  
ADJUSTMENTS TO THE ECONOMIC FORUM MAY 1, 2019, FORECAST FOR THE 2019-21 BIENNIUM  
FOR MEASURES APPROVED BY THE 2019 LEGISLATURE (80th SESSION)**

DESCRIPTION	ESTIMATED REVENUE IMPACT FROM LEGISLATIVE ACTIONS						
	FY 2019	% Change	FY 2020	% Change	FY 2021	% Change	2019-2021 BIENNIUM*
<b>Economic Forum May 1, 2019, Forecast <u>Before</u> Tax Credits and <u>With</u> Adjustments for Measures Approved by the 2019 Legislature</b>	<b>\$4,401,312,361</b>	<b>17.4%</b>	<b>\$4,554,216,079</b>	<b>3.5%</b>	<b>\$4,690,624,611</b>	<b>3.0%</b>	<b>\$9,244,840,689</b>
Commerce Tax Credit	-\$56,222,000		-\$59,128,000		-\$62,145,000		-\$121,273,000
<b>Economic Forum May 1, 2019, Forecast <u>Before</u> Tax Credits and <u>With</u> Adjustments for Measures Approved by the 2019 Legislature (<u>After Commerce Tax Credits</u>)</b>	<b>\$4,345,090,361</b>	<b>15.9%</b>	<b>\$4,495,088,079</b>	<b>3.5%</b>	<b>\$4,628,479,611</b>	<b>3.0%</b>	<b>\$9,123,567,689</b>
<b>ADJUSTMENTS TO TAX CREDIT PROGRAMS</b>							
NEVADA NEW MARKETS JOBS ACT TAX CREDIT PROGRAM (A.B. 446) Pursuant to A.B. 446, 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).							
NEVADA EDUCATIONAL CHOICE SCHOLARSHIP TAX CREDIT PROGRAM (A.B. 458) A.B. 458 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.							
NEVADA EDUCATIONAL CHOICE SCHOLARSHIP TAX CREDIT PROGRAM (S.B. 551) S.B. 551 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.							
AFFORDABLE HOUSING TRANSFERRABLE TAX CREDIT PROGRAM (S.B. 448) S.B. 448 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.							
<b>NET IMPACT - ADJUSTMENTS TO TAX CREDIT PROGRAMS</b>							
			\$3,241,000		-\$5,294,900		-\$2,053,900
Tax Credits Approved by Legislature - Economic Forum May 1, 2019, Forecast	-\$88,074,063		-\$52,046,974		-\$27,155,100		-\$79,202,074
<b>TOTAL TAX CREDITS <u>WITH</u> ADJUSTMENTS FOR MEASURES APPROVED BY THE 2019 LEGISLATURE</b>	<b><u>-\$88,074,063</u></b>		<b><u>-\$48,805,974</u></b>		<b><u>-\$32,450,000</u></b>		<b><u>-\$81,255,974</u></b>
<b>Economic Forum May 1, 2019, Forecast <u>After</u> Tax Credits and <u>With</u> Adjustments for Measures Approved by the 2019 Legislature (<u>After Commerce Tax Credits</u>)</b>	<b>\$4,257,016,298</b>	<b>15.2%</b>	<b>\$4,446,282,105</b>	<b>4.4%</b>	<b>\$4,596,029,611</b>	<b>3.4%</b>	<b>\$9,042,311,715</b>

\* The amounts shown in the 2019-2021 Biennium column represent the sum of the FY 2020 and FY 2021 amounts and do not include any amounts shown for FY 2019.

**TABLE 2**

**ADJUSTMENTS TO THE ECONOMIC FORUM MAY 1, 2019, FORECAST FOR THE 2019-21 BIENNIUM  
ADJUSTMENTS TO THE DISTRIBUTIVE SCHOOL ACCOUNT (DSA)/K-12 EDUCATION FOR THE 2019-21 BIENNIUM  
BASED ON MEASURES APPROVED BY THE 2019 LEGISLATURE (80th SESSION)**

DESCRIPTION	ESTIMATED REVENUE IMPACT FROM LEGISLATIVE ACTIONS						
	FY 2019	% Change	FY 2020	% Change	FY 2021	% Change	2019-2021 BIENNIUM*
LOCAL SCHOOL SUPPORT TAX (LSST) (A.B. 445) 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. <b>Estimated LSST revenue includes proceeds dedicated to county school districts and the DSA.</b>			\$21,236,000		\$28,315,000		\$49,551,000
STATE 3% ROOM TAX - I.P. 1 (2009) (S.B. 555) S.B. 544 requires the proceeds generated from the State 3% Room Tax deposited in the State Supplemental School Support Fund, pursuant to I.P. 1 (2009 Session), to be transferred to the Distributive School Account (DSA) for FY 2020 and FY 2021. The transfer of the room tax proceeds to the DSA provides a State General Fund offset in FY 2020 and FY 2021. Beginning in FY 2022, the proceeds from the State 3% Room Tax will remain in the State Supplemental School Support Fund and will be used to provide funding for K-12 education as intended under I.P. 1.			\$187,177,000		\$190,585,000		\$377,762,000
RETAIL MARIJUANA EXCISE TAX (S.B. 545) S.B. 545 requires the proceeds from the 10 percent retail marijuana excise tax, which were previously deposited in the Account to Stabilize the Operation of the State Government (Rainy Day Fund) pursuant to S.B. 555 (2017), to be permanently deposited in the State Distributive School Account.			\$58,554,600		\$61,253,900		\$119,808,500
WHOLESALE MARIJUANA TAX (A.B. 533) A.B. 533 creates the Cannabis Compliance Board (Board) as a new state agency and transfers the administration of the recreational and medical marijuana programs from the Department of Taxation to the Board, effective July 1, 2020. The transfer of these duties to the Board results in increased expenditures relating to the administration of the marijuana programs, which reduces the amount of revenue from the 15% wholesale marijuana tax that is transferred to the State Distributive School Account.			-\$743,675		-\$882,748		-\$1,626,423
<b>NET IMPACT - DSA/K-12 EDUCATION</b>			<b><u>\$266,223,925</u></b>		<b><u>\$279,271,152</u></b>		<b><u>\$545,495,077</u></b>

**GENERAL FUND AND DISTRIBUTIVE SCHOOL ACCOUNT (DSA)  
ADJUSTMENTS TO THE GENERAL FUND AND DSA/K-12 EDUCATION FOR THE 2019-21 BIENNIUM  
BASED ON MEASURES APPROVED BY THE 2019 LEGISLATURE (80th SESSION)**

DESCRIPTION	ESTIMATED REVENUE IMPACT FROM LEGISLATIVE ACTIONS						
	FY 2019	% Change	FY 2020	% Change	FY 2021	% Change	2019-2021 BIENNIUM*
GENERAL FUND - ADJUSTMENTS TO REVENUE			\$92,880,874		\$104,743,806		\$197,624,680
GENERAL FUND - ADJUSTMENTS TO TAX CREDIT PROGRAMS			\$3,241,000		-\$5,294,900		-\$2,053,900
<b>NET IMPACT - GENERAL FUND</b>			<b><u>\$96,121,874</u></b>		<b><u>\$99,448,906</u></b>		<b><u>\$195,570,780</u></b>
DISTRIBUTIVE SCHOOL ACCOUNT (DSA)/K-12 EDUCATION			\$266,223,925		\$279,271,152		\$545,495,077
<b>NET IMPACT - GENERAL FUND AND DSA/K-12 EDUCATION</b>			<b><u>\$362,345,799</u></b>		<b><u>\$378,720,058</u></b>		<b><u>\$741,065,857</u></b>

\* The amounts shown in the 2019-2021 Biennium column represent the sum of the FY 2020 and FY 2021 amounts and do not include any amounts shown for FY 2019.

**TABLE 3**  
**ECONOMIC FORUM MAY 1, 2019, GENERAL FUND REVENUE FORECAST FOR FY 2019, FY 2020, AND FY 2021**  
**BEFORE AND AFTER TAX CREDIT PROGRAMS APPROVED DURING THE 2013 AND 2015 LEGISLATIVE SESSIONS**  
**AND WITH ADJUSTMENT FOR MEASURES APPROVED BY THE 2019 LEGISLATURE (80TH SESSION)**

DESCRIPTION	ECONOMIC FORUM MAY 1, 2019, FORECAST <u>BEFORE AND AFTER</u> TAX CREDITS AND <u>WITH</u> ADJUSTMENT FOR MEASURES APPROVED BY THE 2019 LEGISLATURE						
	FY 2019	%	FY 2020	%	FY 2021	%	2019-2021 BIENNIUM*
<b>Economic Forum May 1, 2019, Forecast <u>Before</u> Tax Credits and <u>Without</u> Adjustments Approved by the 2019 Legislature</b> Adjustments to Revenue Based on Measures Approved by the 2019 Legislature (80th Session) <u>Before Tax Credits</u>	\$4,401,312,361	17.4%	\$4,461,335,205	1.4%	\$4,585,880,805	2.8%	\$9,047,216,009
			\$92,880,874		\$104,743,806		\$197,624,680
<b>Economic Forum May 1, 2019, Forecast <u>Before</u> Tax Credits and <u>With</u> Adjustments Approved by the 2019 Legislature</b>	\$4,401,312,361	17.4%	\$4,554,216,079	3.5%	\$4,690,624,611	3.0%	\$9,244,840,689
<b>ESTIMATED TAX CREDITS - COMMERCE TAX</b> COMMERCE TAX CREDIT (S.B. 483 (2015)) Pursuant to S.B. 483 (2015), a business that pays the Commerce Tax may take a credit against that business's Modified Business Tax (MBT) due during the current fiscal year, in an amount not to exceed 50% of the Commerce Tax paid by the business for the preceding fiscal year. The credit can be taken against any or all of the four quarterly MBT payments for the current fiscal year, but any amount of credit not used cannot be carried forward and used in succeeding fiscal years. The total estimated Commerce Tax credit amount listed for each fiscal year is aggregated for all three components of the MBT (MBT-NFI, MBT-FI, and MBT-Mining).	-\$56,222,000		-\$59,128,000		-\$62,145,000		-\$121,273,000
<b>Economic Forum May 1, 2019, Forecast <u>Before</u> Tax Credits and <u>With</u> Adjustments for Measures Approved by the 2019 Legislature (<u>After Commerce Tax Credits</u>)</b>	\$4,345,090,361	15.9%	\$4,495,088,079	3.5%	\$4,628,479,611	3.0%	\$9,123,567,689
<b>ESTIMATED TAX CREDITS - TAX CREDIT PROGRAMS</b> TRANSFERRABLE FILM TAX CREDIT PROGRAM (S.B. 165 (2013)/A.B. 492 (2017)) 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 2019, FY 2020, and FY 2021 are based on information provided by GOED.	-\$3,770,609		-\$5,000,000		-\$6,000,000		-\$11,000,000

**TABLE 3**  
**ECONOMIC FORUM MAY 1, 2019, GENERAL FUND REVENUE FORECAST FOR FY 2019, FY 2020, AND FY 2021**  
**BEFORE AND AFTER TAX CREDIT PROGRAMS APPROVED DURING THE 2013 AND 2015 LEGISLATIVE SESSIONS**  
**AND WITH ADJUSTMENT FOR MEASURES APPROVED BY THE 2019 LEGISLATURE (80TH SESSION)**

DESCRIPTION	ECONOMIC FORUM MAY 1, 2019, FORECAST BEFORE AND AFTER TAX CREDITS AND WITH ADJUSTMENT FOR MEASURES APPROVED BY THE 2019 LEGISLATURE						
	FY 2019	% Change	FY 2020	% Change	FY 2021	% Change	2019-2021 BIENNIUM*
<p>NEVADA EDUCATIONAL CHOICE SCHOLARSHIP TAX CREDIT PROGRAM (A.B. 165 (2015)/S.B. 555 (2017)/A.B. 458 (2019)/S.B. 551 (2019))</p> <p>A.B. 165 (2015) allows taxpayers who make donations of money to certain scholarship organizations to receive a dollar-for-dollar credit against the taxpayer's liability for the Modified Business Tax (MBT). The total amount of credits that may be approved by the Department of Taxation 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).</p> <p>S.B. 555 (2017) authorized an additional \$20 million in credits against the MBT under this program in Fiscal Year 2018 beyond those that were authorized in FY 2018 based on the provisions of A.B. 165 (2015). Any amount of the \$20 million in credits that is not approved by the Department may be issued in future fiscal years.</p> <p>A.B. 458 (2019) permanently eliminated the 10 percent increase in the amount of credits that may be authorized in each year, capping the total amount that may be authorized in each year at \$6,655,000 beginning in FY 2020. The bill additionally clarified that the \$6,655,000 limit per year applies to the combined credits that may be taken under both chapters of the MBT (Chapters 363A and 363B), rather than as a separate limit for each chapter.</p> <p>S.B. 551 (2019) authorized an additional \$4,745,000 in credits against the MBT (Chapters 363A and 363B combined) under this program per year in FY 2020 and FY 2021 beyond those that were authorized in those years based on the provisions of A.B. 458 (2019). Any amount of the \$4,745,000 million in credits that is not approved by the Department in each fiscal year may be issued in future fiscal years.</p> <p>The forecast for FY 2019 is based on the amount of the \$20 million that was awarded in FY 2018 pursuant to S.B. 555 (2017), 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). The forecasts for FY 2020 and FY 2021 are based on the maximum of \$6,655,000 per fiscal year allowed pursuant to A.B. 458 (2019), plus the additional \$4,745,000 per year allowed pursuant to S.B. 551 (2019).</p>	-\$18,131,350		-\$11,400,000		-\$11,400,000		-\$22,800,000

**TABLE 3  
 ECONOMIC FORUM MAY 1, 2019, GENERAL FUND REVENUE FORECAST FOR FY 2019, FY 2020, AND FY 2021  
 BEFORE AND AFTER TAX CREDIT PROGRAMS APPROVED DURING THE 2013 AND 2015 LEGISLATIVE SESSIONS  
 AND WITH ADJUSTMENT FOR MEASURES APPROVED BY THE 2019 LEGISLATURE (80TH SESSION)**

DESCRIPTION	ECONOMIC FORUM MAY 1, 2019, FORECAST BEFORE AND AFTER TAX CREDITS AND WITH ADJUSTMENT FOR MEASURES APPROVED BY THE 2019 LEGISLATURE						
	FY 2019	% Change	FY 2020	% Change	FY 2021	% Change	2019-2021 BIENNIUM*
<p>NEVADA NEW MARKETS JOBS ACT TAX CREDIT PROGRAM (S.B. 357 (2013)/A.B. 446 (2019))</p> <p>Pursuant to S.B. 357 (2013), the Nevada New Markets Jobs Act allows insurance companies to receive a credit against the tax imposed on insurance premiums in exchange for making qualified equity investments in community development entities, particularly those that are local and minority-owned. A total of \$200 million in qualified equity investments may be certified by the Department of Business and Industry. In exchange for making the qualified equity investment, insurance companies are entitled to receive a credit against the Insurance Premium Tax in an amount equal to 58 percent of the total qualified equity investment that is certified by the Department. The credits may be taken in increments beginning on the second anniversary date of the original investment, as follows:</p> <p>2 years after the investment is made: 12 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</p> <p>Under the provisions of S.B. 357, the insurance companies were allowed to begin taking tax credits in the third quarter of FY 2015. The amounts shown for FY 2019, FY 2020, and FY 2021 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 2019 Session.</p> <p>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).</p>	-\$22,000,000		-\$7,195,974				-\$7,195,974

**TABLE 3  
ECONOMIC FORUM MAY 1, 2019, GENERAL FUND REVENUE FORECAST FOR FY 2019, FY 2020, AND FY 2021  
BEFORE AND AFTER TAX CREDIT PROGRAMS APPROVED DURING THE 2013 AND 2015 LEGISLATIVE SESSIONS  
AND WITH ADJUSTMENT FOR MEASURES APPROVED BY THE 2019 LEGISLATURE (80TH SESSION)**

DESCRIPTION	ECONOMIC FORUM MAY 1, 2019, FORECAST BEFORE AND AFTER TAX CREDITS AND WITH ADJUSTMENT FOR MEASURES APPROVED BY THE 2019 LEGISLATURE						
	FY 2019	% Change	FY 2020	% Change	FY 2021	% Change	2019-2021 BIENNIUM*
<p>ECONOMIC DEVELOPMENT TRANSFERRABLE TAX CREDIT PROGRAMS (S.B. 1 (28TH S.S.)/S.B. 1 (29TH S.S.))</p> <p>Pursuant to S.B. 1 (28th Special Session (2014)), for certain qualifying projects with a capital investment of at least \$3.5 billion, the Governor's Office of Economic Development (GOED) is required to issue transferrable tax credits that may be used against the Modified Business Tax, Insurance Premium Tax, and the Gaming Percentage Fee Tax. The amount of transferrable tax credits are equal to \$12,500 for each qualified employee employed by the participants in the project, to a maximum of 6,000 employees, plus 5 percent of the first \$1 billion of new capital investment in the State made collectively by the participants in the qualifying project, plus an additional 2.8 percent of the next \$2.5 billion in new capital investment in the State made collectively by the participants in the project. The amount of credits approved by GOED may not exceed \$45 million per fiscal year (though any unissued credits may be issued in subsequent fiscal years), and GOED may not issue total credits in excess of \$195 million.</p> <p>Pursuant to S.B. 1 (29th Special Session (2015)), for certain qualifying projects with a capital investment of at least \$1 billion, the Governor's Office of Economic Development (GOED) is required to issue transferrable tax credits that may be used against the Modified Business Tax, Insurance Premium Tax, and the Gaming Percentage Fee Tax. The amount of transferrable tax credits are equal to \$9,500 for each qualified employee employed by the participants in the project, to a maximum of 4,000 employees. The amount of credits approved by GOED may not exceed \$7.6 million per fiscal year (though any unissued credits may be issued in subsequent fiscal years), and GOED may not issue total credits in excess of \$38 million.</p> <p>The amounts shown reflect estimates based on information provided by GOED during the 2019 Session on the amount of credits that will be used or be approved for use in FY 2019, FY 2020, and FY 2021.</p>	-\$41,943,604		-\$21,912,500				-\$21,912,500
<p>CATALYST ACCOUNT TRANSFERRABLE TAX CREDIT PROGRAM (S.B. 507 (2015)/A.B. 1 (29TH S.S.))</p> <p>S.B. 507 (2015) authorizes the Governor's Office of Economic Development (GOED) to approve 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 2019 and FY 2020 are based on information provided by GOED on the amount of credits that will be used or approved for use in FY 2019 and FY 2020. The amount shown for FY 2021 is the estimate based on the maximum amount that can be issued in that fiscal year.</p>	-\$2,227,500		-\$3,247,500		-\$5,000,000		-\$8,247,500

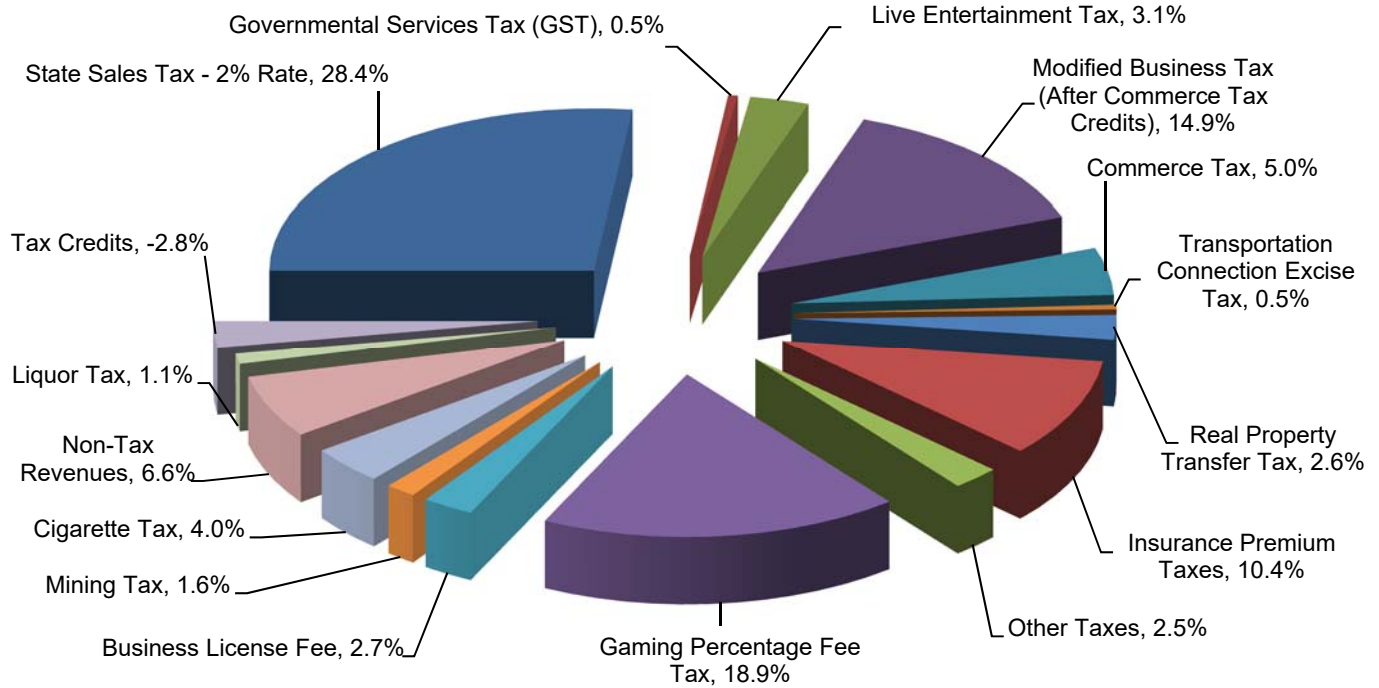


**TABLE 3**  
**ECONOMIC FORUM MAY 1, 2019, GENERAL FUND REVENUE FORECAST FOR FY 2019, FY 2020, AND FY 2021**  
**BEFORE AND AFTER TAX CREDIT PROGRAMS APPROVED DURING THE 2013 AND 2015 LEGISLATIVE SESSIONS**  
**AND WITH ADJUSTMENT FOR MEASURES APPROVED BY THE 2019 LEGISLATURE (80TH SESSION)**

DESCRIPTION	ECONOMIC FORUM MAY 1, 2019, FORECAST <u>BEFORE AND AFTER</u> TAX CREDITS AND <u>WITH</u> ADJUSTMENT FOR MEASURES APPROVED BY THE 2019 LEGISLATURE						
	FY 2019	% Change	FY 2020	% Change	FY 2021	% Change	2019-2021 BIENNIUM*
<p>COLLEGE SAVINGS PLAN EMPLOYER MATCHING EMPLOYEE CONTRIBUTION TAX CREDIT PROGRAM (S.B. 412 (2015))</p> <p>S.B. 412 (2015) provides a tax credit against the Modified Business Tax (MBT) to certain employers who match the contribution of an employee to one of the college savings plans offered through the Nevada Higher Education Prepaid Tuition Program and the Nevada College Savings Program authorized under existing law. The amount of the tax credit is equal to 25 percent of the matching contribution, not to exceed \$500 per contributing employee per year, and any unused credits may be carried forward for 5 years. The amounts shown are estimates based on information provided by the Treasurer's Office on enrollment and contributions for the college savings plans.</p>	-\$1,000		-\$50,000		-\$50,000		-\$100,000
<p>AFFORDABLE HOUSING TRANSFERRABLE TAX CREDIT PROGRAM (S.B. 448 (2019))</p> <p>S.B. 448 (2019) authorizes the Housing Division of the Department of Business and Industry (Division) to approve a total of \$40 million of transferrable tax credits that may be used against the Modified Business Tax, Insurance Premium Tax, and Gaming Percentage Fee Tax. Under the provisions of S.B. 448, the Division may award up to \$10 million in 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.</p>					-\$10,000,000		-\$10,000,000
<p>TOTAL - ALL OTHER TAX CREDITS APPROVED BY ECONOMIC FORUM AT THE MAY 1, 2019, MEETING ADJUSTED FOR MEASURES BY THE 2019 LEGISLATURE</p>	-\$88,074,063		-\$48,805,974		-\$32,450,000		-\$81,255,974
<p><b>Economic Forum May 1, 2019, Forecast <u>After</u> Tax Credits Approved on May 1, 2019, and <u>With</u> Adjustments Approved by the 2019 Legislature</b></p>	\$4,257,016,298	15.2%	\$4,446,282,105	4.4%	\$4,596,029,611	3.4%	\$9,042,311,715
<p><b>Economic Forum May 1, 2019, Forecast <u>After</u> Tax Credits Approved on May 1, 2019, and <u>Without</u> Adjustments Approved by the 2019 Legislature</b></p>	\$4,257,016,298	15.2%	\$4,350,160,231	2.2%	\$4,496,580,705	3.4%	\$8,846,740,935
<p><b>Difference <u>After</u> Tax Credits: Economic Forum May 1, 2019, Forecast <u>With</u> Less <u>Without</u> Adjustments Approved by the 2019 Legislature</b></p>			\$96,121,874		\$99,448,906		\$195,570,780

\* The amounts shown in the 2019-2021 Biennium column represent the sum of the FY 2020 and FY 2021 amounts and do not include any amounts shown for FY 2019.

# NEVADA GENERAL FUND REVENUE ACTUAL BY SOURCE BEFORE TAX CREDITS – FY 2018



## ACTUAL GENERAL FUND REVENUE - FY 2018 AMOUNTS SHOWN FOR EACH REVENUE SOURCE ARE BEFORE TAX CREDITS<sup>(2.)</sup>

	<u>Millions</u> <u>\$'s</u>	<u>% of</u> <u>Total*</u>		<u>Millions</u> <u>\$'s</u>	<u>% of</u> <u>Total*</u>
<b>Taxes:</b>			<b>Other Taxes:</b>		
Gaming Percentage Fee Tax (1.)	\$757.8	18.9%	Sales Tax Commissions	\$46.4	1.2%
State Sales Tax - 2% Rate	\$1,142.8	28.4%	Other Gaming Taxes & Fees	\$27.7	0.7%
Insurance Premium Taxes (1.)	\$418.9	10.4%	Other Tobacco Tax	\$16.5	0.4%
Cigarette Tax	\$160.7	4.0%	Annual Slot Tax Transfer	\$5.0	0.1%
<b>Live Entertainment Tax:</b>			Branch Bank Excise Tax	\$2.7	0.1%
Gaming Establishments	\$100.9	2.5%	<b>Subtotal Other Taxes</b>	<b>\$98.4</b>	<b>2.5%</b>
Non-Gaming Establishments	\$24.5	0.6%	<b>Subtotal Taxes</b>	<b>\$3,866.2</b>	<b>96.2%</b>
Modified Business Tax (MBT) (1.)(2.)	\$597.8	14.9%	<b>Non-Tax Revenues</b>		
Commerce Tax	\$201.9	5.0%	Licenses	\$138.9	3.5%
Transportation Connection Excise Tax	\$21.8	0.5%	Fees and Fines	\$66.4	1.6%
Real Property Transfer Tax	\$103.4	2.6%	Use of Money and Property	\$9.5	0.2%
Business License Fee	\$109.3	2.7%	Miscellaneous Revenues	\$51.0	1.3%
Liquor Tax	\$44.2	1.1%	<b>Subtotal Non-Tax Revenues</b>	<b>\$265.9</b>	<b>6.6%</b>
Mining Tax	\$63.5	1.6%			
Governmental Services Tax (GST)	\$20.3	0.5%			
			<b>Total General Fund - Before Tax Credit Programs</b>	<b>\$4,132.1</b>	<b>102.8%</b>
			<b>Tax Credit Programs</b>	<b>-\$113.4</b>	<b>-2.8%</b>
			<b>Total General Fund - After Tax Credit Programs</b>	<b>\$4,018.7</b>	<b>100.0%</b>

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

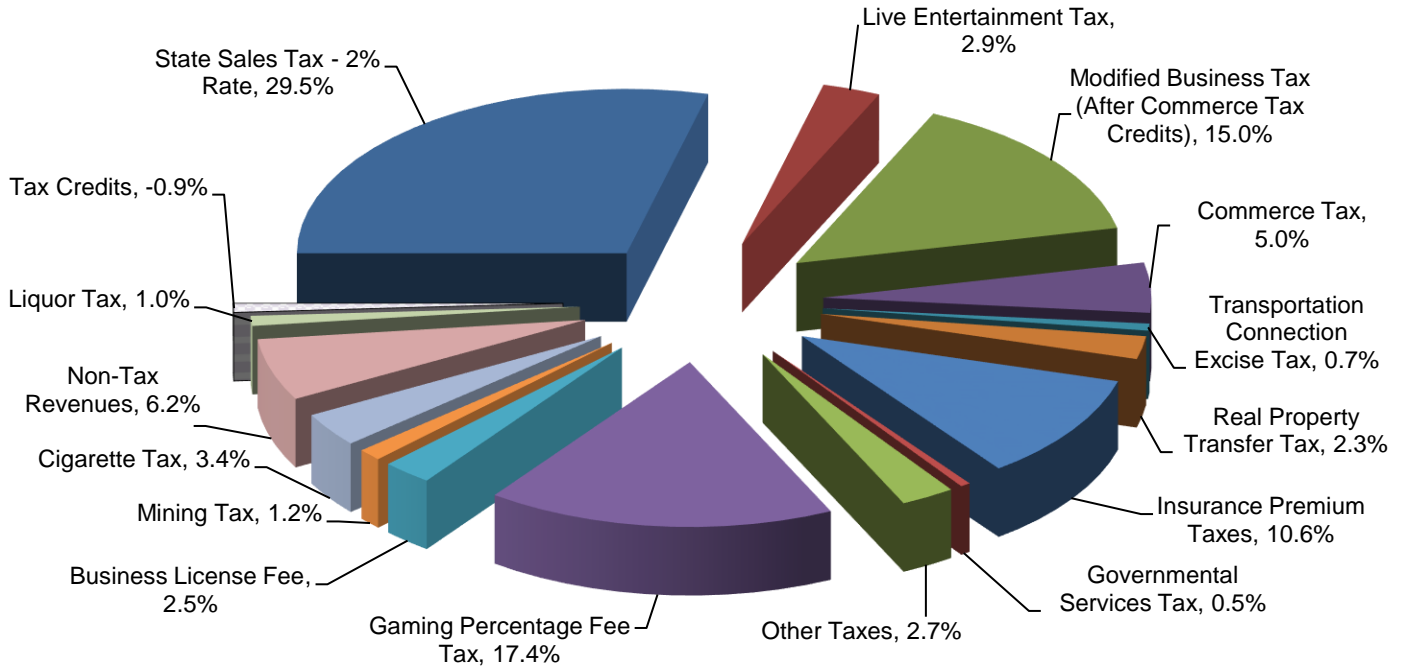
(1.) The Gaming Percentage Fee Tax, the Modified Business Tax, and the Insurance Premium Tax may be impacted by one or more tax credit programs approved by the Legislature.

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

# NEVADA GENERAL FUND REVENUE

## ECONOMIC FORUM MAY 1, 2019 FORECAST, 2019-21 BIENNIUM

### ADJUSTED FOR ACTIONS APPROVED BY THE 2019 LEGISLATURE (80<sup>TH</sup> SESSION)



### ESTIMATED GENERAL FUND REVENUE: 2019-21 BIENNIUM (FY 2020 & FY 2021) ECONOMIC FORUM MAY 1, 2019, FORECAST ADJUSTED FOR ACTIONS APPROVED BY THE 2019 LEGISLATURE (80<sup>TH</sup> SESSION)

	Millions \$'s	% of Total*		Millions \$'s	% of Total*
<b>Taxes:</b>			<b>Other Taxes:</b>		
Gaming Percentage Fee Tax (2.)	\$1,573.4	17.4%	Sales Tax Commissions (1.)	\$108.4	1.2%
State Sales Tax - 2% Rate (1.)	\$2,667.1	29.5%	Other Gaming Taxes & Fees (1.)	\$59.2	0.7%
Insurance Premium Taxes (2.)	\$962.3	10.6%	Other Tobacco Tax (1.)	\$51.3	0.6%
Cigarette Tax	\$308.5	3.4%	Annual Slot Tax Transfer	\$10.0	0.1%
<b>Live Entertainment Tax:</b>			Branch Bank Excise Tax	\$5.5	0.1%
Gaming Establishments	\$207.7	2.3%	<b>Subtotal Other Taxes</b>	<b>\$234.3</b>	<b>2.7%</b>
Non-Gaming Establishments	\$52.0	0.6%	<b>Subtotal Taxes</b>	<b>\$8,564.0</b>	<b>94.7%</b>
Modified Business Tax (MBT) (1.)(2.)(3.)	\$1,358.3	15.0%	<b>Non-Tax Revenues</b>		
Commerce Tax	\$454.0	5.0%	Licenses	\$283.9	3.1%
Transportation Connection Excise Tax	\$66.3	0.7%	Fees and Fines	\$135.6	1.5%
Real Property Transfer Tax	\$211.4	2.3%	Use of Money and Property	\$37.7	0.4%
Business License Fee	\$226.4	2.5%	Miscellaneous Revenues (1.)	\$102.4	1.2%
Liquor Tax	\$91.7	1.0%	<b>Subtotal Non-Tax Revenues</b>	<b>\$559.6</b>	<b>6.2%</b>
Mining Tax	\$106.3	1.2%	<b>Total General Fund - <u>Before</u> Tax Credit Programs</b>	<b>\$9,123.6</b>	<b>100.9%</b>
Governmental Services Tax (1.)	\$44.3	0.5%	<b>Tax Credit Programs (1.)</b>	<b>-\$81.3</b>	<b>-0.9%</b>
			<b>Total General Fund - <u>After</u> Tax Credit Programs</b>	<b>\$9,042.3</b>	<b>100.0%</b>

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

(1.) Denotes a revenue source affected by legislative actions approved by the 2019 Legislature. See Table 2 on page 20 for a description of the legislative action and the estimated impact for each revenue source.

(2.) The Gaming Percentage Fee Tax, the Modified Business Tax, and the Insurance Premium Tax may be impacted by one or more tax credit programs approved by the Legislature. See Table 3 on page 25 and the General Fund Revenue Table on page 7 for information on the tax credit programs and their estimated impact.

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



## GENERAL FUND APPROPRIATIONS

As noted in the table below, the 2019 Legislature appropriated \$9.326 billion from the State General Fund over the 2019-21 biennium, which is approximately \$22.8 million more than the amount recommended by the Governor in The Executive Budget. Refer to page 35 for additional details regarding the total appropriations approved for the 2019-21 biennium.

	Governor Recommended	Legislature Approved	Difference
<b>FY 2019</b>			
Cost of Session	\$ 20,000,000	\$ 18,000,000	\$ (2,000,000)
Supplemental Appropriations	\$ 64,141,841	\$ 33,188,558	\$ (30,953,283)
One-Time Appropriations	\$ 248,614,982	\$ 308,550,654	\$ 59,935,672
Restoration of Fund Balances	\$ 18,753,908	\$ 38,001,517	\$ 19,247,609
<b>Total FY 2019</b>	<b>\$ 351,510,731</b>	<b>\$ 397,740,729</b>	<b>\$ 46,229,998</b>
<b>FY 2020</b>			
One-Time Appropriations	\$ 12,028,992	\$ 38,947,588	\$ 26,918,596
Operating Appropriations	\$ 4,405,415,556	\$ 4,368,808,982	\$ (36,606,574)
<b>Total FY 2020</b>	<b>\$ 4,417,444,548</b>	<b>\$ 4,407,756,570</b>	<b>\$ (9,687,978)</b>
<b>Total Cumulative</b>	<b>\$ 4,768,955,279</b>	<b>\$ 4,805,497,299</b>	<b>\$ 36,542,020</b>
<b>FY 2021</b>			
One-Time Appropriations	\$ 7,500,000	\$ 13,358,618	\$ 5,858,618
Operating Appropriations	\$ 4,526,690,350	\$ 4,507,094,894	\$ (19,595,456)
<b>Total FY 2021</b>	<b>\$ 4,534,190,350</b>	<b>\$ 4,520,453,512</b>	<b>\$ (13,736,838)</b>
<b>Total Cumulative</b>	<b>\$ 9,303,145,629</b>	<b>\$ 9,325,950,811</b>	<b>\$ 22,805,182</b>

For FY 2020, General Fund operating appropriations of \$4.369 billion were approved, which represents an 8.0 percent increase when compared to \$4.044 billion appropriated for FY 2019 (includes supplemental appropriations and appropriation transfers between FY 2018 and FY 2019). For FY 2021, General Fund operating appropriations of \$4.507 billion were approved, which represents a 3.2 percent increase from the FY 2020 operating appropriations. Operating appropriations approved by the 2019 Legislature were approximately \$36.6 million less in FY 2020 and approximately \$19.6 million less in FY 2021 than the amounts recommended by the Governor.

The following table compares the Governor's recommended General Fund operating appropriations with the operating appropriations approved by the 2019 Legislature. Please refer to the sections on functional areas of state government for additional information concerning the General Fund operating appropriations as approved by the 2019 Legislature.

General Fund Operating Appropriations					
Governor Recommended versus Legislature Approved					
2019-21 Biennium					
	Governor Recommended		Legislature Approved		Difference
Elected Officials	\$ 348,804,363	3.9%	\$ 339,256,794	3.8%	\$ (9,547,569)
Finance and Administration	\$ 83,323,623	0.9%	\$ 88,385,181	1.0%	\$ 5,061,558
K-12 Education	\$ 3,055,839,613	34.2%	\$ 3,093,824,075	34.9%	\$ 37,984,462
Nevada System of Higher Education	\$ 1,412,477,074	15.8%	\$ 1,379,563,069	15.5%	\$ (32,914,005)
Commerce and Industry	\$ 115,757,894	1.3%	\$ 112,087,632	1.3%	\$ (3,670,262)
Health and Human Services	\$ 3,020,565,288	33.9%	\$ 2,977,464,630	33.5%	\$ (43,100,658)
Public Safety	\$ 787,587,135	8.8%	\$ 774,692,679	8.7%	\$ (12,894,456)
Infrastructure	\$ 84,424,838	0.9%	\$ 87,004,451	1.0%	\$ 2,579,613
Special Purpose Agencies	\$ 23,326,078	0.3%	\$ 23,625,365	0.3%	\$ 299,287
<b>Total</b>	<b>\$ 8,932,105,906</b>	<b>100.0%</b>	<b>\$ 8,875,903,876</b>	<b>100.0%</b>	<b>\$ (56,202,030)</b>

After adjusting for interagency transfers, the total authority for spending for the 2019-21 biennium for revenue sources other than the General Fund is \$16.877 billion. Total spending authority from all sources, including General Fund appropriations, is \$25.753 billion, compared to \$23.086 billion for the 2017-19 biennium.

**GENERAL FUND APPROPRIATIONS  
2019 LEGISLATURE  
GOVERNOR RECOMMENDED VERSUS LEGISLATURE APPROVED**

	Governor Recommended	Legislature Approved	Difference
<b><u>FISCAL YEAR 2019</u></b>			
Supplemental Appropriations	\$ 64,141,841	\$ 33,188,558	\$ (30,953,283)
One-Time Appropriations	\$ 248,614,982	\$ 308,550,654	\$ 59,935,672
Restoration of Fund Balances	\$ 18,753,908	\$ 38,001,517	\$ 19,247,609
Cost of Legislature	\$ 20,000,000	\$ 18,000,000	\$ (2,000,000)
<b>Total Appropriations</b>	<b>\$ 351,510,731</b>	<b>\$ 397,740,729</b>	<b>\$ 46,229,998</b>
<b><u>FISCAL YEAR 2020</u></b>			
Operating Appropriations	\$ 2,945,585,924	\$ 2,885,985,450	\$ (59,600,474)
Distributive School Account	\$ 1,195,185,348	\$ 1,166,677,713	\$ (28,507,635)
Programs for Innovation and the Prevention of Remediation	\$ 89,218,829	\$ 131,107,961	\$ 41,889,132
Other State Education Programs	\$ 94,299,655	\$ 92,038,675	\$ (2,260,980)
New Nevada Education Funding	\$ 69,937,000	\$ 69,937,000	\$ -
School Safety	\$ 11,188,800	\$ 23,062,183	\$ 11,873,383
One-Time Appropriations	\$ 12,028,992	\$ 38,947,588	\$ 26,918,596
<b>Total Appropriations</b>	<b>\$ 4,417,444,548</b>	<b>\$ 4,407,756,570</b>	<b>\$ (9,687,978)</b>
<b><u>FISCAL YEAR 2021</u></b>			
Operating Appropriations	\$ 3,075,856,413	\$ 3,025,730,814	\$ (50,125,599)
Distributive School Account	\$ 1,189,369,493	\$ 1,162,939,824	\$ (26,429,669)
Programs for Innovation and the Prevention of Remediation	\$ 86,274,094	\$ 129,930,131	\$ 43,656,037
Other State Education Programs	\$ 94,064,550	\$ 90,716,059	\$ (3,348,491)
New Nevada Education Funding	\$ 69,937,000	\$ 69,937,000	\$ -
School Safety <sup>a.</sup>	\$ 11,188,800	\$ 27,841,066	\$ 16,652,266
One-Time Appropriations	\$ 7,500,000	\$ 13,358,618	\$ 5,858,618
<b>Total Appropriations</b>	<b>\$ 4,534,190,350</b>	<b>\$ 4,520,453,512</b>	<b>\$ (13,736,838)</b>
<b>Cumulative</b>	<b>\$ 9,303,145,629</b>	<b>\$ 9,325,950,811</b>	<b>\$ 22,805,182</b>

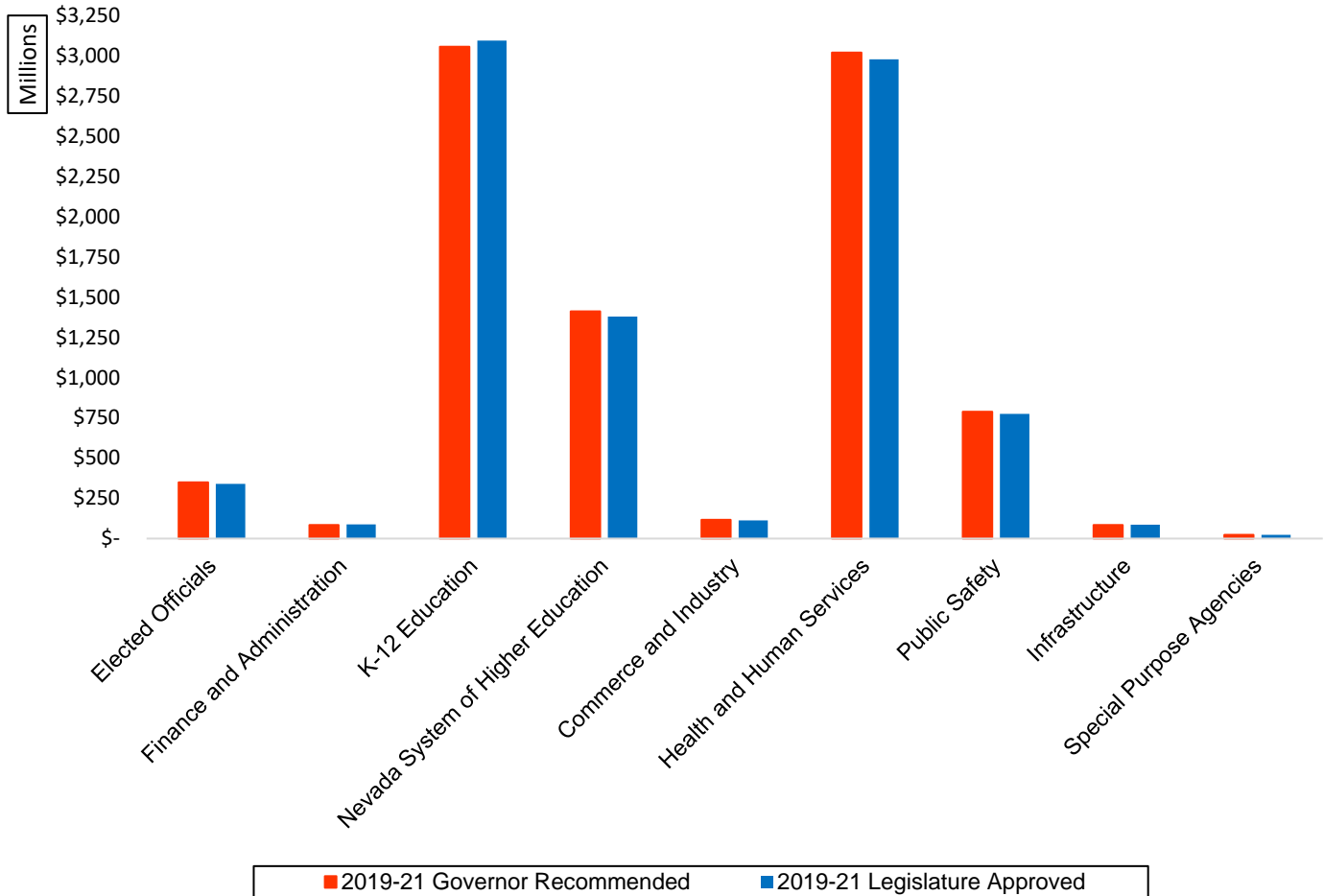
- a. Includes funding appropriated in S.B. 528 for block grants for contract or employee social workers or other licensed mental health professionals, school resource or school police officers and to support the implementation of a program of social, emotional and academic development (\$6,458,455 in FY 2020 and \$6,458,455 in FY 2021) and funding appropriated in S.B. 555 for block grants for contract or employee social workers or other licensed mental health professionals, school resource or school police officers (\$16,603,728 in FY 2020 and \$21,382,611 in FY 2021).

The above schedule does not include the following restricted transfers from General Fund sources:			
	FY 2019	FY 2020	FY 2021
Transfer to Millennium Scholarship	\$ 7,600,000	\$ 7,600,000	\$ 7,600,000
Transfer to Problem Gambling <sup>b.</sup>	\$ 1,308,600	\$ -	\$ -
Transfer to Nevada Arts Council	\$ 150,000	\$ 150,000	\$ 150,000
Transfer to Disaster Relief Account	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000
<b>Total Transfers</b>	<b>\$ 11,058,600</b>	<b>\$ 9,750,000</b>	<b>\$ 9,750,000</b>

- b. S.B. 535 eliminates the requirement, effective July 1, 2019, for an amount equal to \$2 for each slot machine from the quarterly fees on restricted and non-restricted slot machines to be allocated to the Account to Support Programs for the Prevention and Treatment of Problem Gambling.

# NEVADA GENERAL FUND APPROPRIATIONS COMPARISON OF 2019-21 BIENNIUM

**General Fund Appropriations by Functional Area  
Governor Recommended versus Legislature Approved: 2019-21 Biennium**



GENERAL FUND APPROPRIATIONS BY FUNCTIONAL AREA: 2019-21 BIENNIUM						
GOVERNOR RECOMMENDED VERSUS LEGISLATURE APPROVED						
	Governor Recommended 2019-21 Biennium		Legislature Approved 2019-21 Biennium		Legislature Approved versus Governor Recommended	
	Appropriations	Share of Total	Appropriations	Share of Total	Dollar Change	Percent Change
Elected Officials	\$ 348,804,363	3.9%	\$ 339,256,794	3.8%	\$ (9,547,569)	-2.7%
Finance and Administration	\$ 83,323,623	0.9%	\$ 88,385,181	1.0%	\$ 5,061,558	6.1%
K-12 Education	\$ 3,055,839,613	34.2%	\$ 3,093,824,075	34.9%	\$ 37,984,462	1.2%
Nevada System of Higher Education	\$ 1,412,477,074	15.8%	\$ 1,379,563,069	15.5%	\$ (32,914,005)	-2.3%
Commerce and Industry	\$ 115,757,894	1.3%	\$ 112,087,632	1.3%	\$ (3,670,262)	-3.2%
Health and Human Services	\$ 3,020,565,288	33.9%	\$ 2,977,464,630	33.5%	\$ (43,100,658)	-1.4%
Public Safety	\$ 787,587,135	8.8%	\$ 774,692,679	8.7%	\$ (12,894,456)	-1.6%
Infrastructure	\$ 84,424,838	0.9%	\$ 87,004,451	1.0%	\$ 2,579,613	3.1%
Special Purpose Agencies	\$ 23,326,078	0.3%	\$ 23,625,365	0.3%	\$ 299,287	1.3%
<b>Total</b>	<b>\$ 8,932,105,906</b>	<b>100.0%</b>	<b>\$ 8,875,903,876</b>	<b>100.0%</b>	<b>\$ (56,202,030)</b>	<b>-0.6%</b>

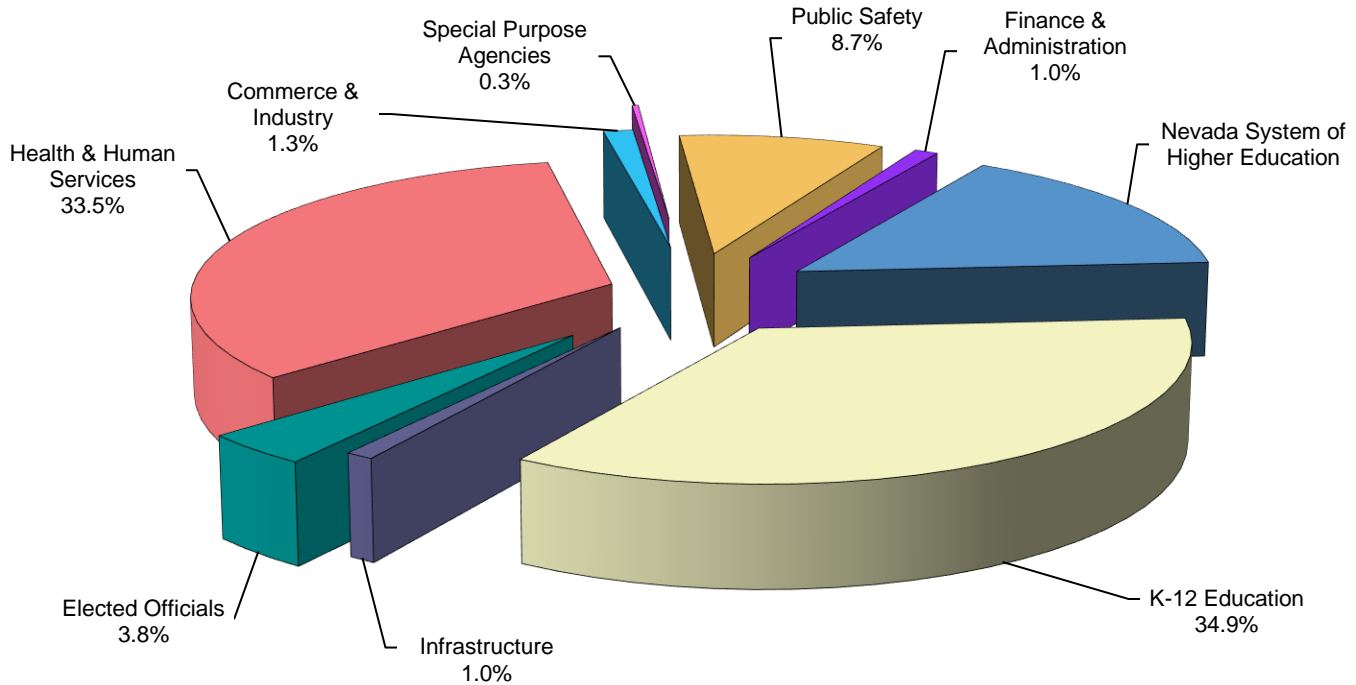


## GENERAL FUND OPERATING APPROPRIATIONS BY FUNCTIONAL AREA: 2017-19 AND 2019-21 BIENNIUM

Functional Area	Legislature Approved		Governor Recommended 2019-21				Legislature Approved 2019-21			
	2017-19 <sup>a</sup>		Amount	Share of Total	Dollar Change	Percent Change	Amount	Share of Total	Dollar Change	Percent Change
Amount	Share of Total	Amount								
Elected Officials <sup>b</sup>	\$ 345,508,590	4.3%	\$ 348,804,363	3.9%	\$ 3,295,773	1.0%	\$ 339,256,794	3.8%	\$ (6,251,796)	-1.8%
Finance and Administration	\$ 76,005,549	0.9%	\$ 83,323,623	0.9%	\$ 7,318,074	9.6%	\$ 88,385,181	1.0%	\$ 12,379,632	16.3%
Education										
K-12 Education	\$ 2,925,575,017	36.5%	\$ 3,055,839,613	34.2%	\$ 130,264,596	4.5%	\$ 3,093,824,075	34.9%	\$ 168,249,058	5.8%
Nevada System of Higher Education <sup>c</sup>	\$ 1,223,599,760	15.3%	\$ 1,412,477,074	15.8%	\$ 188,877,314	15.4%	\$ 1,379,563,069	15.5%	\$ 155,963,309	12.7%
Total Education <sup>c</sup>	\$ 4,149,174,777	51.8%	\$ 4,468,316,687	50.0%	\$ 319,141,910	7.7%	\$ 4,473,387,144	50.4%	\$ 324,212,367	7.8%
Commerce and Industry	\$ 115,643,915	1.4%	\$ 115,757,894	1.3%	\$ 113,979	0.1%	\$ 112,087,632	1.3%	\$ (3,556,283)	-3.1%
Health and Human Services	\$ 2,516,172,420	31.4%	\$ 3,020,565,288	33.9%	\$ 504,392,868	20.0%	\$ 2,977,464,630	33.5%	\$ 461,292,210	18.3%
Public Safety	\$ 716,746,442	8.9%	\$ 787,587,135	8.8%	\$ 70,840,693	9.9%	\$ 774,692,679	8.7%	\$ 57,946,237	8.1%
Infrastructure	\$ 78,128,971	1.0%	\$ 84,424,838	0.9%	\$ 6,295,867	8.1%	\$ 87,004,451	1.0%	\$ 8,875,480	11.4%
Special Purpose Agencies <sup>d</sup>	\$ 21,863,875	0.3%	\$ 23,326,078	0.3%	\$ 1,462,203	6.7%	\$ 23,625,365	0.3%	\$ 1,761,490	8.1%
<b>Total Appropriations</b>	<b>\$ 8,019,244,539</b>	<b>100.0%</b>	<b>\$ 8,932,105,906</b>	<b>100.0%</b>	<b>\$ 912,861,367</b>	<b>11.4%</b>	<b>\$ 8,875,903,876</b>	<b>100.0%</b>	<b>\$ 856,659,337</b>	<b>10.7%</b>

- a. Includes supplemental appropriations approved by the 2019 Legislature and transfers of appropriations between fiscal years.
- b. The 2019 Legislature approved General Fund operating appropriations for the 2019-21 biennium in the Elected Officials function for the newly established agency Office for New Americans; therefore, funding is not included in Legislature Approved 2017-19.
- c. For comparison purposes, the General Fund appropriations for the Nevada System of Higher Education in the Education function for the 2019-21 biennium includes \$19,750,000 for a new budget account Capacity Building Enhancement that is not included in the Legislature Approved 2017-19 operating appropriations.
- d. In Legislature Approved 2019-21, operating appropriations for two new agencies, Department of Indigent Defense Services and Department of Sentencing Policy, are included in the Special Purpose Agencies function compared to the Legislature Approved 2017-19.

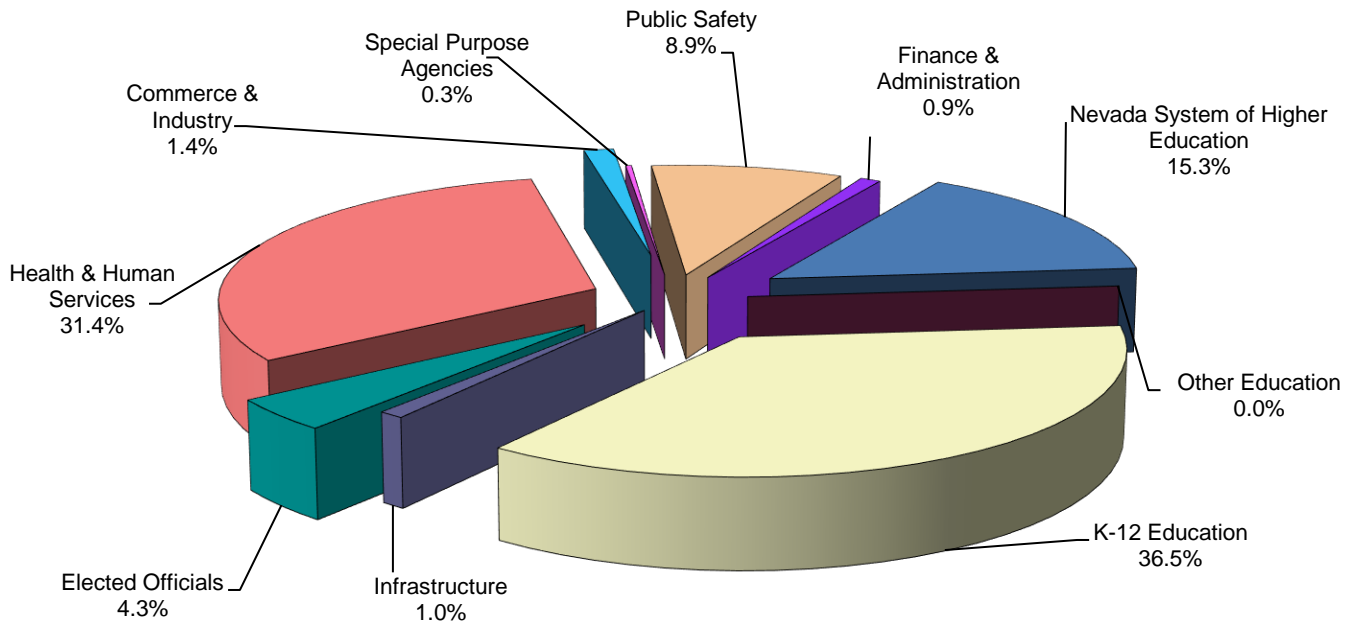
# NEVADA GENERAL FUND APPROPRIATIONS LEGISLATURE APPROVED - 2019-21 BIENNIUM



<b>LEGISLATURE APPROVED APPROPRIATIONS 2019-21 BIENNIUM</b>				
	<b>FY 2020</b>	<b>FY 2021</b>	<b>TOTAL</b>	<b>% of TOTAL</b>
Elected Officials <sup>a.,c.</sup>	\$ 170,088,174	\$ 169,168,620	\$ 339,256,794	3.8%
Finance & Administration	\$ 43,427,345	\$ 44,957,836	\$ 88,385,181	1.0%
Education:				
Kindergarten to 12th Grade	\$ 1,547,557,437	\$ 1,546,266,638	\$ 3,093,824,075	34.9%
Nevada System of Higher Education	<u>\$ 684,707,608</u>	<u>\$ 694,855,461</u>	<u>\$ 1,379,563,069</u>	<u>15.5%</u>
Subtotal Education	\$ 2,232,265,045	\$ 2,241,122,099	\$ 4,473,387,144	50.4%
Commerce & Industry	\$ 58,052,339	\$ 54,035,293	\$ 112,087,632	1.3%
Health & Human Services <sup>c., d.</sup>	\$ 1,428,541,671	\$ 1,548,922,959	\$ 2,977,464,630	33.5%
Public Safety	\$ 381,994,612	\$ 392,698,067	\$ 774,692,679	8.7%
Infrastructure	\$ 42,703,587	\$ 44,300,864	\$ 87,004,451	1.0%
Special Purpose Agencies <sup>b., d.</sup>	<u>\$ 11,736,209</u>	<u>\$ 11,889,156</u>	<u>\$ 23,625,365</u>	<u>0.3%</u>
<b>Total</b>	<b>\$ 4,368,808,982</b>	<b>\$ 4,507,094,894</b>	<b>\$ 8,875,903,876</b>	<b>100.0%</b>

- a. The Elected Officials function for Legislature Approved Appropriations 2019-21 includes \$3,683,816 pursuant to A.B. 542, Section 4, \$31,876,927 pursuant to A.B. 542, Section 5, \$25,505,447 pursuant to A.B. 542, Section 7, and \$77,308 pursuant to A.B. 542, Section 13 appropriated to the Board of Examiners for salary adjustment allocations.
- b. The 2019 Legislature approved operating appropriations totaling \$2,548,927 included in the Special Purpose Agencies function for two new agencies, Department of Indigent Defense Services and Department of Sentencing Policy.
- c. The 2019 Legislature approved moving the Commission for Persons Who are Deaf and Hard of Hearing from the Elected Officials function to the Health and Human Services function.
- d. The 2019 Legislature approved moving the State Public Defender from the Health and Human Services function to the Special Purpose Agencies function.

# NEVADA GENERAL FUND APPROPRIATIONS LEGISLATURE APPROVED – 2017-19 BIENNIUM



<b>LEGISLATURE APPROVED APPROPRIATIONS 2017-19 BIENNIUM <sup>a</sup></b>				
	<b>FY 2018</b>	<b>FY 2019</b>	<b>TOTAL</b>	<b>% of TOTAL</b>
Elected Officials <sup>b,d</sup>	\$ 156,993,301	\$ 188,515,289	\$ 345,508,590	4.3%
Finance & Administration	\$ 37,724,397	\$ 38,281,152	\$ 76,005,549	0.9%
Education:				
Kindergarten to 12th Grade	\$ 1,489,937,638	\$ 1,435,637,379	\$ 2,925,575,017	36.5%
Nevada System of Higher Education	\$ 604,955,114	\$ 618,644,646	\$ 1,223,599,760	15.3%
Other Education <sup>c</sup>	\$ -	\$ -	\$ -	0.0%
Subtotal Education	\$ 2,094,892,752	\$ 2,054,282,025	\$ 4,149,174,777	51.8%
Commerce & Industry	\$ 57,288,679	\$ 58,355,236	\$ 115,643,915	1.4%
Health & Human Services <sup>c</sup>	\$ 1,226,967,377	\$ 1,289,205,043	\$ 2,516,172,420	31.4%
Public Safety	\$ 352,485,595	\$ 364,260,847	\$ 716,746,442	8.9%
Infrastructure	\$ 39,674,554	\$ 38,454,417	\$ 78,128,971	1.0%
Special Purpose Agencies <sup>b</sup>	\$ 8,766,151	\$ 13,097,724	\$ 21,863,875	0.3%
<b>Total</b>	<b>\$ 3,974,792,806</b>	<b>\$ 4,044,451,733</b>	<b>\$ 8,019,244,539</b>	<b>100.0%</b>

- a. Includes supplemental appropriations approved by the 2019 Legislature and transfers of appropriations between fiscal years.
- b. The 2017 Legislature approved moving the Commission on Ethics from Elected Officials to Special Purpose Agencies and the operating appropriations were transferred to the Special Purpose Agencies function for the 2017-19 biennium.
- c. The transfer of the Commission on Postsecondary Education to the Department of Employment, Training and Rehabilitation was approved by the 2017 Legislature. For comparison purposes, the General Fund operating appropriations for the Commission on Postsecondary Education moved to the Health and Human Services function for Legislature Approved Appropriations 2017-19 Biennium from Other Education in the Education function as shown in previous biennia.
- d. The Elected Officials function for Legislature Approved Appropriations 2017-19 includes \$55,373,387 pursuant to A.B. 517 and \$27,689,196 pursuant to S.B. 368 appropriated to the Board of Examiners for salary adjustment allocations.

**GENERAL FUND SUPPLEMENTAL APPROPRIATIONS  
GOVERNOR RECOMMENDED v. LEGISLATURE APPROVED  
2019 LEGISLATURE**

BILL	CHAPTER	APPROPRIATED TO	PURPOSE	GOVERNOR RECOMMENDED			LEGISLATURE APPROVED		
				FY 2019	FY 2020	FY 2021	FY 2019	FY 2020	FY 2021
		Department of Public Safety, Division of Investigations	For an unanticipated shortfall in personnel costs.	\$ 56,912	\$ -	\$ -	\$ -	\$ -	\$ -
		Department of Conservation and Natural Resources, Division of Water Resources	For terminal leave payout costs.	\$ 160,138	\$ -	\$ -	\$ -	\$ -	\$ -
A.B. 517	582	Office of the Governor (Section 1)	For a shortfall in the utility costs for the Governor's Mansion.	\$ 8,475	\$ -	\$ -	\$ 8,475	\$ -	\$ -
A.B. 517	582	Office of the Governor (Section 2)	For a shortfall in operating costs.	\$ 12,500	\$ -	\$ -	\$ 12,500	\$ -	\$ -
A.B. 517	582	Office of the Governor, Office of Finance (Section 3)	For a shortfall for contract costs in the Budget Division.	\$ 66,556	\$ -	\$ -	\$ 33,556	\$ -	\$ -
A.B. 518	583	Department of Health and Human Services, Division of Public and Behavioral Health, Office of Health Administration (Section 1)	For an unanticipated shortfall in indirect cost rate revenue.	\$ 1,565,311	\$ -	\$ -	\$ 1,565,311	\$ -	\$ -
A.B. 524	372	Department of Corrections, Office of the Director (Section 1)	For an unanticipated shortfall in utilities costs, inmate-driven costs, food costs and medical costs.	\$ 1,479,223	\$ -	\$ -	\$ 5,169,127	\$ -	\$ -
A.B. 525		Department of Conservation and Natural Resources, Division of State Parks (Section 1)	For an unanticipated increase in terminal leave payout costs.	\$ 142,047	\$ -	\$ -	\$ -	\$ -	\$ -
A.B. 536	373	Commission on Judicial Discipline (Section 1)	For unanticipated operating expenses.	\$ -	\$ -	\$ -	\$ 49,897	\$ -	\$ -
S.B. 520	254	Department of Education, Distributive School Account (Section 1)	For an unanticipated increase in K-12 enrollment for the 2017-2018 and 2018-2019 school years.	\$ 36,492,628	\$ -	\$ -	\$ 8,246,261	\$ -	\$ -
S.B. 521	293	Department of Public Safety, Nevada Highway Patrol Division (Section 1)	For an unanticipated shortfall in dignitary protection services for visiting dignitaries.	\$ 64,664	\$ -	\$ -	\$ 113,000	\$ -	\$ -
S.B. 523	301	Department of Education (Section 1)	For an unanticipated shortfall in personnel services expenditures for literacy programs.	\$ -	\$ -	\$ -	\$ 11,344	\$ -	\$ -
S.B. 524	302	Public Employees' Benefits Program, Non-State Retiree Mitigation Account (Section 1)	For a projected shortfall related to the payment of supplemental subsidies for coverage of non-state, non-Medicare retirees under the Public Employees' Benefits Program for Fiscal Year 2019.	\$ -	\$ -	\$ -	\$ 127,819	\$ -	\$ -
S.B. 530	522	Nevada Supreme Court (Section 1)	For a projected shortfall related to judicial selection processes.	\$ -	\$ -	\$ -	\$ 6,000	\$ -	\$ -
S.B. 531		Department of Conservation and Natural Resources, Division of Forestry (Section 1)	For an unanticipated shortfall in firefighting costs.	\$ 9,600,000	\$ -	\$ -	\$ -	\$ -	\$ -
S.B. 532	330	Department of Health and Human Services, Division of Health Care Financing and Policy, Nevada Medicaid (Section 1)	For an increase in the Medicaid cost-per-eligible participant and decrease in intergovernmental transfer revenue for Fiscal Years 2018 and 2019.	\$ 14,493,387	\$ -	\$ -	\$ 17,808,203	\$ -	\$ -

**GENERAL FUND SUPPLEMENTAL APPROPRIATIONS  
GOVERNOR RECOMMENDED v. LEGISLATURE APPROVED  
2019 LEGISLATURE**

BILL	CHAPTER	APPROPRIATED TO	PURPOSE	GOVERNOR RECOMMENDED			LEGISLATURE APPROVED		
				FY 2019	FY 2020	FY 2021	FY 2019	FY 2020	FY 2021
S.B. 532	330	Department of Health and Human Services, Division of Health Care Financing and Policy, Nevada Check-Up Program (Section 2)	For unanticipated expenses for the support of the Nevada Check-Up Program.	\$ -	\$ -	\$ -	\$ 37,065	\$ -	\$ -
<b>TOTAL GENERAL FUND SUPPLEMENTAL APPROPRIATIONS</b>				<b>\$ 64,141,841</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 33,188,558</b>	<b>\$ -</b>	<b>\$ -</b>

**HIGHWAY FUND SUPPLEMENTAL APPROPRIATIONS  
GOVERNOR RECOMMENDED v. LEGISLATURE APPROVED  
2019 LEGISLATURE**

BILL	CHAPTER	APPROPRIATED TO	PURPOSE	GOVERNOR RECOMMENDED			LEGISLATURE APPROVED		
				FY 2019	FY 2020	FY 2021	FY 2019	FY 2020	FY 2021
		Department of Public Safety, Investigation Division	For an unanticipated shortfall in personnel costs.	\$ 12,898	\$ -	\$ -	\$ -	\$ -	\$ -
S.B. 522	294	Department of Public Safety, Nevada Highway Patrol Division (Section 1)	For an unanticipated shortfall in gasoline costs.	\$ 441,225	\$ -	\$ -	\$ 384,277	\$ -	\$ -
<b>TOTAL HIGHWAY FUND SUPPLEMENTAL APPROPRIATIONS</b>				<b>\$ 454,123</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 384,277</b>	<b>\$ -</b>	<b>\$ -</b>

**GENERAL FUND ONE-TIME APPROPRIATIONS  
GOVERNOR RECOMMENDED v. LEGISLATURE APPROVED  
2019 LEGISLATURE**

BILL	CHAPTER	APPROPRIATED TO	PURPOSE	GOVERNOR RECOMMENDED			LEGISLATURE APPROVED		
				FY 2019	FY 2020	FY 2021	FY 2019	FY 2020	FY 2021
A.B. 96	589	Department of Conservation and Natural Resources, Office of Historic Preservation (Section 1.6)	For the Office of Historic Preservation to carry out the Historic Sites Passport Program.	\$ -	\$ -	\$ -	\$ -	\$ 50,000	\$ -
A.B. 104	486	Account for the Nevada Main Street Program (Section 1)	For continued support of local Main Street programs.	\$ -	\$ -	\$ -	\$ 350,000	\$ -	\$ -
A.B. 111	596	Legislative Fund (Section 3)	For the Legislative Committee on Child Welfare and Juvenile Justice to conduct a study concerning the funding of the child welfare system to identify opportunities to maximize federal funding for the system.	\$ -	\$ -	\$ -	\$ -	\$ 200,000	\$ -
A.B. 150	487	Department of Health and Human Services, Division of Child and Family Services (Section 10)	For personnel costs to carry out the provisions of the bill which establishes a working group to study and make recommendations to improve the outcomes for persons who leave the custody of an agency which provides child welfare services upon reaching 18 years of age.	\$ -	\$ -	\$ -	\$ -	\$ 35,553	\$ 11,345
A.B. 176	478	Office of the Attorney General (Section 40.5)	For awarding grants of money to organizations for use to recruit and train persons to serve as sexual assault victims' advocates.	\$ -	\$ -	\$ -	\$ -	\$ 150,000	\$ 150,000
A.B. 196	488	Department of Education (Section 1)	To provide incentives for teachers who are currently employed to teach at a Title I school or a school designated as underperforming.	\$ -	\$ -	\$ -	\$ 5,000,000	\$ -	\$ -
A.B. 224	570	Nevada System of Higher Education (Section 6)	To enable the College of Southern Nevada to provide or obtain services necessary to assist and carry out the NV Grow Program.	\$ -	\$ -	\$ -	\$ -	\$ 425,000	\$ -
A.B. 229	597	Department of Conservation and Natural Resources, Office of Historic Preservation (Section 2)	To carry out a technical advisory program to provide assistance for the protection and preservation of buildings or other structures that are at least 50 years old.	\$ -	\$ -	\$ -	\$ -	\$ 10,000	\$ 20,000
A.B. 235	636	Nevada Advisory Commission on Mentoring (Section 3.3)	For initiating an affiliate process to support the work of the commission.	\$ -	\$ -	\$ -	\$ -	\$ 101,000	\$ -
A.B. 235	636	Nevada Advisory Commission on Mentoring (Section 3.6)	For expenses related to planning and hosting a statewide conference on mentoring.	\$ -	\$ -	\$ -	\$ -	\$ 5,000	\$ -
A.B. 235	636	Nevada Advisory Commission on Mentoring (Section 3.8)	For awarding grants of money to mentorship programs.	\$ -	\$ -	\$ -	\$ -	\$ 25,000	\$ 25,000
A.B. 236	633	Department of Public Safety, Division of Parole and Probation (Section 133.5)	For personnel costs.	\$ -	\$ -	\$ -	\$ -	\$ 150,337	\$ -
A.B. 250	489	Legislative Fund (Section 1)	For five members of the Legislative Committee on Public Lands and one staff member of the Legislative Counsel Bureau to attend informational meetings and tours in Washington D.C. during the 2019-20 Interim.	\$ -	\$ -	\$ -	\$ -	\$ 13,980	\$ -

**GENERAL FUND ONE-TIME APPROPRIATIONS  
GOVERNOR RECOMMENDED v. LEGISLATURE APPROVED  
2019 LEGISLATURE**

BILL	CHAPTER	APPROPRIATED TO	PURPOSE	GOVERNOR RECOMMENDED			LEGISLATURE APPROVED		
				FY 2019	FY 2020	FY 2021	FY 2019	FY 2020	FY 2021
A.B. 322	493	Eighth Judicial District (Section 2)	For the operation of each juvenile assessment center in the district, funding of proper mental health professional staff required at each assessment center, cost of support services not covered by Medicaid and funding of regional multidisciplinary prevention teams to provide support services directly to pupils in need of such services at schools throughout the district.	\$ -	\$ -	\$ -	\$ 3,000,000	\$ -	\$ -
A.B. 345	619	Department of Motor Vehicles (Section 148.4)	For computer programming for the online voter registration system.	\$ -	\$ -	\$ -	\$ -	\$ 125,700	\$ -
A.B. 345	619	Department of Motor Vehicles (Section 148.5)	For secured containers to store voter registration forms.	\$ -	\$ -	\$ -	\$ -	\$ 11,300	\$ -
A.B. 345	619	Secretary of State (Section 148.6)	For programming, development and maintenance of the online voter registration system and for developing a technical solution for same-day voter registration verification.	\$ -	\$ -	\$ -	\$ -	\$ 275,000	\$ 275,000
A.B. 345	619	Carson City, Churchill County, Clark County, Douglas County and Washoe County (Section 148.8)	For carrying out the provisions of the bill.	\$ -	\$ -	\$ -	\$ 3,342,652	\$ -	\$ -
A.B. 445	572	Interim Finance Committee (Section 16.5)	For allocation to the Department of Taxation for personnel and operating costs incurred relating to the implementation of the bill.	\$ -	\$ -	\$ -	\$ -	\$ 1,000,000	\$ -
A.B. 487	499	Department of Veterans Services (Section 1)	To provide financial assistance and support for the Adopt-a-Vet Dental Program.	\$ -	\$ -	\$ -	\$ -	\$ 250,000	\$ 250,000
A.B. 495	481	Nevada Alliance of Boys and Girls Clubs, Inc. (Section 1)	For programs provided by the alliance throughout the state.	\$ -	\$ -	\$ -	\$ -	\$ 2,000,000	\$ -
A.B. 495	481	Nevada Partners (Section 1.5)	For the construction and operation of a community learning center.	\$ -	\$ -	\$ -	\$ -	\$ 1,800,000	\$ -
A.B. 500	441	Office of the Governor, Office of Finance (Section 3 [1])	For the legacy systems data clean-up and interface builds for the replacement of the Advantage Financial and Human Resources System with the Enterprise Resources Planning System.	\$ 1,938,572	\$ -	\$ -	\$ 1,938,572	\$ -	\$ -
A.B. 500	441	Office of the Governor, Office of Finance (Section 3 [3])	For costs associated with the replacement of the Advantage Financial and Human Resources System.	\$ 40,500,000	\$ -	\$ -	\$ 31,031,801	\$ -	\$ -
A.B. 501	442	Department of Administration, Fleet Services Division (Section 1)	For the replacement of vehicles.	\$ 5,291,952	\$ -	\$ -	\$ 4,783,246	\$ -	\$ -
A.B. 502	443	Office of the Governor, Office of Finance (Section 1)	For an electronic tracking system for capital improvement projects.	\$ 500,000	\$ -	\$ -	\$ 500,000	\$ -	\$ -
A.B. 503	444	Department of Administration, Fleet Services Division (Section 1)	For the purchase of new vehicles.	\$ 5,059,053	\$ -	\$ -	\$ 5,567,759	\$ -	\$ -
A.B. 504	445	Department of Agriculture, Livestock Enforcement (Section 1 [1])	For the purchase of four replacement vehicles that are equipped to carry out law enforcement functions.	\$ 400,000	\$ -	\$ -	\$ 225,000	\$ -	\$ -



**GENERAL FUND ONE-TIME APPROPRIATIONS  
GOVERNOR RECOMMENDED v. LEGISLATURE APPROVED  
2019 LEGISLATURE**

BILL	CHAPTER	APPROPRIATED TO	PURPOSE	GOVERNOR RECOMMENDED			LEGISLATURE APPROVED		
				FY 2019	FY 2020	FY 2021	FY 2019	FY 2020	FY 2021
A.B. 504	445	Department of Agriculture, Veterinary Medical Services (Section 1 [2])	For new laboratory equipment.	\$ 159,605	\$ -	\$ -	\$ 159,605	\$ -	\$ -
A.B. 504	445	Department of Agriculture, Veterinary Medical Services (Section 1 [3])	For the replacement of laboratory equipment.	\$ 14,479	\$ -	\$ -	\$ 14,479	\$ -	\$ -
A.B. 505	446	Department of Conservation and Natural Resources, Division of State Parks (Section 1)	For a paving project at the visitor's center at Ice Age Fossils State Park.	\$ 160,000	\$ -	\$ -	\$ 160,000	\$ -	\$ -
A.B. 505	446	Department of Conservation and Natural Resources, Division of State Parks (Section 2)	For construction at Ice Age Fossils State Park.	\$ 2,080,000	\$ -	\$ -	\$ 2,080,000	\$ -	\$ -
A.B. 505	446	Department of Conservation and Natural Resources, Division of State Parks (Section 3)	For self-pay kiosks.	\$ 213,009	\$ -	\$ -	\$ 213,009	\$ -	\$ -
A.B. 505	446	Department of Conservation and Natural Resources, Division of State Parks (Section 4)	For the replacement of vehicles.	\$ 1,291,348	\$ -	\$ -	\$ 1,291,348	\$ -	\$ -
A.B. 505	446	Department of Conservation and Natural Resources, Division of State Parks (Section 5)	For maintenance equipment for Sand Harbor at Lake Tahoe Nevada State Park.	\$ 49,500	\$ -	\$ -	\$ 49,500	\$ -	\$ -
A.B. 506	447	Department of Corrections (Section 1)	For the purchase of wireless networking capabilities for facilities. <b>Deleted by amendment May 28, 2019</b>	\$ 1,465,235	\$ -	\$ -	\$ -	\$ -	\$ -
A.B. 506	447	Department of Corrections (Section 1 [1])	For the Nevada Offender Tracking Information System.	\$ 1,812,000	\$ -	\$ -	\$ 420,000	\$ -	\$ -
A.B. 506	447	Department of Corrections (Section 1 [2])	For the installation of a key control system for facilities.	\$ 623,060	\$ -	\$ -	\$ 623,060	\$ -	\$ -
A.B. 506	447	Department of Corrections (Section 1 [3])	For the replacement of uninterruptible power supply equipment.	\$ 96,100	\$ -	\$ -	\$ 96,100	\$ -	\$ -
A.B. 506	447	Department of Corrections (Section 1 [4])	For the purchase of data racks for the main data centers.	\$ 3,390	\$ -	\$ -	\$ 3,390	\$ -	\$ -
A.B. 506	447	Department of Corrections (Section 1 [5])	For the replacement of handheld and vehicle radios and repeater upgrades.	\$ 152,371	\$ -	\$ -	\$ 152,371	\$ -	\$ -
A.B. 506	447	Department of Corrections (Section 1 [6])	For the replacement of scanners.	\$ 4,380	\$ -	\$ -	\$ 4,380	\$ -	\$ -
A.B. 506	447	Department of Corrections (Section 1 [7])	For the purchase of desktop and laptop computers.	\$ -	\$ -	\$ -	\$ 1,030,349	\$ -	\$ -
A.B. 507	448	Department of Corrections (Section 1 [1])	For the replacement of buses.	\$ 822,498	\$ -	\$ -	\$ 822,498	\$ -	\$ -
A.B. 507	448	Department of Corrections (Section 1 [2])	For the replacement of other vehicles.	\$ 1,731,157	\$ -	\$ -	\$ 1,731,157	\$ -	\$ -
A.B. 508	449	Department of Corrections, Prison Medical Care (Section 1 [1])	For the replacement of medical equipment.	\$ 114,700	\$ -	\$ -	\$ 114,700	\$ -	\$ -
A.B. 508	449	Department of Corrections, Prison Medical Care (Section 1 [2])	For a deep vascular scanner.	\$ 385	\$ -	\$ -	\$ 385	\$ -	\$ -

**GENERAL FUND ONE-TIME APPROPRIATIONS  
GOVERNOR RECOMMENDED v. LEGISLATURE APPROVED  
2019 LEGISLATURE**

BILL	CHAPTER	APPROPRIATED TO	PURPOSE	GOVERNOR RECOMMENDED			LEGISLATURE APPROVED		
				FY 2019	FY 2020	FY 2021	FY 2019	FY 2020	FY 2021
A.B. 509	450	Department of Employment, Training and Rehabilitation, Nevada Equal Rights Commission (Section 1)	For the new automation solution to streamline the intake process.	\$ 543,488	\$ -	\$ -	\$ 543,488	\$ -	\$ -
A.B. 510	576	Department of Motor Vehicles, Division of Central Services and Records (Section 1)	For the cost of implementing the Automatic Voter Registration Initiative, Ballot Question No. 5 at the 2018 General Election.	\$ 87,000	\$ -	\$ -	\$ 87,000	\$ -	\$ -
A.B. 511	577	Department of Public Safety, Investigation Division (Section 1)	For the replacement of vehicles.	\$ 540,388	\$ -	\$ -	\$ 543,236	\$ -	\$ -
A.B. 511	577	Department of Public Safety, Investigation Division (Section 3)	For the replacement of computer hardware and software.	\$ 58,848	\$ -	\$ -	\$ 48,747	\$ -	\$ -
A.B. 512	578	Office of the Governor, Office of Finance (Section 1)	As a loan to the Department of Administration, Division of Enterprise Information Technology Services for the implementation of an enterprise cloud electronic mail and business productivity application.	\$ 2,688,800	\$ -	\$ -	\$ 2,138,800	\$ -	\$ -
A.B. 512	578	Office of the Governor, Office of Finance (Section 2)	As a loan to the Department of Administration, Division of Enterprise Information Technology Services for the replacement of firewalls.	\$ 4,186,202	\$ -	\$ -	\$ 4,186,202	\$ -	\$ -
A.B. 512	578	Office of the Governor, Office of Finance (Section 3)	As a loan to the Department of Administration, Division of Enterprise Information Technology Services for the replacement of the content management and portal platform.	\$ 1,784,500	\$ -	\$ -	\$ 1,784,500	\$ -	\$ -
A.B. 513	579	Department of Public Safety, Training Division (Section 1)	For the replacement of computer hardware and software.	\$ 27,387	\$ -	\$ -	\$ 27,387	\$ -	\$ -
A.B. 513	579	Department of Public Safety, Training Division (Section 3)	For maintenance at the Carson City Training Building. <b>Deleted by amendment May 23, 2019</b>	\$ 24,606	\$ -	\$ -	\$ -	\$ -	\$ -
A.B. 514		Office of the Secretary of State (Section 1)	For the Automatic Voter Registration Initiative approved by voters at the 2018 General Election. <b>Withdrawn by the Administration.</b>	\$ 7,665	\$ -	\$ -	\$ -	\$ -	\$ -
A.B. 515	580	Legislative Fund (Section 1)	For reimbursement of the costs of the consultant retained by the Nevada Right to Counsel Commission and the interim travel expenses of the members of the commission.	\$ 230,000	\$ -	\$ -	\$ 230,000	\$ -	\$ -
A.B. 515	580	Legislative Fund (Section 2)	For computer hardware, building maintenance and payment of dues to national organizations.	\$ 1,843,663	\$ -	\$ -	\$ 1,827,353	\$ -	\$ -
A.B. 516	581	Interim Finance Committee (Section 1)	For the unanticipated costs related to the implementation of Senate Joint Resolution No. 17 of the 78th Session of the Nevada Legislature, as approved and ratified by the people at the 2018 General Election and commonly known as Marsy's Law.	\$ -	\$ 7,500,000	\$ 7,500,000	\$ 10,000,000	\$ -	\$ -
A.B. 520	585	Department of Health and Human Services, Division of Public and Behavioral Health (Section 1)	For the replacement of computer hardware and software.	\$ 12,282	\$ -	\$ -	\$ 12,282	\$ -	\$ -
A.B. 520	585	Department of Health and Human Services, Division of Public and Behavioral Health (Section 2)	For a web-based Community Health Services system.	\$ 112,000	\$ -	\$ -	\$ 112,000	\$ -	\$ -
A.B. 520	585	Department of Health and Human Services, Division of Public and Behavioral Health, Facility for the Mental Offender (Section 3)	For the replacement of computer hardware and software.	\$ 28,565	\$ -	\$ -	\$ 28,565	\$ -	\$ -

**GENERAL FUND ONE-TIME APPROPRIATIONS  
GOVERNOR RECOMMENDED v. LEGISLATURE APPROVED  
2019 LEGISLATURE**

BILL	CHAPTER	APPROPRIATED TO	PURPOSE	GOVERNOR RECOMMENDED			LEGISLATURE APPROVED		
				FY 2019	FY 2020	FY 2021	FY 2019	FY 2020	FY 2021
A.B. 520	585	Department of Health and Human Services, Division of Public and Behavioral Health, Facility for the Mental Offender (Section 4)	For the replacement of computer software.	\$ 6,091	\$ -	\$ -	\$ 6,091	\$ -	\$ -
A.B. 520	585	Department of Health and Human Services, Division of Public and Behavioral Health, Northern Nevada Adult Mental Health Services (Section 5)	For the replacement of computer hardware and software.	\$ 131,714	\$ -	\$ -	\$ 131,714	\$ -	\$ -
A.B. 520	585	Department of Health and Human Services, Division of Public and Behavioral Health, Northern Nevada Adult Mental Health Services (Section 6)	For the deferred maintenance projects essential for the security and operation of the facility.	\$ 721,970	\$ -	\$ -	\$ 721,970	\$ -	\$ -
A.B. 520	585	Department of Health and Human Services, Division of Public and Behavioral Health, Northern Nevada Adult Mental Health Services (Section 7)	For phone system upgrades.	\$ 207,439	\$ -	\$ -	\$ 207,439	\$ -	\$ -
A.B. 520	585	Department of Health and Human Services, Division of Public and Behavioral Health, Northern Nevada Adult Mental Health Services (Section 8)	For the replacement of buildings and grounds equipment.	\$ 56,500	\$ -	\$ -	\$ 56,500	\$ -	\$ -
A.B. 520	585	Department of Health and Human Services, Division of Public and Behavioral Health, Southern Nevada Adult Mental Health Services (Section 9)	For the replacement of computer hardware.	\$ 174,960	\$ -	\$ -	\$ 174,960	\$ -	\$ -
A.B. 520	585	Department of Health and Human Services, Division of Public and Behavioral Health, Southern Nevada Adult Mental Health Services (Section 10)	For a skid-steer.	\$ 21,000	\$ -	\$ -	\$ 21,000	\$ -	\$ -
A.B. 522	586	Office of the Governor, Office of Finance, Budget Division (Section 1 [1])	For an upgrade to the Nevada Executive Budget System.	\$ 1,438,500	\$ -	\$ -	\$ 1,438,500	\$ -	\$ -
A.B. 522	586	Office of the Governor, Office of Finance, Budget Division (Section 1 [2])	For the replacement of office furniture.	\$ 66,382	\$ -	\$ -	\$ 53,052	\$ -	\$ -
A.B. 541	542	Department of Administration, State Public Works Division (Section 1)	For the 2019-21 biennium capital improvement projects. Specific projects supported by General Funds listed in Section 1.	\$ 88,801,977		\$ -	\$ 60,842,548	\$ -	\$ -
A.B. 543	544	Interim Finance Committee (Section 75)	For allocation to the Department of Conservation and Natural Resources, Division of Forestry for expenses incurred in the suppression of fires or response to emergencies charged to the Forest Fire Suppression budget account.	\$ -	\$ -	\$ -	\$ -	\$ 10,000,000	\$ -
A.B. 543	544	Interim Finance Committee (Section 78)	For allocation to the Supreme Court to fund the replacement of the web-based statewide case management system of the Judicial Department.	\$ -	\$ -	\$ -	\$ 1,290,292	\$ -	\$ -
S.B. 193	482	Nevada Center for Civic Engagement (Section 1)	To support the We the People: The Citizen and The Constitution Programs in Nevada's elementary, middle and high schools.	\$ -	\$ -	\$ -	\$ -	\$ 175,000	\$ 175,000
S.B. 198	547	Department of Health and Human Services, Division of Welfare and Supportive Services (Section 4)	For making any modifications to the computerized system used by the division to maintain data concerning recipients of Medicaid.	\$ -	\$ -	\$ -	\$ 42,600	\$ -	\$ -
S.B. 263	562	Department of Health and Human Services (Section 14.5)	For programs to control and prevent the use of tobacco.	\$ -	\$ -	\$ -	\$ -	\$ 2,500,000	\$ 2,500,000

**GENERAL FUND ONE-TIME APPROPRIATIONS  
GOVERNOR RECOMMENDED v. LEGISLATURE APPROVED  
2019 LEGISLATURE**

BILL	CHAPTER	APPROPRIATED TO	PURPOSE	GOVERNOR RECOMMENDED			LEGISLATURE APPROVED		
				FY 2019	FY 2020	FY 2021	FY 2019	FY 2020	FY 2021
S.B. 289	512	Office of the Governor, Office of Finance (Section 1)	For allocation to the Nevada Health Service Corps for the purpose of obtaining matching federal funds.	\$ -	\$ -	\$ -	\$ -	\$ 250,000	\$ 250,000
S.B. 402	516	Office of the Governor, Office of Science, Innovation and Technology (Section 14 [1])	For awarding grants to elementary schools to promote equitable access to and increase the quality of programs designed to introduce and teach science, technology, engineering and mathematics.	\$ -	\$ -	\$ -	\$ -	\$ 250,000	\$ 250,000
S.B. 402	516	Office of the Governor, Office of Science, Innovation and Technology (Section 14 [2])	To create a grant program for awarding grants through regional advisory boards in each of the three regions of the state to fund activities and programs designed to increase awareness of, promote the benefits of and carry out programs that reinforce education in science, technology, engineering and mathematics.	\$ -	\$ -	\$ -	\$ -	\$ 300,000	\$ 300,000
S.B. 421	551	Office of the Governor, Office of Economic Development (Section 2)	To carry out a program to facilitate the growth and safe integration of small unmanned aircraft systems in the state.	\$ -	\$ -	\$ -	\$ -	\$ 1,000,000	\$ -
S.B. 458	553	Department of Education, Other State Education Programs Account (Section 1)	For allocation to nonprofit organizations for the cost of creating and maintaining programs for school gardens for Title I schools.	\$ -	\$ -	\$ -	\$ -	\$ 410,000	\$ 205,000
S.B. 467	554	Interim Finance Committee (Section 3.5)	For allocation to the Department of Education for the costs of desktop monitoring and school improvement computer software tools and related implementation costs for personnel, professional development and travel.	\$ -	\$ -	\$ -	\$ 900,000	\$ -	\$ -
S.B. 501	614	Interim Finance Committee (Section 1)	For allocation to the nonprofit corporation formed to relocate the National Atomic Testing Museum in Las Vegas, Nevada.	\$ -	\$ -	\$ -	\$ 1,000,000	\$ -	\$ -
S.B. 501	614	Reno Rodeo Association (Section 2)	For the advance planning and schematic design phases on a master plan to rehabilitate, repair, renovate and improve the Reno-Sparks Livestock Events Center.	\$ -	\$ -	\$ -	\$ 1,000,000	\$ -	\$ -
S.B. 501	614	Interim Finance Committee (Section 3)	For allocation to the International Gaming Institute of the William F. Harrah College of Hotel Administration of the University of Nevada, Las Vegas for the Leaderverse Initiative to increase diversity of leaders in the gaming industry.	\$ -	\$ -	\$ -	\$ 500,000	\$ -	\$ -
S.B. 501	614	Nevada State Museum, Las Vegas (Section 4)	To provide a grant of money to the Springs Preserve Foundation for the renovation of the Sustainability Gallery to relocate the Nature Gallery and develop classroom and indoor play spaces for children, and for the design of the Science and Sustainability Center to expand exhibit space and construct a large classroom facility.	\$ -	\$ -	\$ -	\$ 3,000,000	\$ -	\$ -
S.B. 501	614	Vegas PBS (Section 5)	For the production of episodes and related educational curriculum for the Outdoor Nevada television series.	\$ -	\$ -	\$ -	\$ 709,150	\$ -	\$ -
S.B. 503	451	Nevada Promise Scholarship Account (Section 1)	For the continuation of the Nevada Promise Scholarship Program.	\$ 4,500,000	\$ -	\$ -	\$ 4,500,000	\$ -	\$ -
S.B. 504	626	Office of the Governor, Office of Finance (Section 1)	For outreach and educational activities for the 2020 federal decennial census.	\$ 5,000,000	\$ -	\$ -	\$ 5,000,000	\$ -	\$ -
S.B. 505	452	Office of the Governor, Office of Finance (Section 1)	For an adjustment to school districts affected by the district of residence issue.	\$ 8,600,000	\$ -	\$ -	\$ 8,184,670	\$ -	\$ -
S.B. 506	453	Department of Administration, Division of State Library, Archives and Public Records (Section 1)	For the replacement of a large book scanner.	\$ 85,250	\$ -	\$ -	\$ 85,250	\$ -	\$ -

**GENERAL FUND ONE-TIME APPROPRIATIONS  
GOVERNOR RECOMMENDED v. LEGISLATURE APPROVED  
2019 LEGISLATURE**

BILL	CHAPTER	APPROPRIATED TO	PURPOSE	GOVERNOR RECOMMENDED			LEGISLATURE APPROVED		
				FY 2019	FY 2020	FY 2021	FY 2019	FY 2020	FY 2021
S.B. 507	454	Department of Administration, State Public Works Division (Section 1)	For the support of the Marlette Lake Water System.	\$ 200,000	\$ -	\$ -	\$ 200,000	\$ -	\$ -
S.B. 508	455	Department of Conservation and Natural Resources, Administration (Section 1)	For the replacement of information technology infrastructure.	\$ 205,183	\$ -	\$ -	\$ 205,183	\$ -	\$ -
S.B. 508	455	Interim Finance Committee (Section 2.3)	For wildfire prevention, restoration and long-term planning.	\$ -	\$ -	\$ -	\$ 5,000,000	\$ -	\$ -
S.B. 509	456	Department of Conservation and Natural Resources, Division of Water Resources (Section 1 [1])	For the replacement of vehicles.	\$ 115,554	\$ -	\$ -	\$ 115,554	\$ -	\$ -
S.B. 509	456	Department of Conservation and Natural Resources, Division of Water Resources (Section 1 [2])	For the replacement of computer hardware and software.	\$ 159,911	\$ -	\$ -	\$ 159,911	\$ -	\$ -
S.B. 510	457	Department of Employment, Training and Rehabilitation (Section 1)	For a new business management system for the Commission on Postsecondary Education to serve as the state approving agency for the VA Educational Benefits program and Alcohol Awareness programs for the issuance of Alcohol Beverage Awareness cards.	\$ 352,000	\$ -	\$ -	\$ 352,000	\$ -	\$ -
S.B. 511	458	Department of Corrections (Section 1)	For the replacement of roof hatches at the High Desert State Prison.	\$ 49,294	\$ -	\$ .00	\$ 49,294	\$ -	\$ -
S.B. 511	458	Department of Corrections (Section 2)	For bathroom flooring and plumbing repairs at the Humboldt Conservation Camp.	\$ 80,000	\$ -	\$ -	\$ 80,000	\$ -	\$ -
S.B. 511	458	Department of Corrections (Section 3)	For the replacement of a sewer chopper pump at the Lovelock Correctional Center.	\$ 18,482	\$ -	\$ -	\$ 18,482	\$ -	\$ -
S.B. 511	458	Department of Corrections (Section 4)	For the repair of a sewer grinder at the Southern Desert Correctional Center.	\$ 25,000	\$ -	\$ -	\$ 25,000	\$ -	\$ -
S.B. 511	458	Department of Corrections (Section 5)	For the replacement of floors and fixtures at the Tonopah Conservation Camp.	\$ 70,569	\$ -	\$ -	\$ 70,569	\$ -	\$ -
S.B. 512	459	Gaming Control Board (Section 1 [1])	For the Alpha Migration Project to modernize the COBOL-based computer system to a modern technology system.	\$ 7,218,698	\$ -	\$ -	\$ 7,218,698	\$ -	\$ -
S.B. 512	459	Gaming Control Board (Section 1 [2])	For the replacement of security system equipment in the Carson City office and the Gaming lab.	\$ 143,211	\$ -	\$ -	\$ 143,211	\$ -	\$ -
S.B. 513	460	Department of Health and Human Services, Division of Welfare and Supportive Services (Section 1)	For the Child Support Enforcement Modernization system for the child support enforcement program.	\$ 16,862,690	\$ -	\$ -	\$ 16,862,690	\$ -	\$ -
S.B. 513	460	Department of Health and Human Services, Division of Welfare and Supportive Services, Administration (Section 2)	For the replacement of computer hardware and software.	\$ 319,861	\$ -	\$ -	\$ 319,861	\$ -	\$ -
S.B. 513	460	Department of Health and Human Services, Division of Welfare and Supportive Services (Section 3)	For the replacement of computer hardware and software for the child enforcement program.	\$ 32,891	\$ -	\$ -	\$ 32,891	\$ -	\$ -
S.B. 513	460	Department of Health and Human Services, Division of Welfare and Supportive Services, Welfare Field Services (Section 4)	For the replacement of computer hardware and software.	\$ 412,267	\$ -	\$ -	\$ 412,267	\$ -	\$ -
S.B. 513	460	Department of Health and Human Services, Division of Welfare and Supportive Services, Welfare Field Services (Section 5)	For conference room chairs.	\$ 5,995	\$ -	\$ -	\$ 5,995	\$ -	\$ -

**GENERAL FUND ONE-TIME APPROPRIATIONS  
GOVERNOR RECOMMENDED v. LEGISLATURE APPROVED  
2019 LEGISLATURE**

BILL	CHAPTER	APPROPRIATED TO	PURPOSE	GOVERNOR RECOMMENDED			LEGISLATURE APPROVED		
				FY 2019	FY 2020	FY 2021	FY 2019	FY 2020	FY 2021
S.B. 514	461	Interim Finance Committee (Section 1)	For allocation to the Department of Public Safety, Records, Communications and Compliance Division, Central Repository for Nevada Records of Criminal History for replacement of the Nevada Criminal Justice Information System.	\$ 11,500,000	\$ -		\$ 6,994,026	\$ -	\$ -
S.B. 515	462	Department of Public Safety, Division of Parole and Probation (Section 1 [1])	For the replacement of the Offender Tracking Information System.	\$ 2,711,874	\$ -	\$ -	\$ 2,711,874	\$ -	\$ -
S.B. 515	462	Department of Public Safety, Division of Parole and Probation (Section 1 [2])	For the replacement of computer hardware and software.	\$ 470,322	\$ -	\$ -	\$ 470,322	\$ -	\$ -
S.B. 516	463	Department of Public Safety, Parole Board (Section 1)	For the replacement of computer hardware and software.	\$ 43,249	\$ -	\$ -	\$ 67,675	\$ -	\$ -
S.B. 516	463	Department of Public Safety, Parole Board (Section 2)	For the replacement of videoconferencing equipment.	\$ 87,555	\$ -	\$ -	\$ 87,555	\$ -	\$ -
S.B. 516	463	Department of Public Safety, Parole Board (Section 3)	For the replacement of hearing room chairs.	\$ 11,380	\$ -	\$ -	\$ 11,380	\$ -	\$ -
S.B. 518	465	Department of Taxation (Section 1)	For the needs assessment for the modernization of the Unified Tax System.	\$ 1,700,373	\$ -	\$ -	\$ 1,700,373	\$ -	\$ -
S.B. 519	466	Office of the Governor, Office of Finance (Section 1)	For a Snowcat vehicle for winter access to the pump house and dam at Marlette Lake.	\$ -	\$ 190,500	\$ -	\$ 190,500	\$ -	\$ -
S.B. 525	467	Department of Conservation and Natural Resources, Division of Forestry (Section 1)	For the replacement of a helicopter.	\$ 4,500,000	\$ -	\$ -	\$ 4,610,000	\$ -	\$ -
S.B. 525	467	Department of Conservation and Natural Resources, Division of Forestry (Section 2)	For the replacement of wood chippers.	\$ 485,088	\$ -	\$ -	\$ 517,017	\$ -	\$ -
S.B. 525	467	Department of Conservation and Natural Resources, Division of Forestry (Section 3)	For the replacement of emergency response and service vehicles.	\$ 711,651	\$ -	\$ -	\$ 729,518	\$ -	\$ -
S.B. 525	467	Department of Conservation and Natural Resources, Division of Forestry (Section 4)	For deferred maintenance projects.	\$ 2,594,544	\$ -	\$ -	\$ 510,000	\$ -	\$ -
S.B. 525	467	Department of Conservation and Natural Resources, Division of Forestry, (Section 5)	For the replacement of mobile incident kitchen trailers for the Forestry conservation camps.	\$ 218,295	\$ -	\$ -	\$ 243,126	\$ -	\$ -
S.B. 525	467	Department of Conservation and Natural Resources, Division of Forestry (Section 6)	For the replacement of emergency crew carriers for the Forestry conservation camps.	\$ -	\$ 2,234,850	\$ -	\$ 2,527,420	\$ -	\$ -
S.B. 525	467	Department of Conservation and Natural Resources, Division of Forestry (Section 7)	For deferred maintenance projects for the Forestry conservation camps.		\$ 2,103,642	\$ -	\$ 310,000	\$ -	\$ -
S.B. 527	469	Department of Health and Human Services, Division of Child and Family Services (Section 1)	For deferred maintenance projects for the security and operation of the Caliente Youth Center.	\$ 231,250	\$ -	\$ -	\$ 231,250	\$ -	\$ -
S.B. 527	469	Department of Health and Human Services, Division of Child and Family Services (Section 2)	For replacement of equipment at the Caliente Youth Center.	\$ 110,608	\$ -	\$ -	\$ 110,608	\$ -	\$ -
S.B. 527	469	Department of Health and Human Services, Division of Child and Family Services (Section 3)	For deferred maintenance projects for the security and operation of the Nevada Youth Training Center.	\$ 780,206	\$ -	\$ -	\$ 780,206	\$ -	\$ -
S.B. 527	469	Department of Health and Human Services, Division of Child and Family Services, Northern Nevada Child and Adolescent Services (Section 4)	For security camera system upgrades at the Adolescent Treatment Center, the Family Learning Homes and the agency administration building.	\$ 113,396	\$ -	\$ -	\$ 113,396	\$ -	\$ -
S.B. 527	469	Department of Health and Human Services, Division of Child and Family Services, Southern Nevada Child and Adolescent Services (Section 5)	For the security and operation of the Children's Mental Health facilities.	\$ 204,240	\$ -	\$ -	\$ 204,240	\$ -	\$ -

**GENERAL FUND ONE-TIME APPROPRIATIONS  
GOVERNOR RECOMMENDED v. LEGISLATURE APPROVED  
2019 LEGISLATURE**

BILL	CHAPTER	APPROPRIATED TO	PURPOSE	GOVERNOR RECOMMENDED			LEGISLATURE APPROVED		
				FY 2019	FY 2020	FY 2021	FY 2019	FY 2020	FY 2021
S.B. 527	469	Department of Health and Human Services, Division of Child and Family Services (Section 6)	For deferred maintenance projects at the Summit View Youth Center.	\$ 308,723	\$ -	\$ -	\$ 308,723	\$ -	\$ -
S.B. 528	615	Lou Ruvo Center for Brain Health (Section 1)	For research, clinical studies, operations and educational programs.	\$ -	\$ -	\$ -	\$ 2,000,000	\$ -	\$ -
S.B. 528	615	Lou Ruvo Center for Brain Health (Section 1.5)	For operations and educational programs to restore funding previously received by the center for this purpose from the University of Nevada, Reno, School of Medicine.	\$ -	\$ -	\$ -	\$ -	\$ 542,343	\$ 542,343
S.B. 528	615	White Pine County (Section 3)	To assist with the construction of a new courthouse in White Pine County.	\$ -	\$ -	\$ -	\$ 5,000,000	\$ -	\$ -
S.B. 528	615	Interim Finance Committee (Section 5)	For allocation to the Department of Administration, State Public Works Division or other appropriate entity to provide office and related space for state agencies displaced as a result of 19-P01 Advance Planning: Grant Sawyer Office Building Remodel.	\$ -	\$ -	\$ -	\$ 1,000,000	\$ -	\$ -
S.B. 528	615	Interim Finance Committee (Section 6)	For allocation to the Department of Administration, Office of Grant Procurement, Coordination and Management for the pilot program created by A.B. 489 (Section 2) of the 2019 Session that allows state agencies, local governments, tribal governments and nonprofit organizations to request grants from the Grant Matching Fund for the purpose of satisfying the matching funds requirement for a federal or nongovernmental organization grant.	\$ -	\$ -	\$ -	\$ -	\$ 1,000,000	\$ -
S.B. 528	615	Department of Administration, State Public Works Division (Section 8)	To support the division in carrying out Project 19-C30, Construction of a UNLV College of Engineering Academic and Research Building.	\$ -	\$ -	\$ -	\$ 20,000,000	\$ -	\$ -
S.B. 528	615	Department of Administration, State Public Works Division (Section 9)	To support the division in carrying out Project 19-P70, Planning, Great Basin College Welding Lab Expansion.	\$ -	\$ -	\$ -	\$ 458,193	\$ -	\$ -
S.B. 528	615	Department of Administration, State Public Works Division (Section 10)	To support the division in carrying out Project 19-P71, Planning, Western Nevada College Marlette Hall Refurbishment.	\$ -	\$ -	\$ -	\$ 105,000	\$ -	\$ -
S.B. 528	615	Nevada Blind Children's Foundation (Section 14)	For children to attend afterschool programs offered by the Nevada Blind Children's Foundation.	\$ -	\$ -	\$ -	\$ -	\$ 1,000,000	\$ -
S.B. 533	470	Interim Finance Committee (Section 1)	For allocation to the Nevada Museum of Art, Inc. for the statewide expansion plan for the northern and southern Museum of Arts.	\$ 5,000,000	\$ -	\$ -	\$ 5,000,000	\$ -	\$ -
S.B. 534	471	Department of Transportation (Section 1)	For the replacement of the Nevada State Radio System.	\$ 4,090,651	\$ -	\$ -	\$ 3,645,989	\$ -	\$ -
S.B. 543	624	Interim Finance Committee (Section 74.5)	For allocation to the Department of Education for implementation of the Pupil-Centered Funding Plan.	\$ -	\$ -	\$ -	\$ -	\$ 6,551,530	\$ -
S.B. 548	557	Millennium Scholarship (Section 1)	To the Millennium Scholarship Trust Fund.	\$ -	\$ -	\$ -	\$ 33,000,000	\$ -	\$ -
S.B. 551	537	Department of Education, School Safety Account (Section 31)	To provide grants based on demonstrated need to school districts and charter schools for school safety facility improvements.	\$ -	\$ -	\$ -	\$ -	\$ 8,340,845	\$ 8,404,930
S.B. 555	376	School Safety Account (Section 44)	To provide grants based on demonstrated need to school districts in counties whose population is less than 100,000 and to charter schools for school safety facility improvements.	\$ -	\$ -	\$ -	\$ 7,500,000	\$ -	\$ -
<b>TOTAL GENERAL FUND ONE-TIME APPROPRIATIONS</b>				<b>\$ 248,614,982</b>	<b>\$ 12,028,992</b>	<b>\$ 7,500,000</b>	<b>\$ 308,550,654</b>	<b>\$ 38,947,588</b>	<b>\$ 13,358,618</b>

**HIGHWAY FUND ONE-TIME APPROPRIATIONS  
GOVERNOR RECOMMENDED v. LEGISLATURE APPROVED  
2019 LEGISLATURE**

BILL	CHAPTER	APPROPRIATED TO	PURPOSE	GOVERNOR RECOMMENDED			LEGISLATURE APPROVED		
				FY 2019	FY 2020	FY 2021	FY 2019	FY 2020	FY 2021
A.B. 483	498	Department of Motor Vehicles (Section 6.5)	For computer programming necessary to implement the pilot program to gather data on annual vehicle miles traveled for certain motor vehicles registered in this state.	\$ -	\$ -	\$ -	\$ -	\$ 121,142	\$ -
A.B. 500	441	Office of the Governor, Office of Finance (Section 3 [2])	For the legacy systems data clean-up and interface builds for the replacement of the Advantage Financial and Human Resources System with the Enterprise Resources Planning System.	\$ 454,727	\$ -	\$ -	\$ 454,727	\$ -	\$ -
A.B. 500	441	Office of the Governor, Office of Finance (Section 3 [4])	For the replacement of the Advantage Financial and Human Resources System with the Enterprise Resources Planning System.	\$ 9,500,000	\$ -	\$ -	\$ 7,279,065	\$ -	\$ -
A.B. 503	444	Department of Administration, Fleet Services Division (Section 1 [2])	For the purchase of new vehicles. <b>Deleted by amendment May 23, 2019</b>	\$ 715,350	\$ -	\$ -	\$ -	\$ -	\$ -
A.B. 511	577	Department of Public Safety, Investigation Division (Section 2)	For the replacement of vehicles.	\$ 93,538	\$ -	\$ -	\$ 90,690	\$ -	\$ -
A.B. 511	577	Department of Public Safety, Investigation Division (Section 4)	For the replacement of computer hardware and software.	\$ 2,008	\$ -	\$ -	\$ 4,189	\$ -	\$ -
A.B. 513	579	Department of Public Safety, Training Division (Section 2)	For the replacement of computer hardware and software.	\$ 47,056	\$ -	\$ -	\$ 47,056	\$ -	\$ -
A.B. 513	579	Department of Public Safety, Training Division (Section 4)	For maintenance at the Carson City Training Building. <b>Deleted by amendment May 23, 2019</b>	\$ 28,885	\$ -	\$ -	\$ -	\$ -	\$ -
A.B. 523	587	Department of Motor Vehicles, Division of Information Technology (Section 1 [1])	For the replacement of uninterruptible power supply equipment.	\$ 150,000	\$ -	\$ -	\$ 150,000	\$ -	\$ -
A.B. 523	587	Department of Motor Vehicles, Division of Information Technology (Section 1 [2])	For the replacement of Storage Area Network units.	\$ 660,680	\$ -	\$ -	\$ 660,680	\$ -	\$ -
A.B. 523	587	Department of Motor Vehicles, Division of Information Technology (Section 1 [3])	For an upgrade to the Avaya telephone and PBX systems.	\$ 379,185	\$ -	\$ -	\$ 279,393	\$ -	\$ -
A.B. 523	587	Department of Motor Vehicles, Division of Information Technology (Section 1 [4])	For CrowdStrike software.	\$ 93,500	\$ -	\$ -	\$ 93,500	\$ -	\$ -
A.B. 541	542	Department of Administration, State Public Works Division (Section 3)	For the 2019-21 biennium capital improvement projects. Specific projects supported by Highway Funds listed in Section 3.	\$ 14,966,989	\$ -	\$ -	\$ 8,841,972	\$ -	\$ -
S.B. 517	464	Department of Public Safety, Nevada Highway Patrol Division (Section 1)	For maintenance and support of the radio system. <b>Deleted by amendment, May 27, 2019</b>	\$ 676,547	\$ -	\$ -	\$ -	\$ -	\$ -



**HIGHWAY FUND ONE-TIME APPROPRIATIONS  
GOVERNOR RECOMMENDED v. LEGISLATURE APPROVED  
2019 LEGISLATURE**

BILL	CHAPTER	APPROPRIATED TO	PURPOSE	GOVERNOR RECOMMENDED			LEGISLATURE APPROVED		
				FY 2019	FY 2020	FY 2021	FY 2019	FY 2020	FY 2021
S.B. 517	464	Department of Public Safety, Nevada Highway Patrol Division (Section 2)	For the replacement of computer hardware and software equipment.	\$ 264,871	\$ -	\$ -	\$ 264,871	\$ -	\$ -
S.B. 517	464	Department of Public Safety, Nevada Highway Patrol Division (Section 3)	For the replacement of mobile data computers.	\$ 1,118,772	\$ -	\$ -	\$ 620,228	\$ -	\$ -
S.B. 517	464	Department of Public Safety, Nevada Highway Patrol Division (Section 4)	For portable and mobile radio equipment.	\$ 95,715	\$ -	\$ -	\$ 95,715	\$ -	\$ -
S.B. 526	468	Department of Public Safety, Nevada Highway Patrol Division (Section 1)	For the replacement of patrol vehicles.	\$ 13,282,242	\$ -	\$ -	\$ 13,282,242	\$ -	\$ -
S.B. 526	468	Department of Public Safety, Nevada Highway Patrol Division (Section 2)	For the replacement of patrol motorcycles.	\$ 256,712	\$ -	\$ -	\$ 256,712	\$ -	\$ -
S.B. 528	615	Department of Motor Vehicles (Section 4)	For the costs of computer programming related to legislation approved by the 80th Session of the Nevada Legislature.	\$ -	\$ -	\$ -	\$ 649,300	\$ -	\$ -
<b>TOTAL HIGHWAY FUND ONE-TIME APPROPRIATIONS</b>				<b>\$ 42,786,777</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 33,070,340</b>	<b>\$ 121,142</b>	<b>\$ -</b>

**GENERAL FUND ONGOING APPROPRIATIONS  
GOVERNOR RECOMMENDED v. LEGISLATURE APPROVED  
2019 LEGISLATURE**

BILL	CHAPTER	APPROPRIATED TO	PURPOSE	GOVERNOR RECOMMENDED			LEGISLATURE APPROVED		
				FY 2019	FY 2020	FY 2021	FY 2019	FY 2020	FY 2021
A.B. 43	483	Supreme Court of Nevada (Section 5.5 [1])	For the salaries and travel expenses of the additional district judges in the Second, Fourth and Eighth Judicial Districts required by the amendatory provisions of the bill.	\$ -	\$ -	\$ -	\$ -	\$ 1,032,759	\$ -
A.B. 43	483	Supreme Court of Nevada (Section 5.5 [2])	For the retirement benefits of the additional district judges in the Second, Fourth and Eighth Judicial Districts required by the amendatory provisions of the bill.	\$ -	\$ -	\$ -	\$ -	\$ 72,147	\$ -
A.B. 84	480	Department of Conservation and Natural Resources (Section 8)	For personnel and operating costs for the administration of the program for the issuance of state general obligation bonds to protect, preserve and obtain the benefits of the property and natural and cultural resources of the state.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 122,104
A.B. 92	387	Department of Education (Section 4.5)	For travel expenses and transcription services for the English Mastery Council.	\$ -	\$ -	\$ -	\$ -	\$ 5,000	\$ 5,000
A.B. 236	633	Department of Public Safety, Division of Parole and Probation (Section 133.3)	For personnel costs for quality assurance, data tracking, record sealing and tracking.	\$ -	\$ -	\$ -	\$ -	\$ 344,542	\$ 421,466
A.B. 236	633	Department of Corrections (Section 133.7)	For personnel costs to address reporting requirements imposed pursuant to the bill.	\$ -	\$ -	\$ -	\$ -	\$ 30,348	\$ 83,133
A.B. 276	389	Department of Education (Section 5.5)	For per diem allowance and travel expenses for members of the Nevada State Teacher Recruitment and Retention Advisory Task Force.	\$ -	\$ -	\$ -	\$ -	\$ 7,692	\$ 7,692
A.B. 297	526	State Fire Marshal (Section 6.7)	To pay the costs of personnel for facility identification and inspection, equipment testing and related administrative duties.	\$ -	\$ -	\$ -	\$ -	\$ 276,098	\$ 210,856
A.B. 331	605	Department of Conservation and Natural Resources, Division of State Parks (Section 7)	For personnel and operating costs of the Outdoor Education and Recreation Grant Program.	\$ -	\$ -	\$ -	\$ -	\$ 99,135	\$ 96,659
A.B. 414	496	Department of Health and Human Services, Aging and Disability Services Division (Section 1)	For reducing the waiting list to receive a grant for programs that provide respite care or relief of informal caretakers to assist senior citizens and other specified persons with independent living.	\$ -	\$ -	\$ -	\$ -	\$ 296,803	\$ 296,803
A.B. 486	574	Department of Conservation and Natural Resources, Division of Outdoor Recreation (Section 33.5)	For personnel and operating costs.	\$ -	\$ -	\$ -	\$ -	\$ 208,911	\$ 448,293
A.B. 489	575	Department of Administration, Office of Grant Procurement, Coordination and Management (Section 7.5)	To provide training and technical assistance relating to grant procurement, coordination and management for state agencies, local governments, tribal governments and nonprofit organizations.	\$ -	\$ -	\$ -	\$ -	\$ 92,067	\$ 87,797
A.B. 542	543	Board of Examiners (Section 4 [1])	For the cost of providing a salary increase of 3 percent on July 1, 2019 - unclassified employees.	\$ -	\$ 31,258,841	\$ 31,606,834	\$ -	\$ 1,838,976	\$ 1,844,840

**GENERAL FUND ONGOING APPROPRIATIONS  
GOVERNOR RECOMMENDED v. LEGISLATURE APPROVED  
2019 LEGISLATURE**

BILL	CHAPTER	APPROPRIATED TO	PURPOSE	GOVERNOR RECOMMENDED			LEGISLATURE APPROVED		
				FY 2019	FY 2020	FY 2021	FY 2019	FY 2020	FY 2021
A.B. 542	543	Board of Examiners (Section 5)	For the cost of providing a salary increase of 3 percent on July 1, 2019 - classified and nonclassified employees.	\$ -	\$ -	\$ -	\$ -	\$ 15,786,989	\$ 16,089,938
A.B. 542	543	Board of Examiners (Section 7 [1])	For the cost of providing a salary increase of 3 percent on July 1, 2019 - classified employees of the Nevada System of Higher Education.	\$ -	\$ -	\$ -	\$ -	\$ 2,420,084	\$ 2,425,951
A.B. 542	543	Board of Examiners (Section 7 [2])	For the cost of providing a salary increase of 3 percent on July 1, 2019 - professional employees of the Nevada System of Higher Education.	\$ -	\$ -	\$ -	\$ -	\$ 10,317,201	\$ 10,342,211
A.B. 542	543	Legislative Fund (Section 8)	For the cost of providing a salary increase of 3 percent on July 1, 2019 - employees of the Legislative Counsel Bureau.	\$ -	\$ -	\$ -	\$ -	\$ 856,936	\$ 865,240
A.B. 542	543	Board of Examiners (Section 13)	For the cost of providing a salary increase of 3 percent on July 1, 2019 - employees of the Tahoe Regional Planning Agency.	\$ -	\$ -	\$ -	\$ -	\$ 38,654	\$ 38,654
A.B. 543	544	General Appropriations Act (Sections 2 to 30)	For operating expenses.	\$ -	\$ 2,860,154,031	\$ 2,989,755,300	\$ -	\$ 2,796,977,426	\$ 2,936,550,602
A.B. 543	544	Interim Finance Committee (Section 71)	For allocation to the Department of Health and Human Services, Division of Public and Behavioral Health to fund three new Mental Health Counselor positions to support outpatient services in the Rural Clinics budget account.	\$ -	\$ -	\$ -	\$ -	\$ 106,521	\$ 144,491
A.B. 543	544	Interim Finance Committee (Section 72)	For allocation to the Department of Corrections to fund two Program Officer positions and two Substance Abuse Counselors and associated costs to sustain and advance programming for re-entry related to the Second Chance Act grant.	\$ -	\$ -	\$ -	\$ -	\$ 255,396	\$ -
A.B. 543	544	Public Employees' Retirement Board (Section 73)	For the administration of the Legislators' Retirement System in Fiscal Years 2020 and 2021.	\$ -	\$ -	\$ -	\$ -	\$ 164,969	\$ -
A.B. 543	544	Interim Finance Committee (Section 76)	For allocation to the Office of the Governor, Office of Finance for positions to provide help desk support for the information technology system (SMART 21) that replaces the existing financial and human resource management information technology system.	\$ -	\$ 185,072	\$ 351,439	\$ -	\$ 536,511	\$ -
A.B. 543	544	Department of Education, Educator Effectiveness (Section 77 [1])	To administer the State Seal Of Financial Literacy Program pursuant to S.B. 314 of the 2019 Legislative Session.	\$ -	\$ -	\$ -	\$ -	\$ 2,000	\$ -
A.B. 543	544	Department of Education, Educator Effectiveness (Section 77 [2])	To administer the Financial Literacy Month established pursuant to S.B. 314 of the 2019 Legislative Session.	\$ -	\$ -	\$ -	\$ -	\$ 4,500	\$ -
A.B. 543	544	Department of Education, Educator Effectiveness (Section 77 [3])	To administer and monitor the programs established pursuant to S.B. 314 of the 2019 Legislative Session.	\$ -	\$ -	\$ -	\$ -	\$ 15,000	\$ -
A.B. 543	544	Department of Education, Educator Effectiveness (Section 77 [4])	To provide for administrative support to the State Financial Literacy Advisory Council established pursuant to S.B. 314 of the 2019 Legislative Session	\$ -	\$ -	\$ -	\$ -	\$ 5,000	\$ 5,000

**GENERAL FUND ONGOING APPROPRIATIONS  
GOVERNOR RECOMMENDED v. LEGISLATURE APPROVED  
2019 LEGISLATURE**

BILL	CHAPTER	APPROPRIATED TO	PURPOSE	GOVERNOR RECOMMENDED			LEGISLATURE APPROVED		
				FY 2019	FY 2020	FY 2021	FY 2019	FY 2020	FY 2021
A.B. 543	544	Department of Education, Educator Effectiveness (Section 77 [5])	To administer the parent and family engagement summit established pursuant to S.B. 314 of the 2019 Legislative Session.	\$ -	\$ -	\$ -	\$ -	\$ 5,000	\$ 5,000
A.B. 543	544	Department of Education, Educator Effectiveness (Section 77 [6])	To administer the annual summit established by S.B. 314 of the 2019 Legislative Session.	\$ -	\$ -	\$ -	\$ -	\$ 5,000	\$ 5,000
S.B. 102	506	Western Regional Higher Education Compact Account (Section 1)	For ten advanced practice registered nurse students who participate through the Western Regional Education Compact who will receive training on treating and understanding the special needs of elderly persons.	\$ -	\$ -	\$ -	\$ -	\$ 77,000	\$ 77,000
S.B. 211	625	Nevada Commission on Minority Affairs (Section 3)	For operating expenses of the commission including, without limitation, expenses for outreach efforts and travel of the members of the commission and the Minority Affairs Management Analyst.	\$ -	\$ -	\$ -	\$ -	\$ 15,126	\$ 15,126
S.B. 263	562	Department of Taxation (Section 14.7)	For the department to carry out the duties for regulation and taxation of certain alternative nicotine products and vapor products.	\$ -	\$ -	\$ -	\$ -	\$ 513,684	\$ 445,175
S.B. 293	513	Department of Health and Human Services, Division of Child and Family Services (Section 18)	To employ or contract with a person to act as the coordinator of services for commercially sexually exploited children.	\$ -	\$ -	\$ -	\$ -	\$ 70,861	\$ 88,701
S.B. 313	434	Department of Education (Section 7 [1])	For transfer to the Clark County School District for carrying out the provisions of the bill regarding teacher education and training in computer literacy and computer science.	\$ -	\$ -	\$ -	\$ -	\$ 400,000	\$ 400,000
S.B. 313	434	Department of Education (Section 7 [2])	For transfer to the Washoe County School District for carrying out the provisions of the bill regarding teacher education and training in computer literacy and computer science.	\$ -	\$ -	\$ -	\$ -	\$ 100,000	\$ 100,000
S.B. 313	434	Department of Education (Section 7 [3])	For awarding grants of money to certain school districts and charter schools to carry out the provisions of the bill regarding teacher education and training in computer literacy and computer science.	\$ -	\$ -	\$ -	\$ -	\$ 200,000	\$ 200,000
S.B. 313	434	Department of Education (Section 7 [4])	For providing training for teachers on methods to teach computer literacy or computer science to pupils.	\$ -	\$ -	\$ -	\$ -	\$ 120,000	\$ -
S.B. 313	434	Department of Education (Section 7 [5])	For monitoring computer education on a statewide basis.	\$ -	\$ -	\$ -	\$ -	\$ 12,588	\$ -
S.B. 313	434	Department of Education (Section 7 [6])	For the Account for Computer Education and Technology.	\$ -	\$ -	\$ -	\$ -	\$ 100,000	\$ -
S.B. 443	552	Department of Health and Human Services, Aging and Disability Services Division (Section 1)	To establish rates of reimbursement of \$3.20 for congregate meals and home-delivered meals for food-insecure persons who are over 60 years of age.	\$ -	\$ -	\$ -	\$ -	\$ 1,500,000	\$ -
S.B. 485	520	Department of Education (Section 2.5 [1a])	For virtual auditing of hospitals or other licensed facilities that receive reimbursement for educational services.	\$ -	\$ -	\$ -	\$ -	\$ 40,000	\$ -
S.B. 485	520	Department of Education (Section 2.5 [1b])	For in-person auditing of hospitals or other licensed facilities that receive reimbursement for educational services.	\$ -	\$ -	\$ -	\$ -	\$ 72,000	\$ -

**GENERAL FUND ONGOING APPROPRIATIONS  
GOVERNOR RECOMMENDED v. LEGISLATURE APPROVED  
2019 LEGISLATURE**

BILL	CHAPTER	APPROPRIATED TO	PURPOSE	GOVERNOR RECOMMENDED			LEGISLATURE APPROVED		
				FY 2019	FY 2020	FY 2021	FY 2019	FY 2020	FY 2021
S.B. 528	615	Department of Health and Human Services, Division of Health Care Financing and Policy, Nevada Medicaid (Section 7 [1])	For cost related to increasing the acute care per diem reimbursement rates, excluding the per diem rates for neonatal and pediatric intensive care units, by a total of 2.5 percent, effective January 1, 2020, from the reimbursement rate paid by the division for such services in Fiscal Year 2018-19.	\$ -	\$ -	\$ -	\$ -	\$ 3,111,192	\$ 6,464,376
S.B. 528	615	Department of Health and Human Services, Division of Health Care Financing and Policy, Nevada Check-Up Program (Section 7 [2])	For cost related to increasing the acute care per diem reimbursement rates, excluding the per diem rates for neonatal and pediatric intensive care units, by a total of 2.5 percent, effective January 1, 2020, from the reimbursement rate paid by the division for such services in Fiscal Year 2018-19.	\$ -	\$ -	\$ -	\$ -	\$ 1,386	\$ 5,869
S.B. 528	615	Department of Education, School Safety Account (Section 11)	For transfer to school districts and charter schools for block grants for contract or employee social workers or other licensed mental health workers in schools with identified needs.	\$ -	\$ -	\$ -	\$ -	\$ 1,358,455	\$ 1,358,455
S.B. 528	615	Department of Education, School Safety Account (Section 12)	To provide grants to public schools to employ and equip school resource officers or school police officers in schools with identified needs on the basis of data relating to school discipline, violence, climate and vulnerability and the ability of the public school to hire school resource officers or school police officers.	\$ -	\$ -	\$ -	\$ -	\$ 2,750,000	\$ 2,750,000
S.B. 528	615	Department of Education, School Safety Account (Section 13)	To support the implementation of a program of social, emotional and academic development throughout the public schools, including, without limitation, the development and implementation of a strategic plan to carry out full implementation of such programs within five years.	\$ -	\$ -	\$ -	\$ -	\$ 2,350,000	\$ 2,350,000
S.B. 551	537	Department of Education, Account for Programs for Innovation and the Prevention of Remediation (Section 36.5)	To school districts for block grants for the purpose of providing supplemental support to the operation of the school districts.	\$ -	\$ -	\$ -	\$ -	\$ 35,081,155	\$ 36,848,070
S.B. 553	525	Gaming Control Board (Section 4 [1] and 4 [2])	Authorizes General Funds for operating expenses.	\$ -	\$ 31,225,193	\$ 31,348,095	\$ -	\$ 31,237,533	\$ 31,333,875
S.B. 553	525	Gaming Commission (Section 5 [1] and 5 [2])	Authorizes General Funds for operating expenses.	\$ -	\$ 801,266	\$ 833,234	\$ -	\$ 802,642	\$ 834,608
S.B. 555	376	State Distributive School Account (Section 5)	Includes funding for basic support guarantee including class-size reduction, enrollment of pupils with disabilities, special transportation costs and National School Lunch Program state match.	\$ -	\$ 1,195,185,348	\$ 1,189,369,493	\$ -	\$ 1,166,677,713	\$ 1,162,939,824

**GENERAL FUND ONGOING APPROPRIATIONS  
GOVERNOR RECOMMENDED v. LEGISLATURE APPROVED  
2019 LEGISLATURE**

BILL	CHAPTER	APPROPRIATED TO	PURPOSE	GOVERNOR RECOMMENDED			LEGISLATURE APPROVED		
				FY 2019	FY 2020	FY 2021	FY 2019	FY 2020	FY 2021
S.B. 555	376	Other State Education Programs (Section 19)	Includes funding for Adult Education, National Board Teacher Certification, School Nurse National Board Certification, pay increases for Nationally Board Certified School Counselors and School Psychologists, grants for programs of career and technical education, Jobs for America's Graduates, Special Elementary Counseling, School Library Media Specialists pay increases, Nevada Institute on Teaching and Educator Preparation, Clark County Public Education Foundation Inc. for Educational Leadership Training programs, College and Career Ready High School Diploma, College and Career Readiness Grant Program, Gifted and Talented Education, grants and financial support for Underperforming Schools, Read by Grade 3 grant program.		\$ 94,299,655	\$ 94,064,550	\$ -	\$ 91,939,398	\$ 90,616,782
S.B. 555	376	Account for Programs for Innovation and the Prevention of Remediation (Section 26)	Provides funding for Clark and Washoe County School Districts and the school districts other than the Clark County School District and Washoe County School District to carry out the provisions of S.B. 467 (Section 1) of the 2019 Legislative Session.	\$ -	\$ 49,950,000	\$ 49,950,000	\$ -	\$ 49,950,000	\$ 49,950,000
S.B. 555	376	Account for Programs for Innovation and the Prevention of Remediation (Section 27)	For distribution to the Commission on Educational Technology for the Nevada Ready 21 Technology competitive grant program.	\$ -	\$ 10,000,000	\$ 10,000,000	\$ -	\$ 10,000,000	\$ 10,000,000
S.B. 555	376	Account for Programs for Innovation and the Prevention of Remediation (Section 28)	Funding transferred by the Department of Education to each school district in which a Victory School is designated and each sponsor of a charter school that is designated as a Victory School on a per pupil basis to carry out the provisions of S.B. 467 (Section 2) of the 2019 Legislative Session.	\$ -	\$ 21,768,829	\$ 23,824,084	\$ -	\$ 21,768,829	\$ 23,824,084
S.B. 555	376	Account for Programs for Innovation and the Prevention of Remediation (Section 29)	For grants to school districts to provide financial incentives to newly hired teachers, who were not employed during the 2018-2019 school year, to teach in Title I schools or a school designated as underperforming, or are licensed to teach special education.	\$ -	\$ 2,500,000	\$ 2,500,000	\$ -	\$ 2,500,000	\$ 2,500,000
S.B. 555	376	Account for Programs for Innovation and the Prevention of Remediation (Section 30 [1])	To provide financial incentives for the hiring of new teachers to teach at a Title I school or schools designated as underperforming.	\$ -	\$ 2,500,000	\$ -	\$ -	\$ 2,500,000	\$ -
S.B. 555	376	Account for Programs for Innovation and the Prevention of Remediation (Section 30 [2])	To provide financial incentives for teachers, who are currently employed to teach at a public school in Nevada that is not a Title I school or a school designated as underperforming, and who transfers to teach at a Title I school or a school with that designation.	\$ -	\$ 2,500,000	\$ -	\$ -	\$ 2,500,000	\$ -
S.B. 555	376	Professional Development Programs Account (Section 31)	For support of the regional training program for the professional development of teachers and administrators and the Nevada Early Literacy Intervention Program and the Statewide Council for the Coordination of the Regional Training Programs for additional training opportunities for educational administrators.	\$ -	\$ 7,710,167	\$ 7,710,167	\$ -	\$ 7,667,393	\$ 7,667,393

**GENERAL FUND ONGOING APPROPRIATIONS  
GOVERNOR RECOMMENDED v. LEGISLATURE APPROVED  
2019 LEGISLATURE**

BILL	CHAPTER	APPROPRIATED TO	PURPOSE	GOVERNOR RECOMMENDED			LEGISLATURE APPROVED		
				FY 2019	FY 2020	FY 2021	FY 2019	FY 2020	FY 2021
S.B. 555	376	Department of Education (Section 34)	For training and continuing professional development for teachers who receive an endorsement to teach courses relating to financial literacy pursuant to S.B. 314 (Section 8.1(g)) of the 2019 Legislative Session.	\$ -	\$ -	\$ -	\$ -	\$ 120,000	\$ -
S.B. 555	376	Great Teaching and Leading Fund (Section 36)	For transfer to the Account for Programs for Innovation and the Prevention of Remediation to be used to carry out the provisions of A.B. 309 of the 2019 Legislative Session.	\$ -	\$ 4,907,254	\$ 4,907,254	\$ -	\$ 4,907,254	\$ 4,907,254
S.B. 555	376	Professional Development Programs Account (Section 38)	For transfer to the Account for Programs for Innovation and the Prevention of Remediation to be used to carry out the provisions of A.B. 309 of the 2019 Legislative Session.	\$ -	\$ 1,300,000	\$ 1,300,000	\$ -	\$ 1,300,000	\$ 1,300,000
S.B. 555	376	Contingency Account for Special Education Services (Section 39)	For reimbursement to school districts and charter schools for extraordinary expenses related to the education of students with disabilities.	\$ -	\$ 100	\$ 100	\$ -	\$ 100	\$ 100
S.B. 555	376	Grant Fund for Incentives for Licensed Educational Personnel (Section 40)	To purchase one-fifth of a year of retirement service credit.	\$ -	\$ 1,000,000	\$ 1,000,000	\$ -	\$ 1,000,000	\$ 1,000,000
S.B. 555	376	Bullying Prevention Account (Section 41)	For bullying prevention grant funding to school districts.	\$ -	\$ 45,000	\$ 45,000	\$ -	\$ 45,000	\$ 45,000
S.B. 555	376	Teach Nevada Scholarship Program Account (Section 42)	For awarding grants to universities, colleges and other providers of an alternative licensure program that are approved to award Teach Nevada Scholarships.	\$ -	\$ 2,500,000	\$ 2,500,000	\$ -	\$ 2,428,280	\$ 2,407,861
S.B. 555	376	School Safety Account (Section 43 [1])	To provide block grants to school districts and charter schools for contract or employee social workers or other licensed mental health workers in schools with identified needs and to provide grants to public schools to fund additional school resource officers or school police officers.		\$ 11,188,800	\$ 11,188,800	\$ -	\$ 16,603,728	\$ 21,382,611
S.B. 555	376	Account for the New Nevada Education Funding Plan (Section 45)	For support of certain pupils who perform below a designated level of proficiency and are English learners or eligible for a free or reduced price lunch.	\$ -	\$ 69,937,000	\$ 69,937,000	\$ -	\$ 69,937,000	\$ 69,937,000
S.B. 555	376	Teachers' School Supplies Reimbursement Account (Section 46)	To reimburse teachers for out-of-pocket expenses incurred with purchasing necessary school supplies for the pupils they instruct.	\$ -	\$ 4,499,000	\$ 4,499,000	\$ -	\$ 4,499,000	\$ 4,499,000
S.B. 555	376	Account for Instruction in Financial Literacy (Section 48)	For transfer to school districts and charter schools to support instruction in financial literacy.	\$ -	\$ -	\$ -	\$ -	\$ 750,000	\$ 750,000
<b>TOTAL GENERAL FUND ONGOING APPROPRIATIONS</b>				<b>\$ -</b>	<b>\$ 4,405,415,556</b>	<b>\$ 4,526,690,350</b>	<b>\$ -</b>	<b>\$ 4,368,808,982</b>	<b>\$ 4,507,094,894</b>

**HIGHWAY FUND ONGOING APPROPRIATIONS  
GOVERNOR RECOMMENDED v. LEGISLATURE APPROVED  
2019 LEGISLATURE**

BILL	CHAPTER	APPROPRIATED TO	PURPOSE	GOVERNOR RECOMMENDED			LEGISLATURE APPROVED		
				FY 2019	FY 2020	FY 2021	FY 2019	FY 2020	FY 2021
A.B. 338	494	Department of Motor Vehicles (Section 10.7)	For personnel and operating costs to approve hands-on courses in defensive driving and audit those courses.	\$ -	\$ -	\$ -	\$ -	\$ 91,844	\$ 92,099
A.B. 542	543	Board of Examiners (Section 4 [2])	For the cost of providing a salary increase of 3 percent on July 1, 2019 - unclassified employees.	\$ -	\$ 134,232	\$ 134,220	\$ -	\$ 134,232	\$ 134,220
A.B. 542	543	Board of Examiners (Section 6)	For the cost of providing a salary increase of 3 percent on July 1, 2019 - classified employees.	\$ -	\$ 6,547,751	\$ 6,660,792	\$ -	\$ 6,547,751	\$ 6,660,792
A.B. 543	544	General Appropriations Act (Section 31)	For operating expenses.	\$ -	\$ 143,963,578	\$ 157,043,443	\$ -	\$ 130,923,243	\$ 133,351,434
A.B. 543	544	Interim Finance Committee (Section 76)	For allocation to the Office of the Governor, Office of Finance for positions to provide help desk support for the information technology system (SMART 21) that replaces the existing financial and human resource management information technology system.	\$ -	\$ 43,412	\$ 82,437	\$ -	\$ 125,849	\$ -
S.B. 553	525	Department of Transportation (Section 1)	For operating expenses.	\$ -	\$ 487,313,739	\$ 484,172,002	\$ -	\$ 488,961,035	\$ 482,036,717
<b>TOTAL HIGHWAY FUND ONGOING APPROPRIATIONS</b>				<b>\$ -</b>	<b>\$ 638,002,712</b>	<b>\$ 648,092,894</b>	<b>\$ -</b>	<b>\$ 626,783,954</b>	<b>\$ 622,275,262</b>



**GENERAL FUND APPROPRIATIONS TO RESTORE FUND BALANCES  
GOVERNOR RECOMMENDED v. LEGISLATURE APPROVED  
2019 LEGISLATURE**

BILL	CHAPTER	APPROPRIATED TO	PURPOSE	GOVERNOR RECOMMENDED			LEGISLATURE APPROVED		
				FY 2019	FY 2020	FY 2021	FY 2019	FY 2020	FY 2021
A.B. 519	584	Stale Claims Account (Section 1 [1])	To restore the balance in the Stale Claims Account.	\$ 2,500,000	\$ -	\$ -	\$ 2,700,000	\$ -	\$ -
A.B. 519	584	Reserve for Statutory Contingency Account (Section 1 [2])	To restore the balance in the Reserve for Statutory Contingency Account.	\$ -	\$ -	\$ -	\$ 12,133,919	\$ -	\$ -
A.B. 519	584	Interim Finance Contingency Account (Section 1 [3])	To restore the balance in the Interim Finance Contingency Account (Section 1.3)	\$ 16,253,908	\$ -	\$ -	\$ 23,167,598	\$ -	\$ -
<b>TOTAL GENERAL FUND APPROPRIATIONS TO RESTORE FUND BALANCES</b>				<b>\$ 18,753,908</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 38,001,517</b>	<b>\$ -</b>	<b>\$ -</b>

## **CAPITAL IMPROVEMENT PROGRAM**

The Capital Improvement Program (CIP) for the 2019-21 biennium, as approved by the 2019 Legislature, totals approximately \$347.0 million, which is \$825,352 more than the amounts originally recommended by the Governor (\$346.2 million). The 2019 CIP is funded from the following sources:

<b>Funding Sources</b>	<b>Governor Recommends</b>	<b>% of Total</b>	<b>Legislature Approves</b>	<b>% of Total</b>	<b>Difference</b>
General Obligation Bonds	\$186,000,000	53.73%	\$186,000,000	53.60%	\$0
General Fund <sup>1,5</sup>	\$88,801,977	25.65%	\$81,405,741	23.46%	(\$7,396,236)
Agency Funds <sup>2,5</sup>	\$23,659,621	6.83%	\$36,239,570	10.44%	\$12,579,949
Federal Funds	\$23,258,788	6.72%	\$22,261,958	6.42%	(\$996,830)
Highway Fund <sup>3</sup>	\$14,966,989	4.32%	\$8,841,972	2.55%	(\$6,125,017)
General Obligation Bonds - Debt Service Paid by Hwy Fund & Pollution Control Fund <sup>3</sup>	\$0	0.00%	\$5,344,346	1.54%	\$5,344,346
Funds Reallocated From Prior CIPs <sup>4</sup>	\$6,049,981	1.75%	\$3,469,121	1.00%	(\$2,580,860)
Special Higher Education Capital Construction Fund	\$3,447,341	1.00%	\$3,447,341	0.99%	\$0
<b>Total</b>	<b>\$346,184,697</b>	<b>100.00%</b>	<b>\$347,010,049</b>	<b>100.00%</b>	<b>\$825,352</b>

<sup>1</sup> The difference between Governor Recommends and Legislature Approves General Fund appropriation amounts is the result of two main factors. First, the 2019 Legislature did not approve the following CIP projects recommended by the Governor as discussed under this section, which resulted in a \$25.8 million reduction in General Funds: 19-C07, 19-C09, 19-C12, 19-M03, 19-M23, 19-M46, 19-P03, 19-P09 and 19-P41. Second, the 2019 Legislature approved Senate Bill 528, which, in part, supplements the 2019 CIP legislation as discussed under footnote 5, and approved an additional \$20.6 million in General Fund appropriations.

<sup>2</sup> The difference between Governor Recommends and Legislature Approves agency funds is the result of two main factors. First, the 2019 Legislature did not approve CIP Project 19-C05, Southern Nevada Fleet Services Maintenance Building (\$8.9 million), as recommended by the Governor as the Fleet Services Division lacked available funding to pursue the project. Second, the 2019 Legislature approved Senate Bill 528, which, in part, supplements the 2019 CIP Legislation as discussed under footnote 5, and approved an additional \$20.0 million in agency funds.

<sup>3</sup> The Governor initially recommended \$8.7 million in Highway Fund appropriations to support the costs of CIP Project 19-C01, Completion of South Reno DMV. However, the 2019 Legislature approved an amendment submitted by the Governor's Finance Office to reduce the recommended Highway Fund appropriations for 19-C01 from \$8.7 million to \$2.9 million, and fund the remainder of the project costs with \$5.3 million with general obligation bonds with debt service paid from the Highway Fund and Pollution Control Fund, and \$605,878 in agency funds.

<sup>4</sup> Reallocated bond funds were recommended to total \$6.0 million; however, after a detailed review of previously approved CIP projects, it was determined that only \$3.5 million was available to support the 2019 CIP.

<sup>5</sup> The 2019 Legislature approved Senate Bill 528, which, in part, supplements the 2019 CIP legislation, by approving CIP Projects 19-C30, Construction of a UNLV College of Engineering, Academic and Research Building, with General Fund appropriations of \$20.0 million and \$20.0 million in agency funding, 19-P70, Planning, Great Basin College Welding Lab Expansion, with General Fund appropriations of \$458,193 and \$35,000 in agency funding, and CIP Project 19-P71, Planning, Western Nevada College Marlette Hall Refurbishment, with General Fund appropriations of \$105,000.

The Governor had recommended an annual construction inflation rate of 10.0 percent for all projects within the 2019 CIP. The money committees expressed concerns regarding the recommended inflationary rates as the SPWD does not use construction-related indices, prepare comprehensive inflationary or construction cost escalation forecasts, or track budgeted inflation compared to actual inflationary costs. Due to these concerns, along with national construction indices forecasting lower rates of inflation for the period associated with the 2019-21 biennium, the 2019 Legislature approved inflationary rates for the 2019 CIP of 10.0 percent in Southern Nevada and 7.0 percent for all other projects. In doing so, the money committees approved the issuance of a letter of intent requiring that the agency report to the Interim Finance Committee on a quarterly basis regarding the agency's process on

construction cost containment efforts, the tracking of budgeted inflationary costs compared to actual inflationary costs, and the tracking of other construction cost escalations compared to the budgeted costs, outside of inflation, that are impacting projects approved by the Legislature.

The following table summarizes the CIP as recommended by the Governor in January 2019 compared to the CIP approved by the 2019 Legislature:

State Agency	Governor Recommends	% of Total	Legislature Approved	% of Total	Difference
Nevada System of Higher Education <sup>1</sup>	\$ 153,615,834	44.37%	\$ 194,214,027	55.97%	\$ 40,598,193
Department of Administration <sup>2</sup>	\$ 74,511,922	21.52%	\$ 57,237,023	16.49%	\$ (17,274,899)
Department of Corrections <sup>3</sup>	\$ 66,590,043	19.24%	\$ 43,299,923	12.48%	\$ (23,290,120)
Office of the Military	\$ 8,311,874	2.40%	\$ 11,316,494	3.26%	\$ 3,004,620
Office of Veterans Services	\$ 9,846,217	2.84%	\$ 9,599,029	2.77%	\$ (247,188)
Department of Motor Vehicles	\$ 8,660,000	2.50%	\$ 8,868,000	2.56%	\$ 208,000
Department of Health and Human Services	\$ 7,710,641	2.23%	\$ 6,773,984	1.95%	\$ (936,657)
Department of Wildlife	\$ 5,081,983	1.47%	\$ 4,852,480	1.40%	\$ (229,503)
Department of Conservation and Natural Resources	\$ 3,306,438	0.96%	\$ 3,226,455	0.93%	\$ (79,983)
Department of Tourism and Cultural Affairs	\$ 3,066,648	0.89%	\$ 2,942,058	0.85%	\$ (124,590)
Department of Public Safety	\$ 3,351,717	0.97%	\$ 2,658,377	0.77%	\$ (693,340)
Department of Agriculture	\$ 2,131,380	0.62%	\$ 2,022,199	0.58%	\$ (109,181)
<b>Total</b>	<b>\$ 346,184,697</b>	<b>100.00%</b>	<b>\$ 347,010,049</b>	<b>100.00%</b>	<b>\$ 825,352</b>

<sup>1</sup> The 2019 Legislature approved Senate Bill 528, which, in part, supplements the 2019 CIP legislation, by approving CIP Projects 19-C30, Construction of a UNLV College of Engineering, Academic and Research Building (\$40.0 million), 19-P70, Planning, Great Basin College Welding Lab Expansion (\$493,193), and CIP Project 19-P71, Planning, Western Nevada College Marlette Hall Refurbishment (\$105,000).

<sup>2</sup> The 2019 Legislature did not approve the Governor's recommendation to fund CIP Projects 19-C05, Southern Nevada Fleet Services Maintenance Building (\$8.9 million) or 19-P41, Advanced Planning: State Office Building, Las Vegas (\$6.1 million).

<sup>3</sup> The 2019 Legislature did not approve the Governor's recommendation to fund CIP Projects 19-C07, Security Perimeter Upgrades, Three Lakes Valley Conservation Camp (\$4.1 million), 19-M23, Install Security Cameras, High Desert State Prison (\$4.7 million), 19-M46, Install Security Cameras, Southern Desert Correctional Center (\$6.3 million), or 19-P03, Advance Planning: Northern Nevada Correctional Center Housing Unit and Core Expansion (\$3.2 million). Additionally, the 2019 Legislature approved the Governor's recommendation to amend 19-M10, Underground Piping and Boiler Replacement, Lovelock Correctional Center, reducing project costs by \$4.6 million.

Senate Bill (S.B.) 541 (2019 CIP legislation), as approved, includes state funding of \$70.8 million in general obligation bonds and \$6.0 million in agency funds, to construct CIP Project 19-C28, Health and Sciences Building, College of Southern Nevada (CSN), on the college's Henderson campus. Once completed, the new 73,000 square foot (sf) facility would house the nursing program, phlebotomy, certified nursing assistant, medical assistant, and medical laboratory technician programs, and the new facility will be used by both CSN

and the Nevada State College. In addition, S.B. 541 authorized \$55.9 million in state general obligation bonds and \$6.0 million in agency funds for the construction of CIP Project 19-C19, Education Academic Building, Nevada State College, to build a 67,000 sf facility to include classrooms, hands-on learning spaces, speech language pathology spaces, computer labs, faculty offices, and a new state-of-the-art preschool with an educational environment to train new preschool teachers. The Legislature also approved CIP Project 19-C08, as recommended by the Governor, including state funding of \$3.6 million in general obligation bonds and \$9.5 million in federal funds, to complete rehabilitation efforts on the Marlette Lake Dam.

While there was a single project added to the 2019 CIP, as amended by the Governor, to complete the National Guard Speedway Readiness Center in North Las Vegas (19-C02, state funding of \$3.4 million), as noted in the previous tables, there were a number of projects recommended by the Governor, which were not approved by the 2019 Legislature. The following table includes the complete list of projects recommended by the Governor that were not approved by the Legislature:

Project Number	Department	Project Name	Project Cost
19-C05	Administration	Southern Nevada Fleet Services Maintenance Building (Grant Sawyer Site)	\$ 8,946,508
19-C07	Corrections	Security Perimeter Upgrades (TLVCC)	\$ 4,090,412
19-C09	Administration	Entry Lobby Security Barrier Wall (Attorney General's Office Building)	\$ 199,525
19-C12	Administration	Entry Lobby Security Barrier Wall (Education Building)	\$ 205,870
19-M03	Health/Human Svcs	Replace Emergency Generator (Sierra Regional Center)	\$ 693,587
19-M13 <sup>1</sup>	Administration	Exterior Renovation (Nevada State Capitol and Annex Building)	\$ 784,680
19-M23	Corrections	Install Security Cameras (High Desert State Prison)	\$ 4,658,968
19-M41 <sup>1</sup>	Administration	Lighting Upgrades (DMV & NHP Facilities)	\$ 530,017
19-M46	Corrections	Install Security Cameras (Southern Desert Correctional Center)	\$ 6,301,871
19-P03	Corrections	Advance Planning: NNCC Housing Unit and Core Expansion	\$ 3,214,759
19-P09	Public Safety	Advance Planning - Headquarters Building (Department of Public Safety)	\$ 549,424
19-P41	Administration	Advance Planning: State Office Building (Las Vegas)	\$ 6,108,833
<sup>1</sup> CIP Projects 19-M13 and 19-M41 were both requested to be added to the 2019 CIP by the Governor via a budget amendment that was submitted on May 1, 2019. Neither project was approved by the 2019 Legislature.			

Additionally, S.B. 528 of the 2019 Legislative Session, which, in part, supplemented 2019 CIP legislation, approved funding for CIP Project 19-C30, Construction of a UNLV College of Engineering, Academic and Research Building, with General Fund appropriations of \$20 million and \$20 million in agency funding, to begin construction of a 52,000 sf facility to address the growth being experienced by the university's College of Engineering.

The 2019 Legislature established the property tax rate at \$0.1575 per \$100 of assessed valuation to support the principal and interest payments on the existing and newly approved general obligation bonds that will be issued to pay for capital improvement projects and for projects for the preservation and promotion of the state's cultural resources. The Legislature also approved the levy of an additional \$0.0125 property tax rate per \$100 of assessed valuation to support the principal and interest payments on the existing issuance of general obligation bonds as a result of the approval of Question 1 by the voters at the general election

conducted on November 5, 2002. The levies above the historic 15-cent levy (2 cents) are not subject to the \$3.64 local government property tax cap.

The 2019 Legislature did not approve requests to extend CIP Projects 15-M39, Install Gas Furnaces – Northern Nevada Youth Training Center or 15-P02, Advanced Planning – Nevada National Guard Readiness Center; however, the Legislature did approve the extension of the following eight projects from previous CIPs, as requested by the Department of Administration.

<b>Project Number</b>	<b>Project Name</b>
15-C77	Northern Nevada State Veterans Home
15-M16	Electrical Systems Upgrade, Northern Nevada Youth Training Center
15-M19	HVAC Renovation, NNAMHS Building No. 2
15-M20	Ductwork Replacement, Lake's Crossing
15-M38	Upgrade Basement Heating and Ventilation - Nevada State Museum, Carson City
15-M40	Central Plant Improvements - Northern Nevada Youth Training Center
15-P03	Advance Planning - Welcome Center and Master Plan (Stewart Campus)
15-S03	Statewide Fire and Life Safety

**SCHEDULE OF CAPITAL IMPROVEMENT PROJECTS  
2019 CIP PROGRAM**

Project	Project Name	Governor Recommends - January 2019			Legislatively Approved					Difference
		State Funding	Other Funding	Total Funding	State Funding	Highway Funds	Other Funding	Total Funding	Other Funding Source	
<b>Construction Projects</b>										
19-C01	Completion of South Reno DMV	\$ -	\$ 8,660,000	\$ 8,660,000	\$ -	\$ 2,917,776	\$ 5,950,224	\$ 8,868,000	General Obligation Bonds - Debt Service to be Paid from Highway & Pollution Control Agency Funds	\$ 208,000
19-C02	Readiness Center Completion	\$ -	\$ -	\$ -	\$ 3,393,905	\$ -	\$ -	\$ 3,393,905		\$ 3,393,905
19-C03	Cemetery Expansion (Southern Nevada Veterans Memorial Cemetery)	\$ 161,329	\$ 4,144,981	\$ 4,306,310	\$ 161,329	\$ -	\$ 4,144,981	\$ 4,306,310	Federal Funds	\$ -
19-C04	Columbarium Expansion (Northern Nevada Veterans Memorial Cemetery)	\$ 175,370	\$ 4,418,769	\$ 4,594,139	\$ 175,371	\$ -	\$ 4,179,668	\$ 4,355,039	Federal Funds	\$ (239,100)
19-C05	Southern Nevada Fleet Services Maintenance Building (Grant Sawyer Site)	\$ -	\$ 8,946,508	\$ 8,946,508	\$ -	\$ -	\$ -	\$ -		\$ (8,946,508)
19-C07	Security Perimeter Upgrades (TLVCC)	\$ 4,090,412	\$ -	\$ 4,090,412	\$ -	\$ -	\$ -	\$ -		\$ (4,090,412)
19-C08	Marlette Lake Dam Rehabilitation (Marlette Lake Water System)	\$ 3,780,132	\$ 10,000,000	\$ 13,780,132	\$ 3,599,359	\$ -	\$ 9,457,681	\$ 13,057,040	Federal Funds	\$ (723,092)
19-C09	Entry Lobby Security Barrier Wall (Attorney General's Office Building)	\$ 199,525	\$ -	\$ 199,525	\$ -	\$ -	\$ -	\$ -		\$ (199,525)
19-C10	Lobby Remodel (Desert Regional Center, Building 1391)	\$ 238,604	\$ -	\$ 238,604	\$ 238,604	\$ -	\$ -	\$ 238,604		\$ -
19-C12	Entry Lobby Security Barrier Wall (Education Building)	\$ 205,870	\$ -	\$ 205,870	\$ -	\$ -	\$ -	\$ -		\$ (205,870)
19-C13	Heavy Equipment Simulator Classrooms (High Desert State Prison)	\$ 583,851	\$ 225,000	\$ 808,851	\$ -	\$ -	\$ 808,851	\$ 808,851	Agency Funds	\$ -
19-C16	Renovation of Collections Storage Building 19 (Stewart Facility)	\$ 998,889	\$ -	\$ 998,889	\$ 947,750	\$ -	\$ -	\$ 947,750		\$ (51,139)
19-C17	Storage Facility Addition (Indian Hills Curatorial Center)	\$ 1,346,464	\$ 100,000	\$ 1,446,464	\$ 1,273,013	\$ -	\$ 100,000	\$ 1,373,013	Federal Funds	\$ (73,451)
19-C18	Building Demolition (Sierra Regional Center, Buildings 16, 17 & 18)	\$ 279,521	\$ -	\$ 279,521	\$ 265,239	\$ -	\$ -	\$ 265,239		\$ (14,282)
19-C19	Education Academic Building (Nevada State College)	\$ 55,852,093	\$ 6,000,000	\$ 61,852,093	\$ 55,852,093	\$ -	\$ 6,000,000	\$ 61,852,093	Agency Funds	\$ -
19-C28	Health and Sciences Building (College of Southern Nevada)	\$ 70,763,741	\$ 6,000,000	\$ 76,763,741	\$ 70,763,741	\$ -	\$ 6,000,000	\$ 76,763,741	Agency Funds	\$ -
19-C30	Construction of a UNLV College of Engineering, Academic and Research Building	\$ -	\$ -	\$ -	\$ 20,000,000	\$ -	\$ 20,000,000	\$ 40,000,000	Agency Funds	\$ 40,000,000
<b>Total Construction Projects</b>		<b>\$ 138,675,801</b>	<b>\$ 48,495,258</b>	<b>\$ 187,171,059</b>	<b>\$ 156,670,404</b>	<b>\$ 2,917,776</b>	<b>\$ 56,641,405</b>	<b>\$ 216,229,585</b>		<b>\$ 29,058,526</b>

<b>Maintenance Projects</b>										
19-M01	Freezer Replacement (Department of Agriculture, Purchasing Warehouse)	\$ 2,131,380	\$ -	\$ 2,131,380	\$ 2,022,199	\$ -	\$ -	\$ 2,022,199		\$ (109,181)
19-M02	Electrical Outlet & Cable Upgrades (High Desert State Prison)	\$ 1,653,626	\$ -	\$ 1,653,626	\$ 1,653,626	\$ -	\$ -	\$ 1,653,626		\$ -
19-M03	Replace Emergency Generator (Sierra Regional Center)	\$ 693,587	\$ -	\$ 693,587	\$ -	\$ -	\$ -	\$ -		\$ (693,587)
19-M04	Domestic Hot Water Storage Tank Replacement (Boulder City Veterans Home)	\$ 194,054	\$ -	\$ 194,054	\$ 70,722	\$ -	\$ 123,332	\$ 194,054	Agency Funds	\$ -
19-M05	Groundwater Well Abandonments (Carson City)	\$ 103,478	\$ -	\$ 103,478	\$ 98,261	\$ -	\$ -	\$ 98,261		\$ (5,217)
19-M06	Replace Culinary Refrigeration Units (Boulder City Veterans Home)	\$ 363,424	\$ -	\$ 363,424	\$ 363,424	\$ -	\$ -	\$ 363,424		\$ -
19-M07	Emergency Generator & Service Entrance Upgrade (Reno Purchasing Warehouse)	\$ 1,033,524	\$ -	\$ 1,033,524	\$ 980,301	\$ -	\$ -	\$ 980,301		\$ (53,223)
19-M08	Deferred Maintenance (HECC/SHECC)	\$ 11,552,659	\$ 3,447,341	\$ 15,000,000	\$ 11,552,659	\$ -	\$ 3,447,341	\$ 15,000,000	SHECC	\$ -
19-M09	Boiler Replacement (Ely State Prison)	\$ 6,101,353	\$ -	\$ 6,101,353	\$ 6,705,522	\$ -	\$ -	\$ 6,705,522		\$ 604,169
19-M10	Underground Piping and Boiler Replacement (Lovelock Correctional Center)	\$ 12,214,101	\$ -	\$ 12,214,101	\$ 7,614,002	\$ -	\$ -	\$ 7,614,002		\$ (4,600,099)
19-M11	Replace Domestic & Heating Hot Water Piping (Ely State Prison - Housing Unit 1)	\$ 2,204,109	\$ -	\$ 2,204,109	\$ 2,090,872	\$ -	\$ -	\$ 2,090,872		\$ (113,237)
19-M12	Central Plant Renovation (Northern Nevada Correctional Center) - Phase 2	\$ 8,073,180	\$ -	\$ 8,073,180	\$ 7,649,669	\$ -	\$ -	\$ 7,649,669		\$ (423,511)
19-M13	Exterior Renovation (Nevada State Capitol and Annex Building)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
19-M14	Construct Water Wells and Water Systems (Various Fish Hatchery Sites)	\$ 2,606,412	\$ -	\$ 2,606,412	\$ 2,473,141	\$ -	\$ -	\$ 2,473,141		\$ (133,271)
19-M15	HVAC Replacement (Ely State Prison - Building 9)	\$ 1,844,192	\$ -	\$ 1,844,192	\$ 1,750,456	\$ -	\$ -	\$ 1,750,456		\$ (93,736)
19-M16	Upgrade Door Controls (Summit View Youth Center)	\$ 1,625,495	\$ -	\$ 1,625,495	\$ 1,625,495	\$ -	\$ -	\$ 1,625,495		\$ -

Project	Project Name	Governor Recommends - January 2019			Legislatively Approved					Difference
		State Funding	Other Funding	Total Funding	State Funding	Highway Funds	Other Funding	Total Funding	Other Funding Source	
19-M17	Central Plant Renovation (State Library and Archives)	\$ 2,155,409	\$ -	\$ 2,155,409	\$ 2,085,239	\$ -	\$ -	\$ 2,085,239		\$ (70,170)
19-M18	Building Renovation (Department of Public Safety - Training Division)	\$ 1,233,009	\$ 1,569,284	\$ 2,802,293	\$ 1,169,686	\$ 1,488,691	\$ -	\$ 2,658,377		\$ (143,916)
19-M19	Replace Magnetic Door Controls (Southern Nevada State Veterans Home)	\$ 226,668	\$ -	\$ 226,668	\$ -	\$ -	\$ 226,668	\$ 226,668	Agency Funds	\$ -
19-M20	Flooring Replacement (Caliente Youth Center, Multi-Purpose Building)	\$ 1,691,370	\$ -	\$ 1,691,370	\$ 1,605,161	\$ -	\$ -	\$ 1,605,161		\$ (86,209)
19-M21	Generator, Controls Replacement & Pump System Modifications (Marlette Lake)	\$ 953,680	\$ -	\$ 953,680	\$ 905,574	\$ -	\$ -	\$ 905,574		\$ (48,106)
19-M22	Chiller Replacement (Caliente Youth Center - Administration Building)	\$ 489,496	\$ -	\$ 489,496	\$ 464,966	\$ -	\$ -	\$ 464,966		\$ (24,530)
19-M23	Install Security Cameras (High Desert State Prison)	\$ 4,658,968	\$ -	\$ 4,658,968		\$ -	\$ -	\$ -		\$ (4,658,968)
19-M24	Surveillance System Replacement (Casa Grande Transitional Housing)	\$ 1,720,849	\$ -	\$ 1,720,849	\$ 1,720,849	\$ -	\$ -	\$ 1,720,849		\$ -
19-M25	Install Panic Alarm System (Dini-Townsend Hospital)	\$ 854,658	\$ -	\$ 854,658	\$ 810,265	\$ -	\$ -	\$ 810,265		\$ (44,393)
19-M26	Install Emergency Generator (Washoe County Armory)	\$ 842,385	\$ 742,046	\$ 1,584,431	\$ 801,864		\$ 701,913	\$ 1,503,777	Federal Funds	\$ (80,654)
19-M27	Pavilion Renovation (Northern Nevada Veterans Memorial Cemetery, Fernley)	\$ 161,622	\$ -	\$ 161,622	\$ 153,534	\$ -	\$ -	\$ 153,534		\$ (8,088)
19-M28	HVAC Systems Renovations (NNCC - Operations and Administration Buildings & Housing Unit 6)	\$ 1,863,293	\$ -	\$ 1,863,293	\$ 1,768,350	\$ -	\$ -	\$ 1,768,350		\$ (94,943)
19-M29	Central Plant Renovation (Paul Laxalt State Office Building)	\$ 1,664,420	\$ -	\$ 1,664,420	\$ 1,579,086	\$ -	\$ -	\$ 1,579,086		\$ (85,334)
19-M30	Central Plant Renovation (Attorney General's Office Building)	\$ 1,567,051	\$ -	\$ 1,567,051	\$ 1,486,657	\$ -	\$ -	\$ 1,486,657		\$ (80,394)
19-M31	HVAC Systems Renovation (Washoe County Armory)	\$ 1,212,411	\$ 1,076,505	\$ 2,288,916	\$ 1,153,397	\$ -	\$ 1,018,371	\$ 2,171,768	Federal Funds	\$ (117,148)
19-M32	HVAC Systems Renovation (Office of the Adjutant General)	\$ 976,226	\$ 857,865	\$ 1,834,091	\$ 929,375	\$ -	\$ 811,395	\$ 1,740,770	Federal Funds	\$ (93,321)
19-M33	Replace Sanitary Sewer and Upgrade Restrooms (Lost City Museum)	\$ 408,484	\$ -	\$ 408,484	\$ 408,484	\$ -	\$ -	\$ 408,484		\$ -
19-M34	Replace Overhead Coiling Doors, Seals, and Operators (Various Locations)	\$ 356,159	\$ 311,616	\$ 667,775	\$ 356,159	\$ -	\$ 311,616	\$ 667,775	Federal Funds	\$ -
19-M35	Replace Door Locks and Controls (Ely State Prison) - Phase 1	\$ 4,218,060	\$ -	\$ 4,218,060	\$ 3,997,994	\$ -	\$ -	\$ 3,997,994		\$ (220,066)
19-M36	Visitor Center Renovations (Valley of Fire State Park)	\$ 762,029	\$ -	\$ 762,029	\$ 762,029	\$ -	\$ -	\$ 762,029		\$ -
19-M37	Roofop Unit Replacement (Department of Motor Vehicles - Carson City)	\$ -	\$ 475,431	\$ 475,431	\$ -	\$ 451,031	\$ -	\$ 451,031		\$ (24,400)
19-M38	HVAC Systems Renovation (Department of Wildlife - Various WMA Sites)	\$ 170,708	\$ 404,276	\$ 574,984	\$ 170,708	\$ -	\$ 404,276	\$ 574,984	Agency Funds	\$ -
19-M39	HVAC Systems Renovation (Department of Wildlife - Various Fish Hatchery Sites)	\$ 623,843	\$ -	\$ 623,843	\$ 591,973	\$ -	\$ -	\$ 591,973		\$ (31,870)
19-M40	Construct Water Wells and Water Systems (Various WMA Sites)	\$ 382,064	\$ 894,680	\$ 1,276,744	\$ 365,974	\$ -	\$ 846,408	\$ 1,212,382	Agency Funds	\$ (64,362)
19-M42	Install Sanitary Sewer Macerator (Caliente Youth Center)	\$ 468,539	\$ -	\$ 468,539	\$ 444,954	\$ -	\$ -	\$ 444,954		\$ (23,585)
19-M43	Replace Cooling Towers (Southern Desert Correctional Center - Central Plant Building)	\$ 3,818,124	\$ -	\$ 3,818,124	\$ 3,818,124	\$ -	\$ -	\$ 3,818,124		\$ -
19-M44	Packaged Rooftop Unit Replacement and Lighting Upgrade (Plumb Lane Armory)	\$ 128,887	\$ 295,805	\$ 424,692	\$ 123,358		\$ 279,755	\$ 403,113	Federal Funds	\$ (21,579)
19-M45	Replace Lighting Control System (Nevada State Museum, Las Vegas)	\$ 212,811	\$ -	\$ 212,811	\$ 212,811	\$ -	\$ -	\$ 212,811		\$ -
19-M46	Install Security Cameras (Southern Desert Correctional Center)	\$ 6,301,871	\$ -	\$ 6,301,871	\$ -	\$ -	\$ -	\$ -		\$ (6,301,871)
19-M47	Elevator Renovation and Modernization (Blasdel Building)	\$ 260,068	\$ -	\$ 260,068	\$ 246,935	\$ -	\$ -	\$ 246,935		\$ (13,133)
19-M48	Install Recreation Yard Fencing (SDCC and HDSP)	\$ 571,412	\$ -	\$ 571,412	\$ 571,412	\$ -	\$ -	\$ 571,412		\$ -
19-M49	Electrical Upgrade (Caliente Youth Center)	\$ 980,496	\$ -	\$ 980,496	\$ 930,425	\$ -	\$ -	\$ 930,425		\$ (50,071)
19-M50	Comfort Station Replacement (Valley of Fire State Park)	\$ 636,017	\$ -	\$ 636,017	\$ 636,017	\$ -	\$ -	\$ 636,017		\$ -
19-M51	Perform Electrical Coordination Studies (Various State Buildings)	\$ 627,897	\$ -	\$ 627,897	\$ 627,897	\$ -	\$ -	\$ 627,897		\$ -
19-M52	Main Electrical Switchgear Replacement (SNAMHS - Building 3)	\$ 388,875	\$ -	\$ 388,875	\$ 388,875	\$ -	\$ -	\$ 388,875		\$ -
19-M53	Park Facilities Maintenance & ADA Upgrades (Fort Churchill State Park)	\$ 1,332,352	\$ -	\$ 1,332,352	\$ 1,265,275	\$ -	\$ -	\$ 1,265,275		\$ (67,077)
19-M54	Upgrade Warehouse Loading Dock (Carson City DMV)	\$ -	\$ 203,318	\$ 203,318	\$ -	\$ 192,868	\$ -	\$ 192,868		\$ (10,450)
19-M55	Exterior Building Repairs (Carson City DMV)	\$ -	\$ 712,626	\$ 712,626	\$ -	\$ 676,142	\$ -	\$ 676,142		\$ (36,484)
19-M56	Boiler Replacement (Henderson DMV)	\$ -	\$ 523,475	\$ 523,475	\$ -	\$ 523,475	\$ -	\$ 523,475		\$ -
19-M57	HVAC Replacement (DMV Express Office - Donovan Way Location)	\$ -	\$ 338,220	\$ 338,220	\$ -	\$ 338,220	\$ -	\$ 338,220		\$ -
19-M58	Heat Pump Water Piping Distribution Replacement (Carlin Readiness Center)	\$ 1,231,483	\$ 280,486	\$ 1,511,969	\$ 1,170,152	\$ -	\$ 265,234	\$ 1,435,386	Federal Funds	\$ (76,583)

Project	Project Name	Governor Recommends - January 2019			Legislatively Approved					Difference
		State Funding	Other Funding	Total Funding	State Funding	Highway Funds	Other Funding	Total Funding	Other Funding Source	
19-M59	HVAC System Renovation (Capitol Building)	\$ 2,217,184	\$ -	\$ 2,217,184	\$ 2,103,543	\$ -	\$ -	\$ 2,103,543		\$ (113,641)
<b>Maintenance Projects Total</b>		<b>\$ 100,763,452</b>	<b>\$ 12,132,974</b>	<b>\$ 112,896,426</b>	<b>\$ 82,477,451</b>	<b>\$ 3,670,427</b>	<b>\$ 8,436,309</b>	<b>\$ 94,584,187</b>		<b>\$ (18,312,239)</b>

**Planning Projects**

19-P01	Advance Planning: Grant Sawyer Office Building - Remodel	\$ 8,101,788	\$ -	\$ 8,101,788	\$ 8,101,788	\$ -	\$ -	\$ 8,101,788		\$ -
19-P02	Advance Planning: Renovation and Seismic Retrofit (Heroes Memorial Building & Annex)	\$ 361,715	\$ -	\$ 361,715	\$ 350,094	\$ -	\$ -	\$ 350,094		\$ (11,621)
19-P03	Advance Planning: NNCC Housing Unit and Core Expansion	\$ 3,214,759	\$ -	\$ 3,214,759	\$ -	\$ -	\$ -	\$ -		\$ (3,214,759)
19-P04	Advance Planning: Replace Domestic Water and Sanitary Sewer (NNCC)	\$ 1,314,436	\$ -	\$ 1,314,436	\$ 1,270,302	\$ -	\$ -	\$ 1,270,302		\$ (44,134)
19-P05	Advance Planning: HVAC Renovation (Department of Motor Vehicles - Carson City)	\$ -	\$ 488,088	\$ 488,088	\$ -	\$ 473,693	\$ -	\$ 473,693		\$ (14,395)
19-P06	Advance Planning: Electrical Distribution Upgrade (NNCC)	\$ 1,259,372	\$ -	\$ 1,259,372	\$ 1,220,819	\$ -	\$ -	\$ 1,220,819		\$ (38,553)
19-P07	Advance Planning: Central Plant Renovation (High Desert State Prison)	\$ 659,075	\$ -	\$ 659,075	\$ 659,075	\$ -	\$ -	\$ 659,075		\$ -
19-P08	Advance Planning: Heavy Equipment Shop & Renovation (Elko)	\$ 458,392	\$ -	\$ 458,392	\$ 445,486	\$ -	\$ -	\$ 445,486		\$ (12,906)
19-P09	Advance Planning - Headquarters Building (Department of Public Safety)	\$ 368,114	\$ 181,310	\$ 549,424	\$ -	\$ -	\$ -	\$ -		\$ (549,424)
19-P10	Advance Planning: Exterior Envelope Protection (Spring Mountain Ranch State Park)	\$ 117,648	\$ -	\$ 117,648	\$ 117,648	\$ -	\$ -	\$ 117,648		\$ -
19-P41	Advance Planning: State Office Building (Las Vegas)	\$ 6,108,833	\$ -	\$ 6,108,833	\$ -	\$ -	\$ -	\$ -		\$ (6,108,833)
19-P70	Planning, Great Basin College Welding Lab Expansion (Elko)	\$ -	\$ -	\$ -	\$ 458,193	\$ -	\$ 35,000	\$ 493,193	Agency Funds	\$ 493,193
19-P71	Planning, Western Nevada College Marlette Hall Refurbishment (Carson City)	\$ -	\$ -	\$ -	\$ 105,000	\$ -	\$ -	\$ 105,000	Agency Funds	\$ 105,000
<b>Planning Projects Total</b>		<b>\$ 21,964,132</b>	<b>\$ 669,398</b>	<b>\$ 22,633,530</b>	<b>\$ 12,728,405</b>	<b>\$ 473,693</b>	<b>\$ 35,000</b>	<b>\$ 13,237,098</b>		<b>\$ (9,396,432)</b>

**Statewide Projects**

19-S01	Statewide Roofing Program	\$ 9,975,568	\$ -	\$ 9,975,568	\$ 9,975,568	\$ -	\$ -	\$ 9,975,568		\$ -
19-S02	Statewide ADA Program	\$ 2,729,649	\$ -	\$ 2,729,649	\$ 2,595,083	\$ -	\$ -	\$ 2,595,083		\$ (134,566)
19-S02h	Statewide ADA Program - Highway Funds	\$ -	\$ 211,466	\$ 211,466	\$ -	\$ 211,466	\$ -	\$ 211,466		\$ -
19-S03	Statewide Fire and Life Safety Program	\$ 1,734,863	\$ -	\$ 1,734,863	\$ 1,631,757	\$ -	\$ -	\$ 1,631,757		\$ (103,106)
19-S03h	Statewide Fire and Life Safety Program - Highway Funds	\$ -	\$ 675,081	\$ 675,081	\$ -	\$ 639,920	\$ -	\$ 639,920		\$ (35,161)
19-S04	Statewide Advance Planning Program	\$ 1,945,087	\$ 200,000	\$ 2,145,087	\$ 1,917,305	\$ -	\$ 200,000	\$ 2,117,305	Federal Funds	\$ (27,782)
19-S05	Statewide Paving Program	\$ 2,447,493	\$ -	\$ 2,447,493	\$ 2,276,362	\$ -	\$ -	\$ 2,276,362		\$ (171,131)
19-S05g	Statewide Paving Program (Nevada Army National Guard)	\$ 113,666	\$ 98,615	\$ 212,281	\$ 113,666	\$ -	\$ 98,615	\$ 212,281	Federal Funds	\$ -
19-S05g1	Construct Parking Addition (Washoe County Armory)	\$ 313,867	\$ 732,100	\$ 1,045,967	\$ 300,481	\$ -	\$ 692,729	\$ 993,210	Federal Funds	\$ (52,757)
19-S05h	Statewide Paving Program - Highway Funds	\$ -	\$ 928,690	\$ 928,690	\$ -	\$ 928,690	\$ -	\$ 928,690		\$ -
19-S06	Statewide Indoor Air Quality - Environmental Program	\$ 188,380	\$ 100,000	\$ 288,380	\$ 188,380	\$ -	\$ 100,000	\$ 288,380	Agency Funds	\$ -
19-S09	Statewide Building Official Program	\$ -	\$ 1,089,157	\$ 1,089,157	\$ -	\$ -	\$ 1,089,157	\$ 1,089,157	Agency Funds	\$ -
<b>Statewide Projects Total</b>		<b>\$ 19,448,573</b>	<b>\$ 4,035,109</b>	<b>\$ 23,483,682</b>	<b>\$ 18,998,602</b>	<b>\$ 1,780,076</b>	<b>\$ 2,180,501</b>	<b>\$ 22,959,179</b>		<b>\$ (524,503)</b>

<b>All Projects Total</b>		<b>\$ 280,851,958</b>	<b>\$ 65,332,739</b>	<b>\$ 346,184,697</b>	<b>\$ 270,874,862</b>	<b>\$ 8,841,972</b>	<b>\$ 67,293,215</b>	<b>\$ 347,010,049</b>		<b>\$ 825,352</b>
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## **ACCOUNT TO STABILIZE THE OPERATION OF STATE GOVERNMENT (NRS 353.288)**

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

Based on the unrestricted General Fund balance as of June 30, 2011, the State Controller transferred \$39.2 million from the General Fund to the Rainy Day Account in FY 2012. Based on the unrestricted General Fund balance as of June 30, 2012, the State Controller transferred \$45.5 million from the General Fund to the Rainy Day Account in FY 2013. The 2013 Legislature approved the transfer of the combined total of \$84.7 million from the Rainy Day Account to the General Fund (A.B. 507) in FY 2014 for unrestricted General Fund use. Based on the unrestricted General Fund balance as of June 30, 2013, the State Controller transferred \$28.1 million from the General Fund to the Rainy Day Account in FY 2014. Through the passage of S.B. 490, the 2015 Legislature approved the transfer of \$28.1 million from the Rainy Day Account to the General Fund in FY 2015 for unrestricted use. Based on the unrestricted General Fund as of June 30, 2016, the State Controller transferred \$63.9 million from the General Fund to the Rainy Day Account in FY 2017. 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 percent of the total anticipated revenue for each fiscal year as projected by the Economic Forum in December of even-numbered years. The bill also required that the State Controller transfer from the General Fund to the Rainy Day Account, at the beginning of each fiscal year, 1.0 percent of the total anticipated revenue projected by the Economic Forum in May of odd-numbered years and be adjusted by any legislation enacted by the Legislature that affects state revenue. However, due to the economic condition of the state following the nation's recession, these provisions were delayed first by the 2011 Legislature in A.B. 561 and again by the 2013 Legislature in A.B. 507, resulting ultimately in a July 1, 2015, effective date for these statutory revisions.

Following the actions of the previous two legislatures, the 2015 Legislature also extended the effective date of the statutory changes to July 1, 2017, with the passage of 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 percent 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, \$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 percent 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. 545 by the 2019 Legislature to direct revenue collected from the 10 percent excise tax on each retail sale of marijuana or marijuana products deposited to the credit of the State Distributive School Account rather than the Rainy Day Account effective July 1, 2019. 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 close of the 2019 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
<b>Close of the 2003 Legislative Session</b>			<b>\$ 1,340,970</b>
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		
<b>Close of FY 2007</b>			<b>\$ 267,632,516</b>
Transfer - Senate Bill 1, 24th Special Session (2008)		\$ (267,000,000)	
<b>Start of 2009 Legislative Session</b>			<b>\$ 632,516</b>
Transfer - Assembly Bill 3, 26th Special Session (2010)		\$ (632,516)	
Transfer per NRS 353.288 - Close of FY 2010	\$ 41,321,014		
<b>Start of 2011 Legislative Session</b>			<b>\$ 41,321,014</b>
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		
<b>Start of 2013 Legislative Session</b>			<b>\$ 84,737,276</b>
Transfer - Assembly Bill 507, 77th Session (2013)		\$ (84,737,276)	
Transfer per NRS 353.288 (1)(a) - Close of FY 2013	\$ 28,061,106		
<b>Start of 2015 Legislative Session</b>			<b>\$ 28,061,106</b>
Transfer - Senate Bill 490, 78th Session (2015)		\$ (28,061,106)	
Transfer per NRS 353.288 (1)(a) - Close of FY 2016	\$ 63,935,955		
<b>Start of 2017 Legislative Session</b>			<b>\$ 63,935,955</b>
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		
<b>Close of 2019 Legislative Session</b>			<b>\$ 331,694,833</b>

**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 percent 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 percent 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 percent 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.

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 percent 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 instead of the Account to Stabilize the Operation of the State Government.

## **EXPENDITURE CAP**

The 1979 Legislature established the state's current expenditure limitation *Nevada Revised Statutes* (NRS) 353.213, which applies to all General Fund appropriations recommended by the Governor, except appropriations recommended for construction. The base period is the 1975-77 biennium (FY 1976 and FY 1977), and the base amount is increased by the growth in population and the rate of inflation each biennium. The limitation can be exceeded to the extent necessary to meet situations involving a threat to life or property. The 2007 Legislature in the approval of Assembly Bill 196 modified NRS 353.213 to exclude General Fund appropriations recommended by the Governor for reducing the unfunded liability related to the Public Employees' Benefits Program from the expenditure limitation. The intent of the legislation is to exclude General Fund appropriations recommended by the Governor to prefund the liabilities for the retiree health insurance subsidies, which must be recorded as a liability to the state beginning in FY 2008.

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

### **Expenditure Limitation Legislature Approved 2019-21 Biennium**

	<b>2017-19 Biennium</b>	<b>2019-21 Biennium</b>
<b>Expenditure Limitation</b>	<b>\$ 9,377,543,764</b>	<b>\$ 10,166,212,828</b>
<b>General Fund Appropriations/Transfers:</b>		
<b>2017 Legislature Approved</b>		
Unrestricted Appropriations	\$ 8,039,333,379 a.	
Restricted Transfers	\$ 22,136,019 b.	
<b>2019 Legislature Approved</b>		
Unrestricted Appropriations	\$ 379,740,729	\$ 8,928,210,082
Restricted Transfers	\$ (8,879)	\$ 19,500,000 c.
Legislature Approved Cost of the 2019 Legislative Session	\$ 18,000,000	\$ -
Estimated Cost of the 2021 Legislative Session	\$ -	\$ 19,447,280
<b>Total General Fund Appropriation/Transfers</b>	<b>\$ 8,459,201,248</b>	<b>\$ 8,967,157,362</b>
<b>General Fund Appropriations/Transfers Exempt from Expenditure Limitation</b>		
<b>2017 Legislature Approved</b>		
Appropriations for Construction	\$ (9,770,746) d.	
<b>2019 Legislature Approved</b>		
Appropriations for Construction	\$ (93,142,888) e.	\$ (13,696,252) f.
<b>Total General Fund Appropriations/Transfers Exempt from Expenditure Limitation</b>		
<b>Appropriations/Transfers Over/(under) Expenditure Limitation</b>	<b>\$ (102,913,634)</b>	<b>\$ (13,696,252)</b>
<b>Net Appropriations</b>	<b>\$ 8,356,287,614</b>	<b>\$ 8,953,461,110</b>
<b>Appropriations/Transfers Over/(Under) Expenditure Limitation</b>	<b>\$ (1,021,256,150)</b>	<b>\$ (1,212,751,718)</b>

- a. Includes adjustment for funds not appropriated to the Supreme Court for the Nevada Right to Counsel Commission (S.B. 377, 2017).
- b. Includes \$7,600,000 per year transferred to the Millennium Scholarship Trust Fund, transfers of Quarterly Slot Tax Revenue to the Account for Problem Gambling of \$1,323,154 in FY 2018 and \$1,312,865 in FY 2019, and \$150,000 per year to the Nevada Arts Council of Live Entertainment Tax (nongaming), and \$2,000,000 per year to the Disaster Relief Account.
- c. Includes transfers of \$7,600,000 per year to the Millennium Scholarship Trust Fund, \$150,000 per year to the Nevada Arts Council of Live Entertainment Tax (nongaming), and \$2,000,000 per year to the Disaster Relief Account. The transfer of Quarterly Slot Tax Revenue to the Account for Problem Gambling was eliminated pursuant to S.B. 535 (2019).
- d. Includes appropriations for deferred maintenance and appropriations for debt payments for Summit View Juvenile Correctional Facility Casa Grande Transitional Housing, Nevada State College, the University of Nevada, Reno Engineering Building, and the Bryan Building.
- e. Includes appropriations for the Capital Improvement Program (A.B. 541), deferred maintenance (A.B. 515, A.B. 520, S.B. 511, S.B. 525, and S.B. 527), planning for the Reno-Sparks Livestock Events Center (A.B. 501), Great Basin College (S.B. 528) and Western Nevada College, construction of the White Pine County Courthouse (S.B. 528), the University of Nevada, Las Vegas Engineering Building (S.B. 528), and Ice Age Fossils State Park (A.B. 505)
- f. Includes appropriations for debt payments for Casa Grande Transitional Housing, Nevada State College, University of Nevada, Reno Engineering Building, and the Bryan Building.

## **POSITION SUMMARY**

The following table displays the eliminated and new positions approved by the 2019 Legislature by functional area for the 2019-21 biennium. The FY 2019 (work program year) is displayed to provide a perspective of the total number of positions approved by the Legislature for the 2019-21 biennium. The total number of positions for the Nevada System of Higher Education (NSHE) is detailed separately and is included in the grand totals.

For FY 2020, excluding NSHE, the 2019 Legislature approved a total of 20,253.74 positions. The Legislature approved the elimination of 149.77 existing positions when compared to FY 2019 (work program year) and the addition of 611.61 new positions. The net increase in positions (new, less eliminated) was 461.84 when compared to the FY 2019 work program year.

For FY 2021, excluding NSHE, the 2019 Legislature approved a total of 20,278.75 positions. The Legislature approved the elimination of 10.00 positions and the addition of 35.01 positions, a net increase in positions (new, less eliminated) of 25.01. This resulted in a total of 159.77 eliminated positions over the 2019-21 biennium. The net increase in positions (new, less eliminated) for the 2019-21 biennium was 486.85 when compared to the number of positions in the 2019 work program year.

Significant position additions approved by the Legislature include the addition of 304.51 positions in FY 2020 and 24.01 positions in FY 2021 (328.52 positions total) in the Health and Human Services functional area and the addition of 118.49 positions in FY 2020 and 6 positions (124.49 positions total) in FY 2021 in the Public Safety functional area. The 328.52 additional positions for the Health and Human Services functional area are primarily recommended to meet increased demand for services provided by the Division of Child and Family Services, the Aging and Disability Services Division, the Division of Welfare and Supportive Services, and the Division of Public and Behavioral Health. The additional 124.49 positions approved by the Legislature for the Public Safety functional area are primarily recommended to provide transportation and leadership positions to help with community hospital guarding and supervisory control in the Department of Corrections, and for additional staff in the Division of Parole and Probation to support programs implemented in the previous biennium designed to reduce inmate populations and better assist parolees to assimilate more effectively back into society.

Significant position reductions approved by the Legislature include 88.02 positions in FY 2020 in the Health and Human Services functional area, primarily due to a decrease in Unemployment Insurance program administrative federal funding.

The budgeting and allocation of state-funded positions at NSHE is determined when the Board of Regents approves its annual operating budgets. NSHE's anticipated position counts pending Board of Regents approval at its December 2019 meeting for FY 2020 reflect 5,309.05 professional positions and 2,141.27 classified positions, for a total of 7,450.32 positions. Final FY 2021 position count information will not be available until NSHE's FY 2021 operating budgets are prepared and approved by the Board of Regents.

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

	FY 2019 Legislature Approved	FY 2019 Work Program <sup>a</sup> .	Legislatively Approved FY 2020				Legislatively Approved FY 2021			
			Eliminated Positions	Net Transfers <sup>c</sup> .	New Positions	Total	Eliminated Positions	Net Transfers <sup>c</sup> .	New Positions	Total
<b>Government Function</b>										
Elected Officials	1,216.20	1,224.20	(2.25)	8.00	40.00	1,269.95	(2.00)	-	-	1,267.95
Finance and Administration	980.28	1,019.07	(2.50)	(7.00)	45.00	1,054.57	-	-	-	1,054.57
Education	192.02	192.02	(13.00)	-	21.49	200.51	-	-	-	200.51
Health and Human Services	6,790.82	6,766.84	(88.02)	(7.00)	304.51	6,976.33	(3.00)	-	24.01	6,997.34
Commerce and Industry	1,494.59	1,496.97	(20.00)	(8.00)	19.64	1,488.61	-	-	3.00	1,491.61
Public Safety	5,763.64	5,781.64	(23.00)	-	118.49	5,877.13	(5.00)	-	6.00	5,878.13
Infrastructure <sup>b</sup> .	2,830.67	2,835.16	(1.00)	4.00	37.48	2,875.64	-	-	2.00	2,877.64
Special Purpose Agencies	470.00	472.00	-	14.00	25.00	511.00	-	-	-	511.00
<b>Subtotal</b>	<b><u>19,738.22</u></b>	<b><u>19,787.90</u></b>	<b><u>(149.77)</u></b>	<b><u>4.00</u></b>	<b><u>611.61</u></b>	<b><u>20,253.74</u></b>	<b><u>(10.00)</u></b>	<b><u>-</u></b>	<b><u>35.01</u></b>	<b><u>20,278.75</u></b>
<b>Nevada System of Higher Education</b>										
Professional <sup>d, e</sup> .	5,593.43	5,819.45	N/A	N/A	N/A	5,309.05	N/A	N/A	N/A	5,309.05
Classified <sup>a</sup> .	2,064.27	2,089.57	N/A	N/A	N/A	2,141.27	N/A	N/A	N/A	2,141.27
<b>Subtotal</b>	<b><u>7,657.70</u></b>	<b><u>7,909.02</u></b>				<b><u>7,450.32</u></b>				<b><u>7,450.32</u></b>
<b>Total <sup>f</sup>.</b>	<b><u>27,395.92</u></b>	<b><u>27,696.92</u></b>				<b><u>27,704.06</u></b>				<b><u>27,729.07</u></b>

a. The FY 2019 work program subtotal by Government Function in the Appropriations Report differs from The Executive Budget due to necessary adjustments for those items which are not reflected in The Executive Budget work program. The FY 2019 work program subtotal for NSHE reflects the positions approved by the Board of Regents for FY 2019. Reconciliation is on file in the Fiscal Analysis Division.

b. Four FTE positions were approved to transfer from non-Executive Budget 4211, Las Vegas Water Basin, to Executive Budget 4171, Water Resources.

c. The 2019 Legislature approved transferring the Athletic Commission (8.0 existing FTE) from the Commerce and Industry function to the Elected Officials function, the Victims of Crime budget (7.0 existing FTE) from the Finance and Administration function to the Health and Human Services function (Assembly Bill 534), and the Public Defender budget (14.0 existing FTE) from the Health and Human Services function to the Special Purpose Agencies function (Assembly Bill 81).

d. The FY 2020 FTE Professional and Classified FTE count information for NSHE is pending approval by the Board of Regents, which is anticipated to occur in December of 2019. Final FY 2021 FTE count information for NSHE will not be available until the FY 2021 state-supported operation budgets are prepared and approved by the Board of Regents.

e. The NSHE Professional FTE count includes 4.32 Resident Physician FTE in FY 2020 and FY 2021.

f. Total does not include boards, commissions, or the Tahoe Regional Planning Agency.

Nevada Legislative Counsel Bureau  
 Summary of Appropriations and Authorizations  
 2019-21 Legislature

	2018-2019 Work Program	2019-2020 GOVERNOR RECOMMENDS	2019-2020 LEGISLATIVELY APPROVED	2020-2021 GOVERNOR RECOMMENDS	2020-2021 LEGISLATIVELY APPROVED
<b>ELECTED OFFICIALS</b>					
GENERAL FUND	189,515,289	174,014,220	170,088,174	174,790,143	169,168,620
BALANCE FORWARD	213,939,370	216,943,589	216,912,101	227,349,189	234,251,628
FEDERAL FUND	13,796,428	6,353,303	6,350,732	6,349,707	6,344,337
HIGHWAY FUND	4,238,816	7,215,124	7,268,787	7,359,510	7,254,493
INTERAGENCY TRANSFER	59,155,269	68,265,130	68,254,553	68,772,671	68,676,016
INTERIM FINANCE	1,066,225				
OTHER FUND	228,386,955	231,748,576	238,953,744	235,724,197	248,988,075
REVERSIONS					
<b>TOTAL FOR ELECTED OFFICIALS</b>	<b>710,098,352</b>	<b>704,539,942</b>	<b>707,828,091</b>	<b>720,345,417</b>	<b>734,683,169</b>
Less: INTER-AGENCY TRANSFER	59,155,269	68,265,130	68,254,553	68,772,671	68,676,016
<b>NET ELECTED OFFICIALS</b>	<b>650,943,083</b>	<b>636,274,812</b>	<b>639,573,538</b>	<b>651,572,746</b>	<b>666,007,153</b>
<b>FINANCE &amp; ADMINISTRATION</b>					
GENERAL FUND	38,281,152	41,031,773	43,427,345	42,291,850	44,957,836
BALANCE FORWARD	36,644,394	28,602,740	30,158,307	31,484,264	30,558,763
FEDERAL FUND	1,942,602	1,882,348	1,882,348	1,882,348	1,882,348
INTERAGENCY TRANSFER	112,032,575	120,110,831	120,312,859	125,590,618	124,758,376
OTHER FUND	49,876,681	54,321,378	71,960,067	54,507,151	73,494,284
REVERSIONS					
<b>TOTAL FOR FINANCE &amp; ADMINISTRATION</b>	<b>238,777,404</b>	<b>245,949,070</b>	<b>267,740,926</b>	<b>255,756,231</b>	<b>275,651,607</b>
Less: INTER-AGENCY TRANSFER	112,032,575	120,110,831	120,312,859	125,590,618	124,758,376
<b>NET FINANCE &amp; ADMINISTRATION</b>	<b>126,744,829</b>	<b>125,838,239</b>	<b>147,428,067</b>	<b>130,165,613</b>	<b>150,893,231</b>
<b>EDUCATION</b>					
GENERAL FUND	2,057,712,588	2,231,836,735	2,232,265,045	2,236,479,952	2,241,122,099
BALANCE FORWARD	45,917,146	16,327,914	16,327,914	16,012,240	17,553,003
FEDERAL FUND	318,982,357	273,024,002	277,662,338	272,281,591	276,915,403
INTERAGENCY TRANSFER	231,626,067	232,528,873	253,434,913	238,819,191	258,094,060
INTERIM FINANCE					
OTHER FUND	730,985,579	776,118,786	818,198,548	815,173,294	840,892,480
REVERSIONS					
<b>TOTAL FOR EDUCATION</b>	<b>3,385,223,737</b>	<b>3,529,836,310</b>	<b>3,597,888,758</b>	<b>3,578,766,268</b>	<b>3,634,577,045</b>
Less: INTER-AGENCY TRANSFER	231,626,067	232,528,873	253,434,913	238,819,191	258,094,060
<b>NET EDUCATION</b>	<b>3,153,597,670</b>	<b>3,297,307,437</b>	<b>3,344,453,845</b>	<b>3,339,947,077</b>	<b>3,376,482,985</b>
<b>COMMERCE &amp; INDUSTRY</b>					
GENERAL FUND	58,660,236	59,488,909	58,052,339	56,268,985	54,035,293
BALANCE FORWARD	92,899,118	79,184,683	76,891,938	76,565,887	73,582,546
FEDERAL FUND	214,016,416	206,602,537	206,585,778	225,824,336	225,807,674
HIGHWAY FUND	2,465,352	2,582,599	2,601,361	2,717,559	2,733,592
INTERAGENCY TRANSFER	30,558,833	30,907,665	31,324,681	31,242,236	31,635,803
INTERIM FINANCE					
OTHER FUND	166,907,683	169,797,076	169,593,321	169,724,895	169,093,396
REVERSIONS					
<b>TOTAL FOR COMMERCE &amp; INDUSTRY</b>	<b>565,507,638</b>	<b>548,563,469</b>	<b>545,049,418</b>	<b>562,343,898</b>	<b>556,888,304</b>
Less: INTER-AGENCY TRANSFER	30,558,833	30,907,665	31,324,681	31,242,236	31,635,803
<b>NET COMMERCE &amp; INDUSTRY</b>	<b>534,948,805</b>	<b>517,655,804</b>	<b>513,724,737</b>	<b>531,101,662</b>	<b>525,252,501</b>

Nevada Legislative Counsel Bureau  
 Summary of Appropriations and Authorizations  
 2019-21 Legislature

	2018-2019 Work Program	2019-2020 GOVERNOR RECOMMENDS	2019-2020 LEGISLATIVELY APPROVED	2020-2021 GOVERNOR RECOMMENDS	2020-2021 LEGISLATIVELY APPROVED
<b>HEALTH AND HUMAN SERVICES</b>					
GENERAL FUND	1,288,195,654	1,454,257,502	1,428,541,671	1,566,307,786	1,548,922,959
BALANCE FORWARD	144,059,441	82,802,631	75,714,519	79,368,351	73,021,306
FEDERAL FUND	3,848,896,918	3,918,619,637	3,920,244,041	4,109,000,797	4,042,927,120
INTERAGENCY TRANSFER	542,836,969	551,502,393	554,188,759	561,266,456	567,566,810
OTHER FUND	375,558,009	386,526,571	380,398,419	384,171,912	385,440,141
REVERSIONS					
<b>TOTAL FOR HEALTH AND HUMAN SERVICES</b>	<b>6,199,546,991</b>	<b>6,393,708,734</b>	<b>6,359,087,409</b>	<b>6,700,115,302</b>	<b>6,617,878,336</b>
Less: INTER-AGENCY TRANSFER	542,836,969	551,502,393	554,188,759	561,266,456	567,566,810
<b>NET HEALTH AND HUMAN SERVICES</b>	<b>5,656,710,022</b>	<b>5,842,206,341</b>	<b>5,804,898,650</b>	<b>6,138,848,846</b>	<b>6,050,311,526</b>
<b>PUBLIC SAFETY</b>					
GENERAL FUND	364,260,847	391,542,252	381,994,612	396,044,883	392,698,067
BALANCE FORWARD	51,098,338	38,622,617	43,519,652	29,882,290	45,437,716
FEDERAL FUND	40,615,778	27,043,199	27,066,568	27,140,560	27,149,253
HIGHWAY FUND	144,282,059	140,891,250	127,952,771	153,843,823	130,250,460
INTERAGENCY TRANSFER	52,958,449	51,168,331	47,906,524	51,626,245	48,017,605
INTERIM FINANCE	589,558				
OTHER FUND	155,584,678	171,978,929	168,240,569	172,814,167	167,693,693
REVERSIONS					
<b>TOTAL FOR PUBLIC SAFETY</b>	<b>809,389,707</b>	<b>821,246,578</b>	<b>796,680,696</b>	<b>831,351,968</b>	<b>811,246,794</b>
Less: INTER-AGENCY TRANSFER	52,958,449	51,168,331	47,906,524	51,626,245	48,017,605
<b>NET PUBLIC SAFETY</b>	<b>756,431,258</b>	<b>770,078,247</b>	<b>748,774,172</b>	<b>779,725,723</b>	<b>763,229,189</b>
<b>INFRASTRUCTURE</b>					
GENERAL FUND	38,454,417	41,711,393	42,703,587	42,713,445	44,300,864
BALANCE FORWARD	158,039,296	37,312,692	36,806,309	34,440,557	34,590,095
FEDERAL FUND	418,058,508	410,557,515	410,539,424	411,078,948	410,904,169
HIGHWAY FUND	459,911,089	487,313,739	488,961,035	484,172,002	482,036,717
INTERAGENCY TRANSFER	54,844,287	52,199,189	52,093,072	53,128,168	53,177,558
INTERIM FINANCE	10,930,180				
OTHER FUND	117,625,394	275,898,044	275,206,329	278,632,362	277,927,913
REVERSIONS					
<b>TOTAL FOR INFRASTRUCTURE</b>	<b>1,257,863,171</b>	<b>1,304,992,572</b>	<b>1,306,309,756</b>	<b>1,304,165,482</b>	<b>1,302,937,316</b>
Less: INTER-AGENCY TRANSFER	54,844,287	52,199,189	52,093,072	53,128,168	53,177,558
<b>NET INFRASTRUCTURE</b>	<b>1,203,018,884</b>	<b>1,252,793,383</b>	<b>1,254,216,684</b>	<b>1,251,037,314</b>	<b>1,249,759,758</b>
<b>SPECIAL PURPOSE AGENCIES</b>					
GENERAL FUND	15,407,094	11,532,772	11,736,209	11,793,306	11,889,156
BALANCE FORWARD	164,468,509	159,161,490	159,512,194	148,028,759	148,824,641
FEDERAL FUND	32,682,722	39,625,815	39,513,130	40,476,902	40,559,057
INTERAGENCY TRANSFER	671,239,841	673,579,203	674,003,716	707,305,008	701,058,347
OTHER FUND	34,520,159	52,121,985	52,958,279	51,781,763	52,579,922
REVERSIONS					
<b>TOTAL FOR SPECIAL PURPOSE AGENCIES</b>	<b>918,318,325</b>	<b>936,021,265</b>	<b>937,723,528</b>	<b>959,385,738</b>	<b>954,911,123</b>
Less: INTER-AGENCY TRANSFER	671,239,841	673,579,203	674,003,716	707,305,008	701,058,347
<b>NET SPECIAL PURPOSE AGENCIES</b>	<b>247,078,484</b>	<b>262,442,062</b>	<b>263,719,812</b>	<b>252,080,730</b>	<b>253,852,776</b>



**Nevada Legislative Counsel Bureau  
Summary of Appropriations and Authorizations  
2019-21 Legislature**

	2018-2019 Work Program	2019-2020 GOVERNOR RECOMMENDS	2019-2020 LEGISLATIVELY APPROVED	2020-2021 GOVERNOR RECOMMENDS	2020-2021 LEGISLATIVELY APPROVED
<b>STATEWIDE</b>					
GENERAL FUND	4,050,487,277	4,405,415,556	4,368,808,982	4,526,690,350	4,507,094,894
BALANCE FORWARD	907,065,612	658,958,356	655,842,934	643,131,537	657,819,698
FEDERAL FUND	4,888,991,729	4,883,708,356	4,889,844,359	5,094,035,189	5,032,489,361
HIGHWAY FUND	610,897,316	638,002,712	626,783,954	648,092,894	622,275,262
INTERAGENCY TRANSFER	1,755,252,290	1,780,261,615	1,801,519,077	1,837,750,593	1,852,984,575
INTERIM FINANCE	12,585,963				
OTHER FUND	1,859,445,138	2,118,511,345	2,175,509,276	2,162,529,741	2,216,109,904
REVERSIONS					
<b>TOTAL FOR STATEWIDE</b>	<b>14,084,725,325</b>	<b>14,484,857,940</b>	<b>14,518,308,582</b>	<b>14,912,230,304</b>	<b>14,888,773,694</b>
Less: INTER-AGENCY TRANSFER	1,755,252,290	1,780,261,615	1,801,519,077	1,837,750,593	1,852,984,575
<b>NET STATEWIDE</b>	<b>12,329,473,035</b>	<b>12,704,596,325</b>	<b>12,716,789,505</b>	<b>13,074,479,711</b>	<b>13,035,789,119</b>



# Tax Policy

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In October of 2018, the Department of Taxation determined that actual collections for the Modified Business Tax (MBT), Commerce Tax, and Branch Bank Excise Tax for Fiscal Year (FY) 2018 were more than 4.0 percent above the Economic Forum's May 1, 2017, forecasts for these specific revenue sources. This determination by the department was based on the provisions originally approved by the Legislature in Senate Bill (S.B.) 483 of the 2015 Session, which require the department to calculate the MBT rates that would have resulted in total revenues of 4.0 percent above the Economic Forum's forecasts for these specific revenue sources, and then reduce the MBT tax rates for all taxpayers to these levels, effective at the beginning of the next biennium after the fiscal year for which the determination was made.

The department's calculations under this law required reductions of the MBT tax rate on financial institutions and mining companies to be reduced from 2.0 percent to 1.853 percent, and for the MBT tax rate on all other businesses to be reduced from 1.475 percent to 1.378 percent, effective July 1, 2019.

In his State of the State Address, Governor Steve Sisolak, who replaced term-limited Governor Brian Sandoval following the 2018 election, called for only minimal changes to tax laws in Nevada, including the deferral of these rate reductions for these MBT rates that were scheduled to become effective at the beginning of the 2019-21 biennium, as well as continuing to deposit a portion of the Governmental Services Tax (GST) in the State General Fund instead of the State Highway Fund. Governor Sisolak, in The Executive Budget, also proposed \$10.0 million per year in state tax credits to be used for the creation or preservation of affordable housing in Nevada.

During the 2019 Session, the Legislature approved all three of these proposals from the Governor. The Legislature additionally passed laws requiring the collection of sales taxes from marketplace facilitators, which is anticipated to increase collections from state and local sales and use taxes, and requiring e-cigarettes and other vapor products to be taxed in the same manner as tobacco products other than cigarettes, which is anticipated to increase collections from the tax on other tobacco products that are deposited in the State General Fund.

## **BILLS REGARDING STATE REVENUE AND TAXES**

**Senate Bill 551** permanently repeals the provisions established in S.B. 483 from the 2015 Session, that require the 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 4.0 percent 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 were to be reduced to 1.378 percent 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 percent for all taxable wages, effective July 1, 2019, will remain at the current rates of 1.475 percent (for the MBT-NFI) and 2.0 percent (for the MBT-FI and MBT-Mining), on and after that date.

The bill provides an additional \$4,745,000 in tax credits against the MBT for FY 2020 and FY 2021 for Educational Choice Scholarships, also known as the Opportunity Choice Scholarships, limited to those pupils who received a scholarship in the prior year or are anticipated to receive a scholarship through high school graduation.

**Assembly Bill 445** requires a marketplace facilitator, defined as a person who directly or indirectly facilitates retail sales to customers in Nevada by marketplace sellers, effective October 1, 2019, to collect and remit sales and use taxes if the facilitator, in a calendar year or in the immediately preceding calendar year, had cumulative gross receipts from retail sales made to customers in Nevada, on its own behalf or on behalf of marketplace sellers, which exceeded \$100,000, or made or facilitated 200 or more separate retail sales transactions, on its own behalf or on behalf of marketplace sellers.

The bill specifies that a marketplace facilitator is not required to collect and remit sales and use taxes if the facilitator has entered into a written agreement with a seller indicating that the seller assumes the responsibility to collect and remit the sales taxes on sales made by the seller through the marketplace facilitator.

**Assembly Bill 535** provides for new and increased license fees for certain licenses issued by the Department of Taxation relating to cigarettes and other tobacco products. The proceeds from these license fees are to be used by the department for the administration of the cigarettes and other tobacco products programs. (Chapter 370 of the *Nevada Revised Statutes* [NRS]).

**Senate Bill 81** repeals separate licensing provisions related to cigarettes and other tobacco products in current law and establishes uniform provisions for the licensing, administration, and reporting requirements for persons engaged in the manufacture, distribution and sale of cigarettes and other tobacco products. The bill:

- Establishes new licenses for logistics companies and warehouse or distribution centers and specifies the activities that each type of licensee may engage in;
- Establishes procedures for a person to claim a refund which are substantially similar to the provisions of existing law governing overpayments and refunds of sales and use taxes provided in Chapter 372 of the NRS;
- Establishes the value of inventory that must be maintained by wholesale dealers;
- Specifies certain reporting requirements regarding the activities of wholesale dealers and provides certain penalties for the failure to pay the cigarette or other tobacco products tax;
- Establishes certain factors that may be considered by the Department of Taxation in determining the penalty to be imposed on a licensee for certain violations; and
- Revises provisions related to when the 30 percent excise tax on other tobacco products must be paid; depending on whether the taxpayer is a manufacturer, wholesale dealer, or retail dealer, and whether the taxpayer maintains a place of business in this state.

**Senate Bill 263** establishes provisions to require certain alternative nicotine products and vapor products that contain nicotine or certain non-nicotine substances, and their components, to be regulated and taxed in the same manner as other tobacco products.

Because the bill establishes alternative nicotine products and vapor products as other tobacco products, wholesale and retail dealers of these products are required to obtain a license from the Department of Taxation and wholesale dealers are required to collect and pay a tax of 30 percent of the wholesale price of those products, effective January 1, 2020.

**Senate Bill 497** eliminates the requirement, originally established in S.B. 483 of the 2015 Session, that business entities whose Nevada gross revenue in a taxable year is \$4.0 million or less must file a Commerce Tax return with the Department of Taxation, effective beginning with the FY 2019 tax year.

**Senate Bill 502** revises the maximum application and licensing fees that can be charged by the Board of Examiners for Social Workers, effective July 1, 2019.

**Senate Bill 535** eliminates the requirement for an amount equal to \$2 per slot machine from the quarterly fees on restricted and nonrestricted slot machines to be allocated to the Account to Support Programs for the Prevention and Treatment of Problem Gambling as recommended by the Governor in The Executive Budget. This bill also implements the decision approved by the Legislature to fund this program with General Fund appropriations rather than an earmarked portion of the proceeds from the Gaming Percentage Fee tax.

**Senate Bill 539** increases the annual fee assessed for each taxicab that the Taxicab Authority has allocated to a certificate holder for the operation of a taxicab business from \$100 to \$300 per taxicab.

**Senate Bill 541** revises the provisions governing the distribution of the state portion of the GST. Currently, NRS 482.182 requires 25 percent of the proceeds from the portion of the GST generated from the 10 percent depreciation schedule change, originally approved in S.B. 429 of the 2009 Session, to be deposited in the State General Fund and 75 percent of these proceeds to be deposited in the State Highway Fund.

Based on the provisions of Assembly Bill (A.B.) 486 approved during the 2017 Session, the current distribution of these proceeds expires on June 30, 2019, and 100 percent of these proceeds are required to be deposited into the State Highway Fund beginning in FY 2020.

Senate Bill 541 removes the June 30, 2019, expiration date for the current distribution and provides that the State General Fund will continue to receive 25 percent of these proceeds and the State Highway Fund will continue to receive 75 percent of these proceeds on a permanent basis beginning in FY 2020.

**Senate Bill 542** extends the imposition of the \$1 technology fee charged on any transaction performed by the Department of Motor Vehicles for which a fee is charged through June 30, 2022. The requirement to impose this \$1 fee was set to expire on June 30, 2020, pursuant to S.B. 502 from the 2015 Session.

**Senate Bill 545** requires the distribution of the proceeds from the 10 percent excise tax on retail sales of marijuana and marijuana products to be deposited in the State Distributive School Account (DSA) as a state funding source for K-12 education versus the Account to Stabilize the Operation of State Government, also known as the Rainy Day Fund, as approved in Senate Bill 487 from the 2017 Session.

**Senate Bill 555** requires the transfer of the proceeds from the state 3 percent Room Tax, established through Initiative Petition 1 from the 2009 Session, from the State Supplemental School Support Account to the DSA as a state funding source for K-12 education for the 2019-21 biennium.

Senate Bill 543 from the 2019 Session requires the state 3 percent Room Tax to be deposited in the Education Fund beginning in FY 2022 to support K-12 education under the Pupil Centered Funding Formula.

### **BILLS REGARDING TECHNICAL AND ADMINISTRATIVE CHANGES**

**Assembly Bill 63** clarifies that the additional fees imposed for the first issuance of special license plates for certain vehicles (Old Timer, Street Rod, Classic Rod, and Classic Vehicle) exempted from emission testing requirements pursuant to paragraph (b) of subsection 1 of NRS 445B.760 be distributed to the local air pollution control agencies in a county under the proportional formula specified in subsection 6 of NRS 445B.830.

**Assembly Bill 79** provides an expedited procedure for the sale of property on which delinquent taxes, assessments, penalties, interest, and costs are owed to a county, and which the county has determined the property to be abandoned. For these properties, the bill reduces the redemption period for the property from two years to one year.

**Assembly Bill 98** revises the Tahoe-Douglas Visitor's Authority Act to modify the type of project in the Tahoe Township for which the proceeds from the room tax authorized in the act can be used by the Tahoe-Douglas Visitor's Authority. Specifically, the proceeds can now be used for a multiuse event and convention center versus just for a convention center.

**Assembly Bill 117** sets forth the requirements for a qualified organization to operate a charitable lottery or game in this state. The chair of the Nevada Gaming Control Board is required to register a qualified organization, if the requirements are met. The Nevada Gaming Commission, upon recommendation by the board, is required to adopt regulations establishing the fees that a qualified organization must submit for the purpose of registration.

**Assembly Bill 347** requires the Secretary of State to reinstate a local emerging small business within five years of when the local emerging small business's right to transact business was revoked if the local emerging small business pays at least 25 percent of the required fees and penalties. If a local emerging small business fails to pay the entire amount of fees and penalties owed for its reinstatement, the local emerging small business is required to enter into a payment plan with the Secretary of State to pay

the remaining balance of its delinquent fees and penalties within one year. Finally, the Secretary of State is required to revoke a local emerging small business's right to transact business if it fails to comply with the payment plan.

**Assembly Bill 363** requires the Department of Motor Vehicles to waive the fee, not more than one time, for the examination for a driver's license for a homeless child or youth under the age of 25 years. Additionally, the department is required to waive the fee for an original or duplicate driver's license or identification card to such a person in certain circumstances. The State Registrar is required to waive the fee for certain certificates, such as a record of birth, to a homeless child or youth under the age of 25 years or to certain social workers and persons designated by a local educational agency in certain circumstances.

**Assembly Bill 365** allows a short-term lessor of a vehicle with a manufacturer's suggested retail price of at least \$60,000 to charge not more than \$150 for the purchase of a damage waiver or optional insurance that is offered by the short-term lessor of that vehicle to a lessee. The maximum charge for the damage waiver or optional insurance and the minimum retail price of the vehicle must be adjusted for inflation each fiscal year beginning on July 1, 2021.

**Assembly Bill 398** specifies that persons who are wholesale lenders who only purchase or fund commercial mortgage loans are exempt from the provisions of Chapter 645B of the NRS, and are not required to obtain the licenses from the Commissioner of Mortgage Lending of the Department of Business and Industry or pay the fees required pursuant to that chapter.

**Assembly Bill 416** revises provisions relating to the procedure for collecting delinquent fines, administrative assessments, fees, or restitution. The bill removes the ability of a state or local entity to report a delinquency to a credit-reporting agency, and it removes the ability of the court to request that a prosecuting attorney undertake the collection of the delinquency or to order the suspension of the driver's license or prohibit a defendant from applying for a driver's license.

The bill also provides that any delinquent fine, administrative assessment, or fee owed by a defendant is deemed to be uncollectible if after eight years it remains impossible or impracticable to collect the delinquent amount.

**Assembly Bill 434** specifies that if a person commits any offense for which a local authority is prohibited from enacting an ordinance, any fine paid or forfeiture of bail by the person must be paid into the State Treasury for credit to the State Permanent School Fund.

**Assembly Bill 466** requires the State Treasurer to create a pilot program for the establishment of one or more closed-loop payment processing systems that enable certain persons to engage in financial transactions relating to marijuana, including the payment of taxes and fees to state and local governments, in a safe and efficient cashless manner. The State Treasurer is required to adopt regulations necessary to carry out the pilot program, and prepare and present a detailed plan for the establishment of a

closed-loop payment processing system to the Interim Finance Committee (IFC) for its review and approval. Upon approval by the IFC, at least one closed-loop payment processing system must begin operating not later than July 1, 2020. On or before December 1, 2020, and every six months thereafter, the State Treasurer must submit certain reports related to the pilot program to the Legislature or the Legislative Commission.

**Assembly Bill 533** creates both the Cannabis Advisory Commission and the Cannabis Compliance Board. In addition, this bill generally reenacts, revises, and reorganizes the provisions governing the medical and recreational use of marijuana into a new title of the NRS and transfers the authority to license and regulate persons and establishments involved in the marijuana industry to the Cannabis Compliance Board.

The bill prohibits a local government from licensing cannabis consumption lounges until June 30, 2021, and instead requires the Cannabis Compliance Board to conduct a study relating to consumption lounges and report the findings of the study to the Legislative Counsel Bureau for transmission to the 81st Session of the Legislature. The administration and collection of the 15 percent wholesale excise tax and the 10 percent retail excise tax are retained by the Department of Taxation.

**Senate Bill 29** revises the definition of “unarmed combat” and authorizes the Nevada Athletic Commission to adopt, revise, or repeal rules governing both amateur and professional unarmed combat under the commission’s jurisdiction. In addition, the bill establishes a requirement for promoters to remit a license fee equal to the cost of services provided by the commission for events where no admission fees are collected. The bill also provides that certain money received by the commission must be deposited to the commission’s account rather than the General Fund. Finally, the bill clarifies when contestants must weigh-in for an event and that costs expended by the commission for drug testing in relation to a disciplinary action can be included in the amount that must be paid by the subject of that action.

**Senate Bill 32** defines the terms “applicant,” “disciplinary action,” and “licensee,” and specifies that the confidentiality provisions relating to certain records and files of the Department of Taxation additionally apply to the imposition of disciplinary action against a person to whom the department has issued a license, registration, permit, or certificate. The bill additionally specifies that the existing confidentiality provisions do not apply under the following circumstances:

- Disclosure of the records and files to a grand jury, to state and local law enforcement agencies, or local regulatory agencies under certain circumstances;
- Disclosure of the identity of a licensee against whom disciplinary action has been taken and the type of disciplinary action imposed against the licensee at any time after the determination, decision, or order imposing that disciplinary action against the licensee has become final or has been affirmed;
- Disclosure of certain information regarding any applications filed on or after May 1, 2017, for medical marijuana establishment certificates or licenses to operate a marijuana establishment that are issued by the department, including the identity of



an applicant, the tools and methodologies used to score and rank applicants, and the final ranking and scores of an applicant; and

- Disclosure of the name of a marijuana licensee and the jurisdiction of the licensee pursuant to Chapters 453A or 453D of the NRS.

**Senate Bill 45** amends provisions for the Business License Fee (BLF) in NRS 76.100 regarding the exemption for businesses conducting activity in Nevada solely to provide vehicles or equipment on a short-term basis in response to a wildland fire, a flood, an earthquake or another emergency originally established in S.B. 36 from the 2015 Session. This bill now extends the exemption from obtaining a business license to these types of businesses that would have otherwise been deemed to be doing business in the state under the criteria in NRS 76.100 versus to only those businesses that did not meet these criteria as established under the 2015 legislation.

This bill also authorizes the Secretary of State, who is responsible for administering the BLF, to determine whether a person is not conducting business in Nevada and not required to obtain a business license and pay the appropriate fee.

**Senate Bill 46** exempts cash prizes and the value of noncash prizes paid out to participants in certain contests or tournaments from the definition of “gross revenue” as it relates to calculating the taxes paid by a nonrestricted licensee on their monthly gross gaming revenues. The bill extends a prohibition on performing certain gaming-related acts without proper licensing to include performing those acts without proper registration. The bill also clarifies that the Nevada Gaming Control Board and the Nevada Gaming Commission have the ability to license interactive gaming service providers and to register service providers.

**Senate Bill 62** makes various changes to Chapter 370 of the NRS, which governs tobacco, by revising provisions related to brand families of cigarettes to also include “styles of cigarettes” for the purposes of enforcement of the Tobacco Master Settlement Agreement (MSA) by the Department of Taxation and the Attorney General’s Office. These changes include:

- Revising the definition of contraband tobacco products to include any style of cigarette that is not listed in the Nevada Tobacco Directory;
- Requiring a manufacturer of tobacco products to indicate its styles of cigarettes in the certification submitted to the Department of Taxation and the Attorney General under current law;
- Requiring the Department of Taxation to include styles of cigarettes in the Nevada Tobacco Directory;
- Specifying that the authority of the Attorney General to seek a civil penalty for certain violations under current law, also applies to any violations of the regulations adopted pursuant thereto;
- Specifying that certain unlawful acts related to a brand family of cigarettes also applies to a style of cigarettes; and

- Specifying that both participating manufacturers and non-participating manufacturers in the Tobacco MSA are subject to civil penalties for the failure to comply with the provisions of Chapter 370 or 370A of the NRS.

**Senate Bill 71** provides that the registration of certain motor vehicles registered through the Motor Carrier Division, Department of Motor Vehicles, expires on a date established by the department through regulation. The bill also authorizes a registered owner, who is required to register through the Motor Carrier Division, to provide evidence of registration in an electronic format that can be displayed on an electronic device and must be carried in the vehicle or accessible to law enforcement or other emergency personnel by other means. The bill further provides that a responsible person who willfully fails to collect or pay taxes or fees to the department on certain types of vehicle fuel or attempts to evade such payment is jointly and severally liable with any other person who is required to pay the tax or fee.

In addition, the department may enter into an agreement with a special fuel user, who is licensed under the International Fuel Tax Agreement (IFTA), and a service provider to issue and renew a special user's license and issue identifying devices and must file a bond with the department. The bill identifies IFTA as the cooperative agreement with other states and countries for the exchange of information and auditing thereof persons who use special fuel in motor vehicles operating or intending to operate interstate and the International Registration Plan as an agreement with other states and countries concerning registration fees and certain other taxes.

The bill requires a special fuel user, who fails to file a tax return or pay an excise tax by the due date, to pay either a delinquent filing fee or the penalty of 10 percent of the amount owed, whichever is greater.

**Senate Bill 73** revises provisions governing mobile gaming devices such that those devices are subject to the same rules and regulations as other gaming devices. The amendatory provisions of this bill do not affect the rights and obligations of any operator of a mobile gaming system who holds a nonrestricted license issued on or before June 30, 2019, and each purchaser, prospective purchaser, or any successor in interest to such a purchaser has the same rights and obligations relating to the license to operate a mobile gaming system.

**Senate Bill 75** establishes a procedure for pursuing the redemption of unclaimed United States savings bonds by the State Treasurer. Under this procedure, a bond that has been abandoned and unclaimed for three years escheats to the state, and all property rights and legal title to, and ownership of, the bond and its proceeds vest in the state.

After redeeming the bond, the net proceeds are to be deposited in the State General Fund for credit to the Abandoned Property Trust Account. Additionally, the State Treasurer, in his or her capacity as administrator of unclaimed property, is authorized to pay certain persons who have filed a claim to the proceeds of such escheated and redeemed bonds.

**Senate Bill 88** revises provisions concerning certain fees collected by the Commissioner of Insurance of the Department of Business and Industry for issuing and renewing appointments, certificates, and licenses. Additionally, the bill revises licensing requirements for adjusters and eliminates various provisions related to prelicensing requirements and licensing of associate adjusters.

**Senate Bill 164** establishes that a “virtual currency,” as defined by the bill, is considered intangible personal property and is therefore exempt from personal property taxes.

The bill provides that a virtual currency will be considered in the same manner as provided under current law for shares of stock, bonds, mortgages, notes, bank deposits and other forms of intangible personal property, which under Article 10, Section 1 of the Nevada Constitution, are deemed to represent interest in property already assessed and taxed, either in Nevada or elsewhere, and shall be exempt.

In addition to providing definitions for the terms “public blockchain,” “state of the public blockchain,” and “unaffiliated computers or machines,” the bill defines “virtual currency” to mean a digital representation of value that is created, issued and maintained on a public blockchain; is not attached to a tangible asset or fiat currency; is accepted as a means of payment; and may only be transferred, stored or traded electronically.

**Senate Bill 345** authorizes an estate distillery to receive from a licensed brew pub, a wholesale dealer of liquor, or certain wineries, bulk transfers of malt and wine beverages for distillation and blending. A licensed brew pub or winery may only make such a transfer through a licensed wholesale dealer of liquor with certain exceptions. The bill provides that such transfers are only taxable when the wine or malt beverages are distilled or blended, or both, bottled in original packages for sale within this state, and removed from the federally-bonded premises of the estate distillery.

Finally, the bill provides that a person may transport and store malt beverages on premises other than the brew pub where the malt beverage was manufactured. The amount of malt beverages sold for all brew pubs owned by a person shall not exceed a total of 5,000 barrels in a calendar year.

#### **BILLS REGARDING TAX CREDITS, EXEMPTIONS, ABATEMENTS AND POSTPONEMENTS**

**Assembly Bill 326** revises the provisions of the Nevada New Markets Jobs Act by establishing a definition of “fresh food retailers” and provides that business entities that invest in certain fresh food retailers located in underserved communities are qualified for tax credits authorized under the Nevada New Markets Jobs Act.

“Qualified fresh food retailer” is generally defined to mean a retail establishment that is principally devoted to or that derives a substantial amount of its gross revenue from the sale of certain food products; meets certain requirements prescribed by federal law; and is located in an underserved community or a similar area.

**Assembly Bill 385** requires the Director of the Governor’s Office of Economic Development (GOED) to meet at least once per calendar quarter with the Southern

Nevada Enterprise Community Board (Board) to collaborate and discuss strategies and methods for economic development within the community and its surrounding areas.

The Board is additionally required to communicate to GOED those projects within the community that are recommended to receive abatements or other incentives offered by GOED, as well as recommendations for any legislative action concerning economic development incentives that would enable such incentives to be provided to businesses within the community and its surrounding areas.

**Assembly Bill 400** specifies that for certain economic development abatements that may be offered by GOED for new or expanding businesses, where sales and use taxes may be abated under current law, all local sales and use taxes may be abated except for the Local School Support Tax (LSST).

Specifically the bill requires that:

- The general abatements that may be provided under NRS 360.750 for expanding businesses, abatements may be provided from property taxes, the MBT, and all local sales and use taxes except for the LSST.
- The abatement of the LSST that may be provided to data centers and aircraft-related businesses may only be granted if approved by a two-thirds majority vote of the GOED Board.
- The maximum period for which sales tax abatements may be granted to aircraft-related businesses is reduced from 20 years to 10 years.
- For the general abatements that may be offered to certain new or expanding businesses in a county pursuant to NRS 360.750, a business may not receive the abatements under that section if they have already received the corresponding abatement in that section for locating or expanding that business in that county.
- The amendatory provisions of the bill do not apply to abatements granted and applications filed before July 1, 2019.

**Senate Bill 298** requires a recipient of a partial tax abatement for a renewable energy facility to keep or cause to be kept the records regarding employees of the facility and employees who worked on the construction of the facility. The recipient of the partial tax abatement must submit annually to the Governor's Office of Energy (Office) and the board of county commissioners of the county where the facility is located a certified payroll report containing such information. The bill additionally revises the definition of wages, for the purposes of determining eligibility for a partial tax abatement, excluding the amount of any health insurance plan, pension, or *bona fide* fringe benefits that are provided to an employee.

The bill also provides that the Director of the Office may include in the fee charged to an applicant who submits an application for a partial tax abatement for a renewable energy facility an additional reasonable amount to help sustain the work of the Office to support and expand renewable energy development. The additional fee, as well as the specific purpose for which the fee is charged, must be established by regulation.

**Senate Bill 410** revises provisions enacted by the Legislature, in S.B. 1 of the 29<sup>th</sup> Special Session, which authorized GOED to approve an application for up to \$38.0 million of transferrable tax credits for a qualified project that agrees to make a capital investment in this state of at least \$1.0 billion during the ten-year period immediately following approval of the application, by requiring the IFC to approve the issuance of the transferrable tax credits, based on certain criteria established in the bill, before GOED may issue the credits to a qualified project.

**Senate Bill 447** enacts the exemption from sales and use taxes for certain durable medical equipment, oxygen delivery equipment, and mobility enhancing equipment that is required pursuant to Article 10, Section 3B of the Nevada Constitution. This exemption was approved by voters at the 2016 and 2018 General Elections. The bill defines the terms “durable medical equipment,” “mobility enhancing equipment,” and “oxygen delivery equipment” for the purposes of the exemption.

The bill enacts the exemption for the statewide 2 percent sales and use tax rate that is deposited into the State General Fund, and amends the LSST law to provide an identical exemption for the statewide 2.6 percent LSST rate. Under the statutory structure for the sales and use tax, any amendment to the LSST law also applies to other local sales and use taxes imposed under existing law.

**Senate Bill 448** establishes a four-year pilot program that authorizes the Housing Division of the Department of Business and Industry to issue transferrable tax credits that are allowed to be taken against certain state taxes to the sponsor of a project for the acquisition, development, construction, improvement, expansion, reconstruction or rehabilitation of low-income housing, as defined by existing federal law.

The transferrable tax credits may be applied to the Branch Bank Excise Tax, the MBT, the Gaming Percentage Fee Tax, the Insurance Premium Tax, or any combination of these taxes.

The bill authorizes a total of \$40.0 million of transferrable tax credits for the four-year program and provides that the Housing Division is authorized to approve, with certain exceptions, \$10.0 million of transferrable tax credits per fiscal year. The Housing Division is prohibited from approving applications and issuing transferrable tax credits for any fiscal year beginning on or after July 1, 2023.

The bill establishes procedures for the review of project applications and determining the amount of tax credits to be awarded for each project and requires the amount of state transferrable tax credits needed to make a project financially feasible to be determined after all other sources of funding are allocated and paid toward the final cost of the project. Finally, the bill requires the Housing Division to provide certain notifications and reports to the Department of Taxation, the Gaming Control Board, the Governor’s Office of Finance, and the Fiscal Analysis Division of the Legislative Counsel Bureau, in addition to providing an annual report to the Governor and the Legislature.

## **BILLS REGARDING LOCAL GOVERNMENT TAXES AND REVENUES**

**Assembly Bill 233** authorizes a county to pay certain salaries and expenses relating to well drilling by appropriating money from the general fund of the county if the amount of the special assessment combined with all other taxes and assessments levied upon a property owner is less than the cost of collecting the special assessment. Under these circumstances, the board of county commissioners may exempt the property owner from the special assessment.

**Assembly Bill 244** authorizes the board of trustees of the Carson City School District to establish by resolution an advisory committee to recommend an increase in the property tax rate for consideration by the voters at a general election held not later than the November 8, 2022, General Election, to fund the capital projects of the school district.

If such an advisory committee is established, the committee must recommend that an additional property tax be imposed in the county for the benefit of the school district and must specify the tax rate and the period for which the tax would be effective. The advisory committee must then submit its recommendations to the board of trustees.

If the advisory committee submits its recommendations to the board of trustees no later than April 2, 2022, the board of trustees may transmit those recommendations to the board of county commissioners, who may then submit a ballot question to the voters at the next general election.

**Assembly Bill 309** authorizes the board of county commissioners of each county to impose, by two-thirds vote of the board or by a majority vote of the people at a primary, general or special election, a new sales and use tax rate of 0.25 percent within that county. The proceeds of the rate may be used to pay the costs of one or more programs of early childhood education; one or more programs of adult education; one or more programs to reduce truancy; one or more programs to reduce homelessness; certain matters relating to affordable housing; and incentives for the recruitment or retention of licensed teachers for high vacancy schools. **(Note: On September 3, 2019, Clark County imposed an additional rate of 0.125 percent, effective January 1, 2020.)**

**Assembly Bill 443** removes the prospective October 1, 2025, expiration date of the Clark County Sales and Use Tax Act of 2005, which provides for the imposition of an additional sales and use tax rate in Clark County to hire and equip additional police officers. The tax established under this act, which is currently imposed in Clark County at a rate of 0.30 percent, would be made permanent under this change.

The bill additionally makes certain changes to the reporting requirements for the sales taxes imposed pursuant to the Clark County Sales and Use Tax Act of 2005 and the Clark County Crime Prevention Act of 2016, including requiring additional information regarding the equipment purchased and specific information about academies held by the police department, including information relating to the hiring status of persons attending the academy and equipment expenditures for those persons. The bill also provides that it is a category D felony to knowingly provide or include false or misleading

information, or to cause false or misleading information to be provided or included, in these reports.

**Assembly Bill 482** requires applicants to become a marriage officiant to take a training course, if one has been established by the county clerk, and pay a fee for a certificate of permission to perform marriages. The bill also authorizes county clerks to charge fees for filing and recording or issuing certain documents, with the fees required to be used only for the acquisition or improvement of technology used in the office of the county clerk.

**Senate Bill 12** expands the authorized uses of the revenue collected from the surcharge that a board of county commissioners may impose for enhancement of the telephone system for reporting an emergency. This revenue may also be used to pay for the costs of an analysis or audit of the surcharges collected by a telecommunications provider. The bill further authorizes the revenue collected from the surcharge to also be used for personnel and training associated with maintaining, updating, and operating the equipment, hardware, and software of portable event recording devices and vehicular event recording devices; and the maintenance, retention, and redaction of audio and video events recorded on these devices. Finally, the bill establishes the order of priority that revenue collected from the surcharge may be expended.

**Senate Bill 48** authorizes the board of county commissioners in all counties except Clark and Washoe to impose a tax of up to 5 cents per gallon on diesel fuel. The bill specifies that any ordinance imposing the diesel fuel tax must be adopted by a two-thirds majority vote of the board of county commissioners or by a majority of the voters at a general election. The bill additionally provides that the ordinance imposing the tax must not become effective earlier than January 1, 2020.

The bill also establishes provisions for implementing the IFTA refund provisions within rural counties that impose the diesel fuel tax and that sell more than ten million gallons of diesel fuel per year.

Finally, under certain circumstances, the bill provides for a portion of the diesel fuel taxes collected in a county imposing the tax to be distributed to the Department of Transportation for the construction, maintenance and repair of highway truck parking in that county based on a percentage of the gross diesel fuel tax revenue collected and the amount of IFTA refunds issued in each county.

**Senate Bill 103** authorizes the governing bodies of the cities or the county in Clark and Washoe Counties to reduce or subsidize impact fees, fees for the issuance of building permits, and fees imposed for the purpose for which an enterprise fund was created in order to incentivize the maintenance or development of a project for affordable housing if certain criteria established by the bill are satisfied.

**Senate Bill 426** extends from December 31, 2020, to December 31, 2024, the deadline for a regional transportation commission (RTC) to submit to the board of county commissioner's recommendations for the imposition of an additional sales tax to support certain transportation projects. A board of county commissioners may subsequently submit to the voters at the next general election a question asking whether the sales tax

recommended by the RTC should be imposed in the county, if the next general election is held not later than December 31, 2024. The December 2020 deadline was originally established in S.B. 149 from the 2017 Session.

**Senate Bill 461** amends the Tahoe-Douglas Visitor's Authority Act to impose a tourism surcharge of \$5 per night for the rental of lodgings in the Tahoe Township in Douglas County, effective July 1, 2019. The act is also revised to allow the proceeds from the \$5 surcharge along with the proceeds from the 8.0 percent room tax originally imposed under the act to be used to acquire, improve, and operate a multiuse event and convention center versus just a convention center in the Tahoe Township. Finally, the act is amended to provide that the authority may issue municipal securities for the acquisition, construction, maintenance, and operation of a multiuse event and convention center and requires the payment of prevailing wages on such projects constructed by the authority.

**Senate Bill 465** authorizes a redevelopment agency to adopt a resolution requiring that property taxes attributable to certain tax rates levied for the public schools in the county be allocated to the county school district, such that the redevelopment agency would not receive any portion of the property taxes attributable to such tax rates.



# Elected Officials

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The Elected Officials function encompasses elected officials of the Executive Branch of the government, including the Governor, Lieutenant Governor, Attorney General, Secretary of State, Treasurer and Controller, as well as the Judicial and Legislative Branches of government. For the 2019-21 biennium, General Fund appropriations for this function total \$339.3 million, which is a \$6.2 million, or 1.8 percent, decrease compared to the \$345.5 million approved for the 2017-19 biennium.

## **OFFICE OF THE GOVERNOR**

The Governor is the Chief Executive Officer of the state and is elected to a four-year term. The responsibilities of the Governor include serving as the Commander in Chief of all military forces and as chair of the Board of Examiners, the Board of Directors of the Department of Transportation, the Executive Branch Audit Committee, the Board of State Prison Commissioners, and the State Board of Pardons Commissioners.

### ***OFFICE OF THE GOVERNOR***

The 2019 Legislature approved General Fund appropriations of \$5.5 million over the 2019-21 biennium in support of Office of the Governor, which is an increase of \$804,656, or 17.1 percent, over the \$4.7 million approved by the 2017 Legislature. The Legislature approved General Fund appropriations of \$368,124 to fund 1 new Administrative Assistant position and 1 new Policy Analyst position for the Office of the Governor. Including the 2 new positions, the Office of the Governor's budget for the 2019-21 biennium includes a total of 20 non-classified employees in addition to the Governor. The Legislature also approved General Fund appropriations of \$65,801 to support a new client management system to track constituent inquiries made to the Office of the Governor.

### ***GOVERNOR'S MANSION MAINTENANCE***

The Mansion Maintenance budget was established to account for funding provided for the staffing, operation and maintenance of the Governor's Mansion in Carson City. For the 2019-21 biennium, the legislatively approved budget includes funding for 2.64 positions to support the staff of the Mansion. The 2019 Legislature approved \$65,549 over the 2019-21 biennium for mansion maintenance projects at the Governor's Mansion, Mansion cottage, Mansion apartment and Mansion grounds.

### ***GOVERNOR'S WASHINGTON OFFICE***

The Governor's Washington, D.C. Office (Office) identifies, monitors and provides information on select federal issues of high priority to Nevada, such as nuclear waste, transportation funding, gaming, and economic development. The Legislature approved funding for the Office of \$259,434 in each year of the 2019-21 biennium, which is unchanged from the amounts approved for the 2017-19 biennium. The Office is funded

through transfers from the Nevada Department of Transportation (NDOT), the Commission on Tourism and the Governor's Office of Economic Development.

### **OFFICE FOR NEW AMERICANS**

To assist new and aspiring Americans immigrating to Nevada, the 2019 Legislature approved the Governor's proposal to create the Office for New Americans in the Office of the Governor. General Fund appropriations totaling \$372,367 over the 2019-21 biennium were approved to support one unclassified Administrator position and one Administrative Assistant position along with the associated operating costs of the new office, which will be located in Las Vegas. The duties and responsibilities of the Office for New Americans are prescribed in Senate Bill (S.B.) 538.

### **GOVERNOR'S OFFICE OF ENERGY**

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

The 2019 Legislature approved the Governor's recommendation to continue the Performance Contract Audit Assistance Program (PCAAP), the Direct Energy Assistance Loan (DEAL) program, and the Home Energy Retrofit Opportunity for Seniors (HEROS) program, funded at \$250,000, \$350,000 and \$750,000 in each year of the 2019-21 biennium, respectively. The PCAAP provides monetary assistance for financial-grade operational audits to eligible Nevada governmental entities that enter into a performance contract for operating cost savings measures according to NRS 332.300 through 332.440. The DEAL program provides State of Nevada employees an interest-free loan of up to \$6,000 to fund energy efficiency upgrades that are paid off via a monthly payroll deduction. The HEROS program assists with reducing energy costs for Nevada seniors by improving the energy efficiency of their homes.

To continue expansion of the Nevada Electric Highway, the 2019 Legislature approved the addition of \$600,000 in Volkswagen Settlement revenue for FY 2020 to fund the installation of electric vehicle charging station infrastructure on the state's major interstate and highway corridors. The Legislature also approved the Governor's recommendation to continue the GOE's contributions of \$200,000 in each year of the 2019-21 biennium, funded with Renewable Energy Account Reserves, to the Lower Income Solar Energy Program, which supports the installation of solar energy systems for lower-income housing projects and for other businesses that serve significant populations of lower-income individuals such as homeless shelters, food banks, and lower-income health clinics.

The 2019 Legislature also approved S.B. 536, which enabled repurposing American Recovery and Reinvestment Act (ARRA) of 2009 funds in the Account for Renewable Energy, Energy Efficiency and Energy Conservation, from loans to other uses approved by the DOE. However, rather than approving the Governor's recommendation of an allocation of \$900,000 from the ARRA reserves in FY 2020 to fund a new competitive grant program for projects that meet Nevada's energy goals and initiatives, the Legislature approved allocating \$500,000 to the new program and encouraged the GOE to seek approval from the DOE to utilize ARRA reserves to fund startup costs for the Nevada Clean Energy Fund, an independent nonprofit corporation established pursuant to NRS 701B.985 to provide funding for, and promote investment in, clean energy projects for both commercial and residential properties in the state.

### **OFFICE OF SCIENCE, INNOVATION AND TECHNOLOGY**

The Office of Science, Innovation, and Technology (OSIT) was established to promote the development of a skilled workforce in the areas of science, technology, engineering, or math (STEM) and to improve broadband availability, adoption, and use. The 2019 Legislature approved General Fund support of \$8.3 million over the 2019-21 biennium for OSIT.

As part of the office's overall funding, the 2019 Legislature approved the Governor's recommendation for General Fund appropriations of \$1.0 million in each year of the 2019-21 biennium to continue the development of a statewide E-Rate consortium to leverage E-Rate dollars from the Federal Communications Commission. E-Rate is the universal service support program that helps schools and libraries obtain affordable broadband.

### **GOVERNOR'S OFFICE OF FINANCE**

#### **BUDGET DIVISION**

The Budget Division's primary responsibilities 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. For the 2019-21 biennium, the Legislature approved General Fund appropriations totaling \$8.6 million over the 2019-21 biennium to support the operations of the Budget Division.

The 2019 Legislature approved one new Executive Branch Budget Officer position, as recommended by the Governor, to address an increase in the division's workload and responsibilities. General Fund appropriations totaling \$205,268 were approved to fund the personnel and associated operating costs of the new position over the 2019-21 biennium.

The Legislature did not concur with the Governor's proposal to provide a one-grade salary increase for 15 classified Executive Branch Budget Officer positions and 1 unclassified

Chief Assistant Budget Administrator position resulting in a General Fund savings totaling \$118,611 over the 2019-21 biennium.

A one-time General Fund appropriation totaling \$1.5 million was also approved for the Budget Division to replace office furniture (\$53,052) and to fund an upgrade to the Nevada Executive Budget System (\$1.44 million) over the 2019-21 biennium.

### **DIVISION OF INTERNAL AUDITS**

The Division of Internal Audits consists of three sections: 1) Internal Audits – Provides recommendations through the audit process geared toward improving the efficiency and effectiveness of Executive Branch agencies; 2) Financial Management – Reviews Executive Branch agencies' internal controls and provides training to ensure effective financial administration and 3) Compliance – Statistically samples Executive Branch agency transactions for compliance with laws, regulations, guidelines and contract stipulations. The 2019 Legislature approved General Fund appropriations totaling \$3.4 million over the 2019-21 biennium to fund the operation of the Division of Internal Audits.

The Legislature agreed with the Governor's recommendation to add one new Executive Branch Auditor position to address an increase in workload and a backlog of internal audits. General Fund appropriations totaling \$242,821 over the 2019-21 biennium were approved to fund the personnel and associated operating costs of the new position.

### **SMART 21**

The 2019 Legislature approved the Governor's recommendation to continue the Silver State Modernization Approach for Resources and Technology in the 21st Century (SMART 21) project to replace the state's existing financial and human resource information systems with a modernized, cloud-based enterprise resource planning information system. Funding totaling \$5.1 million, including General Fund appropriations of \$4.2 million, was approved for the 2019-21 biennium to support 12 existing positions and associated operating costs for the Office of Project Management to oversee the project and independent consulting services to verify that the replacement system functions as intended. Rather than approving 5 new positions to provide help desk support as recommended by the Governor, the Legislature appropriated \$662,360 (\$536,511 General Fund appropriation) to the Interim Finance Committee for the positions upon presentation of a detailed project plan, timeline, and description of duties to be performed.

To support costs associated with system implementation and data integration, the 2019 Legislature approved Assembly Bill (A.B.) 500, which appropriated \$40.7 million (\$33.0 million General Fund appropriation) and extended the use of funds appropriated for system implementation costs through A.B. 504 of the 2017 Legislative Session for the 2017-19 biennium through June 30, 2021.

## **SPECIAL APPROPRIATIONS**

The Special Appropriations budget is used by the Governor's Finance Office to pass through legislatively approved General Fund appropriations to other governmental entities and not-for-profit organizations.

While the Governor's budget recommended General Fund appropriations totaling \$16.4 million over the 2019-21 biennium in the Special Appropriations budget, the 2019 Legislature approved appropriations totaling \$10.5 million over the 2019-21 biennium, or \$5.9 million less than the amount recommended by the Governor. The Legislature did not support a one-time increase of \$4.0 million over the 2019-21 biennium as an enhancement for the Graduate Medical Education program, as recommended by the Governor. Instead, the 2019 Legislature approved the continuation of \$10.0 million over the 2019-21 biennium for this program. Further, when the Special Appropriations budget was closed, the money committees did not approve General Fund appropriations totaling \$1.7 million, as recommended by the Governor, to support the Vegas Public Broadcasting Service (PBS) television series *Outdoor Nevada*. However, through the passage of S.B. 501, the Legislature approved a General Fund appropriation of \$709,150 over the biennium to support this PBS project.

## **OFFICE OF WORKFORCE INNOVATION**

The 2019 Legislature approved total funding of \$9.3 million over the 2019-21 biennium for the Office of Workforce Innovation (OWINN). OWINN was established to develop statewide strategies to ensure that employers are able to recruit Nevadans for jobs requiring high-level training and skills, and to implement statewide career pathways, talent development, and workforce training. OWINN is also responsible for promoting apprenticeship programs, overseeing the State Apprenticeship Council, and maintaining the statewide longitudinal data system (Nevada P20 to Workforce Research Data System [NPWR]) that links data relating to programs and K-12 public education with data relating to postsecondary education and workforce in the state.

The 2019 Legislature approved the Governor's recommendation to change the funding for the State Apprenticeship Director position from General Fund appropriations to Workforce Innovation Opportunity Act (WIOA) Governor's Reserve grant funds, resulting in General Fund reductions of \$220,155 over the 2019-21 biennium. The 2019 Legislature did not approve the Governor's recommendation to convert three contract positions to non-classified, full-time positions, funded with WIOA Governor's Reserve grant funds of \$192,671 over the 2019-21 biennium. In disapproving the conversion to state full-time positions, the 2019 Legislature maintained the contract positions based upon available funding.

## **ATHLETIC COMMISSION**

The Nevada State Athletic Commission (NSAC) supervises and regulates all contests and exhibitions of unarmed combat, including boxing, professional wrestling, mixed martial arts, kickboxing and elimination boxing. Additionally, the NSAC licenses and regulates persons

who conduct, hold, or give contests or exhibitions for unarmed combat where an admission fee is received. Pursuant to Assembly Bill (A.B.) 476 (2015), codified in NRS 467.107, the NSAC became a self-funded agency through the increase in licensing fees from 6.0 percent to 8.0 percent of total gross receipts from admission to a live contest or exhibition of unarmed combat. Six percent of total gross receipts is credited to the General Fund while the remaining 2.0 percent funds the NSAC.

To ensure that major combat sporting events regulated by NSAC are given the full attention of the Executive Branch, the Legislature approved the Governor's recommendation to transfer the NSAC from the Department of Business and Industry to the Governor's Office. Assembly Bill 529 amended *Nevada Revised Statutes* 467 to effectuate this change and allow the Governor to appoint the NSAC Executive Director.

The Legislature also passed S.B. 29, which revises various provisions relating to the regulation of unarmed combat. Section 8 of the bill requires a promoter to remit a license fee equal to the costs of the services the NSAC renders for events for which no admission fee is charged.

## **LIEUTENANT GOVERNOR**

The 2019 Legislature approved General Fund appropriations totaling \$713,060 in FY 2020 and \$747,758 in FY 2021 to support the Office of the Lieutenant Governor. Included in the funding was \$91,846 in FY 2020 and \$111,580 in FY 2021 to support the establishment of a new Office of Small Business Advocate requested by the Lieutenant Governor that the money committees approved contingent upon passage and approval of S.B. 495 or other enabling legislation. However, S.B. 495 or other enabling legislation was not subsequently passed, requiring the funding contingently approved for each year to be reverted.

## **ATTORNEY GENERAL**

The Office of the Attorney General (OAG) serves as legal advisor to nearly all state agencies, boards and commissions, and assists the county district attorneys throughout the state. The Legislature approved total funding of \$157.2 million over the 2019-21 biennium for the OAG, which is a 9.8 percent decrease from the \$174.2 million approved for the 2017-19 biennium. The decrease is primarily due to the declining totals in the agency's two settlement budgets (National Settlement Administration and State Settlements), as well as the declining balance in the Tort Claims budget. Of the \$157.2 million in total funding for the OAG, the Legislature approved General Fund appropriations of \$12.0 million for the 2019-21 biennium, a 13.0 percent decrease from General Fund appropriations of \$13.8 million approved for the 2017-19 biennium.

## **ADMINISTRATIVE ACCOUNT**

To meet increasing caseloads, the Legislature approved the Governor's recommendation for five new positions, including three Deputy Attorney General (DAG) positions, one Legal Secretary and one Legal Researcher, at a total cost of \$1.0 million (\$102,740 General Fund appropriation) over the 2019-21 biennium. One DAG and the Legal Secretary were

approved for the Post Conviction Unit, one DAG and the Legal Researcher position were approved for the Nevada Department of Corrections Unit, and one DAG was approved for the Criminal Prosecution Unit. To address the volume and backlog of constituent requests in the Constituent Services Unit, the Legislature approved the Governor's recommendation to add two new administrative assistants at a total cost of \$230,005 (\$22,806 General Fund appropriation) over the biennium.

Based upon business process improvements that improved efficiencies in the OAG's accounting unit, the Legislature approved the Governor's recommendation to eliminate the agency's Budget Analyst position and reclassify the unit's current Administrative Services Officer 2 position to an Administrative Services Officer 3, providing General Fund savings of \$206,490 over the 2019-21 biennium.

### ***SPECIAL LITIGATION FUND***

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

The Legislature approved \$1.7 million in each fiscal year of the 2019-21 biennium to support efforts related to the potential restart of administrative licensing proceedings pertaining to Yucca Mountain. This is the same amount approved for the 2017-19 biennium; however, while the \$1.7 million approved for each year of the 2017-19 biennium was composed of General Fund appropriations, the Legislature approved the Governor's recommendation to provide settlement funds totaling \$834,955 in FY 2020 and \$834,954 in FY 2021 to replace the same amount of General Fund appropriations, resulting in General Fund reductions of \$1.7 million over the 2019-21 biennium. The funds identified to replace General Funds are from four different settlements, and these settlements will be exhausted at the end of the 2019-21 biennium; accordingly, substituting settlement funds for General Funds was intended to be a one-time recommendation only for the 2019-21 biennium. Total funding will be utilized by the OAG to contract with legal experts to continue supporting the ongoing litigation related to legal contentions accepted by the Nuclear Regulatory Commission (NRC) regarding the nuclear waste licensing application, developing new contentions and preparing for case management conferences and the discovery process should the proceedings move forward over the 2019-21 biennium.

### ***NATIONAL SETTLEMENT ADMINISTRATION***

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

The 2019 Legislature approved \$4.7 million in National Mortgage Settlement (NMS) reserve expenditures over the 2019-21 biennium to continue funding the housing call center, financial guidance services and legal services for the Home Again program administered by the OAG, as included in The Executive Budget. Additionally, the Legislature approved \$1.2 million in NMS reserve funds to continue supporting the guardianship abuse and financial fraud cases in Southern Nevada and Northern Nevada. Total expenditures recommended by the Governor, and approved by the 2019 Legislature, are \$11.8 million over the 2019-21 biennium, which is 7.6 percent less than the \$12.8 million approved by the 2017 Legislature for the 2017-19 biennium. However, as recommended by the Governor and approved by the 2019 Legislature, reserves in this budget are projected to decline from the FY 2018 and FY 2019 legislatively approved levels of \$17.7 million and \$11.3 million, respectively, to \$9.5 million at the end of FY 2020 and \$3.7 million at the end of FY 2021. Both the OAG and the 2019 Legislature recognized that if expenditures in the National Settlement Administration budget are to continue into the 2021-23 biennium, additional funding sources would be required to keep the budget solvent.

### **STATE SETTLEMENTS**

The 2017 Legislature established a new State Settlements budget to be used by the OAG when settlements are awarded to the state and allocated to the OAG in accordance with the terms outlined in the settlement agreement. The new budget was initially established with \$5.4 million approved in FY 2017 for the Volkswagen settlement, awarded pursuant to Nevada's deceptive trade laws.

The Legislature approved the Governor's recommendation for total expenditures from the State Settlements budget of \$157,794 in FY 2020 and \$168,861 in FY 2021, with the remaining balance of unspent settlement funds in each year balanced forward to the next fiscal year (\$3.1 million at the end of FY 2020 and \$3.0 million at the end of FY 2021). These expenditures support the ongoing costs associated with the AG Criminal Investigator position dedicated to the opioid epidemic.

### **SECRETARY OF STATE**

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

### **SECRETARY OF STATE**

The 2019 Legislature approved General Fund appropriations totaling \$37.8 million for the 2019-21 biennium, which is an increase of \$1.7 million, or 4.8 percent, from the \$36.1 million approved for the 2017-19 biennium.



As recommended by the Governor, the Legislature approved General Fund appropriations of \$1.0 million over the 2019-21 biennium to implement the Automatic Voter Registration (AVR) initiative petition that was approved by the voters during the November 2018 General Election through the passage of Question 5. The AVR initiative requires a system to be established that automatically registers an eligible person to vote when the person applies for the issuance or renewal of a driver's license or identification card by the Department of Motor Vehicles (DMV) or a change of address, unless the person affirmatively declines to register to vote in writing. The appropriation funds a project team of three master service agreement contractors full-time for both FY 2020 and FY 2021 to work in conjunction with the DMV in a coordinated fashion.

Additionally, the 2019 Legislature passed, and the Governor approved, A.B. 345, which appropriates \$275,000 from the General Fund in both years of the 2019-21 biennium for programming, development and maintenance of the online voter registration system and for developing a technical solution for same-day voter registration verification.

### ***HELP AMERICA VOTE ACT (HAVA) ELECTION REFORM***

As recommended by the Governor, the 2019 Legislature approved continuing to expend a \$4.3 million five-year federal HAVA grant, received in FY 2019, to improve the administration of elections for federal office, including enhancing election technology and making election security improvements to the systems, equipment and processes used in federal elections. The money committees authorized expenditures of \$1.7 million in FY 2020 and \$179,836 in FY 2021, which are intended to be used to address communication, cyber vulnerabilities, election auditing, election jurisdiction grants, training, and voting registration systems and management.

### **STATE TREASURER**

The State Treasurer's Office (STO), which has offices located in Carson City and Las Vegas, is responsible for investing state and local government funds, issuing and servicing debt on behalf of the state, managing the state's pooled collateral program, distributing interest earnings to statutorily approved funds and budget accounts, managing the state's banking relationships, reconciling bank transactions, drawing federal funds, and distributing state checks. The STO is also responsible for the administration of the Governor Guinn Millennium Scholarship program, Nevada Higher Education Prepaid Tuition program, the Nevada 529 College Savings Plans program, and the Unclaimed Property program.

### ***STATE TREASURER***

The 2019 Legislature approved the Governor's recommendation to provide \$55,911 in FY 2020 and \$71,333 in FY 2021 for a new Accountant Technician within the Debt Management Division due to increased workload in managing custodial accounts and the administration of bond proceeds. The Legislature also approved \$22,817 in FY 2020 and \$23,840 in FY 2021 for the reclassification of two existing Management Analyst positions to Investment Analysts.

### ***HIGHER EDUCATION TUITION ADMINISTRATION***

The Nevada Higher Education Prepaid Tuition program is a qualified federal Internal Revenue Code Section 529 plan that provides a method for Nevada's families to prepay undergraduate tuition at a Nevada System of Higher Education (NSHE) institution or any other accredited public, private, or out-of-state institution that is eligible to participate in federal student financial aid programs. The Higher Education Tuition Administration budget includes revenues and costs associated with the administration of the program.

The 2019 Legislature approved the Governor's recommendation to transfer from the Endowment Account \$134,508 in FY 2020 and \$56,731 in FY 2021 to upgrade the program's existing Prepaid Tuition database to provide self-service automation for participants, and automate some of the manual procedures currently performed by staff.

### ***NEVADA COLLEGE SAVINGS TRUST FUND***

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

The 2019 Legislature approved the Governor's recommendation to transfer from the Endowment Account \$64,017 in FY 2020 and \$79,668 in FY 2021 for a new Program Officer position, and operating expenditures, that would be located in Las Vegas to implement the new College Savings Navigator Initiative. The 2019 Legislature approved S.B. 82, which increased the Treasurer's Office cap on marketing expenditures from 3 percent to 7 percent, since the sum of the expenditures associated with the new College Savings Navigator Initiative, in combination with other marketing expenditures, exceeded the 3 percent cap established in NRS 353B.350.

### ***MILLENNIUM SCHOLARSHIP ADMINISTRATION***

The Governor Guinn Millennium Scholarship program was recommended by Governor Guinn and approved by the 1999 Legislature to increase the number of Nevada students who attend and graduate from Nevada institutions of higher education. In general, to be eligible for a Millennium Scholarship, a student must graduate with a diploma from a Nevada high school with at least a 3.25 grade point average and have been a resident of Nevada for at least two years of high school and must maintain at least a 2.75 grade point average for each semester of enrollment in the Governor Guinn Millennium Scholarship program. Alternative eligibility paths have been established for students who: (1) receive at least the minimum score established by the Board of Regents on a college entrance examination; (2) have a documented physical disability,

mental disability or were subject to an individualized education plan while participating in grades kindergarten through 12; and (3) meet high school graduation eligibility without having graduated from a Nevada public or private high school.

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

The 2019 Legislature approved S.B. 548, which appropriated \$33.0 million in General Funds to the Millennium Scholarship Trust Fund. With this one-time appropriation, the Millennium Scholarship Trust Fund was projected to be financially viable through FY 2021.

## **CONTROLLER'S OFFICE**

The State Controller's Office maintains the state's accounting system, pays claims against the state, administers the state's debt collection program, and publishes the annual financial statements.

The 2019 Legislature approved the Governor's recommendation for General Fund appropriations totaling \$10.8 million over the 2019-21 biennium for the Controller's Office budget, which represents a 3.9 percent increase from the \$10.4 million approved for the 2017-19 biennium. The Governor did not recommend any significant enhancements to the Controller's Office budget.

## **LEGISLATIVE BRANCH**

### **LEGISLATIVE COUNSEL BUREAU**

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

The 2019 Legislature approved General Fund appropriations of \$37.0 million in FY 2020 and \$36.2 million in FY 2021. The \$73.2 million represents a \$7.3 million, or 11.0 percent, increase over the \$66.0 million approved by the 2017 Legislature.

## **JUDICIAL BRANCH**

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

The Judicial Branch budgets are supported primarily through General Fund appropriations and administrative court assessments authorized under NRS 176.059. Administrative court 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 2019 Legislature approved General Fund appropriations of \$86.8 million for the Judicial Branch for the 2019-21 biennium, excluding the budget for the Commission on Judicial Discipline, which is an increase of \$7.2 million, or 9.0 percent, over the 2017-19 legislatively approved amount of \$79.7 million.

#### **ADMINISTRATIVE COURT ASSESSMENT REVENUES**

Pursuant to NRS 176.059, not less than 51.0 percent of the 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 percent must be distributed to various Executive Branch budgets to the extent of legislative authorization. Any administrative assessments not distributed to Judicial and Executive Branch budgets must be transferred to the uncommitted balance of the State General Fund.

The 2019 Legislature approved General Fund appropriations of \$3.0 million over the 2019-21 biennium in the Supreme Court budget with a redirection of administrative assessments of \$2.1 million to the Administrative Office of the Courts budget and \$928,460 to the Uniform System of Judicial Records budget to maintain operating reserve levels of 90 days in those budgets. The 2019 Legislature approved the allocation of 62.0 percent of total administrative assessments to the Judicial Branch as well as A.B. 540, which revised the percentage distribution of administrative assessments between the Judicial Branch budgets for the 2019-21 biennium.

## **SALARY INCREASE**

The 2019 Legislature did not approve General Fund appropriations of \$3.0 million and reserve reductions of \$209,723 over the 2019-21 biennium to increase the salaries for 109 positions (60 unclassified and 49 nonclassified) between 4.1 percent and 20.0 percent effective July 1, 2019, as recommended by the Judicial Branch based upon a salary market survey completed in FY 2018 that was funded by the 2017 Legislature.

## **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 administrative court assessments.

The 2019 Legislature approved General Fund appropriations of \$419,849 over the biennium to fund modifications to the Multi-County Integrated Justice Information System in conjunction with modifications to the Department of Public Safety's Nevada Criminal Justice Information System to allow the courts to continue to exchange information electronically and \$200,517 in FY 2020 to upgrade the surveillance system at the Supreme Court Building in Carson City. The 2019 Legislature also approved General Fund appropriations of \$187,666 over the 2019-21 biennium to fund one new nonclassified Marshal position in Carson City with associated operating, equipment and uniform costs; \$13,150 over the 2019-21 biennium to increase the salary of a nonclassified position in the Carson City Marshal's Office to elevate the position to a lieutenant; and additional travel for the Chief Marshal and Training Officer positions as requested by the Judicial Branch.

## **COURT OF APPEALS**

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

Officials budget. The 2019 Legislature approved General Fund appropriations totaling \$6.2 million for the 2019-21 biennium to support the NCoA budget.

### **STATE JUDICIAL ELECTED OFFICIALS**

The State Judicial Elected Officials budget funds the salaries and fringe benefit costs of the justices of the Supreme Court, judges of the Court of Appeals and judges of the District Court. Currently, there are 7 justices of the Supreme Court, 3 judges of the Court of Appeals and 82 judges of the District Court. This budget is funded entirely with General Fund appropriations totaling \$46.7 million over the 2019-21 biennium.

The 2019 Legislature approved A.B. 43, which increases the number of district judges in the Second, Fourth and Eighth Judicial Districts and includes General Fund appropriations of \$1.0 million for the salaries and travel expenses and \$72,147 for the retirement benefits of the additional eight judges. Each additional district judge must be selected at the general election to be held on November 3, 2020, and take office on January 4, 2021, for a term that expires on January 4, 2027.

The 2019 Legislature approved the transfer of the entire Judicial Selection budget to the State Judicial Elected Officials budget. The Judicial Selection budget houses only the Commission on Judicial Selection (Commission), which was created by Article 6, Section 20, of the Nevada Constitution. For any judicially elected or appointed vacancy that occurs before the expiration of any term of office in the Supreme Court, the Court of Appeals, or among the District Court judges, the Commission receives applications to fill the vacancy and selects three nominees to present to the Governor.

### **ADMINISTRATIVE OFFICE OF THE COURTS**

The Administrative Office of the Courts (AOC), authorized under NRS 1.320, serves as the Office of the Court Administrator and provides payroll, personnel, budgeting, accounting, and information technology support to the Nevada Supreme Court. The AOC also provides support to the statewide court system by managing the judicial education program, statewide court statistics, and trial courts' technology grants and loan programs. The AOC is also responsible for recommending operational improvements for trial courts to the Supreme Court. The AOC is funded by administrative assessments collected pursuant to NRS 176.059.

The 2019 Legislature approved reductions to reserve of \$263,654 over the 2019-21 biennium to fund a new Auditor in the court's Auditing Unit with related travel, training, operating and equipment expenditures effective October 2019 and additional travel for the Auditing Unit to allow staff to travel to courts around the state and perform higher-risk audits.

### **JUDICIAL PROGRAMS AND SERVICES DIVISION**

The Judicial Programs and Services Division manages programs and projects to assist trial courts in providing access to justice throughout the Nevada judiciary. The primary

functions of the division include the certification of court interpreters and translators; assisting the Supreme Court in studying and making improvements to policies, processes and procedures in the court system; administering the Uniform System of Judicial Records; and administering Federal Court Improvement Program grants. The budget is funded primarily through General Fund appropriations.

The 2019 Legislature approved General Fund appropriations of \$950,488 over the 2019-21 biennium to fund the continuation of the Juvenile Dependency Mediation Program, which assists those involved in child abuse and neglect cases.

### **UNIFORM SYSTEM OF JUDICIAL RECORDS**

The Uniform System of Judicial Records (USJR), 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 USJR helps produce the Nevada Judiciary Annual Report, which provides statistical information about caseloads throughout the Nevada Court System (NCS). 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 USJR manages two major systems, the NCS and the Multi-County Integrated Justice Information System. The USJR is funded primarily by administrative court assessments (NRS 176.059), filing fees and user charges.

The 2019 Legislature approved General Fund appropriations of \$1.3 million to the Interim Finance Committee in Section 78 of A.B. 543 to fund the replacement of the Judicial Branch web-based statewide case management system for the trial courts, if necessary.

### **SPECIALTY COURT**

Specialty Court programs, authorized pursuant to NRS 176A.250, 176A.280, 453.580 and 484C.300, facilitate testing, treatment and oversight of certain persons over whom the court has jurisdiction and whom the court has determined suffers from a mental illness, alcohol or drug abuse, or other addictions or behaviors as well as those who may be veterans. According to the Nevada Judiciary Annual Report for 2018, Specialty Court programs include adult drug, juvenile drug, family drug, diversion court, community courts, veteran treatment, women in need, habitual offender prevention and education, driving under the influence (DUI), mental health and the medication-assisted treatment programs, which were created to combat opioid abuse. The budget is funded primarily through General Fund appropriations, administrative court assessments (NRS 176.059), and Specialty Court administrative assessments (NRS 176.0613).

According to the Nevada Judiciary Annual Report for 2018, the Specialty Court Funding Committee, which is comprised of justices of the Supreme Court, judges of the Court of Appeals and judges of the general/limited jurisdiction courts, supported funding 35 specialty court programs with General Fund appropriations and 40 specialty court

programs with other assessment revenues. Other specialty court programs were locally funded. In FY 2018, specialty court programs statewide, including those locally funded, reported that they served 6,527 participants.

The 2019 Legislature approved General Fund appropriations of \$640,716 in each fiscal year of the 2019-21 biennium to replace Driving Under the Influence fees of \$100 per offense, which are scheduled to sunset on June 30, 2019, pursuant to NRS 484.515. The funding increases Specialty Court operating expenditures by \$779,575; and maintains reserve levels of 90 days for the first quarter distribution operating reserve and the historical level of \$300,000 for the special reserve.



Nevada Legislative Counsel Bureau  
 Summary of Appropriations and Authorizations  
 2019-21 Legislature

	2018-2019 Work Program	2019-2020 GOVERNOR RECOMMENDS	2019-2020 LEGISLATIVELY APPROVED	2020-2021 GOVERNOR RECOMMENDS	2020-2021 LEGISLATIVELY APPROVED
<b>ELECTED OFFICIALS</b>					
<b>ELECTED OFFICIALS</b>					
<b>OFFICE OF THE GOVERNOR</b>					
GENERAL FUND	2,368,813	2,687,982	2,733,781	2,770,979	2,768,567
REVERSIONS					
<b>GOVERNOR'S MANSION MAINTENANCE</b>					
GENERAL FUND	356,101	340,708	340,671	374,964	374,414
REVERSIONS					
<b>GOVERNOR'S WASHINGTON OFFICE</b>					
INTERAGENCY TRANSFER	259,434	259,434	259,434	259,434	259,434
<b>ATHLETIC COMMISSION</b>					
BALANCE FORWARD	3,572,090	3,056,993	3,056,993	3,206,936	3,207,402
OTHER FUND	1,937,281	1,447,701	1,447,701	1,597,644	1,598,110
	1,634,809	1,609,292	1,609,292	1,609,292	1,609,292
<b>GOVERNOR'S OFFICE HIGH LEVEL NUCLEAR WASTE</b>					
GENERAL FUND	1,853,696	1,875,354	1,876,582	1,991,566	1,991,612
INTERAGENCY TRANSFER	1,303,696	1,325,354	1,326,582	1,441,566	1,441,612
OTHER FUND	400,000	400,000	400,000	400,000	400,000
REVERSIONS	150,000	150,000	150,000	150,000	150,000
<b>GOE - OFFICE OF ENERGY</b>					
GENERAL FUND	1,673,798	1,412,453	1,417,271	1,497,246	1,499,362
FEDERAL FUND	100	100	100	100	100
INTERAGENCY TRANSFER	556,481	345,200	345,200	345,200	345,200
OTHER FUND	1,012,717	977,403	982,221	1,062,196	1,064,312
REVERSIONS	104,500	89,750	89,750	89,750	89,750
<b>GOE - RENEWABLE ENERGY ACCOUNT</b>					
BALANCE FORWARD	17,040,452	13,177,376	13,177,376	12,485,549	12,718,779
OTHER FUND	10,038,782	9,628,472	9,628,472	9,651,285	9,884,515
	7,001,670	3,548,904	3,548,904	2,834,264	2,834,264
<b>RENEWABLE, EFFICIENCY, CONSERVATION LOAN</b>					
BALANCE FORWARD	1,440,419	946,932	946,932	235,211	635,211
OTHER FUND	1,260,877	748,662	748,662	38,975	438,975
	179,542	198,270	198,270	196,236	196,236
<b>OFFICE OF SCIENCE, INNOVATION AND TECHNOLOGY</b>					
GENERAL FUND	5,056,753	4,116,863	4,121,613	4,135,744	4,139,459
BALANCE FORWARD	4,930,869	4,116,863	4,121,613	4,135,744	4,139,459
OTHER FUND	19,129				
REVERSIONS	106,755				
<b>GOVERNOR'S OFFICE - OFFICE OF WORKFORCE INNOVATION</b>					
GENERAL FUND	4,292,891	4,133,246	4,072,820	3,579,737	3,437,197
BALANCE FORWARD	106,095	2,541	2,541	2,541	2,541
INTERAGENCY TRANSFER	23,731				
OTHER FUND	4,123,065	4,130,705	4,070,279	3,577,196	3,434,656
REVERSIONS	40,000				

Nevada Legislative Counsel Bureau  
 Summary of Appropriations and Authorizations  
 2019-21 Legislature

	2018-2019 Work Program	2019-2020 GOVERNOR RECOMMENDS	2019-2020 LEGISLATIVELY APPROVED	2020-2021 GOVERNOR RECOMMENDS	2020-2021 LEGISLATIVELY APPROVED
<b>NEVADA P20 WORKFORCE REPORTING</b>	752,219	876,750	873,633	880,630	877,402
GENERAL FUND	729,719	876,750	873,633	880,630	877,402
INTERAGENCY TRANSFER	22,500				
REVERSIONS					
<b>OFFICE FOR NEW AMERICANS</b>		186,514	176,285	207,217	196,082
GENERAL FUND		186,514	176,285	207,217	196,082
<b>GOVERNOR'S OFC OF FINANCE - BUDGET DIVISION</b>	4,014,317	4,072,641	4,026,488	4,608,205	4,580,881
GENERAL FUND	4,014,317	4,072,641	4,026,488	4,608,205	4,580,881
REVERSIONS					
<b>GOVERNOR'S OFC OF FINANCE- DIV OF INTERNAL AUDITS</b>	1,561,634	1,678,654	1,680,294	1,744,369	1,743,158
GENERAL FUND	1,561,634	1,678,654	1,680,294	1,744,369	1,743,158
REVERSIONS					
<b>GOVERNOR'S OFFICE OF FINANCE - SMART 21</b>	1,836,130	2,779,709	2,585,418	2,944,716	2,513,628
GENERAL FUND		2,251,568	2,129,463	2,385,218	2,059,147
BALANCE FORWARD	1,002,903				
HIGHWAY FUND		528,141	455,955	559,498	454,481
INTERIM FINANCE	833,227				
<b>GOVERNOR'S OFC OF FINANCE - SPECIAL APPROPRIATIONS</b>	8,178,839	8,357,000	5,275,000	8,082,000	5,250,000
GENERAL FUND	6,626,690	8,357,000	5,275,000	8,082,000	5,250,000
BALANCE FORWARD	174,899				
OTHER FUND	1,377,250				
REVERSIONS					
<b>BOE - GENERAL FUND SALARY ADJUSTMENT</b>	55,947,487	31,258,841	30,401,904	31,606,834	30,741,594
GENERAL FUND	55,947,487	31,258,841	30,401,904	31,606,834	30,741,594
REVERSIONS					
<b>BOE - HIGHWAY FUND SALARY ADJUSTMENT</b>	4,233,816	6,681,983	6,681,983	6,795,012	6,795,012
HIGHWAY FUND	4,233,816	6,681,983	6,681,983	6,795,012	6,795,012
REVERSIONS					
<b>W.I.C.H.E. ADMINISTRATION</b>	382,932	401,409	400,983	426,095	425,265
GENERAL FUND	382,932	401,409	400,983	426,095	425,265
REVERSIONS					
<b>W.I.C.H.E. LOANS &amp; STIPENDS</b>	1,234,486	1,232,200	1,309,200	1,241,860	1,318,860
GENERAL FUND	832,369	836,134	913,134	842,512	919,512
BALANCE FORWARD	11,688				
OTHER FUND	390,429	396,066	396,066	399,348	399,348
<b>LIEUTENANT GOVERNOR</b>	612,057	724,181	713,060	760,097	747,758
GENERAL FUND	612,057	724,181	713,060	760,097	747,758
OTHER FUND					
REVERSIONS					

Nevada Legislative Counsel Bureau  
 Summary of Appropriations and Authorizations  
 2019-21 Legislature

	2018-2019 Work Program	2019-2020 GOVERNOR RECOMMENDS	2019-2020 LEGISLATIVELY APPROVED	2020-2021 GOVERNOR RECOMMENDS	2020-2021 LEGISLATIVELY APPROVED
<b>AG - EXTRADITION COORDINATOR</b>	557,192	551,125	550,803	551,424	550,913
GENERAL FUND	506,056	494,943	494,621	495,242	494,731
OTHER FUND	51,136	56,182	56,182	56,182	56,182
REVERSIONS					
<b>AG - ADMINISTRATIVE BUDGET ACCOUNT</b>	27,935,905	30,715,853	30,789,305	31,140,447	31,197,200
GENERAL FUND	4,080,090	3,937,049	4,010,501	2,349,874	2,406,627
BALANCE FORWARD	5,850	1	1		
INTERAGENCY TRANSFER	23,113,331	26,283,697	26,283,697	28,289,104	28,289,104
OTHER FUND	736,634	495,106	495,106	501,469	501,469
REVERSIONS					
<b>AG - SPECIAL LITIGATION FUND</b>	8,886,307	2,843,204	2,842,591	2,931,986	2,930,168
GENERAL FUND	1,893,112	865,046	865,046	950,067	950,067
BALANCE FORWARD	6,018,599	85,020	85,020	85,020	85,020
INTERAGENCY TRANSFER	295,491	365,254	365,169	361,515	361,448
OTHER FUND	679,105	1,527,884	1,527,356	1,535,384	1,533,633
REVERSIONS					
<b>AG - WORKERS' COMP FRAUD</b>	4,427,637	4,596,956	4,596,956	4,605,930	4,610,020
BALANCE FORWARD	302,690	230,653	230,653	180,020	184,110
INTERAGENCY TRANSFER	971,116	971,125	971,125	971,125	971,125
OTHER FUND	3,153,831	3,395,178	3,395,178	3,454,785	3,454,785
REVERSIONS					
<b>AG - CRIME PREVENTION</b>	469,355	576,224	575,290	601,004	599,551
GENERAL FUND	431,383	540,469	539,535	565,249	563,796
OTHER FUND	37,972	35,755	35,755	35,755	35,755
REVERSIONS					
<b>AG - MEDICAID FRAUD</b>	3,594,118	3,564,459	3,563,178	3,383,084	3,380,975
GENERAL FUND	100	100	100	100	100
BALANCE FORWARD	1,392,685	1,233,185	1,233,185	1,040,612	1,042,061
FEDERAL FUND	1,770,722	1,892,528	1,891,247	1,903,726	1,900,168
OTHER FUND	430,611	438,646	438,646	438,646	438,646
REVERSIONS					
<b>AG - CONSUMER ADVOCATE</b>	5,608,562	5,479,334	5,471,588	5,178,516	5,161,346
GENERAL FUND	674,629	756,816	749,070	805,994	788,824
BALANCE FORWARD	2,586,681	1,648,329	1,648,329	1,448,121	1,448,121
OTHER FUND	2,347,252	3,074,189	3,074,189	2,924,401	2,924,401
<b>AG - GRANTS UNIT</b>	6,975,512	3,816,174	3,814,884	3,801,702	3,799,890
GENERAL FUND	56,095	23,715	23,715	23,977	23,977
BALANCE FORWARD	3,021	14,281	14,281	14,281	14,281
FEDERAL FUND	6,619,513	3,720,044	3,718,754	3,705,250	3,703,438
INTERAGENCY TRANSFER	296,555	58,134	58,134	58,194	58,194
OTHER FUND	328				
REVERSIONS					

**Nevada Legislative Counsel Bureau**  
**Summary of Appropriations and Authorizations**  
**2019-21 Legislature**

	2018-2019 Work Program	2019-2020 GOVERNOR RECOMMENDS	2019-2020 LEGISLATIVELY APPROVED	2020-2021 GOVERNOR RECOMMENDS	2020-2021 LEGISLATIVELY APPROVED
<b>AG - COUNCIL FOR PROSECUTING ATTORNEYS</b>	330,638	263,113	267,329	220,451	225,030
GENERAL FUND	100	100	100	100	100
BALANCE FORWARD	178,893	100,458	100,458	57,796	58,154
OTHER FUND	151,645	162,555	166,771	162,555	166,776
REVERSIONS					
<b>AG - VICTIMS OF DOMESTIC VIOLENCE</b>	419,988	437,490	440,875	444,947	448,894
GENERAL FUND		50,716	50,673	64,289	64,158
BALANCE FORWARD	50,342	41,647	41,647	35,182	35,472
INTERAGENCY TRANSFER	242,351	215,019	215,019	215,019	215,019
OTHER FUND	127,295	130,108	133,536	130,457	134,245
<b>AG - FORFEITURE</b>	106,073	175,329	175,329	177,351	177,351
BALANCE FORWARD	106,073	160,629	160,629	160,638	160,638
FEDERAL FUND					
OTHER FUND		14,700	14,700	16,713	16,713
<b>AG - ATTORNEY GENERAL TORT CLAIMS FUND</b>	10,278,108	9,799,200	9,799,200	9,816,059	9,816,224
BALANCE FORWARD	5,716,729	5,711,955	5,711,955	5,743,179	5,743,344
INTERAGENCY TRANSFER	4,556,379	4,082,245	4,082,245	4,067,880	4,067,880
OTHER FUND	5,000	5,000	5,000	5,000	5,000
<b>AG - NATIONAL SETTLEMENT ADMINISTRATION</b>	21,739,748	15,413,824	15,413,824	9,581,982	9,587,107
BALANCE FORWARD	21,609,135	15,283,211	15,283,211	9,451,369	9,456,494
OTHER FUND	130,613	130,613	130,613	130,613	130,613
<b>AG - STATE SETTLEMENTS</b>	4,303,681	3,300,422	3,300,422	3,142,628	3,142,787
BALANCE FORWARD	4,021,033	3,300,422	3,300,422	3,142,628	3,142,787
OTHER FUND	282,648				
<b>CONTROLLER - CONTROLLER'S OFFICE</b>	5,468,240	5,757,566	5,727,849	5,935,960	5,901,413
GENERAL FUND	5,071,621	5,364,801	5,335,084	5,540,370	5,505,823
BALANCE FORWARD					
INTERAGENCY TRANSFER	396,619	392,765	392,765	395,590	395,590
INTERIM FINANCE					
<b>CONTROLLERS OFFICE - DEBT RECOVERY ACCOUNT</b>	516,456	776,016	776,016	762,168	762,168
BALANCE FORWARD	148,593	395,901	395,901	382,053	382,053
OTHER FUND	367,863	380,115	380,115	380,115	380,115
<b>SOS - SECRETARY OF STATE</b>	26,295,012	17,612,771	17,612,957	18,560,926	18,544,691
GENERAL FUND	17,096,838	17,423,840	17,424,026	18,371,995	18,355,760
BALANCE FORWARD	8,837,457				
FEDERAL FUND	180,598				
OTHER FUND	180,119	188,931	188,931	188,931	188,931
REVERSIONS					

**Nevada Legislative Counsel Bureau**  
**Summary of Appropriations and Authorizations**  
**2019-21 Legislature**

	2018-2019 Work Program	2019-2020 GOVERNOR RECOMMENDS	2019-2020 LEGISLATIVELY APPROVED	2020-2021 GOVERNOR RECOMMENDS	2020-2021 LEGISLATIVELY APPROVED
<b>SOS - HELP AMERICA VOTE ACT (HAVA) ELECTION REFORM</b>	5,429,682	4,453,714	4,453,136	1,999,334	1,998,305
GENERAL FUND	1,047,319	997,420	996,842	1,046,182	1,045,153
BALANCE FORWARD		3,456,107	3,456,107	952,965	952,965
FEDERAL FUND	4,277,723				
INTERAGENCY TRANSFER	104,640				
OTHER FUND		187	187	187	187
REVERSIONS					
<b>TREASURER - STATE TREASURER</b>	3,159,377	3,093,435	3,003,354	2,971,601	3,053,547
GENERAL FUND	984,469	540,908	621,451	551,431	629,223
INTERAGENCY TRANSFER	908,239	981,382	980,866	1,015,109	1,013,493
OTHER FUND	1,266,669	1,571,145	1,401,037	1,405,061	1,410,831
REVERSIONS					
<b>TREASURER - HIGHER EDUCATION TUITION ADMIN</b>	715,659	880,119	880,359	805,587	805,466
OTHER FUND	715,659	880,119	880,359	805,587	805,466
<b>TREASURER - BOND INTEREST &amp; REDEMPTION</b>	313,606,259	351,078,043	357,911,813	373,196,130	392,747,684
BALANCE FORWARD	134,352,232	156,274,009	156,274,009	174,773,386	181,607,420
INTERAGENCY TRANSFER	12,740,202	18,334,322	18,334,322	17,169,799	17,169,799
OTHER FUND	166,513,825	176,469,712	183,303,482	181,252,945	193,970,465
<b>TREASURER - MUNICIPAL BOND BANK REVENUE</b>	6,428,030	7,666,126	7,666,126	7,666,576	7,666,576
OTHER FUND	6,428,030	7,666,126	7,666,126	7,666,576	7,666,576
<b>TREASURER - MUNICIPAL BOND BANK DEBT SERVICE</b>	6,603,370	7,721,629	7,721,629	7,722,079	7,722,079
INTERAGENCY TRANSFER	6,427,394	7,661,788	7,661,788	7,662,238	7,662,238
OTHER FUND	175,976	59,841	59,841	59,841	59,841
<b>TREASURER - MILLENNIUM SCHOLARSHIP ADMINISTRATION</b>	380,360	376,243	375,579	384,917	383,892
OTHER FUND	380,360	376,243	375,579	384,917	383,892
<b>TREASURER - NEVADA COLLEGE SAVINGS TRUST</b>	3,651,262	3,556,704	3,556,082	3,593,730	3,592,420
OTHER FUND	3,651,262	3,556,704	3,556,082	3,593,730	3,592,420
<b>TREASURER - ENDOWMENT ACCOUNT</b>	17,172,890	17,617,285	17,617,285	18,535,081	18,536,127
BALANCE FORWARD	7,171,541	12,422,877	12,422,877	13,340,673	13,341,719
OTHER FUND	10,001,349	5,194,408	5,194,408	5,194,408	5,194,408
<b>TREASURER - UNCLAIMED PROPERTY</b>	2,282,913	2,654,190	2,651,131	2,682,176	2,677,773
OTHER FUND	2,282,913	2,654,190	2,651,131	2,682,176	2,677,773

Nevada Legislative Counsel Bureau  
 Summary of Appropriations and Authorizations  
 2019-21 Legislature

	2018-2019 Work Program	2019-2020 GOVERNOR RECOMMENDS	2019-2020 LEGISLATIVELY APPROVED	2020-2021 GOVERNOR RECOMMENDS	2020-2021 LEGISLATIVELY APPROVED
<b>TOTAL ELECTED OFFICIALS</b>	604,010,698	595,033,771	597,682,611	610,228,177	626,240,674
GENERAL FUND	111,614,691	90,113,163	86,226,296	91,033,941	87,095,831
BALANCE FORWARD	206,970,844	212,183,520	212,183,520	222,095,827	229,576,239
FEDERAL FUND	13,405,037	5,957,772	5,955,201	5,954,176	5,948,806
HIGHWAY FUND	4,233,816	7,210,124	7,137,938	7,354,510	7,249,493
INTERAGENCY TRANSFER	55,870,033	65,113,273	65,057,064	65,504,399	65,362,292
INTERIM FINANCE	833,227				
OTHER FUND	211,083,050	214,455,919	221,122,592	218,285,324	231,008,013
REVERSIONS					
<b>LEGISLATIVE BRANCH</b>					
<b>LEG - LEGISLATIVE COUNSEL BUREAU</b>	33,732,305	36,598,787	37,621,404	35,914,588	36,780,890
GENERAL FUND	33,093,517	36,016,871	37,039,488	35,322,604	36,188,906
HIGHWAY FUND	5,000	5,000	5,000	5,000	5,000
INTERAGENCY TRANSFER	254,391	312,425	312,425	251,493	251,493
OTHER FUND	379,397	264,491	264,491	335,491	335,491
<b>LEG - NEVADA LEGISLATURE INTERIM</b>	723,871	974,762	1,000,981	789,982	810,791
GENERAL FUND	723,871	974,762	1,000,981	789,982	810,791
<b>LEG - INTERIM FINANCE COMMITTEE</b>	2,913,155		1,024,277		144,491
GENERAL FUND	2,913,155		898,428		144,491
HIGHWAY FUND			125,849		
<b>LEG - STATE PRINTING OFFICE</b>	2,951,584	2,776,084	2,821,716	2,958,631	3,004,083
INTERAGENCY TRANSFER	2,931,584	2,762,884	2,808,516	2,940,231	2,985,683
OTHER FUND	20,000	13,200	13,200	18,400	18,400
<b>TOTAL LEGISLATIVE BRANCH</b>	40,320,915	40,349,633	42,468,378	39,663,201	40,740,255
GENERAL FUND	36,730,543	36,991,633	38,938,897	36,112,586	37,144,188
HIGHWAY FUND	5,000	5,000	130,849	5,000	5,000
INTERAGENCY TRANSFER	3,185,975	3,075,309	3,120,941	3,191,724	3,237,176
OTHER FUND	399,397	277,691	277,691	353,891	353,891
<b>JUDICIAL BRANCH</b>					
<b>SUPREME COURT</b>	12,425,074	13,726,678	12,916,447	13,743,313	12,924,279
GENERAL FUND	6,213,864	9,362,367	7,726,354	9,855,459	7,708,487
INTERAGENCY TRANSFER					
INTERIM FINANCE	167,998				
OTHER FUND	6,043,212	4,364,311	5,190,093	3,887,854	5,215,792
REVERSIONS					
<b>COURT OF APPEALS</b>	2,280,581	3,521,097	3,129,363	3,435,189	3,031,831
GENERAL FUND	2,215,581	3,521,097	3,129,363	3,435,189	3,031,831
INTERAGENCY TRANSFER					
INTERIM FINANCE	65,000				
REVERSIONS					
<b>STATE JUDICIAL ELECTED OFFICIALS</b>	22,657,466	22,764,346	23,777,848	22,983,531	22,946,133
GENERAL FUND	22,657,466	22,764,346	23,777,848	22,983,531	22,946,133
REVERSIONS					

**Nevada Legislative Counsel Bureau  
Summary of Appropriations and Authorizations  
2019-21 Legislature**

	2018-2019 Work Program	2019-2020 GOVERNOR RECOMMENDS	2019-2020 LEGISLATIVELY APPROVED	2020-2021 GOVERNOR RECOMMENDS	2020-2021 LEGISLATIVELY APPROVED
<b>JUDICIAL SELECTION</b>	21,349				
GENERAL FUND	21,349				
REVERSIONS					
<b>SENIOR JUSTICE &amp; SENIOR JUDGE PROGRAM</b>	1,492,518	1,544,884	1,544,884	1,544,906	1,544,906
GENERAL FUND	989,552	1,044,556	1,025,708	1,042,289	1,023,348
OTHER FUND	502,966	500,328	519,176	502,617	521,558
REVERSIONS					
<b>LAW LIBRARY</b>	2,002,054	1,921,406	1,885,514	1,971,417	1,934,707
GENERAL FUND	2,000,022	1,919,156	1,883,264	1,969,167	1,932,457
INTERAGENCY TRANSFER	450	750	750	750	750
OTHER FUND	1,582	1,500	1,500	1,500	1,500
REVERSIONS					
<b>ADMINISTRATIVE OFFICE OF THE COURTS</b>	5,039,105	5,245,058	5,420,792	5,280,756	5,598,768
BALANCE FORWARD	1,750,500	904,594	892,594	918,591	1,067,954
INTERAGENCY TRANSFER	17,500				
OTHER FUND	3,271,105	4,340,464	4,528,198	4,362,165	4,530,814
<b>JUDICIAL PROGRAMS AND SERVICES DIVISION</b>	1,272,317	1,912,124	1,871,329	1,977,174	1,934,123
GENERAL FUND	769,800	1,410,980	1,370,185	1,476,030	1,432,979
FEDERAL FUND	391,391	395,531	395,531	395,531	395,531
INTERAGENCY TRANSFER	81,311	75,798	75,798	75,798	75,798
OTHER FUND	29,815	29,815	29,815	29,815	29,815
REVERSIONS					
<b>UNIFORM SYSTEM OF JUDICIAL RECORDS</b>	2,234,296	2,770,110	2,182,986	3,335,871	2,070,650
BALANCE FORWARD	1,271,381	770,205	750,717	825,272	608,170
OTHER FUND	962,915	1,999,905	1,432,269	2,510,599	1,462,480
<b>JUDICIAL EDUCATION</b>	1,509,035	1,325,051	1,334,199	1,300,011	1,310,744
BALANCE FORWARD	740,304	530,654	530,654	501,671	503,566
OTHER FUND	768,731	794,397	803,545	798,340	807,178
<b>SPECIALTY COURT</b>	11,521,265	10,965,041	10,454,292	11,337,526	11,059,881
GENERAL FUND	3,583,971	4,216,086	3,640,718	4,216,089	4,384,251
BALANCE FORWARD	2,971,462	2,129,659	2,129,659	2,494,295	1,983,546
OTHER FUND	4,965,832	4,619,296	4,683,915	4,627,142	4,692,084
REVERSIONS					
<b>JUDICIAL SUPPORT, GOVERNANCE AND SPECIAL EVENTS</b>	593,229	789,907	789,907	878,483	877,103
BALANCE FORWARD	234,879	424,957	424,957	513,533	512,153
OTHER FUND	358,350	364,950	364,950	364,950	364,950
<b>JUDICIAL RETIREMENT SYSTEM STATE SHARE</b>	1,738,217	1,659,378	1,409,432	1,659,378	1,505,006
GENERAL FUND	1,738,217	1,659,378	1,409,432	1,659,378	1,505,006
<b>JUDICIAL DISCIPLINE</b>	980,233	1,011,458	960,109	1,006,484	964,109
GENERAL FUND	980,233	1,011,458	960,109	1,006,484	964,109
REVERSIONS					

**Nevada Legislative Counsel Bureau  
Summary of Appropriations and Authorizations  
2019-21 Legislature**

	2018-2019 Work Program	2019-2020 GOVERNOR RECOMMENDS	2019-2020 LEGISLATIVELY APPROVED	2020-2021 GOVERNOR RECOMMENDS	2020-2021 LEGISLATIVELY APPROVED
<b>TOTAL JUDICIAL BRANCH</b>	65,766,739	69,156,538	67,677,102	70,454,039	67,702,240
GENERAL FUND	41,170,055	46,909,424	44,922,981	47,643,616	44,928,601
BALANCE FORWARD	6,968,526	4,760,069	4,728,581	5,253,362	4,675,389
FEDERAL FUND	391,391	395,531	395,531	395,531	395,531
INTERAGENCY TRANSFER	99,261	76,548	76,548	76,548	76,548
INTERIM FINANCE	232,998				
OTHER FUND	16,904,508	17,014,966	17,553,461	17,084,982	17,626,171
REVERSIONS					
<b>ELECTED OFFICIALS</b>					
GENERAL FUND	189,515,289	174,014,220	170,088,174	174,790,143	169,168,620
BALANCE FORWARD	213,939,370	216,943,589	216,912,101	227,349,189	234,251,628
FEDERAL FUND	13,796,428	6,353,303	6,350,732	6,349,707	6,344,337
HIGHWAY FUND	4,238,816	7,215,124	7,268,787	7,359,510	7,254,493
INTERAGENCY TRANSFER	59,155,269	68,265,130	68,254,553	68,772,671	68,676,016
INTERIM FINANCE	1,066,225				
OTHER FUND	228,386,955	231,748,576	238,953,744	235,724,197	248,988,075
REVERSIONS					
<b>TOTAL FOR ELECTED OFFICIALS</b>	710,098,352	704,539,942	707,828,091	720,345,417	734,683,169
Less: INTER-AGENCY TRANSFER	59,155,269	68,265,130	68,254,553	68,772,671	68,676,016
<b>NET ELECTED OFFICIALS</b>	650,943,083	636,274,812	639,573,538	651,572,746	666,007,153



# Finance and Administration

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The Finance and Administration function includes those Executive Branch agencies that generally coordinate and provide services to other agencies and programs in state government. This function includes the Department of Administration and the Department of Taxation. The 2019 Legislature approved total General Fund appropriations of \$88.4 million, with \$43.4 million in FY 2020 and \$45.0 million in FY 2021, which is a \$12.4 million, or 16.3 percent, increase from the \$76.0 million in General Fund appropriations approved for the 2017-19 biennium. Total funding (net of interagency transfers) approved for the 2019-21 biennium was \$298.3 million, which is \$38.3 million, or 14.7 percent, more than the \$260.0 million approved by the 2017 Legislature.

## **DEPARTMENT OF ADMINISTRATION**

### **DIRECTOR'S OFFICE**

The Director's Office of the Department of Administration is responsible for the administration, coordination and management of several internal services agencies, including the following divisions: Administrative Services; Enterprise Information Technology (IT) Services; Fleet Services; Office of Grant Procurement, Coordination and Management; Deferred Compensation; Hearings and Appeals; Human Resource Management; Library, Archives and Public Records; Purchasing; Risk Management; and Public Works. The 2019 Legislature approved Assembly Bill (A.B.) 534, which transferred the responsibility for administering the process governing the application and determination of eligibility for compensation from the Fund for the Compensation of Victims of Crime from the Department of Administration and the State Board of Examiners to the Department of Health and Human Services effective July 1, 2019.

The Director's Office budget receives funding through cost allocation assessments to other divisions within the department. The 2019 Legislature approved total funding of \$1.9 million (\$201,073 General Fund appropriation) for the Director's Office, representing an 8.7 percent increase from the \$1.8 million (\$159,134 General Fund appropriation) approved for the 2017-19 biennium. General Fund appropriations support a position and related expenses that provides staff assistance to the Nevada Commission on Women. Support for the Nevada Commission on Women was approved through passage of A.B. 423 by the 2017 Legislature.

### ***NATIONAL JUDICIAL COLLEGE & NATIONAL COUNCIL OF JUVENILE AND FAMILY COURT JUDGES***

The mission of the National Judicial College (NJC) is to improve justice by providing proficiency, performance and productivity training, and education to judges. The National Council of Juvenile and Family Court Judges (NCJFCJ) provides assistance to judges, court administrators and related professionals whose primary concerns are the care of children and their families. The 2019 Legislature approved the Governor's

recommendation for General Fund appropriations of \$350,000 over the 2019-21 biennium to increase funding for the NJC (\$250,000) and the NCJFCJ (\$100,000) to expand their program development, training, and policy work. The 2019 Legislature also approved a one-time General Fund appropriation of \$80,000 in FY 2020 to support a juvenile justice training institute at the NCJFCJ for Nevada district court judicial officers.

### **ADMINISTRATIVE SERVICES DIVISION**

The Legislature approved the Governor's recommendation to add an Accounting Assistant position to address increased workload associated with the accounts payable function due to the increase in the number of budget accounts added to the workload of the division.

The 2017 Legislature approved the transfer of the Training Officer position and computer-related classroom expenses to the Department of Administration to continue to provide training to state employees. The 2019 Legislature concurred with the Governor's recommendation to eliminate the Training Officer position with the understanding that the Silver State Modernization Approach for Resources and Technology in the 21<sup>st</sup> century (SMART 21), Office of Project Management would undertake training state employees on the existing accounting system. The Training Officer position within the Office of Project Management will also learn the functionality of the SMART 21 system to eventually train state employees on the new system.

### **DIVISION OF ENTERPRISE INFORMATION TECHNOLOGY SERVICES**

The Division of Enterprise Information Technology Services (EITS) provides state agencies of the Executive Branch with a centralized source of IT-related services, including programming, database management, computing, and communications. The division consists of the Office of the Chief Information Officer (CIO), Agency IT Services, Computer Facility, Security, and communications operational units. For the 2019-21 biennium, the Legislature approved funding totaling \$120.8 million, a 23.1 percent increase from the amount approved for the 2017-19 biennium (\$98.1 million).

#### ***OFFICE OF THE CHIEF INFORMATION OFFICER***

The Office of the CIO establishes enterprise vision for the state's IT services and oversees the division's operational units. To oversee the administration of EITS and overall statewide IT direction and strategy, the 2019 Legislature approved the Governor's budget amendment to add a new CIO, separate from the Division Administrator for EITS, funded with cost allocation revenue of \$194,320 in FY 2020 and \$165,196 in FY 2021.

#### ***AGENCY IT SERVICES***

The Agency IT Services budget provides IT support to the Department of Public Safety, Department of Administration, and the Office of the Governor. The unit is also responsible

for statewide application development; support of the state web-content management system and NVeLearn; database administration, development and hosting; state telephone operators; desktop support; and helpdesk support.

The 2019 Legislature did not approve the Governor's recommendation for four new positions and associated costs to support an Americans with Disabilities Act (ADA) web-content remediation program. Rather, the 2019 Legislature approved placing funding totaling \$772,978 into reserve and directed the agency to create a more robust plan to reach full ADA compliance beyond that needed to accommodate visual impairment disabilities and requested the agency submit an updated plan to the Interim Finance Committee (IFC) for consideration.

The 2019 Legislature approved one-shot General Fund appropriations of \$1.8 million in the Governor's Office of Finance Special Appropriations budget as a loan to EITS to replace the existing content management system and portal platform, which is approaching the end of its useful life.

### ***COMPUTER FACILITY***

The Computer Facility manages and operates the state's mainframe, Internet and application servers in a secure environment. To continue the state's transition to the Office 365 cloud platform, including two new IT Professional positions to support the initiative, the 2019 Legislature approved Business Productivity Suite revenue of \$11.4 million over the 2019-21 biennium as recommended by the Governor. In addition, the 2019 Legislature approved \$2.1 million in one-shot General Fund appropriations in the Governor's Office of Finance Special Appropriations budget as a loan to EITS to support software licensing costs and technical consulting services related to this initiative.

### ***COMMUNICATIONS UNIT***

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

The 2019 Legislature approved a one-shot General Fund appropriation of \$4.2 million to the Governor's Office of Finance Special Appropriations budget as a loan to EITS for the replacement of two end-of-life firewalls in Carson City and Las Vegas.

In lieu of approving the Governor's recommendation of \$159,320 for 40 new security cameras at mountaintop microwave sites in the Network Transport Services budget in FY 2021, the 2019 Legislature directed EITS to evaluate the feasibility of collaborating with the Alert Wildfire Program and the Division of Forestry on shared mountaintop camera resources and to submit a request to the IFC after completing a feasibility analysis on the sharing of resources.

## ***INFORMATION SECURITY***

The 2019 Legislature approved a new server to provide failover and disaster recovery for the Nevada Card Access System and the purchase of 80 card readers that were identified for replacement funded with fees totaling \$154,913 over the 2019-21 biennium. The Governor's recommendation to purchase 20 spare card readers was not approved.

## **FLEET SERVICES DIVISION**

The Fleet Services Division provides ground transportation services for state employees and operates a fleet of approximately 1,100 vehicles dispersed throughout the state. The division provides agencies with short-term daily rentals, long-term leased vehicles, maintenance, vehicle acquisition and disposal, registration, fueling, accident management, and 24-hour roadside assistance. The division operates three facilities, one each in Carson City, Reno and Las Vegas, and is primarily funded through vehicle rental fees. The 2019 Legislature approved the Governor's recommendation to increase the per-mile, short, and long-term vehicle rental rates over the 2019-21 biennium following low rates over the 2017-19 biennium that allowed the agency to reduce growing reserves.

The Legislature approved A.B. 501, which provided a General Fund appropriation of \$5.6 million for the purchase of new vehicles. The appropriation was approved without a repayment provision from the Fleet Services Division.

## **DIVISION OF HUMAN RESOURCE MANAGEMENT**

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

The 2019 Legislature concurred with the Governor's recommendation to add three new positions and associated costs for the DHRM: one part-time student worker to assist with the increase in the number of documents associated with the AHRS section; one Personnel Analyst for Veterans Recruitment in Northern Nevada and the rural areas of the state; and one Training Officer to expand the availability of training for state employees and to provide for curriculum development.

In order to allow the AHRS section to track expenditures in a way that provides better transparency and functionality, the Legislature approved the Governor's recommendation to transfer the AHRS section, including 13 positions and associated operating costs, from the Human Resource Management budget, to a new, standalone budget titled DHRM Agency HR Services. The funding source for AHRS will remain the same, with all

state agencies receiving associated services continuing to pay a cost allocation reimbursement based on FTE count.

### **NEVADA STATE LIBRARY, ARCHIVES AND PUBLIC RECORDS**

The Nevada State Library, Archives and Public Records (NSLA), authorized under NRS Chapter 378, provides a range of information services to state agencies, public libraries and the general public, including reference, research and support services, and services designed for people with disabilities. The NSLA provides administrative services to the Nevada Cooperative Libraries (CoOp), 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. Finally, the NSLA's Mail Services section provides a wide range of mail delivery and pick-up services statewide.

To provide continued state support for bookmobile, database and library collection development programs, including the Nevada XR Libraries and virtual reality/augmented reality content and continuing education, the 2019 Legislature approved an increase in General Fund appropriations of \$420,000 over the 2019-21 biennium for the NSLA.

### **STATE PUBLIC WORKS DIVISION**

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

The 2019 Legislature approved General Fund appropriations of \$781,041 for the 2019-21 biennium for the division, an increase of 8.2 percent compared to the \$721,547 approved for the 2017-19 biennium.

### ***ENGINEERING AND PLANNING***

Total funding from project management and inspection fees collected from the CIP was approved to increase by 37.6 percent from the \$11.6 million approved for the 2017-19 biennium to \$15.9 million during the 2019-21 biennium. The 2019 Legislature approved the Governor's requested budget amendment to fund the addition of six new positions in the Engineering and Planning budget, including three Project Manager and three Building Construction Inspector positions to provide for the necessary level of services required to support the 2019 CIP. New position and associated operating costs of \$1.2 million over the 2019-21 biennium were funded with project management and inspection fee revenue.

The Legislature also approved the Governor's recommendation to fund one new Management Analyst position to support the state's CIP accounting functions; however, the position was not approved to be funded in the Engineering and Planning budget with inspection fees as recommended by the Governor, but rather, the 2019 Legislature approved to fund the position in the Administrative Services Division budget due to the position's supervisory role over several positions within that budget and to fund the position with cost allocation revenues totaling \$190,559 over the 2019-21 biennium.

### ***BUILDINGS AND GROUNDS***

The primary source of funding for the B&G section is rent charged to state agencies for the use of state-owned office, dormitory and storage space. The 2019 Legislature approved rental revenues collected by the B&G of \$32.0 million over the 2019-21 biennium, an increase of 6.3 percent from the \$30.1 million approved for the 2017-19 biennium. The rental rate charged by the B&G for state-owned office space, which is the primary source of rental income, was approved to increase by 2.6 percent to \$1.071 per square foot (sf), per month for FY 2020 compared to \$1.044 per sf, per month approved for FY 2019. In FY 2021, the 2019 Legislature approved an increase of 2.5 percent over the approved FY 2020 rate to \$1.098 per sf, per month. The rental rate increases are attributable to increased operating costs associated with salaries and fringe benefits, cost allocations, and increased funding to building renovations.

The 2019 Legislature approved building rent revenues of \$2.2 million over the 2019-21 biennium to address deferred maintenance and renovation projects in state-owned facilities, as recommended by the Governor. Finally, the 2019 Legislature approved funding to lease a new 12-passenger van in Southern Nevada to implement a new inmate labor program, which the SPWD indicates will help the B&G in addressing the backlog of necessary maintenance of state-owned buildings in the Las Vegas area, with the money committees approving the issuance of a letter of intent requiring annual reports regarding the new program.

### ***MARLETTE LAKE WATER SYSTEM***

The Marlette Lake Water System is funded through raw water sales to the system's customers, currently Carson City and Storey County. The water system experienced declining water sales due to Carson City not purchasing water as a result of water quality issues and filtration costs of water coming from Marlette Lake and the Hobart Reservoir in the 2017-19 biennium. To address the decline in raw water sales, the 2019 Legislature approved a General Fund appropriation of \$200,000 to ensure the Marlette Lake Water System could meet its expenditure obligations in FY 2019 and so that the system had available cash on hand at the beginning of FY 2020 (Senate Bill 507). Additionally, the 2019 Legislature approved a General Fund appropriation of \$100 in each fiscal year of the 2019-21 biennium to allow the division access to the IFC Contingency Account, if necessary, to ensure the system remains solvent through the biennium. The money committees approved the issuance of a letter of intent requiring the agency to submit semiannual reports to the IFC concerning the status of action taken by the division to ensure the Marlette Lake Water System is able

to continue operations as a self-sustaining system. Finally, the Legislature approved a one-shot appropriation of \$190,500 for the purchase of a Snowcat vehicle. Details regarding the one-shot appropriation can be found on page 49 of this report.

## **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. Net of interagency transfers, the 2019 Legislature approved funding of \$191.0 million over the 2019-21 biennium, of which General Fund appropriations total \$76.1 million, a 17.8 percent increase from the \$64.6 million in General Fund appropriations approved for the 2017-19 biennium. The remaining \$114.9 million in projected revenue is primarily composed of a 15.0 percent excise tax imposed on medical and recreational marijuana wholesale sales and registration and licensing fees.

To address the audit and IT-related workload in the department, the 2019 Legislature approved the Governor's recommendation for General Fund appropriations totaling \$1.6 million over the 2019-21 biennium for five new Auditor positions and three new IT positions (one IT Manager and two IT Professional positions) and associated operating and travel expenditures. To increase the number of investigations performed on liquor retailers, the 2019 Legislature also approved the Governor's amended recommendation for two Compliance/Audit Investigator positions and associated operating and travel expenditures, funded with General Fund appropriations of \$342,760 over the 2019-21 biennium.

The 2019 Legislature approved A.B. 535, which established new license fees for other tobacco products wholesale and retail dealers and increased the existing license fee for cigarette wholesale dealers to be deposited in the budget of the Department of Taxation to administer and enforce certain existing laws governing cigarettes and other tobacco products. This legislation is projected to generate additional fee revenue totaling \$729,800 and reduce tobacco settlement income by \$367,498 and General Fund appropriations by \$154,302 over the 2019-21 biennium, net of master service agreement (MSA) programmer charges totaling \$208,000 in FY 2020 to implement the recommended new and increased fees in the department's computer system.

Finally, the 2019 Legislature approved Senate Bill (S.B.) 518, which provided the department with a one-shot General Fund appropriation of \$1.7 million to fund a needs assessment to begin the upgrade of the department's Unified Tax System (UTS), which is a software package used by the department for taxpayer registration, returns, payment processing, accounting, case management, and correspondence.

## **MARIJUANA REGULATION AND CONTROL ACCOUNT**

The department's Marijuana Regulation and Control Account isolates revenues and expenditures associated with the regulation of medical and recreational marijuana, which is the responsibility of the department's Marijuana Enforcement Division. For the 2019-21 biennium, the Legislature approved funding totaling \$112.8 million in this budget,

largely generated by the 15 percent excise tax on marijuana wholesale sales and application and license fees.

Through the passage of A.B. 533, the 2019 Legislature approved the establishment of a new standalone Cannabis Compliance Board (CCB) with an implementation date of July 1, 2020, to administer the Marijuana Regulation and Control activities previously performed by the Department of Taxation. To support the new CCB, the 2019 Legislature also approved:

- The transfer of 44 existing positions from the Department of Taxation to the CCB.
- Five new part-time CCB members.
- Two new unclassified positions, including a new Executive Director, and six new classified full-time positions.
- Eight Cannabis Advisory Commission members.
- The transfer of four positions responsible for tax collection functions to the Department of Taxation and the elimination of one existing Revenue Officer position.

To assist with the enforcement of state regulations on the expanding marijuana industry, the 2019 Legislature further approved nine new positions and four new Peace Officer Standards and Training certified Compliance/Enforcement Investigator positions funded with reserve reductions of \$2.4 million over the 2019-21 biennium.

Pursuant to *Nevada Revised Statutes* (NRS) 453A.344, NRS 453D.510, and NRS 372A.290, any revenues in excess of the costs to administer the marijuana program must be credited to the Distributive School Account (DSA). For the 2019-21 biennium, the legislatively approved budget reflects total transfers of \$83.2 million to the DSA.



Nevada Legislative Counsel Bureau  
 Summary of Appropriations and Authorizations  
 2019-21 Legislature

	2018-2019 Work Program	2019-2020 GOVERNOR RECOMMENDS	2019-2020 LEGISLATIVELY APPROVED	2020-2021 GOVERNOR RECOMMENDS	2020-2021 LEGISLATIVELY APPROVED
<b>FINANCE &amp; ADMINISTRATION</b>					
<b>DEPARTMENT OF ADMINISTRATION</b>					
<b>ADMINISTRATION - DIRECTOR'S OFFICE</b>	1,054,020	875,259	950,504	890,668	955,227
GENERAL FUND	87,828	108,206	91,207	107,528	109,866
BALANCE FORWARD	187,802	129,188	129,188	53,688	119,601
INTERAGENCY TRANSFER	752,190	617,765	710,009	708,974	705,282
OTHER FUND	26,200	20,100	20,100	20,478	20,478
REVERSIONS					
<b>ADMINISTRATION - ADMINISTRATIVE SERVICES</b>	3,680,088	3,559,263	3,559,263	3,750,902	3,644,959
GENERAL FUND	95,087				
BALANCE FORWARD	629,264	625,967	625,967	474,784	368,841
INTERAGENCY TRANSFER	2,955,737	2,933,296	2,933,296	3,276,118	3,276,118
<b>ADMINISTRATION - OFFICE OF GRANT PROCUREMENT COORD</b>	711,583	764,075	858,823	769,373	858,554
GENERAL FUND	711,583	764,075	858,823	769,373	858,554
REVERSIONS					
<b>ADMINISTRATION - INSURANCE &amp; LOSS PREVENTION</b>	32,765,913	32,867,559	32,892,094	32,259,344	32,287,326
BALANCE FORWARD	11,452,083	10,166,316	10,166,316	8,763,229	8,784,207
INTERAGENCY TRANSFER	21,239,537	21,887,922	21,912,457	22,882,794	22,889,798
OTHER FUND	74,293	813,321	813,321	613,321	613,321
<b>ADMINISTRATION - FLEET SERVICES</b>	5,675,358	6,824,533	6,581,000	7,937,990	7,735,926
BALANCE FORWARD	721,000	512,132	52,008	802,305	385,207
INTERAGENCY TRANSFER	4,917,518	6,294,993	6,511,584	7,118,277	7,333,311
OTHER FUND	36,840	17,408	17,408	17,408	17,408
<b>ADMINISTRATION - FLEET SERVICES CAPITAL PURCHASE</b>	1,916,523	1,690,703	1,634,701	2,535,147	2,423,143
BALANCE FORWARD	466,633	67,329	67,329	281,943	225,941
INTERAGENCY TRANSFER	1,209,388	1,382,872	1,326,870	2,012,702	1,956,700
OTHER FUND	240,502	240,502	240,502	240,502	240,502
<b>ADMINISTRATION - PURCHASING</b>	4,992,726	4,306,404	4,347,836	4,772,420	4,889,506
BALANCE FORWARD	1,176,353	1,116,435	1,116,435	608,549	640,623
INTERAGENCY TRANSFER	2,399,744	1,769,270	1,515,364	2,740,281	2,497,955
OTHER FUND	1,416,629	1,420,699	1,716,037	1,423,590	1,750,928
<b>ADMINISTRATION - FEDERAL SURPLUS PROPERTY PROGRAM</b>		92,444	92,444	147,470	147,510
BALANCE FORWARD				55,026	55,066
OTHER FUND		92,444	92,444	92,444	92,444
<b>ADMINISTRATION - HEARINGS AND APPEALS DIVISION</b>	5,017,368	5,468,241	5,476,165	5,563,403	5,554,267
INTERAGENCY TRANSFER	64,455	124,403	124,403	124,403	124,403
OTHER FUND	4,952,913	5,343,838	5,351,762	5,439,000	5,429,864
REVERSIONS					

Nevada Legislative Counsel Bureau  
 Summary of Appropriations and Authorizations  
 2019-21 Legislature

	2018-2019 Work Program	2019-2020 GOVERNOR RECOMMENDS	2019-2020 LEGISLATIVELY APPROVED	2020-2021 GOVERNOR RECOMMENDS	2020-2021 LEGISLATIVELY APPROVED
<b>ADMINISTRATION - SPWD - ADMINISTRATION</b>	905,848	965,017	1,209,120	949,690	1,237,883
BALANCE FORWARD					
INTERAGENCY TRANSFER	905,848	965,017	1,209,120	949,690	1,237,883
REVERSIONS					
<b>ADMINISTRATION - SPWD - ENGINEERING &amp; PLANNING</b>	6,529,697	7,248,539	7,764,725	7,527,561	8,170,003
BALANCE FORWARD	1,754,189				135
OTHER FUND	4,775,508	7,248,539	7,764,725	7,527,561	8,169,868
<b>ADMINISTRATION - SPWD - FACILITY COND &amp; ANALYSIS</b>	364,456	373,001	388,214	375,484	392,627
GENERAL FUND	364,456	373,001	388,214	375,484	392,627
REVERSIONS					
<b>ADMINISTRATION - SPWD - BUILDINGS &amp; GROUNDS</b>	19,793,411	19,315,603	19,339,101	19,519,064	19,379,571
BALANCE FORWARD	3,341,480	2,823,126	2,823,126	2,646,310	2,507,971
INTERAGENCY TRANSFER	16,391,540	16,385,044	16,408,542	16,765,321	16,764,167
OTHER FUND	60,391	107,433	107,433	107,433	107,433
<b>ADMINISTRATION - SPWD - MARLETTE LAKE</b>	1,193,243	1,050,616	1,177,538	1,054,627	1,154,003
GENERAL FUND		137,085	100	142,146	100
BALANCE FORWARD	235,118	9,999	72,546	9,999	129,369
OTHER FUND	958,125	903,532	1,104,892	902,482	1,024,534
<b>ADMINISTRATION - EITS - OFFICE OF THE CIO</b>	2,057,503	1,600,694	1,986,722	1,664,940	1,831,398
BALANCE FORWARD	510,314	513,006	513,006	158,279	357,682
INTERAGENCY TRANSFER	1,546,982	1,087,481	1,473,509	1,506,454	1,473,509
OTHER FUND	207	207	207	207	207
<b>ADMINISTRATION - EITS - AGENCY IT SERVICES</b>	10,459,749	11,752,111	11,873,361	12,683,521	12,291,609
BALANCE FORWARD	1,594,062	1,235,504	1,235,504	1,327,125	1,598,543
INTERAGENCY TRANSFER	8,865,007	10,515,771	10,637,021	11,355,560	10,692,230
OTHER FUND	680	836	836	836	836
<b>ADMINISTRATION - EITS - COMPUTER FACILITY</b>	18,809,866	24,935,891	24,272,327	26,708,184	25,347,231
BALANCE FORWARD	2,454,624	3,209,966	3,209,966	4,763,486	4,088,634
INTERAGENCY TRANSFER	16,355,242	21,724,625	21,061,061	21,943,398	21,257,297
OTHER FUND		1,300	1,300	1,300	1,300
<b>ADMINISTRATION - EITS - DATA COMM &amp; NETWORK ENGR</b>	7,508,371	5,938,871	8,130,758	5,663,886	8,956,039
BALANCE FORWARD	1,823,881	1,046,611	1,046,611	700,757	1,871,403
INTERAGENCY TRANSFER	5,684,490	4,892,260	7,084,147	4,963,129	7,084,636
OTHER FUND					
<b>ADMINISTRATION - EITS - TELECOMMUNICATIONS</b>	3,472,091	3,753,783	3,794,034	3,837,127	3,925,212
BALANCE FORWARD	355,023	383,084	383,084	583,054	612,075
INTERAGENCY TRANSFER	3,117,068	3,369,962	3,410,213	3,253,336	3,312,400
OTHER FUND		737	737	737	737

Nevada Legislative Counsel Bureau  
 Summary of Appropriations and Authorizations  
 2019-21 Legislature

	2018-2019 Work Program	2019-2020 GOVERNOR RECOMMENDS	2019-2020 LEGISLATIVELY APPROVED	2020-2021 GOVERNOR RECOMMENDS	2020-2021 LEGISLATIVELY APPROVED
<b>ADMINISTRATION - EITS - NETWORK TRANSPORT SERVICES</b>	8,920,469	6,624,163	6,173,731	7,173,025	6,234,477
BALANCE FORWARD	3,261,997	2,325,327	2,325,327	2,874,189	2,386,073
INTERAGENCY TRANSFER	5,657,347	4,298,836	3,848,404	4,298,836	3,848,404
OTHER FUND	1,125				
<b>ADMINISTRATION - EITS - IT SECURITY</b>	2,998,458	3,019,018	3,051,753	2,957,655	2,894,954
BALANCE FORWARD	58,205	132,189	527,343	305,970	370,543
INTERAGENCY TRANSFER	2,940,253	2,886,829	2,524,410	2,651,685	2,524,411
<b>ADMINISTRATION - HRM - HUMAN RESOURCE MANAGEMENT</b>	10,587,085	9,574,678	9,685,495	9,542,486	9,681,591
BALANCE FORWARD	1,827,032	1,484,267	1,484,267	1,355,588	1,341,281
INTERAGENCY TRANSFER	8,726,830	8,059,052	8,169,869	8,155,539	8,308,951
OTHER FUND	33,223	31,359	31,359	31,359	31,359
<b>ADMIN - DHRM AGENCY HR SERVICES</b>		1,123,116	1,123,116	1,171,526	1,171,526
BALANCE FORWARD		98,080	98,080	97,652	97,652
INTERAGENCY TRANSFER		1,025,036	1,025,036	1,073,874	1,073,874
<b>ADMINISTRATION - HRM - UNEMPLOYMENT COMPENSATION</b>	2,097,432	2,278,666	2,278,666	2,232,880	2,232,880
BALANCE FORWARD	803,815	752,477	752,477	706,691	706,691
INTERAGENCY TRANSFER	1,293,617	1,526,189	1,526,189	1,526,189	1,526,189
<b>ADMINISTRATION - NSLA - STATE LIBRARY</b>	4,848,848	4,651,773	4,628,687	4,716,484	4,686,168
GENERAL FUND	2,747,067	2,768,851	2,745,765	2,833,562	2,803,246
BALANCE FORWARD	208,001				
FEDERAL FUND	1,892,602	1,882,348	1,882,348	1,882,348	1,882,348
OTHER FUND	1,178	574	574	574	574
REVERSIONS					
<b>ADMINISTRATION - NSLA - ARCHIVES &amp; PUBLIC RECORDS</b>	1,595,844	1,617,389	1,615,447	1,652,346	1,645,767
GENERAL FUND	1,558,902	1,579,833	1,577,891	1,614,790	1,608,211
INTERAGENCY TRANSFER	36,440	37,556	37,556	37,556	37,556
OTHER FUND	502				
REVERSIONS					
<b>ADMINISTRATION - NSLA - LIBRARY COOPERATIVE</b>	538,751	347,531	347,477	284,161	283,747
BALANCE FORWARD	143,446	163,753	163,753	94,524	94,524
FEDERAL FUND	50,000				
INTERAGENCY TRANSFER	51,161	49,768	49,768	51,109	51,109
OTHER FUND	294,144	134,010	133,956	138,528	138,114
<b>ADMINISTRATION - NSLA - MAIL SERVICES</b>	7,302,986	7,376,304	7,324,143	7,435,866	7,358,628
BALANCE FORWARD	619,075	595,532	595,532	698,496	639,325
INTERAGENCY TRANSFER	6,683,911	6,780,772	6,728,611	6,737,370	6,719,303
OTHER FUND					
<b>ADMINISTRATION - NSLA - MAIL SERVICES EQUIPMENT</b>	149,538	148,036	148,036	147,732	147,732
BALANCE FORWARD	149,538	148,036	148,036	147,732	147,732

**Nevada Legislative Counsel Bureau**  
**Summary of Appropriations and Authorizations**  
**2019-21 Legislature**

	2018-2019 Work Program	2019-2020 GOVERNOR RECOMMENDS	2019-2020 LEGISLATIVELY APPROVED	2020-2021 GOVERNOR RECOMMENDS	2020-2021 LEGISLATIVELY APPROVED
<b>ADMINISTRATION - NSLA - IPS EQUIPMENT/SOFTWARE</b>	56,586	47,046	47,046	52,457	52,457
BALANCE FORWARD	26,023	41,582	41,582	46,993	46,993
INTERAGENCY TRANSFER	30,563	5,464	5,464	5,464	5,464
<b>ADMINISTRATION - DO-JUVENILE &amp; FAMILY COURT JUDGES</b>	200,000	480,000	467,500	375,000	387,500
GENERAL FUND	200,000	480,000	467,500	375,000	387,500
<b>ADMINISTRATION - MERIT AWARD BOARD</b>	1,424	3,621	3,621	1,128	1,128
GENERAL FUND	1,424	3,621	3,621	1,128	1,128
REVERSIONS					
<b>DEFERRED COMPENSATION COMMITTEE</b>	431,747	513,803	513,803	545,630	543,116
BALANCE FORWARD	69,123	27,888	27,888	91,305	88,791
OTHER FUND	362,624	485,915	485,915	454,325	454,325
<b>TOTAL DEPARTMENT OF ADMINISTRATION</b>	166,636,982	171,187,751	173,737,251	176,899,177	178,503,665
GENERAL FUND	5,766,347	6,214,672	6,133,121	6,219,011	6,161,232
BALANCE FORWARD	33,868,081	27,607,794	27,605,371	27,647,674	27,664,903
FEDERAL FUND	1,942,602	1,882,348	1,882,348	1,882,348	1,882,348
INTERAGENCY TRANSFER	111,824,868	118,620,183	120,232,903	124,138,059	124,700,950
OTHER FUND	13,235,084	16,862,754	17,883,508	17,012,085	18,094,232
REVERSIONS					
<b>DEPARTMENT OF TAXATION</b>					
<b>DEPARTMENT OF TAXATION</b>	33,409,899	37,660,486	38,428,829	38,914,577	39,905,872
GENERAL FUND	32,514,805	34,817,101	37,294,224	36,072,839	38,796,604
INTERAGENCY TRANSFER	207,707	1,490,648	79,956	1,452,559	57,426
OTHER FUND	687,387	1,352,737	1,054,649	1,389,179	1,051,842
REVERSIONS					
<b>TAXATION - MARIJUANA REGULATION AND CONTROL ACCT</b>	38,730,523	37,100,833	55,574,846	39,942,477	57,242,070
BALANCE FORWARD	2,776,313	994,946	2,552,936	3,836,590	2,893,860
OTHER FUND	35,954,210	36,105,887	53,021,910	36,105,887	54,348,210
<b>TOTAL DEPARTMENT OF TAXATION</b>	72,140,422	74,761,319	94,003,675	78,857,054	97,147,942
GENERAL FUND	32,514,805	34,817,101	37,294,224	36,072,839	38,796,604
BALANCE FORWARD	2,776,313	994,946	2,552,936	3,836,590	2,893,860
INTERAGENCY TRANSFER	207,707	1,490,648	79,956	1,452,559	57,426
OTHER FUND	36,641,597	37,458,624	54,076,559	37,495,066	55,400,052
REVERSIONS					
<b>FINANCE &amp; ADMINISTRATION</b>					
GENERAL FUND	38,281,152	41,031,773	43,427,345	42,291,850	44,957,836
BALANCE FORWARD	36,644,394	28,602,740	30,158,307	31,484,264	30,558,763
FEDERAL FUND	1,942,602	1,882,348	1,882,348	1,882,348	1,882,348
INTERAGENCY TRANSFER	112,032,575	120,110,831	120,312,859	125,590,618	124,758,376
OTHER FUND	49,876,681	54,321,378	71,960,067	54,507,151	73,494,284
REVERSIONS					
<b>TOTAL FOR FINANCE &amp; ADMINISTRATION</b>	238,777,404	245,949,070	267,740,926	255,756,231	275,651,607
Less: INTER-AGENCY TRANSFER	112,032,575	120,110,831	120,312,859	125,590,618	124,758,376
<b>NET FINANCE &amp; ADMINISTRATION</b>	126,744,829	125,838,239	147,428,067	130,165,613	150,893,231

# Education

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The Education function consists of two subfunctions: the Department of Education (inclusive of K-12 and the State Public Charter School Authority) and the Nevada System of Higher Education. The Education function continues to be the largest function in the state budget supported by the General Fund for the 2019-21 biennium. General Fund appropriations for educational programs approved by the 2019 Legislature total approximately \$4.473 billion, which is an 8.0 percent increase over General Fund appropriations of \$4.141 billion approved for the 2017-19 biennium. The appropriations for educational programs account for 50.4 percent of total General Fund expenditures over the 2019-21 biennium, as compared to 51.8 percent over the 2017-19 biennium.

Total funding approved by the Legislature from all sources for education (net of interagency transfers) total \$3.344 billion in FY 2020, an 8.2 percent increase when compared to the legislatively approved amount of \$3.091 billion for FY 2019, and \$3.376 billion in FY 2021, which represents an increase of 1.0 percent from the amount approved for FY 2020.

## **DEPARTMENT OF EDUCATION (K-12)**

Senate Bill (S.B.) 555 of the 2019 Legislative Session was enacted to provide funding for K-12 Education, which includes the following budgets: Distributive School Account (DSA), Other State Education Programs, Professional Development Programs, Contingency Account for Special Education Services, School Remediation Trust Fund, School Safety, State Supplemental School Support Account, Teach Nevada Scholarship Program, Teachers' School Supplies Assistance Account, Incentives for Licensed Educational Personnel, Bullying Prevention Account, Instruction in Financial Literacy, and the New Nevada Education Funding Plan. It should be noted the 2019 Legislature also approved S.B. 313, which created a new K-12 budget, the Account for Computer Education and Technology.

The Legislature approved total funding for K-12 Education budgets of \$3.938 billion (net of interagency transfers) for the 2019-21 biennium, an increase of 9.3 percent when compared to the legislatively approved amount of \$3.603 billion for the 2017-19 biennium (excluding an \$8.2 million supplemental General Fund appropriation included in S.B. 520, which was approved by the 2019 Legislature for FY 2019). Of this amount, the Legislature approved General Fund appropriations totaling \$2.997 billion for the 2019-21 biennium, an increase of 5.4 percent when compared to the legislatively approved amount of \$2.844 billion for the 2017-19 biennium.

### ***DISTRIBUTIVE SCHOOL ACCOUNT***

Supporting Nevada's public elementary and secondary schools is a shared responsibility with state, local and federal sources contributing to the school districts and charter schools operating funds. The DSA budget does not include the entire funding for K-12 Education, but rather, includes only the state's portion of the school district and

charter school operating funds that provide the basic support guarantee and other state-supported programs.

The table that follows summarizes the elements (in millions) that are the basis for the DSA as approved by the 2017 and 2019 Legislatures for the 2017-19 biennium and 2019-21 biennium, respectively. While the “Total Required Support” is guaranteed by the state, only the portion of the table below “Total State Share” is included in the DSA budget.

<b>The Nevada Plan Formula Funding</b>							
	<u>Legislature Approved</u> (Millions)			<u>Legislature Approved</u> (Millions)			Percent Change
	FY 18	FY 19	2017-19 Biennium	FY 20	FY 21	2019-21 Biennium	
Total Operating Expenditures	\$3,788	\$3,898	\$7,686	\$4,274	\$4,373	\$8,647	12.5%
Less: Non-Basic Support Programs <sup>1</sup>	(\$187)	(\$201)	(\$388)	(\$214)	(\$220)	(\$434)	11.8%
Total Nevada Plan Formula Funding Expenditures	\$3,601	\$3,697	\$7,298	\$4,060	\$4,153	\$8,213	12.5%
Less: Non-Guaranteed Local Revenues	(\$792)	(\$820)	(\$1,612)	(\$1,035)	(\$1,069)	(\$2,104)	30.5%
Total Regular Basic Support [ a ]	\$2,809	\$2,877	\$5,686	\$3,025	\$3,085	\$6,109	7.4%
Projected Enrollment [ b ]	476,338	482,292		486,465	490,561		
Basic Support Guarantee [ a ] / [ b ]	\$5,897	\$5,967		\$6,218	\$6,288		
<b>State Guarantee</b>							
Total Required Support	\$2,809	\$2,877	\$5,686	\$3,025	\$3,085	\$6,109	7.4%
Less: Guaranteed Local Revenues	(\$1,561)	(\$1,643)	(\$3,204)	(\$1,738)	(\$1,799)	(\$3,537)	10.4%
<b>Nevada Plan Funding in the Distributive School Account (DSA)</b>							
Total State Share	\$1,248	\$1,234	\$2,482	\$1,287	\$1,285	\$2,572	3.6%
Less: Miscellaneous DSA Revenues	(\$391)	(\$405)	(\$796)	(\$495)	(\$508)	(\$1,004)	26.1%
General Fund Support for NV Plan Formula Funding	\$857	\$829	\$1,686	\$791	\$777	\$1,568	-7.0%
General Fund for Categorical Programs in the DSA <sup>2</sup>	\$335	\$353	\$688	\$375	\$386	\$761	10.6%
Total General Fund in the DSA	\$1,192	\$1,182	\$2,373	\$1,166	\$1,163	\$2,330	-1.8%
Notes: Totals and percentages may not balance due to rounding.							
<sup>1</sup> Non-Basic Support Programs include Special Education, National School Lunch Program match, and Special Transportation.							
<sup>2</sup> Categorical Programs in the DSA include all Non-Basic Support Programs as well as the Class-Size Reduction Program.							

As shown in the table above, the 2019 Legislature approved total general operating expenditures (Nevada Plan formula funding) for all Nevada school district and charter school operating budgets of \$8.213 billion in the 2019-21 biennium, which is an increase of 12.5 percent when compared to \$7.298 billion approved by the 2017 Legislature for the 2017-19 biennium. The legislatively approved total required support for school district and charter school expenditures, after subtracting projected non-guaranteed revenue of \$2.104 billion over the 2019-21 biennium, is \$6.109 billion over the 2019-21 biennium, an increase of 7.4 percent from the total of \$5.686 billion approved by the 2017 Legislature for the 2017-19 biennium.

## NEVADA PLAN FORMULA FUNDING

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

- Nevada Plan - Non-Guaranteed Local Revenues

As indicated in the previous table, certain locally-generated revenues are considered before the state’s funding responsibility is determined. These local revenues are not guaranteed by the state under the Nevada Plan; therefore, state aid is not increased or decreased based on actual realized revenue from these local revenue sources.

- Property Tax: State law requires a property tax rate of 75 cents per \$100 of assessed valuation for the support of schools. One-third of the proceeds from the 75-cent property tax rate is guaranteed by the state, while the remaining two-thirds of the proceeds of the 75-cent property tax rate is not guaranteed by the state under the Nevada Plan.

The two-thirds portion totaled \$449.4 million in FY 2018 and is projected to increase 8.4 percent to \$487.3 million in FY 2019. The legislatively approved budget projects that the two-thirds portion will generate \$509.4 million in FY 2020, which represents a 4.5 percent increase over the amount projected for FY 2019 and \$540.8 million in FY 2021, an increase of 6.2 percent over FY 2020.

- Local Governmental Services Tax (GST): The local GST is estimated to generate \$116.2 million in FY 2020 and \$118.2 million in FY 2021, compared to FY 2018 actual collections of \$104.5 million.
- Other Local Sources: Franchise taxes, federal revenue, interest, tuition and other local revenue and opening balances are estimated to contribute \$409.6 million in each year of the 2019-21 biennium.

For the 2019-21 biennium, non-guaranteed revenues under the Nevada Plan formula funding are budgeted to generate 25.6 percent of the revenue necessary to support the budgets of school districts and charter schools (22.1 percent in the 2017-19 biennium), with the balance being funded through revenue sources guaranteed by the state under the Nevada Plan.

- Nevada Plan - Guaranteed Local Revenues

Nevada Plan funding for school districts and charter schools consists of state financial support received through the DSA and locally-collected revenues that are guaranteed by the state under the Nevada Plan, namely the LSST and the remaining one-third of the proceeds from the 75-cent property tax rate. It is important to note that these two local revenue amounts **are guaranteed** by the state; thus, if budgeted amounts are not actually collected, the state funds the difference, and conversely, if actual revenues exceed projections, the amount of General Fund support is reduced.

- LSST: For the 2019-21 biennium, the 2.60 percent LSST is estimated at \$1.483 billion for FY 2020 (5.3 percent increase over the \$1.409 billion estimated for FY 2019) and at \$1.529 billion for FY 2021 (3.1 percent increase over projected FY 2020 amount).
- Property Tax: Local funding from the one-third portion of the proceeds from the 75-cent property tax rate is recommended at \$254.7 million for FY 2020 (4.5 percent increase over FY 2019 projections of \$243.7 million) and at \$270.4 million for FY 2021 (6.2 percent increase over the projected FY 2020 amount).

Combined, these two local sources provide approximately 57.9 percent of the basic support guarantee amount with the state contributing the remaining 42.1 percent for the 2019-21 biennium, compared to a 56.3 percent local and a 43.7 percent state share legislatively approved for the 2017-19 biennium.

#### Nevada Plan State Support

In the legislatively approved budget, the state's share of funding for the Nevada Plan formula funding in the DSA is largely provided by General Fund appropriations of \$791.3 million in FY 2020 and \$777.2 million in FY 2021, totaling \$1.568 billion for the 2019-21 biennium (exclusive of categorical programs that are funded in the DSA budget and discussed below). The legislatively approved General Fund appropriations of \$1.568 billion for the Nevada Plan formula funding for the 2019-21 biennium are \$118.2 million, or 7.0 percent, less than the total General Fund appropriations of \$1.687 billion approved for the 2017-19 biennium. This reduction is largely due to the increases in local revenue that were discussed earlier. When considering Nevada Plan formula funding and categorical programs that are included in the DSA, the legislatively approved budget provides total General Fund appropriations in the DSA of \$1.167 billion in FY 2020 and \$1.163 billion in FY 2021, which compares to \$1.192 billion in FY 2018 and \$1.182 billion in FY 2019 that was approved by the 2017 Legislature in the DSA.

It should be noted that the General Fund totals indicated above include General Fund appropriations of \$20.0 million in each year of the 2019-21 biennium that was approved by the 2019 Legislature as an enhancement for the Nevada Plan formula funding. This enhancement, that was not included in The Executive Budget, provided an average increase in state funding on a statewide, per-pupil basis of \$41 in each year of the 2019-21 biennium.

#### Miscellaneous Revenue Sources in the DSA

Other sources of revenue that provide funding for the DSA are included in the earlier "The Nevada Plan Formula Funding" table as "Miscellaneous DSA Revenues." These other sources include an annual tax on slot machines, interest earned on investments from the Permanent School Fund, revenue from leases of federal land for mineral exploration and from royalties, LSST from sales that cannot be attributed to a specific county, and transfers of excess revenue from the Department of Taxation's/Cannabis Compliance Board's Marijuana Regulation and Control Account.



In the 2017-19 biennium, the 10 percent excise tax imposed on the retail sales of recreational marijuana products was deposited in the Account to Stabilize the Operation of the State Government (Rainy Day Fund). However, the 2019 Legislature approved S.B. 545, which requires the proceeds from the 10 percent excise tax imposed on the retail sales of recreational marijuana products to be deposited in the DSA beginning in the 2019-21 biennium. Rather than have this funding offset the amount of General Fund appropriations needed in the DSA, the 2019 Legislature allowed this funding to be used as a budget enhancement for Nevada Plan formula funding in the DSA. The 10 percent excise tax imposed on the retail sales of recreational marijuana products is projected to generate \$58.6 million in FY 2020 and \$61.3 million in FY 2021 in the legislatively approved budget, which equates to an average increase in state funding on a statewide, per-pupil basis of \$120 in FY 2020 and \$125 in FY 2021.

The 2019 Legislature also approved the Governor's recommendation that the proceeds from the Room Tax revenue collected pursuant to *Nevada Revised Statutes* (NRS) 387.191 continue to be transferred from the State Supplemental School Support Account to the DSA as a state funding source through the 2019-21 biennium. This transfer is projected to total \$187.2 million in FY 2020 and \$190.6 million in FY 2021.

The legislatively approved budget reflects total other miscellaneous revenues in the DSA (inclusive of the 10 percent recreational marijuana and Room Tax revenue discussed above) at \$1.004 billion over the 2019-21 biennium, an increase of 26.1 percent when compared to the \$796.2 million legislatively approved for the 2017-19 biennium.

The following table displays the legislatively approved budget for the DSA for the 2019-21 biennium, actual revenues and expenditures for FY 2018, and projections for FY 2019.

DISTRIBUTIVE SCHOOL ACCOUNT SUMMARY 2019-21 BIENNIUM						
	FY 2018		FY 2019		FY 2020	FY 2021
	Legislature Approved	FY 2018 Actual	Legislature Approved	FY 2019 Estimated	Legislature Approved	Legislature Approved
WEIGHTED ENROLLMENT	476,338	477,894	482,292	481,880	486,465	490,561
ADDITIONAL ENROLLMENT FOR HOLD HARMLESS		1,125	-	1,095	-	-
TOTAL ENROLLMENT	476,338	479,019	482,292	482,975	486,465	490,561
BASIC SUPPORT	\$ 5,897	\$ 5,897	\$ 5,967	\$ 5,967	\$ 6,218	\$ 6,288
TOTAL REGULAR BASIC SUPPORT *	\$ 2,809,059,383	\$ 2,824,870,847	\$ 2,877,856,134	\$ 2,881,911,825	\$ 3,024,676,999	\$ 3,084,585,180
<b>CATEGORICAL FUNDING:</b>						
SPECIAL EDUCATION	\$ 185,170,566	\$ 185,470,563	\$ 198,319,875	\$ 198,319,875	\$ 211,504,167	\$ 218,041,746
SPECIAL EDUCATION 50% ABOVE 13% CAP	\$ 1,500,000	\$ 1,200,003	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000
CLASS-SIZE REDUCTION	\$ 147,445,963	\$ 147,289,897	\$ 152,142,582	\$ 152,142,582	\$ 161,650,216	\$ 165,487,286
SCHOOL LUNCH PROGRAM STATE MATCH	\$ 588,732	\$ 588,732	\$ 588,732	\$ 588,732	\$ 588,732	\$ 588,732
SPECIAL TRANSPORTATION	\$ 128,541	\$ 128,541	\$ 128,541	\$ 128,541	\$ 142,555	\$ 145,650
NRS ADJUSTMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
OTHER ADJUSTMENTS	\$ -	\$ (3,358,135)	\$ -	\$ -	\$ -	\$ -
TOTAL REQUIRED STATE SUPPORT	\$ 3,143,893,185	\$ 3,156,190,448	\$ 3,230,535,864	\$ 3,234,591,555	\$ 3,400,062,669	\$ 3,470,348,594
<b>LESS - GUARANTEED REVENUE</b>						
LOCAL SCHOOL SUPPORT TAX - 2.60% **	\$ (1,340,894,700)	\$ (1,313,956,683)	\$ (1,410,328,800)	\$ (1,408,988,000)	\$ (1,483,224,000)	\$ (1,528,727,000)
1/3 PUBLIC SCHOOLS OPERATING PROPERTY TAX	\$ (219,666,832)	\$ (224,713,395)	\$ (233,165,900)	\$ (243,669,633)	\$ (254,709,500)	\$ (270,421,900)
ADJUSTMENT FOR LANDER AND STOREY REVENUE	\$ -	\$ -	\$ -	\$ 6,799,709	\$ -	\$ -
TOTAL STATE SHARE	\$ 1,583,331,653	\$ 1,617,520,370	\$ 1,587,041,164	\$ 1,588,733,631	\$ 1,662,129,169	\$ 1,671,199,694
<b>STATE SHARE ELEMENTS</b>						
GENERAL FUND	\$ 1,192,420,159	\$ 1,219,696,627	\$ 1,181,785,421	\$ 1,154,508,953	\$ 1,166,677,713	\$ 1,162,939,824
FY 2017 OVERPAYMENTS TO BE RECEIVED FY 2018	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSFER FROM TAXATION - REC & MED MARIJUANA	\$ 18,935,194	\$ 27,518,741	\$ 22,687,543	\$ 42,121,723	\$ 40,983,256	\$ 42,221,670
RECREATIONAL MARIJUANA RETAIL TAX	\$ -	\$ -	\$ -	\$ -	\$ 58,554,600	\$ 61,253,900
GENERAL FUND TRANSFER FY19 to FY18	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
DSA SHARE OF SLOT TAX	\$ 27,932,000	\$ 28,330,095	\$ 27,773,000	\$ 28,042,700	\$ 27,421,600	\$ 27,660,300
PERMANENT SCHOOL FUND	\$ 3,000,000	\$ 5,981,905	\$ 3,000,000	\$ 8,000,000	\$ 7,000,000	\$ 7,000,000
FEDERAL MINERAL LEASE REVENUE	\$ 4,000,000	\$ 3,820,943	\$ 4,000,000	\$ 4,100,000	\$ 4,000,000	\$ 4,000,000
OUT OF STATE LSST - 2.60% **	\$ 148,988,300	\$ 148,703,236	\$ 156,703,200	\$ 161,790,000	\$ 170,315,000	\$ 175,539,000
IP1 (2009) ROOM TAX REVENUE TRANSFER	\$ 185,056,000	\$ 180,468,823	\$ 191,092,000	\$ 181,854,000	\$ 187,177,000	\$ 190,585,000
GENERAL FUND SUPPLEMENTAL APPROPRIATION	\$ -	\$ -	\$ -	\$ 8,246,261	\$ -	\$ -
REVERSION TO GENERAL FUND	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PRIOR YEAR REFUND	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
BALANCE FORWARD FROM/TO NEXT FISCAL YEAR	\$ 3,000,000	\$ 3,000,000	\$ -	\$ 69,994	\$ -	\$ -
TOTAL STATE SHARE ELEMENTS	\$ 1,583,331,653	\$ 1,617,520,370	\$ 1,587,041,164	\$ 1,588,733,631	\$ 1,662,129,169	\$ 1,671,199,694
	\$ -	\$ (0)	\$ (0)	\$ 0	\$ 0	\$ (0)

\* Totals may not balance due to rounding.

\*\* The amounts shown for the Local School Support Tax (LSST) for FY 2020 and FY 2021 are based on the passage of Senate Bill (S.B.) 555, which was approved by the 2019 Legislature prior to the passage of A.B. 445. Thus, the amounts do not include the estimated impact from the provisions of A.B. 445, which are estimated to result in additional LSST revenue of approximately \$21.2 million in FY 2020 and \$28.3 million in FY 2021.

### STATEWIDE AVERAGE BASIC SUPPORT PER PUPIL

The 2017 Legislature approved a statewide average basic support per pupil of \$5,897 for FY 2018 and \$5,967 for FY 2019. The 2019 Legislature approved a statewide average basic support of \$6,218 per pupil for FY 2020 and \$6,288 per pupil for FY 2021, increases

of \$251 per pupil and \$321 per pupil in FY 2020 and FY 2021, respectively, when compared to the FY 2019 legislatively approved statewide average basic support per pupil of \$5,967. As stated earlier, other resources not considered within the Nevada Plan are also available to cover school operating costs. When all local revenue sources (guaranteed and non-guaranteed) and state revenue sources are considered, the legislatively approved budget reflects average expenditures per pupil of \$8,346 in FY 2020 and \$8,466 in FY 2021 under the Nevada Plan funding formula (excluding categorical programs that provide additional funding for K-12 Education).

**ENROLLMENT**

Each school district’s guaranteed level of funding is determined by multiplying the basic support per pupil by weighted enrollment. Weighted enrollment (utilized to distribute Nevada Plan formula funding to school districts and charter schools) 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 district or charter school, and six-tenths of the count of pupils enrolled in programs for three- and four-year-olds 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.

Although the Governor recommended enrollment increases of 1.35 percent in FY 2020 and 1.25 percent in FY 2021, the 2019 Legislature approved revised enrollment increases of 0.95 percent in FY 2020 and 0.84 percent in FY 2021 based on updated enrollment data for FY 2019. The following chart compares audited weighted enrollment numbers (excluding hold harmless) by fiscal year and the percentage of change each year compared to the preceding year.

Nevada Audited Weighted Enrollment									
FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual <sup>1</sup>	FY 2017 Actual	FY 2018 Actual <sup>2</sup>	FY 2019 Projected	FY 2020 Leg. App.	FY 2021 Leg. App.
423,849	429,762	435,522	439,882	450,333	456,943	477,894	481,880	486,465	490,561
	1.40%	1.34%	1.00%	2.38%	1.47%	4.59%	0.83%	0.95%	0.84%

<sup>1</sup> The Department of Education provided revised enrollment data for FY 2016 in January 2019.  
<sup>2</sup> 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.

Based on the revised enrollment increases, the 2019 Legislature approved General Fund appropriations of \$33.6 million in FY 2020 and \$59.3 million in FY 2021 to provide funding for the projected enrollment growth for K-12 pupils (inclusive of the Special Education and Class-Size Reduction programs).

**HOLD HARMLESS PROVISION**

To protect school districts and charter schools during times of declining enrollment, Section 3 of NRS 387.1223 contains a “hold harmless” provision. Under this provision, the guaranteed level of funding is based on the current year’s quarter enrollment, unless the decline in enrollment is 5.0 percent or more from the previous year, in which case the funding is based on the higher of the current or the previous year’s quarter enrollment.

According to the department, the hold harmless provision for eligible school districts and charter schools increased the state responsibility by \$7.2 million in FY 2016, \$6.6 million in FY 2017 and \$1.7 million in FY 2018. Due to the uncertainty of projected enrollments, the cost of the hold harmless provision is not budgeted in the DSA.

**POSITIONS AND SALARY ADJUSTMENTS**

To determine the number of employees needed to accommodate increased enrollment, the actual student-to-employee ratios for each major job classification were calculated in the FY 2018 base year. Position counts for each year of the 2019-21 biennium were computed by maintaining the same student-to-employee ratio in each job classification. The legislatively approved budget estimates that an additional 585 licensed, instructional personnel will be needed by the end of the 2019-21 biennium to maintain the FY 2018 statewide average of 21.5:1 student-to-teacher ratio.

The 2019 Legislature approved the Governor’s recommendation to provide the equivalent of a 3 percent cost-of-living adjustment (COLA) for all school employees in FY 2020, which was funded with General Fund appropriations of \$89.1 million in FY 2020 and \$91.4 million in FY 2021 (inclusive of the Special Education and Class-Size Reduction programs). Although the 2019 Legislature’s action may have an effect on the funding level for salaries of school district and charter school personnel, the actual salary effect is uncertain since the employee groups in school districts are subject to collective bargaining.

The 2019 Legislature also approved General Fund appropriations of \$58.4 million in FY 2020 and \$118.0 million in FY 2021 for “roll-up” costs of 2 percent each year to reflect all school employees (including Special Education and Class-Size Reduction program staff) earning merit increases due to the attainment of additional education and/or additional years of service.

The following table provides the actual and projected statewide average contract salaries and benefits for teachers in the current biennium and for the 2019-21 biennium, inclusive of the funding for the 2 percent roll-up and 3 percent COLA approved by the 2019 Legislature, and including the fringe benefit adjustments discussed on the following page.

<b>Statewide Average Contract Salaries and Benefits for Teachers</b>				
	<b>FY 2018 Actual</b>	<b>FY 2019 Projected</b>	<b>FY 2020 Leg. App.</b>	<b>FY 2021 Leg. App.</b>
Average Contract Salary for Teachers	\$ 55,136	\$ 56,239	\$ 58,743	\$ 59,918
% Change Salaries		2.00%	4.45%	2.00%
Benefits	\$ 23,295	\$ 23,907	\$ 25,590	\$ 26,250
% Change Benefits		2.63%	7.04%	2.58%
<b>Total Salaries and Benefits</b>	<b>\$ 78,431</b>	<b>\$ 80,146</b>	<b>\$ 84,333</b>	<b>\$ 86,168</b>
<b>% Change Salary and Benefits</b>		<b>2.19%</b>	<b>5.22%</b>	<b>2.18%</b>
<i>Note: The FY2018 average contract salary for teachers was recalculated by the Department of Education in April 2019, and the revised amount is reflected above.</i>				

Average contract salaries for teachers are affected by a number of factors, which include the number of teachers who retire/leave the profession, the number of new teachers hired, the number of teachers who are no longer eligible for merit adjustments, and collective bargaining agreements. It should be noted that local collective bargaining agreements require teachers to work a contractual number of days (usually between 180-184 days depending on the school district). This compares to the number of days a typical full-time employee works in a year (260 days). This distinction should be considered when reviewing and comparing the average contract salaries for teachers with average salaries for employees working 260 days in a year.

#### **FRINGE BENEFIT ADJUSTMENTS**

The 2019 Legislature approved the Governor's recommendation to increase funding for group insurance costs for school personnel by 3.7 percent in FY 2020 and 3.8 percent in FY 2021, based on the rate increase approved for state agencies. The legislatively approved budget also increases funding to reflect the Public Employees' Retirement System (PERS) contribution rate increase from 28.00 percent to 29.25 percent in the 2019-21 biennium for school employees under the employer-paid plan. The 2019 Legislature approved total General Fund appropriations of \$21.5 million in FY 2020 and \$34.9 million in FY 2021 to fund these increases (inclusive of the Special Education and Class-Size Reduction programs).

#### **SUPPLEMENTAL APPROPRIATION**

The 2019 Legislature approved S.B. 520, which provided a General Fund appropriation of \$8.2 million in FY 2019 for the DSA due to unanticipated enrollment growth and lower-than-projected LSST revenue collections, which are guaranteed by the state under the Nevada Plan.

#### **TEXTBOOK FUNDING**

The 2019 Legislature approved funding for textbooks, instructional supplies, instructional hardware and instructional software in FY 2020 and FY 2021 totaling \$82.4 million and \$83.0 million, respectively, reflecting the total actual expenditures incurred by school districts and charter schools for these items in FY 2018, increased for projected enrollment growth.

#### **INFLATION FUNDING**

Inflationary increases of \$11.1 million were calculated for FY 2020 with input from the school districts as the department developed its agency requested budget. These inflationary increases were related to various items, including utilities, textbooks, library books, instructional supplies/software, fuel, and other supplies. Although these inflationary increases were requested in the agency requested budget, these increases were not ultimately recommended in The Executive Budget. However, the 2019 Legislature approved General Fund appropriations of \$11.1 million in each year of the 2019-21 biennium to fund these projected inflationary increases. This marked the

first time the legislatively approved DSA budget included an inflationary increase since the 2009-11 biennium.

#### **FUNDING FOR STUDENTS WITH DISABILITIES**

The 2019 Legislature approved General Fund appropriations of \$211.5 million in FY 2020 and \$218.0 million in FY 2021 to fund services for students with disabilities, inclusive of increases for projected enrollment growth and the fringe salary/benefit adjustments that were discussed earlier. Total funding of \$429.5 million recommended for students with disabilities in the 2019-21 biennium represents a 12.0 percent increase over the legislatively approved funding of \$383.5 million for the 2017-19 biennium.

To mitigate the issue of over-identification of students with disabilities, NRS 387.122 requires that the funding provided to each school district or charter school must not exceed 13 percent of total pupil enrollment for the school district or charter school. However, NRS 387.122 allows school districts and charter schools with enrollment of students with disabilities that exceed 13 percent of the total student enrollment to receive one-half of the additional funding that is provided by the state for students with disabilities for those students that exceed the 13 percent threshold. The 2017 Legislature approved a total of \$1.5 million in each year of the 2017-19 biennium for this purpose and the 2019 Legislature approved the same level of funding in each year of the 2019-21 biennium.

#### **CLASS-SIZE REDUCTION PROGRAM**

To finance salaries and fringe benefits of teachers hired to meet the required ratios of 17 pupils per teacher in first and second grades and 20 pupils per teacher in third grade pursuant to S.B. 544, the 2017 Legislature appropriated a total of \$299.6 million over the 2017-19 biennium to continue the Class-Size Reduction (CSR) program. Subject to State Board of Education approval, Section 2 of NRS 388.720 authorizes rural school districts (counties whose populations are under 100,000) to use CSR funding to operate a program of alternative pupil-teacher ratios in grades 1 through 6. Under the alternative program, pupil-teacher ratios may not exceed 22:1 in grades 1, 2 and 3 and may not exceed 25:1 in grades 4 and 5, or grades 4, 5 and 6 in school districts that include grade 6 in elementary school.

The 2019 Legislature continued ratios of 17 pupils per teacher in first and second grades and 20 pupils per teacher in third grade, and approved General Fund appropriations totaling \$327.1 million (\$161.7 million in FY 2020 and \$165.5 million in FY 2021) to continue the CSR program in grades 1 through 3 for the 2019-21 biennium. This represents an increase of 9.2 percent over legislatively approved funding for the 2017-19 biennium, and includes increases for projected enrollment growth and the fringe salary/benefit adjustments that were discussed earlier. The legislatively approved budget would provide funding for 1,911 and 1,915 CSR teachers for grades 1 through 3 in FY 2020 and FY 2021, respectively.

## ***NEW NEVADA EDUCATION FUNDING PLAN***

Pursuant to NRS 387.129-139, the New Nevada Education Funding Plan was created to provide school districts and charter schools (not designated as a Zoom School or Victory School) with an additional \$1,200 per eligible student in each fiscal year to implement specific education interventions to improve the academic performance of students. Qualifying students must score in the bottom 25 percent of students on certain assessments and must not have an individualized education plan. The 2017 Legislature approved General Fund appropriations of \$36.0 million in each year of the 2017-19 biennium for this new program.

As recommended by the Governor, the 2019 Legislature approved additional General Fund appropriations of \$33.9 million in each year, bringing total General Fund support of the program to \$69.9 million each year of the 2019-21 biennium. Approved funding is projected to nearly double the number of underperforming students served from 30,000 students in each year of the 2017-19 biennium to 58,250 students in each year of the 2019-21 biennium. The Legislature also approved Senate Bill (S.B.) 549, which among other things, eliminates the requirement in NRS 387.139 for the Department of Education to contract annually for an external evaluation of the program and instead requires such an evaluation to be conducted biennially.

## ***OTHER STATE EDUCATION PROGRAMS***

The Other State Education Programs budget provides state funds to school districts, charter schools and other organizations for various programs. Such programs include Read by Grade 3 (RBG3), Career and Technical Education (CTE), Underperforming Schools, Gifted and Talented Education, College and Career Readiness, Early Childhood Education (ECE), Adult High School Diploma (AHSD), Jobs for America's Graduates (JAG), Public Broadcasting, National Board Teacher Certification Reimbursement, Speech Pathologist Increment, and various other smaller programs.

## **CAREER AND TECHNICAL EDUCATION**

The state-funded CTE program provides both competitive and formula grants to school districts and charter schools to establish, maintain and expand CTE programs identified by Nevada's workforce councils. The 2019 Legislature approved the Governor's recommendation to provide a General Fund enhancement of \$1.0 million in each fiscal year of the 2019-21 biennium for the CTE program, bringing total state funding for the program to \$13.5 million each fiscal year. An additional 2,000 students are anticipated to be served over the 2019-21 biennium with the approved funding increase.

## **ADULT HIGH SCHOOL DIPLOMA PROGRAM**

The Adult High School Diploma (AHSD) program provides funding for adult learners 18 years or older in 14 school districts and for the state's correctional system inmates in the 8 school districts that operate programs within 18 correctional facilities. Eureka, Esmeralda and Storey County School Districts do not operate an AHSD program.

A person who is at least 16 years of age, but less than 18 years of age and not currently enrolled in high school, may enroll in the AHSD program with the approval of a school district's board of trustees. The AHSD programs provide free academic counseling and instruction to eligible students who lack a high school diploma or a General Educational Development certificate.

As recommended by the Governor, the 2019 Legislature approved an annual increase of \$1.0 million to serve an estimated 1,433 additional students in each year of the 2019-21 biennium. In total, the Legislature approved General Fund appropriations of \$19.3 million in each fiscal year for the AHSD program, which represents a 5.5 percent increase from the legislatively approved amounts for the 2017-19 biennium.

### **JOBS FOR AMERICA'S GRADUATES**

The JAG program, administered through a state-based national nonprofit organization, is dedicated to preventing dropouts among high school students who are at risk of not graduating. The goal of the program is to help participating students stay in school through graduation, pursue postsecondary education, and secure entry-level jobs leading to career advancement opportunities.

The Executive Budget recommended General Fund appropriations of \$1.1 million in FY 2020 and \$1.2 million in FY 2021 to replace expiring non-state grant funds and to fund the expansion of the JAG program. The 2019 Legislature modified the Governor's recommendation and instead approved \$320,000 in FY 2020 and \$615,000 to replace expiring grants in order to maintain the current level of programming in each year of the 2019-21 biennium, and approved a General Fund appropriation of \$1.2 million to be placed in reserve until such time as JAG provides equivalent matching funds. In total, the Legislature approved General Fund appropriations of \$9.3 million over the 2019-21 biennium for the JAG program.

### **READ BY GRADE 3 PROGRAM**

The RBG3 program provides grant funding to school districts and charter schools to support literacy activities to ensure all kindergarten through grade 3 students can read proficiently by the end of third grade.

The Executive Budget included a General Fund enhancement of \$11.2 million in each year of the 2019-21 biennium to fund additional Learning Strategist positions (\$10.0 million) to support literacy in kindergarten through grade 3 and to provide professional development (\$1.2 million). The 2019 Legislature approved the recommended enhancement for the RBG3 program, but reduced the amount of funding for professional development from \$1.2 million in each year to \$916,563 in FY 2020 and \$891,276 in FY 2021 in order to fund \$283,437 in FY 2020 and \$308,724 in FY 2021 for additional administrative costs of the RBG3 program. The administrative costs include an Education Programs Professional position, department-provided professional development and travel. The Legislature approved the transfer of this administrative funding to the Department of Education's Literacy Programs budget.



Further, through the passage and approval of Assembly Bill (A.B.) 289, the RBG3 funding will no longer be distributed through a competitive grant process, but rather will be distributed through a weighted-funding model. This legislation, among other things, also expands the allowable use of RBG3 grant funding to improve the literacy of all students in an elementary school in lieu of a focus on serving students enrolled in kindergarten through grade 3.

#### **NEVADA INSTITUTE ON TEACHING AND EDUCATOR PREPARATION**

Senate Bill 548 of the 2017 Legislative Session appropriated \$1.0 million over the 2017-19 biennium to the State Board of Education to award grants to a college or university within the Nevada System of Higher Education (NSHE) to establish a Nevada Institute on Teaching and Educator Preparation (codified in NRS 396.5185). An institution applying for a grant must provide matching funds, among other requirements outlined in the statute. The 2019 Legislature concurred with the Governor's proposal to continue support for the Nevada Institute on Teaching and Educator Preparation, but reduced the recommended General Fund appropriations from \$1.25 million annually to \$750,000 in each year of the 2019-21 biennium.

#### ***PROFESSIONAL DEVELOPMENT PROGRAMS***

The 2019 Legislature approved the Governor's recommendation for General Fund appropriations of \$7.7 million in each year of the 2019-21 biennium for the continued support of the Regional Professional Development Programs (RPDP). In addition, the Governor recommended General Fund appropriations of \$149,219 in each fiscal year, which would increase each of the RPDPs overall budget by 2 percent in each year of the 2019-21 biennium. Rather than approve the Governor's recommendation, the Legislature approved General Fund appropriations of \$106,445 in each year of the 2019-21 biennium for a 3 percent cost-of-living adjustment (COLA) in FY 2020 for RPDP staff, consistent with the COLA funding provided through the DSA for school staff.

The 2019 Legislature also approved General Fund appropriations of \$120,000 for the RPDPs to provide financial literacy professional development to implement S.B. 314 and General Fund appropriations of \$120,000 to provide computer literacy and computer science professional development to implement S.B. 313.

#### ***SCHOOL REMEDIATION TRUST FUND***

The Account for Programs for Innovation and the Prevention of Remediation (referred to as the School Remediation Trust Fund) supports improvement plans developed by schools and school districts to improve the achievement of students. This budget currently provides funding for the support of the following five programs: (1) Teacher Incentives; (2) English Learner (EL), including the Zoom Schools program (Clark and Washoe County School Districts) and the EL grant program for rural school districts and charter schools sponsored by the State Public Charter School Authority (SPCSA); (3) Victory Schools; (4) Nevada Ready 21 Technology (NR21); and (5) Social or Other

Licensed Mental Health Worker. The primary funding source for this budget is General Fund appropriations.

### **TEACHER INCENTIVES PROGRAM**

The Teacher Incentives program consists of the following elements:

- New Teacher Incentives – provides incentive pay for newly hired teachers who are employed to teach in certain at-risk schools during their first two years of employment. Schools considered at-risk include Title I schools and one- and two-star schools, the two lowest ratings indicating underperformance of a public school, as determined by the department pursuant to the statewide system of accountability for public schools for the preceding year. New teacher incentives may be provided to increase the base salary of a teacher for two school years in an amount not to exceed \$5,000 per school year. As background, the 2017 Legislature approved \$2.5 million in each year of the 2017-19 biennium for these incentives.
- Teacher Incentives for Title I or Underperforming Schools – provides incentive pay for new or transfer teachers to Title I or underperforming schools. The 2017 Legislature, through the passage and approval of A.B. 434, appropriated a total of \$5.0 million over the 2017-19 biennium for these incentives.

The 2019 Legislature concurred with the Governor's recommendation to continue funding \$5.0 million over the 2019-21 biennium to provide incentives for new and transfer teachers at Title I or underperforming schools. Through A.B.196, the Legislature also approved a General Fund appropriation of \$5.0 million over the 2019-21 biennium to provide incentives for existing teachers at Title I or underperforming schools.

Although the Legislature approved \$5.0 million over the 2019-21 biennium to continue funding for new teacher incentives, A.B. 309 (discussed later in this section) requires the transfer of this funding to a new block grant, which may be used to continue providing new teacher incentives or for other eligible uses.

### **ENGLISH LEARNER PROGRAMS**

First approved by the 2013 Legislature, the Zoom Schools program operated in the Clark and Washoe County School Districts and the EL grant program for rural school districts and SPCSA-sponsored charter schools provides additional academic interventions and support to students identified as English learners. The Zoom Schools program is based on a whole school intervention for high-concentration EL and low-performing schools in the Clark and Washoe County School Districts, whereas the EL grant program allocates per-pupil funding based on the number of pupils identified as EL in each school district or SPCSA-sponsored charter school.

For the 2019-21 biennium, the Legislature approved the Governor's recommendation to provide General Fund appropriations totaling \$49.9 million to continue these programs. Policy guidelines outlining the eligible uses of Zoom School and EL grant funding can be found in S.B. 467, approved during the 2019 Legislative Session.

### **VICTORY SCHOOLS PROGRAM**

As recommended by the Governor, the 2019 Legislature approved the continuation of the Victory Schools grant program to provide additional services to underperforming elementary, middle and high schools identified as one- or two-star schools (pursuant to the statewide system of accountability for public schools) in the highest poverty zip codes of a school district. The Legislature approved \$50.0 million over the 2019-21 biennium (General Fund \$45.6 million) to fund the additional services provided at Victory Schools.

In order to assist Victory Schools that improve their star rating above one-star or two-star status to sustain their successful programs, the Legislature approved a policy change that would allow a Victory School that attains a performance rating of three stars or higher, and that would otherwise not be eligible to receive a Victory Schools grant pursuant to the current program requirements, to retain 50 percent of the Victory Schools grant funding received in the preceding year to sustain successful programs for each year of the 2019-21 biennium.

### **NEVADA READY 21 TECHNOLOGY PROGRAM**

The NR21 program provides grants to schools to provide students access to one-to-one portable devices to connect wirelessly to the Internet and to skilled educators who are provided professional development in order to optimize personalized, student-centered learning. The Legislature approved the Governor's recommendation of General Fund appropriations of \$10.0 million in each year of the 2019-21 biennium for the continuation of the NR21 program. However, with the approval of A.B. 309, (discussed later in this section) the NR21 grant funding is required to be transferred to a new block grant, which may be used to provide continued support of the NR21 program or for other eligible uses outlined in A.B. 309.

### **SOCIAL OR OTHER LICENSED MENTAL HEALTH WORKER PROGRAM**

The Social or Other Licensed Mental Health Worker program provides funding to school districts and charter schools to employ or contract with social workers or other licensed mental health workers in schools with identified needs. The program operates as a block grant to local school districts based on needs identified through a health screening survey tool.

The Legislature concurred with the Governor's recommendation to transfer the Social or Other Licensed Mental Health Worker program from the School Remediation Trust Fund to the new School Safety budget (discussed under the School Safety section). However, the Legislature reduced the total General Fund appropriations of \$22.4 million recommended for transfer by \$220,463 over the 2019-21 biennium in order to fund a new Medicaid and Specialized Instructional Support Personnel position in the Safe and Respectful Learning Environment budget. The Governor originally recommended funding this new position with additional General Fund appropriations.

**NEW BLOCK GRANT**

The 2019 Legislature passed, and the Governor approved, A.B. 309, which among other things, allows that existing funding from seven categorical grants be transferred from several K-12 budgets (S.B. 555, Sections 20, 36 and 38) and distributed as a block grant from the School Remediation Trust Fund budget. The seven categorical grants are identified in the following table.

<b>Categorical Grants to Block Grant</b>	<b>FY 2020</b>	<b>FY 2021</b>
New Teacher Incentives	\$ 2,500,000	\$ 2,500,000
Nevada Ready 21 Technology	\$ 10,000,000	\$ 10,000,000
Great Teaching and Leading Fund	\$ 4,907,254	\$ 4,907,254
Peer Assistance and Review	\$ 1,300,000	\$ 1,300,000
Vocational Student Organizations	\$ 106,998	\$ 106,998
Local Educational Agency Library Books	\$ 449,142	\$ 449,142
Geographic Alliance in Nevada	\$ 44,583	\$ 44,583
<b>Total</b>	<b>\$ 19,307,977</b>	<b>\$ 19,307,977</b>

Eligible uses of the block grant funds include continued support of the original purposes of the seven categorical grants or for the operational support of school districts and charter schools.

***SCHOOL SAFETY***

The Legislature, as recommended by the Governor, approved the creation of a new budget to support various school safety initiatives to enhance the physical safety and emotional well-being of K-12 students. These initiatives were among several recommendations included in the final report of the 2018 Task Force on School Safety, created in March 2018, pursuant to Executive Order by former Governor Sandoval.

Although The Executive Budget originally directed \$53.8 million of the Marijuana 10 Percent Retail Excise Tax revenue over the 2019-21 biennium to this new budget to fund school safety initiatives, the Legislature did not concur and instead funded the school safety initiatives with General Fund appropriations totaling \$53.0 million over the biennium as shown in the following table.

Funding for School Safety Initiatives	Legislatively Approved (millions)								
	Budget	S.B. 528	S.B. 551	FY 2020	Budget	S.B. 528	S.B. 551	FY 2021	Biennium
Social or Other Licensed Mental Health Worker Program	\$ 3.5	\$ 1.4	\$ -	\$ 4.9	\$ 7.0	\$ 1.4	\$ -	\$ 8.4	\$ 13.2
School Resource Officers	\$ 1.5	\$ 2.8	\$ -	\$ 4.3	\$ 3.0	\$ 2.8	\$ -	\$ 5.8	\$ 10.0
School Safety Improvements	\$ 7.5	\$ -	\$ 8.3	\$ 15.8	\$ -	\$ -	\$ 8.4	\$ 8.4	\$ 24.2
Multi-Tiered System of Support Team	\$ 0.2	\$ -	\$ -	\$ 0.2	\$ 0.2	\$ -	\$ -	\$ 0.2	\$ 0.4
Social, Emotional & Academic Development Strategic Plan	\$ -	\$ 2.4	\$ -	\$ 2.4	\$ 2.4	\$ -	\$ -	\$ 2.4	\$ 4.7
Public Broadcasting System Data Casting Plan	\$ 0.3	\$ -	\$ -	\$ 0.3	\$ 0.1	\$ -	\$ -	\$ 0.1	\$ 0.4
<b>New Funding</b>	<b>\$ 13.0</b>	<b>\$ 6.5</b>	<b>\$ 8.3</b>	<b>\$ 27.8</b>	<b>\$ 12.7</b>	<b>\$ 4.1</b>	<b>\$ 8.4</b>	<b>\$ 25.2</b>	<b>\$ 53.0</b>
Transfer of Social or Other Licensed Mental Health Worker Program*	\$ 11.1	\$ -	\$ -	\$ 11.1	\$ 11.1	\$ -	\$ -	\$ 11.1	\$ 22.2
<b>Total All Funding</b>	<b>\$ 24.1</b>	<b>\$ 6.5</b>	<b>\$ 8.3</b>	<b>\$ 38.9</b>	<b>\$ 23.7</b>	<b>\$ 4.1</b>	<b>\$ 8.4</b>	<b>\$ 36.2</b>	<b>\$ 75.1</b>

\*Transfer of the existing program from the School Remediation Trust Fund to the new School Safety budget.

As shown in the table above, the Legislature approved the transfer of the Social or Other Licensed Mental Health Worker program (General Fund appropriations of \$22.2 million over the biennium) from the School Remediation Trust Fund budget to this new budget.

### **STATE SUPPLEMENTAL SCHOOL SUPPORT ACCOUNT**

The State Supplemental School Support Account was created as a result of Initiative Petition 1, which was approved by the 2009 Legislature. Pursuant to NRS 244.33561, in any county with a population of 300,000 or more (Clark and Washoe), the board of county commissioners shall impose a tax of 3 percent on the gross receipts from the rental of transient lodging (Room Tax) in that county. For the period of July 1, 2009, through June 30, 2011, the proceeds of this Room Tax were to be credited to the State General Fund. Pursuant to the legislation approved by the 2009 Legislature, beginning on July 1, 2011, the proceeds of the Room Tax were to be credited to the State Supplemental School Support Account to be distributed to school districts and charter schools to improve the achievement of students and to attract and retain qualified teachers and non-administrative employees as stipulated in NRS 387.191. The 2011, 2013, 2015, and 2017 Legislatures approved the transfer of Room Tax revenues to the DSA as a state funding source for the 2011-13 biennium, the 2013-15 biennium, the 2015-17 biennium, and the 2017-19 biennium, respectively.

The Room Tax revenues, inclusive of interest earnings, are forecasted at \$187.2 million for FY 2020 and \$190.6 million for FY 2021. As previously noted, the 2019 Legislature approved the Governor's recommendation to continue the transfer of Room Tax revenues to the DSA as a state funding source for the 2019-21 biennium.

### **TEACH NEVADA SCHOLARSHIP PROGRAM**

The Teach Nevada Scholarship program was created pursuant to NRS 391A.575 to encourage students to enter the teaching profession and to address the long-term plan for recruiting future teachers in the state. Scholarships may be awarded up to \$3,000 per semester or \$24,000 in the aggregate for students entering certain teaching programs. Students receive 75.0 percent of the value of the scholarship each semester of attendance while the remaining 25.0 percent is available to the student upon successfully

completing a teacher preparation program and teaching in Nevada for five consecutive years following graduation. A student is entitled to request the 25.0 percent portion of the scholarship as long as it is requested within the required timeframe of fulfilling all program and employment requirements.

The Governor recommended General Fund appropriations of \$2.5 million in each year of the 2019-21 biennium for the program. However, to effectively monitor and track the Teach Nevada Scholarship program, the Teacher Incentives Grant program, and the Teachers' Supplies Assistance program, the 2019 Legislature approved one new Management Analyst position in this budget. The Legislature approved funding this position with a reduction in Teach Nevada Scholarship funding of \$163,859 over the 2019-21 biennium, and transferring the position to the department's Educator Effectiveness budget. Based on the Legislature's action, General Fund appropriations of \$2.4 million in each year of the 2019-21 biennium were approved for the Teach Nevada Scholarship program.

#### ***TEACHERS' SCHOOL SUPPLIES ASSISTANCE ACCOUNT***

The Teachers' School Supplies Assistance Account, created pursuant to NRS 387.1253, provides up to \$250 annually to teachers in school districts and charter schools as reimbursement for out-of-pocket expenses for school supplies. An eligible teacher is defined as a licensed employee of a school district who devotes the majority of his or her working time providing direct educational services to pupils.

The 2019 Legislature approved the Governor's recommendation for additional General Fund appropriations of \$2.0 million in each year of the 2019-21 biennium, increasing the annual funding for this program from \$2.5 million to \$4.5 million. The 2019 Legislature also approved S.B. 324, which renamed this budget as the Teachers' School Supplies Assistance Account and authorized additional methods to disburse money to eligible teachers.

#### ***INCENTIVES FOR LICENSED EDUCATIONAL PERSONNEL***

The 2019 Legislature approved the Governor's recommendation of General Fund appropriations of \$1.0 million in each fiscal year to continue funding the estimated outstanding liability for the 1/5 Retirement Credit Purchase program for the 2019-21 biennium. Actual expenditures in FY 2019 (FY 2018 service year) totaled \$418,839, while actual expenditures in FY 2018 (FY 2017 service year) totaled \$506,392. The Legislature also continued a change implemented by the 2009 Legislature to approve funding the cost of the 1/5 Retirement Credit Purchase program in the year following the obligation being incurred.

The 23<sup>rd</sup> Special Session, through the passage of A.B. 1, repealed the statutory language of NRS 391.165, which required the purchase of retirement credits for teachers in at-risk schools, psychologists, and teachers in the fields of mathematics, science, special education and English as a second language. However, A.B. 1 provided an option for those employees participating in the program prior to July 1, 2007, to continue the

purchase of retirement credits until they have received an additional one full year of retirement credit. Because the enabling legislation referred to participation in the program ceasing once the employee receives one full year of retirement service credit, rather than ceasing after a specific timeframe to earn the retirement service credit, the 1/5 Retirement Credit Purchase program will continue to be funded until all eligible participants have earned one full year of retirement service credit.

#### ***INSTRUCTION IN FINANCIAL LITERACY***

The Account for Instruction in Financial Literacy, which was established by the 2017 Legislature through S.B. 249 and later codified in NRS 388.895, provides funding for instruction in financial literacy for pupils in grades 3 through 12 enrolled in public schools. Although The Executive Budget recommended eliminating funding in the Account for Instruction in Financial Literacy, the 2019 Legislature approved General Fund appropriations of \$750,000 in each year of the 2019-21 biennium for the account. This funding is to be used by school districts and charter schools to carry out the provisions of S.B. 314 of the 2019 Legislative Session, including providing financial literacy professional development for teachers.

#### ***CONTINGENCY ACCOUNT FOR SPECIAL EDUCATION SERVICES***

The Contingency Account for Special Education Services budget reimburses school districts and charter schools for extraordinary expenses related to the education of students with disabilities. For the 2019-21 biennium, the Legislature approved the Governor's recommendation that the budget be funded with a carry forward of unexpended funding from the prior year and with General Fund appropriations of \$100 in each fiscal year, for a total of \$2.0 million each year. The Department of Education may provide funding for extraordinary expenses from this budget and request funding from the Interim Finance Contingency Account to replenish the expended program funds to the legislatively approved level of \$2.0 million.

#### ***ADDITIONAL FUNDING FOR K-12 EDUCATION***

The 2019 Legislature passed, and the Governor approved, the following legislative measures, which provide additional funding for K-12 Education:

<u>Bill</u>	<u>Description</u>
A.B. 196	Appropriates \$5.0 million to the Department of Education to provide incentives for teachers who are currently employed at Title I schools or underperforming schools pursuant to the statewide system of accountability. (Effective upon passage and approval)
S.B. 313	Appropriates \$1.4 million over the 2019-21 biennium to the Department of Education for a noncompetitive grant for school districts and charter schools to assist in the establishment of programs of instruction in computer science. Senate Bill 313 also appropriates \$220,000 over the

2019-21 biennium to the department for providing training and reimbursing the cost of training in computer literacy and computer science and \$12,588 over the 2019-21 biennium to the department to monitor computer education on a statewide basis. (General Fund appropriations effective July 1, 2019)

- S.B. 458 Appropriates \$615,000 over the 2019-21 biennium to the Department of Education for allocation to nonprofit organizations to provide programs for the creation and maintenance of school gardens for Title I schools. (Effective July 1, 2019)
- S.B. 528 Appropriates \$2.7 million over the 2019-21 biennium to the Department of Education to provide block grants to school districts and charter schools for contract or employee social workers or other licensed mental health workers in schools with identified needs. Senate Bill 528 further appropriates \$5.5 million over the 2019-21 biennium to provide grants to public schools to employ and equip school resource officers or school police officers in schools with identified needs. Lastly, S.B. 528 appropriates \$4.7 million to support the implementation of a program of social, emotional and academic development throughout the public schools in the state, including, without limitation, the development and implementation of a strategic plan to carry out full implementation of such programs within five years. (General Fund appropriations effective July 1, 2019)
- S.B. 551 Appropriates \$71.9 million over the 2019-21 biennium for block grants to provide supplemental support for the operation of school districts. The bill also appropriates \$16.7 million over the 2019-21 biennium for school safety facility improvements. (General Fund appropriations effective July 1, 2019)

***OTHER MAJOR LEGISLATION AFFECTING K-12 EDUCATION***

<u>Bill</u>	<u>Description</u>
A.B. 64	Revises provisions governing the funding provided to charter schools with the average statewide basic support guarantee for students from school districts with 5,000 or fewer pupils for students that are enrolled full time in online distance education programs. The bill also allows charter schools to continue to receive the school district-specific basic support guarantee from school districts that had more than 5,000 pupils for students that are enrolled full time in online distance education programs. Assembly Bill 64 also allows charter schools to continue to receive the local funds available in the county for which the pupil enrolled full time in online distance education programs resides, regardless of the size of the school district. Finally, requires that if the apportionment to a charter school for pupils who are enrolled full time in a program of distance education is more than the amount to be apportioned to the school district in which a pupil who is enrolled in the charter school resides, the school district shall



pay the difference to the Department of Education for distribution to the charter school.

- A.B. 309 Declares the intent of the Legislature to account for all state and local financial aid to public schools and express the total per-pupil support for public schools, which was provided in Sections 1 and 2 of the 2019 Education Funding Bill (S.B. 555). The bill also requires each school district to reserve a certain amount of money necessary to carry out increases in the salaries of employees negotiated with an employee organization. Assembly Bill 309 further provides for block grants, utilizing funding from seven categorical programs, to support those programs or the operations of school districts and charter schools. Finally, A.B. 309 provides a temporary waiver from the minimum textbook expenditure requirements for the 2019-21 biennium without requiring the school districts, charter schools or university schools for profoundly gifted pupils to submit a request for such a waiver.
- S.B. 80 Requires the Director of the Office for a Safe and Respectful Learning Environment in the Department of Education to establish the Handle with Care Program and provide training to school officials and other persons who will be involved with the program. Senate Bill 80 further requires officers and employees of law enforcement agencies to notify the program with certain information about a child who may attend a public school and is exposed to a traumatic event that may affect his or her ability to succeed at school, requires information about such a child to be forwarded to certain school personnel, and requires trained personnel to take appropriate actions in accordance with their training. Lastly, S.B. 80 also changes the name of the Safe-to-Tell Program to the SafeVoice Program.
- S.B. 89 Requires each school district and charter school to designate a school safety specialist to oversee functions related to school safety. Senate Bill 89 further requires the State Board of Education to develop nonbinding recommendations for the ratio of pupils to specialized instructional support personnel. Such specialized instructional support personnel persons employed by a school include, without limitation: (a) school counselors; (b) school psychologists; (c) school social workers; (d) school nurses; (e) speech-language pathologists; (f) school library media specialists; and (g) any other qualified professionals. Each district's board of trustees is required to develop a 15-year strategic plan to achieve these ratios. Finally, S.B. 89 changes the name of the Safe-to-Tell Program to the SafeVoice Program and makes changes concerning reporting and information disclosure related to the program.
- S.B. 233 Removes the requirement contained in NRS 387.3335 that the assessed valuation of the taxable property within a school district be declining and other capital resources also be diminishing from the existing list of

emergency conditions that the board of trustees of a school district must demonstrate to the Director of the Governor’s Office of Finance in order to receive a grant of money from the Fund to Assist School Districts in Financing Capital Improvements.

S.B. 543 Replaces the current Nevada Plan funding formula and the majority of categorical funding for K-12 education with the Pupil-Centered Funding Plan beginning in the 2021-23 biennium. The new plan includes:

- A State Education Fund that contains all state and local revenue currently provided for K-12 education.
- An Education Stabilization Account to receive certain ending fund balances from school districts and the State Education Fund.
- A requirement that the Legislature, after making a direct appropriation to the State Education Fund, determine the statewide base per-pupil funding amount for each fiscal year of the biennium.
- A statement of legislative intent that the base per-pupil funding amount should increase each year by not less than inflation.
- Weighted student funding for specific categories of students, with a student who belongs to more than one category receiving only the additional weighted funding for the category with the highest multiplier.

The new plan will consider certain factors when determining the adjusted base per-pupil funding for each school district and charter school. The new plan will also make several changes to the methodology utilized by the Governor to develop and propose the state’s budget for education, including a minimum amount of total funding based on the projections of the Economic Forum. To fully develop the new plan, S.B. 543 creates an 11-member Commission on School Funding. Among other duties, the commission will provide guidance, monitor implementation, make recommendations, and review the base per-pupil funding amount and the multipliers for weighted funding. Finally, S.B. 543 appropriates \$6.6 million to the Interim Finance Committee for allocation to the Department of Education to cover the cost of implementing the new plan.

***Average Statewide, Per Pupil Funding Approved by the Legislature***

The following table provides a comparison of the total funding approved by the 2017 Legislature and 2019 Legislature for K-12 Education for the 2017-19 biennium and the 2019-21 biennium, respectively. This funding includes Nevada Plan formula funding, state categorical funding, and federal funding provided through the Department of Education to school districts and charter schools. As the table reflects, average statewide, per-pupil funding approved by the Legislature increased from \$9,349 in FY 2019 to \$10,343 in FY 2020 and further increased to \$10,426 in FY 2021.

**Funding Approved by the 2017 and 2019 Legislatures for K-12 Education from State, Local, and Federal Sources**

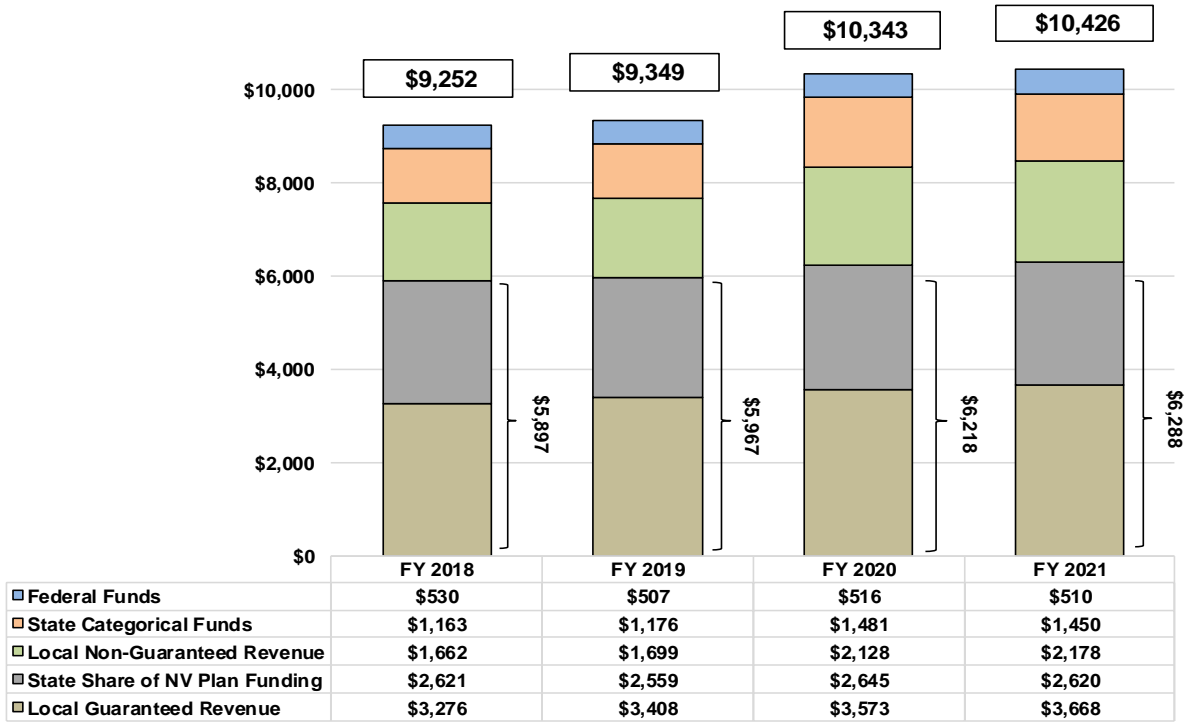
**Total Funding Approved by the Legislature for K-12 Education**

	FY 2018	FY 2019	FY 2020	FY 2021
Local Guaranteed Revenue	\$ 1,560,561,532	\$ 1,643,494,700	\$ 1,737,933,500	\$ 1,799,148,900
State Share of NV Plan Funding	\$ 1,248,497,851	\$ 1,234,361,434	\$ 1,286,743,499	\$ 1,285,436,280
Local Non-Guaranteed Revenue	\$ 791,636,737	\$ 819,554,432	\$ 1,035,221,712	\$ 1,068,621,626
State Categorical Funds	\$ 553,974,494	\$ 567,328,193	\$ 720,489,726	\$ 711,236,927
Federal Funds	\$ 252,239,113	\$ 244,548,316	\$ 251,015,330	\$ 250,342,847
<b>Total</b>	<b>\$ 4,406,909,727</b>	<b>\$ 4,509,287,075</b>	<b>\$ 5,031,403,767</b>	<b>\$ 5,114,786,580</b>
<b>Percent Change:</b>		<b>2.3%</b>	<b>11.6%</b>	<b>1.7%</b>

**Funding Approved by the Legislature for K-12 Education on a Per-Pupil Basis**

	FY 2018	FY 2019	FY 2020	FY 2021
Local Guaranteed Revenue	\$ 3,276	\$ 3,408	\$ 3,573	\$ 3,668
State Share of NV Plan Funding	\$ 2,621	\$ 2,559	\$ 2,645	\$ 2,620
Local Non-Guaranteed Revenue	\$ 1,662	\$ 1,699	\$ 2,128	\$ 2,178
State Categorical Funds	\$ 1,163	\$ 1,176	\$ 1,481	\$ 1,450
Federal Funds	\$ 530	\$ 507	\$ 516	\$ 510
<b>Total Per Pupil Funding</b>	<b>\$ 9,252</b>	<b>\$ 9,349</b>	<b>\$ 10,343</b>	<b>\$ 10,426</b>

**Local, State, and Federal Funding for Nevada School Districts/Charter Schools, as Approved by the Legislature**



*Note: Excludes pre-K funding, adult education funding, and federal grants received directly by school districts/charter schools.*

## **DEPARTMENT OF EDUCATION (ADMINISTRATION)**

The 2019 Legislature approved total funding of \$648.4 million (less interagency transfers and funding for the K-12 pass-through budgets) over the 2019-21 biennium for the Department of Education, a 0.6 percent increase from the \$644.6 million approved for the 2017-19 biennium. Of this amount, the Legislature approved General Fund appropriations totaling \$96.5 million for the upcoming biennium, an increase of 31.2 percent when compared to the legislatively approved amount of \$73.6 million for the 2017-19 biennium. This increase in General Fund appropriations is largely attributed to the Legislature's approval of the state pre-K program, which is discussed later in this section. As previously noted, the K-12 pass-through budgets, which are identified in the Department of Education (K-12) section, are not included in these totals.

### ***EDUCATIONAL TRUST ACCOUNT***

The Educational Trust Account budget is funded by year-end transfers of 60 percent of the unredeemed or uncharged value of expired or abandoned gift certificates from the Abandoned Property Trust Account. These funds may only be expended for educational purposes, as approved by the Legislature or the Interim Finance Committee. For the 2017-19 biennium, the budget provided support for the Teacher of the Year program, the biennial Nevada Family Engagement Summit and the Educators in Residence/Fellowship Positions/Graduate Assistants program.

The 2019 Legislature approved reserve reductions totaling \$210,238 over the 2019-21 biennium to continue the Educators in Residence/Fellowship Positions/Graduate Assistants program in the upcoming biennium. In addition, the Legislature approved the transfer of expenditures for the Nevada Family Engagement Summit to the Parental Involvement and Family Engagement budget. The Educational Trust Account will continue to support these expenditures through a transfer of \$10,000 in the second year of the 2019-21 biennium to the Parental Involvement and Family Engagement budget; however, this transfer aligns the expenditures with the appropriate budget.

### ***OFFICE OF THE SUPERINTENDENT***

The Office of the Superintendent is responsible for the administration of the provisions of law relating to the jurisdiction, duties and functions of the three divisions of the department, which include Business and Support Services, Educator Effectiveness and Family Engagement, and Student Achievement. The 2019 Legislature approved General Fund appropriations totaling \$340,267 over the 2019-21 biennium for one new unclassified Chief Strategy Officer position that would be located in the department's Las Vegas office.

### ***DISTRICT SUPPORT SERVICES***

The District Support Services budget supports positions and operating expenditures for the Department of Education staff assigned to administer and distribute state and

federal funds to the 17 school districts and the SPCSA, including allocations from the DSA, Class-Size Reduction, Full-Day Kindergarten, and Special Education programs.

The 2019 Legislature approved General Fund appropriations of \$409,710 and cost allocation reimbursements of \$80,320 over the 2019-21 biennium to support the Governor's recommendation for one new Grants and Projects Analyst position, one new Auditor position, and one new Management Analyst position.

The 2019 Legislature also approved upgrading one existing part-time Accounting Assistant position to a full-time position, funded with General Fund appropriations of \$48,890 over the 2019-21 biennium.

### ***DEPARTMENT SUPPORT SERVICES***

Department Support Services provides for the department's accounts payable and receivable, payroll and personnel, budgeting and purchasing, and information technology support functions. The 2019 Legislature did not approve the Governor's recommendation for two new Budget Analyst positions and the reclassification of one Management Analyst position to a Budget Analyst position, and instead approved one new Budget Analyst position and the reclassification of one Management Analyst position to a Budget Analyst position. These items were funded with reserve reductions of \$206,865 over the 2019-21 biennium.

The 2019 Legislature also approved the Governor's recommendation for one new IT Technician position for the department's Las Vegas office, funded with reserve reductions totaling \$126,146 over the 2019-21 biennium.

### ***ASSESSMENTS AND ACCOUNTABILITY***

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

The 2019 Legislature approved the Governor's amended recommendation for General Fund appropriations totaling \$251,990 over the 2019-21 biennium for vendor costs associated with modifying the state education report card to include K-12 expenditures by source of funds (federal, state and local) at the state, school district and school level to comply with the federal Every Student Succeeds Act reporting requirements.

The Legislature did not approve the Governor's recommendation to transfer career and technical education program assessments from the department's CTE budget to the Assessments and Accountability budget and to modify the funding source for these assessments from federal Carl D. Perkins grant funds to General Fund appropriations of

\$144,000 in each year of the 2019-21 biennium. However, the Legislature did approve the use of General Fund appropriations of \$144,000 in each year of the 2019-21 biennium in the department's CTE budget to fund these career and technical education program assessments.

### ***EDUCATOR LICENSURE***

The Educator Licensure budget funds the Office of Educator Licensure as well as the Commission on Professional Standards in Education. The Office of Educator Licensure is responsible for determining eligibility for licensure; approving and issuing licenses for administrators, teachers, and other educational personnel; and maintaining a competency testing program for educational personnel. The Commission on Professional Standards in Education, which consists of nine members appointed by the Governor, sets licensure standards for state educational personnel. The Educator Licensure budget is funded by the fees collected for educator licenses, renewals, endorsements, fingerprinting, and testing.

The 2019 Legislature approved reserve reductions of \$195,710 over the 2019-21 biennium to fund one new Program Officer position to manage the daily operations of the Educator Licensure program at the Las Vegas Office. The Legislature also approved reserve reductions of \$175,739 over the 2019-21 biennium to fund one new Compliance Investigator position to process background investigations.

### ***EDUCATOR EFFECTIVENESS***

The Educator Effectiveness budget provides resources to support the certification of administrator and teacher preparation programs, professional development and high-quality learning, development and support of a statewide evaluation system, and the Nevada Educator Performance Framework (NEPF). The 2019 Legislature approved a new Management Analyst for this budget to assist with administration of the Teach Nevada Scholarship program. The Legislature approved funding this position utilizing General Fund appropriations of \$163,859 over the 2019-21 biennium, which were transferred from the Teach Nevada Scholarship Program budget to this budget.

### ***GEAR UP***

The 2019 Legislature approved the Governor's recommendation to eliminate the GEAR UP (Gaining Early Awareness and Readiness for Undergraduate Programs) budget due to the expiration of the federal grant, resulting in the elimination of three positions over the 2019-21 biennium. The GEAR UP program was a federally-funded program established to provide low-achieving students who were economically disadvantaged with an opportunity to improve academic achievement.

### ***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 and programs focused on improving access and quality of early childhood programs throughout the state.

The Governor recommended General Fund appropriations totaling \$44.8 million over the 2019-21 biennium for the state pre-K program, to continue the Nevada Ready Preschool program that was previously funded by an expiring federal grant and state match funds. The Governor's recommendation would fund all existing pre-K seats at a full-day seat cost, regardless of other braided funding that may have been used to fund a portion of pre-K seats in the 2017-19 biennium. Instead of approving the Governor's recommendation, the 2019 Legislature approved maintaining the existing level of funding provided by the state, which reflects the continuation of braided funding for half-day pre-K seats to provide these seats on a full-day basis. This resulted in the 2019 Legislature approving total General Fund appropriations of \$41.3 million over the 2019-21 biennium, inclusive of the Legislature's approval to transfer existing funding of \$6.7 million over the 2019-21 biennium from the Early Childhood Education program in the Other State Education Programs budget to the Office of Early Learning and Development budget to support the state pre-K program.

The 2019 Legislature further approved to continue funding the existing 3,023 seats that had been funded in the 2017-19 biennium rather than funding pre-K seats through a competitive grant process. The 2019 Legislature also approved to reduce the average, statewide per seat cost from \$8,000 to \$7,875 by excluding funding for indirect costs and transportation costs, and utilize the associated funding of \$377,875 annually to fund approximately 48 additional pre-K seats in each year of the 2019-21 biennium. Finally, the Legislature approved the Governor's recommendation to retain five of the six full-time positions that were previously funded by the expiring federal grant.

The 2019 Legislature approved one Administrative Assistant position, funded by an increase in transfers of federal Child Care Development Block Grant funds from the Department of Health and Human Services, Division of Welfare and Supportive Services of \$85,268 (net of \$26,510 in savings from the elimination of one part-time contract position) over the 2019-21 biennium.

Lastly, the 2019 Legislature approved the Governor's recommendation for two contract Quality Rating and Improvement System (QRIS) coaches, funded through increased transfers of federal Child Care Development Block Grant funds from the Division of Welfare and Supportive Services totaling \$251,124 over the 2019-21 biennium. These positions will assist providers with implementing the QRIS system and its standards, which is used to assess child care providers and determine federal subsidy rates.

### ***SAFE AND RESPECTFUL LEARNING***

The Safe and Respectful Learning budget includes funding for the Office of Safe and Respectful Learning Environment and oversight of the department's SafeVoice (formerly Safe-to-Tell) anti-bullying program.

The Governor recommended General Fund appropriations totaling \$881,050 over the 2019-21 biennium for four new Education Programs Professional positions to support the Office of Safe and Respectful Learning Environment. These positions included:

- SafeVoice Coordinator that would ensure implementation of the SafeVoice program.
- School Climate, Equity and System Coordinator that would promote positive school climates by administering school climate surveys and analyzing school data.
- Social, Emotional and Academic Development Coordinator that would implement social, emotional, and academic development (SEAD) learning in the state.
- Medicaid and Specialized Instructional Support Personnel Coordinator that would create and promote partnerships to increase the number of mental health professional positions in schools by assisting school districts with billing Medicaid for services provided by those positions.

The 2019 Legislature approved two of these positions: the new SafeVoice Coordinator position and the School Climate, Equity and System Coordinator position. However, the money committees approved the Social, Emotional, and Academic Development Coordinator position contingent upon approval of funding for the SEAD program in the School Safety budget. Accordingly, when funding for the SEAD program was not approved when the School Safety budget was closed by the money committees, the Social, Emotional, and Academic Development Coordinator was not approved and not reflected in the legislatively approved Safe and Respectful Learning budget. However, it should be noted the SEAD program was subsequently approved by the 2019 Legislature through the passage of S.B. 528, which provided General Fund appropriations of \$2.4 million in each year of the 2019-21 biennium for the program.

The Legislature also approved funding for the new Medicaid and Specialized Instructional Support Personnel position. However, rather than funding this position with General Fund appropriations as recommended by the Governor, the Legislature approved transferring the General Fund appropriations necessary to fund this position from the Social Workers in Schools Program to the Safe and Respectful Learning budget. This aligned with the recommendation of the Governor’s Task Force on School Safety, which met to discuss and make recommendations regarding school safety over the 2017-19 biennium. In addition, the 2019 Legislature placed the funding associated with the Medicaid and Specialized Instructional Support Personnel position in the Safe and Respectful Learning budget’s reserve category. The department may approach the Interim Finance Committee once the necessary Medicaid state plan amendment is approved, provide an update and overview of the department’s planned Medicaid billing program, and request the establishment of the position utilizing the reserved funding.

### ***STUDENT AND SCHOOL SUPPORT***

The Student and School Support budget provides for the distribution and administration of federal Title I assistance to Nevada schools for economically and educationally disadvantaged students.

The Governor recommended external evaluation contract expenditures in various department budgets totaling \$210,000 in each year of the 2019-21 biennium for the following seven programs: 1) Zoom School; 2) Victory School; 3) Social Worker Grants



to Schools; 4) Read by Grade Three; 5) Nevada Ready 21 Technology; 6) Underperforming Schools Turnaround; and 7) Great Teaching and Leading Fund. Rather than approving the Governor's recommendation as provided in The Executive Budget, the 2019 Legislature approved the addition of an eighth external evaluation for the New Nevada Education Funding Plan (S.B. 178 of the 2017 Legislative Session), total external evaluation contract expenditures of \$240,000 in FY 2021 only, and placing all external evaluation funding in the Student and School Support budget.

Lastly, the 2019 Legislature did not approve the Governor's recommendation to eliminate the federal School Improvement Grant program since it was determined this funding would be available in the 2019-21 biennium. This resulted in an increase in federal funds totaling \$6.2 million and the continuation of one full-time position in the 2019-21 biennium.

### ***CAREER AND TECHNICAL EDUCATION***

The CTE budget, funded primarily by a federal grant authorized by the Carl D. Perkins Career and Technical Education Improvement Act of 2006, supports occupational education programs. The 2019 Legislature approved increases in General Fund appropriations in the CTE budget, thereby increasing the maintenance of effort (MOE) in each year of the 2019-21 biennium. However, rather than increasing the MOE from \$688,233 to \$742,042 in FY 2020 and \$751,091 in FY 2021, as recommended by the Governor, the Legislature recommended to smooth the increase by providing total General Fund appropriations of \$746,567 in each year of the 2019-21 biennium.

### **ACCOUNT FOR ALTERNATIVE SCHOOLS**

The Account for Alternative Schools budget was established during the 2015-17 biennium after the department received a three-year federal Charter School Program (CSP) grant totaling \$16.5 million, which expired on September 30, 2018. Due to the expiration of the federal CSP grant, the 2019 Legislature approved the Governor's recommendation to eliminate the CSP program, resulting in the elimination of one position. The purpose of the CSP grant was to expand the number of high-quality charter schools throughout Nevada by providing financial assistance for charter school planning, program design and initial implementation.

This budget also supports the Licensure and Regulation of Private Schools Function funded with General Fund appropriations, and License and Fee revenues.

### ***ACHIEVEMENT SCHOOL DISTRICT***

Assembly Bill 448 of the 2015 Legislative Session, later codified in Chapter 388B of the NRS, established the Achievement School District (ASD) within the department and provided the timeline and criteria for the annual conversion of up to six persistently underperforming public schools to achievement charter schools. The ASD was required to consider student performance data and parental and community input, in consultation with the local school board, in selecting the schools proposed for conversion.

The 2019 Legislature did not approve the Governor's recommendation for Charter School Sponsorship Fees of \$276,860 over the 2019-21 biennium to fund the continuation of the ASD and instead approved S.B. 321 and A.B. 78, which eliminated the ASD. Based on this legislation, the unclassified ASD Director for Research and Evaluation Services position was eliminated and the schools previously sponsored by the ASD were transferred to the SPCSA.

## **STATE PUBLIC CHARTER SCHOOL AUTHORITY**

The State Public Charter School Authority (SPCSA) is responsible for providing oversight and technical assistance to state-sponsored charter schools as well as fostering a climate in which all charter schools can succeed. As of school year 2018-19, the SPCSA sponsored 29 charter schools throughout the state. The SPCSA has historically been funded by a 1.5 percent administrative fee on each sponsored school's per-pupil funding from the DSA; however, NRS 386.570 authorizes the SPCSA to collect up to a 2.0 percent administrative fee. Additionally, the SPCSA, as a local education agency, receives federal funding authorized by the Elementary and Secondary Education Act (ESEA) and the Individuals with Disabilities Education Act (IDEA).

The 2019 Legislature approved the Governor's recommendation for one new Education Programs Professional position, one Administrative Assistant position, and the conversion of one contract position to a full-time Administrative Assistant position, funded with reserve reductions totaling \$400,847 over the 2019-21 biennium. The 2019 Legislature did not approve the Governor's recommendation for one new Education and Information Officer position.

The 2019 Legislature also approved a reduction in SPCSA Charter School Sponsorship Fee revenues, resulting from the SPCSA's plan to reduce its administrative fee from 1.5 percent to 1.25 percent, thereby reducing revenues by \$1.7 million over the 2019-21 biennium.

Pursuant to NRS 388A.435, the State Public Charter School Loan program provides loans at or below market rate to charter schools for the costs incurred in preparing a charter school to commence its first year of operation, to improve a charter school that has been in operation, and to fund the recruitment of teachers and enrollment of pupils to new charter school facilities. The 2019 Legislature did not approve the Governor's recommendation to provide the SPCSA with authority to issue loans of up to \$200,000 in each year of the 2019-21 biennium through this program. Instead, the Legislature approved placing this funding in reserve, which requires the SPCSA to request approval from the Interim Finance Committee before utilizing the funding.

## **NEVADA SYSTEM OF HIGHER EDUCATION**

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

Henderson (NSC); College of Southern Nevada (CSN); Great Basin College (GBC); Truckee Meadows Community College (TMCC); Western Nevada College (WNC); UNR School of Medicine; UNLV Law School; UNLV Dental School; UNLV School of Medicine; the Desert Research Institute (DRI); and related entities.

<b>Funding Source</b>	<b>2019-21 Governor Recommended (Millions)</b>	<b>2019-21 Legislature Approved (Millions)</b>	<b>2019-21 Dollar Change (Millions)</b>	<b>2019-21 Percentage Change</b>
State General Fund <sup>1</sup>	\$ 1,413.6	\$1,379.6	(\$34.0)	-2.4%
Student Fees/Tuition Revenue	\$ 724.0	\$726.1	\$2.1	0.3%
Federal/Other Funds	\$ 10.5	\$10.5	\$0.0	0.0%
<b>TOTAL</b>	<b>\$2,148.1</b>	<b>\$2,116.2</b>	<b>(\$31.9)</b>	<b>-1.5%</b>

<sup>1</sup> The Governor Recommended amount for the 2019-21 biennium is inclusive of the amendment to increase DRI's appropriation as discussed under the DRI section of this report. The State General Fund amount reflected in the 2019-21 Legislature Approved amount does not include the \$25.5 million appropriated to the Board of Examiners over the 2019-21 biennium for allocation to NSHE for the purpose of funding a 3.0 percent cost-of-living pay increase effective July 1, 2019. (Section 7 of A.B. 542)

In closing the budgets for NSHE, the 2019 Legislature approved revenues from all sources totaling \$2.116 billion over the 2019-21 biennium. Of the total revenues, \$1.380 billion, or 65.2 percent, are General Fund appropriations, while \$726.1 million in budgeted student registration fees, miscellaneous student fees, and non-resident tuition charges comprise 34.3 percent of the total revenues. When compared to the \$1.224 billion in General Fund operating appropriations approved by the 2017 Legislature for the 2017-19 biennium, General Fund appropriations increased by \$155.3 million, or 12.7 percent.

For the 2019-21 biennium, the \$1.380 billion in General Fund appropriations represents 15.5 percent of the \$8.876 billion in total General Fund operating appropriations approved by the 2019 Legislature for all state budgets. The following table shows the distribution of General Fund appropriations by the NSHE state-supported operating budget as approved by the 2019 Legislature.

**2019-21 Biennium General Fund Appropriations Approved for the  
Nevada System of Higher Education by the 2019 Legislature  
(Inclusive of Performance Funding)**

<b>NSHE State-Supported Operating Budgets</b>	<b>FY 2019 General Fund Leg. App. <sup>1</sup></b>	<b>FY 2020 General Fund Leg. App.</b>	<b>% Change Over FY 2019</b>	<b>FY 2021 General Fund Leg. App.</b>	<b>% Change Over FY 2019</b>
UNLV	\$ 163,095,774	\$ 181,018,756	11.0%	\$ 181,632,636	11.4%
UNR	\$ 116,604,617	\$ 130,357,424	11.8%	\$ 131,048,475	12.4%
CSN <sup>2</sup>	\$ 97,562,083	\$ 107,667,716	10.4%	\$ 109,024,754	11.7%
GBC <sup>2</sup>	\$ 14,147,792	\$ 13,730,752	-2.9%	\$ 13,974,209	-1.2%
TMCC <sup>2</sup>	\$ 34,905,790	\$ 37,619,997	7.8%	\$ 38,294,670	9.7%
WNC <sup>2</sup>	\$ 14,014,906	\$ 15,165,829	8.2%	\$ 14,914,956	6.4%
NSC <sup>2</sup>	\$ 16,002,707	\$ 21,446,937	34.0%	\$ 21,718,947	35.7%
<b>Formula Budgets SUBTOTAL</b>	<b>\$ 456,333,669</b>	<b>\$ 507,007,411</b>	<b>11.1%</b>	<b>\$ 510,608,647</b>	<b>11.9%</b>
UNR School of Medicine	\$ 36,008,436	\$ 37,561,465	4.3%	\$ 37,632,115	4.5%
UNLV School of Medicine	\$ 30,194,988	\$ 35,519,101	17.6%	\$ 41,464,109	37.3%
UNLV Law School	\$ 9,791,110	\$ 10,430,525	6.5%	\$ 10,456,418	6.8%
UNLV Dental School	\$ 9,104,290	\$ 9,735,157	6.9%	\$ 9,806,394	7.7%
DRI <sup>1,2</sup>	\$ 7,226,777	\$ 8,124,693	12.4%	\$ 8,666,365	19.9%
<b>Professional School SUBTOTAL</b>	<b>\$ 92,325,601</b>	<b>\$ 101,370,941</b>	<b>9.8%</b>	<b>\$ 108,025,401</b>	<b>17.0%</b>
Education for Dependent Children <sup>3</sup>	\$ 649	\$ -	-100.0%	\$ 14,365	2113.4%
Special Projects	\$ 2,007,196	\$ 2,278,035	13.5%	\$ 2,280,047	13.6%
UNR Intercollegiate Athletics	\$ 5,399,397	\$ 5,475,113	1.4%	\$ 5,481,111	1.5%
UNR Statewide Programs	\$ 8,191,741	\$ 8,749,206	6.8%	\$ 8,461,957	3.3%
System Administration	\$ 4,699,648	\$ 4,932,899	5.0%	\$ 4,941,631	5.1%
UNLV Intercollegiate Athletics	\$ 7,800,604	\$ 7,896,825	1.2%	\$ 7,902,866	1.3%
Agricultural Experiment Station	\$ 5,327,446	\$ 5,573,516	4.6%	\$ 5,584,863	4.8%
Cooperative Extension Service	\$ 3,610,595	\$ 3,867,743	7.1%	\$ 3,882,367	7.5%
System Computing Center	\$ 18,144,662	\$ 18,758,967	3.4%	\$ 18,790,097	3.6%
State-Funded Perkins Loan <sup>4</sup>	\$ 35,793	\$ -	-100.0%	\$ -	-100.0%
University Press	\$ 428,755	\$ 454,091	5.9%	\$ 455,601	6.3%
UNLV Statewide Programs	\$ 3,717,851	\$ 3,814,504	2.6%	\$ 3,818,417	2.7%
Business Center North	\$ 2,047,710	\$ 2,147,055	4.9%	\$ 2,154,095	5.2%
Business Center South	\$ 1,875,147	\$ 1,951,542	4.1%	\$ 1,957,810	4.4%
UNR Engineering Building Debt Service <sup>5</sup>	\$ -	\$ 3,288,350	n/a	\$ 3,314,250	n/a
Silver State Opportunity Grant Pgm	\$ 5,000,000	\$ 5,000,000	0.0%	\$ 5,000,000	0.0%
Prison Education Program	\$ -	\$ 361,251	n/a	\$ 396,126	n/a
Health Laboratory and Research	\$ 1,698,181	\$ 1,780,159	4.8%	\$ 1,785,810	5.2%
<b>Non-Formula Budgets SUBTOTAL</b>	<b>\$ 69,985,375</b>	<b>\$ 76,329,256</b>	<b>9.1%</b>	<b>\$ 76,221,413</b>	<b>8.9%</b>
<b>NSHE TOTAL</b>	<b>\$ 618,644,645</b>	<b>\$ 684,707,608</b>	<b>10.7%</b>	<b>\$ 694,855,461</b>	<b>12.3%</b>

<sup>1</sup> The FY 2019 Leg. App. General Fund amount for the instructional, formula budgets includes adjustments approved by the IFC at its December 7, 2017, meeting to correct the distribution of General Funds among the formula budgets.

<sup>2</sup> Amounts are inclusive of General Fund appropriations approved for the capacity building enhancement as discussed under that section of this report.

<sup>3</sup> Unspent funding in the Education for Dependent Children budget is authorized to balance forward pursuant to NRS 396.545. Based on projected ending balances in FY 2019, the legislatively approved budget does not include General Fund appropriations in FY 2020.

<sup>4</sup> The federal Perkins Loan program was discontinued by the federal government on September 30, 2017, and final disbursements were permitted through June 30, 2018.

<sup>5</sup> Represents a new non-formula account for the purpose of paying debt service on general obligation bonds issued for CIP Project 17-C06, Construct New Engineering Building, University of Nevada, Reno.

## ***NSHE FUNDING FORMULA AND PERFORMANCE FUNDING FOR INSTRUCTIONAL BUDGETS***

The following summarizes the major components of the NSHE funding formula for the seven instructional budgets, as approved by the 2019 Legislature:

1. Weighted Student Credit Hour (WSCH): General Fund appropriations approved by the Legislature for the 2019-21 biennium instructional budgets for UNLV, UNR, CSN, GBC, TMCC, WNC, and NSC are primarily based upon the distribution of completed WSCHs by Nevada resident students. The WSCHs for non-resident students are excluded. The value of each WSCH is uniform across all institutions and is calculated by dividing the available General Fund appropriations in each fiscal year, after any “pre-formula allocations” are distributed, by the total number of FY 2018 WSCHs. The WSCH value is an output as the result of this calculation. It is not a predetermined amount, and is not used to determine General Fund appropriation levels in the budget.

For FY 2020 and FY 2021, the calculated General Fund value of a WSCH is \$164.04 and \$164.61, respectively, compared to the legislatively approved WSCH calculated General Fund value of \$153.18 for FY 2019. After calculating the value of the WSCH, the legislatively approved budget reallocates available General Fund appropriations through the formula. Available General Fund appropriations are determined through the traditional base, maintenance, and enhancement methodology, less any pre-formula allocations (i.e., small institution and research operations and maintenance funding). The legislatively approved budget for the 2019-21 biennium utilizes the same credit hour weighting values (taxonomy) for FY 2018 WSCHs as approved by the 2017 Legislature.

2. WSCH Caseload Adjustment: Consistent with the policy continued by the 2017 Legislature, the 2019 Legislature approved General Fund appropriations of \$20.9 million in each year of the 2019-21 biennium based on a 4.8 percent systemwide increase in FY 2018 WSCHs compared to FY 2016 WSCHs adjusted for the increase in Career and Technical Education (CTE) weights to ensure the caseload growth adjustment was a consistent comparison of WSCHs earned. The 2017 Legislature approved an increase to the weighting of CTE credit hours at the community colleges, effective with the 2017-18 academic year. As such, the FY 2018 WSCHs recommended to distribute General Funds through the formula are inclusive of the increased weights for CTE credit hours.

The 2019 Legislature did not approve the Governor’s recommendation to utilize the FY 2018 calculated amount of \$156.01 in calculating the caseload adjustment, but rather utilized the WSCH value of the odd year of the current biennium (i.e., FY 2019 WSCH’s value of \$153.18) to remain consistent with policy decisions of previous legislatures in approving the caseload adjustment for the instructional formula budgets. The action resulted in a General Fund reduction of \$386,855 in each fiscal year of the 2019-21 biennium. The overall caseload adjustment amounts are included in the total available funding used to calculate the approved value of the WSCH for FY 2020 and FY 2021, and then included and distributed to all institutions through the formula. The following table displays the calculated caseload adjustment.

2019-21 Biennium Legislatively Approved Weighted Student Credit Hour Caseload Adjustment by Institution						
	FY 2016 WSCH (Adjusted)	FY 2018 WSCH	WSCH Difference	FY 2019 WSCH Calculated Value (Leg. App.)	FY 2020 Caseload Adjustment (Leg. App.)	FY 2021 Caseload Adjustment (Leg. App.)
UNLV	1,009,083	1,078,174	69,091	\$ 153.18	\$ 10,583,359	\$ 10,583,359
UNR	721,836	763,270	41,434	\$ 153.18	\$ 6,346,860	\$ 6,346,860
CSN <sup>1</sup>	618,582	627,075	8,493	\$ 153.18	\$ 1,300,958	\$ 1,300,958
GBC <sup>1</sup>	83,883	76,324	(7,559)	\$ 153.18	\$ (1,157,888)	\$ (1,157,888)
TMCC <sup>1</sup>	220,784	218,966	(1,818)	\$ 153.18	\$ (278,481)	\$ (278,481)
WNC <sup>1</sup>	83,842	86,284	2,442	\$ 153.18	\$ 374,066	\$ 374,066
NSC	101,857	126,472	24,615	\$ 153.18	\$ 3,770,526	\$ 3,770,526
<b>Total</b>	<b>2,839,867</b>	<b>2,976,565</b>	<b>136,698</b>	<b>\$ 153.18</b>	<b>\$ 20,939,400</b>	<b>\$ 20,939,400</b>

Note: M-203 decision unit reflects the caseload adjustment resulting from the increase in WSCH for each institution in FY 2018 compared to FY 2016.

<sup>1</sup> The FY 2016 WSCH displayed for the community colleges in this table have been adjusted to apply and include the increased weighting in CTE credit hours as approved by the 2017 Legislature. This adjustment allows for a consistent comparison between FY 2018 and FY 2016 WSCHs.

While a dollar amount is calculated from the change in WSCH for each institution, the total amount from all seven institutions is included in the pool of available General Fund appropriations for distribution through the funding formula based on each institution's proportionate share of total WSCHs. For example, while GBC's decrease in WSCHs generated a negative caseload adjustment of \$1.2 million (as shown in the previous table), after the \$20.9 million caseload adjustment is distributed through the formula, GBC receives \$1.7 million, as demonstrated in the following table, which displays the overall effect of distributing the legislatively approved caseload adjustment funding through the "pool":

2019-21 Biennium Legislatively Approved Weighted Student Credit Hour Caseload Formula Distribution					
Annual Caseload Adjustment (Gov. Rec.)		FY 2018 WSCH	Percentage of FY 2018 WSCH	FY 2020/2021 Caseload Formula Distribution	Difference b/t Amounts Generated (M-203) vs Distribution
<b>\$ 20,939,400</b>	UNLV	1,078,174	36.2%	\$ 7,584,688	\$ (2,998,671)
	UNR	763,270	25.6%	\$ 5,369,416	\$ (977,444)
	CSN	627,075	21.1%	\$ 4,411,318	\$ 3,110,360
	GBC	76,324	2.6%	\$ 536,920	\$ 1,694,808
	TMCC	218,966	7.4%	\$ 1,540,372	\$ 1,818,853
	WNC	86,284	2.9%	\$ 606,987	\$ 232,921
	NSC	126,472	4.2%	\$ 889,699	\$ (2,880,826)
	<b>Total</b>	<b>2,976,565</b>	<b>100.0%</b>	<b>\$ 20,939,400</b>	

Note: While Decision Unit M-204 facilitates the effect of the formula distribution in its totality, this table demonstrates how recommended caseload funds (only) would be distributed through the formula as the increased funding for each institution is not otherwise displayed in a separate and distinct decision unit.

For the institutions that reflect a negative difference in the previous table, the difference is the result of the institutions generating a larger portion, or percentage, of the overall \$20.9 million in caseload funding than their percentage of the total FY 2018

WSCHs, which are used to distribute funds. For example, the increase in UNLV's WSCHs resulted in \$10.6 million in the caseload calculation, or 50.5 percent of the overall \$20.9 million. However, UNLV's percentage of overall FY 2018 WSCHs used to distribute the formula funding represents 36.2 percent of total WSCHs, and as a result, the university receives \$7.6 million of the total \$20.9 million of caseload funding. The opposite would be true for the institutions that reflect a positive difference in the table.

3. **Small Institution Funding:** As recommended by the Governor, the Legislature approved GBC and WNC to cumulatively receive General Fund appropriations totaling \$1.1 million in each fiscal year of the 2019-21 biennium for small institution funding. This funding is allocated prior to the calculation of the WSCH value as a pre-formula allocation in recognition that all institutions have certain fixed administrative costs regardless of size. However, at the larger institutions, sufficient fee revenues are collected to not require additional General Fund support. The level of approved funding for GBC and WNC is determined by the actual number of WSCHs greater than 50,000, but less than 100,000, with a maximum amount for each institution of \$1.5 million per year. As the institutions' WSCHs grow closer to 100,000, the level of small institution funding decreases. For the purposes of calculating the small institution funding, each WSCH is valued at \$30.00 based on the policy decision to cap the amount of funding at \$1.5 million. As shown in the previous table, GBC and WNC had 76,324 and 86,284 WSCHs in FY 2018, respectively. Funding for each year of the 2019-21 biennium is based upon 23,676 WSCHs for GBC and 13,716 WSCHs for WNC. The small institution funding approved for the 2019-21 biennium is as follows:

<b>2019-21 Biennium Legislatively Approved Small Institution Funding Allocations Requested for GBC and WNC</b>					
	<b>FY 2019 Leg. App.</b>	<b>FY 2020 Leg. App.</b>	<b>FY 2021 Leg. App.</b>	<b>Annual % Change Compared to FY 2019</b>	<b>2019-21 Biennium Total Leg. App.</b>
GBC	\$ 920,370	\$ 710,280	\$ 710,280	-22.83%	\$ 1,420,560
WNC	\$ 734,520	\$ 411,480	\$ 411,480	-43.98%	\$ 822,960
<b>Total</b>	<b>\$ 1,654,890</b>	<b>\$ 1,121,760</b>	<b>\$ 1,121,760</b>	<b>-32.22%</b>	<b>\$ 2,243,520</b>

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 approved.

4. **Research Space Operations and Maintenance Funding:** The 2019 Legislature approved General Fund appropriations of \$18.9 million in research space (i.e., non-instructional space) operations and maintenance (O&M) funding for UNLV (\$8.3 million) and UNR (\$10.6 million) over the 2019-21 biennium, as reflected in the following table.

2019-21 Biennium Legislatively Approved University Research Space Operation and Maintenance (O&M) Funding						
	FY 2019 Research O&M (Leg. App.)	FY 2020 Research O&M	FY 2020 % Change Compared to FY 2019	FY 2021 Research O&M	FY 2021 % Change Compared to FY 2019	2019-21 Biennium Research O&M
UNLV	\$ 5,621,935	\$ 4,151,084	-26.2%	\$ 4,151,084	-26.2%	\$ 8,302,168
UNR	\$ 3,831,987	\$ 5,147,775	34.3%	\$ 5,404,243	41.0%	\$ 10,552,018
<b>Total</b>	<b>\$ 9,453,922</b>	<b>\$ 9,298,859</b>	<b>-1.6%</b>	<b>\$ 9,555,327</b>	<b>1.1%</b>	<b>\$ 18,854,186</b>

Note: M-200 decision unit reflects net change (e.g. changes in physical space, changes in per square foot rate) in funding as base funding includes General Fund appropriations for Research O&M. This table reflects the total amount approved.

While the overall approved funding level represents a biennium decrease of 0.3 percent, or \$53,658, compared to the \$18.9 million approved by the 2017 Legislature for the 2017-19 biennium, each university experienced changes in funding of over 25 percent for the 2019-21 biennium compared to the 2017-19 biennium, with UNLV's funding decreasing by 26.2 percent and UNR's funding increasing by 37.7 percent. This funding is distributed prior to the calculation of the WSCH value as a pre-formula allocation. The funding is based on the square footage and operation costs of building space dedicated for research activities for the 2019-21 biennium.

In part, the increase in the funding that was approved by the 2019 Legislature for UNR was anticipated due to an error that was identified in the calculation used for the approved funding in the 2017-19 biennium. The UNR had omitted costs for maintained acreage, and had testified as such during the 2017 Legislative Session; however, the money committees did not approve UNR's request to correct the error in the calculation for the 2017-19 biennium, with the understanding that the 2019-21 biennium budget recommendation would be reflective of the correction. For the 2019-21 biennium, the 2019 Legislature approved the Governor's recommended funding for UNR's research O&M funding based on a rate of \$10.43 per square foot (sf) compared to the rate of \$7.95 per sf approved in the 2017-19 biennium. The recommended per sf rate change (and correction) at UNR is the main driver of the approved increase in the university's research O&M funding over the 2019-21 biennium. The UNR identified research space is projected to increase from 482,011 sf identified in the 2017-19 biennium to 493,486 sf in FY 2020 and 518,072 sf in FY 2021.

For the 2019-21 biennium, UNLV identified research space of 378,263 sf, including 56,584 sf of additional research space compared to the 2017-19 biennium. For the 2019-21 biennium, the 2019 Legislature approved the Governor's recommended funding for UNLV's research O&M funding based on a rate of \$10.97 per sf compared to the rate of \$12.11 per sf approved in the 2017-19 biennium. The Governor's recommended base budget for UNLV continued to include \$1.7 million in non-square-foot-based funding that was initially approved by the 2013 Legislature, and has continued to be approved for the purpose of "growing research" at the university. Given that the main factor in calculating research O&M funding is tied to



dedicated research square footage at the universities, the money committees approved to remove the \$1.7 million in non-square-foot-based funding that was recommended by the Governor for continuation in the base budget in each fiscal year of the 2019-21 biennium for UNLV. The removal of this funding is the primary driver for the decrease in UNLV’s legislatively approved research O&M funding from \$5.6 million in FY 2019 to \$4.2 million in each fiscal year of the 2019-21 biennium.

5. Performance Funding Pool Set-Aside: Consistent with the existing policy, and as recommended by the Governor, the 2019 Legislature approved a 20.0 percent set-aside of General Fund appropriations for the performance funding pool in FY 2020 (\$99.7 million) and FY 2021 (\$100.1 million). In order to allow for sufficient advance planning of operational costs and budgeting, the performance funding earned for a fiscal year is based on actual performance from two years preceding the fiscal year in which funds are appropriated. For example, the approved FY 2020 performance funding was based on actual FY 2018 performance. This allows for the performance funding to be made available for, and transferred to, the institutions at the beginning of the fiscal year in which they will be expended. The majority of the performance metrics are based on the number of students graduating/earning certificates.

The following reflects the amount of General Fund appropriations in FY 2020 and FY 2021 that were approved as performance funding for the upcoming biennium.

FY 2020 General Fund Appropriation Performance Funding Set-Aside			FY 2021 General Fund Appropriation Performance Funding Set-Aside		
Institution	FY 2020 Total Budgeted General Fund Leg. App.	FY 2020 20% Performance Funding Set-Aside	Institution	FY 2021 Total Budgeted General Fund Leg. App.	FY 2021 20% Performance Funding Set-Aside
UNLV	\$ 181,018,756	\$ 36,203,751	UNLV	\$ 181,632,637	\$ 36,326,527
UNR	\$ 130,357,424	\$ 26,071,485	UNR	\$ 131,048,476	\$ 26,209,695
CSN <sup>1</sup>	\$ 102,867,715	\$ 20,573,543	CSN <sup>1</sup>	\$ 103,224,752	\$ 20,644,950
GBC <sup>1</sup>	\$ 13,230,753	\$ 2,646,151	GBC <sup>1</sup>	\$ 13,274,209	\$ 2,654,842
TMCC <sup>1</sup>	\$ 35,919,997	\$ 7,183,999	TMCC <sup>1</sup>	\$ 36,044,670	\$ 7,208,934
WNC <sup>1</sup>	\$ 14,565,828	\$ 2,913,166	WNC <sup>1</sup>	\$ 14,614,956	\$ 2,922,991
NSC <sup>1</sup>	\$ 20,746,937	\$ 4,149,387	NSC <sup>1</sup>	\$ 20,818,947	\$ 4,163,789
<b>TOTAL</b>	<b>\$ 498,707,410</b>	<b>\$ 99,741,482</b>	<b>TOTAL</b>	<b>\$ 500,658,647</b>	<b>\$ 100,131,729</b>

<sup>1</sup> The General Fund appropriations approved via the capacity building enhancement were placed in an individual budget, separate from the instructional formula budgets. As such, the amounts approved in that enhancement are not included in the total budgeted General Fund columns here, and were not considered in calculating the 20 percent performance funding set-aside.

The institutions’ performance is based on a year-over-year comparison, and as such, each institution is “competing” against its own prior year performance rather than against each other. Based on information reported by NSHE, all institutions achieved their targets for FY 2018, which determined the performance funding in FY 2020.

The money committees approved including the FY 2020 performance funding in each institution’s General Fund operating budget, and thus eliminated the need for the

institutions to submit work programs for IFC consideration to facilitate a known transfer of performance funding for FY 2020. The FY 2021 funding was approved and appropriated to the Performance Funding budget. Based on the institution's actual performance in FY 2019, funds will then be transferred from the Performance Funding Pool budget to the applicable institution's instructional budget with approval of the IFC. The following table reflects each institutions' actual performance achieved as a percentage of the performance metric targets, along with each institution's four-year performance average since implementation of the performance funding pool.

Summary of Actual Performance Results for NSHE Instructional Institutions FY 2013 - FY 2018							
Institution	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	Six-Year Average
UNLV	101.3%	97.8%	102.2%	100.9%	102.2%	104.1%	101.4%
UNR	106.5%	107.0%	112.6%	120.9%	123.0%	130.0%	116.7%
CSN	108.9%	112.2%	109.7%	111.4%	112.3%	112.8%	111.2%
GBC	97.6%	107.7%	122.7%	130.9%	126.0%	127.9%	118.8%
TMCC	99.2%	107.0%	117.5%	122.4%	118.7%	119.6%	114.1%
WNC	108.5%	107.6%	110.2%	109.2%	106.1%	107.4%	108.2%
NSC	101.5%	116.9%	122.2%	129.2%	130.7%	177.2%	129.6%

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

6. Removal of One-Time Expenditures in Base: The 2017 Legislature approved new General Fund appropriations of \$9.2 million in FY 2018 and \$12.2 million in FY 2019 based on an increase in the WSCH weighting for CTE courses to reflect that these courses have a lower student-to-faculty ratio, large lab and training space maintenance, and high equipment replacement costs, resulting in overall higher per-student costs. Funding for this purpose was recommended by the Governor, and approved by the 2019 Legislature to be continued in the base budget for the 2019-21 biennium. The increased weights would account for program costs into the future as a result of being accounted for in the formula (i.e. caseload calculations and formula fund distributions).

One-time expenditures are typically removed from state agency budgets as part of the adjusted base review process pursuant to the Executive Branch budget instructions. However, consideration to remove any one-time costs from the community college budgets directly relating to the CTE enhancement was not considered during the adjusted base review process. Since the CTE enhancement funding approved by the 2017 Legislature was included in the base budget for the 2019-21 biennium, the funding was distributed through the funding formula based on each institution's proportionate share of WSCHs as part of The Executive Budget. In closing the instructional formula budgets, the money committees approved to remove the one-time expenditures from the base budget for CSN, TMCC and GBC. Accordingly, the decision to remove the one-time funding of \$3.1 million from the base budget in each fiscal year of the 2019-21 biennium resulted in the following impact across all seven instructional formula budgets:

<b>Instructional Formula Budget Impacts from Base Budget Reduction to Remove One-Time Expenditures</b>				
<b>Base Budget Removal</b>		<b>FY 2018 WSCH</b>	<b>Percentage of FY 2018 WSCH</b>	<b>FY 2020/2021 Formula Impact</b>
<b>\$ (3,086,691)</b>	UNLV	1,078,174	36.22%	\$ (1,118,064)
	UNR	763,270	25.64%	\$ (791,509)
	CSN	627,075	21.07%	\$ (650,275)
	GBC	76,324	2.56%	\$ (79,148)
	TMCC	218,966	7.36%	\$ (227,067)
	WNC	86,284	2.90%	\$ (89,476)
	NSC	126,472	4.25%	\$ (131,151)
	<b>Total</b>	<b>2,976,565</b>	<b>100.0%</b>	<b>\$ (3,086,691)</b>

***BUDGETING OF STUDENT-DERIVED REVENUES***

The budgeting of student-derived revenues is based upon policy decisions adopted by prior Legislatures rather than being a function of the funding formula or a statutory requirement. In addition, whether student-derived revenues are counted first and/or considered an offset to General Fund appropriations is not dictated by the funding formula. The 2019 Legislature approved, as recommended by the Governor, to continue the existing policy initially adopted by the 2013 Legislature that, for purposes of determining the level of General Fund appropriations to be budgeted in NSHE’s state-supported operating budgets, projected non-General Fund revenues do not offset the amount of General Fund appropriations that would otherwise be appropriated.

As shown in the following tables, the 2019 Legislature approved student registration fee and non-resident tuition revenues over the 2019-21 biennium of \$571.3 million and \$149.9 million, respectively, for the seven teaching institutions and three professional schools. Dependent upon the course level (e.g. undergraduate versus graduate, or lower division versus upper division), the registration fee revenues approved in the state-supported operating budgets represent approximately 65.0 to 77.0 percent of total registration fees collected by the institutions, according to NSHE. The remaining registration fee revenue balances are budgeted in the various institutions’ self-supporting budgets overseen by the Board of Regents.

2019-21 Biennium Legislatively Approved Registration Fee Revenues					
Institution	FY 2019 Leg. App.	FY 2020 Leg. App.	% Change FY 2020/ FY 2019	FY 2021 Leg. App.	% Change FY 2021/ FY 2020
UNLV	\$ 92,265,488	\$ 103,301,970	12.0%	\$ 106,238,086	2.8%
UNR	\$ 79,437,477	\$ 81,088,590	2.1%	\$ 84,225,152	3.9%
CSN <sup>1</sup>	\$ 40,083,285	\$ 41,790,223	4.3%	\$ 43,429,145	3.9%
GBC <sup>1</sup>	\$ 4,309,711	\$ 3,620,806	-16.0%	\$ 3,720,951	2.8%
TMCC <sup>1</sup>	\$ 12,487,226	\$ 12,073,951	-3.3%	\$ 12,556,471	4.0%
WNC <sup>1</sup>	\$ 4,531,050	\$ 4,962,462	9.5%	\$ 5,057,892	1.9%
NSC <sup>1</sup>	\$ 8,227,998	\$ 11,662,199	41.7%	\$ 12,219,817	4.8%
<b>Subtotal</b>	<b>\$ 241,342,235</b>	<b>\$ 258,500,201</b>	<b>7.1%</b>	<b>\$ 267,447,514</b>	<b>3.5%</b>
UNR Medical	\$ 6,089,113	\$ 6,152,725	1.0%	\$ 6,283,616	2.1%
UNLV Medical	\$ 2,268,000	\$ 3,378,375	49.0%	\$ 4,512,375	33.6%
UNLV Dental	\$ 7,768,155	\$ 8,051,098	3.6%	\$ 8,125,876	0.9%
UNLV Law	\$ 4,551,511	\$ 4,414,526	-3.0%	\$ 4,414,526	0.0%
<b>Subtotal</b>	<b>\$ 20,676,779</b>	<b>\$ 21,996,724</b>	<b>6.4%</b>	<b>\$ 23,336,393</b>	<b>6.1%</b>
<b>Totals</b>	<b>\$ 262,019,014</b>	<b>\$ 280,496,925</b>	<b>7.1%</b>	<b>\$ 290,783,907</b>	<b>3.7%</b>

Note: The Governor recommends new registration fee revenue of \$55,491 in FY 2020 and \$62,925 in a new Prison Education Program budget, which is discussed in detail under a separate section. These amounts are not included in the table above.

<sup>1</sup> The amounts for FY 2020 and FY 2021 are inclusive of the registration fee revenues approved as part of the capacity building enhancement as follows: GBC \$110,000 in FY 2020 & \$180,000 in FY 2021; NSC \$336,165 in FY 2020 & \$606,667 in FY 2021; and NSC \$165,532 in FY 2020 & \$242,204 in FY 2021.

2019-21 Biennium Legislatively Approved Non-Resident Tuition Revenues					
Institution	FY 2019 Leg. App.	FY 2020 Gov. Rec.	% Change FY 2020/ FY 2019	FY 2021 Gov. Rec.	% Change FY 2021/ FY 2020
UNLV	\$30,829,387	\$ 30,089,411	-2.4%	\$ 30,118,475	0.1%
UNR	\$ 30,401,920	\$ 33,366,251	9.8%	\$ 34,595,336	3.7%
CSN	\$ 6,973,805	\$ 6,256,476	-10.3%	\$ 6,505,958	4.0%
GBC	\$ 180,000	\$ 192,000	6.7%	\$ 197,000	2.6%
TMCC	\$ 1,559,661	\$ 1,772,261	13.6%	\$ 1,772,261	0.0%
WNC	\$ 317,611	\$ 255,000	-19.7%	\$ 260,100	2.0%
NSC	\$ 420,083	\$ 330,965	-21.2%	\$ 330,965	0.0%
<b>Subtotal</b>	<b>\$ 70,682,467</b>	<b>\$ 72,262,364</b>	<b>2.2%</b>	<b>\$ 73,780,095</b>	<b>2.1%</b>
UNR Medical	\$ 779,421	\$ 806,065	3.4%	\$ 644,398	-20.1%
UNLV Medical	\$ 522,000	\$ 116,000	-77.8%	\$ 116,000	0.0%
UNLV Dental	\$ 1,085,747	\$ 768,210	-29.2%	\$ 794,700	3.4%
UNLV Law	\$ 236,617	\$ 315,350	33.3%	\$ 315,350	0.0%
<b>Subtotal</b>	<b>\$ 2,623,785</b>	<b>\$ 2,005,625</b>	<b>-23.6%</b>	<b>\$ 1,870,448</b>	<b>-6.7%</b>
<b>Totals</b>	<b>\$ 73,306,252</b>	<b>\$ 74,267,989</b>	<b>1.3%</b>	<b>\$ 75,650,543</b>	<b>1.9%</b>

### **INCREASING CAPACITY SYSTEMWIDE**

While the Board of Regents requested, and the Governor recommended, General Fund appropriations of \$40.7 million over the 2019-21 biennium to continue to build capacity for each of the seven instructional institutions and also for the Desert Research Institute, the 2019 Legislature did not approve the enhancement funding for the two universities

but rather, approved General Fund appropriations of \$19.8 million over the 2019-21 biennium to build capacity at the community colleges, NSC and DRI to support workforce growth and development of the state, as shown in the table below.

<b>NSHE 2019-21 Biennium Governor's Recommended vs. Legislatively Approved Increasing Capacity Enhancement General Fund Appropriations</b>			
<b>NSHE Institution</b>	<b>2019-21 Biennium Total Gov. Rec.</b>	<b>2019-21 Biennium Total Leg. App.</b>	<b>Difference</b>
University of Nevada, Las Vegas	\$ 11,800,000	\$ -	\$ (11,800,000)
University of Nevada, Reno	\$ 9,100,000	\$ -	\$ (9,100,000)
College of Southern Nevada	\$ 10,600,000	\$ 10,600,000	\$ -
Great Basin College	\$ 1,200,000	\$ 1,200,000	\$ -
Truckee Meadows Community College	\$ 3,950,000	\$ 3,950,000	\$ -
Western Nevada College	\$ 900,000	\$ 900,000	\$ -
Nevada State College	\$ 1,600,000	\$ 1,600,000	\$ -
Desert Research Institute	\$ 1,500,000	\$ 1,500,000	\$ -
	<b>\$ 40,650,000</b>	<b>\$ 19,750,000</b>	<b>\$ (20,900,000)</b>

**Brief Description of Approved Increased Capacity Initiatives:**

- CSN:** Focus on expanding accelerated programming, the logistics management program, advanced manufacturing, HVAC, IT/cybersecurity, hospitality and tourism, health and sciences programs, and the transition to a multidistrict campus model to align campuses with economic development plans. Additional focus on completion initiatives would also be funded to support access, success, and closing the achievement gap through advising efforts and an expansion of gateway courses. The CSN also indicates that the funding would provide mentoring, student support and programming to ensure students are college ready through its Catalyst Program.
- GBC:** Focus on increasing capacity in paramedic, human services/substance abuse counseling, and land surveying, and also continues funding for the approved capacity building funding in FY 2019 to continue supporting nursing and teacher education programs.
- TMCC:** Continued focus on increasing capacity in science, math and English gateway courses. Develop wraparound student support services and utilize data analytics to right-size and improve class schedules. Funding would also be used to upgrade classroom space, furnishings, equipment and technology.
- WNC:** Continued focus on expansion of Jump Start, the sustainability of the nursing program at the Fallon campus, and the creation of an office to support recruitment and retention of underserved populations.
- NSC:** Continued focus on building the teacher pipeline in the state with a focus on early childhood education, speech pathology and the Teacher Academies program.

The Teacher Academies program works with high schools to identify students interested in pursuing a teaching career. The college also plans to expand efforts to deliver bachelor degrees on community college campuses, and establish a degree in informatics and data science.

DRI: Focus on developing a pipeline of early scientific research personnel to strengthen federal research funding, build research partnerships (both public and private) and grow philanthropic resources. The request would also fund the repairing, upgrading or replacing of essential, but aging, scientific laboratory instruments; prioritized based on the scientific impact of the research to address Nevada environmental and health issues.

By way of background, capacity enhancements were originally approved during the 2017 Legislative Session with the understanding that total General Fund appropriations of \$135.0 million would be expended over a four-year period from FY 2019 to FY 2022. At the time of approval, each institution had provided a four-year plan for the development and sustainability of capacity for programs that align with workforce and economic development needs of the state. During the 2019 Legislative Session, NSHE indicated that its plan shifted. The Executive Budget recommended \$40.7 million over the 2019-21 biennium for capacity enhancements, with the intention that additional funds would be requested in FY 2023 to fully fund the enhancements over five years.

As presented to the 2017 Legislature, the capacity enhancement funding would support both instructional-based programs and research-focused funding, and the funding was previously identified as one-time, or start-up funding to implement the proposals. For the proposals impacting instructional-based programs, it was anticipated that new WSCHs would be generated and accounted for through the funding formula. However, NSHE testified during the 2019 Legislative Session that the system was requesting the institutions be allowed to continue funding any approved capacity enhancements that did not generate WSCHs inside the base budget as ongoing funding, rather than classifying the funding as one-time in nature.

In approving the enhancement to increase capacity, the money committees approved the funding as one-time funding, and directed the institutions to remove the appropriations from their base budget request for the 2021-23 biennium, and to request any continued funding for the programs as an enhancement in NSHE's 2021-23 biennium budget request.

In order to ensure all expenditures, including personnel costs, relating to the capacity enhancement funding are tracked separately from other funding sources; and to ensure no funding or expenditures relating to the capacity enhancement are carried forward in the agency request budget for the 2021-23 biennium, the 2019 money committees approved the establishment of a new budget account to separately account for this funding and related expenditures.

### ***UNLV SCHOOL OF MEDICINE IMPLEMENTATION***

As recommended by the Governor, the 2019 Legislature approved funding to continue the build out and implementation of the allopathic medical school at UNLV. In addition to the base level funding of \$62.3 million over the 2019-21 biennium, the Legislature approved additional General Fund appropriations of \$4.2 million in FY 2020 and \$10.1 million in FY 2021. General Fund appropriations approved by the Legislature total \$77.0 million over the 2019-21 biennium to support the new medical school, which received preliminary accreditation in October 2016, and its charter class of 60 enrolled students for the 2017-18 academic year will graduate in the 2020-21 academic year. The UNLV School of Medicine is targeted to receive full accreditation from the Liaison Committee on Medical Education in October of 2021.

### ***DESERT RESEARCH INSTITUTE FUNDING FORMULA***

As recommended by the Governor, the 2019 Legislature approved continued funding for DRI based on the existing formula model for institutional support and research administration functions as initially established by the 2015 Legislature. The DRI's O&M costs continue to be funded using the existing base, maintenance, and enhancement methodology.

1. Desert Research Institute Funding Formula: The formula model is a sliding scale calculation based on the level of grant activity. State support is calculated at 12.0 percent of the first \$25.0 million of grants and contracts. An additional 7.5 percent is calculated on the next \$5.0 million in grants and contracts (from \$25.0 million to \$30.0 million); 6.0 percent of the next \$5.0 million in grants and contracts (from \$30.0 million to \$35.0 million); and 5.0 percent of any additional grants and contracts above \$35.0 million. Based upon the formula and increases in DRI's grants and contracts, the Governor recommended, and the 2019 Legislature approved, General Fund appropriation increases of \$232,665 in each year of the upcoming biennium. In total, the 2019 Legislature approved General Fund appropriations of \$3.4 million in each year of the 2019-21 biennium for the DRI funding formula component based on grant and contract revenue of \$34.8 million, as detailed in the following table.

Legislatively Approved Formula Funding for the Desert Research Institute					
FY 2020			FY 2021		
Grant & Contract Funds Awarded (Increments)	% Per Step	General Fund Leg. App.	Grant & Contract Funds Awarded (Increments)	% Per Step	General Fund Leg. App.
\$ 25,000,000	12.0%	\$ 3,000,000	\$ 25,000,000	12.0%	\$ 3,000,000
\$ 5,000,000	7.5%	\$ 375,000	\$ 5,000,000	7.5%	\$ 375,000
\$ 4,808,000	6.0%	\$ 288,480	\$ 4,808,000	6.0%	\$ 288,480
\$ -	5.0%	\$ -		5.0%	\$ -
\$ 34,808,000		\$ 3,663,480	\$ 34,808,000		\$ 3,663,480
FY 2018 Base DRI Formula:		\$ 3,430,815	FY 2018 Base DRI Formula:		\$ 3,430,815
Leg. App. M-207 Adjustment <sup>1</sup> :		\$ 232,665	Leg. App. M-207 Adjustment <sup>1</sup> :		\$ 232,665
<b>Total General Fund</b>		<b>\$ 3,663,480</b>	<b>Total General Fund</b>		<b>\$ 3,663,480</b>

<sup>1</sup> M-207 decision unit reflects net change in funding as base funding includes General Fund appropriations for the DRI formula funding.

2. Desert Research Institute O&M Funding: The DRI O&M funding addresses costs associated with space utilization and is recommended to be funded using the existing base, maintenance and enhancement methodology. Based on the actual base-level funding for O&M operating costs as reported by DRI and changes in O&M costs, The Executive Budget, as amended, recommended increases to the O&M funding by \$552,235 in each fiscal year of the 2019-21 biennium. The 2019 Legislature recommended approval of the increase in O&M funding, as amended, which when combined with the base budget, results in total approved O&M funding (operating and personnel-related costs) of \$3.8 million in FY 2020 and \$3.9 million in FY 2021, of which \$3.7 million is funded with General Funds in each fiscal year.
3. Desert Research Institute Inflationary Adjustments: As recommended by the Governor, the 2019 Legislature approved new General Fund appropriations of \$222,928 in FY 2020 and \$228,084 in FY 2021 to account for inflationary increases that are not otherwise specifically accounted for in the DRI formula. The approved funding is based on increases to retirement and insurance rates, salary reduction restoration, and employee step increases.

The amounts that were recommended by the Governor for the 2019-21 biennium for this purpose were reflective of the cumulative impacts of the adjustments since the implementation of the formula. As such, the amounts approved by the 2017 Legislature for this purpose should have been removed from the base budget. Therefore, the money committees approved a technical adjustment in the base budget to remove General Fund appropriations of \$195,326 in each fiscal year of the 2019-21 biennium to ensure that no funding was duplicated for this purpose.

### ***PRISON EDUCATION PROGRAM***

As recommended by the Governor, the 2019 Legislature approved General Fund appropriations of \$757,377 over the 2019-21 biennium to continue the Prison Education program. This program was approved by the 2017 Legislature (S.B. 19) as a pilot between CSN, the Department of Corrections, and several community partners in



Southern Nevada to enroll inmates who are nearing release in post-secondary education programs to assist them in obtaining employment upon release. The approved funding will also support Prison Education programs at WNC and TMCC that were previously funded through grant funding. The program will serve approximately 163 individuals per year across all three schools.

### ***NEVADA TEACH PROGRAM***

The 2019 Legislature approved General Fund appropriations of \$300,000 in FY 2020 in the UNR Statewide Programs to continue funding for the Nevada Teach program at UNR, as recommended by the Governor. This program, initially approved by the 2017 Legislature (A.B. 522), allows students to earn dual degrees in secondary education and one of many Science, Technology, Engineering and Math (STEM) majors. The program provides certification for students to teach at the middle school or high school level. In approving the funding, the money committees authorized the program to utilize funding in either year of the 2019-21 biennium.

### ***SALARY AND BENEFIT ADJUSTMENTS (A.B. 542)***

Consistent with actions for all other state employees for the 2019-21 biennium, the 2019 Legislature approved the continuation of merit pay for classified NSHE employees, and approved General Fund appropriations of \$25.5 million over the 2019-21 biennium to fund a 3.0 percent salary increase for all NSHE employees effective July 1, 2019. Funding was appropriated to the Board of Examiners and approved at approximately 65.0 percent of calculated need, which is consistent with the overall percentage of General Fund support that NSHE is appropriated compared to total funding over the 2019-21 biennium.

### ***CAPITAL IMPROVEMENT PROJECTS***

As shown in the following table, the 2019 Legislature approved funding for three capital improvement construction projects. Approval included state funding of \$70.8 million in general obligation bonds and \$6.0 million in agency funds, to construct CIP Project 19-C28, Health and Sciences Building, College of Southern Nevada (CSN), on the college's Henderson campus. Once completed, the new 73,000 square foot (sf) facility would house the nursing program, phlebotomy, certified nursing assistant, medical assistant, and medical laboratory technician programs, and the new facility will be used by both CSN and the Nevada State College. In addition, the legislatively approved Capital Improvement Program (CIP) authorized \$55.9 million in state general obligation bonds and \$6.0 million in agency funds for the construction of CIP Project 19-C19, Education Academic Building, Nevada State College, to build a 67,000 sf facility to include classrooms, hands-on learning spaces, speech language pathology spaces, computer labs, faculty offices, and a new state-of-the-art preschool with an educational environment to train new preschool teachers.

The third construction project for NSHE, 19-C30, Construction of a UNLV College of Engineering, Academic and Research Building, was approved in S.B. 528. This project

was approved with General Fund appropriations of \$20.0 million and \$20.0 million in agency funding, to begin construction of a 52,000 sf facility to address the growth being experienced by the university's College of Engineering.

The 2019 Legislature also approved the Governor's recommendation of deferred maintenance funding totaling \$15.0 million over the 2019-21 biennium for NSHE deferred maintenance projects (19-M08), of which \$11.6 million was approved from state sources with the remaining \$3.54 million approved from the Special Higher Education Capital Construction (SHECC) fund. Funding from the SHECC is derived from slot machine excise taxes pursuant to NRS 463.385(4).

The 2019 Legislature approved two planning projects through the approval of S.B. 528, including advance planning for an expansion of the Welding Lab at GBC (\$493,193), and for the refurbishment of Marlette Hall at WNC (\$105,000).

<b>2019-21 Biennium Legislatively Approved NSHE Capital Improvement Projects</b>					
<b>Project Number</b>	<b>Institution</b>	<b>Projection Description</b>	<b>State Funds (Millions)</b>	<b>Other Funds (Millions)</b>	<b>Total Request (Millions)</b>
<b>Construction Projects</b>					
19-C19	NSC	New Education Academic Building	\$55.9	\$6.0	\$61.9
19-C28	CSN	New Health and Sciences Building	\$70.8	\$6.0	\$76.8
19-C30	UNLV	New Engineering, Academic and Research Building	\$20.0	\$20.0	\$40.0
<b>Construction Subtotal</b>			<b>\$146.6</b>	<b>\$32.0</b>	<b>\$178.6</b>
<b>Systemwide Deferred Maintenance</b>					
19-M08	NSHE	Deferred Maintenance: SHECC Projects <sup>1</sup>	\$11.6	\$3.4	\$15.0
<b>Deferred Maintenance Subtotal</b>			<b>\$11.6</b>	<b>\$3.4</b>	<b>\$15.0</b>
<b>Planning Projects</b>					
19-P70	GBC	Welding Lab Expansion	\$0.5	\$0.0	\$0.5
19-P71	WNC	Marlette Hall Refurbishment	\$0.1	-	\$0.1
<b>Planning Subtotal</b>			<b>\$0.6</b>	<b>\$0.0</b>	<b>\$0.6</b>
<b>NSHE CIP TOTAL</b>			<b>\$158.8</b>	<b>\$35.4</b>	<b>\$194.2</b>

<sup>1</sup> SHECC: Special Capital Construction Fund for Higher Education. NRS 463.385

**OTHER LEGISLATIVE ACTIONS AFFECTING NSHE**

Additionally, the 2019 Legislature passed, and the Governor approved, the following bills affecting NSHE:

<b><u>Bill</u></b>	<b><u>Impact</u></b>
A.B. 155	Reduced the number of credit hours per semester in which a student is required to enroll at a community or state college to be eligible for the Silver State Opportunity Grant Program from 15 credits to 12 credits. The bill also provides for an exception to the minimum credit hour requirement for students in the final semester of a program of study. The legislation also prescribes the priority order in which grants, to the extent that money is

available, must be awarded, requiring all eligible students enrolled in 15 credit hours to be served first, then consideration of students in their final semester of a program of study, and lastly, consideration of students enrolled in at least 12 credits. (Effective July 1, 2019)

A.B. 216 In part, this legislation requires the State Treasurer to establish a statewide database containing information relating to sources of funding for higher education and is available to the public, and authorizes the State Treasurer to accept any gift, donation, bequest, grant or other source of money to establish and maintain the database. (Effective July 1, 2019)

A.B. 224 Revises the NV Grow Act, which was established during the 2015 Legislative Session, by making various changes to the program, including but not limited to, transferring oversight of the program from the Governor's Office of Economic Development to the Division of Workforce and Economic Development at CSN; adding additional stakeholders to be eligible participants in the program; revising roles and oversight of the program; and finally, the legislation appropriates General Funds of \$425,000 to administer the program over the 2019-21 biennium. (Effective July 1, 2019)

A.B. 427 Prohibits the Board of Regents from assessing tuition charges against veterans of the Armed Forces of the United States who have been awarded the Purple Heart, and also provides a waiver of fees assessed by the board for such veterans to the extent the fees exceed the amount of any federal educational benefits to which a veteran is entitled. (Effective July 1, 2019)

A.B. 461 This bill creates the position of liaison for post-secondary education for homeless pupils within NSHE to assist homeless and unaccompanied pupils in pursuing post-secondary education. The bill also establishes the Account for the Liaison for Post-Secondary Education for Homeless Pupils and authorizes the liaison to take certain actions to fulfill the duties of the position as defined in the bill. The bill specifies that the liaison position will be funded as funds are available; and it authorizes NSHE to apply for and accept any gifts, grants, and donations from any source for the purpose of funding the position. Finally, the bill authorizes the Board of Regents of NSHE to grant a waiver of registration and laboratory fees for homeless and unaccompanied pupils. (Effective July 1, 2019)

A.J.R. 5

(79<sup>th</sup> Session) Proposes to amend the Nevada Constitution to remove the constitutional provisions relating to the election and duties of the Board of Regents of the University of Nevada. The Legislature shall provide by law for the governance, control, and management of the university. The resolution was passed by both the 2017 and 2019 Legislatures, and will now go before the general election voters in 2020.

S.B. 82 This legislation makes various changes to the Nevada Board of Trustees of the College Savings Plans of Nevada, including, but not limited to, requiring

the board to determine the appropriate accounting method for the money held in College Kick Start program accounts which must be in accordance with generally accepted accounting principles, and allows the board to apply for and accept grants and to accept any gift, bequest, devise or other donation provided by a public entity for administrative costs or costs of marketing the Nevada College Savings program, including the Nevada College Kick Start program. (Effective upon passage and approval for board member appointment changes, and July 1, 2019, for all other purposes.)

S.B. 350

S.B. 503 Senate Bill 350 transfers the authority governing the awarding of Nevada Promise Scholarships from each Nevada community college to the Board of Regents and requires that entity to administer the program. The legislation also removes several statutory provisions and deadlines to receive the scholarship and instead requires the Board of Regents to adopt related regulations. It also allows students who are not eligible to complete the Free Application for Federal Student Aid to apply for and receive a Nevada Promise Scholarship, as long as sufficient funds remain in the program after disbursement to students who are eligible to complete the form. The bill revises several existing scholarship requirements, including: (1) decreasing the number of required community service hours; (2) decreasing the number of required training meetings; and (3) requiring a student to obtain a high school diploma or equivalent by 20 years of age. (Effective upon passage and approval for the purposes of adopting regulations and performing other administrative tasks, and July 1, 2019, for all other purposes.)

Senate Bill 503 approved a General Fund appropriation of \$4.5 million to support awards through the Nevada Promise Scholarship program. (Effective upon passage and approval.)

S.B. 414 The bill increases the amount of the award of the Kenny C. Guinn Memorial Millennium Scholarship from \$4,500 to \$5,000 each year. It also increases the number of scholarship recipients from one student to two students who attend certain colleges or universities in Northern Nevada, and from one student to two students who attend certain colleges or universities in Southern Nevada. (Effective July 1, 2019)

S.B. 453 The bill raises the minimum required grade point average (GPA) to 2.75 during each semester of enrollment for a student to be eligible to receive a scholarship under the Millennium Scholarship program. The bill allows a scholarship recipient who does not meet this requirement in one semester to continue eligibility, without penalty, in the following semester. However, the recipient permanently loses eligibility if he or she does not meet the requirement during any subsequent semester. (Effective upon passage and approval for the purposes of adopting regulations and performing other administrative tasks, and July 1, 2019, for all other purposes.)

**Nevada Legislative Counsel Bureau**  
**Summary of Appropriations and Authorizations**  
**2019-21 Legislature**

	2018-2019 Work Program	2019-2020 GOVERNOR RECOMMENDS	2019-2020 LEGISLATIVELY APPROVED	2020-2021 GOVERNOR RECOMMENDS	2020-2021 LEGISLATIVELY APPROVED
<b>EDUCATION</b>					
<b>DEPARTMENT OF EDUCATION</b>					
<b>NDE - NEW NEVADA EDUCATION FUNDING PLAN</b>	36,146,717	69,937,000	69,959,044	69,937,000	69,959,044
GENERAL FUND	36,000,000	69,937,000	69,937,000	69,937,000	69,937,000
BALANCE FORWARD	146,717				
OTHER FUND			22,044		22,044
<b>NDE - INSTRUCTION IN FINANCIAL LITERACY</b>	1,500,000		750,000		750,000
GENERAL FUND	1,500,000		750,000		750,000
REVERSIONS					
<b>NDE - DISTRIBUTIVE SCHOOL ACCOUNT</b>	1,568,080,951	1,610,822,155	1,662,129,169	1,618,224,788	1,671,199,694
GENERAL FUND	1,162,755,214	1,195,185,348	1,166,677,713	1,189,369,493	1,162,939,824
BALANCE FORWARD	69,994				
FEDERAL FUND	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000
INTERAGENCY TRANSFER	213,779,543	208,682,407	228,160,256	214,858,995	232,806,670
OTHER FUND	187,476,200	202,954,400	263,291,200	209,996,300	271,453,200
<b>NDE - OTHER STATE EDUCATION PROGRAMS</b>	87,011,598	94,299,655	92,038,675	94,064,550	91,916,059
GENERAL FUND	81,446,198	94,299,655	92,038,675	94,064,550	90,716,059
BALANCE FORWARD	5,565,400				1,200,000
REVERSIONS					
<b>NDE - PROFESSIONAL DEVELOPMENT PROGRAMS</b>	17,317,644	14,012,012	8,001,984	14,012,012	7,761,984
GENERAL FUND	13,727,426	13,917,421	7,907,393	13,917,421	7,667,393
BALANCE FORWARD	3,524,442				
OTHER FUND	65,776	94,591	94,591	94,591	94,591
REVERSIONS					
<b>NDE - ACCOUNT FOR COMPUTER EDUCATION AND TECHNOLOG</b>			100,000		
GENERAL FUND			100,000		
<b>NDE - SCHOOL REMEDIATION TRUST FUND</b>	116,743,707	92,450,000	134,339,132	87,450,000	131,106,047
GENERAL FUND	98,160,673	89,218,829	131,107,961	86,274,084	129,930,131
BALANCE FORWARD	18,104,907	2,055,255	2,055,255		
OTHER FUND	478,127	1,175,916	1,175,916	1,175,916	1,175,916
<b>NDE - SCHOOL SAFETY</b>		28,344,940	23,062,183	47,848,310	27,841,066
GENERAL FUND		11,188,800	23,062,183	11,188,800	27,841,066
OTHER FUND		17,156,140		36,659,510	
<b>NDE - STATE SUPPLEMENTAL SCHOOL SUPPORT ACCOUNT</b>	191,092,000	187,936,000	187,177,000	190,021,000	190,585,000
BALANCE FORWARD					
OTHER FUND	191,092,000	187,936,000	187,177,000	190,021,000	190,585,000

**Nevada Legislative Counsel Bureau**  
**Summary of Appropriations and Authorizations**  
**2019-21 Legislature**

	2018-2019 Work Program	2019-2020 GOVERNOR RECOMMENDS	2019-2020 LEGISLATIVELY APPROVED	2020-2021 GOVERNOR RECOMMENDS	2020-2021 LEGISLATIVELY APPROVED
<b>NDE - TEACH NEVADA SCHOLARSHIP PROGRAM</b>	7,366,383	7,389,311	7,317,591	8,014,311	7,922,172
GENERAL FUND	2,500,000	2,500,000	2,428,280	2,500,000	2,407,861
BALANCE FORWARD	2,694,354	4,852,491	4,852,491	5,477,491	5,477,491
OTHER FUND	2,172,029	36,820	36,820	36,820	36,820
<b>NDE - EDUCATIONAL TRUST ACCOUNT</b>	729,852	785,366	785,366	860,186	830,051
BALANCE FORWARD	596,165	621,825	621,825	696,645	666,510
INTERAGENCY TRANSFER	133,687	163,541	163,541	163,541	163,541
<b>NDE - TEACHERS' SCHOOL SUPPLIES ASSISTANCE ACCOUNT</b>	3,074,408	4,500,000	4,500,000	4,500,000	4,500,000
GENERAL FUND	2,500,000	4,499,000	4,499,000	4,499,000	4,499,000
BALANCE FORWARD	572,408				
OTHER FUND	2,000	1,000	1,000	1,000	1,000
<b>NDE - INCENTIVES FOR LICENSED EDUCATION PERSONNEL</b>	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
GENERAL FUND	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
REVERSIONS					
<b>NDE - OFFICE OF THE SUPERINTENDENT</b>	1,685,026	2,002,581	2,201,089	1,802,587	2,017,543
GENERAL FUND	1,575,526	2,001,581	2,200,089	1,801,587	2,016,543
BALANCE FORWARD	108,500				
OTHER FUND	1,000	1,000	1,000	1,000	1,000
REVERSIONS					
<b>NDE - DISTRICT SUPPORT SERVICES</b>	1,540,827	2,034,960	2,143,276	2,145,161	2,185,431
GENERAL FUND	858,486	1,232,877	1,365,053	1,326,415	1,389,810
INTERAGENCY TRANSFER	682,341	802,083	778,223	818,746	795,621
<b>NDE - DEPARTMENT SUPPORT SERVICES</b>	2,949,452	3,565,109	5,142,887	4,052,225	6,580,466
BALANCE FORWARD	220,599			390,293	1,452,425
INTERAGENCY TRANSFER	2,728,853	3,565,109	5,142,887	3,661,932	5,128,041
<b>NDE - STANDARDS AND INSTRUCTIONAL SUPPORT</b>	1,565,510	1,458,496	1,506,745	1,447,631	1,492,605
GENERAL FUND	1,090,880	1,120,871	1,124,333	1,103,798	1,102,877
BALANCE FORWARD	29,166				
FEDERAL FUND	445,464	337,625	382,412	343,833	389,728
REVERSIONS					
<b>NDE - ASSESSMENTS AND ACCOUNTABILITY</b>	24,797,262	20,553,727	19,099,476	20,982,145	19,317,335
GENERAL FUND	20,364,592	15,944,846	14,518,617	16,386,876	14,753,249
BALANCE FORWARD	52,711				
FEDERAL FUND	4,379,959	4,608,881	4,580,859	4,595,269	4,564,086
REVERSIONS					
<b>NDE - DATA SYSTEMS MANAGEMENT</b>	2,945,982	3,020,036	3,101,718	3,042,817	3,100,222
GENERAL FUND	2,630,768	2,803,664	2,864,703	2,818,797	2,854,812
BALANCE FORWARD					
FEDERAL FUND	225,136	159,733	180,541	167,137	188,755
INTERAGENCY TRANSFER	90,078	56,639	56,474	56,883	56,655
REVERSIONS					

**Nevada Legislative Counsel Bureau**  
**Summary of Appropriations and Authorizations**  
**2019-21 Legislature**

	2018-2019 Work Program	2019-2020 GOVERNOR RECOMMENDS	2019-2020 LEGISLATIVELY APPROVED	2020-2021 GOVERNOR RECOMMENDS	2020-2021 LEGISLATIVELY APPROVED
<b>NDE - EDUCATOR LICENSURE</b>	3,829,405	4,065,051	4,064,951	3,861,216	3,774,835
GENERAL FUND	100	100		100	
BALANCE FORWARD	1,938,065	1,904,032	1,904,032	1,700,197	1,613,916
OTHER FUND	1,891,240	2,160,919	2,160,919	2,160,919	2,160,919
REVERSIONS					
<b>NDE - EDUCATOR EFFECTIVENESS</b>	17,804,952	12,341,423	12,467,618	12,357,475	12,468,980
GENERAL FUND	446,540	594,224	720,419	610,276	721,781
BALANCE FORWARD	14,497				
FEDERAL FUND	17,343,915	11,747,199	11,747,199	11,747,199	11,747,199
REVERSIONS					
<b>NDE - GEAR UP</b>	4,357,722				
BALANCE FORWARD	196,052				
FEDERAL FUND	3,000,000				
INTERAGENCY TRANSFER	1,161,670				
<b>NDE - PARENTAL INVOLVEMENT AND FAMILY ENGAGEMENT</b>	134,742	151,941	149,719	164,293	172,528
GENERAL FUND	134,742	151,941	149,719	164,293	162,528
INTERAGENCY TRANSFER					10,000
REVERSIONS					
<b>NDE - OFFICE OF EARLY LEARNING AND DEVELOPMENT</b>	32,106,323	28,847,532	26,939,540	28,871,231	26,960,892
GENERAL FUND	8,062,039	22,559,669	20,777,239	22,583,368	20,798,591
BALANCE FORWARD	23,744				
FEDERAL FUND	18,794,967	125,000	125,000	125,000	125,000
INTERAGENCY TRANSFER	5,225,573	6,162,863	6,037,301	6,162,863	6,037,301
REVERSIONS					
<b>NDE - SAFE AND RESPECTFUL LEARNING</b>	6,016,459	2,522,681	2,425,018	2,588,976	2,472,996
GENERAL FUND	482,856	1,036,810	939,374	1,156,584	1,040,831
BALANCE FORWARD	2,460				
FEDERAL FUND	5,165,794	1,120,522	1,485,644	1,067,043	1,432,165
OTHER FUND	365,349	365,349		365,349	
REVERSIONS					
<b>NDE - STUDENT AND SCHOOL SUPPORT</b>	159,201,367	149,753,843	152,884,204	149,776,967	153,183,936
GENERAL FUND	886,009	870,786	943,244	893,910	1,243,228
BALANCE FORWARD	1,638,754				
FEDERAL FUND	156,676,604	148,883,057	151,940,960	148,883,057	151,940,708
REVERSIONS					
<b>NDE - LITERACY PROGRAMS</b>	303,956	340,899	669,605	351,113	711,773
GENERAL FUND	303,956	340,899	669,605	351,113	711,773
BALANCE FORWARD					
REVERSIONS					

Nevada Legislative Counsel Bureau  
 Summary of Appropriations and Authorizations  
 2019-21 Legislature

	2018-2019 Work Program	2019-2020 GOVERNOR RECOMMENDS	2019-2020 LEGISLATIVELY APPROVED	2020-2021 GOVERNOR RECOMMENDS	2020-2021 LEGISLATIVELY APPROVED
<b>NDE - CAREER AND TECHNICAL EDUCATION</b>	11,379,770	11,390,177	13,143,766	11,399,226	12,493,766
GENERAL FUND	688,233	742,042	746,567	751,091	746,567
BALANCE FORWARD	263,318				
FEDERAL FUND	9,778,219	10,648,135	11,747,199	10,648,135	11,747,199
OTHER FUND	650,000		650,000		
REVERSIONS					
<b>NDE - CONTINUING EDUCATION</b>	6,754,794	7,027,043	7,051,267	7,028,663	7,028,073
GENERAL FUND	630,670	676,764	700,988	678,384	677,794
BALANCE FORWARD	162,474				
FEDERAL FUND	5,961,650	6,350,279	6,350,279	6,350,279	6,350,279
<b>NDE - INDIVIDUALS WITH DISABILITIES EDUCATION ACT</b>	79,005,435	81,520,913	81,603,716	81,530,463	81,612,993
GENERAL FUND	153,922	158,366	166,499	171,187	178,072
FEDERAL FUND	78,851,513	81,362,547	81,437,217	81,359,276	81,434,921
REVERSIONS					
<b>NDE - CONTINGENCY ACCOUNT FOR SPECIAL ED SERVICES</b>	1,885,575	2,000,000	2,000,000	2,000,000	2,000,000
GENERAL FUND	100	100	100	100	100
BALANCE FORWARD	1,885,475	1,999,900	1,999,900	1,999,900	1,999,900
INTERIM FINANCE					
REVERSIONS					
<b>NDE - ACCOUNT FOR ALTERNATIVE SCHOOLS</b>	11,471,603	789,744	811,948	124,910	139,348
GENERAL FUND	93,449	99,483	117,683	120,310	134,748
BALANCE FORWARD	11,672				
FEDERAL FUND	11,359,332	685,661	689,665		
OTHER FUND	7,150	4,600	4,600	4,600	4,600
REVERSIONS					
<b>NDE - ACHIEVEMENT SCHOOL DISTRICT</b>	133,857	138,080		138,780	
BALANCE FORWARD	6,822				
INTERAGENCY TRANSFER	127,035				
OTHER FUND		138,080		138,780	
<b>NDE - BULLYING PREVENTION ACCOUNT</b>	49,153	45,000	45,000	45,000	45,000
GENERAL FUND	45,000	45,000	45,000	45,000	45,000
BALANCE FORWARD	4,153				
<b>TOTAL DEPARTMENT OF EDUCATION</b>	2,399,982,432	2,445,045,675	2,528,611,687	2,469,643,036	2,543,129,839
GENERAL FUND	1,438,037,379	1,532,126,076	1,547,557,437	1,523,713,537	1,546,266,638
BALANCE FORWARD	37,832,849	11,433,503	11,433,503	10,264,526	12,410,242
FEDERAL FUND	315,982,553	270,028,639	274,666,975	269,286,228	273,920,040
INTERAGENCY TRANSFER	223,928,780	219,432,642	240,338,682	225,722,960	244,997,829
INTERIM FINANCE					
OTHER FUND	384,200,871	412,024,815	454,615,090	440,655,785	465,535,090
REVERSIONS					



**Nevada Legislative Counsel Bureau**  
**Summary of Appropriations and Authorizations**  
**2019-21 Legislature**

	2018-2019 Work Program	2019-2020 GOVERNOR RECOMMENDS	2019-2020 LEGISLATIVELY APPROVED	2020-2021 GOVERNOR RECOMMENDS	2020-2021 LEGISLATIVELY APPROVED
<b>STATE PUBLIC CHARTER SCHOOL AUTHORITY</b>					
<b>STATE PUBLIC CHARTER SCHOOL AUTHORITY</b>	18,531,615	22,304,514	21,398,092	23,401,116	21,660,947
BALANCE FORWARD	4,422,341	4,341,731	4,341,731	5,276,241	4,471,288
INTERAGENCY TRANSFER	7,697,287	13,096,231	13,096,231	13,096,231	13,096,231
OTHER FUND	6,411,987	4,866,552	3,960,130	5,028,644	4,093,428
<b>PUBLIC CHARTER SCHOOL LOAN PROGRAM</b>	721,109	662,870	662,870	573,229	773,229
BALANCE FORWARD	579,952	521,109	521,109	462,870	662,870
OTHER FUND	141,157	141,761	141,761	110,359	110,359
<b>TOTAL STATE PUBLIC CHARTER SCHOOL AUTHORITY</b>	19,252,724	22,967,384	22,060,962	23,974,345	22,434,176
BALANCE FORWARD	5,002,293	4,862,840	4,862,840	5,739,111	5,134,158
INTERAGENCY TRANSFER	7,697,287	13,096,231	13,096,231	13,096,231	13,096,231
OTHER FUND	6,553,144	5,008,313	4,101,891	5,139,003	4,203,787
<b>NEVADA SYSTEM OF HIGHER EDUCATION</b>					
<b>NSHE - SYSTEM ADMINISTRATION</b>	4,925,992	5,162,198	5,159,243	5,174,689	5,167,975
GENERAL FUND	4,699,648	4,935,854	4,932,899	4,948,345	4,941,631
OTHER FUND	226,344	226,344	226,344	226,344	226,344
<b>NSHE - SPECIAL PROJECTS</b>	4,333,834	2,278,461	2,278,035	2,281,234	2,280,047
GENERAL FUND	2,007,196	2,278,461	2,278,035	2,281,234	2,280,047
BALANCE FORWARD	2,326,638				
REVERSIONS					
<b>NSHE - UNIVERSITY PRESS</b>	428,755	454,327	454,091	456,372	455,601
GENERAL FUND	428,755	454,327	454,091	456,372	455,601
<b>NSHE - SYSTEM COMPUTING CENTER</b>	18,144,662	18,766,866	18,758,967	18,810,331	18,790,097
GENERAL FUND	18,144,662	18,766,866	18,758,967	18,810,331	18,790,097
<b>NSHE - STATE-FUNDED PERKINS LOAN</b>	35,793				
GENERAL FUND	35,793				
<b>NSHE - EDUCATION FOR DEPENDENT CHILDREN</b>	49,288	31,653	31,653	23,050	23,050
GENERAL FUND	649			14,365	14,365
BALANCE FORWARD	48,639	31,571	31,571	8,603	8,603
OTHER FUND		82	82	82	82
<b>NSHE - UNIVERSITY OF NEVADA, RENO</b>	227,226,327	223,624,827	245,626,381	229,407,463	224,473,384
GENERAL FUND	116,604,618	108,355,870	130,357,424	109,772,859	104,838,780
INTERAGENCY TRANSFER					
OTHER FUND	110,621,709	115,268,957	115,268,957	119,634,604	119,634,604
<b>NSHE - INTERCOLLEGIATE ATHLETICS - UNR</b>	5,399,397	5,475,848	5,475,113	5,483,860	5,481,111
GENERAL FUND	5,399,397	5,475,848	5,475,113	5,483,860	5,481,111
<b>NSHE - STATEWIDE PROGRAMS - UNR</b>	8,382,842	8,752,339	8,749,206	8,470,114	8,461,957
GENERAL FUND	8,191,741	8,752,339	8,749,206	8,470,114	8,461,957
BALANCE FORWARD	191,101				

**Nevada Legislative Counsel Bureau**  
**Summary of Appropriations and Authorizations**  
**2019-21 Legislature**

	2018-2019 Work Program	2019-2020 GOVERNOR RECOMMENDS	2019-2020 LEGISLATIVELY APPROVED	2020-2021 GOVERNOR RECOMMENDS	2020-2021 LEGISLATIVELY APPROVED
<b>NSHE - UNR SCHOOL OF MEDICINE</b>	42,888,355	44,592,914	44,573,520	44,654,715	44,606,460
GENERAL FUND	36,008,436	37,580,859	37,561,465	37,680,370	37,632,115
INTERAGENCY TRANSFER					
OTHER FUND	6,879,919	7,012,055	7,012,055	6,974,345	6,974,345
<b>NSHE - HEALTH LABORATORY AND RESEARCH</b>	1,698,181	1,781,005	1,780,159	1,788,608	1,785,810
GENERAL FUND	1,698,181	1,781,005	1,780,159	1,788,608	1,785,810
<b>NSHE - AGRICULTURAL EXPERIMENT STATION</b>	7,037,707	7,286,950	7,283,777	7,302,945	7,295,124
GENERAL FUND	5,327,446	5,576,689	5,573,516	5,592,684	5,584,863
FEDERAL FUND	1,710,261	1,710,261	1,710,261	1,710,261	1,710,261
<b>NSHE - COOPERATIVE EXTENSION SERVICE</b>	5,503,116	5,759,179	5,755,821	5,779,472	5,770,445
GENERAL FUND	3,610,595	3,871,101	3,867,743	3,891,394	3,882,367
FEDERAL FUND	1,289,543	1,285,102	1,285,102	1,285,102	1,285,102
OTHER FUND	602,978	602,976	602,976	602,976	602,976
<b>NSHE - BUSINESS CENTER NORTH</b>	2,047,710	2,148,180	2,147,055	2,157,687	2,154,095
GENERAL FUND	2,047,710	2,148,180	2,147,055	2,157,687	2,154,095
<b>NSHE - UNIVERSITY OF NEVADA, LAS VEGAS</b>	287,880,650	286,573,676	316,042,690	291,194,996	283,295,223
GENERAL FUND	163,095,775	151,549,742	181,018,756	153,205,882	145,306,109
INTERAGENCY TRANSFER					
OTHER FUND	124,784,875	135,023,934	135,023,934	137,989,114	137,989,114
<b>NSHE - UNLV SCHOOL OF MEDICINE</b>	32,984,988	39,031,481	39,013,476	46,131,082	46,092,484
GENERAL FUND	30,194,988	35,537,106	35,519,101	41,502,707	41,464,109
INTERAGENCY TRANSFER					
OTHER FUND	2,790,000	3,494,375	3,494,375	4,628,375	4,628,375
<b>NSHE - INTERCOLLEGIATE ATHLETICS - UNLV</b>	7,800,604	7,897,754	7,896,825	7,905,925	7,902,866
GENERAL FUND	7,800,604	7,897,754	7,896,825	7,905,925	7,902,866
INTERAGENCY TRANSFER					
<b>NSHE - STATEWIDE PROGRAMS - UNLV</b>	3,717,851	3,815,763	3,814,504	3,821,338	3,818,417
GENERAL FUND	3,717,851	3,815,763	3,814,504	3,821,338	3,818,417
INTERAGENCY TRANSFER					
<b>NSHE - UNLV LAW SCHOOL</b>	14,605,238	15,201,465	15,192,401	15,238,677	15,218,294
GENERAL FUND	9,791,110	10,439,589	10,430,525	10,476,801	10,456,418
INTERAGENCY TRANSFER					
OTHER FUND	4,814,128	4,761,876	4,761,876	4,761,876	4,761,876
<b>NSHE - UNLV DENTAL SCHOOL</b>	18,043,692	18,947,670	18,639,965	19,111,530	18,812,470
GENERAL FUND	9,104,290	10,042,862	9,735,157	10,105,454	9,806,394
INTERAGENCY TRANSFER					
OTHER FUND	8,939,402	8,904,808	8,904,808	9,006,076	9,006,076

**Nevada Legislative Counsel Bureau**  
**Summary of Appropriations and Authorizations**  
**2019-21 Legislature**

	2018-2019 Work Program	2019-2020 GOVERNOR RECOMMENDS	2019-2020 LEGISLATIVELY APPROVED	2020-2021 GOVERNOR RECOMMENDS	2020-2021 LEGISLATIVELY APPROVED
<b>NSHE - BUSINESS CENTER SOUTH</b>	1,875,147	1,952,449	1,951,542	1,960,880	1,957,810
GENERAL FUND	1,875,147	1,952,449	1,951,542	1,960,880	1,957,810
INTERAGENCY TRANSFER					
<b>NSHE - DESERT RESEARCH INSTITUTE</b>	7,890,889	7,920,429	7,773,179	8,468,664	7,814,851
GENERAL FUND	7,226,777	7,771,943	7,624,693	8,320,178	7,666,365
BALANCE FORWARD	515,626				
INTERIM FINANCE					
OTHER FUND	148,486	148,486	148,486	148,486	148,486
<b>NSHE - GREAT BASIN COLLEGE</b>	18,709,503	14,950,674	17,007,834	15,266,998	14,433,594
GENERAL FUND	14,147,792	11,063,592	13,230,752	11,272,771	10,619,367
OTHER FUND	4,561,711	3,887,082	3,777,082	3,994,227	3,814,227
<b>NSHE - WESTERN NEVADA COLLEGE</b>	19,067,656	17,302,702	19,837,536	17,218,830	17,064,202
GENERAL FUND	14,014,905	12,221,960	14,565,829	12,037,558	11,691,965
OTHER FUND	5,052,751	5,080,742	5,271,707	5,181,272	5,372,237
<b>NSHE - COLLEGE OF SOUTHERN NEVADA</b>	145,281,815	135,379,318	151,463,883	137,133,162	132,987,702
GENERAL FUND	97,562,083	86,783,151	102,867,716	87,987,208	82,579,803
INTERAGENCY TRANSFER					
OTHER FUND	47,719,732	48,596,167	48,596,167	49,145,954	50,407,899
<b>NSHE - TRUCKEE MEADOWS COMMUNITY COLLEGE</b>	49,167,677	44,186,761	49,823,558	45,209,801	43,221,817
GENERAL FUND	34,905,790	30,322,612	35,919,997	30,903,703	28,835,736
INTERAGENCY TRANSFER					
OTHER FUND	14,261,887	13,864,149	13,903,561	14,306,098	14,386,081
<b>NSHE - NEVADA STATE COLLEGE</b>	24,830,349	29,446,573	32,568,906	30,245,684	28,764,243
GENERAL FUND	16,002,707	17,288,439	20,746,937	17,529,932	16,655,158
INTERAGENCY TRANSFER					
OTHER FUND	8,827,642	12,158,134	11,821,969	12,715,752	12,109,085
<b>NSHE - PERFORMANCE FUNDING POOL</b>		104,396,697		105,677,479	100,131,729
GENERAL FUND		104,396,697		105,677,479	100,131,729
<b>NSHE - 2017 UNR ENGINEERING BUILDING DEBT SERVICE</b>	1,030,563	3,288,350	3,288,350	3,314,250	3,314,250
GENERAL FUND	1,030,563	3,288,350	3,288,350	3,314,250	3,314,250
<b>NSHE - SILVER STATE OPPORTUNITY GRANT PROGRAM</b>	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000
GENERAL FUND	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000
<b>NSHE - PRISON EDUCATION PROGRAM</b>		416,742	416,742	459,051	459,051
GENERAL FUND		361,251	361,251	396,126	396,126
OTHER FUND		55,491	55,491	62,925	62,925
<b>NSHE - CAPACITY BUILDING ENHANCEMENT</b>			9,411,697		11,978,871
GENERAL FUND			8,800,000		10,950,000
OTHER FUND			611,697		1,028,871

**Nevada Legislative Counsel Bureau  
Summary of Appropriations and Authorizations  
2019-21 Legislature**

	2018-2019 Work Program	2019-2020 GOVERNOR RECOMMENDS	2019-2020 LEGISLATIVELY APPROVED	2020-2021 GOVERNOR RECOMMENDS	2020-2021 LEGISLATIVELY APPROVED
<b>TOTAL NEVADA SYSTEM OF HIGHER EDUCATION</b>	965,988,581	1,061,823,251	1,047,216,109	1,085,148,887	1,069,013,030
GENERAL FUND	619,675,209	699,710,659	684,707,608	712,766,415	694,855,461
BALANCE FORWARD	3,082,004	31,571	31,571	8,603	8,603
FEDERAL FUND	2,999,804	2,995,363	2,995,363	2,995,363	2,995,363
INTERAGENCY TRANSFER					
INTERIM FINANCE					
OTHER FUND	340,231,564	359,085,658	359,481,567	369,378,506	371,153,603
REVERSIONS					
<b>EDUCATION</b>					
GENERAL FUND	2,057,712,588	2,231,836,735	2,232,265,045	2,236,479,952	2,241,122,099
BALANCE FORWARD	45,917,146	16,327,914	16,327,914	16,012,240	17,553,003
FEDERAL FUND	318,982,357	273,024,002	277,662,338	272,281,591	276,915,403
INTERAGENCY TRANSFER	231,626,067	232,528,873	253,434,913	238,819,191	258,094,060
INTERIM FINANCE					
OTHER FUND	730,985,579	776,118,786	818,198,548	815,173,294	840,892,480
REVERSIONS					
<b>TOTAL FOR EDUCATION</b>	3,385,223,737	3,529,836,310	3,597,888,758	3,578,766,268	3,634,577,045
Less: INTER-AGENCY TRANSFER	231,626,067	232,528,873	253,434,913	238,819,191	258,094,060
<b>NET EDUCATION</b>	3,153,597,670	3,297,307,437	3,344,453,845	3,339,947,077	3,376,482,985

# Commerce and Industry

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The Commerce and Industry function of state government includes those agencies responsible for licensing or regulating various business and financial activities with the state, as well as those agencies responsible for the promotion of commerce and industry in Nevada. These agencies include the Department of Business and Industry, Department of Agriculture, Commission on Mineral Resources, Nevada Gaming Control Board, Public Utilities Commission of Nevada, Governor's Office of Economic Development, and the Department of Tourism and Cultural Affairs. For the 2019-21 biennium, the 2019 Legislature approved General Fund appropriations totaling \$112.1 million, a decrease of \$3.6 million, or 3.1 percent, from the \$115.6 million approved by the 2017 Legislature for the 2017-19 biennium. Total funding, net of interagency transfers, increased by \$36.9 million, or 3.7 percent, to \$1.039 billion for the 2019-21 biennium compared to the \$1.002 billion approved for the 2017-19 biennium.

## **DEPARTMENT OF AGRICULTURE**

The Department of Agriculture is responsible for encouraging, advancing, and protecting the livestock and agricultural industries of the state and encouraging sound agricultural resource management. The Department of Agriculture consists of the following divisions: Administration, Food and Nutrition, Plant Industry, Animal Industry, and Consumer Equitability. Net of interagency transfers, the Department of Agriculture's revenue authority increased \$22.8 million, or 5.1 percent, from the \$445.1 million approved by the 2017 Legislature for the 2017-19 biennium, to \$467.8 million for the 2019-21 biennium. The increase is primarily attributable to a \$17.9 million increase in federal revenues authorized for school nutrition education (breakfast and lunch) programs. The 2019 Legislature approved total General Fund appropriations of \$6.9 million for the department over the 2019-21 biennium, which represents a 3.0 percent increase from the total legislatively approved General Fund appropriations of \$6.7 million over the 2017-19 biennium. General Fund appropriations for the department are mainly used to support Plant Health and Quarantine Services, Predatory Animal and Rodent Control, and Veterinary Medical Services, as well as for 50 percent of the personnel costs for the department's Agricultural Enforcement Officers.

Due to concerns regarding large increases in requested additional travel and training expenditures, the Legislature reduced the total amount of additional travel and training expenditures for the department by 54.0 percent, from \$740,134 over the 2019-21 biennium as recommended by the Governor, to \$340,385. In addition, the Legislature instructed the department to submit quarterly reports to the Interim Finance Committee (IFC) regarding travel and training expenditures accrued by each budget in each quarter, and compare those amounts to the amounts budgeted and expended in the same quarter in the previous fiscal year.

## **ADMINISTRATION DIVISION**

The Administration Division provides oversight to all programs of the department. It is primarily funded through cost allocation assessments paid by the department's other divisions. The Legislature approved the Governor's recommendation for reserve reductions totaling \$15,732 over the 2019-21 biennium to fund travel, advertising and public relations expenses in support of the Buy Nevada program. The Buy Nevada program was established in 2013 to promote Nevada's food and agriculture businesses.

## **FOOD AND NUTRITION DIVISION**

The Food and Nutrition Division is comprised of Nutrition Education Programs, the Commodity Food Program and the Dairy Fund. The Legislature approved total funding of \$436.6 million over the 2019-21 biennium, an increase of 4.4 percent over the \$418.0 million approved for the 2017-19 biennium. Of the 2019-21 biennium total, approximately 90.4 percent of the funding comes from federal sources, which are primarily used to support the various nutrition education and commodity foods programs.

## **PLANT INDUSTRY DIVISION**

The Plant Industry Division is responsible for licensing and regulating nursery sales, outlets, regulating the use of fertilizer and pesticides, and controlling insects, pests and noxious weeds. The division is comprised of three budgets: Plant Health and Quarantine Services, Agriculture Registration and Enforcement, and Pest, Plant and Noxious Weed Control.

The Legislature approved the addition of two new full-time Agriculturalist positions and two seasonal Agricultural Inspector positions in Agriculture Registration and Enforcement to support a new Food Manufacturing Inspection and Enforcement program, funded with reserve reductions totaling \$324,953 over the 2019-21 biennium. The new program will provide inspecting and grading services for produce that enters and exits the state. These inspections, provided as a service to protect the state's agricultural industry, are currently either not being performed or are performed by out-of-state contracted entities.

The Legislature also approved the addition of one new Agriculturalist position for the agency's plant pathology laboratory in Agriculture Registration and Enforcement, funded with reserve reductions totaling \$199,209 over the 2019-21 biennium. The position will allow the laboratory to increase the number of samples it receives in a timely manner, as well as support a new Plant Health Assessment program in FY 2020. This position is intended to ultimately become funded through new fees associated with the Plant Health Assessment program.

The Legislature did not approve the Governor's recommendation to convert an Agriculturalist position responsible for drought and water conservation issues in Plant Health and Quarantine Services from part time to full time, providing General Fund savings of \$82,542 over the biennium due to the discontinuation of an incentive program for on-farm water conservation projects established in the previous biennium. In addition, the Legislature did not approve the Governor's recommendation for General Fund

appropriations totaling \$12,192 over the 2019-21 biennium for travel in support of the drought initiative.

### **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 theft or loss of their animals, as well as, administering the branding and dealer licensing functions related to the sale of livestock animals. The Animal Industry Division is comprised of five budgets: Livestock Inspection, Livestock Enforcement, Veterinary Medical Services, Predator Animal and Rodent Control, and Commercial Feed.

Due to the financial solvency concerns in the Livestock Inspection budget, the Legislature did not approve the Governor's recommendation for reserve reductions totaling \$143,703 over the 2019-21 biennium for replacement equipment and vehicles. In addition, the Legislature recommended the issuance of a letter of intent directing the agency to develop a long-term plan to align its revenues and expenditures, using existing revenue sources. The letter of intent also directs the agency to budget in such a way that any brand re-recording fees, which are collected on a four-year cycle, are budgeted such that only 25 percent of the amount collected are expended in a fiscal year, to the extent that doing so is practicable.

Assembly Bill (A.B.) 504 made one-shot appropriations to the division, including a General Fund appropriation of \$225,000 to Livestock Inspection for the replacement of four vehicles used by the agency's Agricultural Enforcement Officers, as well as General Fund appropriations totaling \$174,084 to Veterinary Medical Services for the purchase of new and replacement laboratory equipment.

### **CONSUMER EQUITABILITY DIVISION**

The Consumer Equitability Division licenses, tests and verifies the accuracy of all commercial weighing and measuring devices. The division also maintains the metrology lab, which houses the state standards for mass, length and volume. The Legislature approved total revenue authority of \$7.8 million for the division over the 2019-21 biennium, an 18.8 percent increase over the \$6.6 million approved for the 2017-19 biennium. The increase is largely attributable to an increase in Device Testing fees effective July 1, 2019.

To address an increase in device volume and demand for the division's services, the Legislature approved the Governor's recommendation for the addition of five new Weights and Measures Inspector positions, funded with reserve reductions totaling \$577,694 over the biennium. In addition, the Legislature approved the Governor's recommendation for reserve reductions totaling \$31,792 over the biennium to fund additional travel for the agency's metrologists to perform proficiency testing on metrology

lab equipment and for four Weights and Measures Inspector positions to travel for National Institute of Standards and Technology training.

## **GAMING CONTROL BOARD**

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

The 2019 Legislature authorized General Funds for the NGCB and the Gaming Commission of \$64.2 million, a \$3.3 million, or 5.4 percent, increase compared to the \$60.9 million approved for the 2017-19 biennium.

## **POSITION ELIMINATIONS**

Due to the elimination of 17 vacant Investigation Agent positions in the Investigations Division over the past two biennia, the 2019 Legislature approved the Governor's recommendation to eliminate a vacant Investigations Supervisor, for a savings of \$252,723 in Investigation Fees over the 2019-21 biennium.

## **TRAVEL**

The Legislature approved General Funds of \$21,620 in each year of the biennium in the Nevada Gaming Commission budget to fund commission members' attendance at various in-state and out-of-state conferences and meetings. In addition, the Legislature approved \$15,000 in each year of the biennium in the NGCB budget for increased in-state travel related to out-of-town audits.

## **ONE-SHOT APPROPRIATIONS**

The 2019 Legislature approved Senate Bill (S.B.) 512, which provided a total of \$7.4 million in one-shot appropriations, including \$7.2 million for Phase 4 of the Alpha Migration Project to modernize the NGCB's IT system, as recommended by the Governor. The NGCB refers to its new system as the Systems and Gaming Enterprise (SAGE). The NGCB intends to begin addressing the functionality required by the Enforcement, Investigations and Technology Divisions, and move the Gaming Employee Registration system into SAGE. The NGCB's revised estimate for the total project cost is \$18.7 million, with a completion date in the 2021-23 biennium, which compares to its initial 2013 projection of \$11.0 million, completed around FY 2019. Further details on one-shot appropriations can be found on page 49 of this report.



## **DEPARTMENT OF BUSINESS AND INDUSTRY**

The Department of Business and Industry (B&I) is charged with regulating business enterprises, promoting worker safety, educating the public and businesses regarding their legal rights and responsibilities, and promoting the legal operation of businesses in Nevada. The department oversees the activities of the Division of Insurance, Real Estate Division, Financial Institutions Division, Mortgage Lending Division, Housing Division, Division of Industrial Relations, Taxicab Authority, Nevada Transportation Authority, Employee Management Relations Board and the Nevada Attorney for Injured Workers. The department is funded through a combination of General Fund appropriations, licenses and fee revenue, assessments, and federal funds. For the 2019-21 biennium, net of interagency transfers, total legislatively approved funding for the department is \$313.0 million, which is an increase of \$29.6 million, or 10.4 percent, over the \$283.4 million approved for the 2017-19 biennium. General Fund support for the department totals \$8.7 million, which represents an increase of 38.3 percent from the \$6.3 million approved for the 2017-19 biennium. This increase is primarily due to a change in the funding source associated with the Consumer Affairs Unit from Attorney General Settlement Funds to General Fund appropriations.

### **BUSINESS AND INDUSTRY ADMINISTRATION**

The B&I Administration budget (also known as the Director's Office) is responsible for providing administrative, fiscal and information technology support and oversight to the divisions, agencies, and commissions that constitute the department. The Director's Office is also responsible for the administration of the Industrial Development Revenue Bond program, the Ombudsman for Minority Affairs program, Nevada New Markets Jobs Act program and small business advocacy. The recommended funding sources for the Director's Office include General Fund appropriations; cost allocation reimbursement paid by agencies within the Department of B&I; and transfers from the Financial Institutions Division and the Mortgage Lending Division to fund the Licensing Unit.

The 2019 Legislature approved S.B. 537 and General Fund appropriations of \$1.4 million over the 2019-21 biennium to continue the Consumer Affairs Unit, including 6.60 full-time equivalent positions and associated operating expenditures, through June 30, 2021. The 2019 Legislature also approved S.B. 211, which includes General Fund appropriations of \$15,126 in each fiscal year of the 2019-21 biennium for operating expenses of the Nevada Commission on Minority Affairs.

### **DIVISION OF INDUSTRIAL RELATIONS**

The Division of Industrial Relations (DIR) 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 DIR 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 charged to workers' compensation insurers. The division also receives grants from the United States Department of Labor, Occupational Safety and Health Administration, the Mine Safety and Health Administration, and the Bureau of Labor Statistics, and a small portion of funding is received through licenses and fees.

The 2019 Legislature approved total funding of \$51.1 million over the 2019-21 biennium for DIR, which is a 7.9 percent increase from the \$47.4 million legislatively approved for the 2017-19 biennium. The 2019 Legislature approved an allocation from the Workers' Compensation and Safety Fund of \$141,342 over the 2019-21 biennium for a new Business Process Analyst position to oversee training and problem resolution of the Workers' Compensation Section's Claims and Regulatory Data System. The 2019 Legislature also approved an allocation from the Workers' Compensation and Safety Fund of \$25,160 in FY 2020 in the Occupational Safety and Health Enforcement budget for a new Elevator Digital Plan Review System. This system will streamline the review of plans submitted by contractors for new installations and alterations to existing elevators/conveyances by the division's Mechanical Compliance Section staff.

### **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 costs from federally-funded programs.

The 2019 Legislature approved the Governor's recommendation to reclassify one Administrative Services Officer position to a Management Analyst position in the Housing Division budget, resulting in a reduction of cost-allocation reimbursement revenue totaling \$2,418, and an increase to reserves totaling \$18,082 over the 2019-21 biennium.

In the Account for Low-Income Housing budget, the Legislature approved the reclassification of one Program Officer 3 position to a Program Officer 2 position resulting in savings totaling \$22,117 over the 2019-21 biennium.

The 2019 Legislature further approved the transfer of a Compliance/Audit Investigator position, and associated costs of \$156,336 over the 2019-21 biennium from the Housing and Inspection Compliance budget to the Weatherization budget, as recommended by the Governor, to align the grant-funded position with its federal revenue source.

## **REAL ESTATE DIVISION**

The Real Estate Division (RED) is responsible for regulating real estate brokers and salesmen, property managers, appraisers, qualified intermediaries, and building inspectors. The division also administers continuing education programs for real estate licensees in Nevada and is responsible for the enforcement of the statutory and regulatory provisions regarding the sale of subdivided lands, timeshares and campground memberships. The RED is funded through a combination of fees, cost allocation reimbursements and General Fund appropriations. Net of interagency transfers, the 2019 Legislature approved total RED revenue of approximately \$20.1 million over the 2019-21 biennium, which is an increase of 19 percent compared to the \$16.9 million in revenue approved for the 2017-19 biennium. The increase is largely attributable to an increase in revenue in the Common Interest Communities budget, which is primarily funded through a \$4.25 per unit, per year fee imposed on common interest communities.

## ***COMMON INTEREST COMMUNITIES***

The Common Interest Communities budget includes the Office of the Ombudsman for Common Interest Communities and Condominium Hotels. The Common Interest Communities budget also funds the Commission for Common Interest Communities and Condominium Hotels, which conducts disciplinary hearings, adopts regulations, and acts in an advisory capacity to the Ombudsman.

The Legislature approved the Governor's recommendation for reserve reductions totaling \$149,781 over the 2019-21 biennium to fund a new Program Officer position to support the Ombudsman's Office by providing training and outreach to homeowner associations and common interest community residents, managers, and board members in Northern Nevada. The Legislature also approved the Governor's recommendation for reserve reductions totaling \$50,000 over the biennium to fund software-as-a-service subscription fees for a new database to automate registration and renewal processes for homeowner associations.

## **TAXICAB AUTHORITY**

The Taxicab Authority is responsible for regulating the taxicab industry in counties with a population that exceeds 700,000 people (Clark County). The agency's investigative staff conducts both administrative and criminal investigations independently and in conjunction with other law enforcement agencies. The agency is primarily funded through a 20-cent trip charge assessed on every taxicab ride, as well as through various other fee revenues. The Taxicab Authority experienced a decline in revenues, notably trip-charge fees, during the 2017-19 biennium due to a variety of factors, including the growth of transportation network companies in the state.

To address declining revenues, which would have left the agency's budget insolvent in FY 2021, the Legislature approved the Governor's recommendation to eliminate 15 vacant positions, resulting in expenditure reductions totaling \$2.5 million over the

biennium. The position eliminations reduce the agency's staffing by 27.7 percent, from the 54 positions approved for the 2017-19 biennium, to 39 positions in the 2019-21 biennium. In addition, the 2019 Legislature passed S.B. 539, which increased the annual assessment charged to taxicab companies per cab "medallion" from \$100 per cab, per year to \$300. This measure was projected to generate \$706,000 of additional revenue for the Taxicab Authority in each fiscal year of the 2019-21 biennium.

The Legislature approved the Governor's recommendation for technology fee reserve reductions of \$126,024 in FY 2020 to fund contract costs for Phase 3 of the agency's system modernization project. Phase 3, the final phase of the project, will provide a web portal for taxicab companies operating in Clark County to allow for real-time vehicle, driver and medallion management, as well as automate other processes currently performed manually.

In closing the Taxicab Authority's budget, the money committees directed the agency to develop and submit to the IFC by June 1, 2020, a credible, long-term plan for financial sustainability and provide semiannual reports on its financial solvency and operations.

### **FINANCIAL INSTITUTIONS DIVISION**

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

With the addition of the Charles Schwab Trust Bank as a Nevada state-chartered institution, the 2019 Legislature concurred with the Governor's recommendation to upgrade two Financial Institutions Examiner positions and one Administrative Assistant position for an additional combined cost of \$21,375 over the 2019-21 biennium.

### **DIVISION OF MORTGAGE LENDING**

The Division of Mortgage Lending is responsible for the licensure and regulation of mortgage brokers, mortgage bankers, escrow agencies and agents, and covered service providers. The division is supported by licensing fees and industry assessments.

The 2019 Legislature approved reserve reductions of \$338,378 over the 2019-21 biennium for two new Mortgage Lending Examiner positions for the Mortgage Servicer Program to conduct audits, examinations, and investigations for out-of-state mortgage servicing companies. In order to address the need for a more modern information technology system to meet the needs of the agency's employees and its licensees, the Legislature approved the Governor's amended recommendation to utilize reserve reductions totaling \$624,556 in FY 2020 and \$107,426 in FY 2021 to replace the division's database.

## **GOVERNOR'S OFFICE OF ECONOMIC DEVELOPMENT**

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

Net of interagency transfers, the 2019 Legislature approved total funding of \$16.6 million over the 2019-21 biennium, including General Funds of \$15.4 million, for the GOED budget. These totals represent a decrease in total funding of 4.5 percent and a decrease in General Fund appropriations of 2.3 percent compared to total funding of \$17.4 million and General Fund appropriations of \$15.7 million approved for the 2017-19 biennium.

The Legislature concurred with the Governor's recommendation to replace the Nevada Mining Association's (NMA) financial support for the office's Mining Industry Specialist position with General Funds of \$60,000 in each year of the biennium to ensure the state has autonomy to direct the position's activities and to equate the funding source with GOED's other industry specialist positions, which are funded 100 percent with General Funds.

General Fund appropriations of \$175,000 over the 2019-21 biennium were approved as recommended by the Governor for the Unmanned Aircraft Systems (UAS) program to continue supporting Nevada's UAS industry and operate the Nevada UAS test site through the Nevada Institute of Autonomous Systems (NIAS), the nonprofit organization tasked with the responsibility to lead and promote Nevada's UAS industry. In addition, the Legislature passed, and the Governor approved, S.B. 421, which requires GOED, to the extent of available money, to establish and carry out a program to supervise and facilitate the growth and safe integration of small unmanned aircraft systems in Nevada, funded with a \$1.0 million appropriation to carry out the program.

Additionally, the Legislature approved the Governor's recommendation for General Fund appropriations of \$26,800 in each year of the 2019-21 biennium for additional in-state and out-of-state travel in support of the Nevada Global Program (NGP).

Finally, the 2019 Legislature passed, and the Governor approved, A.B. 224, which transferred the responsibilities to develop, create, and oversee the NV Grow Program to the College of Southern Nevada.

### ***NEVADA STATE SMALL BUSINESS CREDIT INITIATIVE PROGRAM***

The Nevada State Small Business Credit Initiative (SSBCI) program utilizes funds to leverage lending to help finance small businesses and manufacturers that are creditworthy, but are not able to access loans needed to expand operations and create jobs. In 2017, the U.S. Treasury transferred the federal funds associated with the SSBCI program to state ownership; therefore, there are no longer federal funds supporting this program. Beginning in the 2019-21 biennium, the budget account will be entirely funded through reserves,

small business loan repayments, and nominal amounts from interest earnings and filing fees.

The 2019 Legislature approved the Governor's recommendation to eliminate one nonclassified position from the SSBCI budget and transfer the administrative duties of the SSBCI program to the Rural Community Development Director of the Rural Community Development budget, for a reduction of \$242,009 over the 2019-21 biennium. Concurrent with the decision to eliminate the SSBCI position, the 2019 Legislature approved utilizing reserves of \$8,910 per fiscal year to support up to 10 percent of the Rural Community Development Director's salary with funding from the SSBCI budget to the extent that the position spends time on the SSBCI program.

#### ***NEVADA MAIN STREET PROGRAM***

The Nevada Main Street Program was created by A.B. 417 of the 2017 Session to promote a holistic approach to revitalization that involves aesthetic, business creation or retention, and housing that will lead to healthy and economically vibrant communities. The 2019 Legislature passed, and the Governor approved, A.B. 104, which appropriated General Funds of \$350,000 to the Nevada Main Street Program for the continued support of the program.

#### ***NEVADA CATALYST ACCOUNT***

The Nevada Catalyst Account incentivizes the expansion or relocation of businesses that will quickly result in the creation of high-quality, primary jobs in Nevada through the provision of grants or loans. The account offers a tool to regional development authorities and local governments to work with viable companies that will enhance the state's economic sectors and offer stable jobs with good pay and benefits.

The 2019 Legislature did not approve the Governor's recommendation to support additional grants or loans through the Catalyst Account, and instead approved funds equal to existing Catalyst Account obligations of \$769,500 in FY 2020 and \$462,500 in FY 2021 and approved language in the 2019 Authorizations Act (S.B. 553) directing the agency to revert remaining unobligated funding in the Catalyst Account totaling \$3.0 million to the General Fund at the end of FY 2019.

#### ***WORKFORCE INNOVATIONS FOR A NEW NEVADA ACCOUNT***

The Workforce Innovations for a New Nevada (WINN) Account was established through the passage and approval of A.B. 1 of the 29<sup>th</sup> Special Session of the Nevada Legislature in December 2015. The legislation requires GOED to develop and implement programs to provide customized workforce development services to companies that create, expand, and relocate businesses to the state. These customized services include workforce recruitment, assessment and training. In addition to the Governor's recommendation of \$4.0 million for the WINN budget in FY 2020, the money committees approved an additional \$2.0 million in FY 2021, for total funding of \$6.0 million over the 2019-21 biennium.

## ***NEVADA KNOWLEDGE ACCOUNT***

The purpose of the Nevada Knowledge Account is to spur research and commercialization of that research in areas that the state has targeted for economic growth the account provides grants to the University of Nevada, Reno (UNR); the University of Nevada, Las Vegas (UNLV); and the Desert Research Institute (DRI) in five allowable areas: (1) establishing technology programs throughout the state; (2) recruiting, hiring and retaining research teams and faculty; (3) research laboratories and related equipment; (4) construction of research facilities; and (5) matching funds for federal and private sector grants and contact opportunities.

Rather than approve the Governor's recommendation to continue base General Fund appropriations totaling \$10.0 million over the 2019-21 biennium (\$5.0 million per fiscal year) for the Nevada Knowledge Account, the 2019 Legislature approved a General Fund appropriation of \$2.5 million in FY 2020 and \$2.0 million in balance forward funding for grants over the 2019-21 biennium.

## **DEPARTMENT OF TOURISM AND CULTURAL AFFAIRS**

The Department of Tourism and Cultural Affairs consists of the Division of Tourism, Nevada Commission on Tourism, Division of Museums and History, Board of Museums and History, Nevada Arts Council, and the Nevada Indian Commission. Net of interagency transfers, the 2019 Legislature approved total funding of \$78.2 million over the 2019-21 biennium, which represents a \$1.1 million, or 1.4 percent, increase over the \$77.1 million approved for the 2017-19 biennium. Of the total funding, the Legislature approved General Fund appropriations of \$7.7 million compared to the \$7.4 million approved for the 2017-19 biennium.

### **DIVISION OF TOURISM**

The Division of Tourism is responsible for developing and implementing a domestic and international marketing and advertising campaign to promote Nevada as a tourism and business travel destination. The division is funded by three-eighths of 1.0 percent of the statewide room tax. The 2019 Legislature approved room tax revenues of \$25.7 million in FY 2020 and \$26.6 million in FY 2021. The legislatively approved FY 2020 room tax revenues represent a \$1.1 million, or 4.5 percent, increase when compared to FY 2018 actual receipts of \$24.6 million. The FY 2021 legislatively approved room tax revenues represent an \$842,000, or 3.1 percent, increase over the legislatively approved amount for FY 2019.

The 2019 Legislature approved \$12.7 million in room tax revenue transfers from the Tourism Development Fund over the 2019-21 biennium indicated on the following table.

<b>Legislatively Approved Room Tax Transfers from the Tourism Development Fund</b>			
	FY 2020	FY 2021	Biennium Total
<b><u>Intra-Agency Transfers to:</u></b>			
Lost City Museum	\$ 240,489	\$ 247,364	\$ 487,853
Tourism Development	100,000	100,000	200,000
Nevada Magazine	132,781	133,332	266,113
Nevada Indian Commission	85,564	88,577	174,141
Stewart Living Legacy	195,397	189,879	385,276
NV Historical Society	352,761	363,082	715,843
NV State Museum, CC	907,209	931,594	1,838,803
Museums and History	273,825	281,871	555,696
NV State Museum, LV	868,474	892,101	1,760,575
NV Arts Council	1,176,853	1,181,721	2,358,574
Railroad Museums	668,234	689,720	1,357,954
<b>Subtotal</b>	<b>\$ 5,001,587</b>	<b>\$ 5,099,241</b>	<b>\$ 10,100,828</b>
<b><u>Inter-Agency Transfers to:</u></b>			
Governor's Washington Office	\$ 106,511	\$ 106,511	\$ 213,022
Nevada Film Office	677,532	686,392	1,363,924
State Parks	509,131	509,131	1,018,262
<b>Subtotal</b>	<b>\$ 1,293,174</b>	<b>\$ 1,302,034</b>	<b>\$ 2,595,208</b>
<b>Total of all Transfers</b>	<b>\$ 6,294,761</b>	<b>\$ 6,401,275</b>	<b>\$ 12,696,036</b>

The 2019 Legislature approved two new transfers from the Tourism Development Fund budget for the 2019-21 biennium: \$266,113 in room tax revenue transfers to fund an Accountant Technician position for Nevada Magazine, and \$385,276 in room tax revenue transfers to fund the operating expenditures of the Stewart Indian School Living Legacy Museum and Cultural Center.

### ***NEVADA INDIAN COMMISSION***

The Nevada Indian Commission (NIC) and Stewart Indian School Living Legacy Museum (SISLL Museum) develop and improve cooperation and communication between Nevada tribes, public agencies and state and local governments, with the goal of improving and enhancing the lives of Nevada's Native American citizens and educating the public about the iconic Stewart Indian School. The 2019 Legislature approved \$721,703 in General Fund appropriations and \$559,417 in room tax revenue transfers over the 2019-21 biennium to support the NIC and SISLL budgets.

Because The Executive Budget did not include rent and operating expenditures to open the SISLL Museum approved by the 2015 Legislature, the money committees approved additional funding of \$130,518 in FY 2020 and \$113,864 in FY 2021 to fund public access Monday through Friday from 9:00 a.m. to 5:00 p.m., utilizing existing staff for tours and exhibit construction, which would allow the museum to operate in a limited capacity. Additionally, the money committees approved split funding for this budget of 62 percent room tax revenues and 38 percent General Fund appropriations.



Related to the operation and funding of the SISLL Museum, the 2019 Legislature passed and the Governor approved A.B. 44, which formally established the museum's name as the Stewart Indian School Cultural Center and Museum and placed it under the authority of the NIC, provided authority for the museum to operate a store for the sale of gifts and souvenirs, and for the NIC to retain the revenues generated by the store in the NIC's gift fund.

Finally, the 2019 Legislature approved \$947,750 million in state funding to the State Public Works Division for CIP Project 19-C16 to renovate Storage Building 19 at the Stewart Complex in order to accommodate storage of the Stewart Indian School Cultural Center and Museum collections.

For additional information on projects approved in the Capital Improvement Program for the NIC, please see pages 66 through 68 of this report.

### **MUSEUMS AND HISTORY DIVISION**

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

In addition to admission fee revenues and transfers from the Museum Dedicated Trust Fund, the 2019 Legislature approved General Fund appropriations and room tax revenue transfers as the division's primary funding sources. The 2019 Legislature approved \$5.7 million in General Fund appropriations and \$6.7 million in room tax revenue transfers over the 2019-21 biennium to support the DMH budgets.

Although not recommended by the Governor, in closing the budget, the 2019 Legislature approved \$250,000 in General Fund appropriations over the 2019-21 biennium to continue funding the school bus program to reimburse travel expenditures for museum visits by public school students.

The Legislature also approved \$99,752 in General Fund appropriations and \$121,948 in room tax revenues, for a total of \$221,700 over the 2019-21 biennium, to restore a Maintenance Repair Specialist position at the Boulder City State Railroad Museum and a Maintenance Repair Worker position at the East Ely Railroad Depot Museum, as recommended by the Governor. In addition, as recommended by the Governor, as adjusted, the Legislature approved \$26,876 in General Fund appropriations and \$32,854 in room tax revenue transfers, for a total of \$59,730 over the 2019-21 biennium, to fund two part-time Museum Attendant positions to expand the hours of operations to include Wednesday at the Carson City State Railroad Museum.

## **NEVADA ARTS COUNCIL**

The Nevada Arts Council (NAC) promotes Nevada's cultural life through grants and technical assistance to individuals as well as organizations. The NAC is primarily funded through federal grants, room tax revenue transfers and General Fund appropriations.

The 2019 Legislature approved an additional \$25,000 in General Fund appropriations for each year of the 2019-21 biennium, for a total of approximately \$1.0 million in General Fund appropriations over the 2019-21 biennium to support the NAC.

Nevada Legislative Counsel Bureau  
 Summary of Appropriations and Authorizations  
 2019-21 Legislature

	2018-2019 Work Program	2019-2020 GOVERNOR RECOMMENDS	2019-2020 LEGISLATIVELY APPROVED	2020-2021 GOVERNOR RECOMMENDS	2020-2021 LEGISLATIVELY APPROVED
<b>COMMERCE &amp; INDUSTRY</b>					
<b>DEPARTMENT OF AGRICULTURE</b>					
<b>AGRI - AGRICULTURE ADMINISTRATION</b>	2,596,987	3,114,238	3,143,635	3,310,763	3,335,572
GENERAL FUND	40,000	202,471	202,471	343,468	343,468
BALANCE FORWARD	12,257	14,079	14,079	7,933	7,933
FEDERAL FUND	4,768	5,000	5,000	5,000	5,000
INTERAGENCY TRANSFER	2,531,307	2,888,838	2,918,235	2,950,512	2,975,321
OTHER FUND	8,655	3,850	3,850	3,850	3,850
<b>AGRI - AGRICULTURE REGISTRATION/ENFORCEMENT</b>	6,025,572	6,165,828	6,165,828	5,558,587	5,597,008
BALANCE FORWARD	2,740,845	2,694,347	2,694,347	2,086,214	2,124,635
FEDERAL FUND	504,996	493,247	493,247	493,247	493,247
INTERAGENCY TRANSFER	137,988	86,323	86,323	86,519	86,519
OTHER FUND	2,641,743	2,891,911	2,891,911	2,892,607	2,892,607
<b>AGRI - PLANT HEALTH &amp; QUARANTINE SERVICES</b>	610,582	625,359	584,903	642,613	599,679
GENERAL FUND	610,582	625,359	584,903	642,613	599,679
REVERSIONS					
<b>AGRI - PEST, PLANT DISEASE NOXIOUS WEED CONTROL</b>	1,850,153	1,707,035	1,707,035	1,609,211	1,609,176
BALANCE FORWARD	343,860	400,724	400,724	277,751	277,716
FEDERAL FUND	1,443,956	1,248,715	1,248,715	1,274,197	1,274,197
OTHER FUND	62,337	57,596	57,596	57,263	57,263
<b>AGRI - VETERINARY MEDICAL SERVICES</b>	1,366,639	1,370,662	1,372,128	1,341,250	1,339,156
GENERAL FUND	1,159,493	1,183,419	1,184,885	1,152,973	1,150,878
BALANCE FORWARD	8,918	8,918	8,918	8,918	8,919
FEDERAL FUND	106,566	77,218	77,218	77,218	77,218
INTERAGENCY TRANSFER	88,674	98,119	98,119	99,153	99,153
OTHER FUND	2,988	2,988	2,988	2,988	2,988
REVERSIONS					
<b>AGRI - COMMERCIAL FEED</b>	65,163	87,805	87,805	110,709	110,709
BALANCE FORWARD	39,320	62,205	62,205	85,109	85,109
OTHER FUND	25,843	25,600	25,600	25,600	25,600
<b>AGRI - LIVESTOCK INSPECTION</b>	1,514,371	1,778,741	1,778,741	1,581,502	1,639,987
BALANCE FORWARD	206,258	224,625	224,625	439,024	497,509
OTHER FUND	1,308,113	1,554,116	1,554,116	1,142,478	1,142,478
<b>AGRI - PREDATORY ANIMAL &amp; RODENT CONTROL</b>	822,593	924,414	926,817	945,973	947,419
GENERAL FUND	789,470	889,432	891,835	912,850	914,296
INTERAGENCY TRANSFER	14,000	14,000	14,000	14,000	14,000
OTHER FUND	19,123	20,982	20,982	19,123	19,123
REVERSIONS					
<b>AGRI - LIVESTOCK ENFORCEMENT</b>	407,198	425,235	423,469	444,328	442,062
GENERAL FUND	202,887	214,271	212,049	223,844	220,262
BALANCE FORWARD	1,423	1,423		1,423	
INTERAGENCY TRANSFER	202,888	209,541	211,420	219,061	221,800
REVERSIONS					

**Nevada Legislative Counsel Bureau**  
**Summary of Appropriations and Authorizations**  
**2019-21 Legislature**

	2018-2019 Work Program	2019-2020 GOVERNOR RECOMMENDS	2019-2020 LEGISLATIVELY APPROVED	2020-2021 GOVERNOR RECOMMENDS	2020-2021 LEGISLATIVELY APPROVED
<b>AGRI - CONSUMER EQUITABILITY</b>	3,571,716	3,966,658	3,966,658	3,873,220	3,869,143
BALANCE FORWARD	1,101,318	683,918	683,918	584,095	580,018
INTERAGENCY TRANSFER	752,430	752,430	752,430	752,430	752,430
OTHER FUND	1,717,968	2,530,310	2,530,310	2,536,695	2,536,695
<b>AGRI - NUTRITION EDUCATION PROGRAMS</b>	193,811,985	186,653,360	186,653,360	206,693,474	206,748,043
GENERAL FUND	332,419	137,832	137,832	137,832	137,832
BALANCE FORWARD	244,121	1,125,442	1,125,442	936,711	991,280
FEDERAL FUND	193,235,445	185,324,727	185,324,727	205,551,678	205,551,678
INTERAGENCY TRANSFER		58,159	58,159	60,053	60,053
OTHER FUND		7,200	7,200	7,200	7,200
REVERSIONS					
<b>AGRI - COMMODITY FOODS DISTRIBUTION PROGRAM</b>	19,342,337	19,835,033	19,835,033	20,063,568	20,077,739
GENERAL FUND	98,398	160,503	160,503	172,513	172,513
BALANCE FORWARD	1,220,151	901,122	901,122	1,022,068	1,036,239
FEDERAL FUND	1,684,087	1,891,586	1,891,586	1,987,165	1,987,165
OTHER FUND	16,339,701	16,881,822	16,881,822	16,881,822	16,881,822
REVERSIONS					
<b>AGRI - DAIRY FUND</b>	1,907,170	1,727,615	1,727,615	1,556,094	1,581,494
BALANCE FORWARD	929,823	676,004	676,004	502,854	528,254
INTERAGENCY TRANSFER	53,066	48,381	48,381	50,010	50,010
OTHER FUND	924,281	1,003,230	1,003,230	1,003,230	1,003,230
<b>TOTAL DEPARTMENT OF AGRICULTURE</b>	233,892,466	228,381,983	228,373,027	247,731,292	247,897,187
GENERAL FUND	3,233,249	3,413,287	3,374,478	3,586,093	3,538,928
BALANCE FORWARD	6,848,294	6,792,807	6,791,384	5,952,100	6,137,612
FEDERAL FUND	196,979,818	189,040,493	189,040,493	209,388,505	209,388,505
INTERAGENCY TRANSFER	3,780,353	4,155,791	4,187,067	4,231,738	4,259,286
OTHER FUND	23,050,752	24,979,605	24,979,605	24,572,856	24,572,856
REVERSIONS					
<b>MINERALS</b>					
<b>DIVISION OF MINERALS</b>	3,471,285	3,476,335	3,476,335	3,428,863	3,429,863
BALANCE FORWARD	1,358,743	1,139,097	1,139,097	1,141,087	1,142,087
FEDERAL FUND	50,000	138,891	138,891	107,119	107,119
INTERAGENCY TRANSFER	282,700	93,933	93,933	93,933	93,933
OTHER FUND	1,779,842	2,104,414	2,104,414	2,086,724	2,086,724
<b>TOTAL MINERALS</b>	3,471,285	3,476,335	3,476,335	3,428,863	3,429,863
BALANCE FORWARD	1,358,743	1,139,097	1,139,097	1,141,087	1,142,087
FEDERAL FUND	50,000	138,891	138,891	107,119	107,119
INTERAGENCY TRANSFER	282,700	93,933	93,933	93,933	93,933
OTHER FUND	1,779,842	2,104,414	2,104,414	2,086,724	2,086,724

Nevada Legislative Counsel Bureau  
 Summary of Appropriations and Authorizations  
 2019-21 Legislature

	2018-2019 Work Program	2019-2020 GOVERNOR RECOMMENDS	2019-2020 LEGISLATIVELY APPROVED	2020-2021 GOVERNOR RECOMMENDS	2020-2021 LEGISLATIVELY APPROVED
<b>GAMING CONTROL BOARD</b>					
<b>GCB - GAMING CONTROL BOARD</b>	45,324,674	45,670,776	45,683,116	45,786,096	45,771,876
GENERAL FUND	30,221,973	31,225,193	31,237,533	31,348,095	31,333,875
BALANCE FORWARD	972,397				
INTERAGENCY TRANSFER	12,069,996	12,372,450	12,372,450	12,361,813	12,361,813
OTHER FUND	2,060,308	2,073,133	2,073,133	2,076,188	2,076,188
REVERSIONS					
<b>GCB - GAMING COMMISSION</b>	538,489	801,266	802,642	833,234	834,608
GENERAL FUND	538,489	801,266	802,642	833,234	834,608
REVERSIONS					
<b>GCB - GAMING CONTROL BOARD INVESTIGATION FUND</b>	13,968,425	13,334,019	13,332,631	13,324,251	13,322,864
BALANCE FORWARD	2,000	2,000	2,000	2,000	2,000
OTHER FUND	13,966,425	13,332,019	13,330,631	13,322,251	13,320,864
REVERSIONS					
<b>TOTAL GAMING CONTROL BOARD</b>	59,831,588	59,806,061	59,818,389	59,943,581	59,929,348
GENERAL FUND	30,760,462	32,026,459	32,040,175	32,181,329	32,168,483
BALANCE FORWARD	974,397	2,000	2,000	2,000	2,000
INTERAGENCY TRANSFER	12,069,996	12,372,450	12,372,450	12,361,813	12,361,813
OTHER FUND	16,026,733	15,405,152	15,403,764	15,398,439	15,397,052
REVERSIONS					
<b>PUBLIC UTILITIES COMMISSION</b>					
<b>PUC - PUBLIC UTILITIES COMMISSION OF NEVADA</b>	17,188,187	17,071,144	17,071,144	16,577,697	16,585,396
BALANCE FORWARD	3,350,551	3,991,918	3,991,918	3,471,827	3,479,526
FEDERAL FUND	574,468	689,065	689,065	703,415	703,415
INTERAGENCY TRANSFER	181,082	213,737	213,737	213,737	213,737
OTHER FUND	13,082,086	12,176,424	12,176,424	12,188,718	12,188,718
<b>TOTAL PUBLIC UTILITIES COMMISSION</b>	17,188,187	17,071,144	17,071,144	16,577,697	16,585,396
BALANCE FORWARD	3,350,551	3,991,918	3,991,918	3,471,827	3,479,526
FEDERAL FUND	574,468	689,065	689,065	703,415	703,415
INTERAGENCY TRANSFER	181,082	213,737	213,737	213,737	213,737
OTHER FUND	13,082,086	12,176,424	12,176,424	12,188,718	12,188,718
<b>DEPT OF BUSINESS &amp; INDUSTRY</b>					
<b>B&amp;i - OFFICE OF BUSINESS AND PLANNING</b>	415,917	339,230	339,663	349,741	349,812
GENERAL FUND	315,917	339,230	339,663	349,741	349,812
INTERAGENCY TRANSFER	100,000				
REVERSIONS					
<b>B&amp;i - BUSINESS AND INDUSTRY ADMINISTRATION</b>	5,279,057	5,120,292	5,324,673	5,322,997	5,663,912
GENERAL FUND	207,916	97,476	944,047	116,113	980,648
BALANCE FORWARD					150,000
INTERAGENCY TRANSFER	4,412,130	4,280,124	4,340,324	4,438,907	4,492,962
OTHER FUND	659,011	742,692	40,302	767,977	40,302
REVERSIONS					

Nevada Legislative Counsel Bureau  
Summary of Appropriations and Authorizations  
2019-21 Legislature

	2018-2019 Work Program	2019-2020 GOVERNOR RECOMMENDS	2019-2020 LEGISLATIVELY APPROVED	2020-2021 GOVERNOR RECOMMENDS	2020-2021 LEGISLATIVELY APPROVED
<b>B&amp;I - PRIVATE ACTIVITY BONDS</b>	1,239,071	1,460,612	1,460,612	1,658,038	1,658,038
BALANCE FORWARD	1,130,436	1,205,257	1,205,257	1,402,683	1,402,683
INTERAGENCY TRANSFER		8,000	8,000	8,000	8,000
OTHER FUND	108,635	247,355	247,355	247,355	247,355
<b>B&amp;I - EMPLOYEE MANAGEMENT RELATIONS BOARD</b>	1,412,967	1,467,384	1,467,384	1,437,316	1,436,327
BALANCE FORWARD	825,424	949,419	949,419	911,561	910,572
OTHER FUND	587,543	517,965	517,965	525,755	525,755
<b>B&amp;I - LABOR COMMISSIONER</b>	1,924,111	1,869,581	1,872,450	1,869,212	1,869,865
GENERAL FUND	1,924,111	1,869,581	1,872,450	1,869,212	1,869,865
BALANCE FORWARD REVERSIONS					
<b>B&amp;I - NV ATTORNEY FOR INJURED WORKERS</b>	3,651,219	3,939,410	3,948,359	3,995,544	4,000,138
OTHER FUND	3,651,219	3,939,410	3,948,359	3,995,544	4,000,138
REVERSIONS					
<b>B&amp;I - INSURANCE REGULATION</b>	18,026,071	15,389,217	15,389,217	14,899,680	14,894,026
BALANCE FORWARD	3,567,471	4,240,611	4,240,611	3,866,129	3,860,475
FEDERAL FUND	1,256,567				
INTERAGENCY TRANSFER	414,058	477,522	477,522	482,467	482,467
OTHER FUND	12,787,975	10,671,084	10,671,084	10,551,084	10,551,084
<b>B&amp;I - CAPTIVE INSURERS</b>	1,345,589	1,677,633	1,677,633	1,389,888	1,389,441
BALANCE FORWARD	365,183	291,564	291,564	366,219	365,772
INTERAGENCY TRANSFER	307,956	457,069	457,069	457,069	457,069
OTHER FUND	672,450	929,000	929,000	566,600	566,600
<b>B&amp;I - INSURANCE RECOVERY</b>	209,320	209,320	209,320	209,320	209,320
BALANCE FORWARD	209,320	209,320	209,320	209,320	209,320
<b>B&amp;I - SELF INSURED - WORKERS COMPENSATION</b>	579,140	427,153	427,690	435,312	435,443
OTHER FUND	579,140	427,153	427,690	435,312	435,443
REVERSIONS					
<b>B&amp;I - DIVISION OF INDUSTRIAL RELATIONS</b>	7,239,494	7,851,480	7,888,983	8,082,497	8,109,976
BALANCE FORWARD					
OTHER FUND	7,239,494	7,851,480	7,888,983	8,082,497	8,109,976
REVERSIONS					
<b>B&amp;I - OCCUPATIONAL SAFETY &amp; HEALTH ENFORCEMENT</b>	11,556,746	12,152,831	12,078,799	12,438,339	12,396,807
FEDERAL FUND	1,368,453	1,363,961	1,363,961	1,363,961	1,363,961
OTHER FUND	10,188,293	10,788,870	10,714,838	11,074,378	11,032,846
REVERSIONS					
<b>B&amp;I - SAFETY CONSULTATION AND TRAINING</b>	3,628,657	3,577,443	3,576,099	3,636,527	3,631,625
FEDERAL FUND	994,544	852,540	852,540	852,540	852,540
OTHER FUND	2,634,113	2,724,903	2,723,559	2,783,987	2,779,085
REVERSIONS					

**Nevada Legislative Counsel Bureau**  
**Summary of Appropriations and Authorizations**  
**2019-21 Legislature**

	2018-2019 Work Program	2019-2020 GOVERNOR RECOMMENDS	2019-2020 LEGISLATIVELY APPROVED	2020-2021 GOVERNOR RECOMMENDS	2020-2021 LEGISLATIVELY APPROVED
<b>B&amp;I - MINE SAFETY &amp; TRAINING</b>	1,600,976	1,697,109	1,697,854	1,749,846	1,749,694
FEDERAL FUND	278,998	377,346	377,346	377,346	377,346
OTHER FUND	1,321,978	1,319,763	1,320,508	1,372,500	1,372,348
REVERSIONS					
<b>B&amp;I - REAL ESTATE ADMINISTRATION</b>	3,769,673	4,194,617	4,197,005	4,533,407	4,532,746
GENERAL FUND	822,262	1,009,878	1,012,266	1,346,009	1,345,348
BALANCE FORWARD	1,550				
INTERAGENCY TRANSFER	260,824	224,111	224,111	226,770	226,770
OTHER FUND	2,685,037	2,960,628	2,960,628	2,960,628	2,960,628
REVERSIONS					
<b>B&amp;I - REAL ESTATE EDUCATION AND RESEARCH</b>	1,010,933	907,657	907,657	748,088	746,812
BALANCE FORWARD	561,686	384,366	384,366	260,916	259,640
INTERAGENCY TRANSFER	447,247	517,134	517,134	481,015	481,015
OTHER FUND	2,000	6,157	6,157	6,157	6,157
<b>B&amp;I - REAL ESTATE RECOVERY ACCOUNT</b>	775,472	890,487	890,487	854,368	854,368
BALANCE FORWARD	300,000	300,000	300,000	300,000	300,000
OTHER FUND	475,472	590,487	590,487	554,368	554,368
<b>B&amp;I - COMMON INTEREST COMMUNITIES</b>	4,400,931	4,618,823	4,618,823	4,802,682	4,802,820
BALANCE FORWARD	1,977,158	2,087,258	2,087,258	2,249,873	2,250,011
INTERAGENCY TRANSFER	1,000				
OTHER FUND	2,422,773	2,531,565	2,531,565	2,552,809	2,552,809
<b>B&amp;I - HOUSING DIVISION</b>	13,027,535	12,459,657	12,459,657	13,374,347	13,368,291
BALANCE FORWARD	1,820,423	203,773	203,773	1,417,023	1,410,967
FEDERAL FUND	3,023,400	3,016,970	3,016,970	3,016,970	3,016,970
INTERAGENCY TRANSFER	456,310	511,912	511,912	520,364	520,364
OTHER FUND	7,727,402	8,727,002	8,727,002	8,419,990	8,419,990
<b>B&amp;I - ACCOUNT FOR LOW-INCOME HOUSING</b>	30,524,210	32,449,302	32,449,302	33,698,863	33,695,907
BALANCE FORWARD	19,447,727	20,148,953	20,148,953	21,398,514	21,395,558
FEDERAL FUND	3,864,038	3,852,437	3,852,437	3,852,437	3,852,437
OTHER FUND	7,212,445	8,447,912	8,447,912	8,447,912	8,447,912
<b>B&amp;I - SPECIAL HOUSING ASSISTANCE</b>	1,239,525	2,134,573	2,134,573	1,174,453	1,174,453
BALANCE FORWARD	822,155	493,777	493,777	642,107	642,107
FEDERAL FUND	399,016	1,492,465	1,492,465	384,015	384,015
OTHER FUND	18,354	148,331	148,331	148,331	148,331
<b>B&amp;I - WEATHERIZATION</b>	7,817,645	7,995,901	7,995,901	8,000,368	7,999,640
BALANCE FORWARD	1,675,565	1,881,728	1,881,728	1,853,587	1,852,859
FEDERAL FUND	871,308	1,016,157	1,016,157	1,016,157	1,016,157
INTERAGENCY TRANSFER	2,025,554	1,756,880	1,756,880	1,756,880	1,756,880
OTHER FUND	3,245,218	3,341,136	3,341,136	3,373,744	3,373,744

**Nevada Legislative Counsel Bureau**  
**Summary of Appropriations and Authorizations**  
**2019-21 Legislature**

	2018-2019 Work Program	2019-2020 GOVERNOR RECOMMENDS	2019-2020 LEGISLATIVELY APPROVED	2020-2021 GOVERNOR RECOMMENDS	2020-2021 LEGISLATIVELY APPROVED
<b>B&amp;I - HOUSING INSPECTION &amp; COMPLIANCE</b>	4,470,859	4,394,430	4,394,430	4,359,449	4,364,315
BALANCE FORWARD	1,638,022	1,565,208	1,565,208	1,517,691	1,522,557
FEDERAL FUND	22,578	21,866	21,866	21,866	21,866
INTERAGENCY TRANSFER	545,477	465,084	465,084	473,034	473,034
OTHER FUND	2,264,782	2,342,272	2,342,272	2,346,858	2,346,858
<b>B&amp;I - DIVISION OF FINANCIAL INSTITUTIONS</b>	6,011,121	5,550,834	5,550,834	4,930,863	4,932,662
GENERAL FUND	100				
BALANCE FORWARD	2,787,784	1,982,810	1,982,810	1,442,594	1,444,393
OTHER FUND	3,223,237	3,568,024	3,568,024	3,488,269	3,488,269
REVERSIONS					
<b>B&amp;I - FINANCIAL INSTITUTIONS INVESTIGATIONS</b>	1,479,419	1,518,940	1,519,057	1,524,824	1,524,425
BALANCE FORWARD	1,369,794	1,419,356	1,419,356	1,449,440	1,448,926
OTHER FUND	109,625	99,584	99,701	75,384	75,499
<b>B&amp;I - FINANCIAL INSTITUTIONS AUDIT</b>	243,821	246,854	246,854	238,751	238,266
BALANCE FORWARD	127,111	119,878	119,878	111,775	111,290
OTHER FUND	116,710	126,976	126,976	126,976	126,976
<b>B&amp;I - DIVISION OF MORTGAGE LENDING</b>	12,626,055	13,985,161	13,985,161	15,123,965	14,501,696
BALANCE FORWARD	8,593,664	9,888,176	9,888,176	10,979,305	10,357,036
INTERAGENCY TRANSFER	1,701				
OTHER FUND	4,030,690	4,096,985	4,096,985	4,144,660	4,144,660
<b>B&amp;I - TAXICAB AUTHORITY</b>	11,813,549	9,223,813	9,223,813	8,202,149	8,132,886
BALANCE FORWARD	5,731,204	4,092,601	4,092,601	3,534,512	3,465,249
OTHER FUND	6,082,345	5,131,212	5,131,212	4,667,637	4,667,637
<b>B&amp;I - NEVADA TRANSPORTATION AUTHORITY</b>	5,430,631	5,583,353	5,613,865	5,809,581	5,835,544
BALANCE FORWARD	550,832	504,269	504,269	501,072	501,072
HIGHWAY FUND	2,465,352	2,582,599	2,601,361	2,717,559	2,733,592
OTHER FUND	2,414,447	2,496,485	2,508,235	2,590,950	2,600,880
REVERSIONS					
<b>B&amp;I - TRANSPORTATION AUTHORITY ADMIN FINES</b>	1,111,127	1,229,558	1,229,558	1,297,585	1,346,850
BALANCE FORWARD	846,971	1,004,672	1,004,672	1,072,699	1,121,964
OTHER FUND	264,156	224,886	224,886	224,886	224,886
<b>TOTAL DEPT OF BUSINESS &amp; INDUSTRY</b>	163,860,841	164,562,655	164,775,713	166,148,000	165,846,105
GENERAL FUND	3,270,306	3,316,165	4,168,426	3,681,075	4,545,673
BALANCE FORWARD	54,349,480	52,972,996	52,972,996	55,487,020	54,982,451
FEDERAL FUND	12,078,902	11,993,742	11,993,742	10,885,292	10,885,292
HIGHWAY FUND	2,465,352	2,582,599	2,601,361	2,717,559	2,733,592
INTERAGENCY TRANSFER	8,972,257	8,697,836	8,758,036	8,844,506	8,898,561
OTHER FUND	82,724,544	84,999,317	84,281,152	84,532,548	83,800,536
REVERSIONS					



Nevada Legislative Counsel Bureau  
 Summary of Appropriations and Authorizations  
 2019-21 Legislature

	2018-2019 Work Program	2019-2020 GOVERNOR RECOMMENDS	2019-2020 LEGISLATIVELY APPROVED	2020-2021 GOVERNOR RECOMMENDS	2020-2021 LEGISLATIVELY APPROVED
<b>GOVERNOR'S OFFICE OF ECONOMIC DEVELOPMENT</b>					
<b>SMALL BUSINESS ENTERPRISE LOAN</b>	500,000		558,110		758,110
GENERAL FUND					
BALANCE FORWARD	500,000				558,110
OTHER FUND			558,110		200,000
<b>NEVADA MAIN STREET PROGRAM</b>	282,978				
BALANCE FORWARD	282,978				
INTERIM FINANCE					
<b>GOED - GOVERNOR'S OFFICE OF ECONOMIC DEV</b>	8,680,092	8,321,171	8,325,459	8,296,009	8,296,699
GENERAL FUND	7,833,304	7,696,897	7,701,185	7,671,735	7,672,425
FEDERAL FUND	383,000	197,917	197,917	197,917	197,917
INTERAGENCY TRANSFER	8,258	10,000	10,000	10,000	10,000
OTHER FUND	455,530	416,357	416,357	416,357	416,357
REVERSIONS					
<b>GOED - NEVADA FILM OFFICE</b>	825,350	861,320	861,407	868,043	867,601
BALANCE FORWARD	103,202	134,851	134,851	129,684	129,684
INTERAGENCY TRANSFER	661,273	678,319	678,406	690,209	689,767
OTHER FUND	60,875	48,150	48,150	48,150	48,150
<b>GOED - RURAL COMMUNITY DEVELOPMENT</b>	2,792,165	3,426,611	3,409,361	3,427,145	3,409,581
GENERAL FUND	176,129	180,582	180,091	181,457	180,555
FEDERAL FUND	2,616,036	3,246,029	3,229,270	3,245,688	3,229,026
REVERSIONS					
<b>GOED - PROCUREMENT OUTREACH PROGRAM</b>	724,709	733,879	732,316	738,213	735,931
GENERAL FUND	124,717	133,879	132,316	138,213	135,931
FEDERAL FUND	599,992	600,000	600,000	600,000	600,000
REVERSIONS					
<b>GOED - NEVADA CATALYST FUND</b>	4,602,822	3,565,661	1,232,000	2,166,276	462,500
BALANCE FORWARD	4,602,822	3,523,322	1,232,000	2,144,054	462,500
OTHER FUND		42,339		22,222	
<b>GOED - NEVADA SSBCI PROGRAM</b>	8,363,015	3,576,981	3,576,981	2,629,375	2,629,894
BALANCE FORWARD	6,929,476	2,265,553	2,265,553	1,333,613	1,334,132
OTHER FUND	1,433,539	1,311,428	1,311,428	1,295,762	1,295,762
<b>GOED - WORKFORCE INNOVATIONS FOR A NEW NEVADA ACCT</b>	7,605,576	4,000,000	4,000,000		2,000,000
GENERAL FUND	4,500,000	4,000,000	4,000,000		2,000,000
BALANCE FORWARD	3,105,576				
<b>GOED - NEVADA KNOWLEDGE FUND</b>	8,450,773	7,080,123	4,580,123	6,444,082	
GENERAL FUND	5,000,000	5,000,000	2,500,000	5,000,000	
BALANCE FORWARD	3,401,889	2,002,811	2,002,811	1,368,243	
OTHER FUND	48,884	77,312	77,312	75,839	

Nevada Legislative Counsel Bureau  
 Summary of Appropriations and Authorizations  
 2019-21 Legislature

	2018-2019 Work Program	2019-2020 GOVERNOR RECOMMENDS	2019-2020 LEGISLATIVELY APPROVED	2020-2021 GOVERNOR RECOMMENDS	2020-2021 LEGISLATIVELY APPROVED
<b>TOTAL GOVERNOR'S OFFICE OF ECONOMIC DEVELOPMENT</b>	42,827,480	31,565,746	27,275,757	24,569,143	19,160,316
GENERAL FUND	17,634,150	17,011,358	14,513,592	12,991,405	9,988,911
BALANCE FORWARD	18,925,943	7,926,537	5,635,215	4,975,594	2,484,426
FEDERAL FUND	3,599,028	4,043,946	4,027,187	4,043,605	4,026,943
INTERAGENCY TRANSFER	669,531	688,319	688,406	700,209	699,767
INTERIM FINANCE					
OTHER FUND	1,998,828	1,895,586	2,411,357	1,858,330	1,960,269
REVERSIONS					
<b>DEPARTMENT OF TOURISM AND CULTURAL AFFAIRS</b>					
<b>TOURISM - STEWART INDIAN SCHOOL LIVING LEGACY</b>	315,358	184,638	314,490	192,364	305,359
GENERAL FUND	168,358	184,638	119,093	192,364	115,480
BALANCE FORWARD					
INTERAGENCY TRANSFER	147,000		195,397		189,879
REVERSIONS					
<b>TOURISM - TOURISM DEVELOPMENT FUND</b>	32,323,999	31,825,819	31,825,819	31,797,070	31,613,227
BALANCE FORWARD	6,547,821	6,064,672	6,064,672	5,180,763	4,996,920
OTHER FUND	25,776,178	25,761,147	25,761,147	26,616,307	26,616,307
<b>TOURISM - TOURISM DEVELOPMENT</b>	214,551	219,203	219,203	223,855	223,855
BALANCE FORWARD	109,817	114,551	114,551	119,203	119,203
INTERAGENCY TRANSFER	100,000	100,000	100,000	100,000	100,000
OTHER FUND	4,734	4,652	4,652	4,652	4,652
<b>TOURISM - NEVADA MAGAZINE</b>	1,225,244	1,151,406	1,284,187	1,221,455	1,356,815
BALANCE FORWARD	85,106	55,797	55,797	125,846	127,874
INTERAGENCY TRANSFER			132,781		133,332
OTHER FUND	1,140,138	1,095,609	1,095,609	1,095,609	1,095,609
<b>TOURISM - MUSEUMS &amp; HISTORY</b>	1,072,999	651,873	901,887	652,043	651,617
GENERAL FUND	452,694	224,033	474,040	230,816	230,626
BALANCE FORWARD	167,056				
INTERAGENCY TRANSFER	252,739	278,818	278,825	287,107	286,871
OTHER FUND	200,510	149,022	149,022	134,120	134,120
REVERSIONS					
<b>TOURISM - MUSEUMS &amp; HIST - LOST CITY MUSEUM</b>	513,697	552,790	551,942	568,373	566,787
GENERAL FUND	187,652	197,141	196,748	203,068	202,374
FEDERAL FUND					
INTERAGENCY TRANSFER	229,415	240,971	240,489	248,217	247,364
OTHER FUND	96,630	114,678	114,705	117,088	117,049
REVERSIONS					
<b>TOURISM - MUSEUMS &amp; HIST-NEVADA HISTORICAL SOCIETY</b>	639,356	648,221	647,910	667,716	666,675
GENERAL FUND	284,490	288,763	288,623	297,535	297,067
FEDERAL FUND					
INTERAGENCY TRANSFER	347,710	352,932	352,761	363,655	363,082
OTHER FUND	7,156	6,526	6,526	6,526	6,526
REVERSIONS					

**Nevada Legislative Counsel Bureau**  
**Summary of Appropriations and Authorizations**  
**2019-21 Legislature**

	2018-2019 Work Program	2019-2020 GOVERNOR RECOMMENDS	2019-2020 LEGISLATIVELY APPROVED	2020-2021 GOVERNOR RECOMMENDS	2020-2021 LEGISLATIVELY APPROVED
<b>TOURISM - MUSEUMS &amp; HIST - NEVADA STATE MUSEUM, CC</b>	1,859,594	1,941,248	1,939,143	1,990,104	1,985,804
GENERAL FUND	720,813	743,208	742,261	764,150	762,216
BALANCE FORWARD					
INTERAGENCY TRANSFER	880,997	908,367	907,209	933,960	931,594
OTHER FUND	257,784	289,673	289,673	291,994	291,994
REVERSIONS					
<b>TOURISM - MUSEUMS &amp; HIST - NEVADA STATE MUSEUM, LV</b>	1,660,765	1,717,518	1,715,816	1,765,760	1,762,144
GENERAL FUND	686,484	711,334	710,568	731,528	729,900
INTERAGENCY TRANSFER	839,038	869,410	868,474	894,089	892,101
OTHER FUND	135,243	136,774	136,774	140,143	140,143
REVERSIONS					
<b>TOURISM - MUSEUMS &amp; HIST-NV STATE RAILROAD MUSEUMS</b>	1,429,431	1,696,989	1,679,267	1,746,630	1,720,677
GENERAL FUND	443,441	554,703	546,721	575,990	564,301
BALANCE FORWARD					
FEDERAL FUND	30,000				
INTERAGENCY TRANSFER	541,982	677,974	668,234	703,984	689,720
OTHER FUND	414,008	464,312	464,312	466,656	466,656
REVERSIONS					
<b>TOURISM - NEVADA ARTS COUNCIL</b>	2,764,115	2,679,216	2,725,220	2,677,199	2,721,097
GENERAL FUND	491,955	477,971	513,474	483,895	518,344
BALANCE FORWARD	171,537	124,308	124,308	110,447	110,447
FEDERAL FUND	704,200	696,400	696,400	696,400	696,400
INTERAGENCY TRANSFER	1,183,906	1,166,352	1,176,853	1,172,272	1,181,721
OTHER FUND	212,517	214,185	214,185	214,185	214,185
REVERSIONS					
<b>TOURISM - NEVADA HUMANITIES</b>	100,000	100,000	125,000	100,000	125,000
GENERAL FUND	100,000	100,000	125,000	100,000	125,000
<b>TOURISM - INDIAN COMMISSION</b>	316,682	330,624	329,169	342,753	341,032
GENERAL FUND	226,182	239,849	239,140	249,737	247,990
BALANCE FORWARD	10,373				
INTERAGENCY TRANSFER	80,127	90,775	90,029	93,016	93,042
REVERSIONS					
<b>TOTAL DEPARTMENT OF TOURISM AND CULTURAL AFFAIRS</b>	44,435,791	43,699,545	44,259,053	43,945,322	44,040,089
GENERAL FUND	3,762,069	3,721,640	3,955,668	3,829,083	3,793,298
BALANCE FORWARD	7,091,710	6,359,328	6,359,328	5,536,259	5,354,444
FEDERAL FUND	734,200	696,400	696,400	696,400	696,400
INTERAGENCY TRANSFER	4,602,914	4,685,599	5,011,052	4,796,300	5,108,706
OTHER FUND	28,244,898	28,236,578	28,236,605	29,087,280	29,087,241
REVERSIONS					

**Nevada Legislative Counsel Bureau  
Summary of Appropriations and Authorizations  
2019-21 Legislature**

	2018-2019 Work Program	2019-2020 GOVERNOR RECOMMENDS	2019-2020 LEGISLATIVELY APPROVED	2020-2021 GOVERNOR RECOMMENDS	2020-2021 LEGISLATIVELY APPROVED
<b>COMMERCE &amp; INDUSTRY</b>					
GENERAL FUND	58,660,236	59,488,909	58,052,339	56,268,985	54,035,293
BALANCE FORWARD	92,899,118	79,184,683	76,891,938	76,565,887	73,582,546
FEDERAL FUND	214,016,416	206,602,537	206,585,778	225,824,336	225,807,674
HIGHWAY FUND	2,465,352	2,582,599	2,601,361	2,717,559	2,733,592
INTERAGENCY TRANSFER	30,558,833	30,907,665	31,324,681	31,242,236	31,635,803
INTERIM FINANCE					
OTHER FUND	166,907,683	169,797,076	169,593,321	169,724,895	169,093,396
REVERSIONS					
<b>TOTAL FOR COMMERCE &amp; INDUSTRY</b>	<b>565,507,638</b>	<b>548,563,469</b>	<b>545,049,418</b>	<b>562,343,898</b>	<b>556,888,304</b>
Less: INTER-AGENCY TRANSFER	30,558,833	30,907,665	31,324,681	31,242,236	31,635,803
<b>NET COMMERCE &amp; INDUSTRY</b>	<b>534,948,805</b>	<b>517,655,804</b>	<b>513,724,737</b>	<b>531,101,662</b>	<b>525,252,501</b>

# Health and Human Services

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The Health and Human Services function provides services directly to members of the public and includes the Department of Health and Human Services (DHHS) and the Department of Employment, Training and Rehabilitation (DETR). The DHHS consists of the Director's Office; the Aging and Disability Services Division (ADSD); the Division of Health Care Financing and Policy (DHCFP); the Division of Public and Behavioral Health (DPBH); the Division of Welfare and Supportive Services (DWSS); and the Division of Child and Family Services (DCFS). DETR consists of the Rehabilitation Division; the Employment Security Division, which includes the Commission on Postsecondary Education; the Nevada Equal Rights Commission; and the Administrative Services Division. For the 2019-21 biennium, the 2019 Legislature approved General Fund appropriations totaling \$2.977 billion for the Health and Human Services function, an increase of \$480.7 million, or 19.3 percent, compared to the \$2.497 billion approved by the 2017 Legislature for the 2017-19 biennium. Additionally, the 2019 Legislature authorized federally-supported revenues and expenditures totaling \$7.963 billion, an increase of \$825.3 million, or 11.6 percent, over the \$7.138 billion approved for the 2017-19 biennium.

## **DEPARTMENT OF HEALTH AND HUMAN SERVICES**

### **HEALTH AND HUMAN SERVICES DIRECTOR'S OFFICE**

The Director's Office is responsible for coordinating all departmental programs, the oversight of the department's budgets, and providing fiscal and technical assistance to the various divisions. The budgets directly administered by the office include the following: Administration; Grants Management Unit; Indigent Hospital Care; Upper Payment Limit (UPL) Holding Account; Consumer Health Assistance; Family Planning; Grief Support Trust Account; Individuals with Disabilities Education Act (IDEA) Part C; and Developmental Disabilities. In approving the Director's Office budgets, the 2019 Legislature concurred with the Governor and approved transferring the Problem Gambling budget to the DPBH; the Children's Trust Account budget to the DCFS; and the Public Defender budget to the new Department of Indigent Defense Services effective July 1, 2019. Net of interagency transfers, \$191.3 million in total funding was approved for the Director's Office over the 2019-21 biennium, which is a 15.3 percent increase from the \$165.9 million approved for the 2017-19 biennium, excluding the Problem Gambling budget, the Children's Trust Account budget, and the Public Defender budget. Of the \$191.3 million approved for the 2019-21 biennium for the Director's Office, \$10.2 million were General Fund appropriations.

### ***UPPER PAYMENT LIMIT (UPL) HOLDING ACCOUNT***

The UPL Holding Account was authorized for the 2017-19 biennium pursuant to Section 57 of Assembly Bill (A.B.) 518 of the 2017 Legislative Session (Appropriations Act) to allow various divisions within the DHHS to transfer savings

associated with health care-related contract expenditures that are budgeted, but not incurred, to the Director's Office. When needed, funds are transferred to the DHCFP to support the state share of the Private Hospital Collaborative UPL Supplemental Payment Program.

The 2019 Legislature approved A.B. 543, Section 55 (Appropriations Act), continuing the UPL Holding Account for the same purposes in the 2019-21 biennium, including transferring savings of \$27.5 million over the 2019-21 biennium from other divisions within the DHHS to the UPL Holding Account. Of the \$27.5 million, the Legislature approved transferring \$16.5 million to the DHCFP to provide the state share of the Private Hospital Collaborative UPL Supplemental Payment Program. The Legislature approved the reversion of the remaining funds, including \$8.8 million to the General Fund and \$2.1 million to the Fund for a Healthy Nevada.

### ***GRANTS MANAGEMENT UNIT***

For the 2019-21 biennium, the Grants Management Unit (GMU) will administer the following grant programs: Federal Title XX Purchase of Social Services; Family Resource Centers; Community Services Block Grant; and Healthy Nevada Fund grants. Total funding for the GMU is \$51.2 million over the 2019-21 biennium, which primarily consists of federal funds (\$36.2 million) and a transfer of tobacco settlement funds (\$15.0 million) to administer and allocate the Healthy Nevada Fund grants.

Pursuant to *Nevada Revised Statutes* (NRS) 439.630, the 2019 Legislature approved the allocation of \$53.5 million in tobacco settlement funds over the 2019-21 biennium for Healthy Nevada Fund grants to state and non-state agencies in accordance with the DHHS Director's spending plan, a 19.3 percent increase compared to \$44.9 million approved for the 2017-19 biennium.

The Legislature approved \$15.0 million in tobacco settlement funds for the GMU to allocate subgrants to continue support for Family Resource Centers and disability services; continue program funding for immunization, suicide prevention, and the Nevada 2-1-1 system; and provide for administrative costs of the GMU. The \$15.0 million in tobacco settlement funds for the GMU is a 10.3 percent decrease from the \$16.7 million approved for GMU for the 2017-19 biennium, due primarily to the transfer of funding for the Differential Response and Hunger Prevention programs to the DCFS and the DPBH, respectively. Additionally, the Legislature approved the Governor's recommendation to utilize \$700,000 in tobacco settlement funds each year of the 2019-21 biennium to fund a new Health Center Incubator Project, focused on access to primary care for children and adolescents in an alternative setting such as school and after school recreational locations. Finally, the Legislature approved \$1.0 million in tobacco settlement funds each year of the 2019-21 biennium for new Wellness for Family Services funding, designed to meet the needs of Nevada's families that remain unmet by other DHHS programs.

## **CONSUMER HEALTH ASSISTANCE**

The Office of Consumer Health Assistance (OCHA), which includes the Office of Minority Health, assists consumers in navigating the health care system and understanding patient rights and responsibilities under various health care plans and policies, including industrial insurance. The OCHA investigates complaints regarding insurance plans and policies, resolves disputes between patients and hospitals, and provides information to consumers concerning prescription drug programs offered by manufacturers of prescription drugs or by the State of Nevada.

Total legislatively approved funding for OCHA is \$3.5 million over the 2019-21 biennium, which includes revenue from hospital assessments, a transfer from the Workers' Compensation and Safety Fund, a transfer from the DHCFP, transfers from the DPBH, tobacco settlement funds, and General Fund appropriations.

As recommended by the Governor, the 2019 Legislature approved a new consumer health protection bureau (Bureau), supported with General Fund appropriations totaling \$509,628 over the 2019-21 biennium to address "balance" or "surprise" billing, the practice of billing consumers the difference between the bill charged by the provider and whatever their insurance pays. The Bureau is to provide the dispute resolution process between the health plan and the provider, and protect the patient by leaving them out of the process. The Legislature provided funding for two new positions and associated costs, as well as a new database to track and maintain data on charges for medical procedures. Related to establishing the new Bureau, the Legislature passed, and the Governor approved A.B. 469, which prohibits an out-of-network provider from collecting from a person covered by a policy of health insurance an amount for medically-necessary emergency services that exceeds the copayment, coinsurance or deductible required by that policy.

## **INDIGENT HOSPITAL CARE**

The Indigent Hospital Care budget was originally created to provide reimbursement to Nevada counties for unpaid hospital charges for medical treatment of indigent persons and reimbursement to hospitals for care provided to indigent persons injured in motor vehicle accidents in Nevada. The budget, which is primarily funded by a property tax levy of \$0.015 on each \$100 of assessed valuation and unmet hospital indigent free care obligation assessments, is administered by the Board of Trustees of the Fund for Hospital Care to Indigent Persons (Board).

*Nevada Revised Statutes* 428.205 authorizes the Board to enter into an agreement with the DHCFP to transfer funds from this account to the DHCFP to provide for enhanced reimbursement rates for hospital care for Medicaid recipients, to satisfy any portion of a county's obligation to pay the state share of certain Medicaid expenditures relating to long-term care, or to make supplemental payments to hospitals in accordance with the Medicaid State Plan. The 2019 Legislature approved Assembly Bill 494, which authorizes the Board to enter into an agreement with the DHCFP to allow for a state net benefit associated with the supplemental payment program, thereby reducing the need for General Fund appropriations in the Medicaid budget.

The 2019 Legislature concurred with the Governor's recommendation to continue the transfer of funding from the Indigent Hospital Care budget to the DHCFP to provide the state share and state net benefit of the Indigent Accident Fund UPL program, including transfers of \$34.2 million in each year of the 2019-21 biennium. In addition, the Legislature approved the Governor's recommendation to provide \$59,525 in each year of the upcoming biennium to pay claims to hospitals and counties for unpaid hospital charges and \$70,000 annually for the Nevada Association of Counties (NACO) to administer claims paid through this budget.

### ***PREVENTION AND TREATMENT OF PROBLEM GAMBLING***

As recommended by the Governor, the 2019 Legislature approved transferring the Prevention and Treatment of Problem Gambling (Problem Gambling) budget from the Director's Office to the DPBH. However, the Legislature did not approve the Governor's recommendation to replace the quarterly slot tax funding this budget receives with an allocation of gaming percentage fees, nor the recommendation to increase expenditure authority in the Problem Gambling category to \$9.4 million over the 2019-21 biennium, from the \$2.2 million approved by the 2017 Legislature for the 2017-19 biennium. Instead, the Legislature approved funding the Problem Gambling budget entirely with General Fund appropriations, and approved increasing expenditure authority in the Problem Gambling category to \$4.0 million over the 2019-21 biennium. In approving the funding change, the Legislature approved Senate Bill (S.B.) 535, which eliminated the statutory requirement for quarterly slot tax funding to be deposited into this budget by the Nevada Gaming Commission.

### ***ACCOUNT FOR FAMILY PLANNING***

As recommended by the Governor, the 2019 Legislature approved General Fund appropriations of \$3.0 million in each fiscal year of the 2019-21 biennium to increase education, outreach and access to family planning programs and prenatal care in underserved areas of the state, and to fund a new, full-time Grants and Projects Analyst position to manage the distribution and monitoring of the funds over the biennium. However, the 2019 Legislature did not approve the Governor's recommendation to include the funding in the DPBH's Community Health Services budget. Instead, through S.B. 94, the Legislature chose to appropriate the funds to the existing Account for Family Planning budget and to place the account within the DHHS Director's Office and require the Director of the DHHS or his or her designee to administer the account. Senate Bill 94 also clarified an authorized use of the funds in the existing Account for Family Planning would be to pay for family planning services offered by a department or division of the Executive Department of state government in addition to providers of health care.

### **AGING AND DISABILITY SERVICES DIVISION**

The Aging and Disability Services Division (ADSD) develops, coordinates and delivers a comprehensive system of support services to assist Nevada's residents who are 60 years of age and older, and persons with disabilities, to lead independent, meaningful and



dignified lives. Although General Fund appropriations are the largest funding source for the division, other funding sources for the ADSD include Medicaid reimbursements, various federal funding sources, and tobacco settlement funds transferred from the Office of the State Treasurer.

The 2019 Legislature approved \$470.0 million (net of interagency transfers) in total funding for the ADSD for the 2019-21 biennium. General Fund appropriations total \$392.3 million, a \$56.2 million, or 16.7 percent, increase over the \$336.2 million approved by the 2017 Legislature for the 2017-19 biennium.

The 2019 Legislature approved adjustments to the ADSD budgets recommended by the Governor to reflect a decrease in the Federal Medical Assistance Percentage (FMAP) rate in FY 2021 from 64.63 percent to 63.74 percent and updated caseload projections and/or waitlist reductions as of March 31, 2019, for the following programs: Senior Rx and Disability Rx, Long-Term Care Ombudsman Program (includes 10 new positions), Communication Access Services, Autism Treatment Assistance Program (ATAP) (includes 10 new positions), community-based care (includes 31 new positions), Community Options Program for the Elderly, personal assistance services, homemaker program, elder protective services (includes 4 new positions), Nevada Early Intervention Services, and developmental services, including Supported Living Arrangement (SLA), Jobs and Day Training (JDT) and self-directed family supports/respite programs (includes 41 new positions [40.51 FTE] and 4 contract Board Certified Behavioral Counselors). The caseload adjustments and/or waitlist reductions as of March 31, 2019, result in total funding of \$44.2 million (\$30.0 million General Fund appropriations) over the 2019-21 biennium.

### ***BUDGETARY REORGANIZATION***

The 2019 Legislature also approved the Governor's recommendation to reorganize the division's budgets to provide for a standalone administrative budget, separate from programs and grants; align the budgets with the different services provided; and allow for the appropriate allocation of position costs. The budget reorganization impacted eight ADSD budgets and included the transfer of aging programs such as the Long-Term Care Ombudsman Program, community-based care programs, nutrition and home-delivered meals programs, and social services and family caregiver support programs (including a total of 67 positions) from the Federal Programs and Administration budget to the Home and Community-Based Services budget. The reorganization created new, standalone budget accounts for ATAP and the Communication Access Services program.

Further, the 2019 Legislature approved Senate Bill 93, which, among other actions, transferred the budget for the Nevada Commission for Persons Who Are Deaf, Hard of Hearing or Speech Impaired (Commission) from the Office of the Governor to the ADSD.

### ***TOBACCO SETTLEMENT PROGRAM***

The ADSD supports grants for existing or new programs that assist senior citizens and other specified persons with independent living. Pursuant to NRS 439.630, funds are received through the Fund for a Healthy Nevada (tobacco settlement funds). Independent Living Grants enable older persons to remain at home and avoid institutional placement. The services provided include transportation, information assistance and advocacy, adult day care, legal assistance, homemaker, companion, respite, home repair, and caregiver support services. The 2019 Legislature passed and the Governor approved S.B. 500, which revised the provisions governing the manner in which an annual allocation of \$200,000 from the Fund for a Healthy Nevada may be used to pay for assisted living facilities.

### ***FEDERAL PROGRAMS AND 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.

The 2019 Legislature approved General Fund appropriations of \$822,911 in each fiscal year of the 2019-21 biennium to fund an increase in the fixed-fee rate for the Home Delivered Meals for Seniors program from \$3.15 per meal to \$3.65 per meal, and fund additional meals to remove 97 individuals from the waitlist. This funding, and oversight of the Home Delivered Meals for Seniors program, was subsequently transferred to the Home and Community-Based Services budget as part of the budgetary reorganization.

### ***HOME AND COMMUNITY-BASED SERVICES***

The Home and Community-Based Services budget includes Community-Based Care Services and the Adult Protective Services (APS) program. Community-Based Care Services, which include the Community Options Program for the Elderly (COPE), personal assistance services (PAS) and homemaker programs, provide alternatives to nursing home placement for seniors at risk of institutionalization through the federally-funded Medicaid Home and Community-Based Waiver (HCBW) for the Frail Elderly and HCBW for Persons with Physical Disabilities. As part of the ADSD budget reorganization approved by the 2019 Legislature, this budget now also includes the aging-associated programs such as the Long-Term Care Ombudsman Program (LTCOP), the nutrition and home-delivered meals programs, and the social services and family caregiver support programs, which transferred from the Federal Programs and Administration budget. For the 2019-21 biennium, net of interagency transfers, the Legislature approved \$85.6 million in funding, with General Fund appropriations and federal funds accounting for \$52.6 million and \$32.4 million, respectively.

The 2019 Legislature approved Victims of Crime Act funds transferred from the DCFS of \$1.3 million and also S.B. 540 to continue the expansion of the division's APS program to a full APS program by providing the ADSD statutory authority to receive and investigate reports of abuse, neglect, exploitation, isolation and abandonment of vulnerable persons ages 18 through 59.

The 2019 Legislature also approved the replacement of General Fund appropriations of \$3.5 million in each fiscal year of the 2019-21 biennium with \$1.4 million in tobacco settlement funds transferred from the Treasurer's Office and \$2.1 million in Temporary Assistance for Needy Families funds transferred from the DWSS to fund services through ATAP. Subsequently, through the budgetary reorganization, these funds along with the balance of ATAP, were transferred to the new standalone ATAP budget.

Finally, the 2019 Legislature approved General Fund appropriations of \$145,160 over the 2019-21 biennium to fund a provider rate increase from \$17.00 per hour to \$17.56 per hour effective January 1, 2020, for personal care services provided through the PAS and COPE programs based on updated caseload projected as of March 31, 2019.

#### ***EARLY INTERVENTION SERVICES***

The 2019-21 budget approved by the 2019 Legislature totaled \$64.2 million, net of interagency transfers, and included \$63.2 million in General Fund appropriations, a \$2.0 million, or 3.2 percent, increase over the General Fund appropriations approved by the 2017 money committees. As approved by the money committees, the Governor's recommended budget continues the current Early Intervention Services delivery model in which caseload management and service delivery for 50 percent of the caseload is delivered by the state and 50 percent of the caseload is delivered by community providers. To evaluate the service delivery model, the Legislature approved the Governor's recommendation to eliminate four vacant Developmental Specialist positions but add three Management Analyst positions to perform data analysis.

#### ***REGIONAL CENTERS***

The regional center budgets for Development Services consist of the following facilities: Desert Regional Center (DRC); Sierra Regional Center (SRC); and the Rural Regional Center (RRC). The regional centers provide case management and service coordination, residential support, family support/respite, and jobs and day training services to individuals with developmental disabilities and related conditions.

For the three regional centers, the 2019 Legislature approved total funding of \$486.2 million for the 2019-21 biennium, an increase of \$56.2 million, or 13.1 percent, when compared to the \$430.0 million in total funding approved by the 2017 Legislature. Of the total approved funding for the 2019-21 biennium, General Fund appropriations at \$251.5 million and interagency transfers at \$226.1 million account for \$477.6 million, or 98.2 percent.

The 2019 Legislature approved General Fund appropriations of \$12.7 million and Title XIX Medicaid funding of \$12.9 million over the 2019-21 biennium to fund a provider rate increase for SLA services from the current rate of \$20.48 per hour to \$22.00 per hour in FY 2020 and \$23.00 per hour in FY 2021, as recommended by the Governor.

The 2019 Legislature also approved General Fund appropriations of \$943,676 and Title XIX Medicaid funding of \$1.0 million over the 2019-21 biennium to increase the staffing level at DRC's 48-bed licensed ICF/IID facility (Intermediate Care Facility/Individuals with Intellectual Disabilities) by 21 positions (19 Developmental Support Technicians and 2 Quality Assurance Specialists) with associated operating and equipment expenditures. The increased staffing level would allow the ICF/IID to serve the increasing number of clients with dual diagnosis, which requires higher staffing levels to ensure the safety of clients, staff and visitors.

### **DIVISION OF HEALTH CARE FINANCING AND POLICY**

The mission of the Division of Health Care Financing and Policy (DHCFP) is to purchase and provide quality health care service to low-income Nevadans through the Medicaid and Nevada Check Up programs in the most efficient manner; promote equal access to health care at an affordable cost; restrain the growth of health care costs; and maximize the receipt of federal revenue for the provision of health care programs.

The 2019 Legislature approved \$8.961 billion in total funding (net of interagency transfers) for the division over the 2019-21 biennium. The funding includes General Fund appropriations totaling \$1.786 billion. When compared to the 2017-19 biennium, the 2019 Legislature approved an increase of approximately \$365.5 million in General Fund appropriations to operate the division for the 2019-21 biennium, which represents an increase of 25.7 percent.

### ***INTERGOVERNMENTAL TRANSFER PROGRAM***

The Intergovernmental Transfer (IGT) budget collects funds from other governmental entities to be used as state matching funds for certain Medicaid expenditures, including a number of supplemental payment programs as well as services provided by local governmental entities. Funds are collected in the IGT budget and transferred to Medicaid for use as state matching funds for these programs. The IGT payments that are in excess of the required state match are used to offset General Fund appropriations for other Medicaid expenditures, referred to as the state net benefit.

- Disproportionate Share Hospital (DSH) Program: The DSH program provides payments to hospitals that have a disproportionate share of uncompensated costs due to services provided to indigent and uninsured persons in comparison to other hospitals. The federal government provides a specific annual allotment of federal funds for each state for DSH payments. Pursuant to *Nevada Administrative Code* (NAC) 422.105, Clark and Washoe Counties are required to make IGT payments to the division in support of the DSH program. Under NRS 428.285, revenue collected from a \$0.01 ad valorem tax on each \$100 of assessed value of

taxable property is directed to the IGT Program budget, which, per NAC 422.105, is used as an offset to county contributions to the DSH program.

The 2019 Legislature approved DSH payments to hospitals of \$74.1 million in FY 2020 and \$62.9 million in FY 2021. The counties are projected to benefit indirectly from these payments by approximately \$21.9 million in FY 2020 and \$18.7 million in FY 2021 when comparing the hospital DSH payments to the amount of the IGT payments. The state net benefit is projected to amount to \$25.5 million and \$21.2 million in FY 2020 and FY 2021, respectively.

- Public Hospital Upper Payment Limit (UPL) Program: The UPL program provides for increased Medicaid reimbursements to county-owned hospitals for inpatient and outpatient services. Federal Medicaid law allows states the option of making supplemental payments to qualifying hospitals (county or municipal hospitals) for services provided to fee-for-service recipients up to the amount Medicare would pay for the same services, known as the UPL. The intent is to preserve access to inpatient hospitals for needy individuals by reimbursing qualifying hospitals for uncompensated or under-compensated care. Pursuant to interlocal agreements, counties make IGT payments to be used as state matching funds for UPL payments to their hospitals. Excess IGT payments are used to offset General Funds for other Medicaid expenditures.

The Legislature approved continuing the Public Hospital UPL program for the 2019-21 biennium. Participating hospitals are projected to receive payments of \$68.8 million in FY 2020 and \$78.2 million in FY 2021. The net benefit to the counties is projected to be \$40.1 million in FY 2020 and \$44.2 million in FY 2021, while the state net benefit is projected to amount to \$11.7 million in FY 2020 and \$12.8 million in FY 2021.

- Indigent Accident Fund (IAF) UPL Program: The intent of the program is to preserve access to inpatient hospital services for needy individuals. The state share of supplemental payments is funded through monies collected by the Director's Office in the Indigent Hospital Care budget, including property tax levies and unmet free care obligation funding collected from hospitals pursuant to NRS 439B.340, and transferred to the DHCFF.

The 2019 Legislature approved the Governor's recommendation to continue the IAF UPL program in the 2019-21 biennium. Participating hospitals are projected to receive supplemental payments of \$110.4 million in FY 2020 and \$115.8 million in FY 2021. The Indigent Hospital Care budget in the Director's Office consists of the Fund for Hospital Care to Indigent Persons (Fund), which is administered by a board of trustees. The board of trustees has entered into a contract with the DHCFF agreeing to voluntarily contribute \$1.2 million over the 2019-21 biennium, generating a state net benefit from the IAF UPL program.

- Private Hospital Collaborative UPL Program: The intent of the program is to preserve access to inpatient hospital services for needy individuals. The Director's Office transfers funding to the DHCFP from savings realized in other departmental budgets to provide the state share of the supplemental payments.

The 2019 Legislature approved the Governor's recommendation to continue the Private Hospital Collaborative UPL program in the 2019-21 biennium. Participating hospitals are projected to receive payments totaling \$23.5 million in FY 2020 and \$22.4 million in FY 2021. The state net benefit from the Private Hospital Collaborative UPL, which is budgeted in the Director's Office for reversion to the General Fund and the Fund for a Healthy Nevada rather than as an offset to the General Fund in the Medicaid budget, is projected to total \$5.3 million and \$5.6 million in FY 2020 and FY 2021, respectively.

- Practitioner UPL Program: The Practitioner UPL program provides supplemental payments to the University of Nevada, Reno School of Medicine, the University of Nevada, Las Vegas School of Medicine and School of Dental Medicine, and the University Medical Center (UMC) in recognition of the gap between Medicaid reimbursement and the average private insurance reimbursement for the same services (primarily outpatient services). In the 2019-21 biennium, supplemental payments are projected to be \$4.4 million in FY 2020 and \$4.3 million in FY 2021, and the estimated state net benefit is \$50,000 and \$55,028 in FY 2020 and FY 2021, respectively.
- Graduate Medical Education (GME) Program: The GME Program provides supplemental payments to teaching hospitals to recognize the higher cost of providing medical care in a teaching environment. Pursuant to interlocal agreements, teaching hospitals provide IGT payments to support the state match for this program. In the 2019-21 biennium, GME supplemental payments are projected to be \$27.4 million in FY 2020 and \$27.2 million in FY 2021. The state net benefit is projected to be \$4.3 million in each year of the 2019-21 biennium.
- Enhanced Managed Care Organization (MCO) Payment Program: The Enhanced MCO Payment program provides an enhancement to the capitated payments made to the MCOs as a means of providing increased reimbursement to safety net medical service providers for targeted services, including inpatient and outpatient hospital services provided to Medicaid recipients enrolled in MCOs, with the state share of enhanced payments provided through an IGT from Clark County. Federal regulations require the sunset of this program; the agency indicates that the program will be discontinued in FY 2028.

The 2019 Legislature approved the continuation of the Enhanced MCO Payment program in the 2019-21 biennium to the only eligible hospital provider, which is currently UMC. Enhanced MCO payments to UMC are projected to be \$53.3 million in FY 2020 and \$40.1 million in FY 2021. The net benefit to Clark County is projected

to total \$31.0 million in FY 2020 and \$20.0 million in FY 2021. The state net benefit is projected to be \$11.1 million in FY 2020 and \$10.6 million in FY 2021.

### ***HEALTH CARE FINANCING AND POLICY ADMINISTRATION***

The Administration budget provides the administrative staff and the support services for the division, which include administration, accounting, budgeting, personnel, rates, compliance, utilization review, surveillance, privacy, recipient rights, provider enrollment, and information technology. For the 2019-21 biennium, the Legislature approved funding totaling \$344.3 million (net of interagency transfers), a 4.0 percent increase from the \$330.9 million approved for the 2017-19 biennium. Of the total amount approved for the 2019-21 biennium, \$57.4 million is General Fund appropriations, which is a 7.9 percent increase from the \$53.2 million in General Fund appropriations approved for the 2017-19 biennium.

The 2019 Legislature concurred with the Governor's recommendation to add 16 new positions at a cost of \$3.6 million (\$1.8 million General Fund appropriation) over the 2019-21 biennium, including:

- Nine new positions encompassing five Management Analysts, three Social Service Program Specialists, and one Health Care Coordinator-Nurse, to support program integrity efforts which are intended to combat fraud, waste, and abuse, through provider reviews, data analysis, and the recoupment of improper payments.
- Three new positions including two Social Services Program Specialists and one Management Analyst to support the division's efforts to continue and expand Certified Community Behavioral Health Clinics in the state.
- Two new positions including one IT Professional and one IT Technician to enhance the division's information security efforts.
- One Health Care Coordinator to support a projected increase in the Katie Beckett caseload, which allows certain children who meet an institutional level of care and would not normally qualify because of the parent's income or resources to receive Medicaid services in a home and community-based setting rather than an institution.
- One Public Information Officer to respond to information requests and communicate the division's policies to the public and the provider community.

The Legislature also approved the elimination of two grant-funded positions effective September 30, 2020, following the expiration of the federal Money Follows the Person program as recommended by the Governor. Additionally, recognizing the fiscal complexity of the Medicaid program, the 2019 Legislature approved \$637,084 (\$318,542 General Fund appropriation) for two new positions to enhance the division's fiscal operations, including one unclassified Deputy Administrator and one Administrative Services Officer, which were not recommended in The Executive Budget.

### ***INCREASED QUALITY OF NURSING CARE***

The Increased Quality of Nursing Care budget is responsible for establishing a provider tax program that encompasses all freestanding, long-term care facilities (except those owned by the state) in Nevada. *Nevada Revised Statutes* 422.3755-379 stipulates that funding received via the provider tax, which is used to match federal Title XIX funds, must be applied to increasing reimbursement rates and cannot be used to replace existing state expenditures paid to long-term care facilities. Provider tax revenues are collected in this budget. For the 2019-21 biennium, the Legislature approved tax revenues of \$39.7 million in FY 2020 and \$42.0 million in FY 2021.

### ***NEVADA CHECK UP PROGRAM***

The Balanced Budget Act of 1997 created the State Children's Health Insurance Program (SCHIP) under Title XXI of the Social Security Act to enable states to initiate and expand health care coverage targeted to low-income and uninsured children. The Nevada Check Up (Check Up) program is approved as a combination program that covers children ages birth through 18 years from families with income up to 205.0 percent of the federal poverty level (FPL). Eligible enrollees pay quarterly premiums ranging from \$0 to \$80 based on their income level and family size. Services are provided under a managed care arrangement with participating Health Maintenance Organizations (HMO) in Clark and Washoe Counties, and on a fee-for-service basis in areas of the state where an HMO network does not exist.

In total, the Legislature approved funding for the Check Up program of approximately \$124.5 million for the 2019-21 biennium (net of interagency transfers), which is \$7.8 million, or 6.7 percent, more than the \$116.7 million approved for the 2017-19 biennium (net of interagency transfers). Of the total amount approved for the 2019-21 biennium, \$18.1 million is General Fund appropriations, a 1,478.1 percent increase from the \$1.1 million in General Fund appropriations approved for the 2017-19 biennium. The increase in General Fund appropriations is primarily due to the expiration of the increase in the Check Up Enhanced Federal Medical Assistance Percentage rate, which temporarily increased the rate from October 1, 2015, through September 30, 2020.

The division reprojected the Check Up caseload in May 2019 based on actual caseload data through March 2019. The Legislature approved additional funding totaling \$8.1 million, including \$514,444 in General Fund appropriations, to increase the Check Up caseload in accordance with the revised caseload projections. The Check Up average monthly caseload is projected to increase from an average of 27,300 children per month in FY 2018 to 31,351 children per month in FY 2021.

Consistent with the actions taken when closing the Medicaid budget, the 2019 Legislature approved mandatory and discretionary rate increases as recommended by the Governor. The Legislature approved additional funding totaling \$5.6 million, including \$1.0 million in General Fund appropriations, over the 2019-21 biennium for mandatory rate increases for managed care organizations, Rural Health Centers and Federally Qualified Health



Centers, inflation for pharmaceuticals, and discretionary rate increases for certain neonatal services and Pediatric Intensive Care Unit services.

In addition to the rate increases recommended by the Governor, in approving S.B. 528, the 2019 Legislature also approved a 2.5 percent rate increase for hospital acute care per diem services, excluding neonatal and pediatric intensive care services, effective January 1, 2020, at a cost of \$39,106 (\$7,255 General Fund appropriation) over the 2019-21 biennium.

### ***NEVADA MEDICAID, TITLE XIX***

For the 2019-21 biennium, the Legislature approved funding totaling \$8.141 billion (net of interagency transfers), a 16.0 percent increase from the \$7.018 billion approved for the 2017-19 biennium (net of interagency transfers). Of the total amount approved for the 2019-21 biennium, \$1.710 billion is General Fund appropriations, a 25.2 percent increase from the \$1.366 billion in General Fund appropriations approved for the 2017-19 biennium.

Federal Medical Assistance Percentage (FMAP): The federal government pays states for a specified percentage of Medicaid program expenditures, known as the FMAP rate. The standard FMAP rate for each state is calculated annually based on a three-year average of the state per capita income compared to the national average per capita income. The remainder of Medicaid program expenditures, known as the state share, is funded by General Fund appropriations, intergovernmental transfers, local governmental expenditures, and provider taxes.

Based on information included in a March 27, 2019, issue brief prepared by Federal Funds Information for States (FFIS), the FY 2021 blended standard FMAP rate (a blended rate is calculated using the federal fiscal year FMAP rates to align with state fiscal year budgeting) was projected to be 63.74 percent, or 0.89 percentage points lower than the FMAP rate included in The Executive Budget. The ACA Enhanced Check Up blended FMAP rate was projected to be 77.49 percent, or 0.62 percentage points lower in FY 2021 than the FMAP rate included in the Governor's recommended budget. The Legislature approved the revised FMAP projections for FY 2021, resulting in \$19.0 million in increased General Fund appropriations in FY 2021.

Medicaid Caseload: The division reprojected the Medicaid caseload and expenditures in May 2019 based on actual caseload data through March 2019. The rejections, which consider the most recent caseload and cost per eligible (CPE) data, is used as a guide to make adjustments to the Medicaid budget as recommended by the Governor.

The 2019 Legislature approved the revised Medicaid caseload and CPE projections based on the March 2019 actual caseload, resulting in a General Fund decrease of \$1.7 million. The Medicaid average monthly caseload was projected to decrease from 649,093 in FY 2019 to 641,776 in FY 2020 and 640,083 in FY 2021.

Mandatory Rate and Inflationary Increases: The Legislature approved federally-mandatory rate and inflationary increases for Rural Health Centers and Federally Qualified Health Centers, hospice services, prescription drugs, Indian Health Services, dental capitation rates, and managed care organizations, with adjustments to account for revised clawback payments. The following table displays the mandatory rate and inflationary increases approved by the Legislature.

<b>Legislature Approved Mandatory Rate Increases</b>		
<b>Provider Type</b>	<b>FY 2020</b>	<b>FY 2021</b>
Rural Health Centers and Federally Qualified Health Centers	3.73%	3.85%
Hospice Services	3.73%	3.85%
Prescription Drugs	5.50%	5.50%
Indian Health Services	3.73%	3.85%
Managed Care Organizations	3.73%	3.85%
Dental Capitation Rates	3.73%	3.85%

Discretionary Rate Increases: The 2019 Legislature approved total funding of \$44.6 million, including \$11.5 million in General Fund appropriations, over the 2019-21 biennium to support the following discretionary reimbursement rate increases as recommended by the Governor, targeted to improve the health care delivery system:

- Neonatal Services: Rate increase of 25 percent for certain neonatal services.
- Personal Care Services: Rate increase of 3.3 percent for personal care service providers.
- Pediatric Intensive Care Unit Services: Rate increase of 15 percent for Pediatric Intensive Care Services.
- Supported Living Arrangements: Rate increase of 12.3 percent for providers that serve individuals receiving services through the SLA program within the ADSD.

In addition to the rate increases recommended in The Executive Budget, the 2019 Legislature approved Senate Bill 528, which among other things, provides funding totaling \$34.1 million, including General Fund appropriations of \$9.6 million, over the 2019-21 biennium to support a 2.5 percent increase for hospital acute care per diem reimbursement rates.

Increase to Medicaid Coverage for Services: The 2019 Legislature approved total funding of \$48.7 million, including \$10.0 million in General Fund appropriations, over the 2019-21 biennium to support the following increases to Medicaid coverage for services:

- Certified Community-Based Behavioral Health Clinics: Extend and expand the operation of Certified Community-Based Behavioral Health Clinics, which provide 24-hour mobile crisis, outpatient mental health and substance use treatment, case management, and recovery supports.

- Supportive Housing Services: Provide coverage for targeted home and community-based supportive housing services to reduce housing instability and chronic homelessness.

Increase Waiver Slots: The 2019 Legislature approved additional funding totaling \$57.2 million, including General Fund appropriations of \$10.2 million, over the 2019-21 biennium to expand the number of Medicaid waiver slots to serve the anticipated caseloads and reduce waitlists to under 90 days, as follows:

- 258 additional waiver slots for the Waiver for Individuals with Intellectual Disabilities and Related Conditions
- 336 additional waiver slots for the Waiver for Persons with Physical Disabilities
- 596 additional waiver slots for the Home and Community-Based Waiver for the Frail Elderly

Medicaid waiver programs allow recipients who would otherwise likely be institutionalized to receive long-term care services in home and community-based settings.

Support for the County Match Population: The 2019 Legislature approved the Governor's recommendation to revise the methodology for determining county financial participation that the non-federal share of Medicaid costs for certain County Match Participants resulting in General Fund reduction of \$19.7 million over the 2019-21 biennium. Under the revised methodology, counties would contribute the entire non-federal share of costs for County Match Participants up to the proceeds of an 8-cent tax on each \$100 of assessed valuation on all taxable property in the county, pursuant to NRS 428.285.

## **DIVISION OF PUBLIC AND BEHAVIORAL HEALTH**

The Division of Public and Behavioral Health (DPBH) is broadly dedicated to improving the health and wellness of Nevadans. The division has 27 budgets devoted to public health matters, enforcement of laws and regulations pertaining to public health, prevention of disease, injury, and disability and behavioral health care, including access to mental health and substance abuse and prevention treatment services.

Net of interagency transfers, the 2019 Legislature approved \$723.4 million in total funding for the DPBH for the 2019-21 biennium, with approved General Funds of \$310.0 million. In comparison, the legislatively approved amount for the 2017-19 biennium was \$690.7 million, with \$286.6 million in General Fund appropriations. Legislatively approved General Fund appropriations for the 2019-21 biennium increased by \$23.4 million, or 8.2 percent, over the 2017-19 biennium.

## **Public Health**

### ***RADIATION CONTROL***

The Radiation Control Program regulates and provides information on sources of ionizing radiation. The program licenses and inspects radioactive material users; registers and inspects radiation producing machines; inspects and issues certificates of authorization

to operate mammography equipment; and educates the public on radon hazards. In addition, the program provides oversight of the closed, low-level waste disposal site near Beatty, Nevada, and conducts radiological emergency response activities as necessary. Funding sources for this budget include radioactive material license fees, mammography license fees, federal grants and transfers from the Radioactive Material Disposal budget and from the Nevada Agency for Nuclear Projects' Western Governors' Association Waste Isolation Pilot Plant (WIPP) funds.

The 2019 money committees partially approved the Governor's recommendation for the continued transfer of Radioactive Material License fee revenues to the Chronic Disease budget to support contract position costs associated with the State Dental Health Officer and State Dental Hygienist, which was initiated in FY 2017 through approval by the 2015 Legislature. Due to a depletion of budget reserves and concerns about the budget's future solvency, this funding source was only approved to support the positions in FY 2020 for the 2019-21 biennium. The money committees directed the division to pursue other funding sources if the division wished to continue funding the positions in FY 2021, and beyond.

#### ***NEVADA CENTRAL CANCER REGISTRY PROGRAM***

Pursuant to NRS 457.230, the Cancer Control Registry collects, registers and maintains records of reportable cases of cancer occurring in the state. Timely and complete cancer data is used to evaluate the appropriateness of measures for the prevention and control of cancer, and conduct epidemiological surveys of cancer and cancer-related deaths statewide and nationally.

*Nevada Administrative Code 457.150* (adopted by the State Board of Health) requires the DPBH to charge a fee of \$250 for each Level 1 abstract prepared by the division; however, the DPBH indicated it does not charge for this service, indicating that charges to private providers may compromise the integrity of information reported and would place a financial burden on the providers. In reviewing this budget, the 2019 money committees indicated that absent variances granted to providers by the State Board of Health, the division should review the Cancer Registry's business practices and, as required by the State Board of Health regulations, begin charging for abstraction services performed by the division, and report back semiannually to the Interim Finance Committee (IFC) regarding any issues in collecting revenue.

Further, although the Governor recommended General Fund appropriations for both fiscal years to reduce a backlog of cases and perform follow up on data submissions, the 2019 Legislature did not concur and only approved General Fund appropriations totaling \$166,780 in FY 2020 to fund five new contract positions. In doing so, the 2019 Legislature directed the division to fund the positions in FY 2021 with revenue generated through Level 1 cancer abstraction fees.

## ***HEALTH CARE FACILITIES REGULATION***

The mission of the Health Care Quality and Compliance (HCQC) program is to protect the health and welfare of the public through licensure, regulation, enforcement and education of various types of health facilities. The division has an agreement with the Centers for Medicare and Medicaid Services to inspect facilities that receive Medicare and/or Medicaid reimbursements, as well as laboratories that must conform to the Clinical Laboratory Improvement Amendments.

During FY 2018, the DPBH reclassified eight vacant Psychiatric Caseworker positions in the Southern Nevada Adult Mental Health Services (SNAMHS) and Northern Nevada Adult Mental Health Services (NNAMHS) budgets to Health Facility Inspector positions to absorb the responsibilities of certifying and regulating Community-Based Living Arrangement (CBLA) homes for the mentally ill, as recommended by the Governor. While the positions remained in the respective behavioral health budgets during the 2017-19 biennium, workload and oversight responsibilities were provided by the HCQC. The 2019 Legislature approved transferring the positions, as well as \$1.2 million in General Fund appropriations over the 2019-21 biennium, from the SNAMHS and NNAMHS budgets to the Health Care Facilities Regulation budget to continue regulatory oversight.

The 2019 Legislature did not approve the Governor's recommendation to reduce budgeted reserves totaling \$637,591 over the 2019-21 biennium to fund three new Health Facility Inspector positions and one new Administrative Assistant position to address the division's workload for facility inspections and complaint investigations. The positions were not approved as the division had not completed a formal workload analysis to demonstrate the need. However, upon completion of the formal time and effort workload analysis, the agency may approach the IFC for approval if that analysis demonstrated a justifiable need to add the positions.

## ***CHRONIC DISEASE***

The Chronic Disease budget supports various programs that work to control, prevent and track the incidence and prevalence of communicable and chronic disease among Nevadans. These programs include: Women's Health Connection (Breast and Cervical Cancer Early Detection Program); Tuberculosis Elimination; Tobacco Prevention and Education; Comprehensive Cancer Control; Diabetes; Colorectal Cancer Screening; Chronic Disease Prevention and the Oral Health Program.

The 2019 Legislature approved consolidating oversight of existing Chronic Disease programs and the Nutrition Unit by creating a new Health Program Manager 3 position to serve as the State Public Health Nutritionist. Associated position costs totaling \$174,048 were approved over the 2019-21 biennium cost allocated between the Chronic Disease budget (50 percent), the Women, Infants and Children budget (20 percent), and the DWSS (30 percent) as recommended by the Governor. In approving the Governor's recommendation, the money committees instructed the division to complete a time and

effort study to serve as a basis for justifying continued support of this position in the 2021-23 biennium.

The 2019 Legislature also approved the transfer of tobacco settlement funding totaling \$2.1 million in each year of the biennium from the Fund for a Healthy Nevada to this budget, including the transfer of a Social Services Specialist position from the DHHS Director's Office's Grants Management Unit to this budget to serve as the Food Security Manager within the Nutrition Unit and to provide oversight of \$2.0 million in nutrition services contracts supported with the transfer of tobacco settlement funding.

Finally, the 2019 Legislature approved the Governor's recommendation for \$500,000 of General Fund appropriations in each year of the 2019-21 biennium to maintain the funding levels approved by the 2017 Legislature for the Women's Health Connection program's breast and cervical cancer early detection services.

#### ***OFFICE OF HEALTH ADMINISTRATION***

The Office of Health Administration provides support services to program areas within the division and for the State Board of Health, including administrative and fiscal oversight, information technology support, human resources management and public information officer support.

To address a shortfall in the division's Cost Allocation Reimbursement revenues, the 2019 Legislature approved the Governor's recommendations, as amended, to increase General Fund appropriations as follows:

- \$1.4 million over the 2019-21 biennium to change the funding source for eight existing positions: During the 2017-19 biennium, the division incorrectly changed the funding source for the eight positions from General Fund appropriations to cost allocation reimbursement (i.e. indirect cost rate) revenues to remain within its General Fund request limit. However, the positions were already accounted for and part of the administration base budget used in determining the indirect rate, as opposed to being new positions added to the budget, and therefore, did not result in an increase in Cost Allocation Reimbursement revenues. As a result, this budget's operating reserve was depleted.
- \$1.6 million in supplemental General Fund appropriations to fund the shortfall in Cost Allocation Reimbursement revenue projected to occur in FY 2019 (A.B. 518, 2019).

The money committees also directed the division to review its cost allocation charges, including consideration of including the allocation of the divisionwide administrative costs proportional to the services provided to the behavioral health budgets, which were not otherwise assessed cost allocation charges to support the Office of Health Administration budget, and submit its analysis prior to developing its budget request for the 2021-23 biennium.

Additionally, the 2019 Legislature approved cost allocation reimbursement revenue totaling \$210,307 over the 2019-21 biennium to fund one Administrative Services Officer

to manage and expand the UPL program, including contracts with Nevada Clinical Services; approved a reduction in program reserves totaling \$168,856 over the 2019-21 biennium to fund one Auditor position to review compliance activities and reporting requirements for federal grant and division subgrantee awards; and approved transferring one Medical Epidemiologist position from the Biostatistics and Epidemiology budget to the administration budget and changed the position's funding source from federal grant funding to cost allocation reimbursements totaling \$438,735 over the 2019-21 biennium.

## **Behavioral Health**

The division's behavioral health agencies provide a safety net of services and programs designed to assist individuals coping with mental illness, problem gambling, and/or substance abuse problems. Services include psychiatric assessments, case management, residential supports, mobile crisis, mental health court, forensic assessment and hospitalization, and outpatient clinical services provided in both rural and urban areas.

The Behavioral Health budgets consist of the following facilities and programs: Southern Nevada Adult Mental Health Services (SNAMHS); Northern Nevada Adult Mental Health Services (NNAMHS); Rural Clinics; Lake's Crossing Center; Behavioral Health Prevention and Treatment; Alcohol Tax Program; and Problem Gambling. The 2019 Legislature approved the transfer and oversight of the Problem Gambling budget from the DHHS Director's Office to the DPBH, as discussed under the Director's Office section of this report. In addition to the budgets for each behavioral health facility, the Behavioral Health Administration budget provides oversight, fiscal management, administrative personnel, and information technology staff for the behavioral health functions of the DPBH.

Net of interagency transfers, the 2019 Legislature approved total funding of \$370.4 million for the 2019-21 biennium behavioral health budgets, which is \$29.8 million, or 8.7 percent, more compared to the \$340.6 million approved by the 2017 Legislature for the 2017-19 biennium. General Fund appropriations increased by \$15.5 million, or 5.7 percent, from \$271.2 million approved in the 2017-19 biennium to \$286.7 million approved in the 2019-21 biennium.

### ***NORTHERN NEVADA ADULT MENTAL HEALTH SERVICES***

The NNAMHS 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 Psychiatric Hospital, psychiatric and psychological services are provided to the seriously mentally ill population in Northern Nevada. The hospital is funded to operate 30 beds, which includes 10 emergency beds in the Rapid Stabilization Unit.

The 2019 Legislature approved the Governor's recommendation for General Fund appropriations of \$1.9 million over the 2019-21 biennium to fund six new full-time state Psychiatric Nurse positions and six new full-time Mental Health Technician positions to provide higher-acuity inpatient civil psychiatric care at Dini-Townsend Psychiatric Hospital.

In approving the positions, the money committees directed Fiscal Division staff to work with the agency to provide information to the IFC during the interim regarding the status of filling and retaining staff in the new positions, and to report on the impacts that the new staffing levels have had on inpatient civil psychiatric care at Dini-Townsend Psychiatric Hospital.

The 2019 Legislature also approved increased funding of \$210,549 over the 2019-21 biennium, including General Fund appropriations of \$191,129, to fund one new Psychiatric Nurse position to support revised outpatient Medication Clinic caseload projections on the NNAMHS campus.

### ***SOUTHERN NEVADA ADULT MENTAL HEALTH SERVICES***

The SNAMHS provides outpatient counseling and medication clinic services, service coordination, residential support programs, inpatient psychiatric services, and justice-involved diversion programs for individuals with serious mental illness. The main SNAMHS campus is located in Las Vegas and includes the Rawson-Neal Psychiatric Hospital and the Stein Hospital forensic facility. Rawson-Neal Psychiatric Hospital's current capacity includes 88 staffed beds for civil psychiatric services, and 30 staffed beds for forensic services. Including Stein Hospital, forensic capacity in Southern Nevada is 63 beds. Additionally, four outpatient sites are located in East Las Vegas, Henderson, Mesquite, and Laughlin.

The 2019 Legislature approved General Fund appropriation increases of \$1.0 million over the 2019-21 biennium to fund five new full-time Psychiatric Nurse positions to provide necessary staffing to oversee and manage the higher-acuity inpatient civil psychiatric care that is being experienced.

The 2019 Legislature approved General Fund appropriations of \$1.0 million over the 2019-21 biennium to fund a two-grade salary increase for 88 Forensic Specialist positions that staff the forensic units within Stein and Rawson-Neal Hospitals (a similar recommendation was approved for the forensic facility at Lake's Crossing Center). The salary increase was approved to improve recruitment and retention for the Forensic Specialist positions. The Forensic Specialist position classifications are only utilized by the DPBH SNAMHS and Lake's Crossing Center budgets statewide.

### ***RURAL CLINICS***

The Rural Clinics program provides community-based mental health services to persons of all age groups with serious and persistent mental illnesses as well as mild to moderate mental health problems. The Rural Clinics program serves clients in 12 rural Nevada counties through 10 full-service clinics and 6 partial service/mobile outreach clinics. Full-service clinics are located in Carson City, Fallon, Gardnerville, Elko, Winnemucca, Silver Springs, Fernley, Yerington, Pahrump and Ely. Partial service/mobile outreach clinics provide services to Battle Mountain, Dayton, Hawthorne, Panaca, Tonopah, and Lovelock.

The 2019 Legislature approved \$511,357 to fund three new Mental Health Counselor positions to eliminate the outpatient service waitlist; however, revised caseload projections



provided by the division during the legislative session indicated the positions may no longer be needed. Due to uncertainty in the revised projections, as the projections were based on three months of data, along with the volatility of caseloads for the Rural Clinics program caseloads, the 2019 Legislature approved placing the funding with the IFC, allowing the division to request funding from the IFC should actual caseloads demonstrate the need.

The 2019 Legislature also approved funding of \$221,686 over the 2019-21 biennium, including \$142,594 in General Fund appropriations, to fund one Psychiatric Nurse 3 position to improve supervisory caseload ratios of Psychiatric Nurse 3 to Psychiatric Nurse 2 positions for the Rural Clinics program from 1:15 to 1:7, respectively, and to redirect a Psychiatric Nurse 2 position, which had been temporarily assisting with supervisory responsibilities, back to providing direct patient services.

### ***EXPANDED STATEWIDE MOBILE CRISIS SERVICES***

The 2019 Legislature approved the expansion of mobile crisis services in both urban and rural regions of the state.

The 2017 Legislature approved funding in S.B. 192 (2017 Session) to expand the operations of Mobile Outreach Safety Teams (MOST) in Clark and Washoe Counties so that services for adult populations were available from 8 a.m. to 12 a.m., seven days a week, including holidays. The 2019 Legislature approved increased funding to further expand service hours in urban Clark and Washoe Counties so that MOST services are available 24 hours a day, 7 days a week.

- Clark County MOST (SNAMHS): The 2019 Legislature approved tobacco settlement funds totaling \$300,000 over the 2019-21 biennium to expand operating hours in Southern Nevada so that services are available 24 hours a day, 7 days a week. This funding, when combined with existing base funds and insurance recoveries, fully funds the cost of MOST services in the downtown station area of Las Vegas. The 2019 Legislature also approved General Fund appropriations totaling \$346,349 to fund an Emergency Physician, available through video telemedicine, to provide real-time medical clearances through the MOST operation to divert individuals from emergency room services when appropriate.
- Washoe County MOST (NNAMHS): The 2019 Legislature approved tobacco settlement funds totaling \$300,000 over the 2019-21 biennium to expand operating hours in urban Northern Nevada so that services are available 24 hours a day, 7 days a week. The Legislature also approved the elimination of three Mental Health Counselor positions that have been kept vacant to fund contract costs totaling \$251,671 in each fiscal year of the 2019-21 biennium associated with the MOST program. This funding, when combined with existing base funds and funding from the Alcohol Tax program, fully funds the cost of MOST services in four service areas throughout Washoe County based on 911 dispatch data indicating which areas have the largest volume of mental health calls.

Within the Rural Clinics budget, funding is budgeted to maintain and expand Mobile Crisis Response Team (MCRT) services for all individuals residing in rural Nevada counties. The MCRT is a medical treatment intervention providing rapid response, stabilization, and hospital diversion services for individuals experiencing a behavioral health crisis.

- Rural Areas (MCRT) (Rural Clinics): The 2019 Legislature approved tobacco settlement funds of \$1.4 million to maintain and expand MCRT services for both adult and children populations, fully funding mobile crisis services throughout all of rural Nevada between the hours of 9 a.m. and 6 p.m., 7 days a week.

#### ***FACILITY FOR THE MENTAL OFFENDER – LAKE’S CROSSING CENTER***

The Lake's Crossing Center provides statewide forensic mental health services in a maximum-security facility to mentally disordered offenders who are referred from the court system so their competency can be restored, or who require mental health services in a secure setting. The facility is located in Washoe County and has 56 beds with an additional 20 to 30 beds available in the annex located at the Dini-Townsend Psychiatric Hospital. The 2019 Legislature approved the continuation of funding all 86 beds, 10 of which are made available by doubling up individuals in one room, assuming client acuity allows.

The 2019 Legislature approved General Fund appropriations totaling \$720,042 over the 2019-21 biennium to fund a two-grade salary increase for 57 Forensic Specialist positions staffing the forensic facility at Lake’s Crossing Center to improve recruitment and retention (a similar recommendation was also approved for the SNAMHS budget).

#### **DIVISION OF WELFARE AND SUPPORTIVE SERVICES**

The Division of Welfare and Supportive Services (DWSS) is responsible for administering the delivery of cash grants and food stamps, enforcing child support, administering employment and training programs for welfare recipients, distributing child care funding, and determining eligibility for Nevada’s Medicaid program.

The 2019 Legislature approved \$606.6 million (net of interagency transfers) in total funding for the division over the 2019-21 biennium, which is an increase of \$18.7 million from the \$588.0 million approved for the 2017-19 biennium. The funding approved for the division includes General Fund support in the amount of \$184.7 million over the 2019-21 biennium, which is an increase of approximately \$14.3 million compared to the General Fund support of \$170.5 million approved for the 2017-19 biennium.

#### ***TEMPORARY ASSISTANCE FOR NEEDY FAMILIES***

The Temporary Assistance for Needy Families (TANF) budget provides funding for cash assistance for eligible recipients, which is time limited; supports the employment and training programs and services administered by the division to help clients prepare for and find work; and provides services for families and individuals to support and maintain self-sufficiency. Federal funding to support the TANF program is allocated to states in the form of a capped block grant that covers cash assistance, work support and employment

programs, and the administrative costs associated with providing these services. States have the flexibility to design their own TANF self-sufficiency programs in conformance with the capped funding, time limitations on program eligibility, and work requirements. The TANF program requires work in exchange for time-limited assistance. TANF is intended to provide assistance to needy families so dependent children can be cared for in their own home, or in the home of a relative, by furnishing financial assistance on a temporary basis. The Legislature approved the following decisions regarding funding, caseloads and cash grants:

- **Funding:** Nevada was budgeted to continue to receive an annual TANF Block Grant award of approximately \$43.8 million each year. For the 2019-21 biennium, the TANF Block Grant is allocated between the DWSS Administration, TANF, Welfare Field Services, and Child Assistance and Development budgets.

The Legislature approved total funding (state and federal) to support the TANF budget in the amount of \$39.8 million (\$24.6 million General Fund) in FY 2020 and \$39.5 million (\$24.6 million General Fund) in FY 2021. Based on the budgeted revenue and expenditures, the agency projected \$34.3 million in unspent federal TANF grant funds to remain at the end of the 2017-19 biennium.

- **Caseloads:** The 2019 Legislature approved funding to support TANF caseloads of 21,631 average monthly recipients in FY 2020, a decrease of 1,361 average monthly recipients compared to caseloads recommended in The Executive Budget, and 21,445 average monthly recipients in FY 2021, a decrease of 1,375 average monthly recipients compared to the caseloads recommended in The Executive Budget. The following table displays the TANF caseloads originally recommended by the Governor, and the caseloads approved by the Legislature for the 2019-21 biennium.

<b>Fiscal Year</b>	<b>Governor Recommended*</b>	<b>Legislatively Approved*</b>	<b>Difference +/-*</b>
2020	22,992	21,631	(1,361)
2021	22,820	21,445	(1,375)

\*Average monthly recipients

The dollar impact of revised caseload projections result in federal TANF savings of \$1.9 million in each year of the 2019-21 biennium.

- **Cash Grants:** The Governor recommended, and the 2019 Legislature approved, retaining monthly cash assistance grants at FY 2019 levels for the 2019-21 biennium: the monthly cash assistance grants for a three-person household are \$386 for a TANF recipient without a public housing allowance and \$538 for non-needy caretakers. The cash assistance grants for recipients in the Kinship Care program are \$401 for a single child age 12 and under and \$463 for a child 13 years of age and older.

### ***ASSISTANCE TO AGED AND BLIND***

The program provides supplemental income to low-income aged and blind individuals, and provides adult group care facilities with supplemental payments that enable individuals to avoid institutionalization. Nevada has paid state supplemental payments to the aged and blind since the beginning of the program, but has not supplemented payments to the disabled. The projected state supplement for the aged is \$36.40 per month and the supplement for the blind is \$109.30 per month. The DWSS contracts with the federal Social Security Administration (SSA) for the determination of eligibility and the issuance of the state supplement. The federal and state supplemental payments for the aged and blind are combined into one benefit check and are issued on a monthly basis by the SSA.

The 2019 Legislature approved General Fund support for the aged and blind in the amount of \$22.0 million over the 2019-21 biennium, an increase of \$1.3 million when compared to General Fund support provided in the 2017-19 biennium, to fund the program's existing caseload in addition to a projected caseload increase of 3.4 percent in FY 2020 and 3.3 percent in FY 2021.

### ***WELFARE FIELD SERVICES***

The Welfare Field Services budget provides for the salaries, operating expenses and support costs for staff that determines eligibility for the TANF, Supplemental Nutrition Assistance Program (SNAP) and Medicaid programs, as well as the staff that supports the employment and training education programs administered by the division.

The Executive Budget recommended a net increase of 27 permanent positions and a decrease of 5 intermittent positions. However, based upon the division's March 2019 reprojection of monthly client transactions for each year of the 2019-21 biennium, the 2019 Legislature approved the elimination of 7 permanent positions and 32 intermittent positions as a result of the reprojection of monthly transactions declining by 3,387 by the end of FY 2021. The reductions to staff and associated operating costs are projected to save a total of \$3.1 million (\$1.0 million General Fund appropriations) over the 2019-21 biennium.

### ***CHILD SUPPORT ENFORCEMENT PROGRAM***

The Child Support Enforcement Program (CSEP) provides the following five basic services: location of absent parents; establishment of parentage; establishment of child support orders; collection of support payments; and enforcement of private medical insurance. In Nevada, the CSEP is administered by the DWSS and jointly operated by the division and county district attorneys. The CSEP budget is partially funded with a portion of the child support collections that the state is allowed to retain, which has historically provided the match for federal Title IV-D (of the Social Security Act) funds. The Legislature approved the Governor's recommendation of \$1.5 million (\$355,493 General Funds) in FY 2020 and \$3.6 million (\$1.2 million General Funds) in FY 2021 to reestablish a total of 52 positions and associated operating costs over the

2019-21 biennium, which were removed from the base budget due to the depletion of this budget's reserves. The 2019 Legislature also recommended approval of the elimination of 4 vacant Administrative Assistant positions in the State Collections and Disbursement Unit due to efficiency gains as recommended by the Governor and approved a net revenue increase of \$183,091 over the 2019-21 biennium to implement a federally-mandated fee increase from \$25 to \$35 annually, effective October 2019.

The 2019 Legislature approved S.B. 513, which, among other one-shot appropriations, provided one-shot funding of \$50.1 million (\$33.3 million federal funds and \$16.9 million General Funds) to continue the replacement of the automated processing system for child support enforcement in the Child Support Enforcement budget. The existing system is in need of modernization to better satisfy federal and state processing mandates and to upgrade aging software. Further details on one-shot appropriations can be found on page 49 of this report.

### ***CHILD ASSISTANCE AND DEVELOPMENT***

The Child Assistance and Development budget provides for child care-related expenditures for TANF recipients; former TANF recipients; non-TANF eligible clients who are at risk of losing employment due to a lack of assistance with child care; and low-income, non-TANF eligible clients.

The 2019 Legislature approved the Governor's recommendation to continue General Fund support for the Child Assistance and Development budget at the minimum maintenance of effort (MOE) amount for TANF funds in this budget, which is \$2.6 million annually. In addition to the General Fund appropriation for MOE, 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 Legislature approved additional federal funds of \$5.5 million over the 2019-21 biennium to fund child care benefits to additional clients. The caseload is projected to increase from 8,804 actual average monthly clients in FY 2018 to 9,212 average monthly clients in FY 2021, a 4.6 percent increase. The Legislature also approved additional federal funding of \$6.8 million over the biennium (including TANF funds of \$6.4 million in each year) to reimburse child care providers based on the 75th percentile of the current market rate.

To support the addition of two contracted Quality Rating Improvement System (QRIS) coaches in the Department of Education, Office of Early Learning and Development budget, the Legislature approved federal funds of \$125,562 in each year of the 2019-21 biennium.

### ***ENERGY ASSISTANCE PROGRAM***

The Energy Assistance Program assists eligible Nevada citizens in meeting their home heating and cooling needs. The program provides payments for eligible households, which can be applied to either the heating provider, the cooling provider, or split between

the two. Funding for the Energy Assistance Program is provided by the federal Low-Income Home Energy Assistance Program (LIHEAP) Block Grant and Universal Energy Charge (UEC) from the Fund for Energy Assistance and Conservation.

To align funding with the March 2019 caseload projections, the money committees approved increases to the UEC and federal grant authority of \$593,890 in FY 2020 and \$610,529 in FY 2021 and approved a technical adjustment reducing the base budget by \$1.8 million in each year of the upcoming biennium to align with FY 2019 updated projections. The energy assistance caseload is projected to increase from 2,059 actual average monthly clients in FY 2018 to 2,117 clients in FY 2021, a 2.8 percent increase, and the projected average annual assistance payment is \$718 in each year of the 2019-21 biennium, which is equivalent to the actual average annual payment in FY 2018. The 2019 Legislature approved business process reengineering services to gain efficiencies in the Energy Assistance Program, at a total cost of \$123,480 over the 2019-21 biennium.

### **DIVISION OF CHILD AND FAMILY SERVICES**

The Division of Child and Family Services (DCFS) provides an array of services to children and adolescents and is organized into four major program areas: Residential Services, Community Services, Administrative Services, and Quality and Oversight. The division is responsible for child protective and child welfare service delivery in rural Nevada and oversight of urban county-operated child protective and child welfare services programs; children's mental/behavioral health treatment and residential services in urban Nevada; and statewide juvenile justice services, including state-operated youth training centers and youth parole.

The 2019 Legislature approved General Fund appropriations totaling \$284.4 million for the 2019-21 biennium, which is an increase of \$18.6 million, or 7.0 percent, from the \$265.8 million approved for the 2017-19 biennium. The increase is primarily due to increases in caseload costs for child welfare services and adoption subsidies, additional juvenile justice and child welfare personnel, and a children's residential mental health facility expansion. Net of interagency transfers, the Legislature approved total funding of \$568.6 million for the 2019-21 biennium (excluding the Victims of Crime program), which was \$60.8 million, or 12.0 percent, more than the \$507.7 million approved for the 2017-19 biennium.

### ***DCFS ADMINISTRATION***

Originally located within the DHHS Director's Office, Grants Management Unit, the Legislature approved the transfer of \$4.5 million to the DCFS, including the Children's Trust Fund, the Community-Based Child Abuse Prevention grant, the Differential Response program, and one Social Services Program Specialist. Also approved was \$71,593 (\$57,907 General Fund) in each year of the 2019-21 biennium to fund expenditures associated with federally-required Child and Family Services reviews.

The Legislature approved, S.B. 293, which included \$159,562 over the 2019-21 biennium to fund a coordinator of services for commercially sexually-exploited children. Additionally, the Legislature approved A.B. 150, appropriating \$46,898 in General Funds over the 2019-21 biennium to fund a working group to study and report on programs to improve outcomes for children who turn 18 while in the care of an agency that provides child welfare services.

### ***INFORMATION SERVICES***

The Information Services budget, previously titled UNITY/SACWIS, funds the division's continued compliance with a federal mandate to automate foster care and adoption information systems. Information Services supports Nevada's Comprehensive Child Welfare Information System (CCWIS), referred to as Unified Nevada Information Technology for Youth (UNITY), as well as other child welfare and juvenile justice information systems. Net of interagency transfers, the 2019 Legislature approved total funding over the 2019-21 biennium of \$15.5 million, including General Fund appropriations of \$9.0 million.

The 2019 Legislature approved additional funding of \$875,152 (\$437,576 General Fund) over the 2019-21 biennium to ensure for two-way communication between UNITY and other external systems that either require or supplement child welfare data, as recommended by the Governor. The funding was approved to support contract master service agreement programmers, as well as two new IT Professional positions, in order to continue to meet federal CCWIS requirements.

Additionally, the Legislature approved one new IT Manager position and the reduction of contract personnel expenditures, resulting in a 2019-21 biennium expenditure reduction of \$86,673 (\$51,762 General Fund reduction). The new position was approved to oversee division information technology operations. Finally, the Legislature approved \$263,475 (\$147,236 General Fund) over the 2019-21 biennium to expand UNITY reporting capabilities to all users.

### ***WASHOE COUNTY CHILD WELFARE***

The Washoe County Child Welfare budget represents the state's portion of costs for child welfare services in Washoe County. The 2019 Legislature approved General Fund appropriations of \$17.7 million and \$17.8 million for FY 2020 and FY 2021, respectively. Net of interagency transfers, General Fund appropriations represent approximately 48 percent of each fiscal year's total approved funding. The 2019 money committees continued the policy of funding child welfare through a block grant mechanism, allowing flexibility for Washoe County to expend the funds as needed with no requirement to revert unspent monies.

However, the budget also receives a categorical grant to support adoption caseload growth, and any unspent funds must be reverted to the General Fund. The Legislature approved General Funds of \$259,524 and federal Title IV-E funds of \$336,599 over the 2019-21 biennium for adoption subsidy caseload growth. Additionally,

the Legislature approved clarifying language in the Appropriations Act (A.B. 543, Section 60) allowing the division to approach the IFC to request additional funding for adoption subsidies, and limiting the block grant funding, for the Washoe County Child Welfare budget.

The 2019 Legislature approved the Governor's recommendation to add General Fund appropriations of \$180,000 in each year of the 2019-21 biennium to the block grant to fund respite services for Washoe County foster families, but did not approve additional funding for child care services, as recommended by the Governor. In approving the respite services funding, the 2019 money committees directed Washoe County and the division to submit a report to the IFC on respite-related expenditures.

### ***CLARK COUNTY CHILD WELFARE***

The Clark County Child Welfare budget represents the state's portion of costs for child welfare services in Clark County. The 2019 Legislature approved General Fund appropriations of \$54.3 million and \$54.8 million for FY 2020 and FY 2021, respectively. Net of interagency transfers, the General Fund appropriations represent approximately 48 percent of each fiscal year's total approved funding. The 2019 money committees continued the policy of funding child welfare through a block grant mechanism for Clark County as well, providing the same flexibility to expend the funds as needed with no requirement to revert unspent monies.

As with Washoe County, the budget is funded with a categorical grant to support adoption caseload growth, and any unspent funds must be reverted to the General Fund. The Legislature approved General Funds of \$2.7 million and federal Title IV-E funds of \$3.6 million over the 2019-21 biennium for adoption subsidy caseload growth. Consistent with the Washoe County Child Welfare budget, the Legislature approved clarifying language in the Appropriations Act (A.B. 543, Section 60) allowing the division to approach the IFC to request additional funding for adoption subsidies, and limiting the block grant funding, for the Clark County Child Welfare budget.

The 2019 Legislature approved the addition of \$155,000 in General Fund appropriations to the block grant in each year of the 2019-21 biennium to fund respite services for Clark County foster families, but did not approve additional funding for child care services as recommended by the Governor. In approving the respite services funding, the 2019 money committees directed Clark County and the division to submit a report to the IFC on respite-related expenditures.

### ***RURAL CHILD WELFARE***

The Rural Child Welfare budget contains all positions and associated costs for rural child welfare responsibilities, including foster care placements, subsidized adoptions and higher-level placements for the rural region. Net of interagency transfers, the 2019 Legislature approved total funding of \$41.9 million over the 2019-21 biennium, including General Fund appropriations of \$7.9 million and \$8.2 million for FY 2020 and FY 2021, respectively.



The Legislature approved four new positions utilizing a combination of General Fund appropriations and federal Title IV-E funds totaling \$241,006 in FY 2020 and \$308,545 in FY 2021. The new positions, three in Pahrump and one in Fallon, were funded to address deficiencies identified in the agency's federal 2018 Child and Family Services Review (CFSR) and anticipated federal performance improvement plan.

The Legislature also approved \$680,377 over the 2019-21 biennium in federal Title IV-E and county reimbursement revenue to create a five-member rural child protective services (CPS) intake unit. The funding will allow the division to hire permanent, dedicated staff to operate a core component of the child welfare program that had previously been performed by a variety of Rural Child Welfare staff or contracted entities. In approving the new CPS intake unit, the 2019 money committees directed the division to submit a report to the IFC on the workload and activities performed by the new positions.

Additionally, the Legislature approved \$319,791 in base budget funding in each year of the 2019-21 biennium to fund a permanent \$115 daily rate for specialized foster care, as well as \$163,927 in federal Title IV-E and General Fund appropriations over the 2019-21 biennium to support one new rural foster home licensing position. Similar to the Washoe County and Clark County Child Welfare budgets, the Legislature approved General Fund appropriations of \$16,000 each year of the 2019-21 biennium to fund respite services, but did not approve additional Governor-recommended funding for child care services. Finally, in approving the respite services funding, the money committees also instructed the division to submit a report to the IFC on respite-related expenditures by the Rural Child Welfare program.

Finally, the 2019 Legislature approved \$517,852 in federal Temporary Assistance for Needy Families (TANF) funding and matching reductions in General Fund appropriations in each year of the 2019-21 biennium to support the first 120 days of foster care. TANF funds were historically utilized by the Rural Child Welfare budget, but were discontinued in 2012 when funding was not available.

### ***JUVENILE JUSTICE SERVICES***

The Juvenile Justice Services budget allocates federal and General Funds to judicial districts for community-based delinquency prevention programs while serving as the division's centralized juvenile justice administration budget. In concert with Prison Rape Elimination Act (PREA) requirements approved in the three juvenile facility budgets, the 2019 Legislature approved \$258,637 in General Fund appropriations over the 2019-21 biennium to fund one new Criminal Investigator position to conduct required PREA investigations.

### ***SUMMIT VIEW YOUTH CENTER***

The Summit View Youth Center (SVYC) is a physically-secure male juvenile justice facility for serious and chronic offenders, located near Nellis Air Force Base in North Las Vegas.

The 2019 Legislature approved total General Fund appropriations of \$6.8 million and \$7.1 million for FY 2020 and FY 2021, respectively.

The 2019 Legislature, as part of a statewide effort to maintain federal PREA compliance, approved 8 new positions and \$949,032 in General Fund appropriations over the 2019-21 biennium, compared to 16 new positions recommended by the Governor. Budgeted facility capacity is unchanged from 2017-19 biennium levels of 48 youth.

Additionally, the 2019 Legislature continued language in the Appropriations Act (A.B. 543, Section 53) authorizing the division to transfer General Fund appropriations between the three youth correctional facility budgets upon the recommendation of the Governor and with the approval of the IFC.

### ***CALIENTE YOUTH CENTER***

The Caliente Youth Center (CYC) is a staff-secure minimum-security juvenile justice facility located approximately two hours North of Las Vegas in Caliente, Nevada, and is the only state-operated facility that accepts female youth. The 2019 Legislature, as part of a statewide effort to maintain federal PREA compliance, approved 9 new positions and \$871,254 in General Fund appropriations over the 2019-21 biennium, compared to 54 new positions recommended by the Governor. Budgeted facility capacity was reduced from 2017-19 biennium levels of 140 youth to 112 youth.

### ***NEVADA YOUTH TRAINING CENTER***

The Nevada Youth Training Center (NYTC) is a medium-security staff-secure juvenile justice facility for male youth located in Elko, Nevada. The NYTC provides educational and remedial programs, counseling services, rehabilitative training, recreational activities, and operates an accredited junior/senior high school. As part of a statewide effort to maintain federal PREA compliance, the 2019 Legislature approved 12 new positions and \$865,918 in General Fund appropriations and transfer revenue over the 2019-21 biennium, compared to 26 new positions recommended by the Governor. Budgeted facility capacity was increased from 2017-19 biennium levels of 60 youth to 64 youth.

### ***NORTHERN NEVADA CHILD AND ADOLESCENT SERVICES***

Northern Nevada Child and Adolescent Services (NNCAS) provides a continuum of mental health services to emotionally-disturbed children, adolescents and their families. Psychiatric services are provided to children through early childhood mental health, mobile crisis, outpatient, and residential services. Inclusive of interagency transfers of \$5.5 million and \$6.6 million respectively, the 2019 Legislature approved total funding of \$10.6 million in FY 2020 and \$11.0 million in FY 2021, including General Fund appropriations of \$4.3 million and \$3.6 million for FY 2020 and FY 2021, respectively.

The 2019 Legislature approved total expenditures of \$1.5 million, including General Fund savings of \$115,694, and seven new positions over the 2019-21 biennium to convert the Adolescent Treatment Center and Family Learning Homes to Psychiatric Residential

Treatment Facilities. This conversion includes a change in Medicaid provider type from an outpatient to an inpatient model and was projected to increase the proportion of Medicaid-reimbursable services through the utilization of a bundled daily rate.

Further, the 2019 Legislature approved language in the Appropriations Act (A.B. 543, Section 54) authorizing the division to transfer General Fund appropriations between Northern and Southern Nevada Child and Adolescent Services' budgets upon the recommendation of the Governor and with the approval of the IFC.

### ***SOUTHERN NEVADA CHILD AND ADOLESCENT SERVICES***

Southern Nevada Child and Adolescent Services (SNCAS) provides a comprehensive continuum of behavioral health care services for emotionally-disturbed children and adolescents from birth through 18 years of age. Programs include outpatient counseling, day treatment, residential treatment homes, and inpatient psychiatric hospital services at Desert Willow Treatment Center. Inclusive of interagency transfers of \$12.1 million and \$14.0 million respectively, the 2019 Legislature approved total funding of \$30.5 million in FY 2020 and \$30.0 million in FY 2021, including General Fund appropriations of \$14.0 million and \$13.6 million for FY 2020 and FY 2021, respectively.

In approving lower federal PREA staffing enhancements than were recommended by the Governor for the division's juvenile justice facilities, the 2019 Legislature also approved \$4.3 million (\$2.6 million General Fund) over the 2019-21 biennium to add 26 new positions and expand capacity at the Desert Willow Treatment Center from 20 beds to 32 beds to provide an alternative to commitment to one of the division's juvenile justice facilities for juveniles with known or suspected mental health treatment needs.

The 2019 Legislature also approved the elimination of \$6.4 million in federal funds over the 2019-21 biennium and ten positions due to the System of Care grant expiration in September 2019.

For additional information on projects approved in the Capital Improvement Program for the DCFS, please see pages 66 through 68 of this report.

### **DEPARTMENT OF EMPLOYMENT, TRAINING AND REHABILITATION**

The Department of Employment, Training and Rehabilitation (DETR) serves all Nevada citizens by facilitating the training and stability of a qualified workforce that supports a growing and diverse economy and enforces rules that protect citizens from workplace and personal discrimination. The department is the lead state agency responsible for the administration of the Workforce Innovation and Opportunity Act (WIOA) in Nevada, and consists of the Director's Office and centralized administrative services, the Employment Security Division, the Rehabilitation Division, the Research and Analysis Bureau, Information Development and Processing, and the Nevada Equal Rights Commission.

Funding for the department includes, but is not limited to, federal funds from the United States Departments of Labor and Education; the Social Security Administration;

unemployment insurance tax ranging from 0.25 percent to 5.40 percent of taxable wages, paid by Nevada employers; an additional surcharge of 0.05 percent of taxable wages earmarked for the Career Enhancement Program; and penalties and interest collected from employers for nonpayment or late payment of unemployment insurance contributions. General Fund appropriations are provided to the Equal Rights Commission to supplement contract payments from the federal Equal Employment Opportunity Commission. General Fund appropriations are also provided to the Vocational Rehabilitation (VR) program and to the Bureau of Services to the Blind and Visually Impaired, primarily to match federal Section 110 grant funding.

The 2019 Legislature approved 2019-21 biennium total funding for the department of \$313.4 million, net of interagency transfers. In comparison, total legislatively approved funding for the 2017-19 biennium was \$298.8 million, net of interagency transfers.

### **REHABILITATION DIVISION**

The Rehabilitation Division includes an administrative budget; the Bureau of Vocational Rehabilitation, which provides VR services leading to employment for persons with disabilities; the Bureau of Services to the Blind and Visually Impaired (BSBVI), which provides VR services leading to employment and independent living services to eligible individuals with blindness and visual impairments; the Bureau of Disability Adjudication (BDA), which makes medical determinations of eligibility for Social Security Administration disability benefit payment programs; and the Blind Business Enterprise (BEN) program, which provides blind individuals seeking self-sufficiency the opportunity to operate snack bars and vending operations in federal, state and municipal buildings statewide.

### ***BUREAU OF VOCATIONAL REHABILITATION***

The 2019 Legislature approved seven new positions and associated expenditures totaling \$1.0 million (\$215,044 General Fund appropriations) over the 2019-21 biennium to support students with disabilities transitioning into the workforce (two positions), individuals with significant disabilities (three positions), job placement efforts (one position), and internal quality control (one position). Within the Bureau of Vocational Rehabilitation, The Executive Budget recommended six positions; however, based on projected caseloads and client need, the money committees approved an additional position to provide supportive employment opportunities for individuals with the most significant disabilities.

Pre-employment transition services, or Pre-ETS, are provided to high school students with disabilities, ages 16 to 22, to assist with transition from high school to competitive, integrated employment or post-secondary education. Supportive employment services are provided to individuals with disabilities that limit functional capacity in two or more major life activities and require multiple services over an extended period of time. Job placement and development services support clients who are primarily able to apply for jobs and market themselves, but require some level of individualized assistance.

Finally, the quality control position will allow the agency to centralize case-review activities for Rehabilitation Counselor positions.

The Governor recommended \$377,131 in each year of the 2019-21 biennium to fund a joint venture between VR and the SNAMHS to provide job development skills and training to joint clients. However, the recommendation was withdrawn via a budget amendment submitted by the Governor's Finance Office and not approved by the Legislature.

### ***BUREAU OF DISABILITY ADJUDICATION (BDA)***

The 2019 Legislature approved the cost-neutral conversion of 11 permanent Disability Adjudicator positions to intermittent positions in FY 2020. The Social Security Administration provides the sole source of funding for the BDA and, as a result, dictates when permanent positions can be hired. However, hiring restrictions do not extend to less than full-time positions. The agency intends to utilize the 11 converted intermittent positions at 39 hours per week to help address a staffing shortage.

### ***BLIND BUSINESS ENTERPRISE PROGRAM***

The BEN program provides blind individuals seeking self-sufficiency the opportunity to operate snack bars and vending operations in certain federal, state and municipal buildings across the state and is self-funded from fees charged to blind vendor operations. The 2019 Legislature approved \$227,243 in program fees over the 2019-21 biennium to fund one new Business Enterprise Officer position to increase the program's ability to recruit and train operators as well as identify and develop work sites.

### **EMPLOYMENT SECURITY DIVISION**

The Employment Security Division (ESD) is responsible for the administration of the Unemployment Insurance (UI) program and numerous state and federally-funded workforce investment programs that seek to connect Nevada employers with a skilled and qualified workforce.

### ***ESD ADMINISTRATION***

The 2019 Legislature approved a new ESD Administration budget including transfers of 12 positions and \$2.6 million over the 2019-21 biennium from the Workforce Development and UI budgets, as recommended by the Governor. Primary components of the ESD Administration budget include the administrator and supporting administrative assistant, the Management and Administration Support Services (MASS) Unit, the ESD Legal Unit, mailroom staff, and the Employment Security Council.

### ***WORKFORCE DEVELOPMENT***

The 2019 Legislature approved Governor recommended federal and Career Enhancement Program funding of \$794,606 over the 2019-21 biennium to support five new permanent positions and associated expenditures within the Workforce Development budget, including two positions to assist with prisoner reentry job development services, one program

specialist to manage Rapid Response grant programs, and two supervisory positions within the Las Vegas and Reno business offices.

Of 25 intermittent-to-permanent personnel conversions recommended in The Executive Budget, 6 were approved and 19 were not approved. The 6 approved conversions are associated with the Reemployment and Eligibility Assessment Nevada (REANV) program that consists of a 60 to 90-minute in-person interview to develop a work search and reemployment plan. The 19 conversions not approved are primarily positions first created by approval of the IFC in August 2018. As many had been filled less than 90 days, and data supporting the permanent need for, and performance of, the new positions was not available.

### ***EMPLOYMENT SECURITY - SPECIAL FUND***

The 2019 Legislature approved the Governor's recommendation of \$1.9 million in penalty and interest reserves in FY 2020 to fund the programming and Spanish translation of major UI claim filing system components. Federal regulations generally require UI agencies to provide services and information in languages other than English, and Spanish in the second most prevalent language in Nevada.

In an effort to maximize allowable federal funding for building maintenance-related expenditures, and to decrease utilization of penalty and interest revenue, the Legislature approved several building maintenance-related expenditure transfers, totaling \$703,067 over the 2019-21 biennium, from the Employment Security – Special Fund to individual benefitting agencies.

### ***UNEMPLOYMENT INSURANCE***

The 2019 Legislature approved a \$5.8 million reduction in federal and penalty and interest revenue, including 39 position eliminations, over the 2019-21 biennium as recommended by the Governor. As federal funding for the UI program runs countercyclical with the strength of the economy, permanent position eliminations were necessary to operate within the limits of available funding. As part of the reduction, penalty and interest revenue transfers from the Employment Security – Special Fund to support ongoing operations were eliminated.

Due to a regulation change requiring employers to file quarterly tax and wage reports electronically, the 2019 Legislature approved 2019-21 biennium funding reductions of \$298,387 and three position eliminations within the Work Distribution Center previously responsible for the processing of paper reports. Finally, the Legislature approved termination of the completed bond program. Originally implemented in 2013 (S.B. 515), the program allowed DETR to issue special obligation bonds to repay \$800.0 million in federal advances incurred over the Great Recession as a result of UI payments to claimants.

## **EQUAL RIGHTS COMMISSION**

The Nevada Equal Rights Commission (NERC), primarily funded with General Funds, but also supplemented by federal Equal Employment Opportunity Commission funding, oversees the state's equal employment opportunity program, providing mediation, investigation and resolution of employment discrimination complaints. The 2019 Legislature approved \$151,296 over the 2019-21 biennium to fund one new supervisor position for the Northern Nevada NERC office and to support the implementation of a new case management and intake system, for which the Legislature approved a \$543,488 General Fund one-shot appropriation (A.B. 509).

## **ADMINISTRATIVE SERVICES**

The 2019 Legislature approved the elimination of one Personnel Technician position and associated expenditures, resulting in cost allocated savings of \$120,679 over the 2019-21 biennium, to align personnel expenditures with reductions in program costs for cost allocated budget accounts. Additionally, the Legislature approved the transfer in of one Administrative Aid position to perform general front desk support, totaling \$112,688 over the 2019-21 biennium.

## ***RESEARCH AND ANALYSIS BUREAU***

The Research and Analysis Bureau is the primary source of labor market and economic information for DETR, including state and local labor force, employment, occupational, career, general economic, and demographic information. The department, through the bureau, is designated as the entity responsible for the development, review and dissemination of employment information. The bureau also provides analytical services to support programs administered by the department and state and local workforce investment boards.

The 2019 Legislature approved the elimination of two positions and associated expenditures resulting in federal and cost allocated savings of \$381,414 over the 2019-21 biennium. The first, an ESD Program Specialist position created to support the Governor's Workforce Investment Board and the industry sector councils, is no longer required as administrative functions related to these organizations have transitioned to the Governor's Office of Workforce Innovation. The second elimination, an Economist position, will align personnel expenditures with funding from the Bureau of Labor Statistics and the Workforce Innovation and Opportunity Act.

Additionally, the 2019 Legislature also approved \$6,893 each year of the 2019-21 biennium for the Chief Economist to attend, annually, three out-of-state National Association of State Workforce Agencies Workforce and Labor Market Information Committee meetings.

### ***INFORMATION DEVELOPMENT AND PROCESSING***

The 2019 Legislature approved the Governor's recommendation for cost allocated funding of \$83,750 in FY 2021 to fund two new part-time Public Service Intern positions and associated expenditures within the Information Development and Processing budget and create a development path for individuals to enter state Information Technology (IT) services, aiding recruitment efforts for difficult-to-fill IT positions.

One IT Professional position and associated expenditures in FY 2020 and one IT Technician and associated expenditures in FY 2021 were approved for elimination due to decreasing UI grant funding, resulting in cost allocated savings of \$363,625 over the 2019-21 biennium.

The Legislature approved transfer revenue of \$311,000 in each year of the 2019-21 biennium to continue funding for the Semi-Autonomous Research Assistant (SARA) project, which is an artificial intelligence communication and integration tool for all WIOA partners. Additionally, the 2019 Legislature approved a \$500,000 transfer from the Employment Security – Special Fund each year of the 2019-21 biennium to support ongoing defect and enhancement master service agreement programming expenditures for UInV, the state's UI system.

### **COMMISSION ON POSTSECONDARY EDUCATION**

The Commission on Postsecondary Education (CPE) consists of seven voting members appointed by the Governor and one non-voting member who is a DETR employee appointed by the Director. The commission sets policy, adopts regulations, grants licenses to operate private postsecondary institutions, and approves training programs for alcohol awareness. The CPE budget is largely funded with General Fund appropriations, with additional funding provided by a U.S. Department of Veterans Affairs grant.

The Legislature approved nominal funding for an additional voting board member, \$411 per year, increasing the number of voting members from six to seven, and total members from seven to eight. Accompanying legislation, A.B. 526, was passed by the Legislature and approved by the Governor.

Finally, the Legislature passed and the Governor approved S.B. 510, appropriating \$352,000 in one-shot General Funds for a new business management system for the CPE.



Nevada Legislative Counsel Bureau  
 Summary of Appropriations and Authorizations  
 2019-21 Legislature

	2018-2019 Work Program	2019-2020 GOVERNOR RECOMMENDS	2019-2020 LEGISLATIVELY APPROVED	2020-2021 GOVERNOR RECOMMENDS	2020-2021 LEGISLATIVELY APPROVED
<b>HEALTH AND HUMAN SERVICES</b>					
<b>HEALTH AND HUMAN SERVICES - DIRECTOR'S OFFICE</b>					
<b>HHS-DO - GRIEF SUPPORT TRUST ACCOUNT</b>	117,429	118,909	118,909	161,524	161,524
BALANCE FORWARD	54,179	54,179	54,179	96,909	96,909
INTERAGENCY TRANSFER	62,750	64,425	64,425	64,310	64,310
OTHER FUND	500	305	305	305	305
<b>HHS-DO - ADMINISTRATION</b>	1,771,329	1,881,079	1,881,715	1,902,522	1,901,193
GENERAL FUND	1,385,330	1,460,751	1,461,081	1,474,494	1,473,331
INTERAGENCY TRANSFER	385,999	420,328	420,634	428,028	427,862
REVERSIONS					
<b>HHS-DO - UPL HOLDING ACCOUNT</b>	13,056,427	13,753,351	13,720,782	13,813,325	13,758,157
INTERAGENCY TRANSFER	13,056,427	13,753,351	13,720,782	13,813,325	13,758,157
<b>HHS-DO - DEVELOPMENTAL DISABILITIES</b>	713,456	736,637	712,006	741,649	710,600
GENERAL FUND	177,165	181,440	156,809	186,453	155,403
FEDERAL FUND	536,291	555,197	555,197	555,196	555,197
<b>HHS-DO - GRANTS MANAGEMENT UNIT</b>	28,229,246	25,599,420	25,599,593	25,601,801	25,604,805
GENERAL FUND	6,381	37,042	37,215	37,523	40,527
FEDERAL FUND	18,203,129	18,080,699	18,080,699	18,080,699	18,080,699
INTERAGENCY TRANSFER	1,019,802				
OTHER FUND	8,999,934	7,481,679	7,481,679	7,483,579	7,483,579
REVERSIONS					
<b>HHS-DO - CONSUMER HEALTH ASSISTANCE</b>	1,449,613	1,701,174	1,697,051	1,797,247	1,791,554
GENERAL FUND	202,998	402,596	400,323	461,375	458,460
INTERAGENCY TRANSFER	635,762	589,817	588,807	613,596	612,136
OTHER FUND	610,853	708,761	707,921	722,276	720,958
REVERSIONS					
<b>HHS-DO - INDIGENT HOSPITAL CARE</b>	54,926,185	59,011,417	59,011,417	60,023,284	60,023,284
BALANCE FORWARD	23,558,289	23,709,721	23,709,721	24,721,588	24,721,588
OTHER FUND	31,367,896	35,301,696	35,301,696	35,301,696	35,301,696
<b>HHS-DO - INDIVIDUALS WITH DISABILITIES ED PART C</b>	3,800,297	4,123,803	4,123,803	4,123,803	4,123,803
FEDERAL FUND	3,800,297	4,123,803	4,123,803	4,123,803	4,123,803
<b>HHS-DO - FAMILY PLANNING</b>			3,000,000		3,000,000
GENERAL FUND			3,000,000		3,000,000
<b>TOTAL HEALTH AND HUMAN SERVICES - DIRECTOR'S OFFICE</b>	104,063,982	106,925,790	109,865,276	108,165,155	111,074,920
GENERAL FUND	1,771,874	2,081,829	5,055,428	2,159,845	5,127,721
BALANCE FORWARD	23,612,468	23,763,900	23,763,900	24,818,497	24,818,497
FEDERAL FUND	22,539,717	22,759,699	22,759,699	22,759,698	22,759,699
INTERAGENCY TRANSFER	15,160,740	14,827,921	14,794,648	14,919,259	14,862,465
OTHER FUND	40,979,183	43,492,441	43,491,601	43,507,856	43,506,538
REVERSIONS					

**Nevada Legislative Counsel Bureau**  
**Summary of Appropriations and Authorizations**  
**2019-21 Legislature**

	2018-2019 Work Program	2019-2020 GOVERNOR RECOMMENDS	2019-2020 LEGISLATIVELY APPROVED	2020-2021 GOVERNOR RECOMMENDS	2020-2021 LEGISLATIVELY APPROVED
<b>AGING AND DISABILITY SERVICES</b>					
<b>HHS-ADSD - SENIOR RX AND DISABILITY RX</b>	2,864,400	1,530,900	1,530,900	1,530,900	1,530,900
OTHER FUND	2,864,400	1,530,900	1,530,900	1,530,900	1,530,900
<b>HHS-ADSD - TOBACCO SETTLEMENT PROGRAM</b>	5,943,500	5,943,500	5,943,499	5,943,500	5,943,499
OTHER FUND	5,943,500	5,943,500	5,943,499	5,943,500	5,943,499
<b>HHS-ADSD - FEDERAL PROGRAMS AND ADMINISTRATION</b>	28,444,318	9,827,255	9,830,984	10,293,052	10,214,395
GENERAL FUND	6,029,624	1,994,783	1,998,970	2,230,705	2,152,466
BALANCE FORWARD	41,223				
FEDERAL FUND	13,133,378				
INTERAGENCY TRANSFER	9,053,852	7,832,472	7,832,014	8,062,347	8,061,929
OTHER FUND	186,241				
REVERSIONS					
<b>HHS-ADSD - HOME AND COMMUNITY-BASED SERVICES</b>	44,136,199	50,812,758	52,771,159	52,959,876	54,069,885
GENERAL FUND	21,176,244	23,950,700	25,931,303	25,869,718	26,709,702
BALANCE FORWARD	1,912,804	41,223	41,223	41,223	238,063
FEDERAL FUND	4,583,284	16,208,529	16,206,640	16,227,453	16,225,321
INTERAGENCY TRANSFER	10,471,409	10,482,522	10,461,868	10,691,626	10,766,674
OTHER FUND	5,992,458	129,784	130,125	129,856	130,125
REVERSIONS					
<b>HHS-ADSD - COMMUNICATION ACCESS SERVICES</b>		4,518,567	4,518,622	4,512,259	4,316,100
BALANCE FORWARD		1,912,289	1,912,289	1,912,289	1,715,449
OTHER FUND		2,606,278	2,606,333	2,599,970	2,600,651
<b>HHS-ADSD - EARLY INTERVENTION SERVICES</b>	44,254,765	39,532,641	39,292,873	40,533,130	40,067,553
GENERAL FUND	31,531,031	31,705,883	31,281,073	32,557,732	31,906,941
BALANCE FORWARD	454,915				
FEDERAL FUND	1,941,231	315,804	315,804	316,251	316,251
INTERAGENCY TRANSFER	9,312,931	7,342,261	7,527,303	7,490,012	7,675,226
OTHER FUND	1,014,657	168,693	168,693	169,135	169,135
REVERSIONS					
<b>HHS - ADSD- AUTISM TREATMENT ASSISTANCE PROGRAM</b>		15,973,257	16,405,270	18,057,040	17,676,752
GENERAL FUND		7,801,566	8,161,244	9,519,960	9,198,979
FEDERAL FUND		1,372,618	1,420,594	1,507,950	1,531,703
INTERAGENCY TRANSFER		3,060,026	3,059,023	3,218,542	3,122,925
OTHER FUND		3,739,047	3,764,409	3,810,588	3,823,145
<b>HHS-ADSD-APPLIED BEHAVIOR ANALYSIS</b>	204,405	204,405	204,405	204,405	204,405
OTHER FUND	204,405	204,405	204,405	204,405	204,405

**Nevada Legislative Counsel Bureau**  
**Summary of Appropriations and Authorizations**  
**2019-21 Legislature**

	2018-2019 Work Program	2019-2020 GOVERNOR RECOMMENDS	2019-2020 LEGISLATIVELY APPROVED	2020-2021 GOVERNOR RECOMMENDS	2020-2021 LEGISLATIVELY APPROVED
<b>HHS-ADSD - FAMILY PRESERVATION PROGRAM</b>	2,964,092	2,994,820	3,011,905	3,038,029	3,067,273
GENERAL FUND	1,664,092	1,694,820	1,711,905	1,738,029	1,767,273
INTERAGENCY TRANSFER	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000
OTHER FUND	200,000	200,000	200,000	200,000	200,000
REVERSIONS					
<b>HHS-ADSD - SIERRA REGIONAL CENTER</b>	51,236,291	56,753,426	53,637,485	60,262,425	56,640,117
GENERAL FUND	26,718,913	27,885,062	26,918,935	29,711,938	28,838,810
INTERAGENCY TRANSFER	23,805,259	27,972,022	25,793,550	29,654,399	26,876,307
OTHER FUND	712,119	896,342	925,000	896,088	925,000
REVERSIONS					
<b>HHS-ADSD - DESERT REGIONAL CENTER</b>	150,449,934	165,011,978	160,478,427	175,744,214	170,508,997
GENERAL FUND	74,510,899	85,339,504	83,235,107	91,653,400	90,093,151
BALANCE FORWARD	442,551				
INTERAGENCY TRANSFER	73,098,284	76,497,298	74,050,975	80,915,976	77,223,839
OTHER FUND	2,398,200	3,175,176	3,192,345	3,174,838	3,192,007
REVERSIONS					
<b>HHS-ADSD - RURAL REGIONAL CENTER</b>	20,412,521	24,506,513	21,889,433	26,180,770	23,026,498
GENERAL FUND	11,177,739	12,352,223	10,819,138	13,268,247	11,560,689
INTERAGENCY TRANSFER	9,168,501	11,975,073	10,890,293	12,732,519	11,285,805
OTHER FUND	66,281	179,217	180,002	180,004	180,004
REVERSIONS					
<b>HHS-ADSD - COMMISSION FOR PERSONS WHO ARE DEAF</b>	25,000	25,000	25,000	25,000	25,000
GENERAL FUND	25,000	25,000	25,000	25,000	25,000
REVERSIONS					
<b>TOTAL AGING AND DISABILITY SERVICES</b>	350,935,425	377,635,020	369,539,962	399,284,600	387,291,374
GENERAL FUND	172,833,542	192,749,541	190,082,675	206,574,729	202,253,011
BALANCE FORWARD	2,851,493	1,953,512	1,953,512	1,953,512	1,953,512
FEDERAL FUND	19,657,893	17,896,951	17,943,038	18,051,654	18,073,275
INTERAGENCY TRANSFER	136,010,236	146,261,674	140,715,026	153,865,421	146,112,705
OTHER FUND	19,582,261	18,773,342	18,845,711	18,839,284	18,898,871
REVERSIONS					
<b>HEALTH CARE FINANCING &amp; POLICY</b>					
<b>HHS-HCF&amp;P - INTERGOVERNMENTAL TRANSFER PROGRAM</b>	207,840,216	180,618,850	184,282,262	174,923,693	182,058,327
BALANCE FORWARD	34,567,264	7,573,584	7,573,584	7,573,584	7,573,584
INTERAGENCY TRANSFER	40,550,749	42,654,331	48,553,520	42,306,857	50,694,316
OTHER FUND	132,722,203	130,390,935	128,155,158	125,043,252	123,790,427
<b>HHS-HCF&amp;P - HCF&amp;P ADMINISTRATION</b>	183,916,899	164,963,714	173,702,602	170,539,194	171,474,334
GENERAL FUND	30,111,051	27,529,954	28,526,446	28,894,173	28,911,043
BALANCE FORWARD	2,232,242	720,838	720,838	766,355	766,355
FEDERAL FUND	149,967,158	134,642,676	142,385,072	138,974,802	139,893,072
INTERAGENCY TRANSFER	424,436	446,678	446,678	470,241	470,241
OTHER FUND	1,182,012	1,623,568	1,623,568	1,433,623	1,433,623
REVERSIONS					

Nevada Legislative Counsel Bureau  
 Summary of Appropriations and Authorizations  
 2019-21 Legislature

	2018-2019 Work Program	2019-2020 GOVERNOR RECOMMENDS	2019-2020 LEGISLATIVELY APPROVED	2020-2021 GOVERNOR RECOMMENDS	2020-2021 LEGISLATIVELY APPROVED
<b>HHS-HCF&amp;P - INCREASED QUALITY OF NURSING CARE</b>	40,052,540	40,676,792	40,676,792	43,033,059	43,033,059
BALANCE FORWARD	2,499,900	900,000	900,000	900,000	900,000
OTHER FUND	37,552,640	39,776,792	39,776,792	42,133,059	42,133,059
<b>HHS-HCF&amp;P - NEVADA CHECK UP PROGRAM</b>	64,049,696	59,403,317	61,109,922	62,119,012	64,669,468
GENERAL FUND	655,522	2,808,355	5,566,683	9,397,594	12,560,499
FEDERAL FUND	60,046,002	53,252,286	52,072,868	48,952,554	48,181,842
INTERAGENCY TRANSFER	20,876	425,677	442,882	815,134	861,989
OTHER FUND	3,327,296	2,916,999	3,027,489	2,953,730	3,065,138
<b>HHS-HCF&amp;P - NEVADA MEDICAID, TITLE XIX</b>	3,933,030,901	4,195,994,888	4,174,159,477	4,456,077,415	4,397,846,438
GENERAL FUND	711,775,123	835,307,676	808,731,832	913,929,479	901,255,251
BALANCE FORWARD	870,742	479,303	479,303	684,059	684,059
FEDERAL FUND	2,977,538,899	3,114,180,557	3,114,902,153	3,299,267,967	3,240,071,331
INTERAGENCY TRANSFER	211,830,180	211,799,703	215,445,910	208,047,793	215,135,572
OTHER FUND	31,015,957	34,227,649	34,600,279	34,148,117	40,700,225
<b>TOTAL HEALTH CARE FINANCING &amp; POLICY</b>	4,428,890,252	4,641,657,561	4,633,931,055	4,906,692,373	4,859,081,626
GENERAL FUND	742,541,696	865,645,985	842,824,961	952,221,246	942,726,793
BALANCE FORWARD	40,170,148	9,673,725	9,673,725	9,923,998	9,923,998
FEDERAL FUND	3,187,552,059	3,302,075,519	3,309,360,093	3,487,195,323	3,428,146,245
INTERAGENCY TRANSFER	252,826,241	255,326,389	264,888,990	251,640,025	267,162,118
OTHER FUND	205,800,108	208,935,943	207,183,286	205,711,781	211,122,472
REVERSIONS					
<b>DIVISION OF PUBLIC AND BEHAVIORAL HEALTH</b>					
<b>HHS-DPBH - RADIATION CONTROL</b>	4,966,337	4,459,483	4,459,483	4,058,345	4,059,293
BALANCE FORWARD	1,963,698	1,473,376	1,473,376	1,061,151	1,062,099
FEDERAL FUND	270,000	230,000	230,000	230,000	230,000
INTERAGENCY TRANSFER	55,230	14,422	14,422	14,422	14,422
OTHER FUND	2,677,409	2,741,685	2,741,685	2,752,772	2,752,772
REVERSIONS					
<b>HHS-DPBH - CHILD CARE SERVICES</b>	1,845,790	2,118,521	2,118,521	2,166,956	2,167,597
BALANCE FORWARD	107,427	209,943	209,943	258,378	259,019
INTERAGENCY TRANSFER	1,542,705	1,750,596	1,750,596	1,750,596	1,750,596
OTHER FUND	195,658	157,982	157,982	157,982	157,982
<b>HHS-DPBH - LOW-LEVEL RADIOACTIVE WASTE FUND</b>	1,269,493	522,942	275,407	522,942	275,407
BALANCE FORWARD	1,048,921				
OTHER FUND	220,572	522,942	275,407	522,942	275,407
<b>HHS-DPBH - NEVADA CENTRAL CANCER REGISTRY</b>	811,731	897,768	897,768	850,904	680,790
GENERAL FUND		166,780	166,780	172,305	
BALANCE FORWARD	194,529	155,488	155,488	103,099	105,290
INTERAGENCY TRANSFER	575,000	575,000	575,000	575,000	575,000
OTHER FUND	42,202	500	500	500	500

**Nevada Legislative Counsel Bureau**  
**Summary of Appropriations and Authorizations**  
**2019-21 Legislature**

	2018-2019 Work Program	2019-2020 GOVERNOR RECOMMENDS	2019-2020 LEGISLATIVELY APPROVED	2020-2021 GOVERNOR RECOMMENDS	2020-2021 LEGISLATIVELY APPROVED
<b>HHS-DPBH - HEALTH STATISTICS AND PLANNING</b>	3,459,750	3,341,867	3,341,867	3,470,883	3,474,893
BALANCE FORWARD	1,941,547	1,511,524	1,511,524	1,675,954	1,679,964
INTERAGENCY TRANSFER	295,728	398,560	398,560	398,560	398,560
OTHER FUND	1,222,475	1,431,783	1,431,783	1,396,369	1,396,369
<b>HHS-DPBH - ENVIRONMENTAL HEALTH SERVICES</b>	2,398,701	2,413,977	2,413,977	2,281,063	2,271,329
BALANCE FORWARD	528,359	433,567	433,567	300,653	290,919
FEDERAL FUND	267,053	283,283	283,283	283,283	283,283
OTHER FUND	1,603,289	1,697,127	1,697,127	1,697,127	1,697,127
<b>HHS-DPBH - IMMUNIZATION PROGRAM</b>	6,549,036	6,177,477	6,177,477	6,503,483	6,503,483
GENERAL FUND	668,786	738,732	738,732	1,063,650	1,063,650
BALANCE FORWARD					
FEDERAL FUND	3,727,862	3,285,682	3,285,682	3,285,682	3,285,682
INTERAGENCY TRANSFER	2,152,388	2,003,063	2,003,063	2,004,151	2,004,151
OTHER FUND		150,000	150,000	150,000	150,000
REVERSIONS					
<b>HHS-DPBH - WIC FOOD SUPPLEMENT</b>	72,186,274	67,442,824	67,442,897	67,442,824	67,442,925
BALANCE FORWARD	1,313				
FEDERAL FUND	56,557,202	51,987,455	51,987,528	51,987,455	51,987,556
OTHER FUND	15,627,759	15,455,369	15,455,369	15,455,369	15,455,369
<b>HHS-DPBH - COMMUNICABLE DISEASES</b>	30,691,022	26,044,415	26,044,415	25,696,650	25,696,650
BALANCE FORWARD	1,288,286	349,132	349,132	501	501
FEDERAL FUND	10,632,262	12,096,197	12,096,197	12,097,063	12,097,063
OTHER FUND	18,770,474	13,599,086	13,599,086	13,599,086	13,599,086
<b>HHS-DPBH - HEALTH CARE FACILITIES REG</b>	20,789,485	18,980,752	18,979,650	17,417,265	17,708,604
GENERAL FUND		601,811	600,840	627,759	625,985
BALANCE FORWARD	10,480,678	6,136,090	6,136,090	4,546,655	4,840,003
FEDERAL FUND	1,667,093	1,853,162	1,853,162	1,853,162	1,853,162
INTERAGENCY TRANSFER	1,670,934	2,220,969	2,220,969	2,220,969	2,220,969
OTHER FUND	6,970,780	8,168,720	8,168,589	8,168,720	8,168,485
<b>HHS-DPBH - HEALTH CARE FACILITIES ADMIN PENALTY</b>	163,534	205,926	205,926	259,378	259,378
BALANCE FORWARD	109,934	152,326	152,326	205,778	205,778
OTHER FUND	53,600	53,600	53,600	53,600	53,600
<b>HHS-DPBH - PUBLIC HEALTH PREPAREDNESS PROGRAM</b>	11,603,570	10,755,683	10,822,553	10,763,916	10,765,151
BALANCE FORWARD	13,039				
FEDERAL FUND	11,195,429	10,323,000	10,388,424	10,321,578	10,321,578
INTERAGENCY TRANSFER	210,031	233,356	234,802	238,456	239,691
OTHER FUND	185,071	199,327	199,327	203,882	203,882
REVERSIONS					

**Nevada Legislative Counsel Bureau**  
**Summary of Appropriations and Authorizations**  
**2019-21 Legislature**

	2018-2019 Work Program	2019-2020 GOVERNOR RECOMMENDS	2019-2020 LEGISLATIVELY APPROVED	2020-2021 GOVERNOR RECOMMENDS	2020-2021 LEGISLATIVELY APPROVED
<b>HHS-DPBH - BIostatistics AND EPIDEMIOLOGY</b>	11,385,104	9,860,553	9,863,074	9,922,771	9,922,548
GENERAL FUND	308,879	393,674	395,920	424,167	423,492
FEDERAL FUND	9,834,564	8,735,141	8,735,416	8,740,934	8,741,386
INTERAGENCY TRANSFER	1,199,761	636,505	636,505	658,633	658,633
OTHER FUND	41,900	95,233	95,233	99,037	99,037
REVERSIONS					
<b>HHS-DPBH - CHRONIC DISEASE</b>	10,984,303	12,897,793	12,897,793	12,909,519	12,909,519
GENERAL FUND	500,000	500,000	500,000	500,000	500,000
BALANCE FORWARD	23,293				
FEDERAL FUND	8,643,578	8,700,375	8,700,375	8,701,233	8,701,233
INTERAGENCY TRANSFER	685,909	618,737	593,642	624,163	598,047
OTHER FUND	1,131,523	3,078,681	3,103,776	3,084,123	3,110,239
REVERSIONS					
<b>HHS-DPBH - MATERNAL CHILD &amp; ADOLESCENT HEALTH SVCS</b>	8,632,031	8,209,745	8,208,718	8,234,864	8,231,617
GENERAL FUND	1,219,860	1,369,599	1,368,459	1,396,924	1,393,559
FEDERAL FUND	6,797,240	6,387,363	6,387,363	6,387,363	6,387,363
INTERAGENCY TRANSFER	614,931	452,783	452,896	450,577	450,695
OTHER FUND					
REVERSIONS					
<b>HHS-DPBH - OFFICE OF HEALTH ADMINISTRATION</b>	8,945,881	10,014,492	10,805,235	10,312,232	11,634,381
GENERAL FUND	4,744,539	4,642,413	5,392,311	4,942,476	5,507,328
BALANCE FORWARD	228,548	95,524	95,524	76,173	807,560
FEDERAL FUND		2,385		2,951	
INTERAGENCY TRANSFER	3,972,794	5,274,170	5,317,400	5,290,632	5,319,493
REVERSIONS					
<b>HHS-DPBH - COMMUNITY HEALTH SERVICES</b>	4,355,834	6,452,977	3,457,092	6,445,020	3,446,268
GENERAL FUND	2,056,697	4,579,065	1,583,180	4,572,519	1,573,767
BALANCE FORWARD	399,145				
FEDERAL FUND	222,313	201,000	201,000	201,000	201,000
INTERAGENCY TRANSFER	1,056,182	1,072,900	1,072,900	1,071,489	1,071,489
OTHER FUND	621,497	600,012	600,012	600,012	600,012
REVERSIONS					
<b>HHS-DPBH - EMERGENCY MEDICAL SERVICES</b>	1,651,703	1,002,149	999,581	1,019,672	1,015,813
GENERAL FUND	696,019	726,688	725,087	739,208	738,092
BALANCE FORWARD	79,480	78,766	78,766	81,993	81,993
FEDERAL FUND	129,999	130,000	130,000	130,000	130,000
INTERAGENCY TRANSFER	686,126				
OTHER FUND	60,079	66,695	65,728	68,471	65,728
REVERSIONS					
<b>HHS-DPBH - MARIJUANA HEALTH REGISTRY</b>	4,126,602	3,885,121	3,005,091	4,015,935	2,726,439
BALANCE FORWARD	2,240,883	2,405,707	2,405,707	3,000,561	2,127,055
OTHER FUND	1,885,719	1,479,414	599,384	1,015,374	599,384

Nevada Legislative Counsel Bureau  
 Summary of Appropriations and Authorizations  
 2019-21 Legislature

	2018-2019 Work Program	2019-2020 GOVERNOR RECOMMENDS	2019-2020 LEGISLATIVELY APPROVED	2020-2021 GOVERNOR RECOMMENDS	2020-2021 LEGISLATIVELY APPROVED
<b>HHS-DPBH - BEHAVIORAL HEALTH ADMINISTRATION</b>	5,678,782	4,223,577	4,279,555	4,227,093	4,278,357
GENERAL FUND	3,431,769	3,524,616	3,580,103	3,504,948	3,563,586
BALANCE FORWARD	1,572,986				
INTERAGENCY TRANSFER	674,027	698,961	699,452	722,145	714,771
REVERSIONS					
<b>HHS-DPBH - PROBLEM GAMBLING</b>	1,906,913	5,085,433	2,103,239	5,025,443	2,107,426
GENERAL FUND			1,681,294		2,098,054
BALANCE FORWARD	592,476	412,573	412,573	263,435	
OTHER FUND	1,314,437	4,672,860	9,372	4,762,008	9,372
<b>HHS-DPBH - ALCOHOL TAX PROGRAM</b>	1,194,078	1,189,091	1,189,091	1,183,225	1,183,225
BALANCE FORWARD	64,638	64,638	64,638	64,638	64,638
OTHER FUND	1,129,440	1,124,453	1,124,453	1,118,587	1,118,587
<b>HHS-DPBH - BEHAVIORAL HEALTH PREV &amp; TREATMENT</b>	59,675,200	38,738,297	38,766,375	38,774,824	38,803,897
GENERAL FUND	6,441,313	6,415,790	6,444,010	6,441,147	6,470,473
BALANCE FORWARD	384,836				
FEDERAL FUND	51,744,026	31,774,586	31,774,586	31,781,458	31,781,458
INTERAGENCY TRANSFER	350,000	453,381	453,239	457,679	457,426
OTHER FUND	755,025	94,540	94,540	94,540	94,540
REVERSIONS					
<b>HHS-DPBH - RURAL CLINICS</b>	15,399,206	16,216,058	16,217,947	16,572,069	16,482,602
GENERAL FUND	11,568,931	11,869,843	11,984,407	12,140,022	12,199,387
FEDERAL FUND	414,065	495,610	495,610	505,531	505,531
INTERAGENCY TRANSFER	3,059,599	3,388,628	2,557,531	3,448,559	2,613,406
OTHER FUND	356,611	461,977	1,180,399	477,957	1,164,278
REVERSIONS					
<b>HHS-DPBH - NO NV ADULT MENTAL HEALTH SVCS</b>	29,759,990	29,603,806	29,476,248	30,391,348	30,205,388
GENERAL FUND	24,752,167	24,410,030	24,290,635	25,110,909	24,935,892
FEDERAL FUND	2,274,886	2,896,932	2,892,458	2,960,035	2,954,038
INTERAGENCY TRANSFER	2,406,163	1,946,462	1,942,920	1,964,210	1,959,462
OTHER FUND	326,774	350,382	350,235	356,194	355,996
REVERSIONS					
<b>HHS-DPBH - SO NV ADULT MENTAL HEALTH SERVICES</b>	87,908,421	90,394,032	90,212,140	92,360,910	92,086,530
GENERAL FUND	79,028,730	82,121,321	81,939,429	83,974,784	83,700,404
BALANCE FORWARD	293,774				
FEDERAL FUND	4,217,900	2,586,810	2,586,810	2,619,716	2,619,716
INTERAGENCY TRANSFER	3,966,468	5,206,523	5,206,523	5,285,175	5,285,175
OTHER FUND	401,549	479,378	479,378	481,235	481,235
REVERSIONS					
<b>HHS-DPBH - FACILITY FOR THE MENTAL OFFENDER</b>	11,967,565	12,408,397	12,301,458	12,672,695	12,555,157
GENERAL FUND	11,453,702	11,873,354	11,767,298	12,137,768	12,020,997
OTHER FUND	513,863	535,043	534,160	534,927	534,160
REVERSIONS					

Nevada Legislative Counsel Bureau  
 Summary of Appropriations and Authorizations  
 2019-21 Legislature

	2018-2019 Work Program	2019-2020 GOVERNOR RECOMMENDS	2019-2020 LEGISLATIVELY APPROVED	2020-2021 GOVERNOR RECOMMENDS	2020-2021 LEGISLATIVELY APPROVED
<b>TOTAL DIVISION OF PUBLIC AND BEHAVIORAL HEALTH</b>	420,306,336	393,543,156	386,962,578	395,502,229	388,894,667
GENERAL FUND	146,871,392	153,933,716	153,158,485	157,748,586	156,814,666
BALANCE FORWARD	23,557,790	13,478,654	13,478,654	11,638,969	11,524,819
FEDERAL FUND	168,595,472	141,968,981	142,027,894	142,088,444	142,080,049
INTERAGENCY TRANSFER	25,173,976	26,945,016	26,130,420	27,175,416	26,331,986
OTHER FUND	56,107,706	57,216,789	52,167,125	56,850,814	52,143,147
REVERSIONS					
<b>WELFARE AND SUPPORTIVE SERVICES</b>					
<b>HHS-WELFARE - ADMINISTRATION</b>	51,596,917	46,656,516	44,092,515	47,707,278	45,086,391
GENERAL FUND	11,770,371	12,139,841	11,374,234	12,461,275	11,664,682
BALANCE FORWARD	1,387,139				
FEDERAL FUND	26,504,980	24,662,346	23,459,317	24,903,487	23,534,656
INTERAGENCY TRANSFER	11,225,530	8,753,886	8,193,257	9,204,078	8,788,225
OTHER FUND	708,897	1,100,443	1,065,707	1,138,438	1,098,828
REVERSIONS					
<b>HHS-WELFARE - TANF</b>	47,048,504	41,659,428	39,774,073	41,449,264	39,545,561
GENERAL FUND	24,607,702	24,607,703	24,607,703	24,607,703	24,607,703
FEDERAL FUND	22,440,802	17,051,725	15,166,370	16,841,561	14,937,858
<b>HHS-WELFARE - ASSISTANCE TO AGED AND BLIND</b>	10,564,945	10,817,560	10,763,355	11,243,680	11,187,527
GENERAL FUND	10,564,945	10,817,560	10,763,355	11,243,680	11,187,527
INTERAGENCY TRANSFER					
REVERSIONS					
<b>HHS-WELFARE - WELFARE FIELD SERVICES</b>	121,639,582	128,764,915	127,967,600	134,135,504	131,631,655
GENERAL FUND	36,391,426	41,276,251	41,013,504	42,966,929	42,797,314
BALANCE FORWARD	618,180				
FEDERAL FUND	39,955,192	36,716,267	36,492,342	38,258,781	37,281,647
INTERAGENCY TRANSFER	44,660,624	50,753,306	50,442,785	52,889,697	51,533,161
OTHER FUND	14,160	19,091	18,969	20,097	19,533
REVERSIONS					
<b>HHS-WELFARE - CHILD SUPPORT ENFORCEMENT PROGRAM</b>	43,057,515	16,167,556	16,170,082	16,462,342	16,451,569
GENERAL FUND		322,582	355,493	1,245,477	1,196,521
BALANCE FORWARD	10,485,976	803,985	803,985		
FEDERAL FUND	27,837,540	10,256,940	10,258,606	10,451,627	10,444,159
OTHER FUND	4,733,999	4,784,049	4,751,998	4,765,238	4,810,889
<b>HHS-WELFARE - CHILD SUPPORT FEDERAL REIMBURSEMENT</b>	29,281,911	26,379,996	26,379,996	27,459,514	27,459,514
BALANCE FORWARD	251,220	279,184	279,184	274,064	274,064
FEDERAL FUND	28,994,176	26,100,812	26,100,812	27,185,450	27,185,450
OTHER FUND	36,515				
<b>HHS-WELFARE - CHILD ASSISTANCE AND DEVELOPMENT</b>	60,594,991	74,828,147	72,530,169	75,242,164	73,427,642
GENERAL FUND	2,580,421	2,580,421	2,580,421	2,580,421	2,580,421
FEDERAL FUND	58,014,570	72,247,726	69,949,748	72,661,743	70,847,221



Nevada Legislative Counsel Bureau  
 Summary of Appropriations and Authorizations  
 2019-21 Legislature

	2018-2019 Work Program	2019-2020 GOVERNOR RECOMMENDS	2019-2020 LEGISLATIVELY APPROVED	2020-2021 GOVERNOR RECOMMENDS	2020-2021 LEGISLATIVELY APPROVED
<b>HHS-WELFARE - ENERGY ASSISTANCE PROGRAM</b>	19,301,205	22,602,147	21,571,197	22,627,160	21,554,526
FEDERAL FUND	9,820,267	14,158,535	13,379,999	14,065,919	13,260,161
OTHER FUND	9,480,938	8,443,612	8,191,198	8,561,241	8,294,365
<b>TOTAL WELFARE AND SUPPORTIVE SERVICES</b>	383,085,570	367,876,265	359,248,987	376,326,906	366,344,385
GENERAL FUND	85,914,865	91,744,358	90,694,710	95,105,485	94,034,168
BALANCE FORWARD	12,742,515	1,083,169	1,083,169	274,064	274,064
FEDERAL FUND	213,567,527	201,194,351	194,807,194	204,368,568	197,491,152
INTERAGENCY TRANSFER	55,886,154	59,507,192	58,636,042	62,093,775	60,321,386
OTHER FUND	14,974,509	14,347,195	14,027,872	14,485,014	14,223,615
REVERSIONS					
<b>CHILD AND FAMILY SERVICES</b>					
<b>HHS-DCFS - CHILDREN, YOUTH &amp; FAMILY ADMINISTRATION</b>	36,748,080	40,179,704	40,245,427	40,361,638	40,435,520
GENERAL FUND	5,868,765	6,867,379	6,934,901	6,824,687	6,904,017
BALANCE FORWARD	97,104	97,104	97,104	57,655	57,655
FEDERAL FUND	29,303,918	29,678,623	29,677,358	29,938,594	29,934,769
INTERAGENCY TRANSFER	1,321,305	2,086,598	2,086,064	2,090,702	2,089,079
OTHER FUND	156,988	1,450,000	1,450,000	1,450,000	1,450,000
REVERSIONS					
<b>HHS-DCFS - VICTIMS OF DOMESTIC VIOLENCE</b>	3,845,234	3,236,683	3,236,683	3,206,175	3,206,175
BALANCE FORWARD	758,561	180,508	180,508	150,000	150,000
OTHER FUND	3,086,673	3,056,175	3,056,175	3,056,175	3,056,175
<b>HHS-DCFS - INFORMATION SERVICES</b>	7,214,317	8,462,521	8,213,638	8,488,402	8,226,103
GENERAL FUND	3,930,647	4,635,608	4,514,159	4,645,530	4,517,032
FEDERAL FUND	2,876,652	3,364,861	3,242,473	3,381,949	3,253,411
INTERAGENCY TRANSFER	407,018	462,052	457,006	460,923	455,660
REVERSIONS					
<b>HHS-DCFS - WASHOE COUNTY CHILD WELFARE</b>	34,587,883	36,993,785	36,831,867	37,541,902	37,153,274
GENERAL FUND	17,206,072	17,834,542	17,727,632	18,022,803	17,831,693
FEDERAL FUND	17,205,444	19,025,256	18,970,248	19,385,112	19,187,594
INTERAGENCY TRANSFER	176,367	133,987	133,987	133,987	133,987
REVERSIONS					
<b>HHS-DCFS - CLARK COUNTY CHILD WELFARE</b>	109,552,527	112,174,952	112,804,616	114,113,664	114,260,139
GENERAL FUND	53,211,543	53,981,447	54,292,727	54,627,891	54,778,363
FEDERAL FUND	56,333,539	58,183,731	58,502,115	59,475,999	59,472,002
INTERAGENCY TRANSFER	7,445	9,774	9,774	9,774	9,774
REVERSIONS					

Nevada Legislative Counsel Bureau  
 Summary of Appropriations and Authorizations  
 2019-21 Legislature

	2018-2019 Work Program	2019-2020 GOVERNOR RECOMMENDS	2019-2020 LEGISLATIVELY APPROVED	2020-2021 GOVERNOR RECOMMENDS	2020-2021 LEGISLATIVELY APPROVED
<b>HHS-DCFS - RURAL CHILD WELFARE</b>	22,948,058	23,415,010	23,025,693	24,058,382	23,582,461
GENERAL FUND	8,043,601	8,667,502	7,872,045	9,096,462	8,220,871
BALANCE FORWARD	203,108	426,262	426,262	426,262	426,262
FEDERAL FUND	8,552,581	8,224,667	8,120,901	8,365,057	8,263,450
INTERAGENCY TRANSFER	2,470,042	2,377,974	2,378,252	2,377,984	2,378,652
OTHER FUND	3,678,726	3,718,605	4,228,233	3,792,617	4,293,226
REVERSIONS					
<b>HHS-DCFS - CHILDREN'S TRUST ACCOUNT</b>	1,352,508	1,528,711	1,528,711	1,616,349	1,616,485
BALANCE FORWARD	638,587	758,206	758,206	831,692	831,828
INTERAGENCY TRANSFER	711,112	760,439	760,439	774,591	774,591
OTHER FUND	2,809	10,066	10,066	10,066	10,066
<b>HHS-DCFS - CHILD WELFARE TRUST</b>	319,103	263,560	263,560	274,499	274,499
BALANCE FORWARD	74,394	74,394	74,394	85,333	85,333
OTHER FUND	244,709	189,166	189,166	189,166	189,166
<b>HHS-DCFS - TRANSITION FROM FOSTER CARE</b>	1,476,427	1,582,219	1,582,219	1,501,693	1,501,693
BALANCE FORWARD	565,812	662,745	662,745	582,219	582,219
OTHER FUND	910,615	919,474	919,474	919,474	919,474
<b>HHS-DCFS - REVIEW OF DEATH OF CHILDREN</b>	551,185	589,686	589,686	588,902	588,902
BALANCE FORWARD	428,060	460,835	460,835	460,282	460,282
OTHER FUND	123,125	128,851	128,851	128,620	128,620
<b>HHS-DCFS - JUVENILE JUSTICE SERVICES</b>	3,594,740	3,411,844	3,411,647	3,448,391	3,447,679
GENERAL FUND	3,130,681	2,968,157	2,967,825	3,004,574	3,003,819
BALANCE FORWARD	11,581				
FEDERAL FUND	447,478	434,937	435,072	435,067	435,110
OTHER FUND	5,000	8,750	8,750	8,750	8,750
REVERSIONS					
<b>HHS-DCFS - YOUTH ALTERNATIVE PLACEMENT</b>	4,370,793	4,370,793	4,370,793	4,370,793	4,370,793
GENERAL FUND	2,184,481	2,184,481	2,184,481	2,184,481	2,184,481
OTHER FUND	2,186,312	2,186,312	2,186,312	2,186,312	2,186,312
<b>HHS-DCFS - SUMMIT VIEW YOUTH CENTER</b>	6,102,681	7,183,004	6,857,233	7,804,528	7,202,763
GENERAL FUND	5,959,295	7,113,064	6,787,293	7,734,588	7,132,823
BALANCE FORWARD	57,538				
INTERAGENCY TRANSFER	85,848	69,940	69,940	69,940	69,940
REVERSIONS					
<b>HHS-DCFS - CALIENTE YOUTH CENTER</b>	9,829,990	10,671,822	9,500,604	13,049,490	9,882,706
GENERAL FUND	8,752,414	10,146,666	8,975,448	12,524,334	9,357,550
BALANCE FORWARD	674,765				
INTERAGENCY TRANSFER	402,811	525,156	525,156	525,156	525,156
OTHER FUND					
REVERSIONS					

**Nevada Legislative Counsel Bureau**  
**Summary of Appropriations and Authorizations**  
**2019-21 Legislature**

	2018-2019 Work Program	2019-2020 GOVERNOR RECOMMENDS	2019-2020 LEGISLATIVELY APPROVED	2020-2021 GOVERNOR RECOMMENDS	2020-2021 LEGISLATIVELY APPROVED
<b>HHS-DCFS - NEVADA YOUTH TRAINING CENTER</b>	8,259,070	8,338,386	8,037,185	9,311,439	8,406,945
GENERAL FUND	7,181,690	8,080,517	7,772,160	9,053,570	8,141,920
BALANCE FORWARD	824,621				
INTERAGENCY TRANSFER	228,405	235,249	242,405	235,249	242,405
OTHER FUND	24,354	22,620	22,620	22,620	22,620
REVERSIONS					
<b>HHS-DCFS - YOUTH PAROLE SERVICES</b>	6,563,401	6,776,106	6,699,573	6,930,281	6,848,636
GENERAL FUND	3,170,495	3,334,652	3,318,783	3,408,818	3,390,992
INTERAGENCY TRANSFER	208,513	26,844	26,844	26,844	26,844
OTHER FUND	3,184,393	3,414,610	3,353,946	3,494,619	3,430,800
REVERSIONS					
<b>HHS-DCFS - NORTHERN NV CHILD &amp; ADOLESCENT SERVICES</b>	9,559,352	10,553,453	10,563,355	11,015,596	11,008,008
GENERAL FUND	3,521,336	4,320,852	4,325,344	3,642,986	3,630,583
BALANCE FORWARD	68,366				
INTERAGENCY TRANSFER	5,237,813	5,477,336	5,482,579	6,617,345	6,621,993
OTHER FUND	731,837	755,265	755,432	755,265	755,432
REVERSIONS					
<b>HHS-DCFS - SOUTHERN NV CHILD &amp; ADOLESCENT SERVICES</b>	28,820,242	28,752,485	30,507,567	27,524,926	29,953,680
GENERAL FUND	11,070,957	12,907,165	13,994,614	12,488,911	13,637,841
BALANCE FORWARD	42,802				
FEDERAL FUND	3,515,490	2,127,564	2,365,615	436,444	433,095
INTERAGENCY TRANSFER	12,138,523	11,713,872	12,143,454	12,758,755	14,041,928
OTHER FUND	2,052,470	2,003,884	2,003,884	1,840,816	1,840,816
REVERSIONS					
<b>HHS-DCFS - VICTIMS OF CRIME</b>	20,688,356	11,388,174	11,400,819	9,576,532	9,586,627
BALANCE FORWARD	8,141,548	6,614,401	6,614,401	4,802,759	4,800,041
FEDERAL FUND	1,068,000	1,068,000	1,068,000	1,068,000	1,068,000
INTERAGENCY TRANSFER	7,538,450				
OTHER FUND	3,940,358	3,705,773	3,718,418	3,705,773	3,718,586
<b>TOTAL CHILD AND FAMILY SERVICES</b>	316,383,947	319,872,898	319,670,876	324,783,582	321,553,088
GENERAL FUND	133,231,977	143,042,032	141,667,412	147,259,635	142,731,985
BALANCE FORWARD	12,586,847	9,274,455	9,274,455	7,396,202	7,393,620
FEDERAL FUND	119,303,102	122,107,639	122,381,782	122,486,222	122,047,431
INTERAGENCY TRANSFER	30,933,652	23,879,221	24,315,900	26,081,250	27,370,009
OTHER FUND	20,328,369	21,569,551	22,031,327	21,560,273	22,010,043
REVERSIONS					
<b>EMPLOYMENT, TRAINING AND REHABILITATION</b>					
<b>DETR - COMMISSION ON POSTSECONDARY EDUCATION</b>	487,903	530,376	531,100	552,254	552,503
GENERAL FUND	387,903	431,857	430,940	454,641	453,293
FEDERAL FUND	100,000	98,519	100,160	97,613	99,210
REVERSIONS					

**Nevada Legislative Counsel Bureau**  
**Summary of Appropriations and Authorizations**  
**2019-21 Legislature**

	2018-2019 Work Program	2019-2020 GOVERNOR RECOMMENDS	2019-2020 LEGISLATIVELY APPROVED	2020-2021 GOVERNOR RECOMMENDS	2020-2021 LEGISLATIVELY APPROVED
<b>DETR - ADMINISTRATION</b>	5,429,388	5,946,536	5,935,502	6,163,395	6,147,724
BALANCE FORWARD	451,734	404,833	404,833	404,834	404,833
INTERAGENCY TRANSFER	4,977,654	5,541,703	5,530,669	5,758,561	5,742,891
OTHER FUND					
<b>DETR - INFORMATION DEVELOPMENT AND PROCESSING</b>	15,887,821	13,588,270	13,636,000	13,698,738	13,721,463
BALANCE FORWARD	998,893	1,123,847	1,123,847	1,123,846	1,121,252
INTERAGENCY TRANSFER	14,748,293	12,380,792	12,428,366	12,491,239	12,516,402
OTHER FUND	140,635	83,631	83,787	83,653	83,809
<b>DETR - RESEARCH &amp; ANALYSIS</b>	2,751,578	2,682,969	2,669,282	2,736,917	2,721,636
BALANCE FORWARD	212,422	216,599	216,599	221,599	221,599
FEDERAL FUND	1,189,649	1,152,424	1,152,378	1,181,310	1,179,139
INTERAGENCY TRANSFER	1,349,507	1,313,946	1,300,305	1,334,008	1,320,898
OTHER FUND					
<b>DETR - EQUAL RIGHTS COMMISSION</b>	1,871,034	1,982,803	1,972,184	2,051,245	2,037,482
GENERAL FUND	1,421,066	1,504,658	1,494,056	1,573,100	1,559,386
FEDERAL FUND	449,253	477,590	477,573	477,590	477,541
OTHER FUND	715	555	555	555	555
REVERSIONS					
<b>DETR - REHABILITATION ADMINISTRATION</b>	1,404,563	1,394,837	1,393,569	1,407,037	1,402,760
BALANCE FORWARD	192,996	217,748	217,748	176,124	176,124
INTERAGENCY TRANSFER	1,211,567	1,177,089	1,175,821	1,230,913	1,226,636
OTHER FUND					
<b>DETR - DISABILITY ADJUDICATION</b>	20,337,943	21,330,017	21,307,662	22,390,474	22,355,130
FEDERAL FUND	20,337,943	21,330,017	21,307,662	22,390,474	22,355,130
OTHER FUND					
<b>DETR - VOCATIONAL REHABILITATION</b>	23,671,122	22,315,664	21,950,407	22,792,554	22,439,496
GENERAL FUND	2,824,461	2,671,102	2,674,468	2,742,893	2,748,788
BALANCE FORWARD	333,821				
FEDERAL FUND	20,320,245	19,539,303	19,251,009	19,944,402	19,665,778
INTERAGENCY TRANSFER	173,595	88,180	7,851	88,180	7,851
OTHER FUND	19,000	17,079	17,079	17,079	17,079
REVERSIONS					
<b>DETR - SERVICES TO BLIND OR VISUALLY IMPAIRED</b>	3,639,161	2,941,695	2,972,268	3,017,107	3,044,969
GENERAL FUND	396,878	452,424	458,536	467,626	473,148
BALANCE FORWARD	83,455				
FEDERAL FUND	3,153,828	2,484,271	2,502,766	2,544,481	2,560,855
OTHER FUND	5,000	5,000	10,966	5,000	10,966
REVERSIONS					
<b>DETR - BLIND BUSINESS ENTERPRISE PROGRAM</b>	4,860,098	4,479,364	4,479,364	4,192,070	4,125,005
BALANCE FORWARD	3,412,746	3,060,586	3,060,586	2,773,292	2,572,801
OTHER FUND	1,447,352	1,418,778	1,418,778	1,418,778	1,552,204

Nevada Legislative Counsel Bureau  
 Summary of Appropriations and Authorizations  
 2019-21 Legislature

	2018-2019 Work Program	2019-2020 GOVERNOR RECOMMENDS	2019-2020 LEGISLATIVELY APPROVED	2020-2021 GOVERNOR RECOMMENDS	2020-2021 LEGISLATIVELY APPROVED
<b>DETR - WORKFORCE DEVELOPMENT</b>	75,801,321	71,191,048	65,129,335	70,990,987	65,699,560
BALANCE FORWARD	15,667,357	12,289,563	5,201,451	11,377,647	5,354,114
FEDERAL FUND	46,622,015	42,030,176	42,604,021	41,744,974	42,300,010
INTERAGENCY TRANSFER					
OTHER FUND	13,511,949	16,871,309	17,323,863	17,868,366	18,045,436
<b>DETR - EMPLOYMENT SECURITY - SPECIAL FUND</b>	9,065,298	9,737,793	9,737,793	10,765,583	10,765,721
BALANCE FORWARD	7,183,896	6,148,126	6,148,126	7,168,022	7,168,160
OTHER FUND	1,881,402	3,589,667	3,589,667	3,597,561	3,597,561
<b>DETR - UNEMPLOYMENT INSURANCE</b>	30,674,249	26,757,408	26,822,539	27,234,799	27,260,286
BALANCE FORWARD	860	866	866	4,698	866
FEDERAL FUND	25,508,215	23,504,197	23,568,772	23,670,044	23,691,606
INTERAGENCY TRANSFER	4,385,354	3,047,054	3,046,099	3,334,159	3,339,969
OTHER FUND	779,820	205,291	206,802	225,898	227,845
<b>DETR - ESD ADMINISTRATION</b>		1,319,264	1,331,670	1,367,297	1,364,541
BALANCE FORWARD		113,048	113,048	113,047	113,047
INTERAGENCY TRANSFER		1,206,216	1,218,622	1,254,250	1,251,494
<b>TOTAL EMPLOYMENT, TRAINING AND REHABILITATION</b>	195,881,479	186,198,044	179,868,675	189,360,457	183,638,276
GENERAL FUND	5,030,308	5,060,041	5,058,000	5,238,260	5,234,615
BALANCE FORWARD	28,538,180	23,575,216	16,487,104	23,363,109	17,132,796
FEDERAL FUND	117,681,148	110,616,497	110,964,341	112,050,888	112,329,269
INTERAGENCY TRANSFER	26,845,970	24,754,980	24,707,733	25,491,310	25,406,141
OTHER FUND	17,785,873	22,191,310	22,651,497	23,216,890	23,535,455
REVERSIONS					
<b>HEALTH AND HUMAN SERVICES</b>					
GENERAL FUND	1,288,195,654	1,454,257,502	1,428,541,671	1,566,307,786	1,548,922,959
BALANCE FORWARD	144,059,441	82,802,631	75,714,519	79,368,351	73,021,306
FEDERAL FUND	3,848,896,918	3,918,619,637	3,920,244,041	4,109,000,797	4,042,927,120
INTERAGENCY TRANSFER	542,836,969	551,502,393	554,188,759	561,266,456	567,566,810
OTHER FUND	375,558,009	386,526,571	380,398,419	384,171,912	385,440,141
REVERSIONS					
<b>TOTAL FOR HEALTH AND HUMAN SERVICES</b>	6,199,546,991	6,393,708,734	6,359,087,409	6,700,115,302	6,617,878,336
Less: INTER-AGENCY TRANSFER	542,836,969	551,502,393	554,188,759	561,266,456	567,566,810
<b>NET HEALTH AND HUMAN SERVICES</b>	5,656,710,022	5,842,206,341	5,804,898,650	6,138,848,846	6,050,311,526



# Public Safety

The Public Safety function consists of agencies that generally promote safety, provide law enforcement and protect the public and community throughout the state. The Peace Officer Standards and Training, Nevada 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 2019 Legislature approved General Fund appropriations for the Public Safety function totaling \$774.7 million for the 2019-21 biennium, an increase of 8.9 percent compared to General Fund appropriations of \$711.5 million approved by the 2017 Legislature for the 2017-19 biennium. Highway Fund support, as approved by the 2019 Legislature, totaled \$258.2 million for the 2019-21 biennium, which represents a decrease of 8.4 percent when compared to the Highway Fund support of \$281.8 million approved for the 2017-19 biennium by the 2017 Legislature.

## **DEPARTMENT OF CORRECTIONS**

The 2019 Legislature approved General Fund appropriations of \$632.5 million for the Nevada Department of Corrections (NDOC) for the 2019-21 biennium, which represents a \$48.2 million increase, or 8.2 percent, over the \$584.3 million approved for the 2017-19 biennium by the 2017 Legislature.

	FY 2018	FY 2019	FY 2020	FY 2021
	Actuals	Work Program <sup>4</sup>	Legislatively Approved	Legislatively Approved
Total Funding (millions) <sup>1</sup>	\$ 304,357,129	\$ 305,923,112	\$ 318,395,465	\$ 327,158,867
General Fund Support (millions) <sup>2</sup>	\$ 291,540,087	\$ 296,207,541	\$ 311,903,286	\$ 320,589,258
Average Inmate Population <sup>3</sup>	13,579	13,268	13,406	13,524
Annual Cost per Inmate	\$ 22,414	\$ 23,057	\$ 23,750	\$ 24,191
Positions (full-time equivalents)	2,878.13	2,889.13	2,940.62	2,938.62

<sup>1</sup> Operating budgets only – does not contain proposed revenue authority for the Offenders' Store Fund or the Prison Industries Fund.

<sup>2</sup> The General Fund amounts for FY 2018 actual and FY 2019 legislatively approved include \$3.3 million and \$158,000, respectively, as approved by the Interim Finance Committee pursuant to NRS 353.268.

<sup>3</sup> The average inmate population is inclusive of inmates housed at the out-of-state contracted facility in Eloy, Arizona.

<sup>4</sup> The FY 2019 General Fund support amount does not include the approved supplemental appropriation of \$5.2 million approved to support shortfalls in utility, inmate-driven costs, food and medical expenditures (A.B. 524, 2019).

### ***INMATE POPULATION PROJECTIONS***

The NDOC budget is primarily driven by the projected number of inmates to be housed. The Executive Budget recommended funding for housing an average of 13,501 inmates in FY 2020 and 13,561 in FY 2021, inclusive of the inmates recommended to be housed at the out-of-state contracted facility in Eloy, Arizona. The 2019-21 biennium budget, as approved by the Legislature, provides for housing an average of 13,406 inmates in FY 2020 and 13,524 in FY 2021 based on updated JFA Associates projections provided in February 2019, which reflected a decrease in the inmate population compared to the October 2018 report. The 2019-21 legislatively approved inmate population projections are inclusive of 100 inmates authorized to be transferred out of state in FY 2020 and FY 2021. In total, the Legislature approved a decrease in inmate-driven operating expenditures of \$532,541 in FY 2020, comprised of a decrease of \$586,758 in General Funds and an increase of \$54,217 in other funding, and \$193,215 in FY 2021 comprised of a decrease of \$193,215 in General Funds and an increase of \$84,015 in other funding.

The department's 2019-21 inmate population projections, as provided to the Legislature (based on JFA Associates' February 2019 inmate projection), included information indicating where the inmates are to be housed during the 2019-21 biennium. The following schedule summarizes the plan (based on annual averages), as provided by the department and approved by the Legislature.



<b>2019-21 Biennium - Nevada Department of Corrections Inmate Population Projections</b>					
	<b>EMERGENCY THRESHOLD CAPACITY AS OF 04/16/2019</b>	<b>ACTUAL FY 2018</b>	<b>LEG. APP. FY 2019</b>	<b>LEG. APP. FY 2020</b>	<b>LEG. APP. FY 2021</b>
Stewart Conservation Camp <sup>(a)</sup>	240	352	344	330	334
Warm Springs Correctional Center <sup>(b)</sup>	543	572	577	608	614
Southern Desert Correctional Center	2,010	1,895	1,985	1,972	1,986
Northern Nevada Correctional Center <sup>(c)</sup>	1,307	1,387	1,470	1,327	1,324
Ely State Prison	1,344	1,136	1,117	966	1,020
Lovelock Correctional Center <sup>(d)</sup>	1,444	1,706	1,741	1,692	1,707
Florence McClure Women's Correctional Center	1,039	990	1,011	1,025	1,038
Ely Conservation Camp	144	128	143	132	134
Pioche Conservation Camp <sup>(e)</sup>	196	209	187	186	182
High Desert State Prison	3,387	3,564	3,495	3,543	3,543
Three Lakes Valley Conservation Camp	384	340	347	352	356
Wells Conservation Camp <sup>(f)</sup>	144	128	143	133	134
Humboldt Conservation Camp	150	126	141	138	139
Jean Conservation Camp	240	161	194	174	177
Carlin Conservation Camp	150	115	142	138	139
Tonopah Conservation Camp	152	141	145	139	141
Northern NV Transitional Housing	112	103	107	103	104
Casa Grande Transitional Housing	400	335	367	348	352
<b>Subtotal</b>	<b>13,386</b>	<b>13,388</b>	<b>13,656</b>	<b>13,306</b>	<b>13,424</b>
Out-of-State Inmate Transfer		191	200	100	100
<b>Total</b>	<b>13,386</b>	<b>13,388</b>	<b>13,656</b>	<b>13,406</b>	<b>13,524</b>
Change			268	(250)	118
Assumptions:					
(a) SCC operates 120 beds above emergency capacity as of 04/16/2019.		(d) LCC operates 60 beds above emergency capacity as of 04/16/2019.			
(b) WSCC operates 10 beds above emergency capacity as of 04/16/2019.		(e) PCC operates 84 beds above emergency capacity as of 04/16/2019.			
(c) NNCC operates 65 beds above emergency capacity as of 04/16/2019.		(f) WCC operates 6 beds above emergency capacity as of 04/16/2019.			

### **OUT-OF-STATE INMATES**

The 2019 Legislature approved the Governor's recommendation to reduce General Fund appropriations by \$5.9 million to return half of the 200 inmates back to Nevada that were funded in the 2017-19 biennium to be housed out of state, and therefore, retain funding for 100 out-of-state contracted beds over the 2019-21 biennium. The primary justification to initially fund the out-of-state beds was based on anticipated bed capacity restrictions during the 2017-19 biennium; however, the NDOC is anticipating available bed capacity departmentwide over the 2019-21 biennium for its male population. While the NDOC is projected to have sufficient capacity over the 2019-21 biennium, the 2019 Legislature approved funding to retain 100 out-of-state contracted beds over the 2019-21 biennium in order to provide the department with a behavior modification tool to help control gang violence within its institutions, as well as to provide excess capacity during periods when repairs are being performed on the housing units and the inmates must be relocated.

## ***NEW POSITIONS***

### Sworn Positions

The Executive Budget recommended funding for 52 new positions with General Fund appropriations of \$5.6 million over the 2019-21 biennium to address outside medical transportation posts, hospital guarding posts, and increased supervisor ratios at Southern Desert Correctional Center, Northern Nevada Correctional Center, High Desert State Prison, and Florence McClure Women's Correctional Center.

The 2019 Legislature did not approve the Governor's recommendation to fund 52 new positions, but rather, approved funding for 25 new Correctional Officers (COs) for hospital transportation and guarding at a total cost of \$3.3 million over the 2019-21 biennium. The following table displays the legislatively approved new positions for hospital transportation and guarding over the 2019-21 biennium compared to the Governor's recommendation:

<b>Comparison of Sworn Positions Recommended vs. Approved 2019-21 Biennium</b>						
	<b>Governor's Recommended</b>		<b>Legislatively Approved</b>		<b>Difference</b>	
Institution	FTE	Total Position Funding 2019-21 Biennium	FTE	Total Position Funding 2019-21 Biennium	FTE	Position Cost
SDCC	10.00	\$ 1,093,786	7.00	\$ 918,656	-3.00	\$ (175,130)
NNCC	8.00	\$ 904,429	0.00	\$ -	-8.00	\$ (904,429)
HDSP	21.00	\$ 2,128,319	13.00	\$ 1,688,095	-8.00	\$ (440,224)
FMWCC	13.00	\$ 1,464,437	5.00	\$ 651,353	-8.00	\$ (813,084)
<b>TOTAL FTE</b>	<b>52.00</b>	<b>\$ 5,590,971</b>	<b>25.00</b>	<b>\$ 3,258,104</b>	<b>-27.00</b>	<b>\$ (2,332,867)</b>

Notes: Funding is 100 percent General Fund appropriations.  
The Governor's recommended budget included eight new Senior Correctional Officer positions at FMWCC (two) and HDSP (six), which were not approved by the 2019 Legislature. The remaining 19 positions that were not approved by the 2019 Legislature were Correctional Officers.

### Non-Sworn Positions

In addition to the new CO positions, the 2019 Legislature approved total funding of \$2.3 million (\$1.2 million General Fund) to support 23 new non-sworn positions over the 2019-21 biennium, as shown in the following table.

<b>Legislatively Approved Non-Sworn Positions 2019-21 Biennium</b>			
<b>Budget</b>	<b>Position</b>	<b>Location</b>	<b>2019-21 Biennium Funding</b>
Director's Office	Accounting Assistant (1)	Central Accounting Unit	\$ 94,770
Prison Medical Care	Certified Nursing Assistants (2)	NNCC	\$ 187,035
Correctional Programs <sup>1</sup>	Program Officers (2)	HDSP	\$ 222,410
	Substance Abuse Counselors (4)	HDSP, SDCC	\$ 336,894
	Mental Health Counselors (3)	FMWCC, HDSP, NNCC	\$ 425,137
Offenders' Store Fund	Retail Storekeepers (9)	ESP/ECC, FMWCC, HDSP, LCC, NNCC	\$ 809,732
	Administrative Assistant (1)	Administration Office	\$ 90,785
Inmate Welfare Account	Administrative Assistant (1)	NNCC	\$ 103,785
<b>Total:</b>			<b>\$ 2,270,548</b>
<sup>1</sup> In approving two Program Officers at HDSP and two Substance Abuse Counselors at SDCC to sustain and advance programming for reentry related to the Second Chance grant, the funding to support the positions in FY 2021 was placed in the Contingency Account. The agency will be required to present its findings and outcomes associated with the success of the program prior to allocating the funds to the department for continued support of the positions. Finally, the two other Substance Abuse Counselors approved in the Correctional Programs budget were funded beginning in FY 2021.			

### ***RURAL PAY INCREASE***

As recommended by the Governor, the 2019 Legislature approved General Fund appropriations of \$1.5 million over the 2019-21 biennium to fund a 5 percent increase for a rural pay adjustment for all custody positions, including Lieutenants, Sergeants, Senior COs and COs, at Ely State Prison and Ely Conservation Camp due to high vacancy rates in custody staff positions at these two locations.

### ***PRISON MEDICAL CARE***

The 2019 Legislature approved total funding of \$102.1 million over the 2019-21 biennium, including General Fund appropriations of \$98.1 million, to support the Prison Medical Care budget in providing physical and mental health care to all inmates. Of the total amount, \$40.8 million was approved for inmate-driven medical expenditures over the 2019-21 biennium. By comparison, the Governor had recommended \$45.3 million over the 2019-21 biennium for inmate-driven medical expenditures. The difference is primarily the result of the 2019 Legislature not approving the Governor's recommendation to include a base budget transfer of \$3.7 million over the 2019-21 biennium from the Offenders' Store Fund (OSF) to the Prison Medical budget to fund medical cost sharing over the 2019-21 biennium. The money committees directed the agency to approach the Interim Finance Committee (IFC) with a Contingency Account request if a shortfall is experienced due to greater than projected medical-related expenditures.

### **DEPARTMENT OF MOTOR VEHICLES**

The Department of Motor Vehicles (DMV) is a multi-functional agency responsible for ensuring the accurate collection and timely distribution of all Highway Fund revenue; improving traffic safety through licensing and registration, monitoring and intervention programs; assisting the state in meeting federally-mandated air quality standards;

ensuring the integrity and privacy of record information; and protecting consumers and businesses against fraud and unfair business practices.

The DMV's revenue authority (net of interagency transfers) decreased from \$325.8 million, approved by the 2017 Legislature for the 2017-19 biennium, to \$324.2 million for the 2019-21 biennium. The 2019 Legislature approved total Highway Fund appropriations of \$101.9 million for the department over the 2019-21 biennium, which represents a 25.1 percent decrease from the total legislatively approved Highway Fund appropriations of \$136.2 million over the 2017-19 biennium. The decrease in Highway Fund appropriations is largely related to the modification of the department's System Technology Application Redesign (STAR) project. General Fund support for the department is minimal, with \$68,202 approved for the 2019-21 biennium.

### **ADMINISTRATIVE CAP**

Historically, *Nevada Revised Statutes* (NRS) 408.235 limited the DMV from expending more than 22 percent of Highway Fund collections on administration, excluding gasoline tax revenue that is not subject to this limitation. This administrative cap was increased to 27 percent by the 2015 Legislature due to its approval of the department's STAR project (formerly the System Modernization project), which would replace the DMV's current mainframe computer system. This increased administrative cap recognizes the increased 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, the Governor recommended, and the 2019 Legislature approved, Senate Bill (S.B.) 542 that extended the increased administrative cap through FY 2022 due to delays in the STAR project.

Based on revenue projections provided by the department on May 3, 2019, Highway Fund proceeds (excluding gasoline tax and Governmental Services Tax [GST] revenue) are projected to be \$291.4 million in FY 2019, \$294.0 million in FY 2020, and \$295.9 million in FY 2021, which is an increase of 0.9 percent in FY 2020 and 0.6 percent in FY 2021. Additionally, NRS 482.182 required 75 percent of GST revenue to be deposited in the Highway Fund and 25 percent of GST revenue to be deposited in the General Fund through the 2017-19 biennium, with GST revenue required to be deposited entirely in the Highway Fund beginning in FY 2020. However, the Governor recommended, and the 2019 Legislature approved, S.B. 541, which requires 25 percent of the GST revenue to be deposited in the General Fund and 75 percent of the GST revenue to be deposited in the Highway Fund indefinitely. Based on NRS 482.182 and approval of S.B. 541, projected GST revenue deposited in the Highway Fund is \$64.2 million in FY 2019, \$65.9 million in FY 2020, and \$67.0 million in FY 2021. Including this projected GST revenue, Highway Fund proceeds (excluding gasoline tax revenue) are projected to be \$355.6 million in FY 2019, \$359.9 million in FY 2020, and \$362.9 million in FY 2021.

Based on the DMV's updated revenue projections and the inclusion of other projected Highway Fund reversions from the Records Search, Insurance Verification and Special Plates Trust budgets, the legislatively approved budget for the DMV is under the historic 22 percent cap by \$32.8 million in FY 2020 and \$32.7 million in FY 2021,

excluding estimated gasoline tax administration costs that are not subject to the administrative cap.

### **SYSTEM TECHNOLOGY APPLICATION REDESIGN**

The department's STAR budget isolates the expenditures associated with the replacement of the DMV's existing Common Business Oriented Language (COBOL) mainframe and PowerBuilder computer system. This project had previously been funded largely through Technology Fee revenue generated by a \$1 technology fee collected on any transaction performed by the DMV for which a fee is charged; however, this fee was slated to expire at the end of FY 2020, at which time the DMV initially projected the new computer system would be deployed. To provide continued funding for the STAR project, the Governor recommended, and the 2019 Legislature approved, S.B. 542, which allows for the continued collection of the technology fee through FY 2022. Based on the action of the 2019 Legislature, the department's STAR project would be funded with Technology Fee revenue of \$13.9 million over the 2019-21 biennium. In addition, the 2019 Legislature approved the remaining technology fee funds of approximately \$4.9 million at the end of FY 2019 be balanced forward for use in the 2019-21 biennium.

The 2019 Legislature approved the following for the STAR project over the 2019-21 biennium:

- Seven new master service agreement (MSA) contractor positions as well as software and software training to provide data cleansing services, for a total cost of \$2.8 million.
- A vendor to conduct a baseline study of the department's existing IT systems and needs, for a total cost of \$550,000.
- A contractor to provide independent verification and validation services, for a total cost of \$400,000.
- One part-time MSA project manager position, for a total cost of \$120,000.
- Contract services to update the DMV website to make it easier to use by the public, for a total cost of \$118,375.
- Elimination of one Business Process Analyst, two IT Professional, and two IT Technician positions, which were vacant.
- Changed the classified Administrator of the Office of Project Management and the classified Organizational Change Manager to unclassified positions.

### **AUTOMATION UNIT**

The Automation budget supports the Motor Vehicle Information Technology Division (MVIT), which provides data processing support, maintains application systems and infrastructure for systems data, and provides technical and operating support for the DMV. The 2019 Legislature approved the transfer of 12 positions from the STAR budget to the Automation budget, funded with Highway Fund appropriations of \$2.0 million over the 2019-21 biennium. These positions would support the department's existing IT systems.

## **ADMINISTRATIVE SERVICES DIVISION**

The Administrative Services Division provides support services, including fiscal and purchasing services, revenue and bad debt services, and contract management for the department. The Legislature approved expenditure authority of \$8.8 million in each year of the 2019-21 biennium for credit card fees paid by the department. Due to the variability in these expenditures, the Legislature also authorized the department, with IFC approval, to transfer up to \$3.0 million in Highway Fund appropriations between each fiscal year in the 2019-21 biennium to fund credit card fees.

The 2019 Legislature approved Highway Fund appropriations of \$178,473 over the 2019-21 biennium for a new Auditor position to ensure compliance with state and department fiscal policies and procedures at locations that perform DMV transactions, including American Automobile Association (AAA) and county assessor offices. The 2019 Legislature also approved A.B. 532, which allows the DMV to contract with a vendor for the issuance of temporary placards for new vehicles and the collection of associated fees directly from vehicle dealers.

## **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. The Legislature approved a reduction in Highway Fund appropriations of \$277,775 over the 2019-21 biennium due to the elimination of a vacant Deputy Administrator position located in Northern Nevada. Due to the restructuring of the division, the Administrator position and remaining Deputy Administrator position will provide management for the entire division throughout the state.

The 2019 Legislature also approved A.B. 338, which authorizes any applicant for a driver license who is under 18 years of age to complete a hands-on defensive driving course in lieu of completing 50 hours of supervised driving experience. Assembly Bill 338 further requires the DMV to approve and maintain a list of these defensive driving courses. To fund the department's personnel and operating costs related to approving and auditing these courses, A.B. 338 provided Highway Fund appropriations of \$183,943 over the 2019-21 biennium to the DMV.

## **MOTOR VEHICLE POLLUTION CONTROL**

The Motor Vehicle Pollution Control budget is responsible for ensuring compliance with *Nevada Revised Statutes* and the *Nevada Administrative Code* as they relate to vehicle emission standards in counties whose population equals or exceeds 100,000 (currently Clark and Washoe Counties). Revenue generated from fees charged for every vehicle receiving a smog certificate supports the enforcement effort. *Nevada Revised Statutes* 445B.830 requires a minimum reserve level in the Pollution Control budget of \$1.0 million. Reserve levels in excess of the statutory limit are distributed back to the

counties in which the revenue was generated, proportionate to the number of certificates issued in those counties.

The 2019 Legislature approved various expenditures for the new Reno emissions lab that will be located at the new DMV field office in south Reno, including:

- Reserve reductions of \$199,607 over the 2019-21 biennium for moving costs and specialty equipment for the emissions lab.
- Reserve reductions of \$58,002 in FY 2020 and \$58,500 in FY 2021 for 12 percent of the debt service payments for the 20-year general obligation bonds needed to complete construction of the new field office.
- Reserve reductions of \$397,878 in FY 2020 for 12 percent of the furniture, fixtures and equipment costs at the new Reno DMV field office facility.

### **CENTRAL SERVICES**

The Central Services Division provides for alternative services to DMV customers, including mail renewals, Internet, web, and telephone transactions for driver license and registration renewals. The 2019 Legislature approved General Fund appropriations of \$902 in each year of the 2019-21 biennium due to an anticipated increase in postage costs related to implementation of the Automatic Voter Registration Initiative, which was approved by voters at the November 2018 General Election. In addition, the 2019 Legislature approved A.B. 510, which provided a one-time General Fund appropriation of \$87,000 for an MSA contractor to assist with the continued implementation of the Automatic Voter Registration Initiative.

Finally, the 2019 Legislature did not approve the Governor's recommendation to reclassify existing DMV Services Technician 2 positions to DMV Services Technician 3 positions on a departmentwide basis based on the Department of Administration, Division of Human Resource Management's determination that the reclassification of these positions was not warranted.

### **VERIFICATION OF INSURANCE**

The Verification of Insurance program verifies that owners of motor vehicles registered in Nevada maintain Nevada liability insurance. As a self-funded account, the budget derives its revenue from fees charged and collected for reinstatements resulting from "no insurance" suspensions. Fines in excess of budgetary requirements and a balance of \$500,000 are transferred to the Highway Fund each year pursuant to NRS 482.4805. The 2019 Legislature did not approve the Governor's recommendation for a change in fee revenue received resulting from administrative fines for second offenses of at least 91 days to not more than 180 days, from \$500 to \$750, which would have provided additional transfers to the Highway Fund of \$1.3 million over the 2019-21 biennium.

## **FIELD SERVICES**

The Field Services Division is responsible for the direct customer service operations of the driver licensing and vehicle registration functions. The 2019 Legislature approved total Highway Fund appropriations of \$191,880 over the 2019-21 biennium for a new Employee Development Manager position to oversee the division's training units. The 2019 Legislature also approved Highway Fund appropriations of \$253,860 over the 2019-21 biennium for two new DMV Services Technician positions for the Commercial Driver License offices to allow the state to comply with recent federal mandates associated with commercial drivers, driving schools, and companies.

## **MOTOR CARRIER DIVISION**

The Motor Carrier Division is responsible for the collection of gasoline and special fuel taxes, registration fees, and GST for licensing of vehicles in excess of 26,000 pounds. The 2019 Legislature approved \$1.5 million over the 2019-21 biennium to implement and maintain a new International Registration Plan (IRP) system for the division. This new system will allow IRP customers to manage accounts online by providing filing and account maintenance options. The 2019 Legislature did not approve the Governor's recommendation to increase the administrative fees charged to county governments for the collection of fuel taxes, which was projected to generate Highway Fund savings of \$3.7 million over the 2019-21 biennium.

## **DEPARTMENT OF PUBLIC SAFETY**

The Department of Public Safety (DPS) consists of the Director's Office; Highway Patrol; the Divisions of Parole and Probation, Investigation, Emergency Management and General Services; the Fire Marshal; Capitol Police; the Office of Traffic Safety; the Office of Criminal Justice Assistance; the Office of Cyber Defense Coordination; and the Parole Board.

For the 2019-21 biennium, total funding approved for the department is \$450.3 million (net of interagency transfers), which is a 7.8 percent increase from the total funding of \$417.9 million approved for the 2017-19 biennium. General Fund support for the department totaled \$142.1 million for the 2019-21 biennium, which is an 11.9 percent increase from the \$127.1 million approved for the 2017-19 biennium. The Legislature approved Highway Fund support for the department of \$156.3 million over the 2019-21 biennium, which is a 7.3 percent increase from Highway Funds of \$145.7 million approved for the 2017-19 biennium. The funding amount noted for the 2017-19 biennium does not include supplemental appropriations of \$113,000 (General Fund) approved through the passage of S.B. 521, or \$384,277 (Highway Fund) approved through the passage of S.B. 522.



## **DIRECTOR'S OFFICE**

### ***Training Division***

The Training Division provides basic academy and continuing education training to law enforcement personnel within the DPS. The Training Division receives a combination of General Funds and Highway Funds, and primarily trains cadets from the department's two largest law enforcement divisions, the Division of Parole and Probation and Highway Patrol.

The 2019 Legislature approved \$1.2 million in general obligation bond funding and \$1.5 million in Highway Funds, for a total of \$2.7 million, to the State Public Works Division for CIP Project 19-M18 to renovate the training facility in Carson City. For additional information on projects approved in the Capital Improvement Program for the Department of Public Safety, please see pages 66 through 68 of this report.

## **HIGHWAY PATROL DIVISION**

The Nevada Highway Patrol enforces traffic laws of the state, investigates traffic accidents, and enforces and regulates motor carriers transporting cargo and hazardous materials. Total State Highway Funds appropriated for Highway Patrol is \$151.6 million for the 2019-21 biennium.

The Legislature approved \$2.6 million in Highway Fund appropriations over the 2019-21 biennium to support 12 new positions. The Legislature approved the Governor's recommendation to add 10 new DPS Officer positions to provide coverage at USA Parkway and Interstate 11. However, the Legislature did not approve the Governor's recommendation to add 2 new Sergeant positions to perform administrative duties, but rather approved 2 new Management Analyst positions to address these tasks. The Legislature also approved \$328,609 in contract service revenue over the 2019-21 biennium to fund 3 new Accounting Assistant positions to coordinate and manage contracts with event sponsors to aid in traffic control. In addition, the Legislature approved General Fund appropriation increases of \$169,922 over the 2019-21 biennium to provide dignitary protection services for visiting dignitaries.

The Legislature approved a total of \$14.5 million in Highway Fund one-shot appropriations for the Nevada Highway Patrol. Details regarding these one-shot appropriations can be found on pages 52 and 53 of this report.

## **DIVISION OF PAROLE AND PROBATION**

The mission of the Division of Parole and Probation (P&P) 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 2019 Legislature approved General Fund appropriations of \$113.0 million over the 2019-21 biennium, an 11.8 percent increase compared to the legislatively approved \$101.1 million for the 2017-19 biennium.

The 2019 Legislature approved the Governor’s recommendation to approve staffing level adjustments based on revised caseload projections, however, did not approve the Governor’s recommendation to change the supervisor ratios from a statewide approach to a regional approach. As a result, General Fund appropriations totaling \$1.3 million were approved over the 2019-21 biennium to fund a net increase of nine new positions, including: the addition of five new sworn DPS Officer positions; the addition of one P&P Supervisor and the elimination of one P&P Specialist position for the Interstate Compact Unit; and the approval of one new P&P Specialist and three P&P Supervisor positions for the Pre-Release Unit, the Fugitives Apprehension Unit, and Pardons Investigations in the Headquarters Office. The following table provides a summary of the approved position changes.

	<b>FY 2020</b>	<b>FY 2021</b>
<b>Position Title</b>	<b>FTE Count</b>	
DPS Officer 2	2.00	5.00
P&P Specialist 2	1.00	1.00
P&P Supervisor	4.00	4.00
<b>Subtotal New Positions</b>	<b>7.00</b>	<b>10.00</b>
P&P Specialist 3	-1.00	-1.00
<b>Subtotal Position Elimination</b>	<b>-1.00</b>	<b>-1.00</b>
<b>Net Position Changes</b>	<b>6.00</b>	<b>9.00</b>

The following table depicts historical caseload information for FY 2017, FY 2018, and projected caseload information for FY 2019 through FY 2021.

<b>JFA Caseload Estimates</b>	<b>FY 2017 Actual</b>	<b>FY 2018 Actual</b>	<b>FY 2019 Projected</b>	<b>FY 2020 Projected</b>	<b>FY 2021 Projected</b>
<b>Warrants</b>	2,877	3,041	3,056	3,084	3,101
<b>Interstate Compact</b>	1,562	1,523	1,628	1,667	1,705
<b>Pre-Release</b>	2,296	2,236	2,294	2,311	2,328
<b>Pardons Investigations</b>	78	96	76	77	83
<b>Post Convictions</b>	108	684	714	719	725
<b>Pre-Sentence Investigations (PSI)</b>	10,887	10,740	10,618	10,666	10,702
<b>Regular Supervision</b>	10,128	9,612	11,151	11,338	11,513
<b>Intense Supervision Unit/Residential Confinement</b>	1,018	1,065	1,121	1,161	1,192
<b>Sex Offenders</b>	1,889	1,927	1,946	2,056	2,152

Source: February 2019 JFA

Additionally, the 2019 Legislature approved A.B. 236, which made various changes related to criminal law and criminal procedure. Assembly Bill 236 included General Fund appropriations to the Division of Parole and Probation of \$766,008 over the 2019-21 biennium for three new Training Officers, two new Management Analysts, two new Administrative Assistants, and one new Accounting Assistant and associated

operating expenditures to assist with the implementation of the provisions of A.B. 236. In addition, General Fund appropriations of \$150,337 were approved for IT system-related costs to address quality assurance, data tracking, and sealing and tracking of records, along with the necessary training of staff and to make necessary upgrades to the Nevada Offender Tracking System (OTIS).

#### **ONE-TIME APPROPRIATIONS**

The 2019 Legislature approved one-time General Fund appropriations for the division totaling \$3.2 million in S.B. 515, including \$2.7 million in FY 2020 to fund the replacement of the OTIS case management software, which is used for risk needs and assessments of offenders and to develop strategies for case management. Details on the remaining \$470,322 approved in one-shot appropriations for P&P can be found on page 50 of this report.

#### **PAROLE BOARD**

The Board of Parole Commissioners (Parole Board) is responsible for evaluating eligible inmates for parole to consider whether the release of the inmate is compatible with the health, safety and welfare of society. The Parole Board is a full-time board that consists of a chairman and six commissioners, each appointed by the Governor. Commissioners conduct monthly inmate hearings, in person or via videoconferencing, at each prison location throughout the state and 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 2019 Legislature approved General Fund appropriations of \$6.8 million over the 2019-21 biennium, an 18.2 percent increase when compared to the \$5.8 million approved for the 2017-19 biennium. The Legislature approved General Fund appropriations of \$200,796 over the 2019-21 biennium to expand office space for the Parole Board in Carson City.

In addition, the Legislature approved a total of \$166,610 in one-shot appropriations for the Parole Board. Details regarding these one-shot appropriations can be found on page 50 of this report.

#### **RECORDS, COMMUNICATIONS AND COMPLIANCE DIVISION**

##### ***CENTRAL REPOSITORY FOR NEVADA RECORDS OF CRIMINAL HISTORY***

The Criminal History Repository (CHR) administers the Nevada Criminal Justice Information System (NCJIS) and is the state's clearinghouse for criminal history records information and crime scene statistics. The CHR 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 Legislature approved the utilization of \$7.0 million in reserve funding and \$7.0 million in General Fund appropriations through the passage of S.B. 514 (refer to page 50 for additional details regarding S.B. 514), for a total of \$14.0 million over the 2019-21 biennium to begin the new direction of the NCJIS modernization project. In addition, as recommended by the Governor, the Legislature approved a \$3.50 increase to fingerprint-based criminal history background check fees, resulting in \$1.9 million over the 2019-21 biennium in additional forecasted revenue to support the NCJIS modernization project.

The Legislature approved court assessments of \$536,416 and reserve reductions of \$989 over the 2019-21 biennium to fund the addition of two Administrative Assistants to address increased sex offender registry caseloads, and two Program Officers to provide oversight and training for the Sex Offender Registry Unit. The Legislature also approved \$121,370 in court assessments over the 2019-21 biennium to provide the Criminal Records Unit an additional Program Officer to address a lack of supervisory personnel and strengthen criminal record audits.

In order to process a backlog of approximately 13,000 fingerprint records for deceased individuals, the Legislature approved an additional Fingerprint/Records Examiner position utilizing \$122,227 of court assessments over the 2019-21 biennium.

Finally, the Legislature approved General Fund appropriations of \$292,900 over the 2019-21 biennium for the annual system maintenance costs associated with the Sexual Assault Kit Initiative tracking system.

Nevada Legislative Counsel Bureau  
 Summary of Appropriations and Authorizations  
 2019-21 Legislature

	2018-2019 Work Program	2019-2020 GOVERNOR RECOMMENDS	2019-2020 LEGISLATIVELY APPROVED	2020-2021 GOVERNOR RECOMMENDS	2020-2021 LEGISLATIVELY APPROVED
<b>PUBLIC SAFETY</b>					
<b>PEACE OFFICERS STANDARDS &amp; TRAINING</b>					
<b>PEACE OFFICER STANDARDS &amp; TRAINING COMMISSION</b>	2,775,885	2,816,140	2,855,543	2,814,474	2,857,810
BALANCE FORWARD	591,189	587,526	587,526	556,826	560,439
OTHER FUND	2,184,696	2,228,614	2,268,017	2,257,648	2,297,371
<b>TOTAL PEACE OFFICERS STANDARDS &amp; TRAINING</b>	2,775,885	2,816,140	2,855,543	2,814,474	2,857,810
BALANCE FORWARD	591,189	587,526	587,526	556,826	560,439
OTHER FUND	2,184,696	2,228,614	2,268,017	2,257,648	2,297,371
<b>DEPARTMENT OF CORRECTIONS</b>					
<b>NDOC - DIRECTOR'S OFFICE</b>					
GENERAL FUND	38,241,034	32,578,155	32,466,504	33,238,198	33,169,789
BALANCE FORWARD	28,943				
FEDERAL FUND	1,291,184				
INTERAGENCY TRANSFER	179,170	181,248	181,248	183,583	183,583
INTERIM FINANCE	158,000				
OTHER FUND	910,635	61,171	61,171	61,171	61,171
REVERSIONS					
<b>NDOC - PRISON MEDICAL CARE</b>	46,809,670	52,729,475	50,435,021	53,897,688	51,614,989
GENERAL FUND	45,516,519	48,850,279	48,465,151	50,039,073	49,645,119
INTERAGENCY TRANSFER	1,230,987	3,817,032	1,907,706	3,796,451	1,907,706
OTHER FUND	62,164	62,164	62,164	62,164	62,164
<b>NDOC - CORRECTIONAL PROGRAMS</b>	9,688,607	9,275,023	9,266,573	9,714,074	9,439,230
GENERAL FUND	7,388,076	8,686,737	8,678,287	9,080,117	8,805,647
FEDERAL FUND	1,410,884				
INTERAGENCY TRANSFER	888,547	587,186	587,186	632,857	632,483
INTERIM FINANCE					
OTHER FUND	1,100	1,100	1,100	1,100	1,100
REVERSIONS					
<b>NDOC - ELY STATE PRISON</b>	28,758,723	30,268,958	30,122,414	31,211,846	31,098,733
GENERAL FUND	28,540,444	30,124,853	29,979,186	31,067,694	30,955,001
INTERAGENCY TRANSFER	27,820	32,722	32,722	32,722	32,722
OTHER FUND	190,459	111,383	110,506	111,430	111,010
REVERSIONS					
<b>NDOC - HIGH DESERT STATE PRISON</b>	53,324,140	56,853,578	56,863,274	59,636,856	58,810,538
GENERAL FUND	53,105,110	56,642,917	56,653,250	59,426,393	58,600,514
BALANCE FORWARD					
INTERAGENCY TRANSFER	122,812	123,225	123,225	123,225	123,225
INTERIM FINANCE					
OTHER FUND	96,218	87,436	86,799	87,238	86,799

Nevada Legislative Counsel Bureau  
 Summary of Appropriations and Authorizations  
 2019-21 Legislature

	2018-2019 Work Program	2019-2020 GOVERNOR RECOMMENDS	2019-2020 LEGISLATIVELY APPROVED	2020-2021 GOVERNOR RECOMMENDS	2020-2021 LEGISLATIVELY APPROVED
<b>NDOC - NORTHERN NEVADA CORRECTIONAL CENTER</b>	29,712,609	31,327,627	30,928,812	32,236,937	31,603,658
GENERAL FUND	29,481,975	31,122,655	30,725,087	32,035,082	31,400,077
BALANCE FORWARD					
INTERAGENCY TRANSFER	145,095	139,830	139,830	139,830	139,830
INTERIM FINANCE					
OTHER FUND	85,539	65,142	63,895	62,025	63,751
REVERSIONS					
<b>NDOC - NEVADA STATE PRISON</b>	83,298	75,525	75,525	73,709	73,709
GENERAL FUND	82,348	75,525	75,525	73,709	73,709
INTERAGENCY TRANSFER					
OTHER FUND	950				
REVERSIONS					
<b>NDOC - SOUTHERN DESERT CORRECTIONAL CENTER</b>	25,657,182	27,747,584	27,760,934	29,150,811	28,668,925
GENERAL FUND	25,514,067	27,606,035	27,618,811	29,005,355	28,526,480
BALANCE FORWARD					
INTERAGENCY TRANSFER	83,649	90,204	90,204	90,204	90,204
INTERIM FINANCE					
OTHER FUND	59,466	51,345	51,919	55,252	52,241
REVERSIONS					
<b>NDOC - LOVELOCK CORRECTIONAL CENTER</b>	26,175,545	27,549,247	27,447,849	28,235,303	28,176,277
GENERAL FUND	26,000,345	27,325,965	27,226,436	28,014,598	27,953,898
INTERAGENCY TRANSFER	70,587	81,231	81,231	81,231	81,231
OTHER FUND	104,613	142,051	140,182	139,474	141,148
REVERSIONS					
<b>NDOC - SOUTHERN NEVADA CORRECTIONAL CENTER</b>	232,401	233,563	233,829	230,562	230,715
GENERAL FUND	232,401	233,563	233,829	230,562	230,715
INTERAGENCY TRANSFER					
REVERSIONS					
<b>NDOC - WARM SPRINGS CORRECTIONAL CENTER</b>	11,623,915	12,333,802	12,330,513	12,582,578	12,597,049
GENERAL FUND	11,589,690	12,305,492	12,301,844	12,554,576	12,568,277
INTERAGENCY TRANSFER	23,933	18,261	18,261	18,261	18,261
OTHER FUND	10,292	10,049	10,408	9,741	10,511
REVERSIONS					
<b>NDOC - FLORENCE MCCLURE WOMENS CORRECTIONAL CENTER</b>	16,777,918	18,140,314	17,947,289	19,180,011	18,584,116
GENERAL FUND	16,683,389	18,031,806	17,836,183	19,070,853	18,472,165
BALANCE FORWARD					
INTERAGENCY TRANSFER	31,342	44,183	44,183	44,183	44,183
INTERIM FINANCE					
OTHER FUND	63,187	64,325	66,923	64,975	67,768
REVERSIONS					

**Nevada Legislative Counsel Bureau**  
**Summary of Appropriations and Authorizations**  
**2019-21 Legislature**

	2018-2019 Work Program	2019-2020 GOVERNOR RECOMMENDS	2019-2020 LEGISLATIVELY APPROVED	2020-2021 GOVERNOR RECOMMENDS	2020-2021 LEGISLATIVELY APPROVED
<b>NDOC - CASA GRANDE TRANSITIONAL HOUSING</b>	4,688,263	4,810,265	4,804,277	4,907,645	4,900,001
GENERAL FUND	3,223,262	3,349,427	3,355,736	3,438,609	3,435,064
INTERAGENCY TRANSFER	39,524	22,137	22,137	22,137	22,137
OTHER FUND	1,425,477	1,438,701	1,426,404	1,446,899	1,442,800
REVERSIONS					
<b>NDOC - NORTHERN NEVADA TRANSITIONAL HOUSING</b>	1,278,160	1,330,314	1,332,179	1,353,908	1,354,673
GENERAL FUND	582,743	450,828	444,071	465,800	457,943
OTHER FUND	695,417	879,486	888,108	888,108	896,730
REVERSIONS					
<b>NDOC - STEWART CONSERVATION CAMP</b>	1,872,609	1,979,336	1,978,340	2,023,661	2,023,641
GENERAL FUND	1,735,048	1,840,136	1,838,359	1,883,680	1,882,097
BALANCE FORWARD					
INTERAGENCY TRANSFER	12,431	11,034	11,034	11,034	11,034
INTERIM FINANCE					
OTHER FUND	125,130	128,166	128,947	128,947	130,510
REVERSIONS					
<b>NDOC - PIOCHE CONSERVATION CAMP</b>	1,870,183	1,921,579	1,921,347	1,965,587	1,964,681
GENERAL FUND	1,846,947	1,894,849	1,894,498	1,939,453	1,938,308
BALANCE FORWARD					
INTERAGENCY TRANSFER	5,990	4,700	4,700	4,700	4,700
INTERIM FINANCE					
OTHER FUND	17,246	22,030	22,149	21,434	21,673
REVERSIONS					
<b>NDOC - THREE LAKES VALLEY CONSERVATION CAMP</b>	2,834,370	3,045,228	3,046,738	3,139,160	3,140,657
GENERAL FUND	2,808,892	3,021,214	3,022,646	3,115,066	3,116,454
INTERAGENCY TRANSFER	12,474	10,124	10,124	10,124	10,124
OTHER FUND	13,004	13,890	13,968	13,970	14,079
REVERSIONS					
<b>NDOC - WELLS CONSERVATION CAMP</b>	1,377,103	1,467,949	1,468,181	1,511,586	1,511,566
GENERAL FUND	1,360,512	1,451,099	1,451,236	1,494,736	1,494,526
BALANCE FORWARD					
INTERAGENCY TRANSFER	4,880	3,352	3,352	3,352	3,352
INTERIM FINANCE					
OTHER FUND	11,711	13,498	13,593	13,498	13,688
REVERSIONS					
<b>NDOC - HUMBOLDT CONSERVATION CAMP</b>	1,447,556	1,520,630	1,520,933	1,563,313	1,562,288
GENERAL FUND	1,427,745	1,498,872	1,499,055	1,541,435	1,540,289
BALANCE FORWARD					
INTERAGENCY TRANSFER	4,668	5,204	5,204	5,204	5,204
INTERIM FINANCE					
OTHER FUND	15,143	16,554	16,674	16,674	16,795
REVERSIONS					

Nevada Legislative Counsel Bureau  
 Summary of Appropriations and Authorizations  
 2019-21 Legislature

	2018-2019 Work Program	2019-2020 GOVERNOR RECOMMENDS	2019-2020 LEGISLATIVELY APPROVED	2020-2021 GOVERNOR RECOMMENDS	2020-2021 LEGISLATIVELY APPROVED
<b>NDOC - ELY CONSERVATION CAMP</b>	1,411,897	1,518,047	1,518,301	1,556,723	1,556,704
GENERAL FUND	1,400,204	1,495,884	1,495,969	1,534,391	1,534,034
INTERAGENCY TRANSFER					
OTHER FUND	11,693	22,163	22,332	22,332	22,670
REVERSIONS					
<b>NDOC - JEAN CONSERVATION CAMP</b>	1,676,419	1,776,170	1,776,090	1,833,551	1,832,119
GENERAL FUND	1,659,570	1,757,699	1,758,170	1,814,874	1,813,993
INTERAGENCY TRANSFER	8,252	5,945	5,945	5,945	5,945
OTHER FUND	8,597	12,526	11,975	12,732	12,181
REVERSIONS					
<b>NDOC - SILVER SPRINGS CONSERVATION CAMP</b>	3,677	4,701	4,511	4,761	4,471
GENERAL FUND	3,677	4,701	4,511	4,761	4,471
<b>NDOC - CARLIN CONSERVATION CAMP</b>	1,423,854	1,427,440	1,424,480	1,468,473	1,465,292
GENERAL FUND	1,409,610	1,416,328	1,413,424	1,457,361	1,454,181
INTERAGENCY TRANSFER	4,289	3,448	3,448	3,448	3,448
OTHER FUND	9,955	7,664	7,608	7,664	7,663
REVERSIONS					
<b>NDOC - TONOPAH CONSERVATION CAMP</b>	1,397,174	1,479,720	1,479,132	1,530,070	1,530,292
GENERAL FUND	1,385,060	1,466,105	1,465,518	1,516,455	1,516,507
INTERAGENCY TRANSFER	2,260	1,691	1,691	1,691	1,691
OTHER FUND	9,854	11,924	11,923	11,924	12,094
REVERSIONS					
<b>NDOC - OFFENDERS' STORE FUND</b>	29,604,369	33,042,533	33,886,671	32,353,034	34,743,878
BALANCE FORWARD	12,862,728	13,618,581	13,618,581	12,843,979	15,808,420
INTERAGENCY TRANSFER	126,686	149,947	149,947	149,947	149,947
OTHER FUND	16,614,955	19,274,005	20,118,143	19,359,108	18,785,511
<b>NDOC - INMATE WELFARE ACCOUNT</b>	4,523,600	7,114,804	5,104,944	7,234,282	5,262,147
BALANCE FORWARD	293,738	363,992	363,962	24,045	24,016
INTERAGENCY TRANSFER	3,524,947	5,934,803	3,938,621	6,380,891	4,422,288
OTHER FUND	704,915	816,009	802,361	829,346	815,843
<b>NDOC - ONE-SHOT APPROPRIATIONS</b>	6,297,829				
BALANCE FORWARD	6,297,829				
<b>NDOC - PRISON INDUSTRY</b>	7,040,042	7,626,859	7,611,298	7,286,821	7,245,446
GENERAL FUND		15,561		23,978	
BALANCE FORWARD	2,480,984	2,663,842	2,663,842	2,315,387	2,297,990
INTERAGENCY TRANSFER	48,000	48,000	48,000	48,000	48,000
OTHER FUND	4,511,058	4,899,456	4,899,456	4,899,456	4,899,456
<b>NDOC - PRISON RANCH</b>	4,072,226	3,814,991	3,814,991	3,991,284	3,991,642
BALANCE FORWARD	1,375,606	1,782,534	1,782,534	1,958,827	1,959,185
FEDERAL FUND	2,000,000				
OTHER FUND	696,620	2,032,457	2,032,457	2,032,457	2,032,457



Nevada Legislative Counsel Bureau  
 Summary of Appropriations and Authorizations  
 2019-21 Legislature

	2018-2019 Work Program	2019-2020 GOVERNOR RECOMMENDS	2019-2020 LEGISLATIVELY APPROVED	2020-2021 GOVERNOR RECOMMENDS	2020-2021 LEGISLATIVELY APPROVED
<b>TOTAL DEPARTMENT OF CORRECTIONS</b>	362,472,305	373,235,836	368,813,369	383,357,186	378,401,980
GENERAL FUND	301,218,668	313,246,685	311,903,286	324,066,809	320,589,258
BALANCE FORWARD	23,339,828	18,428,949	18,428,919	17,142,238	20,089,611
FEDERAL FUND	4,702,068				
INTERAGENCY TRANSFER	6,598,343	11,315,507	7,409,999	11,789,020	7,941,298
INTERIM FINANCE	158,000				
OTHER FUND	26,455,398	30,244,695	31,071,165	30,359,119	29,781,813
REVERSIONS					
<b>DEPARTMENT OF MOTOR VEHICLES</b>					
<b>DMV - SYSTEM TECHNOLOGY APPLICATION REDESIGN</b>	26,288,149	23,870,776	11,838,681	33,991,145	15,973,052
BALANCE FORWARD			4,897,065		9,031,436
HIGHWAY FUND	19,274,809	16,866,137		26,986,506	
INTERAGENCY TRANSFER	200,000				
OTHER FUND	6,813,340	7,004,639	6,941,616	7,004,639	6,941,616
REVERSIONS					
<b>DMV - DIRECTOR'S OFFICE</b>	5,098,791	5,440,289	5,373,145	5,504,861	5,382,134
HIGHWAY FUND	2,804,818	3,296,092	3,226,714	3,309,363	3,184,798
INTERAGENCY TRANSFER	2,283,773	2,133,997	2,136,231	2,185,298	2,187,136
OTHER FUND	10,200	10,200	10,200	10,200	10,200
REVERSIONS					
<b>DMV - HEARINGS</b>	1,255,208	1,302,242	1,299,463	1,303,891	1,299,915
HIGHWAY FUND	1,250,908	1,298,401	1,295,622	1,300,050	1,296,074
OTHER FUND	4,300	3,841	3,841	3,841	3,841
REVERSIONS					
<b>DMV - AUTOMATION</b>	10,433,240	11,772,136	11,325,333	12,192,607	11,644,510
HIGHWAY FUND	5,086,526	6,389,162	6,005,822	6,834,264	6,341,950
INTERAGENCY TRANSFER	4,735,065	4,748,678	4,693,317	4,723,894	4,676,391
OTHER FUND	611,649	634,296	626,194	634,449	626,169
REVERSIONS					
<b>DMV - ADMINISTRATIVE SERVICES DIVISION</b>	17,635,887	15,361,652	16,427,770	15,700,713	16,500,271
HIGHWAY FUND	6,821,958	6,622,263	7,579,458	6,912,559	7,606,020
INTERAGENCY TRANSFER	405,484	253,789	344,446	257,549	345,380
OTHER FUND	10,408,445	8,485,600	8,503,866	8,530,605	8,548,871
REVERSIONS					
<b>DMV - COMPLIANCE ENFORCEMENT</b>	5,173,762	5,422,534	5,494,896	5,487,497	5,556,098
HIGHWAY FUND	4,770,871	4,824,013	5,041,135	4,836,865	5,097,494
INTERAGENCY TRANSFER	271,126	449,364	314,273	501,475	319,116
OTHER FUND	131,765	149,157	139,488	149,157	139,488
REVERSIONS					
<b>DMV - MOTOR VEHICLE POLLUTION CONTROL</b>	12,675,175	12,245,560	12,245,560	12,663,247	12,214,401
BALANCE FORWARD	2,382,038	1,203,766	1,203,766	1,621,453	1,172,607
OTHER FUND	10,293,137	11,041,794	11,041,794	11,041,794	11,041,794

Nevada Legislative Counsel Bureau  
 Summary of Appropriations and Authorizations  
 2019-21 Legislature

	2018-2019 Work Program	2019-2020 GOVERNOR RECOMMENDS	2019-2020 LEGISLATIVELY APPROVED	2020-2021 GOVERNOR RECOMMENDS	2020-2021 LEGISLATIVELY APPROVED
<b>DMV - CENTRAL SERVICES</b>	11,501,422	12,142,052	11,695,072	12,202,148	11,733,171
GENERAL FUND	13,194	64,810	9,840	64,935	9,965
HIGHWAY FUND	4,566,882	4,882,120	4,685,993	4,968,896	4,754,939
INTERAGENCY TRANSFER	5,086,214	5,293,028	5,147,864	5,258,523	5,112,990
OTHER FUND	1,835,132	1,902,094	1,851,375	1,909,794	1,855,277
REVERSIONS					
<b>DMV - LICENSE PLATE FACTORY</b>	8,376,207	7,223,372	7,262,804	6,471,026	6,546,519
BALANCE FORWARD	2,751,029	3,618,042	3,618,042	2,860,680	2,904,938
OTHER FUND	5,625,178	3,605,330	3,644,762	3,610,346	3,641,581
<b>DMV - VERIFICATION OF INSURANCE</b>	13,112,712	16,480,371	15,350,009	16,485,216	15,347,145
BALANCE FORWARD	500,000	500,000	500,000	500,000	500,000
OTHER FUND	12,612,712	15,980,371	14,850,009	15,985,216	14,847,145
REVERSIONS					
<b>DMV - RECORDS SEARCH</b>	10,023,354	9,848,157	9,791,030	9,847,623	9,787,421
BALANCE FORWARD	50,000	50,000	50,000	50,000	50,000
OTHER FUND	9,973,354	9,798,157	9,741,030	9,797,623	9,737,421
REVERSIONS					
<b>DMV - FIELD SERVICES</b>	53,538,971	56,987,381	56,865,035	58,360,728	58,165,800
GENERAL FUND	23,460	24,036	24,036	24,361	24,361
HIGHWAY FUND	21,849,163	15,373,490	17,297,698	16,746,512	18,598,138
OTHER FUND	31,666,348	41,589,855	39,543,301	41,589,855	39,543,301
REVERSIONS					
<b>DMV - MOTOR CARRIER DIVISION</b>	4,514,377	6,067,207	6,059,749	5,024,067	5,003,190
FEDERAL FUND	12,210				
HIGHWAY FUND	2,688,899	2,000,119	3,870,931	877,987	2,805,267
INTERAGENCY TRANSFER		675	675	675	675
OTHER FUND	1,813,268	4,066,413	2,188,143	4,145,405	2,197,248
REVERSIONS					
<b>DMV - DIVISION OF MANAGEMENT SERVICES &amp; PROGRAMS</b>	1,538,787	1,624,620	1,619,426	1,664,155	1,658,867
HIGHWAY FUND	1,538,787	1,614,325	1,609,131	1,653,860	1,648,572
INTERAGENCY TRANSFER		10,295	10,295	10,295	10,295
REVERSIONS					
<b>TOTAL DEPARTMENT OF MOTOR VEHICLES</b>	181,166,042	185,788,349	172,647,973	196,898,924	176,812,494
GENERAL FUND	36,654	88,846	33,876	89,296	34,326
BALANCE FORWARD	5,683,067	5,371,808	10,268,873	5,032,133	13,658,981
FEDERAL FUND	12,210				
HIGHWAY FUND	70,653,621	63,166,122	50,612,504	74,426,862	51,333,252
INTERAGENCY TRANSFER	12,981,662	12,889,826	12,647,101	12,937,709	12,651,983
OTHER FUND	91,798,828	104,271,747	99,085,619	104,412,924	99,133,952
REVERSIONS					

**Nevada Legislative Counsel Bureau**  
**Summary of Appropriations and Authorizations**  
**2019-21 Legislature**

	2018-2019 Work Program	2019-2020 GOVERNOR RECOMMENDS	2019-2020 LEGISLATIVELY APPROVED	2020-2021 GOVERNOR RECOMMENDS	2020-2021 LEGISLATIVELY APPROVED
<b>DEPARTMENT OF PUBLIC SAFETY</b>					
<b>DPS - NEVADA OFFICE OF CYBER DEFENSE COORDINATION</b>	478,083	522,785	529,562	534,934	540,031
GENERAL FUND	478,083	522,785	529,562	534,934	540,031
REVERSIONS					
<b>DPS - DIRECTOR'S OFFICE</b>	3,340,273	3,558,994	3,703,558	3,612,462	3,804,636
INTERAGENCY TRANSFER	3,340,273	3,558,994	3,703,558	3,612,462	3,804,636
<b>DPS - OFFICE OF PROF RESPONSIBILITY</b>	792,667	812,691	810,784	834,250	830,808
INTERAGENCY TRANSFER	792,667	812,691	810,784	834,250	830,808
<b>DPS - EVIDENCE VAULT</b>	658,097	790,210	782,600	702,461	696,162
INTERAGENCY TRANSFER	658,097	790,210	782,600	702,461	696,162
<b>DPS - TRAINING DIVISION</b>	2,029,586	2,217,165	2,247,468	2,233,919	2,259,790
GENERAL FUND	841,123	1,020,510	1,029,577	1,027,487	1,035,060
HIGHWAY FUND	1,180,081	1,193,144	1,214,380	1,202,921	1,221,219
INTERAGENCY TRANSFER	4,871				
OTHER FUND	3,511	3,511	3,511	3,511	3,511
REVERSIONS					
<b>DPS - FORFEITURES - LAW ENFORCEMENT</b>	2,286,971	668,682	668,682	841,065	840,291
BALANCE FORWARD	218,295	299,361	299,361	471,744	470,970
FEDERAL FUND	2,000,000	300,000	300,000	300,000	300,000
OTHER FUND	68,676	69,321	69,321	69,321	69,321
<b>DPS - NEVADA HIGHWAY PATROL DIVISION</b>	75,173,367	79,099,970	78,670,670	80,736,845	80,236,010
GENERAL FUND	130,834	17,834	82,498	17,834	123,092
BALANCE FORWARD	203,397				
HIGHWAY FUND	71,471,371	75,443,661	74,949,941	77,116,636	76,511,101
INTERAGENCY TRANSFER	1,724,739	957,894	957,894	924,538	924,538
INTERIM FINANCE					
OTHER FUND	1,643,026	2,680,581	2,680,337	2,677,837	2,677,279
REVERSIONS					
<b>DPS - NHP K-9 PROGRAM</b>	29,109	17,858	17,858	27,541	27,541
INTERAGENCY TRANSFER	29,109	17,858	17,858	27,541	27,541
<b>DPS - HIGHWAY SAFETY GRANTS ACCOUNT</b>	3,728,398	2,332,152	2,351,186	2,376,773	2,383,269
FEDERAL FUND	3,681,140	2,265,559	2,283,066	2,309,752	2,316,105
HIGHWAY FUND	47,258	66,593	68,120	67,021	67,164
REVERSIONS					
<b>DPS - DIGNITARY PROTECTION</b>	1,067,050	1,190,463	1,192,184	1,213,463	1,212,337
GENERAL FUND	1,067,050	1,190,463	1,192,184	1,213,463	1,212,337
OTHER FUND					
REVERSIONS					

Nevada Legislative Counsel Bureau  
 Summary of Appropriations and Authorizations  
 2019-21 Legislature

	2018-2019 Work Program	2019-2020 GOVERNOR RECOMMENDS	2019-2020 LEGISLATIVELY APPROVED	2020-2021 GOVERNOR RECOMMENDS	2020-2021 LEGISLATIVELY APPROVED
<b>DPS - DIVISION OF PAROLE AND PROBATION</b>	60,261,193	65,260,627	65,272,146	67,224,940	67,161,076
GENERAL FUND	50,261,523	55,629,581	55,641,345	57,429,997	57,366,378
INTERAGENCY TRANSFER	30,124	12,482	12,482	12,482	12,482
OTHER FUND	9,969,546	9,618,564	9,618,319	9,782,461	9,782,216
REVERSIONS					
<b>DPS - INVESTIGATION DIVISION</b>	9,350,064	8,149,890	8,141,987	8,265,198	8,234,478
GENERAL FUND	6,078,658	6,344,209	6,338,580	6,603,558	6,576,735
BALANCE FORWARD	59,814				
FEDERAL FUND	32,039	49,131	49,131	49,131	49,131
HIGHWAY FUND	376,370	419,593	417,867	425,535	423,301
INTERAGENCY TRANSFER	2,476,720	1,012,970	1,012,970	1,012,968	1,012,968
INTERIM FINANCE					
OTHER FUND	326,463	323,987	323,439	174,006	172,343
REVERSIONS					
<b>DPS - PUBLIC SAFETY ONE-SHOTS</b>	4,623,511				
BALANCE FORWARD	4,623,511				
<b>DPS - DIVISION OF EMERGENCY MANAGEMENT</b>	6,178,085	4,846,124	4,851,769	4,836,644	4,830,102
GENERAL FUND	452,646	474,523	465,742	466,544	456,468
BALANCE FORWARD	109				
FEDERAL FUND	632,499	666,984	672,332	667,414	669,409
INTERAGENCY TRANSFER	3,923,202	3,443,636	3,452,768	3,438,351	3,440,022
INTERIM FINANCE	291,773				
OTHER FUND	877,856	260,981	260,927	264,335	264,203
<b>DPS - EMERGENCY MANAGEMENT ASSISTANCE GRANTS</b>	14,885,956	16,456,738	16,456,738	16,496,822	16,496,822
BALANCE FORWARD					
FEDERAL FUND	14,385,956	15,956,738	15,956,738	15,996,822	15,996,822
OTHER FUND	500,000	500,000	500,000	500,000	500,000
REVERSIONS					
<b>DPS - STATE EMERGENCY RESPONSE COMMISSION</b>	3,300,084	3,191,531	3,200,229	3,203,776	3,052,145
BALANCE FORWARD	1,899,711	1,773,157	1,773,157	1,787,474	1,628,541
FEDERAL FUND	248,638	204,402	204,402	204,402	204,402
HIGHWAY FUND	270,516	268,531	265,536	266,459	262,648
OTHER FUND	881,219	945,441	957,134	945,441	956,554
REVERSIONS					
<b>DPS - FIRE MARSHAL</b>	3,059,715	3,232,354	3,506,362	3,281,656	3,481,478
GENERAL FUND	323,243	374,190	629,332	389,715	559,924
BALANCE FORWARD	11,912				
FEDERAL FUND	20,000	17,139	17,139	17,139	17,139
INTERAGENCY TRANSFER	455,021	438,247	514,608	441,569	502,556
OTHER FUND	2,249,539	2,402,778	2,345,283	2,433,233	2,401,859
REVERSIONS					

Nevada Legislative Counsel Bureau  
 Summary of Appropriations and Authorizations  
 2019-21 Legislature

	2018-2019 Work Program	2019-2020 GOVERNOR RECOMMENDS	2019-2020 LEGISLATIVELY APPROVED	2020-2021 GOVERNOR RECOMMENDS	2020-2021 LEGISLATIVELY APPROVED
<b>DPS - CIG FIRE SAFE STD &amp; FIREFIGHTER SUPPORT</b>	159,520	165,166	165,166	123,104	123,098
BALANCE FORWARD	70,094	130,107	130,107	111,045	111,039
OTHER FUND	89,426	35,059	35,059	12,059	12,059
<b>DPS-CENTRAL REP FOR NV RECORDS OF CRIMINAL HISTORY</b>	33,400,594	39,316,287	31,445,075	24,252,203	29,062,409
GENERAL FUND	100	8,769,495	269,495	276,725	276,725
BALANCE FORWARD	12,117,427	11,565,168	11,565,168	4,454,688	8,545,954
INTERAGENCY TRANSFER	3,451,053	1,208,268	1,208,268	1,218,812	1,218,812
INTERIM FINANCE	86,398				
OTHER FUND	17,745,616	17,773,356	18,402,144	18,301,978	19,020,918
REVERSIONS					
<b>DPS - RECORDS COMMUNICATIONS AND COMPLIANCE</b>	6,667,948	7,184,808	7,730,745	7,060,545	7,223,663
INTERAGENCY TRANSFER	6,661,977	7,179,833	7,725,770	7,055,570	7,218,688
OTHER FUND	5,971	4,975	4,975	4,975	4,975
<b>DPS - CHILD VOLUNTEER BACKGROUND CHECKS TRUST ACCT</b>	15,087	15,087	15,087	15,087	15,087
GENERAL FUND	15,087	15,087	15,087	15,087	15,087
<b>DPS - CAPITOL POLICE</b>	2,937,693	3,073,286	3,192,826	3,145,161	3,263,337
BALANCE FORWARD					
INTERAGENCY TRANSFER	2,935,793	3,073,286	3,192,826	3,145,161	3,263,337
OTHER FUND	1,900				
<b>DPS - HIGHWAY SAFETY PLAN &amp; ADMIN</b>	4,046,608	2,637,100	2,728,821	2,653,109	2,746,591
BALANCE FORWARD					
FEDERAL FUND	70,317	90,994	91,562	93,369	93,861
HIGHWAY FUND	282,842	333,606	424,423	338,389	431,775
INTERAGENCY TRANSFER	3,640,062	2,212,500	2,212,836	2,221,351	2,220,955
INTERIM FINANCE	53,387				
OTHER FUND					
REVERSIONS					
<b>DPS - TRAFFIC SAFETY</b>	7,161,486	6,269,057	6,269,057	6,280,027	6,280,027
FEDERAL FUND	4,367,439	4,491,105	4,491,105	4,501,807	4,501,807
INTERAGENCY TRANSFER	2,794,047	1,777,952	1,777,952	1,778,220	1,778,220
<b>DPS - MOTORCYCLE SAFETY PROGRAM</b>	933,799	949,964	949,964	811,446	857,485
BALANCE FORWARD	484,982	458,535	458,535	320,017	366,056
OTHER FUND	448,817	491,429	491,429	491,429	491,429
<b>DPS - JUSTICE GRANT</b>	531,687	509,335	509,489	522,764	520,991
GENERAL FUND	322,899	308,133	308,235	315,794	314,175
INTERAGENCY TRANSFER	208,788	201,202	201,254	206,970	206,816
<b>DPS - JUSTICE ASSISTANCE ACT</b>	8,528,710	939,630	939,630	937,749	937,749
BALANCE FORWARD	8,006	8,006	8,006	6,125	6,125
FEDERAL FUND	8,196,453	819,773	819,773	819,773	819,773
INTERAGENCY TRANSFER	4,555	3,486	3,486	3,486	3,486
OTHER FUND	319,696	108,365	108,365	108,365	108,365

Nevada Legislative Counsel Bureau  
 Summary of Appropriations and Authorizations  
 2019-21 Legislature

	2018-2019 Work Program	2019-2020 GOVERNOR RECOMMENDS	2019-2020 LEGISLATIVELY APPROVED	2020-2021 GOVERNOR RECOMMENDS	2020-2021 LEGISLATIVELY APPROVED
<b>DPS - JUSTICE ASSIST GRANT TRUST ACCOUNT</b>	4,015,734	2,142,752	2,142,752	2,142,752	2,142,752
BALANCE FORWARD	1,786,996				
FEDERAL FUND	2,219,244	2,132,227	2,132,227	2,132,227	2,132,227
OTHER FUND	9,494	10,525	10,525	10,525	10,525
<b>DPS - ACCOUNT FOR REENTRY PROGRAMS</b>	5,000	5,000	5,000	5,000	5,000
OTHER FUND	5,000	5,000	5,000	5,000	5,000
<b>DPS - PAROLE BOARD</b>	2,864,017	3,367,983	3,384,302	3,425,201	3,427,032
GENERAL FUND	2,864,017	3,367,983	3,384,302	3,425,201	3,427,032
REVERSIONS					
<b>DPS - HOMELAND SECURITY</b>	465,383	482,564	482,114	484,487	482,313
GENERAL FUND	170,262	171,928	171,511	172,439	171,439
FEDERAL FUND	47,775	49,147	49,093	48,724	48,577
INTERAGENCY TRANSFER	247,346	261,489	261,510	263,324	262,297
REVERSIONS					
<b>TOTAL DEPARTMENT OF PUBLIC SAFETY</b>	262,975,475	259,406,253	252,363,811	248,281,384	253,174,510
GENERAL FUND	63,005,525	78,206,721	70,057,450	71,888,778	72,074,483
BALANCE FORWARD	21,484,254	14,234,334	14,234,334	7,151,093	11,128,685
FEDERAL FUND	35,901,500	27,043,199	27,066,568	27,140,560	27,149,253
HIGHWAY FUND	73,628,438	77,725,128	77,340,267	79,416,961	78,917,208
INTERAGENCY TRANSFER	33,378,444	26,962,998	27,849,424	26,899,516	27,424,324
INTERIM FINANCE	431,558				
OTHER FUND	35,145,756	35,233,873	35,815,768	35,784,476	36,480,557
REVERSIONS					
<b>PUBLIC SAFETY</b>					
GENERAL FUND	364,260,847	391,542,252	381,994,612	396,044,883	392,698,067
BALANCE FORWARD	51,098,338	38,622,617	43,519,652	29,882,290	45,437,716
FEDERAL FUND	40,615,778	27,043,199	27,066,568	27,140,560	27,149,253
HIGHWAY FUND	144,282,059	140,891,250	127,952,771	153,843,823	130,250,460
INTERAGENCY TRANSFER	52,958,449	51,168,331	47,906,524	51,626,245	48,017,605
INTERIM FINANCE	589,558				
OTHER FUND	155,584,678	171,978,929	168,240,569	172,814,167	167,693,693
REVERSIONS					
<b>TOTAL FOR PUBLIC SAFETY</b>	809,389,707	821,246,578	796,680,696	831,351,968	811,246,794
Less: INTER-AGENCY TRANSFER	52,958,449	51,168,331	47,906,524	51,626,245	48,017,605
<b>NET PUBLIC SAFETY</b>	756,431,258	770,078,247	748,774,172	779,725,723	763,229,189

# Infrastructure

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The Infrastructure function of state government includes those agencies responsible for capital assets of the state as well as its natural resources. This function includes the Department of Conservation and Natural Resources, the Department of Wildlife, the Department of Transportation, the Tahoe Regional Planning Agency, and the Colorado River Commission. In the 2019-21 biennium, General Fund appropriations for the Infrastructure function total \$87.0 million, an increase of 11.4 percent compared to the \$78.1 million approved for the 2017-19 biennium.

## **COLORADO RIVER COMMISSION**

The Colorado River Commission (CRC), authorized under NRS 538.051, was created in 1935 and is responsible for acquiring, managing and protecting Nevada's allocation of hydropower and water resources from the Colorado River (allocated to Nevada by the federal government) for the citizens of Nevada. The Commission is governed by seven commissioners – four appointed by the Governor (including the chairperson) and three appointed by and are members of the Board of Directors of the Southern Nevada Water Authority (SNWA). The CRC is supported by an administrative charge on the sale of electric power to the commission's customers and the SNWA. Additional revenues are received through the sale of raw water to a number of small water users along the Colorado River and from interest income derived from the investment of funds by the state. The CRC is entirely funded by its customers and does not receive state or federal funds. Net of interagency transfers, the 2019 Legislature approved total funding of \$142.3 million over the 2019-21 biennium for the CRC budget.

## **DEPARTMENT OF CONSERVATION AND NATURAL RESOURCES**

The Department of Conservation and Natural Resources (DCNR) is responsible for ensuring Nevada's natural resources are used, maintained and preserved in a manner that will best serve the citizens of the state. The department includes the Divisions of Forestry, State Parks, Environmental Protection, State Lands, Water Resources, Natural Heritage, and Outdoor Recreation. The department also includes the State Environmental Commission, the Nevada Tahoe Regional Planning Agency, the Conservation Districts Program, the Sagebrush Ecosystem Program, the Office of State Historic Preservation, and the Off-Highway Vehicles Commission. For the 2019-21 biennium, net of interagency transfers, \$250.0 million in total funding was approved for the DCNR, which is 6.7 percent more than the \$234.4 million approved for the 2017-19 biennium. The General Fund portion of the department's budget totals \$80.7 million over the 2019-21 biennium, representing a 10.7 percent increase compared to the \$72.9 million approved for the 2017-19 biennium.

## **CONSERVATION AND NATURAL RESOURCES BOND PROGRAMS**

The DCNR administers four resource protection programs that are dependent upon the sale of general obligation bonds: the Commission for Cultural Centers and Historic Preservation Grant Program, the Lake Tahoe Environmental Improvement Program, the Water Infrastructure Grant Program and the Conservation Bond Program.

Through the passage of Assembly Bill 541, the 2019 Legislature approved the Governor's recommendation to issue \$14.0 million in general obligation bonds over the 2019-21 biennium for DCNR resource protection programs, as follows:

- \$3.0 million for the Commission for Cultural Centers and Historic Preservation Grant Program, managed by the Office of State Historic Preservation, to protect and preserve the state's historic and cultural resources.
- \$8.0 million for the Lake Tahoe Environmental Improvement Program, managed by the Division of State Lands, which funds activities in the Lake Tahoe Basin, including the continued implementation of forest restoration projects; improvement of recreational facilities; protection of sensitive species; control of invasive species; and water quality, erosion control, and stream restoration projects.
- \$3.0 million for the Water Infrastructure Grant Program, managed by the Division of Environmental Protection, to provide grants to water purveyors to assist with the costs of capital improvements and improvements to conserve water.

Although the 2019 Legislature did not fund the issuance of conservation bonds during the 2019-21 biennium, through the passage of Assembly Bill (A.B.) 84, the Legislature reauthorized conservation bond funding by authorizing the future issuance of not more than \$217.5 million in general obligation bonds to fund activities to protect, preserve and obtain the benefits of the property and natural and cultural resources of the state. Additionally, A.B. 84 repealed the provision that previously extended the authorized period for the issuance of bonds under the Conservation Bond (Question One) Program of 2001, and appropriated General Funds of \$122,104 for FY 2021 for the DCNR to administer the program.

## **DCNR ADMINISTRATION**

The Director's Office of the DCNR provides administrative, technical, budgetary, and supervisory support to the agencies within the department. The Director's Office is funded primarily with General Fund appropriations and cost allocation revenues from agencies within the department. The Legislature approved General Fund appropriations totaling \$2.0 million over the 2019-21 biennium, which is approximately the same as the amount approved for the 2017-19 biennium.

Through the passage of Senate Bill (S.B.) 508, the Legislature approved one-time General Fund appropriations totaling \$5.2 million, including \$205,183 to the DCNR for replacement of the department's shared information technology infrastructure,



and \$5.0 million to the Interim Finance Committee for allocation to the DCNR for wildfire prevention, restoration and long-term planning.

### **DIVISION OF OUTDOOR RECREATION**

The 2019 Legislature passed, and the Governor approved, A.B. 486, which created the new Division of Outdoor Recreation within the DCNR, as well as the Advisory Board on Outdoor Recreation. The legislation appropriated General Funds of \$208,911 for FY 2020 and \$448,293 for FY 2021 for the initial personnel and operating costs of the new division. The new division is tasked with coordinating outdoor recreation policy, management and promotion; and all activities relating to marketing and business development for outdoor recreation in the state.

### **OFFICE OF STATE HISTORIC PRESERVATION**

The Office of State Historic Preservation (Office) encourages the preservation, documentation, and use of cultural resources through state and federal programs. Programs include the preservation of buildings and archeological sites, grant distribution and management, the national and state registers of historical places, and historical markers. The Office also includes the Comstock Historic District Commission, which issues construction permits, educates the public, and promotes special programs for the preservation of the Comstock Historic District.

For the 2019-21 biennium, net of interagency transfers, the Legislature approved total funding of \$3.3 million for the Office and the Comstock Historic District Commission (\$1.4 million General Fund appropriation), representing a 10.0 percent increase compared to the \$3.0 million approved for the 2017-19 biennium. Although not recommended by the Governor, the Legislature approved the revenue neutral addition of an intermittent Grants and Projects Analyst position for the Office, with a corresponding reduction in contract staff expenditures.

Additionally, the 2019 Legislature passed, and the Governor approved, two pieces of legislation that appropriated General Funds to the Office of State Historic Preservation:

- Assembly Bill 96: \$50,000 for the Office to carry out a new Historic Sites Passport Program as a pilot program, in consultation with the Department of Tourism and Cultural Affairs.
- Assembly Bill 229: \$30,000 for the Office to establish a technical advisory program for the protection and preservation of certain buildings and structures in the state that are at least 50 years old.

### **OFF-HIGHWAY VEHICLES COMMISSION**

The 2019 Legislature approved funds totaling \$7.3 million over the 2019-21 biennium in the Account for Off-Highway Vehicles budget. To provide for new grant awards and disbursement of prior year encumbered grant funds, the Legislature approved expenditure authority for OHV grants totaling \$2.9 million for the 2019-21 biennium, which is \$1.0 million

more per year compared to the Governor's recommendation, and 4.9 percent more compared to the \$2.8 million approved for the 2017-19 biennium.

### **DIVISION OF WATER RESOURCES**

The Division of Water Resources conserves, protects, manages, and enhances the water resources of Nevada through the appropriation and reallocation of public waters. The division quantifies existing water rights, monitors water use, distributes water in accordance with court decrees, reviews water availability for new developments, reviews the construction and operation of dams, licenses and regulates well drillers, and provides technical assistance and information to the public and governmental agencies.

The Legislature approved General Fund appropriations totaling \$16.3 million for the division for the 2019-21 biennium, an increase of 15.2 percent when compared to the \$14.1 million approved for the 2017-19 biennium.

The 2019 Legislature approved, in part, the Governor's recommendation to create the Nevada Water Planning and Drought Resiliency Program, funded with General Fund appropriations totaling \$792,855 over the 2019-21 biennium for three new positions and associated operating, travel, and equipment costs. The new program is comprised of nine positions, including the three new staff (an unclassified Program Chief and two classified Assistant Water Planner positions) and six existing staff members, to centralize and coordinate water planning and drought response efforts statewide. However, the Legislature did not approve the Governor's recommendation for General Funds of \$102,892 over the 2019-21 biennium to create an Advisory Board on Water Resources Planning and Drought Resiliency, indicating a preference to support water planning efforts as opposed to board expenses.

To reflect classified division personnel in the Water Resources budget with no change in the source of funding or duties performed, the Legislature approved the Governor's recommendation to transfer three existing positions (two Administrative Assistants and a Deputy State Engineer) from the non-executive Las Vegas Basin Water District (Basin) budget to the Water Resources budget, funded with the transfer of existing Water District Assessments totaling \$585,111 over the 2019-21 biennium. Although not recommended by the Governor, the Legislature also approved the transfer of an Accountant Technician position from the Basin budget to the Water Resources budget, funded with the transfer of existing Water District Assessments of \$37,358 and additional General Fund appropriations of \$112,079 over the 2019-21 biennium, based on duties performed by the position.

Lastly, through the passage of S.B. 509, the Legislature approved one-time General Fund appropriations totaling \$275,465 to the division for replacement equipment.

### **DIVISION OF ENVIRONMENTAL PROTECTION**

The Division of Environmental Protection (DEP) implements programs authorized and required by state and federal laws, and enforces regulations adopted by the State Environmental Commission. The division is comprised of an Administrative Services

Bureau and ten program bureaus: Air Pollution Control, Air Quality Planning, Water Pollution Control, Water Quality Planning, Safe Drinking Water, Mining Regulation and Reclamation, Corrective Actions, Industrial Site Cleanup, Materials Management, and Federal Facilities. The division also provides technical advice and administrative support to the State Environmental Commission, which serves as the primary rulemaking, variance, and appeal body for environmental regulations in the state.

Net of interagency transfers, the Legislature approved total funding for the division, comprised primarily of fees and federal funds, of \$109.3 million for the 2019-21 biennium, an increase of 10.1 percent compared to the \$95.6 million approved for the 2017-19 biennium. Of this amount, the Legislature approved funding of \$603,490 to support four database improvement projects for the division's Air Information Management System, the Brownfield Site database, the Mining Regulation and Reclamation database, and the State Revolving Loan Program's Loans and Grants Tracking System. To support the division's workload, the Legislature also approved funding of \$440,899 for two new positions within the division, a Personnel Technician in the DEP Administration budget and a Professional Engineering Specialist, P.E., in the Materials Management and Corrective Action budget.

To support costs associated with administering the Volkswagen Environmental Mitigation Trust Fund in the DEP Air Quality budget, including the Nevada Diesel Emission Mitigation Fund grant program, the Legislature approved the addition of \$816,698 in Volkswagen Settlement revenue for the 2019-21 biennium.

Due to declining reserves in the DEP Air Quality budget, the Legislature did not approve the Governor's recommendation to support a new Public Service Intern position at a cost of \$138,548 over the 2019-21 biennium. Additionally, the Legislature approved reduced quantities of the recommended replacement equipment, funded with fees transferred from the Account for the Management of Air Quality budget totaling \$61,558, compared to the \$144,950 for such equipment recommended by the Governor.

To support ongoing environmental cleanup efforts at the Anaconda Copper Mine Site in Lyon County, the Legislature approved the Governor's recommendation to expend Hazardous Waste Management funds totaling \$4.1 million over the 2019-21 biennium. To allow the division to respond immediately to urgent environmental issues at other legacy mine sites, the Legislature approved the Governor's recommendation to fund contract services for environmental mitigation, assessment and remediation services at abandoned mine land sites, funded with fees transferred from the Hazardous Waste Management budget totaling \$750,000 over the 2019-21 biennium.

Lastly, to support the expansion of the Certified Environmental Manager (CEM) program, the Legislature approved the Governor's recommendation to increase program funding by \$62,174 over the 2019-21 biennium, funded with CEM certification fees transferred from the Hazardous Waste Management budget. The additional funding will allow the agency to conduct CEM exams more frequently and in more locations, and to develop a new database to streamline the CEM application and renewal process.

## **DIVISION OF FORESTRY**

The Division of Forestry is responsible for supervising, managing and coordinating all forestry, watershed, and fire prevention and control work on state and privately-owned lands in Nevada. Additionally, the division provides assistance to county and local fire protection districts and adopts and enforces fire prevention regulations. Other division activities include wildfire preparedness and fire-adapted communities, cooperative forest management, resource rehabilitation, and control of forest insects and diseases.

Net of interagency transfers, the Legislature approved total funding of \$20.5 million for the Forestry administrative budget for the 2019-21 biennium, representing a decrease of 5.1 percent compared to the \$21.6 million approved for the 2017-19 biennium. The General Fund portion of the Forestry budget totals \$15.6 million for the 2019-21 biennium, which is 16.3 percent more than the \$13.4 million approved for the 2017-19 biennium.

To address long-standing issues associated with delays in receiving reimbursement for the division's firefighting efforts, the Legislature approved a new automated fire billing information system funded with reimbursement revenue totaling \$93,880 over the 2019-21 biennium. Additionally, the Legislature approved the Governor's recommendation for additional funding in the Forestry budget to staff seasonal firefighters and support staff positions for seven months, consistent with the longer fire seasons, funded with General Fund appropriations totaling \$155,283 over the 2019-21 biennium.

As part of the Capital Improvement Program, the Legislature also approved state funding of \$445,486 for a planning project to design a heavy equipment repair and fabrication shop in Elko and to convert the division's existing shop into a storage facility.

### ***FORESTRY REPLACEMENT EQUIPMENT AND DEFERRED MAINTENANCE PROJECTS***

Through the passage of S.B. 525, the 2019 Legislature appropriated a total of \$9.4 million from the State General Fund to the Division of Forestry to fund replacement equipment and deferred facilities maintenance projects, including \$4.6 million for a replacement helicopter. Further details regarding these one-shot appropriations can be found on page 50 of this report.

Rather than approving the utilization of reserves totaling \$669,960 to support deferred maintenance projects as recommended by the Governor, recognizing that the agency would not be able to complete all recommended projects in the 2019-21 biennium, the Legislature approved reserve expenditures of \$275,950 over the biennium in the Forestry Nurseries budget for deferred maintenance projects at the division's Washoe Valley and Las Vegas nurseries.

### ***WILDLAND FIRE PROTECTION PROGRAM***

The Wildland Fire Protection Program (WFPP) was established during the 2013-15 biennium as a voluntary cooperative arrangement between the Division of

Forestry and local governments. The WFPP was developed to provide a comprehensive statewide program that includes aerial and ground fire suppression capabilities, fire prevention planning services, and natural resource health and restoration expertise. The WFPP is funded through fees paid by participating local jurisdictions.

The Legislature approved \$50,000 in General Fund appropriations and County Participation Fee revenue of \$2.3 million for each year of the 2019-21 biennium to reflect a revised fee formula and the current program participation, representing an increase of 29.4 percent when compared to the \$1.8 million approved for each year of the 2017-19 biennium for the WFPP budget.

Due to uncertainties regarding the program participation by local jurisdictions and the total amount of County Participation Fee revenue that may be collected over the 2019-21 biennium under the revised fee formula, the 2019 money committees did not approve the Governor's recommendation to fund two new Fire Captain positions and four new seasonal firefighter positions, totaling \$624,910, and extended seasonal firefighters staffing, totaling \$448,478. Instead, the money committees approved maintaining the recommended funding in reserves and directed the division to seek approval from the Interim Finance Committee (IFC) for the funds when all of the WFPP participant agreements are finalized and the division is able to report to the IFC the active program participants and the actual amount of County Participation Fee revenue that will be collected in each year of the 2019-21 biennium.

### ***FOREST FIRE SUPPRESSION***

The Forest Fire Suppression budget funds the protection of public and private land, property, and resources from fires, floods, and other disasters and emergencies. The budget is primarily funded with General Fund appropriations and reimbursements for firefighting and emergency response provided on lands outside of the state's jurisdiction. When authorized funds are insufficient to meet the state's obligations, the division may request additional funding from the State Board of Examiners Reserve for Statutory Contingency Account (NRS 353.264) and the IFC Contingency Account (NRS 353.266).

Rather than approving the Governor's recommendation to increase General Fund appropriations for fire suppression from \$2.5 million to \$4.0 million per year, recognizing that fire seasons are averaging seven to nine months and the fact that fire suppression costs have increased over time, the 2019 Legislature approved a new methodology to fund fire suppression costs, budgeting incident response costs and reimbursement revenues based on a five-year average, with General Fund appropriations providing the difference between projected reimbursement revenues and projected expenditures. Under the new methodology, General Fund appropriations total \$9.1 million for the 2019-21 biennium, an increase of 81.4 percent compared to the \$5.0 million approved for the 2017-19 biennium.

Additionally, the Legislature approved language for inclusion in the 2019 Appropriations Act (A.B. 543, Section 75) to provide a General Fund appropriation of \$10.0 million to the IFC Contingency Account for allocation to the division to cover a portion of the

outstanding fire liabilities from prior year incidents that are anticipated to be paid by the division over the 2019-21 biennium.

### **DIVISION OF STATE PARKS**

The Division of State Parks plans, develops and maintains a system of 27 parks and recreation areas for the use and enjoyment of Nevada residents and visitors. The division also preserves areas of scenic, historic and scientific significance in the state. The division is primarily funded with General Fund appropriations, visitor user fees and motor boat fuel taxes. For the 2019-21 biennium, the Legislature approved General Fund appropriations of \$17.0 million, a decrease of 17.1 percent when compared to the \$20.5 million approved for the 2017-19 biennium. The decrease is due to the one-time funding that was approved by the 2017 Legislature for several state parks enhancements under the Governor's Explore Your Nevada Initiative, including the development of two new parks: Walker River State Recreation Area, which opened in September 2018; and Ice Age Fossils State Park, which is to open in the summer of 2020.

To support the continued enhancement of the state parks system, the Legislature approved eight new positions within the division, funded with General Fund appropriations totaling \$1.3 million over the 2019-21 biennium, as recommended by the Governor. The new positions include a second Deputy Administrator, one Cartographic/Graphics Technician, one Historic Preservation Officer, one commissioned Park Ranger assigned to Walker River State Recreation Area, one commissioned Park Ranger assigned to Sand Harbor Lake Tahoe State Park, one Park Ranger Technician assigned to Wild Horse State Recreation Area, one Park Aid assigned to Spring Valley State Park, and one Park Aid assigned to Spring Mountain Ranch State Park. The Legislature also approved the Governor's recommendation for additional General Fund appropriations totaling \$40,260 over the 2019-21 biennium to support the ongoing operation and maintenance of Nevada's state parks. Additionally, the Legislature approved one-time General Fund appropriations totaling \$40,000 over the biennium for the operation and maintenance of the Elgin Schoolhouse State Park that was not recommended in The Executive Budget.

Through the passage of A.B. 331, the Legislature created the Outdoor Education and Recreation Grant Program within the division to award grants of money to public and private entities to conduct outdoor education and recreation programs for pupils in the state. The legislation appropriated General Funds totaling \$195,794 over the 2019-21 biennium to support costs associated with developing and administering the new grant program.

Through the passage of A.B. 505, the Legislature approved one-time General Fund appropriations totaling \$3.8 million for self-pay kiosks at various parks statewide, paving and construction projects at the new Ice Age Fossils State Park, maintenance equipment for Sand Harbor Lake Tahoe Nevada State Park, and replacement vehicles.

Lastly, the Legislature approved state funding totaling \$2.8 million for four Capital Improvement Program projects, including visitor center renovations at Valley of Fire State

Park in Clark County. For additional information on the projects approved in the Capital Improvement Program for the Division of State Parks, please see pages 66 through 68 of this report.

## **DEPARTMENT OF WILDLIFE**

The Nevada Department of Wildlife (NDOW) is responsible for protecting, preserving, managing, and restoring wildlife and habitat for aesthetic, scientific, recreational, and economic benefit to residents and visitors. In addition to the Director's Office, the department is composed of seven divisions: Operations, Conservation Education, Law Enforcement, Game Management, Fisheries Management, Diversity, and Habitat. Each division is responsible for program development and administration in the respective program areas statewide. The department is funded from federal grants, licenses and fees, General Fund appropriations, and gifts and donations. Net of interagency transfers, the 2019 Legislature approved \$49.9 million in funding for the 2019-21 biennium, a \$9.3 million, or 23.0 percent, increase over the \$40.6 million approved by the 2017 Legislature for the 2017-19 biennium. Federal funds and interagency transfers account for \$101.7 million, or 96.4 percent, of the department's total funding for the 2019-21 biennium. General Fund appropriations for the 2019-21 biennium total \$2.6 million, an increase of \$931,644, or 55.6 percent, from the \$1.7 million approved for the 2017-19 biennium. The increase in General Fund appropriations is to fund parts of the department's operations that benefit or serve the general public with General Funds instead of Sportsmen Revenue.

To streamline NDOW's data management and geographic information systems programs, the 2019 Legislature approved the Governor's recommendation to centralize fiscal and engineering staff within the Director's Office, as well as the centralization of information technology staff within the Operations Division, which has been retitled as the Data and Technology Services (DATS) Division. These transfers, which are revenue-neutral, include one Administrative Assistant and five engineering positions from the DATS Division to the Director's Office, and four Geographic Information Systems specialist positions from the Game Management and Diversity Divisions to the new DATS Division.

### **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 NDOW. 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 2019 Legislature did not approve the Governor's recommendation for General Fund appropriations of \$432,478 over the 2019-21 biennium for the state's share of costs for deferred maintenance for the department's fish hatchery, Wildlife Management Areas and office facilities. Instead, the Legislature approved the use of Sportsmen Revenue to fund the state's share of deferred maintenance costs. In addition, the 2019 Legislature did not approve the Governor's recommendation for General Fund appropriations totaling

\$182,015 over the 2019-21 biennium to fund costs associated with responding to public information and records requests, and instead approved the continued use of Sportsmen Revenue to cover these costs.

### **CONSERVATION EDUCATION**

Conservation Education promotes citizen interest, understanding and involvement in the management of the state's wildlife resources by educating the public about the value of wildlife in Nevada and promoting ethical use of the state's wildlife resources through hunter and angler education programs, wildlife education and marketing programs. The division informs the public through television, radio, Internet and print media, and provides access to NDOW's programs through the Volunteer Program.

The 2019 Legislature approved the Governor's recommendation for General Fund appropriations totaling \$136,933 over the 2019-21 biennium to fund one new Conservation Educator position in NDOW's Reno office to serve as an Outdoor Connection Coordinator. This new position will work with the department's other divisions as well as community and business partners to expand program offerings to those who do not hunt or fish, with the ultimate goal of enhancing the public's understanding of wildlife and making connections to the outdoors through wildlife.

The 2019 Legislature also approved the Governor's recommendation for General Fund appropriations totaling \$159,778 over the 2019-21 biennium, with corresponding reductions in Sportsmen Revenue, to fund two Conservation Educator positions that were previously funded with General Funds and Sportsmen Revenue. These positions function as Urban Wildlife Coordinators and are the point of contact for the public regarding human-wildlife complaints, questions and concerns.

### **DIVERSITY DIVISION**

The Diversity Division is responsible for management of raptors, shorebirds, waterbirds, songbirds, non-game mammals, and reptiles, the Landowner Incentive Program, and NDOW's portion of the Lake Tahoe Environmental Improvement Program (EIP). The Diversity Division is funded with General Fund appropriations, federal funds, transfers from the Department of Conservation and Natural Resources for the Tahoe EIP program, and restricted and unrestricted revenues transferred from the Wildlife Fund.

The Legislature approved the Governor's recommendation for General Fund appropriations totaling \$299,674 over the 2019-21 biennium, and corresponding reductions to Sportsmen Revenue, to fund a portion of the state's matching requirement for a federal Wildlife Restoration Diversity grant with General Fund appropriations.

### **HABITAT DIVISION**

The Habitat Division is responsible for reviewing, assessing and providing comments on all proposed land and water uses and providing fish and wildlife data to all interested entities for planning and decision-making purposes. The division is also responsible for



planning, operating and maintaining state-owned or leased lands on Wildlife Management Areas. It also administers the guzzler program, rangeland and wildlife restoration, and rehabilitation efforts.

The 2019 Legislature approved the Governor's recommendation to use General Fund appropriations, rather than Sportsmen Revenue, to fund the Habitat Division's costs associated with the National Environmental Policy Act (NEPA) and conduct technical review analysis for federal, state, regional and local partners. This recommendation includes General Fund appropriations totaling \$312,664 over the 2019-21 biennium, with matching reductions in Sportsmen Revenue. Through NEPA and the Federal Land Policy and Management Act, federal agencies consult with NDOW in the preparation of environmental impact statements as well as the development or revision of land use plans.

## **NEVADA DEPARTMENT OF TRANSPORTATION**

The Nevada Department of Transportation (NDOT) is funded through a combination of federal funds, dedicated state highway user revenues, and bond issuances. For the 2019-21 biennium, net of interagency transfers, the Legislature approved funding for NDOT totaling \$2.034 billion, which is a 33.9 percent increase when compared to funding approved by the 2017 Legislature of \$1.519 billion for the 2017-19 biennium. The 2019 Legislature approved Highway Fund authorizations of \$489.0 million in FY 2020 and \$482.0 million in FY 2021, as well as federal funds of \$368.0 million in each year of the 2019-21 biennium.

The 2019 Legislature approved funding for highway construction totaling \$1.437 billion over the 2019-21 biennium with a combination of federal funds and Highway Fund authorizations and bond proceeds. The 2019 Legislature concurred with the Governor's recommendation for the sale of highway revenue bonds and associated interest earnings of \$161.6 million in each year of the 2019-21 biennium to begin construction of Phase One of the Reno/Sparks Spaghetti Bowl Xpress Project to improve traffic flow in the spaghetti bowl area, complete construction of Phase 3D of the Centennial Bowl Project in northwest Las Vegas, and other projects.

To continue the replacement of NDOT's portion of the Nevada Shared Radio System (NSRS), the 2019 Legislature approved Highway Fund authorizations of \$25.6 million and cost allocation revenue of \$444,664 over the 2019-21 biennium, as well as a one-time General Fund appropriation of \$3.6 million through S.B. 534. The 2019 Legislature also approved Highway Fund authorizations of \$7.5 million over the 2019-21 biennium for a technology investment notification for maintenance and enhancements to existing NDOT IT systems.

The 2019 Legislature approved 24 new classified positions to establish two new construction crews and associated operating costs, funded with Highway Fund authorizations (net of contractor savings) of \$1.6 million in FY 2020 and reductions in Highway Fund authorizations (inclusive of contractor savings) of \$1.6 million in FY 2021. The addition of these two construction crews would enable the department to administer its construction program more efficiently and reduce payments to contractors. The

2019 Legislature also approved Highway Fund authorizations totaling \$13.5 million over the 2019-21 biennium to replace its two airplanes as well as increase the salaries of its 4 existing unclassified Pilot positions.

The 2019 Legislature approved the Governor's recommendation to design improvements at three existing rest facilities, funded with Highway Fund authorizations totaling \$2.3 million over the 2019-21 biennium. The three existing rest facilities would include Trinity at Interstate 80 and U.S. Highway 95, Millers at U.S. Highway 95 north of Tonopah, and Beowawe at Interstate 80 in Eureka County. Over the 2019-21 biennium, the 2019 Legislature approved Highway Fund authorizations of \$27.3 million to fund the maintenance, new construction, and alterations of department-owned facilities; \$15.8 million for routine replacement of existing equipment; and \$15.3 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 of the Lake Tahoe region. Pursuant to Article VIII of the Tahoe Regional Planning Compact (NRS 277.200), requests for state funds by the TRPA must be apportioned two-thirds from California and one-third from Nevada.

For the 2019-21 biennium, the 2019 Legislature approved General Fund appropriations of \$3.7 million in support of the TRPA, an increase of 4.9 percent when compared to the \$3.6 million in General Fund appropriations approved by the 2017 Legislature. Of the total General Fund appropriation, the Legislature approved \$250,000 in each year of the 2019-21 biennium to support ongoing costs associated with the Lake Tahoe Shoreline Plan. The Legislature also approved a General Fund appropriation of \$100,000 in FY 2020 to fund Nevada's share of the Threshold Evaluation study, which must be completed every four years in accordance with the TRPA Code of Ordinances to provide a progress report on achieving and maintaining environmental standards in the Lake Tahoe Basin.

In total, the Legislature approved state support (General Fund appropriations and transfers from the DMV Pollution Control account) of \$4.6 million over the 2019-21 biennium for the TRPA, which equals 33.2 percent relative to California's apportionment of \$9.2 million.

Nevada Legislative Counsel Bureau  
 Summary of Appropriations and Authorizations  
 2019-21 Legislature

	2018-2019 Work Program	2019-2020 GOVERNOR RECOMMENDS	2019-2020 LEGISLATIVELY APPROVED	2020-2021 GOVERNOR RECOMMENDS	2020-2021 LEGISLATIVELY APPROVED
<b>INFRASTRUCTURE</b>					
<b>COLORADO RIVER COMMISSION</b>					
<b>CRC - COLORADO RIVER COMMISSION</b>	8,698,652	9,126,819	9,126,819	9,072,115	9,083,167
BALANCE FORWARD	2,105,498	1,692,571	1,692,571	1,721,566	1,732,618
INTERAGENCY TRANSFER	3,040,876	2,725,577	2,725,577	2,716,443	2,716,443
OTHER FUND	3,552,278	4,708,671	4,708,671	4,634,106	4,634,106
<b>CRC - RESEARCH AND DEVELOPMENT ACCOUNT</b>	11,530,587	11,491,821	11,491,821	11,480,268	11,480,268
BALANCE FORWARD	10,657,657	10,557,285	10,557,285	10,512,873	10,512,873
OTHER FUND	872,930	934,536	934,536	967,395	967,395
<b>CRC - POWER DELIVERY PROJECT</b>	26,652,009	13,916,492	13,916,551	13,920,535	13,920,559
BALANCE FORWARD	1,284,086	1,398,554	1,398,554	1,411,426	1,411,426
OTHER FUND	25,367,923	12,517,938	12,517,997	12,509,109	12,509,133
<b>CRC - POWER MARKETING</b>	32,522,689	38,729,087	38,729,087	40,003,723	40,003,723
BALANCE FORWARD	1,537,953	1,724,024	1,724,024	3,224,711	3,224,711
OTHER FUND	30,984,736	37,005,063	37,005,063	36,779,012	36,779,012
<b>TOTAL COLORADO RIVER COMMISSION</b>	79,403,937	73,264,219	73,264,278	74,476,641	74,487,717
BALANCE FORWARD	15,585,194	15,372,434	15,372,434	16,870,576	16,881,628
INTERAGENCY TRANSFER	3,040,876	2,725,577	2,725,577	2,716,443	2,716,443
OTHER FUND	60,777,867	55,166,208	55,166,267	54,889,622	54,889,646
<b>CONSERVATION &amp; NATURAL RESOURCES</b>					
<b>ENVIRONMENTAL QUALITY IMPROVEMENT</b>	89,313	89,313	89,313	89,313	89,313
BALANCE FORWARD	89,313	89,313	89,313	89,313	89,313
<b>DCNR - DIVISION OF OUTDOOR RECREATION</b>			208,911		448,293
GENERAL FUND			208,911		448,293
<b>DCNR - ADMINISTRATION</b>	1,771,228	1,779,405	1,766,546	1,723,668	1,831,428
GENERAL FUND	990,862	788,939	976,315	737,007	1,043,731
INTERAGENCY TRANSFER	711,075	916,174	787,385	912,076	784,841
OTHER FUND	69,291	74,292	2,846	74,585	2,856
REVERSIONS					
<b>DCNR - DEP STATE ENVIRONMENTAL COMMISSION</b>	100,521	149,684	149,684	149,725	149,725
INTERAGENCY TRANSFER	10,727	20,843	20,843	20,863	20,863
OTHER FUND	89,794	128,841	128,841	128,862	128,862
<b>DCNR - FORESTRY</b>	15,412,256	11,226,126	11,204,954	11,849,158	11,822,521
GENERAL FUND	6,821,796	7,534,084	7,494,650	8,151,753	8,114,829
BALANCE FORWARD	1,292,441	434,007	434,007	509,241	509,241
FEDERAL FUND	5,863,397	1,893,922	1,893,922	1,837,518	1,837,518
INTERAGENCY TRANSFER	976,894	1,237,736	1,255,998	1,227,980	1,238,267
OTHER FUND	457,728	126,377	126,377	122,666	122,666
REVERSIONS					

Nevada Legislative Counsel Bureau  
 Summary of Appropriations and Authorizations  
 2019-21 Legislature

	2018-2019 Work Program	2019-2020 GOVERNOR RECOMMENDS	2019-2020 LEGISLATIVELY APPROVED	2020-2021 GOVERNOR RECOMMENDS	2020-2021 LEGISLATIVELY APPROVED
<b>DCNR - FORESTRY - FIRE SUPPRESSION</b>	17,882,452	10,259,146	10,362,364	9,105,377	10,379,228
GENERAL FUND		4,000,000	4,291,199	4,000,000	4,777,667
BALANCE FORWARD	1,943,120	1,769,707	1,769,707	517,161	1,300,103
FEDERAL FUND	747,689	553,062	562,623	684,899	562,623
INTERAGENCY TRANSFER	33,193	7,098	7,098	7,098	7,098
INTERIM FINANCE	10,930,180				
OTHER FUND	4,228,270	3,929,279	3,731,737	3,896,219	3,731,737
REVERSIONS					
<b>DCNR - FORESTRY - CONSERVATION CAMPS</b>	9,954,431	10,013,870	10,011,536	10,157,667	10,145,255
GENERAL FUND	6,249,949	6,875,476	6,885,934	7,086,699	7,019,653
BALANCE FORWARD	319,762				
INTERAGENCY TRANSFER	175,000	175,000	175,000	175,000	175,000
OTHER FUND	3,209,720	2,963,394	2,950,602	2,895,968	2,950,602
REVERSIONS					
<b>DCNR - FORESTRY - WILDLAND FIRE PROTECTION PRGM</b>	3,776,674	3,276,201	2,783,858	3,236,593	3,178,936
GENERAL FUND	50,000	50,000	50,000	50,000	50,000
BALANCE FORWARD	1,964,174	959,512	453,129	839,879	848,207
OTHER FUND	1,762,500	2,266,689	2,280,729	2,346,714	2,280,729
<b>DCNR - FORESTRY - NURSERIES</b>	1,783,577	1,764,916	1,764,916	1,162,102	1,556,564
BALANCE FORWARD	1,005,706	1,025,299	1,025,299	419,937	814,399
INTERAGENCY TRANSFER	101,636	102,436	102,436	104,984	104,984
OTHER FUND	676,235	637,181	637,181	637,181	637,181
<b>DCNR - STATE PARKS</b>	23,456,990	18,989,966	19,058,469	19,274,299	19,325,727
GENERAL FUND	11,837,847	8,140,670	8,357,919	8,385,651	8,628,766
BALANCE FORWARD	5,016,981				
FEDERAL FUND	227,794	85,312	85,312	85,312	85,312
INTERAGENCY TRANSFER	960,200	975,240	975,240	984,772	984,772
OTHER FUND	5,414,168	9,788,744	9,639,998	9,818,564	9,626,877
REVERSIONS					
<b>DCNR - WATER RESOURCES</b>	8,118,162	9,253,480	9,183,924	9,040,302	8,951,491
GENERAL FUND	7,084,694	7,894,032	8,259,567	7,685,026	8,020,724
BALANCE FORWARD	147,558				
FEDERAL FUND	360,181	291,172	260,569	300,302	260,569
INTERAGENCY TRANSFER	481,729	1,024,276	619,788	1,010,974	626,198
OTHER FUND	44,000	44,000	44,000	44,000	44,000
REVERSIONS					
<b>DCNR - STATE LANDS</b>	1,906,410	2,073,263	2,066,948	2,142,915	2,130,067
GENERAL FUND	1,505,949	1,656,473	1,653,292	1,707,080	1,705,152
INTERAGENCY TRANSFER	284,253	265,476	262,944	275,980	271,147
OTHER FUND	116,208	151,314	150,712	159,855	153,768
REVERSIONS					
<b>DCNR - NEVADA TAHOE REGIONAL PLANNING AGENCY</b>	1,319	1,831	1,831	1,831	1,831
GENERAL FUND	1,319	1,831	1,831	1,831	1,831
REVERSIONS					

**Nevada Legislative Counsel Bureau  
Summary of Appropriations and Authorizations  
2019-21 Legislature**

	2018-2019 Work Program	2019-2020 GOVERNOR RECOMMENDS	2019-2020 LEGISLATIVELY APPROVED	2020-2021 GOVERNOR RECOMMENDS	2020-2021 LEGISLATIVELY APPROVED
<b>DCNR - CONSERVATION DISTRICTS PROGRAM</b>	615,898	637,388	634,794	653,799	650,768
GENERAL FUND	598,491	635,710	634,794	652,121	650,768
FEDERAL FUND	17,407	1,678		1,678	
REVERSIONS					
<b>DCNR - NEVADA NATURAL HERITAGE</b>	1,250,313	939,425	944,007	969,939	972,963
BALANCE FORWARD	51,062				
FEDERAL FUND	346,193	5,000	5,000	5,000	5,000
INTERAGENCY TRANSFER	829,497	912,121	916,703	942,635	945,659
OTHER FUND	23,561	22,304	22,304	22,304	22,304
REVERSIONS					
<b>ACCOUNT FOR OFF-HIGHWAY VEHICLES (OHV)</b>	4,272,163	3,970,580	3,981,352	4,265,617	3,306,683
BALANCE FORWARD	3,331,437	3,038,852	3,038,852	3,333,889	2,367,697
INTERAGENCY TRANSFER	940,726	931,728	942,500	931,728	938,986
<b>DCNR - DEP ADMINISTRATION</b>	8,669,982	9,177,082	9,165,358	9,406,654	9,506,284
BALANCE FORWARD	1,154,542	1,595,917	1,595,917	1,386,782	1,507,127
FEDERAL FUND	2,600,000	2,900,001	2,900,001	3,200,001	3,200,001
INTERAGENCY TRANSFER	4,915,440	4,681,164	4,669,440	4,819,871	4,799,156
OTHER FUND					
REVERSIONS					
<b>DCNR - DEP AIR QUALITY</b>	9,150,536	9,206,204	8,903,283	9,632,823	9,132,648
BALANCE FORWARD	1,024,283	1,016,137	1,016,137	669,417	437,435
FEDERAL FUND	1,460,668	1,293,035	1,293,035	1,293,035	1,293,035
INTERAGENCY TRANSFER	2,610,180	2,742,885	2,742,885	2,814,434	2,814,434
OTHER FUND	4,055,405	4,154,147	3,851,226	4,855,937	4,587,744
<b>DCNR - DEP WATER POLLUTION CONTROL</b>	7,877,997	7,403,693	7,407,477	6,984,817	6,997,570
BALANCE FORWARD	4,195,494	3,771,215	3,771,215	3,345,272	3,354,332
FEDERAL FUND	265,173	255,006	255,172	255,007	255,169
INTERAGENCY TRANSFER	302,389	309,066	309,066	316,132	316,132
OTHER FUND	3,114,941	3,068,406	3,072,024	3,068,406	3,071,937
<b>DCNR - DEP MATERIALS MNGMT &amp; CORRCTV ACTN</b>	14,755,451	16,141,982	16,181,378	17,746,480	17,781,325
BALANCE FORWARD	1,777,327	1,769,885	1,769,885	1,000,000	1,005,441
FEDERAL FUND	4,037,703	3,795,679	3,803,414	3,786,756	3,781,283
INTERAGENCY TRANSFER					
OTHER FUND	8,940,421	10,576,418	10,608,079	12,959,724	12,994,601
<b>DCNR - DEP MINING REGULATION/RECLAMATION</b>	6,177,573	6,176,866	6,176,866	5,880,929	5,887,600
BALANCE FORWARD	3,308,516	3,306,753	3,306,753	3,010,816	3,017,487
OTHER FUND	2,869,057	2,870,113	2,870,113	2,870,113	2,870,113
<b>DCNR - DEP STATE REVOLVING FUND - ADMIN</b>	4,211,537	3,970,591	3,970,591	3,778,567	3,779,399
BALANCE FORWARD	1,016,305	922,678	922,678	694,469	695,301
FEDERAL FUND	3,059,025	2,977,279	2,977,279	3,013,462	3,013,462
INTERAGENCY TRANSFER	3,076	2,851	2,851	2,853	2,853
OTHER FUND	133,131	67,783	67,783	67,783	67,783

Nevada Legislative Counsel Bureau  
Summary of Appropriations and Authorizations  
2019-21 Legislature

	2018-2019 Work Program	2019-2020 GOVERNOR RECOMMENDS	2019-2020 LEGISLATIVELY APPROVED	2020-2021 GOVERNOR RECOMMENDS	2020-2021 LEGISLATIVELY APPROVED
<b>DCNR - DEP WATER QUALITY PLANNING</b>	4,992,769	4,508,543	4,506,120	4,584,529	4,580,149
BALANCE FORWARD	54,676	35,572	35,572	35,572	35,572
FEDERAL FUND	4,212,508	3,805,019	3,803,027	3,858,303	3,854,383
INTERAGENCY TRANSFER	725,585	667,952	667,521	690,654	690,194
<b>DCNR - DEP SAFE DRINKING WATER PROGRAM</b>	5,043,111	4,948,117	4,946,145	4,922,709	4,925,420
BALANCE FORWARD	474,916	416,981	416,981	355,054	360,537
FEDERAL FUND	893,197	817,000	817,000	817,000	817,000
INTERAGENCY TRANSFER	2,681,717	2,682,823	2,682,823	2,709,223	2,709,223
OTHER FUND	993,281	1,031,313	1,029,341	1,041,432	1,038,660
<b>DCNR - DEP WATER PLANNING CAP IMPROVEMENT</b>	29,727	21,314	21,314	19,150	19,150
BALANCE FORWARD	27,227	20,195	20,195	18,031	18,031
OTHER FUND	2,500	1,119	1,119	1,119	1,119
<b>DCNR - DEP INDUSTRIAL SITE CLEANUP</b>	5,903,107	3,874,100	3,872,436	3,671,435	3,667,835
BALANCE FORWARD	1,231,929	1,233,235	1,233,235	1,235,091	1,234,446
OTHER FUND	4,671,178	2,640,865	2,639,201	2,436,344	2,433,389
<b>DCNR - ACCOUNT TO RESTORE THE SAGEBRUSH ECOSYSTEM</b>	1,981,203	560,000	560,000	135,057	138,798
BALANCE FORWARD	1,446,203	535,000	535,000	110,057	113,798
OTHER FUND	535,000	25,000	25,000	25,000	25,000
<b>DCNR - OFFICE OF STATE HISTORIC PRESERVATION</b>	1,526,041	1,553,214	1,502,866	1,578,619	1,510,699
GENERAL FUND	495,699	508,797	463,106	532,637	490,179
BALANCE FORWARD					
FEDERAL FUND	901,215	897,079	895,830	897,667	895,830
INTERAGENCY TRANSFER	63,627	60,000	60,000	60,000	60,000
OTHER FUND	65,500	87,338	83,930	88,315	64,690
REVERSIONS					
<b>DCNR - HISTORIC PRES - COMSTOCK HISTORIC DISTRICT</b>	195,990	211,934	211,692	215,540	214,849
GENERAL FUND	195,990	211,934	211,692	215,540	214,849
REVERSIONS					
<b>TOTAL CONSERVATION &amp; NATURAL RESOURCES</b>	160,906,731	142,178,234	141,638,933	142,379,614	143,082,519
GENERAL FUND	35,832,596	38,297,946	39,489,210	39,205,345	41,166,442
BALANCE FORWARD	30,872,972	21,940,258	21,433,875	17,569,981	17,708,467
FEDERAL FUND	24,992,150	19,570,244	19,552,184	20,035,940	19,861,185
INTERAGENCY TRANSFER	16,806,944	17,714,869	17,200,521	18,007,257	17,489,807
INTERIM FINANCE	10,930,180				
OTHER FUND	41,471,889	44,654,917	43,963,143	47,561,091	46,856,618
REVERSIONS					

**Nevada Legislative Counsel Bureau**  
**Summary of Appropriations and Authorizations**  
**2019-21 Legislature**

	2018-2019 Work Program	2019-2020 GOVERNOR RECOMMENDS	2019-2020 LEGISLATIVELY APPROVED	2020-2021 GOVERNOR RECOMMENDS	2020-2021 LEGISLATIVELY APPROVED
<b>DEPARTMENT OF WILDLIFE</b>					
<b>WILDLIFE - DIRECTOR'S OFFICE</b>	3,893,539	6,946,649	6,950,952	7,439,723	7,440,383
GENERAL FUND		199,022		373,534	
FEDERAL FUND	74,765	786,905	786,905	821,793	821,793
INTERAGENCY TRANSFER	3,818,774	5,959,832	6,163,157	6,243,506	6,617,700
OTHER FUND		890	890	890	890
<b>WILDLIFE - DATA AND TECHNOLOGY SERVICES</b>	9,895,312	5,163,868	5,157,728	5,203,744	5,193,606
FEDERAL FUND	2,650,925	653,823	653,544	667,606	667,004
INTERAGENCY TRANSFER	7,190,034	4,478,425	4,472,564	4,504,548	4,495,012
OTHER FUND	54,353	31,620	31,620	31,590	31,590
<b>WILDLIFE - CONSERVATION EDUCATION</b>	2,551,814	2,875,407	2,873,773	2,948,842	2,944,954
GENERAL FUND	96,113	234,275	234,227	254,700	254,556
FEDERAL FUND	1,245,479	1,373,648	1,373,648	1,394,488	1,394,488
INTERAGENCY TRANSFER	1,210,222	1,267,484	1,265,898	1,299,654	1,295,910
<b>WILDLIFE - LAW ENFORCEMENT</b>	7,410,802	8,240,936	8,244,031	8,397,151	8,394,616
GENERAL FUND	58,722	57,402	57,402	57,388	57,388
FEDERAL FUND	719,167	1,123,194	1,123,194	1,138,631	1,138,631
INTERAGENCY TRANSFER	6,436,289	6,804,281	6,807,376	6,941,267	6,938,732
OTHER FUND	196,624	256,059	256,059	259,865	259,865
<b>WILDLIFE - GAME MANAGEMENT</b>	10,675,578	8,327,047	8,324,341	8,337,131	8,330,769
GENERAL FUND	71,404	84,201	84,201	83,931	83,931
FEDERAL FUND	6,842,776	4,831,179	4,831,222	4,819,245	4,819,356
INTERAGENCY TRANSFER	3,761,398	3,411,667	3,408,918	3,433,955	3,427,482
OTHER FUND					
<b>WILDLIFE - FISHERIES MANAGEMENT</b>	9,500,079	8,790,384	8,789,049	8,878,595	8,872,887
GENERAL FUND	150,918	150,918	150,918	150,918	150,918
FEDERAL FUND	6,071,576	6,172,952	6,172,952	6,218,124	6,218,124
INTERAGENCY TRANSFER	3,229,428	2,412,244	2,410,909	2,454,329	2,448,621
OTHER FUND	48,157	54,270	54,270	55,224	55,224
<b>WILDLIFE - DIVERSITY DIVISION</b>	2,096,782	1,854,462	1,853,290	1,871,616	1,869,032
GENERAL FUND	461,244	611,082	611,082	611,082	611,082
FEDERAL FUND	1,307,432	1,046,245	1,046,450	1,036,905	1,037,372
INTERAGENCY TRANSFER	302,284	178,373	176,996	204,867	201,816
OTHER FUND	25,822	18,762	18,762	18,762	18,762
<b>WILDLIFE - HABITAT</b>	9,894,342	10,188,786	10,187,708	10,161,247	10,156,073
GENERAL FUND		156,332	156,332	156,332	156,332
FEDERAL FUND	5,717,754	6,999,325	6,999,325	6,946,216	6,946,216
INTERAGENCY TRANSFER	3,926,588	2,783,128	2,782,050	2,808,698	2,803,524
OTHER FUND	250,000	250,001	250,001	250,001	250,001
<b>TOTAL DEPARTMENT OF WILDLIFE</b>	55,918,248	52,387,539	52,380,872	53,238,049	53,202,320
GENERAL FUND	838,401	1,493,232	1,294,162	1,687,885	1,314,207
FEDERAL FUND	24,629,874	22,987,271	22,987,240	23,043,008	23,042,984
INTERAGENCY TRANSFER	29,875,017	27,295,434	27,487,868	27,890,824	28,228,797
OTHER FUND	574,956	611,602	611,602	616,332	616,332

Nevada Legislative Counsel Bureau  
 Summary of Appropriations and Authorizations  
 2019-21 Legislature

	2018-2019 Work Program	2019-2020 GOVERNOR RECOMMENDS	2019-2020 LEGISLATIVELY APPROVED	2020-2021 GOVERNOR RECOMMENDS	2020-2021 LEGISLATIVELY APPROVED
<b>DEPARTMENT OF TRANSPORTATION</b>					
<b>NDOT - BOND CONSTRUCTION</b>	112,126,094	161,600,000	161,600,000	161,600,000	161,600,000
BALANCE FORWARD	111,015,914				
OTHER FUND	1,110,180	161,600,000	161,600,000	161,600,000	161,600,000
<b>NDOT - TRANSPORTATION ADMINISTRATION</b>	834,773,759	861,231,434	863,094,527	858,290,032	856,383,614
BALANCE FORWARD	565,216				
FEDERAL FUND	368,436,484	368,000,000	368,000,000	368,000,000	368,000,000
HIGHWAY FUND	459,911,089	487,313,739	488,961,035	484,172,002	482,036,717
INTERAGENCY TRANSFER	4,665,634	4,044,288	4,260,085	4,094,623	4,323,490
OTHER FUND	1,195,336	1,873,407	1,873,407	2,023,407	2,023,407
REVERSIONS					
<b>TOTAL DEPARTMENT OF TRANSPORTATION</b>	946,899,853	1,022,831,434	1,024,694,527	1,019,890,032	1,017,983,614
BALANCE FORWARD	111,581,130				
FEDERAL FUND	368,436,484	368,000,000	368,000,000	368,000,000	368,000,000
HIGHWAY FUND	459,911,089	487,313,739	488,961,035	484,172,002	482,036,717
INTERAGENCY TRANSFER	4,665,634	4,044,288	4,260,085	4,094,623	4,323,490
OTHER FUND	2,305,516	163,473,407	163,473,407	163,623,407	163,623,407
REVERSIONS					
<b>TAHOE REGIONAL PLANNING AGENCY</b>					
<b>TAHOE REGIONAL PLANNING AGENCY</b>	14,734,402	14,331,146	14,331,146	14,181,146	14,181,146
GENERAL FUND	1,783,420	1,920,215	1,920,215	1,820,215	1,820,215
INTERAGENCY TRANSFER	455,816	419,021	419,021	419,021	419,021
OTHER FUND	12,495,166	11,991,910	11,991,910	11,941,910	11,941,910
<b>TOTAL TAHOE REGIONAL PLANNING AGENCY</b>	14,734,402	14,331,146	14,331,146	14,181,146	14,181,146
GENERAL FUND	1,783,420	1,920,215	1,920,215	1,820,215	1,820,215
INTERAGENCY TRANSFER	455,816	419,021	419,021	419,021	419,021
OTHER FUND	12,495,166	11,991,910	11,991,910	11,941,910	11,941,910
<b>INFRASTRUCTURE</b>					
GENERAL FUND	38,454,417	41,711,393	42,703,587	42,713,445	44,300,864
BALANCE FORWARD	158,039,296	37,312,692	36,806,309	34,440,557	34,590,095
FEDERAL FUND	418,058,508	410,557,515	410,539,424	411,078,948	410,904,169
HIGHWAY FUND	459,911,089	487,313,739	488,961,035	484,172,002	482,036,717
INTERAGENCY TRANSFER	54,844,287	52,199,189	52,093,072	53,128,168	53,177,558
INTERIM FINANCE	10,930,180				
OTHER FUND	117,625,394	275,898,044	275,206,329	278,632,362	277,927,913
REVERSIONS					
<b>TOTAL FOR INFRASTRUCTURE</b>	1,257,863,171	1,304,992,572	1,306,309,756	1,304,165,482	1,302,937,316
Less: INTER-AGENCY TRANSFER	54,844,287	52,199,189	52,093,072	53,128,168	53,177,558
<b>NET INFRASTRUCTURE</b>	1,203,018,884	1,252,793,383	1,254,216,684	1,251,037,314	1,249,759,758



# Special Purpose Agencies

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Special Purpose Agencies have a specialized function or a different statutory relationship to the Executive Branch of government than most state agencies. This group includes the Public Employees' Retirement System, which serves both state and local governments; the Public Employees' Benefits Program; the Office of the Military; the Department of Veterans Services; the Silver State Health Insurance Exchange; the Commission on Ethics; as well as two new agencies recommended for creation by the Governor, and approved by the 2019 Legislature: a new Department of Indigent Defense Services and a new Department of Sentencing Policy. This function is funded primarily through interagency transfers. For the 2019-21 biennium, General Fund support for Special Purpose Agencies totals \$23.6 million, or \$1.9 million (8.7 percent) more than the \$21.7 million approved by the 2017 Legislature.

## **PUBLIC EMPLOYEES' RETIREMENT SYSTEM**

The Public Employees' Retirement System (PERS) provides retirement, disability and death benefits to long-term employees. PERS includes employees of Nevada counties, cities, school districts, state government, and miscellaneous public employers. The retirement system's budget is not subject to the Budget Act or review by the Governor's Finance Office, but is included in The Executive Budget for review by the Legislature. The requested level of funding is provided through an administrative assessment charged to each member and benefit recipient. A budget of \$21.0 million in FY 2020 and \$21.2 million in FY 2021 was approved by the 2019 Legislature to support its operations.

The 2019 Legislature approved \$8.2 million in each year of the 2019-21 biennium to replace PERS existing Pension Administration System, and \$500,000 in each year of the 2019-21 biennium to hire contract workers to assist with the cleanup of data in the existing pension database.

In addition, the Legislature approved \$261,752 over the 2019-21 biennium for one Retirement Technician position and one Retirement Examiner position to address increases in workload primarily due to the growing number of PERS participants, and increasingly more complex participant benefit calculations.

## **INCREASE IN CONTRIBUTION RATES**

The Retirement Board approves an actuarial valuation of the System each year to monitor the assets and liabilities associated with the pension plan. Pursuant to NRS 286, contribution rates are set based on the results of even-numbered fiscal year valuations. Based upon the actuarial valuation for the fiscal year ending June 30, 2018, increases in the contribution rates for regular and police/fire members were recommended by the actuary and included in The Executive Budget effective July 1, 2019. The contribution rates approved by the 2019 Legislature are as follows:

<u>Employer-Paid Plan</u>	<u>Regular Members</u>	<u>Police/Fire Members</u>
FY 2019 Contribution Rate	28.00%	40.50%
Contribution Rate – 7/1/2019	29.25%	42.50%
Increase in Rate	1.25%	2.00%

<u>Employee/Employer Plan</u>	<u>Regular Members</u>	<u>Police/Fire Members</u>
FY 2019 Contribution Rate	14.50%	20.75%
Contribution Rate – 7/1/2019	15.25%	22.00%
Increase in Rate	0.75%	1.25%

## **OFFICE OF THE MILITARY**

The Office of the Military (Office) is responsible for the supervision of the military affairs of the state, which includes both state and federal roles. The primary state mission of the Office is to enlist, organize, arm, equip, and train the state's militia and National Guard units, and to protect the lives and property of the public in times of emergency, disorder and disaster. The primary federal mission is to provide combat-ready reserve forces for the United States Armed Forces to respond to a federal mobilization as directed by the President or Congress. The Adjutant General provides command and control of the Army National Guard and the Air National Guard. Funding for the Office is provided primarily through federal funds and State General Fund appropriations.

The 2019 Legislature approved General Fund appropriations totaling \$10.2 million over the 2019-21 biennium, a 31.7 percent increase from the \$7.8 million in General Fund appropriations approved for the 2017-19 biennium. Additionally, the Legislature authorized the Office to receive federal funds totaling \$39.3 million over the 2019-21 biennium.

The 2019 Legislature approved General Fund appropriations of \$500,000 in each year of the 2019-21 biennium to provide the state match requirement for a new Nevada National Guard Youth Challenge (NNGYC) program in Carlin, Nevada. The NNGYC program is a community-based program that leads, trains, and mentors 16 to 18 year old high school dropouts to become productive citizens and was established through Senate Bill 295 of the 2019 Legislature. During the 2019 Legislative Session, the Office indicated the federal National Guard Bureau was considering Nevada as one of two top states to establish a new Youth Challenge program, which the Office indicated would provide a 75 percent federal match for the program. The legislatively approved funding was approved to be utilized in FY 2020 for building renovations at the Nevada Army National Guard facility in Carlin, Nevada to house the new NNGYC program and utilized in FY 2021 as part of the required state match for the operation of the program.

In addition, the Legislature approved the Governor's recommendation, as amended, for one Maintenance Repair Specialist position, one Grounds Maintenance Worker position, one Custodial Worker position, one Administrative Assistant position, and associated operating expenditures for the new Las Vegas Speedway Readiness Center, funded with total General Fund appropriations of \$355,613 and federal funds of \$355,614 over the 2019-21 biennium.

The 2019 Legislature also approved General Fund appropriations of \$870,606 and federal funds of \$2.4 million over the 2019-21 biennium for the maintenance of facilities statewide.

Finally, the 2019 Legislature approved the Governor's recommendation for three new Firefighter/Driver Operator positions at the Nevada Air National Guard facility in Reno, one new Project Manager position at the Construction Facilities Management Office at the Nevada National Guard located in Carson City, and one new IT Technician position, funded with federal funds totaling \$809,233 over the 2019-21 biennium.

## **DEPARTMENT OF VETERANS SERVICES**

The Nevada Department of Veterans Services (NDVS) consists of the Office of Veterans Services and two veterans home budgets. The NDVS is responsible for assisting veterans and their families in obtaining services, compensation and government benefits, as well as supervising the operation and maintenance of the state veterans memorial cemeteries located in Boulder City and Fernley. The NDVS also operates a 180-bed Southern Nevada State Veterans Home in Boulder City and a 96-bed Northern Nevada State Veterans Home in Sparks. An eleven-member Veterans Services Commission advises the Director and the Deputy Directors of the NDVS and makes recommendations to the department, the Governor and the Legislature regarding aid and benefits to veterans.

For the Office of Veterans Services budget in the 2019-21 biennium, the Legislature approved total funding of \$8.4 million (net of interagency transfers), or a 16.6 percent increase from the \$7.2 million (net of interagency transfers) approved for the 2017-19 biennium. Total General Fund support approved for the 2019-21 biennium of \$4.3 million represents a 15.0 percent increase over the \$3.7 million approved for the 2017-19 biennium.

To increase services provided by Veterans Service Officers (VSOs), the 2019 Legislature approved funding totaling \$287,511 (\$143,786 General Funds) for personnel and operating expenditures for two new VSO positions and the reclassification of an Administrative Assistant position to a VSO. In addition, one new Management Analyst position was approved to provide improved administration and oversight of financial functions and staff within the department, at a total cost of \$173,156 (\$86,596 General Funds) over the 2019-21 biennium. Capital improvement projects for the Northern and Southern Nevada Veterans Memorial Cemeteries total \$8.8 million. Additional information regarding these projects is included on pages 66 through 68 of this report.

### ***Southern Nevada State Veterans Home***

The Southern Nevada State Veterans Home (SNSVH) is a 180-bed skilled-nursing facility located in Boulder City. The home admitted its first residents in August 2002 and provides a wide range of residential and support services to veterans, their spouses and Gold Star residents (parents of a child who died while in military service). The 2019 Legislature approved total funding for the 2019-21 biennium of \$41.2 million (net of interagency

transfers), or a decrease of 5.4 percent over the \$43.5 million (net of interagency transfers) approved for the 2017-19 biennium. The 2019 Legislature approved one new Administrative Assistant position to provide clerical and office management support for the admission's office, and one new Administrative Assistant position to support the Director of Nursing and three registered nurses at the SNSVH, funded with federal reimbursements and fees totaling \$91,040 in FY 2020 and \$114,350 in FY 2021. Information on Capital Improvement Program projects for the SNSVH totaling \$784,146 is located on pages 66 through 68 of this report.

### ***Northern Nevada State Veterans Home***

The Northern Nevada State Veterans Home (NNSVH) is a 96-bed skilled-nursing facility located in Sparks. The home admitted its first residents in June 2019 and provides a wide range of residential and support services to veterans, their spouses and Gold Star residents. Total funding approved by the Legislature for the 2019-21 biennium is \$16.1 million, or an increase of 190.3 percent over the \$5.6 million approved for the 2017-19 biennium. To provide cash flow during the NNSVH's first year of operation, the 2019 Legislature approved redirecting the remaining \$1.2 million appropriated in Assembly Bill 518 (2017), Section 50, from the Contingency Account to the NNSVH budget and extending the reversion of the funds to FY 2020.

## **SILVER STATE HEALTH INSURANCE EXCHANGE**

The Silver State Health Insurance Exchange (SSHIX) administers Nevada's health insurance exchange to facilitate the purchase and sale of qualified health plans pursuant to the federal Patient Protection and Affordable Care Act (ACA) and the federal Health Care and Education Reconciliation Act of 2010. The SSHIX is funded mainly from carrier premium fees charged to insurance providers of 3.15 percent of health insurance premiums sold on the exchange.

For the 2019-21 biennium, excluding reserves, the Legislature approved expenditures of \$33.5 million for the SSHIX, funded with carrier premium fees projected at \$29.1 million.

The 2019 Legislature approved continuing the transition initiated in the 2017-19 biennium from a State-Based Exchange on the Federal Platform to a State-Based Exchange operating model, which relies on a privately developed technology platform, and continuing the use of a contracted Project Management Office to oversee the transition. In total, the changes associated with the transition to a State-Based Exchange result in a net decrease of reserves of \$6.3 million over the 2019-21 biennium.

To support the transition, the 2019 Legislature approved technology-related changes funded by a net decrease in reserves totaling \$4.0 million over the 2019-21 biennium, including costs associated with system implementation and the elimination of the fee paid to the federal Centers for Medicare and Medicaid Services (CMS) for its eligibility and enrollment technology platform (*Healthcare.gov*). To perform functions currently provided by the CMS, the 2019 Legislature approved nine new classified positions, funded with

reserve reductions totaling \$1.8 million over the 2019-21 biennium. The positions include one Insurance Regulation Liaison and two Management Analysts to establish a Policy and Compliance Unit, three Program Officers to establish a Consumer Assistance Unit, two Business Process Analysts to establish a Security and Reconciliation Unit, and one new Management Analyst for the existing Fiscal Unit.

Other items related to the transition to a State-Based Exchange that were approved by the 2019 Legislature include increased postage and audit costs, support for a fair hearings process through the Division of Welfare and Supportive Services, and savings associated with the vendor-operated call center, funded by a net decrease in reserves totaling \$558,405 over the biennium.

## **PUBLIC EMPLOYEES' BENEFITS PROGRAM**

The Public Employees' Benefits Program (PEBP) provides various insurance coverages for state employees, state retirees who are ineligible to enroll in Medicare, and their dependents if the participant chooses to cover their dependent(s). Retirees who are Medicare-eligible receive a monthly contribution they may use toward health insurance coverage obtained through the PEBP-sponsored Individual Medicare Market Exchange operated by VIA Benefits. In addition, any non-state public agency can join the program to provide coverage for their employees, retirees and dependents. The insurance coverages include health (medical, dental and prescription), life, accidental death and dismemberment, and long-term disability. Voluntary, optional insurance coverages are available for those participants who elect to purchase additional coverage.

The largest portion of the program is health insurance, which provides medical, dental and prescription drug coverages. The majority of health insurance is self-funded via a high-deductible health plan (HDHP) with health care services provided through a preferred provider organization (PPO) network. Participants can also elect to enroll in either a health maintenance organization (HMO) or an exclusive provider organization (EPO) plan rather than the self-insured PPO. Life insurance, accidental death and dismemberment and long-term disability coverages are fully insured by outside carriers. Pursuant to *Nevada Revised Statutes* (NRS) 287.041, the program operates under the direction and oversight of the Public Employees' Benefits Program Board (Board), a ten-member board appointed by the Governor.

Funding is provided by employer contributions for active employees and retired participants, premiums paid by plan participants, prescription drug rebates, rebates from Medicare, miscellaneous revenue (e.g., application fees from entities wishing to participate), and Treasurer's interest. While there is no direct General Fund appropriation to this account, a significant portion of the state's contributions for state employees and retirees is funded through accounts supported by the General Fund.

The plan maintains actuarially-determined reserves for "incurred but not reported (IBNR)" and "catastrophic" claims. The IBNR reserve provides cash flow should the plan receive claims in excess of available operating cash. The catastrophic reserve pays for

extraordinarily large claims to decrease volatility and avoid disruptions to the rates in the following plan year. The plan also maintains a Health Reimbursement Arrangement (HRA) reserve, which serves as a holding account for unexpended, prior year HRA contributions and provides cash flow in the current year. Overall, positive claims experience may result in excess cash, which is placed into the Excess Reserve category.

**2019-21 BIENNIUM PLAN DESIGN**

**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 (PPPM) state contribution for active employees and the base state contribution amount for retirees as well as the monthly premium paid by participants. For the 2019-21 biennium, the Legislature did not agree with the Governor’s recommended budget, as amended, to return the state contribution percentages to the traditional levels. Instead, the money committees approved a uniform 2.0 percent increase in the percentages funded by the state for both active employees and retirees as well as dependents, as shown in the following table. In doing so, the money committees approximated the contribution percentages adopted by the PEBP Board for Plan Year (PY) 2019 and tentatively, for PY 2020. This had the effect of keeping the projected monthly premium participants would pay in FY 2020 and FY 2021 generally flat to the premium amounts paid in FY 2019.

<b>Legislatively Approved PEBP State Contribution Percentages for the 2019-21 Biennium: Plan Year 2020 and Plan Year 2021</b>				
	<b>Governor Recommended (As Amended)</b>		<b>Legislatively Approved</b>	
<b>PARTICIPANT TYPE</b>	<b>HDHP PPO</b>	<b>HMO/EPO</b>	<b>HDHP PPO</b>	<b>HMO/EPO</b>
<b>State Active</b> (Primary)	93.0%	81.0%	95.0%	83.0%
State Active (Dependent)	73.0%	61.0%	75.0%	63.0%
<b>State Retiree (Non-Medicare)</b> (15 YoS)	64.0%	52.0%	66.0%	54.0%
State Non-Medicare Retiree (Dependent)	44.0%	32.0%	46.0%	34.0%

**PLAN DESIGN ELEMENTS**

The following table shows the plan design components approved (funded) by the 2019 Legislature compared to the elements recommended by the Governor both as submitted and as amended, and as adopted for the FY 2019 plan year by PEBP.

**Summary of PEBP Benefits Design Elements Recommended and Legislatively Approved (Funded)  
For the 2019-21 Biennium**

<b>Benefit</b>	<b>PY 2019 Current Benefit Levels</b>	<b>Governor Recommended Benefit Levels: 2019-21 Biennium (As Submitted)</b>	<b>Governor Recommended Benefit Levels: 2019-21 Biennium (As Amended)</b>	<b>Legislatively Approved Benefit Levels: 2019-21 Biennium</b>
HDHP Deductible	\$1,500 per Individual/ \$3,000 per Family (max \$2,700 for any one family member)  Certain preventive and "ACA" wellness care and diagnostic tests covered 100 percent.	No Change	No Change	No Change
HDHP Maximum Out-of-Pocket	\$3,900 individual/ \$7,800 Family	No Change	No Change	No Change
HDHP Coinsurance	80 percent after deductible is met 100 percent once out-of-pocket is met	No Change	No Change	No Change
HDHP Prescription Coverage	Preventive Drugs: Deductible waived, Plan pays 80 percent  Preferred Generics, Preferred Brand Names, Specialty Pharmaceuticals: Plan pays 80 percent after deductible  Non-Preferred Brands: Not covered	No Change	No Change	No Change
HMO/EPO Deductible	\$0.00 per Individual/ \$0.00 per Family	No Change	No Change	No Change
HMO/EPO Out-of-Pocket	\$7,150 per Individual/ \$14,300 per Family	No Change	No Change	No Change
HMO/EPO Copay	Varies between \$0.00 for preventive and "ACA" wellness care and diagnostic test services to \$500 per inpatient hospital/facility admission.	No Change	No Change	No Change
Dental Plan Deductible: Basic and Major Services	\$100 per Individual/ \$300 per Family  Deductible waived for annual preventive services: 4 cleanings, 2 oral exams with bitewing x-rays, sealants, space maintainers, fluoride treatments.	No Change	No Change	No Change
Dental Plan: Maximum Benefit	Plan pays 80 percent up to \$1,500 for either basic or major services per individual once deductible met.	No Change	No Change	No Change
Vision Plan Benefit	1 annual exam covered. Copay varies by plan.	No Change	No Change	No Change

HSA/HRA Contribution	\$700 per Individual + \$200 per covered dependent (up to 3 dependents)  Additional \$200 per Individual for completing 4 preventive health activities.	1-time additional \$400 recommended per Individual in FY 2020  1-time additional \$100 per Individual in FY 2021	No Change  \$100 increased to \$125 in FY 2021	1-time additional \$400 approved for FY 2020  \$125 for FY 2021
Medicare Exchange Retiree HRA Contribution	\$12.00 per month (Base) per Year-Of-Service (YOS). Enhanced by PEBP by \$2.00 per month	Additional \$1.00, to \$13.00 per month, per YOS. (Note: \$14.00 in PY 2019 due to PEBP Board action)	No Change	\$13.00 per month, per YOS approved
Medicare Exchange Retiree Part B Premium Subsidy	\$134 per month for retirees not eligible for premium free Part A, remain on HDHP or HMO/EPO but enroll in Part B	Increase to \$135.50 per month	No Change	No Change
Medicare Exchange Retiree Fee Subsidy	PEBP pays \$5.58 monthly to cover Medicare Exchange enrollees' monthly HRA administrative fee and monthly life insurance administrative fee.	Increase to \$9.24 per month. (Note: PEBP Board moved to eliminate this benefit at November 2018 meeting)	No Change	No Change
Life Insurance	\$25,000 per active participant/\$12,500 for retired participant.	No Change	No Change	No Change

The money committees approved the two plan design elements recommended by the Governor, as amended, for the 2019-21 biennium as follows:

- 1) Increased Contributions to Participants' HSA/HRA Account: The money committees approved the Governor's recommendation, as amended, to utilize excess reserves of \$9.5 million in FY 2020 and \$3.0 million in FY 2021 (\$12.5 million total) to fund additional one-time HSA/HRA contributions of \$400 in FY 2020 and \$125 in FY 2021. The approved amounts were in addition to the \$700 HDHP PPO participants (non-Medicare) would receive in FY 2020 and FY 2021, and which were included in the base budget. No additional HSA/HRA contribution was recommended or approved for dependents beyond the \$200 included in the base budget.

A projected 23,779 eligible participants in FY 2020 and 24,076 eligible participants in FY 2021 were expected to receive the enhanced contribution.

Additionally, the money committees concurred with the Governor and approved the \$400 for FY 2020 without a requirement that participants complete certain preventive health-and-wellness-oriented activities, such as an annual primary care physical and laboratory work to receive the additional funding. The PEBP Board had approved the



enhanced funding with the condition that participants would be required to “earn” the enhanced contribution in FY 2020.

- 2) Increased Contributions to Medicare Exchange Retiree’s HRA Account: The money committees approved the Governor’s recommendation to increase, from \$12.00 to \$13.00, the base monthly HRA contribution Medicare Exchange participants receive for each year of service (YOS) up to 20 years. This had the effect of increasing the base contribution an eligible retiree with 15 YOS, on the Medicare Exchange, would receive to \$195.00 per month from \$180.00. The enhancement was funded with non-state employer subsidies and state subsidies totaling \$2.8 million in FY 2020 and \$2.9 million in FY 2021 based upon 13,050 and 13,450 projected Exchange participants in FY 2020 and FY 2021, respectively. Over the 2019-21 biennium, non-state subsidy revenues total \$2.4 million and fund the increase for a projected 5,464 retirees while state subsidy revenues total \$3.3 million and fund the increase for an estimated 7,986 retirees.

### **SPENDING DOWN OF EXCESS RESERVES**

The 2019 Legislature’s money committees concurred with the Governor and approved the Governor’s recommendation to reduce the amount of excess reserves projected to be available in FY 2020 and FY 2021. To do so, the money committees approved the use of \$12.5 million in excess reserves to fund the one-time \$400 and \$125 enhancements to eligible participants HSA/HRA accounts. Also, the money committees approved using \$21.4 million (\$7.6 million in FY 2020 and \$13.8 million in FY 2021) to fund the actuarially-recommended increases to the HRA, IBNR and Catastrophic budget reserves. In total, the money committees approved the allocation of \$33.9 million over the biennium, which was projected to spend down the FY 2021 ending balance to approximately \$500,000.

Out of concern with PEBP’s past practice of allocating projected excess reserves to change the plan design on an annual basis to add or remove one-time benefits without first providing the Legislature or the Interim Finance Committee with the opportunity to review proposed changes, the money committees approved the addition of language to the Authorizations Act (S.B. 553, 2019 Session) requiring the Interim Finance Committee’s review and approval prior to any proposal by PEBP or the PEBP Board to utilize excess reserves, projected or realized, being implemented.

### **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 comes from payroll assessments to state agencies to cover the costs of the state contribution. Exclusive of the one-time funding to fund an FY 2018 and projected FY 2019 shortfall, the funding for FY 2018 is projected to cover approximately 58.8 percent of the total premium for non-Medicare, retiree coverage tiers on a composite basis. For FY 2019, the premium coverage is also approximately 58.8 percent. The PPM monthly contribution is a composite amount based upon the total number of non-Medicare, retired employees and

dependents enrolled by “tier” (participant only, participant + spouse, participant + family) and plan (PPO or HMO).

*Nevada Revised Statutes* 287.046 provides that non-Medicare eligible retirees who retired prior to January 1, 1994, are entitled to 100.0 percent of the state base subsidy amount to be applied against the total premium for insurance coverage. Retirees who retired on or after January 1, 1994, are entitled to 25.0 percent of the base subsidy amount for 5 YOS and 7.5 percent for each additional YOS, up to 20 YOS, which entitles them to 137.5 percent of the base state subsidy amount. The table below displays the base subsidies (i.e., 15 YOS) approved for FY 2018, FY 2019, and the base subsidies approved by the 2019 Legislature for the 2019-21 biennium through S.B. 550. For FY 2020, the increase in the state’s contribution, as compared to both FY 2019 and FY 2021 was primarily attributable to funding (on a one-time basis) an estimated \$4.4 million shortfall in REGI assessment collections that occurred in FY 2018 and FY 2019 (projected).

<b>Prior Fiscal Year and Legislatively Approved Base Per Person, Per Month (PPPM) State Contribution for State Non-Medicare (15 YOS) for the 2019-21 Biennium</b>			
FY 2018 REGI PPPM Contribution	FY 2019 REGI PPPM Contribution	FY 2020 REGI PPPM Contribution	FY 2021 REGI PPPM Contribution
\$ 445.03	\$ 451.23	\$ 551.77	\$ 478.15
% Change	1.4%	22.3%	-13.3%

### **ACTIVE EMPLOYEE GROUP INSURANCE**

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

As with the REGI contribution, the AEGIS monthly contribution is a composite amount based upon the total number of active employees and dependents enrolled by “tier” and plan. The FY 2020 funding is projected to provide approximately 86.2 percent of the cost of the insurance for the active employees and their dependents on a composite basis. For FY 2021, the composite subsidy is budgeted to be approximately 86.2 percent. The composite subsidy calculation accounts for the active participants in both the HDHP and the HMO.

The following table displays the state contributions approved for the 2017-19 biennium and as approved by the 2019 Legislature for the 2019-21 biennium pursuant to S.B. 550.

<b>Prior Fiscal Year and Legislatively Approved Per Person, Per Month (PPPM) State Contribution for Active Employee Group Insurance for the 2019-21 Biennium</b>			
FY 2018 AEGIS PPPM Contribution	FY 2019 AEGIS PPPM Contribution	FY 2020 AEGIS PPPM Contribution	FY 2021 AEGIS PPPM Contribution
\$ 743.00	\$ 740.92	\$ 760.79	783.3
% Change	-0.3%	2.7%	3.0%

**CONTINUATION OF NON-STATE, NON-MEDICARE RETIREE RATE MITIGATION**

The Legislature concurred with the Governor’s recommendation, as amended, to continue with the final two years of subsidy to lower monthly premiums for non-state, non-Medicare retirees and while requiring local governments to contribute additional funding in support of their retirees enrolled in PEBP. Consistent with S.B. 552 of the 2017 Session, the Legislature approved General Fund appropriations totaling \$1.0 million in FY 2020 to subsidize 50 percent of the local governments’ monthly share of the premium cost for a projected 1,052 retirees in FY 2020 and \$458,176 in FY 2021 to subsidize 25 percent of the monthly cost of a projected 903 retirees in FY 2021. Local governments remained responsible for funding 100 percent of the increased cost effective FY 2022.

The 2019 Legislature approved S.B. 524 to provide supplemental General Fund appropriations totaling \$127,819 in FY 2019 to fund a projected shortfall in the funding appropriated by the 2017 Legislature to subsidize 75 percent of local governments’ share due to a greater number of non-state, non-Medicare retirees than projected remaining enrolled in PEBP during PY 2019.

**DEPARTMENT OF INDIGENT DEFENSE SERVICES**

The 2019 Legislature passed Assembly Bill 81, which created the Board on Indigent Defense Services (Board), and established the Department of Indigent Defense Services. Senate Bill 377, passed and approved during the 2017 Legislative Session, created the Nevada Right to Counsel Commission (Commission), and required the Commission to conduct a study during the 2017-19 Interim concerning issues relating to the provision of legal representation to indigent persons, and to recommend to the Legislature standards concerning the provision of legal representation to indigent persons. The Commission held ten meetings during the 2017-19 Interim, and after considering presentations by interested stakeholders, and reports and recommendations from the consultant to the Commission, submitted A.B. 81. Per the provisions of the bill, the Board is required to review information

concerning indigent defense services in the State of Nevada, and to establish minimum standards for the delivery of, and procedures for receiving and resolving complaints concerning the provision of, indigent defense services.

An unclassified Executive Director and 2 unclassified Deputy Directors were authorized by A.B. 81, and the Executive Director was provided authority to employ a staff as necessary to implement the requirements of the bill. The Legislature approved General Fund appropriations of \$1.7 million over the 2019-21 biennium to fund the operations of the new department, including 7 employees. Assembly Bill 81 also provided that 1 of the Deputy Directors shall have oversight of the State Public Defender, and transferred the Office of the State Public Defender from the Department of Health and Human Services (DHHS) to the Department of Indigent Defense Services. Consequently, the existing Public Defender budget, including 14 positions and associated operating expenditures, was also moved from the DHHS to this new department.

## **DEPARTMENT OF SENTENCING POLICY**

The 2019 Legislature approved the establishment of the Department of Sentencing Policy, as recommended by the Governor, through the passage of Assembly Bill 80. In accordance with A.B. 80, the Governor must appoint an unclassified Executive Director, who must be a licensed attorney in Nevada, to oversee the functions of the department. The Executive Director is also designated to serve as the Executive Secretary of the Nevada Sentencing Commission, which was created to advise the Legislature on proposed legislation and make recommendations with respect to all matters relating to the state's criminal justice system, among other duties. To support the personnel and operating costs of the department, the Legislature approved General Fund appropriations totaling \$892,803 over the 2019-21 biennium.

Nevada Legislative Counsel Bureau  
 Summary of Appropriations and Authorizations  
 2019-21 Legislature

	2018-2019 Work Program	2019-2020 GOVERNOR RECOMMENDS	2019-2020 LEGISLATIVELY APPROVED	2020-2021 GOVERNOR RECOMMENDS	2020-2021 LEGISLATIVELY APPROVED
<b>SPECIAL PURPOSE AGENCIES</b>					
<b>PUBLIC EMPLOYEES' RETIREMENT SYSTEM</b>					
<b>PERS - PUBLIC EMPLOYEES' RETIREMENT SYSTEM</b>	13,467,169	20,871,972	20,982,784	21,075,330	21,178,436
BALANCE FORWARD	200,000	200,000	200,000	200,000	200,000
OTHER FUND	13,267,169	20,671,972	20,782,784	20,875,330	20,978,436
<b>TOTAL PUBLIC EMPLOYEES' RETIREMENT SYSTEM</b>	13,467,169	20,871,972	20,982,784	21,075,330	21,178,436
BALANCE FORWARD	200,000	200,000	200,000	200,000	200,000
OTHER FUND	13,267,169	20,671,972	20,782,784	20,875,330	20,978,436
<b>OFFICE OF MILITARY</b>					
<b>MILITARY</b>	23,742,529	24,098,681	24,105,221	24,886,070	25,083,284
GENERAL FUND	3,688,032	4,767,231	4,802,541	5,100,677	5,126,363
FEDERAL FUND	20,054,497	19,331,450	19,302,680	19,785,393	19,956,921
INTERAGENCY TRANSFER					
OTHER FUND					
REVERSIONS					
<b>MILITARY EMERGENCY OPERATIONS CENTER</b>	525,061	553,411	598,445	464,673	553,823
BALANCE FORWARD	221,075	205,325	205,325	115,587	160,703
INTERAGENCY TRANSFER	303,986	348,086	393,120	349,086	393,120
<b>MILITARY - STATE ACTIVE DUTY</b>	600,000	688,413	688,413	688,413	688,413
INTERAGENCY TRANSFER	600,000	688,413	688,413	688,413	688,413
<b>MILITARY - ADJUTANT GENERAL'S SPECIAL ARMORY ACCT</b>	49,196	55,541	55,541	61,886	61,886
BALANCE FORWARD	48,696	49,196	49,196	55,541	55,541
OTHER FUND	500	6,345	6,345	6,345	6,345
<b>MILITARY NATIONAL GUARD BENEFITS</b>	57,824	57,818	57,818	57,818	57,818
GENERAL FUND	57,824	57,818	57,818	57,818	57,818
REVERSIONS					
<b>MILITARY PATRIOT RELIEF FUND</b>	157,293	113,636	113,636	113,636	113,636
GENERAL FUND	116,925	73,408	73,408	113,376	113,376
BALANCE FORWARD	39,968	39,968	39,968		
OTHER FUND	400	260	260	260	260
<b>TOTAL OFFICE OF MILITARY</b>	25,131,903	25,567,500	25,619,074	26,272,496	26,558,860
GENERAL FUND	3,862,781	4,898,457	4,933,767	5,271,871	5,297,557
BALANCE FORWARD	309,739	294,489	294,489	171,128	216,244
FEDERAL FUND	20,054,497	19,331,450	19,302,680	19,785,393	19,956,921
INTERAGENCY TRANSFER	903,986	1,036,499	1,081,533	1,037,499	1,081,533
OTHER FUND	900	6,605	6,605	6,605	6,605
REVERSIONS					

Nevada Legislative Counsel Bureau  
 Summary of Appropriations and Authorizations  
 2019-21 Legislature

	2018-2019 Work Program	2019-2020 GOVERNOR RECOMMENDS	2019-2020 LEGISLATIVELY APPROVED	2020-2021 GOVERNOR RECOMMENDS	2020-2021 LEGISLATIVELY APPROVED
<b>VETERANS SERVICES</b>					
<b>NDVS - OFFICE OF VETERANS SERVICES</b>	4,400,520	4,545,691	4,553,616	4,691,257	4,693,555
GENERAL FUND	2,196,378	2,101,658	2,109,585	2,190,879	2,193,183
BALANCE FORWARD					
FEDERAL FUND	1,791,137	2,002,456	2,002,454	2,052,365	2,052,359
INTERAGENCY TRANSFER	413,003	441,575	441,575	448,011	448,011
OTHER FUND	2	2	2	2	2
REVERSIONS					
<b>NDVS - SOUTHERN NEVADA VETERANS HOME ACCOUNT</b>	25,458,323	24,422,390	24,724,992	25,280,103	25,240,836
BALANCE FORWARD	5,642,599	3,053,088	3,403,792	3,623,726	3,624,430
FEDERAL FUND	10,359,322	11,937,524	11,910,657	12,188,757	12,166,445
INTERAGENCY TRANSFER	3,569,197	4,394,346	4,384,450	4,411,045	4,402,813
OTHER FUND	5,887,205	5,037,432	5,026,093	5,056,575	5,047,148
<b>NDVS - NORTHERN NEVADA VETERANS HOME ACCOUNT</b>	5,324,895	7,537,613	7,537,151	8,581,147	8,580,275
GENERAL FUND	5,324,895	335,320	334,727	344,979	343,983
BALANCE FORWARD				1,507,060	1,507,060
FEDERAL FUND		5,679,900	5,679,900	5,776,800	5,776,800
OTHER FUND		1,522,393	1,522,524	952,308	952,432
REVERSIONS					
<b>TOTAL VETERANS SERVICES</b>	35,183,738	36,505,694	36,815,759	38,552,507	38,514,666
GENERAL FUND	7,521,273	2,436,978	2,444,312	2,535,858	2,537,166
BALANCE FORWARD	5,642,599	3,053,088	3,403,792	5,130,786	5,131,490
FEDERAL FUND	12,150,459	19,619,880	19,593,011	20,017,922	19,995,604
INTERAGENCY TRANSFER	3,982,200	4,835,921	4,826,025	4,859,056	4,850,824
OTHER FUND	5,887,207	6,559,827	6,548,619	6,008,885	5,999,582
REVERSIONS					
<b>SILVER STATE HEALTH INSURANCE EXCHANGE</b>					
<b>SILVER STATE HEALTH INSURANCE EXCHANGE ADMIN</b>	26,846,333	22,984,193	23,796,523	16,193,946	17,815,506
BALANCE FORWARD	15,140,014	9,231,314	9,231,314	2,441,067	3,250,338
FEDERAL FUND					
OTHER FUND	11,706,319	13,752,879	14,565,209	13,752,879	14,565,168
<b>TOTAL SILVER STATE HEALTH INSURANCE EXCHANGE</b>	26,846,333	22,984,193	23,796,523	16,193,946	17,815,506
BALANCE FORWARD	15,140,014	9,231,314	9,231,314	2,441,067	3,250,338
FEDERAL FUND					
OTHER FUND	11,706,319	13,752,879	14,565,209	13,752,879	14,565,168
<b>COMMISSION ON ETHICS</b>					
<b>ETHICS - COMMISSION ON ETHICS</b>	871,465	916,460	933,885	911,793	930,837
GENERAL FUND	231,010	243,610	245,698	242,304	244,951
BALANCE FORWARD	46,429	46,429	46,429	46,429	46,429
INTERAGENCY TRANSFER					
OTHER FUND	594,026	626,421	641,758	623,060	639,457
REVERSIONS					

Nevada Legislative Counsel Bureau  
 Summary of Appropriations and Authorizations  
 2019-21 Legislature

	2018-2019 Work Program	2019-2020 GOVERNOR RECOMMENDS	2019-2020 LEGISLATIVELY APPROVED	2020-2021 GOVERNOR RECOMMENDS	2020-2021 LEGISLATIVELY APPROVED
<b>TOTAL COMMISSION ON ETHICS</b>	871,465	916,460	933,885	911,793	930,837
GENERAL FUND	231,010	243,610	245,698	242,304	244,951
BALANCE FORWARD	46,429	46,429	46,429	46,429	46,429
INTERAGENCY TRANSFER					
OTHER FUND	594,026	626,421	641,758	623,060	639,457
REVERSIONS					
<b>PUBLIC EMPLOYEES' BENEFITS PROGRAM</b>					
<b>PEBP - NON-STATE RETIREE RATE MITIGATION</b>	1,757,641	875,981	1,035,547	380,483	458,176
GENERAL FUND	1,757,641	875,981	1,035,547	380,483	458,176
<b>PEBP - RETIRED EMPLOYEE GROUP INSURANCE</b>	43,045,079	49,308,358	51,256,157	52,791,043	54,561,062
INTERAGENCY TRANSFER	43,029,703	49,268,445	51,216,244	52,751,130	54,521,149
OTHER FUND	15,376	39,913	39,913	39,913	39,913
<b>PEBP - ACTIVE EMPLOYEES GROUP INSURANCE</b>	239,027,092	237,101,692	235,284,267	252,451,788	244,525,987
INTERAGENCY TRANSFER	238,947,249	236,809,420	234,991,995	252,159,516	244,233,715
OTHER FUND	79,843	292,272	292,272	292,272	292,272
<b>PEBP - PUBLIC EMPLOYEES BENEFITS PROGRAM</b>	529,584,941	537,406,424	537,505,373	545,987,706	545,612,697
BALANCE FORWARD	143,129,728	146,336,170	146,336,170	140,039,349	139,980,140
FEDERAL FUND	440,246	638,309	581,263	637,411	570,356
INTERAGENCY TRANSFER	384,376,703	381,628,918	381,887,919	396,497,807	396,371,126
OTHER FUND	1,638,264	8,803,027	8,700,021	8,813,139	8,691,075
<b>TOTAL PUBLIC EMPLOYEES' BENEFITS PROGRAM</b>	813,414,753	824,692,455	825,081,344	851,611,020	845,157,922
GENERAL FUND	1,757,641	875,981	1,035,547	380,483	458,176
BALANCE FORWARD	143,129,728	146,336,170	146,336,170	140,039,349	139,980,140
FEDERAL FUND	440,246	638,309	581,263	637,411	570,356
INTERAGENCY TRANSFER	666,353,655	667,706,783	668,096,158	701,408,453	695,125,990
OTHER FUND	1,733,483	9,135,212	9,032,206	9,145,324	9,023,260
<b>DEPARTMENT OF INDIGENT DEFENSE SERVICES</b>					
<b>DEPARTMENT OF INDIGENT DEFENSE SERVICES</b>		775,769	730,732	974,668	925,392
GENERAL FUND		775,769	730,732	974,668	925,392
<b>PUBLIC DEFENDER</b>	3,402,964	3,343,106	3,358,935	3,344,175	3,341,193
GENERAL FUND	2,034,389	1,937,861	1,941,661	1,938,319	1,937,603
FEDERAL FUND	37,520	36,176	36,176	36,176	36,176
OTHER FUND	1,331,055	1,369,069	1,381,098	1,369,680	1,367,414
REVERSIONS					
<b>TOTAL DEPARTMENT OF INDIGENT DEFENSE SERVICES</b>	3,402,964	4,118,875	4,089,667	4,318,843	4,266,585
GENERAL FUND	2,034,389	2,713,630	2,672,393	2,912,987	2,862,995
FEDERAL FUND	37,520	36,176	36,176	36,176	36,176
OTHER FUND	1,331,055	1,369,069	1,381,098	1,369,680	1,367,414
REVERSIONS					

**Nevada Legislative Counsel Bureau  
Summary of Appropriations and Authorizations  
2019-21 Legislature**

	2018-2019 Work Program	2019-2020 GOVERNOR RECOMMENDS	2019-2020 LEGISLATIVELY APPROVED	2020-2021 GOVERNOR RECOMMENDS	2020-2021 LEGISLATIVELY APPROVED
<b>DEPARTMENT OF SENTENCING POLICY</b>					
<b>DEPARTMENT OF SENTENCING POLICY</b>		364,116	404,492	449,803	488,311
GENERAL FUND		364,116	404,492	449,803	488,311
<b>TOTAL DEPARTMENT OF SENTENCING POLICY</b>		364,116	404,492	449,803	488,311
GENERAL FUND		364,116	404,492	449,803	488,311
<b>SPECIAL PURPOSE AGENCIES</b>					
GENERAL FUND	15,407,094	11,532,772	11,736,209	11,793,306	11,889,156
BALANCE FORWARD	164,468,509	159,161,490	159,512,194	148,028,759	148,824,641
FEDERAL FUND	32,682,722	39,625,815	39,513,130	40,476,902	40,559,057
INTERAGENCY TRANSFER	671,239,841	673,579,203	674,003,716	707,305,008	701,058,347
OTHER FUND	34,520,159	52,121,985	52,958,279	51,781,763	52,579,922
REVERSIONS					
<b>TOTAL FOR SPECIAL PURPOSE AGENCIES</b>	918,318,325	936,021,265	937,723,528	959,385,738	954,911,123
Less: INTER-AGENCY TRANSFER	671,239,841	673,579,203	674,003,716	707,305,008	701,058,347
<b>NET SPECIAL PURPOSE AGENCIES</b>	247,078,484	262,442,062	263,719,812	252,080,730	253,852,776